

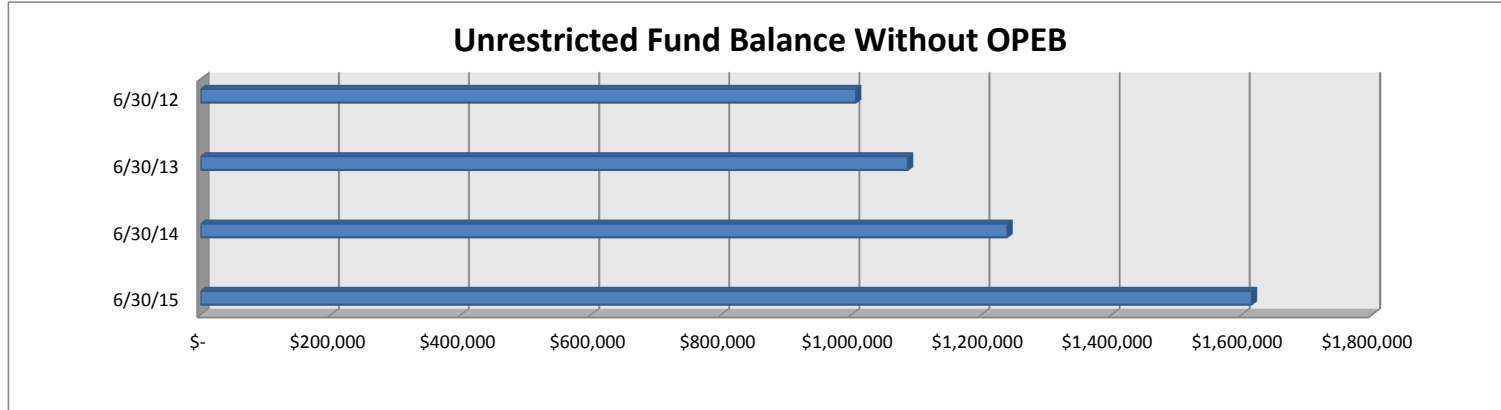
**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

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

\$ 1,007,076 \$ 1,086,736 \$ 1,239,439 \$ 1,614,810 ⁽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 \$ 10,501 \$ 10,481 \$ 10,285 \$ 10,129 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 2,854,789	\$ 3,733,163	\$ 3,811,260	\$ 3,681,864	N/A
State Source Revenue	18,755,196	18,400,149	19,229,174	18,014,896	N/A
Federal Source Revenue	3,760,385	3,417,631	3,452,987	3,325,136	N/A

Total 25,370,370 25,550,943 26,493,421 25,021,896 \$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

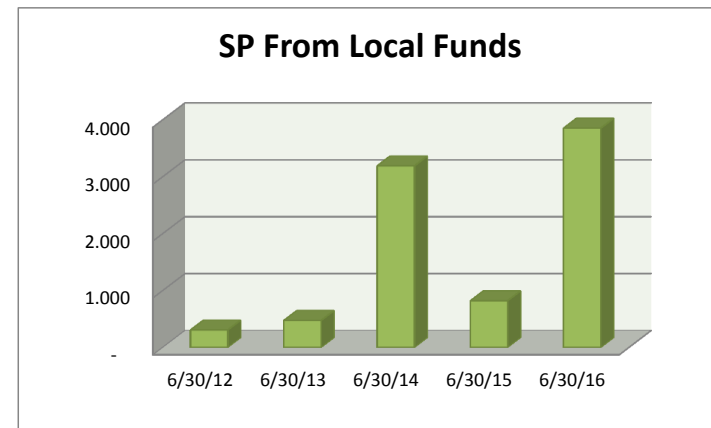
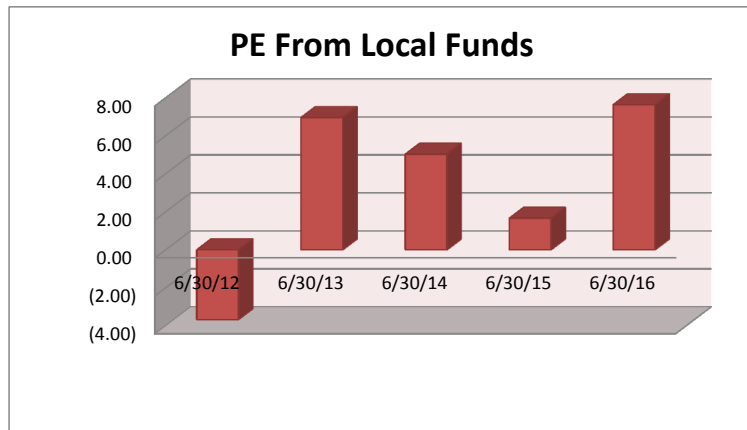
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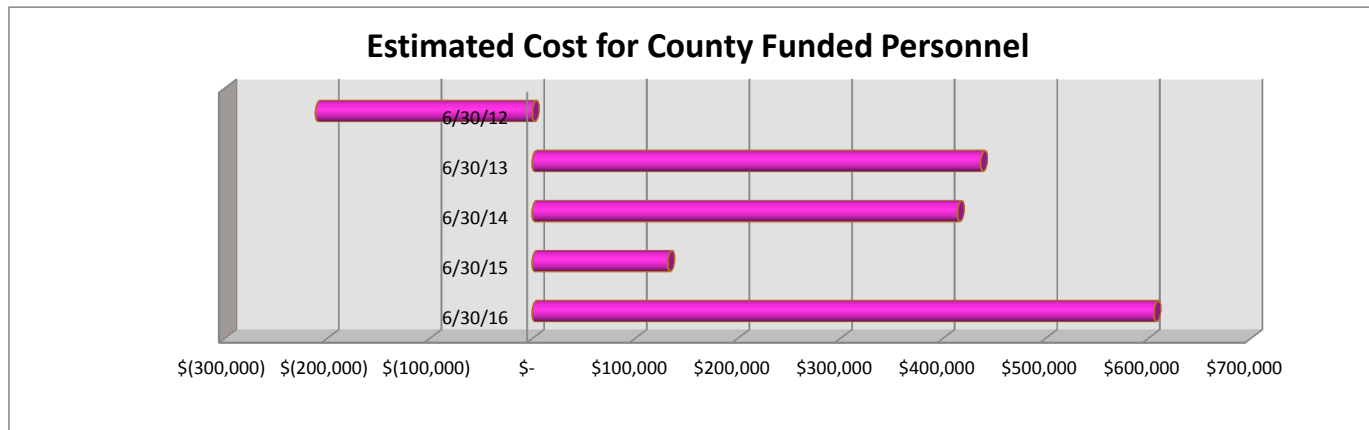
**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	185.00	184.05	183.570	183.420	183.290
Number PE actually employed	179.83	186.51	186.100	184.080	188.430
Number PE employed in excess of number funded	(5.17)	2.46	2.530	0.660	5.140
Number PE employed from local funds	1.50	4.50	2.500	1.000	2.500
Total number of PE funded by county board	(3.67)	6.96	5.030	1.660	7.640
Service Personnel:					
Number SP allowed for funding	112.032	110.513	110.096	110.467	110.183
Number SP actually employed	112.340	110.989	113.289	111.289	114.039
Number SP employed in excess of number funded	0.308	0.476	3.193	0.822	3.856
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.308	0.476	3.193	0.822	3.856
Total number of personnel employed in excess of number funded through PSSP	(3.362)	7.436	8.223	2.482	11.496



**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ (221,897)	\$ 420,008	\$ 303,567	\$ 102,823	\$ 468,618
Service Personnel	10,874	16,792	110,545	29,092	137,191
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ (211,023)	\$ 436,800	\$ 414,113	\$ 131,916	\$ 605,809



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,455	2,441	2,454	2,449	2,392
Increase (Decline) in student enrollment	(44)	(14)	13	(5)	(57)
Number of schools	9	9	9	9	9
Average number of students/school	273	271	273	272	266
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(136)	(137)	(138)	(140)	(144)

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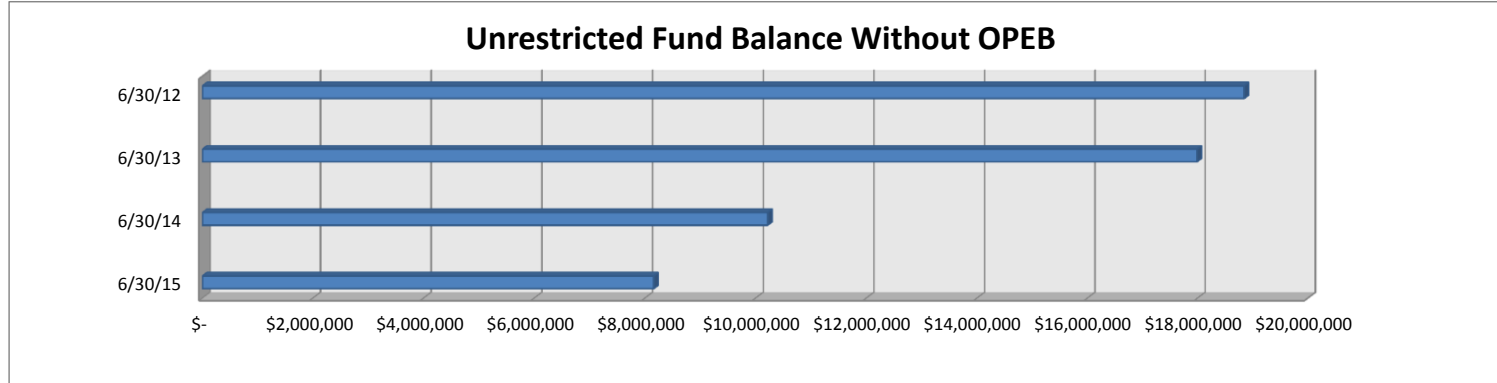
**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

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

\$ 18,844,292	\$ 17,985,672	\$ 10,215,306	\$ 8,158,071 (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	98.04%	98.04%	98.04%	98.04%	98.04%
Projected excess levy gross tax collections	\$ 30,452,783	\$ 29,269,204	\$ 29,473,788	\$ 29,502,556	\$ 30,199,815

Per Pupil Expenditures	\$ 10,600	\$ 10,603	\$ 11,124	\$ 10,751	N/A (2)
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Revenues:

Local Source Revenue	\$ 69,958,309	\$ 70,004,812	\$ 69,214,413	\$ 69,547,022	N/A
State Source Revenue	\$ 125,701,791	\$ 128,269,209	\$ 134,642,715	\$ 130,003,885	N/A
Federal Source Revenue	\$ 19,021,438	\$ 17,659,521	\$ 17,401,528	\$ 18,566,999	N/A
Total	\$ 214,681,538	\$ 215,933,542	\$ 221,258,656	\$ 218,117,906	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

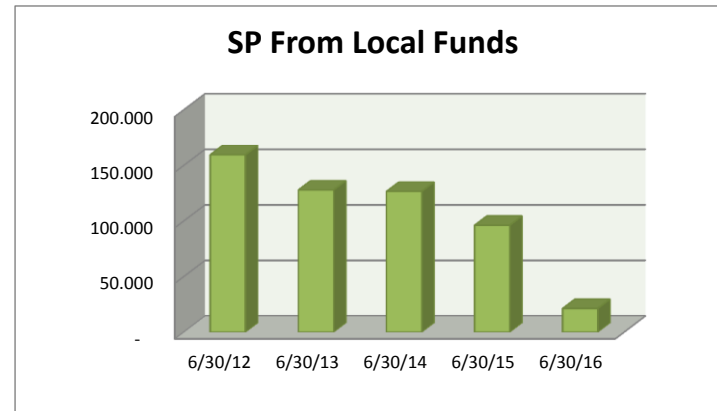
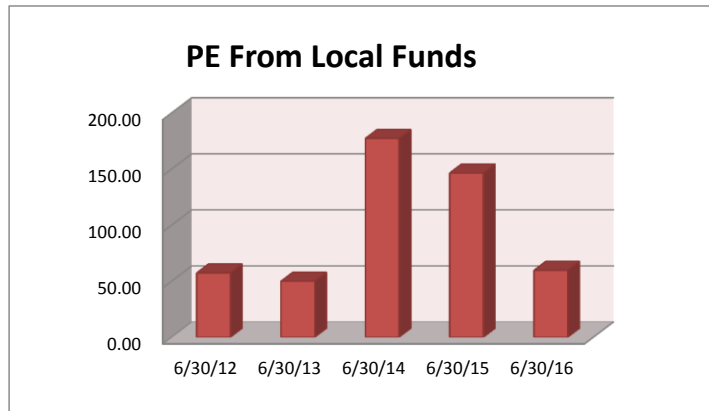
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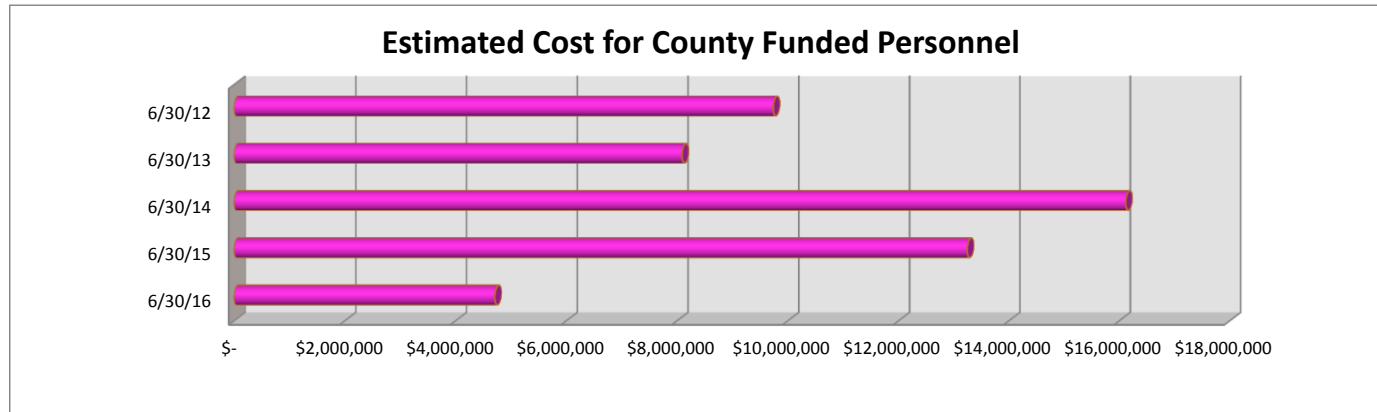
**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	1,319.08	1,349.60	1,366.36	1,382.01	1,413.00
Number PE actually employed	1,347.05	1,369.60	1,505.43	1,495.00	1,438.03
Number PE employed in excess of number funded	27.97	20.00	139.07	112.99	25.03
Number PE employed from local funds	29.40	30.00	38.25	33.50	34.75
Total number of PE funded by county board	57.37	50.00	177.32	146.49	59.78
Service Personnel:					
Number SP allowed for funding	774.531	786.252	795.734	805.513	824.668
Number SP actually employed	934.014	914.104	922.328	901.616	845.896
Number SP employed in excess of number funded	159.483	127.852	126.594	96.103	21.228
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	159.483	127.852	126.594	96.103	21.228
Total number of personnel employed in excess of number funded through PSSP	216.851	177.852	303.914	242.593	81.008



**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,689,776	\$ 3,227,234	\$ 11,307,118	\$ 9,511,736	\$ 3,884,402
Service Personnel	6,050,333	4,866,567	4,812,718	3,736,435	828,649
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 9,740,109	\$ 8,093,800	\$ 16,119,836	\$ 13,248,171	\$ 4,713,051



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	18,002	18,171	18,221	18,668	18,877
Increase (Decline) in student enrollment	282	169	50	447	209
Number of schools	28	28	30	32	31
Average number of students/school	643	649	607	583	609
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	234	241	196	171	199

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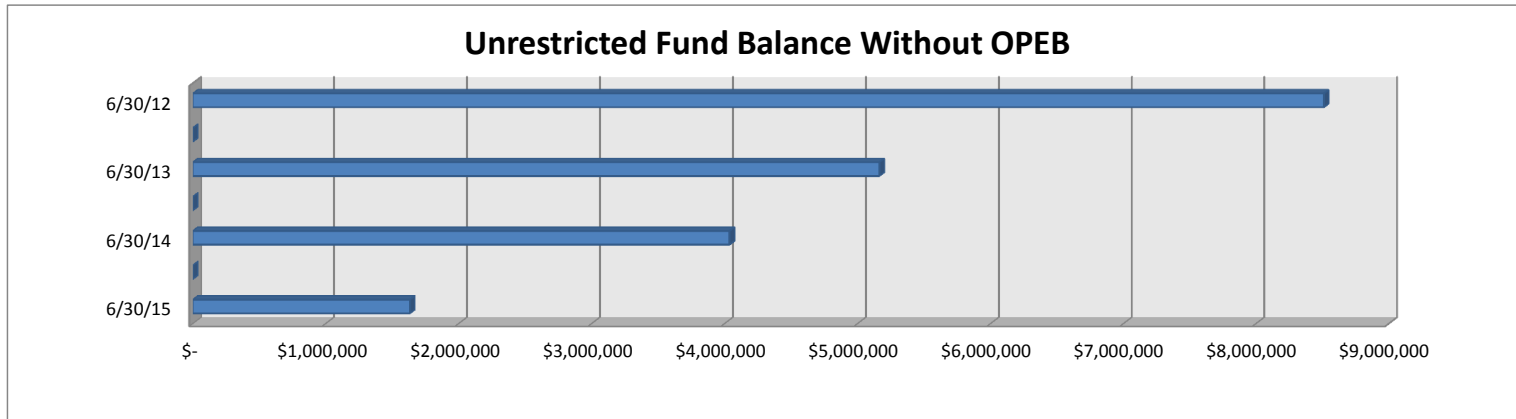
**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 8,510,759 (1)	\$ 5,163,142 (1)	\$ 4,036,078 (1)	\$ 1,631,512 (2)	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	\$ 13,013,467	\$ 13,881,925	\$ 13,992,720	\$ 12,520,183	\$ 11,090,686

Per Pupil Expenditures	\$ 13,465	\$ 13,083	\$ 12,686	\$ 13,393 (2)	N/A (2)
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Revenues:

Local Source Revenue	\$ 25,714,578	\$ 25,940,240	\$ 26,503,845	\$ 23,550,920	N/A
State Source Revenue	\$ 26,807,242	\$ 27,497,008	\$ 26,547,405	\$ 30,445,694	N/A
Federal Source Revenue	\$ 8,011,989	\$ 5,542,530	\$ 5,084,653	\$ 6,316,673	N/A

Total	\$ 60,533,809	\$ 58,979,778	\$ 58,135,903	\$ 60,313,287 (2)	\$ - (2)
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Notes: (1) The financial data presented for FY12 through FY14 are from audited financial reports. (2) The financial data for FY15 and FY16 is either unaudited data or is not available as of the date of this report.

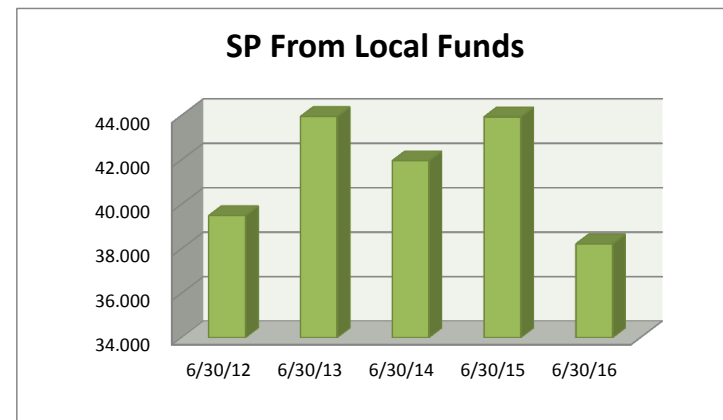
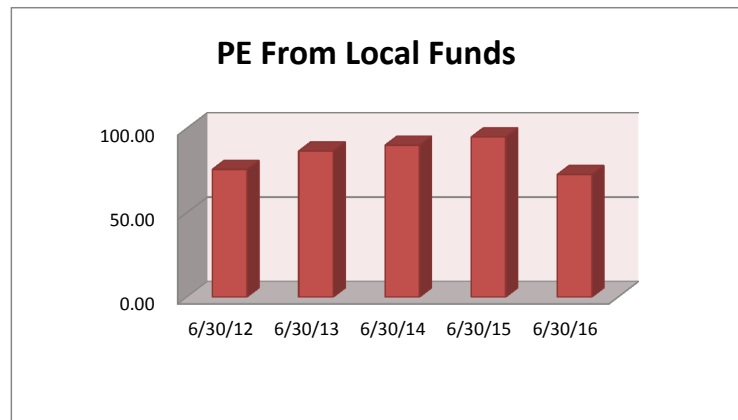
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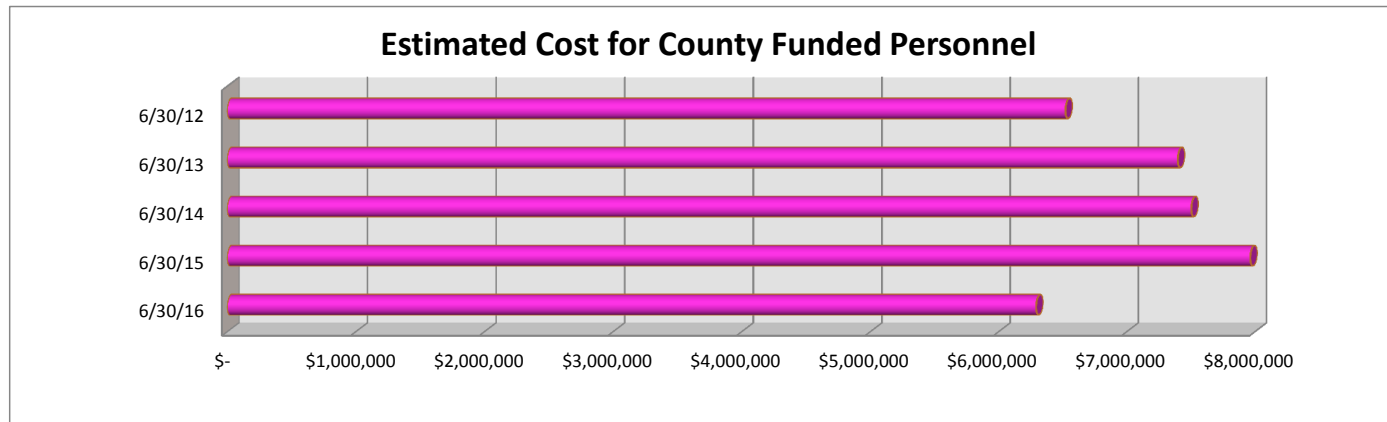
**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	339.78	340.96	339.53	337.68	331.34
Number PE actually employed	402.52	415.55	419.80	423.55	396.05
Number PE employed in excess of number funded	62.74	74.59	80.27	85.87	64.71
Number PE employed from local funds	13.00	12.00	9.75	9.00	8.00
Total number of PE funded by county board	75.74	86.59	90.02	94.87	72.71
Service Personnel:					
Number SP allowed for funding	205.394	206.047	204.915	203.850	199.728
Number SP actually employed	244.890	250.001	246.878	247.788	237.948
Number SP employed in excess of number funded	39.496	43.954	41.963	43.938	38.220
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	39.496	43.954	41.963	43.938	38.220
Total number of personnel employed in excess of number funded through PSSP	115.232	130.544	131.983	138.808	110.930



**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 4,911,044	\$ 5,610,792	\$ 5,795,818	\$ 6,167,000	\$ 4,727,097
Service Personnel	1,610,482	1,787,441	1,708,204	1,797,309	1,565,426
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 6,521,526	\$ 7,398,233	\$ 7,504,022	\$ 7,964,310	\$ 6,292,523



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,553	4,526	4,541	4,449	4,331
Increase (Decline) in student enrollment	8	(27)	15	(92)	(118)
Number of schools	15	15	15	15	15
Average number of students/school	304	302	303	297	289
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(105)	(106)	(108)	(115)	(121)

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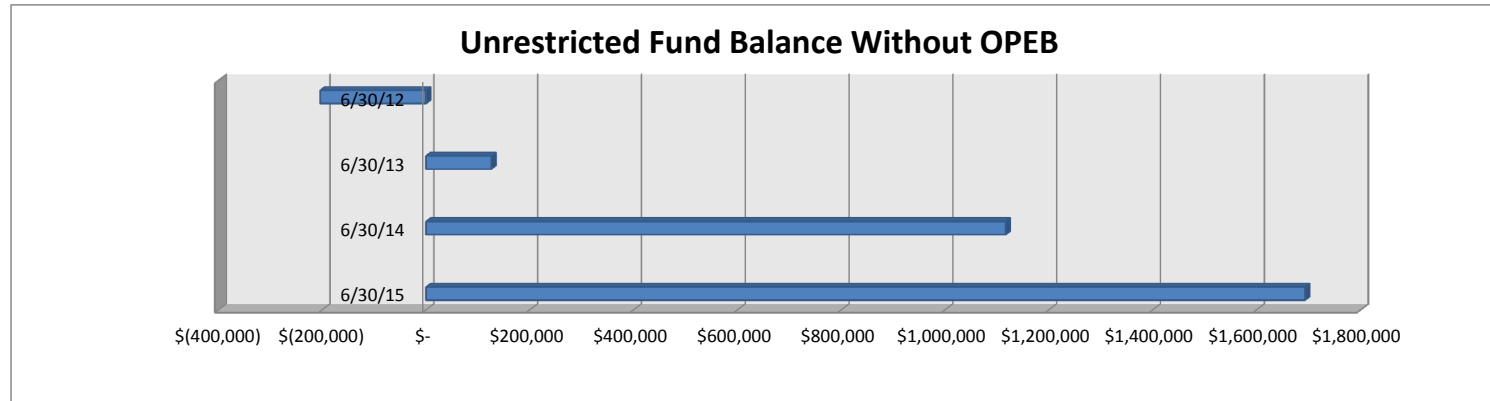
**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

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

\$	(203,911)	\$	125,736	\$	1,116,763	\$	1,693,293	(1)	N/A	(2)
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Excess Levy:

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

Per Pupil Expenditures	\$	10,911	\$	10,545	\$	10,498	\$	10,536	N/A	(2)
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Revenues:

Local Source Revenue	\$	4,908,975	\$	5,004,503	\$	4,833,050	\$	4,782,515	N/A
State Source Revenue	\$	16,261,088	\$	15,881,331	\$	16,164,955	\$	15,679,346	N/A
Federal Source Revenue	\$	4,476,648	\$	3,758,438	\$	3,758,476	\$	3,950,297	N/A

Total	\$	25,646,711	\$	24,644,272	\$	24,756,481	\$	24,412,158	\$	-	(2)
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Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

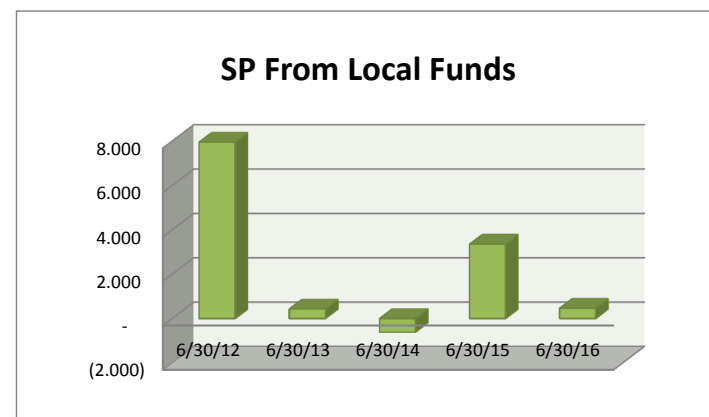
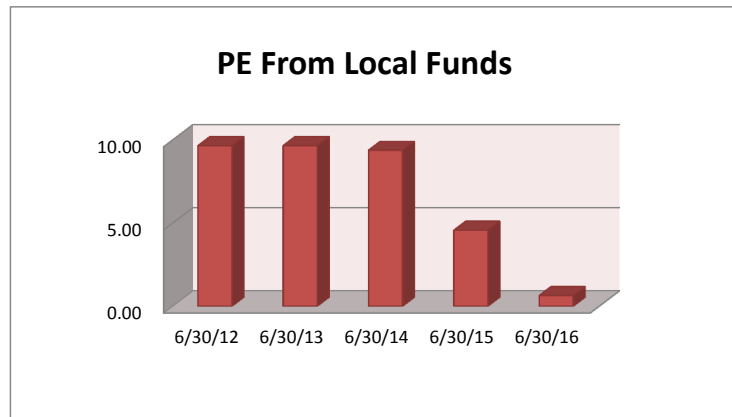
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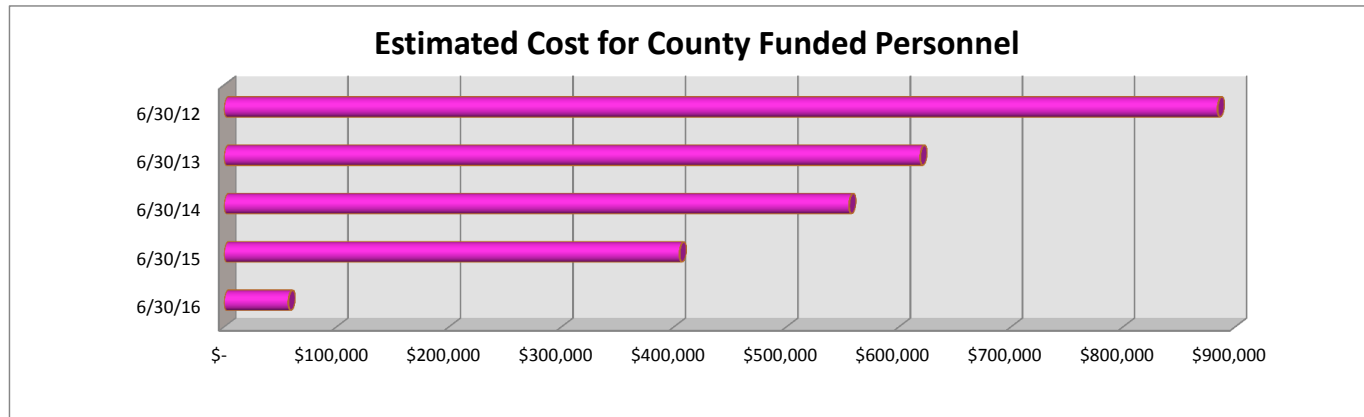
**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	166.02	162.18	162.32	159.75	160.11
Number PE actually employed	171.85	166.02	166.38	159.11	154.43
Number PE employed in excess of number funded	5.83	3.84	4.06	(0.64)	(5.68)
Number PE employed from local funds	3.83	5.83	5.33	5.22	6.33
Total number of PE funded by county board	9.66	9.67	9.39	4.58	0.65
Service Personnel:					
Number SP allowed for funding	101.243	98.881	98.806	97.266	97.128
Number SP actually employed	109.196	99.311	98.196	100.621	97.592
Number SP employed in excess of number funded	7.953	0.430	(0.610)	3.355	0.464
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	7.953	0.430	(0.610)	3.355	0.464
Total number of personnel employed in excess of number funded through PSSP	17.617	10.100	8.780	7.935	1.114



**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 595,879	\$ 603,058	\$ 577,876	\$ 282,726	\$ 40,445
Service Personnel	288,491	15,901	(22,230)	122,231	16,759
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 884,370	\$ 618,959	\$ 555,647	\$ 404,957	\$ 57,204



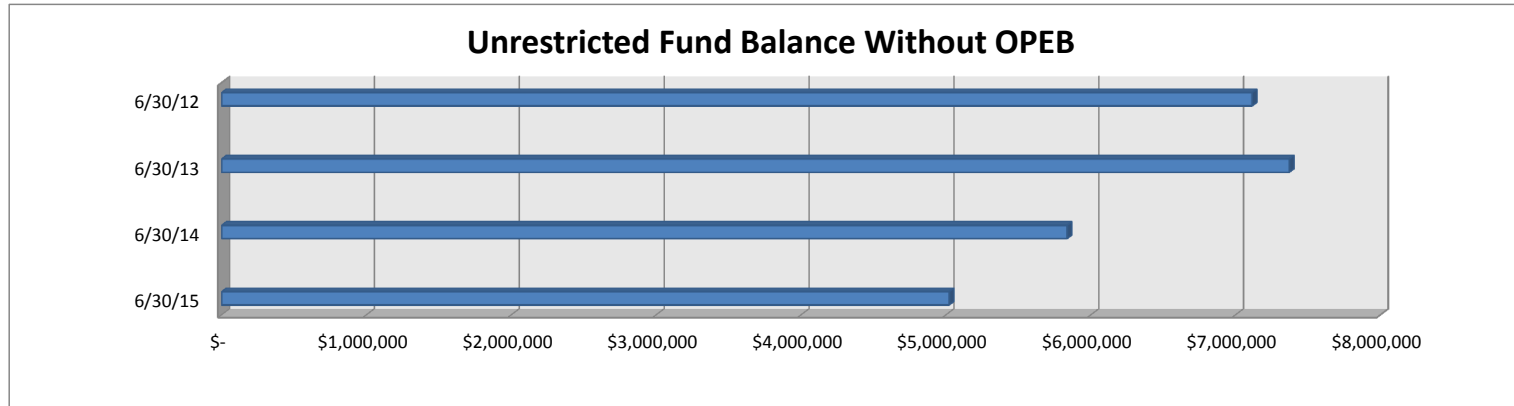
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,157	2,156	2,128	2,127	2,100
Increase (Decline) in student enrollment	(63)	(1)	(28)	(1)	(27)
Number of schools	8	8	8	8	8
Average number of students/school	270	270	266	266	263
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(139)	(138)	(145)	(146)	(147)

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Financial Analysis 16

**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 7,113,904	\$ 7,370,530	\$ 5,834,857	\$ 5,021,036 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

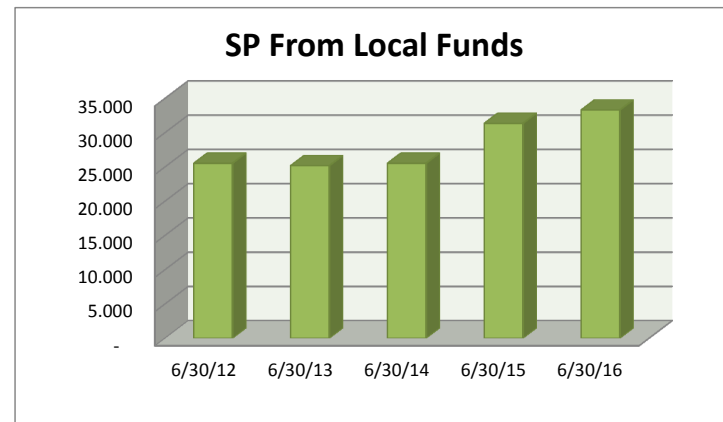
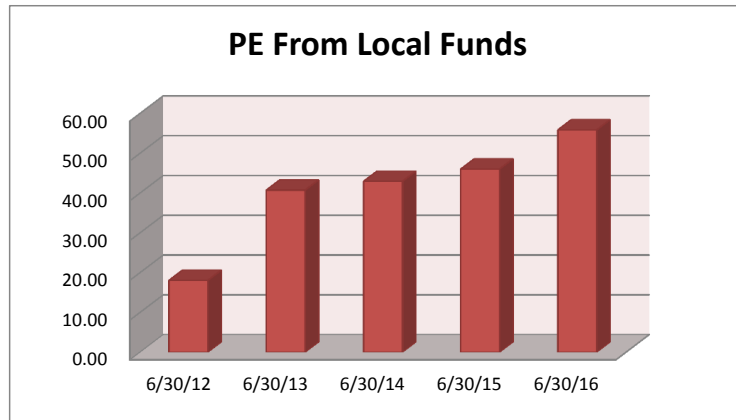
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 5,943,484	\$ 6,253,700	\$ 6,514,085	\$ 6,176,326	\$ 8,155,530
Per Pupil Expenditures	\$ 11,331	\$ 11,613	\$ 11,801	\$ 12,025	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 12,574,823	\$ 13,540,073	\$ 13,207,928	\$ 13,210,229	N/A
State Source Revenue	\$ 24,141,238	\$ 23,675,012	\$ 22,853,587	\$ 23,382,596	N/A
Federal Source Revenue	\$ 4,787,426	\$ 3,635,750	\$ 3,361,957	\$ 3,309,334	N/A
Total	\$ 41,503,487	\$ 40,850,835	\$ 39,423,472	\$ 39,902,159	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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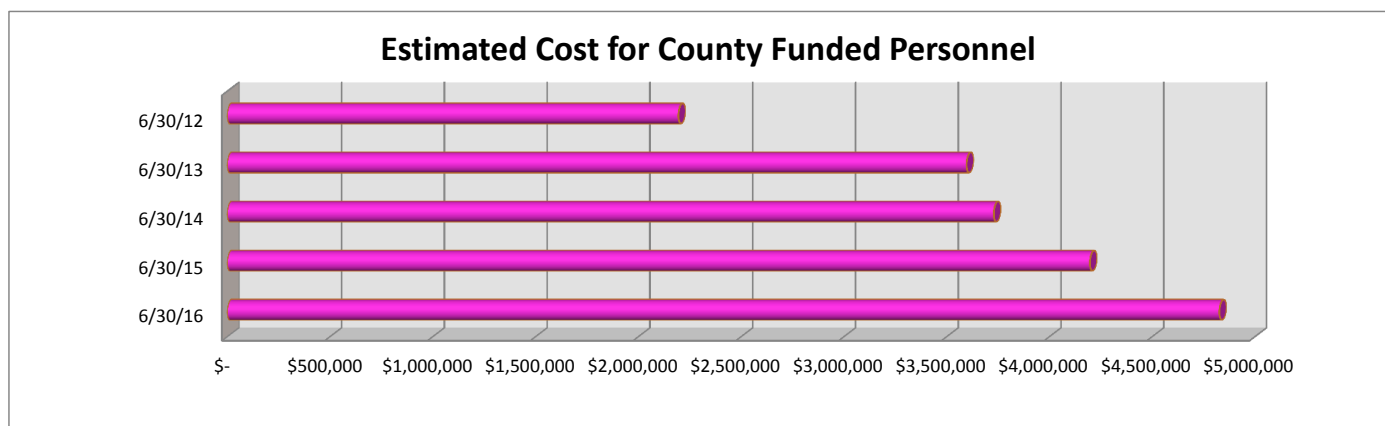
**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	251.55	248.19	249.48	243.15	235.05
Number PE actually employed	262.64	280.45	284.95	278.70	281.95
Number PE employed in excess of number funded	11.09	32.26	35.47	35.55	46.90
Number PE employed from local funds	7.00	8.50	7.50	10.50	9.00
Total number of PE funded by county board	18.09	40.76	42.97	46.05	55.90
Service Personnel:					
Number SP allowed for funding	147.975	145.920	146.786	143.111	138.235
Number SP actually employed	173.520	171.102	172.325	174.477	171.550
Number SP employed in excess of number funded	25.545	25.182	25.539	31.366	33.315
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	25.545	25.182	25.539	31.366	33.315
Total number of personnel employed in excess of number funded through PSSP	43.631	65.942	68.509	77.416	89.215



**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,175,394	\$ 2,595,847	\$ 2,723,792	\$ 2,924,891	\$ 3,492,364
Service Personnel	1,019,872	1,001,083	1,005,863	1,272,619	1,335,346
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,195,266	\$ 3,596,930	\$ 3,729,655	\$ 4,197,510	\$ 4,827,710



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,314	3,332	3,246	3,131	3,106
Increase (Decline) in student enrollment	(49)	18	(86)	(115)	(25)
Number of schools	10	10	10	10	10
Average number of students/school	331	333	325	313	311
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(78)	(75)	(86)	(99)	(99)

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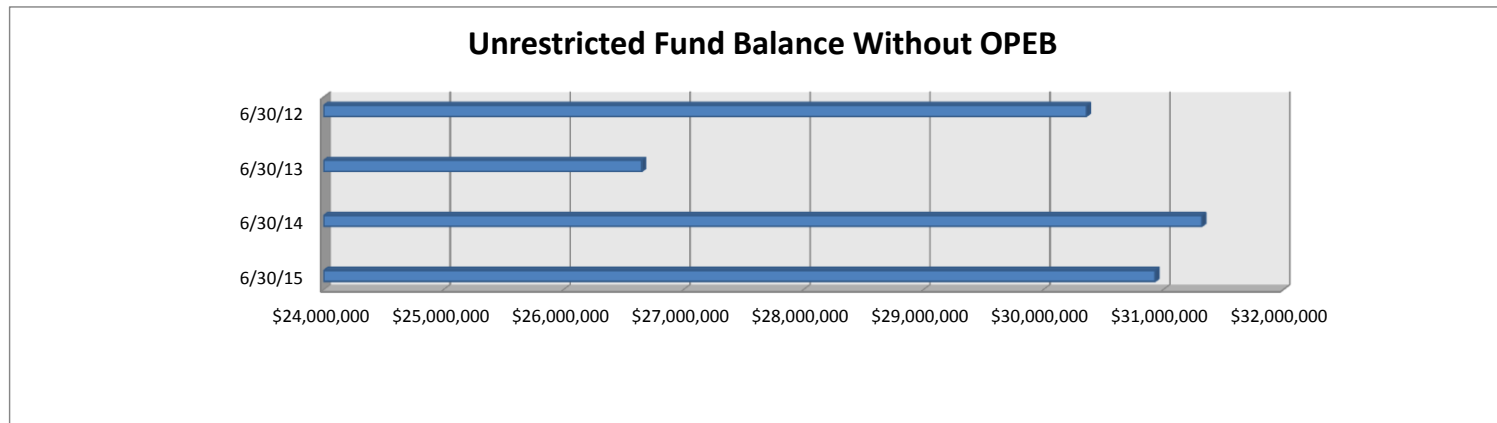
**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

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

\$ 30,357,929 \$ 26,651,580 \$ 31,320,378 \$ 30,931,508 ⁽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	\$ 23,952,321	\$ 24,976,092	\$ 25,372,559	\$ 25,895,740	\$ 26,405,765
Per Pupil Expenditures	\$ 10,723	\$ 10,626	\$ 10,892	\$ 10,920	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 52,750,963	\$ 54,328,141	\$ 55,109,241	\$ 55,795,953	N/A
State Source Revenue	\$ 91,035,197	\$ 97,573,197	\$ 91,039,298	\$ 88,724,374	N/A
Federal Source Revenue	\$ 18,679,434	\$ 17,888,099	\$ 17,970,178	\$ 17,019,267	N/A
Total	\$ 162,465,594	\$ 169,789,437	\$ 164,118,717	\$ 161,539,594	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

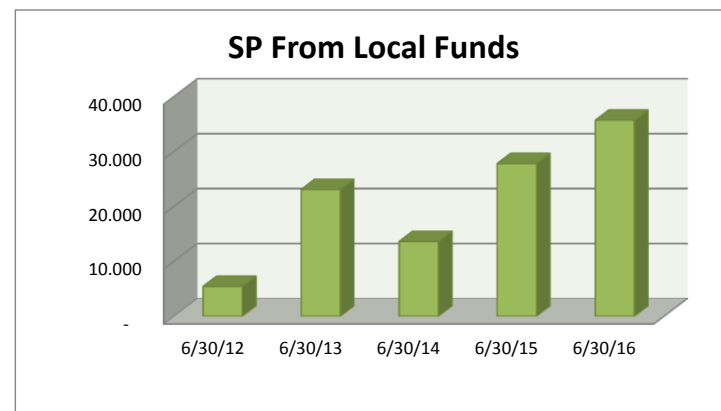
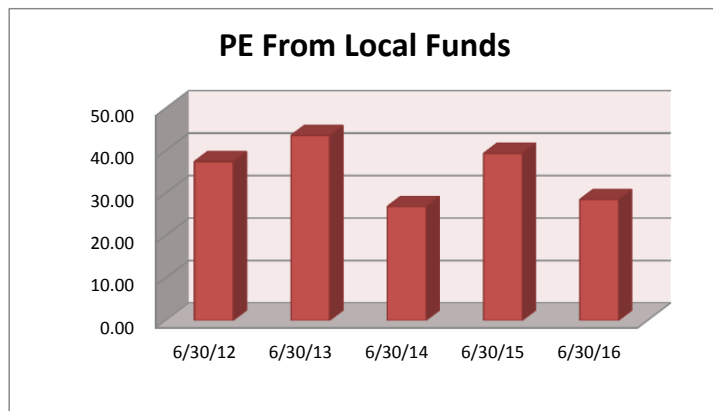
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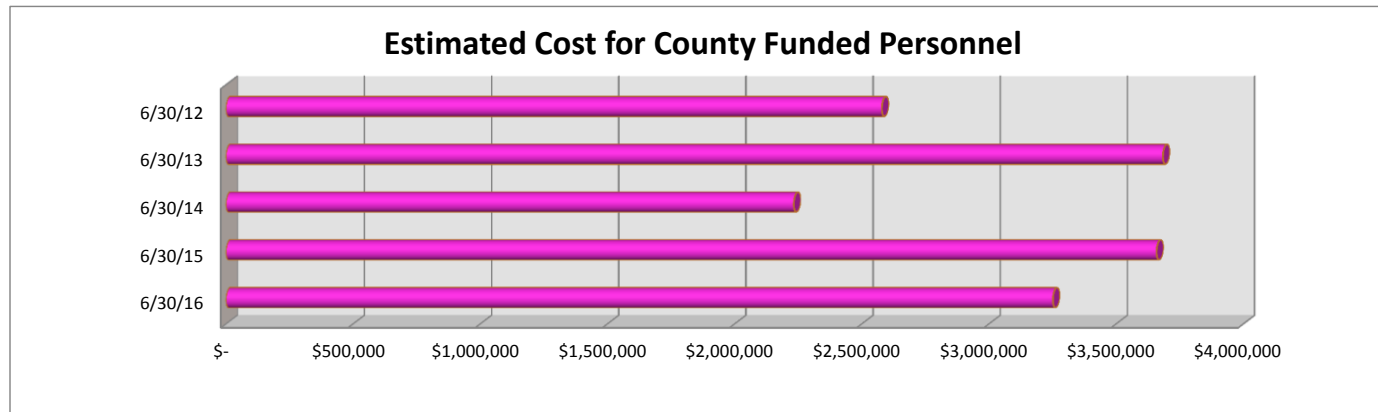
**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	942.17	966.15	975.00	977.40	986.36
Number PE actually employed	963.60	990.68	981.35	993.25	995.85
Number PE employed in excess of number funded	21.43	24.53	6.35	15.85	9.49
Number PE employed from local funds	16.00	19.00	20.50	23.50	19.00
Total number of PE funded by county board	37.43	43.53	26.85	39.35	28.49
Service Personnel:					
Number SP allowed for funding	559.334	568.596	573.501	575.819	580.775
Number SP actually employed	564.785	591.680	587.135	603.630	616.450
Number SP employed in excess of number funded	5.451	23.084	13.634	27.811	35.675
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	5.451	23.084	13.634	27.811	35.675
Total number of personnel employed in excess of number funded through PSSP	42.877	66.614	40.484	67.161	64.165



**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,364,362	\$ 2,765,036	\$ 1,693,995	\$ 2,531,885	\$ 1,819,679
Service Personnel	214,739	918,868	538,792	1,127,137	1,431,994
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,579,100	\$ 3,683,904	\$ 2,232,787	\$ 3,659,022	\$ 3,251,672



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	12,880	12,979	13,085	13,204	13,022
Increase (Decline) in student enrollment	180	99	106	119	(182)
Number of schools	26	26	25	25	24
Average number of students/school	495	499	523	528	543
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	86	91	112	116	133

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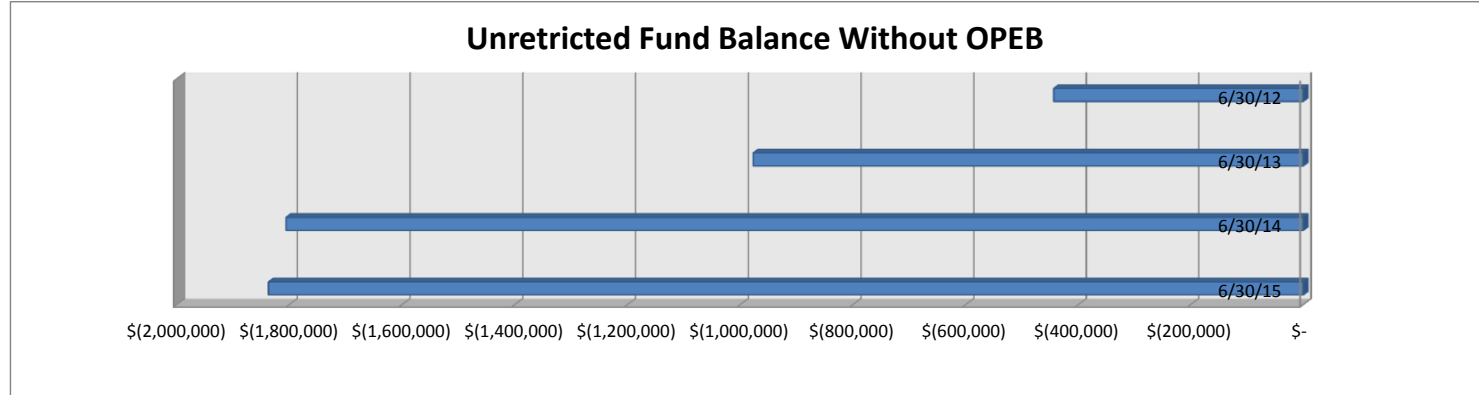
**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

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

\$ (444,226)	\$ (977,433)	\$ (1,806,520)	\$ (1,837,520) (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	2.31%	1.74%	1.74%	1.74%	1.74%
Projected excess levy gross tax collections	\$ 39,130	\$ 29,363	\$ 28,807	\$ 28,142	\$ 28,574
Per Pupil Expenditures	\$ 11,199	\$ 12,208	\$ 12,188	\$ 11,499	N/A (2)
Revenues:					
Local Source Revenue	\$ 2,148,915	\$ 1,639,253	\$ 1,816,140	\$ 1,579,166	N/A
State Source Revenue	\$ 10,946,250	\$ 12,237,723	\$ 13,460,032	\$ 11,164,894	N/A
Federal Source Revenue	\$ 1,385,683	\$ 1,290,602	\$ 1,833,810	\$ 2,026,574	N/A
Total	\$ 14,480,848	\$ 15,167,578	\$ 17,109,982	\$ 14,770,634	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

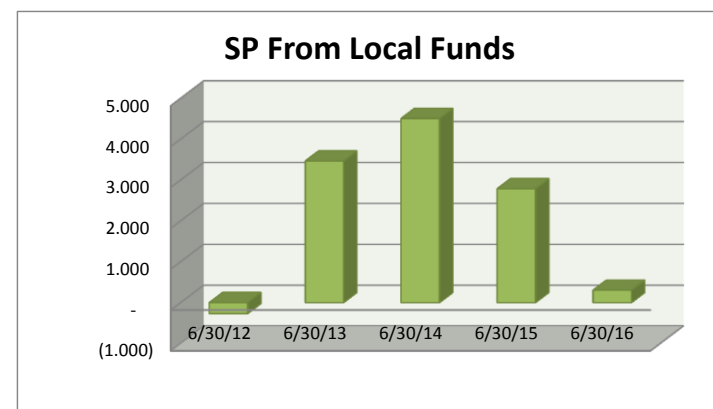
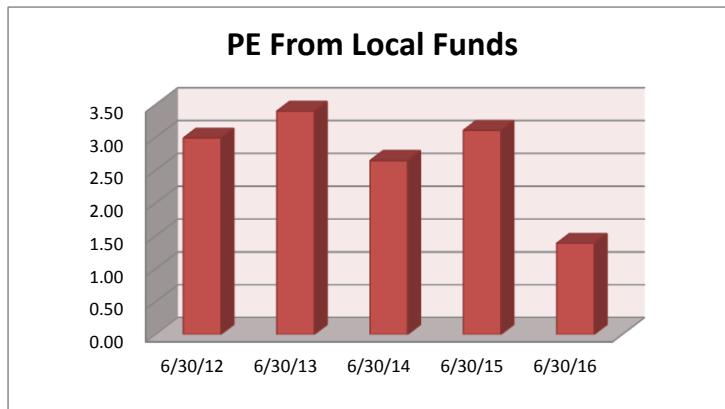
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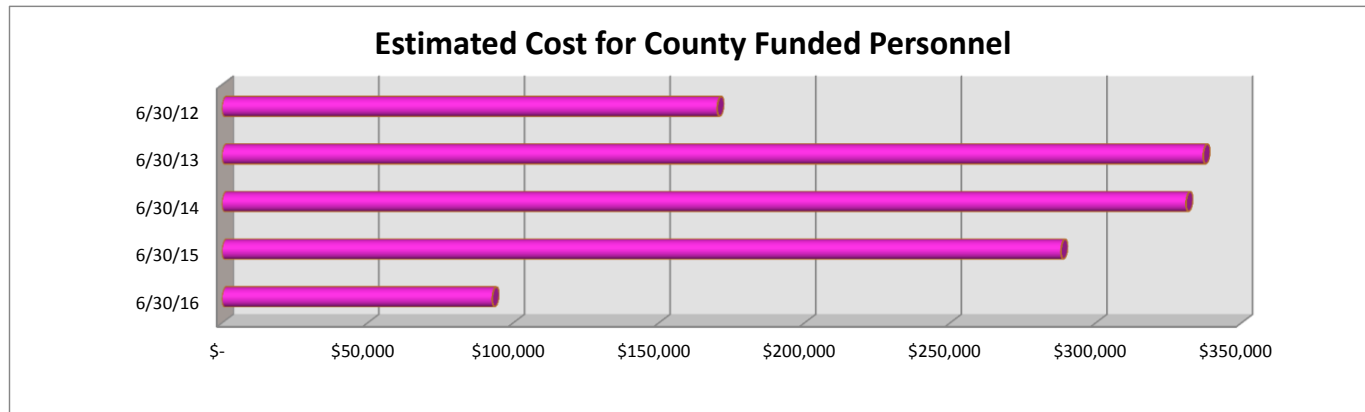
**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	95.53	98.28	95.11	94.31	94.16
Number PE actually employed	96.32	99.48	95.56	95.22	94.05
Number PE employed in excess of number funded	0.79	1.20	0.45	0.91	(0.11)
Number PE employed from local funds	2.20	2.20	2.20	2.20	1.50
Total number of PE funded by county board	2.99	3.40	2.65	3.11	1.39
Service Personnel:					
Number SP allowed for funding	56.268	57.577	55.744	55.529	55.152
Number SP actually employed	56.000	61.040	60.248	58.313	55.455
Number SP employed in excess of number funded	(0.268)	3.463	4.504	2.784	0.303
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	(0.268)	3.463	4.504	2.784	0.303
Total number of personnel employed in excess of number funded through PSSP	2.724	6.863	7.154	5.894	1.693



**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 180,545	\$ 202,326	\$ 155,707	\$ 182,270	\$ 81,549
Service Personnel	(10,502)	134,633	175,330	105,823	11,276
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 170,043	\$ 336,959	\$ 331,037	\$ 288,093	\$ 92,824



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,137	1,083	1,069	1,066	1,059
Increase (Decline) in student enrollment	15	(54)	(14)	(3)	(7)
Number of schools	3	3	3	3	3
Average number of students/school	379	361	356	355	353
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(30)	(47)	(55)	(57)	(57)

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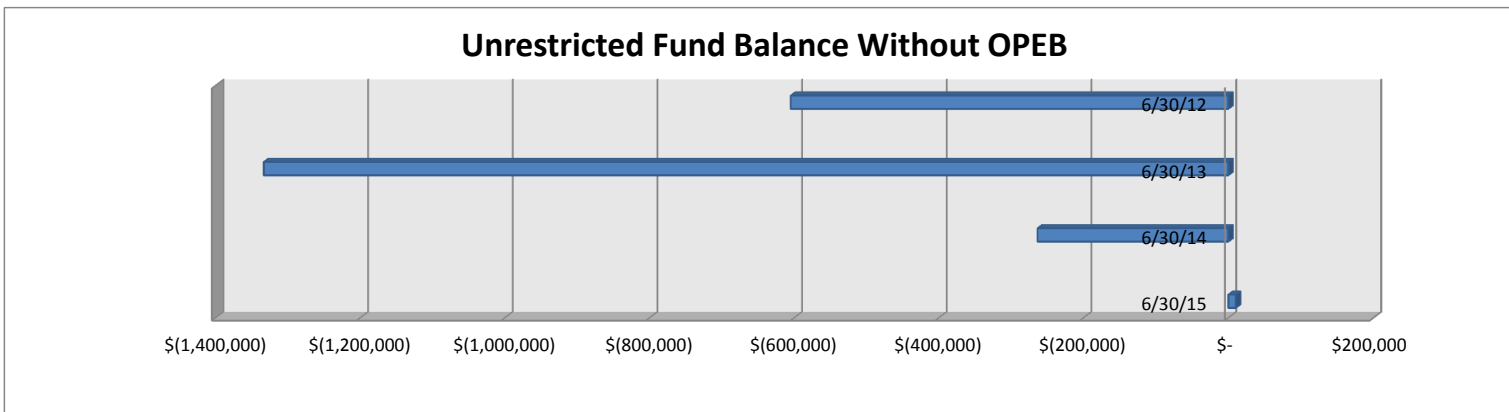
**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ (604,782)	\$ (1,333,366)	\$ (263,688)	\$ 10,133 (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%	31.59%
Projected excess levy gross tax collections	\$ 624,544	\$ 644,887	\$ 648,832	\$ 551,036	\$ 624,569

Per Pupil Expenditures

\$ 11,312	\$ 11,120	\$ 10,658	\$ 10,828	N/A (2)
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Revenues:

Local Source Revenue	\$ 2,897,571	\$ 3,270,963	\$ 3,026,757	\$ 2,424,178	N/A
State Source Revenue	\$ 16,899,305	\$ 15,800,698	\$ 16,467,609	\$ 17,287,671	N/A
Federal Source Revenue	\$ 4,060,070	\$ 3,791,302	\$ 3,484,059	\$ 3,602,844	N/A
Total	\$ 23,856,946	\$ 22,862,963	\$ 22,978,425	\$ 23,314,693	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

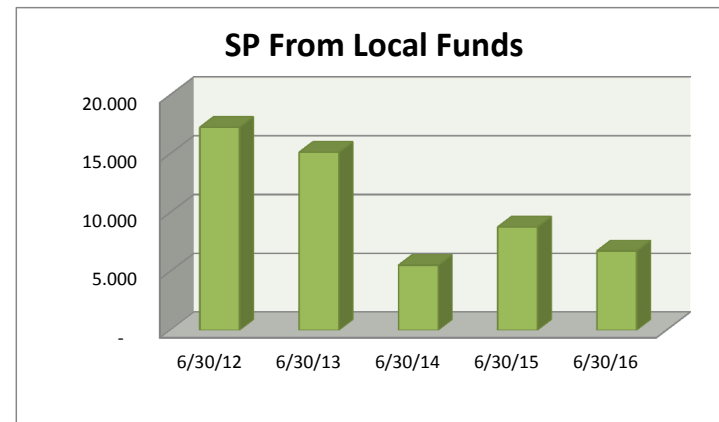
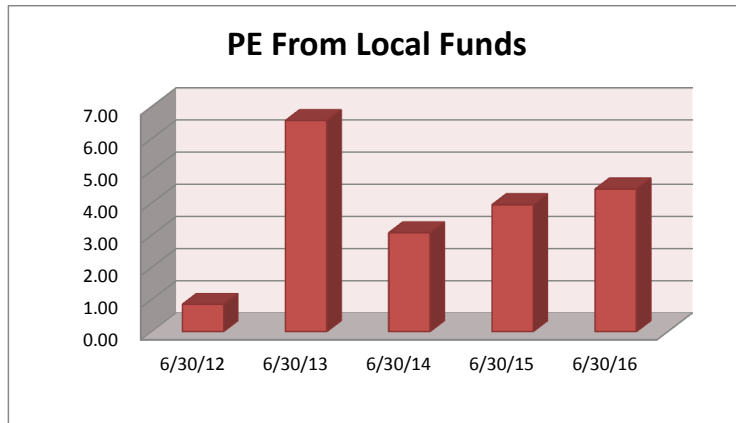
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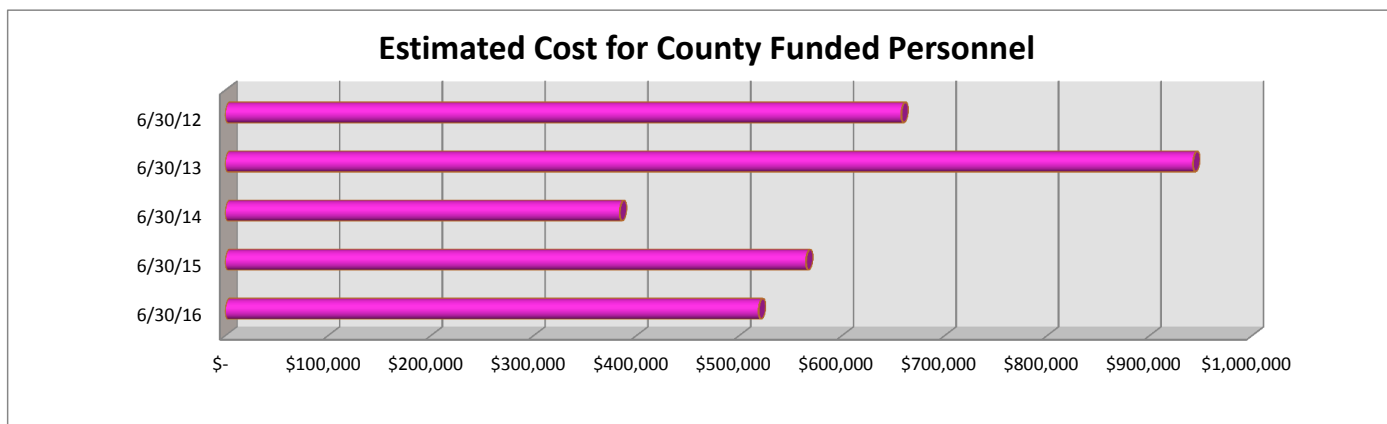
**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	153.65	152.74	153.70	147.65	147.86
Number PE actually employed	152.50	155.81	154.03	148.85	148.50
Number PE employed in excess of number funded	(1.15)	3.07	0.33	1.20	0.64
Number PE employed from local funds	2.00	3.50	2.75	2.75	3.80
Total number of PE funded by county board	0.85	6.57	3.08	3.95	4.44
Service Personnel:					
Number SP allowed for funding	93.651	92.729	93.318	89.468	89.603
Number SP actually employed	110.905	107.855	98.843	98.243	96.343
Number SP employed in excess of number funded	17.254	15.126	5.525	8.775	6.740
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	17.254	15.126	5.525	8.775	6.740
Total number of personnel employed in excess of number funded through PSSP	18.108	21.696	8.605	12.725	11.180



**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 52,250	\$ 406,330	\$ 189,270	\$ 248,488	\$ 276,373
Service Personnel	605,586	536,238	194,625	316,634	242,685
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 657,837	\$ 942,568	\$ 383,895	\$ 565,122	\$ 519,058



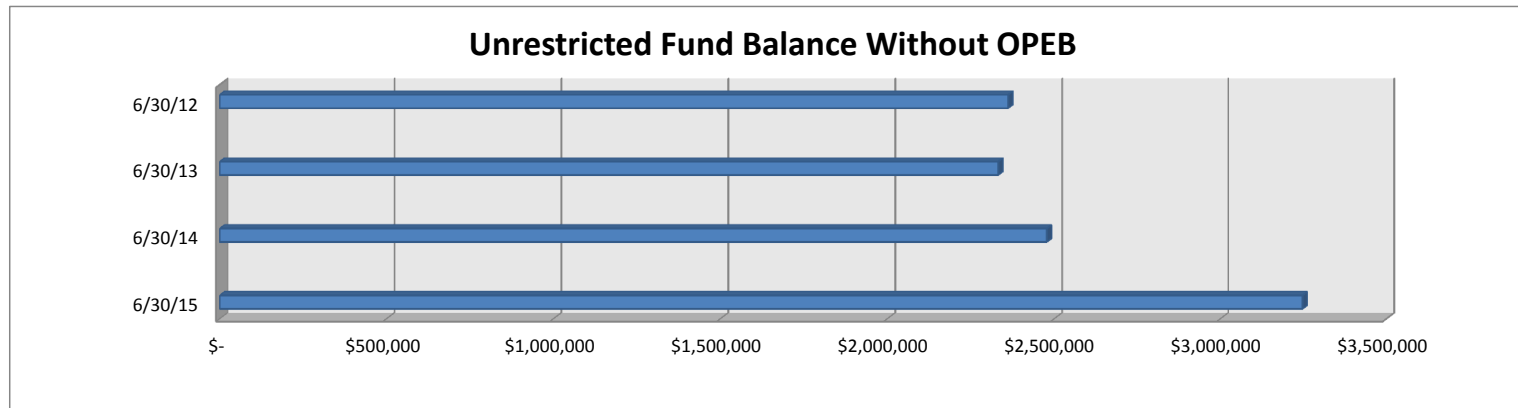
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,047	2,060	1,975	1,978	1,999
Increase (Decline) in student enrollment	(24)	13	(85)	3	21
Number of schools	6	6	6	6	6
Average number of students/school	341	343	329	330	333
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(68)	(65)	(82)	(82)	(77)

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DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 2,361,742	\$ 2,331,976	\$ 2,477,880	\$ 3,247,560 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

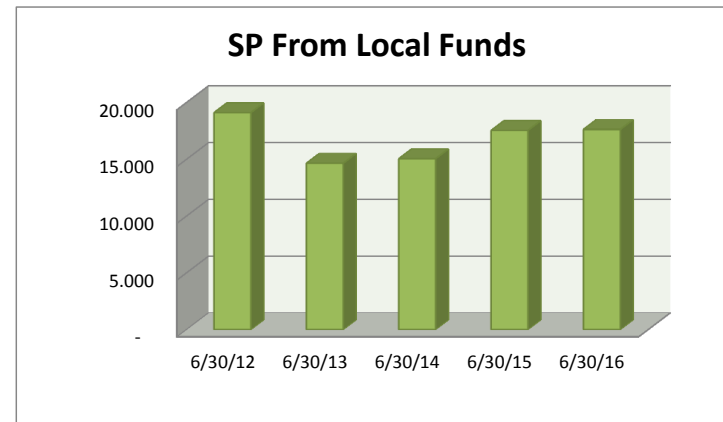
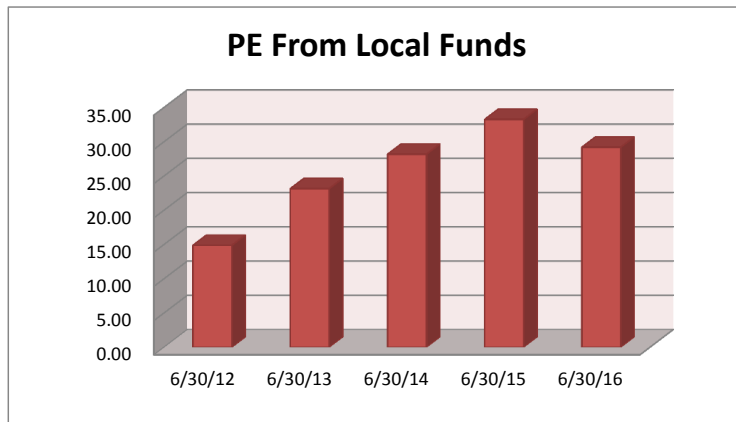
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 3,331,840	\$ 3,752,620	\$ 5,062,255	\$ 6,396,962	\$ 8,387,403
Per Pupil Expenditures	\$ 15,077	\$ 14,451	\$ 15,087	\$ 15,207	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 7,127,603	\$ 7,678,531	\$ 10,519,666	\$ 12,570,408	N/A
State Source Revenue	\$ 8,146,287	\$ 8,084,209	\$ 7,261,496	\$ 5,970,137	N/A
Federal Source Revenue	\$ 2,782,286	\$ 2,054,334	\$ 1,501,905	\$ 1,326,789	N/A
Total	\$ 18,056,176	\$ 17,817,074	\$ 19,283,067	\$ 19,867,334	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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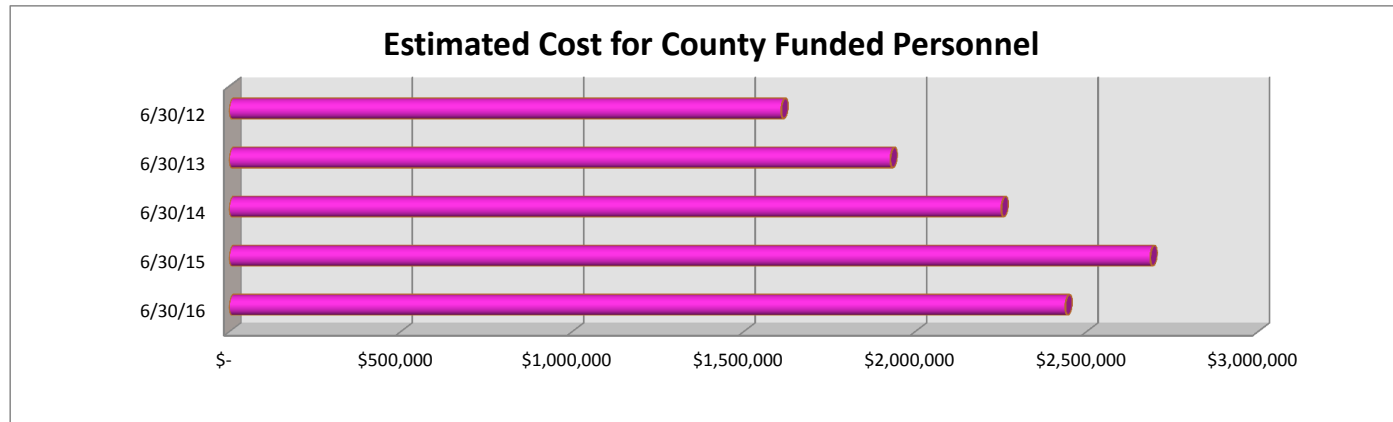
**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	91.50	91.09	92.31	91.22	90.79
Number PE actually employed	102.65	110.50	114.75	117.75	114.25
Number PE employed in excess of number funded	11.15	19.41	22.44	26.53	23.46
Number PE employed from local funds	3.75	3.75	5.75	6.75	5.75
Total number of PE funded by county board	14.90	23.16	28.19	33.28	29.21
Service Personnel:					
Number SP allowed for funding	55.583	55.474	56.059	55.541	55.484
Number SP actually employed	74.702	70.132	71.117	73.090	73.125
Number SP employed in excess of number funded	19.119	14.658	15.058	17.549	17.641
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	19.119	14.658	15.058	17.549	17.641
Total number of personnel employed in excess of number funded through PSSP	34.015	37.818	43.248	50.829	46.851



**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 924,053	\$ 1,398,834	\$ 1,708,956	\$ 2,062,767	\$ 1,809,552
Service Personnel	685,726	529,119	542,708	623,500	628,806
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,609,780	\$ 1,927,953	\$ 2,251,664	\$ 2,686,267	\$ 2,438,358



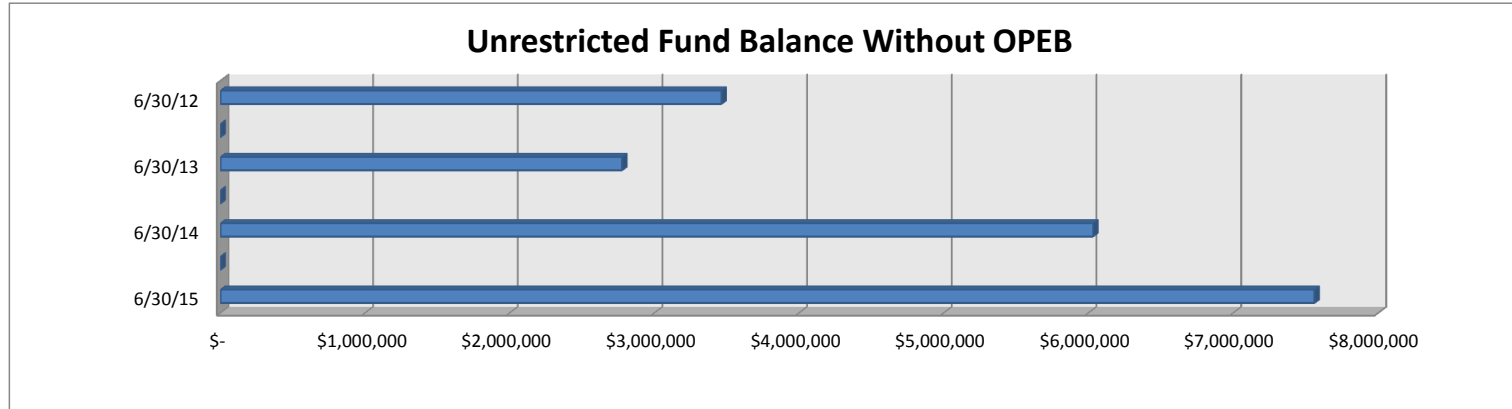
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,146	1,161	1,159	1,160	1,184
Increase (Decline) in student enrollment	(23)	15	(2)	1	24
Number of schools	3	4	4	4	4
Average number of students/school	382	290	290	290	296
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(27)	(118)	(121)	(122)	(114)

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Financial Analysis 16

**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 3,463,841 ⁽¹⁾	\$ 2,776,244 ⁽¹⁾	\$ 6,031,047 ⁽¹⁾	\$ 7,560,209 ⁽²⁾	N/A ⁽²⁾



Excess Levy:

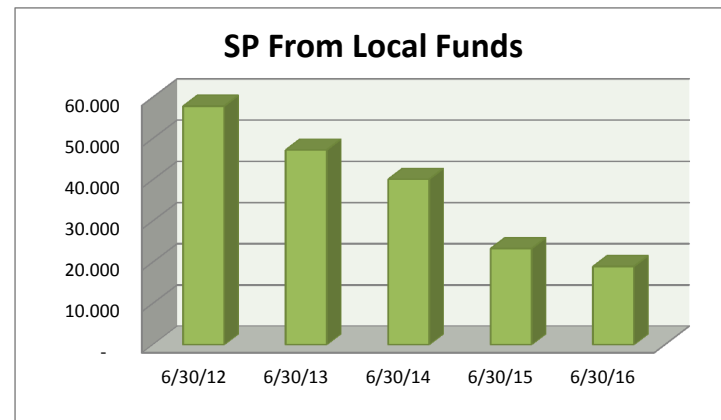
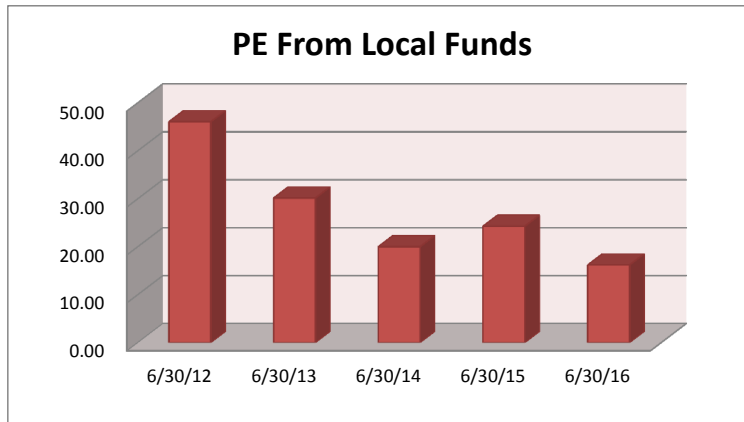
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 9,987,848	\$ 10,172,531	\$ 11,113,885	\$ 11,361,026	\$ 11,204,635
Per Pupil Expenditures	\$ 11,470	\$ 11,244	\$ 11,199	\$ 11,291 ⁽²⁾	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 19,442,594	\$ 19,937,611	\$ 21,056,147	\$ 22,040,376	N/A
State Source Revenue	\$ 49,055,677	\$ 51,096,993	\$ 49,283,922	\$ 48,953,935	N/A
Federal Source Revenue	\$ 11,185,411	\$ 9,809,801	\$ 8,794,467	\$ 9,657,397	N/A
Total	\$ 79,683,682	\$ 80,844,405	\$ 79,134,536	\$ 80,651,708 ⁽²⁾	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY12 through FY14 are from audited financial reports. (2) The financial data for FY15 and FY16 is either unaudited data or is not available as of the date of this report.

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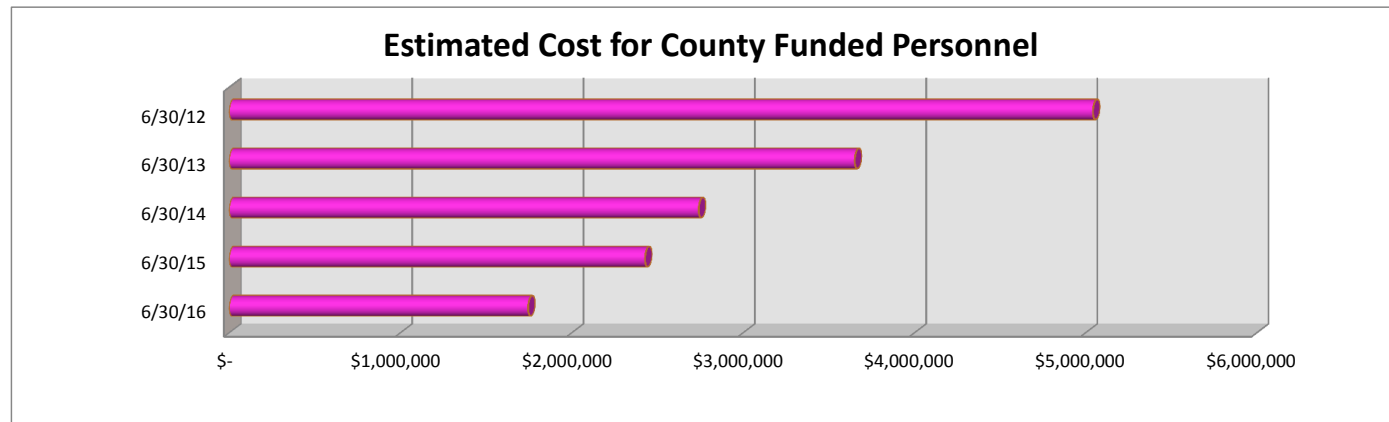
**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	503.32	518.23	516.89	512.61	512.17
Number PE actually employed	530.40	528.40	516.90	515.90	510.38
Number PE employed in excess of number funded	27.08	10.17	0.01	3.29	(1.79)
Number PE employed from local funds	19.00	20.00	20.00	21.00	18.00
Total number of PE funded by county board	46.08	30.17	20.01	24.29	16.21
Service Personnel:					
Number SP allowed for funding	302.977	307.600	306.768	304.701	304.237
Number SP actually employed	360.886	354.886	346.946	328.056	323.251
Number SP employed in excess of number funded	57.909	47.286	40.178	23.355	19.014
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	57.909	47.286	40.178	23.355	19.014
Total number of personnel employed in excess of number funded through PSSP	103.989	77.456	60.188	47.645	35.224



**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,881,445	\$ 1,868,696	\$ 1,233,841	\$ 1,521,063	\$ 1,015,686
Service Personnel	2,161,013	1,782,116	1,506,547	905,950	729,080
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 5,042,458	\$ 3,650,812	\$ 2,740,387	\$ 2,427,013	\$ 1,744,766

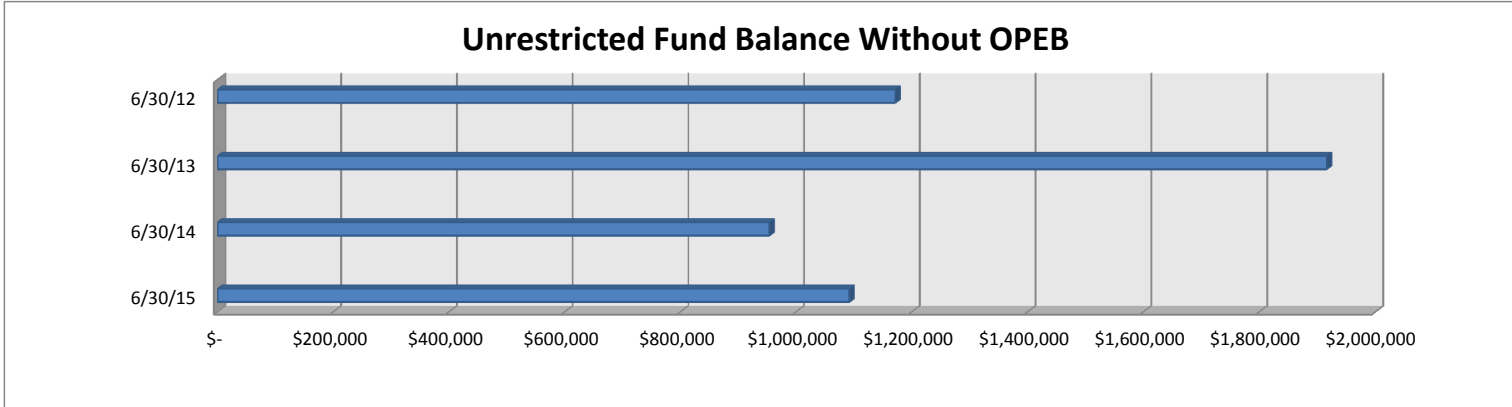


STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	6,874	6,867	6,810	6,788	6,661
Increase (Decline) in student enrollment	47	(7)	(57)	(22)	(127)
Total number of schools	19	17	17	17	17
Average number of students/school	362	404	401	399	392
State average number of students/school	409	408	411	412	410
Number of students/all school above (below) state average	(47)	(4)	(10)	(13)	(18)
Number of elementary/middle schools	14	12	12	12	12
Average number of students/elem-middle school	350	407	400	400	390
State average number of students/elem - middle school	351	350	355	354	353
No. of students/Elem-Middle school above (below) state avg.	(1)	57	45	46	37
Number of high schools	5	5	5	5	5
Average number of students/high school	394	396	402	398	396
State average number of students/high school	698	697	685	690	686
No. of students/high school above (below) state avg.	(304)	(301)	(283)	(292)	(290)

**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 1,171,121	\$ 1,916,182	\$ 953,471	\$ 1,091,815 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

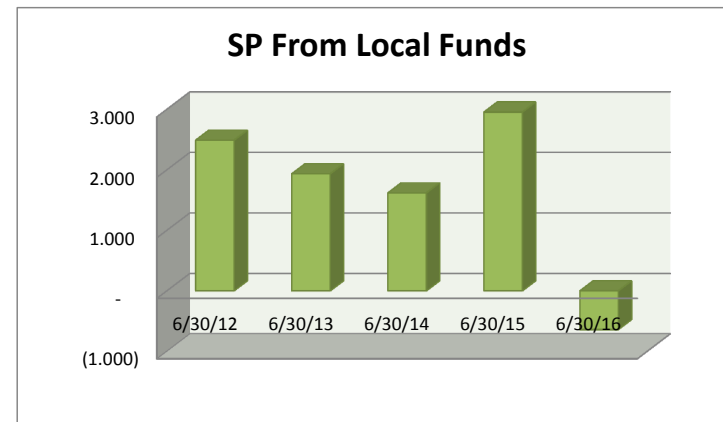
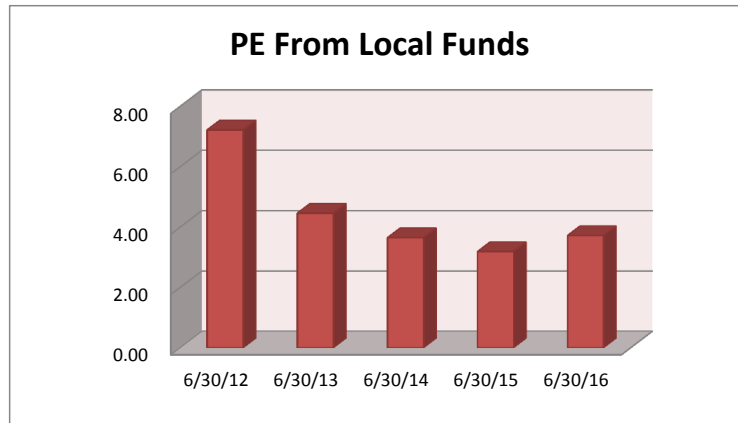
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	35.21%	38.37%	40.00%	40.00%	40.00%
Projected excess levy gross tax collections	\$ 1,008,831	\$ 990,459	\$ 1,028,792	\$ 975,489	\$ 1,009,947
Per Pupil Expenditures	\$ 13,137	\$ 12,151	\$ 13,014	\$ 13,274	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 3,164,608	\$ 3,232,017	\$ 3,239,686	\$ 3,337,551	N/A
State Source Revenue	\$ 6,647,789	\$ 7,190,857	\$ 7,131,224	\$ 8,218,099	N/A
Federal Source Revenue	\$ 1,468,827	\$ 1,440,362	\$ 1,452,047	\$ 1,323,054	N/A
Total	\$ 11,281,224	\$ 11,863,236	\$ 11,822,957	\$ 12,878,704	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 14 are from audited financial reports and the data for FY15 is from an unaudited financial report. (2) The financial data for FY16 is not available as of the date of this report.

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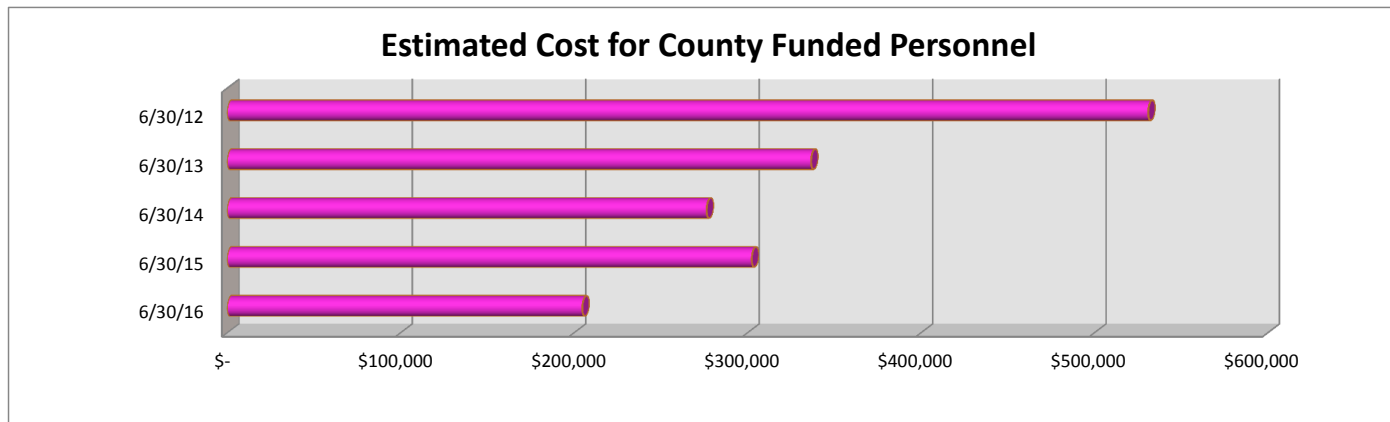
**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	75.94	79.51	80.32	79.23	78.25
Number PE actually employed	81.66	81.47	81.47	79.42	78.47
Number PE employed in excess of number funded	5.72	1.96	1.15	0.19	0.22
Number PE employed from local funds	1.50	2.50	2.50	3.00	3.50
Total number of PE funded by county board	7.22	4.46	3.65	3.19	3.72
Service Personnel:					
Number SP allowed for funding	48.599	50.666	50.981	50.120	49.715
Number SP actually employed	51.088	52.600	52.600	53.075	49.075
Number SP employed in excess of number funded	2.489	1.934	1.619	2.955	(0.640)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.489	1.934	1.619	2.955	(0.640)
Total number of personnel employed in excess of number funded through PSSP	9.707	6.394	5.269	6.145	3.080



**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 442,454	\$ 268,263	\$ 218,858	\$ 195,347	\$ 228,014
Service Personnel	88,534	68,328	57,511	107,065	(23,285)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 530,988	\$ 336,591	\$ 276,369	\$ 302,412	\$ 204,730



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	933	945	903	904	856
Increase (Decline) in student enrollment	(10)	12	(42)	1	(48)
Number of schools	5	5	5	5	4
Average number of students/school	187	189	181	181	214
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(222)	(219)	(230)	(231)	(196)

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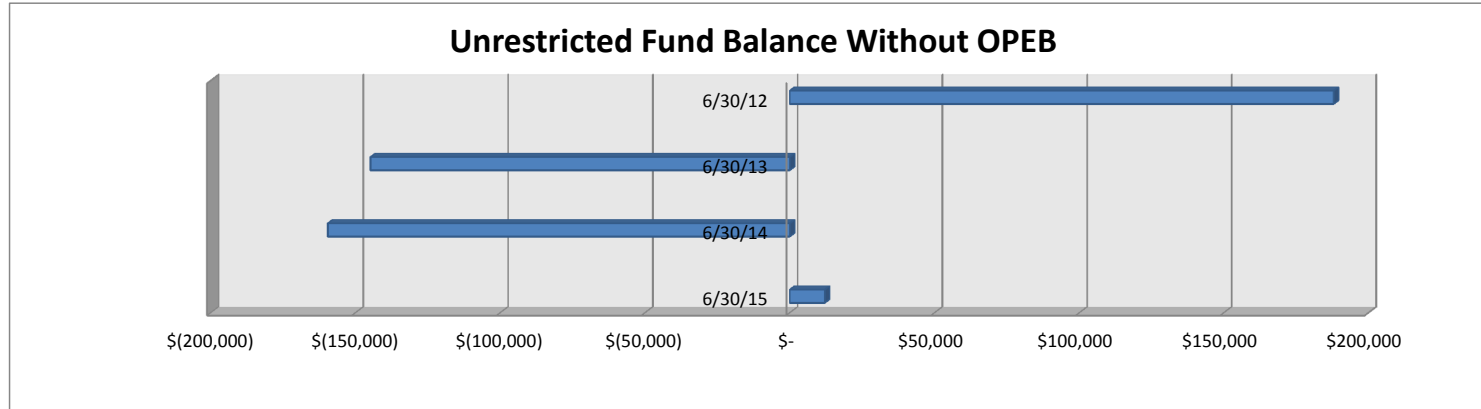
**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$	188,061	\$	(144,772)	\$	(159,516)	\$	12,063	(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	\$ 10,662	\$ 10,834	\$ 10,482	\$ 10,183	N/A	(2)
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Revenues:

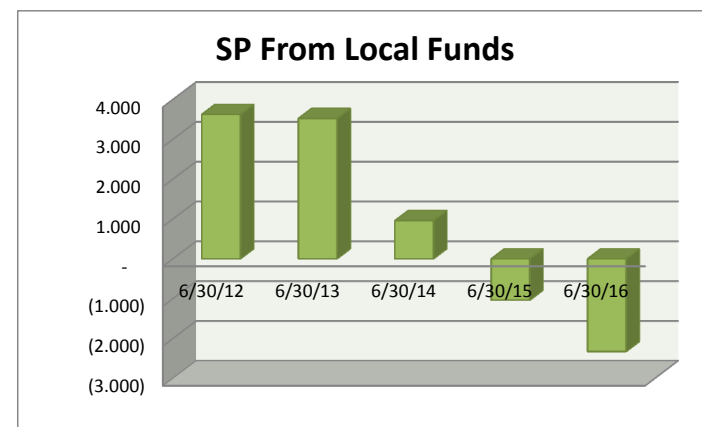
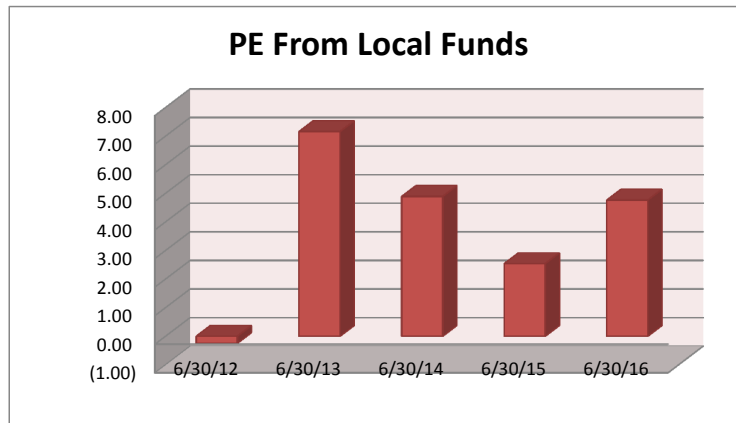
Local Source Revenue	\$ 5,732,569	\$ 6,132,867	\$ 6,952,779	\$ 7,113,746	N/A	
State Source Revenue	\$ 12,079,590	\$ 11,368,660	\$ 12,090,587	\$ 10,641,876	N/A	
Federal Source Revenue	\$ 2,969,786	\$ 3,151,668	\$ 2,450,023	\$ 2,534,968	N/A	
Total	\$ 20,781,945	\$ 20,653,195	\$ 21,493,389	\$ 20,290,590	\$ -	(2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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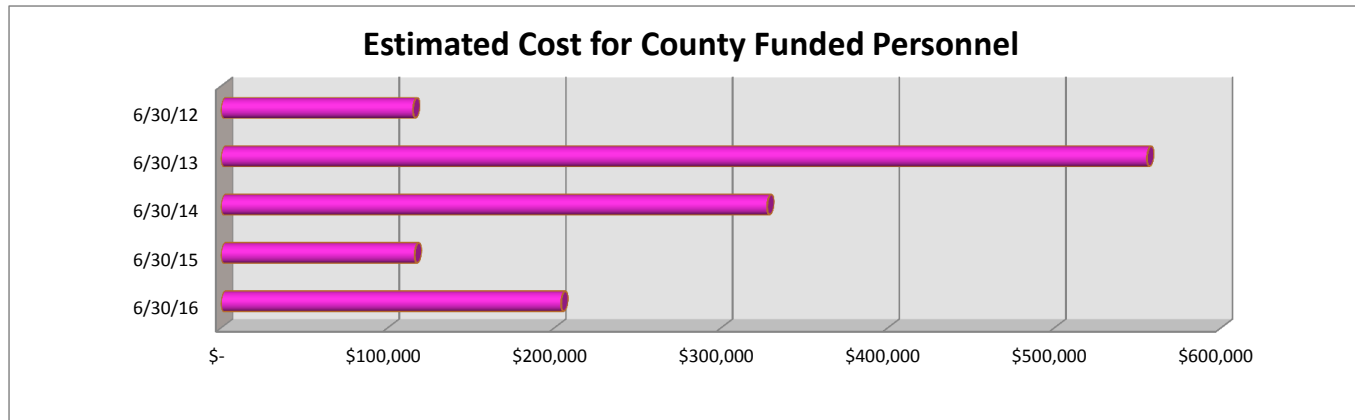
**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	147.55	146.61	143.41	142.26	141.04
Number PE actually employed	143.30	148.80	144.30	141.80	139.80
Number PE employed in excess of number funded	(4.25)	2.19	0.89	(0.46)	(1.24)
Number PE employed from local funds	4.00	4.97	4.00	3.00	6.00
Total number of PE funded by county board	(0.25)	7.16	4.89	2.54	4.76
Service Personnel:					
Number SP allowed for funding	88.010	87.446	85.922	84.918	83.879
Number SP actually employed	90.635	90.968	86.880	83.879	81.550
Number SP employed in excess of number funded	2.625	3.522	0.958	(1.039)	(2.329)
Number SP employed from local funds	1.000	-	-	-	-
Total number of SP funded by county board	3.625	3.522	0.958	(1.039)	(2.329)
Total number of personnel employed in excess of number funded through PSSP	3.377	10.682	5.848	1.501	2.435



**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ (15,048)	\$ 429,245	\$ 292,827	\$ 154,999	\$ 289,763
Service Personnel	130,198	126,343	34,760	(38,860)	(85,754)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 115,150	\$ 555,588	\$ 327,587	\$ 116,139	\$ 204,009



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,873	1,840	1,819	1,800	1,747
Increase (Decline) in student enrollment	(14)	(33)	(21)	(19)	(53)
Number of schools	5	5	4	4	4
Average number of students/school	375	368	455	450	437
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(34)	(40)	44	38	27

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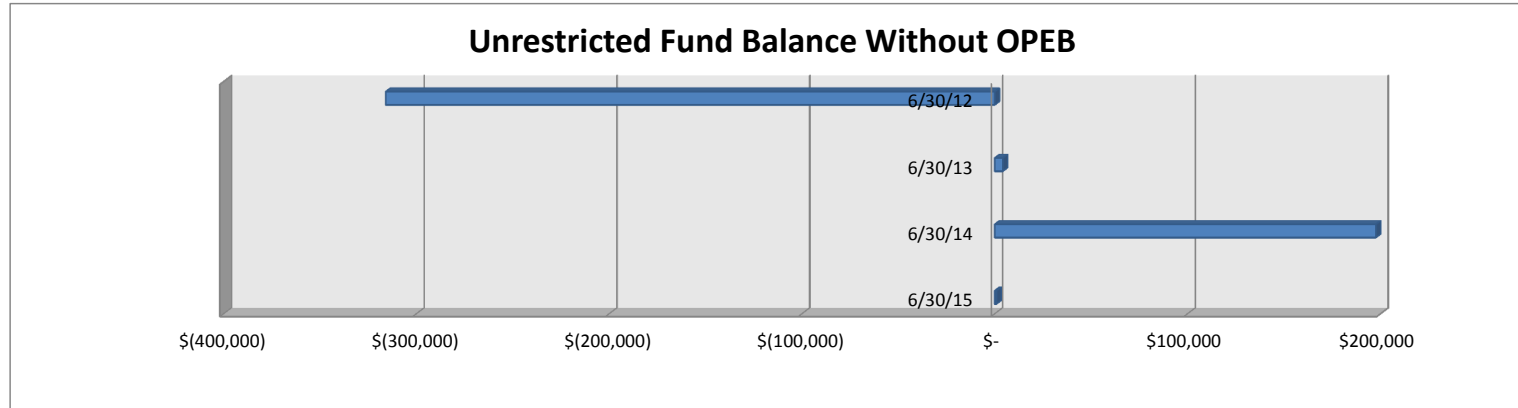
**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ (315,882) \$ 4,182 \$ 197,683 \$ 867 ⁽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	\$ 5,768,874	\$ 5,811,604	\$ 6,026,291	\$ 6,120,255	\$ 6,350,056

Per Pupil Expenditures \$ 11,549 \$ 11,595 \$ 11,282 \$ 11,551 N/A ⁽²⁾

Revenues:

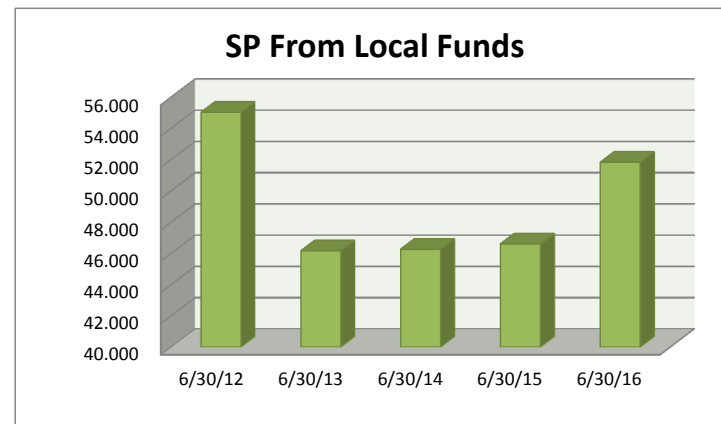
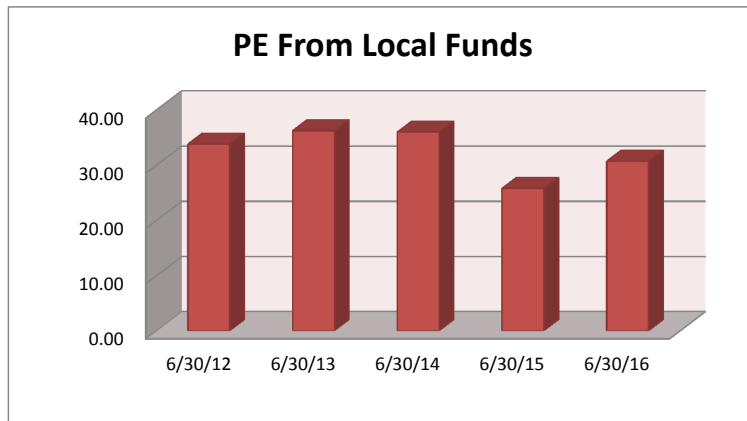
Local Source Revenue	\$ 20,516,866	\$ 19,958,987	\$ 20,316,317	\$ 20,580,931	N/A
State Source Revenue	\$ 41,659,829	\$ 37,632,015	\$ 36,163,924	\$ 36,585,002	N/A
Federal Source Revenue	\$ 8,732,483	\$ 8,208,358	\$ 7,569,715	\$ 7,368,006	N/A
Total	\$ 70,909,178	\$ 65,799,360	\$ 64,049,956	\$ 64,533,939	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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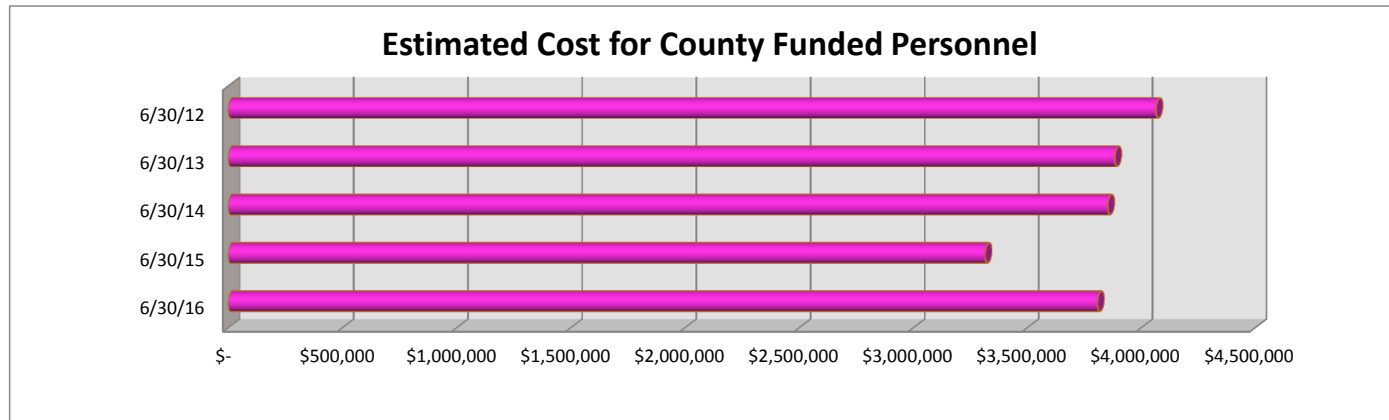
**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	397.78	404.46	399.50	397.17	394.26
Number PE actually employed	423.59	434.66	421.96	411.44	413.96
Number PE employed in excess of number funded	25.81	30.20	22.46	14.27	19.70
Number PE employed from local funds	7.97	6.00	13.50	11.50	11.00
Total number of PE funded by county board	33.78	36.20	35.96	25.77	30.70
Service Personnel:					
Number SP allowed for funding	237.166	240.114	236.602	235.242	233.478
Number SP actually employed	292.190	286.268	282.863	281.843	285.305
Number SP employed in excess of number funded	55.024	46.154	46.261	46.601	51.827
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	55.024	46.154	46.261	46.601	51.827
Total number of personnel employed in excess of number funded through PSSP	88.806	82.354	82.221	72.371	82.527



**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,093,283	\$ 2,221,804	\$ 2,190,630	\$ 1,591,266	\$ 1,906,146
Service Personnel	1,972,019	1,662,508	1,662,695	1,723,634	1,902,148
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,065,302	\$ 3,884,312	\$ 3,853,325	\$ 3,314,901	\$ 3,808,295



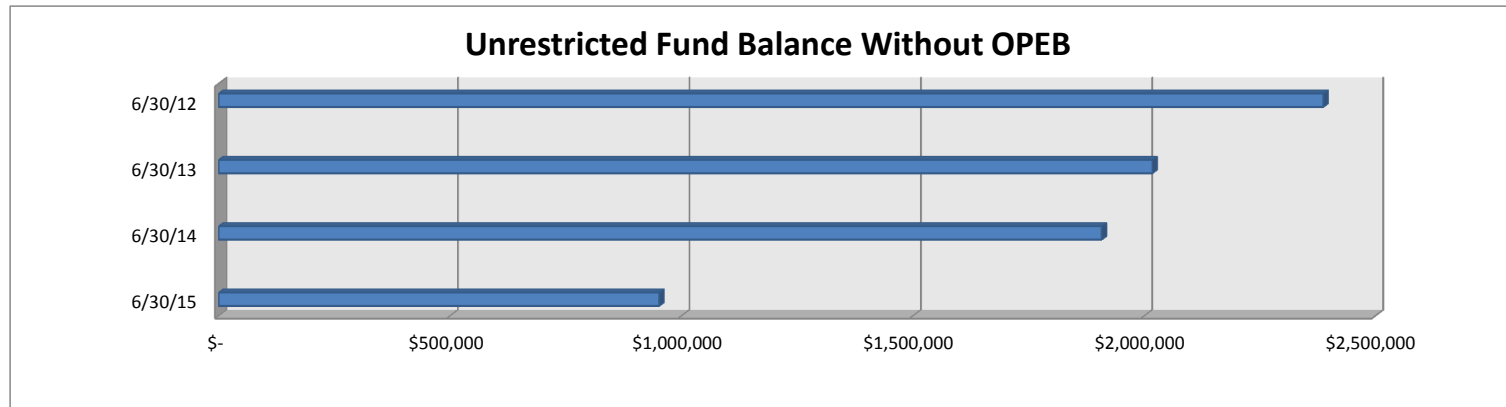
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,302	5,223	5,191	5,159	5,108
Increase (Decline) in student enrollment	55	(79)	(32)	(32)	(51)
Number of schools	13	13	13	13	13
Average number of students/school	408	402	399	397	393
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(1)	(6)	(12)	(15)	(17)

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**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 2,387,726	\$ 2,017,338	\$ 1,907,833	\$ 951,848 (1)	N/A (2)



Excess Levy:

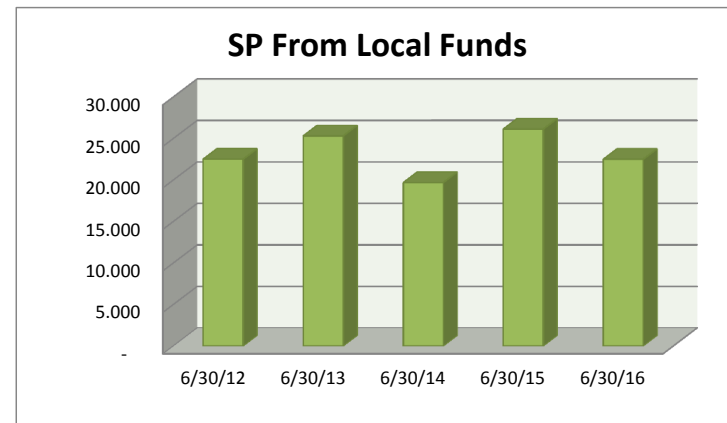
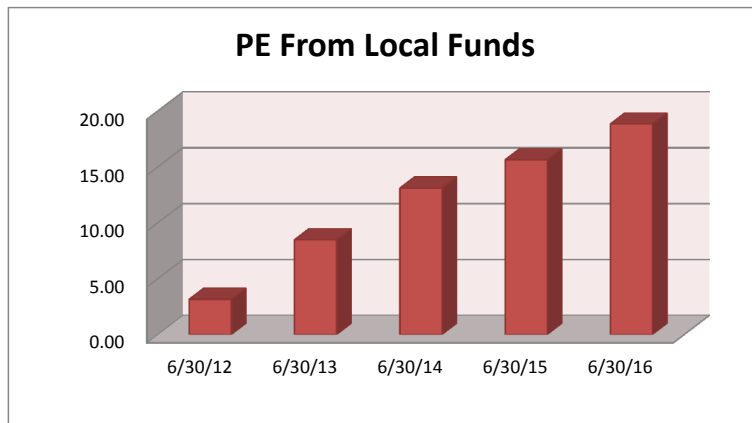
Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
Per Pupil Expenditures	\$ 10,329	\$ 10,448	\$ 10,690	\$ 10,486	N/A (2)
Revenues:					
Local Source Revenue	\$ 8,147,509	\$ 7,912,788	\$ 8,091,517	\$ 7,851,237	N/A
State Source Revenue	\$ 26,955,900	\$ 23,918,946	\$ 24,427,791	\$ 23,213,696	N/A
Federal Source Revenue	\$ 5,508,050	\$ 5,318,181	\$ 5,485,380	\$ 4,645,039	N/A
Total	\$ 40,611,459	\$ 37,149,915	\$ 38,004,688	\$ 35,709,972	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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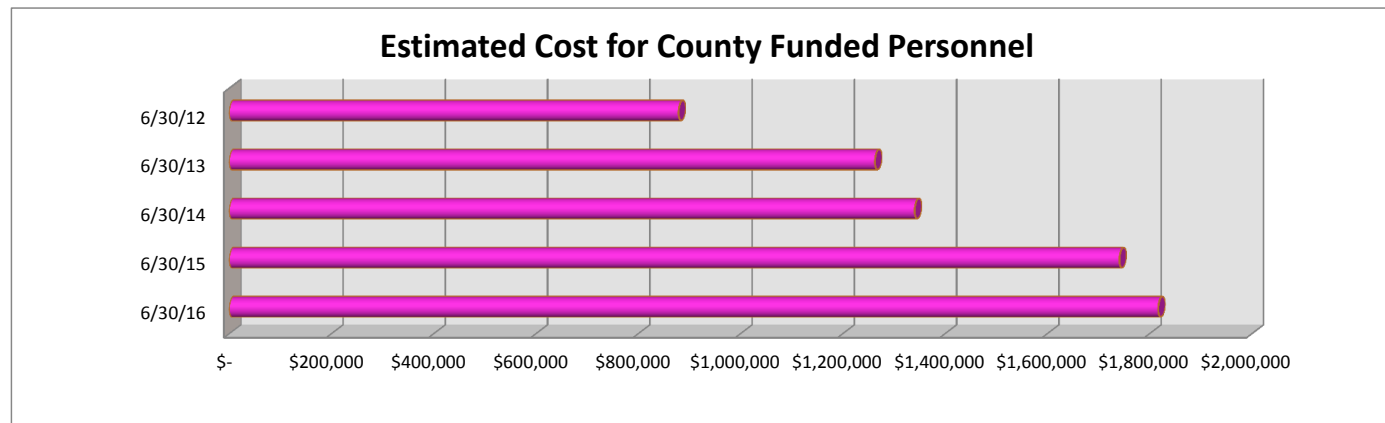
**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	269.79	272.21	265.89	260.11	259.31
Number PE actually employed	266.90	272.00	269.00	264.95	266.35
Number PE employed in excess of number funded	(2.89)	(0.21)	3.11	4.84	7.04
Number PE employed from local funds	6.05	8.70	10.00	10.80	11.80
Total number of PE funded by county board	3.16	8.49	13.11	15.64	18.84
Service Personnel:					
Number SP allowed for funding	162.307	162.678	158.505	154.971	154.605
Number SP actually employed	184.825	188.000	178.205	181.113	177.105
Number SP employed in excess of number funded	22.518	25.322	19.700	26.142	22.500
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	22.518	25.322	19.700	26.142	22.500
Total number of personnel employed in excess of number funded through PSSP	25.682	33.812	32.810	41.782	41.340



**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE	FYE	FYE	FYE	FYE
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	170,045	459,461	712,674	882,277	1,067,450
Service Personnel	708,972	803,577	628,059	858,854	749,505
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 879,017	\$ 1,263,039	\$ 1,340,733	\$ 1,741,131	\$ 1,816,955



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,592	3,499	3,422	3,418	3,328
Increase (Decline) in student enrollment	17	(93)	(77)	(4)	(90)
Number of schools	9	9	9	9	9
Average number of students/school	399	389	380	380	370
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(10)	(19)	(31)	(32)	(40)

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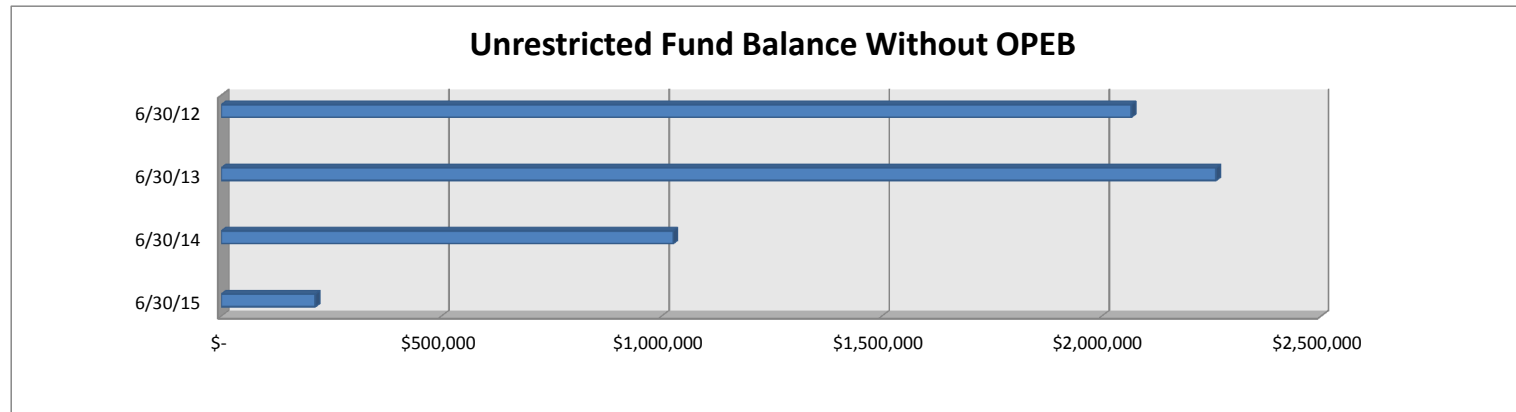
**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

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

\$ 2,066,987	\$ 2,260,612	\$ 1,026,014	\$ 213,599 ⁽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	\$ 7,194,605	\$ 7,128,162	\$ 7,139,814	\$ 7,153,436	\$ 7,394,089

Per Pupil Expenditures	\$ 11,060	\$ 11,282	\$ 11,325	\$ 11,489	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 17,106,889	\$ 17,223,379	\$ 17,041,322	\$ 17,613,146	N/A
State Source Revenue	\$ 30,230,777	\$ 37,529,797	\$ 36,005,837	\$ 29,834,259	N/A
Federal Source Revenue	\$ 5,295,004	\$ 4,184,988	\$ 4,092,671	\$ 4,795,823	N/A
Total	\$ 52,632,670	\$ 58,938,164	\$ 57,139,830	\$ 52,243,228	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

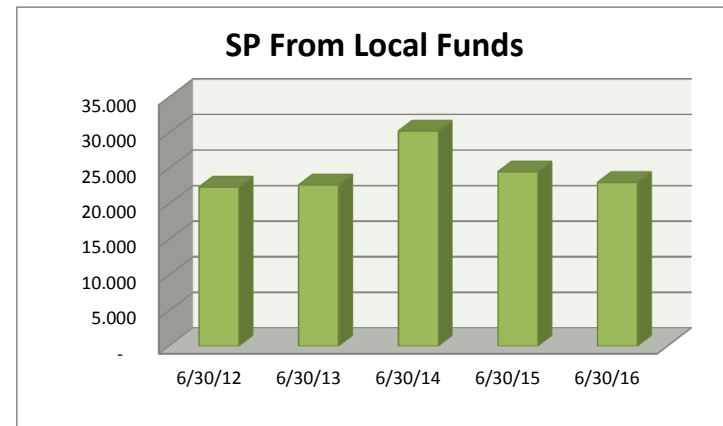
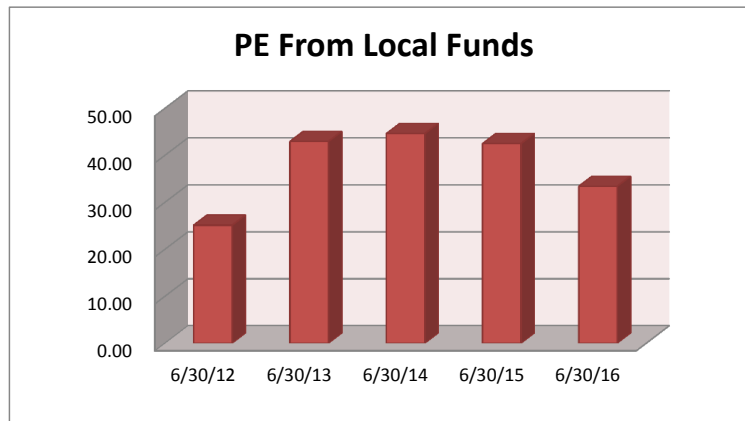
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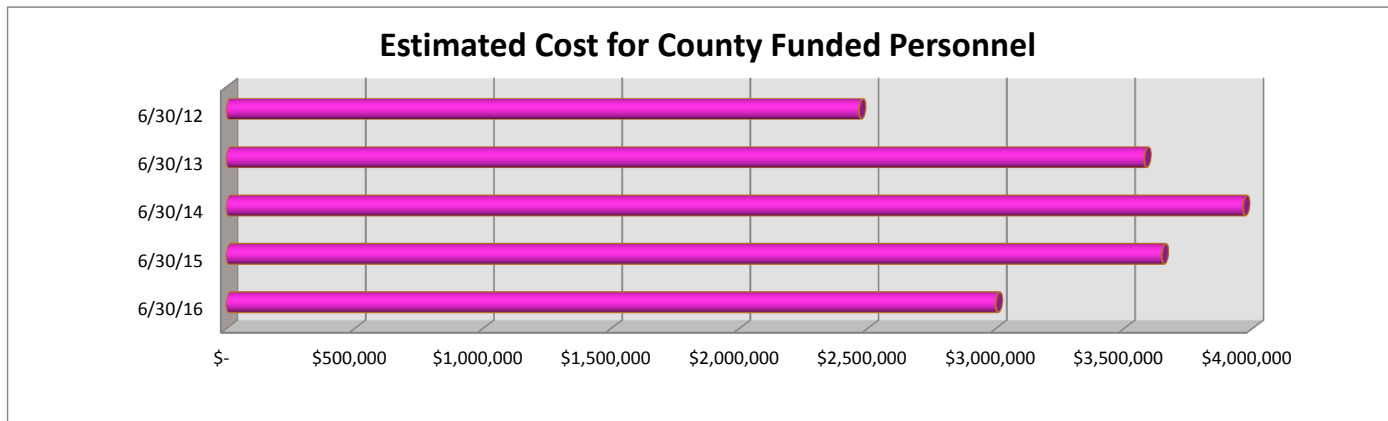
**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	320.51	323.18	313.52	312.64	311.73
Number PE actually employed	330.66	354.16	345.16	342.16	331.16
Number PE employed in excess of number funded	10.15	30.98	31.64	29.52	19.43
Number PE employed from local funds	15.00	12.00	13.00	13.00	14.00
Total number of PE funded by county board	25.15	42.98	44.64	42.52	33.43
Service Personnel:					
Number SP allowed for funding	189.398	190.669	184.770	184.394	183.917
Number SP actually employed	211.740	213.321	215.001	205.901	206.925
Number SP employed in excess of number funded	22.342	22.652	30.231	21.507	23.008
Number SP employed from local funds	-	-	-	3.000	-
Total number of SP funded by county board	22.342	22.652	30.231	24.507	23.008
Total number of personnel employed in excess of number funded through PSSP	47.488	65.632	74.871	67.027	56.438



**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,610,473	\$ 2,729,998	\$ 2,830,789	\$ 2,720,735	\$ 2,127,210
Service Personnel	857,845	850,315	1,134,269	927,661	874,250
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,468,318	\$ 3,580,313	\$ 3,965,058	\$ 3,648,396	\$ 3,001,460



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,332	4,202	4,181	4,170	4,168
Increase (Decline) in student enrollment	24	(130)	(21)	(11)	(2)
Number of schools	9	9	9	7	7
Average number of students/school	481	467	465	596	595
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	72	59	54	184	185

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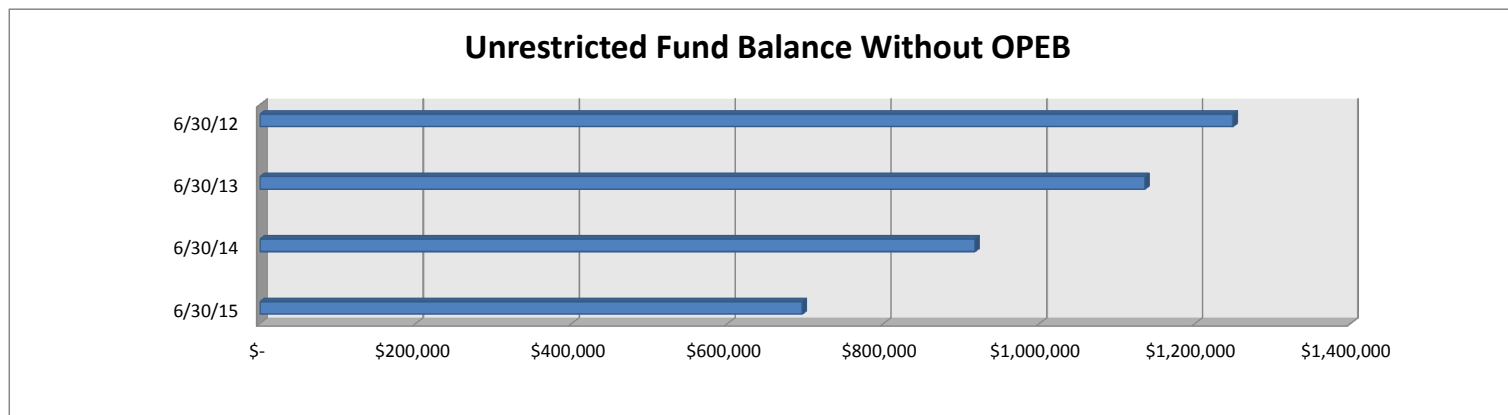
**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,248,530	\$ 1,135,258	\$ 917,007	\$ 695,326 (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	\$ 9,871	\$ 9,792	\$ 10,117	\$ 9,793	N/A (2)
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Revenues:

Local Source Revenue	\$ 5,223,566	\$ 6,241,335	\$ 7,082,441	\$ 7,151,289	N/A
State Source Revenue	\$ 15,588,227	\$ 15,694,152	\$ 18,582,974	\$ 29,552,681	N/A
Federal Source Revenue	\$ 3,004,985	\$ 2,577,168	\$ 2,705,886	\$ 2,727,764	N/A
Total	\$ 23,816,778	\$ 24,512,655	\$ 28,371,301	\$ 39,431,734	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

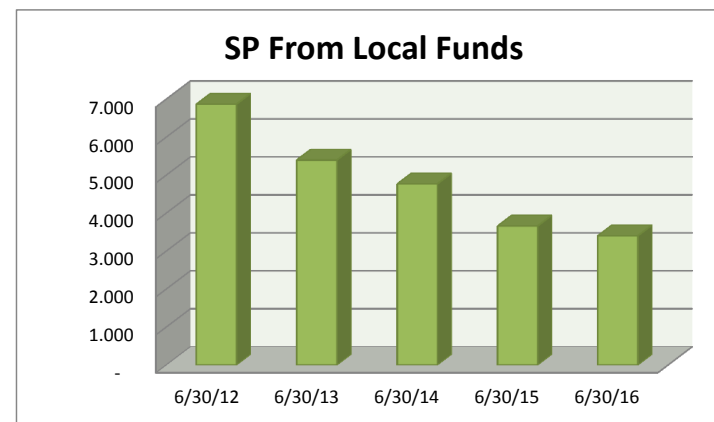
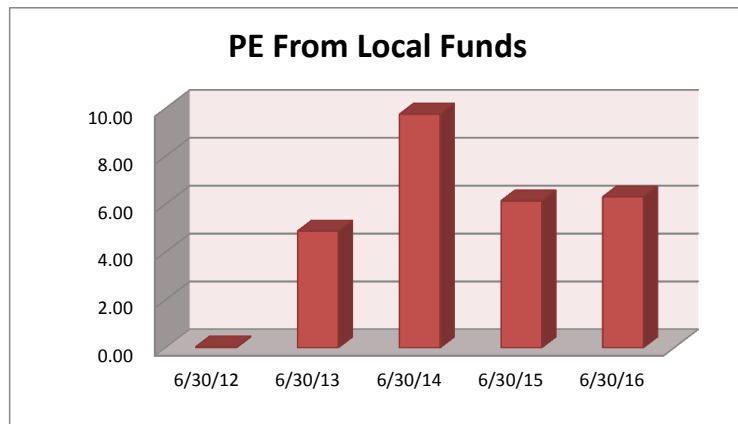
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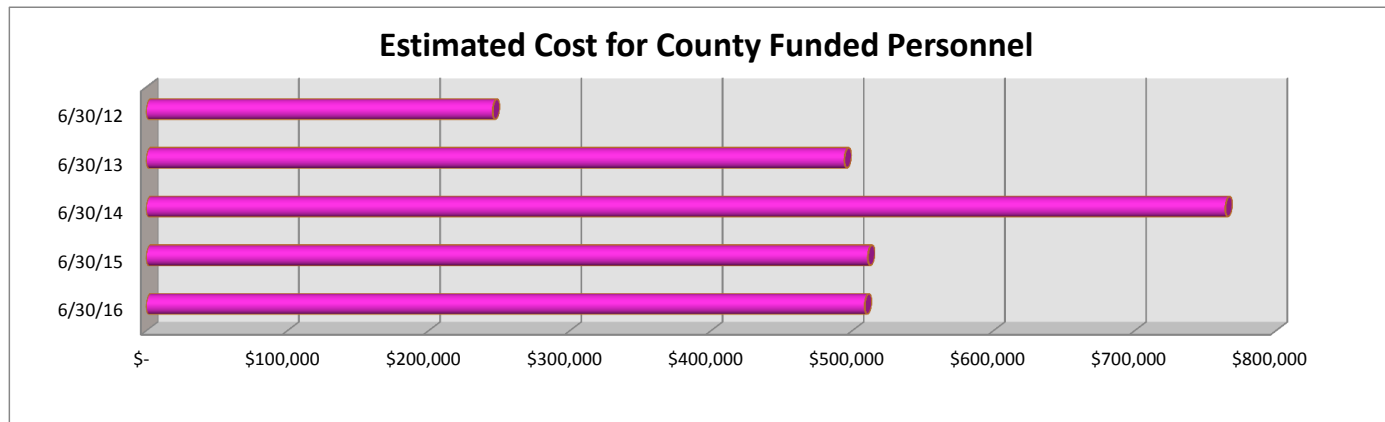
**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	168.15	170.64	171.74	172.36	174.14
Number PE actually employed	164.90	171.82	178.05	175.18	178.14
Number PE employed in excess of number funded	(3.25)	1.18	6.31	2.82	4.00
Number PE employed from local funds	3.30	3.70	3.45	3.32	2.31
Total number of PE funded by county board	0.05	4.88	9.76	6.14	6.31
Service Personnel:					
Number SP allowed for funding	103.513	103.752	106.474	105.165	106.327
Number SP actually employed	110.380	109.150	111.242	108.825	109.730
Number SP employed in excess of number funded	6.867	5.398	4.768	3.660	3.403
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	6.867	5.398	4.768	3.660	3.403
Total number of personnel employed in excess of number funded through PSSP	6.913	10.278	14.528	9.803	9.710



**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,860	\$ 299,784	\$ 593,014	\$ 377,953	\$ 387,389
Service Personnel	242,583	194,733	171,290	133,162	121,488
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 245,443	\$ 494,517	\$ 764,304	\$ 511,115	\$ 508,878



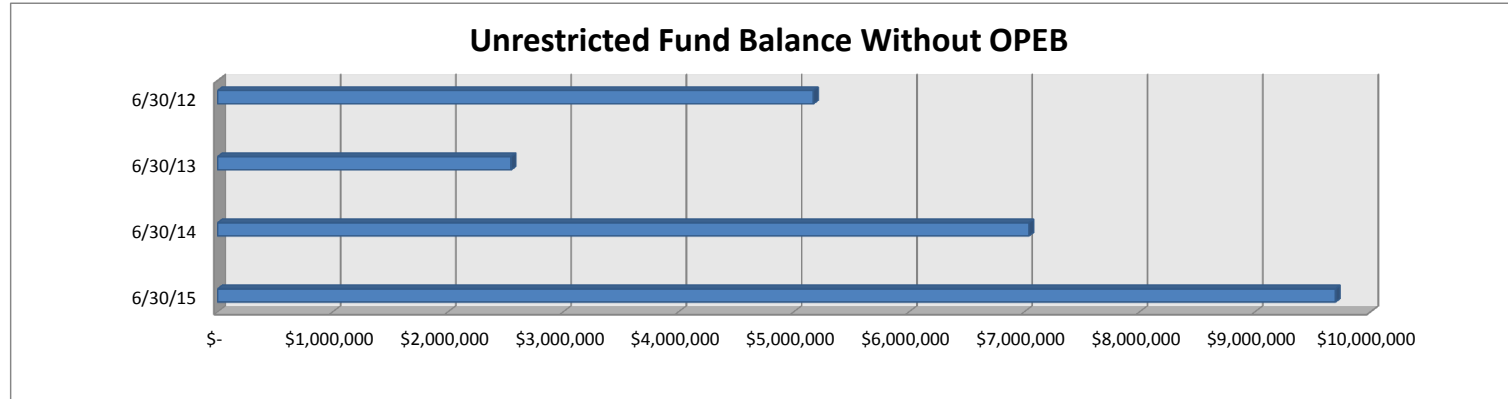
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,279	2,348	2,321	2,352	2,393
Increase (Decline) in student enrollment	(18)	69	(27)	31	41
Number of schools	6	6	6	6	6
Average number of students/school	380	391	387	392	399
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(29)	(17)	(24)	(20)	(11)

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**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 5,170,017	\$ 2,547,319	\$ 7,038,775	\$ 9,696,705 (1)	N/A (2)



Excess Levy:

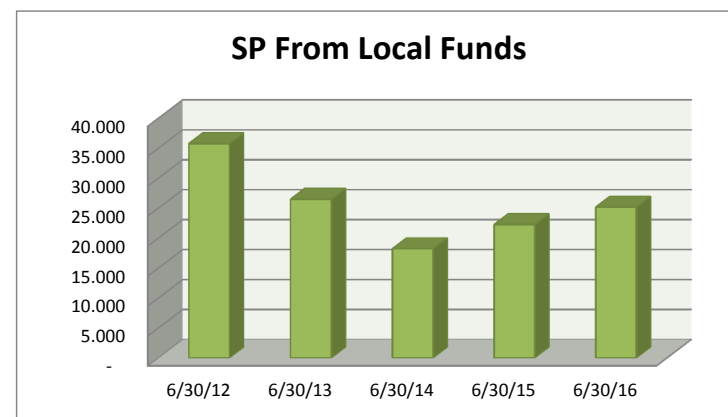
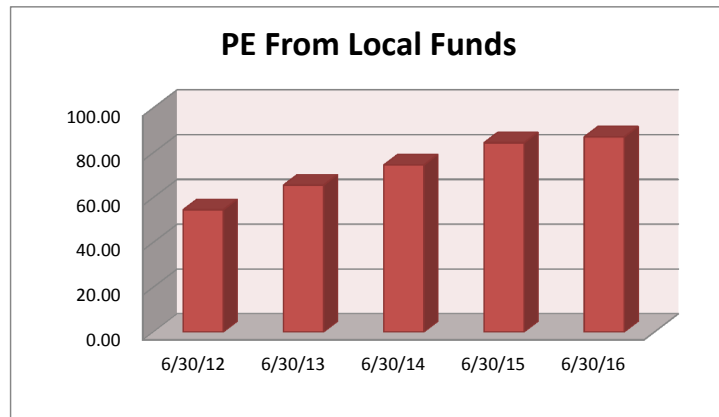
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	88.58%	88.58%	88.58%	88.58%	88.58%
Projected excess levy gross tax collections	\$ 20,917,852	\$ 22,356,500	\$ 25,858,280	\$ 26,259,803	\$ 26,844,351
Per Pupil Expenditures	\$ 10,927	\$ 11,567	\$ 11,369	\$ 11,483	N/A (2)
Revenues:					
Local Source Revenue	\$ 41,613,931	\$ 43,699,910	\$ 53,749,663	\$ 53,799,700	N/A
State Source Revenue	\$ 77,397,358	\$ 74,117,255	\$ 73,660,075	\$ 72,186,500	N/A
Federal Source Revenue	\$ 15,673,449	\$ 12,686,937	\$ 11,546,203	\$ 12,354,261	N/A
Total	\$ 134,684,738	\$ 130,504,102	\$ 138,955,941	\$ 138,340,461	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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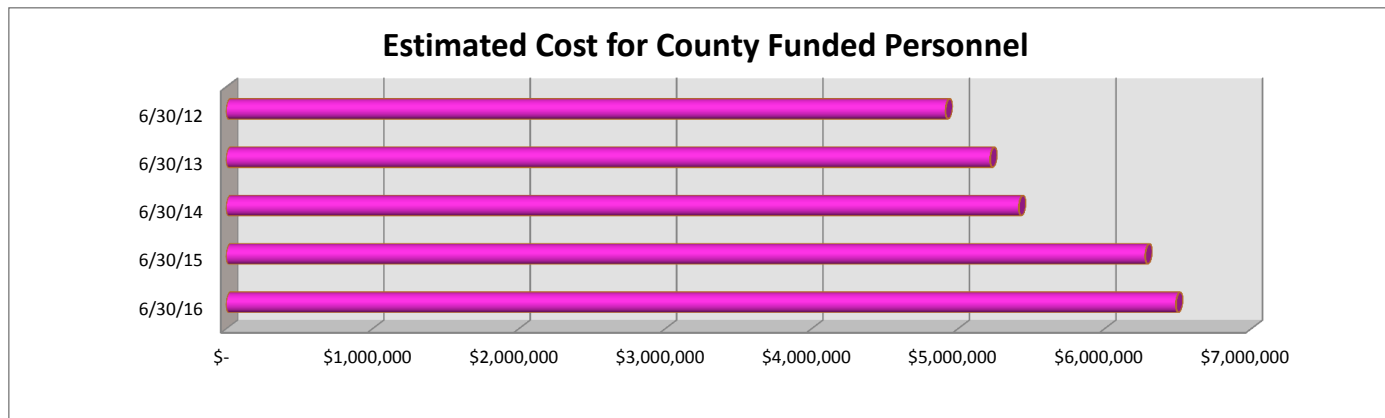
**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	839.90	833.26	828.77	825.65	826.32
Number PE actually employed	884.49	886.85	883.38	888.13	889.40
Number PE employed in excess of number funded	44.59	53.59	54.61	62.48	63.08
Number PE employed from local funds	10.00	12.00	19.95	22.00	24.00
Total number of PE funded by county board	54.59	65.59	74.56	84.48	87.08
Service Personnel:					
Number SP allowed for funding	493.648	489.243	486.371	485.134	485.343
Number SP actually employed	529.435	515.755	504.620	507.415	510.526
Number SP employed in excess of number funded	35.787	26.512	18.249	22.281	25.183
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	35.787	26.512	18.249	22.281	25.183
Total number of personnel employed in excess of number funded through PSSP	90.375	92.102	92.809	106.761	112.263



**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,506,080	\$ 4,174,503	\$ 4,694,566	\$ 5,388,723	\$ 5,488,129
Service Personnel	1,409,666	1,045,902	721,495	889,954	999,703
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,915,747	\$ 5,220,405	\$ 5,416,061	\$ 6,278,677	\$ 6,487,832



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	11,005	10,935	10,913	10,947	10,836
Increase (Decline) in student enrollment	(123)	(70)	(22)	34	(111)
Number of schools	23	23	23	23	23
Average number of students/school	478	475	474	476	471
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	69	67	63	64	61

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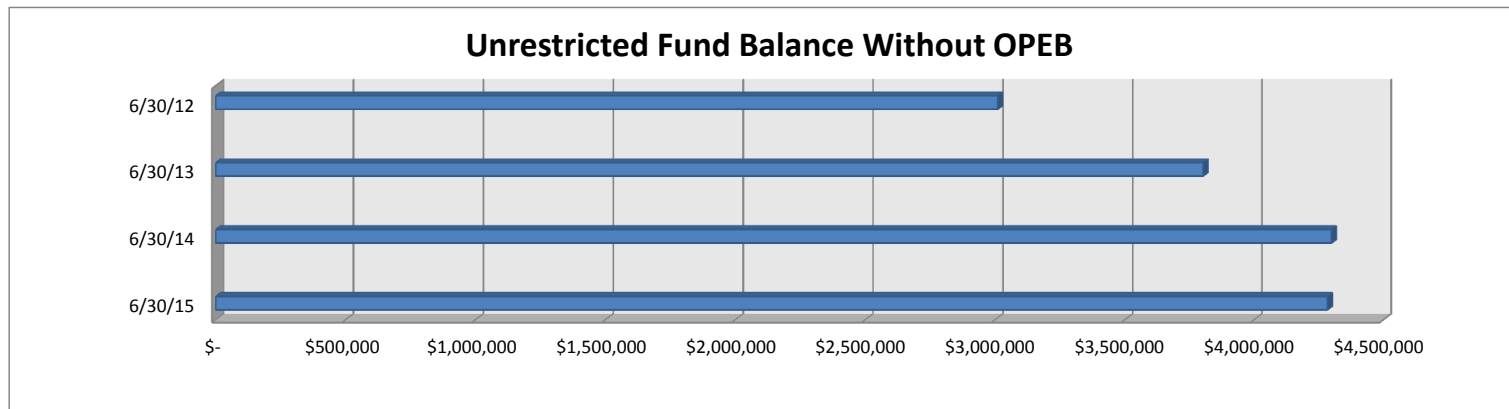
**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 3,010,433 \$ 3,802,886 \$ 4,300,379 \$ 4,284,154 ⁽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	\$ 8,439,324	\$ 8,774,896	\$ 9,107,071	\$ 9,258,368	\$ 9,497,945

Per Pupil Expenditures

\$ 11,279 \$ 11,250 \$ 11,475 \$ 11,506 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 16,576,366	\$ 17,204,395	\$ 17,682,997	\$ 18,035,009	N/A
State Source Revenue	\$ 37,230,755	\$ 38,319,599	\$ 42,117,368	\$ 36,059,481	N/A
Federal Source Revenue	\$ 6,433,069	\$ 5,566,722	\$ 5,792,661	\$ 5,761,188	N/A
Total	\$ 60,240,190	\$ 61,090,716	\$ 65,593,026	\$ 59,855,678	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

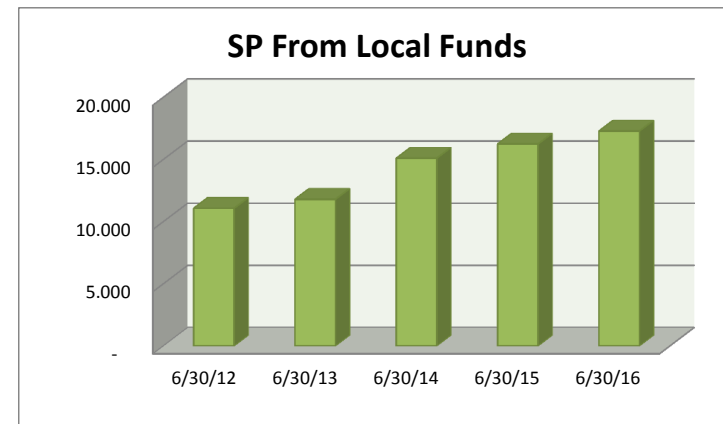
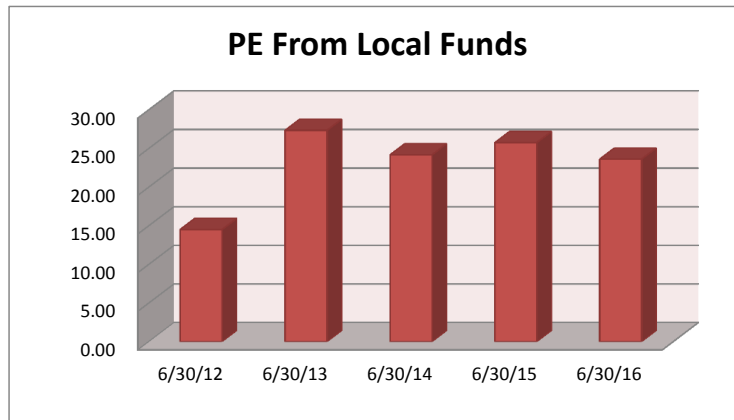
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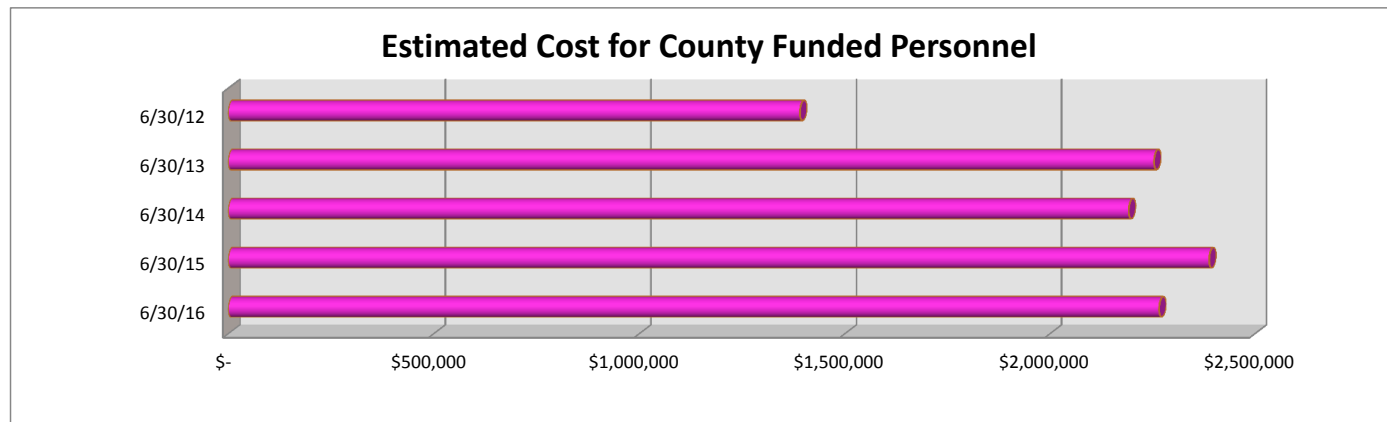
**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	385.43	385.39	382.81	378.73	376.87
Number PE actually employed	397.95	410.75	404.50	402.00	398.00
Number PE employed in excess of number funded	12.52	25.36	21.69	23.27	21.13
Number PE employed from local funds	2.00	2.00	2.50	2.50	2.50
Total number of PE funded by county board	14.52	27.36	24.19	25.77	23.63
Service Personnel:					
Number SP allowed for funding	227.578	225.207	223.777	221.680	220.641
Number SP actually employed	238.652	237.002	238.877	237.927	237.927
Number SP employed in excess of number funded	11.074	11.795	15.100	16.247	17.286
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	11.074	11.795	15.100	16.247	17.286
Total number of personnel employed in excess of number funded through PSSP	25.592	39.155	39.290	42.017	40.916



**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 943,491	\$ 1,774,444	\$ 1,576,037	\$ 1,715,695	\$ 1,554,855
Service Personnel	447,292	479,676	616,189	672,795	711,499
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,390,784	\$ 2,254,120	\$ 2,192,225	\$ 2,388,490	\$ 2,266,354



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,997	4,965	4,914	4,902	4,820
Increase (Decline) in student enrollment	(49)	(32)	(51)	(12)	(82)
Number of schools	12	12	12	12	12
Average number of students/school	416	414	410	409	402
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	7	6	(1)	(3)	(8)

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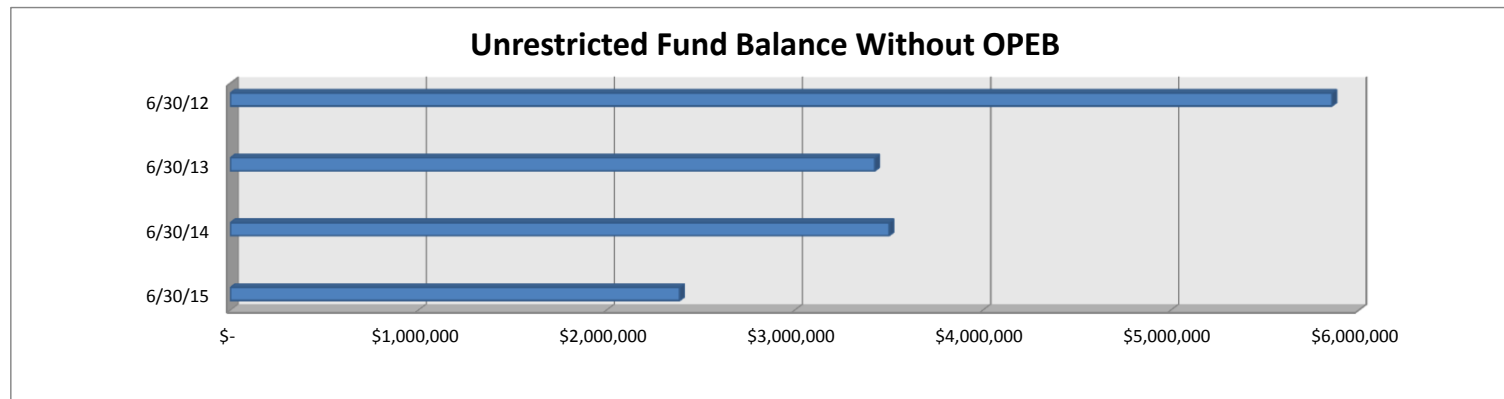
**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 5,857,348 \$ 3,424,951 \$ 3,500,778 \$ 2,388,099 (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	\$ 20,323,691	\$ 19,596,197	\$ 19,560,720	\$ 19,923,019	\$ 20,357,488
Per Pupil Expenditures	\$ 11,339	\$ 11,232	\$ 11,215	\$ 11,428	N/A (2)
Revenues:					
Local Source Revenue	\$ 48,846,340	\$ 46,163,349	\$ 47,416,706	\$ 44,487,326	N/A
State Source Revenue	\$ 62,399,820	\$ 54,655,588	\$ 57,953,029	\$ 55,393,296	N/A
Federal Source Revenue	\$ 6,247,179	\$ 7,094,039	\$ 6,864,543	\$ 6,900,971	N/A
Total	\$ 117,493,339	\$ 107,912,976	\$ 112,234,278	\$ 106,781,593	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

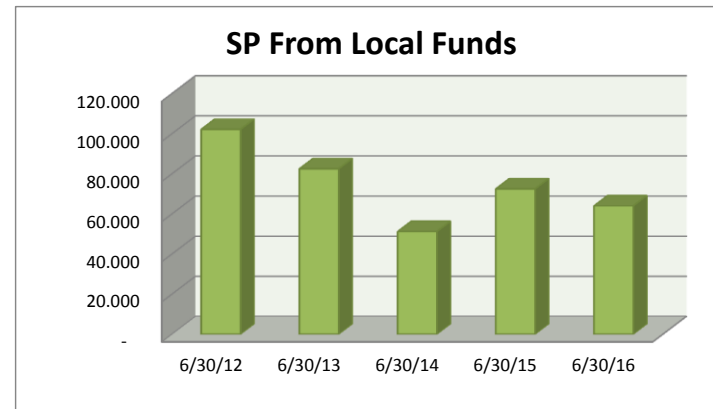
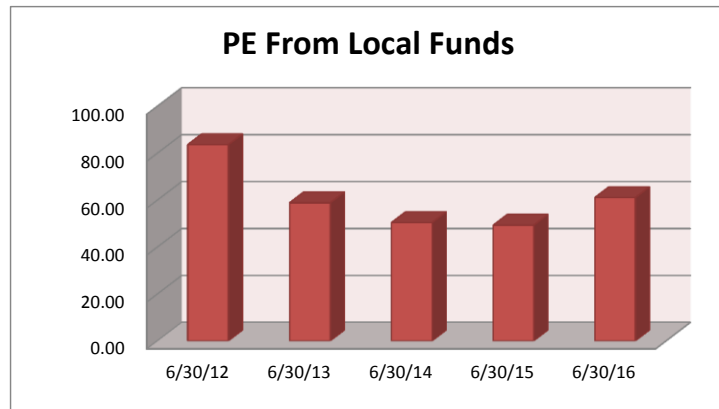
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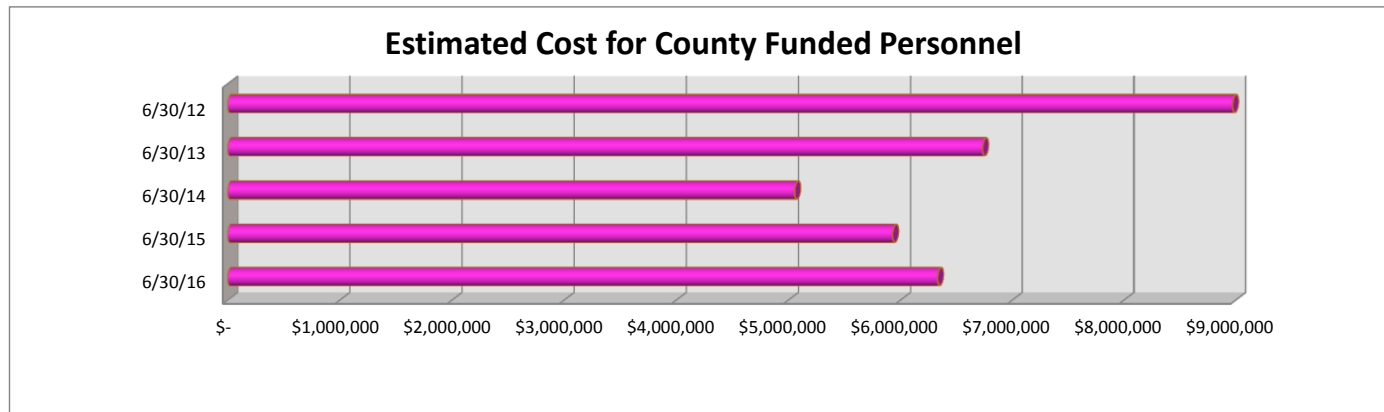
**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	640.33	649.58	659.36	667.66	667.89
Number PE actually employed	688.50	685.50	673.83	688.00	699.00
Number PE employed in excess of number funded	48.17	35.92	14.47	20.34	31.11
Number PE employed from local funds	35.50	23.00	36.00	29.00	30.00
Total number of PE funded by county board	83.67	58.92	50.47	49.34	61.11
Service Personnel:					
Number SP allowed for funding	382.579	382.448	389.017	394.285	394.480
Number SP actually employed	484.780	464.983	440.236	466.810	458.507
Number SP employed in excess of number funded	102.201	82.535	51.219	72.525	64.027
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	102.201	82.535	51.219	72.525	64.027
Total number of personnel employed in excess of number funded through PSSP	185.873	141.455	101.689	121.865	125.137



**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 5,185,557	\$ 3,681,021	\$ 3,144,598	\$ 3,139,842	\$ 3,887,577
Service Personnel	3,788,509	3,054,873	1,912,684	2,790,971	2,445,217
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 8,974,066	\$ 6,735,894	\$ 5,057,282	\$ 5,930,814	\$ 6,332,793



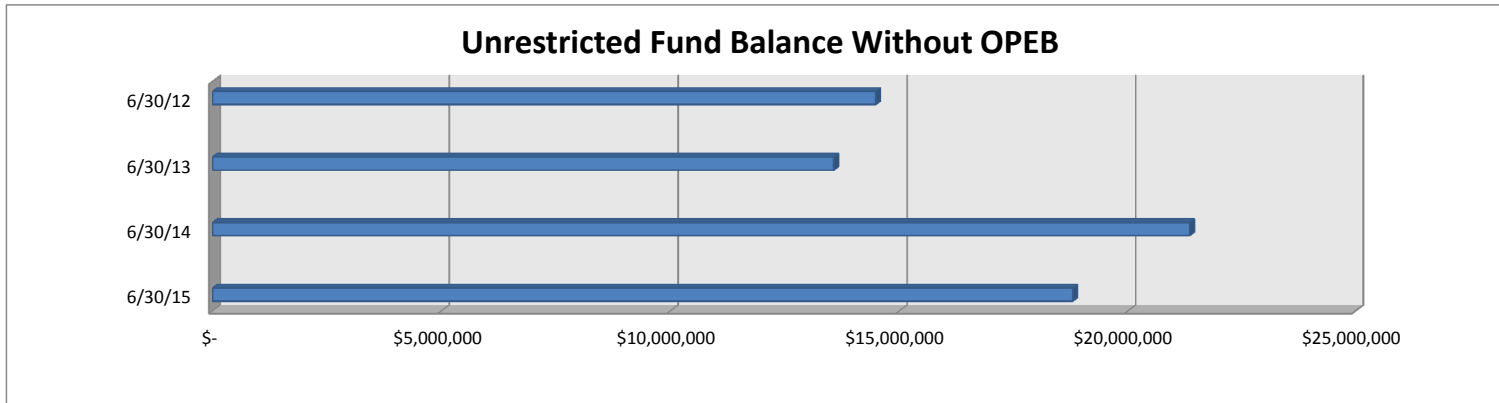
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	8,842	8,958	9,061	9,066	9,138
Increase (Decline) in student enrollment	(3)	116	103	5	72
Number of schools	16	17	17	17	17
Average number of students/school	553	527	533	533	538
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	144	119	122	121	128

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**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 14,484,936	\$ 13,570,251	\$ 21,354,561	\$ 18,787,475 (1)	N/A (2)



Excess Levy:

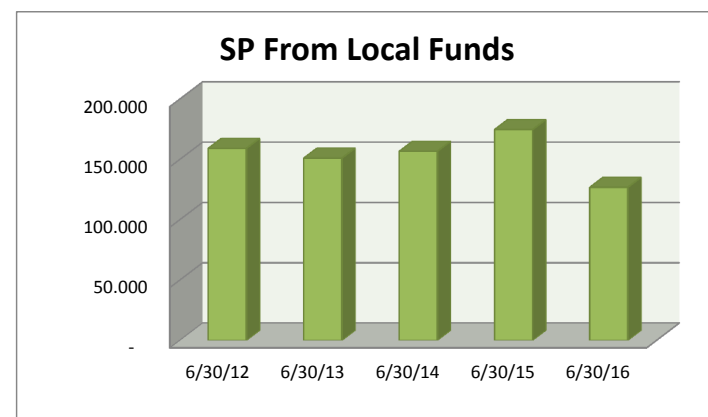
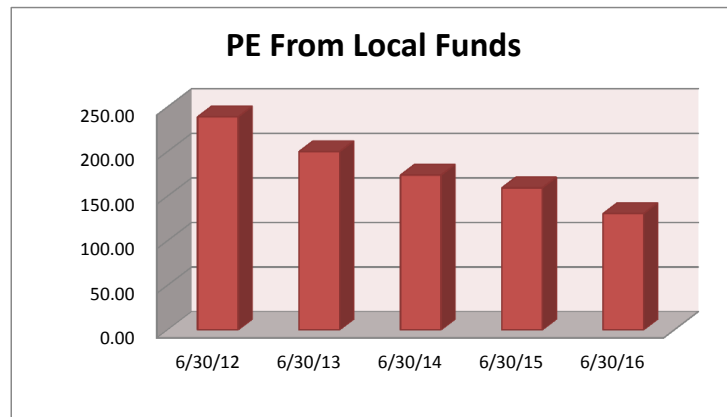
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	74.95%	67.28%	64.97%	66.01%	70.15%
Projected excess levy gross tax collections	\$ 47,858,153	\$ 46,063,954	\$ 47,451,721	\$ 47,447,654	\$ 50,698,659
Per Pupil Expenditures	\$ 10,885	\$ 10,533	\$ 10,682	\$ 11,531	N/A (2)
Revenues:					
Local Source Revenue	\$ 106,854,084	\$ 108,693,715	\$ 111,990,774	\$ 113,123,216	N/A
State Source Revenue	\$ 183,764,941	\$ 181,884,564	\$ 182,407,766	\$ 178,282,860	N/A
Federal Source Revenue	\$ 44,527,161	\$ 39,658,027	\$ 35,293,510	\$ 34,396,831	N/A
Total	\$ 335,146,186	\$ 330,236,306	\$ 329,692,050	\$ 325,802,907	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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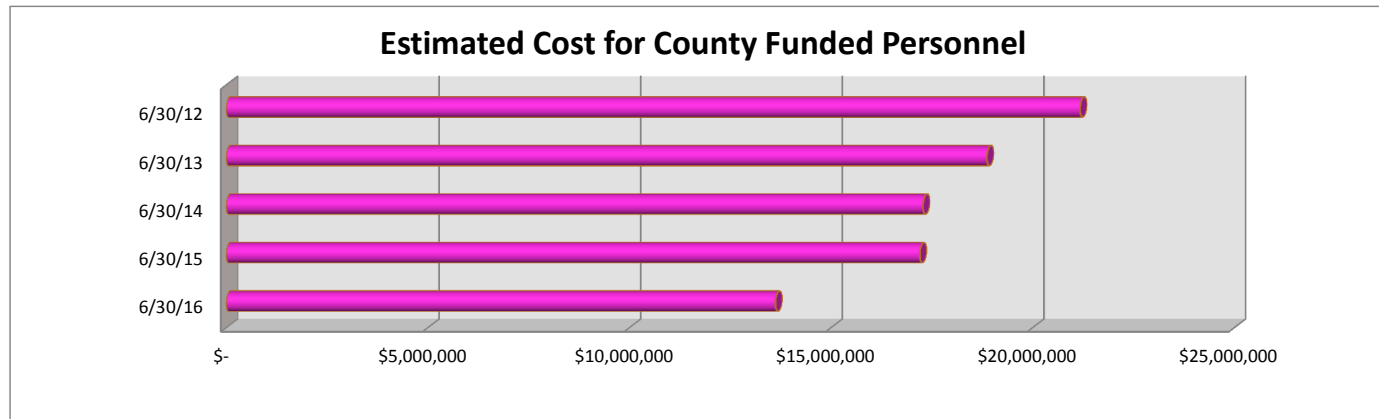
**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	2,115.94	2,135.32	2,148.28	2,144.83	2,136.41
Number PE actually employed	2,277.06	2,248.50	2,216.08	2,226.33	2,181.52
Number PE employed in excess of number funded	161.12	113.18	67.80	81.50	45.11
Number PE employed from local funds	78.00	87.00	106.00	78.00	85.50
Total number of PE funded by county board	239.12	200.18	173.80	159.50	130.61
Service Personnel:					
Number SP allowed for funding	1,233.702	1,234.945	1,242.573	1,239.971	1,235.410
Number SP actually employed	1,392.915	1,386.046	1,399.298	1,414.713	1,359.303
Number SP employed in excess of number funded	159.213	151.101	156.725	174.742	123.893
Number SP employed from local funds	-	-	-	-	3.000
Total number of SP funded by county board	159.213	151.101	156.725	174.742	126.893
Total number of personnel employed in excess of number funded through PSSP	398.333	351.281	330.525	334.242	257.503



**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 14,957,879	\$ 12,938,492	\$ 11,164,457	\$ 10,316,691	\$ 8,567,945
Service Personnel	6,222,836	5,930,886	6,120,177	6,889,712	5,055,772
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 21,180,715	\$ 18,869,378	\$ 17,284,633	\$ 17,206,402	\$ 13,623,717



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	28,429	28,548	28,378	27,936	27,346
Increase (Decline) in student enrollment	(29)	119	(170)	(442)	(590)
Number of schools	66	66	66	65	65
Average number of students/school	431	433	430	430	421
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	22	25	19	18	11

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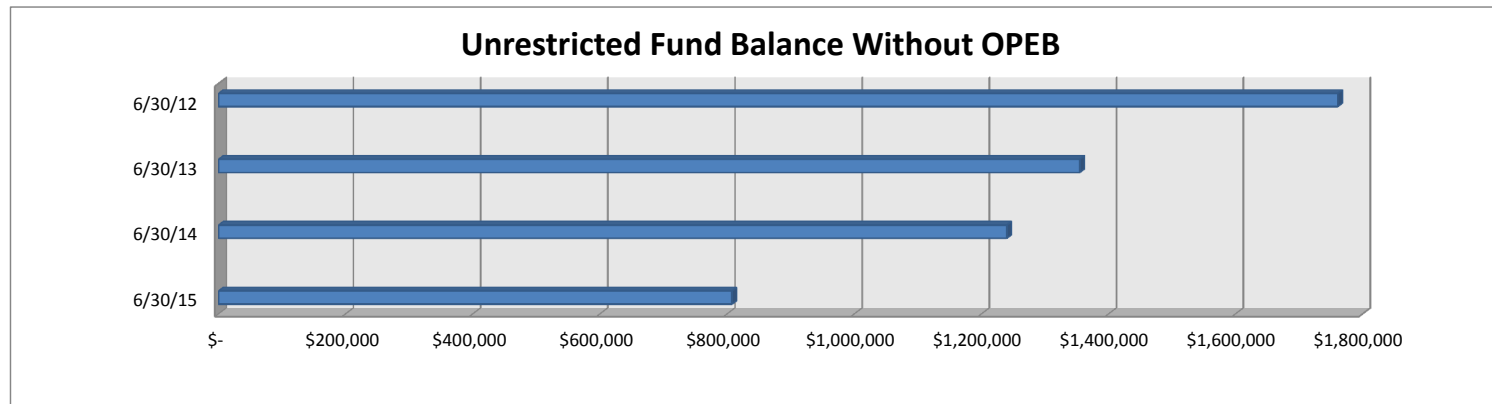
**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

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

\$ 1,760,920 \$ 1,354,332 \$ 1,239,592 \$ 807,537 ⁽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	\$ 3,115,772	\$ 3,046,678	\$ 3,451,661	\$ 3,408,617	\$ 3,535,226

Per Pupil Expenditures \$ 11,088 \$ 11,025 \$ 10,972 \$ 11,278 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 9,654,403	\$ 9,849,445	\$ 10,504,920	\$ 10,487,523	N/A
State Source Revenue	\$ 16,516,176	\$ 17,123,483	\$ 19,381,247	\$ 24,455,367	N/A
Federal Source Revenue	\$ 3,904,007	\$ 3,333,393	\$ 2,103,401	\$ 3,648,524	N/A

Total **\$ 30,074,586** **\$ 30,306,321** **\$ 31,989,568** **\$ 38,591,414** **\$ -** ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

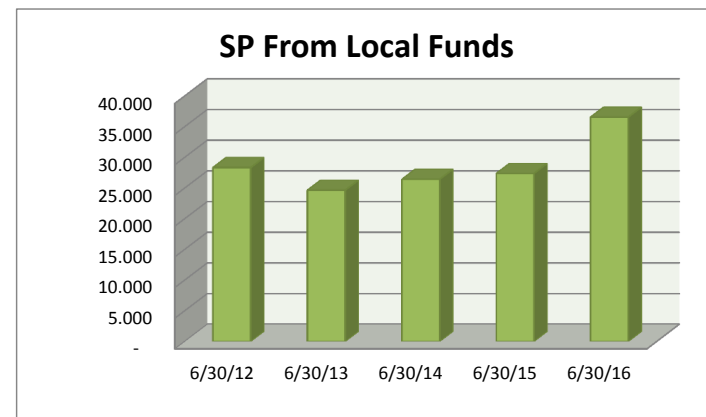
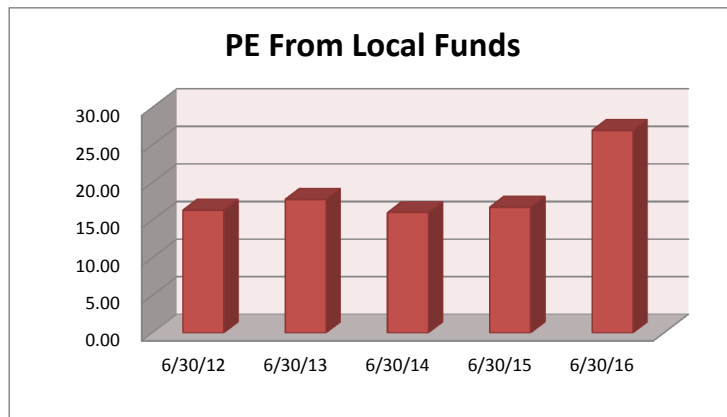
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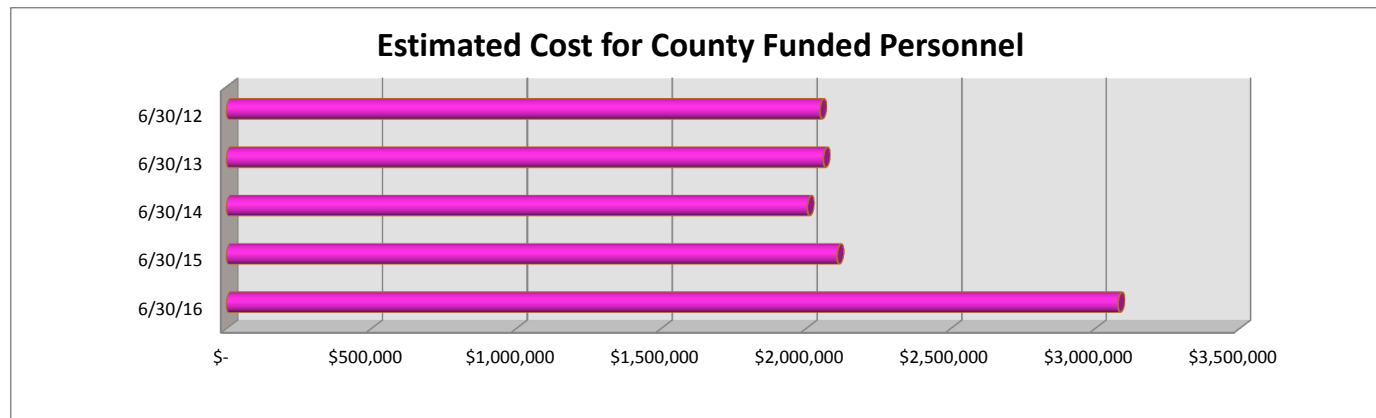
**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	191.37	194.43	194.64	194.96	191.06
Number PE actually employed	203.70	207.80	203.75	206.00	213.70
Number PE employed in excess of number funded	12.33	13.37	9.11	11.04	22.64
Number PE employed from local funds	4.00	4.40	6.90	5.70	4.30
Total number of PE funded by county board	16.33	17.77	16.01	16.74	26.94
Service Personnel:					
Number SP allowed for funding	115.885	117.720	117.817	117.770	115.356
Number SP actually employed	144.225	142.375	144.250	145.150	151.925
Number SP employed in excess of number funded	28.340	24.655	26.433	27.380	36.569
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	28.340	24.655	26.433	27.380	36.569
Total number of personnel employed in excess of number funded through PSSP	44.668	42.425	42.443	44.120	63.509



**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,017,889	\$ 1,131,920	\$ 1,019,183	\$ 1,072,682	\$ 1,687,137
Service Personnel	1,031,083	929,085	986,576	1,035,389	1,393,259
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,048,971	\$ 2,061,005	\$ 2,005,759	\$ 2,108,071	\$ 3,080,396



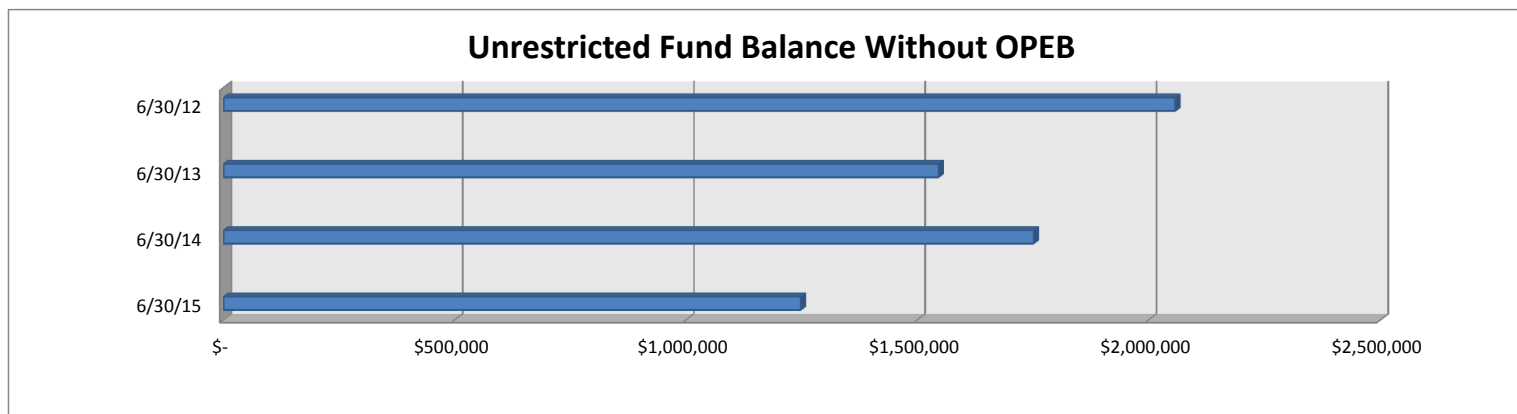
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,635	2,626	2,624	2,576	2,559
Increase (Decline) in student enrollment	30	(9)	(2)	(48)	(17)
Number of schools	6	6	6	6	6
Average number of students/school	439	438	437	429	427
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	30	30	26	17	17

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**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 2,057,396	\$ 1,545,646	\$ 1,750,988	\$ 1,247,501 ⁽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	\$ 3,859,117	\$ 3,938,799	\$ 3,747,815	\$ 3,977,837	\$ 3,889,193

Per Pupil Expenditures	\$ 12,207	\$ 11,835	\$ 11,627	\$ 11,290	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 8,044,713	\$ 7,931,724	\$ 8,032,553	\$ 7,962,528	N/A
State Source Revenue	\$ 32,539,695	\$ 29,287,280	\$ 29,398,582	\$ 28,875,662	N/A
Federal Source Revenue	\$ 8,096,308	\$ 7,622,996	\$ 6,235,323	\$ 6,273,263	N/A
Total	\$ 48,680,716	\$ 44,842,000	\$ 43,666,458	\$ 43,111,453	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

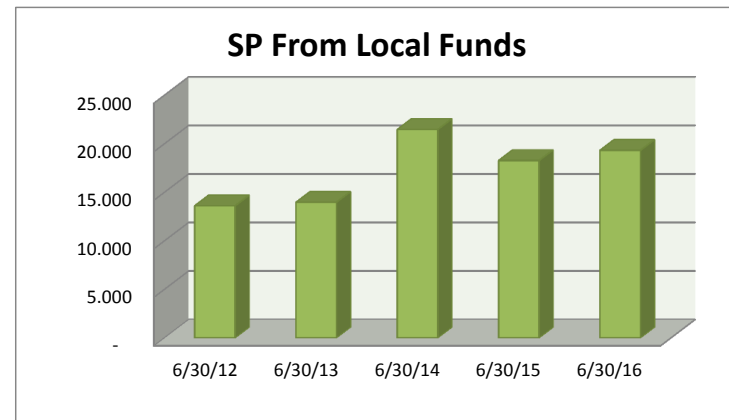
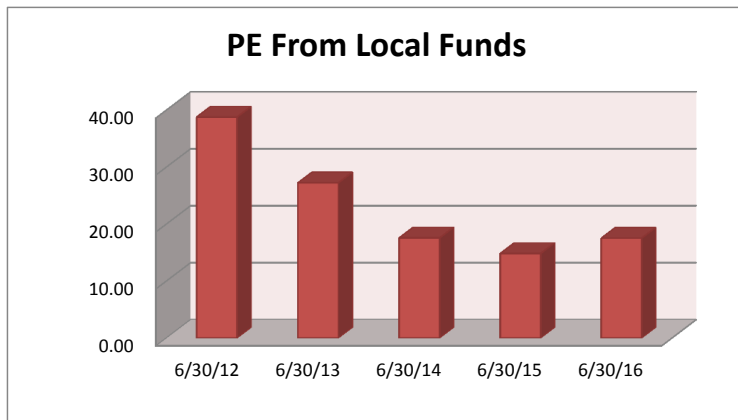
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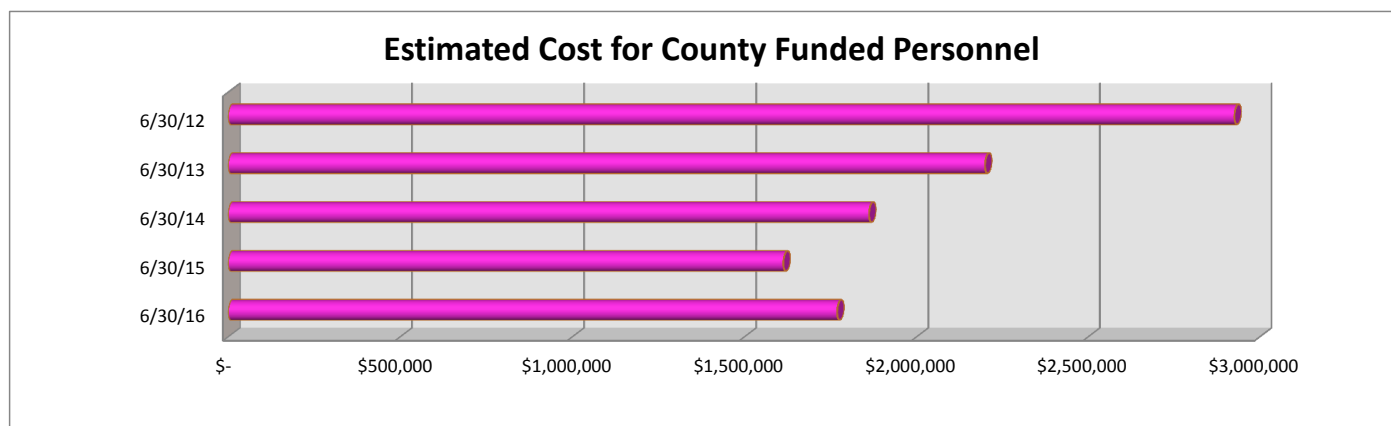
**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	274.66	275.26	278.75	274.86	275.67
Number PE actually employed	306.45	297.50	291.33	284.70	288.20
Number PE employed in excess of number funded	31.79	22.24	12.58	9.84	12.53
Number PE employed from local funds	7.00	5.00	5.00	5.00	5.00
Total number of PE funded by county board	38.79	27.24	17.58	14.84	17.53
Service Personnel:					
Number SP allowed for funding	166.285	166.749	168.996	166.704	167.556
Number SP actually employed	179.900	180.725	190.473	184.987	186.887
Number SP employed in excess of number funded	13.615	13.976	21.477	18.283	19.331
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	13.615	13.976	21.477	18.283	19.331
Total number of personnel employed in excess of number funded through PSSP	52.407	41.216	39.057	33.123	36.861



**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,429,360	\$ 1,694,974	\$ 1,084,003	\$ 947,885	\$ 1,071,754
Service Personnel	496,610	503,996	777,533	664,897	697,127
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,925,970	\$ 2,198,971	\$ 1,861,536	\$ 1,612,781	\$ 1,768,881



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,689	3,736	3,691	3,711	3,627
Increase (Decline) in student enrollment	10	47	(45)	20	(84)
Number of schools	9	10	8	8	8
Average number of students/school	410	374	461	464	453
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	1	(34)	50	52	43

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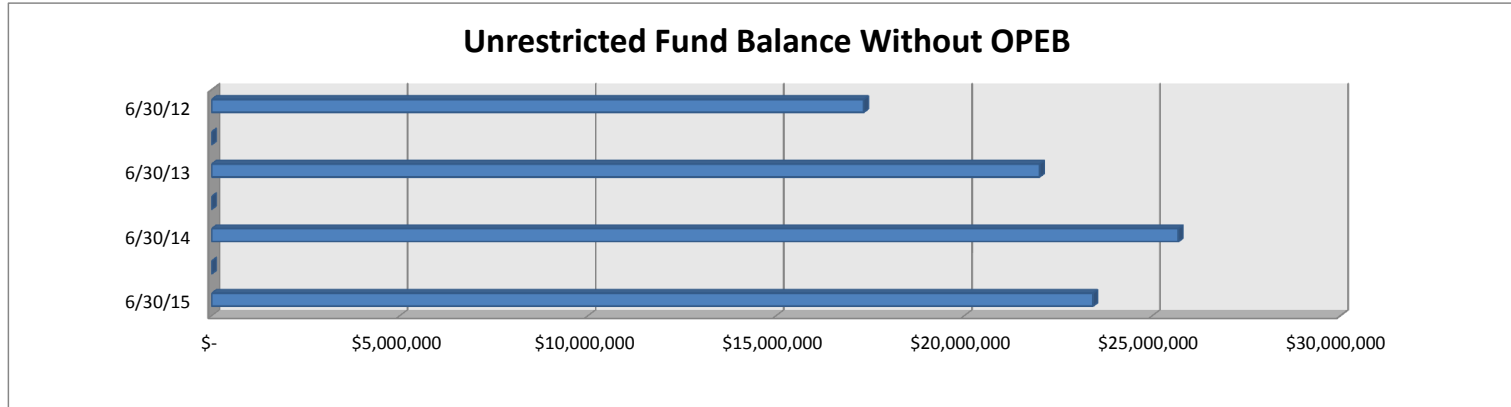
**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 17,324,391 (1)	\$ 21,998,341 (1)	\$ 25,693,403 (1)	\$ 23,418,058 (2)	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	\$ 12,090,037	\$ 12,927,855	\$ 13,058,985	\$ 12,568,884	\$ 12,476,211

Per Pupil Expenditures

	\$ 10,987	\$ 10,773	\$ 11,321	\$ 11,619 (2)	N/A (2)
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Revenues:

Local Source Revenue	\$ 23,513,027	\$ 24,318,598	\$ 25,255,262	\$ 23,808,750	N/A
State Source Revenue	\$ 43,396,102	\$ 43,386,702	\$ 43,064,299	\$ 41,709,711	N/A
Federal Source Revenue	\$ 9,420,555	\$ 7,811,151	\$ 7,493,455	\$ 7,717,677	N/A

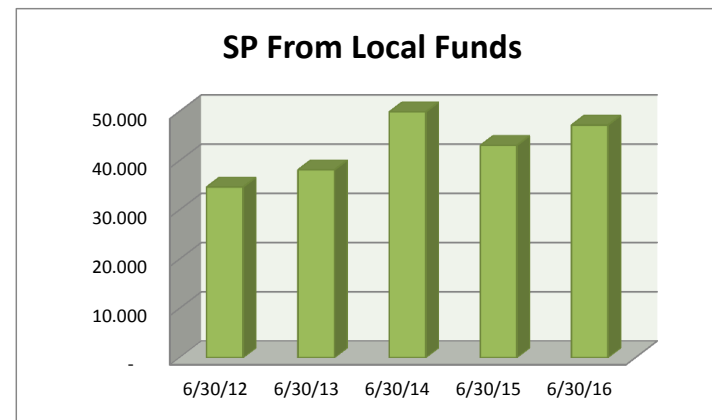
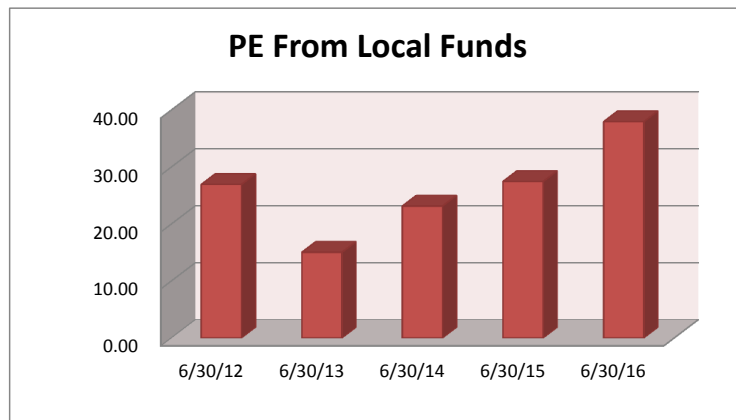
Total	\$ 76,329,684	\$ 75,516,451	\$ 75,813,016	\$ 73,236,138 (2)	\$ - (2)
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Notes: (1) The financial data presented for FY 12 through FY14 are from audited financial reports. (2) The financial data for FY15 and FY16 is either unaudited data or is not available as of the date of this report.

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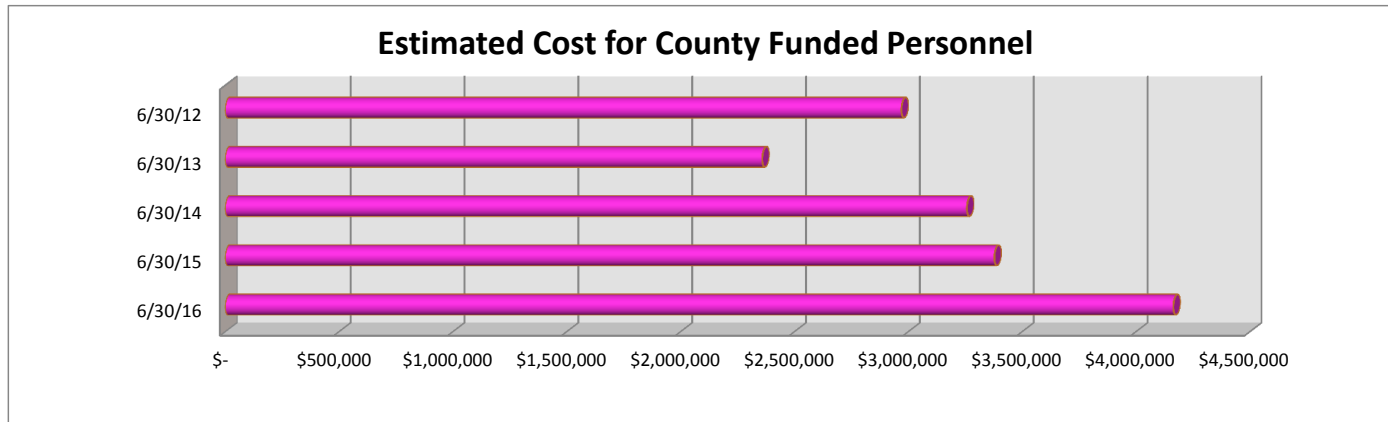
**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	472.22	480.15	481.78	469.82	461.72
Number PE actually employed	489.58	488.20	497.95	487.30	486.70
Number PE employed in excess of number funded	17.36	8.05	16.17	17.48	24.98
Number PE employed from local funds	9.60	7.00	7.00	10.00	13.00
Total number of PE funded by county board	26.96	15.05	23.17	27.48	37.98
Service Personnel:					
Number SP allowed for funding	284.949	286.147	287.486	280.535	275.336
Number SP actually employed	319.623	324.313	337.418	323.658	322.595
Number SP employed in excess of number funded	34.674	38.166	49.932	43.123	47.259
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	34.674	38.166	49.932	43.123	47.259
Total number of personnel employed in excess of number funded through PSSP	61.634	53.216	73.102	70.603	85.239



**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,665,470	\$ 928,777	\$ 1,403,527	\$ 1,715,329	\$ 2,357,554
Service Personnel	1,304,681	1,430,036	1,854,092	1,663,004	1,806,787
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,970,152	\$ 2,358,813	\$ 3,257,619	\$ 3,378,332	\$ 4,164,341



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	6,393	6,426	6,271	6,156	6,063
Increase (Decline) in student enrollment	(56)	33	(155)	(115)	(93)
Number of schools	17	17	17	17	17
Average number of students/school	376	378	369	362	357
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(33)	(30)	(42)	(50)	(53)

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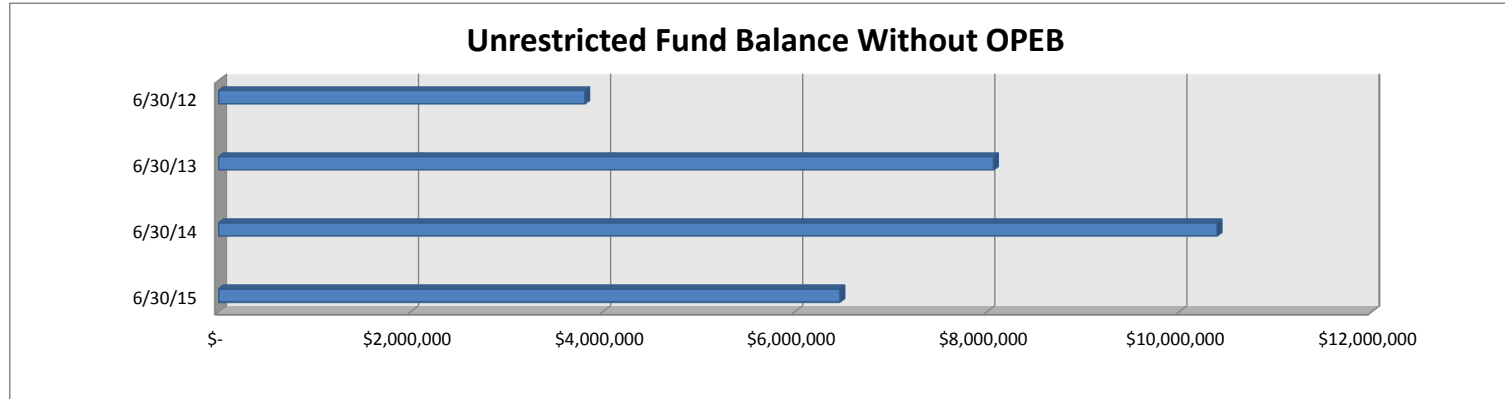
**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

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

	\$ 3,815,104	\$ 8,070,699	\$ 10,394,305	\$ 6,468,481 (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	\$ 15,566,753	\$ 17,747,366	\$ 18,000,134	\$ 18,217,704	\$ 18,959,033

Per Pupil Expenditures

	\$ 10,841	\$ 11,089	\$ 11,406	\$ 11,356	N/A (2)
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Revenues:

Local Source Revenue	\$ 33,556,367	\$ 37,286,896	\$ 37,322,172	\$ 37,705,248	N/A
State Source Revenue	\$ 56,126,991	\$ 55,117,675	\$ 59,960,924	\$ 53,419,610	N/A
Federal Source Revenue	\$ 8,666,567	\$ 10,011,637	\$ 7,946,776	\$ 7,639,266	N/A

Total	\$ 98,349,925	\$102,416,208	\$ 105,229,872	\$ 98,764,124	\$ - (2)
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Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

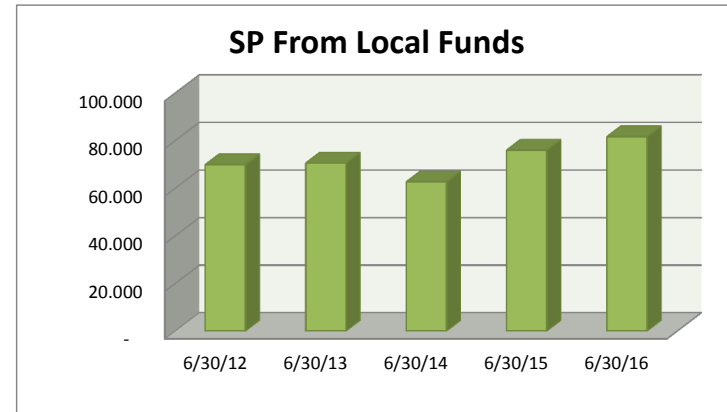
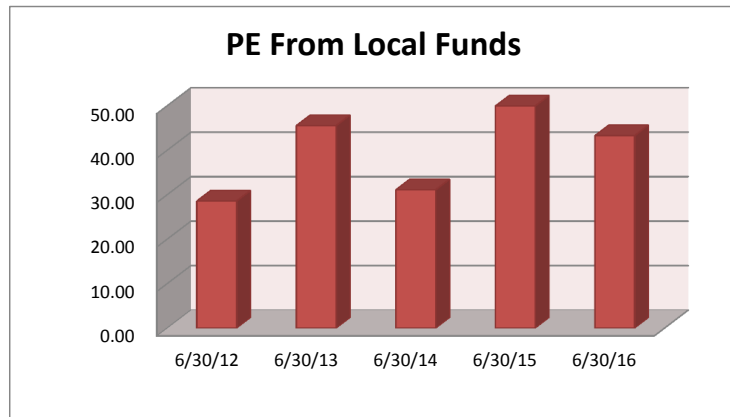
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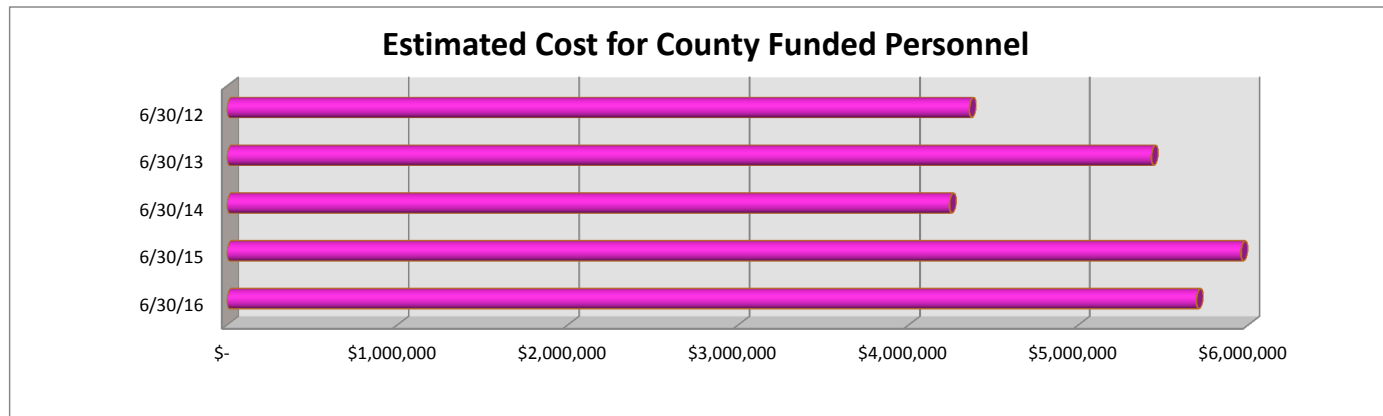
**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	600.68	597.88	608.71	606.03	615.32
Number PE actually employed	627.28	639.45	633.85	652.00	654.61
Number PE employed in excess of number funded	26.60	41.57	25.14	45.97	39.29
Number PE employed from local funds	2.00	4.00	6.00	4.00	4.00
Total number of PE funded by county board	28.60	45.57	31.14	49.97	43.29
Service Personnel:					
Number SP allowed for funding	355.996	350.381	356.910	355.544	361.234
Number SP actually employed	425.900	420.965	418.625	431.575	441.928
Number SP employed in excess of number funded	69.904	70.584	61.715	76.031	80.694
Number SP employed from local funds	-	-	1.000	-	1.000
Total number of SP funded by county board	69.904	70.584	62.715	76.031	81.694
Total number of personnel employed in excess of number funded through PSSP	98.500	116.154	93.855	126.001	124.984



**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,778,480	\$ 2,814,471	\$ 1,913,364	\$ 3,097,712	\$ 2,655,299
Service Personnel	2,578,437	2,615,002	2,326,587	2,859,573	3,039,284
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,356,917	\$ 5,429,474	\$ 4,239,951	\$ 5,957,285	\$ 5,694,583



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	7,960	8,096	8,036	8,168	8,107
Increase (Decline) in student enrollment	(144)	136	(60)	132	(61)
Number of schools	19	19	19	20	19
Average number of students/school	419	426	423	408	427
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	10	18	12	(4)	17

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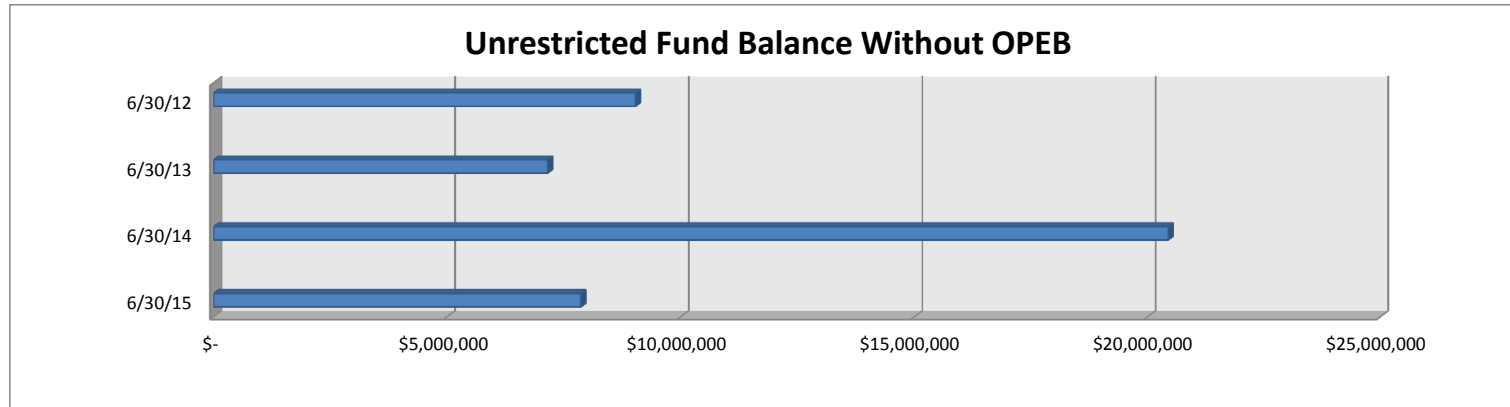
**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 9,034,051	\$ 7,150,850	\$ 20,441,192	\$ 7,864,445 (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	98.00%	98.00%	98.00%	93.99%	90.02%
Projected excess levy gross tax collections	\$ 14,433,955	\$ 17,287,683	\$ 22,816,452	\$ 23,160,729	\$ 28,017,894

Per Pupil Expenditures	\$ 12,626	\$ 12,615	\$ 12,879	\$ 13,029	N/A (2)
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Revenues:

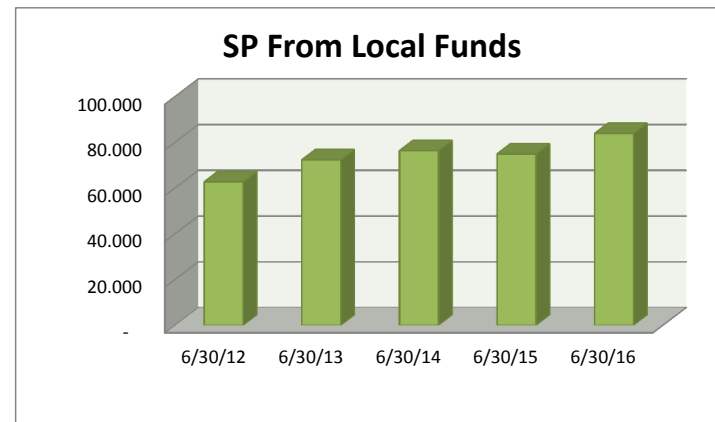
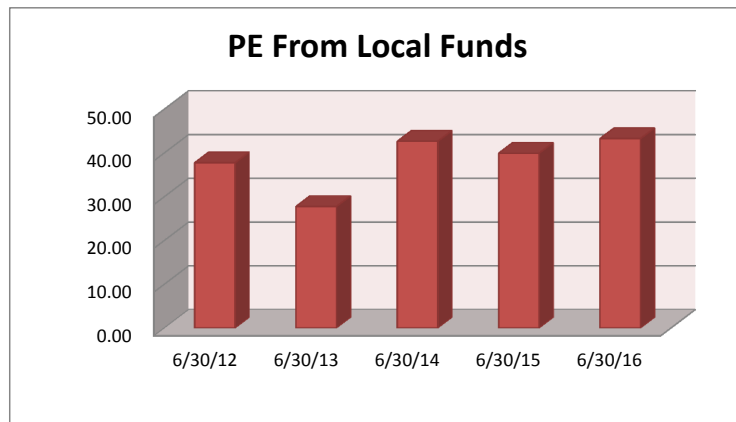
Local Source Revenue	\$ 31,087,512	\$ 35,497,824	\$ 44,803,749	\$ 45,908,756	N/A
State Source Revenue	\$ 36,436,268	\$ 28,629,107	\$ 22,995,586	\$ 25,364,666	N/A
Federal Source Revenue	\$ 7,341,390	\$ 5,853,262	\$ 6,018,930	\$ 6,341,307	N/A
Total	\$ 74,865,170	\$ 69,980,193	\$ 73,818,265	\$ 77,614,729	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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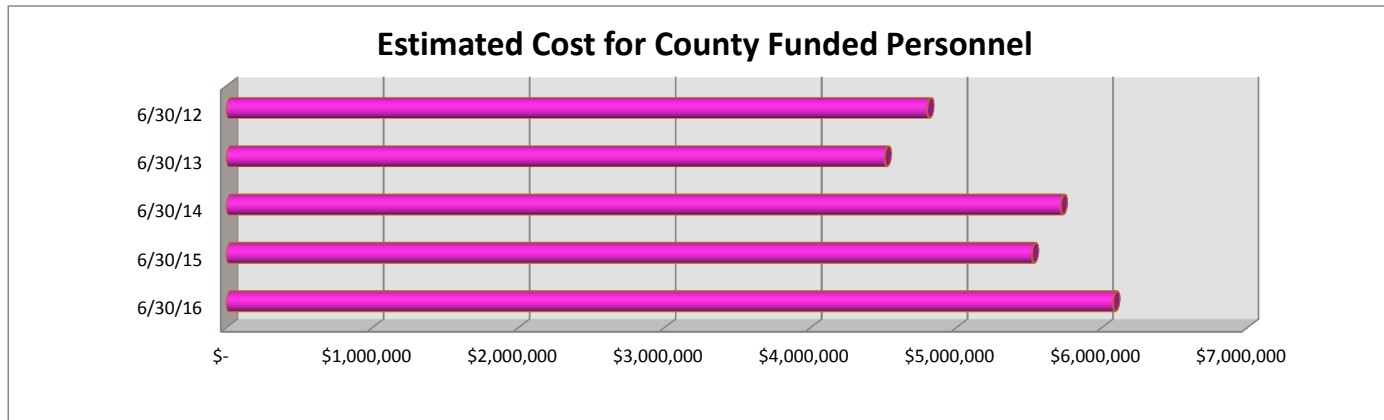
**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	359.76	358.78	355.94	356.16	356.02
Number PE actually employed	388.51	376.05	387.60	382.10	389.30
Number PE employed in excess of number funded	28.75	17.27	31.66	25.94	33.28
Number PE employed from local funds	9.00	10.50	11.00	14.00	10.00
Total number of PE funded by county board	37.75	27.77	42.66	39.94	43.28
Service Personnel:					
Number SP allowed for funding	212.635	211.064	209.362	209.796	209.359
Number SP actually employed	275.358	283.428	285.743	284.748	293.248
Number SP employed in excess of number funded	62.723	72.364	76.381	74.952	83.889
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	62.723	72.364	76.381	74.952	83.889
Total number of personnel employed in excess of number funded through PSSP	100.473	100.134	119.041	114.892	127.169



**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,472,512	\$ 1,812,985	\$ 2,800,074	\$ 2,618,699	\$ 2,821,947
Service Personnel	2,328,886	2,696,412	2,918,626	2,902,045	3,256,985
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,801,398	\$ 4,509,397	\$ 5,718,699	\$ 5,520,744	\$ 6,078,932



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,726	4,691	4,708	4,691	4,652
Increase (Decline) in student enrollment	(52)	(35)	17	(17)	(39)
Number of schools	12	12	12	12	12
Average number of students/school	394	391	392	391	388
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(15)	(17)	(19)	(21)	(22)

OSF
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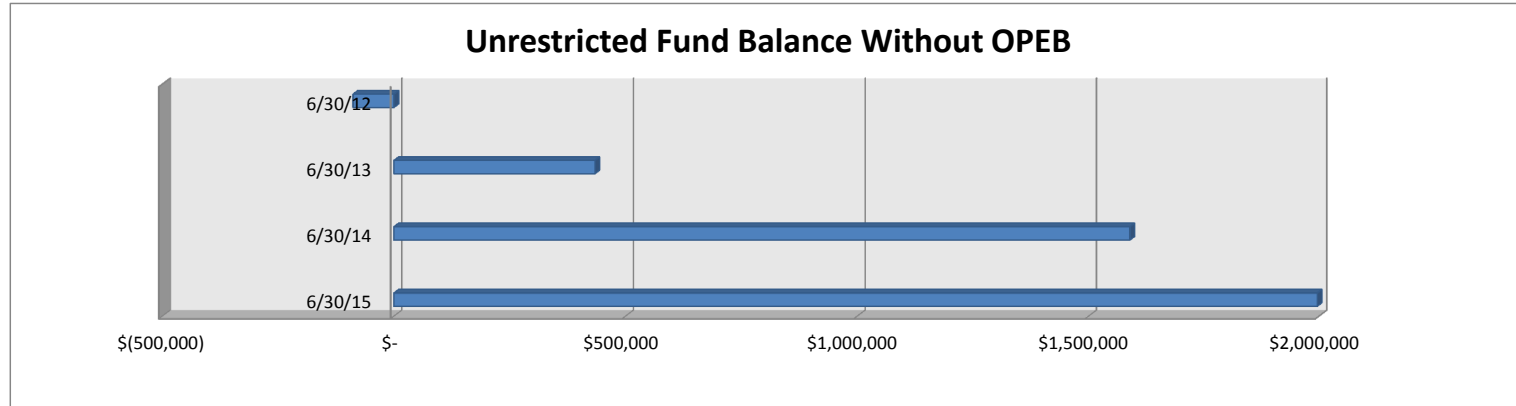
**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$	(88,234)	\$	433,711	\$	1,589,553	\$	1,996,463	(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%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 7,678,868	\$ 8,110,665	\$ 7,491,721	\$ 7,536,613	\$ 7,519,709

Per Pupil Expenditures

\$	11,363	\$	11,137	\$	11,256	\$	11,297	N/A	(2)
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Revenues:

Local Source Revenue	\$ 17,376,796	\$ 17,562,630	\$ 17,698,321	\$ 16,185,611	N/A
State Source Revenue	\$ 28,928,396	\$ 27,993,190	\$ 28,606,796	\$ 29,681,351	N/A
Federal Source Revenue	\$ 6,346,231	\$ 5,701,311	\$ 5,356,318	\$ 5,584,031	N/A

Total	\$ 52,651,423	\$ 51,257,131	\$ 51,661,435	\$ 51,450,993	\$ -	(2)
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Notes: (1) The financial data presented for FY 12 and FY13 are from audited financial reports and the financial data for FY14 and FY15 are from unaudited financial reports.

(2) The financial data for FY16 is not available as of the date of this report.

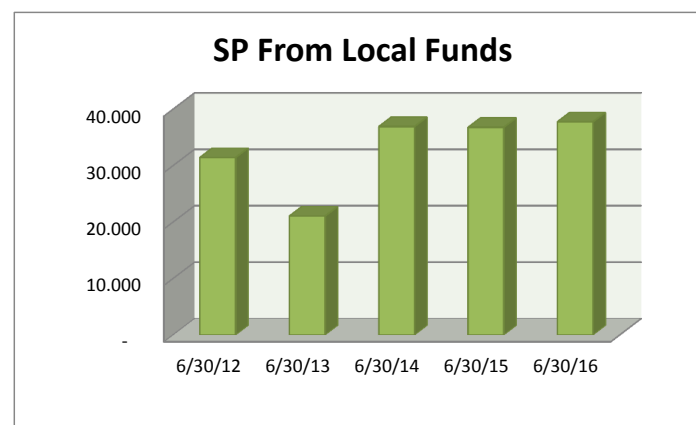
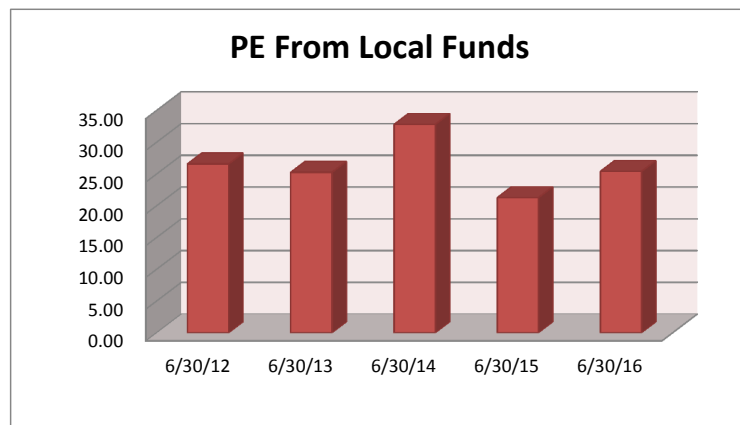
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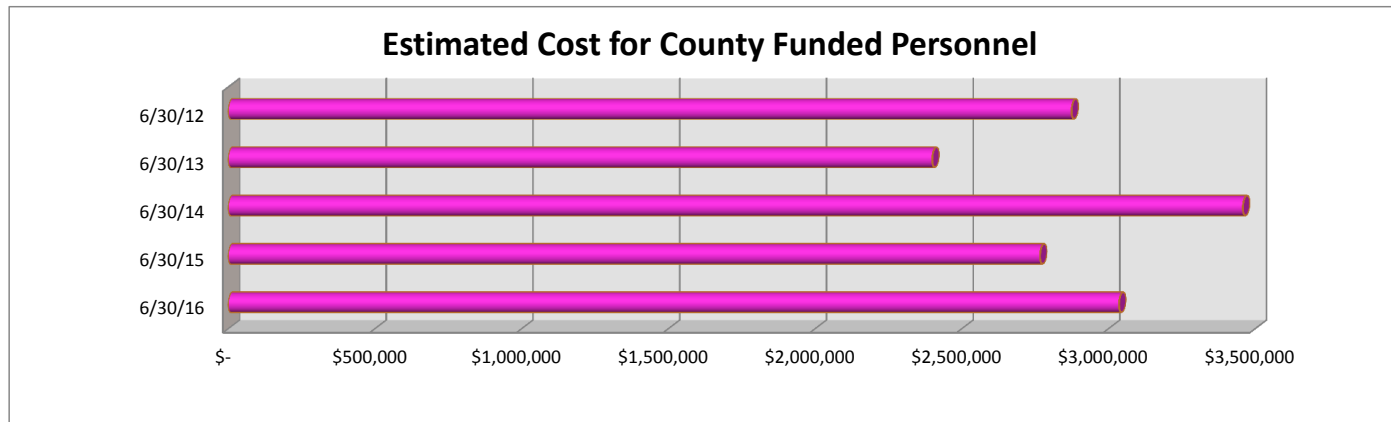
**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	325.80	321.06	320.53	320.36	319.08
Number PE actually employed	343.40	335.84	340.35	333.15	337.00
Number PE employed in excess of number funded	17.60	14.78	19.82	12.79	17.92
Number PE employed from local funds	9.00	10.50	13.00	8.50	7.50
Total number of PE funded by county board	26.60	25.28	32.82	21.29	25.42
Service Personnel:					
Number SP allowed for funding	196.524	193.562	193.064	193.260	192.562
Number SP actually employed	227.957	214.615	229.986	230.045	230.318
Number SP employed in excess of number funded	31.433	21.053	36.922	36.785	37.756
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	31.433	21.053	36.922	36.785	37.756
Total number of personnel employed in excess of number funded through PSSP	58.031	46.333	69.742	58.075	63.176



**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,678,048	\$ 1,599,592	\$ 2,060,275	\$ 1,341,024	\$ 1,596,547
Service Personnel	1,196,488	799,946	1,398,399	1,425,996	1,439,715
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,874,536	\$ 2,399,538	\$ 3,458,674	\$ 2,767,020	\$ 3,036,262



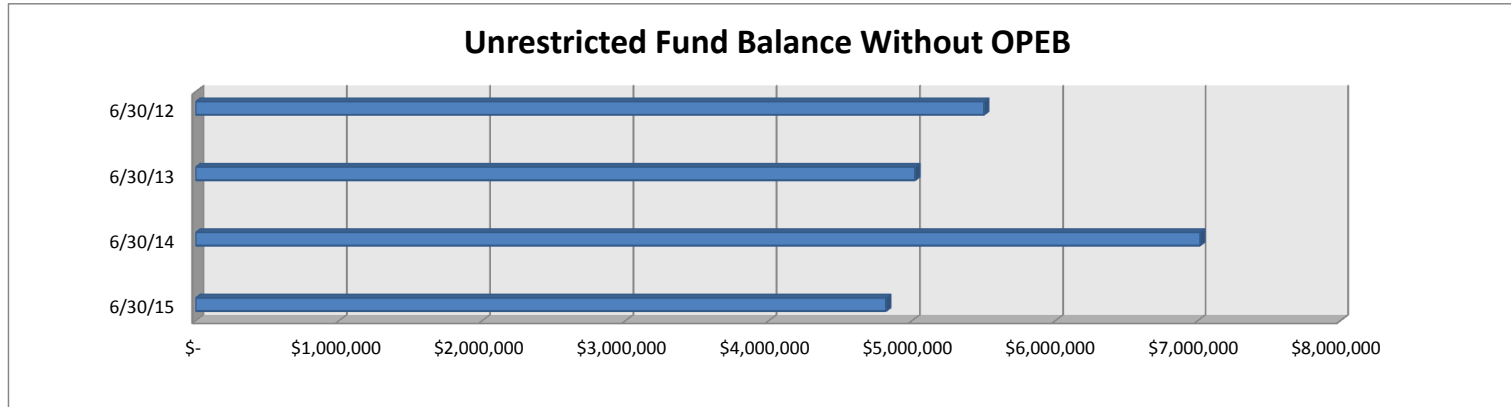
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,311	4,323	4,312	4,251	4,244
Increase (Decline) in student enrollment	(70)	12	(11)	(61)	(7)
Number of schools	10	10	10	10	10
Average number of students/school	431	432	431	425	424
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	22	24	20	13	14

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**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 5,501,919	\$ 5,022,036	\$ 7,015,324	\$ 4,818,298 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

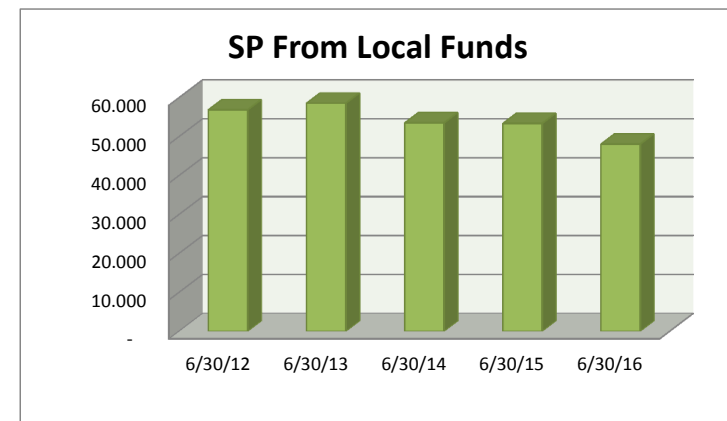
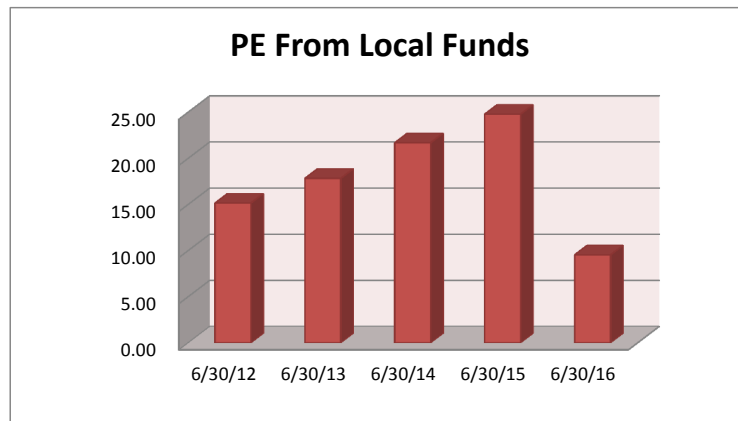
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 8,186,909	\$ 7,941,616	\$ 8,579,448	\$ 8,028,795	\$ 7,886,961
Per Pupil Expenditures	\$ 14,494	\$ 14,522	\$ 13,771	\$ 13,584	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 14,490,008	\$ 13,785,950	\$ 14,799,244	\$ 14,447,437	N/A
State Source Revenue	\$ 25,513,378	\$ 25,416,375	\$ 24,803,381	\$ 24,108,522	N/A
Federal Source Revenue	\$ 11,532,361	\$ 13,249,629	\$ 10,202,449	\$ 9,254,677	N/A
Total	\$ 51,535,747	\$ 52,451,954	\$ 49,805,074	\$ 47,810,636	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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Financial Analysis 16

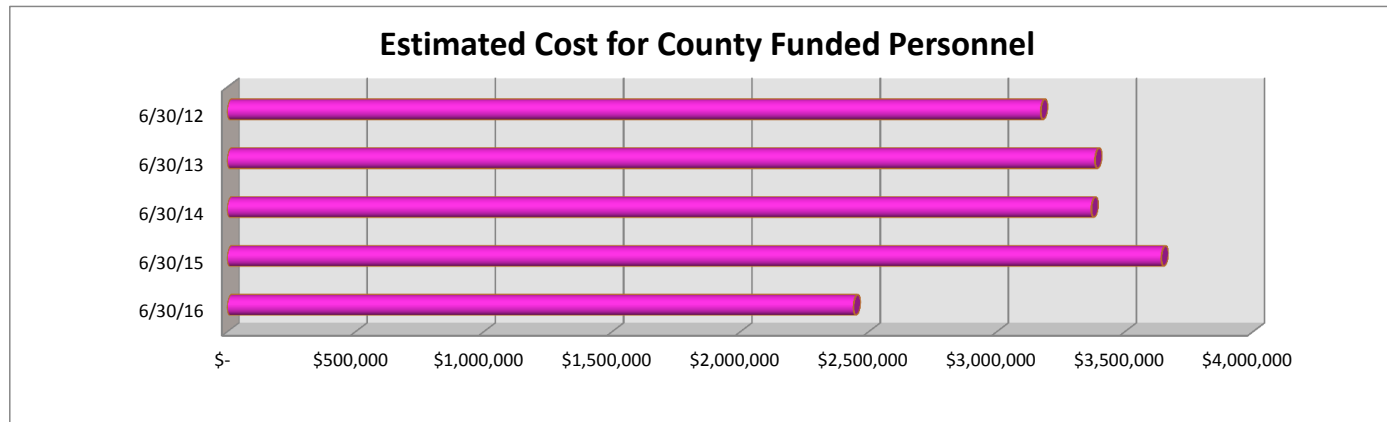
**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	269.93	269.75	268.89	261.80	260.29
Number PE actually employed	279.58	282.08	286.08	282.59	265.33
Number PE employed in excess of number funded	9.65	12.33	17.19	20.79	5.04
Number PE employed from local funds	5.50	5.50	4.50	4.00	4.50
Total number of PE funded by county board	15.15	17.83	21.69	24.79	9.54
Service Personnel:					
Number SP allowed for funding	161.017	160.010	159.631	155.685	154.895
Number SP actually employed	217.890	218.585	213.165	208.065	202.965
Number SP employed in excess of number funded	56.873	58.575	53.534	52.380	48.070
Number SP employed from local funds	-	-	-	1.000	-
Total number of SP funded by county board	56.873	58.575	53.534	53.380	48.070
Total number of personnel employed in excess of number funded through PSSP	72.027	76.405	75.224	78.170	57.610



**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 960,597	\$ 1,124,934	\$ 1,333,388	\$ 1,549,976	\$ 596,107
Service Personnel	2,211,194	2,258,872	2,036,124	2,092,735	1,845,050
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,171,790	\$ 3,383,806	\$ 3,369,512	\$ 3,642,711	\$ 2,441,156



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,535	3,537	3,437	3,417	3,296
Increase (Decline) in student enrollment	(24)	2	(100)	(20)	(121)
Number of schools	10	10	10	10	10
Average number of students/school	354	354	344	342	330
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(55)	(54)	(67)	(70)	(80)

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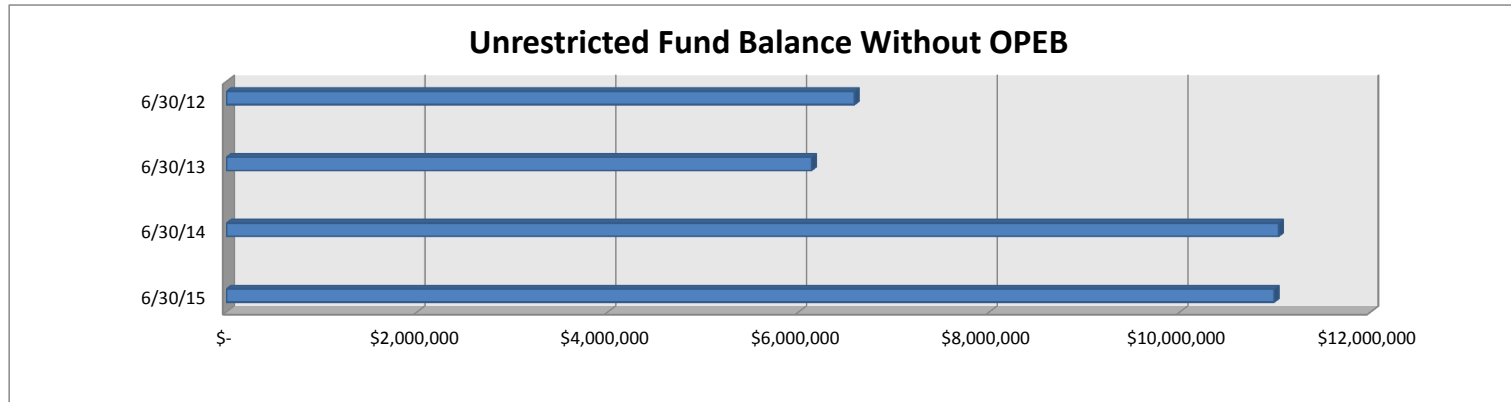
**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

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

\$	6,584,910	\$	6,133,788	\$	11,035,711	\$	10,987,469	(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	\$ 11,428,059	\$ 11,869,823	\$ 12,180,774	\$ 12,614,766	\$ 13,101,021

Per Pupil Expenditures	\$ 10,828	\$ 10,856	\$ 10,642	\$ 10,931	N/A	(2)
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Revenues:

Local Source Revenue	\$ 23,264,043	\$ 24,238,254	\$ 25,359,724	\$ 26,755,800	N/A
State Source Revenue	\$ 72,641,337	\$ 72,173,836	\$ 75,717,297	\$ 73,334,931	N/A
Federal Source Revenue	\$ 15,855,230	\$ 14,080,559	\$ 13,076,963	\$ 12,670,173	N/A

Total	\$ 111,760,610	\$ 110,492,649	\$ 114,153,984	\$ 112,760,904	\$ -	(2)
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Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

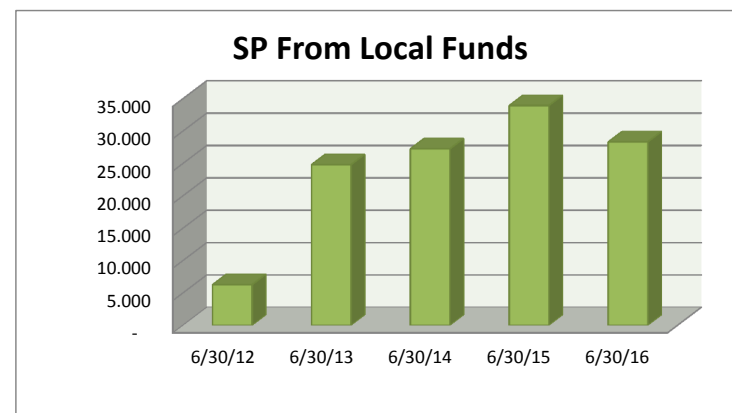
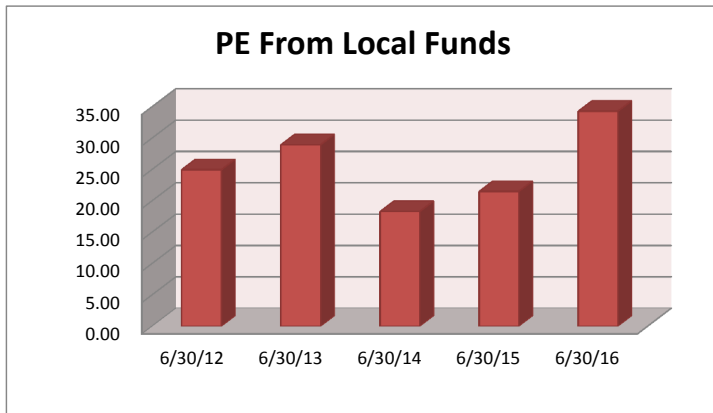
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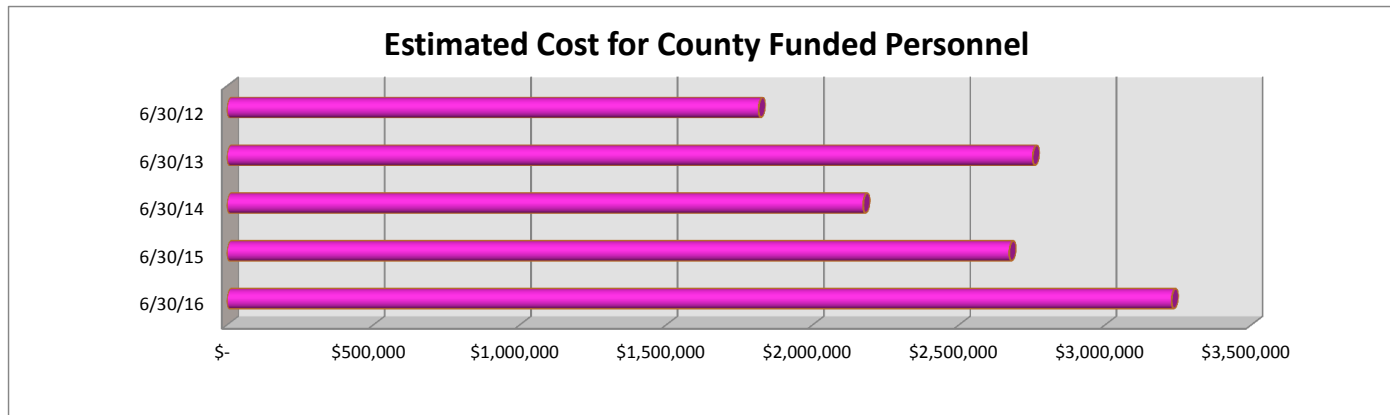
**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	709.29	721.00	722.78	714.76	706.22
Number PE actually employed	727.45	741.33	730.07	728.25	721.00
Number PE employed in excess of number funded	18.16	20.33	7.29	13.49	14.78
Number PE employed from local funds	6.80	8.60	11.00	8.00	19.50
Total number of PE funded by county board	24.96	28.93	18.29	21.49	34.28
Service Personnel:					
Number SP allowed for funding	422.312	423.821	424.480	420.333	414.937
Number SP actually employed	428.585	448.624	451.730	453.281	443.266
Number SP employed in excess of number funded	6.273	24.803	27.250	32.948	28.329
Number SP employed from local funds	-	-	-	1.000	-
Total number of SP funded by county board	6.273	24.803	27.250	33.948	28.329
Total number of personnel employed in excess of number funded through PSSP	31.237	53.733	45.540	55.438	62.609



**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,578,558	\$ 1,820,555	\$ 1,146,924	\$ 1,364,334	\$ 2,148,237
Service Personnel	236,824	931,637	1,025,605	1,307,693	1,079,227
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,815,382	\$ 2,752,192	\$ 2,172,529	\$ 2,672,026	\$ 3,227,464



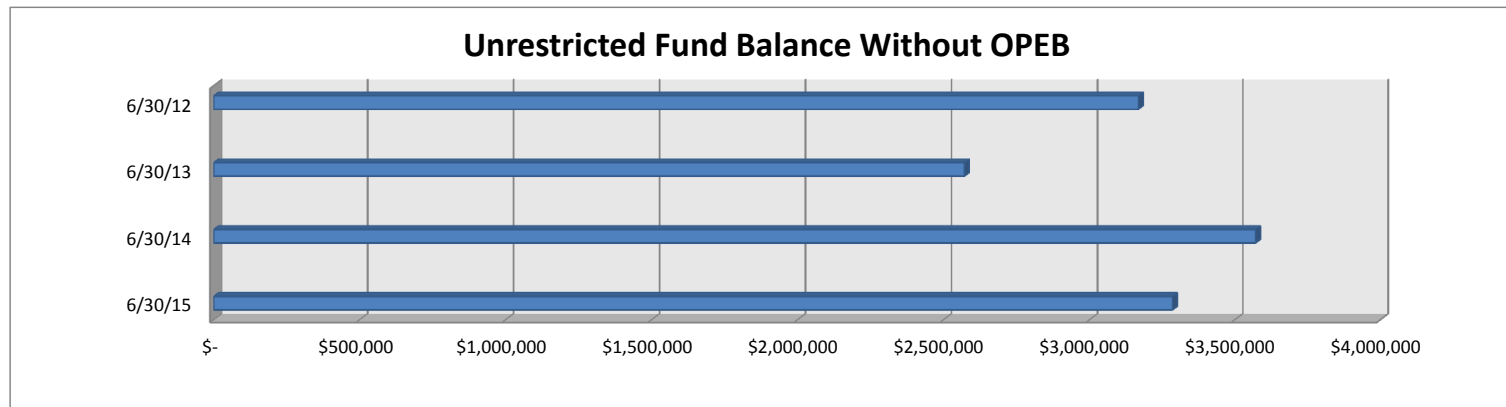
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	9,657	9,673	9,585	9,461	9,366
Increase (Decline) in student enrollment	46	16	(88)	(124)	(95)
Number of schools	25	26	25	25	25
Average number of students/school	386	372	383	378	375
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(23)	(36)	(28)	(34)	(35)

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**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 3,167,857	\$ 2,571,313	\$ 3,571,168	\$ 3,285,400 ⁽¹⁾	N/A ⁽²⁾



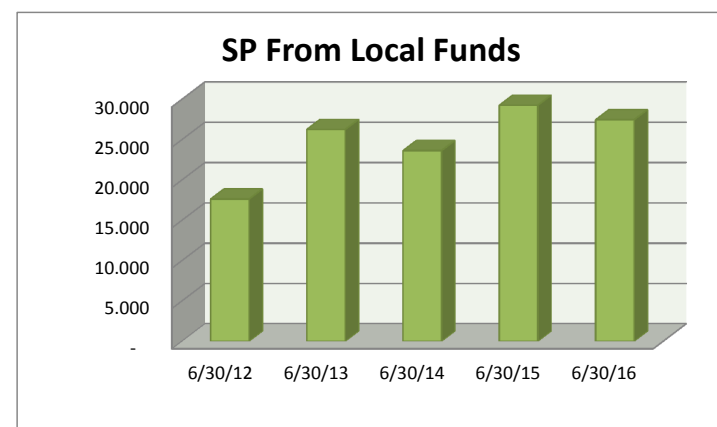
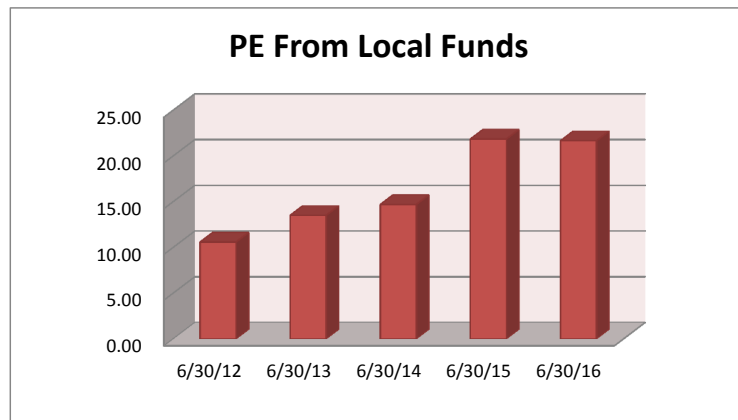
Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 6,439,524	\$ 6,601,441	\$ 7,034,926	\$ 7,086,188	\$ 7,047,431
Per Pupil Expenditures	\$ 11,654	\$ 11,628	\$ 11,828	\$ 11,575	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 12,288,053	\$ 12,578,227	\$ 12,759,406	\$ 13,061,812	N/A
State Source Revenue	\$ 33,812,712	\$ 38,984,444	\$ 35,081,198	\$ 32,105,445	N/A
Federal Source Revenue	\$ 6,188,664	\$ 5,328,186	\$ 5,106,662	\$ 4,978,982	N/A
Total	\$ 52,289,429	\$ 56,890,857	\$ 52,947,266	\$ 50,146,239	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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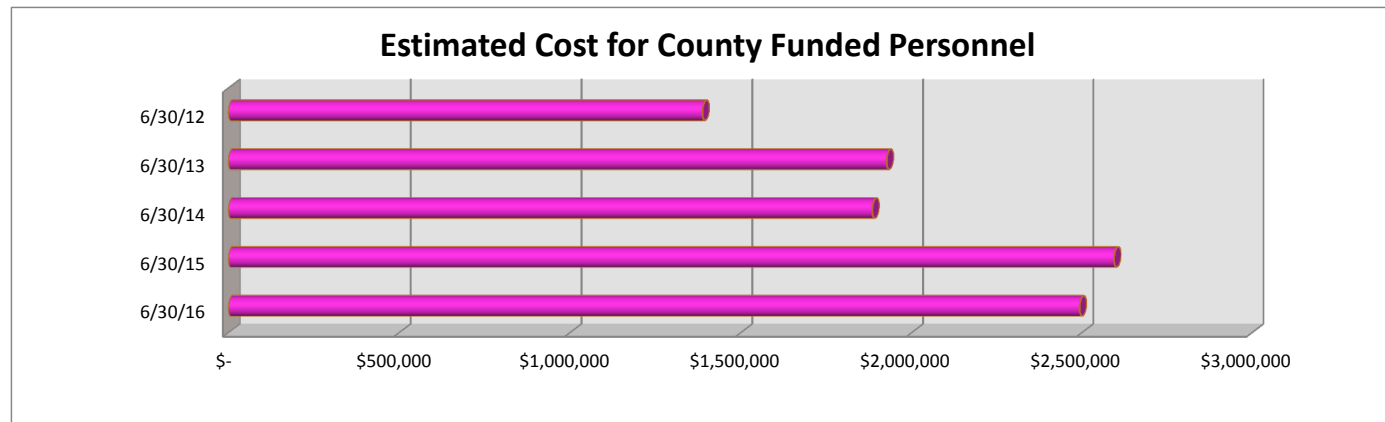
**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	330.31	326.09	323.25	318.54	319.03
Number PE actually employed	331.62	329.32	330.44	331.89	332.19
Number PE employed in excess of number funded	1.31	3.23	7.19	13.35	13.16
Number PE employed from local funds	9.28	10.28	7.50	8.50	8.50
Total number of PE funded by county board	10.59	13.51	14.69	21.85	21.66
Service Personnel:					
Number SP allowed for funding	194.676	191.476	189.831	186.916	187.136
Number SP actually employed	212.313	217.745	213.478	216.186	214.611
Number SP employed in excess of number funded	17.637	26.269	23.647	29.270	27.475
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	17.637	26.269	23.647	29.270	27.475
Total number of personnel employed in excess of number funded through PSSP	28.227	39.779	38.337	51.120	49.135



**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 693,789	\$ 891,743	\$ 958,175	\$ 1,434,593	\$ 1,409,821
Service Personnel	694,272	1,035,429	926,943	1,160,445	1,084,031
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,388,061	\$ 1,927,171	\$ 1,885,118	\$ 2,595,038	\$ 2,493,852



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,282	4,244	4,187	4,192	4,190
Increase (Decline) in student enrollment	(91)	(38)	(57)	5	(2)
Number of schools	12	12	12	12	12
Average number of students/school	357	354	349	349	349
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(52)	(54)	(62)	(63)	(61)

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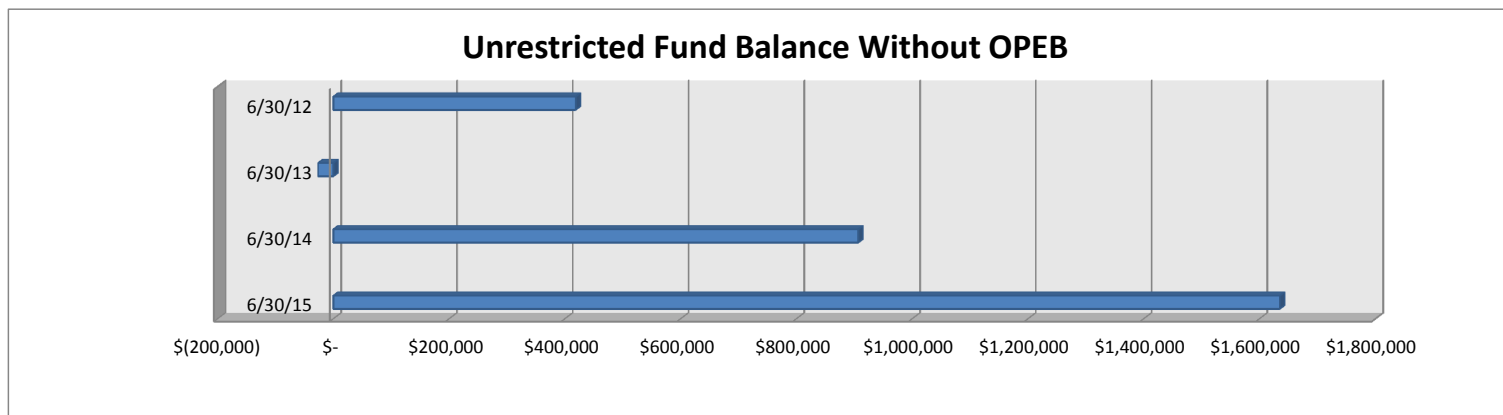
**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 418,562	\$ (26,341)	\$ 906,789	\$ 1,634,930 ⁽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	\$ 9,565,667	\$ 9,809,111	\$ 10,295,196	\$ 9,406,885	\$ 8,694,327

Per Pupil Expenditures

\$ 12,643	\$ 12,344	\$ 11,647	\$ 11,850	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 23,137,178	\$ 18,557,832	\$ 18,630,381	\$ 17,643,198	N/A
State Source Revenue	\$ 31,772,081	\$ 32,924,162	\$ 29,059,000	\$ 32,156,623	N/A
Federal Source Revenue	\$ 7,690,049	\$ 7,940,958	\$ 6,938,370	\$ 6,880,485	N/A

Total	\$ 62,599,308	\$ 59,422,952	\$ 54,627,751	\$ 56,680,306	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

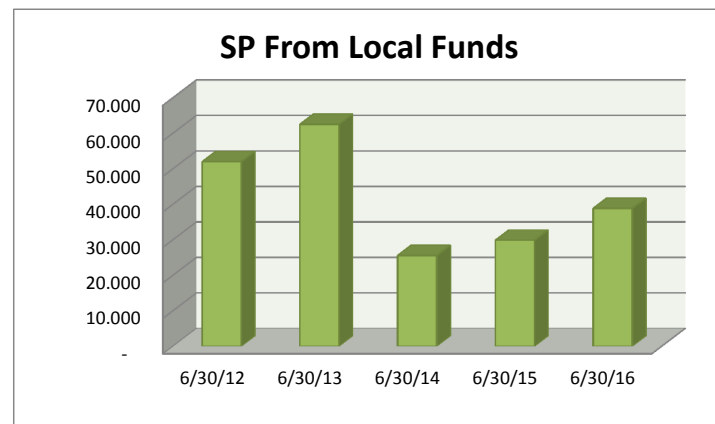
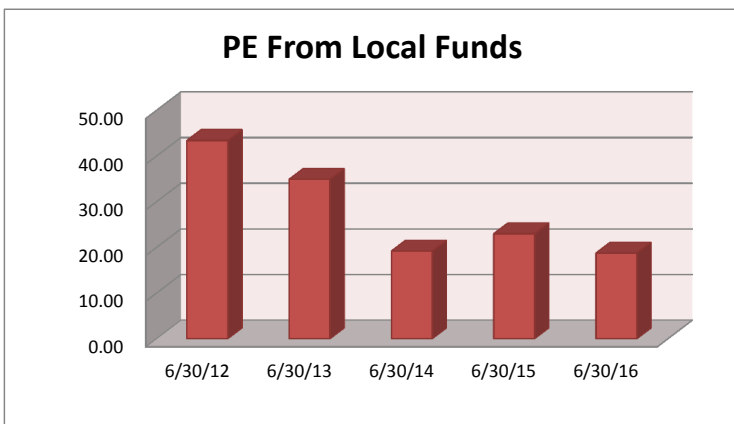
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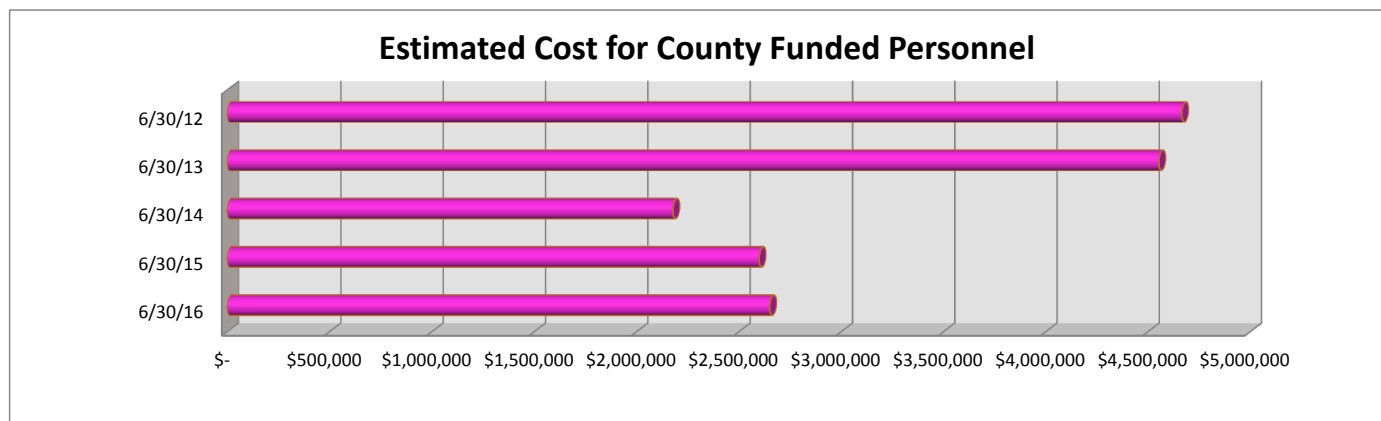
**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	336.70	336.07	331.78	329.35	325.91
Number PE actually employed	358.63	356.50	338.00	340.00	330.70
Number PE employed in excess of number funded	21.93	20.43	6.22	10.65	4.79
Number PE employed from local funds	21.50	14.50	13.00	12.36	14.00
Total number of PE funded by county board	43.43	34.93	19.22	23.01	18.79
Service Personnel:					
Number SP allowed for funding	203.516	200.368	198.000	196.752	194.576
Number SP actually employed	255.487	262.870	223.545	226.615	233.417
Number SP employed in excess of number funded	51.971	62.502	25.545	29.863	38.841
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	51.971	62.502	25.545	29.863	38.841
Total number of personnel employed in excess of number funded through PSSP	95.405	97.432	44.765	52.873	57.631



**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,715,025	\$ 2,196,133	\$ 1,210,476	\$ 1,453,144	\$ 1,175,319
Service Personnel	1,950,993	2,357,873	967,852	1,146,450	1,476,006
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,666,018	\$ 4,554,006	\$ 2,178,329	\$ 2,599,594	\$ 2,651,326



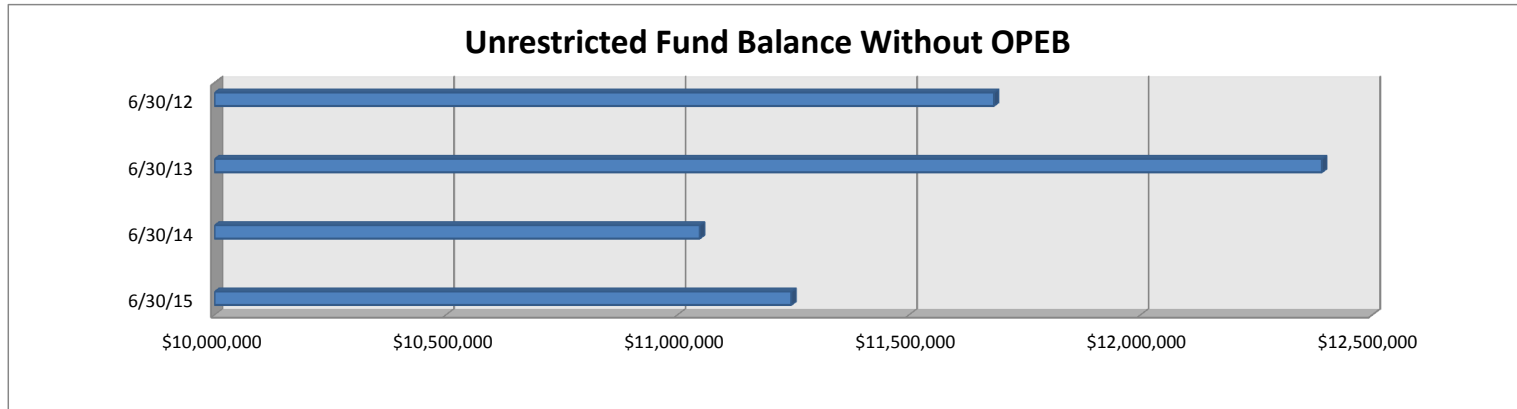
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,506	4,441	4,403	4,351	4,202
Increase (Decline) in student enrollment	(67)	(65)	(38)	(52)	(149)
Number of schools	13	13	11	11	11
Average number of students/school	347	342	400	396	382
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(62)	(66)	(11)	(16)	(28)

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**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 11,683,036	\$ 12,391,497	\$ 11,047,737	\$ 11,245,593 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

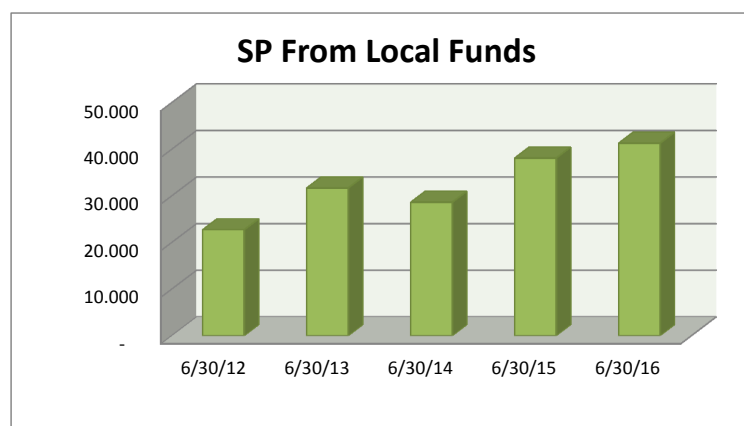
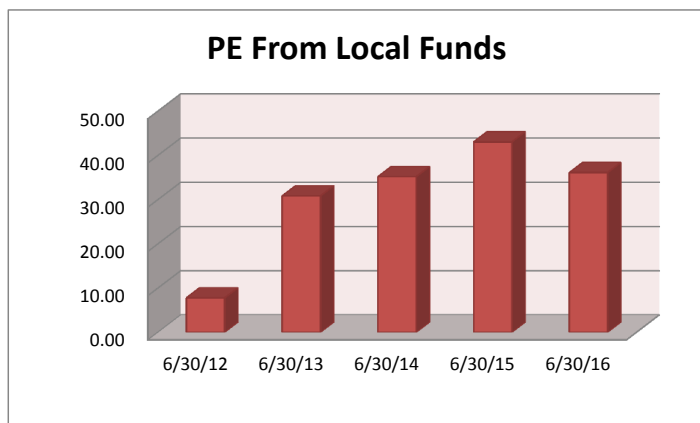
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	74.99%	74.99%	74.99%	74.03%	74.03%
Projected excess levy gross tax collections	\$ 23,074,840	\$ 25,343,561	\$ 26,697,969	\$ 28,917,621	\$ 29,923,897
Per Pupil Expenditures	\$ 10,948	\$ 11,189	\$ 11,360	\$ 11,575	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 56,896,797	\$ 61,848,190	\$ 64,417,043	\$ 67,168,246	N/A
State Source Revenue	\$ 69,774,371	\$ 72,820,806	\$ 67,137,363	\$ 66,499,628	N/A
Federal Source Revenue	\$ 14,901,174	\$ 11,319,374	\$ 11,343,993	\$ 10,267,324	N/A
Total	\$ 141,572,342	\$ 145,988,370	\$ 142,898,399	\$ 143,935,198	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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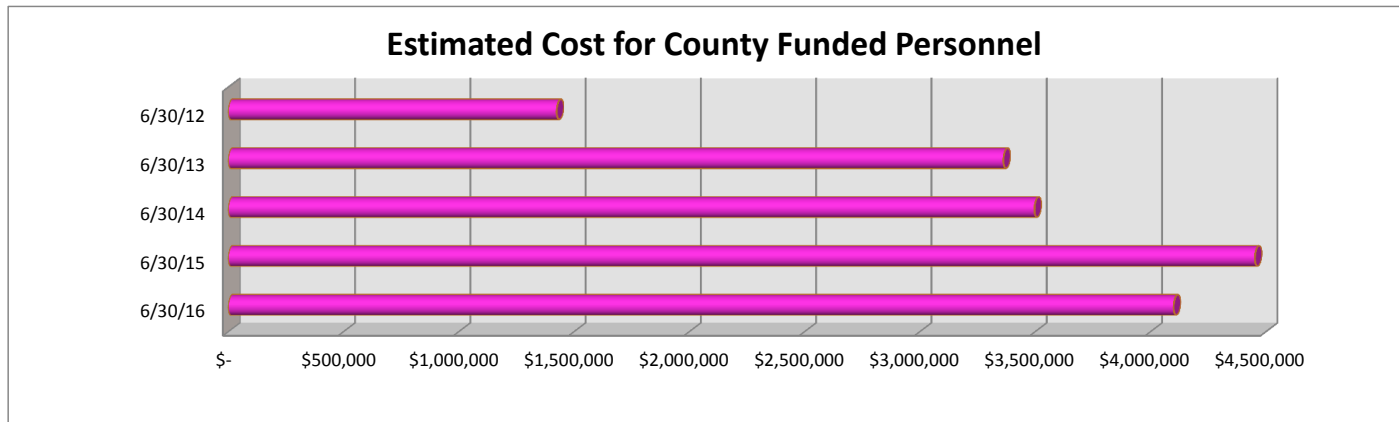
**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	800.19	823.88	831.77	836.42	850.06
Number PE actually employed	782.75	832.75	839.60	854.50	859.50
Number PE employed in excess of number funded	(17.44)	8.87	7.83	18.08	9.44
Number PE employed from local funds	25.25	22.00	27.40	25.00	26.70
Total number of PE funded by county board	7.81	30.87	35.23	43.08	36.14
Service Personnel:					
Number SP allowed for funding	473.213	483.088	487.751	493.923	498.633
Number SP actually employed	495.970	513.808	515.411	530.059	538.946
Number SP employed in excess of number funded	22.757	30.720	27.660	36.136	40.313
Number SP employed from local funds	-	1.000	1.000	2.000	1.000
Total number of SP funded by county board	22.757	31.720	28.660	38.136	41.313
Total number of personnel employed in excess of number funded through PSSP	30.571	62.590	63.890	81.216	77.453



**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 507,990	\$ 2,045,303	\$ 2,323,273	\$ 2,869,219	\$ 2,387,700
Service Personnel	917,207	1,317,501	1,174,015	1,583,613	1,712,903
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,425,197	\$ 3,362,804	\$ 3,497,289	\$ 4,452,832	\$ 4,100,603



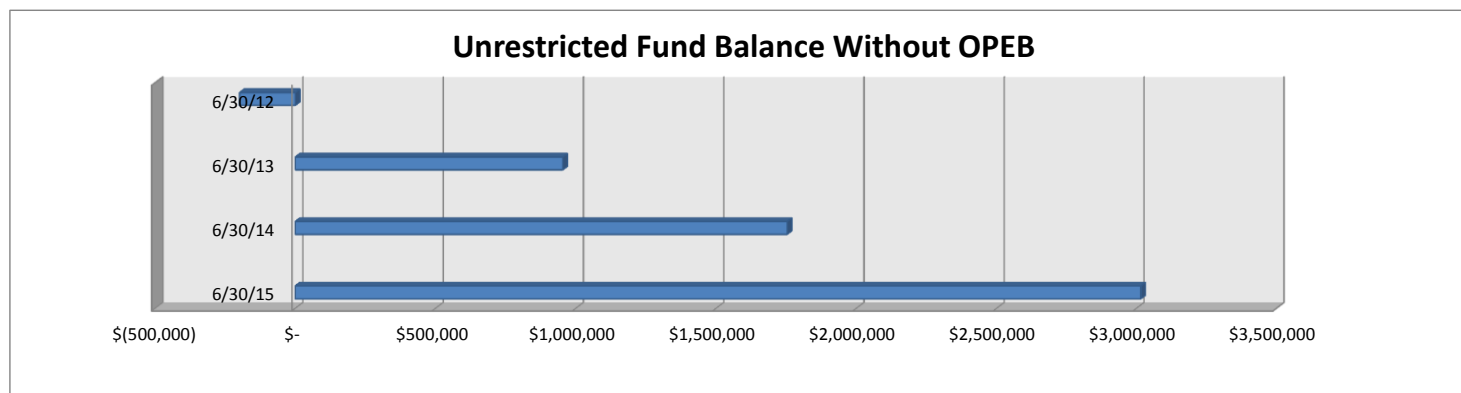
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	10,929	11,029	11,192	11,296	11,414
Increase (Decline) in student enrollment	198	100	163	104	118
Number of schools	20	20	17	18	18
Average number of students/school	546	551	658	628	634
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	137	143	247	216	224

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**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ (198,249)	\$ 953,607	\$ 1,753,540	\$ 3,015,713 (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	\$ 1,769,413	\$ 1,827,306	\$ 1,840,338	\$ 1,859,902	\$ 2,031,981

Per Pupil Expenditures	\$ 11,485	\$ 10,909	\$ 11,084	\$ 10,884	N/A (2)
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Revenues:

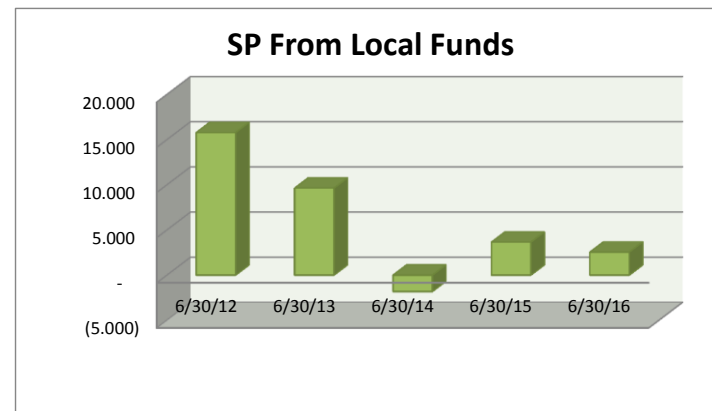
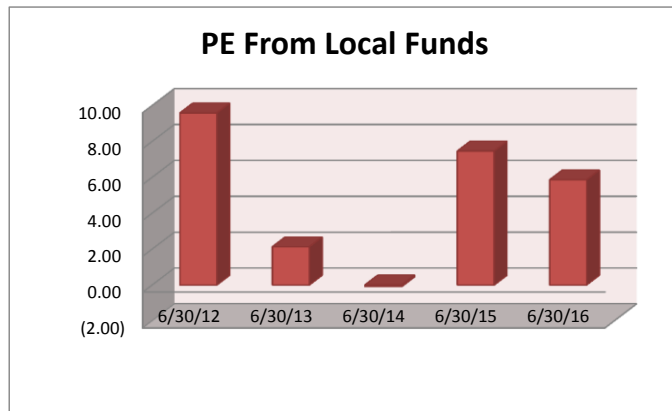
Local Source Revenue	\$ 4,321,687	\$ 4,568,933	\$ 4,400,395	\$ 4,689,738	N/A
State Source Revenue	\$ 14,410,471	\$ 13,817,132	\$ 14,048,322	\$ 14,377,520	N/A
Federal Source Revenue	\$ 3,904,539	\$ 3,264,792	\$ 2,903,227	\$ 2,624,285	N/A
Total	\$ 22,636,697	\$ 21,650,857	\$ 21,351,944	\$ 21,691,543	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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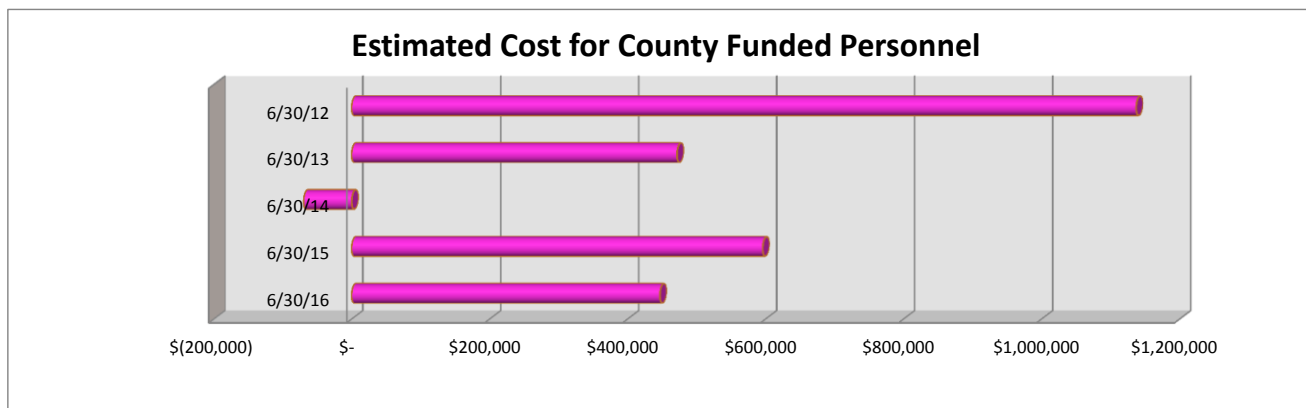
**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	143.72	142.23	139.86	134.82	138.42
Number PE actually employed	150.80	140.86	135.86	139.61	139.78
Number PE employed in excess of number funded	7.08	(1.37)	(4.00)	4.79	1.36
Number PE employed from local funds	2.50	3.50	3.92	2.67	4.50
Total number of PE funded by county board	9.584	2.130	(0.085)	7.460	5.860
Service Personnel:					
Number SP allowed for funding	87.635	86.020	84.723	82.905	84.299
Number SP actually employed	103.425	95.660	82.905	86.560	86.850
Number SP employed in excess of number funded	15.790	9.640	(1.818)	3.655	2.551
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	15.790	9.640	(1.818)	3.655	2.551
Total number of personnel employed in excess of number funded through PSSP	25.374	11.770	(1.903)	11.115	8.411



**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 569,933	\$ 125,618	\$ (4,997)	\$ 453,021	\$ 354,486
Service Personnel	567,180	345,988	(64,582)	142,874	92,348
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,137,113	\$ 471,606	\$ (69,579)	\$ 595,896	\$ 446,834



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,884	1,852	1,820	1,839	1,814
Increase (Decline) in student enrollment	(37)	(32)	(32)	19	(25)
Number of schools	4	4	4	4	4
Average number of students/school	471	463	455	460	454
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	62	55	44	48	44

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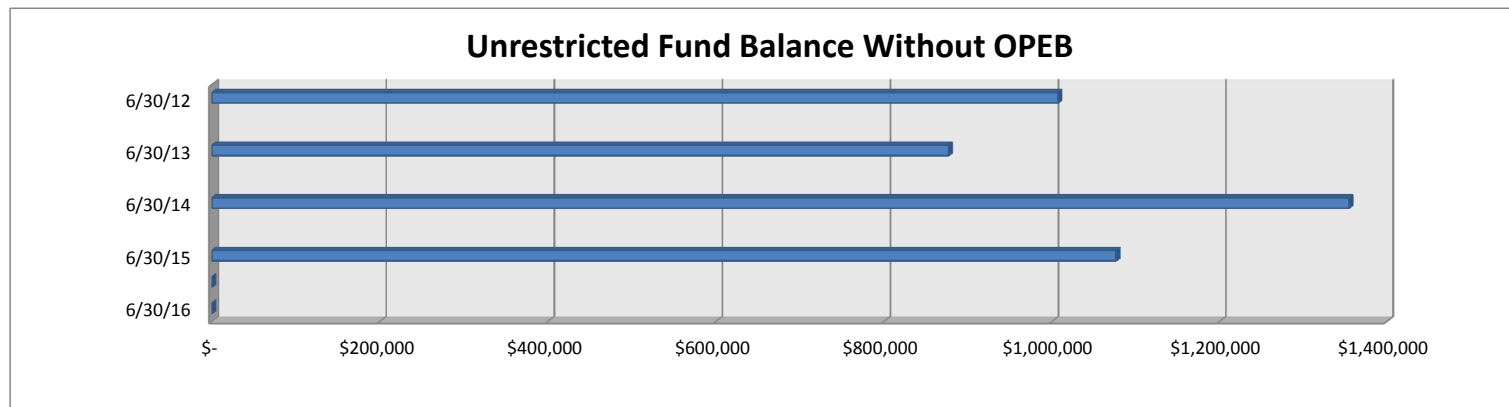
**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,006,728 \$ 876,533 \$ 1,354,580 \$ 1,076,007 ⁽¹⁾ N/A



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	88.50%	93.81%	95.99%	70.07%	70.07%
Projected excess levy gross tax collections	\$ 5,634,440	\$ 5,862,683	\$ 5,984,957	\$ 4,316,684	\$ 4,396,422

Per Pupil Expenditures \$ 11,394 \$ 11,269 \$ 11,110 \$ 11,320 N/A ⁽²⁾

Revenues:

Local Source Revenue	\$ 11,490,755	\$ 11,557,820	\$ 11,801,486	\$ 10,007,008	N/A
State Source Revenue	\$ 15,234,343	\$ 15,032,222	\$ 15,355,571	\$ 15,505,564	N/A
Federal Source Revenue	\$ 2,961,401	\$ 2,424,500	\$ 2,470,537	\$ 2,988,940	N/A
Total	\$ 29,686,499	\$ 29,014,542	\$ 29,627,594	\$ 28,501,512	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

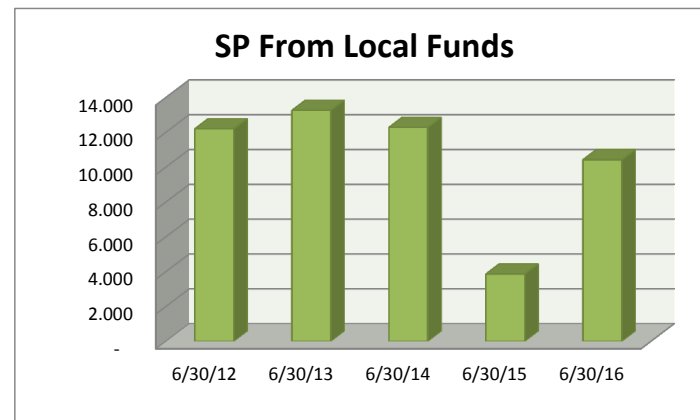
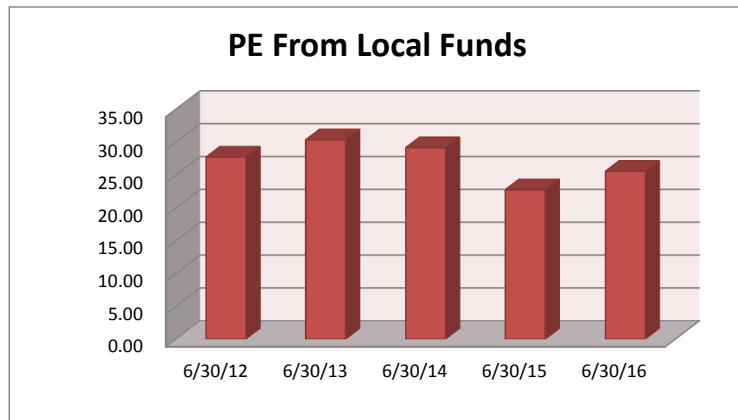
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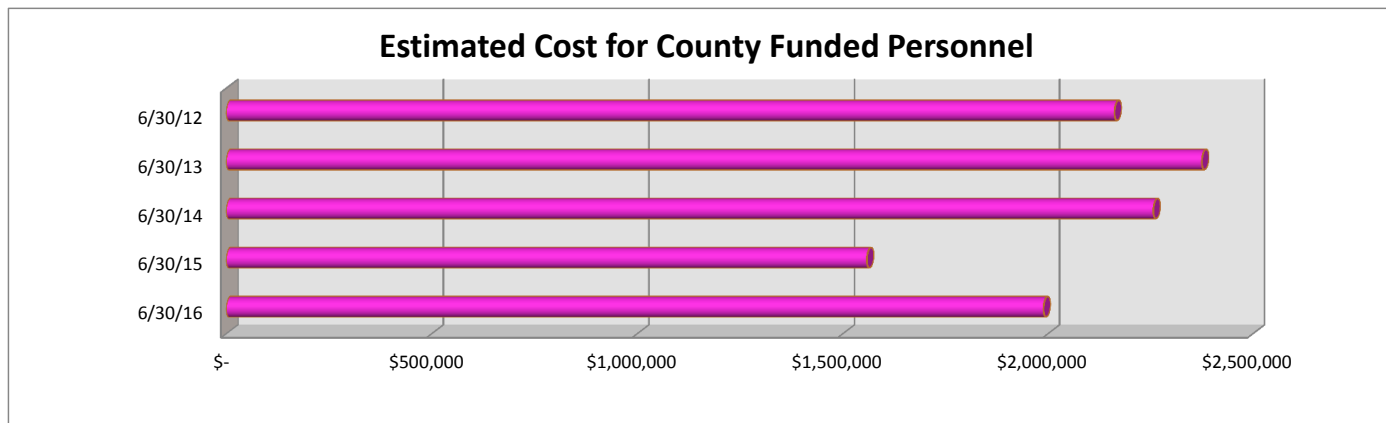
**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	186.15	187.70	185.82	186.68	181.96
Number PE actually employed	205.22	207.52	207.92	201.42	194.67
Number PE employed in excess of number funded	19.07	19.82	22.10	14.74	12.71
Number PE employed from local funds	8.60	10.50	7.00	8.00	12.80
Total number of PE funded by county board	27.67	30.32	29.10	22.74	25.51
Service Personnel:					
Number SP allowed for funding	113.137	112.471	111.379	112.084	108.576
Number SP actually employed	125.340	125.730	123.661	115.948	119.002
Number SP employed in excess of number funded	12.203	13.259	12.282	3.864	10.426
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	12.203	13.259	12.282	3.864	10.426
Total number of personnel employed in excess of number funded through PSSP	39.869	43.579	41.382	26.604	35.936



**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,696,247	\$ 1,865,064	\$ 1,789,227	\$ 1,408,607	\$ 1,590,662
Service Personnel	466,224	510,533	468,017	149,795	398,432
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,162,472	\$ 2,375,597	\$ 2,257,244	\$ 1,558,402	\$ 1,989,094



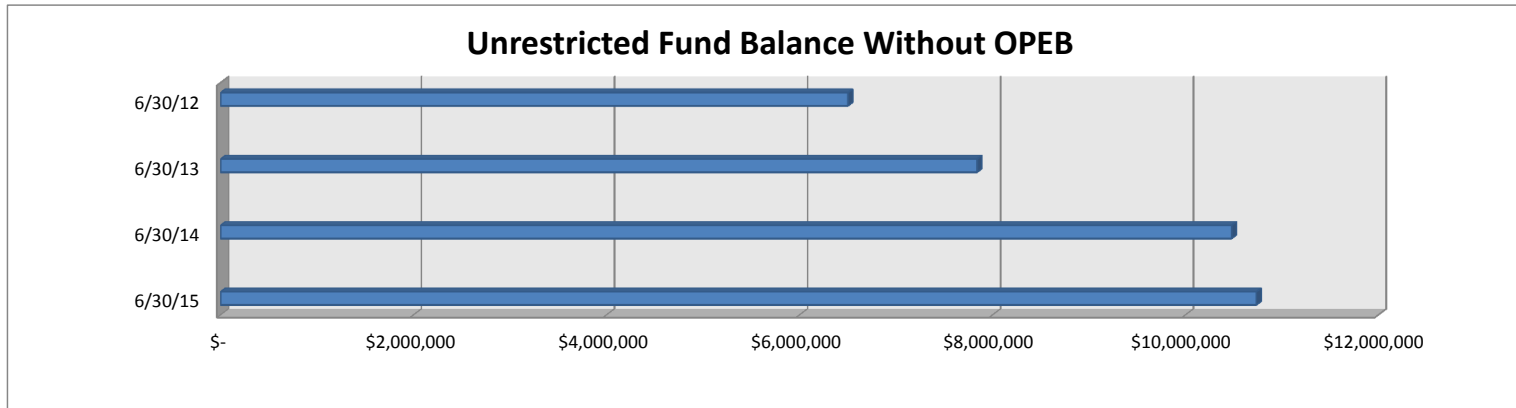
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,586	2,572	2,580	2,505	2,404
Increase (Decline) in student enrollment	(31)	(14)	8	(75)	(101)
Number of schools	8	8	8	8	8
Average number of students/school	323	322	323	313	301
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(86)	(86)	(88)	(99)	(109)

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**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 6,500,826	\$ 7,838,031	\$ 10,477,167	\$ 10,734,398 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

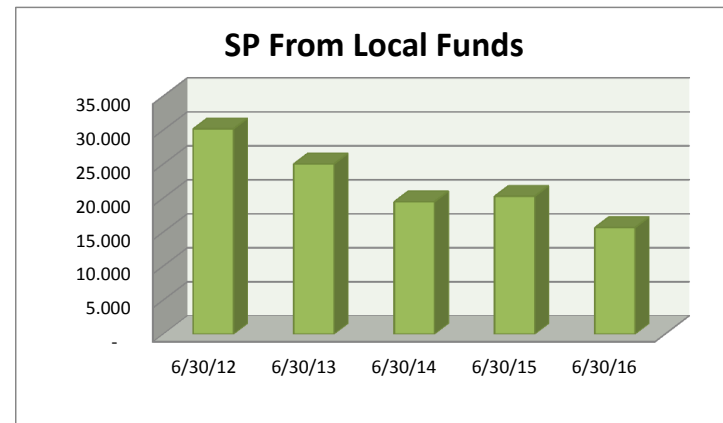
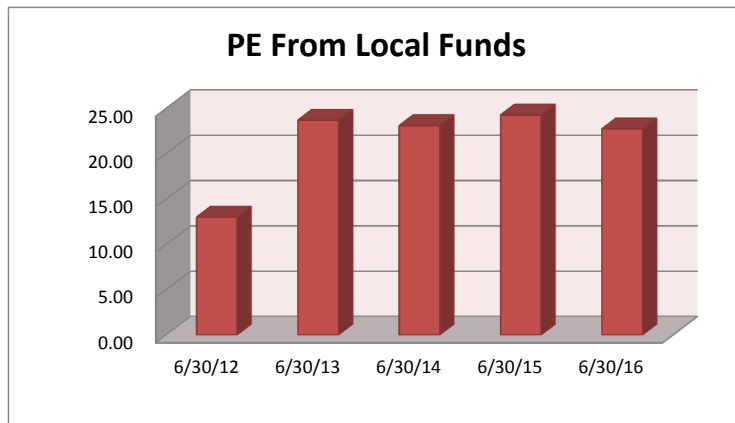
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	58.00%	58.00%	58.00%	58.00%	58.00%
Projected excess levy gross tax collections	\$ 4,183,439	\$ 4,257,749	\$ 4,619,950	\$ 4,215,695	\$ 4,144,694
Per Pupil Expenditures	\$ 11,125	\$ 10,943	\$ 11,132	\$ 10,986	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 11,450,110	\$ 11,296,277	\$ 12,090,809	\$ 11,411,159	N/A
State Source Revenue	\$ 31,678,235	\$ 34,516,555	\$ 29,786,012	\$ 28,113,783	N/A
Federal Source Revenue	\$ 6,893,464	\$ 5,494,601	\$ 5,652,833	\$ 5,173,817	N/A
Total	\$ 50,021,809	\$ 51,307,433	\$ 47,529,654	\$ 44,698,759	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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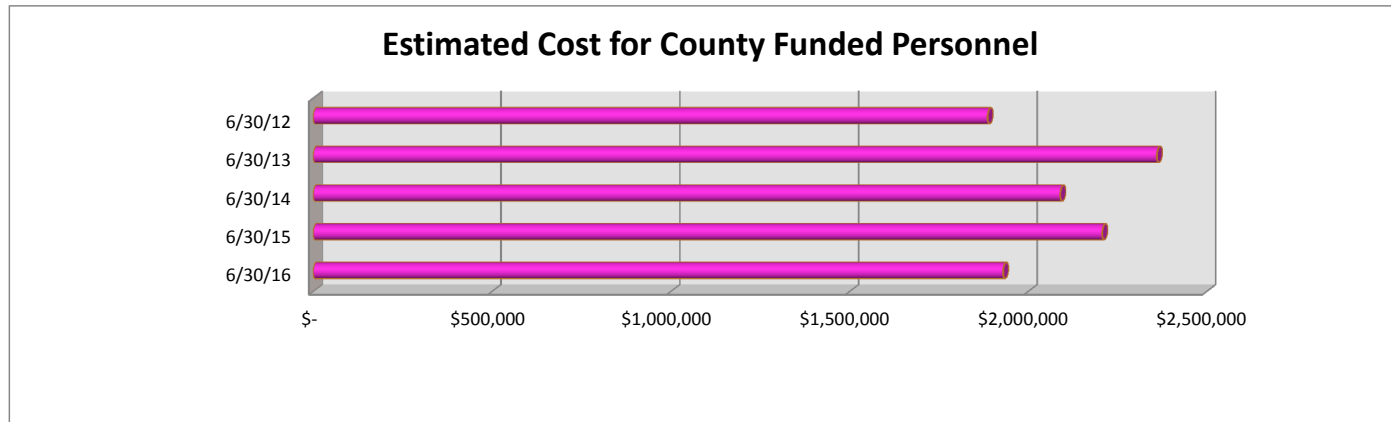
**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	306.76	306.86	304.96	298.14	296.67
Number PE actually employed	312.75	313.55	317.55	311.15	306.15
Number PE employed in excess of number funded	5.99	6.69	12.59	13.01	9.48
Number PE employed from local funds	7.00	17.00	10.50	11.25	13.25
Total number of PE funded by county board	12.99	23.69	23.09	24.26	22.73
Service Personnel:					
Number SP allowed for funding	184.341	183.986	182.842	178.951	178.251
Number SP actually employed	214.530	209.006	202.299	187.719	193.917
Number SP employed in excess of number funded	30.189	25.020	19.457	8.768	15.666
Number SP employed from local funds	-	-	-	11.500	-
Total number of SP funded by county board	30.189	25.020	19.457	20.268	15.666
Total number of personnel employed in excess of number funded through PSSP	43.183	48.710	42.547	44.528	38.396



**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 816,586	\$ 1,469,587	\$ 1,401,586	\$ 1,482,092	\$ 1,372,637
Service Personnel	1,070,027	891,394	688,717	725,767	557,329
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,886,614	\$ 2,360,981	\$ 2,090,303	\$ 2,207,860	\$ 1,929,966



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,051	4,035	3,956	3,953	3,870
Increase (Decline) in student enrollment	(25)	(16)	(79)	(3)	(83)
Number of schools	15	15	14	14	14
Average number of students/school	270	269	283	282	276
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(139)	(139)	(128)	(130)	(134)

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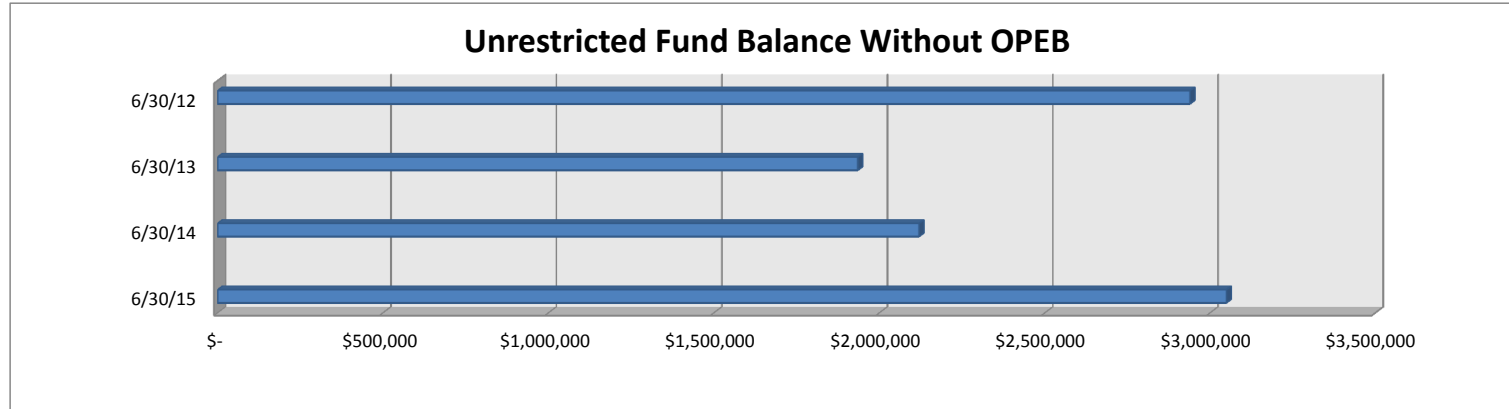
**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

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

\$ 2,938,905	\$ 1,934,422	\$ 2,119,390	\$ 3,049,020 (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	95.51%	95.51%	95.51%	95.51%	93.51%
Projected excess levy gross tax collections	\$ 12,202,368	\$ 12,037,799	\$ 12,927,738	\$ 14,430,569	\$ 18,344,163

Per Pupil Expenditures	\$ 11,848	\$ 11,521	\$ 11,935	\$ 11,930	N/A (2)
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Revenues:

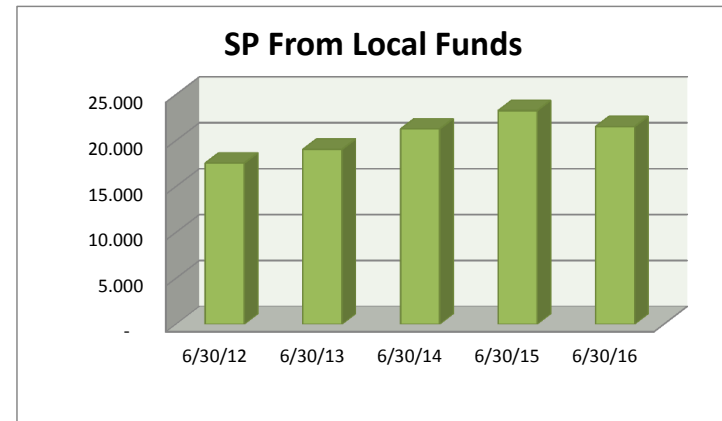
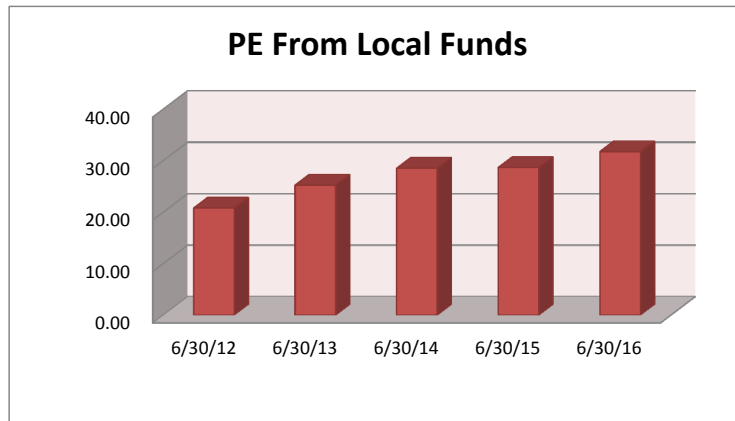
Local Source Revenue	\$ 24,195,377	\$ 23,293,031	\$ 25,378,838	\$ 27,577,072	N/A
State Source Revenue	\$ 37,471,197	\$ 36,243,341	\$ 35,519,016	\$ 34,201,849	N/A
Federal Source Revenue	\$ 7,840,296	\$ 6,387,635	\$ 6,585,179	\$ 6,050,701	N/A
Total	\$ 69,506,870	\$ 65,924,007	\$ 67,483,033	\$ 67,829,622	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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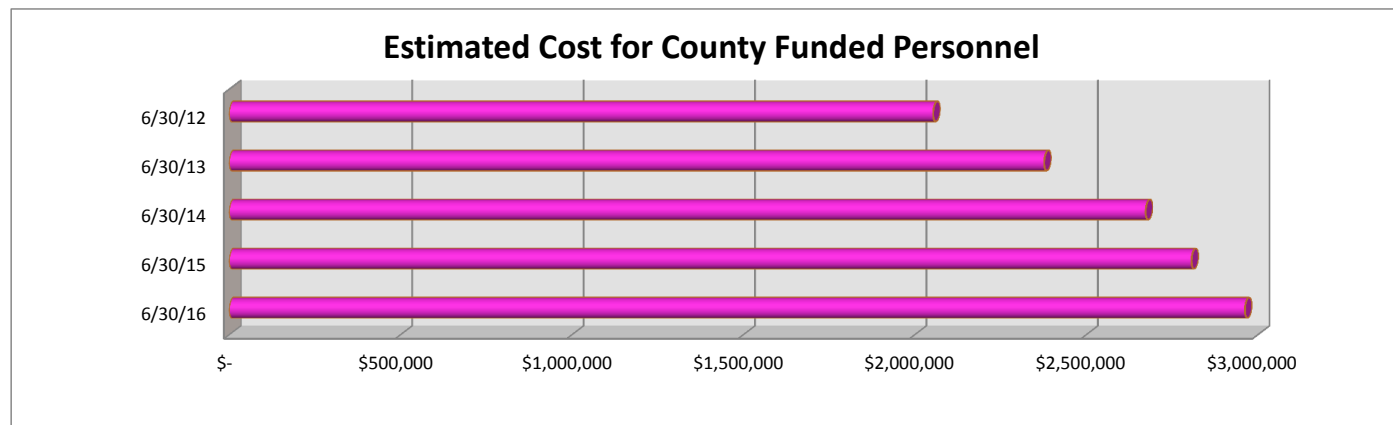
**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	398.58	409.21	409.48	405.34	408.51
Number PE actually employed	411.35	426.95	429.50	426.75	430.25
Number PE employed in excess of number funded	12.77	17.74	20.02	21.41	21.74
Number PE employed from local funds	8.00	7.50	8.50	7.25	10.00
Total number of PE funded by county board	20.77	25.24	28.52	28.66	31.74
Service Personnel:					
Number SP allowed for funding	234.566	240.095	240.090	237.939	239.980
Number SP actually employed	252.113	259.140	261.360	261.205	261.503
Number SP employed in excess of number funded	17.547	19.045	21.270	23.266	21.523
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	17.547	19.045	21.270	23.266	21.523
Total number of personnel employed in excess of number funded through PSSP	38.317	44.285	49.790	51.926	53.263



**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,340,334	\$ 1,618,584	\$ 1,824,442	\$ 1,866,135	\$ 2,069,694
Service Personnel	713,404	758,677	848,700	940,601	892,763
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,053,737	\$ 2,377,260	\$ 2,673,143	\$ 2,806,736	\$ 2,962,457



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,469	5,485	5,428	5,453	5,379
Increase (Decline) in student enrollment	99	16	(57)	25	(74)
Number of schools	13	13	13	13	13
Average number of students/school	421	422	418	419	414
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	12	14	7	7	4

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**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

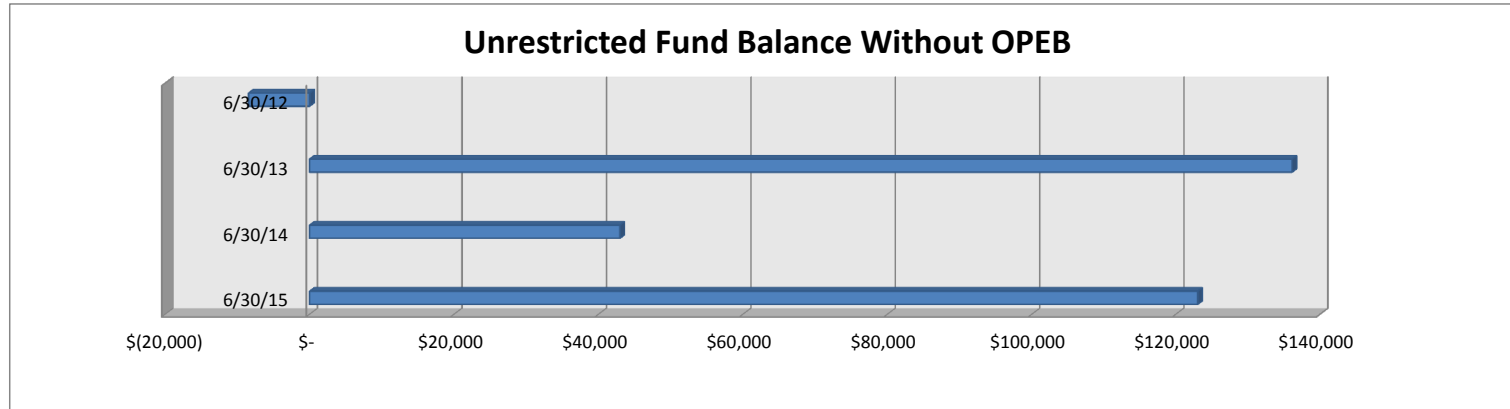
	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

General Current Expense Fund (excluding encumbrances & OPEB) \$ (8,450) ⁽¹⁾ \$ 136,119 ⁽¹⁾ \$ 42,955 ⁽¹⁾ \$ 123,015 N/A

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ (8,450) \$ 136,119 \$ 42,955 \$ 123,015 ⁽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 \$ 13,332 \$ 13,668 \$ 13,742 \$ 14,132 N/A ⁽²⁾

Revenues:

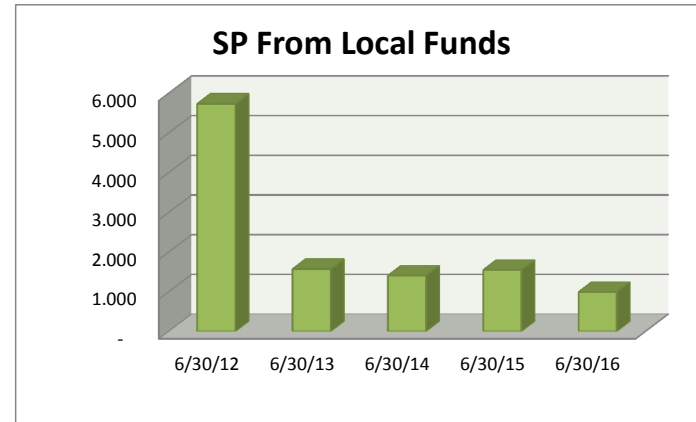
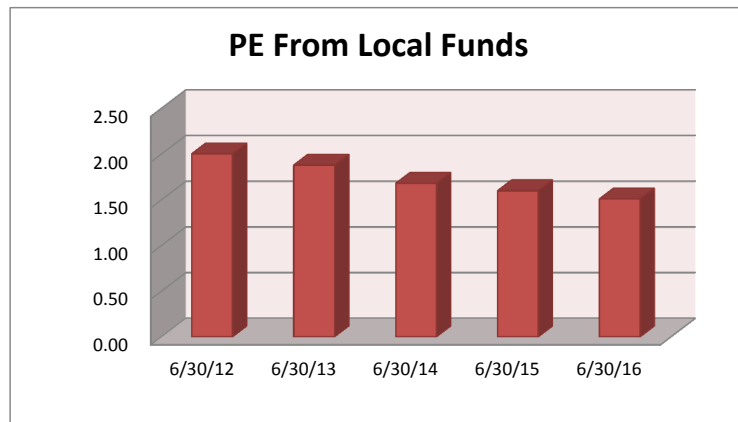
Local Source Revenue	\$ 2,311,305	\$ 2,410,460	\$ 2,420,295	\$ 2,609,935	N/A
State Source Revenue	\$ 9,658,602	\$ 9,922,760	\$ 16,783,248	\$ 14,457,373	N/A
Federal Source Revenue	\$ 1,554,838	\$ 1,408,526	\$ 1,316,134	\$ 1,642,712	N/A

Total \$ 13,524,745 \$ 13,741,746 \$ 20,519,677 \$ 18,710,020 \$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

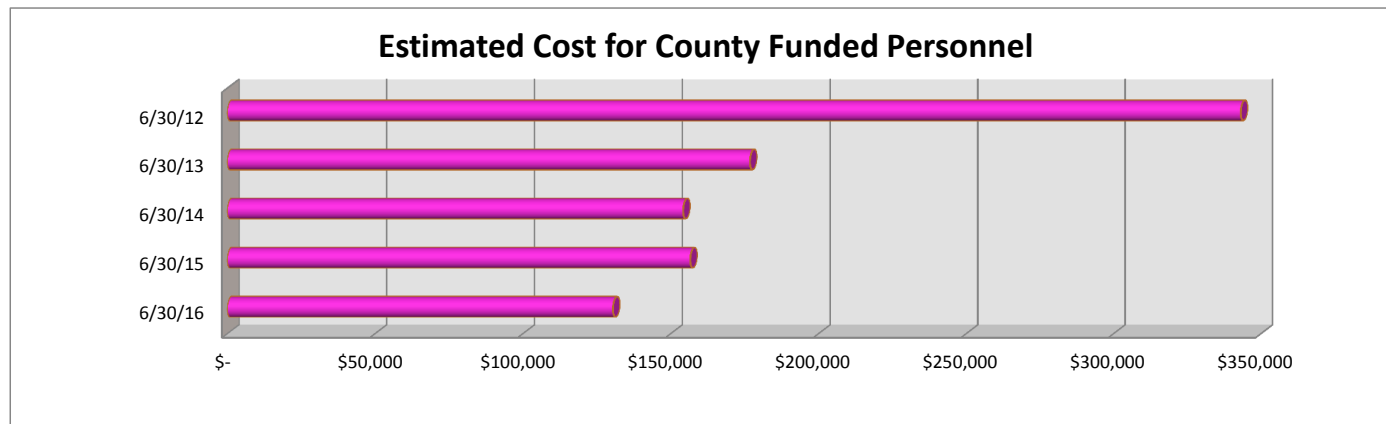
**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	94.54	97.37	97.76	97.61	97.61
Number PE actually employed	95.04	97.75	97.94	97.71	97.62
Number PE employed in excess of number funded	0.50	0.38	0.18	0.10	0.01
Number PE employed from local funds	1.50	1.50	1.50	1.50	1.50
Total number of PE funded by county board	2.00	1.88	1.68	1.60	1.51
Service Personnel:					
Number SP allowed for funding	58.162	60.478	60.644	60.462	60.438
Number SP actually employed	63.895	62.050	62.050	62.010	61.431
Number SP employed in excess of number funded	5.733	1.572	1.406	1.548	0.993
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	5.733	1.572	1.406	1.548	0.993
Total number of personnel employed in excess of number funded through PSSP	7.737	3.452	3.086	3.148	2.503



**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 126,039	\$ 118,683	\$ 102,208	\$ 98,248	\$ 93,363
Service Personnel	217,143	58,137	52,019	58,380	37,133
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 343,183	\$ 176,819	\$ 154,227	\$ 156,628	\$ 130,496



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,045	1,007	1,001	946	957
Increase (Decline) in student enrollment	(20)	(38)	(6)	(55)	11
Number of schools	4	4	4	4	4
Average number of students/school	261	252	250	237	239
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(148)	(156)	(161)	(175)	(171)

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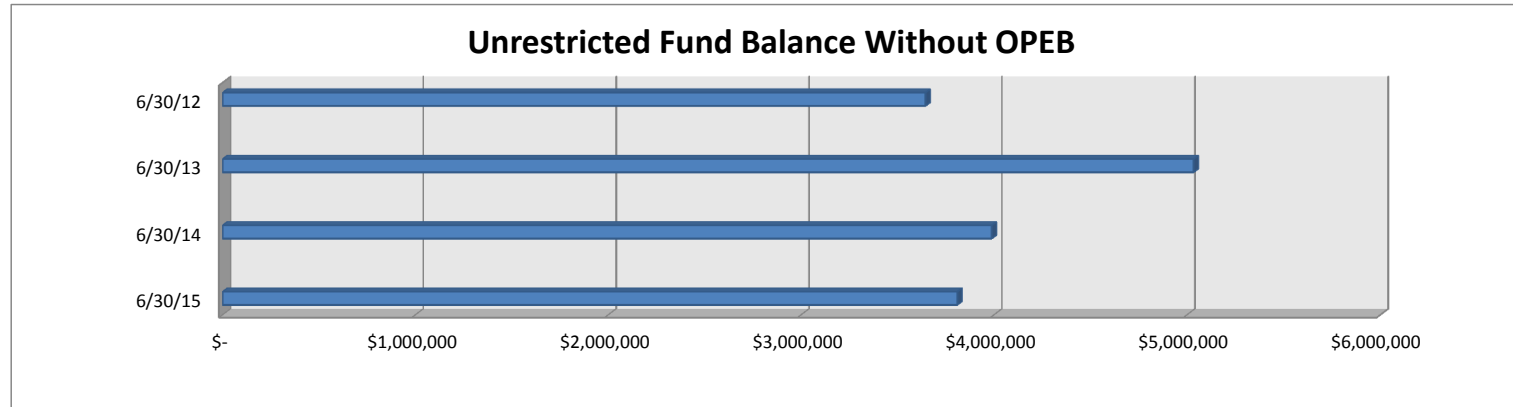
**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 3,644,893 \$ 5,033,980 \$ 3,987,915 \$ 3,809,167 ⁽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	\$ 3,738,099	\$ 3,876,113	\$ 3,990,845	\$ 3,828,259	\$ 4,652,196

Per Pupil Expenditures

\$ 13,801 \$ 13,305 \$ 13,157 \$ 14,313 N/A ⁽²⁾

Revenues:

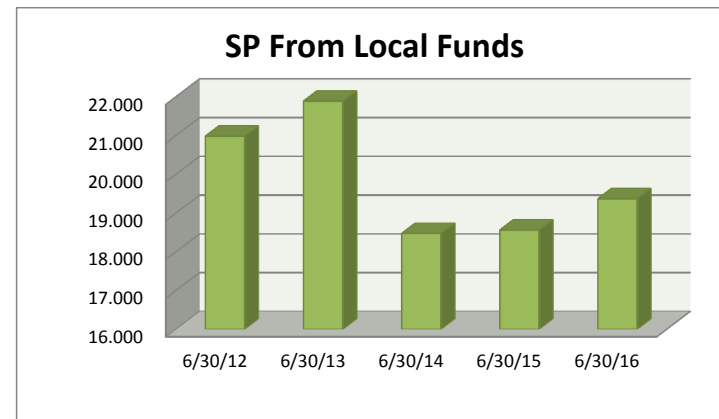
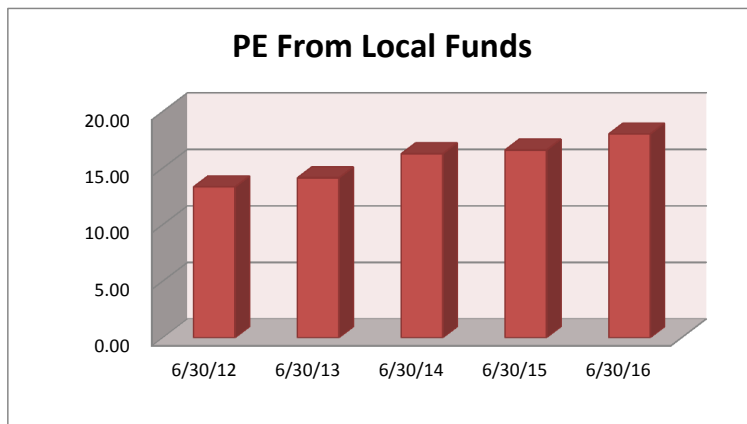
Local Source Revenue	\$ 10,432,352	\$ 10,961,681	\$ 10,463,897	\$ 10,311,453	N/A
State Source Revenue	\$ 9,529,859	\$ 10,425,422	\$ 13,797,655	\$ 13,326,979	N/A
Federal Source Revenue	\$ 1,587,281	\$ 1,363,481	\$ 1,224,663	\$ 1,258,543	N/A
Total	\$ 21,549,492	\$ 22,750,584	\$ 25,486,215	\$ 24,896,975	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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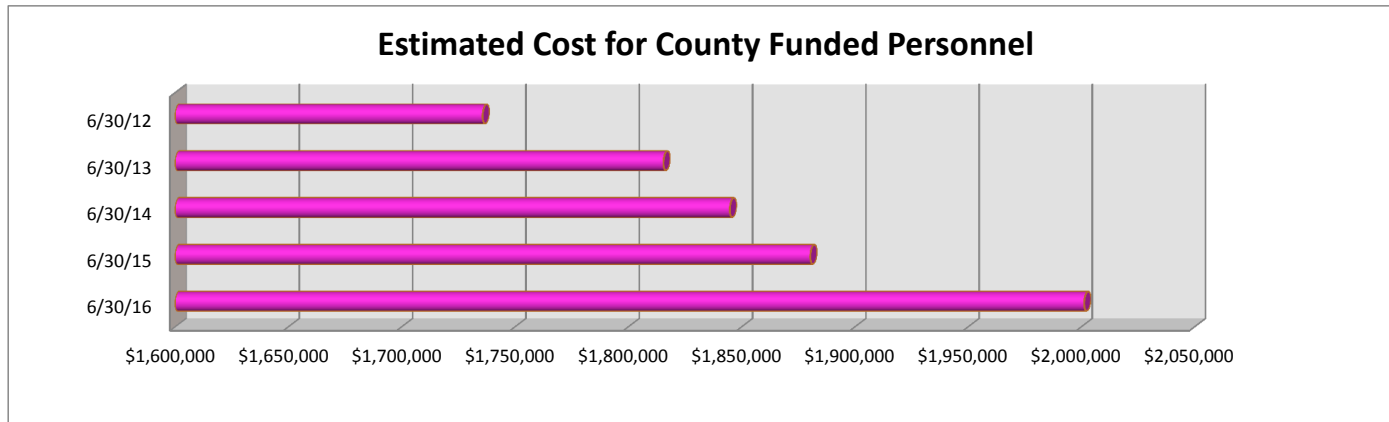
**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	104.57	104.35	104.72	105.39	102.97
Number PE actually employed	116.92	117.50	119.00	119.50	118.50
Number PE employed in excess of number funded	12.35	13.15	14.28	14.11	15.53
Number PE employed from local funds	1.00	1.00	2.00	2.50	2.50
Total number of PE funded by county board	13.35	14.15	16.28	16.61	18.03
Service Personnel:					
Number SP allowed for funding	60.984	60.187	59.591	59.513	58.397
Number SP actually employed	81.965	82.075	78.065	78.075	77.765
Number SP employed in excess of number funded	20.981	21.888	18.474	18.562	19.368
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	20.981	21.888	18.474	18.562	19.368
Total number of personnel employed in excess of number funded through PSSP	34.331	36.038	34.754	35.172	37.398



**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 887,671	\$ 927,657	\$ 1,074,933	\$ 1,093,051	\$ 1,181,748
Service Personnel	848,110	887,887	769,909	787,300	819,555
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,735,781	\$ 1,815,545	\$ 1,844,841	\$ 1,880,351	\$ 2,001,303



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,253	1,243	1,232	1,212	1,163
Increase (Decline) in student enrollment	(25)	(10)	(11)	(20)	(49)
Number of schools	4	4	4	4	4
Average number of students/school	313	311	308	303	291
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(96)	(97)	(103)	(109)	(119)

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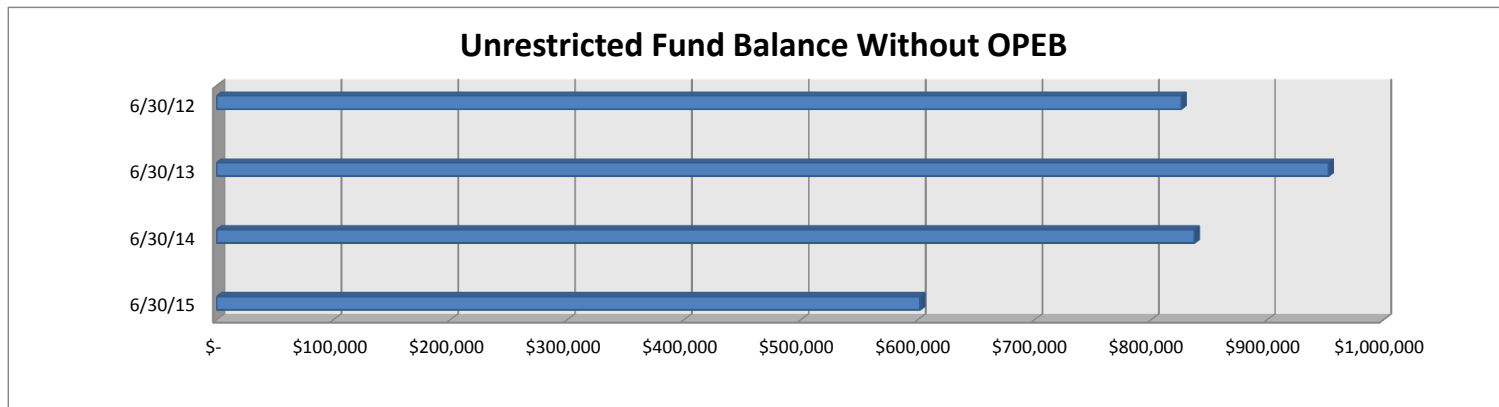
**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 825,968 \$ 953,037 \$ 837,431 \$ 602,098 ⁽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 \$ 13,284 \$ 12,953 \$ 13,579 \$ 14,165 N/A ⁽²⁾

Revenues:

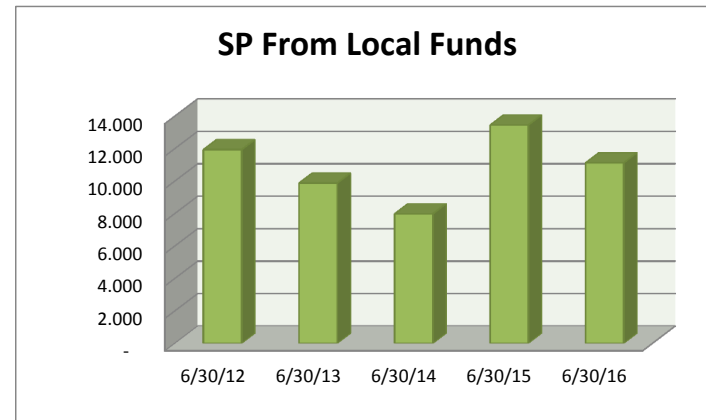
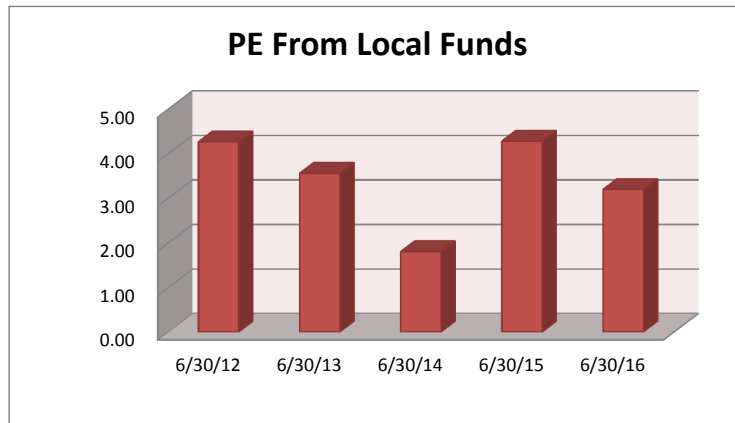
Local Source Revenue	\$ 4,366,813	\$ 7,361,800	\$ 4,237,672	\$ 4,158,761	N/A
State Source Revenue	\$ 8,532,209	\$ 9,009,193	\$ 10,412,911	\$ 8,705,764	N/A
Federal Source Revenue	\$ 2,453,859	\$ 1,480,923	\$ 1,805,912	\$ 2,029,836	N/A
Total	\$ 15,352,881	\$ 17,851,916	\$ 16,456,495	\$ 14,894,361	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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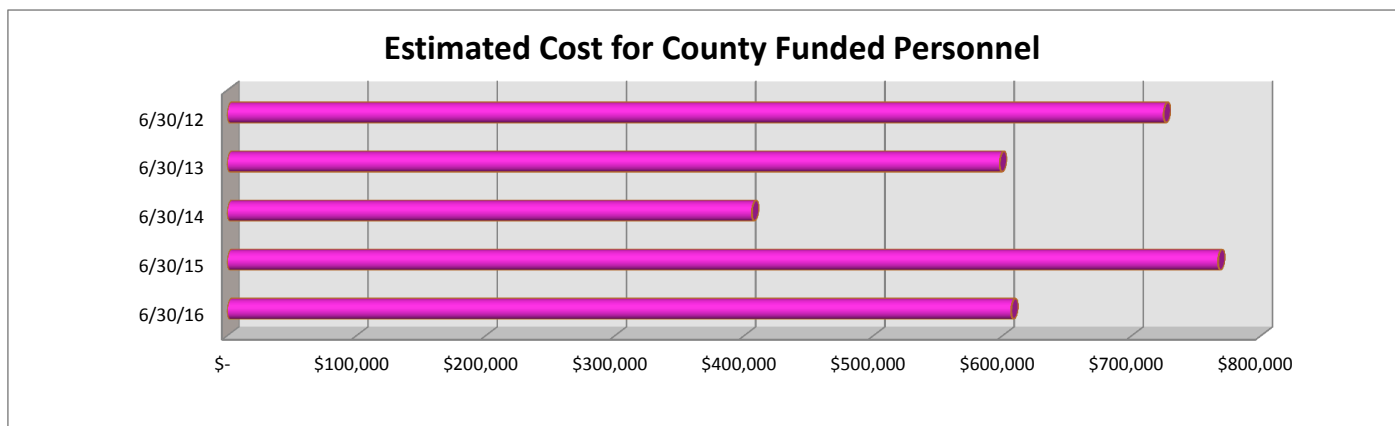
**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	102.35	106.49	106.39	106.03	106.20
Number PE actually employed	106.12	109.05	106.64	106.99	106.90
Number PE employed in excess of number funded	3.77	2.56	0.25	0.96	0.70
Number PE employed from local funds	0.50	1.00	1.55	3.33	2.50
Total number of PE funded by county board	4.27	3.56	1.80	4.28	3.20
Service Personnel:					
Number SP allowed for funding	62.000	64.232	64.232	64.232	64.232
Number SP actually employed	73.941	74.111	72.219	77.686	75.358
Number SP employed in excess of number funded	11.941	9.879	7.987	13.454	11.126
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	11.941	9.879	7.987	13.454	11.126
Total number of personnel employed in excess of number funded through PSSP	16.209	13.439	9.791	17.739	14.326



**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 262,065	\$ 218,648	\$ 110,648	\$ 266,758	\$ 197,208
Service Personnel	462,698	379,172	295,368	500,101	409,493
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 724,763	\$ 597,820	\$ 406,016	\$ 766,859	\$ 606,701



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,145	1,133	1,112	1,074	1,067
Increase (Decline) in student enrollment	(38)	(12)	(21)	(38)	(7)
Number of schools	5	5	5	5	5
Average number of students/school	229	227	222	215	213
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(180)	(181)	(189)	(197)	(197)

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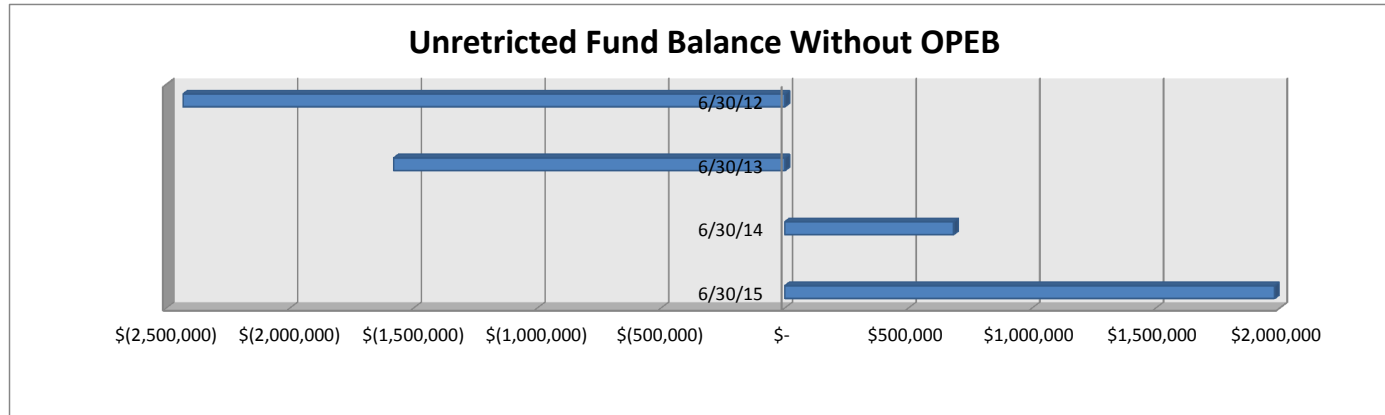
**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ (2,432,449)	\$ (1,580,868)	\$ 682,101	\$ 1,979,572 (1)	N/A (2)
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Excess Levy:

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

Per Pupil Expenditures	\$ 10,128	\$ 9,947	\$ 9,389	\$ 9,352	N/A (2)
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Revenues:

Local Source Revenue	\$ 12,698,130	\$ 12,483,415	\$ 11,941,881	\$ 11,934,057	N/A
State Source Revenue	\$ 35,774,511	\$ 36,925,161	\$ 40,502,058	\$ 38,188,653	N/A
Federal Source Revenue	\$ 6,805,785	\$ 5,348,981	\$ 4,327,025	\$ 5,760,924	N/A
Total	\$ 55,278,426	\$ 54,757,557	\$ 56,770,964	\$ 55,883,634	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

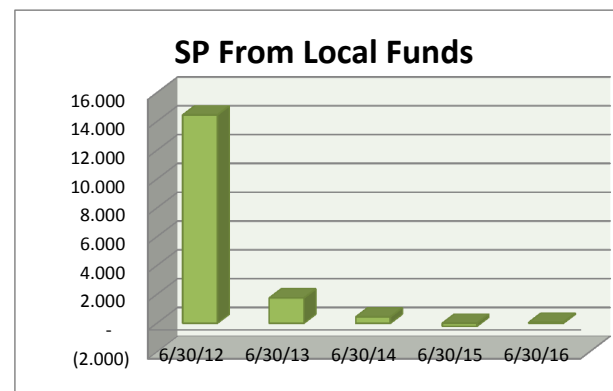
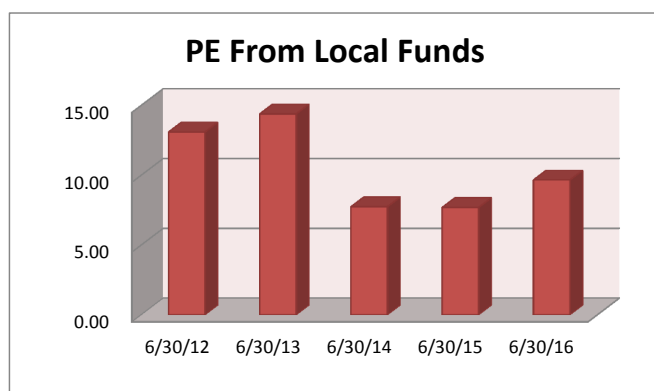
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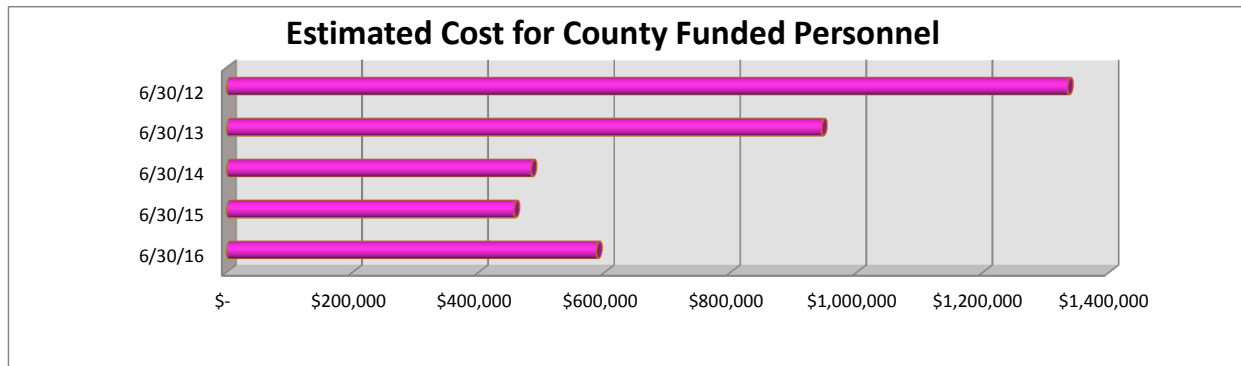
**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	342.72	345.52	342.95	343.47	343.34
Number PE actually employed	347.81	349.91	345.69	346.16	346.00
Number PE employed in excess of number funded	5.09	4.39	2.74	2.69	2.66
Number PE employed from local funds	8.00	10.00	5.00	5.00	7.00
Total number of PE funded by county board	13.09	14.39	7.74	7.69	9.66
Service Personnel:					
Number SP allowed for funding	207.299	208.226	206.588	207.027	206.813
Number SP actually employed	221.755	209.980	207.027	206.813	206.874
Number SP employed in excess of number funded	14.456	1.754	0.439	(0.214)	0.061
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	14.456	1.754	0.439	(0.214)	0.061
Total number of personnel employed in excess of number funded through PSSP	27.546	16.144	8.179	7.476	9.721



**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 806,934	\$ 880,688	\$ 467,844	\$ 463,961	\$ 584,963
Service Personnel	527,191	63,509	15,544	(7,627)	2,178
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,334,125	\$ 944,197	\$ 483,388	\$ 456,334	\$ 587,141



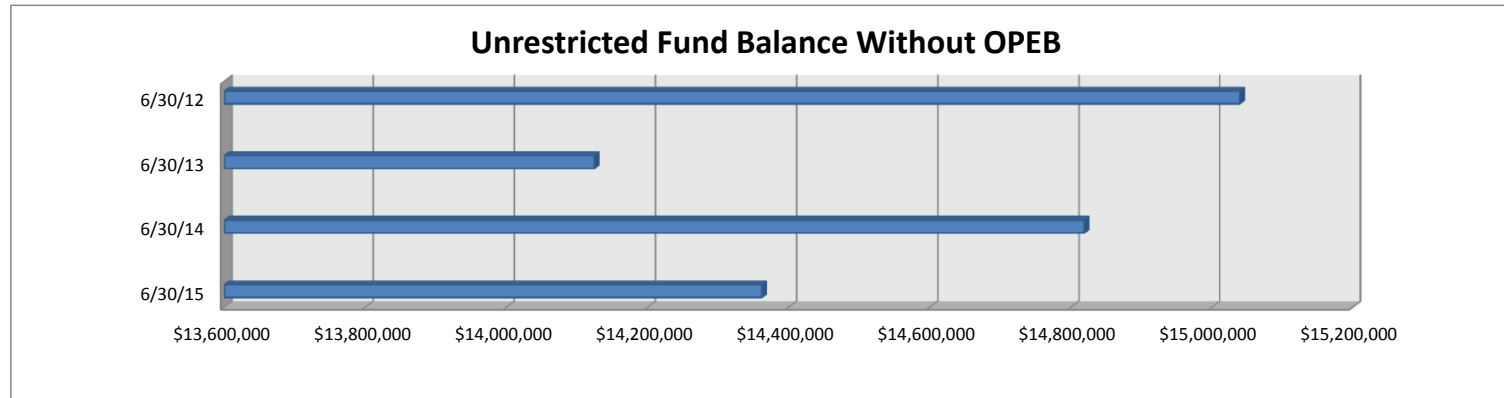
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,607	4,575	4,583	4,583	4,544
Increase (Decline) in student enrollment	7	(32)	8	-	(39)
Number of schools	12	12	12	11	11
Average number of students/school	384	381	382	417	413
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(25)	(27)	(29)	5	3

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**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 15,039,243	\$ 14,124,364	\$ 14,818,567	\$ 14,361,524 (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	\$ 18,723,989	\$ 18,742,642	\$ 19,588,122	\$ 20,020,079	\$ 19,649,535
Per Pupil Expenditures	\$ 10,641	\$ 10,981	\$ 10,771	\$ 11,121	N/A (2)
Revenues:					
Local Source Revenue	\$ 43,486,365	\$ 43,435,572	\$ 45,074,047	\$ 45,410,552	N/A
State Source Revenue	\$ 72,596,106	\$ 76,428,148	\$ 73,518,222	\$ 66,385,141	N/A
Federal Source Revenue	\$ 8,933,523	\$ 6,856,477	\$ 6,999,866	\$ 7,261,982	N/A
Total	\$ 125,015,994	\$ 126,720,197	\$ 125,592,135	\$ 119,057,675	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

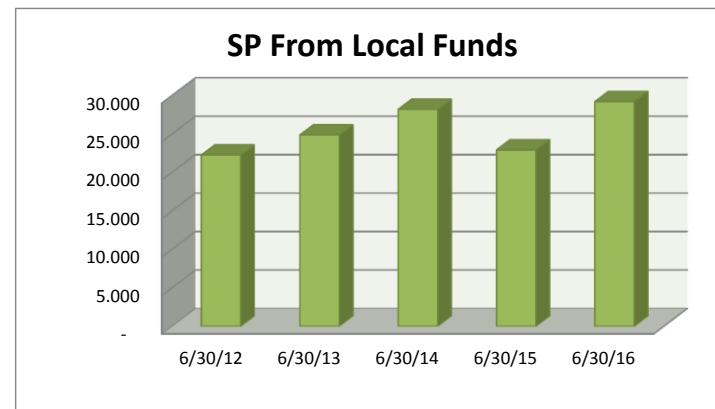
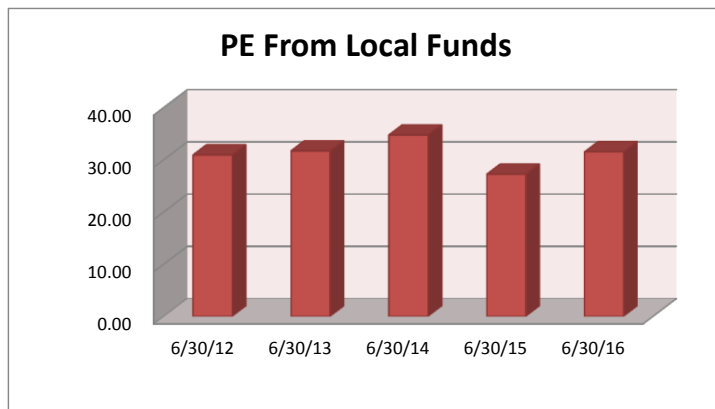
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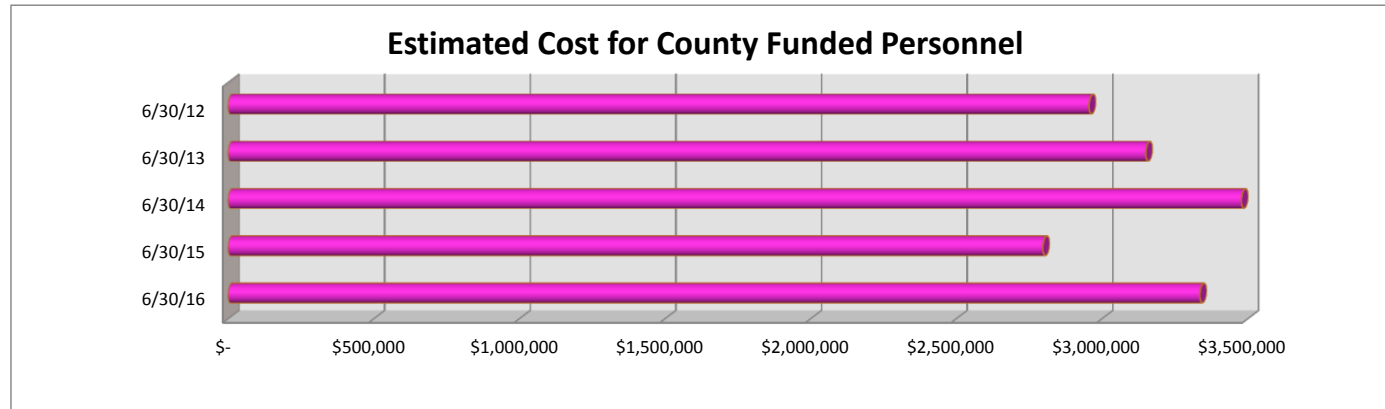
**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	722.28	734.76	736.21	750.24	740.97
Number PE actually employed	734.70	748.45	752.95	758.45	752.45
Number PE employed in excess of number funded	12.42	13.69	16.74	8.21	11.48
Number PE employed from local funds	18.50	18.00	18.00	19.00	20.00
Total number of PE funded by county board	30.92	31.69	34.74	27.21	31.48
Service Personnel:					
Number SP allowed for funding	424.191	430.735	431.475	441.093	434.627
Number SP actually employed	446.453	455.598	459.683	464.028	463.833
Number SP employed in excess of number funded	22.262	24.863	28.208	22.935	29.206
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	22.262	24.863	28.208	22.935	29.206
Total number of personnel employed in excess of number funded through PSSP	53.182	56.553	62.948	50.145	60.686



**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,064,922	\$ 2,140,238	\$ 2,325,735	\$ 1,841,102	\$ 2,118,345
Service Personnel	891,708	1,010,954	1,153,614	956,904	1,218,665
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,956,630	\$ 3,151,192	\$ 3,479,348	\$ 2,798,006	\$ 3,337,010



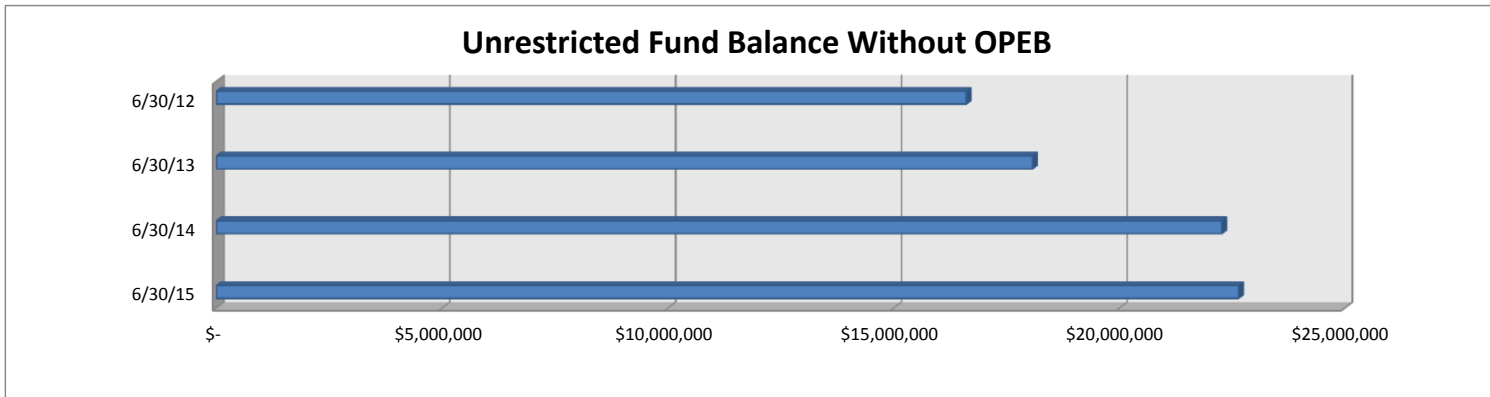
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	9,779	9,788	9,907	9,792	9,761
Increase (Decline) in student enrollment	148	9	119	(115)	(31)
Number of schools	22	22	22	22	22
Average number of students/school	445	445	450	445	444
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	36	37	39	33	34

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**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 16,604,547	\$ 18,069,013	\$ 22,271,130	\$ 22,641,410 ⁽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	\$ 21,724,788	\$ 21,870,260	\$ 23,859,292	\$ 25,052,228	\$ 24,450,877
Per Pupil Expenditures	\$ 10,859	\$ 10,624	\$ 11,429	\$ 11,152	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 45,038,214	\$ 43,702,276	\$ 46,062,847	\$ 48,312,110	N/A
State Source Revenue	\$ 87,943,549	\$ 87,206,538	\$ 86,386,063	\$ 84,963,528	N/A
Federal Source Revenue	\$ 15,991,556	\$ 14,980,002	\$ 15,077,349	\$ 14,698,177	N/A
Total	\$ 148,973,319	\$ 145,888,816	\$ 147,526,259	\$ 147,973,815	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

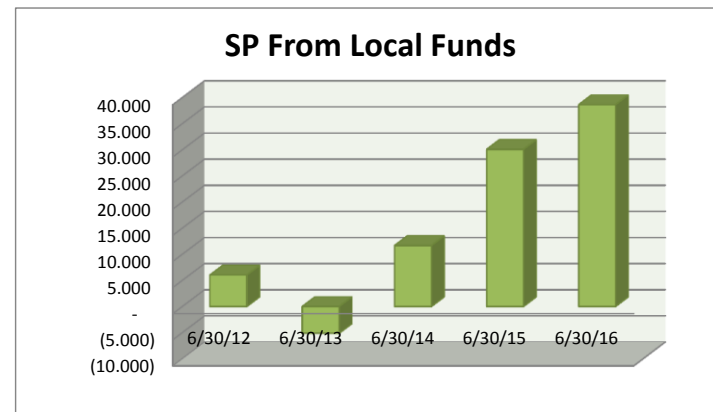
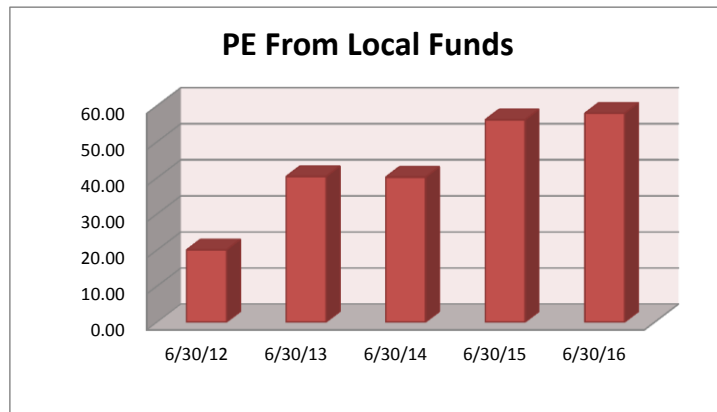
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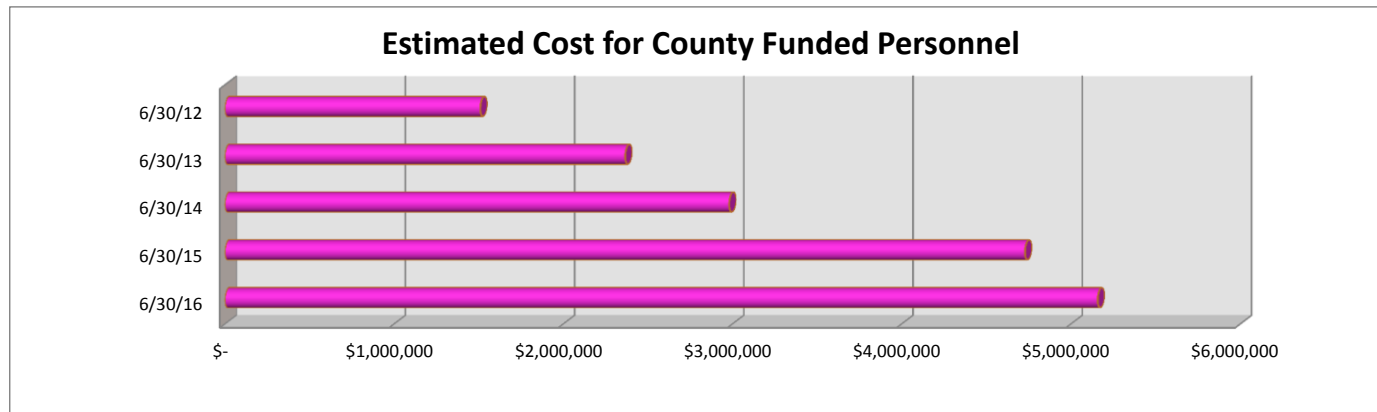
**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	913.92	934.10	942.58	951.62	943.39
Number PE actually employed	911.00	947.50	962.60	982.74	975.30
Number PE employed in excess of number funded	(2.92)	13.40	20.02	31.12	31.91
Number PE employed from local funds	23.00	27.00	20.20	25.00	26.00
Total number of PE funded by county board	20.08	40.40	40.22	56.12	57.91
Service Personnel:					
Number SP allowed for funding	540.869	545.572	540.447	552.119	549.136
Number SP actually employed	546.892	540.447	552.119	582.202	587.777
Number SP employed in excess of number funded	6.023	(5.125)	11.672	30.083	38.641
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	6.023	(5.125)	11.672	30.083	38.641
Total number of personnel employed in excess of number funded through PSSP	26.099	35.275	51.892	86.203	96.551



**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,281,257	\$ 2,561,956	\$ 2,535,406	\$ 3,549,588	\$ 3,647,921
Service Personnel	228,557	(195,527)	445,479	1,178,973	1,509,976
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,509,814	\$ 2,366,430	\$ 2,980,885	\$ 4,728,561	\$ 5,157,897



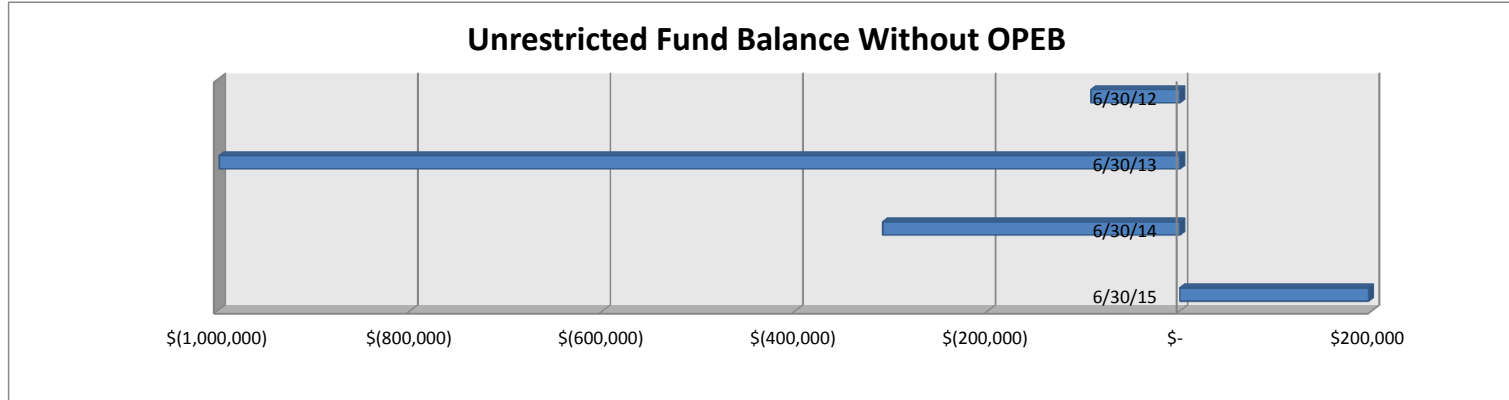
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	12,456	12,580	12,568	12,428	12,328
Increase (Decline) in student enrollment	84	124	(12)	(140)	(100)
Number of schools	28	28	28	28	28
Average number of students/school	445	449	449	444	440
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	36	41	38	32	30

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**RANDOLPH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ (92,499)	\$ (998,115)	\$ (308,889)	\$ 196,967 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

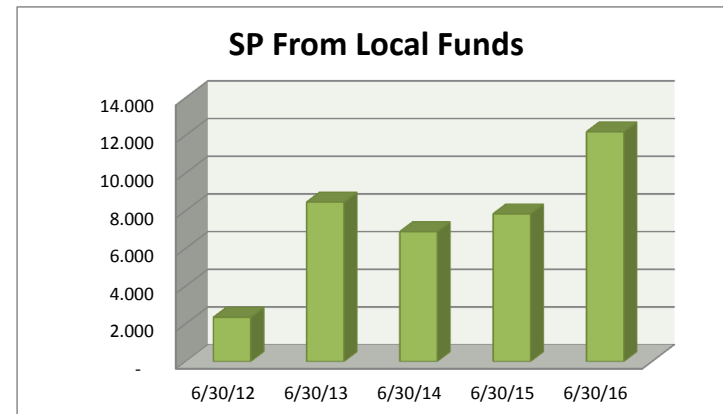
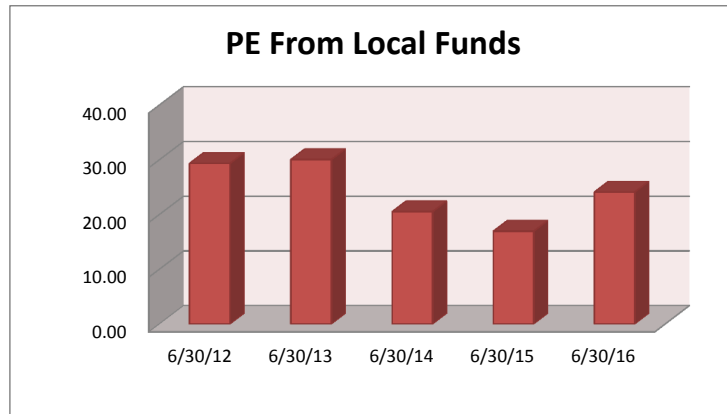
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	41.13%	38.95%	37.25%	40.31%	40.31%
Projected excess levy gross tax collections	\$ 3,006,322	\$ 3,004,485	\$ 3,005,292	\$ 3,350,568	\$ 3,438,759
Per Pupil Expenditures	\$ 11,479	\$ 11,251	\$ 11,155	\$ 11,250	N/A (2)
Revenues:					
Local Source Revenue	\$ 11,763,915	\$ 10,679,452	\$ 10,504,951	\$ 11,153,953	N/A
State Source Revenue	\$ 32,993,517	\$ 32,519,612	\$ 32,949,731	\$ 31,209,250	N/A
Federal Source Revenue	\$ 6,528,587	\$ 5,480,893	\$ 5,449,052	\$ 5,424,593	N/A
Total	\$ 51,286,019	\$ 48,679,957	\$ 48,903,734	\$ 47,787,796	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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**RANDOLPH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

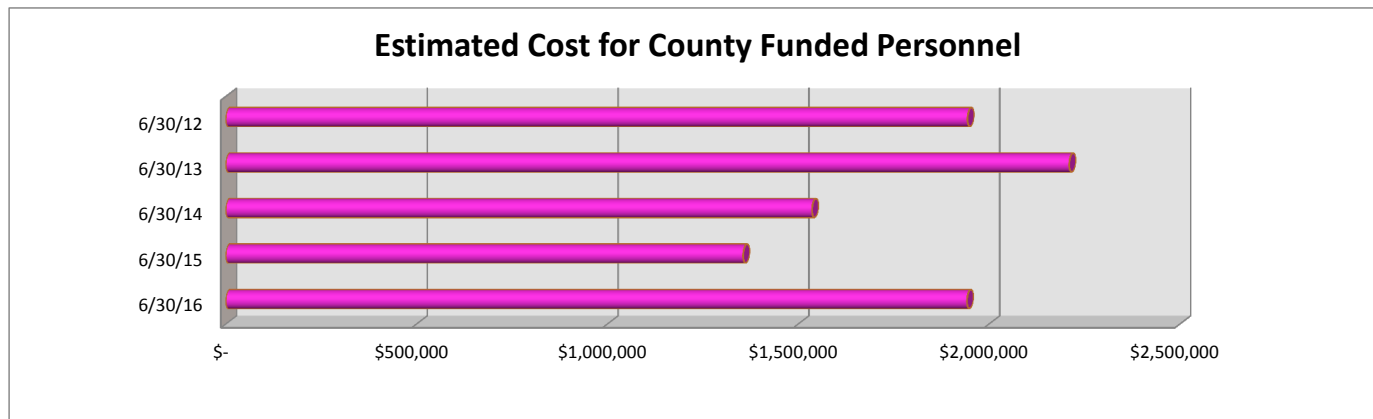
	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	324.88	324.07	326.13	322.83	311.75
Number PE actually employed	338.23	338.13	336.02	329.10	325.62
Number PE employed in excess of number funded	13.35	14.06	9.89	6.27	13.87
Number PE employed from local funds	16.00	16.00	10.65	10.69	10.25
Total number of PE funded by county board	29.35	30.06	20.54	16.96	24.12
Service Personnel:					
Number SP allowed for funding	196.149	195.089	196.057	193.611	186.556
Number SP actually employed	198.495	203.550	202.950	201.450	198.750
Number SP employed in excess of number funded	2.346	8.461	6.893	7.839	12.194
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.346	8.461	6.893	7.839	12.194
Total number of personnel employed in excess of number funded through PSSP	31.700	38.521	27.433	24.799	36.314



RANDOLPH COUNTY SCHOOLS

FINANCIAL ANALYSIS FYE 6/30/12 - 6/30/16

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,860,166	\$ 1,906,682	\$ 1,290,025	\$ 1,071,099	\$ 1,502,959
Service Personnel	83,602	303,571	246,372	284,906	439,324
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,943,769	\$ 2,210,253	\$ 1,536,397	\$ 1,356,005	\$ 1,942,283



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,254	4,273	4,225	4,073	4,060
Increase (Decline) in student enrollment	(40)	19	(48)	(152)	(13)
Number of schools	14	14	14	14	14
Average number of students/school	304	305	302	291	290
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(105)	(103)	(109)	(121)	(120)

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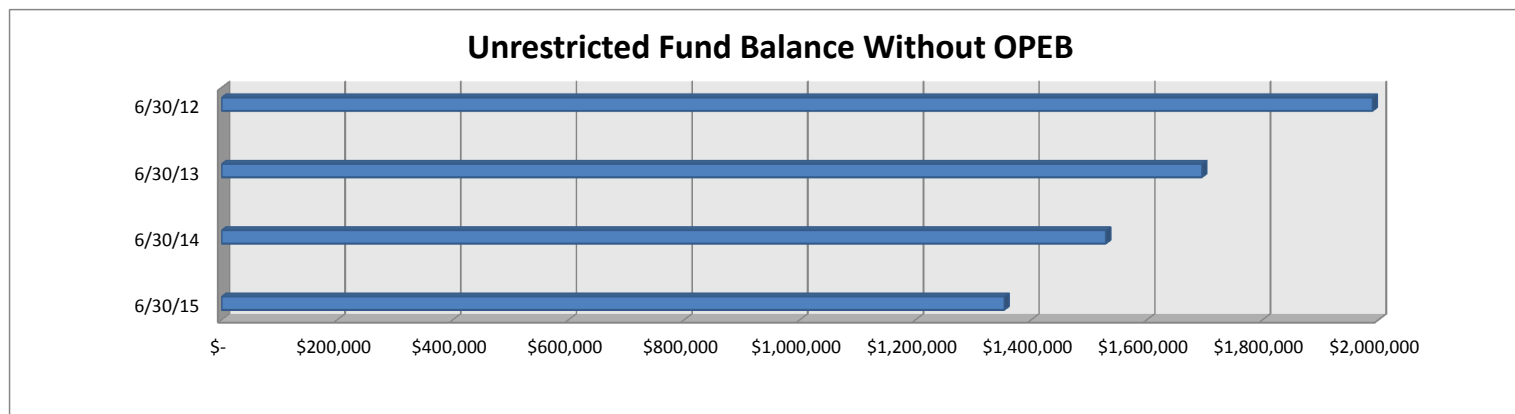
**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,989,992	\$ 1,695,067	\$ 1,528,813	\$ 1,353,208 (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	\$ 2,140,289	\$ 2,060,087	\$ 2,064,274	\$ 2,067,950	\$ 3,075,003

Per Pupil Expenditures

\$ 11,928	\$ 11,638	\$ 11,506	\$ 11,815	N/A (2)
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Revenues:

Local Source Revenue	\$ 5,249,146	\$ 5,259,115	\$ 4,901,657	\$ 4,863,025	N/A
State Source Revenue	\$ 10,898,621	\$ 10,386,092	\$ 11,190,106	\$ 10,201,324	N/A
Federal Source Revenue	\$ 2,539,140	\$ 2,181,941	\$ 1,849,132	\$ 2,289,324	N/A

Total	\$ 18,686,907	\$ 17,827,148	\$ 17,940,895	\$ 17,353,673	\$ - (2)
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Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

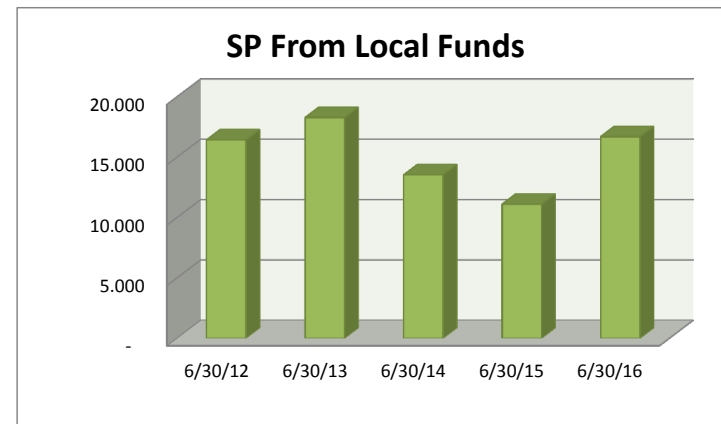
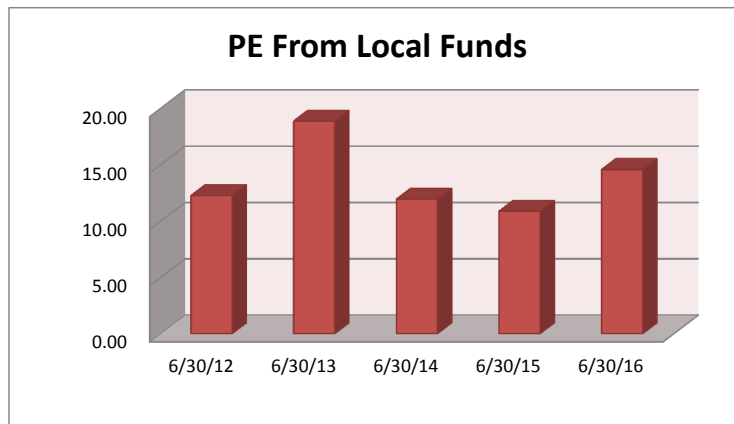
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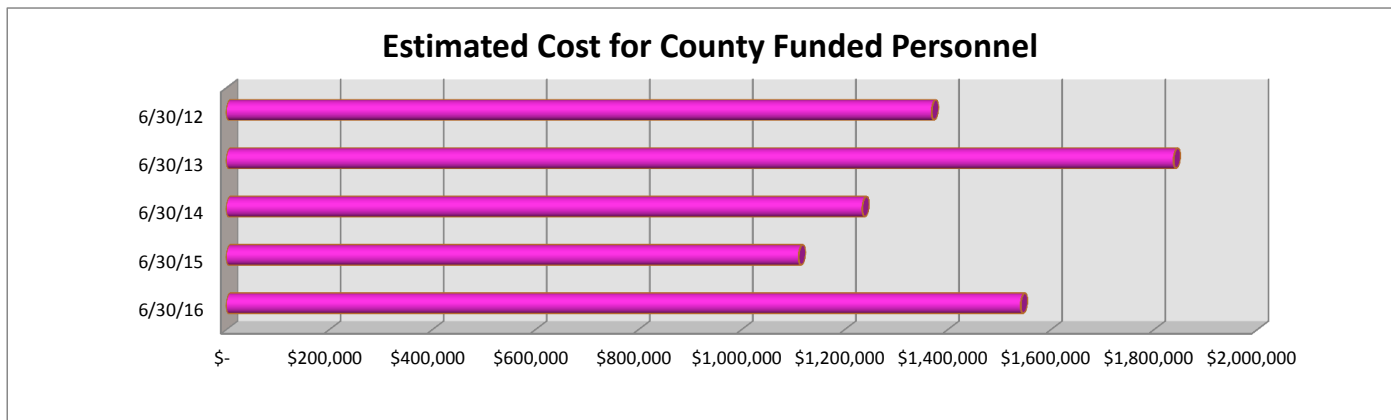
**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	115.22	111.61	111.50	109.08	107.47
Number PE actually employed	126.00	129.00	120.95	117.96	119.56
Number PE employed in excess of number funded	10.78	17.39	9.45	8.88	12.09
Number PE employed from local funds	1.50	1.50	2.50	2.00	2.50
Total number of PE funded by county board	12.28	18.89	11.95	10.88	14.59
Service Personnel:					
Number SP allowed for funding	70.293	69.490	69.747	68.258	67.357
Number SP actually employed	86.723	87.773	83.283	79.363	84.053
Number SP employed in excess of number funded	16.430	18.283	13.536	11.105	16.696
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.430	18.283	13.536	11.105	16.696
Total number of personnel employed in excess of number funded through PSSP	28.710	37.173	25.486	21.985	31.286



**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 760,902	\$ 1,160,958	\$ 738,634	\$ 689,433	\$ 912,136
Service Personnel	608,277	677,378	496,056	421,650	629,755
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,369,179	\$ 1,838,337	\$ 1,234,690	\$ 1,111,083	\$ 1,541,890



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,544	1,549	1,516	1,500	1,488
Increase (Decline) in student enrollment	(34)	5	(33)	(16)	(12)
Number of schools	6	6	6	6	6
Average number of students/school	257	258	253	250	248
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(152)	(150)	(158)	(162)	(162)

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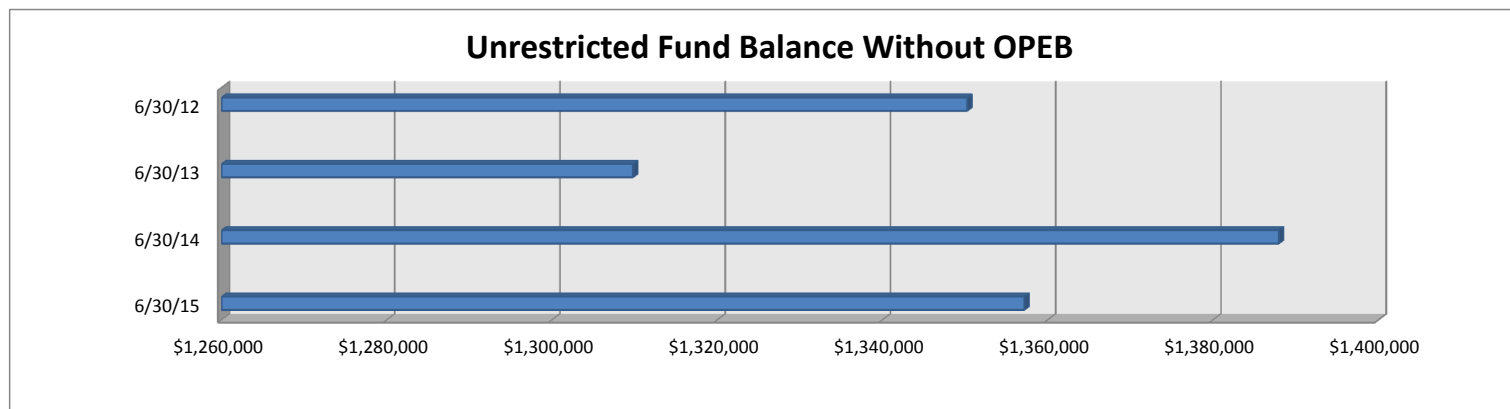
**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,350,239	\$ 1,309,800	\$ 1,387,953	\$ 1,357,148 ⁽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	\$ 10,721	\$ 10,611	\$ 10,404	\$ 10,178	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 3,559,069	\$ 3,461,229	\$ 3,648,203	\$ 3,442,608	N/A
State Source Revenue	\$ 19,844,238	\$ 18,290,033	\$ 17,828,100	\$ 17,608,144	N/A
Federal Source Revenue	\$ 4,843,329	\$ 4,703,685	\$ 4,213,731	\$ 3,278,495	N/A
Total	\$ 28,246,636	\$ 26,454,947	\$ 25,690,034	\$ 24,329,247	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

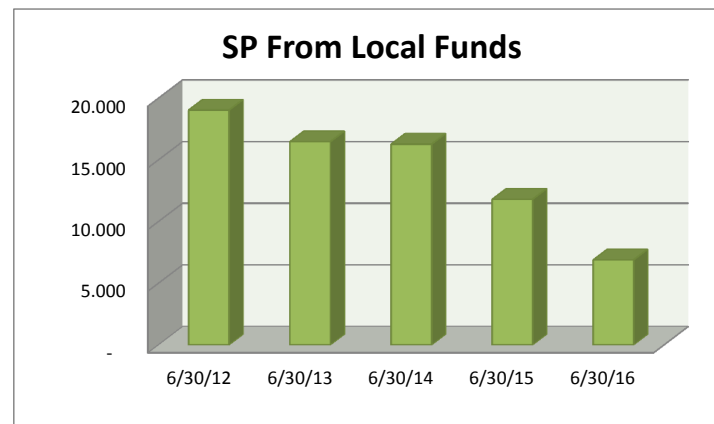
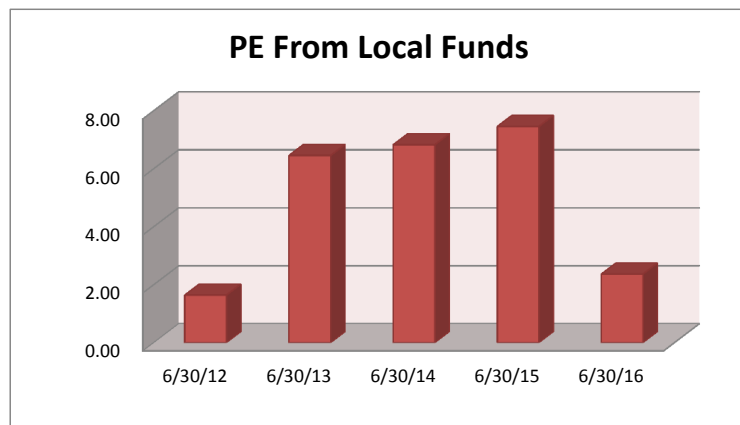
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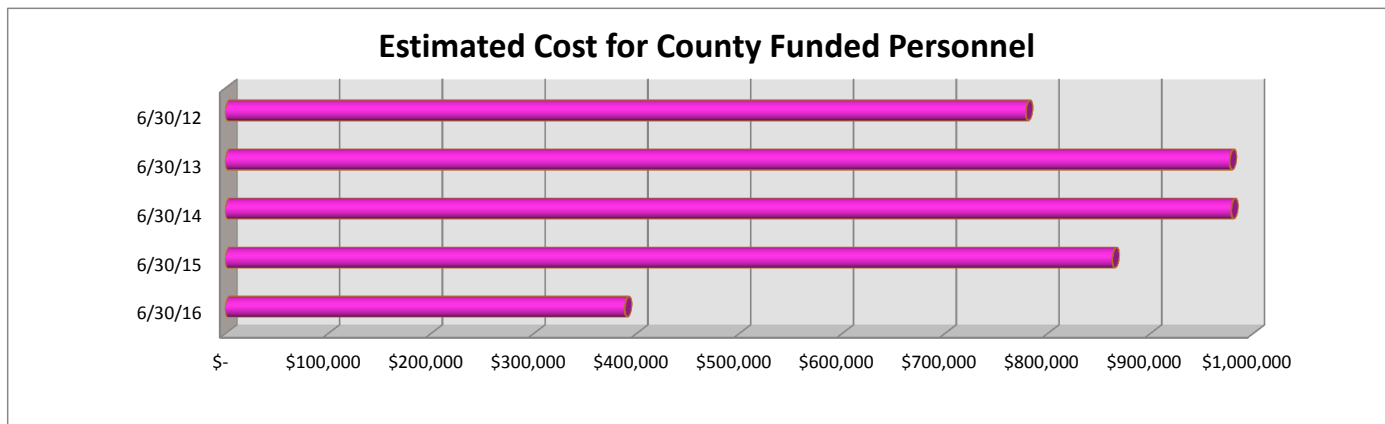
**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	182.04	180.40	178.51	178.05	174.28
Number PE actually employed	178.93	182.36	181.34	182.11	174.05
Number PE employed in excess of number funded	(3.11)	1.96	2.83	4.06	(0.23)
Number PE employed from local funds	4.75	4.50	4.00	3.40	2.60
Total number of PE funded by county board	1.64	6.46	6.83	7.46	2.37
Service Personnel:					
Number SP allowed for funding	111.590	110.400	109.343	108.927	107.541
Number SP actually employed	130.634	126.879	125.624	120.739	114.439
Number SP employed in excess of number funded	19.044	16.479	16.281	11.812	6.898
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	19.044	16.479	16.281	11.812	6.898
Total number of personnel employed in excess of number funded through PSSP	20.688	22.939	23.111	19.272	9.268



**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 99,593	\$ 385,815	\$ 400,906	\$ 441,508	\$ 142,679
Service Personnel	679,425	591,676	578,043	421,741	246,139
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 779,018	\$ 977,490	\$ 978,949	\$ 863,249	\$ 388,817



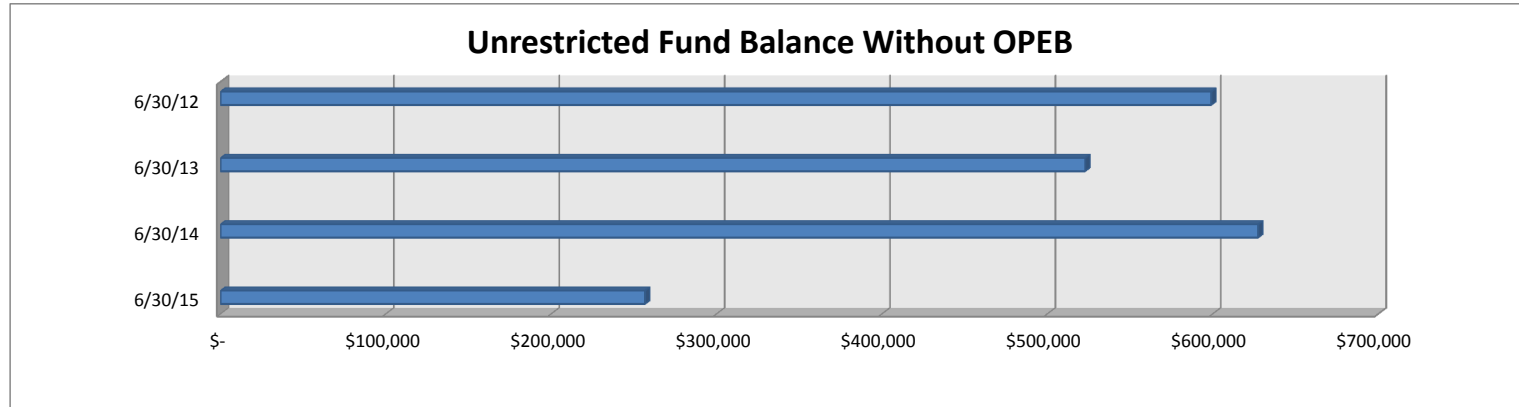
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,485	2,455	2,443	2,378	2,334
Increase (Decline) in student enrollment	(20)	(30)	(12)	(65)	(44)
Number of schools	6	6	6	6	6
Average number of students/school	414	409	407	396	389
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	5	1	(4)	(16)	(21)

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**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 599,016	\$ 522,706	\$ 627,343	\$ 256,621 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

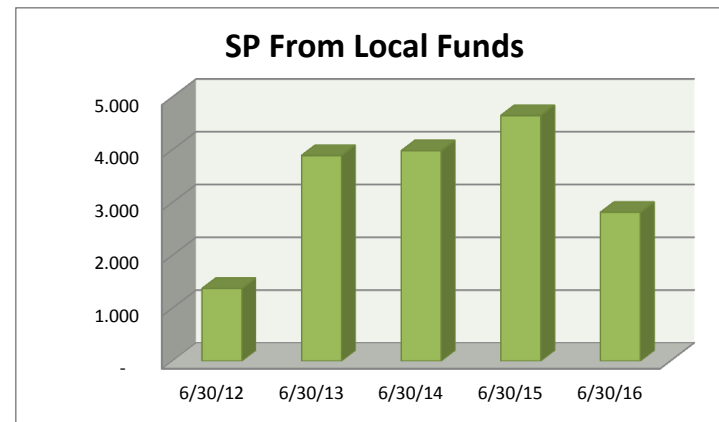
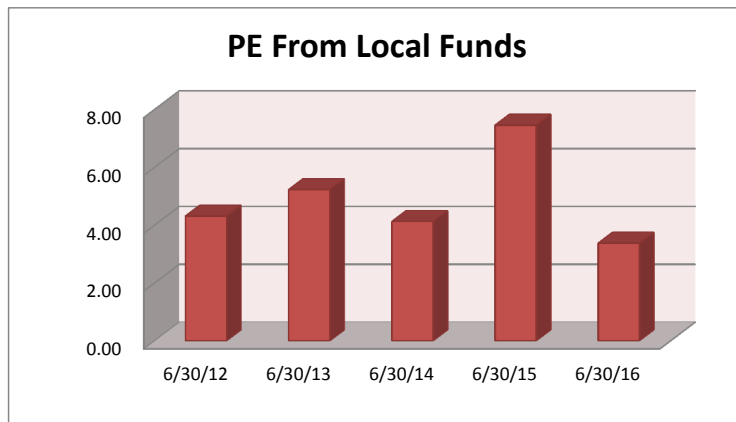
Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
Per Pupil Expenditures	\$ 10,680	\$ 10,768	\$ 10,478	\$ 10,334	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 2,836,811	\$ 2,806,699	\$ 2,770,765	\$ 3,050,655	N/A
State Source Revenue	\$ 11,879,732	\$ 11,242,522	\$ 11,810,069	\$ 11,543,204	N/A
Federal Source Revenue	\$ 3,079,004	\$ 3,182,009	\$ 2,647,495	\$ 2,564,743	N/A
Total	\$ 17,795,547	\$ 17,231,230	\$ 17,228,329	\$ 17,158,602	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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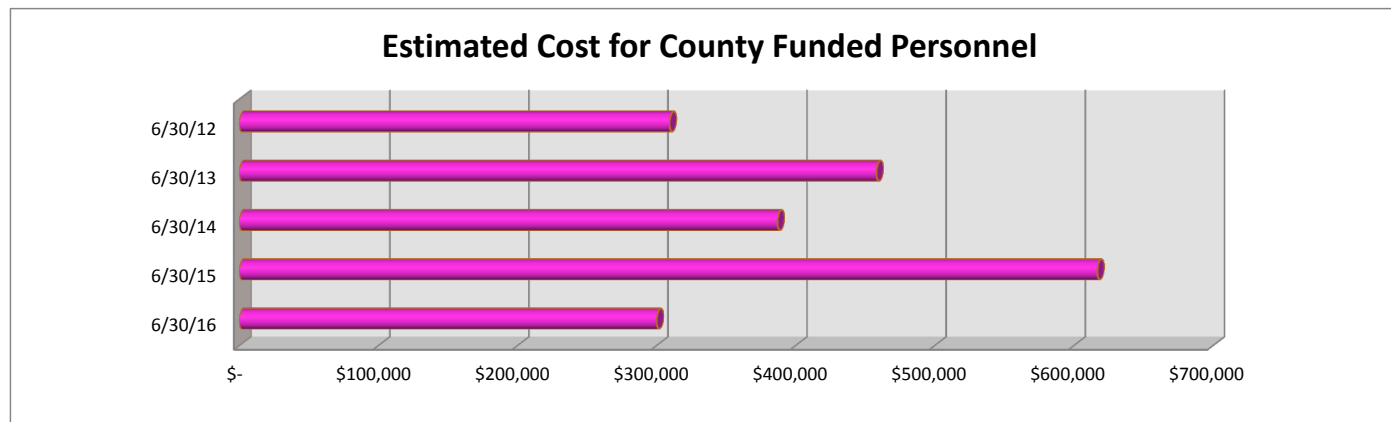
**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	116.19	120.05	120.22	121.49	125.57
Number PE actually employed	117.50	122.28	121.35	125.95	125.95
Number PE employed in excess of number funded	1.31	2.23	1.13	4.46	0.38
Number PE employed from local funds	3.00	3.00	3.00	3.00	3.00
Total number of PE funded by county board	4.31	5.23	4.13	7.46	3.38
Service Personnel:					
Number SP allowed for funding	70.262	71.756	71.802	73.133	74.968
Number SP actually employed	71.635	75.650	75.785	77.785	77.785
Number SP employed in excess of number funded	1.373	3.894	3.983	4.652	2.817
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.373	3.894	3.983	4.652	2.817
Total number of personnel employed in excess of number funded through PSSP	5.687	9.124	8.113	12.112	6.197



**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 260,163	\$ 316,283	\$ 245,077	\$ 447,173	\$ 198,914
Service Personnel	49,389	142,033	142,061	169,852	101,340
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 309,552	\$ 458,316	\$ 387,138	\$ 617,025	\$ 300,253



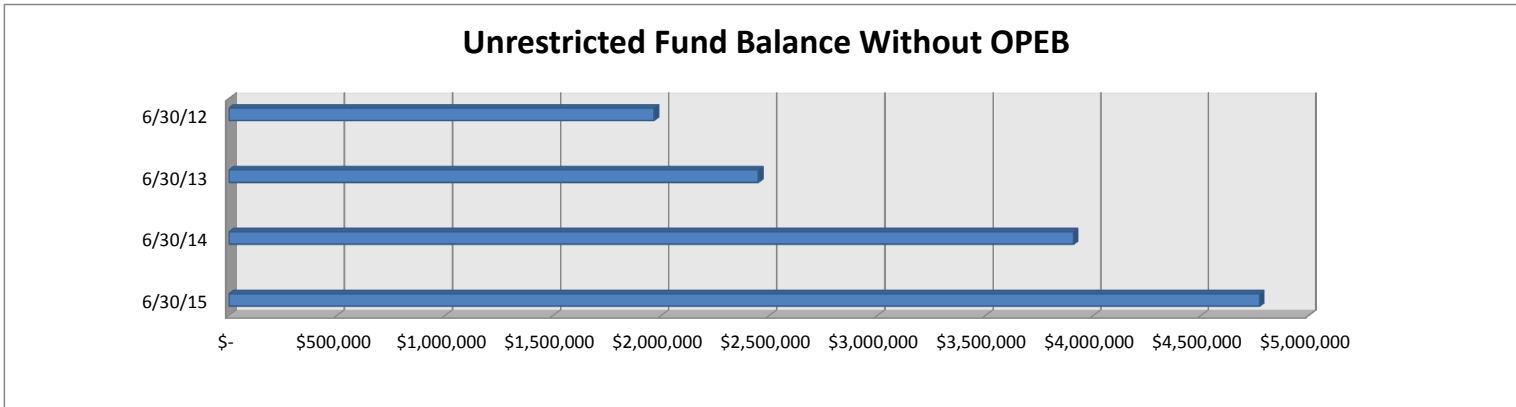
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,564	1,569	1,596	1,635	1,573
Increase (Decline) in student enrollment	13	5	27	39	(62)
Number of schools	5	5	5	5	5
Average number of students/school	313	314	319	327	315
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(96)	(94)	(92)	(85)	(95)

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**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 1,966,783	\$ 2,449,239	\$ 3,906,969	\$ 4,772,091 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

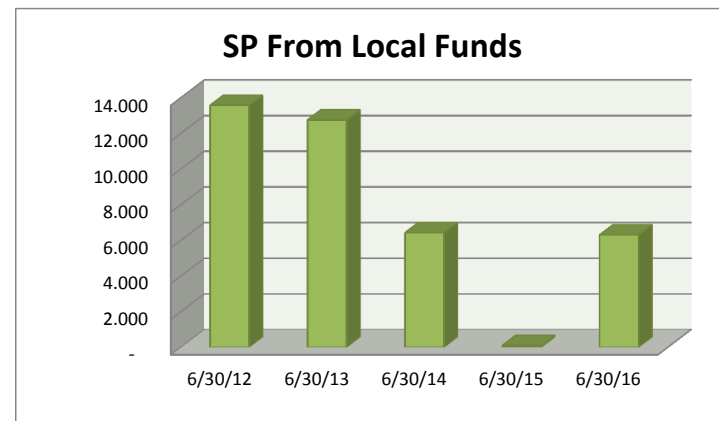
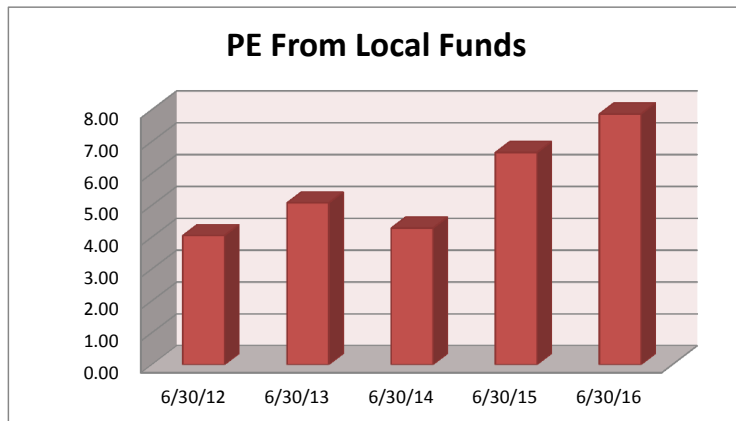
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	50.00%	50.00%	50.00%	50.00%	50.00%
Projected excess levy gross tax collections	\$ 1,980,778	\$ 2,115,435	\$ 2,549,341	\$ 2,800,639	\$ 3,091,139
Per Pupil Expenditures	\$ 11,001	\$ 10,575	\$ 10,567	\$ 10,410	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 6,756,637	\$ 7,446,935	\$ 8,086,419	\$ 9,073,631	N/A
State Source Revenue	\$ 17,746,420	\$ 17,633,424	\$ 17,532,515	\$ 16,218,966	N/A
Federal Source Revenue	\$ 3,879,478	\$ 2,948,076	\$ 3,061,072	\$ 2,930,722	N/A
Total	\$ 28,382,535	\$ 28,028,435	\$ 28,680,006	\$ 28,223,319	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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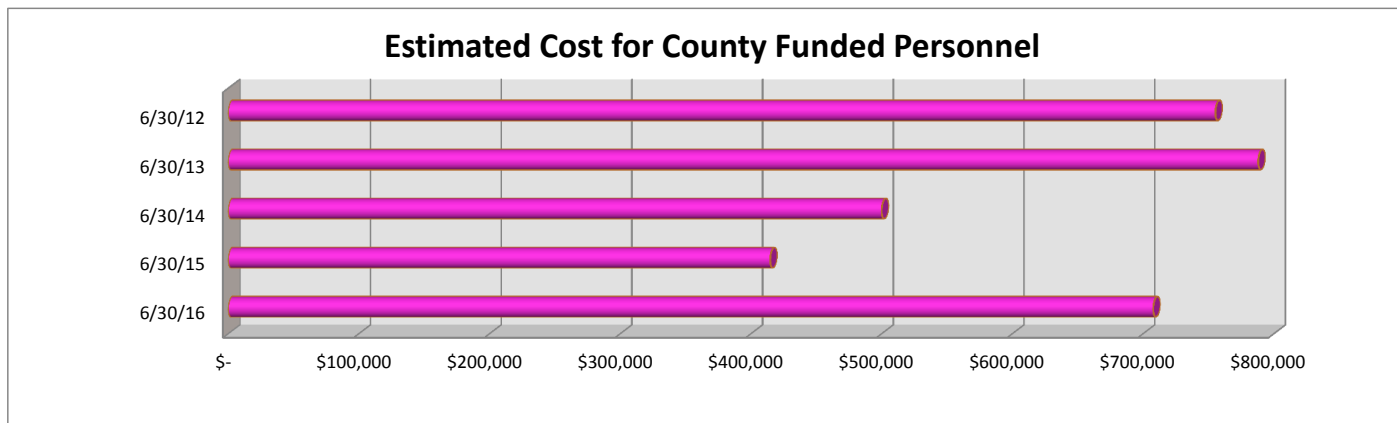
**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	177.10	179.07	180.11	181.24	181.10
Number PE actually employed	178.15	180.15	180.40	181.90	183.97
Number PE employed in excess of number funded	1.05	1.08	0.29	0.66	2.87
Number PE employed from local funds	3.00	4.00	4.00	6.00	5.00
Total number of PE funded by county board	4.05	5.08	4.29	6.66	7.87
Service Personnel:					
Number SP allowed for funding	105.911	106.211	106.951	107.765	106.849
Number SP actually employed	119.480	118.960	113.375	107.860	113.150
Number SP employed in excess of number funded	13.569	12.749	6.424	0.095	6.301
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	13.569	12.749	6.424	0.095	6.301
Total number of personnel employed in excess of number funded through PSSP	17.623	17.829	10.714	6.755	14.171



**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 255,237	\$ 320,132	\$ 263,518	\$ 411,198	\$ 475,880
Service Personnel	500,073	467,988	236,469	3,510	231,890
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 755,310	\$ 788,119	\$ 499,987	\$ 414,708	\$ 707,770



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,390	2,409	2,423	2,406	2,450
Increase (Decline) in student enrollment	(5)	19	14	(17)	44
Number of schools	5	5	5	5	5
Average number of students/school	478	482	485	481	490
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	69	74	74	69	80

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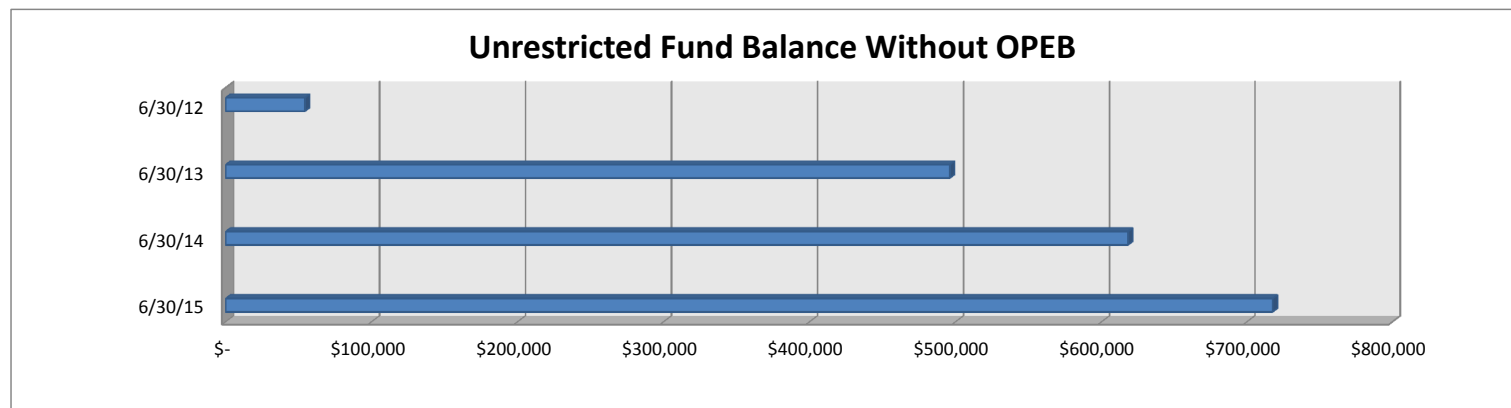
**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$	54,379	\$	496,001	\$	618,141	\$	717,680 ⁽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

\$	12,344	\$	12,435	\$	12,164	\$	12,065	N/A	⁽²⁾
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Revenues:

Local Source Revenue	\$ 3,730,486	\$ 3,881,078	\$ 3,935,193	\$ 4,245,458	N/A
State Source Revenue	\$ 8,743,940	\$ 8,051,794	\$ 7,546,044	\$ 6,966,666	N/A
Federal Source Revenue	\$ 1,780,245	\$ 1,618,025	\$ 1,265,866	\$ 1,461,450	N/A

Total	\$ 14,254,671	\$ 13,550,897	\$ 12,747,103	\$ 12,673,574	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

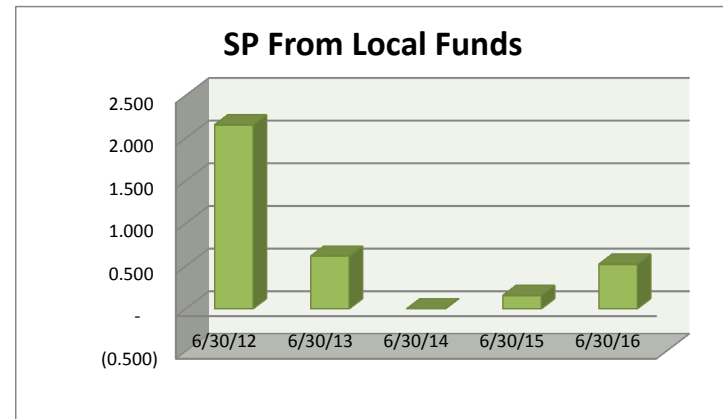
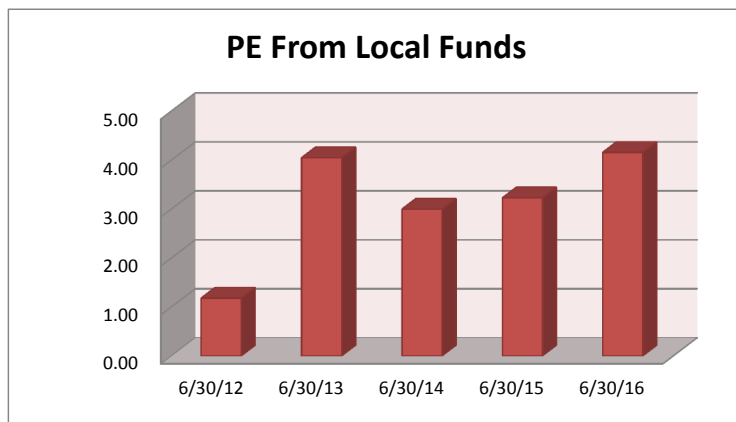
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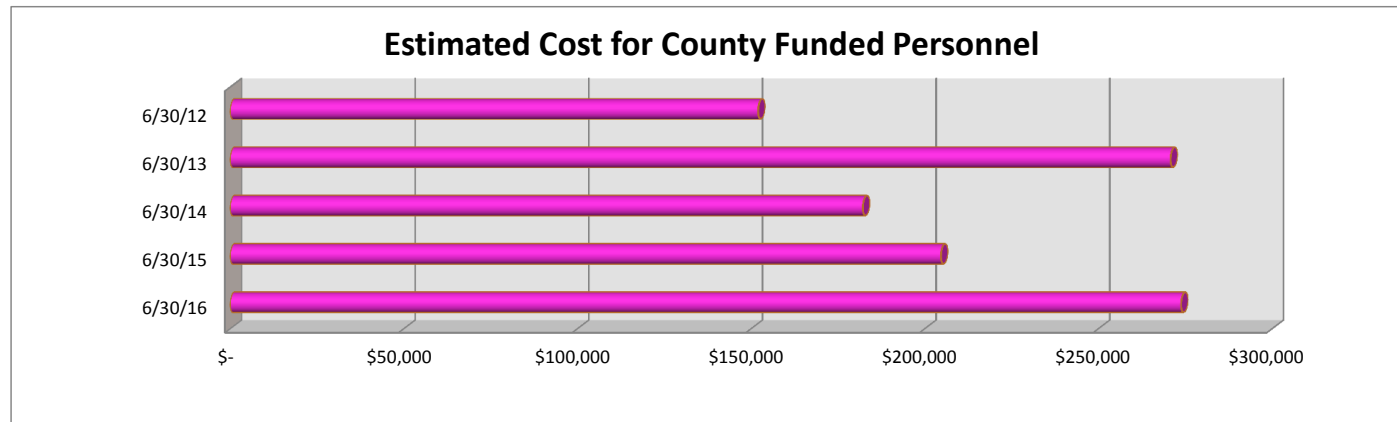
**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	89.21	92.63	91.33	90.95	90.33
Number PE actually employed	88.39	93.68	91.82	91.55	91.49
Number PE employed in excess of number funded	(0.82)	1.05	0.49	0.60	1.16
Number PE employed from local funds	2.00	3.00	2.51	2.63	3.00
Total number of PE funded by county board	1.18	4.05	3.00	3.23	4.16
Service Personnel:					
Number SP allowed for funding	54.476	56.384	55.576	55.420	55.054
Number SP actually employed	56.630	57.000	55.575	55.575	55.575
Number SP employed in excess of number funded	2.154	0.616	(0.001)	0.155	0.521
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.154	0.616	(0.001)	0.155	0.521
Total number of personnel employed in excess of number funded through PSSP	3.338	4.666	2.999	3.385	4.681



**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 73,148	\$ 248,361	\$ 182,240	\$ 199,051	\$ 254,977
Service Personnel	78,892	22,440	(36)	5,631	18,859
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 152,040	\$ 270,801	\$ 182,203	\$ 204,681	\$ 273,837



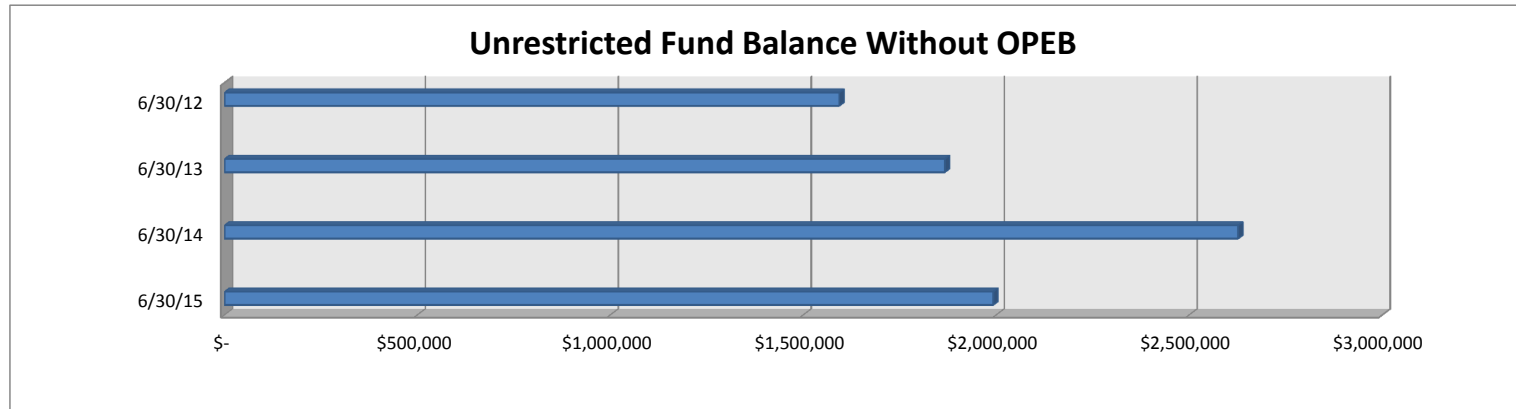
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,073	1,031	1,029	1,023	1,022
Increase (Decline) in student enrollment	20	(42)	(2)	(6)	(1)
Number of schools	3	3	3	3	3
Average number of students/school	358	344	343	341	341
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(51)	(64)	(68)	(71)	(69)

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**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 1,592,809	\$ 1,866,239	\$ 2,626,511	\$ 1,991,801 ⁽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	\$ 2,573,208	\$ 2,645,860	\$ 2,893,643	\$ 3,196,879	\$ 4,377,021

Per Pupil Expenditures	\$ 12,821	\$ 12,873	\$ 12,990	\$ 13,598	N/A ⁽²⁾
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Revenues:

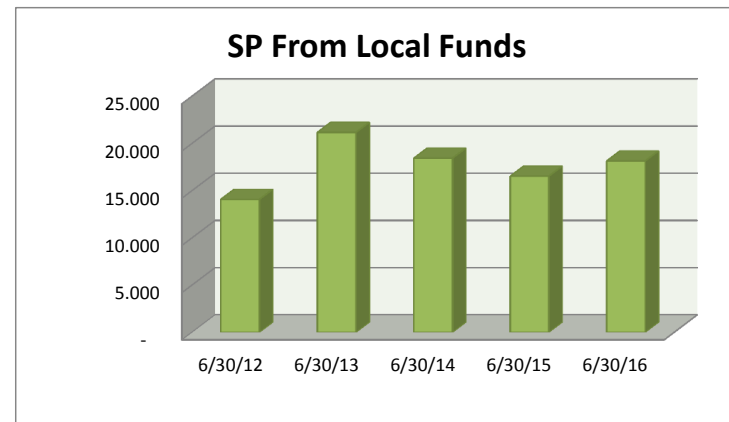
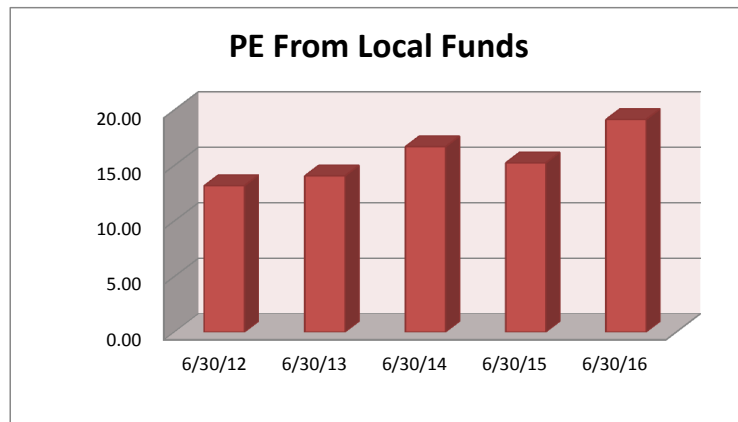
Local Source Revenue	\$ 5,026,953	\$ 5,511,727	\$ 6,033,673	\$ 5,888,875	N/A
State Source Revenue	\$ 10,793,792	\$ 10,769,047	\$ 10,164,652	\$ 9,524,796	N/A
Federal Source Revenue	\$ 2,297,770	\$ 1,754,250	\$ 1,878,574	\$ 1,765,815	N/A
Total	\$ 18,118,515	\$ 18,035,024	\$ 18,076,899	\$ 17,179,486	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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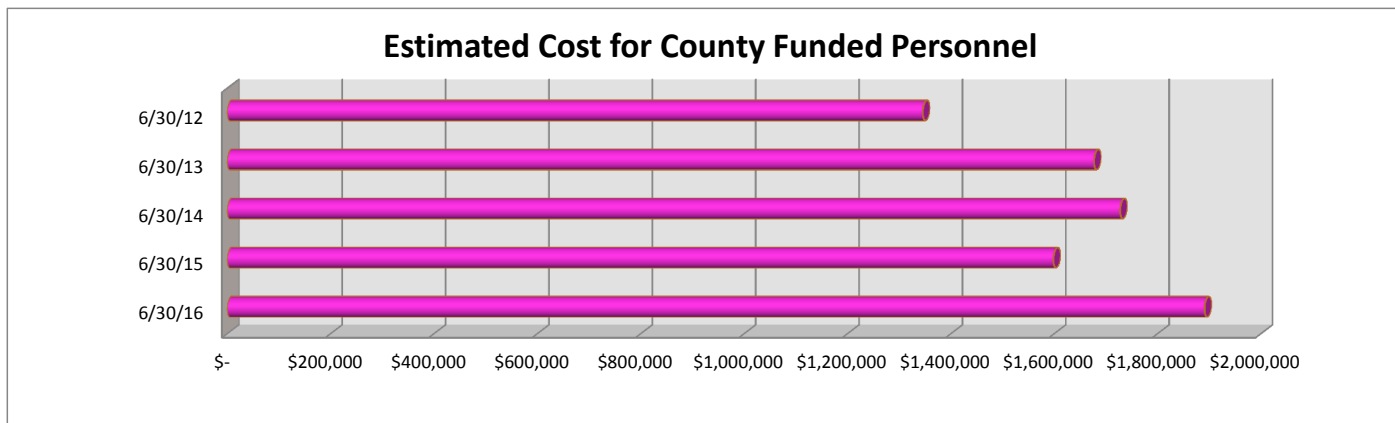
**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	105.42	105.02	103.36	101.15	99.08
Number PE actually employed	114.60	115.09	114.14	110.47	112.23
Number PE employed in excess of number funded	9.18	10.07	10.78	9.32	13.15
Number PE employed from local funds	4.00	4.00	5.92	5.92	6.00
Total number of PE funded by county board	13.18	14.07	16.70	15.24	19.15
Service Personnel:					
Number SP allowed for funding	63.535	63.072	61.916	60.827	60.218
Number SP actually employed	77.616	84.248	80.368	77.368	78.368
Number SP employed in excess of number funded	14.081	21.176	18.452	16.541	18.150
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	14.081	21.176	18.452	16.541	18.150
Total number of personnel employed in excess of number funded through PSSP	27.265	35.246	35.152	31.781	37.300



**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 821,221	\$ 879,595	\$ 1,045,035	\$ 977,544	\$ 1,216,011
Service Personnel	524,574	797,698	682,877	621,143	675,136
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,345,795	\$ 1,677,293	\$ 1,727,911	\$ 1,598,687	\$ 1,891,147



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,407	1,373	1,348	1,304	1,303
Increase (Decline) in student enrollment	(12)	(34)	(25)	(44)	(1)
Number of schools	4	4	4	4	4
Average number of students/school	352	343	337	326	326
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(57)	(65)	(74)	(86)	(84)

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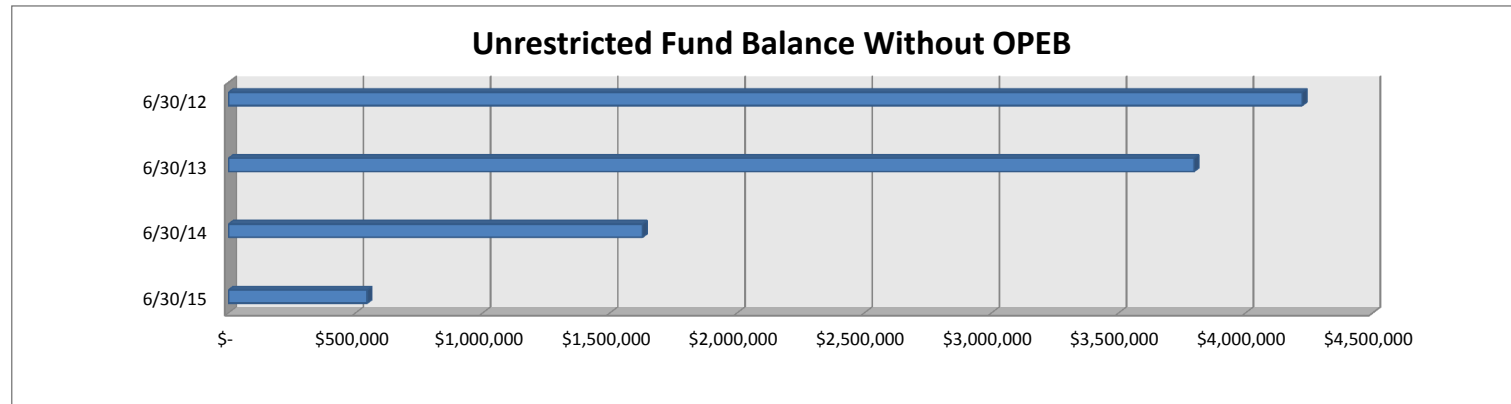
**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

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

\$ 4,222,545 \$ 3,796,696 \$ 1,627,280 \$ 545,540 ⁽¹⁾ N/A ⁽²⁾



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	42.83%	42.83%	42.83%	42.83%	42.83%
Projected excess levy gross tax collections	\$ 3,009,519	\$ 3,348,986	\$ 3,593,901	\$ 3,273,298	\$ 3,426,859
Per Pupil Expenditures	\$ 10,967	\$ 10,780	\$ 11,076	\$ 11,168	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 9,729,494	\$ 11,008,515	\$ 11,596,715	\$ 10,666,393	N/A
State Source Revenue	\$ 29,588,343	\$ 29,463,336	\$ 29,402,526	\$ 28,776,556	N/A
Federal Source Revenue	\$ 5,618,146	\$ 4,011,069	\$ 5,040,580	\$ 4,690,018	N/A
Total	\$ 44,935,983	\$ 44,482,920	\$ 46,039,821	\$ 44,132,967	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

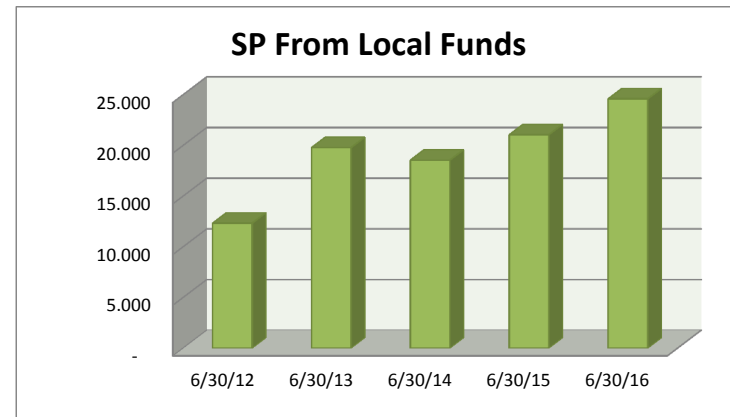
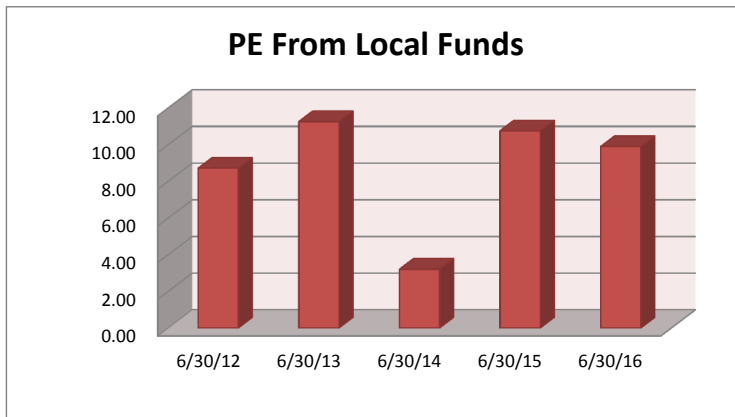
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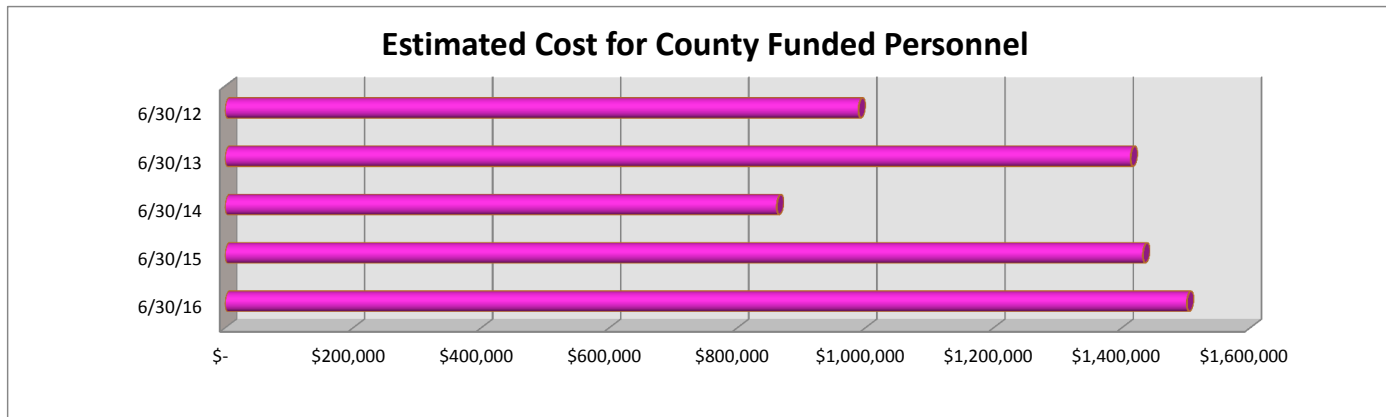
**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	296.43	297.84	297.39	296.54	294.75
Number PE actually employed	302.15	306.10	297.60	303.30	299.65
Number PE employed in excess of number funded	5.72	8.26	0.21	6.76	4.90
Number PE employed from local funds	3.00	3.00	3.00	4.00	5.00
Total number of PE funded by county board	8.72	11.26	3.21	10.76	9.90
Service Personnel:					
Number SP allowed for funding	175.619	174.668	174.458	174.004	172.458
Number SP actually employed	187.950	194.450	193.010	195.060	197.060
Number SP employed in excess of number funded	12.331	19.782	18.552	21.056	24.602
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	12.331	19.782	18.552	21.056	24.602
Total number of personnel employed in excess of number funded through PSSP	21.049	31.042	21.762	31.813	34.502



**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 546,045	\$ 706,761	\$ 198,520	\$ 665,794	\$ 605,824
Service Personnel	443,222	706,987	663,176	767,203	895,669
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 989,266	\$ 1,413,748	\$ 861,695	\$ 1,432,997	\$ 1,501,493



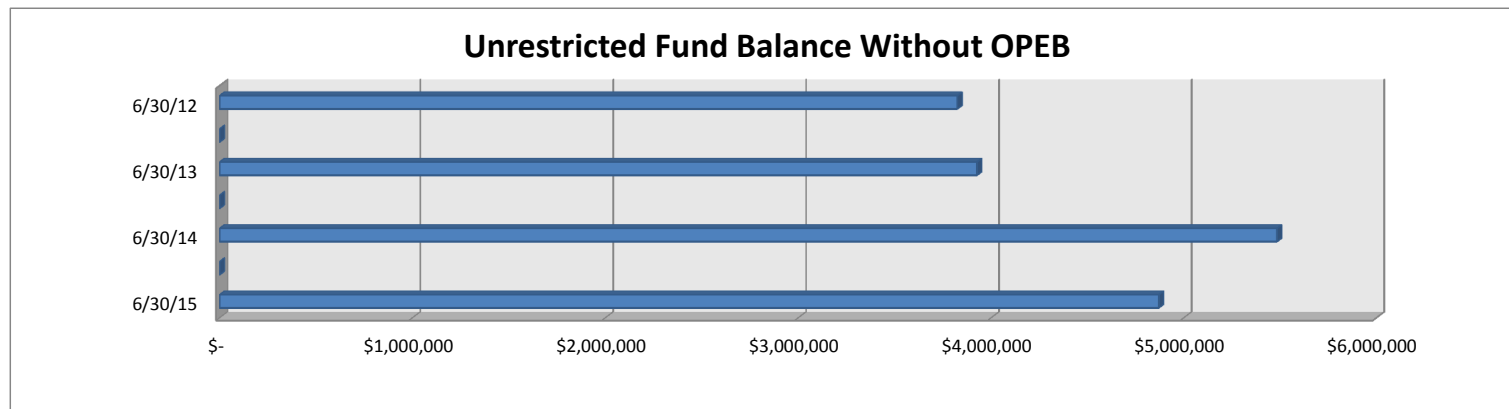
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,859	3,854	3,822	3,832	3,794
Increase (Decline) in student enrollment	(8)	(5)	(32)	10	(38)
Number of schools	9	9	9	9	9
Average number of students/school	429	428	425	426	422
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	20	20	14	14	12

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**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 3,824,685 (1)	\$ 3,926,611 (1)	\$ 5,484,287 (1)	\$ 4,869,544 (2)	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	\$ 8,773,974	\$ 9,026,672	\$ 9,664,477	\$ 9,388,891	\$ 9,256,582

Per Pupil Expenditures	\$ 10,383	\$ 10,549	\$ 10,536	\$ 10,672 (2)	N/A (2)
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Revenues:

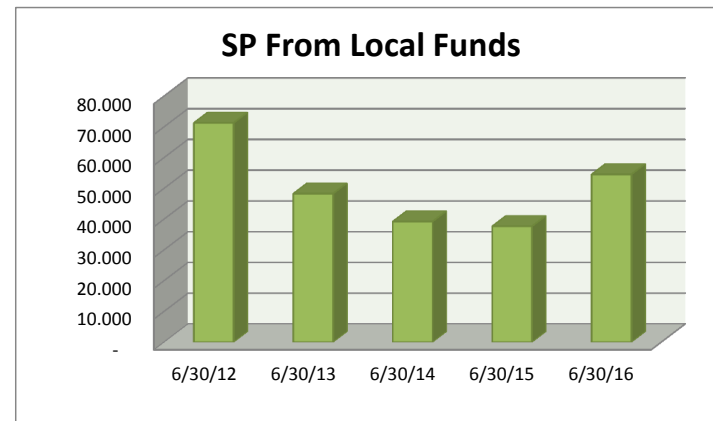
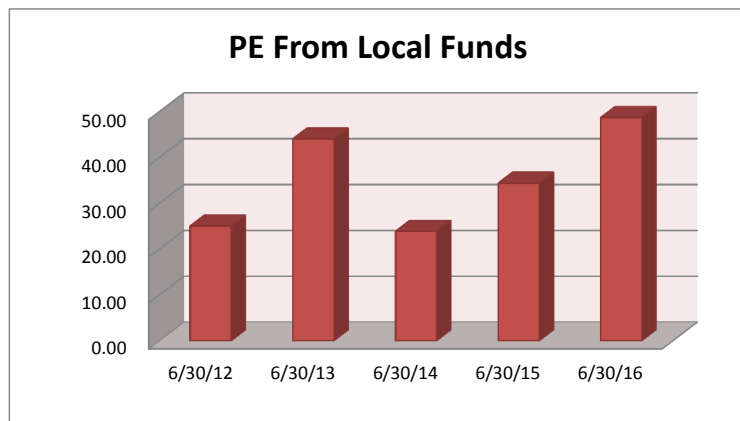
Local Source Revenue	\$ 17,996,078	\$ 18,078,448	\$ 19,253,255	\$ 20,571,222	N/A
State Source Revenue	\$ 56,809,293	\$ 63,406,857	\$ 54,919,882	\$ 54,378,012	N/A
Federal Source Revenue	\$ 10,644,692	\$ 9,563,097	\$ 8,683,168	\$ 9,052,276	N/A
Total	\$ 85,450,063	\$ 91,048,402	\$ 82,856,305	\$ 84,001,510 (2)	\$ - (2)

Notes: (1) The financial data presented for FY12 through FY14 are from audited financial reports. (2) The financial data for FY15 and FY16 is either unaudited or is not available as of the date of this report.

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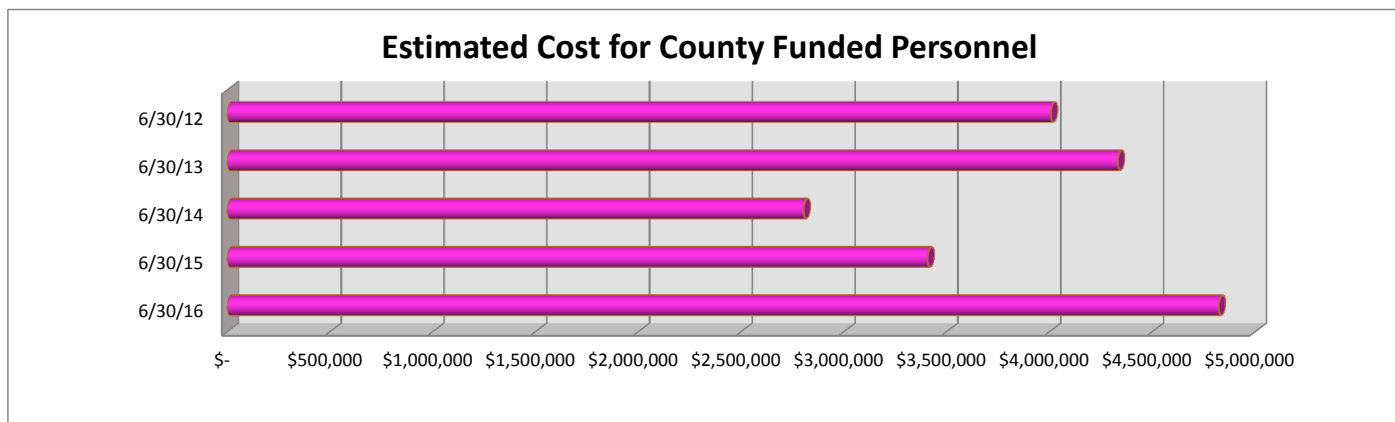
**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	553.00	556.85	560.99	557.10	553.29
Number PE actually employed	562.05	584.90	568.40	572.00	581.50
Number PE employed in excess of number funded	9.05	28.05	7.41	14.90	28.21
Number PE employed from local funds	16.00	16.00	16.50	19.50	20.50
Total number of PE funded by county board	25.05	44.05	23.91	34.40	48.71
Service Personnel:					
Number SP allowed for funding	330.955	332.514	334.974	332.657	330.479
Number SP actually employed	402.226	380.778	374.176	369.314	384.023
Number SP employed in excess of number funded	71.271	48.264	39.202	36.657	53.544
Number SP employed from local funds	-	-	-	1.000	1.000
Total number of SP funded by county board	71.271	48.264	39.202	37.657	54.544
Total number of personnel employed in excess of number funded through PSSP	96.317	92.314	63.112	72.057	103.254



**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,508,521	\$ 2,636,454	\$ 1,418,501	\$ 2,046,668	\$ 2,871,922
Service Personnel	2,499,217	1,696,683	1,386,711	1,361,794	1,951,675
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,007,738	\$ 4,333,137	\$ 2,805,212	\$ 3,408,461	\$ 4,823,598



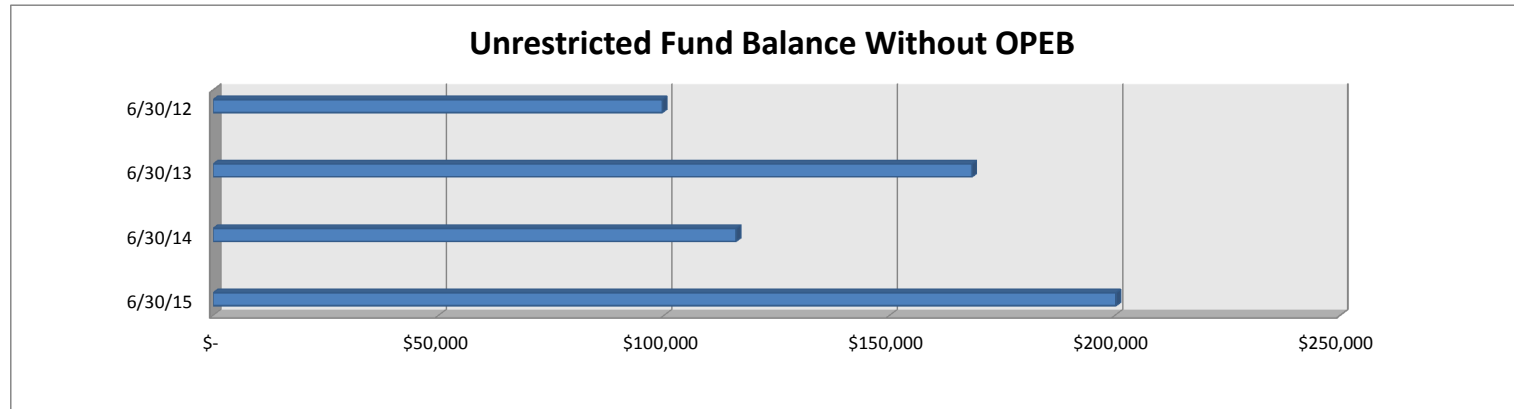
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	7,453	7,508	7,446	7,412	7,315
Increase (Decline) in student enrollment	5	55	(62)	(34)	(97)
Number of schools	21	21	21	20	20
Average number of students/school	355	358	355	371	366
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(54)	(50)	(56)	(41)	(44)

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**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 99,597	\$ 168,216	\$ 115,941	\$ 200,204 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

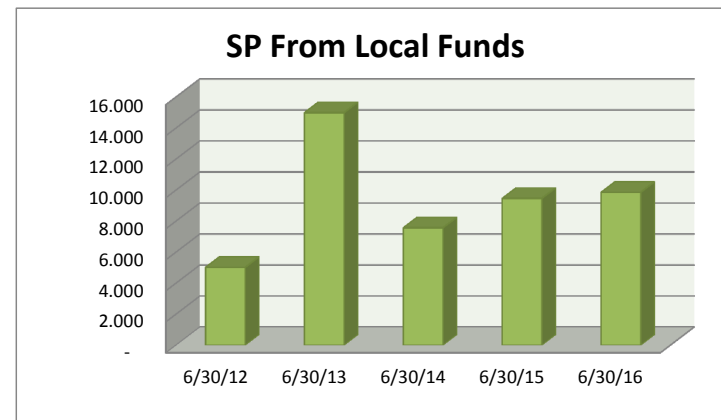
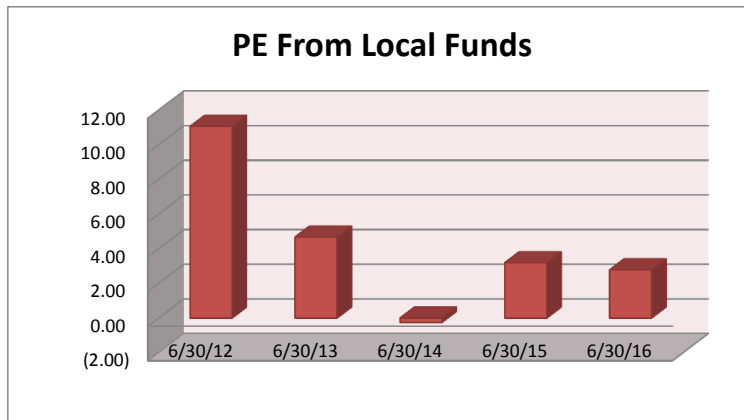
Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
Per Pupil Expenditures	\$ 11,439	\$ 11,029	\$ 11,266	\$ 11,042	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 2,273,748	\$ 2,340,243	\$ 2,028,824	\$ 2,027,163	N/A
State Source Revenue	\$ 11,644,329	\$ 11,336,225	\$ 12,803,597	\$ 14,338,925	N/A
Federal Source Revenue	\$ 3,228,693	\$ 2,675,766	\$ 2,721,925	\$ 2,658,535	N/A
Total	\$ 17,146,770	\$ 16,352,234	\$ 17,554,346	\$ 19,024,623	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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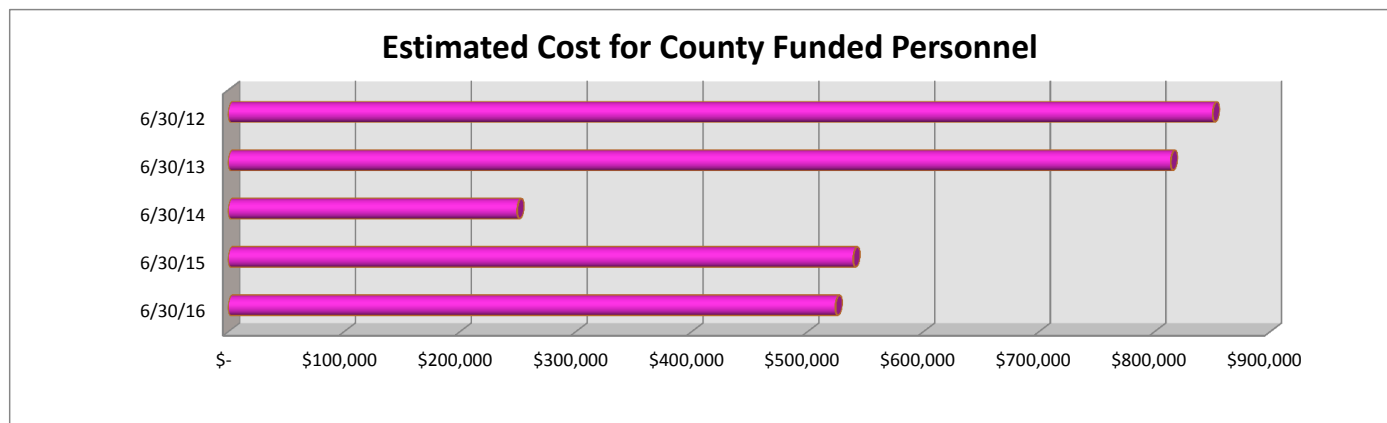
**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	112.65	113.08	113.15	110.10	109.41
Number PE actually employed	122.70	115.75	110.90	110.29	109.19
Number PE employed in excess of number funded	10.05	2.67	(2.25)	0.19	(0.22)
Number PE employed from local funds	1.00	2.00	2.00	3.00	3.00
Total number of PE funded by county board	11.05	4.67	(0.25)	3.19	2.78
Service Personnel:					
Number SP allowed for funding	68.796	68.361	68.086	66.297	65.930
Number SP actually employed	73.813	83.350	75.653	75.758	75.783
Number SP employed in excess of number funded	5.017	14.989	7.567	9.461	9.853
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	5.017	14.989	7.567	9.461	9.853
Total number of personnel employed in excess of number funded through PSSP	16.069	19.659	7.317	12.651	12.633



**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 676,194	\$ 290,498	\$ (15,540)	\$ 200,933	\$ 171,940
Service Personnel	174,224	523,616	265,076	338,634	352,242
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 850,418	\$ 814,114	\$ 249,536	\$ 539,567	\$ 524,182



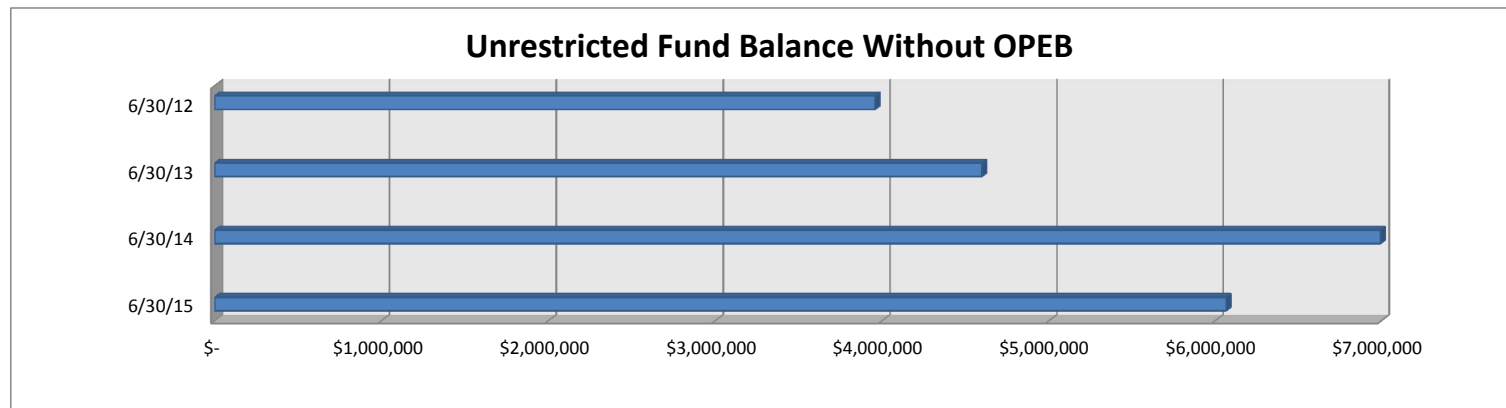
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,505	1,493	1,446	1,438	1,407
Increase (Decline) in student enrollment	(29)	(12)	(47)	(8)	(31)
Number of schools	6	6	6	4	4
Average number of students/school	251	249	241	360	352
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(158)	(159)	(170)	(52)	(58)

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**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 3,957,715	\$ 4,597,492	\$ 6,995,024	\$ 6,065,447 (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	\$ 5,389,665	\$ 6,043,516	\$ 10,551,000	\$ 12,242,231	\$ 16,993,534
Per Pupil Expenditures	\$ 12,343	\$ 12,294	\$ 13,544	\$ 14,718	N/A (2)
Revenues:					
Local Source Revenue	\$ 10,734,141	\$ 11,908,845	\$ 20,038,416	\$ 22,482,401	N/A
State Source Revenue	\$ 21,472,538	\$ 20,246,831	\$ 16,217,805	\$ 14,199,944	N/A
Federal Source Revenue	\$ 3,860,087	\$ 3,388,695	\$ 3,339,286	\$ 3,113,873	N/A
Total	\$ 36,066,766	\$ 35,544,371	\$ 39,595,507	\$ 39,796,218	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

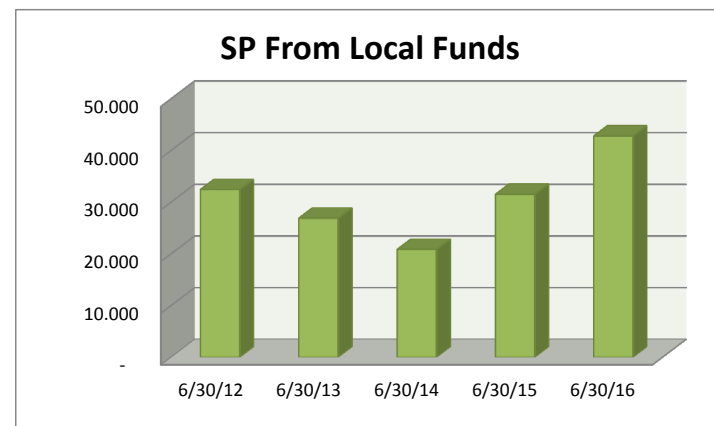
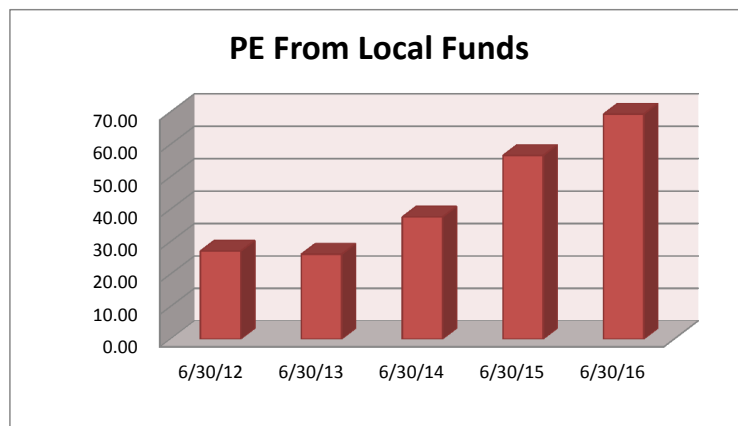
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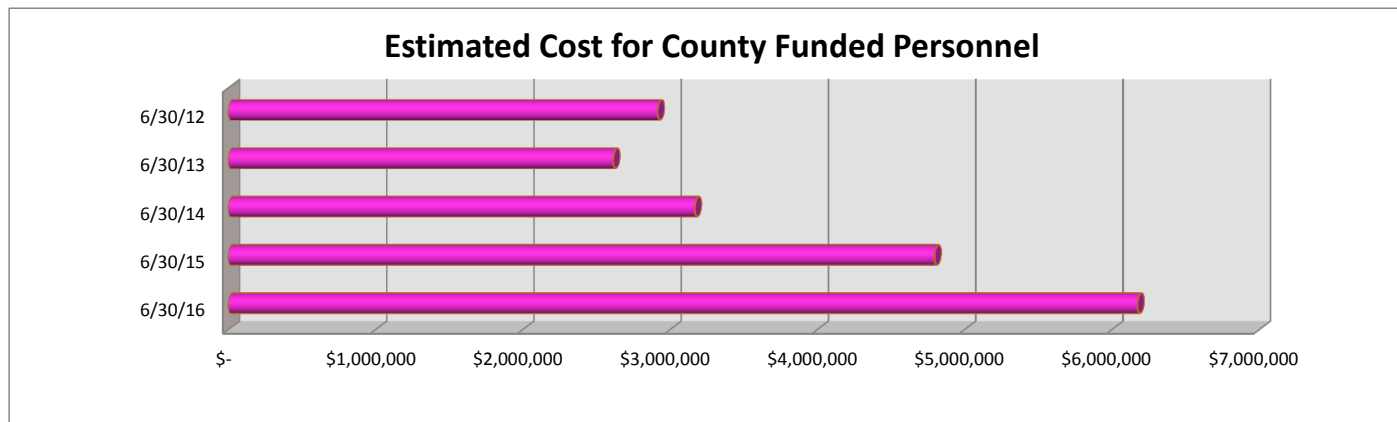
**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	209.84	211.97	209.10	204.37	201.90
Number PE actually employed	234.00	236.15	242.75	257.00	263.30
Number PE employed in excess of number funded	24.16	24.18	33.65	52.63	61.40
Number PE employed from local funds	3.00	2.00	4.00	4.00	8.00
Total number of PE funded by county board	27.16	26.18	37.65	56.63	69.40
Service Personnel:					
Number SP allowed for funding	127.087	128.430	126.573	123.766	122.140
Number SP actually employed	159.514	155.321	147.431	155.286	158.931
Number SP employed in excess of number funded	32.427	26.891	20.858	31.520	36.791
Number SP employed from local funds	-	-	-	-	6.000
Total number of SP funded by county board	32.427	26.891	20.858	31.520	42.791
Total number of personnel employed in excess of number funded through PSSP	59.583	53.071	58.508	88.150	112.191



**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,739,020	\$ 1,638,838	\$ 2,376,787	\$ 3,576,486	\$ 4,488,866
Service Personnel	1,178,664	976,788	792,860	1,221,246	1,686,368
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,917,684	\$ 2,615,627	\$ 3,169,647	\$ 4,797,732	\$ 6,175,233



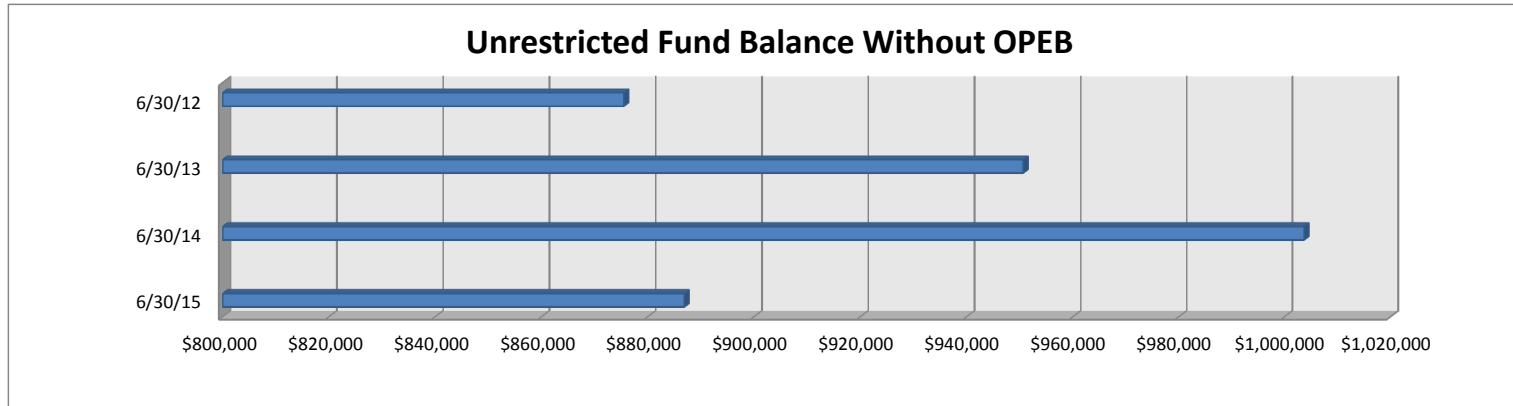
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,855	2,818	2,757	2,729	2,695
Increase (Decline) in student enrollment	11	(37)	(61)	(28)	(34)
Number of schools	9	9	9	9	9
Average number of students/school	317	313	306	303	299
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(92)	(95)	(105)	(109)	(111)

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**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 875,507	\$ 950,654	\$ 1,003,696	\$ 886,908 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

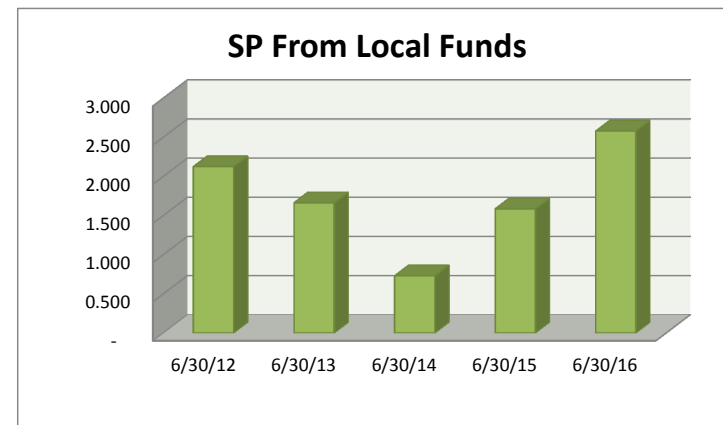
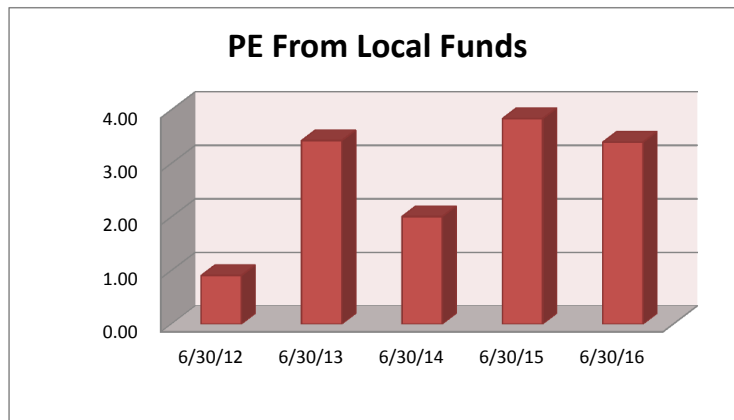
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	90.02%	90.02%	90.02%	86.58%	90.02%
Projected excess levy gross tax collections	\$ 782,648	\$ 796,935	\$ 782,637	\$ 823,259	\$ 877,418
Per Pupil Expenditures	\$ 11,214	\$ 10,903	\$ 11,419	\$ 11,270	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 1,671,095	\$ 1,663,238	\$ 1,649,379	\$ 1,735,703	N/A
State Source Revenue	\$ 8,269,548	\$ 9,467,889	\$ 9,148,860	\$ 8,666,667	N/A
Federal Source Revenue	\$ 1,490,801	\$ 1,457,389	\$ 1,408,887	\$ 1,414,096	N/A
Total	\$ 11,431,444	\$ 12,588,516	\$ 12,207,126	\$ 11,816,466	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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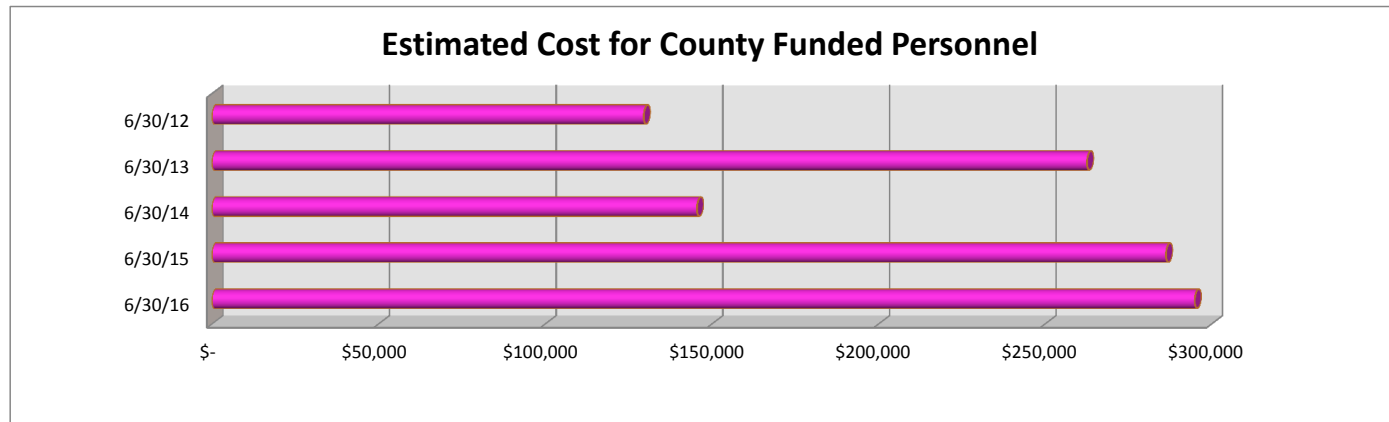
**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	82.65	84.77	86.19	85.36	85.80
Number PE actually employed	82.56	87.20	87.20	87.70	87.70
Number PE employed in excess of number funded	(0.09)	2.43	1.01	2.34	1.90
Number PE employed from local funds	1.00	1.00	1.00	1.50	1.50
Total number of PE funded by county board	0.91	3.43	2.01	3.84	3.40
Service Personnel:					
Number SP allowed for funding	50.215	51.124	52.056	51.601	51.913
Number SP actually employed	52.340	52.787	52.787	53.187	54.492
Number SP employed in excess of number funded	2.125	1.663	0.731	1.586	2.579
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.125	1.663	0.731	1.586	2.579
Total number of personnel employed in excess of number funded through PSSP	3.033	5.093	2.741	5.426	5.979



**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 53,485	\$ 203,632	\$ 119,649	\$ 230,330	\$ 202,661
Service Personnel	76,074	58,971	25,862	55,997	92,296
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 129,560	\$ 262,603	\$ 145,511	\$ 286,326	\$ 294,957



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,000	1,035	1,022	1,039	1,073
Increase (Decline) in student enrollment	(10)	35	(13)	17	34
Number of schools	3	3	3	3	3
Average number of students/school	333	345	341	346	358
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(76)	(63)	(70)	(66)	(52)

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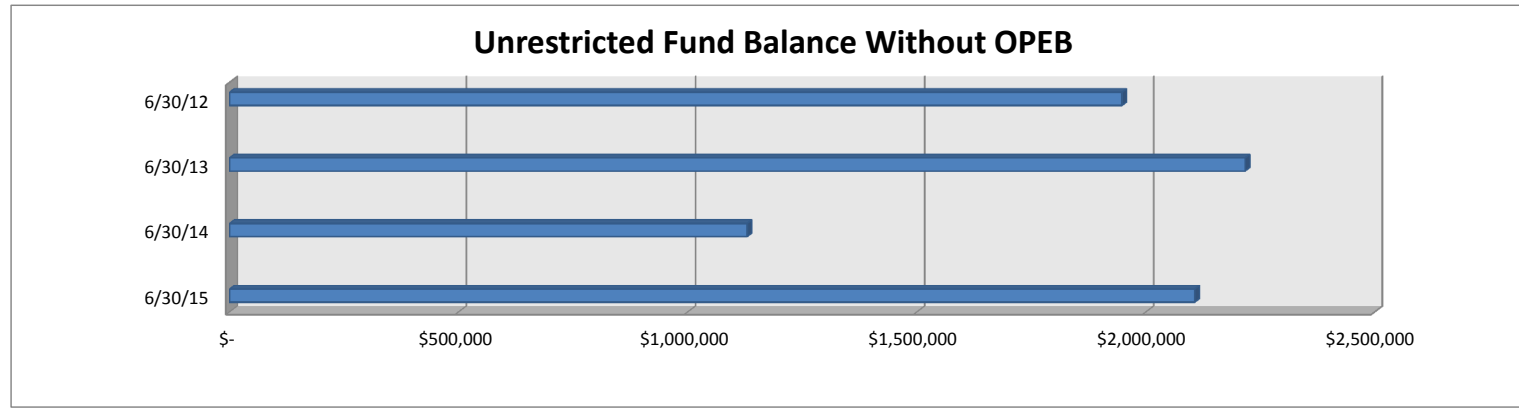
**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
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FINANCIAL DATA:

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

	\$ 1,947,617	\$ 2,216,786	\$ 1,129,342	\$ 2,106,498 (1)	N/A (2)
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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	\$ 16,939,554	\$ 16,962,713	\$ 17,461,178	\$ 17,777,380	\$ 18,203,956
Per Pupil Expenditures	\$ 10,998	\$ 10,824	\$ 10,884	\$ 10,659	N/A (2)
Revenues:					
Local Source Revenue	\$ 41,377,060	\$ 41,577,165	\$ 42,554,781	\$ 42,574,248	N/A
State Source Revenue	\$ 94,457,484	\$ 94,835,743	\$ 95,179,482	\$ 93,434,224	N/A
Federal Source Revenue	\$ 19,203,805	\$ 14,117,724	\$ 13,626,865	\$ 14,642,688	N/A
Total	\$ 155,038,349	\$ 150,530,632	\$ 151,361,128	\$ 150,651,160	\$ - (2)

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

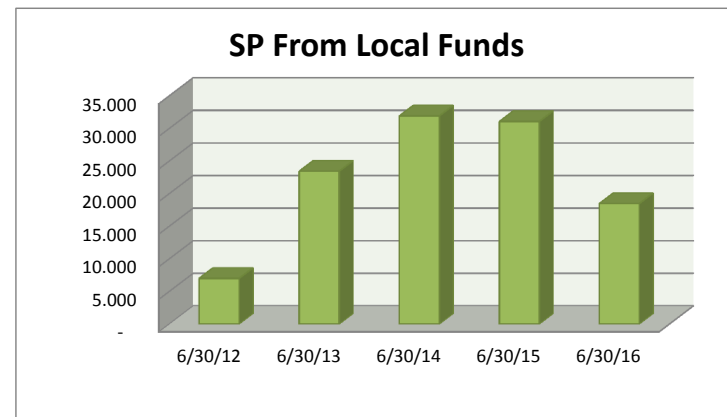
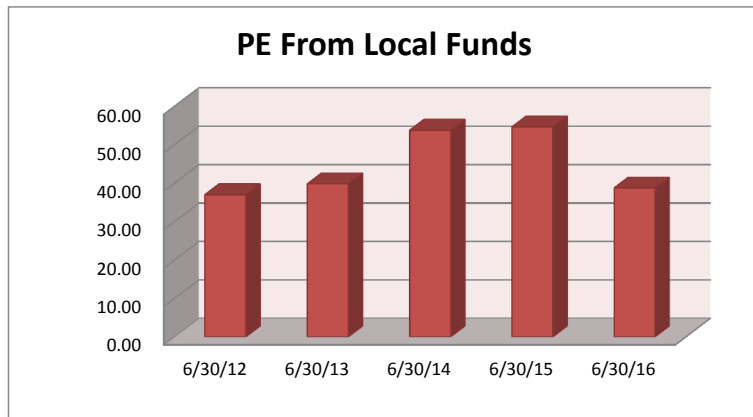
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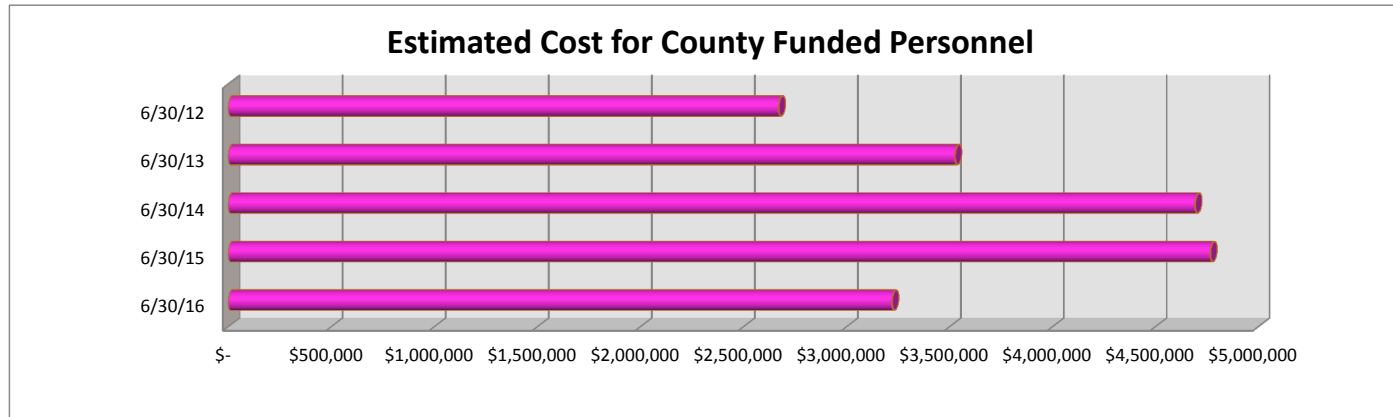
**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	1,002.99	1,013.17	1,003.21	999.84	996.54
Number PE actually employed	1,026.00	1,032.00	1,036.00	1,030.50	1,015.30
Number PE employed in excess of number funded	23.01	18.83	32.79	30.66	18.76
Number PE employed from local funds	14.00	21.00	21.00	24.00	20.00
Total number of PE funded by county board	37.01	39.83	53.79	54.66	38.76
Service Personnel:					
Number SP allowed for funding	592.307	592.920	586.974	584.701	582.745
Number SP actually employed	598.324	616.378	618.915	615.785	601.235
Number SP employed in excess of number funded	6.017	23.458	31.941	31.084	18.490
Number SP employed from local funds	1.000	-	-	-	-
Total number of SP funded by county board	7.017	23.458	31.941	31.084	18.490
Total number of personnel employed in excess of number funded through PSSP	44.031	63.288	85.731	85.744	57.250



**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,384,459	\$ 2,564,993	\$ 3,397,064	\$ 3,495,747	\$ 2,470,063
Service Personnel	286,584	961,700	1,297,013	1,272,205	750,878
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,671,043	\$ 3,526,693	\$ 4,694,077	\$ 4,767,952	\$ 3,220,942



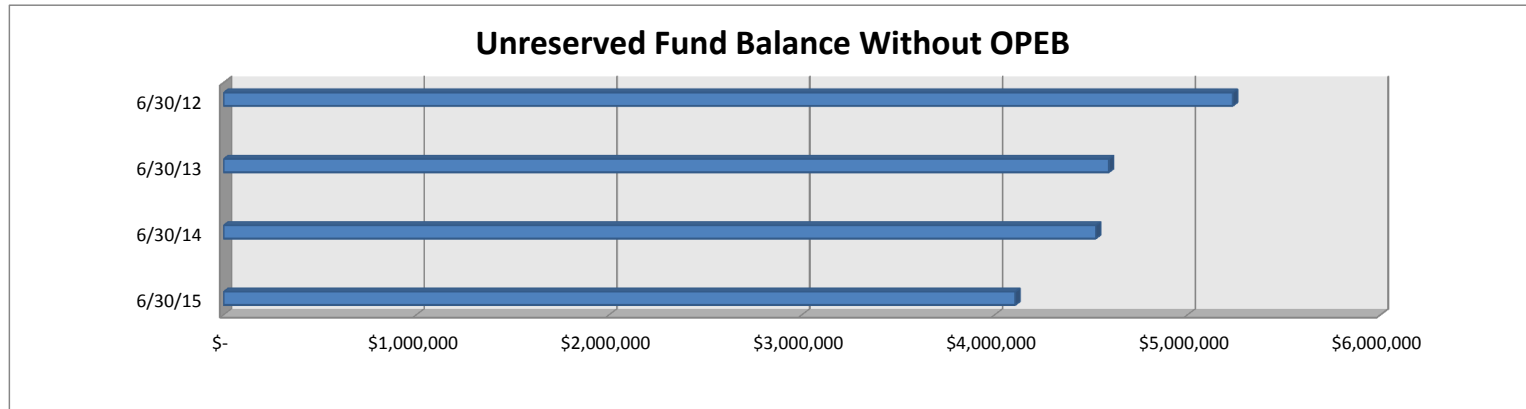
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	13,455	13,341	13,260	13,259	13,086
Increase (Decline) in student enrollment	(7)	(114)	(81)	(1)	(173)
Number of schools	27	27	27	27	27
Average number of students/school	498	494	491	491	485
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	89	86	80	79	75

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**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 5,234,909	\$ 4,592,283	\$ 4,524,020	\$ 4,106,771 ⁽¹⁾	N/A ⁽²⁾



Excess Levy:

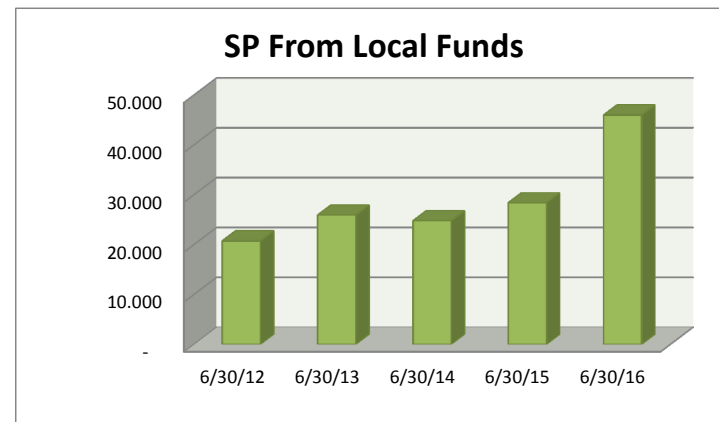
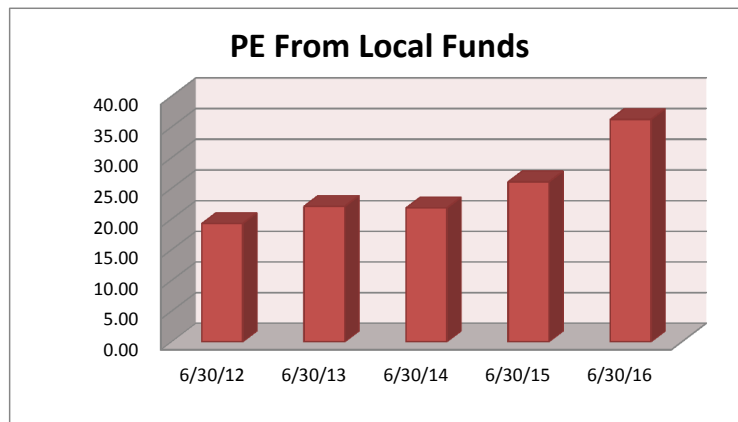
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 7,530,463	\$ 7,868,982	\$ 8,102,826	\$ 8,020,584	\$ 7,577,848
Per Pupil Expenditures	\$ 11,439	\$ 11,553	\$ 11,820	\$ 12,436	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 15,412,040	\$ 14,047,808	\$ 16,493,028	\$ 16,186,726	N/A
State Source Revenue	\$ 30,193,994	\$ 34,594,576	\$ 44,011,553	\$ 32,704,094	N/A
Federal Source Revenue	\$ 6,789,173	\$ 4,889,770	\$ 5,289,589	\$ 5,583,729	N/A
Total	\$ 52,395,207	\$ 53,532,154	\$ 65,794,170	\$ 54,474,549	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 12 through 15 are from audited financial reports. (2) The financial data for FY16 is not available as of the date of this report.

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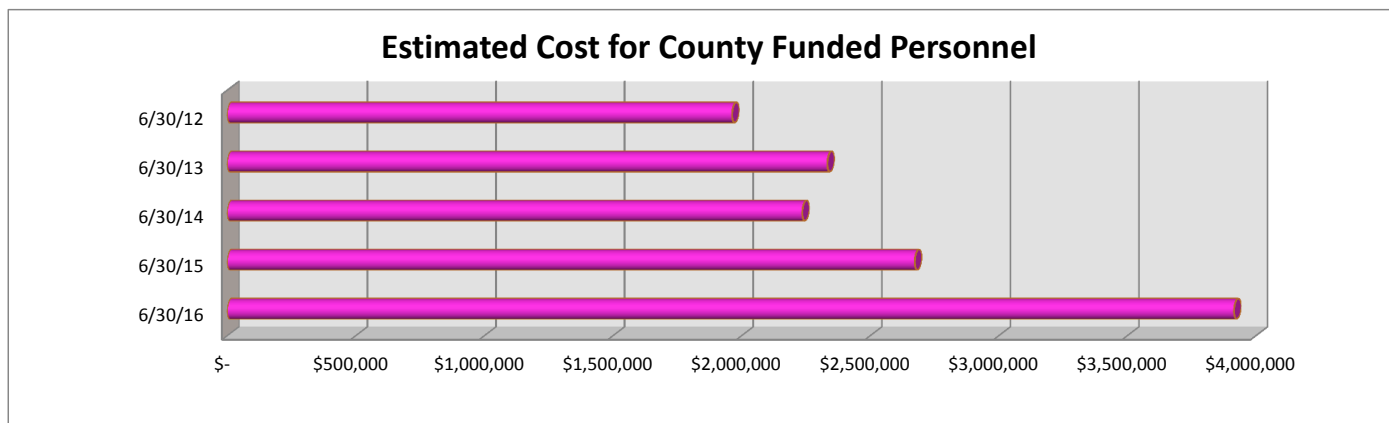
**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
PERSONNEL DATA:					
Professional Personnel:					
Number PE allowed for funding	316.66	316.36	320.13	320.37	310.95
Number PE actually employed	330.95	332.45	336.45	340.45	341.20
Number PE employed in excess of number funded	14.29	16.09	16.32	20.08	30.25
Number PE employed from local funds	5.00	6.00	5.50	6.00	6.00
Total number of PE funded by county board	19.29	22.09	21.82	26.08	36.25
Service Personnel:					
Number SP allowed for funding	192.062	191.866	194.215	194.518	188.629
Number SP actually employed	212.840	217.825	219.040	222.955	234.655
Number SP employed in excess of number funded	20.778	25.959	24.825	28.437	46.026
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	20.778	25.959	24.825	28.437	46.026
Total number of personnel employed in excess of number funded through PSSP	40.064	48.049	46.645	54.517	82.276



**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/12 - 6/30/16**

	FYE 6/30/12	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,213,911	\$ 1,398,933	\$ 1,349,658	\$ 1,640,861	\$ 2,250,271
Service Personnel	749,204	934,436	886,411	1,032,392	1,665,085
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,963,115	\$ 2,333,370	\$ 2,236,069	\$ 2,673,253	\$ 3,915,355



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,197	4,270	4,256	4,142	4,060
Increase (Decline) in student enrollment	(32)	73	(14)	(114)	(82)
Number of schools	13	13	13	13	13
Average number of students/school	323	328	327	319	312
State average number of students/school	409	408	411	412	410
Number of students/school above (below) state average	(86)	(80)	(84)	(93)	(98)

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