

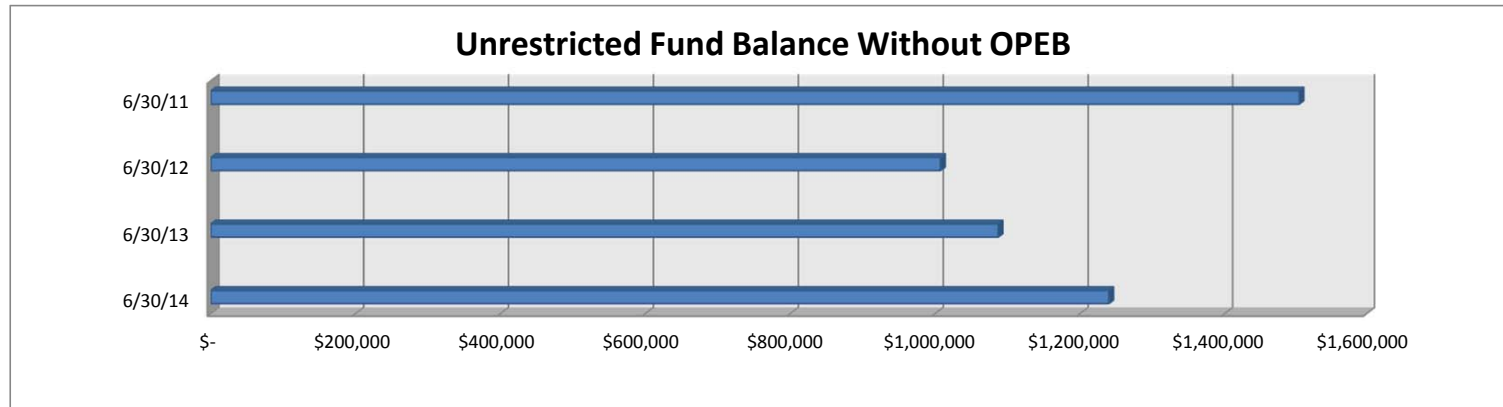
**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 1,504,923 \$ 1,007,076 \$ 1,086,736 \$ 1,239,439 ⁽¹⁾ N/A ⁽²⁾



Excess Levy:

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-

Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
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Per Pupil Expenditures	\$ 10,171	\$ 10,501	\$ 10,481	\$ 10,285	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 3,445,299	\$ 2,854,789	\$ 3,733,163	\$ 3,811,260	N/A
State Source Revenue	18,543,405	18,755,196	18,400,149	19,229,174	N/A
Federal Source Revenue	4,839,549	3,760,385	3,417,631	3,452,987	N/A

Total	26,828,253	25,370,370	25,550,943	26,493,421	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

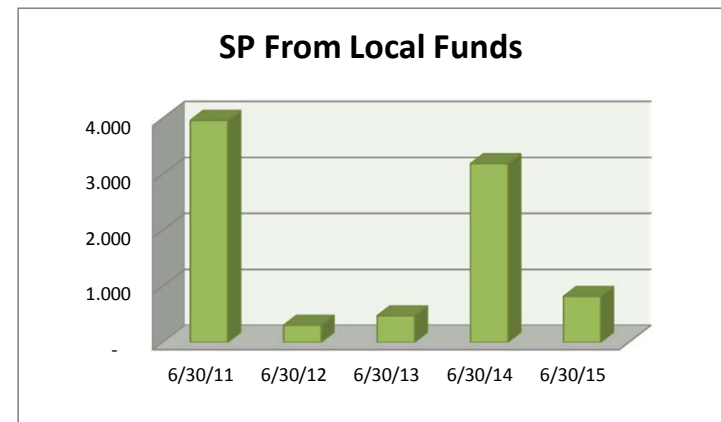
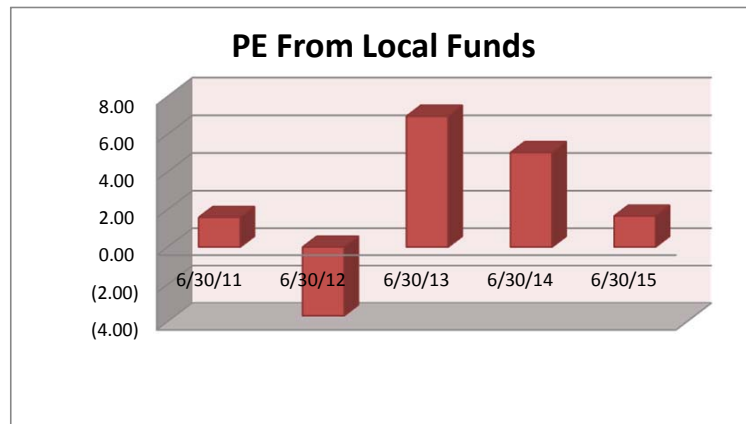
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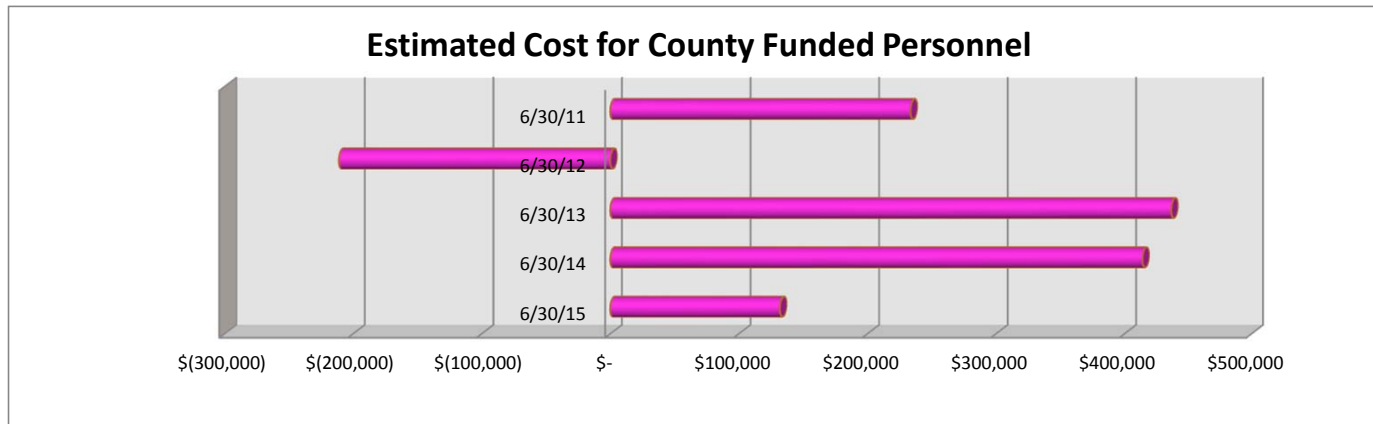
**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	183.44	185.00	184.050	183.570	183.420
Number PE actually employed	181.03	179.83	186.510	186.100	184.080
Number PE employed in excess of number funded	(2.41)	(5.17)	2.460	2.530	0.660
Number PE employed from local funds	4.00	1.50	4.500	2.500	1.000
Total number of PE funded by county board	1.59	(3.67)	6.960	5.030	1.660
Service Personnel:					
Number SP allowed for funding	111.424	112.032	110.513	110.096	110.467
Number SP actually employed	114.390	112.340	110.989	113.289	111.289
Number SP employed in excess of number funded	2.966	0.308	0.476	3.193	0.822
Number SP employed from local funds	1.000	-	-	-	-
Total number of SP funded by county board	3.966	0.308	0.476	3.193	0.822
Total number of personnel employed in excess of number funded through PSSP	5.552	(3.362)	7.436	8.223	2.482



**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 95,185	\$ (221,897)	\$ 420,008	\$ 303,567	\$ 102,823
Service Personnel	138,338	10,874	16,792	110,545	29,092
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 233,523	\$ (211,023)	\$ 436,800	\$ 414,113	\$ 131,916



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,499	2,455	2,441	2,454	2,449
Increase (Decline) in student enrollment	21	(44)	(14)	13	(5)
Number of schools	9	9	9	9	9
Average number of students/school	278	273	271	273	272
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(127)	(136)	(137)	(138)	(140)

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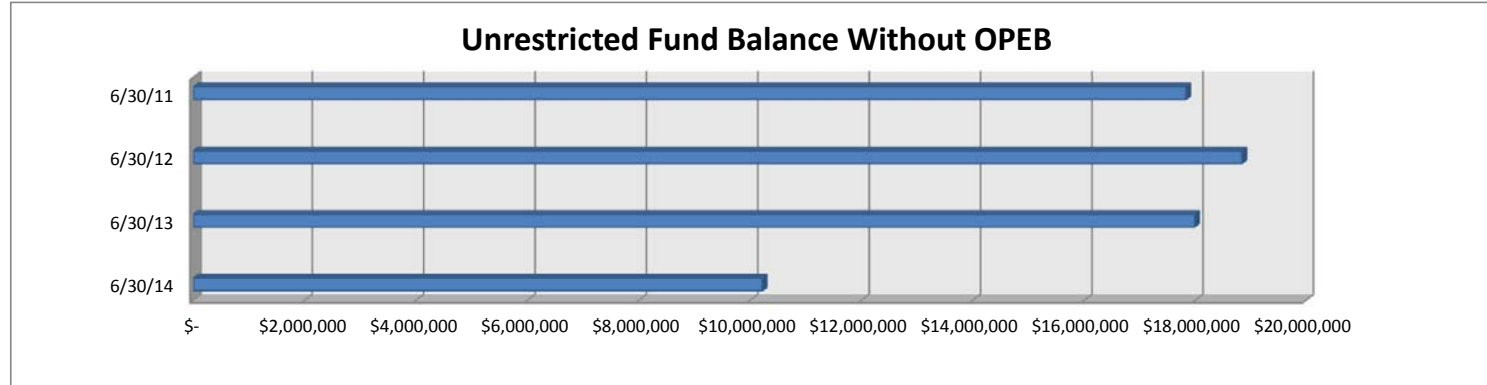
**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 17,829,745 \$ 18,844,292 \$ 17,985,672 \$ 10,215,306 (1) N/A (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	\$ 31,590,485	\$ 30,452,783	\$ 29,269,204	\$ 29,473,788	\$ 29,502,556

Per Pupil Expenditures \$ 10,343 \$ 10,600 \$ 10,603 \$ 11,124 N/A (2)

Revenues:

Local Source Revenue	\$ 71,406,231	\$ 69,958,309	\$ 70,004,812	\$ 69,214,413	N/A
State Source Revenue	\$ 111,127,048	\$ 125,701,791	\$ 128,269,209	\$ 134,642,715	N/A
Federal Source Revenue	\$ 24,913,771	\$ 19,021,438	\$ 17,659,521	\$ 17,401,528	N/A

Total	\$ 207,447,050	\$ 214,681,538	\$ 215,933,542	\$ 221,258,656	\$ - (2)
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

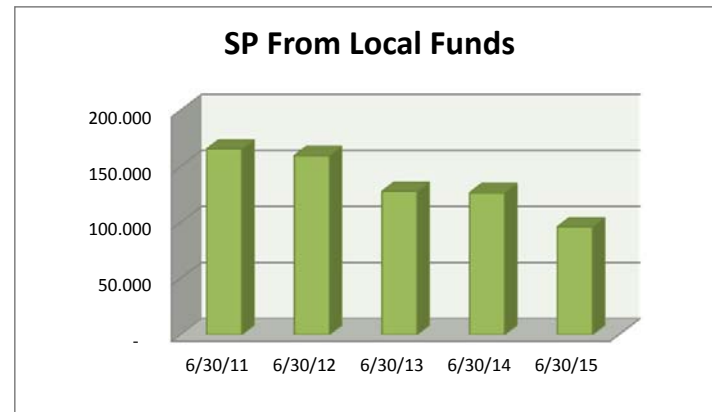
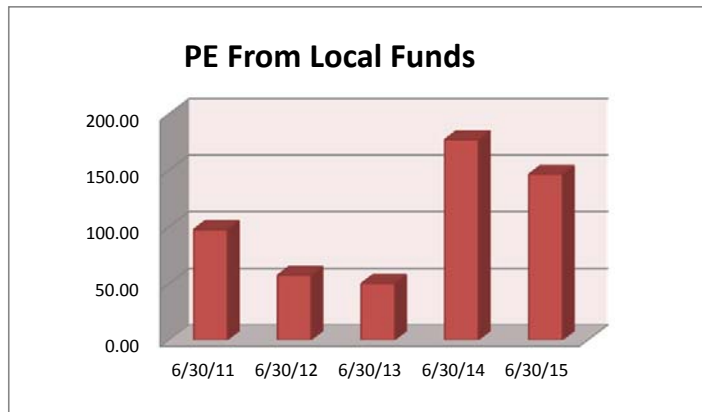
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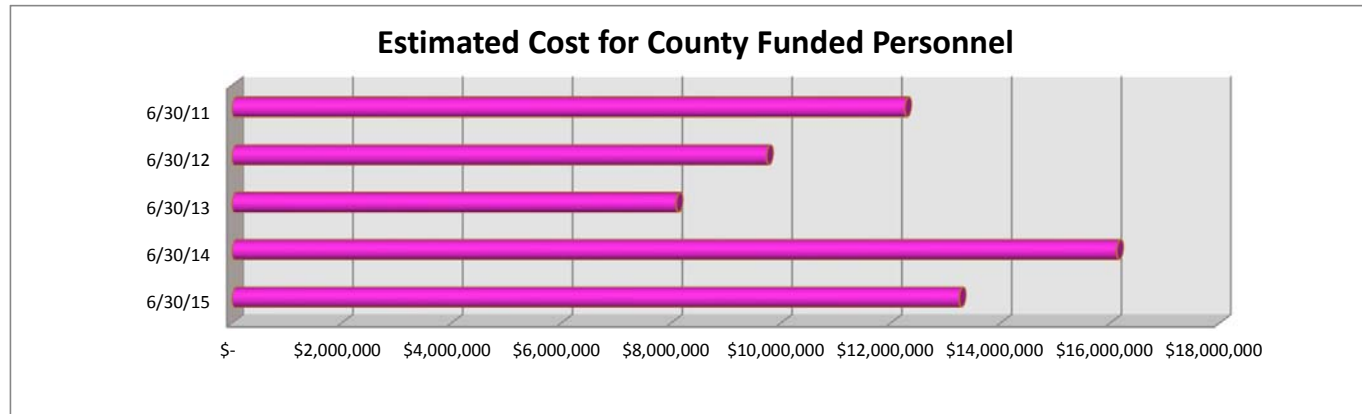
**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	1,297.16	1,319.08	1,349.60	1,366.36	1,382.01
Number PE actually employed	1,365.90	1,347.05	1,369.60	1,505.43	1,495.00
Number PE employed in excess of number funded	68.74	27.97	20.00	139.07	112.99
Number PE employed from local funds	29.00	29.40	30.00	38.25	33.50
Total number of PE funded by county board	97.74	57.37	50.00	177.32	146.49
Service Personnel:					
Number SP allowed for funding	764.313	774.531	786.252	795.734	805.513
Number SP actually employed	929.719	934.014	914.104	922.328	901.616
Number SP employed in excess of number funded	165.406	159.483	127.852	126.594	96.103
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	165.406	159.483	127.852	126.594	96.103
Total number of personnel employed in excess of number funded through PSSP	263.142	216.851	177.852	303.914	242.593



**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 6,130,190	\$ 3,689,776	\$ 3,227,234	\$ 11,307,118	\$ 9,511,736
Service Personnel	6,127,386	6,050,333	4,866,567	4,812,718	3,736,435
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 12,257,576	\$ 9,740,109	\$ 8,093,800	\$ 16,119,836	\$ 13,248,171



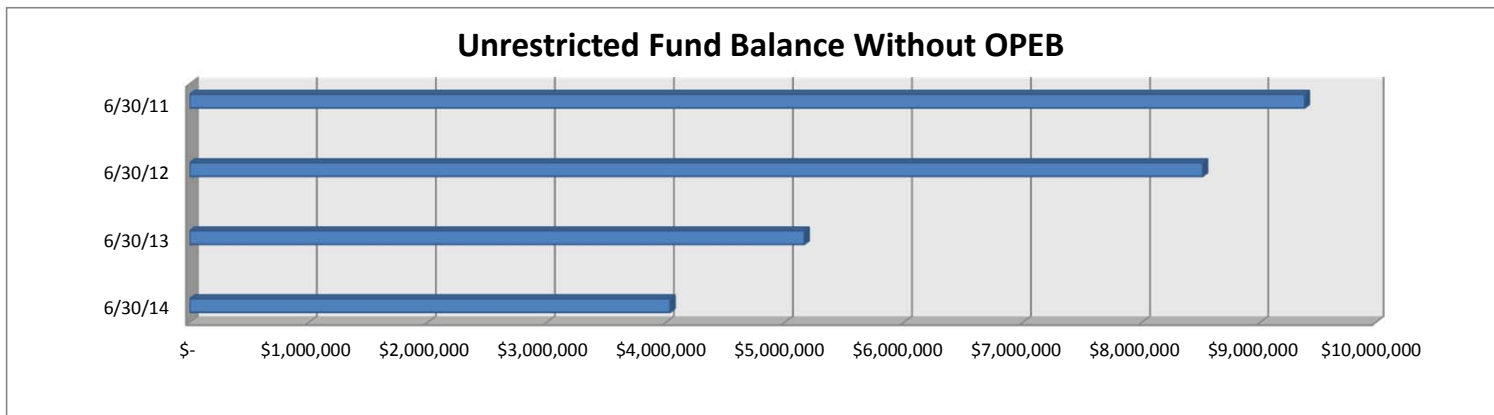
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	17,720	18,002	18,171	18,221	18,668
Increase (Decline) in student enrollment	274	282	169	50	447
Number of schools	28	28	28	30	32
Average number of students/school	633	643	649	607	583
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	228	234	241	196	171

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**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 9,384,157	\$ 8,510,759	\$ 5,163,142	\$ 4,036,078 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

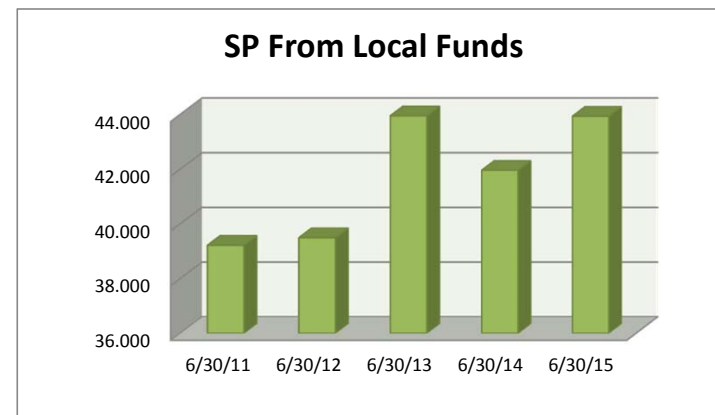
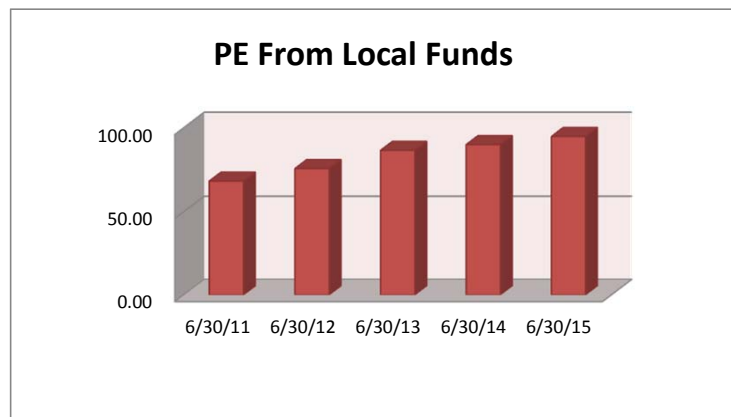
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 13,426,398	\$ 13,013,467	\$ 13,881,925	\$ 13,992,720	\$ 12,520,183
Per Pupil Expenditures	\$ 13,405	\$ 13,465	\$ 13,083	\$ 12,686	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 25,446,233	\$ 25,714,578	\$ 25,940,240	\$ 26,503,845	N/A
State Source Revenue	\$ 27,009,088	\$ 26,807,242	\$ 27,497,008	\$ 26,547,405	N/A
Federal Source Revenue	\$ 9,244,674	\$ 8,011,989	\$ 5,542,530	\$ 5,084,653	N/A
Total	\$ 61,699,995	\$ 60,533,809	\$ 58,979,778	\$ 58,135,903	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

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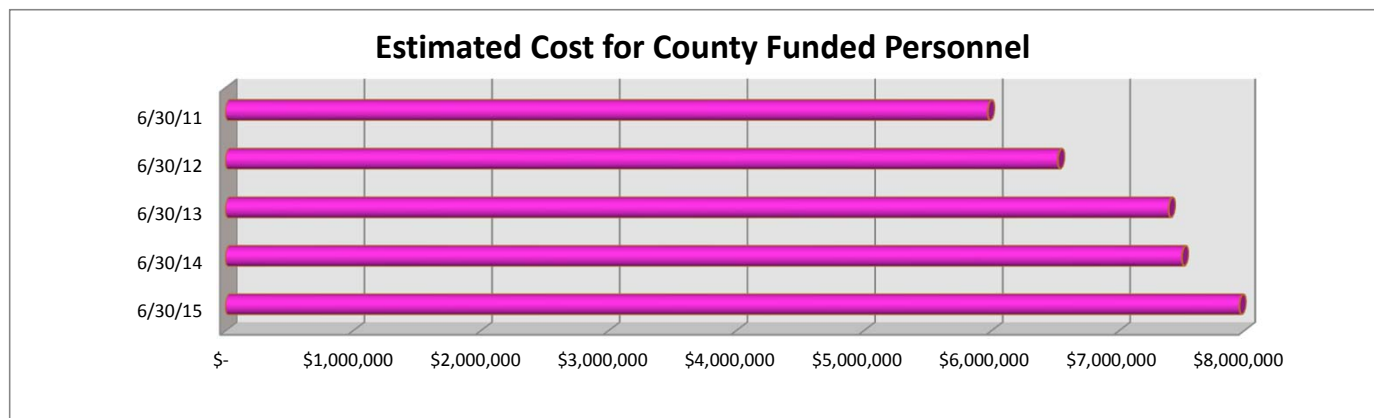
**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	348.77	339.78	340.96	339.53	337.68
Number PE actually employed	403.55	402.52	415.55	419.80	423.55
Number PE employed in excess of number funded	54.78	62.74	74.59	80.27	85.87
Number PE employed from local funds	13.50	13.00	12.00	9.75	9.00
Total number of PE funded by county board	68.28	75.74	86.59	90.02	94.87
Service Personnel:					
Number SP allowed for funding	210.789	205.394	206.047	204.915	203.850
Number SP actually employed	250.008	244.890	250.001	246.878	247.788
Number SP employed in excess of number funded	39.219	39.496	43.954	41.963	43.938
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	39.219	39.496	43.954	41.963	43.938
Total number of personnel employed in excess of number funded through PSSP	107.499	115.232	130.544	131.983	138.808



**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 4,403,471	\$ 4,911,044	\$ 5,610,792	\$ 5,795,818	\$ 6,167,000
Service Personnel	1,569,563	1,610,482	1,787,441	1,708,204	1,797,309
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 5,973,034	\$ 6,521,526	\$ 7,398,233	\$ 7,504,022	\$ 7,964,310



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,545	4,553	4,526	4,541	4,449
Increase (Decline) in student enrollment	(127)	8	(27)	15	(92)
Number of schools	15	15	15	15	15
Average number of students/school	303	304	302	303	297
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(102)	(105)	(106)	(108)	(115)

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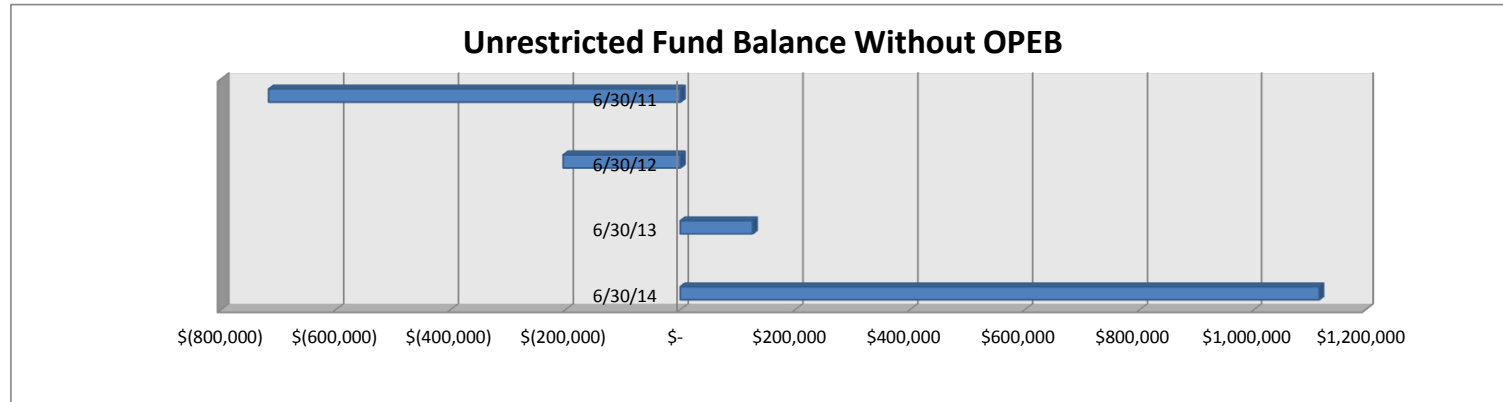
**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$	(716,965)	\$	(203,911)	\$	125,736	\$	1,116,763	(1)	N/A	(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	\$	-	\$	-	\$	-	\$	-	\$	-
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Per Pupil Expenditures	\$	11,049	\$	10,911	\$	10,545	\$	10,498	N/A	(2)
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Revenues:

Local Source Revenue	\$	4,956,794	\$	4,908,975	\$	5,004,503	\$	4,833,050	N/A
State Source Revenue	\$	17,070,646	\$	16,261,088	\$	15,881,331	\$	16,164,955	N/A
Federal Source Revenue	\$	4,935,893	\$	4,476,648	\$	3,758,438	\$	3,758,476	N/A

Total	\$	26,963,333	\$	25,646,711	\$	24,644,272	\$	24,756,481	\$	-	(2)
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

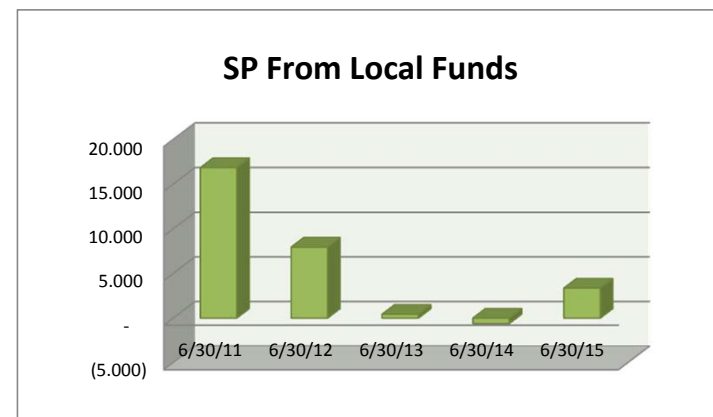
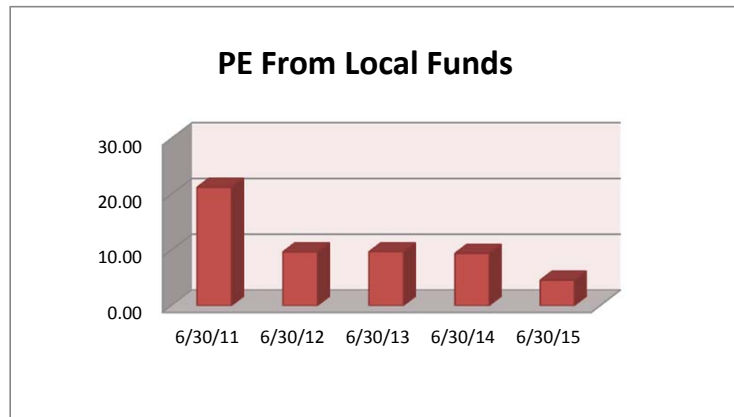
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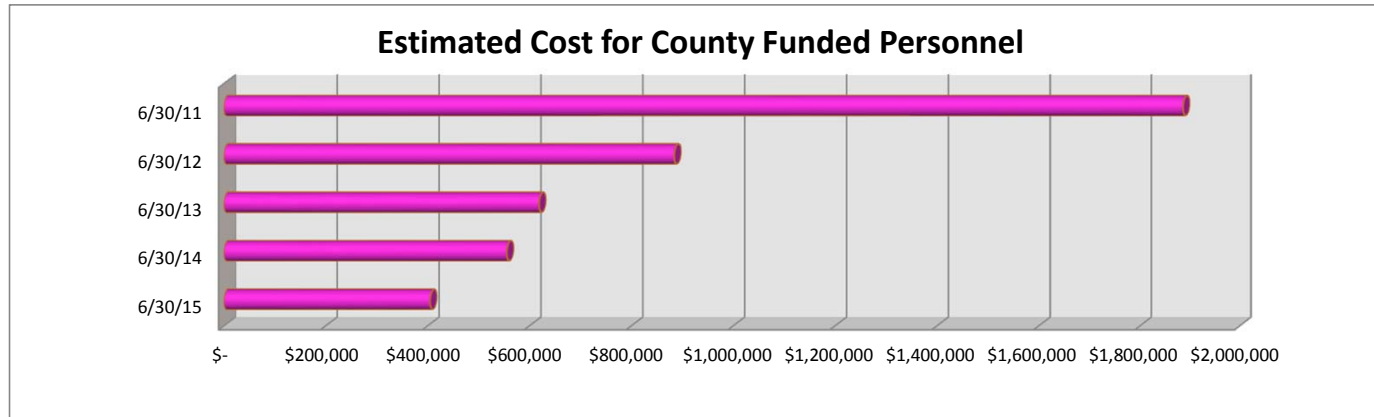
**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	166.87	166.02	162.18	162.32	159.75
Number PE actually employed	184.27	171.85	166.02	166.38	159.11
Number PE employed in excess of number funded	17.40	5.83	3.84	4.06	(0.64)
Number PE employed from local funds	3.83	3.83	5.83	5.33	5.22
Total number of PE funded by county board	21.23	9.66	9.67	9.39	4.58
Service Personnel:					
Number SP allowed for funding	101.500	101.243	98.881	98.806	97.266
Number SP actually employed	118.346	109.196	99.311	98.196	100.621
Number SP employed in excess of number funded	16.846	7.953	0.430	(0.610)	3.355
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.846	7.953	0.430	(0.610)	3.355
Total number of personnel employed in excess of number funded through PSSP	38.076	17.617	10.100	8.780	7.935



**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,285,264	\$ 595,879	\$ 603,058	\$ 577,876	\$ 282,726
Service Personnel	601,241	288,491	15,901	(22,230)	122,231
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,886,506	\$ 884,370	\$ 618,959	\$ 555,647	\$ 404,957



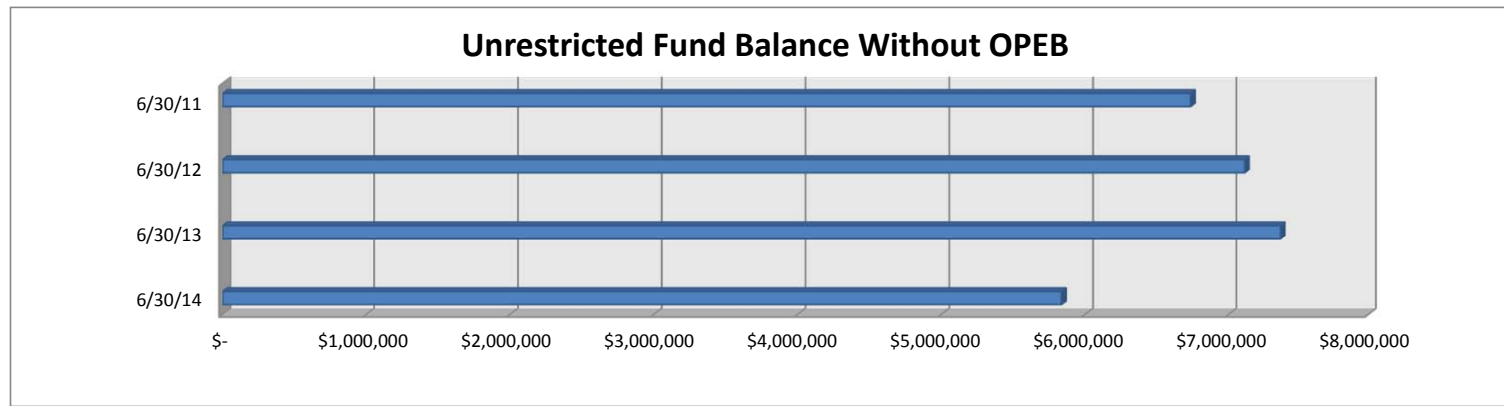
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,220	2,157	2,156	2,128	2,127
Increase (Decline) in student enrollment	(10)	(63)	(1)	(28)	(1)
Number of schools	8	8	8	8	8
Average number of students/school	278	270	270	266	266
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(127)	(139)	(138)	(145)	(146)

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**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 6,732,250	\$ 7,113,904	\$ 7,370,530	\$ 5,834,857 ⁽¹⁾	N/A ⁽²⁾



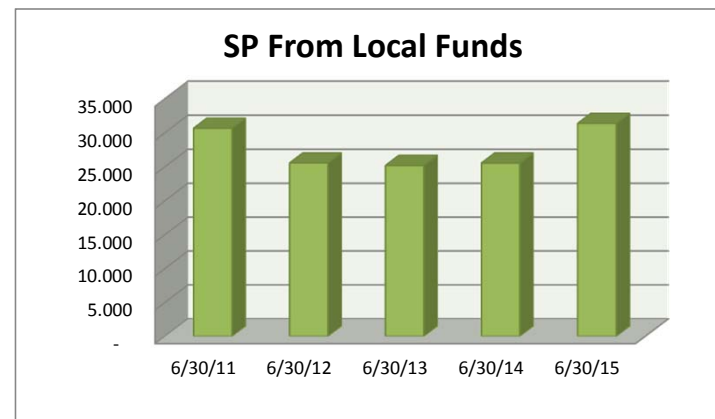
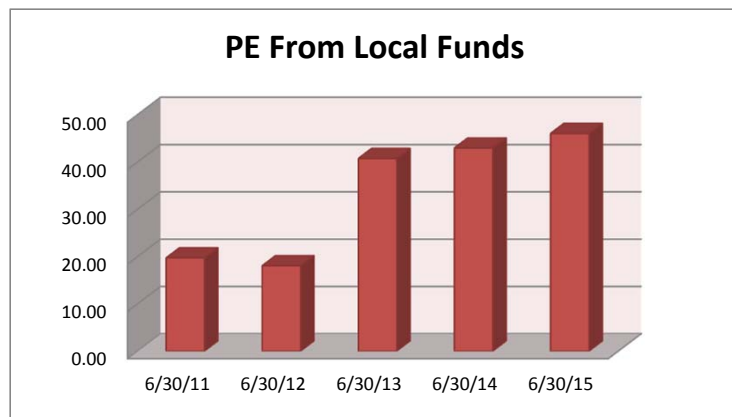
Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 5,715,746	\$ 5,943,484	\$ 6,253,700	\$ 6,514,085	\$ 6,176,326
Per Pupil Expenditures	\$ 11,233	\$ 11,331	\$ 11,613	\$ 11,801	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 12,384,749	\$ 12,574,823	\$ 13,540,073	\$ 13,207,928	N/A
State Source Revenue	\$ 17,619,691	\$ 24,141,238	\$ 23,675,012	\$ 22,853,587	N/A
Federal Source Revenue	\$ 4,820,765	\$ 4,787,426	\$ 3,635,750	\$ 3,361,957	N/A
Total	\$ 34,825,205	\$ 41,503,487	\$ 40,850,835	\$ 39,423,472	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

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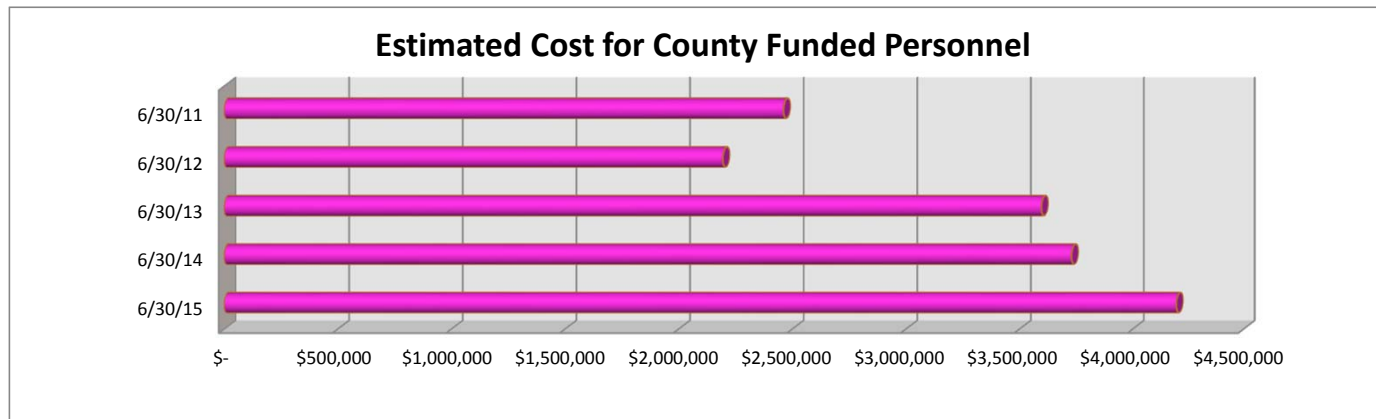
**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	255.55	251.55	248.19	249.48	243.15
Number PE actually employed	267.29	262.64	280.45	284.95	278.70
Number PE employed in excess of number funded	11.74	11.09	32.26	35.47	35.55
Number PE employed from local funds	8.00	7.00	8.50	7.50	10.50
Total number of PE funded by county board	19.74	18.09	40.76	42.97	46.05
Service Personnel:					
Number SP allowed for funding	149.674	147.975	145.920	146.786	143.111
Number SP actually employed	180.337	173.520	171.102	172.325	174.477
Number SP employed in excess of number funded	30.663	25.545	25.182	25.539	31.366
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	30.663	25.545	25.182	25.539	31.366
Total number of personnel employed in excess of number funded through PSSP	50.403	43.631	65.942	68.509	77.416



**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,265,396	\$ 1,175,394	\$ 2,595,847	\$ 2,723,792	\$ 2,924,891
Service Personnel	1,197,052	1,019,872	1,001,083	1,005,863	1,272,619
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,462,448	\$ 2,195,266	\$ 3,596,930	\$ 3,729,655	\$ 4,197,510



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,363	3,314	3,332	3,246	3,131
Increase (Decline) in student enrollment	(41)	(49)	18	(86)	(115)
Number of schools	10	10	10	10	10
Average number of students/school	336	331	333	325	313
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(69)	(78)	(75)	(86)	(99)

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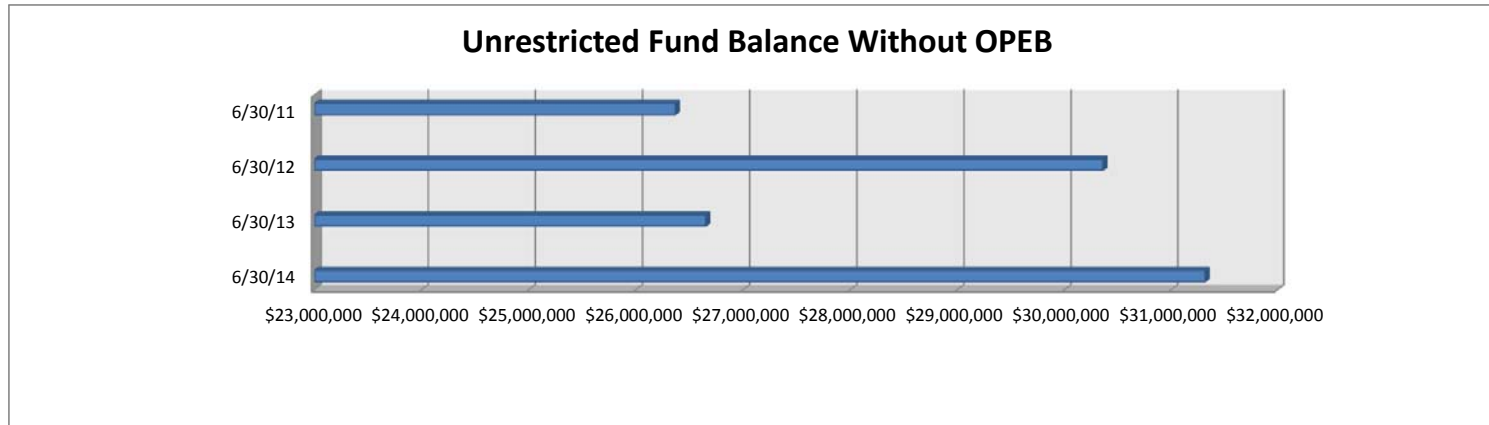
**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 26,367,181 \$ 30,357,929 \$ 26,651,580 \$ 31,320,378 ⁽¹⁾ N/A ⁽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	\$ 22,749,181	\$ 23,952,321	\$ 24,976,092	\$ 25,372,559	\$ 25,895,740

Per Pupil Expenditures \$ 10,820 \$ 10,723 \$ 10,626 \$ 10,892 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 50,692,607	\$ 52,750,963	\$ 54,328,141	\$ 55,109,241	N/A
State Source Revenue	\$ 81,317,328	\$ 91,035,197	\$ 97,573,197	\$ 91,039,298	N/A
Federal Source Revenue	\$ 22,558,378	\$ 18,679,434	\$ 17,888,099	\$ 17,970,178	N/A
Total	\$ 154,568,313	\$ 162,465,594	\$ 169,789,437	\$ 164,118,717	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

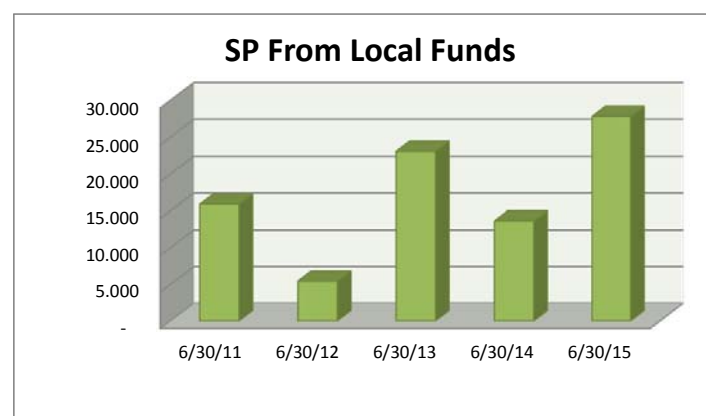
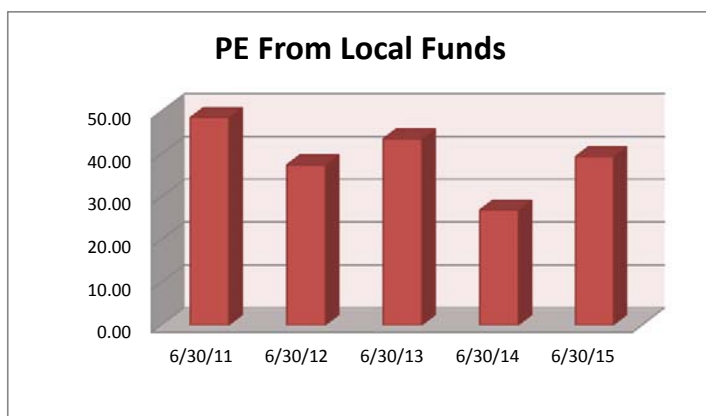
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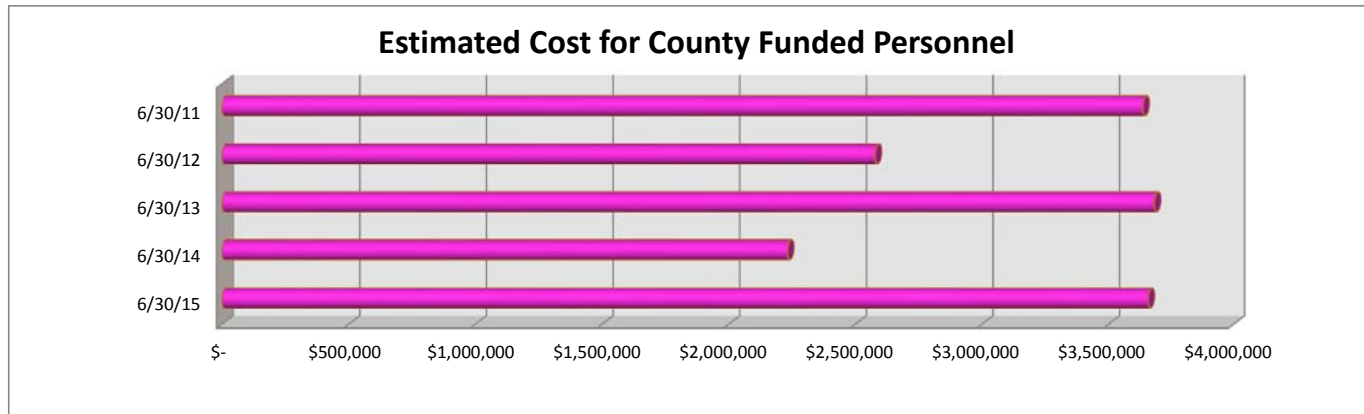
**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	920.71	942.17	966.15	975.00	977.40
Number PE actually employed	952.60	963.60	990.68	981.35	993.25
Number PE employed in excess of number funded	31.89	21.43	24.53	6.35	15.85
Number PE employed from local funds	16.60	16.00	19.00	20.50	23.50
Total number of PE funded by county board	48.49	37.43	43.53	26.85	39.35
Service Personnel:					
Number SP allowed for funding	551.587	559.334	568.596	573.501	575.819
Number SP actually employed	567.473	564.785	591.680	587.135	603.630
Number SP employed in excess of number funded	15.886	5.451	23.084	13.634	27.811
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	15.886	5.451	23.084	13.634	27.811
Total number of personnel employed in excess of number funded through PSSP	64.376	42.877	66.614	40.484	67.161



**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,021,088	\$ 2,364,362	\$ 2,765,036	\$ 1,693,995	\$ 2,531,885
Service Personnel	617,023	214,739	918,868	538,792	1,127,137
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,638,111	\$ 2,579,100	\$ 3,683,904	\$ 2,232,787	\$ 3,659,022



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	12,700	12,880	12,979	13,085	13,204
Increase (Decline) in student enrollment	148	180	99	106	119
Number of schools	26	26	26	25	25
Average number of students/school	488	495	499	523	528
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	83	86	91	112	116

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Financial Analysis 15

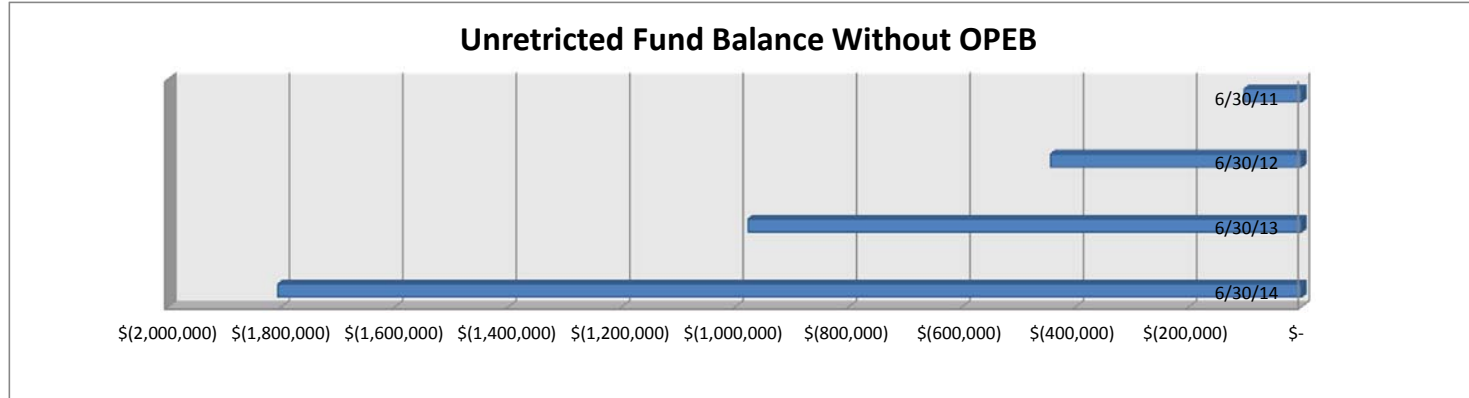
**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ (101,742)	\$ (444,226)	\$ (977,433)	\$ (1,806,520) (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	2.31%	2.31%	1.74%	1.74%	1.74%
Projected excess levy gross tax collections	\$ 42,396	\$ 39,130	\$ 29,363	\$ 28,807	\$ 28,142
Per Pupil Expenditures	\$ 11,340	\$ 11,199	\$ 12,208	\$ 12,188	N/A (2)
Revenues:					
Local Source Revenue	\$ 2,384,583	\$ 2,148,915	\$ 1,639,253	\$ 1,816,140	N/A
State Source Revenue	\$ 9,504,756	\$ 10,946,250	\$ 12,237,723	\$ 13,460,032	N/A
Federal Source Revenue	\$ 2,038,286	\$ 1,385,683	\$ 1,290,602	\$ 1,833,810	N/A
Total	\$ 13,927,625	\$ 14,480,848	\$ 15,167,578	\$ 17,109,982	\$ - (2)

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

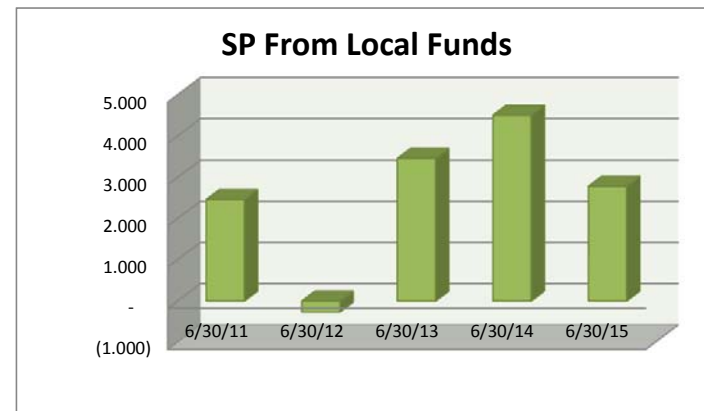
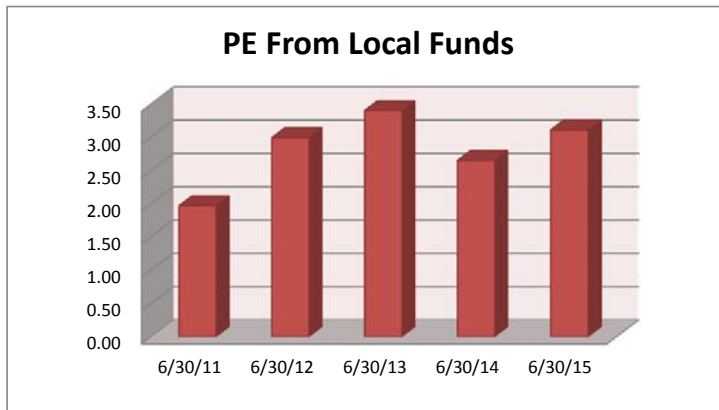
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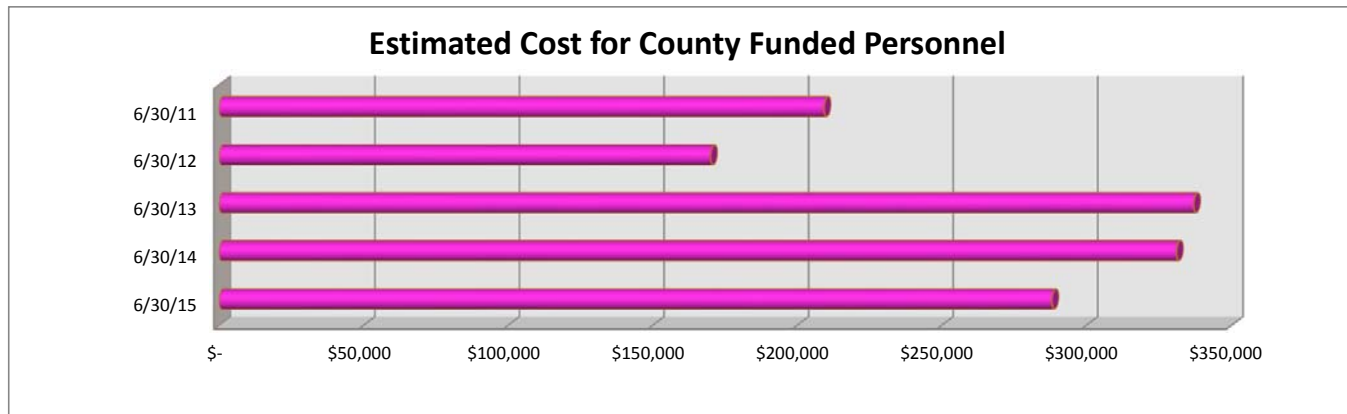
**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	91.91	95.53	98.28	95.11	94.31
Number PE actually employed	90.88	96.32	99.48	95.56	95.22
Number PE employed in excess of number funded	(1.03)	0.79	1.20	0.45	0.91
Number PE employed from local funds	3.00	2.20	2.20	2.20	2.20
Total number of PE funded by county board	1.97	2.99	3.40	2.65	3.11
Service Personnel:					
Number SP allowed for funding	54.509	56.268	57.577	55.744	55.529
Number SP actually employed	56.970	56.000	61.040	60.248	58.313
Number SP employed in excess of number funded	2.461	(0.268)	3.463	4.504	2.784
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.461	(0.268)	3.463	4.504	2.784
Total number of personnel employed in excess of number funded through PSSP	4.427	2.724	6.863	7.154	5.894



**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 115,396	\$ 180,545	\$ 202,326	\$ 155,707	\$ 182,270
Service Personnel	93,892	(10,502)	134,633	175,330	105,823
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 209,288	\$ 170,043	\$ 336,959	\$ 331,037	\$ 288,093



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,122	1,137	1,083	1,069	1,066
Increase (Decline) in student enrollment	18	15	(54)	(14)	(3)
Number of schools	3	3	3	3	3
Average number of students/school	374	379	361	356	355
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(31)	(30)	(47)	(55)	(57)

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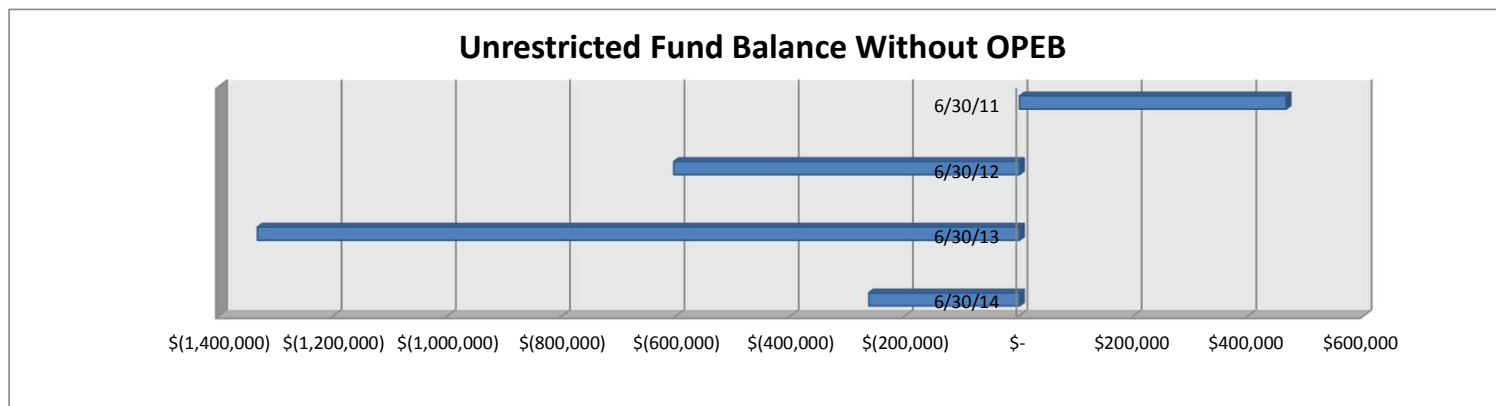
**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 465,471	\$ (604,782)	\$ (1,333,366)	\$ (263,688) (1)	N/A (2)
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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	\$ 692,192	\$ 624,544	\$ 644,887	\$ 648,832	\$ 551,036

Per Pupil Expenditures	\$ 11,166	\$ 11,312	\$ 11,120	\$ 10,658	N/A (2)
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Revenues:

Local Source Revenue	\$ 3,172,241	\$ 2,897,571	\$ 3,270,963	\$ 3,026,757	N/A
State Source Revenue	\$ 14,744,564	\$ 16,899,305	\$ 15,800,698	\$ 16,467,609	N/A
Federal Source Revenue	\$ 5,182,977	\$ 4,060,070	\$ 3,791,302	\$ 3,484,059	N/A

Total	\$ 23,099,782	\$ 23,856,946	\$ 22,862,963	\$ 22,978,425	\$ - (2)
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

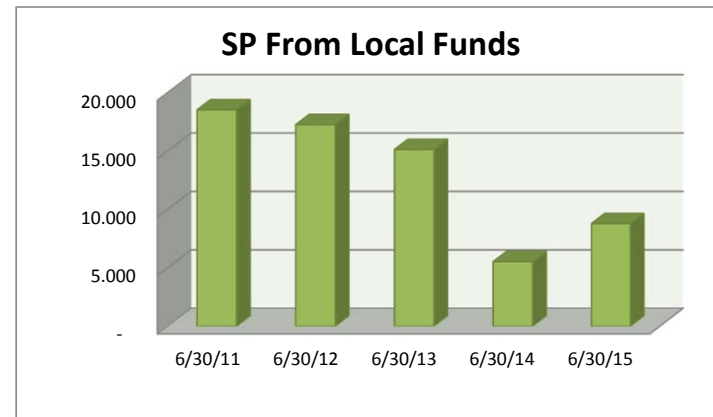
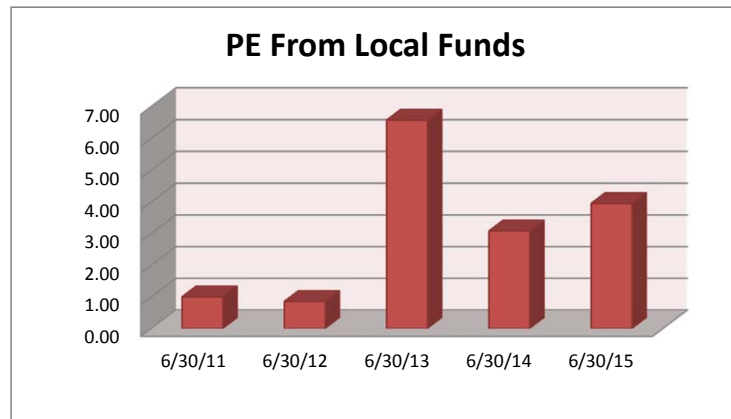
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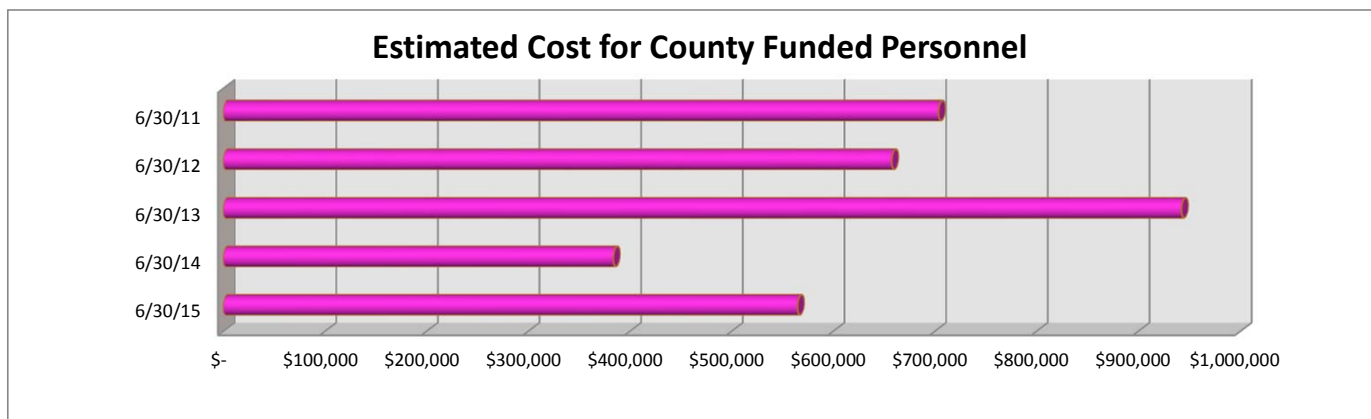
**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	150.74	153.65	152.74	153.70	147.65
Number PE actually employed	150.74	152.50	155.81	154.03	148.85
Number PE employed in excess of number funded	-	(1.15)	3.07	0.33	1.20
Number PE employed from local funds	1.00	2.00	3.50	2.75	2.75
Total number of PE funded by county board	1.00	0.85	6.57	3.08	3.95
Service Personnel:					
Number SP allowed for funding	92.262	93.651	92.729	93.318	89.468
Number SP actually employed	110.785	110.905	107.855	98.843	98.243
Number SP employed in excess of number funded	18.523	17.254	15.126	5.525	8.775
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.523	17.254	15.126	5.525	8.775
Total number of personnel employed in excess of number funded through PSSP	19.523	18.108	21.696	8.605	12.725



**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 60,515	\$ 52,250	\$ 406,330	\$ 189,270	\$ 248,488
Service Personnel	643,351	605,586	536,238	194,625	316,634
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 703,867	\$ 657,837	\$ 942,568	\$ 383,895	\$ 565,122



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,071	2,047	2,060	1,975	1,978
Increase (Decline) in student enrollment	28	(24)	13	(85)	3
Number of schools	6	6	6	6	6
Average number of students/school	345	341	343	329	330
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(60)	(68)	(65)	(82)	(82)

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Financial Analysis 15

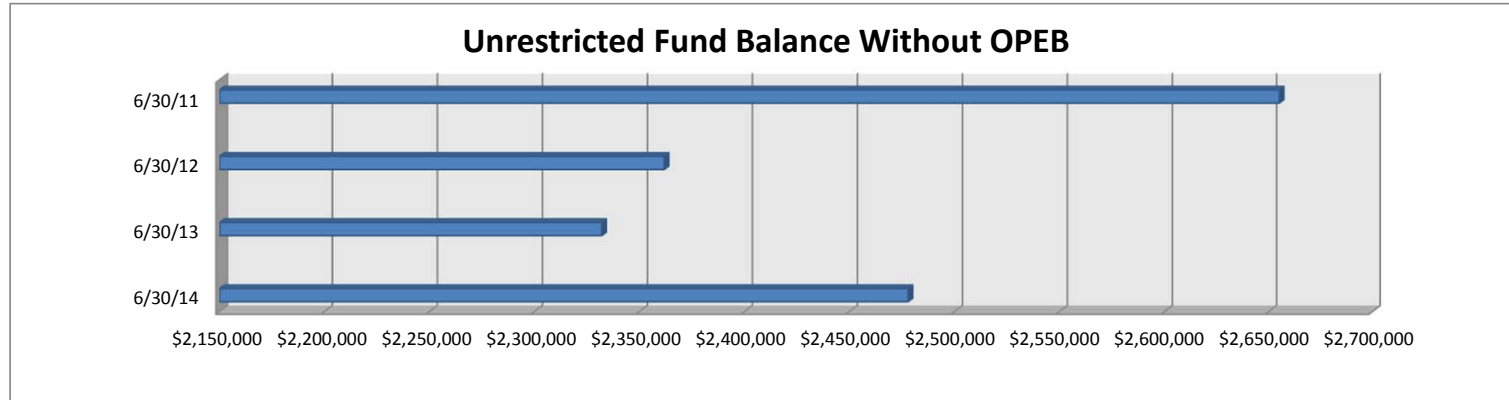
**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 2,655,053 \$ 2,361,742 \$ 2,331,976 \$ 2,477,880 ⁽¹⁾ N/A ⁽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	\$ 3,665,679	\$ 3,331,840	\$ 3,752,620	\$ 5,062,255	\$ 6,396,962
Per Pupil Expenditures	\$ 14,066	\$ 15,077	\$ 14,451	\$ 15,087	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 7,573,011	\$ 7,127,603	\$ 7,678,531	\$ 10,519,666	N/A
State Source Revenue	\$ 5,406,670	\$ 8,146,287	\$ 8,084,209	\$ 7,261,496	N/A
Federal Source Revenue	\$ 2,875,978	\$ 2,782,286	\$ 2,054,334	\$ 1,501,905	N/A
Total	\$ 15,855,659	\$ 18,056,176	\$ 17,817,074	\$ 19,283,067	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

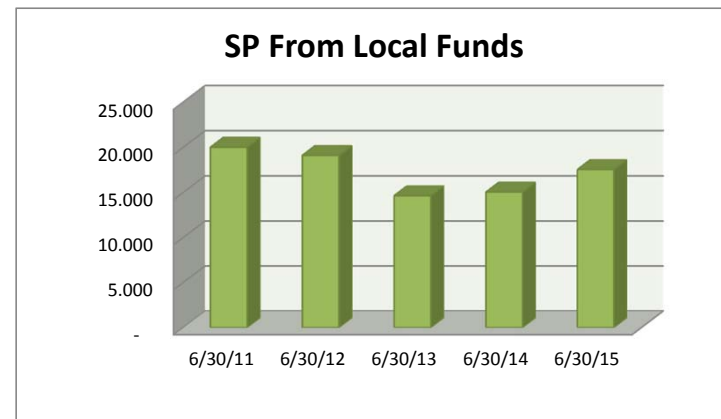
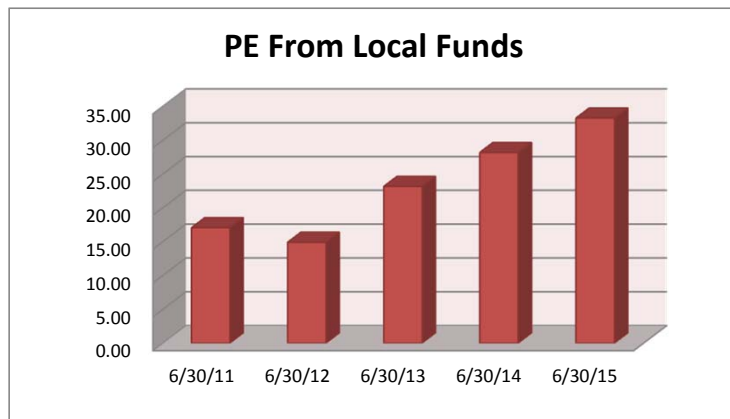
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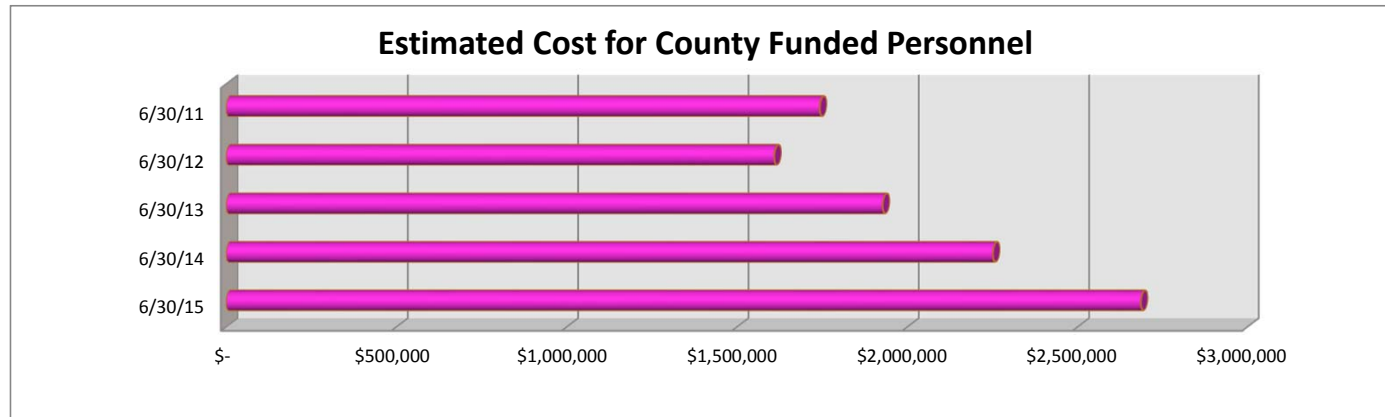
**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	89.84	91.50	91.09	92.31	91.22
Number PE actually employed	103.90	102.65	110.50	114.75	117.75
Number PE employed in excess of number funded	14.06	11.15	19.41	22.44	26.53
Number PE employed from local funds	3.00	3.75	3.75	5.75	6.75
Total number of PE funded by county board	17.06	14.90	23.16	28.19	33.28
Service Personnel:					
Number SP allowed for funding	54.041	55.583	55.474	56.059	55.541
Number SP actually employed	74.072	74.702	70.132	71.117	73.090
Number SP employed in excess of number funded	20.031	19.119	14.658	15.058	17.549
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	20.031	19.119	14.658	15.058	17.549
Total number of personnel employed in excess of number funded through PSSP	37.087	34.015	37.818	43.248	50.829



**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,030,257	\$ 924,053	\$ 1,398,834	\$ 1,708,956	\$ 2,062,767
Service Personnel	712,914	685,726	529,119	542,708	623,500
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,743,171	\$ 1,609,780	\$ 1,927,953	\$ 2,251,664	\$ 2,686,267



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,169	1,146	1,161	1,159	1,160
Increase (Decline) in student enrollment	-	(23)	15	(2)	1
Number of schools	3	3	4	4	4
Average number of students/school	390	382	290	290	290
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(15)	(27)	(118)	(121)	(122)

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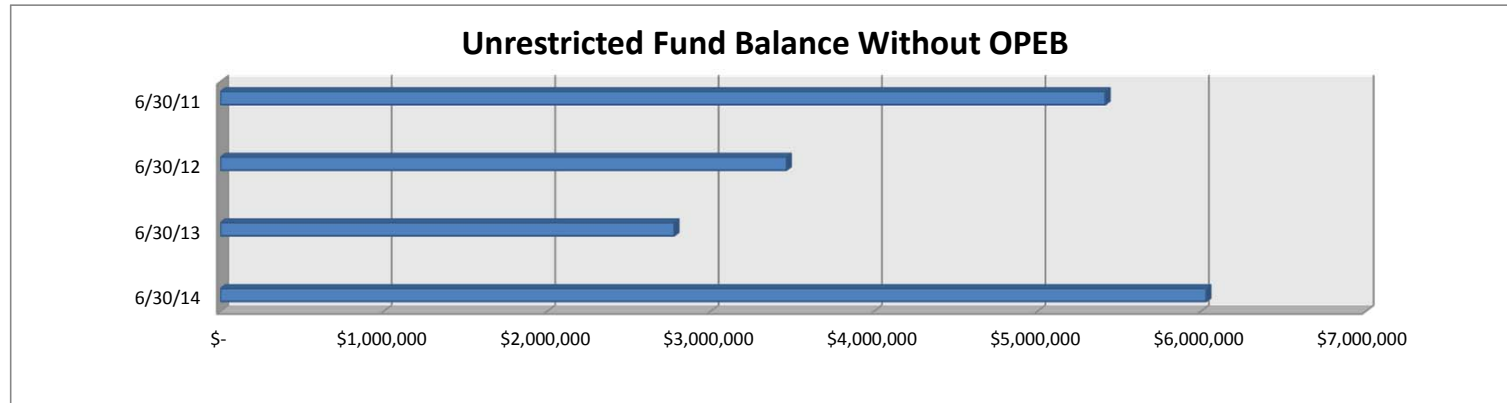
**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 5,413,693 \$ 3,463,841 \$ 2,776,244 \$ 6,031,047 ⁽¹⁾ N/A ⁽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	\$ 9,611,759	\$ 9,987,848	\$ 10,172,531	\$ 11,113,885	\$ 11,361,026
Per Pupil Expenditures	\$ 11,213	\$ 11,470	\$ 11,244	\$ 11,199	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 19,206,857	\$ 19,442,594	\$ 19,937,611	\$ 21,056,147	N/A
State Source Revenue	\$ 46,606,476	\$ 49,055,677	\$ 51,096,993	\$ 49,283,922	N/A
Federal Source Revenue	\$ 13,389,527	\$ 11,185,411	\$ 9,809,801	\$ 8,794,467	N/A
Total	\$ 79,202,860	\$ 79,683,682	\$ 80,844,405	\$ 79,134,536	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

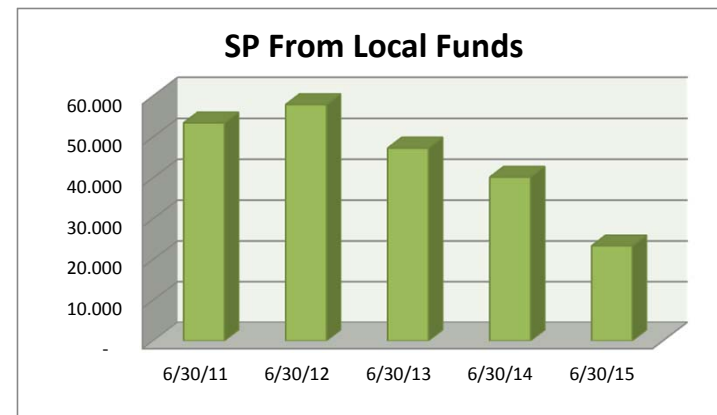
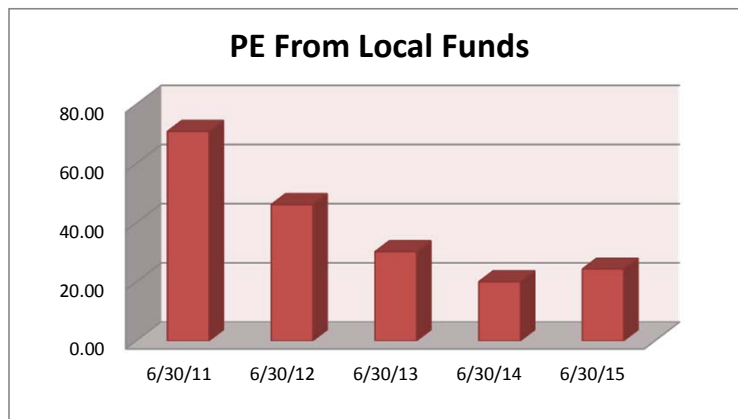
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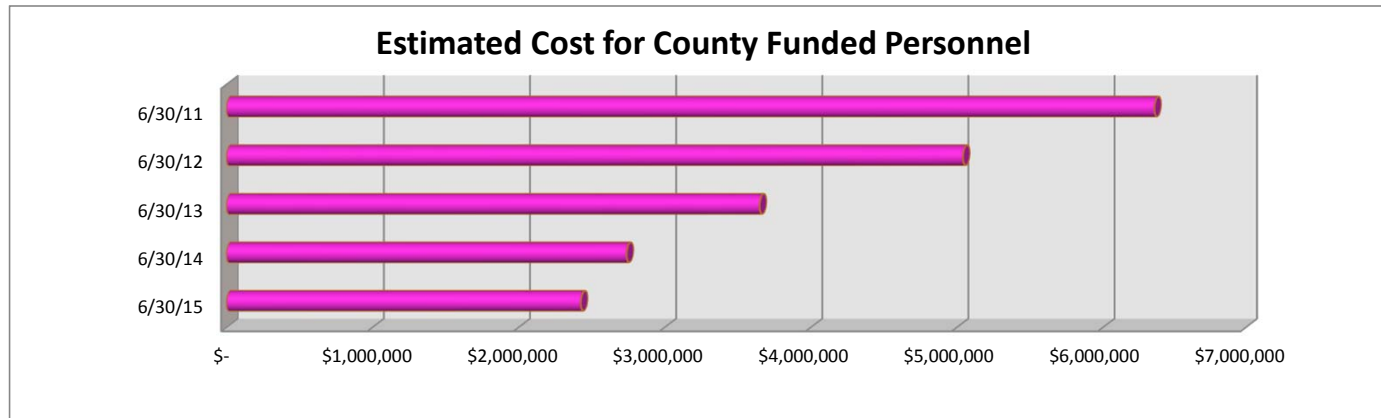
**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	491.08	503.32	518.23	516.89	512.61
Number PE actually employed	540.90	530.40	528.40	516.90	515.90
Number PE employed in excess of number funded	49.82	27.08	10.17	0.01	3.29
Number PE employed from local funds	21.00	19.00	20.00	20.00	21.00
Total number of PE funded by county board	70.82	46.08	30.17	20.01	24.29
Service Personnel:					
Number SP allowed for funding	299.125	302.977	307.600	306.768	304.701
Number SP actually employed	352.561	360.886	354.886	346.946	328.056
Number SP employed in excess of number funded	53.436	57.909	47.286	40.178	23.355
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	53.436	57.909	47.286	40.178	23.355
Total number of personnel employed in excess of number funded through PSSP	124.260	103.989	77.456	60.188	47.645



**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 4,383,025	\$ 2,881,445	\$ 1,868,696	\$ 1,233,841	\$ 1,521,063
Service Personnel	1,976,468	2,161,013	1,782,116	1,506,547	905,950
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 6,359,493	\$ 5,042,458	\$ 3,650,812	\$ 2,740,387	\$ 2,427,013



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	6,827	6,874	6,867	6,810	6,788
Increase (Decline) in student enrollment	68	47	(7)	(57)	(22)
Number of schools	20	19	17	17	17
Average number of students/school	341	362	404	401	399
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(64)	(47)	(4)	(10)	(13)

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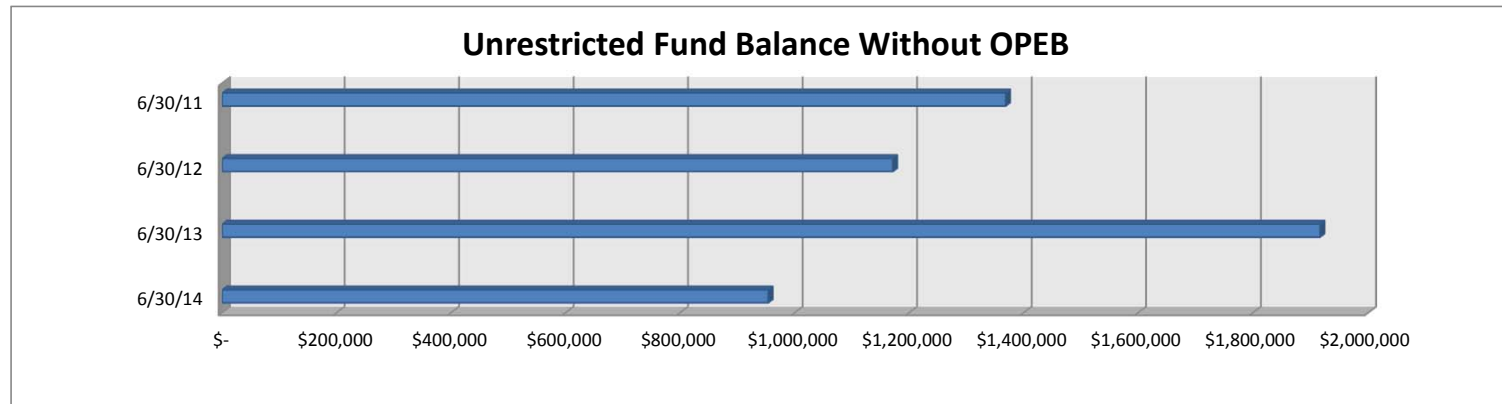
**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 1,368,270 \$ 1,171,121 \$ 1,916,182 \$ 953,471 ⁽¹⁾ N/A ⁽²⁾



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	35.21%	35.21%	38.37%	40.00%	40.00%
Projected excess levy gross tax collections	\$ 1,041,288	\$ 1,008,831	\$ 990,459	\$ 1,028,792	\$ 975,489

Per Pupil Expenditures \$ 12,525 \$ 13,137 \$ 12,151 \$ 13,014 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 3,600,592	\$ 3,164,608	\$ 3,232,017	\$ 3,239,686	N/A
State Source Revenue	\$ 5,457,746	\$ 6,647,789	\$ 7,190,857	\$ 7,131,224	N/A
Federal Source Revenue	\$ 1,743,052	\$ 1,468,827	\$ 1,440,362	\$ 1,452,047	N/A

Total \$ 10,801,390 \$ 11,281,224 \$ 11,863,236 \$ 11,822,957 \$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

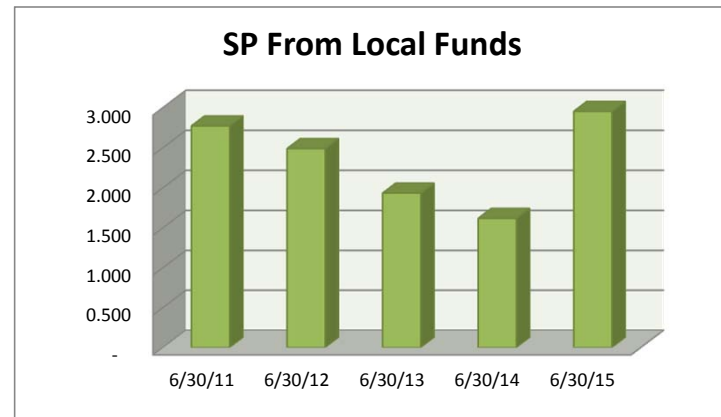
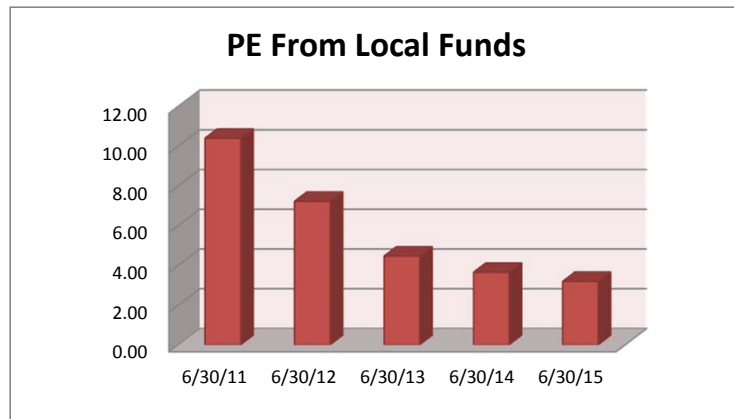
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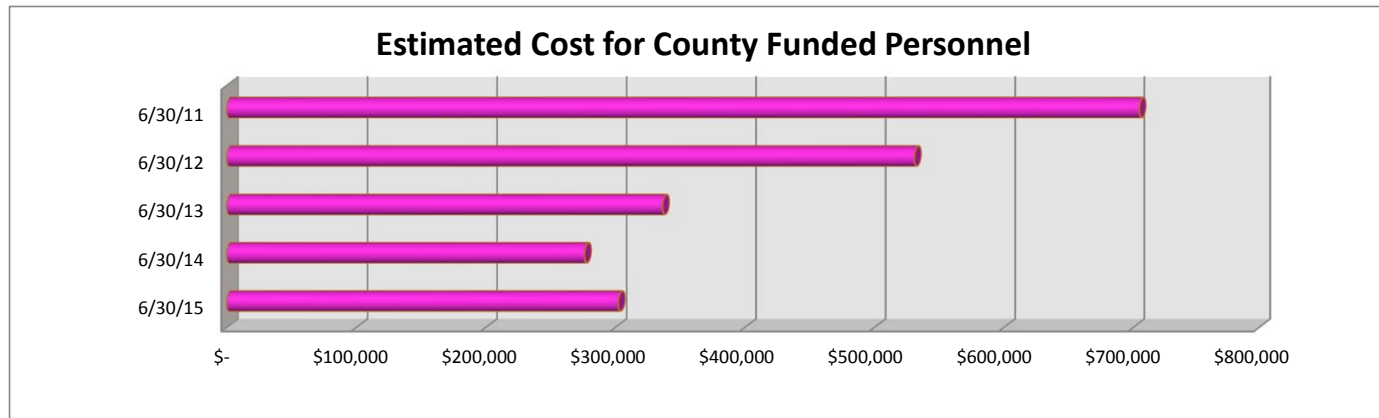
**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	72.46	75.94	79.51	80.32	79.23
Number PE actually employed	78.86	81.66	81.47	81.47	79.42
Number PE employed in excess of number funded	6.40	5.72	1.96	1.15	0.19
Number PE employed from local funds	4.00	1.50	2.50	2.50	3.00
Total number of PE funded by county board	10.40	7.22	4.46	3.65	3.19
Service Personnel:					
Number SP allowed for funding	46.565	48.599	50.666	50.981	50.120
Number SP actually employed	49.338	51.088	52.600	52.600	53.075
Number SP employed in excess of number funded	2.773	2.489	1.934	1.619	2.955
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.773	2.489	1.934	1.619	2.955
Total number of personnel employed in excess of number funded through PSSP	13.171	9.707	6.394	5.269	6.145



**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 606,519	\$ 442,454	\$ 268,263	\$ 218,858	\$ 195,347
Service Personnel	98,362	88,534	68,328	57,511	107,065
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 704,881	\$ 530,988	\$ 336,591	\$ 276,369	\$ 302,412



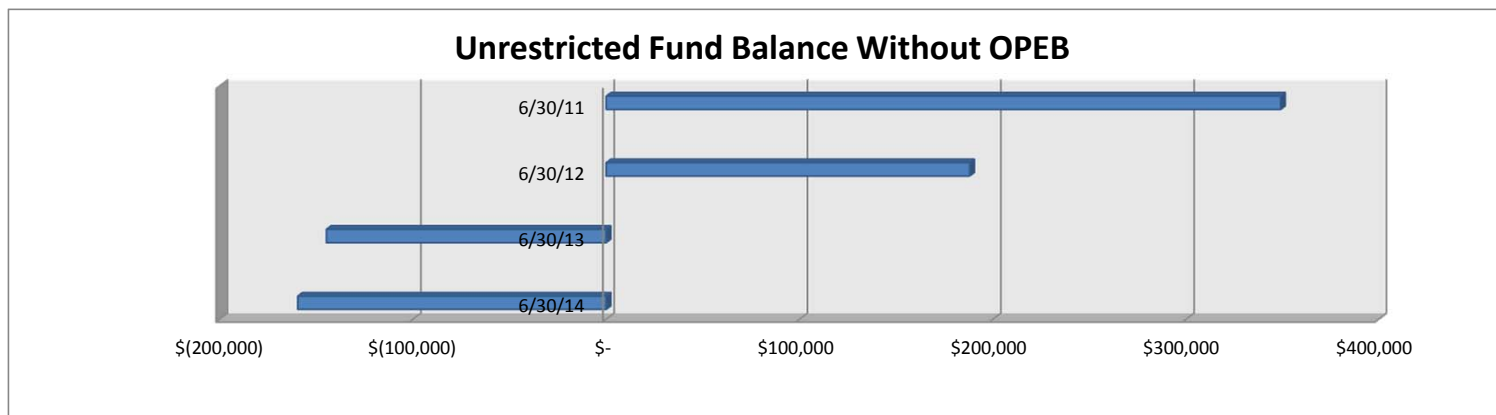
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	943	933	945	903	904
Increase (Decline) in student enrollment	4	(10)	12	(42)	1
Number of schools	5	5	5	5	5
Average number of students/school	189	187	189	181	181
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(216)	(222)	(219)	(230)	(231)

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**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 349,055	\$ 188,061	\$ (144,772)	\$ (159,516) ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
Per Pupil Expenditures	\$ 10,182	\$ 10,662	\$ 10,834	\$ 10,482	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 5,899,388	\$ 5,732,569	\$ 6,132,867	\$ 6,952,779	N/A
State Source Revenue	\$ 12,969,138	\$ 12,079,590	\$ 11,368,660	\$ 12,090,587	N/A
Federal Source Revenue	\$ 3,463,147	\$ 2,969,786	\$ 3,151,668	\$ 2,450,023	N/A
Total	\$ 22,331,673	\$ 20,781,945	\$ 20,653,195	\$ 21,493,389	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

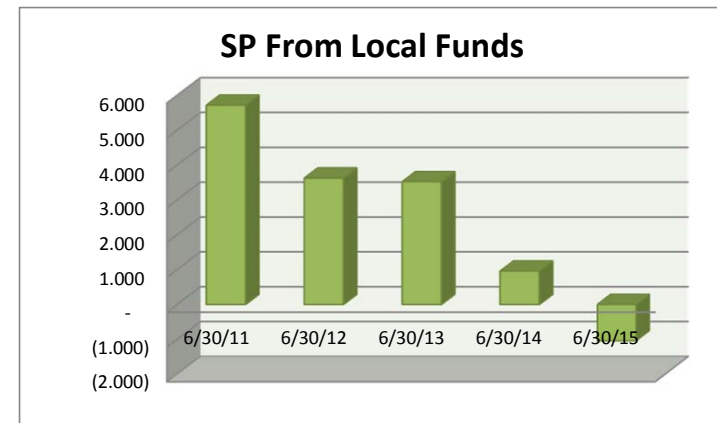
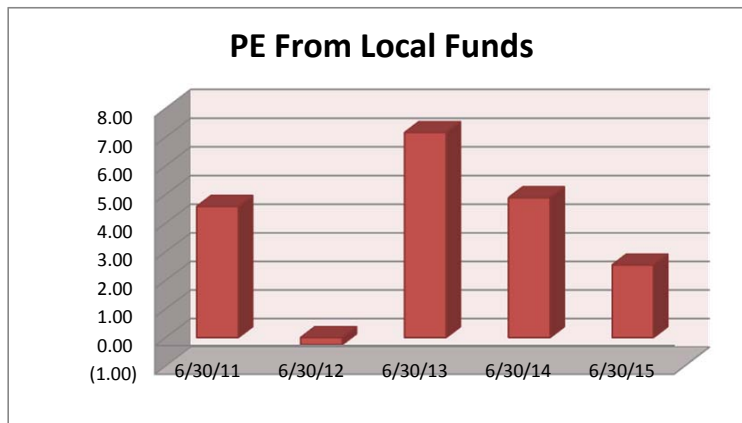
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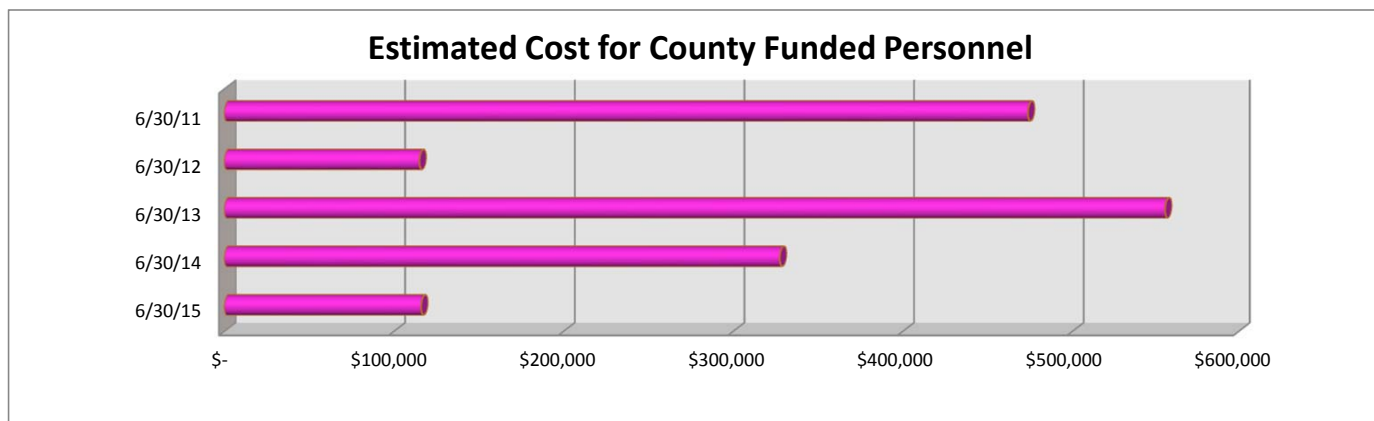
**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	150.22	147.55	146.61	143.41	142.26
Number PE actually employed	150.30	143.30	148.80	144.30	141.80
Number PE employed in excess of number funded	0.08	(4.25)	2.19	0.89	(0.46)
Number PE employed from local funds	4.50	4.00	4.97	4.00	3.00
Total number of PE funded by county board	4.58	(0.25)	7.16	4.89	2.54
Service Personnel:					
Number SP allowed for funding	89.695	88.010	87.446	85.922	84.918
Number SP actually employed	95.413	90.635	90.968	86.880	83.879
Number SP employed in excess of number funded	5.718	2.625	3.522	0.958	(1.039)
Number SP employed from local funds	-	1.000	-	-	-
Total number of SP funded by county board	5.718	3.625	3.522	0.958	(1.039)
Total number of personnel employed in excess of number funded through PSSP	10.302	3.377	10.682	5.848	1.501



**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 272,490	\$ (15,048)	\$ 429,245	\$ 292,827	\$ 154,999
Service Personnel	201,378	130,198	126,343	34,760	(38,860)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 473,868	\$ 115,150	\$ 555,588	\$ 327,587	\$ 116,139



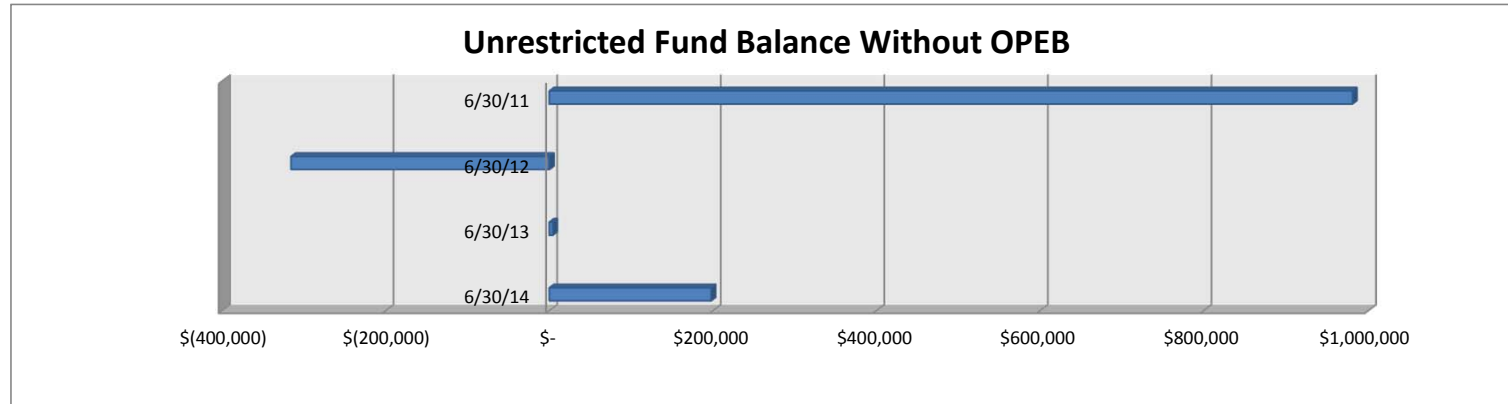
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,887	1,873	1,840	1,819	1,800
Increase (Decline) in student enrollment	(48)	(14)	(33)	(21)	(19)
Number of schools	5	5	5	4	4
Average number of students/school	377	375	368	455	450
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(28)	(34)	(40)	44	38

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**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 980,905	\$ (315,882)	\$ 4,182	\$ 197,683 ⁽¹⁾	N/A ⁽²⁾



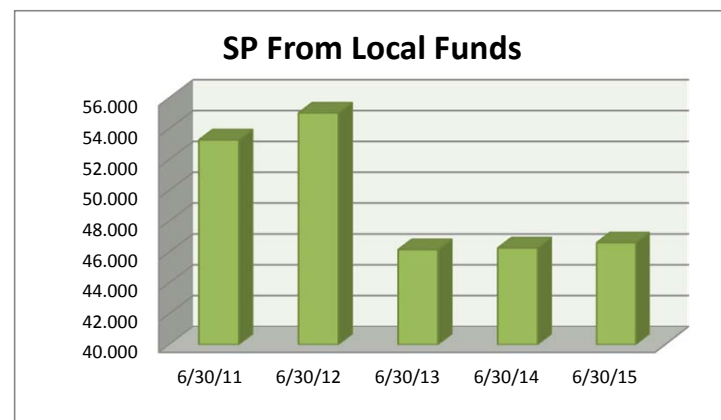
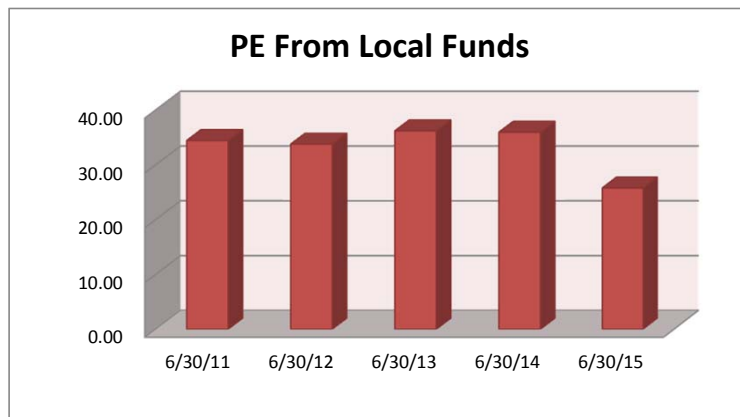
Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	50.00%	50.00%	50.00%	50.00%	50.00%
Projected excess levy gross tax collections	\$ 5,432,861	\$ 5,768,874	\$ 5,811,604	\$ 6,026,291	\$ 6,120,255
Per Pupil Expenditures	\$ 11,657	\$ 11,549	\$ 11,595	\$ 11,282	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 19,964,775	\$ 20,516,866	\$ 19,958,987	\$ 20,316,317	N/A
State Source Revenue	\$ 40,470,628	\$ 41,659,829	\$ 37,632,015	\$ 36,163,924	N/A
Federal Source Revenue	\$ 10,938,602	\$ 8,732,483	\$ 8,208,358	\$ 7,569,715	N/A
Total	\$ 71,374,005	\$ 70,909,178	\$ 65,799,360	\$ 64,049,956	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

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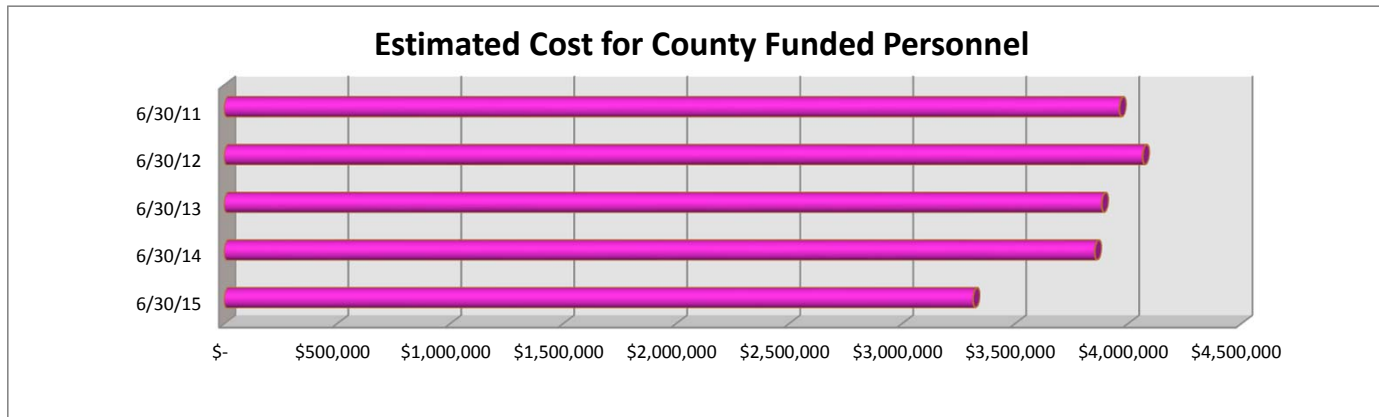
**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	399.41	397.78	404.46	399.50	397.17
Number PE actually employed	425.35	423.59	434.66	421.96	411.44
Number PE employed in excess of number funded	25.94	25.81	30.20	22.46	14.27
Number PE employed from local funds	8.50	7.97	6.00	13.50	11.50
Total number of PE funded by county board	34.44	33.78	36.20	35.96	25.77
Service Personnel:					
Number SP allowed for funding	238.600	237.166	240.114	236.602	235.242
Number SP actually employed	291.873	292.190	286.268	282.863	281.843
Number SP employed in excess of number funded	53.273	55.024	46.154	46.261	46.601
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	53.273	55.024	46.154	46.261	46.601
Total number of personnel employed in excess of number funded through PSSP	87.711	88.806	82.354	82.221	72.371



**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,085,849	\$ 2,093,283	\$ 2,221,804	\$ 2,190,630	\$ 1,591,266
Service Personnel	1,876,686	1,972,019	1,662,508	1,662,695	1,723,634
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,962,536	\$ 4,065,302	\$ 3,884,312	\$ 3,853,325	\$ 3,314,901



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,247	5,302	5,223	5,191	5,159
Increase (Decline) in student enrollment	(38)	55	(79)	(32)	(32)
Number of schools	13	13	13	13	13
Average number of students/school	404	408	402	399	397
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(1)	(1)	(6)	(12)	(15)

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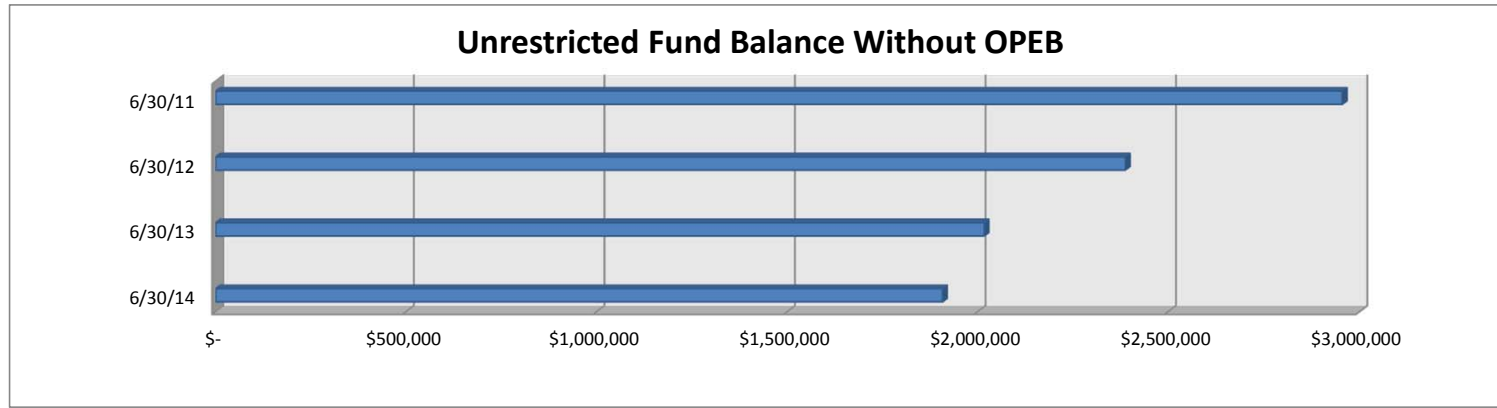
**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 2,955,317 \$ 2,387,726 \$ 2,017,338 \$ 1,907,833 (1) N/A (2)



Excess Levy:

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

Per Pupil Expenditures \$ 10,287 \$ 10,329 \$ 10,448 \$ 10,690 N/A (2)

Revenues:

Local Source Revenue	\$ 8,136,542	\$ 8,147,509	\$ 7,912,788	\$ 8,091,517	N/A
State Source Revenue	\$ 22,444,068	\$ 26,955,900	\$ 23,918,946	\$ 24,427,791	N/A
Federal Source Revenue	\$ 7,549,691	\$ 5,508,050	\$ 5,318,181	\$ 5,485,380	N/A

Total \$ 38,130,301 \$ 40,611,459 \$ 37,149,915 \$ 38,004,688 \$ - (2)

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

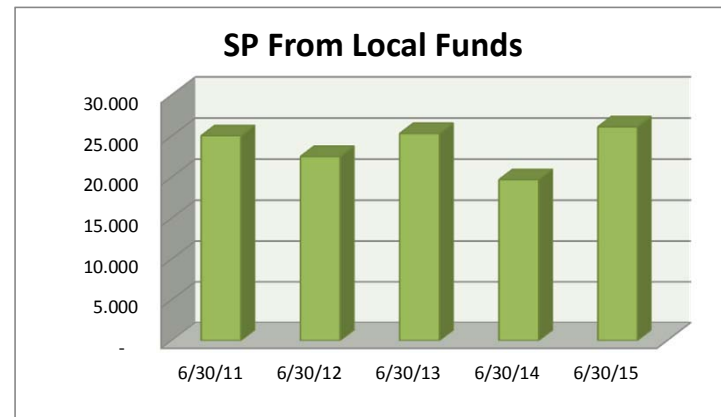
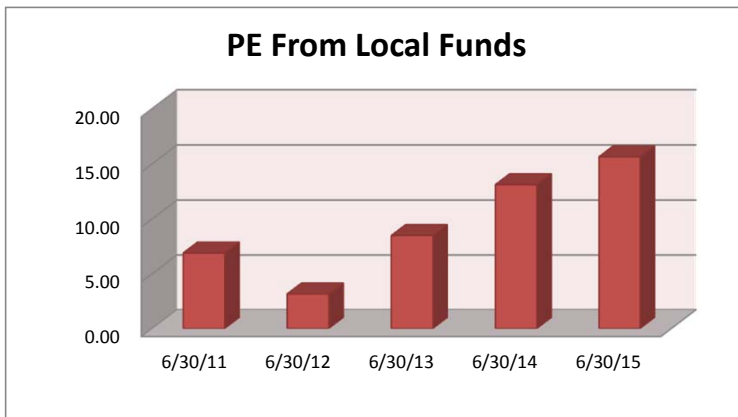
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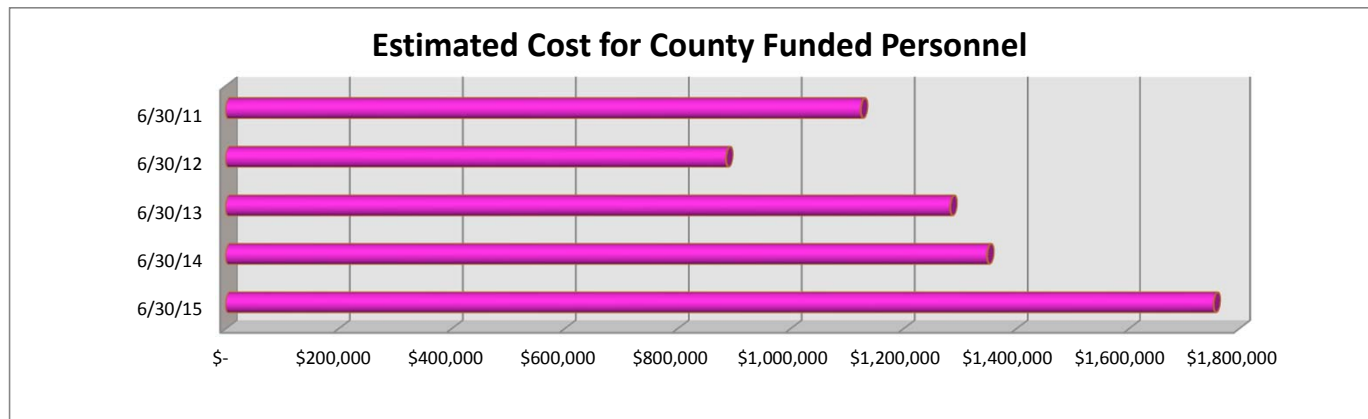
**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	268.90	269.79	272.21	265.89	260.11
Number PE actually employed	268.75	266.90	272.00	269.00	264.95
Number PE employed in excess of number funded	(0.15)	(2.89)	(0.21)	3.11	4.84
Number PE employed from local funds	7.05	6.05	8.70	10.00	10.80
Total number of PE funded by county board	6.90	3.16	8.49	13.11	15.64
Service Personnel:					
Number SP allowed for funding	162.514	162.307	162.678	158.505	154.971
Number SP actually employed	187.565	184.825	188.000	178.205	181.113
Number SP employed in excess of number funded	25.051	22.518	25.322	19.700	26.142
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	25.051	22.518	25.322	19.700	26.142
Total number of personnel employed in excess of number funded through PSSP	31.947	25.682	33.812	32.810	41.782



**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE	FYE	FYE	FYE	FYE
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	359,809	170,904	464,580	716,097	887,457
Service Personnel	765,262	715,569	818,830	632,476	866,977
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,125,071	\$ 886,473	\$ 1,283,411	\$ 1,348,573	\$ 1,754,434



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,590	3,592	3,499	3,422	3,418
Increase (Decline) in student enrollment	17	2	(93)	(77)	(4)
Number of schools	9	9	9	9	9
Average number of students/school	399	399	389	380	380
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(6)	(10)	(19)	(31)	(32)

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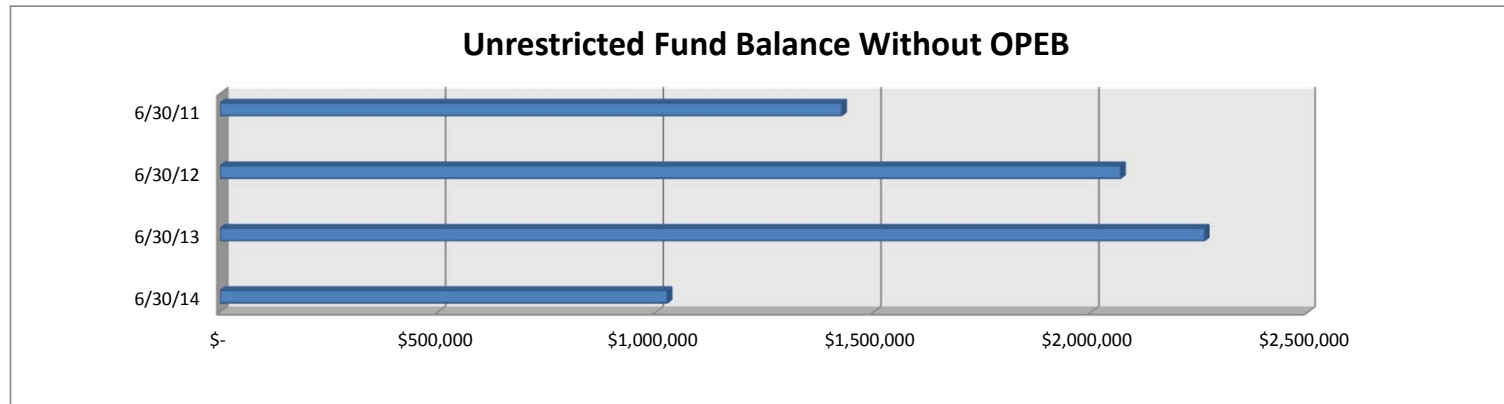
**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 1,426,898 \$ 2,066,987 \$ 2,260,612 \$ 1,026,014 ⁽¹⁾ N/A ⁽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	\$ 7,105,973	\$ 7,194,605	\$ 7,128,162	\$ 7,139,814	\$ 7,153,436

Per Pupil Expenditures

\$ 11,056 \$ 11,060 \$ 11,282 \$ 11,325 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 18,326,819	\$ 17,106,889	\$ 17,223,379	\$ 17,041,322	N/A
State Source Revenue	\$ 20,294,459	\$ 30,230,777	\$ 37,529,797	\$ 36,005,837	N/A
Federal Source Revenue	\$ 5,374,728	\$ 5,295,004	\$ 4,184,988	\$ 4,092,671	N/A

Total	\$ 43,996,006	\$ 52,632,670	\$ 58,938,164	\$ 57,139,830	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

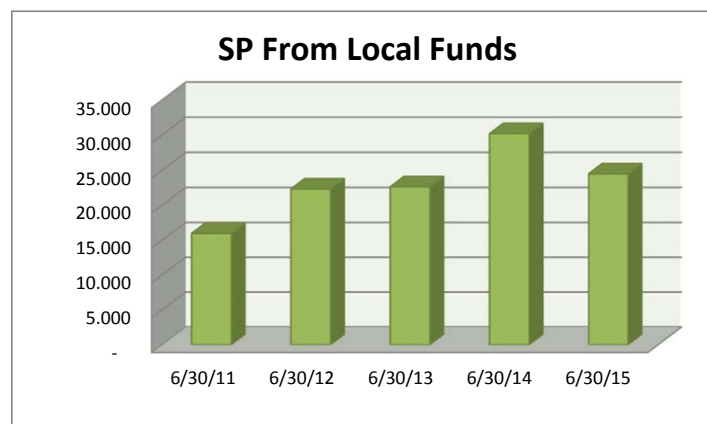
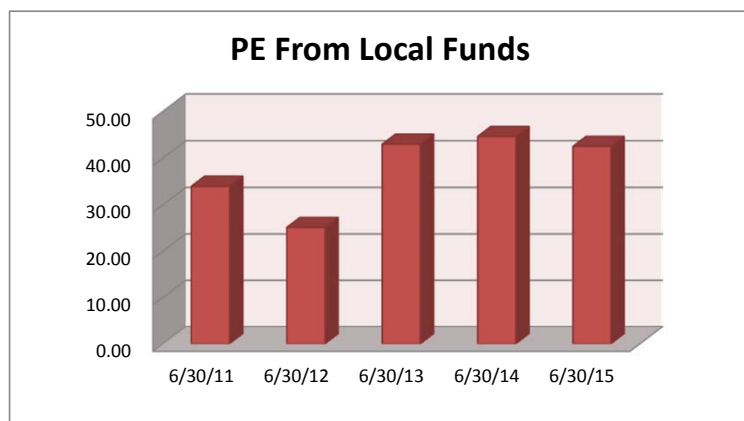
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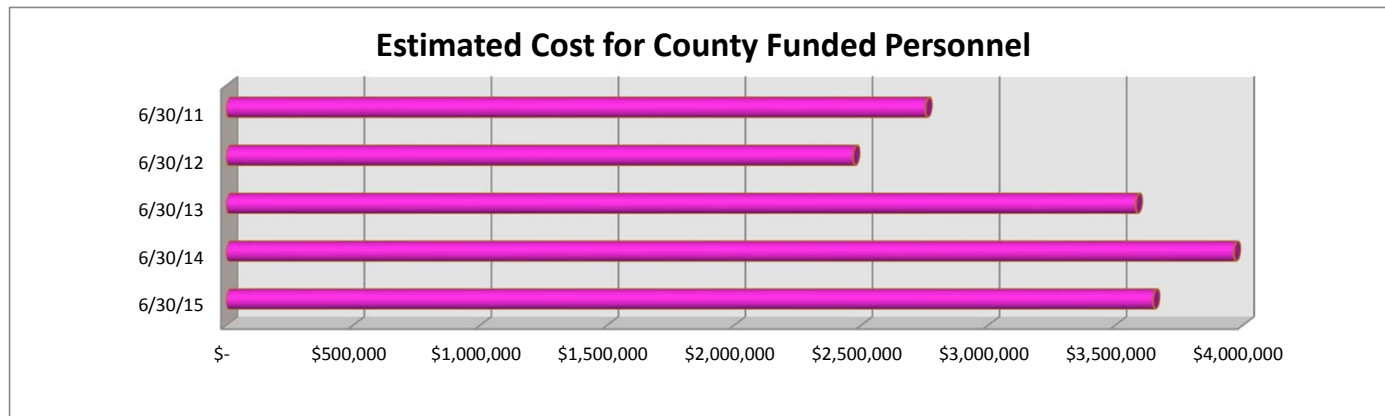
**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	319.18	320.51	323.18	313.52	312.64
Number PE actually employed	340.16	330.66	354.16	345.16	342.16
Number PE employed in excess of number funded	20.98	10.15	30.98	31.64	29.52
Number PE employed from local funds	13.00	15.00	12.00	13.00	13.00
Total number of PE funded by county board	33.98	25.15	42.98	44.64	42.52
Service Personnel:					
Number SP allowed for funding	188.929	189.398	190.669	184.770	184.394
Number SP actually employed	204.430	211.740	213.321	215.001	205.901
Number SP employed in excess of number funded	15.501	22.342	22.652	30.231	21.507
Number SP employed from local funds	0.500	-	-	-	3.000
Total number of SP funded by county board	16.001	22.342	22.652	30.231	24.507
Total number of personnel employed in excess of number funded through PSSP	49.979	47.488	65.632	74.871	67.027



**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,136,159	\$ 1,610,473	\$ 2,729,998	\$ 2,830,789	\$ 2,720,735
Service Personnel	616,769	857,845	850,315	1,134,269	927,661
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,752,928	\$ 2,468,318	\$ 3,580,313	\$ 3,965,058	\$ 3,648,396



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,308	4,332	4,202	4,181	4,170
Increase (Decline) in student enrollment	(3)	24	(130)	(21)	(11)
Number of schools	9	9	9	9	7
Average number of students/school	479	481	467	465	596
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	74	72	59	54	184

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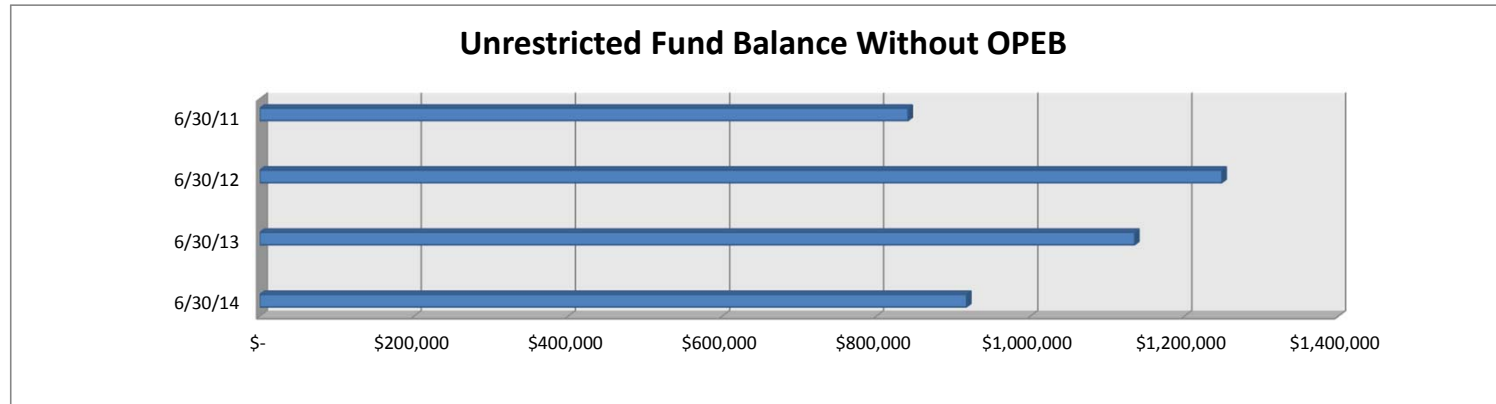
**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$	841,065	\$	1,248,530	\$	1,135,258	\$	917,007	(1)	N/A	(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	\$ 9,785	\$ 9,871	\$ 9,792	\$ 10,117	N/A (2)
Revenues:					
Local Source Revenue	\$ 5,496,940	\$ 5,223,566	\$ 6,241,335	\$ 7,082,441	N/A
State Source Revenue	\$ 15,511,977	\$ 15,588,227	\$ 15,694,152	\$ 18,582,974	N/A
Federal Source Revenue	\$ 3,865,579	\$ 3,004,985	\$ 2,577,168	\$ 2,705,886	N/A
Total	\$ 24,874,496	\$ 23,816,778	\$ 24,512,655	\$ 28,371,301	\$ - (2)

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

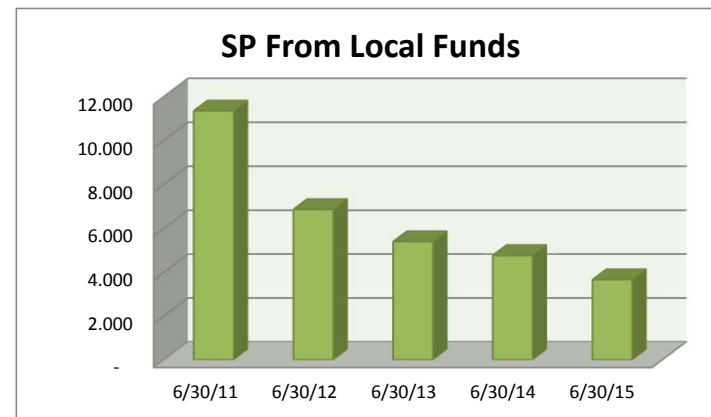
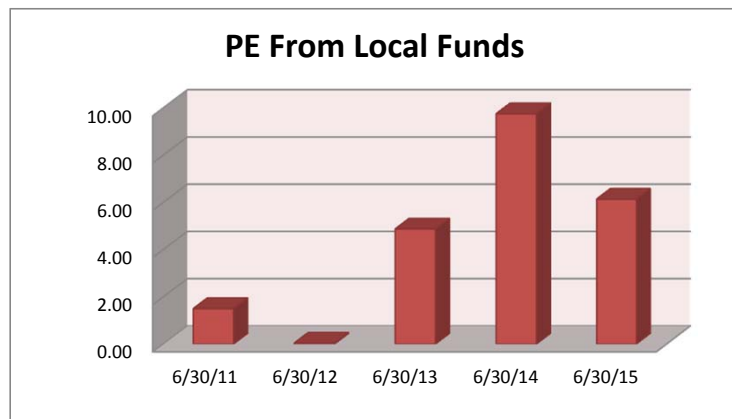
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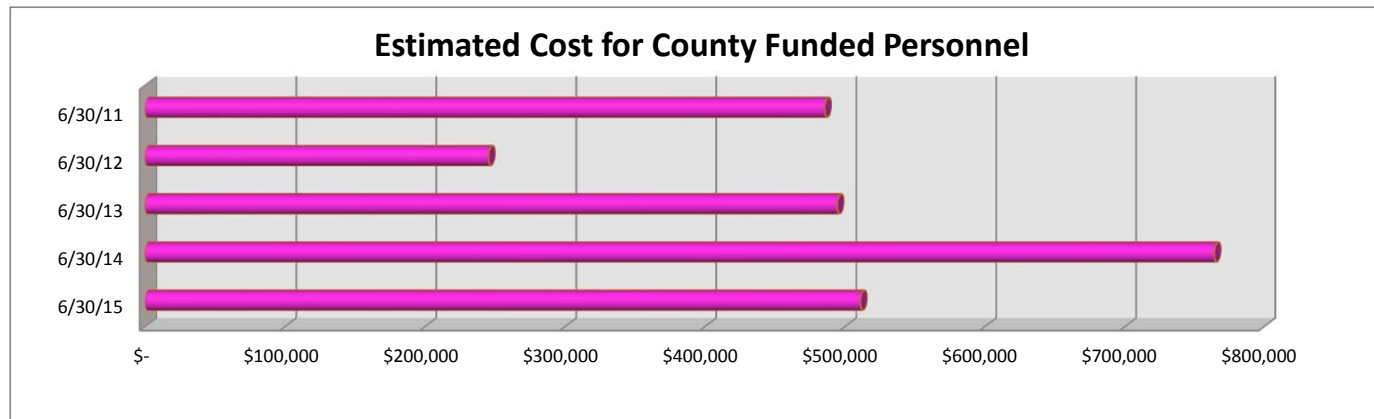
**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	166.01	168.15	170.64	171.74	172.36
Number PE actually employed	165.02	164.90	171.82	178.05	175.18
Number PE employed in excess of number funded	(0.99)	(3.25)	1.18	6.31	2.82
Number PE employed from local funds	2.50	3.30	3.70	3.45	3.32
Total number of PE funded by county board	1.51	0.05	4.88	9.76	6.14
Service Personnel:					
Number SP allowed for funding	101.056	103.513	103.752	106.474	105.165
Number SP actually employed	112.405	110.380	109.150	111.242	108.825
Number SP employed in excess of number funded	11.349	6.867	5.398	4.768	3.660
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	11.349	6.867	5.398	4.768	3.660
Total number of personnel employed in excess of number funded through PSSP	12.857	6.913	10.278	14.528	9.803



**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 91,966	\$ 2,860	\$ 299,784	\$ 593,014	\$ 377,953
Service Personnel	393,592	242,583	194,733	171,290	133,162
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 485,558	\$ 245,443	\$ 494,517	\$ 764,304	\$ 511,115



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,297	2,279	2,348	2,321	2,352
Increase (Decline) in student enrollment	(10)	(18)	69	(27)	31
Number of schools	6	6	6	6	6
Average number of students/school	383	380	391	387	392
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(22)	(29)	(17)	(24)	(20)

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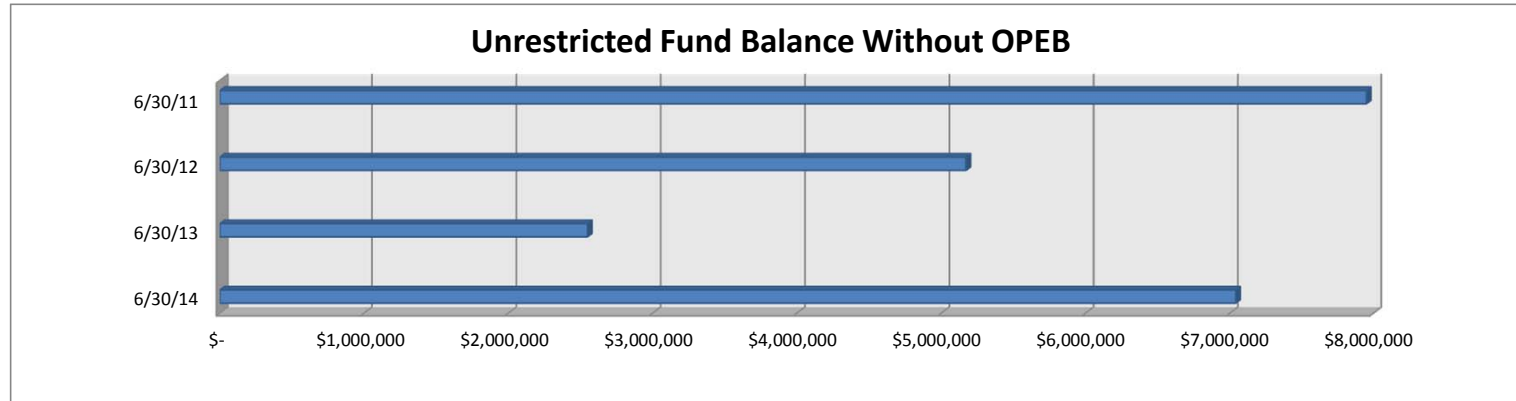
**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 7,951,036 \$ 5,170,017 \$ 2,547,319 \$ 7,038,775 (1) N/A (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	\$ 20,796,009	\$ 20,917,852	\$ 22,356,500	\$ 25,858,280	\$ 26,259,803
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Per Pupil Expenditures	\$ 11,450	\$ 10,927	\$ 11,567	\$ 11,369	N/A (2)
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Revenues:

Local Source Revenue	\$ 44,138,535	\$ 41,613,931	\$ 43,699,910	\$ 53,749,663	N/A
State Source Revenue	\$ 76,097,751	\$ 77,397,358	\$ 74,117,255	\$ 73,660,075	N/A
Federal Source Revenue	\$ 18,268,414	\$ 15,673,449	\$ 12,686,937	\$ 11,546,203	N/A

Total	\$ 138,504,700	\$ 134,684,738	\$ 130,504,102	\$ 138,955,941	\$ - (2)
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

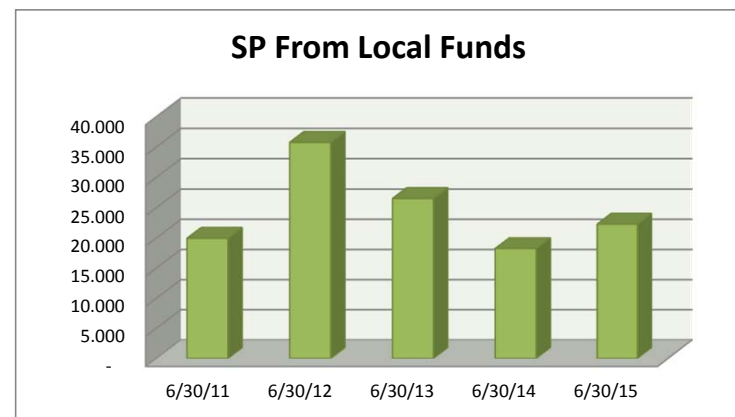
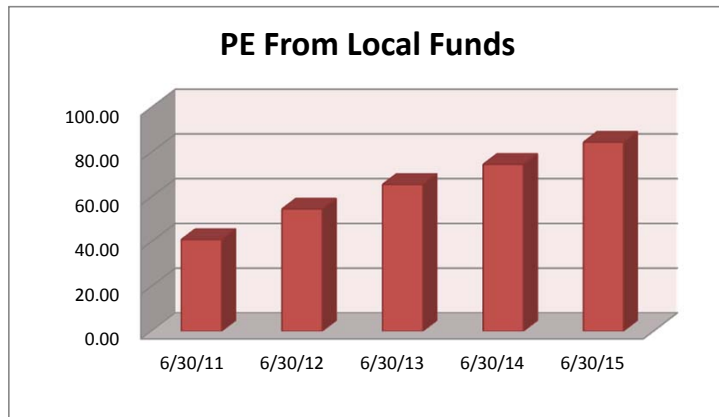
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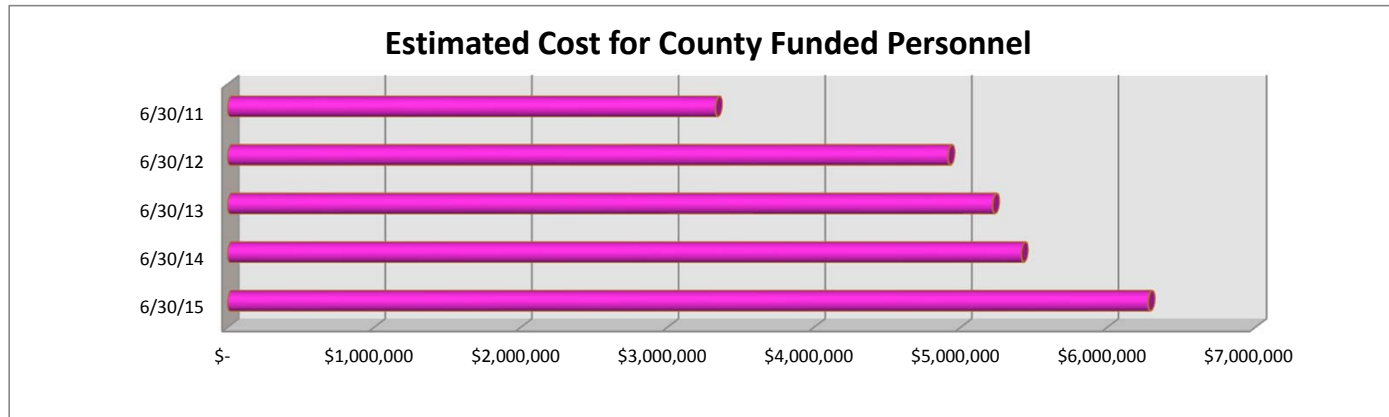
**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	843.31	839.90	833.26	828.77	825.65
Number PE actually employed	873.25	884.49	886.85	883.38	888.13
Number PE employed in excess of number funded	29.94	44.59	53.59	54.61	62.48
Number PE employed from local funds	11.00	10.00	12.00	19.95	22.00
Total number of PE funded by county board	40.94	54.59	65.59	74.56	84.48
Service Personnel:					
Number SP allowed for funding	495.922	493.648	489.243	486.371	485.134
Number SP actually employed	515.880	529.435	515.755	504.620	507.415
Number SP employed in excess of number funded	19.958	35.787	26.512	18.249	22.281
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	19.958	35.787	26.512	18.249	22.281
Total number of personnel employed in excess of number funded through PSSP	60.900	90.375	92.102	92.809	106.761



**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,572,641	\$ 3,506,080	\$ 4,174,503	\$ 4,694,566	\$ 5,388,723
Service Personnel	757,213	1,409,666	1,045,902	721,495	889,954
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,329,855	\$ 4,915,747	\$ 5,220,405	\$ 5,416,061	\$ 6,278,677



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	11,128	11,005	10,935	10,913	10,947
Increase (Decline) in student enrollment	(68)	(123)	(70)	(22)	34
Number of schools	23	23	23	23	23
Average number of students/school	484	478	475	474	476
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	79	69	67	63	64

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Financial Analysis 15

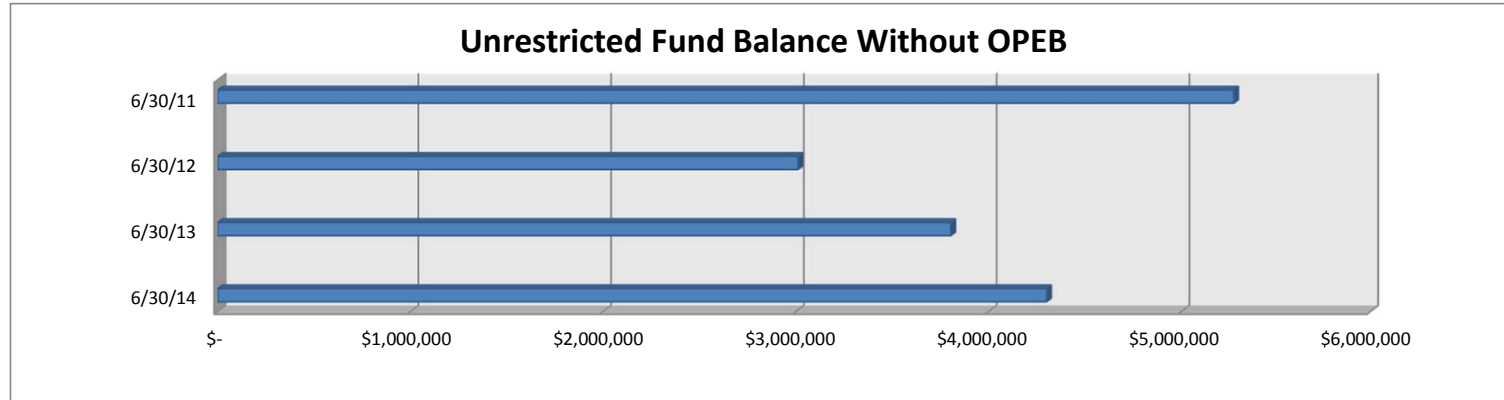
**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 5,272,627 \$ 3,010,433 \$ 3,802,886 \$ 4,300,379 ⁽¹⁾ N/A ⁽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	\$ 8,419,119	\$ 8,439,324	\$ 8,774,896	\$ 9,107,071	\$ 9,258,368

Per Pupil Expenditures \$ 10,687 \$ 11,279 \$ 11,250 \$ 11,475 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 16,753,357	\$ 16,576,366	\$ 17,204,395	\$ 17,682,997	N/A
State Source Revenue	\$ 35,083,533	\$ 37,230,755	\$ 38,319,599	\$ 42,117,368	N/A
Federal Source Revenue	\$ 7,283,684	\$ 6,433,069	\$ 5,566,722	\$ 5,792,661	N/A

Total	\$ 59,120,574	\$ 60,240,190	\$ 61,090,716	\$ 65,593,026	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

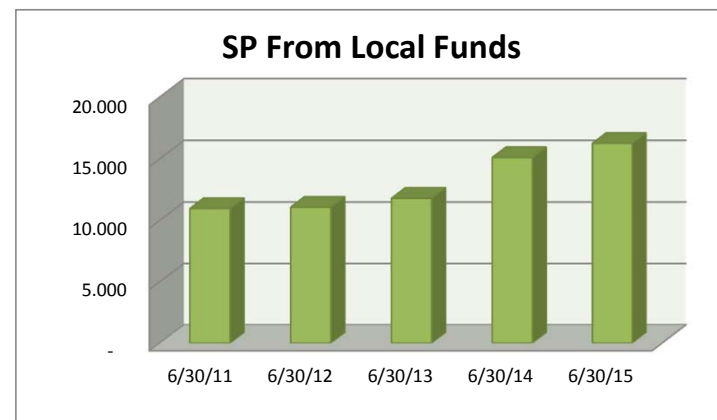
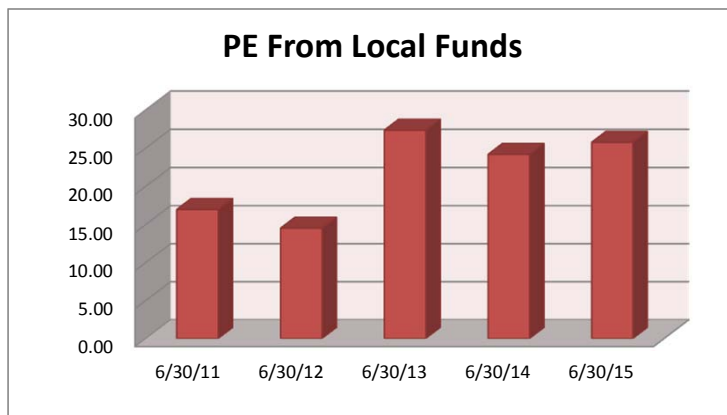
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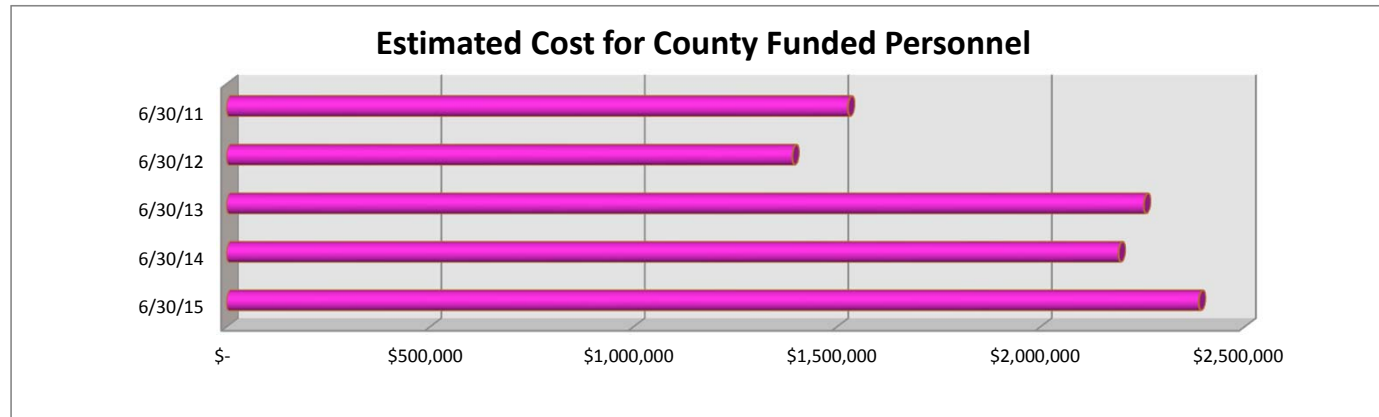
**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	381.98	385.43	385.39	382.81	378.73
Number PE actually employed	396.95	397.95	410.75	404.50	402.00
Number PE employed in excess of number funded	14.97	12.52	25.36	21.69	23.27
Number PE employed from local funds	2.00	2.00	2.00	2.50	2.50
Total number of PE funded by county board	16.97	14.52	27.36	24.19	25.77
Service Personnel:					
Number SP allowed for funding	227.460	227.578	225.207	223.777	221.680
Number SP actually employed	238.427	238.652	237.002	238.877	237.927
Number SP employed in excess of number funded	10.967	11.074	11.795	15.100	16.247
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	10.967	11.074	11.795	15.100	16.247
Total number of personnel employed in excess of number funded through PSSP	27.935	25.592	39.155	39.290	42.017



**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,087,839	\$ 943,491	\$ 1,774,444	\$ 1,576,037	\$ 1,715,695
Service Personnel	439,402	447,292	479,676	616,189	672,795
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,527,241	\$ 1,390,784	\$ 2,254,120	\$ 2,192,225	\$ 2,388,490



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,046	4,997	4,965	4,914	4,902
Increase (Decline) in student enrollment	6	(49)	(32)	(51)	(12)
Number of schools	12	12	12	12	12
Average number of students/school	421	416	414	410	409
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	16	7	6	(1)	(3)

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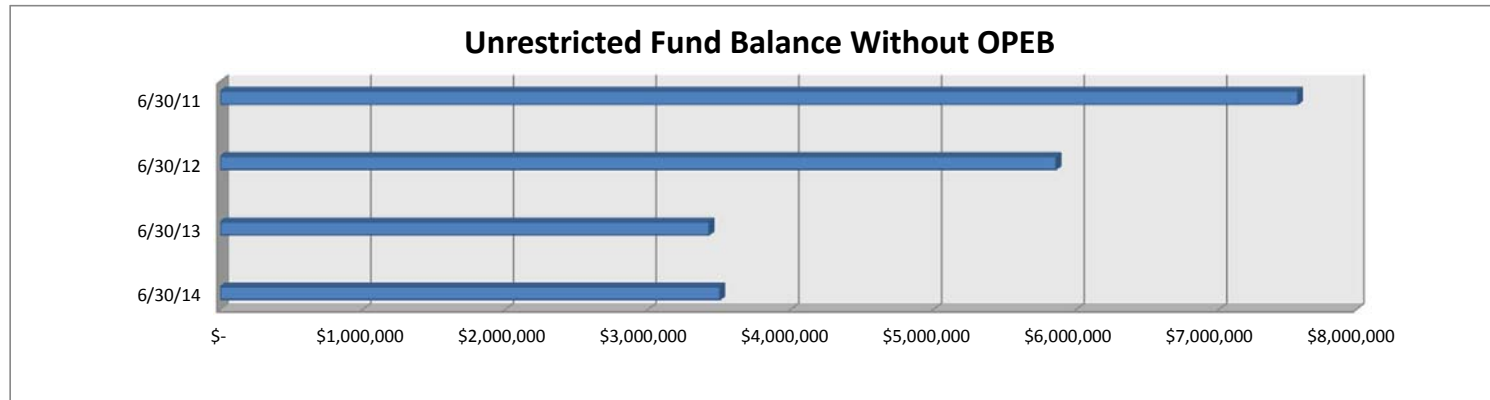
**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$	7,571,469	\$	5,857,348	\$	3,424,951	\$	3,500,778 ⁽¹⁾	N/A ⁽²⁾
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 21,366,627	\$ 20,323,691	\$ 19,596,197	\$ 19,560,720	\$ 19,923,019
Per Pupil Expenditures	\$ 10,952	\$ 11,339	\$ 11,232	\$ 11,215	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 46,613,486	\$ 48,846,340	\$ 46,163,349	\$ 47,416,706	N/A
State Source Revenue	\$ 42,451,625	\$ 62,399,820	\$ 54,655,588	\$ 57,953,029	N/A
Federal Source Revenue	\$ 11,357,499	\$ 6,247,179	\$ 7,094,039	\$ 6,864,543	N/A
Total	\$ 100,422,610	\$ 117,493,339	\$ 107,912,976	\$ 112,234,278	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

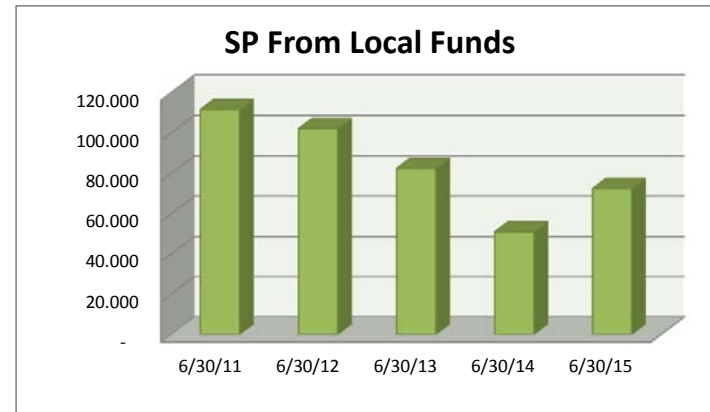
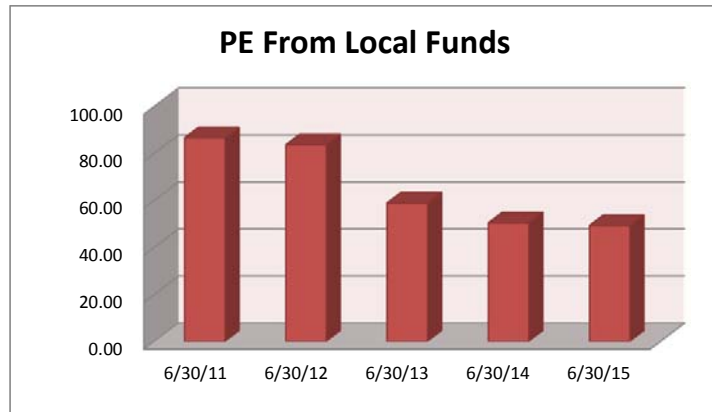
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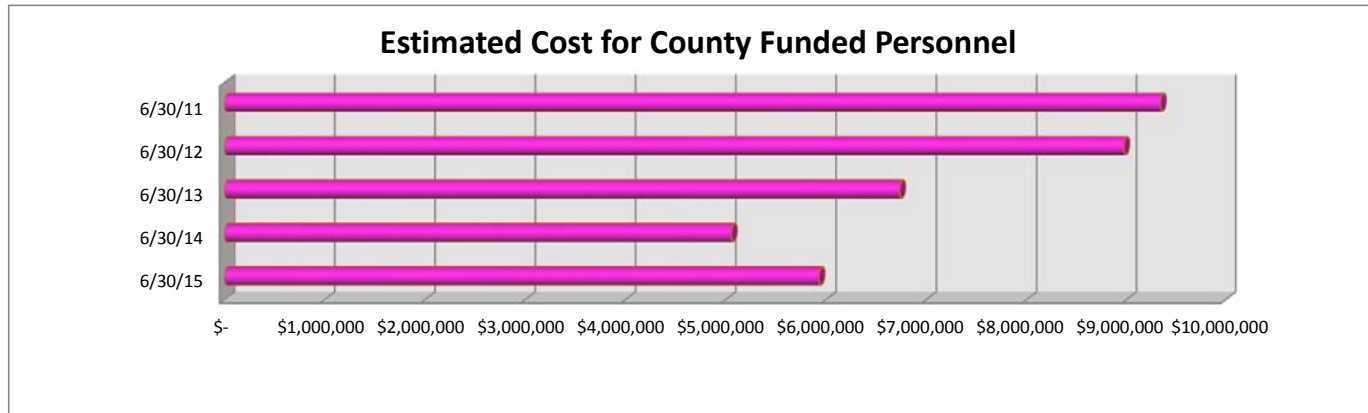
**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	615.37	640.33	649.58	659.36	667.66
Number PE actually employed	677.50	688.50	685.50	673.83	688.00
Number PE employed in excess of number funded	62.13	48.17	35.92	14.47	20.34
Number PE employed from local funds	24.50	35.50	23.00	36.00	29.00
Total number of PE funded by county board	86.63	83.67	58.92	50.47	49.34
Service Personnel:					
Number SP allowed for funding	371.464	382.579	382.448	389.017	394.285
Number SP actually employed	483.208	484.780	464.983	440.236	466.810
Number SP employed in excess of number funded	111.744	102.201	82.535	51.219	72.525
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	111.744	102.201	82.535	51.219	72.525
Total number of personnel employed in excess of number funded through PSSP	198.372	185.873	141.455	101.689	121.865



**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 5,279,930	\$ 5,185,557	\$ 3,681,021	\$ 3,144,598	\$ 3,139,842
Service Personnel	4,062,714	3,788,509	3,054,873	1,912,684	2,790,971
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 9,342,644	\$ 8,974,066	\$ 6,735,894	\$ 5,057,282	\$ 5,930,814



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	8,845	8,842	8,958	9,061	9,066
Increase (Decline) in student enrollment	250	(3)	116	103	5
Number of schools	16	16	17	17	17
Average number of students/school	553	553	527	533	533
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	148	144	119	122	121

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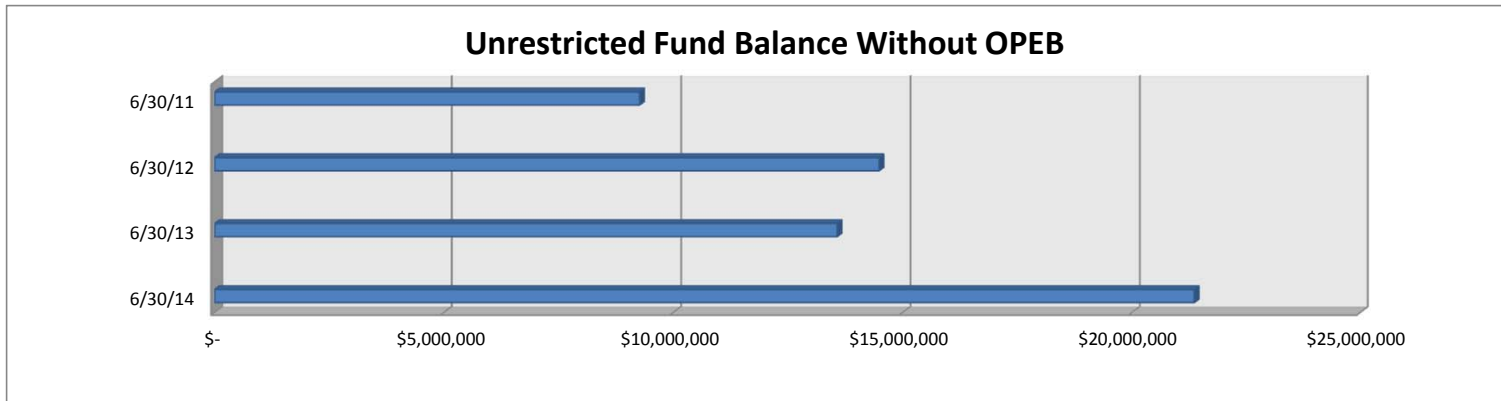
**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 9,265,563 \$ 14,484,936 \$ 13,570,251 \$ 21,354,561 ⁽¹⁾ N/A ⁽²⁾



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	74.95%	74.95%	67.28%	64.97%	66.01%
Projected excess levy gross tax collections	\$ 47,900,291	\$ 47,858,153	\$ 46,063,954	\$ 47,451,721	\$ 47,447,654

Per Pupil Expenditures \$ 10,771 \$ 10,885 \$ 10,533 \$ 10,682 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 107,246,291	\$ 106,854,084	\$ 108,693,715	\$ 111,990,774	N/A
State Source Revenue	\$ 175,083,026	\$ 183,764,941	\$ 181,884,564	\$ 182,407,766	N/A
Federal Source Revenue	\$ 52,452,238	\$ 44,527,161	\$ 39,658,027	\$ 35,293,510	N/A

Total	\$ 334,781,555	\$ 335,146,186	\$ 330,236,306	\$ 329,692,050	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

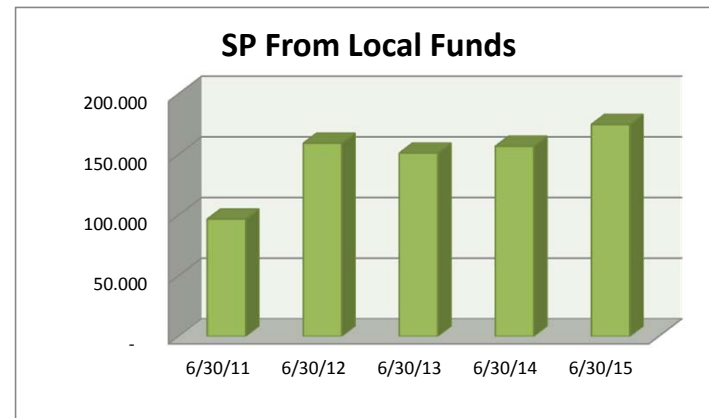
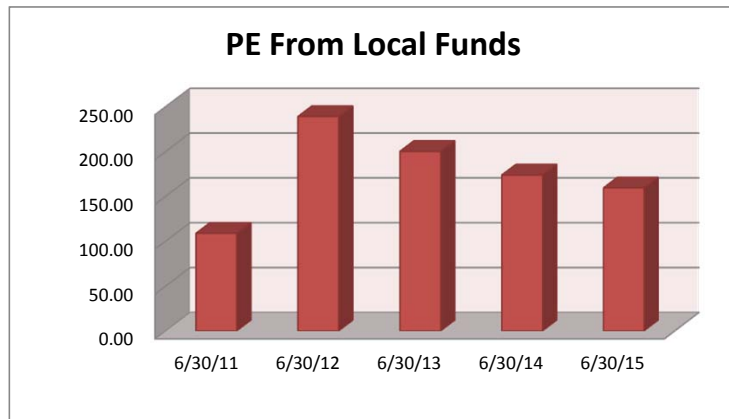
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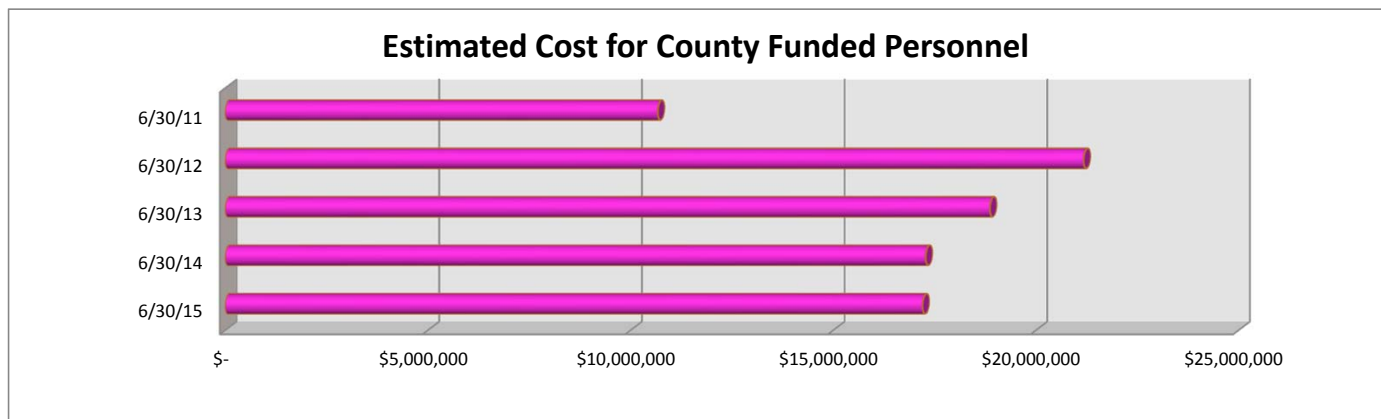
**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	2,104.00	2,115.94	2,135.32	2,148.28	2,144.83
Number PE actually employed	2,093.21	2,277.06	2,248.50	2,216.08	2,226.33
Number PE employed in excess of number funded	(10.79)	161.12	113.18	67.80	81.50
Number PE employed from local funds	119.60	78.00	87.00	106.00	78.00
Total number of PE funded by county board	108.81	239.12	200.18	173.80	159.50
Service Personnel:					
Number SP allowed for funding	1,233.114	1,233.702	1,234.945	1,242.573	1,239.971
Number SP actually employed	1,329.298	1,392.915	1,386.046	1,399.298	1,414.713
Number SP employed in excess of number funded	96.184	159.213	151.101	156.725	174.742
Number SP employed from local funds	0.500	-	-	-	-
Total number of SP funded by county board	96.684	159.213	151.101	156.725	174.742
Total number of personnel employed in excess of number funded through PSSP	205.490	398.333	351.281	330.525	334.242



**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 6,922,872	\$ 14,957,879	\$ 12,938,492	\$ 11,164,457	\$ 10,316,691
Service Personnel	3,752,794	6,222,836	5,930,886	6,120,177	6,889,712
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 10,675,666	\$ 21,180,715	\$ 18,869,378	\$ 17,284,633	\$ 17,206,402



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	28,458	28,429	28,548	28,378	27,936
Increase (Decline) in student enrollment	(23)	(29)	119	(170)	(442)
Number of schools	69	66	66	66	65
Average number of students/school	412	431	433	430	430
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	7	22	25	19	18

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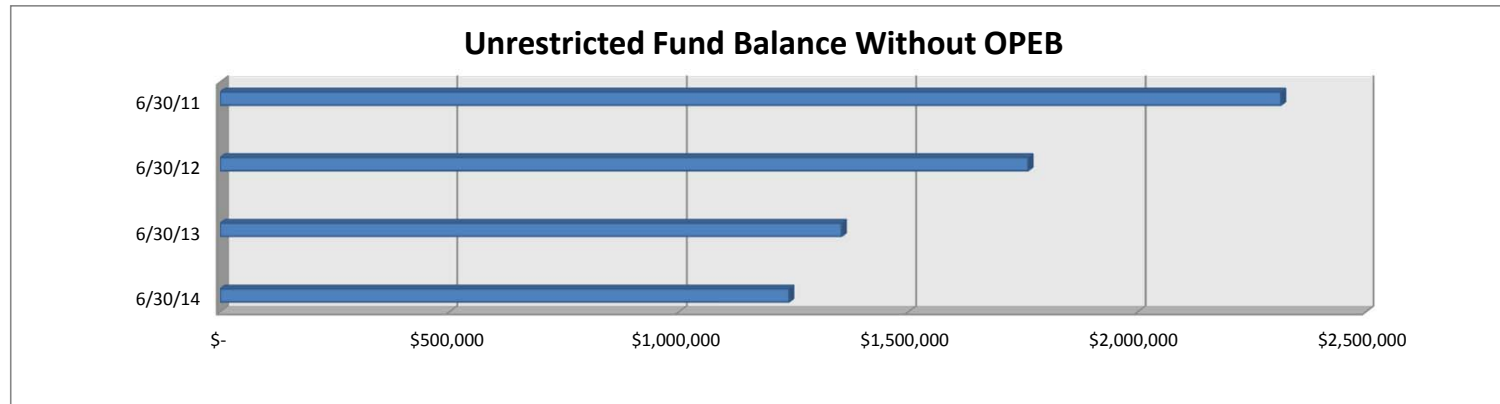
**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 2,313,137 \$ 1,760,920 \$ 1,354,332 \$ 1,239,592 ⁽¹⁾ N/A ⁽²⁾



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	44.97%	44.97%	44.97%	44.97%	44.97%

Projected excess levy gross tax collections	\$ 3,503,636	\$ 3,115,772	\$ 3,046,678	\$ 3,451,661	\$ 3,408,617
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Per Pupil Expenditures	\$ 11,483	\$ 11,088	\$ 11,025	\$ 10,972	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 10,568,371	\$ 9,654,403	\$ 9,849,445	\$ 10,504,920	N/A
State Source Revenue	\$ 15,189,452	\$ 16,516,176	\$ 17,123,483	\$ 19,381,247	N/A
Federal Source Revenue	\$ 4,734,334	\$ 3,904,007	\$ 3,333,393	\$ 2,103,401	N/A

Total	\$ 30,492,157	\$ 30,074,586	\$ 30,306,321	\$ 31,989,568	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

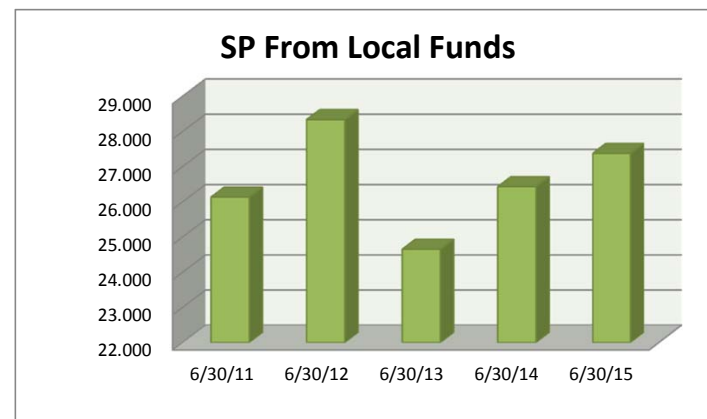
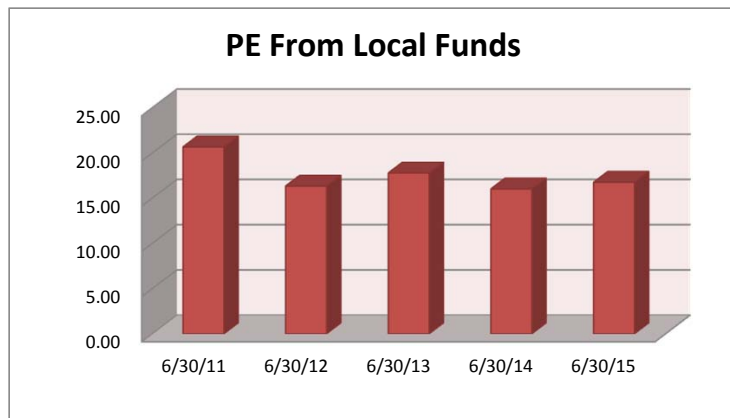
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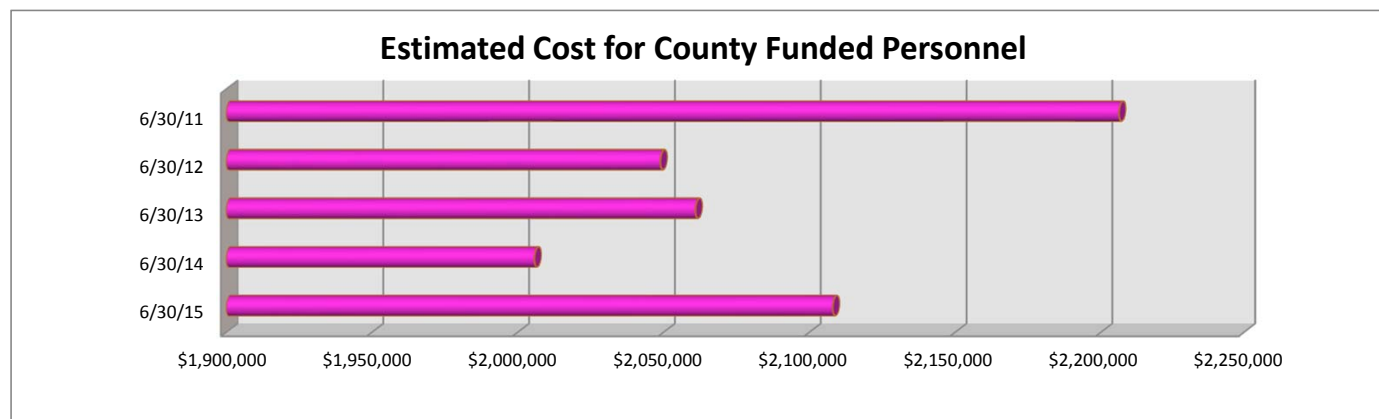
**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	193.84	191.37	194.43	194.64	194.96
Number PE actually employed	208.70	203.70	207.80	203.75	206.00
Number PE employed in excess of number funded	14.86	12.33	13.37	9.11	11.04
Number PE employed from local funds	5.80	4.00	4.40	6.90	5.70
Total number of PE funded by county board	20.66	16.33	17.77	16.01	16.74
Service Personnel:					
Number SP allowed for funding	117.812	115.885	117.720	117.817	117.770
Number SP actually employed	143.950	144.225	142.375	144.250	145.150
Number SP employed in excess of number funded	26.138	28.340	24.655	26.433	27.380
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	26.138	28.340	24.655	26.433	27.380
Total number of personnel employed in excess of number funded through PSSP	46.796	44.668	42.425	42.443	44.120



**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,273,935	\$ 1,017,889	\$ 1,131,920	\$ 1,019,183	\$ 1,072,682
Service Personnel	932,349	1,031,083	929,085	986,576	1,035,389
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,206,284	\$ 2,048,971	\$ 2,061,005	\$ 2,005,759	\$ 2,108,071



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,605	2,635	2,626	2,624	2,576
Increase (Decline) in student enrollment	(45)	30	(9)	(2)	(48)
Number of schools	6	6	6	6	6
Average number of students/school	434	439	438	437	429
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	29	30	30	26	17

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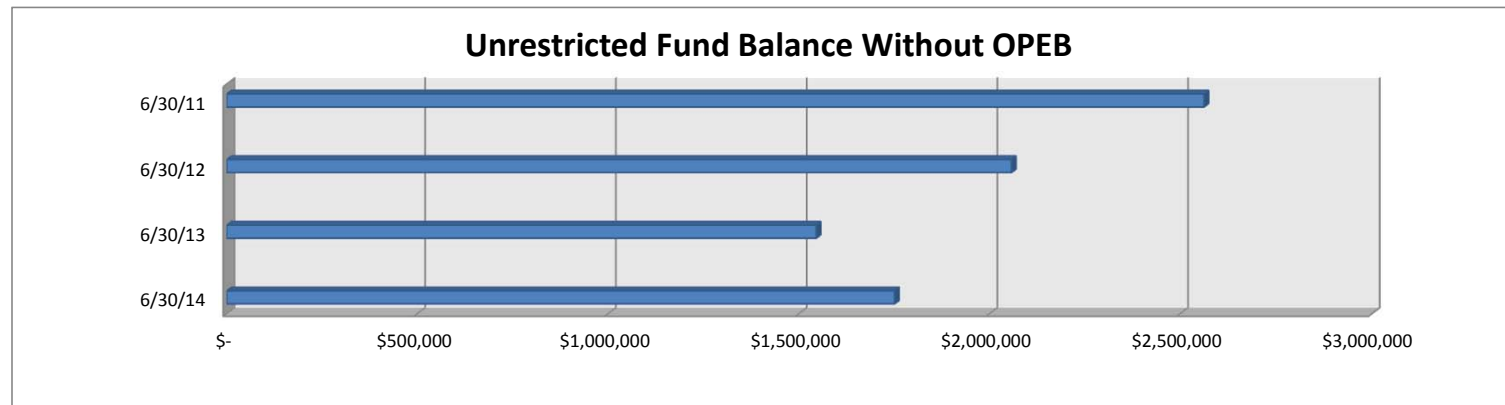
**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 2,562,235 \$ 2,057,396 \$ 1,545,646 \$ 1,750,988 ⁽¹⁾ N/A ⁽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	\$ 4,378,767	\$ 3,859,117	\$ 3,938,799	\$ 3,747,815	\$ 3,977,837

Per Pupil Expenditures	\$ 11,893	\$ 12,207	\$ 11,835	\$ 11,627	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 8,840,831	\$ 8,044,713	\$ 7,931,724	\$ 8,032,553	N/A
State Source Revenue	\$ 34,996,480	\$ 32,539,695	\$ 29,287,280	\$ 29,398,582	N/A
Federal Source Revenue	\$ 8,417,710	\$ 8,096,308	\$ 7,622,996	\$ 6,235,323	N/A
Total	\$ 52,255,021	\$ 48,680,716	\$ 44,842,000	\$ 43,666,458	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

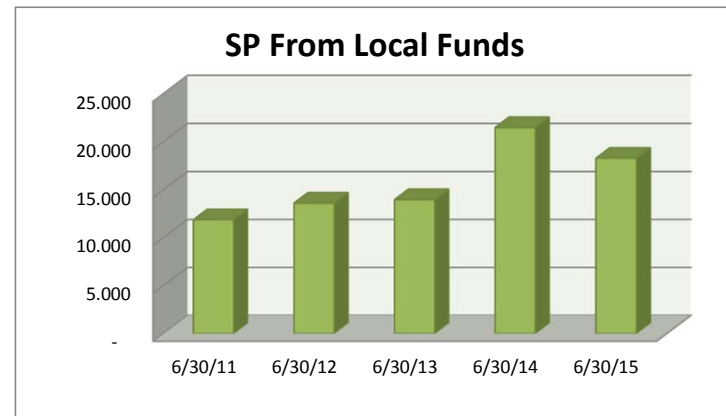
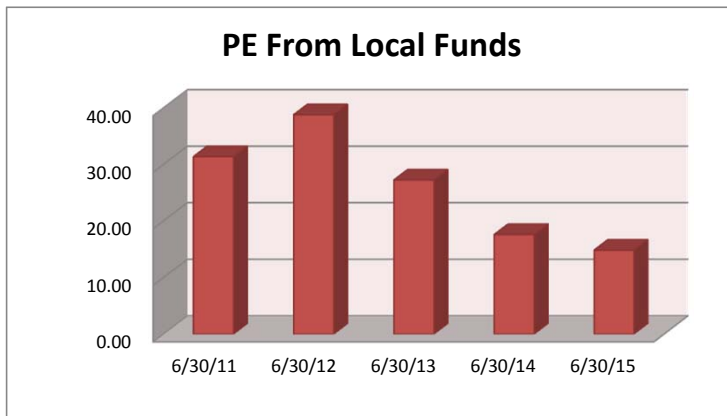
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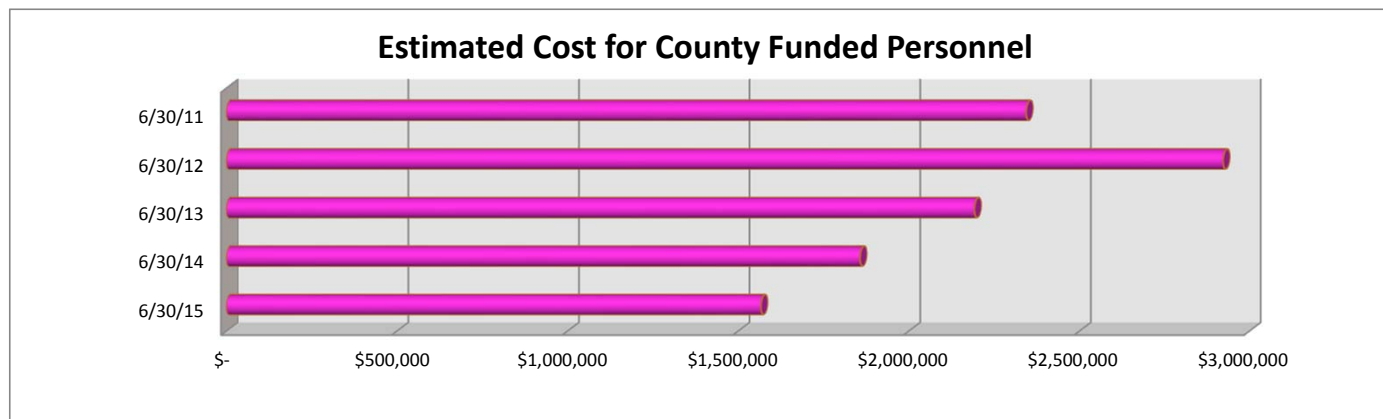
**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	270.58	274.66	275.26	278.75	274.86
Number PE actually employed	296.95	306.45	297.50	291.33	284.70
Number PE employed in excess of number funded	26.37	31.79	22.24	12.58	9.84
Number PE employed from local funds	5.00	7.00	5.00	5.00	5.00
Total number of PE funded by county board	31.37	38.79	27.24	17.58	14.84
Service Personnel:					
Number SP allowed for funding	163.652	166.285	166.749	168.996	166.704
Number SP actually employed	175.533	179.900	180.725	190.473	184.987
Number SP employed in excess of number funded	11.881	13.615	13.976	21.477	18.283
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	11.881	13.615	13.976	21.477	18.283
Total number of personnel employed in excess of number funded through PSSP	43.255	52.407	41.216	39.057	33.123



**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,911,025	\$ 2,427,009	\$ 1,690,068	\$ 1,081,584	\$ 907,563
Service Personnel	433,370	496,167	502,658	775,938	659,470
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,344,396	\$ 2,923,176	\$ 2,192,727	\$ 1,857,522	\$ 1,567,034



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,679	3,689	3,736	3,691	3,711
Increase (Decline) in student enrollment	53	10	47	(45)	20
Number of schools	9	9	10	8	8
Average number of students/school	409	410	374	461	464
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	4	1	(34)	50	52

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Financial Analysis 15

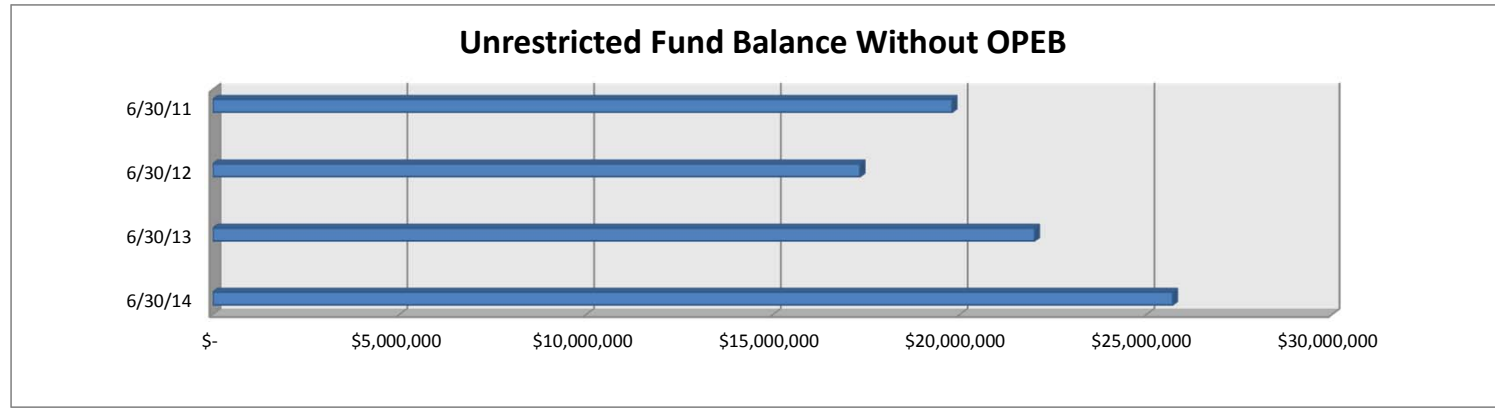
**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 19,790,019 \$ 17,324,391 \$ 21,998,341 \$ 25,693,403 ⁽¹⁾ N/A ⁽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	\$ 12,561,596	\$ 12,090,037	\$ 12,927,855	\$ 13,058,985	\$ 12,568,884

Per Pupil Expenditures

\$ 10,728 \$ 10,987 \$ 10,773 \$ 11,321 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 24,549,547	\$ 23,513,027	\$ 24,318,598	\$ 25,255,262	N/A
State Source Revenue	\$ 40,400,883	\$ 43,396,102	\$ 43,386,702	\$ 43,064,299	N/A
Federal Source Revenue	\$ 10,502,127	\$ 9,420,555	\$ 7,811,151	\$ 7,493,455	N/A

Total	\$ 75,452,557	\$ 76,329,684	\$ 75,516,451	\$ 75,813,016	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

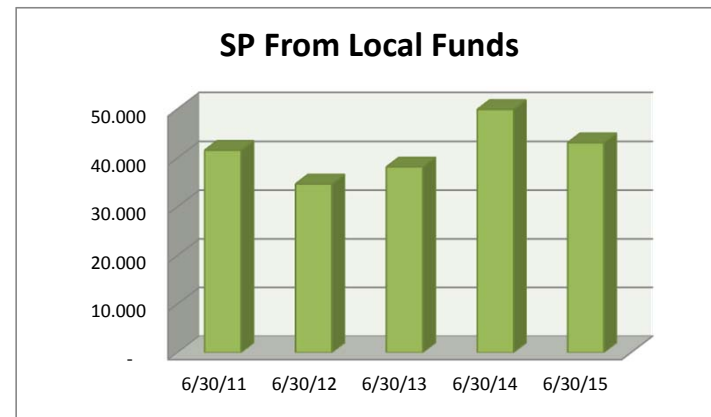
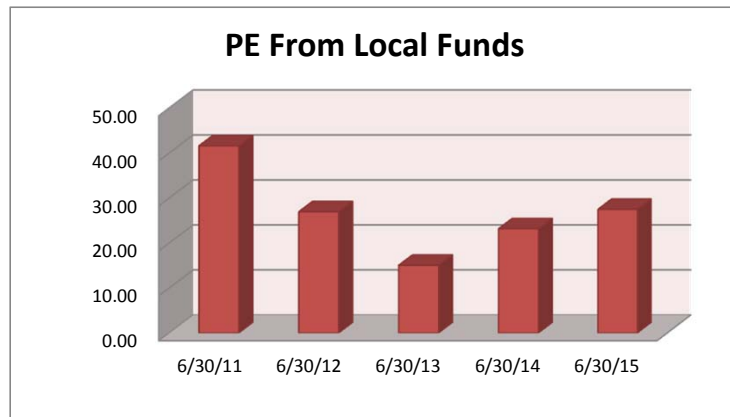
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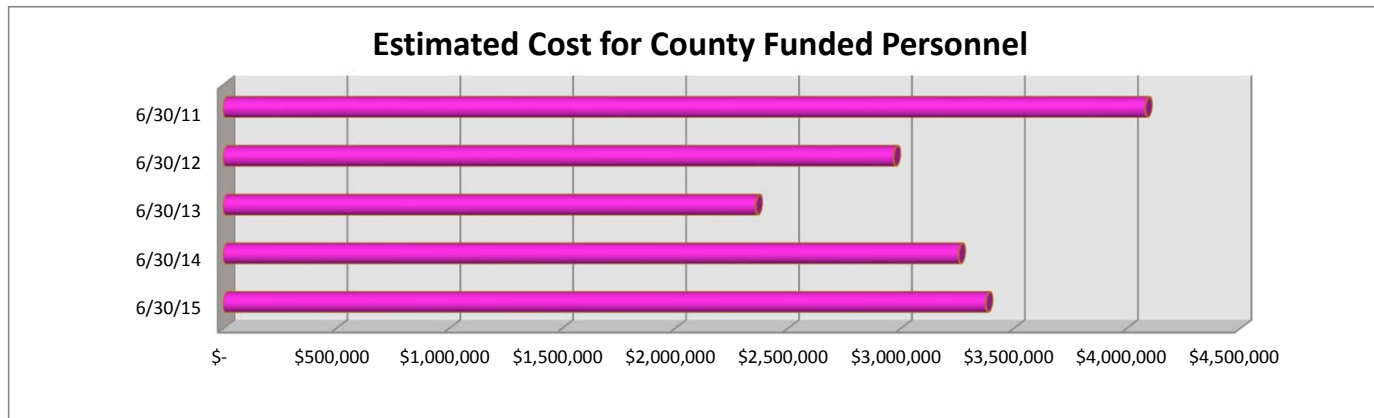
**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	463.90	472.22	480.15	481.78	469.82
Number PE actually employed	493.08	489.58	488.20	497.95	487.30
Number PE employed in excess of number funded	29.18	17.36	8.05	16.17	17.48
Number PE employed from local funds	12.42	9.60	7.00	7.00	10.00
Total number of PE funded by county board	41.60	26.96	15.05	23.17	27.48
Service Personnel:					
Number SP allowed for funding	283.104	284.949	286.147	287.486	280.535
Number SP actually employed	324.668	319.623	324.313	337.418	323.658
Number SP employed in excess of number funded	41.564	34.674	38.166	49.932	43.123
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	41.564	34.674	38.166	49.932	43.123
Total number of personnel employed in excess of number funded through PSSP	83.162	61.634	53.216	73.102	70.603



**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,547,693	\$ 1,665,470	\$ 928,777	\$ 1,403,527	\$ 1,715,329
Service Personnel	1,535,710	1,304,681	1,430,036	1,854,092	1,663,004
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,083,404	\$ 2,970,152	\$ 2,358,813	\$ 3,257,619	\$ 3,378,332



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	6,449	6,393	6,426	6,271	6,156
Increase (Decline) in student enrollment	18	(56)	33	(155)	(115)
Number of schools	17	17	17	17	17
Average number of students/school	379	376	378	369	362
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(26)	(33)	(30)	(42)	(50)

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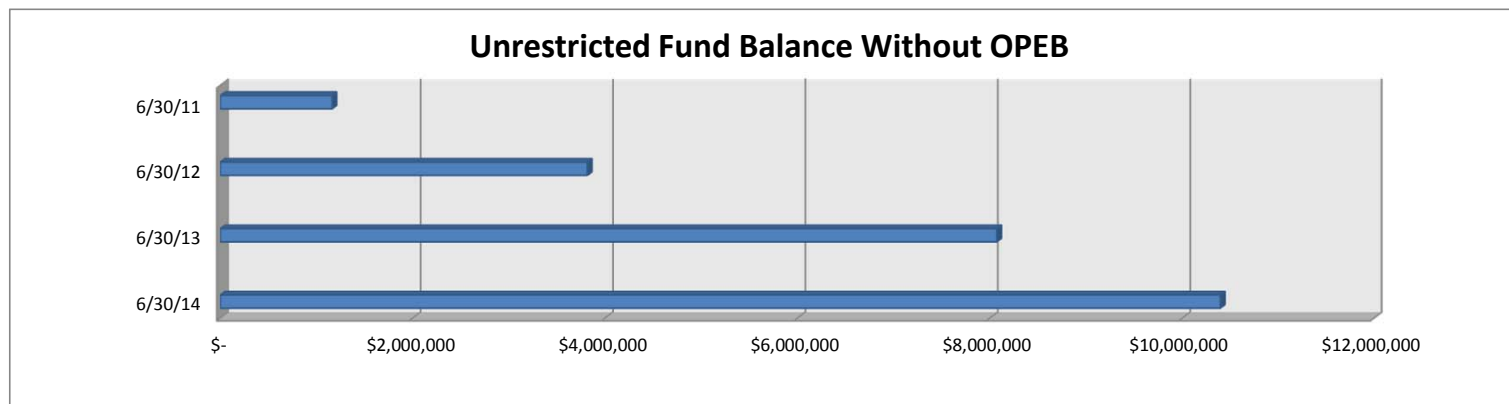
**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 1,162,786 \$ 3,815,104 \$ 8,070,699 \$ 10,394,305 (1) N/A (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	\$ 15,466,032	\$ 15,566,753	\$ 17,747,366	\$ 18,000,134	\$ 18,217,704

Per Pupil Expenditures \$ 11,071 \$ 10,841 \$ 11,089 \$ 11,406 N/A (2)

Revenues:

Local Source Revenue	\$ 29,851,528	\$ 33,556,367	\$ 37,286,896	\$ 37,322,172	N/A
State Source Revenue	\$ 53,017,444	\$ 56,126,991	\$ 55,117,675	\$ 59,960,924	N/A
Federal Source Revenue	\$ 12,576,838	\$ 8,666,567	\$ 10,011,637	\$ 7,946,776	N/A
Total	\$ 95,445,810	\$ 98,349,925	\$ 102,416,208	\$ 105,229,872	\$ - (2)

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

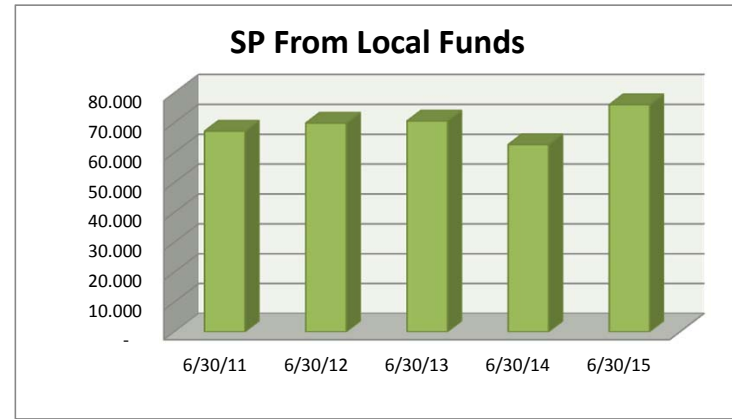
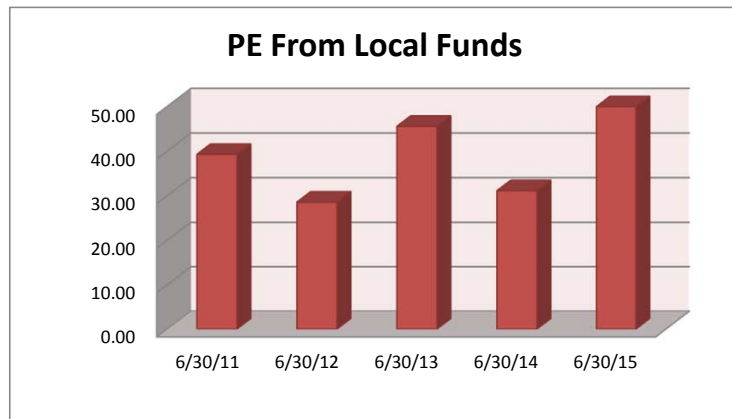
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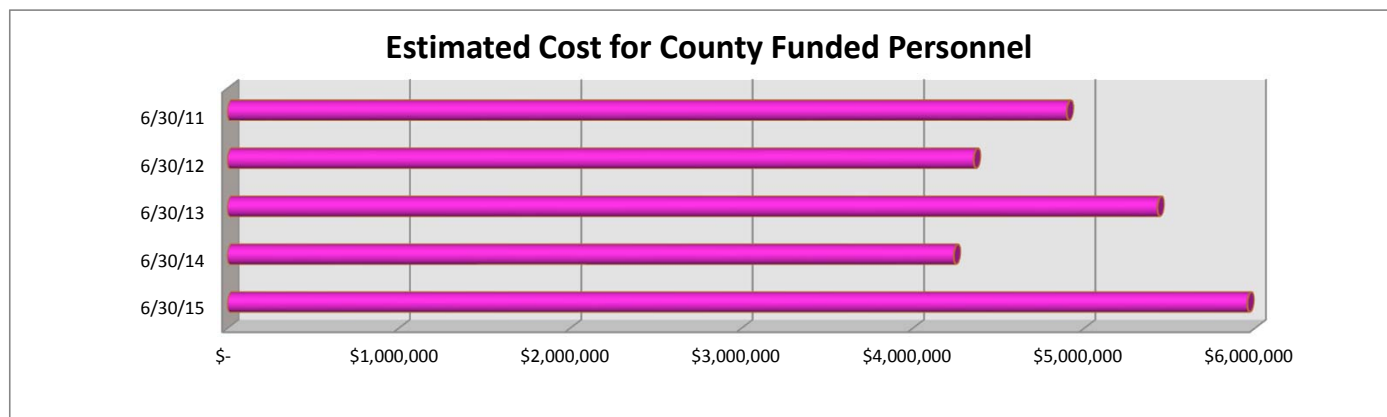
**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	596.41	600.68	597.88	608.71	606.03
Number PE actually employed	629.70	627.28	639.45	633.85	652.00
Number PE employed in excess of number funded	33.29	26.60	41.57	25.14	45.97
Number PE employed from local funds	6.00	2.00	4.00	6.00	4.00
Total number of PE funded by county board	39.29	28.60	45.57	31.14	49.97
Service Personnel:					
Number SP allowed for funding	356.765	355.996	350.381	356.910	355.544
Number SP actually employed	423.965	425.900	420.965	418.625	431.575
Number SP employed in excess of number funded	67.200	69.904	70.584	61.715	76.031
Number SP employed from local funds	-	-	-	1.000	-
Total number of SP funded by county board	67.200	69.904	70.584	62.715	76.031
Total number of personnel employed in excess of number funded through PSSP	106.494	98.500	116.154	93.855	126.001



**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,414,832	\$ 1,778,480	\$ 2,814,471	\$ 1,913,364	\$ 3,097,712
Service Personnel	2,484,328	2,578,437	2,615,002	2,326,587	2,859,573
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,899,159	\$ 4,356,917	\$ 5,429,474	\$ 4,239,951	\$ 5,957,285



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	8,104	7,960	8,096	8,036	8,168
Increase (Decline) in student enrollment	(12)	(144)	136	(60)	132
Number of schools	19	19	19	19	20
Average number of students/school	427	419	426	423	408
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	22	10	18	12	(4)

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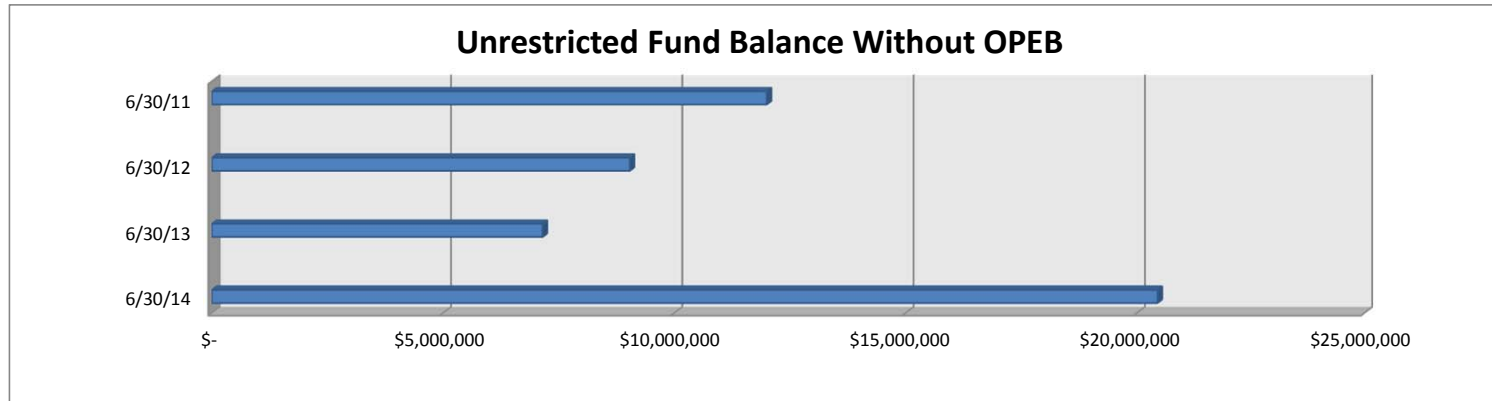
**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 11,994,308 \$ 9,034,051 \$ 7,150,850 \$ 20,441,192 ⁽¹⁾ N/A ⁽²⁾



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	98.00%	98.00%	98.00%	98.00%	93.99%
Projected excess levy gross tax collections	\$ 14,399,069	\$ 14,433,955	\$ 17,287,683	\$ 22,816,452	\$ 23,160,729

Per Pupil Expenditures

\$ 12,653 \$ 12,626 \$ 12,615 \$ 12,879 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 30,107,012	\$ 31,087,512	\$ 35,497,824	\$ 44,803,749	N/A
State Source Revenue	\$ 37,424,627	\$ 36,436,268	\$ 28,629,107	\$ 22,995,586	N/A
Federal Source Revenue	\$ 8,357,377	\$ 7,341,390	\$ 5,853,262	\$ 6,018,930	N/A

Total	\$ 75,889,016	\$ 74,865,170	\$ 69,980,193	\$ 73,818,265	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

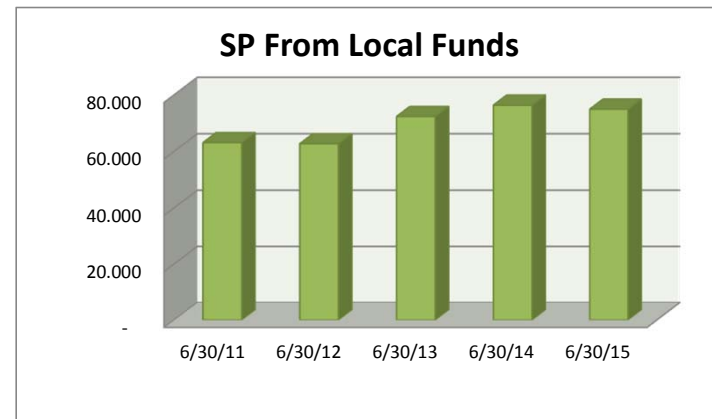
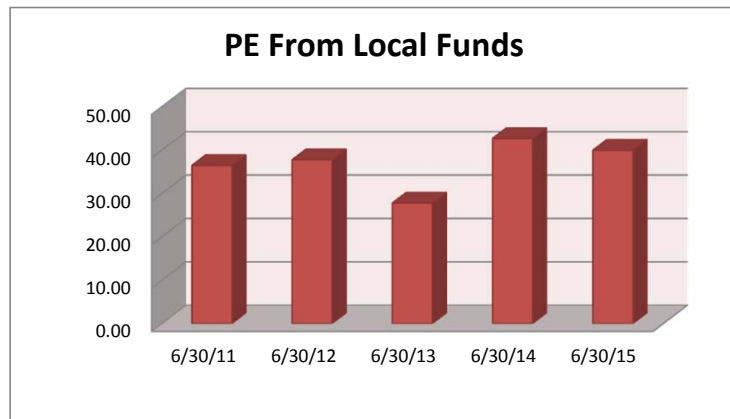
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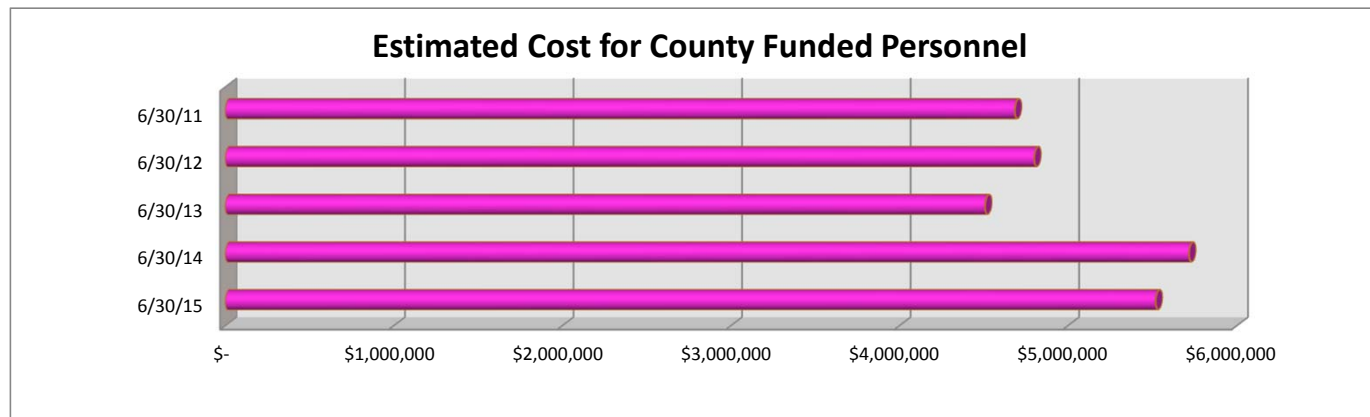
**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	362.35	359.76	358.78	355.94	356.16
Number PE actually employed	392.30	388.51	376.05	387.60	382.10
Number PE employed in excess of number funded	29.95	28.75	17.27	31.66	25.94
Number PE employed from local funds	6.50	9.00	10.50	11.00	14.00
Total number of PE funded by county board	36.45	37.75	27.77	42.66	39.94
Service Personnel:					
Number SP allowed for funding	213.530	212.635	211.064	209.362	209.796
Number SP actually employed	276.640	275.358	283.428	285.743	284.748
Number SP employed in excess of number funded	63.110	62.723	72.364	76.381	74.952
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	63.110	62.723	72.364	76.381	74.952
Total number of personnel employed in excess of number funded through PSSP	99.562	100.473	100.134	119.041	114.892



**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,362,090	\$ 2,472,512	\$ 1,812,985	\$ 2,800,074	\$ 2,618,699
Service Personnel	2,323,928	2,328,886	2,696,412	2,918,626	2,902,045
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,686,017	\$ 4,801,398	\$ 4,509,397	\$ 5,718,699	\$ 5,520,744



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,778	4,726	4,691	4,708	4,691
Increase (Decline) in student enrollment	(43)	(52)	(35)	17	(17)
Number of schools	12	12	12	12	12
Average number of students/school	398	394	391	392	391
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(7)	(15)	(17)	(19)	(21)

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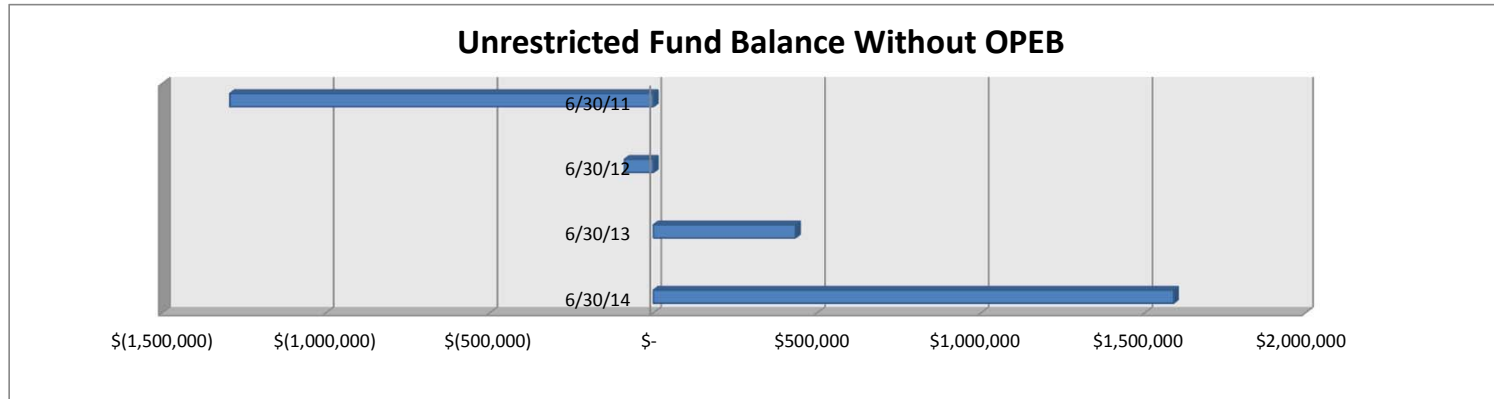
**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ (1,293,109)	\$ (88,234)	\$ 433,711	\$ 1,589,553 (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	89.24%	89.24%	89.24%	89.24%	100.00%
Projected excess levy gross tax collections	\$ 7,160,756	\$ 7,678,868	\$ 8,110,665	\$ 7,491,721	\$ 7,536,613

Per Pupil Expenditures	\$ 11,087	\$ 11,363	\$ 11,137	\$ 11,256	N/A (2)
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Revenues:

Local Source Revenue	\$ 16,229,457	\$ 17,376,796	\$ 17,562,630	\$ 17,698,321	N/A
State Source Revenue	\$ 27,391,972	\$ 28,928,396	\$ 27,993,190	\$ 28,606,796	N/A
Federal Source Revenue	\$ 7,679,784	\$ 6,346,231	\$ 5,701,311	\$ 5,356,318	N/A

Total	\$ 51,301,213	\$ 52,651,423	\$ 51,257,131	\$ 51,661,435	\$ - (2)
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

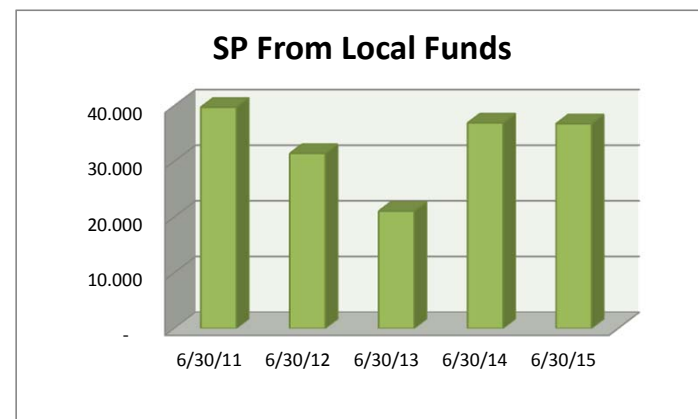
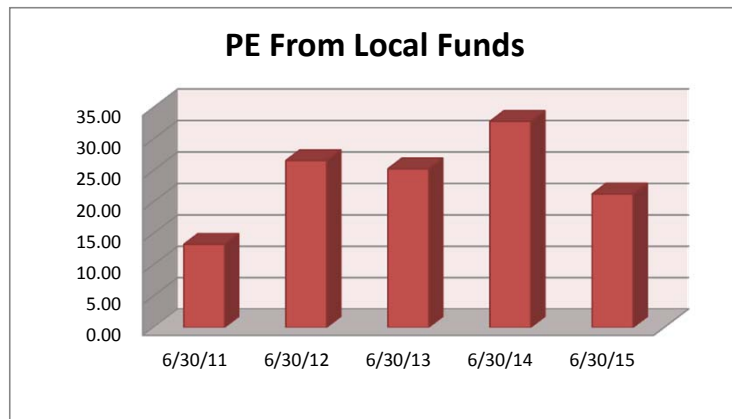
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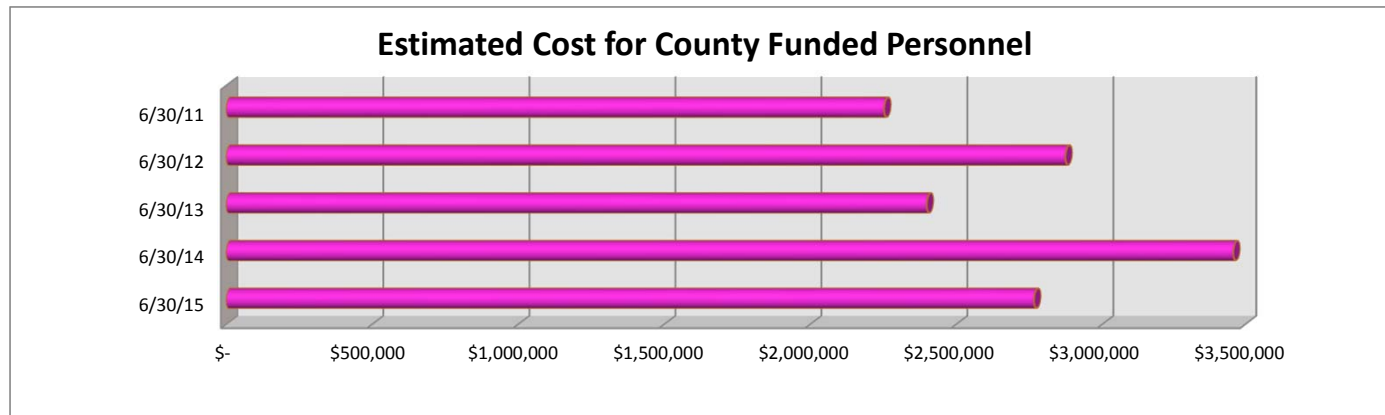
**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	319.75	325.80	321.06	320.53	320.36
Number PE actually employed	329.01	343.40	335.84	340.35	333.15
Number PE employed in excess of number funded	9.26	17.60	14.78	19.82	12.79
Number PE employed from local funds	4.00	9.00	10.50	13.00	8.50
Total number of PE funded by county board	13.26	26.60	25.28	32.82	21.29
Service Personnel:					
Number SP allowed for funding	192.910	196.524	193.562	193.064	193.260
Number SP actually employed	232.662	227.957	214.615	229.986	230.045
Number SP employed in excess of number funded	39.752	31.433	21.053	36.922	36.785
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	39.752	31.433	21.053	36.922	36.785
Total number of personnel employed in excess of number funded through PSSP	53.010	58.031	46.333	69.742	58.075



**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 798,185	\$ 1,678,048	\$ 1,599,592	\$ 2,060,275	\$ 1,341,024
Service Personnel	1,455,498	1,196,488	799,946	1,398,399	1,425,996
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,253,683	\$ 2,874,536	\$ 2,399,538	\$ 3,458,674	\$ 2,767,020



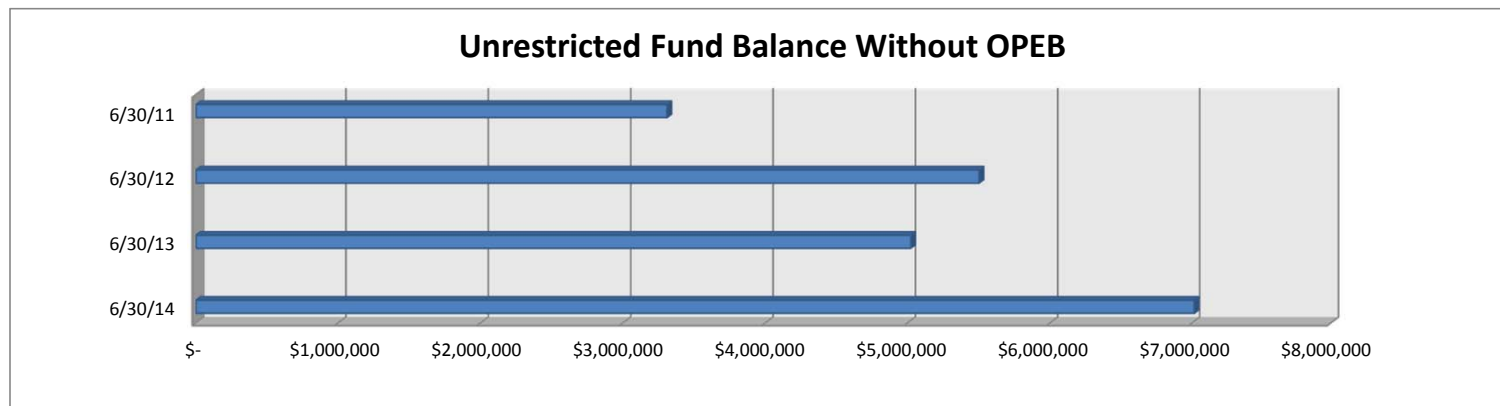
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,381	4,311	4,323	4,312	4,251
Increase (Decline) in student enrollment	73	(70)	12	(11)	(61)
Number of schools	10	10	10	10	10
Average number of students/school	438	431	432	431	425
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	33	22	24	20	13

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**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 3,309,707	\$ 5,501,919	\$ 5,022,036	\$ 7,015,324 ⁽¹⁾	N/A ⁽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	\$ 8,844,833	\$ 8,186,909	\$ 7,941,616	\$ 8,579,448	\$ 8,028,795

Per Pupil Expenditures	\$ 13,195	\$ 14,494	\$ 14,522	\$ 13,771	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 15,400,650	\$ 14,490,008	\$ 13,785,950	\$ 14,799,244	N/A
State Source Revenue	\$ 64,930,431	\$ 25,513,378	\$ 25,416,375	\$ 24,803,381	N/A
Federal Source Revenue	\$ 11,389,486	\$ 11,532,361	\$ 13,249,629	\$ 10,202,449	N/A
Total	\$ 91,720,567	\$ 51,535,747	\$ 52,451,954	\$ 49,805,074	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

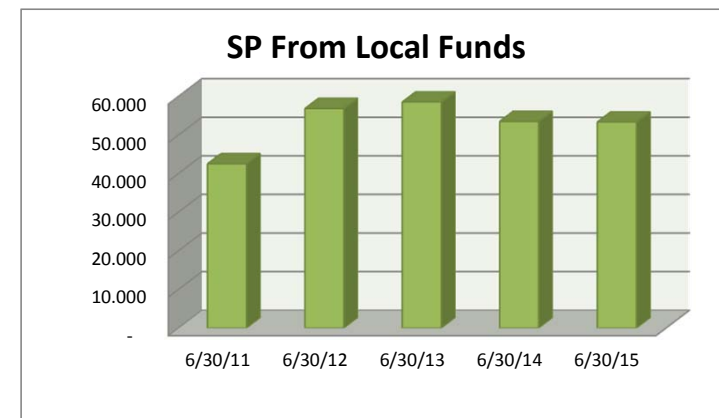
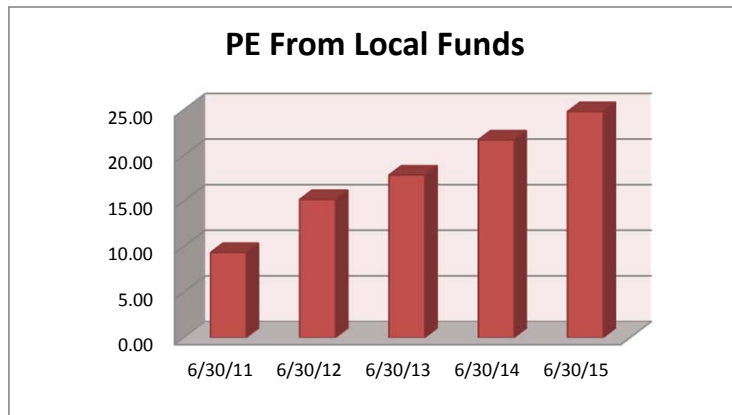
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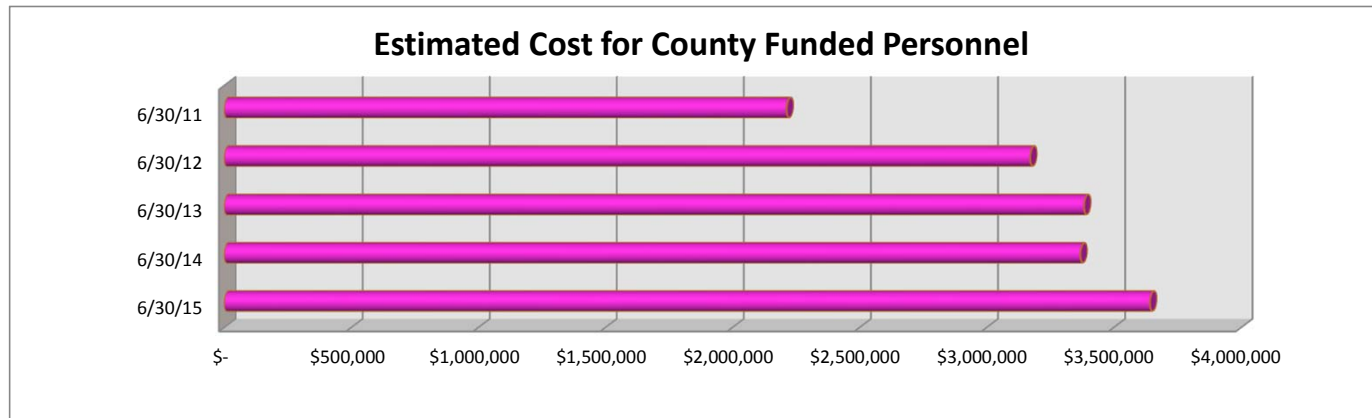
**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	275.92	269.93	269.75	268.89	261.80
Number PE actually employed	279.75	279.58	282.08	286.08	282.59
Number PE employed in excess of number funded	3.83	9.65	12.33	17.19	20.79
Number PE employed from local funds	5.50	5.50	5.50	4.50	4.00
Total number of PE funded by county board	9.33	15.15	17.83	21.69	24.79
Service Personnel:					
Number SP allowed for funding	165.881	161.017	160.010	159.631	155.685
Number SP actually employed	208.415	217.890	218.585	213.165	208.065
Number SP employed in excess of number funded	42.534	56.873	58.575	53.534	52.380
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	42.534	56.873	58.575	53.534	53.380
Total number of personnel employed in excess of number funded through PSSP	51.866	72.027	76.405	75.224	78.170



**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 598,290	\$ 960,597	\$ 1,124,934	\$ 1,333,388	\$ 1,549,976
Service Personnel	1,615,170	2,211,194	2,258,872	2,036,124	2,092,735
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,213,460	\$ 3,171,790	\$ 3,383,806	\$ 3,369,512	\$ 3,642,711



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,559	3,535	3,537	3,437	3,417
Increase (Decline) in student enrollment	(115)	(24)	2	(100)	(20)
Number of schools	11	10	10	10	10
Average number of students/school	324	354	354	344	342
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(81)	(55)	(54)	(67)	(70)

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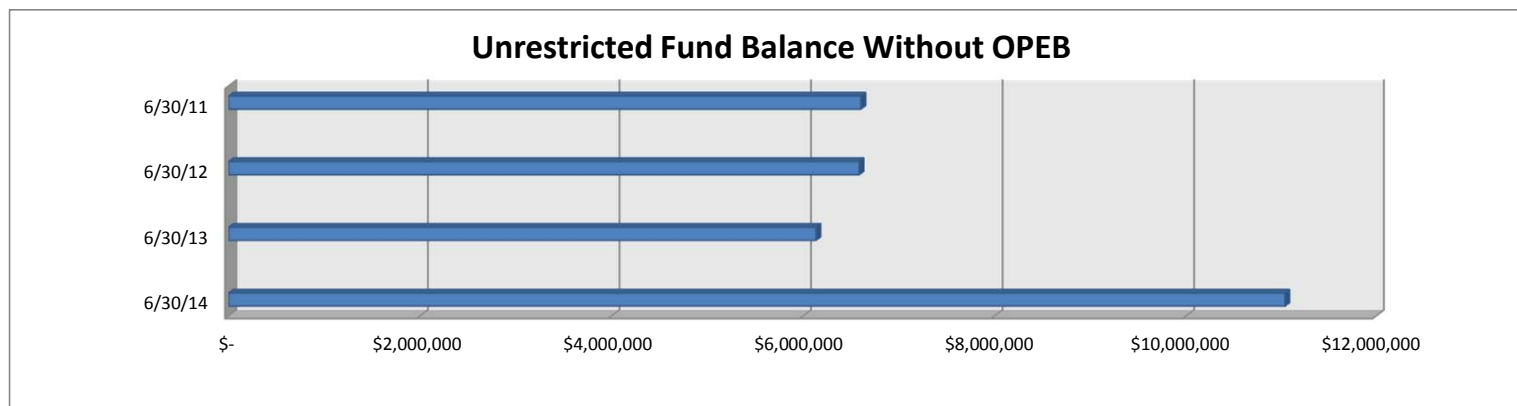
**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 6,603,353	\$ 6,584,910	\$ 6,133,788	\$ 11,035,711 (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 11,187,714	\$ 11,428,059	\$ 11,869,823	\$ 12,180,774	\$ 12,614,766

Per Pupil Expenditures	\$ 10,579	\$ 10,828	\$ 10,856	\$ 10,642	N/A (2)
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Revenues:

Local Source Revenue	\$ 22,532,672	\$ 23,264,043	\$ 24,238,254	\$ 25,359,724	N/A
State Source Revenue	\$ 73,295,987	\$ 72,641,337	\$ 72,173,836	\$ 75,717,297	N/A
Federal Source Revenue	\$ 16,850,002	\$ 15,855,230	\$ 14,080,559	\$ 13,076,963	N/A

Total	\$ 112,678,661	\$ 111,760,610	\$ 110,492,649	\$ 114,153,984	\$ - (2)
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

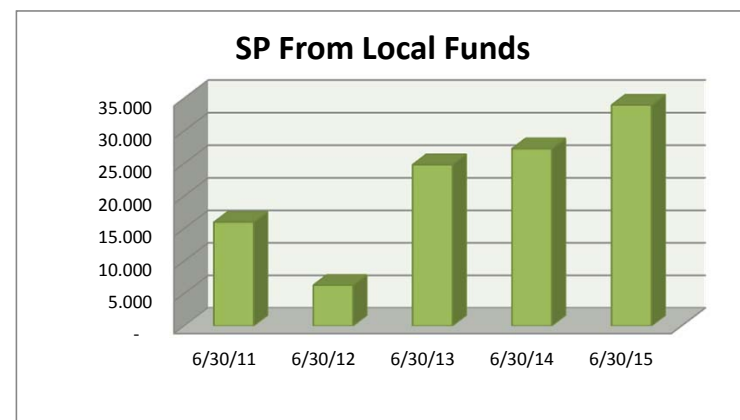
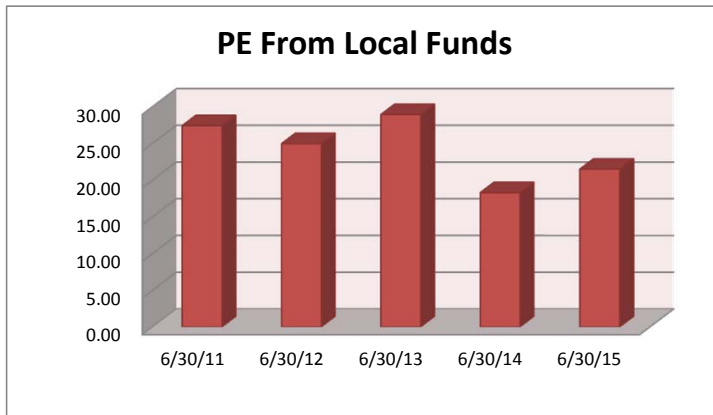
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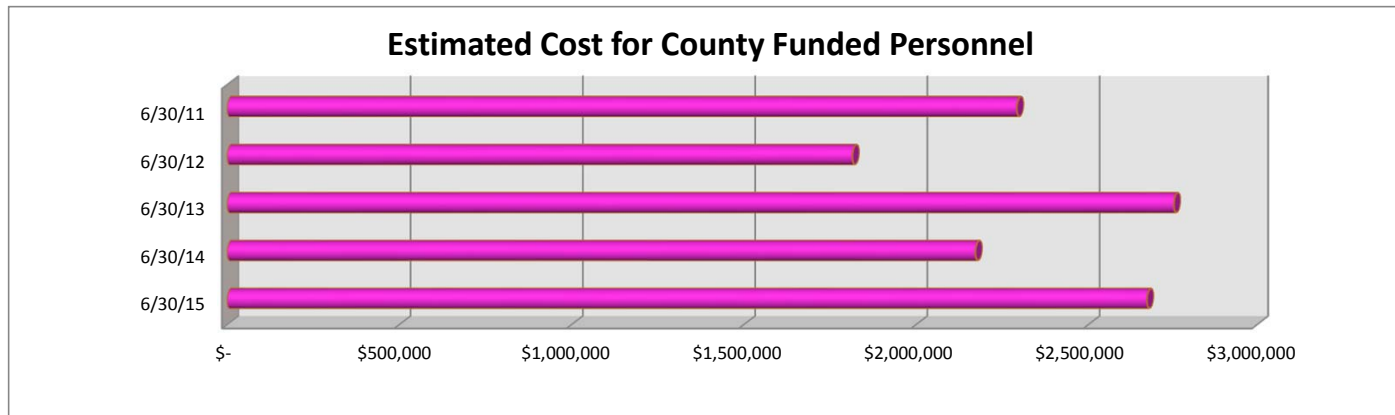
**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	695.79	709.29	721.00	722.78	714.76
Number PE actually employed	711.20	727.45	741.33	730.07	728.25
Number PE employed in excess of number funded	15.41	18.16	20.33	7.29	13.49
Number PE employed from local funds	12.00	6.80	8.60	11.00	8.00
Total number of PE funded by county board	27.41	24.96	28.93	18.29	21.49
Service Personnel:					
Number SP allowed for funding	419.285	422.312	423.821	424.480	420.333
Number SP actually employed	435.256	428.585	448.624	451.730	453.281
Number SP employed in excess of number funded	15.971	6.273	24.803	27.250	32.948
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	15.971	6.273	24.803	27.250	33.948
Total number of personnel employed in excess of number funded through PSSP	43.381	31.237	53.733	45.540	55.438



**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,702,002	\$ 1,578,558	\$ 1,820,555	\$ 1,146,924	\$ 1,364,334
Service Personnel	590,659	236,824	931,637	1,025,605	1,307,693
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,292,661	\$ 1,815,382	\$ 2,752,192	\$ 2,172,529	\$ 2,672,026



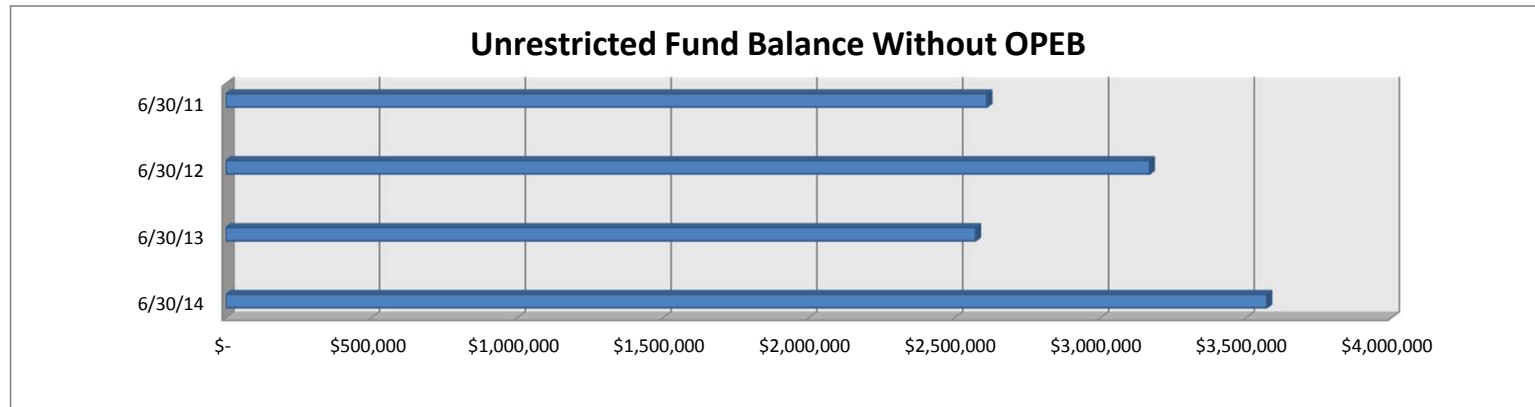
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	9,611	9,657	9,673	9,585	9,461
Increase (Decline) in student enrollment	59	46	16	(88)	(124)
Number of schools	24	25	26	25	25
Average number of students/school	400	386	372	383	378
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(5)	(23)	(36)	(28)	(34)

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**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 2,610,051	\$ 3,167,857	\$ 2,571,313	\$ 3,571,168 ⁽¹⁾	N/A ⁽²⁾



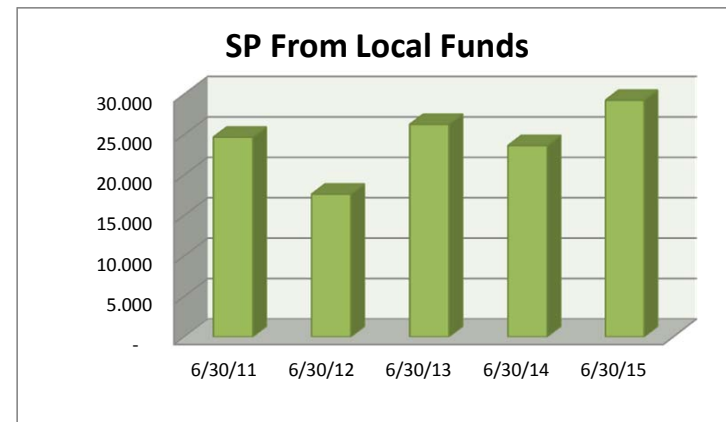
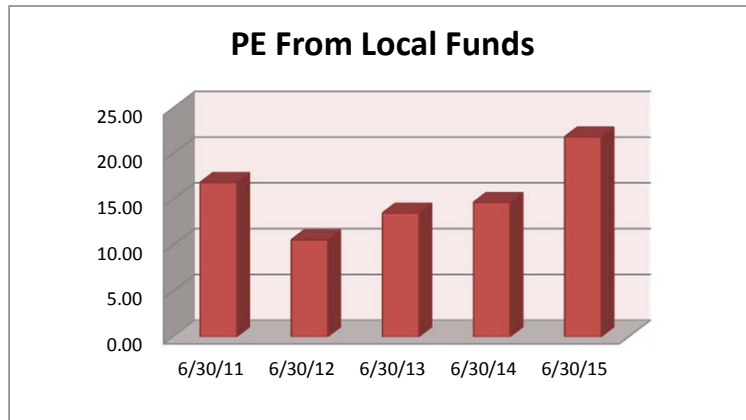
Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 6,275,412	\$ 6,439,524	\$ 6,601,441	\$ 7,034,926	\$ 7,086,188
Per Pupil Expenditures	\$ 11,517	\$ 11,654	\$ 11,628	\$ 11,828	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 12,038,625	\$ 12,288,053	\$ 12,578,227	\$ 12,759,406	N/A
State Source Revenue	\$ 32,642,840	\$ 33,812,712	\$ 38,984,444	\$ 35,081,198	N/A
Federal Source Revenue	\$ 7,543,029	\$ 6,188,664	\$ 5,328,186	\$ 5,106,662	N/A
Total	\$ 52,224,494	\$ 52,289,429	\$ 56,890,857	\$ 52,947,266	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

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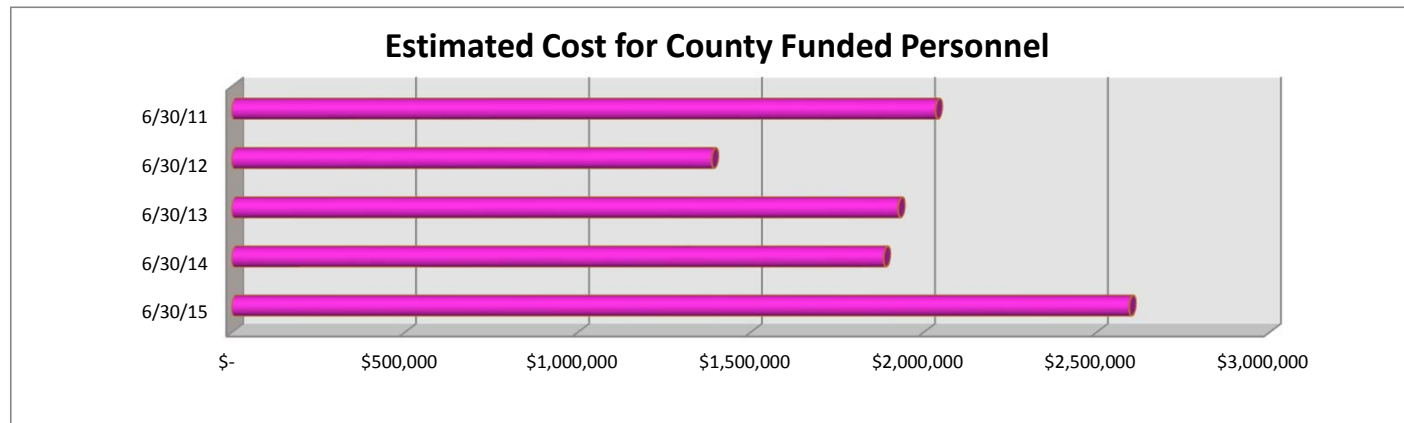
**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	334.80	330.31	326.09	323.25	318.54
Number PE actually employed	340.37	331.62	329.32	330.44	331.89
Number PE employed in excess of number funded	5.57	1.31	3.23	7.19	13.35
Number PE employed from local funds	11.30	9.28	10.28	7.50	8.50
Total number of PE funded by county board	16.86	10.59	13.51	14.69	21.85
Service Personnel:					
Number SP allowed for funding	197.479	194.676	191.476	189.831	186.916
Number SP actually employed	222.184	212.313	217.745	213.478	216.186
Number SP employed in excess of number funded	24.705	17.637	26.269	23.647	29.270
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	24.705	17.637	26.269	23.647	29.270
Total number of personnel employed in excess of number funded through PSSP	41.569	28.227	39.779	38.337	51.120



**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,083,651	\$ 693,789	\$ 891,743	\$ 958,175	\$ 1,434,593
Service Personnel	951,714	694,272	1,035,429	926,943	1,160,445
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,035,365	\$ 1,388,061	\$ 1,927,171	\$ 1,885,118	\$ 2,595,038



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,373	4,282	4,244	4,187	4,192
Increase (Decline) in student enrollment	(87)	(91)	(38)	(57)	5
Number of schools	12	12	12	12	12
Average number of students/school	364	357	354	349	349
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(41)	(52)	(54)	(62)	(63)

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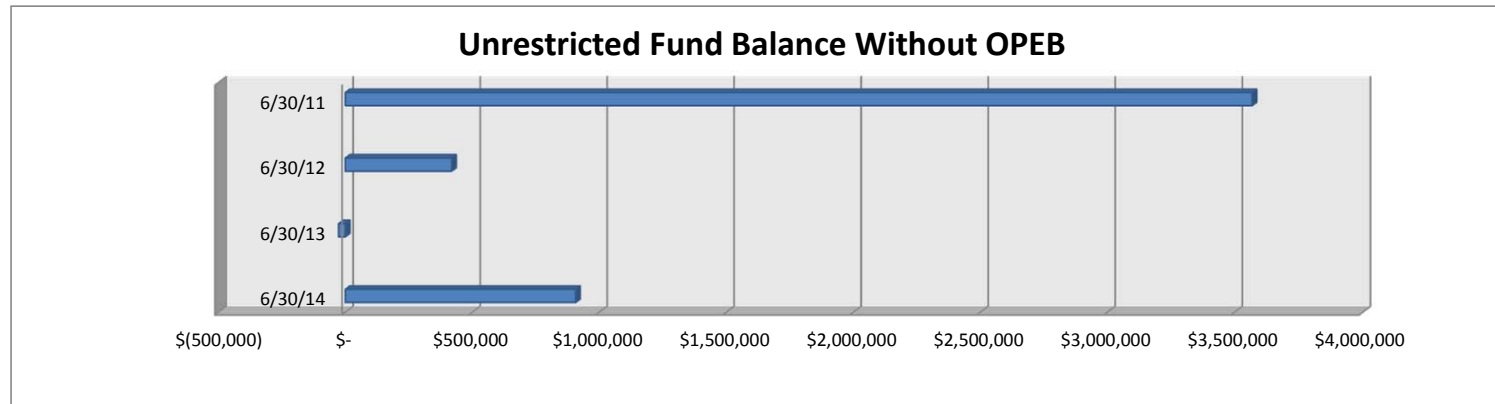
**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 3,568,517 \$ 418,562 \$ (26,341) \$ 906,789 ⁽¹⁾ N/A ⁽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	\$ 9,837,374	\$ 9,565,667	\$ 9,809,111	\$ 10,295,196	\$ 9,406,885

Per Pupil Expenditures

\$ 12,292 \$ 12,643 \$ 12,344 \$ 11,647 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 19,236,371	\$ 23,137,178	\$ 18,557,832	\$ 18,630,381	N/A
State Source Revenue	\$ 43,471,598	\$ 31,772,081	\$ 32,924,162	\$ 29,059,000	N/A
Federal Source Revenue	\$ 11,515,909	\$ 7,690,049	\$ 7,940,958	\$ 6,938,370	N/A

Total	\$ 74,223,878	\$ 62,599,308	\$ 59,422,952	\$ 54,627,751	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

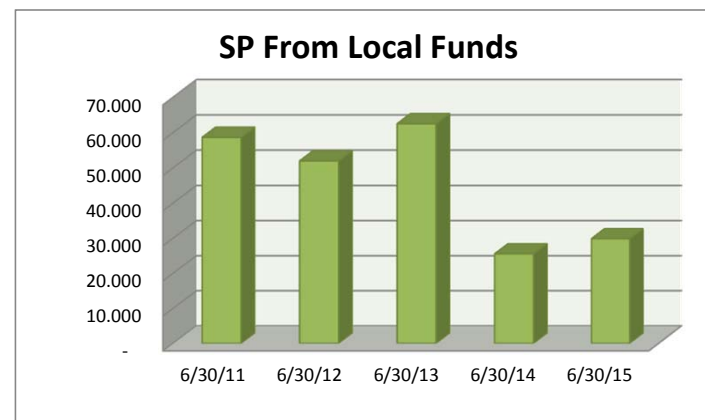
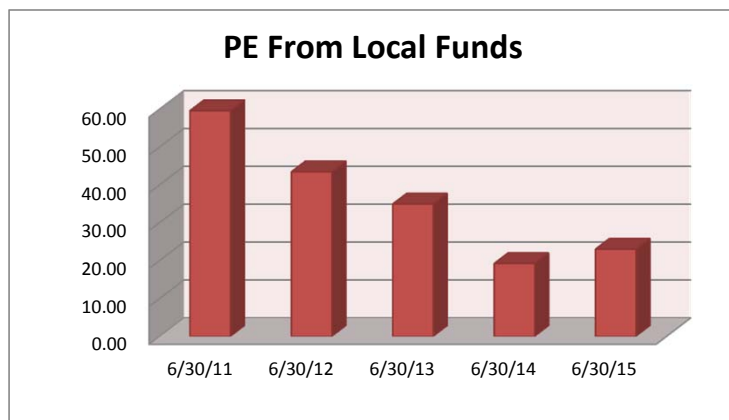
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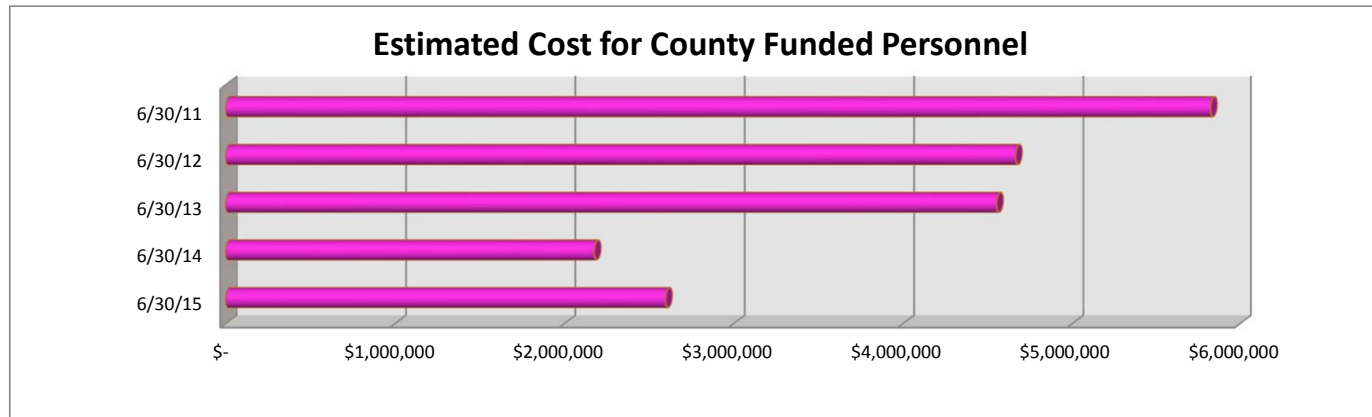
**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	335.02	336.70	336.07	331.78	329.35
Number PE actually employed	370.11	358.63	356.50	338.00	340.00
Number PE employed in excess of number funded	35.09	21.93	20.43	6.22	10.65
Number PE employed from local funds	24.50	21.50	14.50	13.00	12.36
Total number of PE funded by county board	59.59	43.43	34.93	19.22	23.01
Service Personnel:					
Number SP allowed for funding	204.893	203.516	200.368	198.000	196.752
Number SP actually employed	263.540	255.487	262.870	223.545	226.615
Number SP employed in excess of number funded	58.647	51.971	62.502	25.545	29.863
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	58.647	51.971	62.502	25.545	29.863
Total number of personnel employed in excess of number funded through PSSP	118.233	95.405	97.432	44.765	52.873



**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,644,502	\$ 2,715,025	\$ 2,196,133	\$ 1,210,476	\$ 1,453,144
Service Personnel	2,180,969	1,950,993	2,357,873	967,852	1,146,450
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 5,825,471	\$ 4,666,018	\$ 4,554,006	\$ 2,178,329	\$ 2,599,594



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,573	4,506	4,441	4,403	4,351
Increase (Decline) in student enrollment	(13)	(67)	(65)	(38)	(52)
Number of schools	14	13	13	11	11
Average number of students/school	327	347	342	400	396
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(78)	(62)	(66)	(11)	(16)

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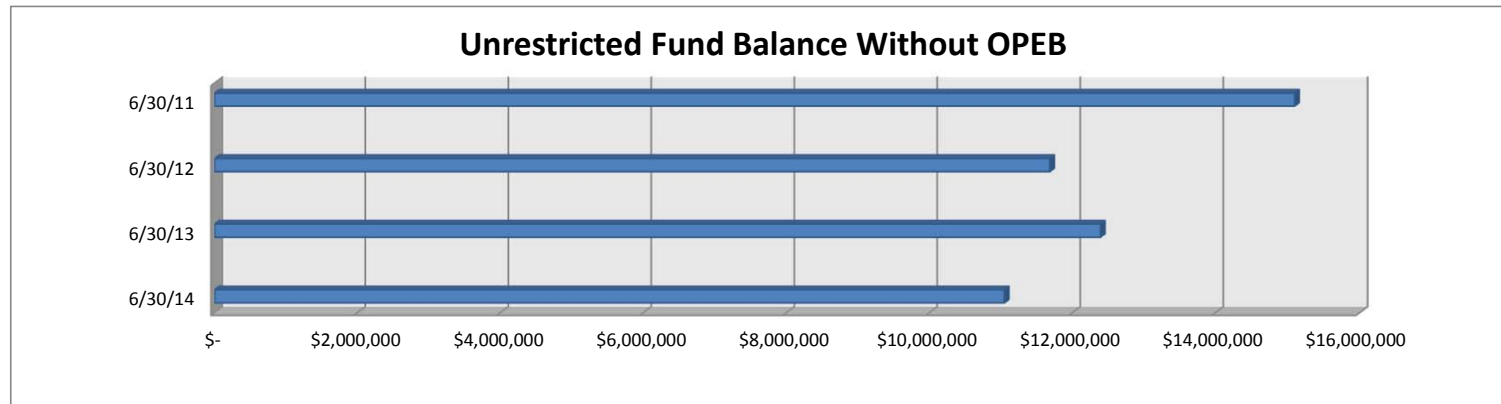
**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 15,097,594 \$ 11,683,036 \$ 12,391,497 \$ 11,047,737 ⁽¹⁾ N/A ⁽²⁾



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	74.99%	74.99%	74.99%	74.99%	74.03%
Projected excess levy gross tax collections	\$ 22,793,783	\$ 23,074,840	\$ 25,343,561	\$ 26,697,969	\$ 28,917,621

Per Pupil Expenditures \$ 10,883 \$ 10,948 \$ 11,189 \$ 11,360 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 53,179,176	\$ 56,896,797	\$ 61,848,190	\$ 64,417,043	N/A
State Source Revenue	\$ 62,557,750	\$ 69,774,371	\$ 72,820,806	\$ 67,137,363	N/A
Federal Source Revenue	\$ 17,584,538	\$ 14,901,174	\$ 11,319,374	\$ 11,343,993	N/A
Total	\$ 133,321,464	\$ 141,572,342	\$ 145,988,370	\$ 142,898,399	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

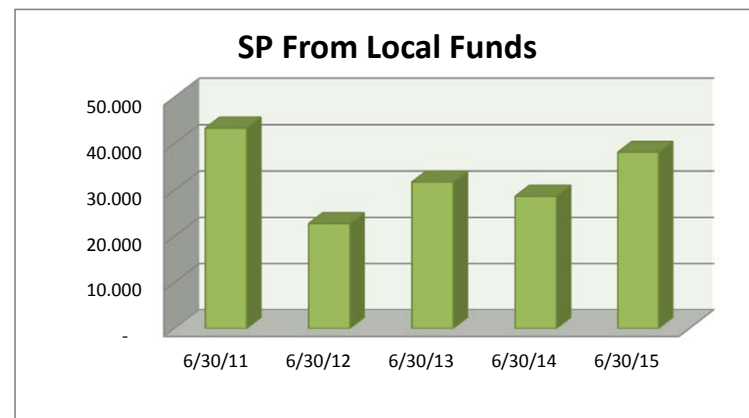
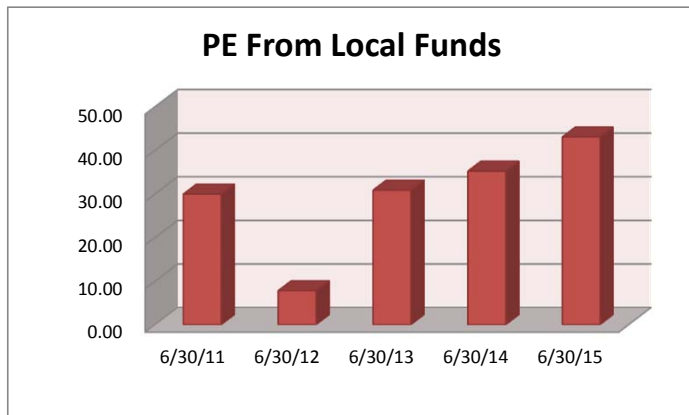
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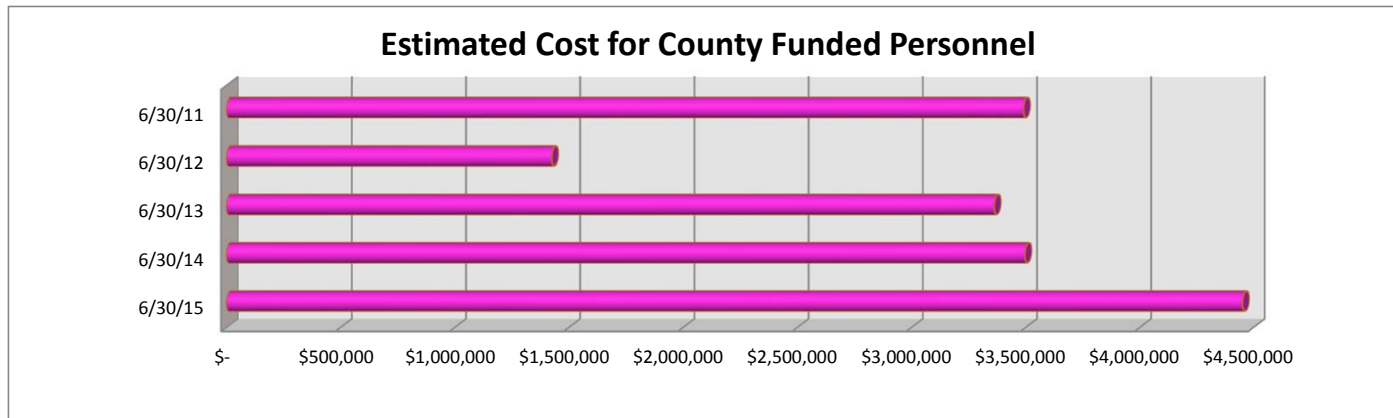
**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	775.43	800.19	823.88	831.77	836.42
Number PE actually employed	784.40	782.75	832.75	839.60	854.50
Number PE employed in excess of number funded	8.97	(17.44)	8.87	7.83	18.08
Number PE employed from local funds	21.00	25.25	22.00	27.40	25.00
Total number of PE funded by county board	29.97	7.81	30.87	35.23	43.08
Service Personnel:					
Number SP allowed for funding	460.708	473.213	483.088	487.751	493.923
Number SP actually employed	502.543	495.970	513.808	515.411	530.059
Number SP employed in excess of number funded	41.835	22.757	30.720	27.660	36.136
Number SP employed from local funds	1.500	-	1.000	1.000	2.000
Total number of SP funded by county board	43.335	22.757	31.720	28.660	38.136
Total number of personnel employed in excess of number funded through PSSP	73.303	30.571	62.590	63.890	81.216



**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,862,482	\$ 507,990	\$ 2,045,303	\$ 2,323,273	\$ 2,869,219
Service Personnel	1,628,847	917,207	1,317,501	1,174,015	1,583,613
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,491,329	\$ 1,425,197	\$ 3,362,804	\$ 3,497,289	\$ 4,452,832



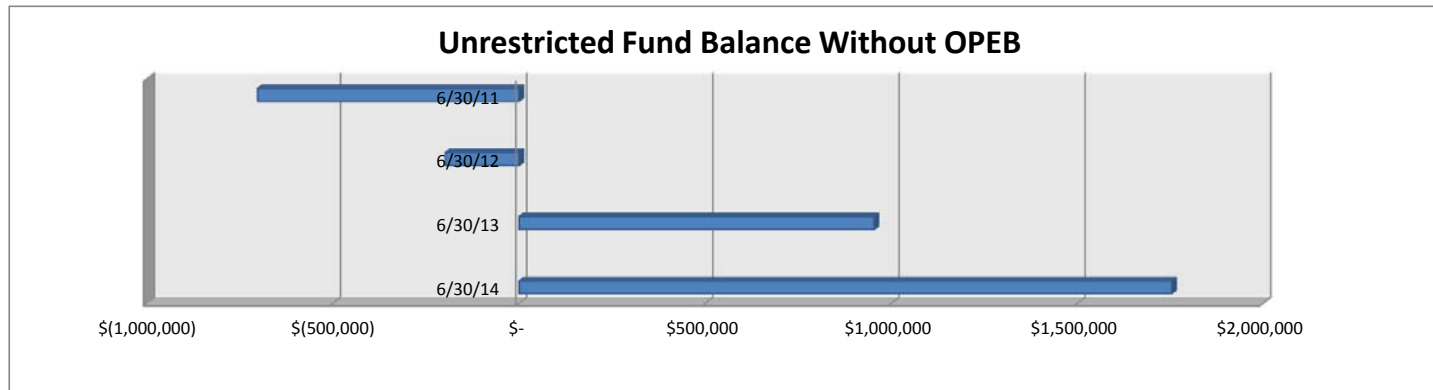
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	10,731	10,929	11,029	11,192	11,296
Increase (Decline) in student enrollment	272	198	100	163	104
Number of schools	21	20	20	17	18
Average number of students/school	511	546	551	658	628
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	106	137	143	247	216

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**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ (702,335)	\$ (198,249)	\$ 953,607	\$ 1,753,540 ⁽¹⁾	N/A ⁽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	\$ 1,728,548	\$ 1,769,413	\$ 1,827,306	\$ 1,840,338	\$ 1,859,902

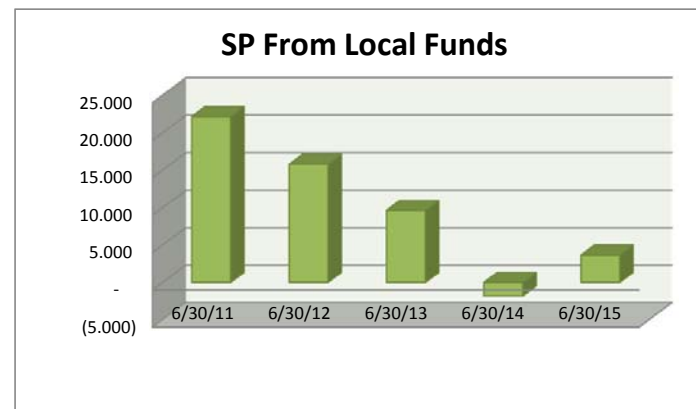
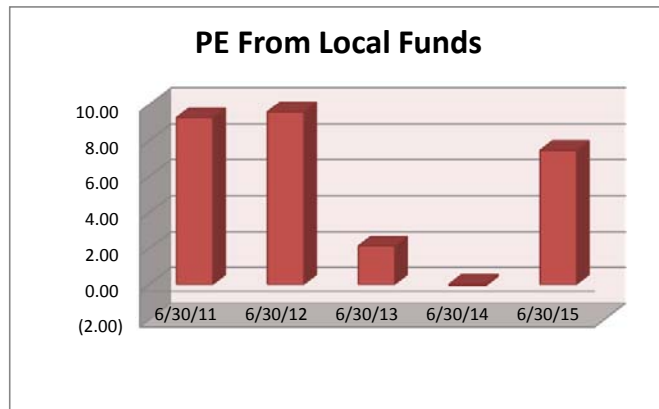
Per Pupil Expenditures	\$ 11,608	\$ 11,485	\$ 10,909	\$ 11,084	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 4,454,922	\$ 4,321,687	\$ 4,568,933	\$ 4,400,395	N/A
State Source Revenue	\$ 13,152,560	\$ 14,410,471	\$ 13,817,132	\$ 14,048,322	N/A
Federal Source Revenue	\$ 4,620,050	\$ 3,904,539	\$ 3,264,792	\$ 2,903,227	N/A
Total	\$ 22,227,532	\$ 22,636,697	\$ 21,650,857	\$ 21,351,944	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

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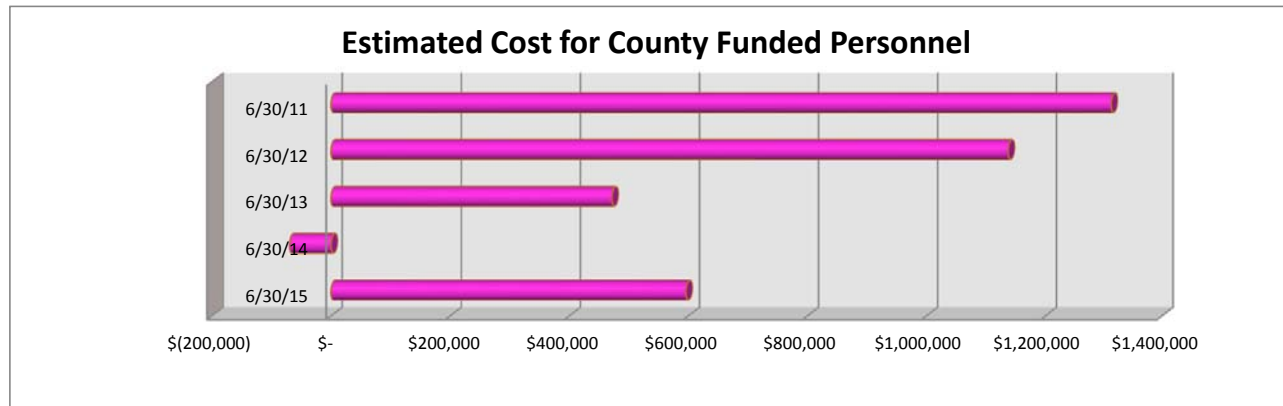
**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	142.87	143.72	142.23	139.86	134.82
Number PE actually employed	149.13	150.80	140.86	135.86	139.61
Number PE employed in excess of number funded	6.26	7.08	(1.37)	(4.00)	4.79
Number PE employed from local funds	3.00	2.50	3.50	3.92	2.67
Total number of PE funded by county board	9.260	9.584	2.130	(0.085)	7.460
Service Personnel:					
Number SP allowed for funding	87.378	87.635	86.020	84.723	82.905
Number SP actually employed	109.535	103.425	95.660	82.905	86.560
Number SP employed in excess of number funded	22.157	15.790	9.640	(1.818)	3.655
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	22.157	15.790	9.640	(1.818)	3.655
Total number of personnel employed in excess of number funded through PSSP	31.417	25.374	11.770	(1.903)	11.115



**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 540,426	\$ 569,933	\$ 125,618	\$ (4,997)	\$ 453,021
Service Personnel	772,188	567,180	345,988	(64,582)	142,874
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,312,614	\$ 1,137,113	\$ 471,606	\$ (69,579)	\$ 595,896



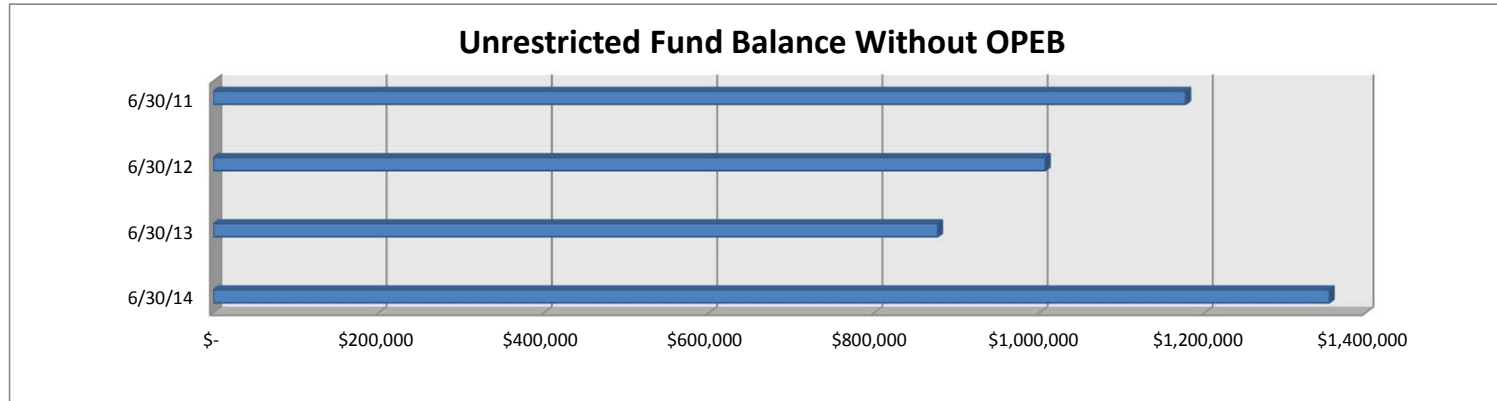
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,921	1,884	1,852	1,820	1,839
Increase (Decline) in student enrollment	(24)	(37)	(32)	(32)	19
Number of schools	4	4	4	4	4
Average number of students/school	480	471	463	455	460
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	75	62	55	44	48

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Financial Analysis 15

**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 1,176,731	\$ 1,006,728	\$ 876,533	\$ 1,354,580 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	88.50%	88.50%	93.81%	95.99%	70.07%
Projected excess levy gross tax collections	\$ 5,778,600	\$ 5,634,440	\$ 5,862,683	\$ 5,984,957	\$ 4,316,684
Per Pupil Expenditures	\$ 11,084	\$ 11,394	\$ 11,269	\$ 11,110	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 11,670,870	\$ 11,490,755	\$ 11,557,820	\$ 11,801,486	N/A
State Source Revenue	\$ 14,262,445	\$ 15,234,343	\$ 15,032,222	\$ 15,355,571	N/A
Federal Source Revenue	\$ 3,701,408	\$ 2,961,401	\$ 2,424,500	\$ 2,470,537	N/A
Total	\$ 29,634,723	\$ 29,686,499	\$ 29,014,542	\$ 29,627,594	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

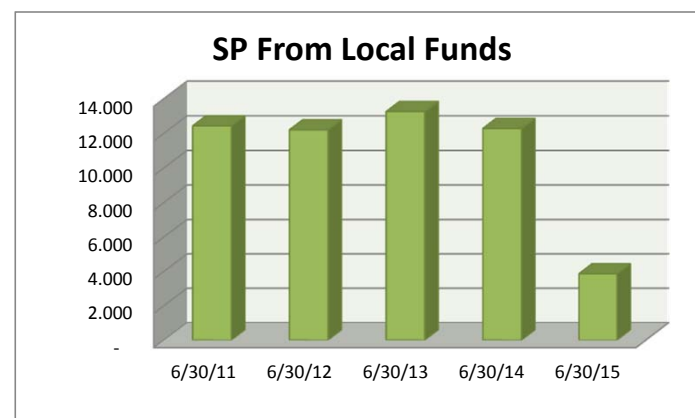
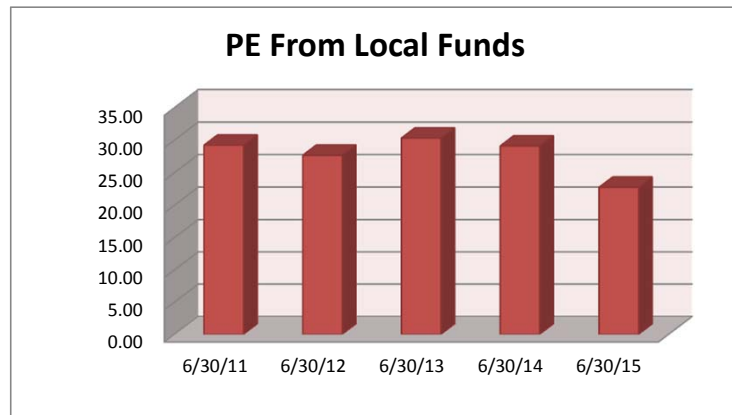
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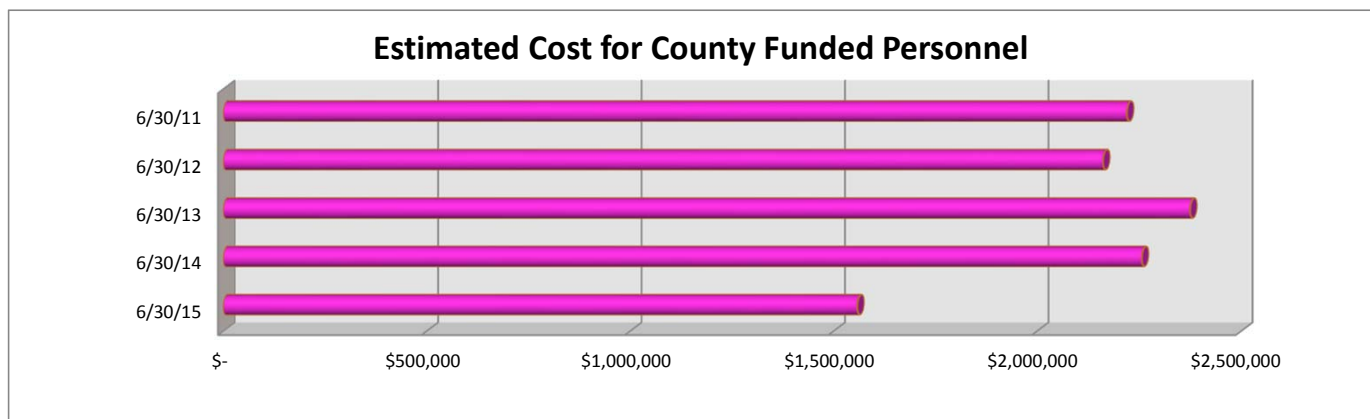
**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	185.78	186.15	187.70	185.82	186.68
Number PE actually employed	207.40	205.22	207.52	207.92	201.42
Number PE employed in excess of number funded	21.62	19.07	19.82	22.10	14.74
Number PE employed from local funds	7.60	8.60	10.50	7.00	8.00
Total number of PE funded by county board	29.22	27.67	30.32	29.10	22.74
Service Personnel:					
Number SP allowed for funding	114.473	113.137	112.471	111.379	112.084
Number SP actually employed	126.907	125.340	125.730	123.661	115.948
Number SP employed in excess of number funded	12.434	12.203	13.259	12.282	3.864
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	12.434	12.203	13.259	12.282	3.864
Total number of personnel employed in excess of number funded through PSSP	41.658	39.869	43.579	41.382	26.604



**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,757,322	\$ 1,696,247	\$ 1,865,064	\$ 1,789,227	\$ 1,408,607
Service Personnel	463,540	466,224	510,533	468,017	149,795
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,220,862	\$ 2,162,472	\$ 2,375,597	\$ 2,257,244	\$ 1,558,402



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,617	2,586	2,572	2,580	2,505
Increase (Decline) in student enrollment	(38)	(31)	(14)	8	(75)
Number of schools	8	8	8	8	8
Average number of students/school	327	323	322	323	313
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(78)	(86)	(86)	(88)	(99)

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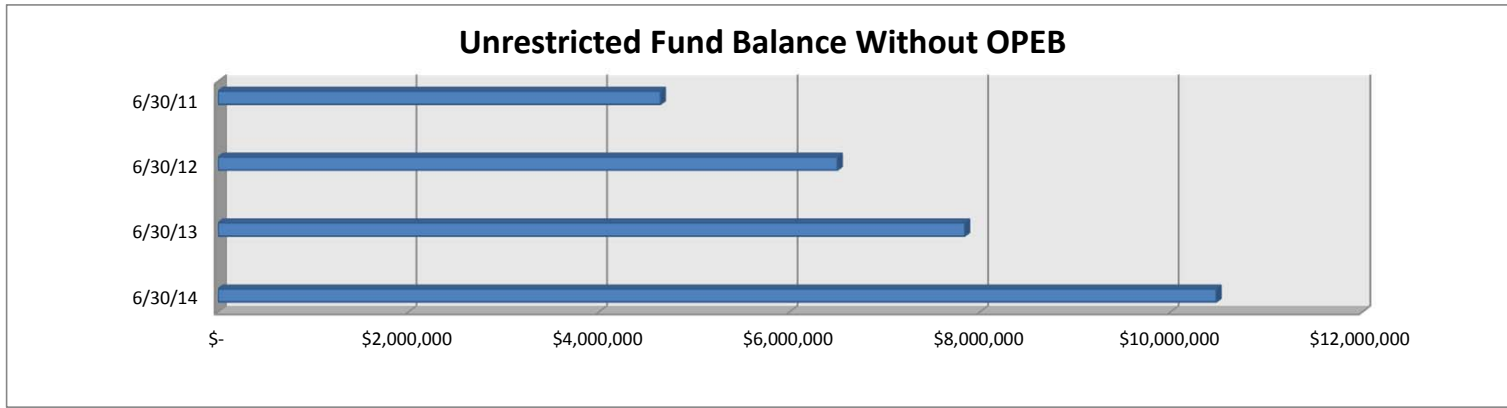
**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 4,643,493 \$ 6,500,826 \$ 7,838,031 \$ 10,477,167 ⁽¹⁾ N/A ⁽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	\$ 3,973,651	\$ 4,183,439	\$ 4,257,749	\$ 4,619,950	\$ 4,215,695
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Per Pupil Expenditures	\$ 10,710	\$ 11,125	\$ 10,943	\$ 11,132	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 10,563,320	\$ 11,450,110	\$ 11,296,277	\$ 12,090,809	N/A
State Source Revenue	\$ 27,886,628	\$ 31,678,235	\$ 34,516,555	\$ 29,786,012	N/A
Federal Source Revenue	\$ 6,504,145	\$ 6,893,464	\$ 5,494,601	\$ 5,652,833	N/A

Total	\$ 44,954,093	\$ 50,021,809	\$ 51,307,433	\$ 47,529,654	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

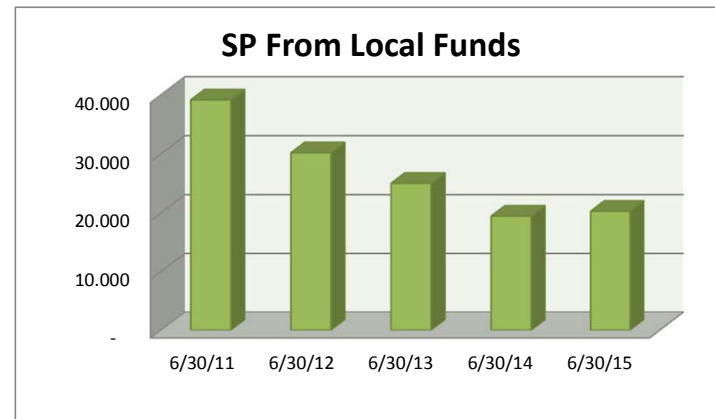
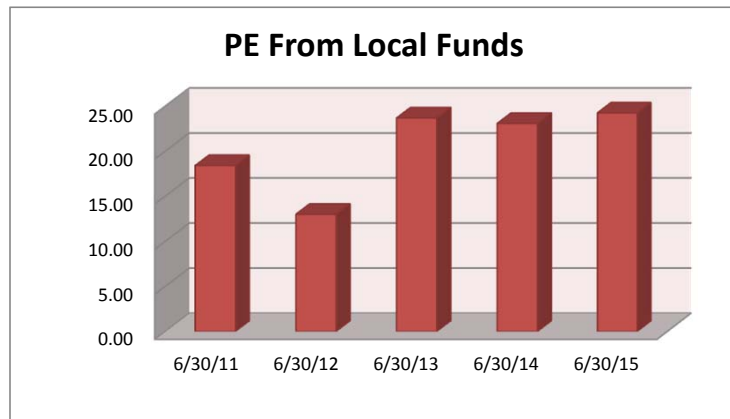
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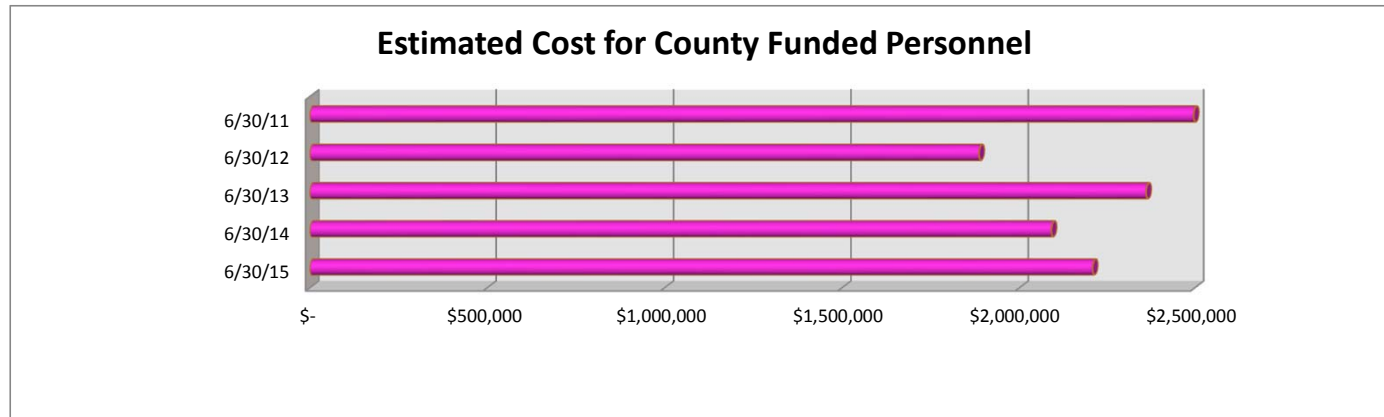
**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	303.34	306.76	306.86	304.96	298.14
Number PE actually employed	316.75	312.75	313.55	317.55	311.15
Number PE employed in excess of number funded	13.41	5.99	6.69	12.59	13.01
Number PE employed from local funds	5.00	7.00	17.00	10.50	11.25
Total number of PE funded by county board	18.41	12.99	23.69	23.09	24.26
Service Personnel:					
Number SP allowed for funding	182.536	184.341	183.986	182.842	178.951
Number SP actually employed	221.707	214.530	209.006	202.299	187.719
Number SP employed in excess of number funded	39.171	30.189	25.020	19.457	8.768
Number SP employed from local funds	-	-	-	-	11.500
Total number of SP funded by county board	39.171	30.189	25.020	19.457	20.268
Total number of personnel employed in excess of number funded through PSSP	57.581	43.183	48.710	42.547	44.528



**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,129,656	\$ 816,586	\$ 1,469,587	\$ 1,401,586	\$ 1,482,092
Service Personnel	1,367,398	1,070,027	891,394	688,717	725,767
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,497,054	\$ 1,886,614	\$ 2,360,981	\$ 2,090,303	\$ 2,207,860



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,076	4,051	4,035	3,956	3,953
Increase (Decline) in student enrollment	34	(25)	(16)	(79)	(3)
Number of schools	15	15	15	14	14
Average number of students/school	272	270	269	283	282
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(133)	(139)	(139)	(128)	(130)

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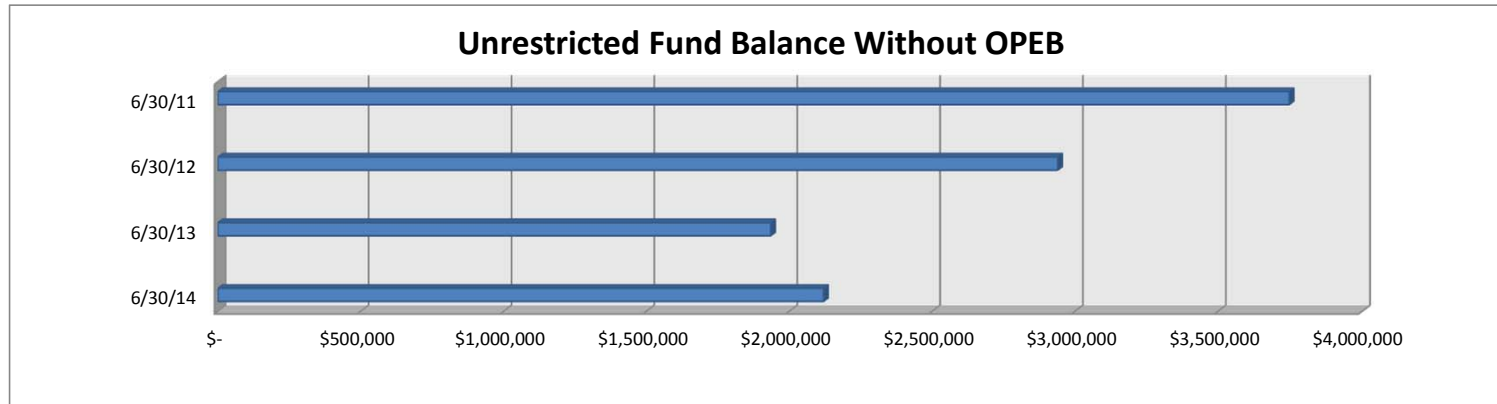
**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 3,746,839 \$ 2,938,905 \$ 1,934,422 \$ 2,119,390 ⁽¹⁾ N/A ⁽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	\$ 11,101,951	\$ 12,202,368	\$ 12,037,799	\$ 12,927,738	\$ 14,430,569

Per Pupil Expenditures \$ 12,025 \$ 11,848 \$ 11,521 \$ 11,935 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 23,840,677	\$ 24,195,377	\$ 23,293,031	\$ 25,378,838	N/A
State Source Revenue	\$ 36,819,736	\$ 37,471,197	\$ 36,243,341	\$ 35,519,016	N/A
Federal Source Revenue	\$ 9,726,501	\$ 7,840,296	\$ 6,387,635	\$ 6,585,179	N/A

Total	\$ 70,386,914	\$ 69,506,870	\$ 65,924,007	\$ 67,483,033	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

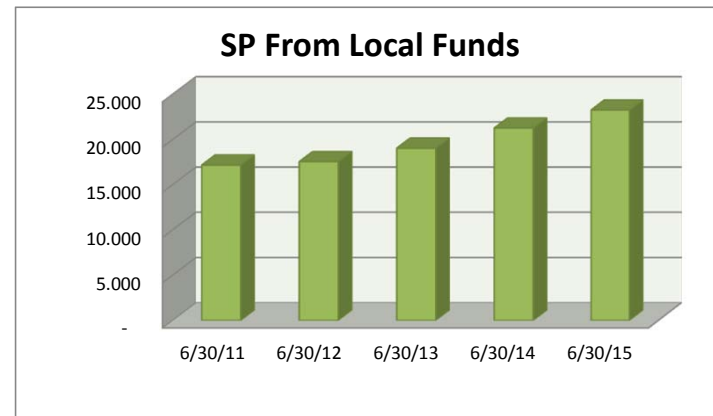
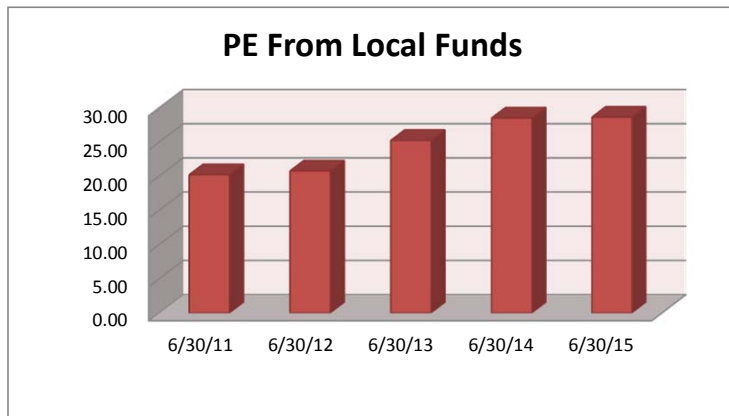
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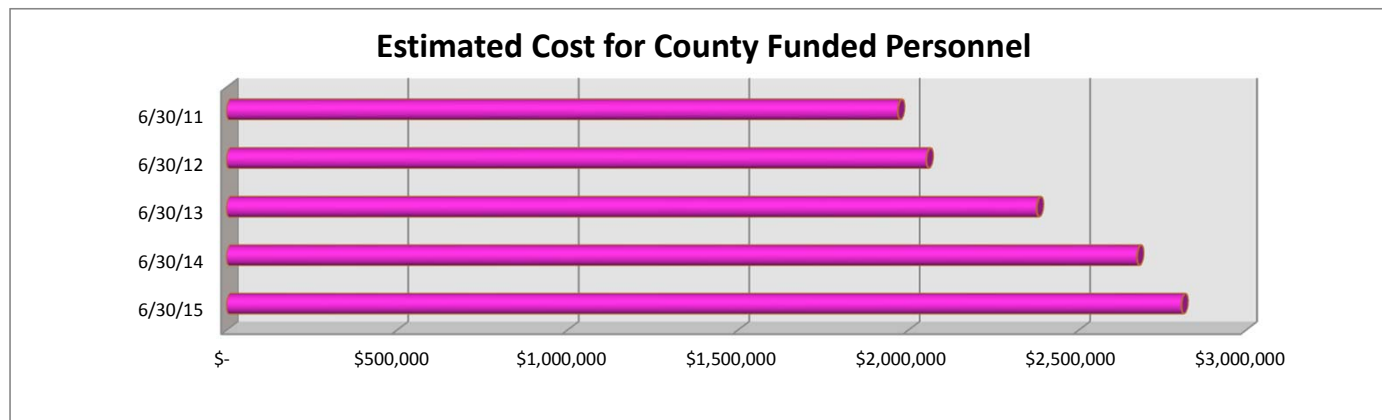
**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	391.38	398.58	409.21	409.48	405.34
Number PE actually employed	403.10	411.35	426.95	429.50	426.75
Number PE employed in excess of number funded	11.72	12.77	17.74	20.02	21.41
Number PE employed from local funds	8.50	8.00	7.50	8.50	7.25
Total number of PE funded by county board	20.22	20.77	25.24	28.52	28.66
Service Personnel:					
Number SP allowed for funding	230.286	234.566	240.095	240.090	237.939
Number SP actually employed	247.458	252.113	259.140	261.360	261.205
Number SP employed in excess of number funded	17.172	17.547	19.045	21.270	23.266
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	17.172	17.547	19.045	21.270	23.266
Total number of personnel employed in excess of number funded through PSSP	37.388	38.317	44.285	49.790	51.926



**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,278,651	\$ 1,340,334	\$ 1,618,584	\$ 1,824,442	\$ 1,866,135
Service Personnel	691,290	713,404	758,677	848,700	940,601
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,969,941	\$ 2,053,737	\$ 2,377,260	\$ 2,673,143	\$ 2,806,736



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,370	5,469	5,485	5,428	5,453
Increase (Decline) in student enrollment	85	99	16	(57)	25
Number of schools	13	13	13	13	13
Average number of students/school	413	421	422	418	419
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	8	12	14	7	7

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**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

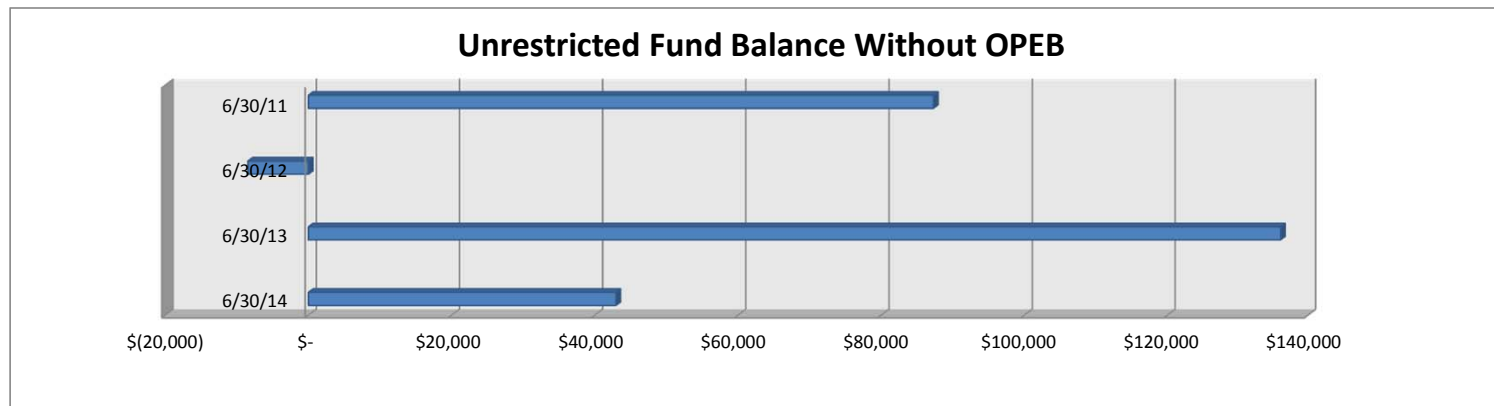
	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

General Current Expense Fund (excluding encumbrances & OPEB \$ 87,301 ⁽¹⁾ \$ (8,450) ⁽¹⁾ \$ 136,119 ⁽¹⁾ \$ 42,955 N/A

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 87,301 \$ (8,450) \$ 136,119 \$ 42,955 ⁽¹⁾ N/A ⁽²⁾



Excess Levy:

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

Per Pupil Expenditures \$ 12,532 \$ 13,332 \$ 13,668 \$ 13,742 N/A ⁽²⁾

Revenues:

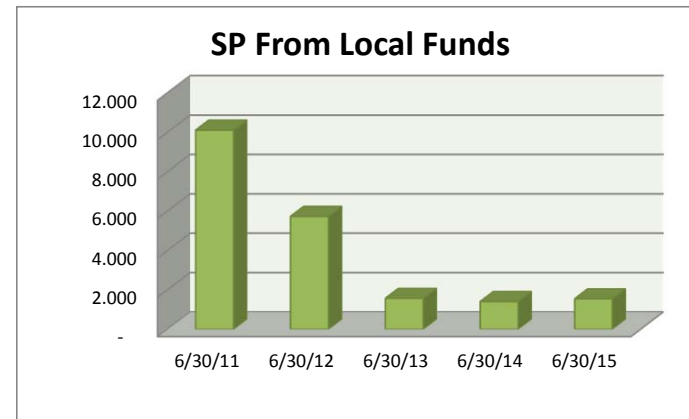
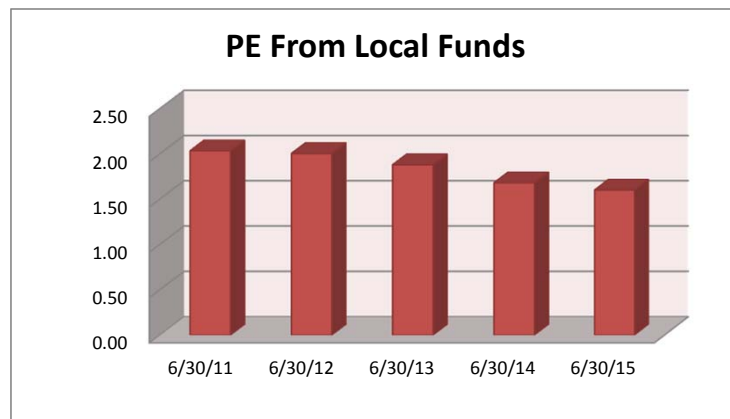
Local Source Revenue	\$ 2,333,003	\$ 2,311,305	\$ 2,410,460	\$ 2,420,295	N/A
State Source Revenue	\$ 8,854,286	\$ 9,658,602	\$ 9,922,760	\$ 16,783,248	N/A
Federal Source Revenue	\$ 1,963,273	\$ 1,554,838	\$ 1,408,526	\$ 1,316,134	N/A
Total	\$ 13,150,562	\$ 13,524,745	\$ 13,741,746	\$ 20,519,677	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

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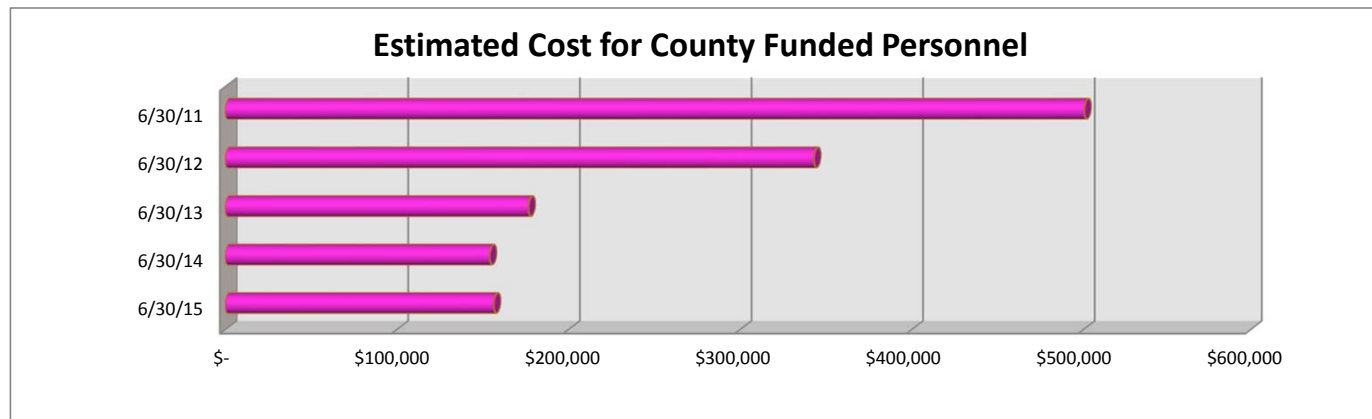
**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	91.60	94.54	97.37	97.76	97.61
Number PE actually employed	92.13	95.04	97.75	97.94	97.71
Number PE employed in excess of number funded	0.53	0.50	0.38	0.18	0.10
Number PE employed from local funds	1.50	1.50	1.50	1.50	1.50
Total number of PE funded by county board	2.03	2.00	1.88	1.68	1.60
Service Personnel:					
Number SP allowed for funding	56.018	58.162	60.478	60.644	60.462
Number SP actually employed	66.130	63.895	62.050	62.050	62.010
Number SP employed in excess of number funded	10.112	5.733	1.572	1.406	1.548
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	10.112	5.733	1.572	1.406	1.548
Total number of personnel employed in excess of number funded through PSSP	12.146	7.737	3.452	3.086	3.148



**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 125,470	\$ 126,039	\$ 118,683	\$ 102,208	\$ 98,248
Service Personnel	375,212	217,143	58,137	52,019	58,380
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 500,683	\$ 343,183	\$ 176,819	\$ 154,227	\$ 156,628



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,065	1,045	1,007	1,001	946
Increase (Decline) in student enrollment	(20)	(20)	(38)	(6)	(55)
Number of schools	4	4	4	4	4
Average number of students/school	266	261	252	250	237
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(139)	(148)	(156)	(161)	(175)

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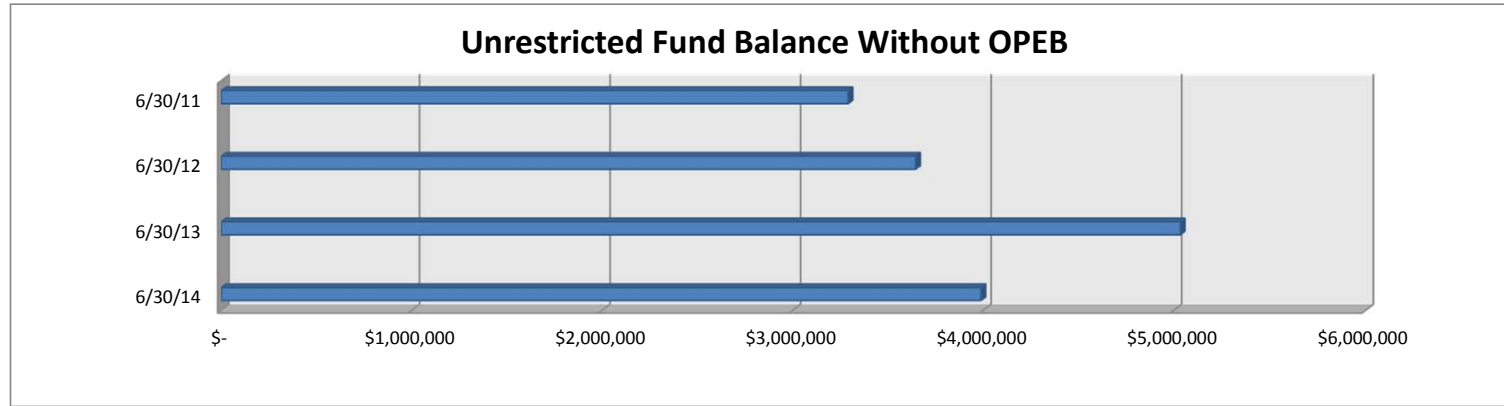
**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 3,290,489 \$ 3,644,893 \$ 5,033,980 \$ 3,987,915 ⁽¹⁾ N/A ⁽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 \$ 3,980,614 \$ 3,738,099 \$ 3,876,113 \$ 3,990,845 \$ 3,828,259

Per Pupil Expenditures \$ 13,633 \$ 13,801 \$ 13,305 \$ 13,157 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 8,892,674	\$ 10,432,352	\$ 10,961,681	\$ 10,463,897	N/A
State Source Revenue	\$ 7,999,200	\$ 9,529,859	\$ 10,425,422	\$ 13,797,655	N/A
Federal Source Revenue	\$ 2,091,341	\$ 1,587,281	\$ 1,363,481	\$ 1,224,663	N/A

Total \$ 18,983,215 \$ 21,549,492 \$ 22,750,584 \$ 25,486,215 \$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

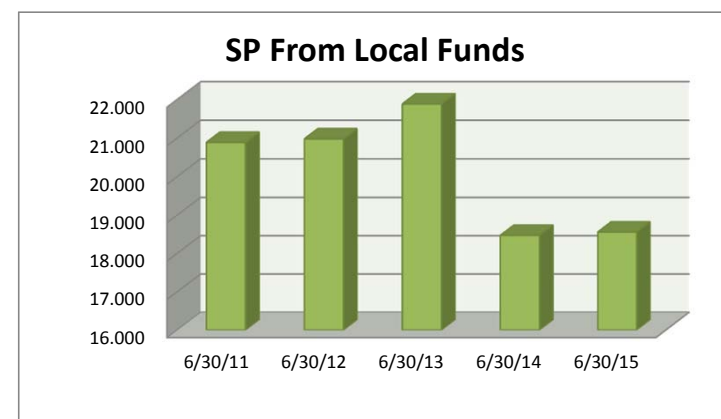
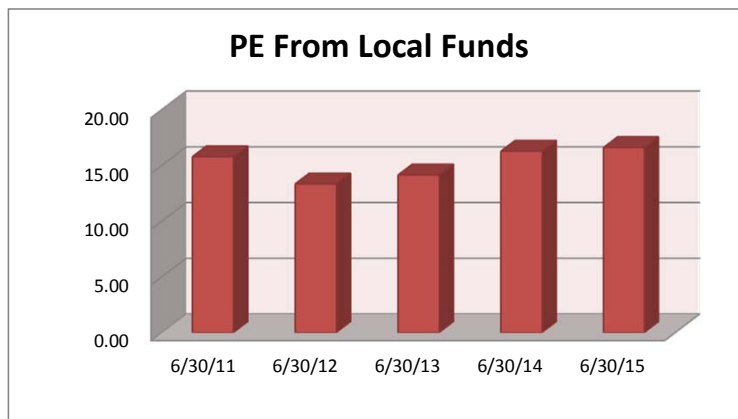
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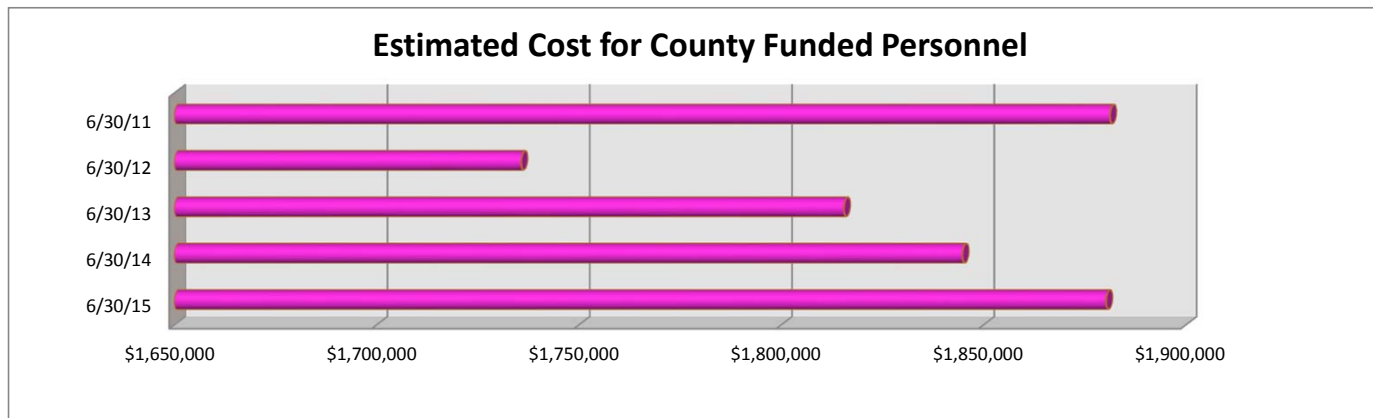
**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	103.67	104.57	104.35	104.72	105.39
Number PE actually employed	118.46	116.92	117.50	119.00	119.50
Number PE employed in excess of number funded	14.79	12.35	13.15	14.28	14.11
Number PE employed from local funds	1.00	1.00	1.00	2.00	2.50
Total number of PE funded by county board	15.79	13.35	14.15	16.28	16.61
Service Personnel:					
Number SP allowed for funding	61.205	60.984	60.187	59.591	59.513
Number SP actually employed	82.095	81.965	82.075	78.065	78.075
Number SP employed in excess of number funded	20.890	20.981	21.888	18.474	18.562
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	20.890	20.981	21.888	18.474	18.562
Total number of personnel employed in excess of number funded through PSSP	36.678	34.331	36.038	34.754	35.172



**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,037,269	\$ 887,671	\$ 927,657	\$ 1,074,933	\$ 1,093,051
Service Personnel	844,047	848,110	887,887	769,909	787,300
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,881,316	\$ 1,735,781	\$ 1,815,545	\$ 1,844,841	\$ 1,880,351



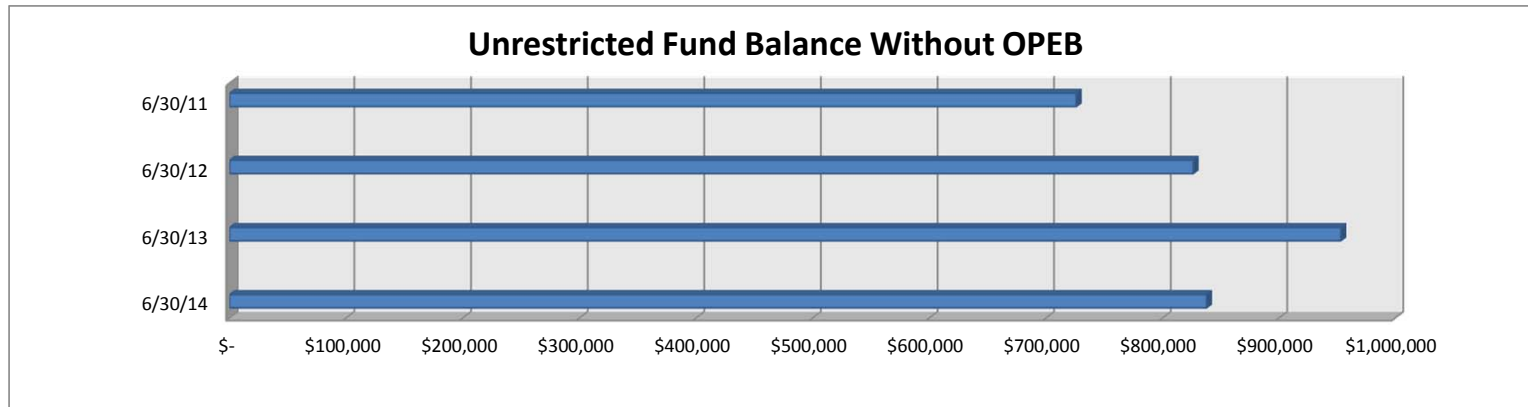
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,278	1,253	1,243	1,232	1,212
Increase (Decline) in student enrollment	(21)	(25)	(10)	(11)	(20)
Number of schools	4	4	4	4	4
Average number of students/school	320	313	311	308	303
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(85)	(96)	(97)	(103)	(109)

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**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 725,838	\$ 825,968	\$ 953,037	\$ 837,431 (1)	N/A (2)



Excess Levy:

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
Per Pupil Expenditures	\$ 12,581	\$ 13,284	\$ 12,953	\$ 13,579	N/A (2)
Revenues:					
Local Source Revenue	\$ 4,603,781	\$ 4,366,813	\$ 7,361,800	\$ 4,237,672	N/A
State Source Revenue	\$ 7,388,315	\$ 8,532,209	\$ 9,009,193	\$ 10,412,911	N/A
Federal Source Revenue	\$ 2,717,083	\$ 2,453,859	\$ 1,480,923	\$ 1,805,912	N/A
Total	\$ 14,709,179	\$ 15,352,881	\$ 17,851,916	\$ 16,456,495	\$ - (2)

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

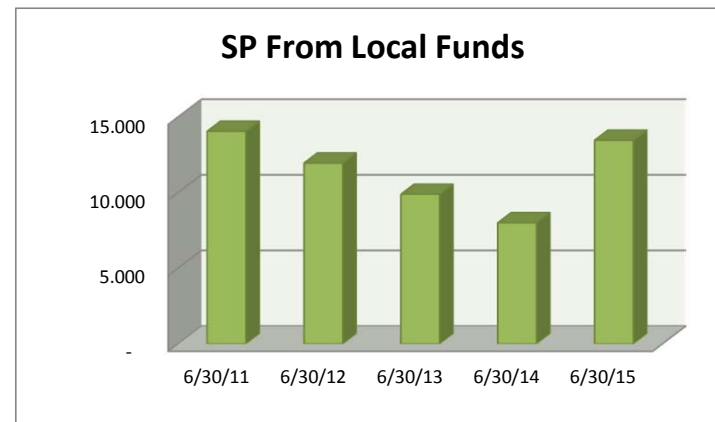
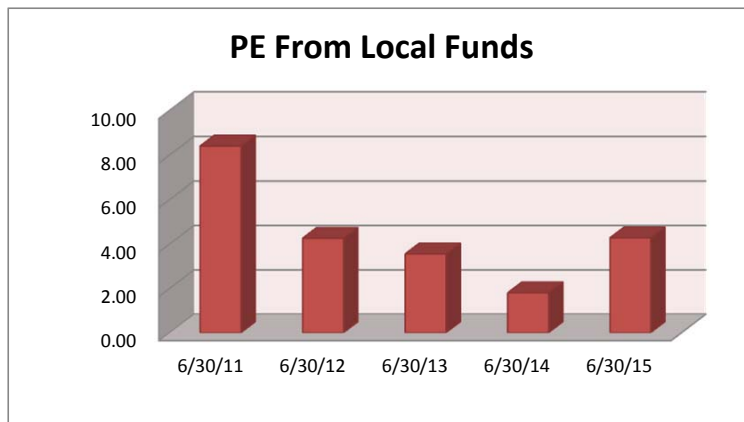
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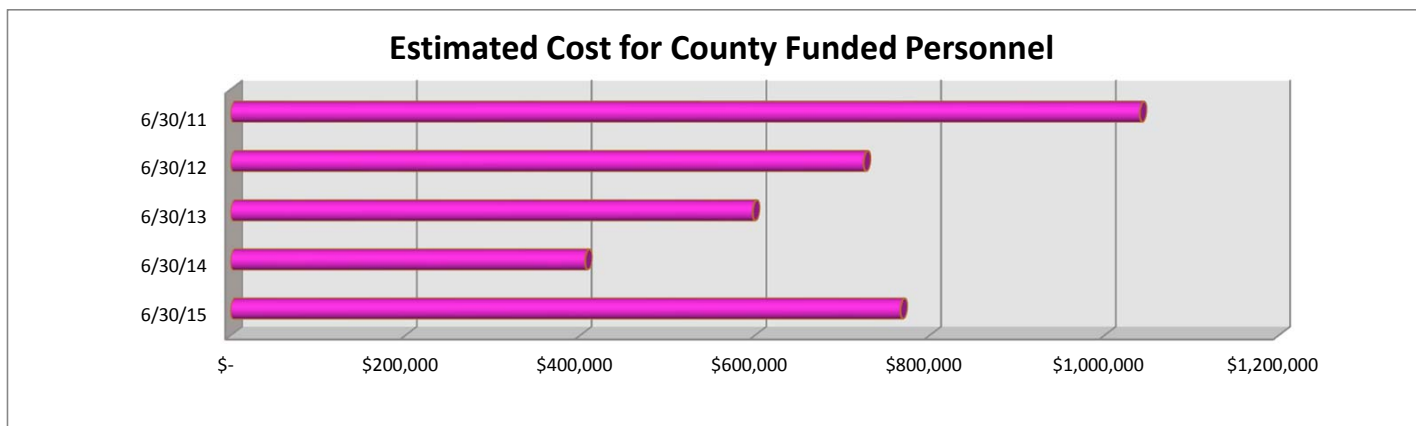
**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	99.12	102.35	106.49	106.39	106.03
Number PE actually employed	106.03	106.12	109.05	106.64	106.99
Number PE employed in excess of number funded	6.91	3.77	2.56	0.25	0.96
Number PE employed from local funds	1.50	0.50	1.00	1.55	3.33
Total number of PE funded by county board	8.41	4.27	3.56	1.80	4.28
Service Personnel:					
Number SP allowed for funding	60.117	62.000	64.232	64.232	64.232
Number SP actually employed	74.165	73.941	74.111	72.219	77.686
Number SP employed in excess of number funded	14.048	11.941	9.879	7.987	13.454
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	14.048	11.941	9.879	7.987	13.454
Total number of personnel employed in excess of number funded through PSSP	22.454	16.209	13.439	9.791	17.739



**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 504,792	\$ 262,065	\$ 218,648	\$ 110,648	\$ 266,758
Service Personnel	535,936	462,698	379,172	295,368	500,101
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,040,728	\$ 724,763	\$ 597,820	\$ 406,016	\$ 766,859



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,183	1,145	1,133	1,112	1,074
Increase (Decline) in student enrollment	(19)	(38)	(12)	(21)	(38)
Number of schools	5	5	5	5	5
Average number of students/school	237	229	227	222	215
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(168)	(180)	(181)	(189)	(197)

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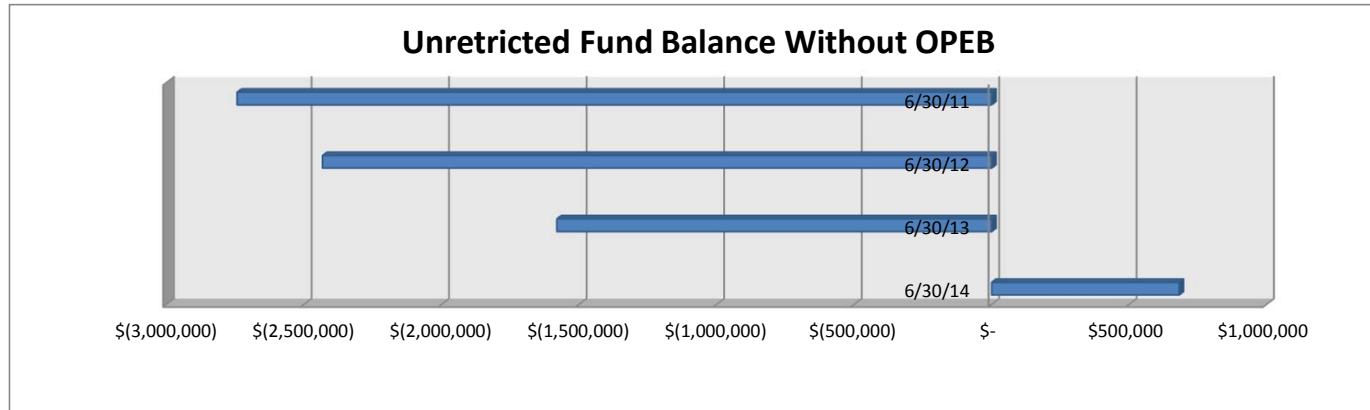
**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ (2,743,257) \$ (2,432,449) \$ (1,580,868) \$ 682,101 (1) N/A (2)



Excess Levy:

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

Per Pupil Expenditures \$ 10,737 \$ 10,128 \$ 9,947 \$ 9,389 N/A (2)

Revenues:

Local Source Revenue	\$ 8,220,668	\$ 12,698,130	\$ 12,483,415	\$ 11,941,881	N/A
State Source Revenue	\$ 32,483,277	\$ 35,774,511	\$ 36,925,161	\$ 40,502,058	N/A
Federal Source Revenue	\$ 9,005,980	\$ 6,805,785	\$ 5,348,981	\$ 4,327,025	N/A
Total	\$ 49,709,925	\$ 55,278,426	\$ 54,757,557	\$ 56,770,964	\$ - (2)

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

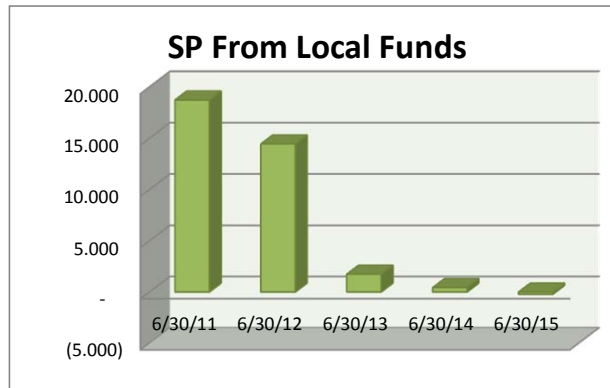
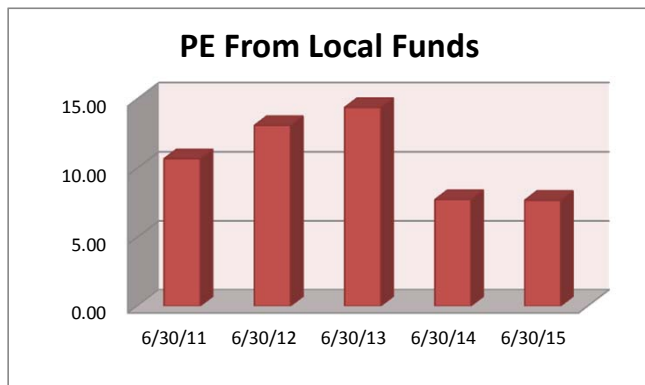
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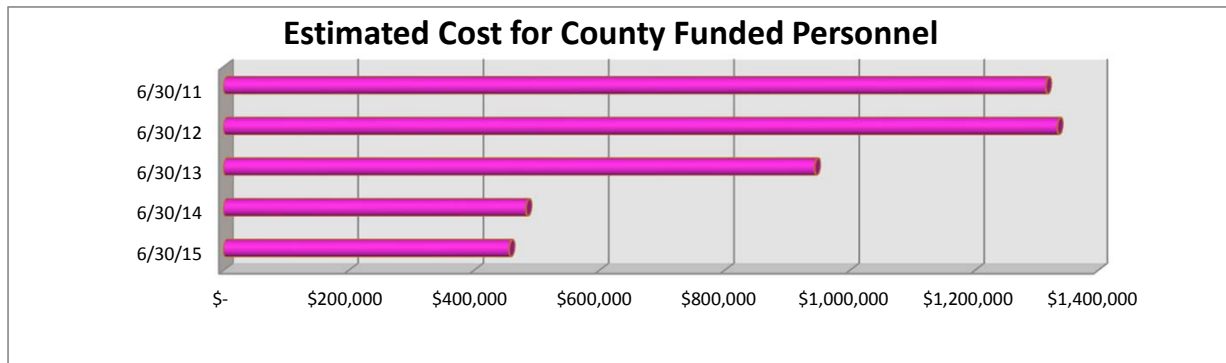
**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	345.38	342.72	345.52	342.95	343.47
Number PE actually employed	346.87	347.81	349.91	345.69	346.16
Number PE employed in excess of number funded	1.49	5.09	4.39	2.74	2.69
Number PE employed from local funds	9.20	8.00	10.00	5.00	5.00
Total number of PE funded by county board	10.69	13.09	14.39	7.74	7.69
Service Personnel:					
Number SP allowed for funding	208.525	207.299	208.226	206.588	207.027
Number SP actually employed	227.259	221.755	209.980	207.027	206.813
Number SP employed in excess of number funded	18.734	14.456	1.754	0.439	(0.214)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.734	14.456	1.754	0.439	(0.214)
Total number of personnel employed in excess of number funded through PSSP	29.422	27.546	16.144	8.179	7.476



**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 649,062	\$ 806,934	\$ 880,688	\$ 467,844	\$ 463,961
Service Personnel	666,519	527,191	63,509	15,544	(7,627)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,315,581	\$ 1,334,125	\$ 944,197	\$ 483,388	\$ 456,334



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,600	4,607	4,575	4,583	4,583
Increase (Decline) in student enrollment	(28)	7	(32)	8	-
Number of schools	12	12	12	12	11
Average number of students/school	383	384	381	382	417
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(22)	(25)	(27)	(29)	5

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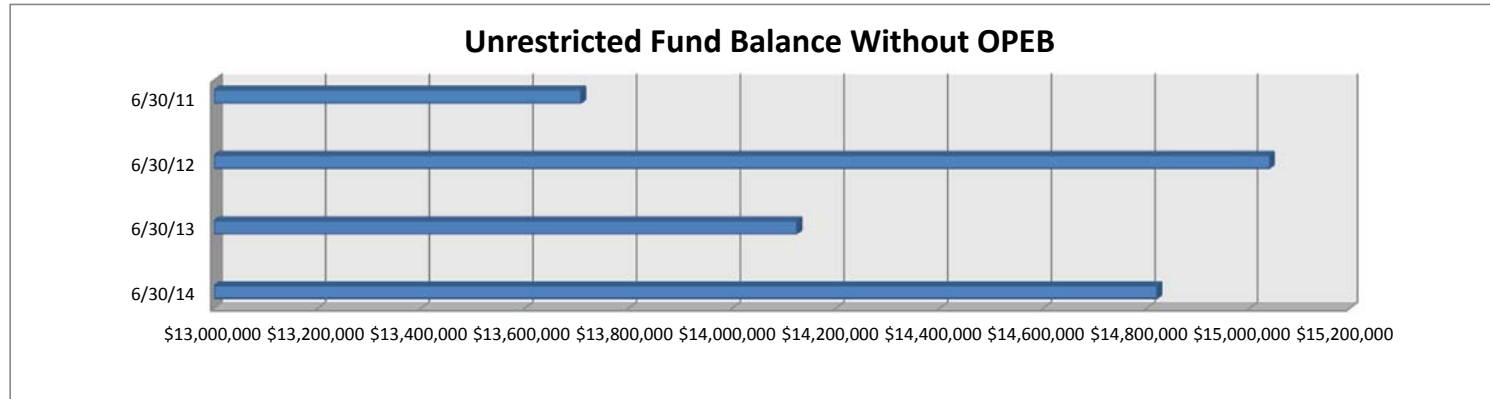
**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 13,707,284 \$ 15,039,243 \$ 14,124,364 \$ 14,818,567 ⁽¹⁾ N/A ⁽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	\$ 18,554,225	\$ 18,723,989	\$ 18,742,642	\$ 19,588,122	\$ 20,020,079
Per Pupil Expenditures	\$ 10,365	\$ 10,641	\$ 10,981	\$ 10,771	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 42,576,169	\$ 43,486,365	\$ 43,435,572	\$ 45,074,047	N/A
State Source Revenue	\$ 60,897,708	\$ 72,596,106	\$ 76,428,148	\$ 73,518,222	N/A
Federal Source Revenue	\$ 11,102,326	\$ 8,933,523	\$ 6,856,477	\$ 6,999,866	N/A
Total	\$ 114,576,203	\$ 125,015,994	\$ 126,720,197	\$ 125,592,135	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

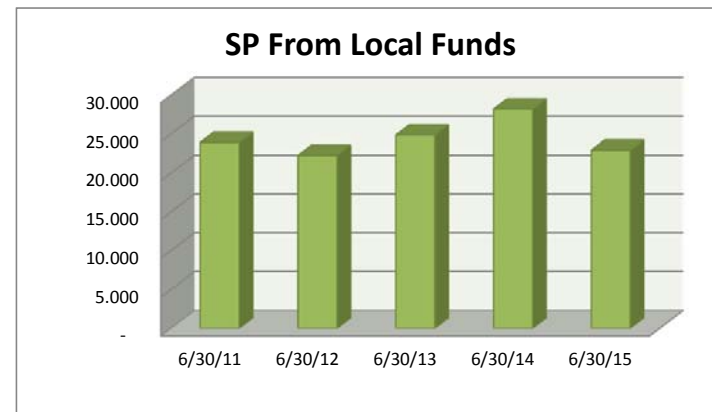
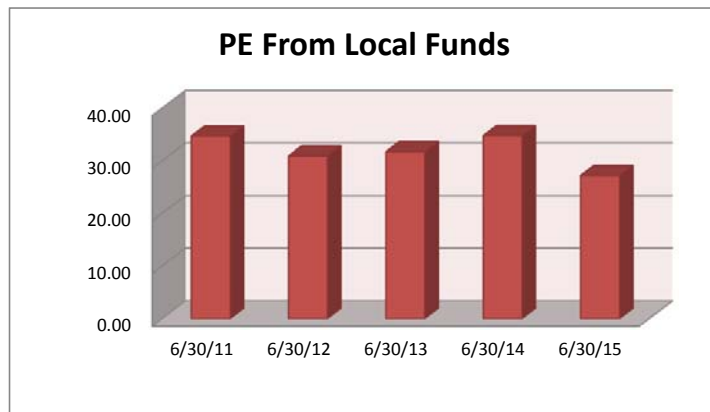
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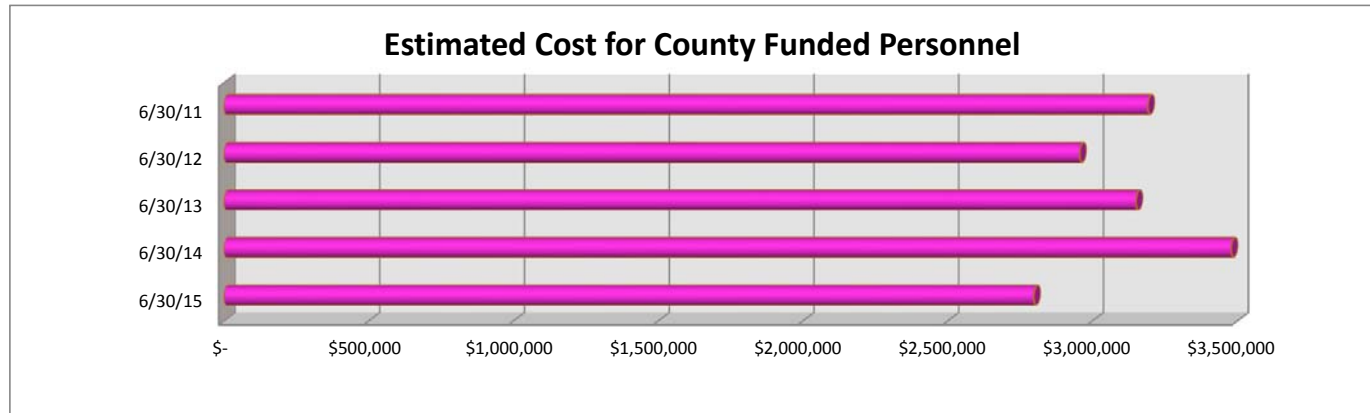
**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	708.28	722.28	734.76	736.21	750.24
Number PE actually employed	724.45	734.70	748.45	752.95	758.45
Number PE employed in excess of number funded	16.17	12.42	13.69	16.74	8.21
Number PE employed from local funds	18.50	18.50	18.00	18.00	19.00
Total number of PE funded by county board	34.67	30.92	31.69	34.74	27.21
Service Personnel:					
Number SP allowed for funding	416.755	424.191	430.735	431.475	441.093
Number SP actually employed	440.678	446.453	455.598	459.683	464.028
Number SP employed in excess of number funded	23.923	22.262	24.863	28.208	22.935
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	23.923	22.262	24.863	28.208	22.935
Total number of personnel employed in excess of number funded through PSSP	58.591	53.182	56.553	62.948	50.145



**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,258,730	\$ 2,064,922	\$ 2,140,238	\$ 2,325,735	\$ 1,841,102
Service Personnel	933,304	891,708	1,010,954	1,153,614	956,904
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,192,034	\$ 2,956,630	\$ 3,151,192	\$ 3,479,348	\$ 2,798,006



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	9,631	9,779	9,788	9,907	9,792
Increase (Decline) in student enrollment	114	148	9	119	(115)
Number of schools	22	22	22	22	22
Average number of students/school	438	445	445	450	445
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	33	36	37	39	33

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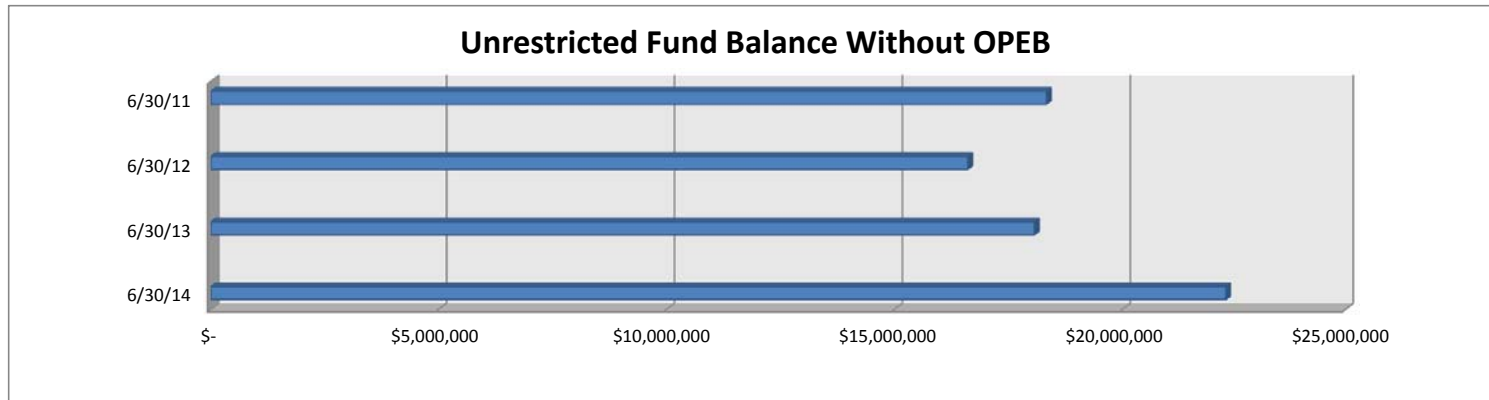
**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 18,329,051 \$ 16,604,547 \$ 18,069,013 \$ 22,271,130 ⁽¹⁾ N/A ⁽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	\$ 21,436,149	\$ 21,724,788	\$ 21,870,260	\$ 23,859,292	\$ 25,052,228

Per Pupil Expenditures \$ 10,879 \$ 10,859 \$ 10,624 \$ 11,429 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 43,390,986	\$ 45,038,214	\$ 43,702,276	\$ 46,062,847	N/A
State Source Revenue	\$ 80,730,891	\$ 87,943,549	\$ 87,206,538	\$ 86,386,063	N/A
Federal Source Revenue	\$ 20,385,527	\$ 15,991,556	\$ 14,980,002	\$ 15,077,349	N/A
Total	\$ 144,507,404	\$ 148,973,319	\$ 145,888,816	\$ 147,526,259	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

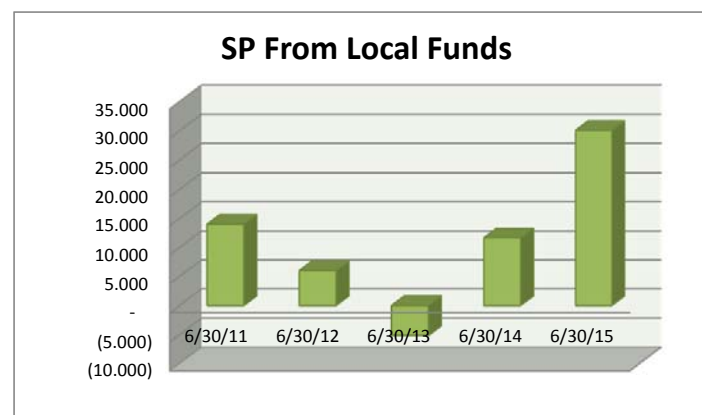
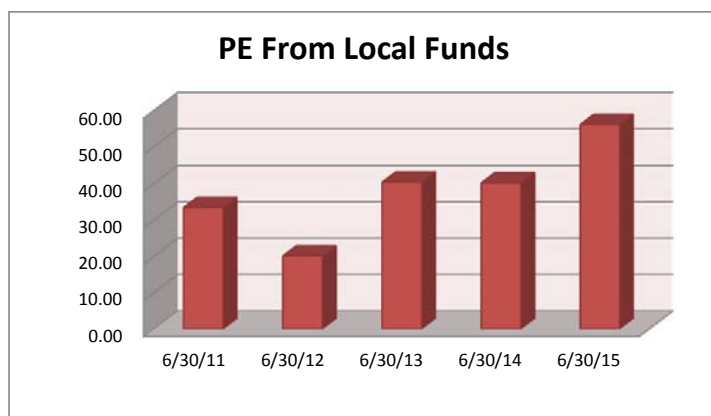
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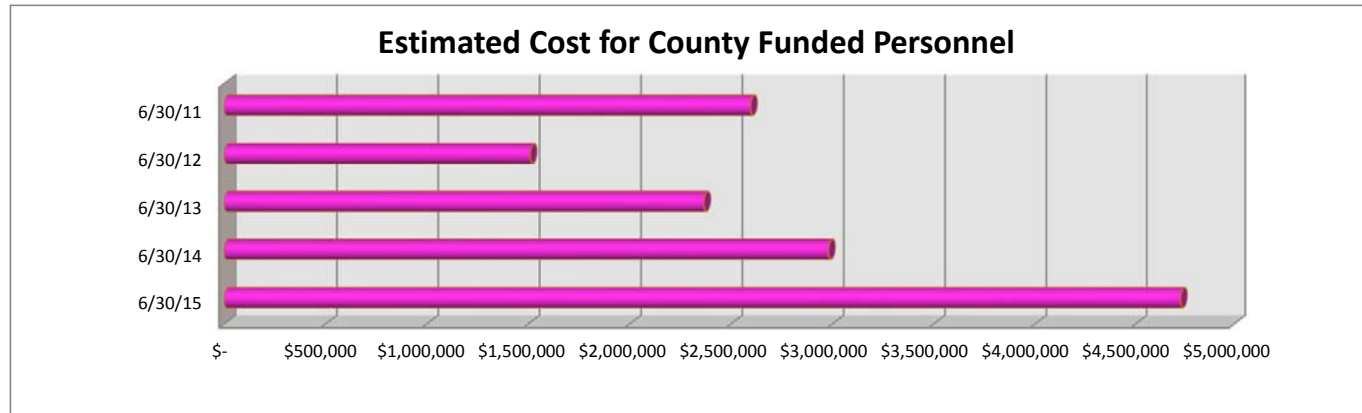
**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	900.56	913.92	934.10	942.58	951.62
Number PE actually employed	917.00	911.00	947.50	962.60	982.74
Number PE employed in excess of number funded	16.44	(2.92)	13.40	20.02	31.12
Number PE employed from local funds	17.00	23.00	27.00	20.20	25.00
Total number of PE funded by county board	33.44	20.08	40.40	40.22	56.12
Service Personnel:					
Number SP allowed for funding	537.021	540.869	545.572	540.447	552.119
Number SP actually employed	551.057	546.892	540.447	552.119	582.202
Number SP employed in excess of number funded	14.036	6.023	(5.125)	11.672	30.083
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	14.036	6.023	(5.125)	11.672	30.083
Total number of personnel employed in excess of number funded through PSSP	47.478	26.099	35.275	51.892	86.203



**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,073,797	\$ 1,281,257	\$ 2,561,956	\$ 2,535,406	\$ 3,549,588
Service Personnel	522,725	228,557	(195,527)	445,479	1,178,973
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,596,522	\$ 1,509,814	\$ 2,366,430	\$ 2,980,885	\$ 4,728,561



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	12,372	12,456	12,580	12,568	12,428
Increase (Decline) in student enrollment	32	84	124	(12)	(140)
Number of schools	28	28	28	28	28
Average number of students/school	442	445	449	449	444
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	37	36	41	38	32

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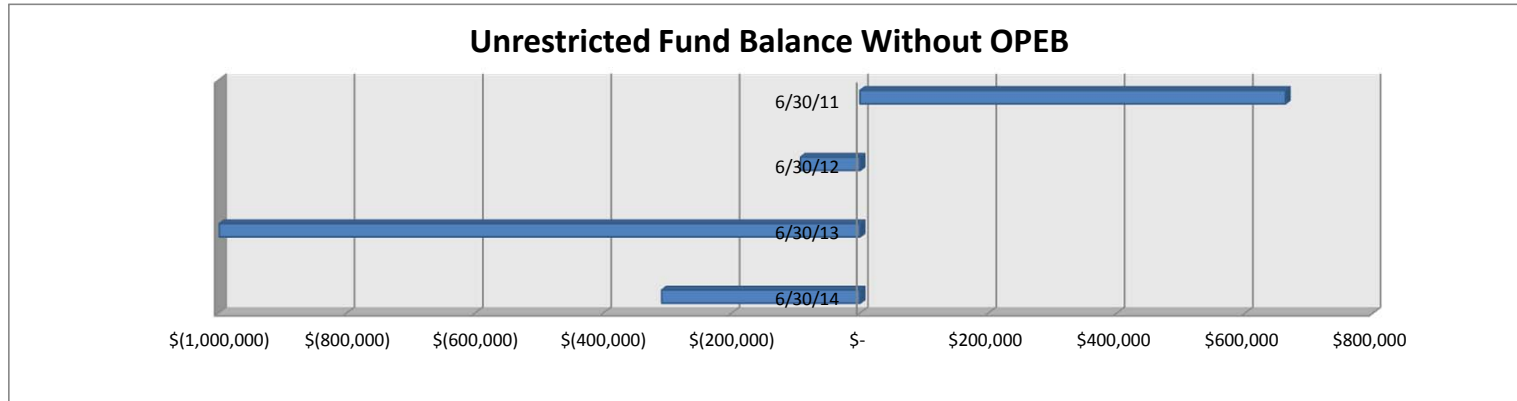
**RANDOLPH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 663,195 \$ (92,499) \$ (998,115) \$ (308,889) ⁽¹⁾ N/A ⁽²⁾



Excess Levy:

Excess Levy in Effect	No	Yes	Yes	Yes	Yes
Percent of maximum	-	41.13%	38.95%	37.25%	40.31%
Projected excess levy gross tax collections	\$ -	\$ 3,006,322	\$ 3,004,485	\$ 3,005,292	\$ 3,350,568

Per Pupil Expenditures \$ 10,917 \$ 11,479 \$ 11,251 \$ 11,155 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 7,135,356	\$ 11,763,915	\$ 10,679,452	\$ 10,504,951	N/A
State Source Revenue	\$ 25,551,672	\$ 32,993,517	\$ 32,519,612	\$ 32,949,731	N/A
Federal Source Revenue	\$ 8,122,111	\$ 6,528,587	\$ 5,480,893	\$ 5,449,052	N/A

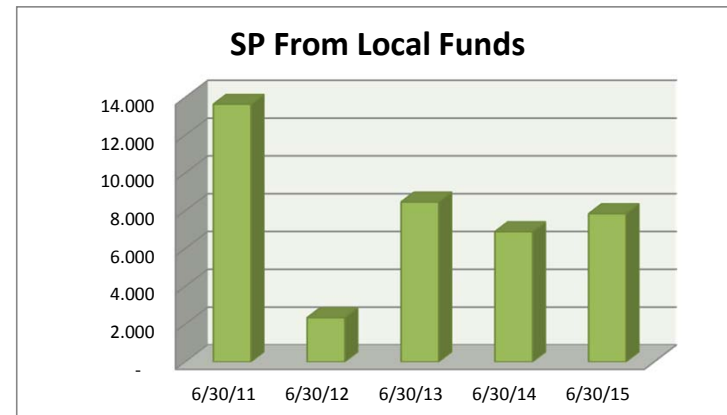
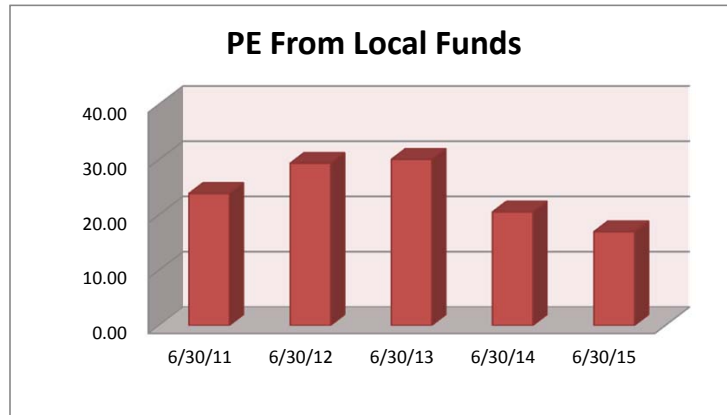
Total \$ 40,809,139 \$ 51,286,019 \$ 48,679,957 \$ 48,903,734 \$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

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**RANDOLPH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

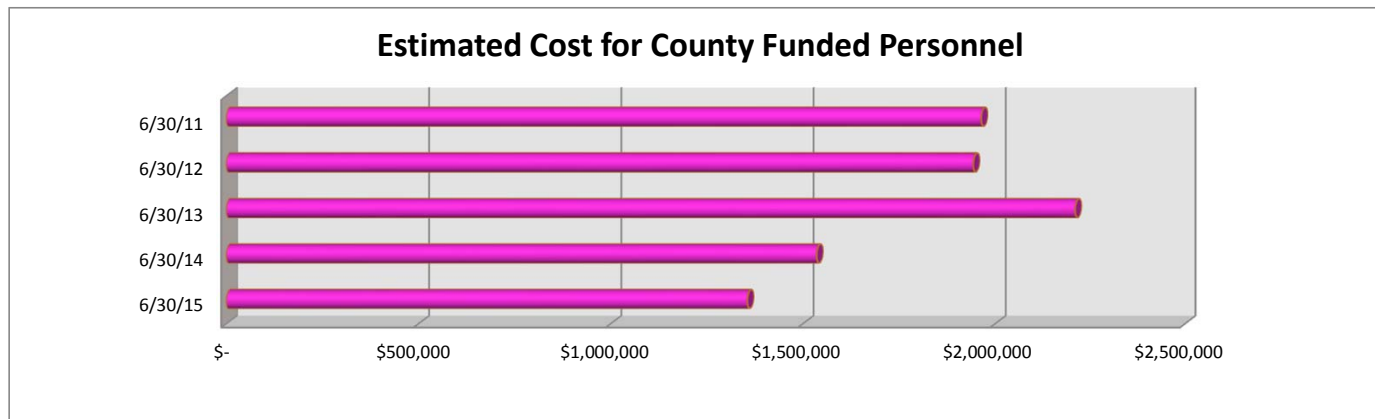
	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	327.96	324.88	324.07	326.13	322.83
Number PE actually employed	341.84	338.23	338.13	336.02	329.10
Number PE employed in excess of number funded	13.88	13.35	14.06	9.89	6.27
Number PE employed from local funds	10.00	16.00	16.00	10.65	10.69
Total number of PE funded by county board	23.88	29.35	30.06	20.54	16.96
Service Personnel:					
Number SP allowed for funding	198.228	196.149	195.089	196.057	193.611
Number SP actually employed	211.368	198.495	203.550	202.950	201.450
Number SP employed in excess of number funded	13.140	2.346	8.461	6.893	7.839
Number SP employed from local funds	0.500	-	-	-	-
Total number of SP funded by county board	13.640	2.346	8.461	6.893	7.839
Total number of personnel employed in excess of number funded through PSSP	37.520	31.700	38.521	27.433	24.799



RANDOLPH COUNTY SCHOOLS

FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,490,432	\$ 1,860,166	\$ 1,906,682	\$ 1,290,025	\$ 1,071,099
Service Personnel	474,034	83,602	303,571	246,372	284,906
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,964,466	\$ 1,943,769	\$ 2,210,253	\$ 1,536,397	\$ 1,356,005



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,294	4,254	4,273	4,225	4,073
Increase (Decline) in student enrollment	(62)	(40)	19	(48)	(152)
Number of schools	14	14	14	14	14
Average number of students/school	307	304	305	302	291
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(98)	(105)	(103)	(109)	(121)

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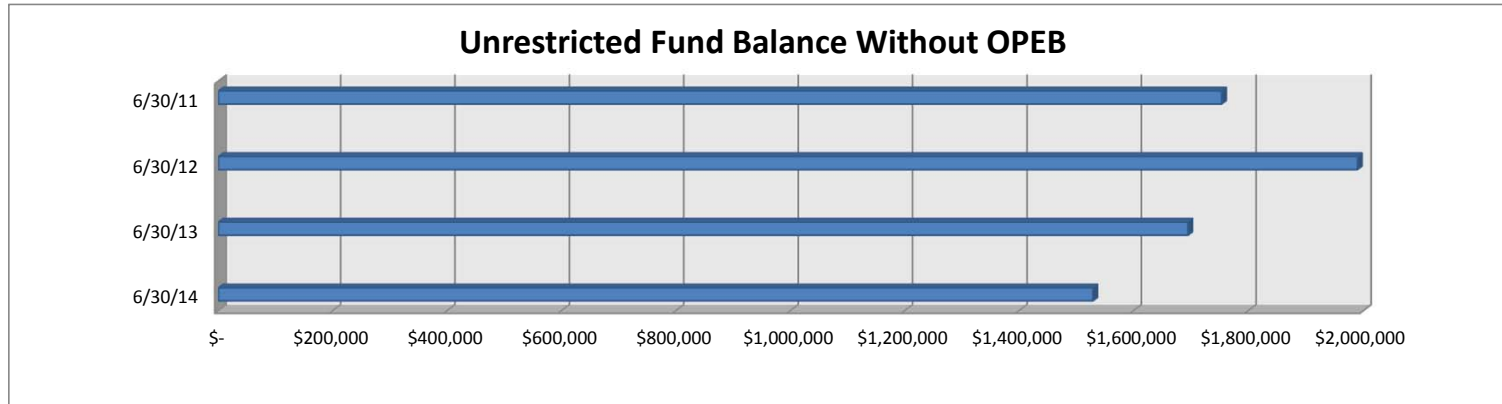
**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 1,753,806	\$ 1,989,992	\$ 1,695,067	\$ 1,528,813 (1)	N/A (2)
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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	\$ 2,469,011	\$ 2,140,289	\$ 2,060,087	\$ 2,064,274	\$ 2,067,950

Per Pupil Expenditures	\$ 11,823	\$ 11,928	\$ 11,638	\$ 11,506	N/A (2)
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Revenues:

Local Source Revenue	\$ 6,153,430	\$ 5,249,146	\$ 5,259,115	\$ 4,901,657	N/A
State Source Revenue	\$ 13,434,127	\$ 10,898,621	\$ 10,386,092	\$ 11,190,106	N/A
Federal Source Revenue	\$ 2,841,876	\$ 2,539,140	\$ 2,181,941	\$ 1,849,132	N/A

Total	\$ 22,429,433	\$ 18,686,907	\$ 17,827,148	\$ 17,940,895	\$ - (2)
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

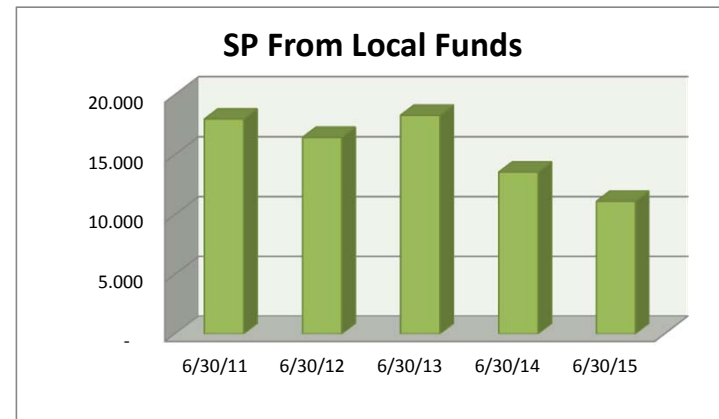
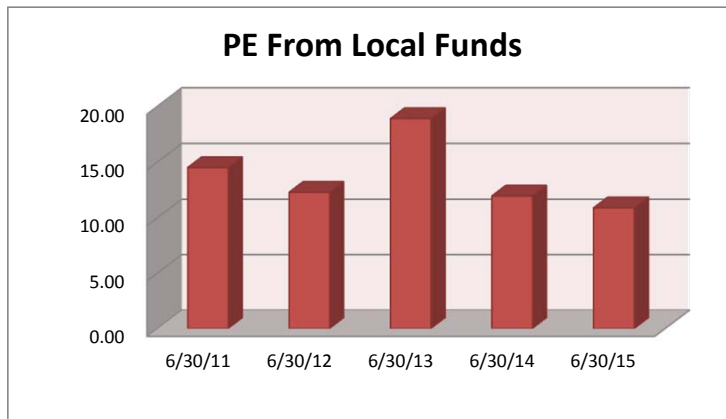
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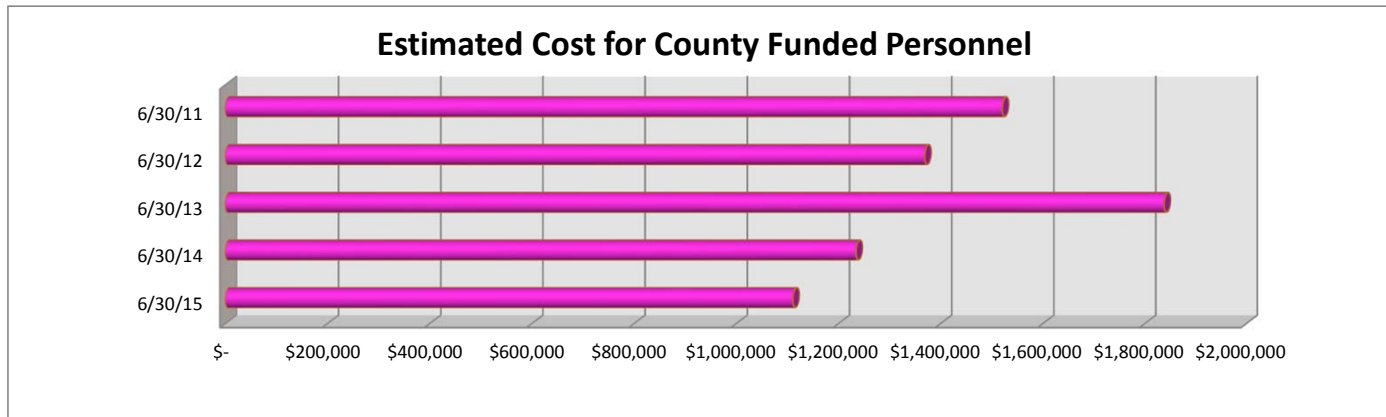
**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	118.50	115.22	111.61	111.50	109.08
Number PE actually employed	130.50	126.00	129.00	120.95	117.96
Number PE employed in excess of number funded	12.00	10.78	17.39	9.45	8.88
Number PE employed from local funds	2.50	1.50	1.50	2.50	2.00
Total number of PE funded by county board	14.50	12.28	18.89	11.95	10.88
Service Personnel:					
Number SP allowed for funding	73.069	70.293	69.490	69.747	68.258
Number SP actually employed	91.028	86.723	87.773	83.283	79.363
Number SP employed in excess of number funded	17.959	16.430	18.283	13.536	11.105
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	17.959	16.430	18.283	13.536	11.105
Total number of personnel employed in excess of number funded through PSSP	32.459	28.710	37.173	25.486	21.985



**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 875,200	\$ 760,902	\$ 1,160,958	\$ 738,634	\$ 689,433
Service Personnel	645,747	608,277	677,378	496,056	421,650
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,520,947	\$ 1,369,179	\$ 1,838,337	\$ 1,234,690	\$ 1,111,083



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,578	1,544	1,549	1,516	1,500
Increase (Decline) in student enrollment	(48)	(34)	5	(33)	(16)
Number of schools	6	6	6	6	6
Average number of students/school	263	257	258	253	250
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(142)	(152)	(150)	(158)	(162)

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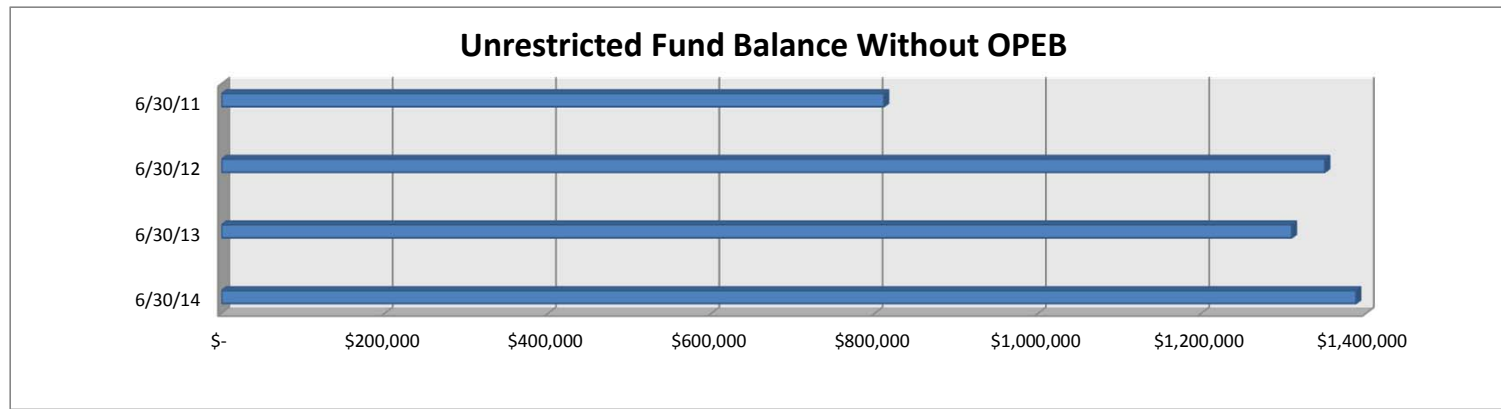
**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$	811,197	\$	1,350,239	\$	1,309,800	\$	1,387,953 ⁽¹⁾	N/A ⁽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	\$ 10,453	\$ 10,721	\$ 10,611	\$ 10,404	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 3,645,318	\$ 3,559,069	\$ 3,461,229	\$ 3,648,203	N/A
State Source Revenue	\$ 21,315,821	\$ 19,844,238	\$ 18,290,033	\$ 17,828,100	N/A
Federal Source Revenue	\$ 4,956,443	\$ 4,843,329	\$ 4,703,685	\$ 4,213,731	N/A

Total	\$ 29,917,582	\$ 28,246,636	\$ 26,454,947	\$ 25,690,034	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

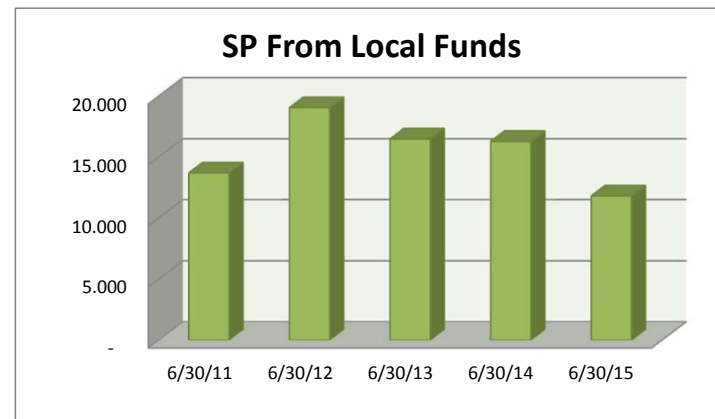
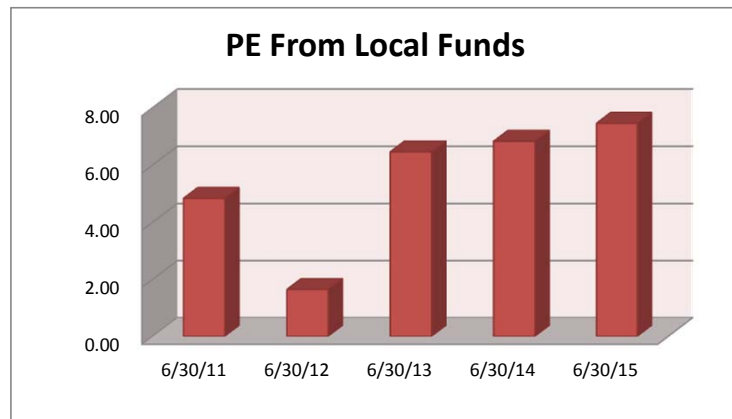
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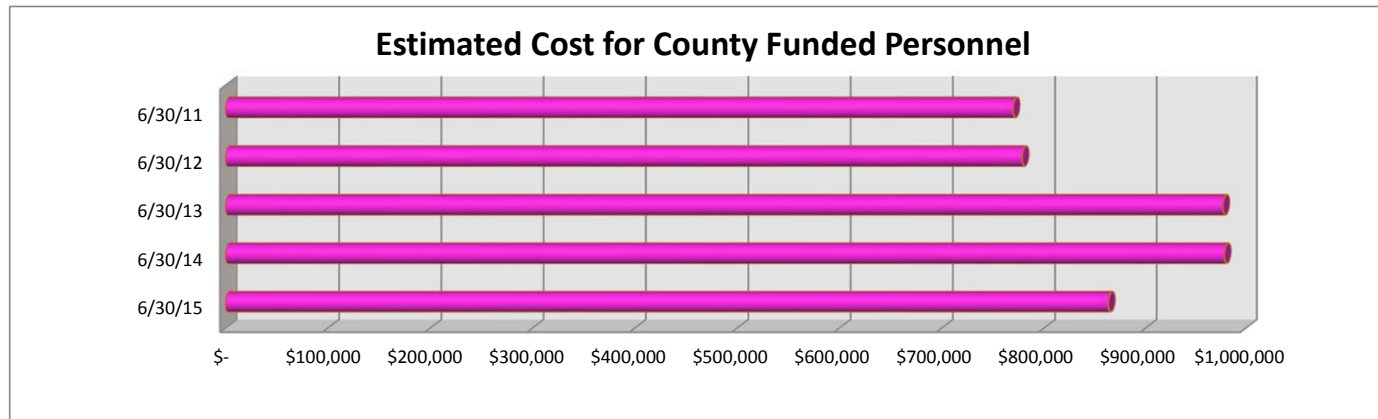
**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	184.00	182.04	180.40	178.51	178.05
Number PE actually employed	182.09	178.93	182.36	181.34	182.11
Number PE employed in excess of number funded	(1.91)	(3.11)	1.96	2.83	4.06
Number PE employed from local funds	6.75	4.75	4.50	4.00	3.40
Total number of PE funded by county board	4.84	1.64	6.46	6.83	7.46
Service Personnel:					
Number SP allowed for funding	113.736	111.590	110.400	109.343	108.927
Number SP actually employed	127.434	130.634	126.879	125.624	120.739
Number SP employed in excess of number funded	13.698	19.044	16.479	16.281	11.812
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	13.698	19.044	16.479	16.281	11.812
Total number of personnel employed in excess of number funded through PSSP	18.534	20.688	22.939	23.111	19.272



**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 286,257	\$ 99,593	\$ 385,815	\$ 400,906	\$ 441,508
Service Personnel	483,856	679,425	591,676	578,043	421,741
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 770,112	\$ 779,018	\$ 977,490	\$ 978,949	\$ 863,249



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,505	2,485	2,455	2,443	2,378
Increase (Decline) in student enrollment	(49)	(20)	(30)	(12)	(65)
Number of schools	6	6	6	6	6
Average number of students/school	418	414	409	407	396
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	13	5	1	(4)	(16)

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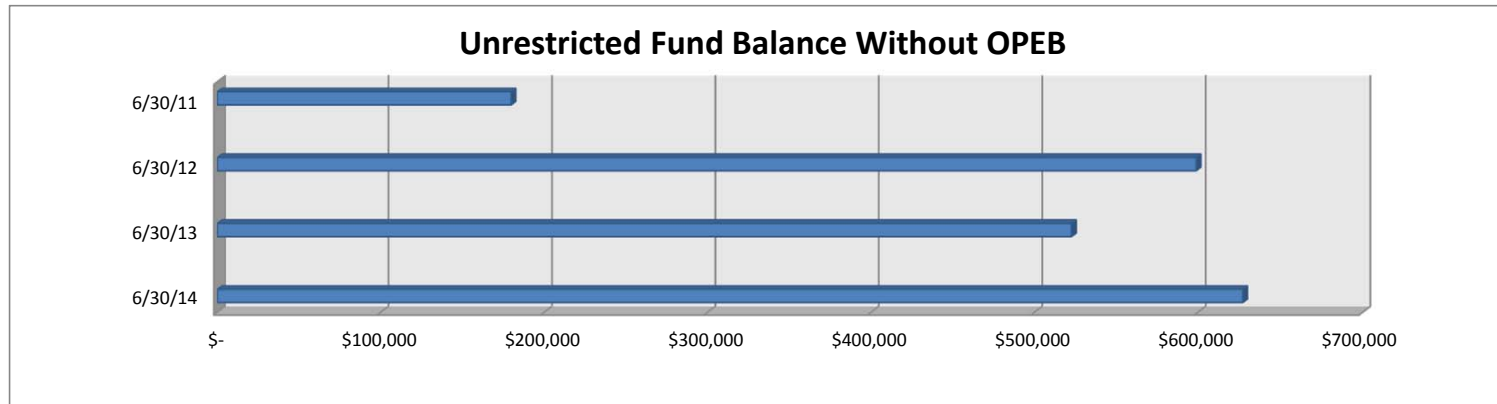
**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 179,797 \$ 599,016 \$ 522,706 \$ 627,343 ⁽¹⁾ N/A ⁽²⁾



Excess Levy:

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

Per Pupil Expenditures \$ 10,636 \$ 10,680 \$ 10,768 \$ 10,478 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 2,657,249	\$ 2,836,811	\$ 2,806,699	\$ 2,770,765	N/A
State Source Revenue	\$ 12,042,372	\$ 11,879,732	\$ 11,242,522	\$ 11,810,069	N/A
Federal Source Revenue	\$ 3,251,060	\$ 3,079,004	\$ 3,182,009	\$ 2,647,495	N/A

Total \$ 17,950,681 \$ 17,795,547 \$ 17,231,230 \$ 17,228,329 \$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

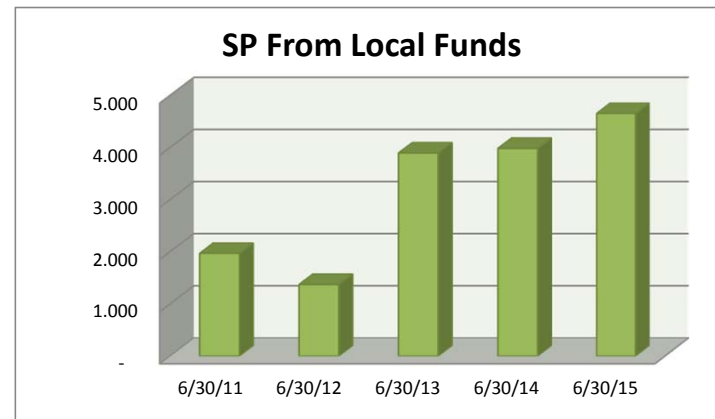
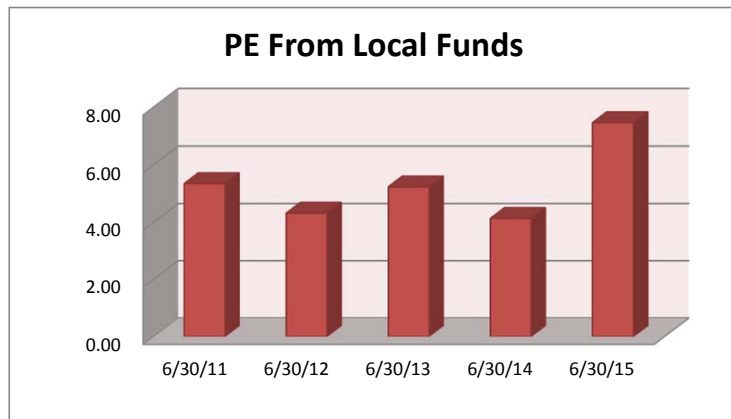
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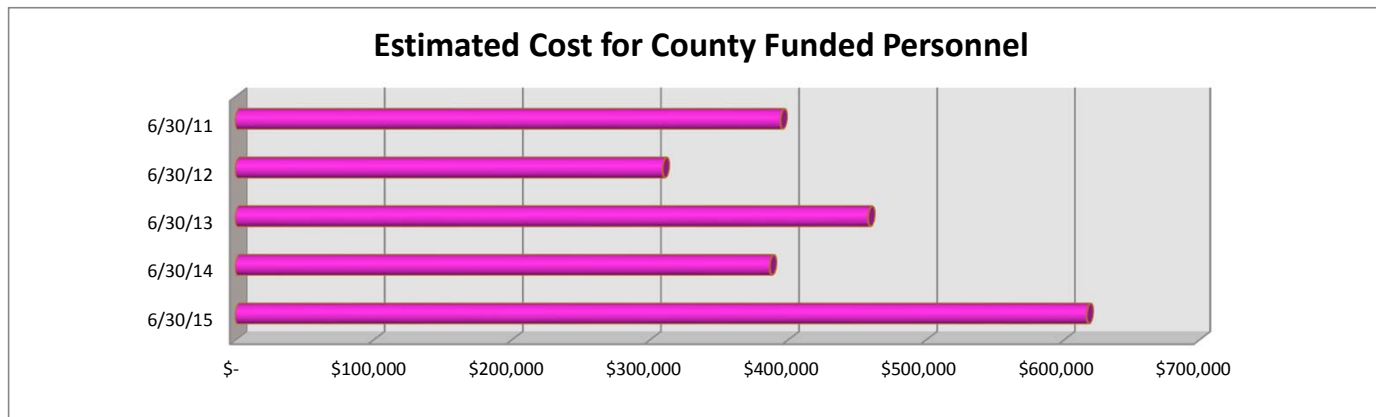
**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	113.84	116.19	120.05	120.22	121.49
Number PE actually employed	116.18	117.50	122.28	121.35	125.95
Number PE employed in excess of number funded	2.34	1.31	2.23	1.13	4.46
Number PE employed from local funds	3.00	3.00	3.00	3.00	3.00
Total number of PE funded by county board	5.34	4.31	5.23	4.13	7.46
Service Personnel:					
Number SP allowed for funding	69.666	70.262	71.756	71.802	73.133
Number SP actually employed	71.635	71.635	75.650	75.785	77.785
Number SP employed in excess of number funded	1.969	1.373	3.894	3.983	4.652
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.969	1.373	3.894	3.983	4.652
Total number of personnel employed in excess of number funded through PSSP	7.311	5.687	9.124	8.113	12.112



**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 325,833	\$ 260,163	\$ 316,283	\$ 245,077	\$ 447,173
Service Personnel	69,024	49,389	142,033	142,061	169,852
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 394,856	\$ 309,552	\$ 458,316	\$ 387,138	\$ 617,025



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,551	1,564	1,569	1,596	1,635
Increase (Decline) in student enrollment	3	13	5	27	39
Number of schools	5	5	5	5	5
Average number of students/school	310	313	314	319	327
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(95)	(96)	(94)	(92)	(85)

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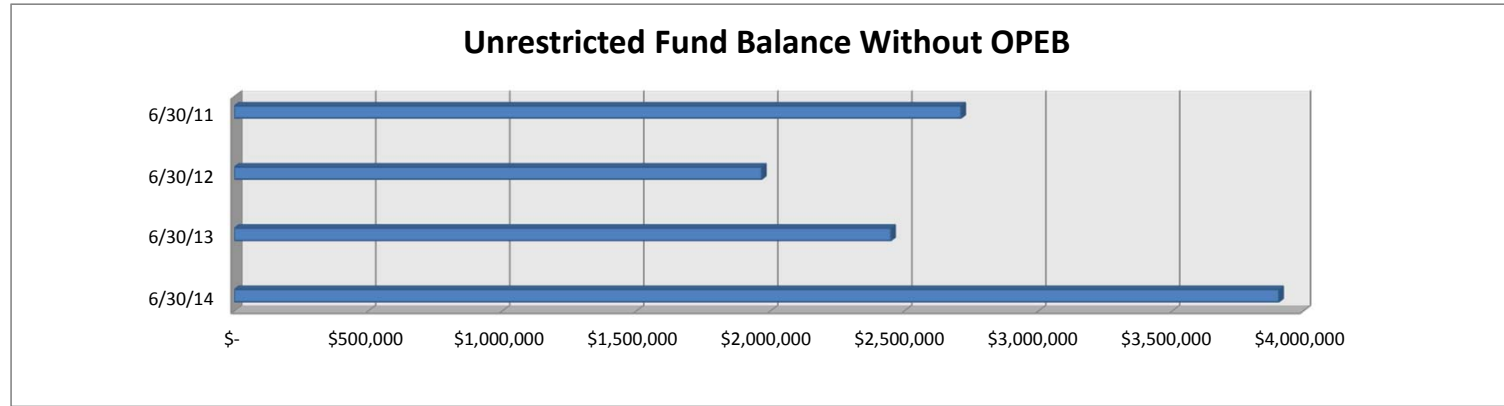
**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 2,710,484 \$ 1,966,783 \$ 2,449,239 \$ 3,906,969 ⁽¹⁾ N/A ⁽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	\$ 1,952,356	\$ 1,980,778	\$ 2,115,435	\$ 2,549,341	\$ 2,800,639
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Per Pupil Expenditures	\$ 10,537	\$ 11,001	\$ 10,575	\$ 10,567	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 6,563,102	\$ 6,756,637	\$ 7,446,935	\$ 8,086,419	N/A
State Source Revenue	\$ 13,879,547	\$ 17,746,420	\$ 17,633,424	\$ 17,532,515	N/A
Federal Source Revenue	\$ 4,515,008	\$ 3,879,478	\$ 2,948,076	\$ 3,061,072	N/A

Total	\$ 24,957,657	\$ 28,382,535	\$ 28,028,435	\$ 28,680,006	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

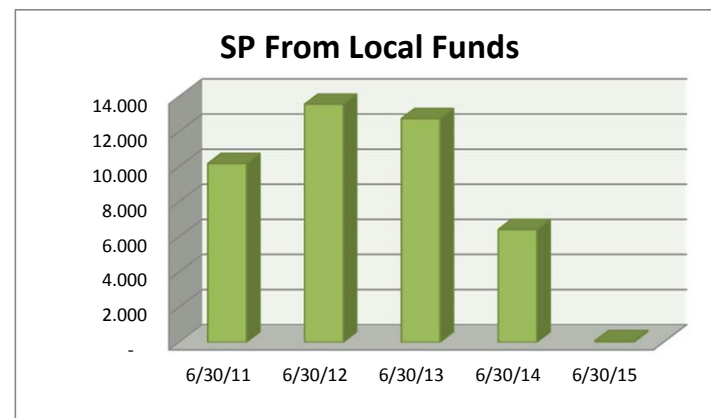
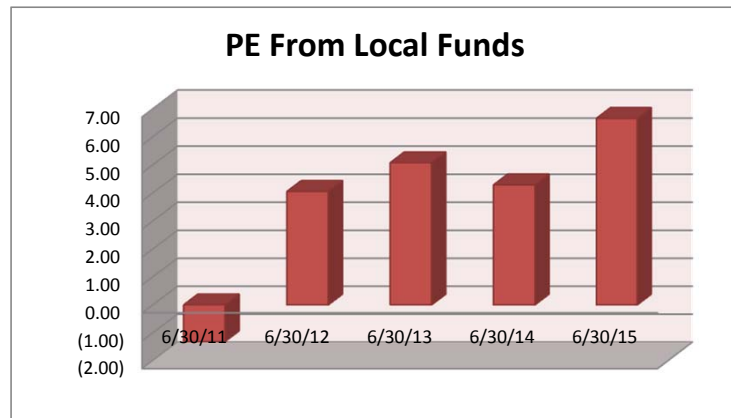
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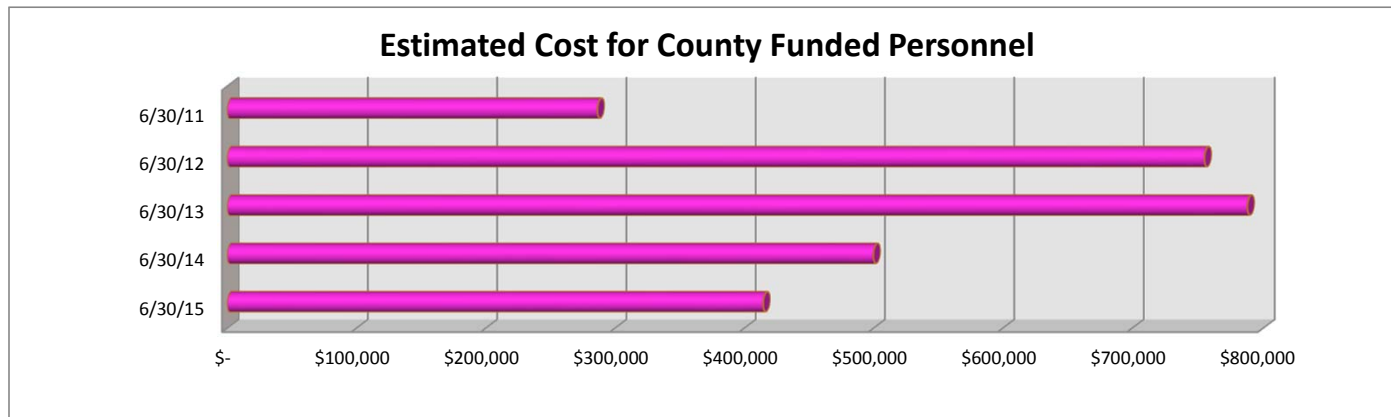
**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	179.96	177.10	179.07	180.11	181.24
Number PE actually employed	175.65	178.15	180.15	180.40	181.90
Number PE employed in excess of number funded	(4.31)	1.05	1.08	0.29	0.66
Number PE employed from local funds	3.00	3.00	4.00	4.00	6.00
Total number of PE funded by county board	(1.31)	4.05	5.08	4.29	6.66
Service Personnel:					
Number SP allowed for funding	108.280	105.911	106.211	106.951	107.765
Number SP actually employed	118.468	119.480	118.960	113.375	107.860
Number SP employed in excess of number funded	10.188	13.569	12.749	6.424	0.095
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	10.188	13.569	12.749	6.424	0.095
Total number of personnel employed in excess of number funded through PSSP	8.874	17.623	17.829	10.714	6.755



**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ (80,891)	\$ 255,237	\$ 320,132	\$ 263,518	\$ 411,198
Service Personnel	367,384	500,073	467,988	236,469	3,510
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 286,493	\$ 755,310	\$ 788,119	\$ 499,987	\$ 414,708



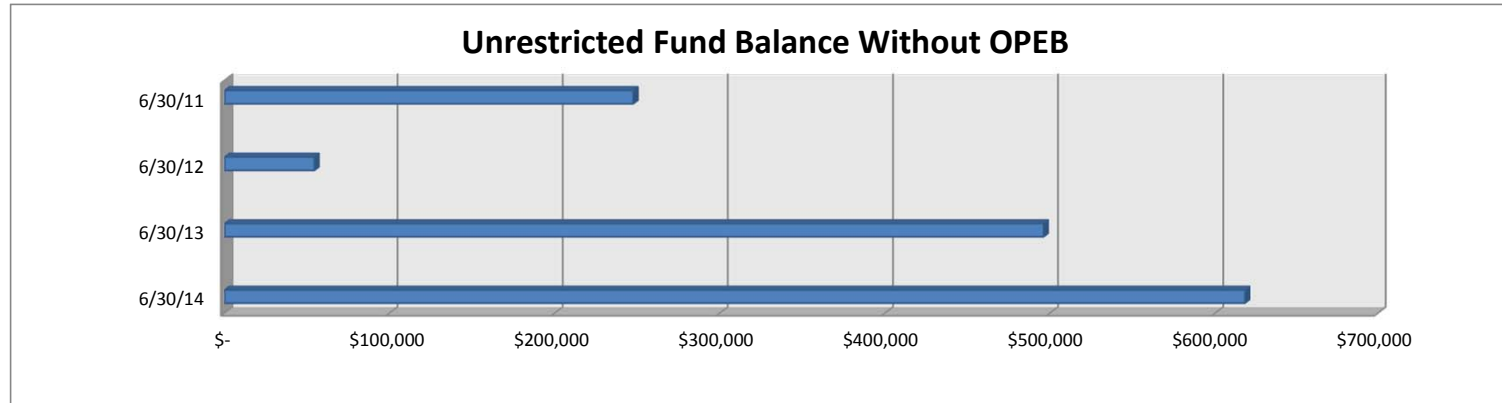
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,395	2,390	2,409	2,423	2,406
Increase (Decline) in student enrollment	(55)	(5)	19	14	(17)
Number of schools	5	5	5	5	5
Average number of students/school	479	478	482	485	481
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	74	69	74	74	69

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**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 247,536	\$ 54,379	\$ 496,001	\$ 618,141 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
Per Pupil Expenditures	\$ 12,374	\$ 12,344	\$ 12,435	\$ 12,164	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 3,984,912	\$ 3,730,486	\$ 3,881,078	\$ 3,935,193	N/A
State Source Revenue	\$ 8,213,967	\$ 8,743,940	\$ 8,051,794	\$ 7,546,044	N/A
Federal Source Revenue	\$ 2,107,091	\$ 1,780,245	\$ 1,618,025	\$ 1,265,866	N/A
Total	\$ 14,305,970	\$ 14,254,671	\$ 13,550,897	\$ 12,747,103	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

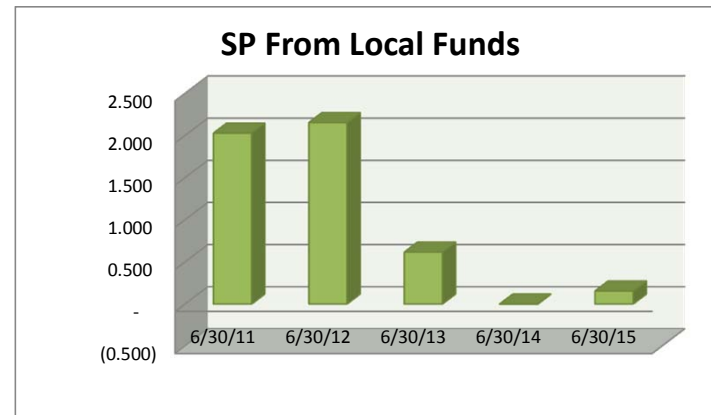
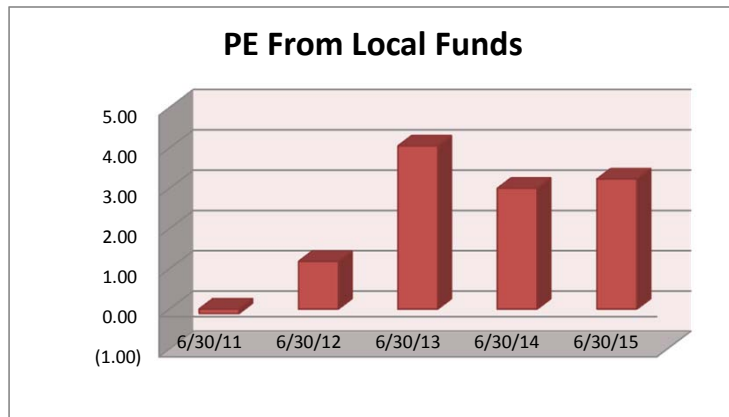
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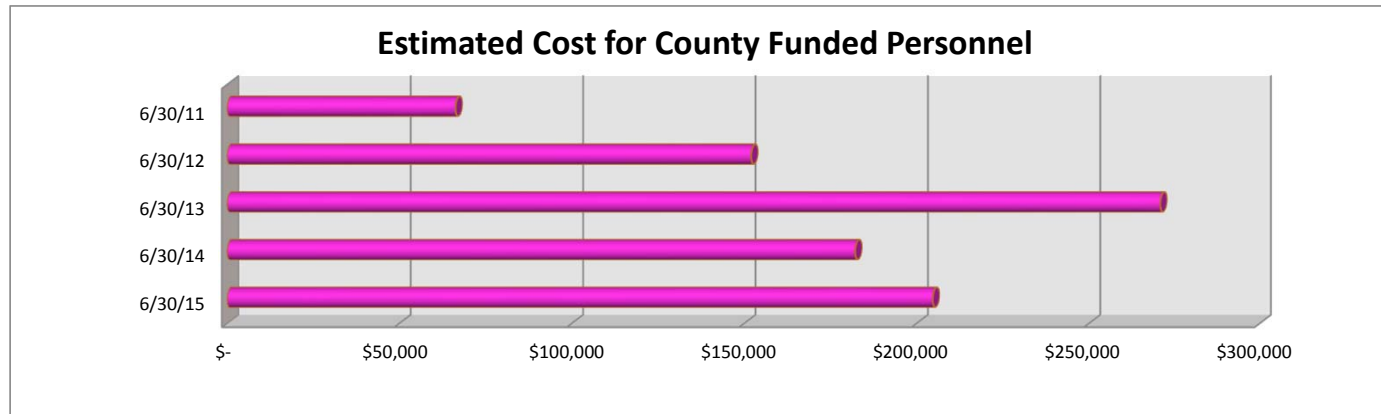
**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	87.81	89.21	92.63	91.33	90.95
Number PE actually employed	86.70	88.39	93.68	91.82	91.55
Number PE employed in excess of number funded	(1.11)	(0.82)	1.05	0.49	0.60
Number PE employed from local funds	1.00	2.00	3.00	2.51	2.63
Total number of PE funded by county board	(0.11)	1.18	4.05	3.00	3.23
Service Personnel:					
Number SP allowed for funding	53.971	54.476	56.384	55.576	55.420
Number SP actually employed	56.000	56.630	57.000	55.575	55.575
Number SP employed in excess of number funded	2.029	2.154	0.616	(0.001)	0.155
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.029	2.154	0.616	(0.001)	0.155
Total number of personnel employed in excess of number funded through PSSP	1.917	3.338	4.666	2.999	3.385



**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ (6,796)	\$ 73,148	\$ 248,361	\$ 182,240	\$ 199,051
Service Personnel	73,083	78,892	22,440	(36)	5,631
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 66,287	\$ 152,040	\$ 270,801	\$ 182,203	\$ 204,681



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,053	1,073	1,031	1,029	1,023
Increase (Decline) in student enrollment	(43)	20	(42)	(2)	(6)
Number of schools	3	3	3	3	3
Average number of students/school	351	358	344	343	341
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(54)	(51)	(64)	(68)	(71)

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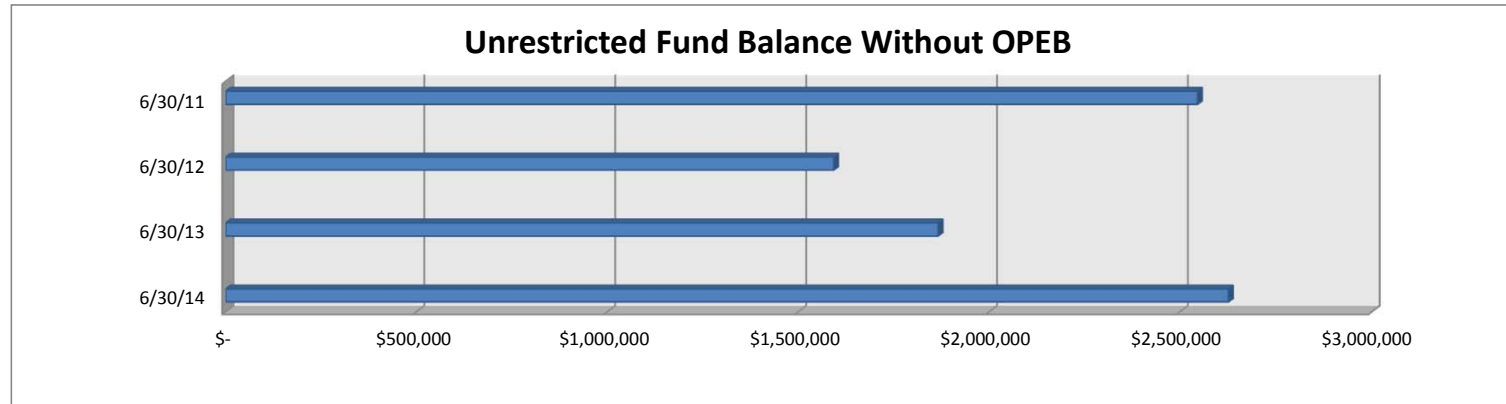
**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 2,545,921	\$ 1,592,809	\$ 1,866,239	\$ 2,626,511 ⁽¹⁾	N/A ⁽²⁾
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 2,877,589	\$ 2,573,208	\$ 2,645,860	\$ 2,893,643	\$ 3,196,879

Per Pupil Expenditures	\$ 12,928	\$ 12,821	\$ 12,873	\$ 12,990	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 5,464,943	\$ 5,026,953	\$ 5,511,727	\$ 6,033,673	N/A
State Source Revenue	\$ 11,934,553	\$ 10,793,792	\$ 10,769,047	\$ 10,164,652	N/A
Federal Source Revenue	\$ 2,925,427	\$ 2,297,770	\$ 1,754,250	\$ 1,878,574	N/A

Total	\$ 20,324,923	\$ 18,118,515	\$ 18,035,024	\$ 18,076,899	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

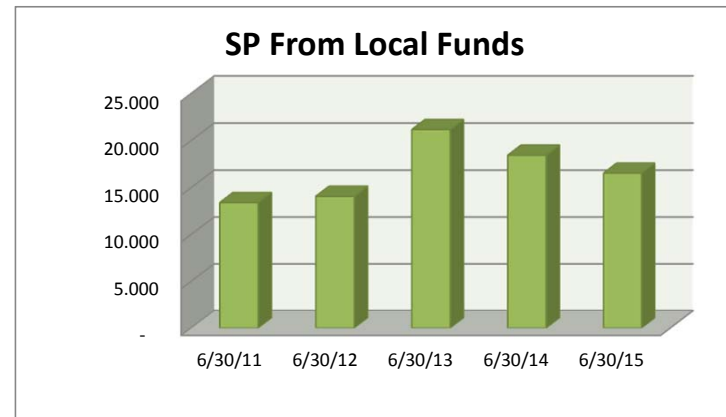
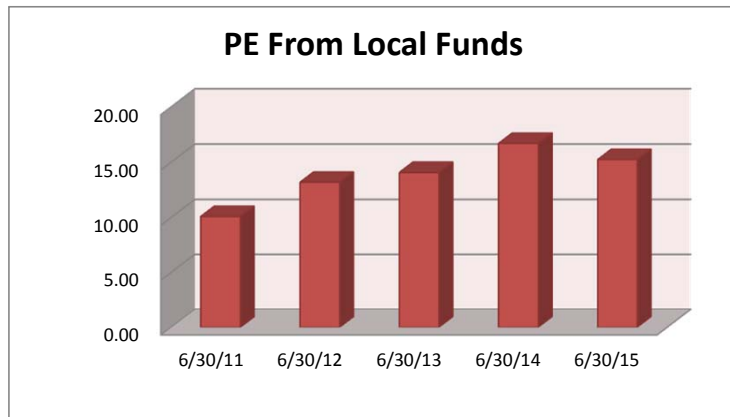
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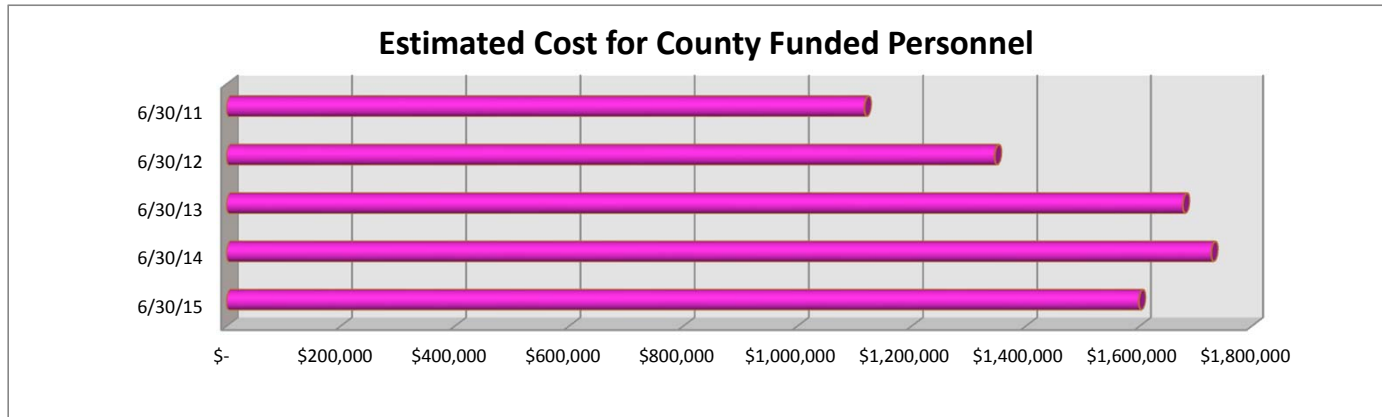
**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	109.54	105.42	105.02	103.36	101.15
Number PE actually employed	115.63	114.60	115.09	114.14	110.47
Number PE employed in excess of number funded	6.09	9.18	10.07	10.78	9.32
Number PE employed from local funds	4.00	4.00	4.00	5.92	5.92
Total number of PE funded by county board	10.09	13.18	14.07	16.70	15.24
Service Personnel:					
Number SP allowed for funding	65.999	63.535	63.072	61.916	60.827
Number SP actually employed	79.416	77.616	84.248	80.368	77.368
Number SP employed in excess of number funded	13.417	14.081	21.176	18.452	16.541
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	13.417	14.081	21.176	18.452	16.541
Total number of personnel employed in excess of number funded through PSSP	23.507	27.265	35.246	35.152	31.781



**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 629,079	\$ 821,221	\$ 879,595	\$ 1,045,035	\$ 977,544
Service Personnel	488,591	524,574	797,698	682,877	621,143
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,117,669	\$ 1,345,795	\$ 1,677,293	\$ 1,727,911	\$ 1,598,687



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,419	1,407	1,373	1,348	1,304
Increase (Decline) in student enrollment	(63)	(12)	(34)	(25)	(44)
Number of schools	4	4	4	4	4
Average number of students/school	355	352	343	337	326
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(50)	(57)	(65)	(74)	(86)

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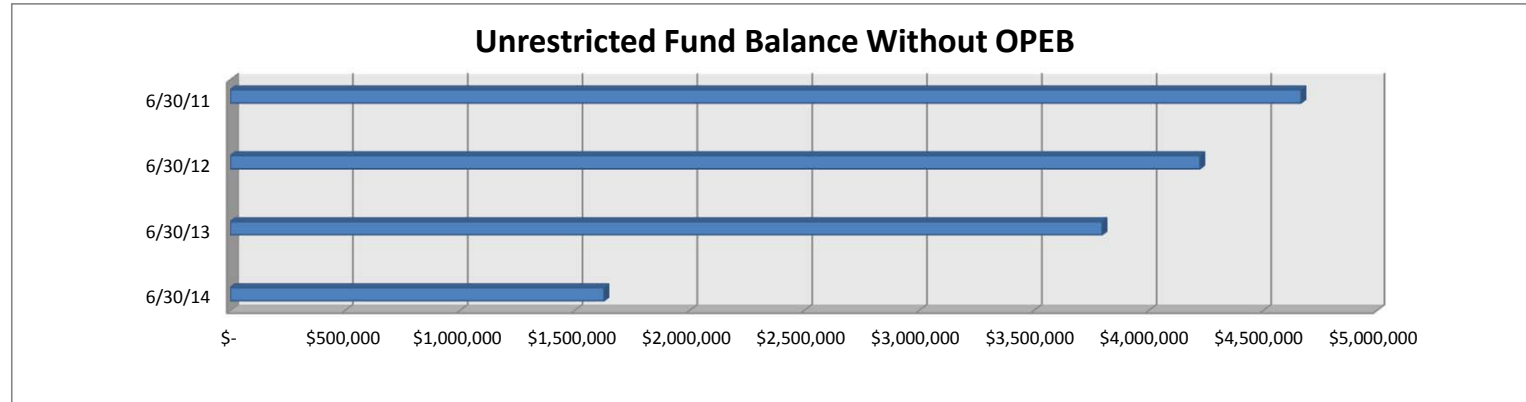
**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 4,666,125	\$ 4,222,545	\$ 3,796,696	\$ 1,627,280 (1)	N/A (2)
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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	\$ 3,192,797	\$ 3,009,519	\$ 3,348,986	\$ 3,593,901	\$ 3,273,298

Per Pupil Expenditures	\$ 10,756	\$ 10,967	\$ 10,780	\$ 11,076	N/A (2)
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Revenues:

Local Source Revenue	\$ 10,227,349	\$ 9,729,494	\$ 11,008,515	\$ 11,596,715	N/A
State Source Revenue	\$ 27,398,137	\$ 29,588,343	\$ 29,463,336	\$ 29,402,526	N/A
Federal Source Revenue	\$ 6,831,618	\$ 5,618,146	\$ 4,011,069	\$ 5,040,580	N/A
Total	\$ 44,457,104	\$ 44,935,983	\$ 44,482,920	\$ 46,039,821	\$ - (2)

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

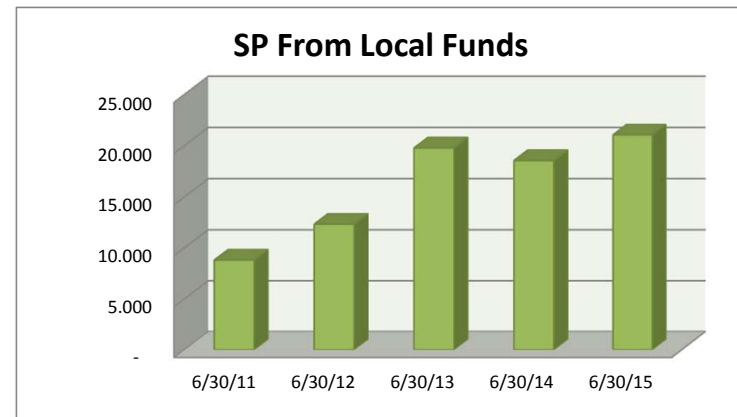
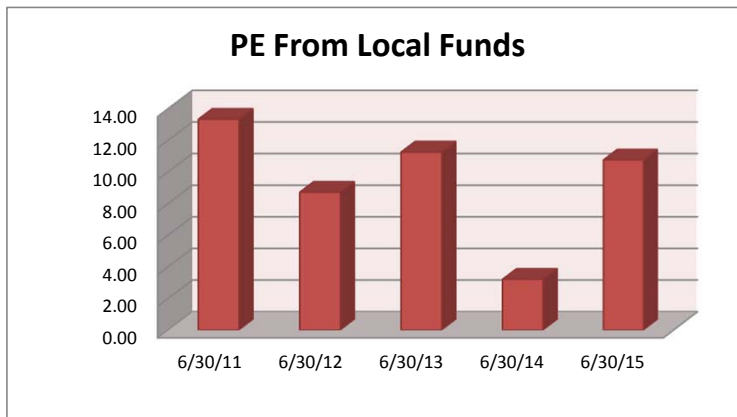
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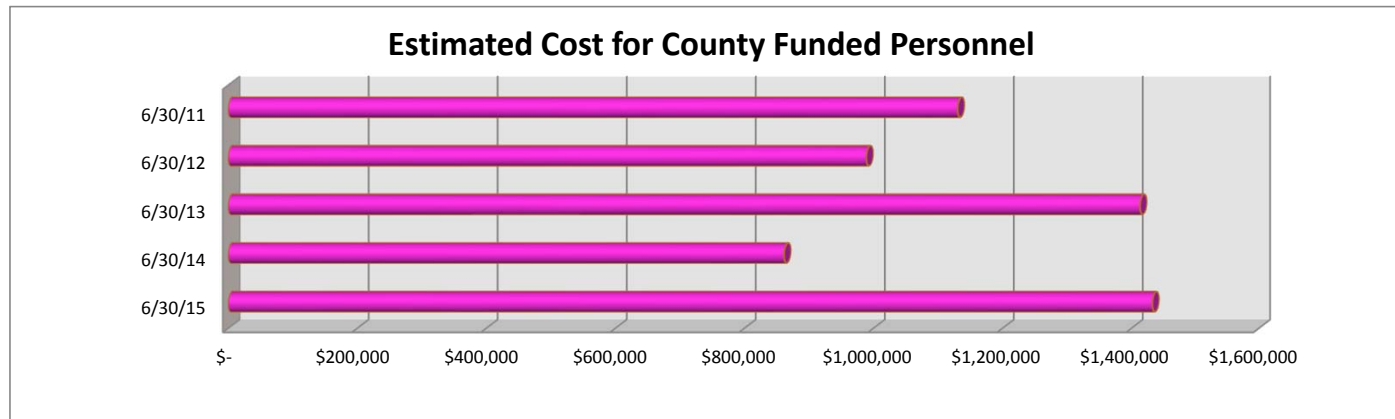
**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	292.82	296.43	297.84	297.39	296.54
Number PE actually employed	302.15	302.15	306.10	297.60	303.30
Number PE employed in excess of number funded	9.33	5.72	8.26	0.21	6.76
Number PE employed from local funds	4.00	3.00	3.00	3.00	4.00
Total number of PE funded by county board	13.33	8.72	11.26	3.21	10.76
Service Personnel:					
Number SP allowed for funding	173.241	175.619	174.668	174.458	174.004
Number SP actually employed	182.050	187.950	194.450	193.010	195.060
Number SP employed in excess of number funded	8.809	12.331	19.782	18.552	21.056
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	8.809	12.331	19.782	18.552	21.056
Total number of personnel employed in excess of number funded through PSSP	22.143	21.049	31.042	21.762	31.813



**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 819,581	\$ 546,045	\$ 706,761	\$ 198,520	\$ 665,794
Service Personnel	311,124	443,222	706,987	663,176	767,203
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,130,705	\$ 989,266	\$ 1,413,748	\$ 861,695	\$ 1,432,997



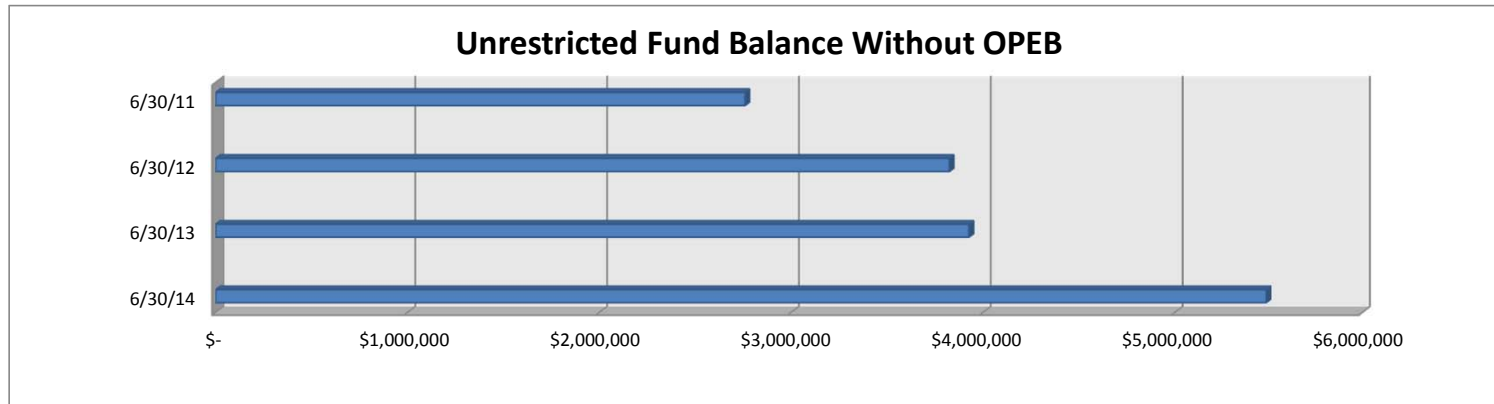
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,867	3,859	3,854	3,822	3,832
Increase (Decline) in student enrollment	42	(8)	(5)	(32)	10
Number of schools	9	9	9	9	9
Average number of students/school	430	429	428	425	426
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	25	20	20	14	14

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**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 2,759,215	\$ 3,824,685	\$ 3,926,611	\$ 5,484,287 ⁽¹⁾	N/A ⁽²⁾



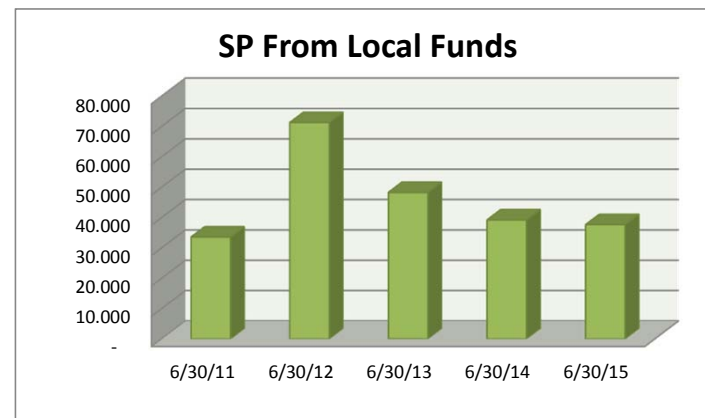
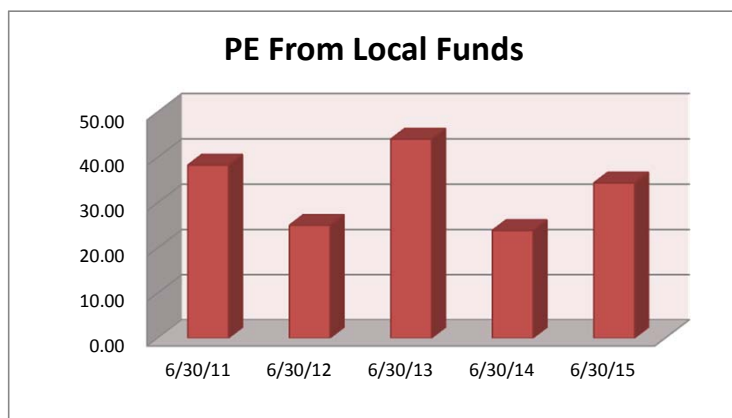
Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 8,719,280	\$ 8,773,974	\$ 9,026,672	\$ 9,664,477	\$ 9,388,891
Per Pupil Expenditures	\$ 10,476	\$ 10,383	\$ 10,549	\$ 10,536	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 18,395,550	\$ 17,996,078	\$ 18,078,448	\$ 19,253,255	N/A
State Source Revenue	\$ 51,901,653	\$ 56,809,293	\$ 63,406,857	\$ 54,919,882	N/A
Federal Source Revenue	\$ 10,764,922	\$ 10,644,692	\$ 9,563,097	\$ 8,683,168	N/A
Total	\$ 81,062,125	\$ 85,450,063	\$ 91,048,402	\$ 82,856,305	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

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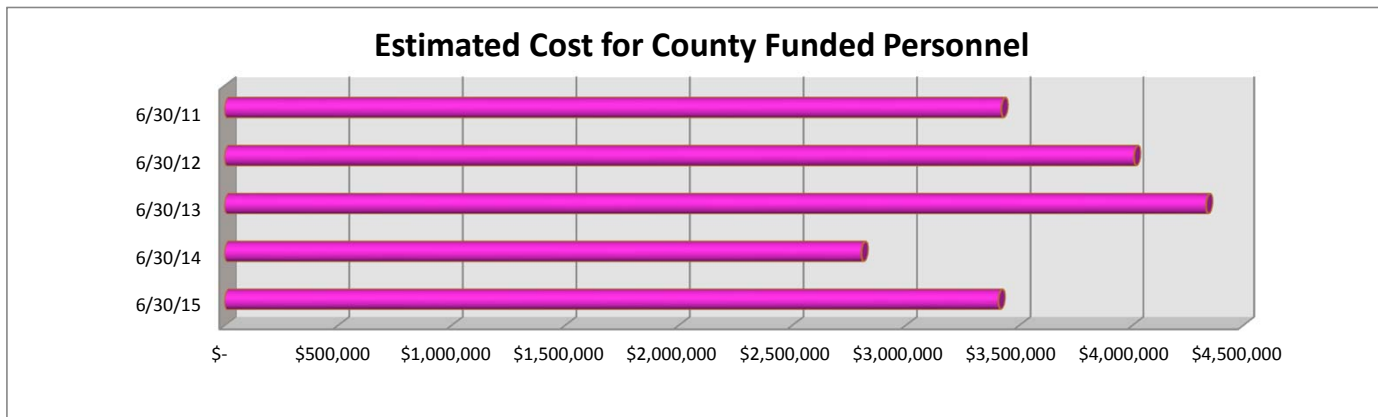
**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	562.18	553.00	556.85	560.99	557.10
Number PE actually employed	583.50	562.05	584.90	568.40	572.00
Number PE employed in excess of number funded	21.32	9.05	28.05	7.41	14.90
Number PE employed from local funds	17.00	16.00	16.00	16.50	19.50
Total number of PE funded by county board	38.32	25.05	44.05	23.91	34.40
Service Personnel:					
Number SP allowed for funding	334.780	330.955	332.514	334.974	332.657
Number SP actually employed	368.363	402.226	380.778	374.176	369.314
Number SP employed in excess of number funded	33.583	71.271	48.264	39.202	36.657
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	33.583	71.271	48.264	39.202	37.657
Total number of personnel employed in excess of number funded through PSSP	71.905	96.317	92.314	63.112	72.057



**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,266,800	\$ 1,508,521	\$ 2,636,454	\$ 1,418,501	\$ 2,046,668
Service Personnel	1,154,500	2,499,217	1,696,683	1,386,711	1,361,794
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,421,300	\$ 4,007,738	\$ 4,333,137	\$ 2,805,212	\$ 3,408,461



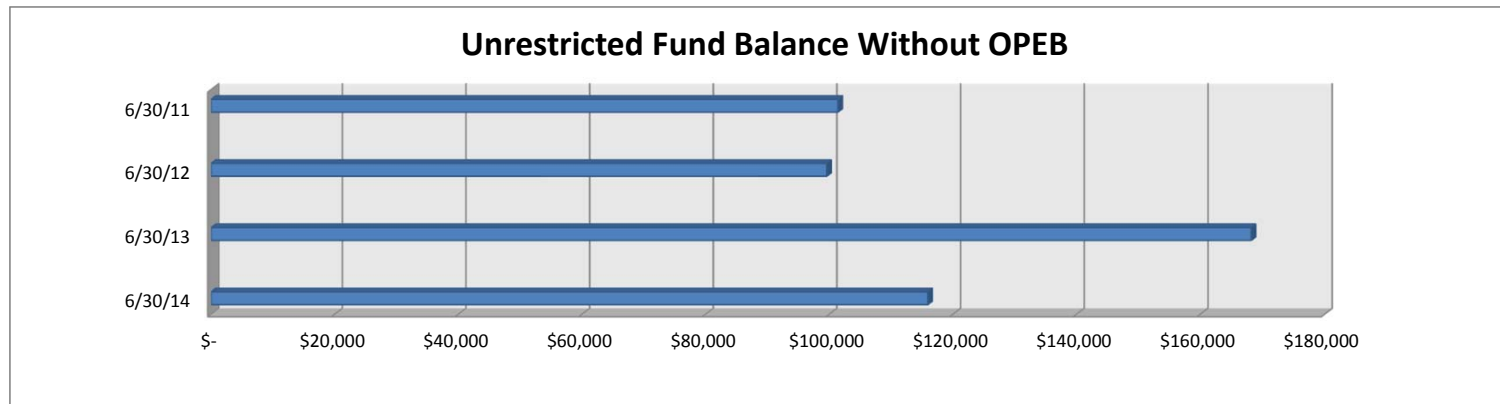
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	7,448	7,453	7,508	7,446	7,412
Increase (Decline) in student enrollment	(108)	5	55	(62)	(34)
Number of schools	21	21	21	21	20
Average number of students/school	355	355	358	355	371
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(50)	(54)	(50)	(56)	(41)

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**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 101,404	\$ 99,597	\$ 168,216	\$ 115,941 ⁽¹⁾	N/A ⁽²⁾



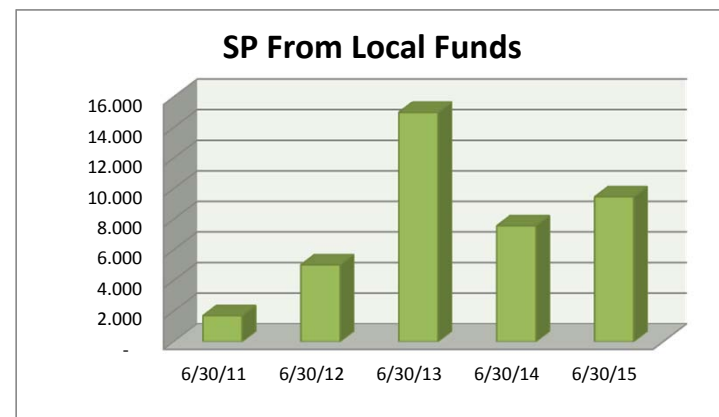
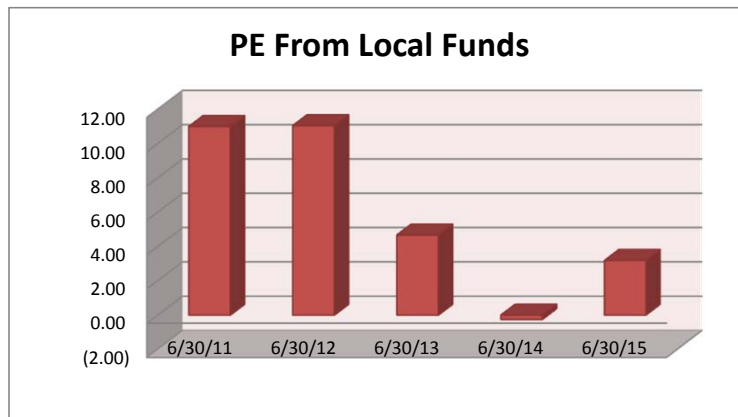
Excess Levy:					
Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
Per Pupil Expenditures	\$ 11,730	\$ 11,439	\$ 11,029	\$ 11,266	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 2,869,376	\$ 2,273,748	\$ 2,340,243	\$ 2,028,824	N/A
State Source Revenue	\$ 10,547,824	\$ 11,644,329	\$ 11,336,225	\$ 12,803,597	N/A
Federal Source Revenue	\$ 4,413,706	\$ 3,228,693	\$ 2,675,766	\$ 2,721,925	N/A
Total	\$ 17,830,906	\$ 17,146,770	\$ 16,352,234	\$ 17,554,346	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

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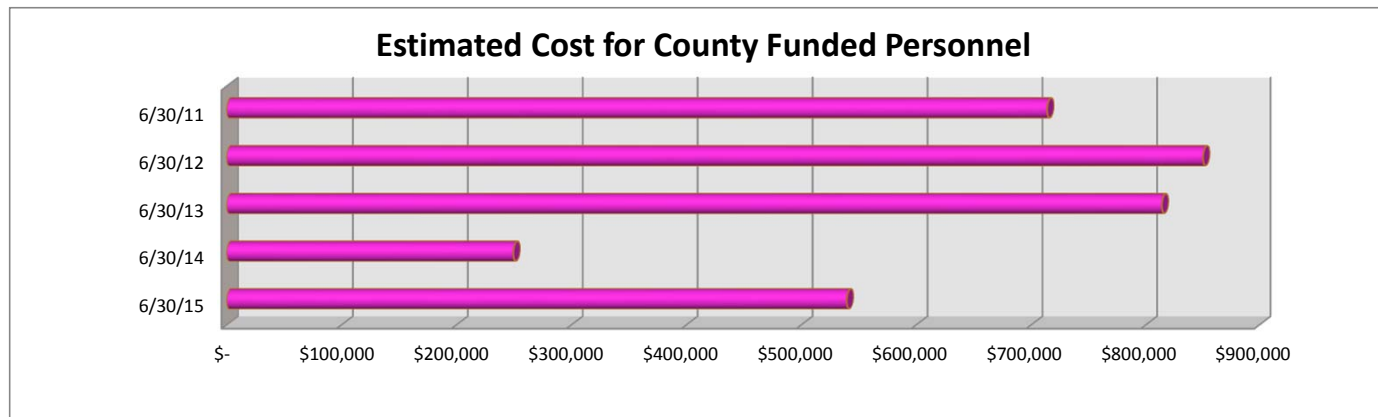
**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	114.80	112.65	113.08	113.15	110.10
Number PE actually employed	123.80	122.70	115.75	110.90	110.29
Number PE employed in excess of number funded	9.00	10.05	2.67	(2.25)	0.19
Number PE employed from local funds	2.00	1.00	2.00	2.00	3.00
Total number of PE funded by county board	11.00	11.05	4.67	(0.25)	3.19
Service Personnel:					
Number SP allowed for funding	70.574	68.796	68.361	68.086	66.297
Number SP actually employed	72.273	73.813	83.350	75.653	75.758
Number SP employed in excess of number funded	1.699	5.017	14.989	7.567	9.461
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.699	5.017	14.989	7.567	9.461
Total number of personnel employed in excess of number funded through PSSP	12.695	16.069	19.659	7.317	12.651



**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 655,263	\$ 676,194	\$ 290,498	\$ (15,540)	\$ 200,933
Service Personnel	58,652	174,224	523,616	265,076	338,634
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 713,914	\$ 850,418	\$ 814,114	\$ 249,536	\$ 539,567



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,534	1,505	1,493	1,446	1,438
Increase (Decline) in student enrollment	(43)	(29)	(12)	(47)	(8)
Number of schools	6	6	6	6	4
Average number of students/school	256	251	249	241	360
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(149)	(158)	(159)	(170)	(52)

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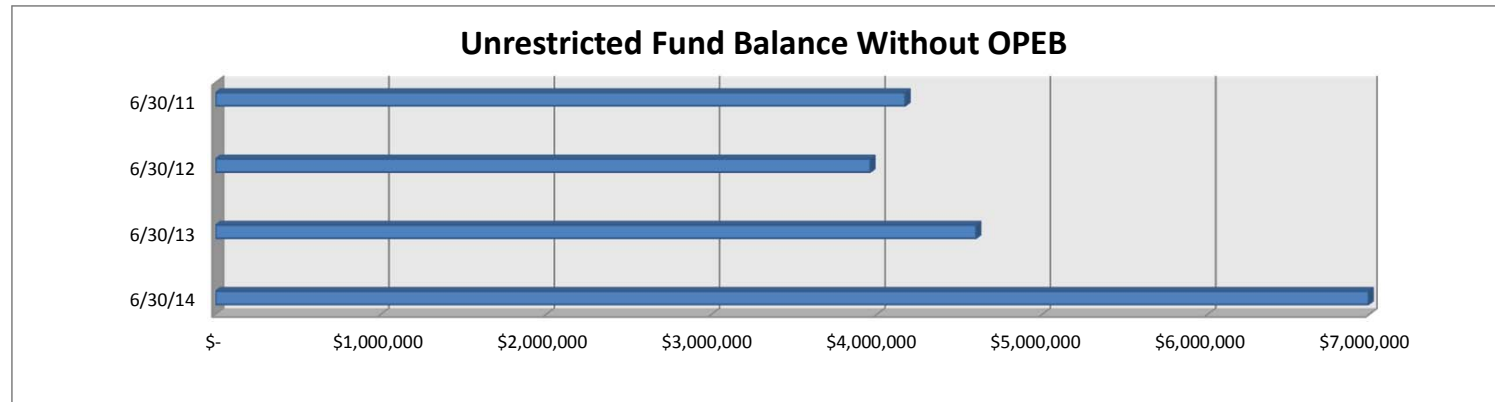
**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 4,169,442	\$ 3,957,715	\$ 4,597,492	\$ 6,995,024 ⁽¹⁾	N/A ⁽²⁾
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 5,028,409	\$ 5,389,665	\$ 6,043,516	\$ 10,551,000	\$ 12,242,231

Per Pupil Expenditures	\$ 12,165	\$ 12,343	\$ 12,294	\$ 13,544	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 9,854,844	\$ 10,734,141	\$ 11,908,845	\$ 20,038,416	N/A
State Source Revenue	\$ 21,414,651	\$ 21,472,538	\$ 20,246,831	\$ 16,217,805	N/A
Federal Source Revenue	\$ 5,075,033	\$ 3,860,087	\$ 3,388,695	\$ 3,339,286	N/A

Total	\$ 36,344,528	\$ 36,066,766	\$ 35,544,371	\$ 39,595,507	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

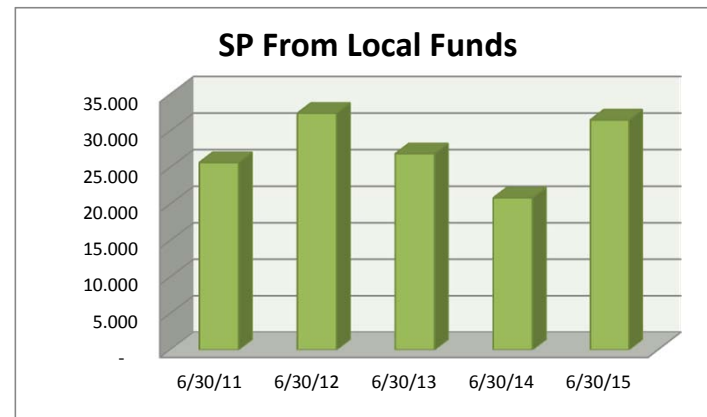
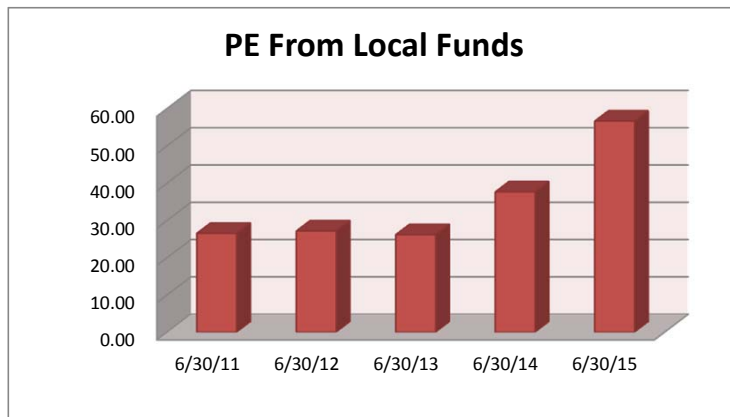
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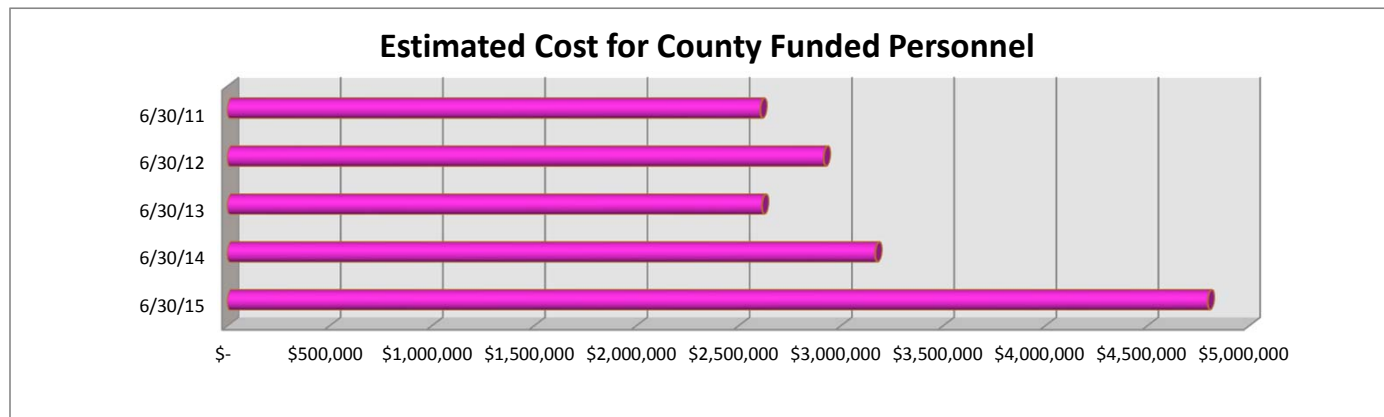
**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	212.37	209.84	211.97	209.10	204.37
Number PE actually employed	235.90	234.00	236.15	242.75	257.00
Number PE employed in excess of number funded	23.53	24.16	24.18	33.65	52.63
Number PE employed from local funds	3.00	3.00	2.00	4.00	4.00
Total number of PE funded by county board	26.53	27.16	26.18	37.65	56.63
Service Personnel:					
Number SP allowed for funding	128.446	127.087	128.430	126.573	123.766
Number SP actually employed	154.144	159.514	155.321	147.431	155.286
Number SP employed in excess of number funded	25.698	32.427	26.891	20.858	31.520
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	25.698	32.427	26.891	20.858	31.520
Total number of personnel employed in excess of number funded through PSSP	52.232	59.583	53.071	58.508	88.150



**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,681,485	\$ 1,739,020	\$ 1,638,838	\$ 2,376,787	\$ 3,576,486
Service Personnel	926,140	1,178,664	976,788	792,860	1,221,246
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,607,625	\$ 2,917,684	\$ 2,615,627	\$ 3,169,647	\$ 4,797,732



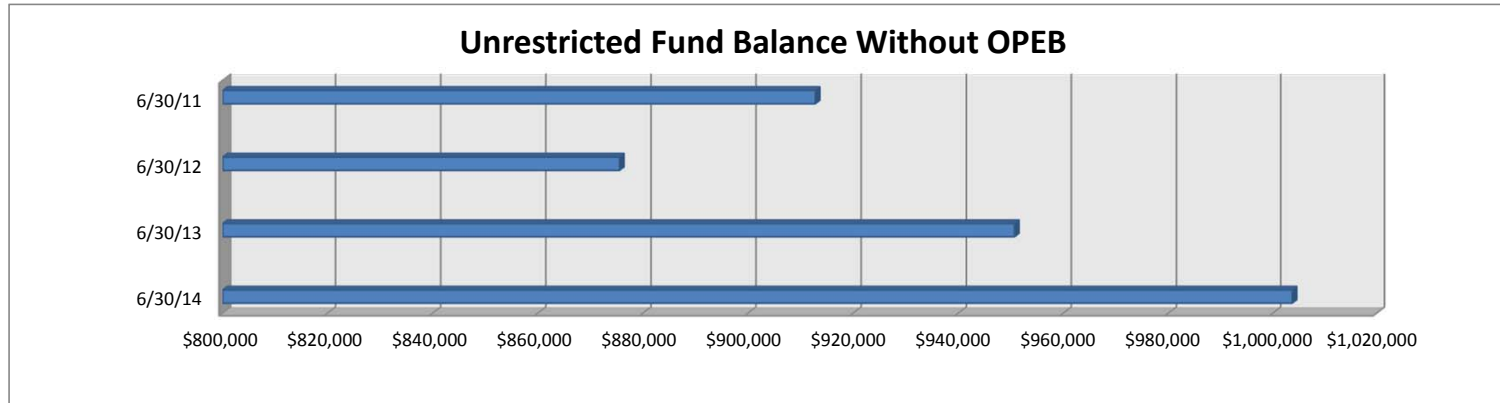
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,844	2,855	2,818	2,757	2,729
Increase (Decline) in student enrollment	(20)	11	(37)	(61)	(28)
Number of schools	9	9	9	9	9
Average number of students/school	316	317	313	306	303
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(89)	(92)	(95)	(105)	(109)

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**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 912,764	\$ 875,507	\$ 950,654	\$ 1,003,696 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	90.02%	90.02%	90.02%	90.02%	86.58%
Projected excess levy gross tax collections	\$ 766,592	\$ 782,648	\$ 796,935	\$ 782,637	\$ 823,259
Per Pupil Expenditures	\$ 10,988	\$ 11,214	\$ 10,903	\$ 11,419	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 1,677,231	\$ 1,671,095	\$ 1,663,238	\$ 1,649,379	N/A
State Source Revenue	\$ 7,810,331	\$ 8,269,548	\$ 9,467,889	\$ 9,148,860	N/A
Federal Source Revenue	\$ 2,130,212	\$ 1,490,801	\$ 1,457,389	\$ 1,408,887	N/A
Total	\$ 11,617,774	\$ 11,431,444	\$ 12,588,516	\$ 12,207,126	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

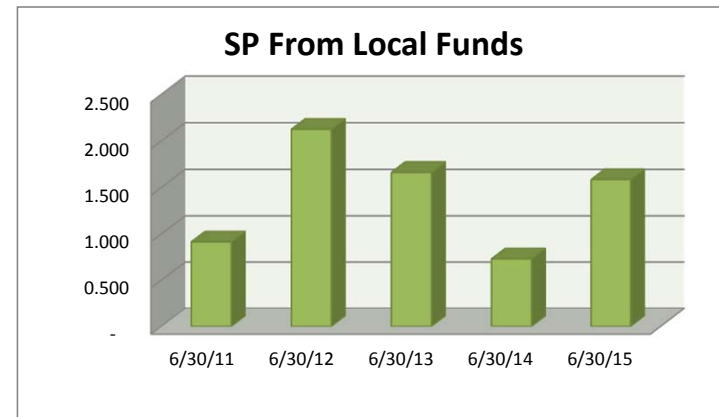
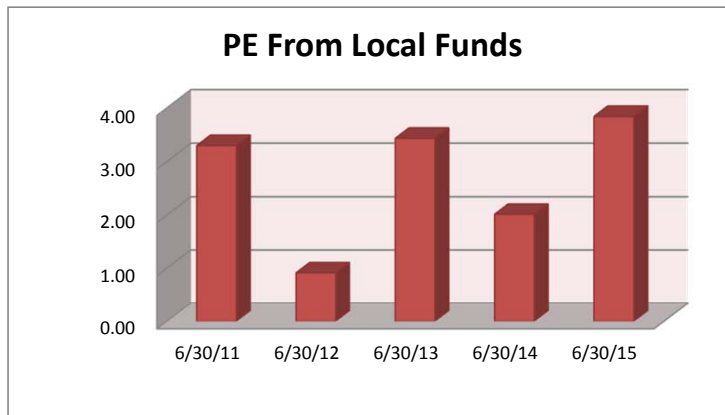
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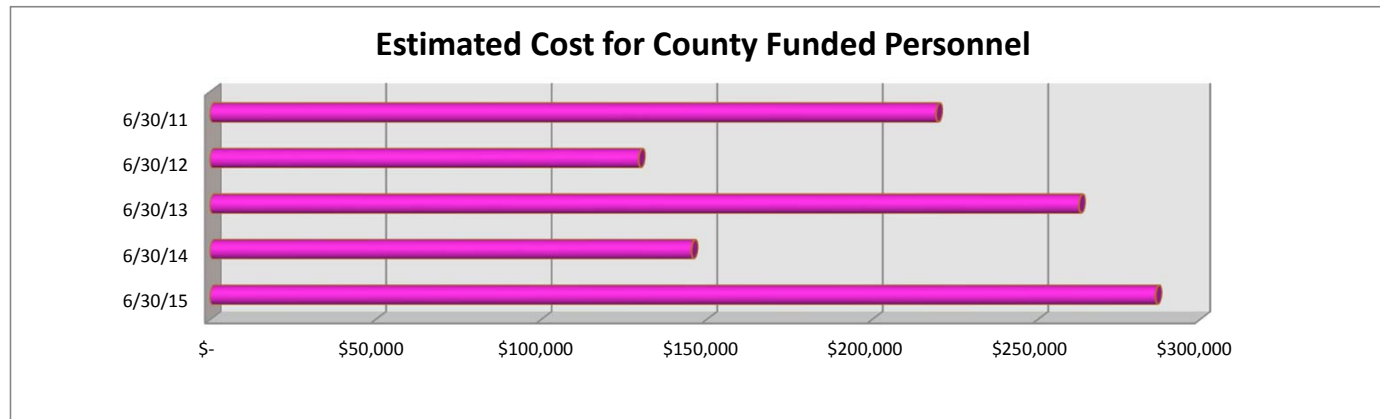
**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	77.17	82.65	84.77	86.19	85.36
Number PE actually employed	79.46	82.56	87.20	87.20	87.70
Number PE employed in excess of number funded	2.29	(0.09)	2.43	1.01	2.34
Number PE employed from local funds	1.00	1.00	1.00	1.00	1.50
Total number of PE funded by county board	3.29	0.91	3.43	2.01	3.84
Service Personnel:					
Number SP allowed for funding	47.226	50.215	51.124	52.056	51.601
Number SP actually employed	48.140	52.340	52.787	52.787	53.187
Number SP employed in excess of number funded	0.914	2.125	1.663	0.731	1.586
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.914	2.125	1.663	0.731	1.586
Total number of personnel employed in excess of number funded through PSSP	4.208	3.033	5.093	2.741	5.426



**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 186,853	\$ 53,485	\$ 203,632	\$ 119,649	\$ 230,330
Service Personnel	32,528	76,074	58,971	25,862	55,997
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 219,382	\$ 129,560	\$ 262,603	\$ 145,511	\$ 286,326



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,010	1,000	1,035	1,022	1,039
Increase (Decline) in student enrollment	43	(10)	35	(13)	17
Number of schools	3	3	3	3	3
Average number of students/school	337	333	345	341	346
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(68)	(76)	(63)	(70)	(66)

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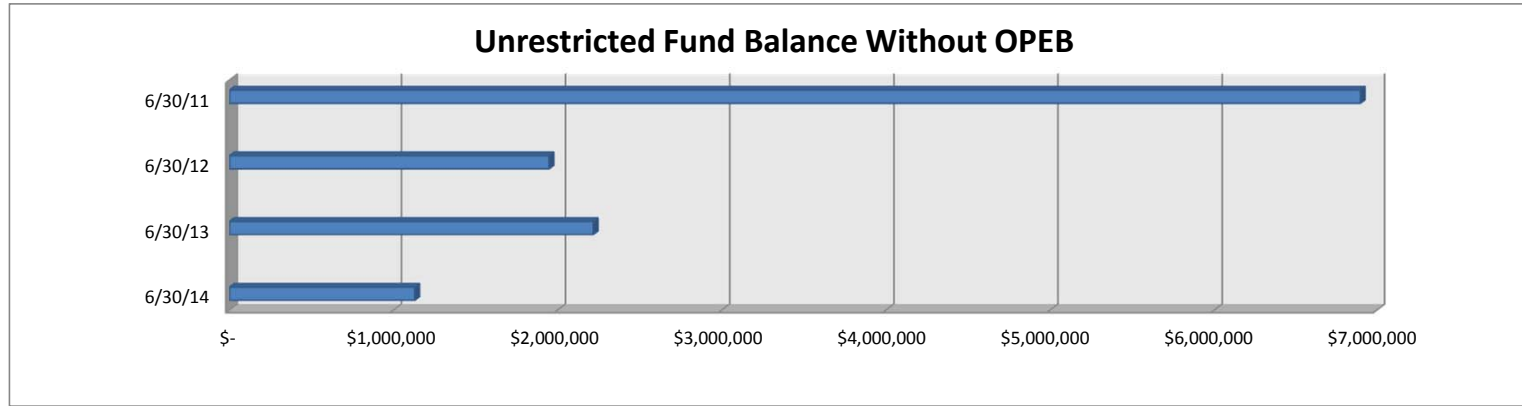
**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 6,899,861 \$ 1,947,617 \$ 2,216,786 \$ 1,129,342 (1) N/A (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 \$ 16,989,399 \$ 16,939,554 \$ 16,962,713 \$ 17,461,178 \$ 17,777,380

Per Pupil Expenditures

\$ 10,769 \$ 10,998 \$ 10,824 \$ 10,884 N/A (2)

Revenues:

Local Source Revenue	\$ 41,872,217	\$ 41,377,060	\$ 41,577,165	\$ 42,554,781	N/A
State Source Revenue	\$ 89,193,162	\$ 94,457,484	\$ 94,835,743	\$ 95,179,482	N/A
Federal Source Revenue	\$ 21,723,287	\$ 19,203,805	\$ 14,117,724	\$ 13,626,865	N/A

Total \$ 152,788,666 \$ 155,038,349 \$ 150,530,632 \$ 151,361,128 \$ - (2)

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

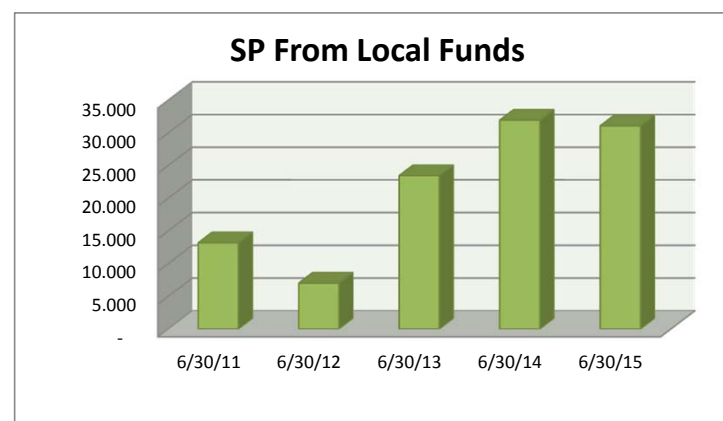
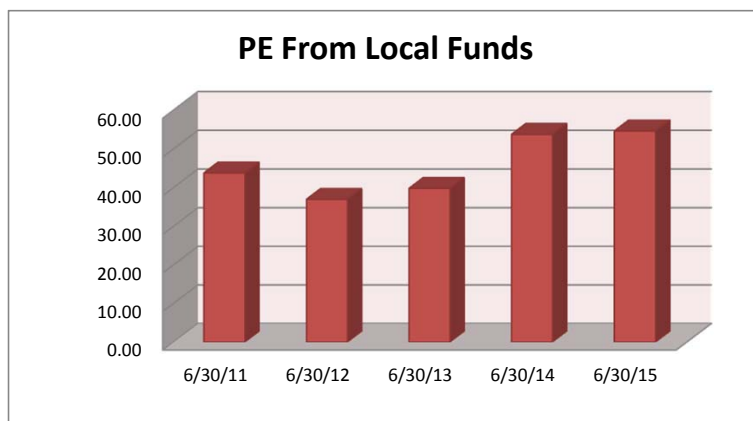
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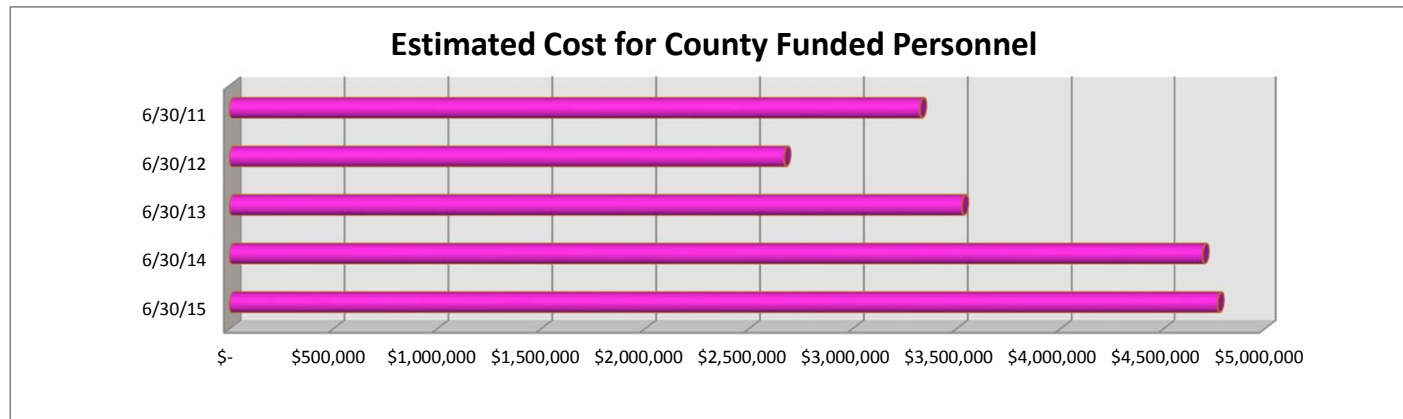
**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	995.17	1,002.99	1,013.17	1,003.21	999.84
Number PE actually employed	1,025.00	1,026.00	1,032.00	1,036.00	1,030.50
Number PE employed in excess of number funded	29.83	23.01	18.83	32.79	30.66
Number PE employed from local funds	14.00	14.00	21.00	21.00	24.00
Total number of PE funded by county board	43.83	37.01	39.83	53.79	54.66
Service Personnel:					
Number SP allowed for funding	592.503	592.307	592.920	586.974	584.701
Number SP actually employed	604.681	598.324	616.378	618.915	615.785
Number SP employed in excess of number funded	12.178	6.017	23.458	31.941	31.084
Number SP employed from local funds	1.000	1.000	-	-	-
Total number of SP funded by county board	13.178	7.017	23.458	31.941	31.084
Total number of personnel employed in excess of number funded through PSSP	57.004	44.031	63.288	85.731	85.744



**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,796,224	\$ 2,384,459	\$ 2,564,993	\$ 3,397,064	\$ 3,495,747
Service Personnel	528,134	286,584	961,700	1,297,013	1,272,205
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,324,358	\$ 2,671,043	\$ 3,526,693	\$ 4,694,077	\$ 4,767,952



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	13,462	13,455	13,341	13,260	13,259
Increase (Decline) in student enrollment	(24)	(7)	(114)	(81)	(1)
Number of schools	27	27	27	27	27
Average number of students/school	499	498	494	491	491
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	94	89	86	80	79

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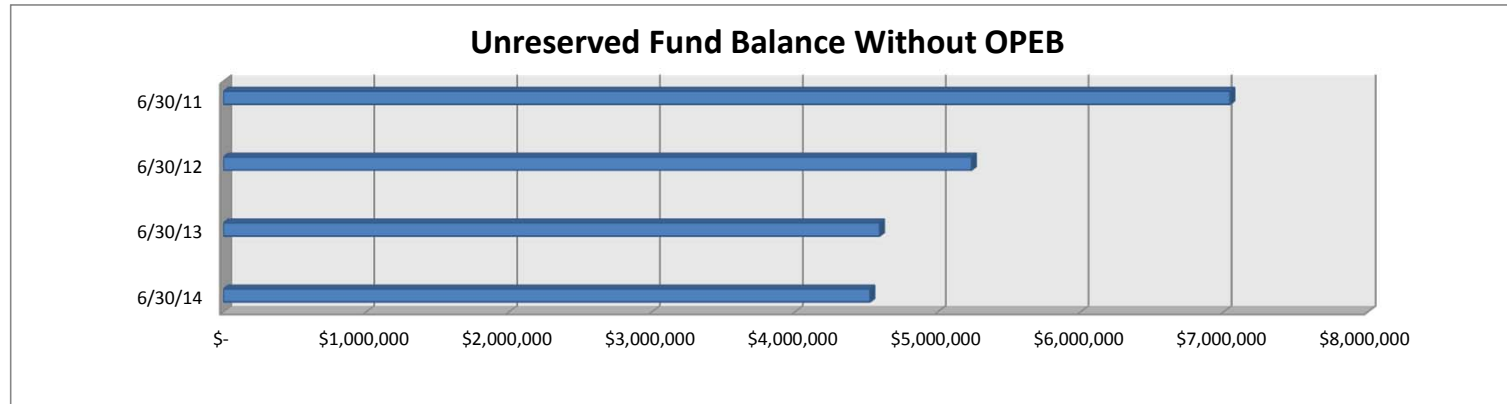
**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
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FINANCIAL DATA:

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

\$ 7,043,558 \$ 5,234,909 \$ 4,592,283 \$ 4,524,020 ⁽¹⁾ N/A ⁽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	\$ 8,459,440	\$ 7,530,463	\$ 7,868,982	\$ 8,102,826	\$ 8,020,584
Per Pupil Expenditures	\$ 11,943	\$ 11,439	\$ 11,553	\$ 11,820	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 17,186,846	\$ 15,412,040	\$ 14,047,808	\$ 16,493,028	N/A
State Source Revenue	\$ 22,952,825	\$ 30,193,994	\$ 34,594,576	\$ 44,011,553	N/A
Federal Source Revenue	\$ 8,245,267	\$ 6,789,173	\$ 4,889,770	\$ 5,289,589	N/A
Total	\$ 48,384,938	\$ 52,395,207	\$ 53,532,154	\$ 65,794,170	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 11 through 14 are from audited financial reports. (2) The financial data for FY15 is not available as of the date of this report.

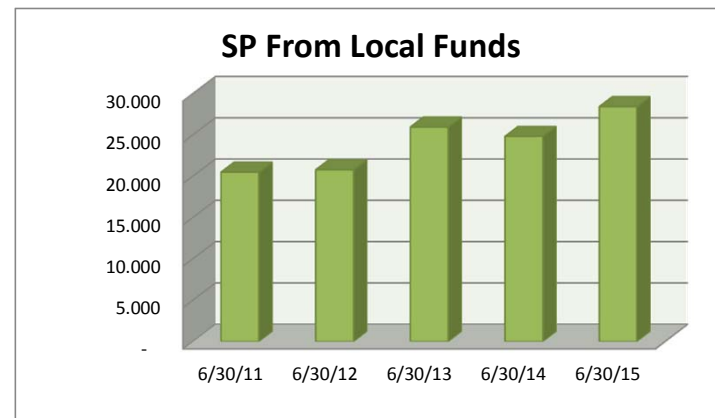
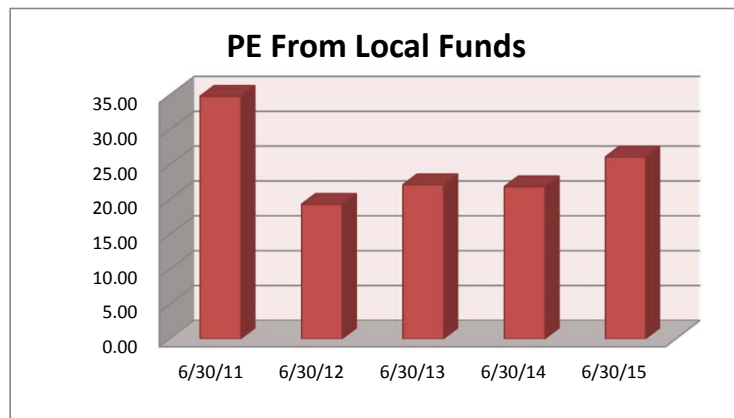
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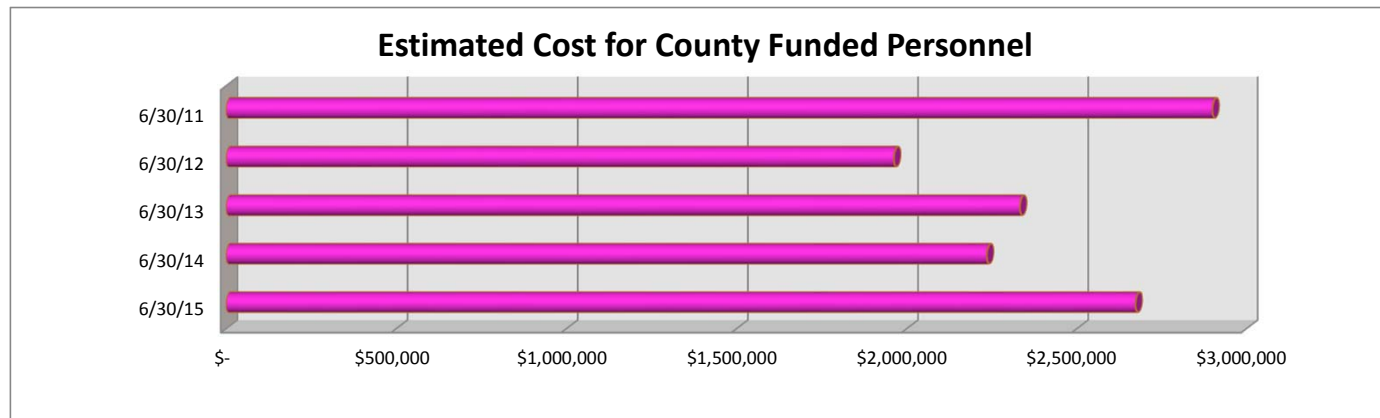
**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	312.39	316.66	316.36	320.13	320.37
Number PE actually employed	338.70	330.95	332.45	336.45	340.45
Number PE employed in excess of number funded	26.31	14.29	16.09	16.32	20.08
Number PE employed from local funds	8.50	5.00	6.00	5.50	6.00
Total number of PE funded by county board	34.81	19.29	22.09	21.82	26.08
Service Personnel:					
Number SP allowed for funding	189.232	192.062	191.866	194.215	194.518
Number SP actually employed	209.727	212.840	217.825	219.040	222.955
Number SP employed in excess of number funded	20.495	20.778	25.959	24.825	28.437
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	20.495	20.778	25.959	24.825	28.437
Total number of personnel employed in excess of number funded through PSSP	55.303	40.064	48.049	46.645	54.517



**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/11 - 6/30/15**

	FYE 6/30/11	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,174,232	\$ 1,213,911	\$ 1,398,933	\$ 1,349,658	\$ 1,640,861
Service Personnel	726,186	749,204	934,436	886,411	1,032,392
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,900,418	\$ 1,963,115	\$ 2,333,370	\$ 2,236,069	\$ 2,673,253



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,229	4,197	4,270	4,256	4,142
Increase (Decline) in student enrollment	68	(32)	73	(14)	(114)
Number of schools	13	13	13	13	13
Average number of students/school	325	323	328	327	319
State average number of students/school	405	409	408	411	412
Number of students/school above (below) state average	(80)	(86)	(80)	(84)	(93)

OSF
07/31/15
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