

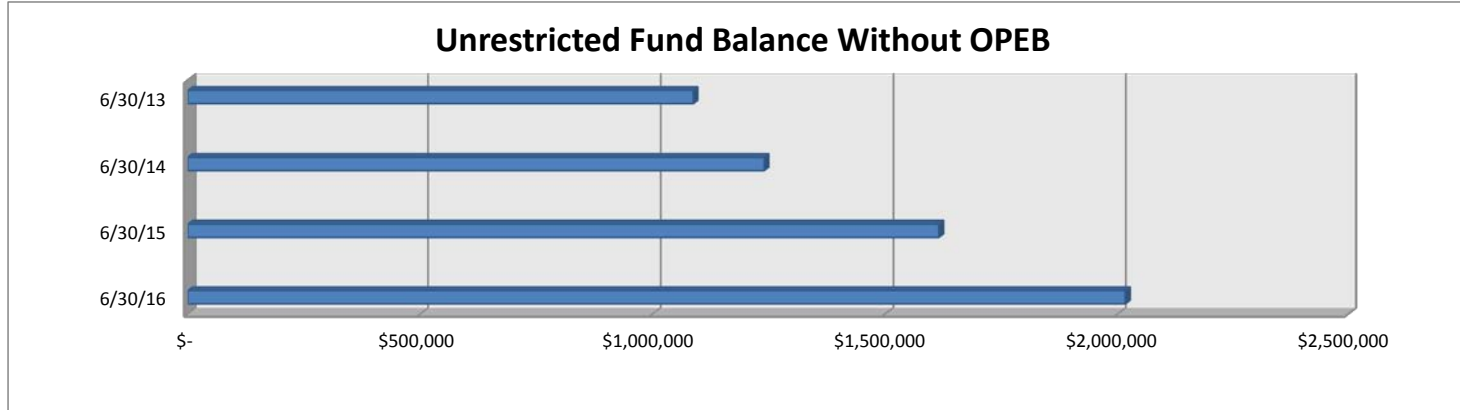
**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

FYE 6/30/13 FYE 6/30/14 FYE 6/30/15 FYE 6/30/16 FYE 6/30/17

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,086,736 \$ 1,239,439 \$ 1,614,810 \$ 2,015,804 (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 \$ 10,481 \$ 10,285 \$ 10,129 \$ 10,485 N/A (2)

Revenues:

Local Source Revenue	\$ 3,733,163	\$ 3,811,260	\$ 3,681,864	\$ 4,593,803	N/A
State Source Revenue	18,400,149	19,229,174	18,014,896	16,673,837	N/A
Federal Source Revenue	3,417,631	3,452,987	3,325,136	3,349,646	N/A

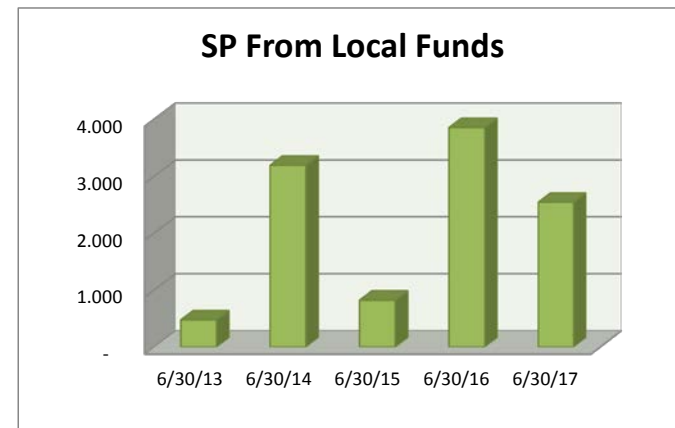
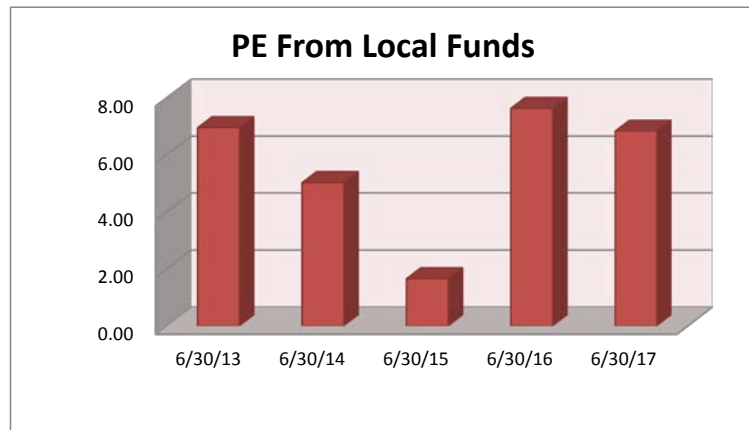
Total	25,550,943	26,493,421	25,021,896	24,617,286	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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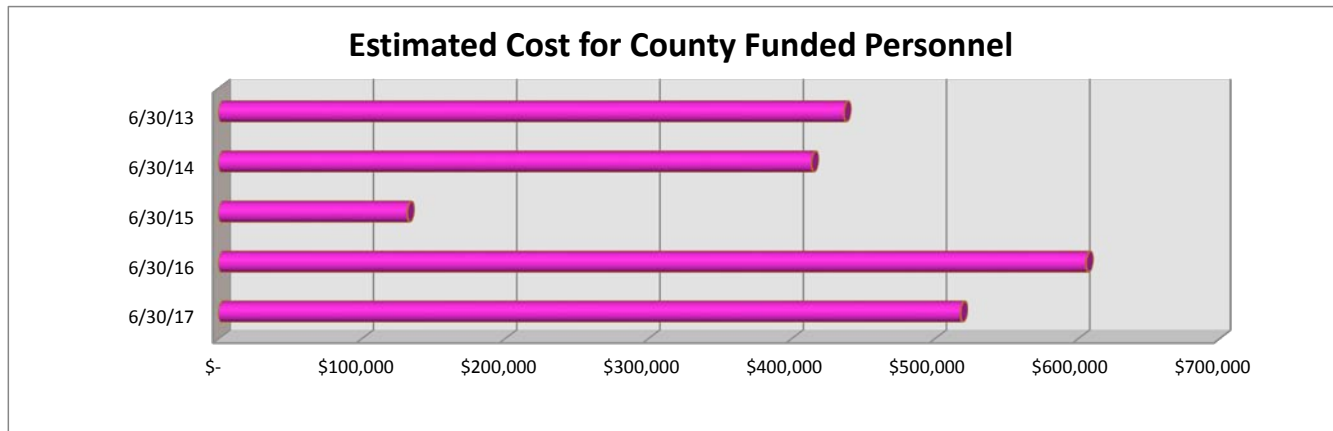
**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	184.05	183.57	183.420	183.290	178.380
Number PE & SSP actually employed	186.51	186.10	184.080	188.430	180.720
Number PE & SSP employed in excess of number funded	2.46	2.53	0.660	5.140	2.340
Number of professionals employed from local funds	4.50	2.50	1.000	2.500	4.500
Total number of professionals funded by county board	6.96	5.03	1.660	7.640	6.840
Service Personnel:					
Number SP allowed for funding	110.513	110.096	110.467	110.183	106.760
Number SP actually employed	110.989	113.289	111.289	114.039	109.304
Number SP employed in excess of number funded	0.476	3.193	0.822	3.856	2.544
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.476	3.193	0.822	3.856	2.544
Total number of personnel employed in excess of number funded through PSSP	7.436	8.223	2.482	11.496	9.384



**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 420,008	\$ 303,567	\$ 102,823	\$ 468,618	\$ 425,010
Service Personnel	16,792	110,545	29,092	137,191	93,150
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 436,800	\$ 414,113	\$ 131,916	\$ 605,809	\$ 518,160



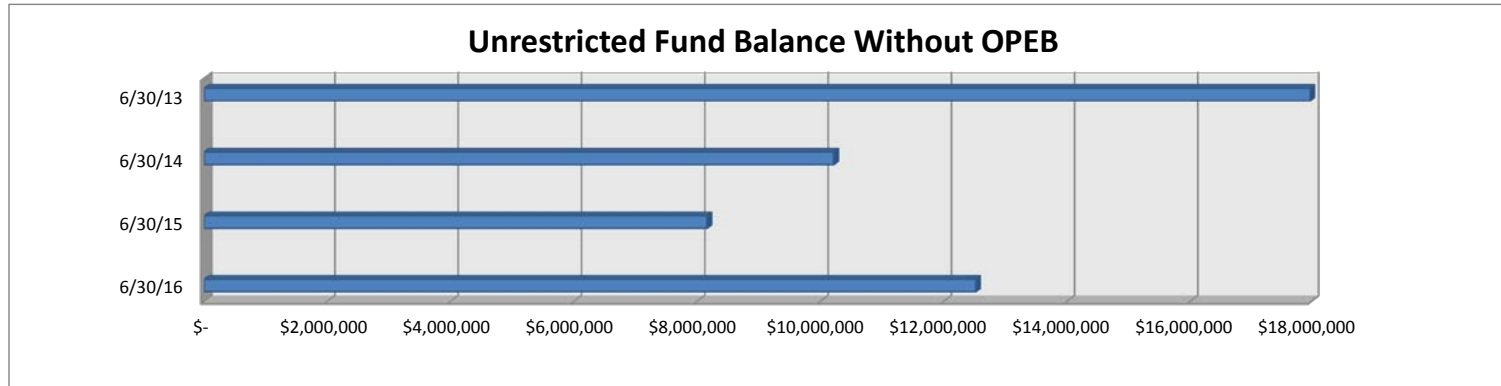
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,441	2,454	2,449	2,392	2,324
Increase (Decline) in student enrollment	(14)	13	(5)	(57)	(68)
Number of schools	9	9	9	9	9
Average number of students/school	271	273	272	266	258
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(137)	(138)	(140)	(144)	(150)

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**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 17,985,672	\$ 10,215,306	\$ 8,158,071	\$ 12,518,298 ⁽¹⁾	N/A ⁽²⁾

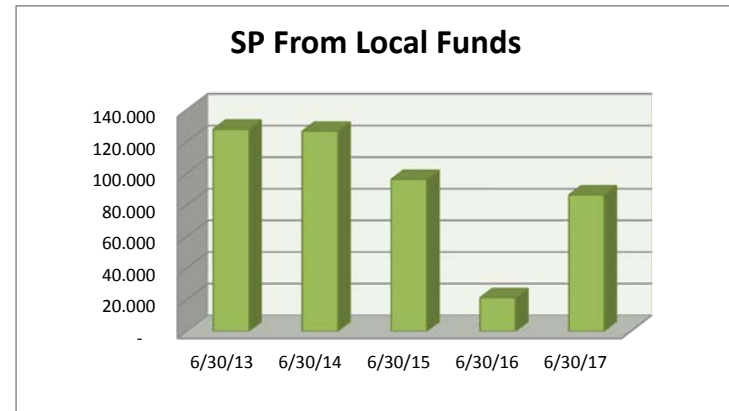
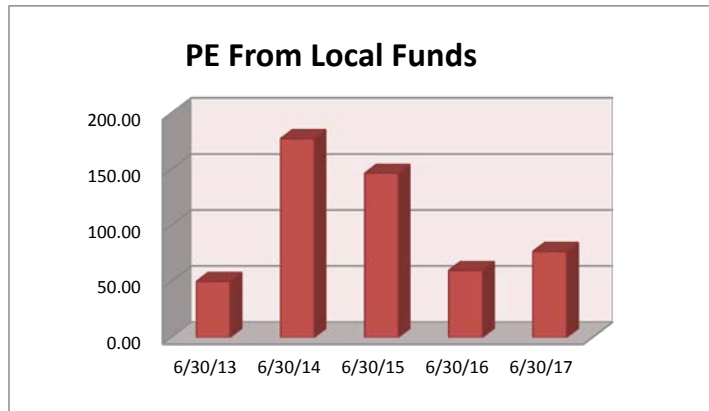


Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	98.04%	98.04%	98.04%	98.04%	98.04%
Projected excess levy gross tax collections	\$ 29,269,204	\$ 29,473,788	\$ 29,502,556	\$ 30,199,815	\$ 31,149,859
Per Pupil Expenditures	\$ 10,603	\$ 11,124	\$ 10,751	\$ 10,311	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 70,004,812	\$ 69,214,413	\$ 69,547,022	\$ 71,052,170	N/A
State Source Revenue	\$ 128,269,209	\$ 134,642,715	\$ 130,003,885	\$ 125,987,255	N/A
Federal Source Revenue	\$ 17,659,521	\$ 17,401,528	\$ 18,566,999	\$ 17,298,238	N/A
Total	\$ 215,933,542	\$ 221,258,656	\$ 218,117,906	\$ 214,337,663	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

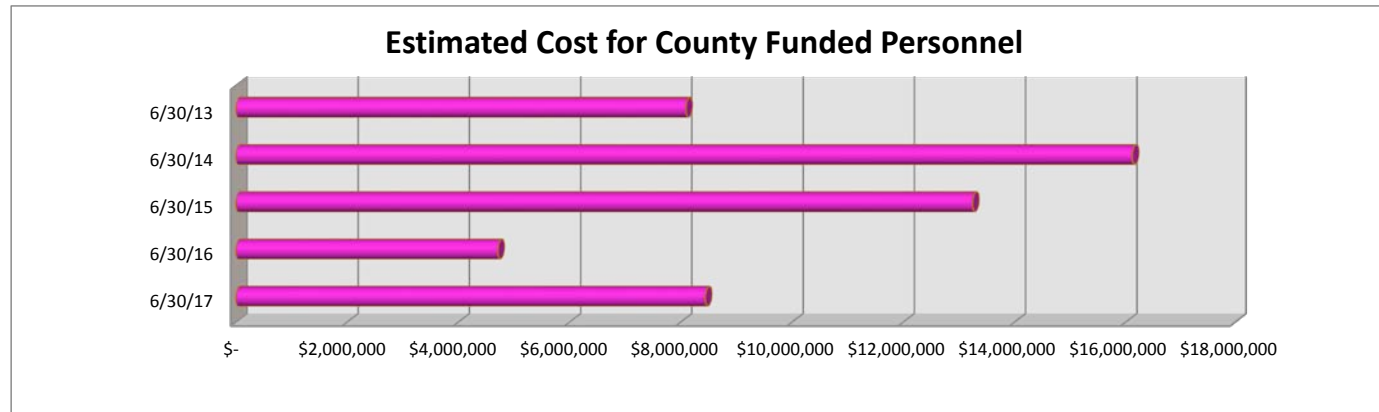
**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	1,349.60	1,366.36	1,382.01	1,413.00	1,424.57
Number PE & SSP actually employed	1,369.60	1,505.43	1,495.00	1,438.03	1,455.40
Number PE & SSP employed in excess of number funded	20.00	139.07	112.99	25.03	30.83
Number of professionals employed from local funds	30.00	38.25	33.50	34.75	45.85
Total number of professionals funded by county board	50.00	177.32	146.49	59.78	76.68
Service Personnel:					
Number SP allowed for funding	786.252	795.734	805.513	824.668	829.955
Number SP actually employed	914.104	922.328	901.616	845.896	915.253
Number SP employed in excess of number funded	127.852	126.594	96.103	21.228	85.298
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	127.852	126.594	96.103	21.228	86.298
Total number of personnel employed in excess of number funded through PSSP	177.852	303.914	242.593	81.008	162.978



**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,227,234	\$ 11,307,118	\$ 9,511,736	\$ 3,884,402	\$ 5,030,526
Service Personnel	4,866,567	4,812,718	3,736,435	828,649	3,413,065
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 8,093,800	\$ 16,119,836	\$ 13,248,171	\$ 4,713,051	\$ 8,443,591



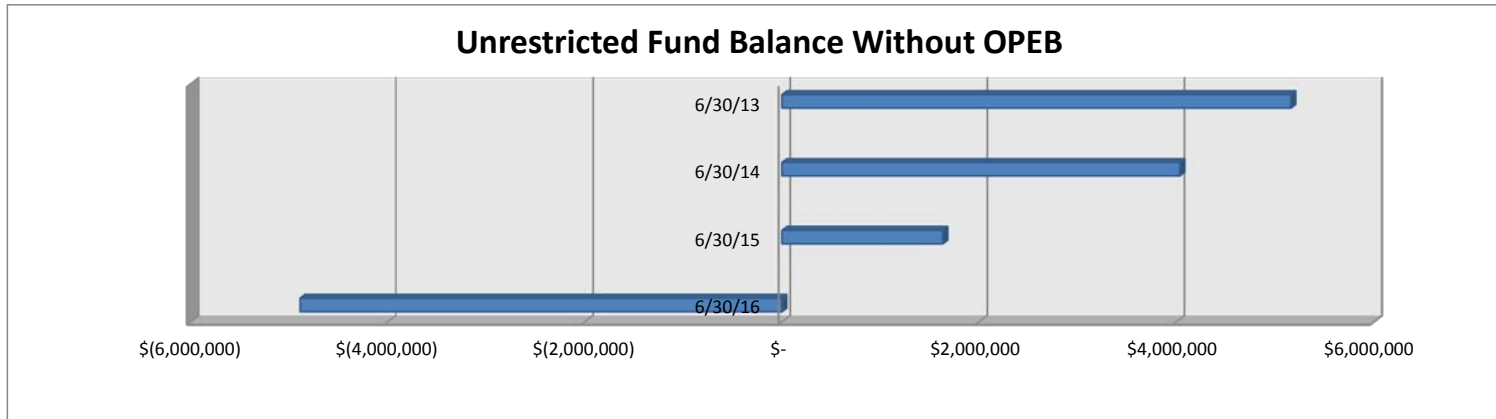
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	18,171	18,221	18,668	18,877	19,000
Increase (Decline) in student enrollment	169	50	447	209	123
Number of schools	28	30	32	31	31
Average number of students/school	649	607	583	609	613
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	241	196	171	199	205

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**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 5,163,142	\$ 4,036,078	\$ 1,631,512	\$ (4,889,365) (1)	N/A (2)



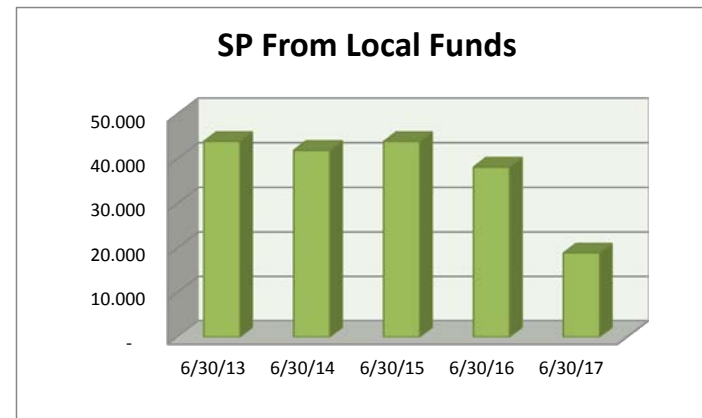
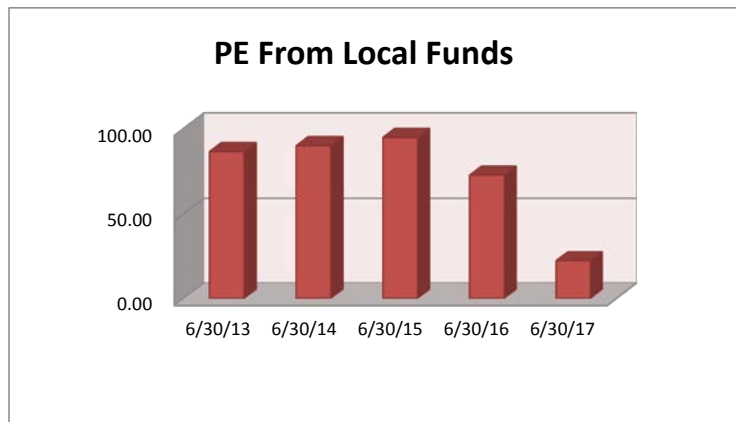
Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 13,881,925	\$ 13,992,720	\$ 12,520,183	\$ 11,090,686	\$ 9,928,647
Per Pupil Expenditures	\$ 13,083	\$ 12,686	\$ 13,393	\$ 12,638 (2)	N/A (2)
Revenues:					
Local Source Revenue	\$ 25,940,240	\$ 26,503,845	\$ 23,550,920	\$ 15,325,541	N/A
State Source Revenue	\$ 27,497,008	\$ 26,547,405	\$ 30,445,694	\$ 30,257,016	N/A
Federal Source Revenue	\$ 5,542,530	\$ 5,084,653	\$ 6,316,673	\$ 5,561,115	N/A
Total	\$ 58,979,778	\$ 58,135,903	\$ 60,313,287	\$ 51,143,672 (2)	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

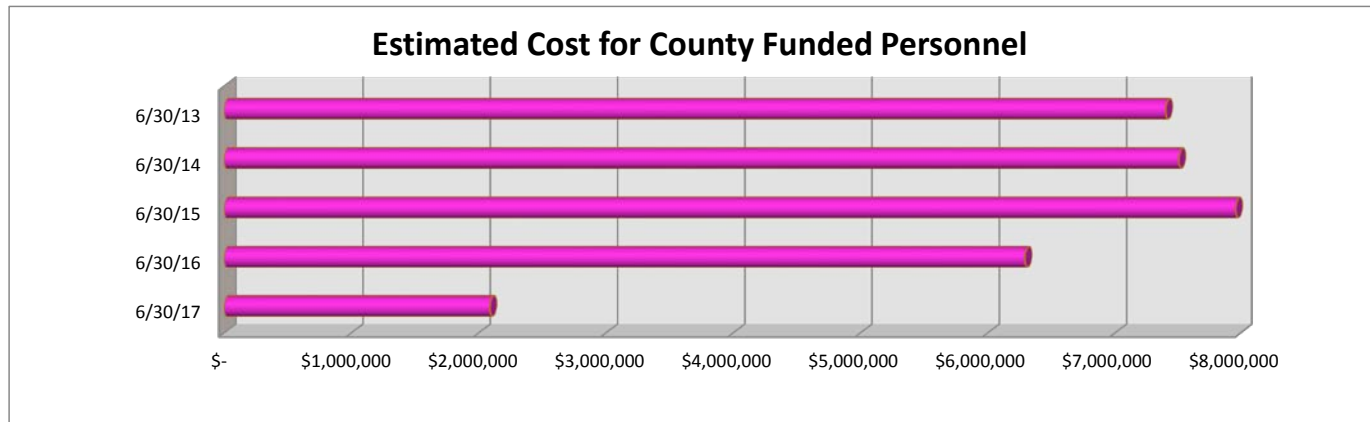
**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	340.96	339.53	337.68	331.34	322.61
Number PE & SSP actually employed	415.55	419.80	423.55	396.05	337.05
Number PE & SSP employed in excess of number funded	74.59	80.27	85.87	64.71	14.44
Number of professionals employed from local funds	12.00	9.75	9.00	8.00	8.00
Total number of professionals funded by county board	86.59	90.02	94.87	72.71	22.44
Service Personnel:					
Number SP allowed for funding	206.047	204.915	203.850	199.728	193.547
Number SP actually employed	250.001	246.878	247.788	237.948	212.504
Number SP employed in excess of number funded	43.954	41.963	43.938	38.220	18.957
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	43.954	41.963	43.938	38.220	18.957
Total number of personnel employed in excess of number funded through PSSP	130.544	131.983	138.808	110.930	41.397



**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 5,610,792	\$ 5,795,818	\$ 6,167,000	\$ 4,727,097	\$ 1,381,818
Service Personnel	1,787,441	1,708,204	1,797,309	1,565,426	707,071
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 7,398,233	\$ 7,504,022	\$ 7,964,310	\$ 6,292,523	\$ 2,088,889



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,526	4,541	4,449	4,331	4,178
Increase (Decline) in student enrollment	(27)	15	(92)	(118)	(153)
Number of schools	15	15	15	15	12
Average number of students/school	302	303	297	289	348
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(106)	(108)	(115)	(121)	(60)

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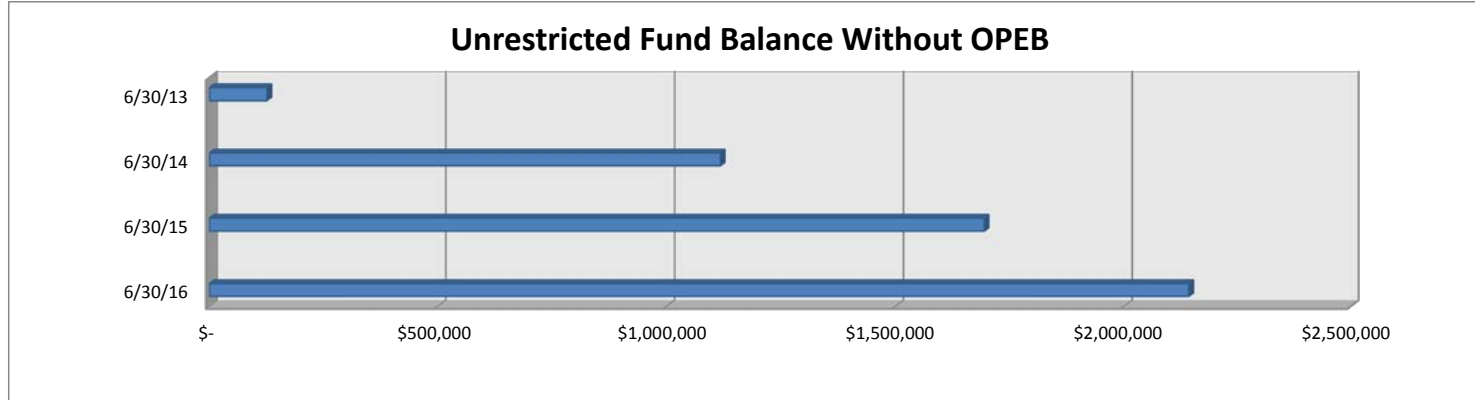
**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 125,736	\$ 1,116,763	\$ 1,693,293	\$ 2,140,562 (1)	N/A (2)
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Excess Levy:

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

Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
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Per Pupil Expenditures	\$ 10,545	\$ 10,498	\$ 10,536	\$ 10,421	N/A (2)
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Revenues:

Local Source Revenue	\$ 5,004,503	\$ 4,833,050	\$ 4,782,515	\$ 5,392,197	N/A
State Source Revenue	\$ 15,881,331	\$ 16,164,955	\$ 15,679,346	\$ 14,582,609	N/A
Federal Source Revenue	\$ 3,758,438	\$ 3,758,476	\$ 3,950,297	\$ 3,742,471	N/A

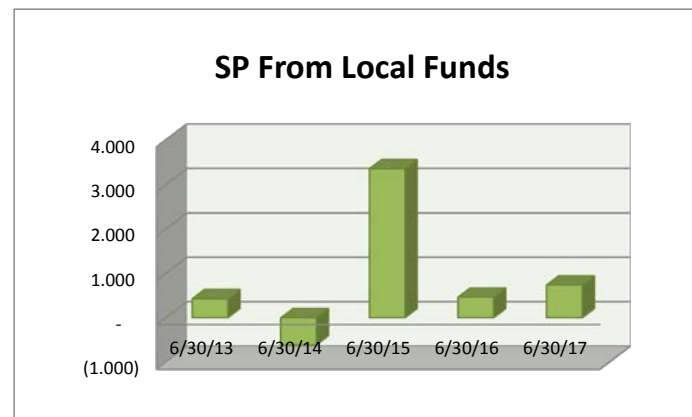
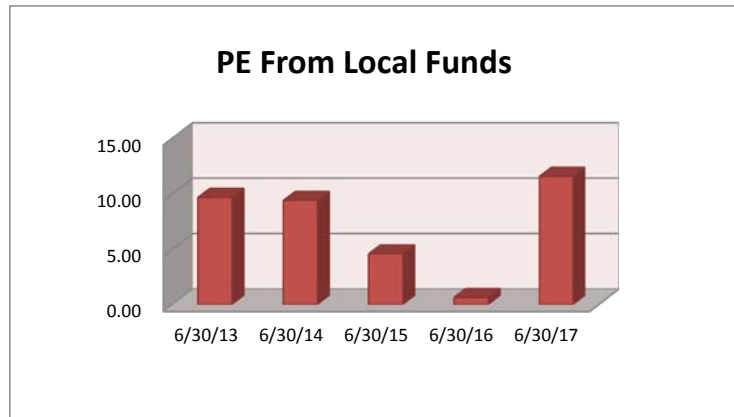
Total	\$ 24,644,272	\$ 24,756,481	\$ 24,412,158	\$ 23,717,277	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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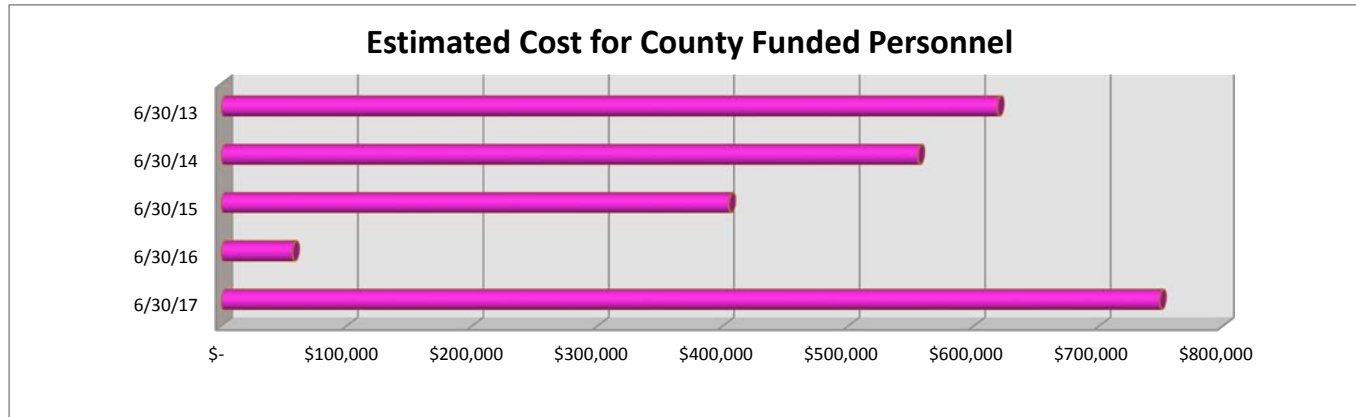
**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	162.18	162.32	159.75	160.11	154.84
Number PE & SSP actually employed	166.02	166.38	159.11	154.43	163.08
Number PE & SSP employed in excess of number funded	3.84	4.06	(0.64)	(5.68)	8.24
Number of professionals employed from local funds	5.83	5.33	5.22	6.33	3.33
Total number of professionals funded by county board	9.67	9.39	4.58	0.65	11.57
Service Personnel:					
Number SP allowed for funding	98.881	98.806	97.266	97.128	95.608
Number SP actually employed	99.311	98.196	100.621	97.592	96.347
Number SP employed in excess of number funded	0.430	(0.610)	3.355	0.464	0.739
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.430	(0.610)	3.355	0.464	0.739
Total number of personnel employed in excess of number funded through PSSP	10.100	8.780	7.935	1.114	12.309



**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 603,058	\$ 577,876	\$ 282,726	\$ 40,445	\$ 720,918
Service Personnel	15,901	(22,230)	122,231	16,759	27,498
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 618,959	\$ 555,647	\$ 404,957	\$ 57,204	\$ 748,415



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,156	2,128	2,127	2,100	2,039
Increase (Decline) in student enrollment	(1)	(28)	(1)	(27)	(61)
Number of schools	8	8	8	8	8
Average number of students/school	270	266	266	263	255
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(138)	(145)	(146)	(147)	(153)

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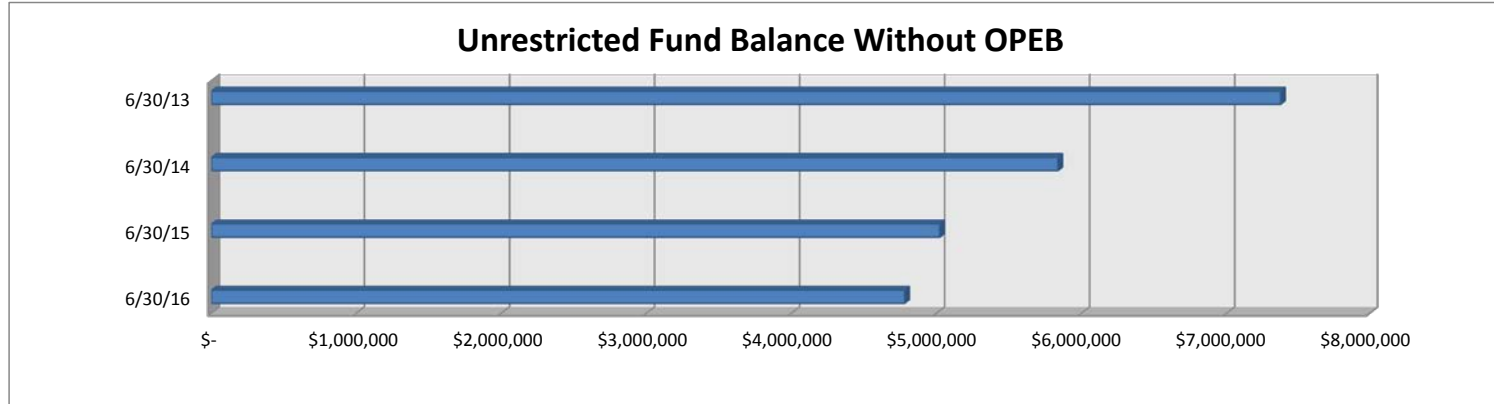
**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 7,370,530	\$ 5,834,857	\$ 5,021,036	\$ 4,778,162 ⁽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	\$ 6,253,700	\$ 6,514,085	\$ 6,176,326	\$ 8,155,530	\$ 8,685,826

Per Pupil Expenditures

	\$ 11,613	\$ 11,801	\$ 12,025	\$ 11,719	N/A ⁽²⁾
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Revenues:

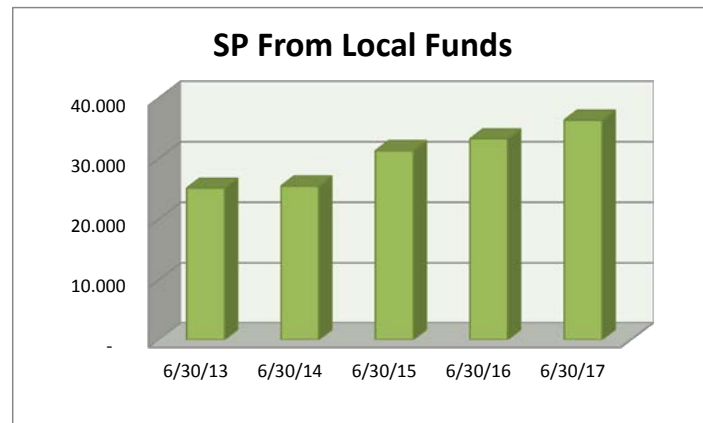
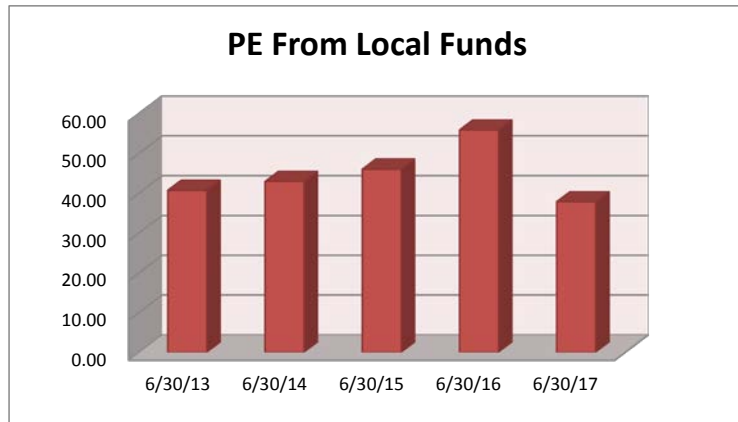
Local Source Revenue	\$ 13,540,073	\$ 13,207,928	\$ 13,210,229	\$ 16,660,793	N/A
State Source Revenue	\$ 23,675,012	\$ 22,853,587	\$ 23,382,596	\$ 21,807,701	N/A
Federal Source Revenue	\$ 3,635,750	\$ 3,361,957	\$ 3,309,334	\$ 2,869,329	N/A
Total	\$ 40,850,835	\$ 39,423,472	\$ 39,902,159	\$ 41,337,823	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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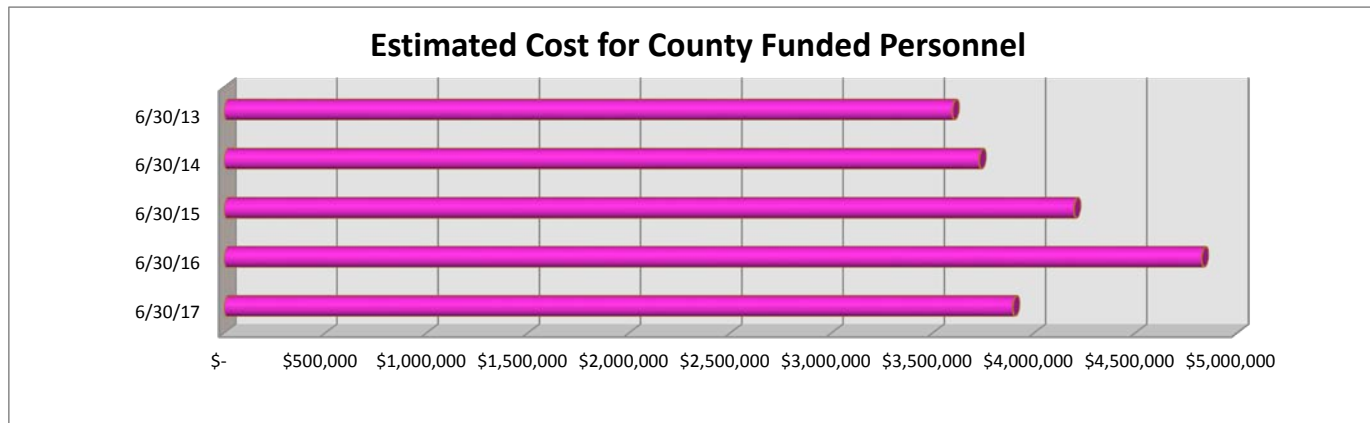
**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	248.19	249.48	243.15	235.05	232.17
Number PE & SSP actually employed	280.45	284.95	278.70	281.95	260.05
Number PE & SSP employed in excess of number funded	32.26	35.47	35.55	46.90	27.88
Number of professionals employed from local funds	8.50	7.50	10.50	9.00	10.00
Total number of professionals funded by county board	40.76	42.97	46.05	55.90	37.88
Service Personnel:					
Number SP allowed for funding	145.920	146.786	143.111	138.235	136.201
Number SP actually employed	171.102	172.325	174.477	171.550	172.630
Number SP employed in excess of number funded	25.182	25.539	31.366	33.315	36.429
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	25.182	25.539	31.366	33.315	36.429
Total number of personnel employed in excess of number funded through PSSP	65.942	68.509	77.416	89.215	74.309



**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,595,847	\$ 2,723,792	\$ 2,924,891	\$ 3,492,364	\$ 2,401,363
Service Personnel	1,001,083	1,005,863	1,272,619	1,335,346	1,494,019
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,596,930	\$ 3,729,655	\$ 4,197,510	\$ 4,827,710	\$ 3,895,383



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,332	3,246	3,131	3,106	2,965
Increase (Decline) in student enrollment	18	(86)	(115)	(25)	(141)
Number of schools	10	10	10	10	10
Average number of students/school	333	325	313	311	297
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(75)	(86)	(99)	(99)	(111)

OSF
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Financial Analysis 17

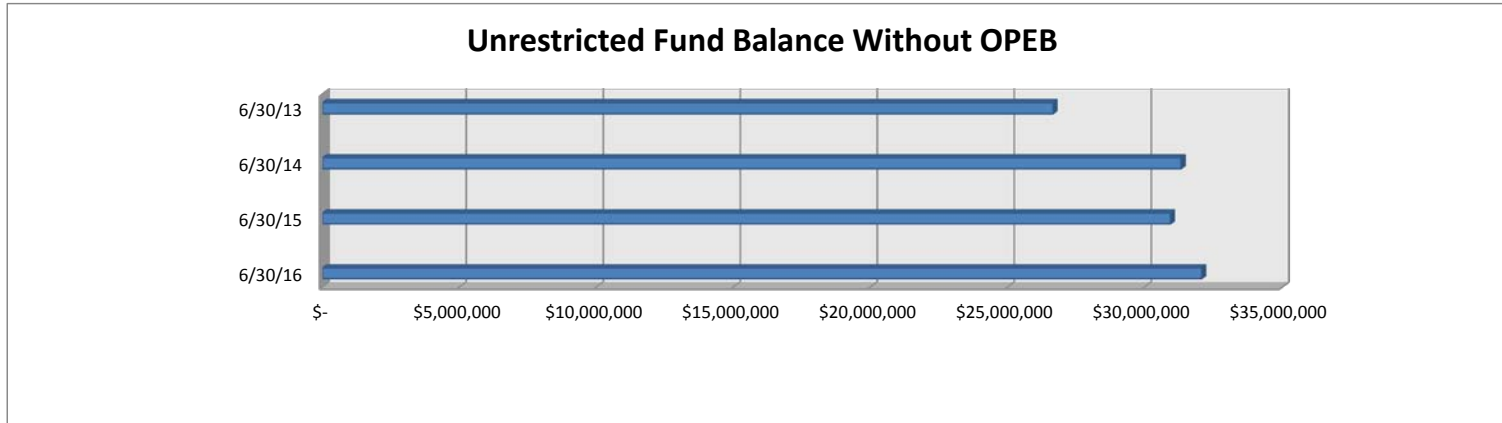
**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 26,651,580	\$ 31,320,378	\$ 30,931,508	\$ 32,070,614 (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	\$ 24,976,092	\$ 25,372,559	\$ 25,895,740	\$ 26,405,765	\$ 26,919,413

Per Pupil Expenditures

	\$ 10,626	\$ 10,892	\$ 10,920	\$ 10,952	N/A (2)
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Revenues:

Local Source Revenue	\$ 54,328,141	\$ 55,109,241	\$ 55,795,953	\$ 56,815,697	N/A
State Source Revenue	\$ 97,573,197	\$ 91,039,298	\$ 88,724,374	\$ 84,535,480	N/A
Federal Source Revenue	\$ 17,888,099	\$ 17,970,178	\$ 17,019,267	\$ 16,998,175	N/A

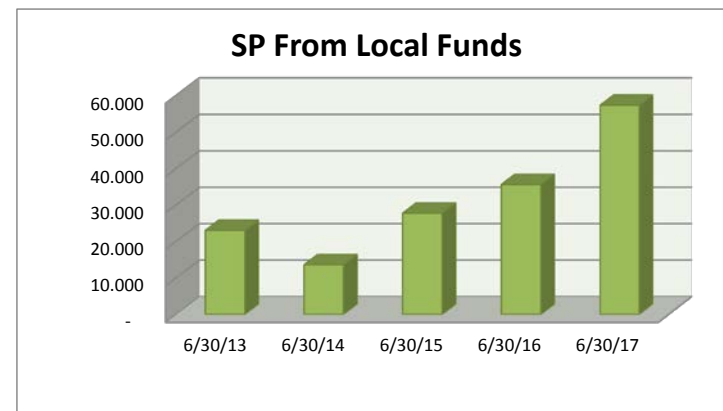
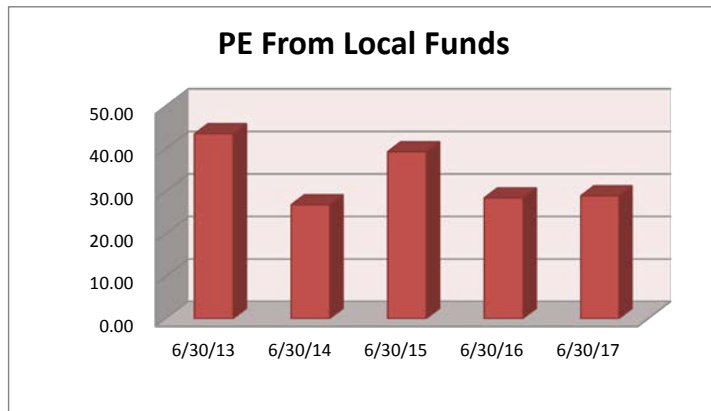
Total	\$ 169,789,437	\$ 164,118,717	\$ 161,539,594	\$ 158,349,352	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

OSF
08/14/17
Financial Analysis 17

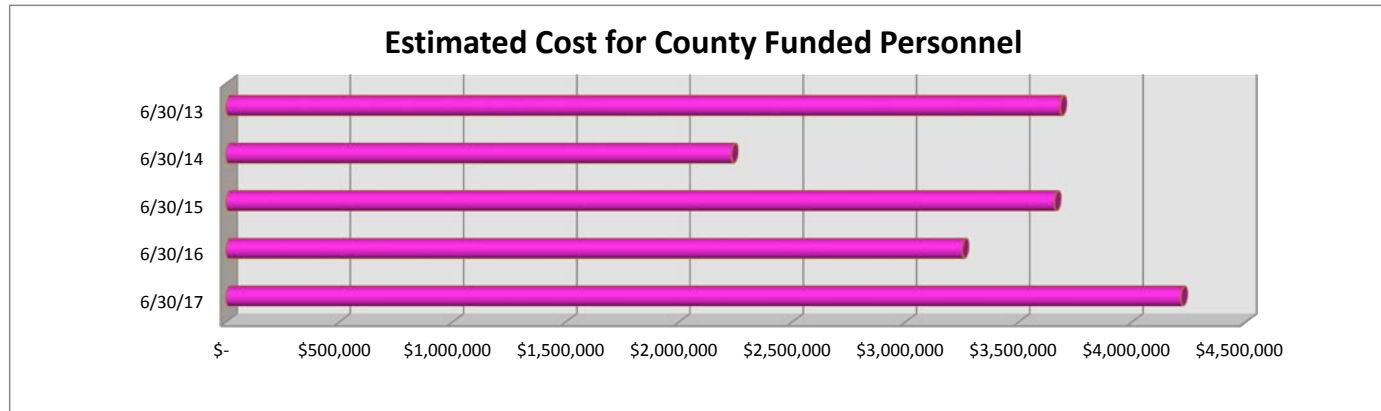
**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	966.15	975.00	977.40	986.36	973.20
Number PE & SSP actually employed	990.68	981.35	993.25	995.85	982.20
Number PE & SSP employed in excess of number funded	24.53	6.35	15.85	9.49	9.00
Number of professionals employed from local funds	19.00	20.50	23.50	19.00	20.00
Total number of professionals funded by county board	43.53	26.85	39.35	28.49	29.00
Service Personnel:					
Number SP allowed for funding	568.596	573.501	575.819	580.775	571.060
Number SP actually employed	591.680	587.135	603.630	616.450	628.450
Number SP employed in excess of number funded	23.084	13.634	27.811	35.675	57.390
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	23.084	13.634	27.811	35.675	57.390
Total number of personnel employed in excess of number funded through PSSP	66.614	40.484	67.161	64.165	86.390



**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,765,036	\$ 1,693,995	\$ 2,531,885	\$ 1,819,679	\$ 1,876,456
Service Personnel	918,868	538,792	1,127,137	1,431,994	2,340,544
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,683,904	\$ 2,232,787	\$ 3,659,022	\$ 3,251,672	\$ 4,216,999



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	12,979	13,085	13,204	13,022	12,868
Increase (Decline) in student enrollment	99	106	119	(182)	(154)
Number of schools	26	25	25	24	24
Average number of students/school	499	523	528	543	536
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	91	112	116	133	128

OSF
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Financial Analysis 17

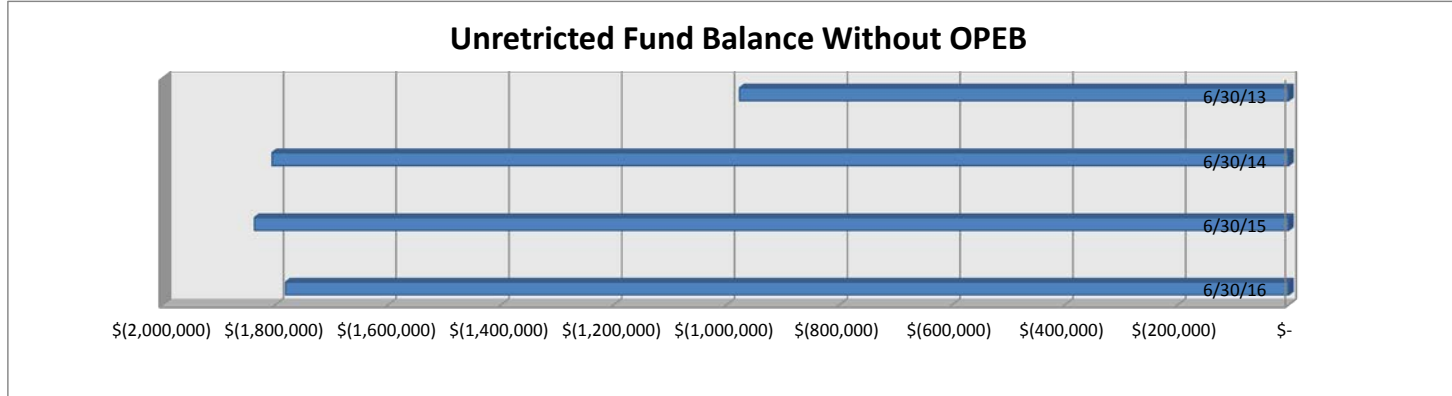
**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

FYE FYE FYE FYE FYE
6/30/13 6/30/14 6/30/15 6/30/16 6/30/17

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ (977,433) \$ (1,806,520) \$ (1,837,520) \$ (1,782,350) (1) N/A (2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	1.74%	1.74%	1.74%	1.74%	1.74%
Projected excess levy gross tax collections	\$ 29,363	\$ 28,807	\$ 28,142	\$ 28,574	\$ 29,063

Per Pupil Expenditures \$ 12,208 \$ 12,188 \$ 11,499 \$ 11,189 N/A (2)

Revenues:

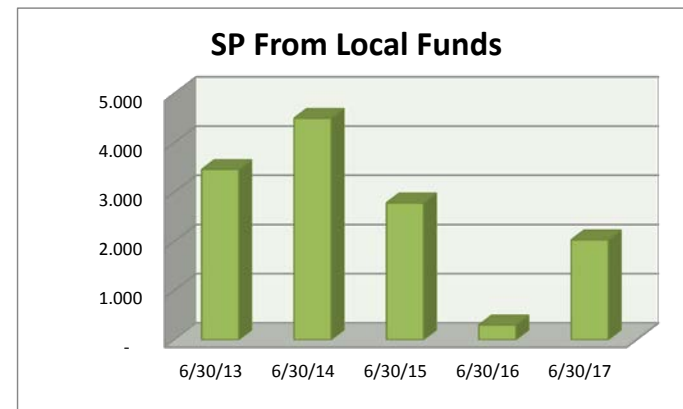
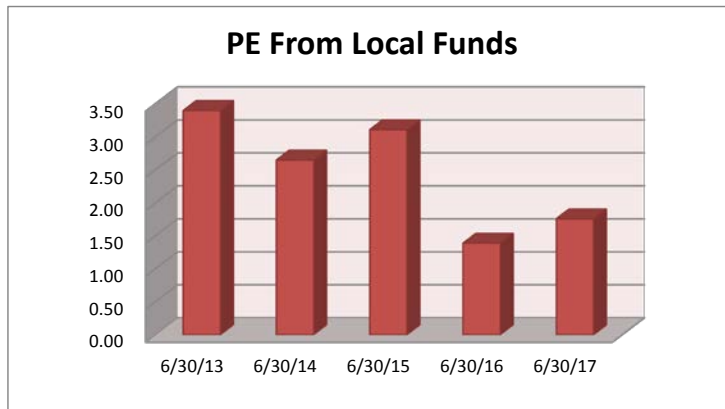
Local Source Revenue	\$ 1,639,253	\$ 1,816,140	\$ 1,579,166	\$ 1,838,786	N/A
State Source Revenue	\$ 12,237,723	\$ 13,460,032	\$ 11,164,894	\$ 9,396,639	N/A
Federal Source Revenue	\$ 1,290,602	\$ 1,833,810	\$ 2,026,574	\$ 1,297,624	N/A
Total	\$ 15,167,578	\$ 17,109,982	\$ 14,770,634	\$ 12,533,049	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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Financial Analysis 17

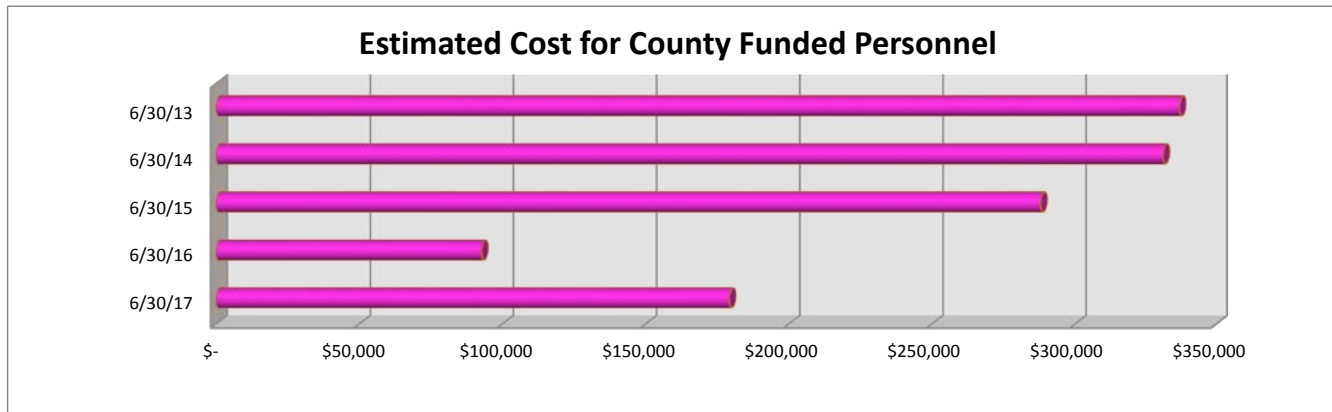
**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	98.28	95.11	94.31	94.16	94.29
Number PE & SSP actually employed	99.48	95.56	95.22	94.05	94.05
Number PE & SSP employed in excess of number funded	1.20	0.45	0.91	(0.11)	(0.24)
Number of professionals employed from local funds	2.20	2.20	2.20	1.50	2.00
Total number of professionals funded by county board	3.40	2.65	3.11	1.39	1.76
Service Personnel:					
Number SP allowed for funding	57.577	55.744	55.529	55.152	54.733
Number SP actually employed	61.040	60.248	58.313	55.455	56.763
Number SP employed in excess of number funded	3.463	4.504	2.784	0.303	2.030
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.463	4.504	2.784	0.303	2.030
Total number of personnel employed in excess of number funded through PSSP	6.863	7.154	5.894	1.693	3.790



**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 202,326	\$ 155,707	\$ 182,270	\$ 81,549	\$ 103,952
Service Personnel	134,633	175,330	105,823	11,276	75,377
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 336,959	\$ 331,037	\$ 288,093	\$ 92,824	\$ 179,329



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,083	1,069	1,066	1,059	1,051
Increase (Decline) in student enrollment	(54)	(14)	(3)	(7)	(8)
Number of schools	3	3	3	3	3
Average number of students/school	361	356	355	353	350
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(47)	(55)	(57)	(57)	(58)

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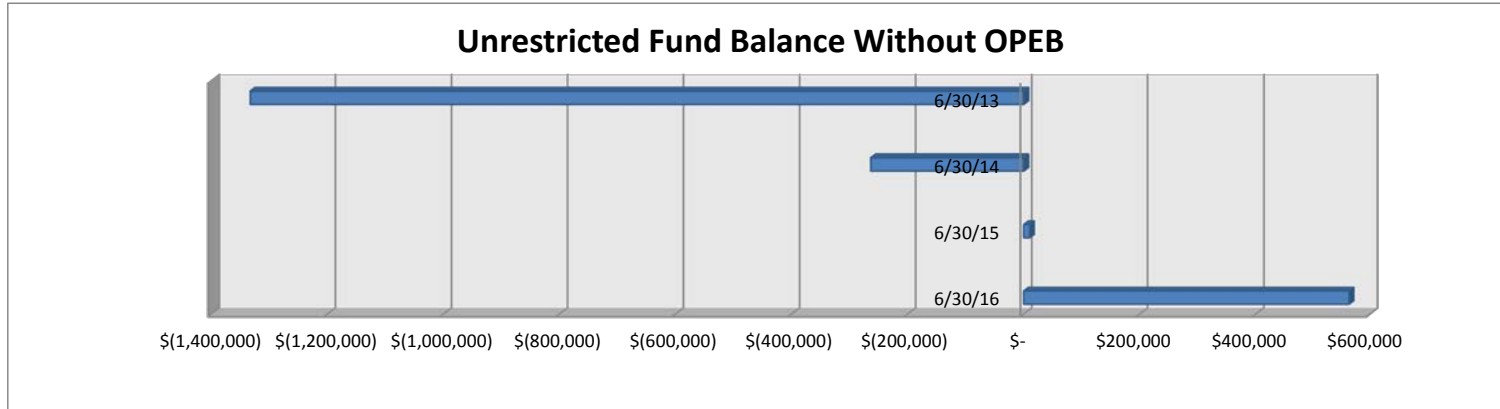
**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

FYE FYE FYE FYE FYE
6/30/13 6/30/14 6/30/15 6/30/16 6/30/17

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ (1,333,366) \$ (263,688) \$ 10,133 \$ 563,801 (1) N/A (2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	28.32%	28.32%	28.32%	31.59%	31.59%
Projected excess levy gross tax collections	\$ 644,887	\$ 648,832	\$ 551,036	\$ 624,569	\$ 603,643

Per Pupil Expenditures

\$ 11,120 \$ 10,658 \$ 10,828 \$ 10,513 N/A (2)

Revenues:

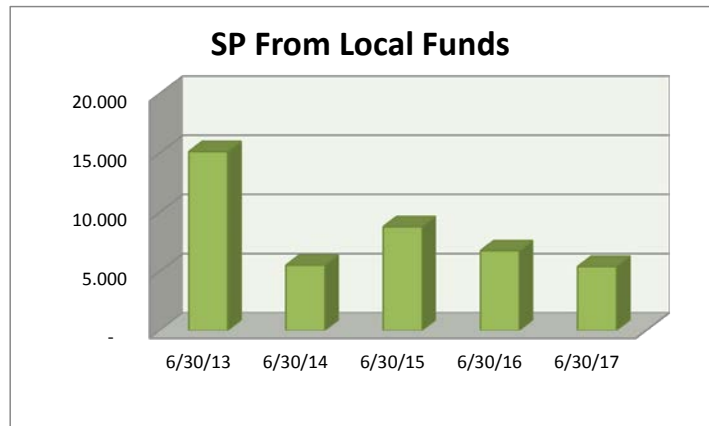
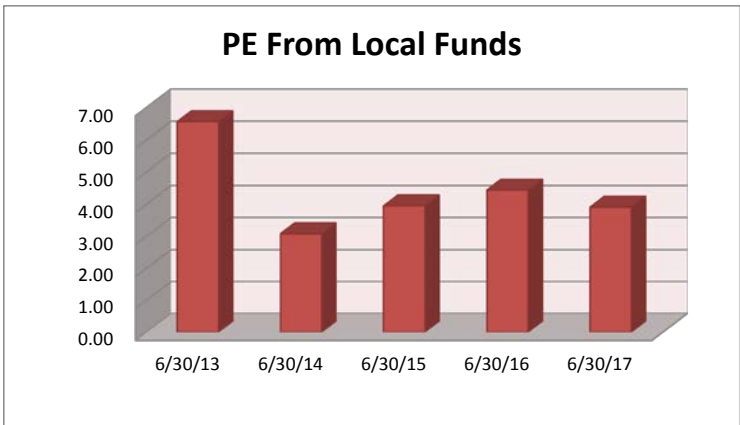
Local Source Revenue	\$ 3,270,963	\$ 3,026,757	\$ 2,424,178	\$ 2,549,672	N/A
State Source Revenue	\$ 15,800,698	\$ 16,467,609	\$ 17,287,671	\$ 15,943,322	N/A
Federal Source Revenue	\$ 3,791,302	\$ 3,484,059	\$ 3,602,844	\$ 3,181,959	N/A
Total	\$ 22,862,963	\$ 22,978,425	\$ 23,314,693	\$ 21,674,953	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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Financial Analysis 17

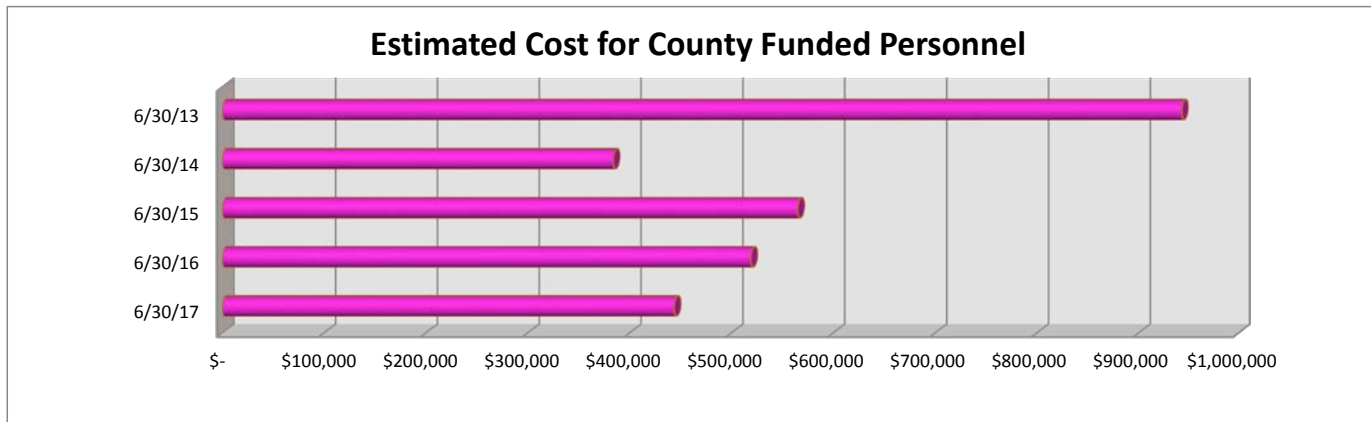
**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	152.74	153.70	147.65	147.86	149.74
Number PE & SSP actually employed	155.81	154.03	148.85	148.50	149.80
Number PE & SSP employed in excess of number funded	3.07	0.33	1.20	0.64	0.06
Number of professionals employed from local funds	3.50	2.75	2.75	3.80	3.85
Total number of professionals funded by county board	6.57	3.08	3.95	4.44	3.91
Service Personnel:					
Number SP allowed for funding	92.729	93.318	89.468	89.603	90.155
Number SP actually employed	107.855	98.843	98.243	96.343	95.555
Number SP employed in excess of number funded	15.126	5.525	8.775	6.740	5.400
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	15.126	5.525	8.775	6.740	5.400
Total number of personnel employed in excess of number funded through PSSP	21.696	8.605	12.725	11.180	9.310



**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 406,330	\$ 189,270	\$ 248,488	\$ 276,373	\$ 245,675
Service Personnel	536,238	194,625	316,634	242,685	198,168
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 942,568	\$ 383,895	\$ 565,122	\$ 519,058	\$ 443,843



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,060	1,975	1,978	1,999	1,938
Increase (Decline) in student enrollment	13	(85)	3	21	(61)
Number of schools	6	6	6	6	6
Average number of students/school	343	329	330	333	323
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(65)	(82)	(82)	(77)	(85)

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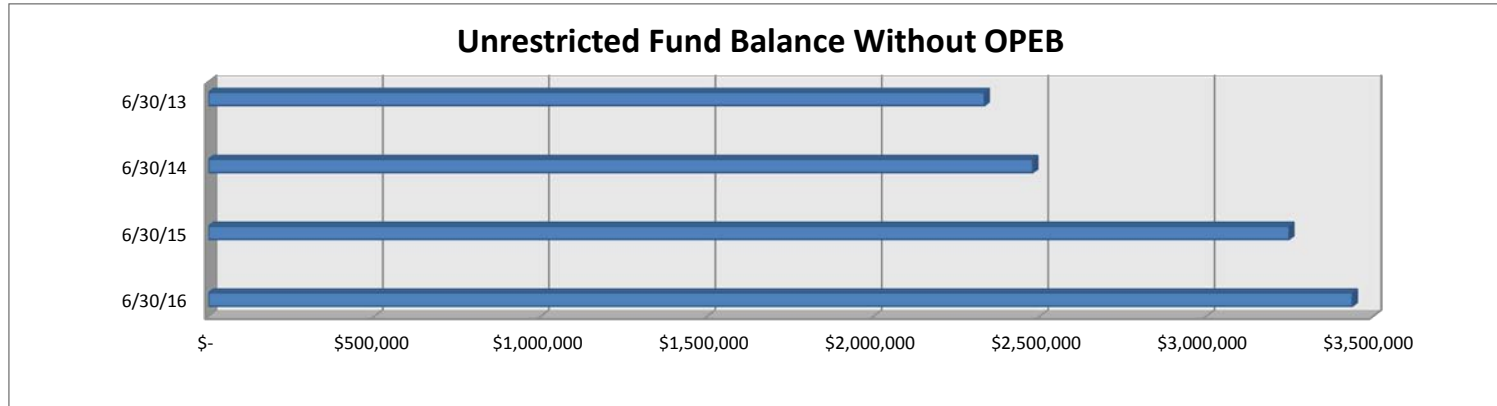
**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 2,331,976	\$ 2,477,880	\$ 3,247,560	\$ 3,438,340 (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	\$ 3,752,620	\$ 5,062,255	\$ 6,396,962	\$ 8,387,403	#####

Per Pupil Expenditures

	\$ 14,451	\$ 15,087	\$ 15,207	\$ 15,338	N/A (2)
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Revenues:

Local Source Revenue	\$ 7,678,531	\$ 10,519,666	\$ 12,570,408	\$ 16,049,671	N/A
State Source Revenue	\$ 8,084,209	\$ 7,261,496	\$ 5,970,137	\$ 4,493,356	N/A
Federal Source Revenue	\$ 2,054,334	\$ 1,501,905	\$ 1,326,789	\$ 1,290,242	N/A

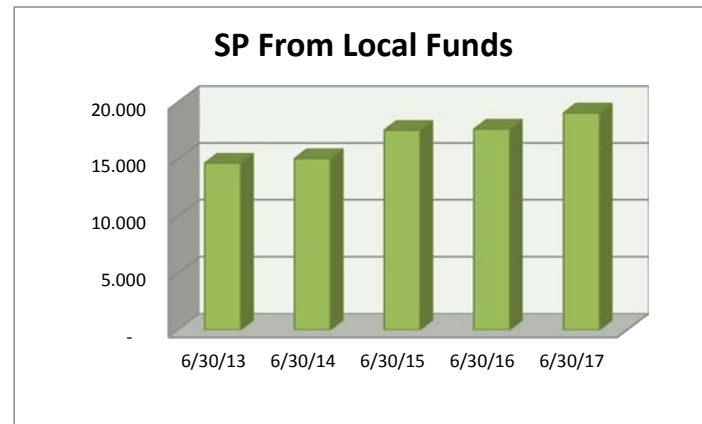
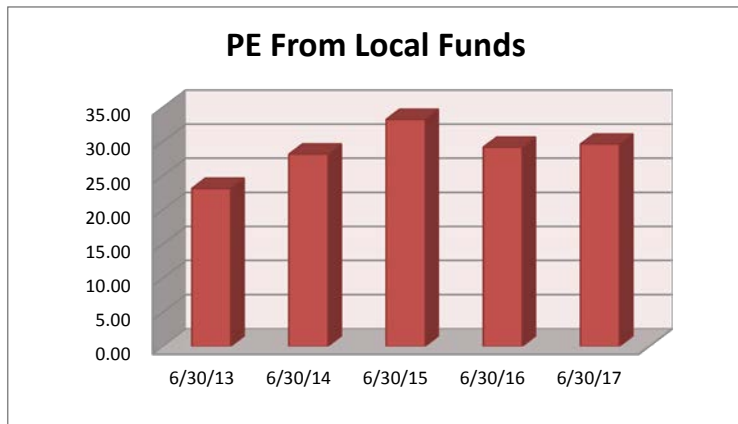
Total	\$ 17,817,074	\$ 19,283,067	\$ 19,867,334	\$ 21,833,269	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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Financial Analysis 17

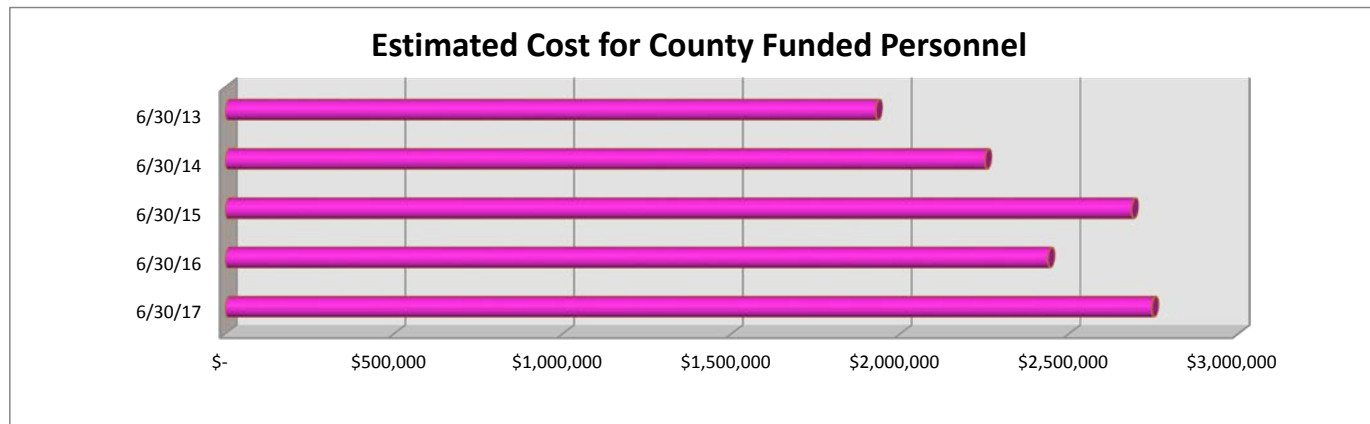
**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	91.09	92.31	91.22	90.79	92.34
Number PE & SSP actually employed	110.50	114.75	117.75	114.25	115.00
Number PE & SSP employed in excess of number funded	19.41	22.44	26.53	23.46	22.66
Number of professionals employed from local funds	3.75	5.75	6.75	5.75	7.00
Total number of professionals funded by county board	23.16	28.19	33.28	29.21	29.66
Service Personnel:					
Number SP allowed for funding	55.474	56.059	55.541	55.484	56.133
Number SP actually employed	70.132	71.117	73.090	73.125	75.202
Number SP employed in excess of number funded	14.658	15.058	17.549	17.641	19.069
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	14.658	15.058	17.549	17.641	19.069
Total number of personnel employed in excess of number funded through PSSP	37.818	43.248	50.829	46.851	48.729



**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,398,834	\$ 1,708,956	\$ 2,062,767	\$ 1,809,552	\$ 2,003,515
Service Personnel	529,119	542,708	623,500	628,806	742,725
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,927,953	\$ 2,251,664	\$ 2,686,267	\$ 2,438,358	\$ 2,746,240



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,161	1,159	1,160	1,184	1,180
Increase (Decline) in student enrollment	15	(2)	1	24	(4)
Number of schools	4	4	4	4	4
Average number of students/school	290	290	290	296	295
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(118)	(121)	(122)	(114)	(113)

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Financial Analysis 17

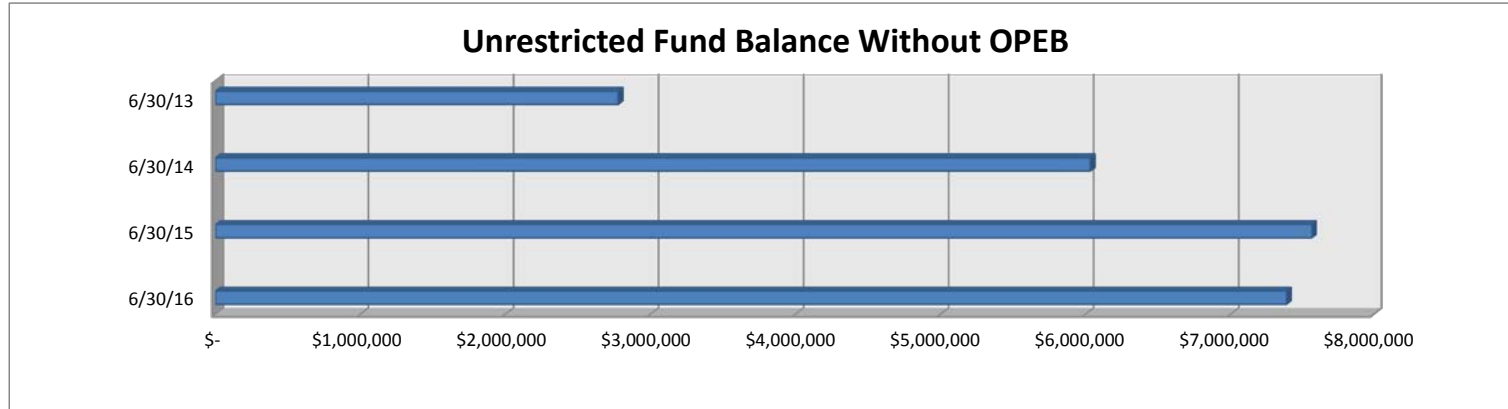
**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 2,776,244	\$ 6,031,047	\$ 7,560,209	\$ 7,383,287 ⁽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	\$ 10,172,531	\$ 11,113,885	\$ 11,361,026	\$ 11,204,635	\$ 10,351,299

Per Pupil Expenditures

	\$ 11,244	\$ 11,199	\$ 11,291	\$ 11,172 ⁽²⁾	N/A ⁽²⁾
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Revenues:

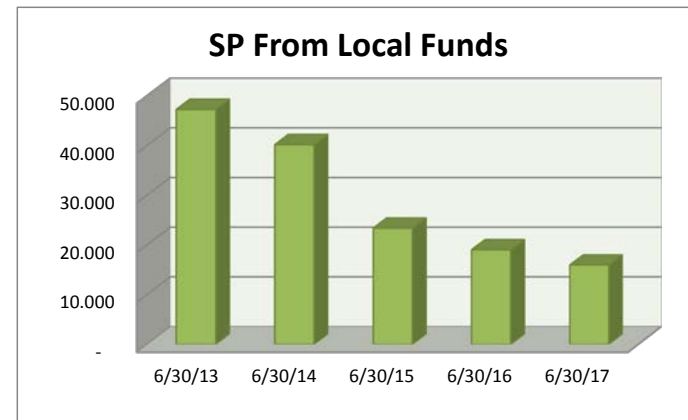
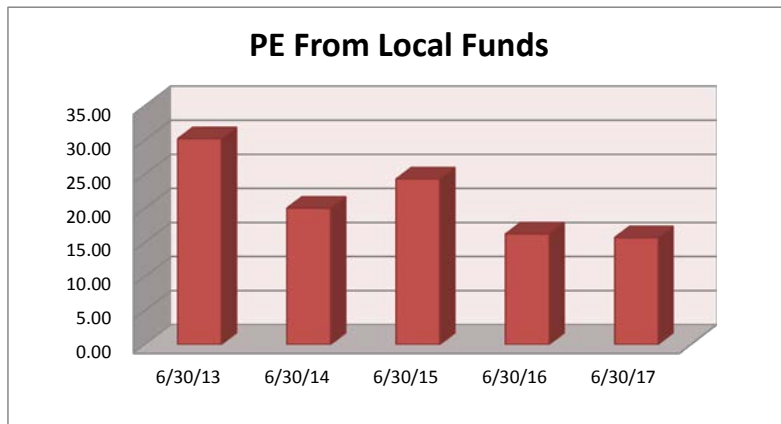
Local Source Revenue	\$ 19,937,611	\$ 21,056,147	\$ 22,040,376	\$ 20,672,706	N/A
State Source Revenue	\$ 51,096,993	\$ 49,283,922	\$ 48,953,935	\$ 47,725,046	N/A
Federal Source Revenue	\$ 9,809,801	\$ 8,794,467	\$ 9,657,397	\$ 9,317,919	N/A
Total	\$ 80,844,405	\$ 79,134,536	\$ 80,651,708	\$ 77,715,671 ⁽²⁾	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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Financial Analysis 17

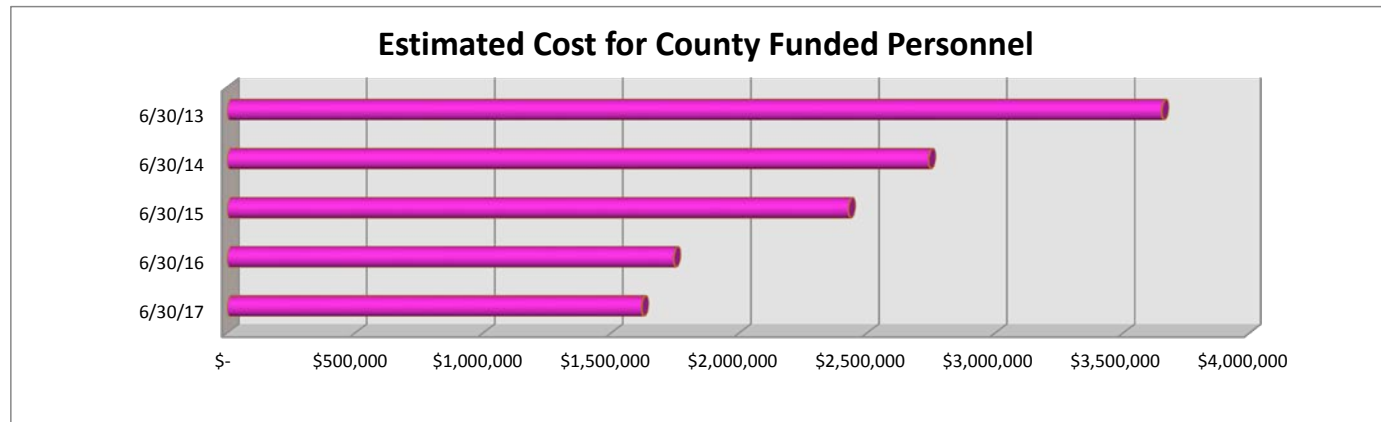
**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	518.23	516.89	512.61	512.17	502.71
Number PE & SSP actually employed	528.40	516.90	515.90	510.38	503.40
Number PE & SSP employed in excess of number funded	10.17	0.01	3.29	(1.79)	0.69
Number of professionals employed from local funds	20.00	20.00	21.00	18.00	15.00
Total number of professionals funded by county board	30.17	20.01	24.29	16.21	15.69
Service Personnel:					
Number SP allowed for funding	307.600	306.768	304.701	304.237	300.389
Number SP actually employed	354.886	346.946	328.056	323.251	316.346
Number SP employed in excess of number funded	47.286	40.178	23.355	19.014	15.957
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	47.286	40.178	23.355	19.014	15.957
Total number of personnel employed in excess of number funded through PSSP	77.456	60.188	47.645	35.224	31.647



**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,868,696	\$ 1,233,841	\$ 1,521,063	\$ 1,015,686	\$ 994,930
Service Personnel	1,782,116	1,506,547	905,950	729,080	624,609
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,650,812	\$ 2,740,387	\$ 2,427,013	\$ 1,744,766	\$ 1,619,539



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	6,867	6,810	6,788	6,661	6,487
Increase (Decline) in student enrollment	(7)	(57)	(22)	(127)	(174)
Total number of schools	17	17	17	17	17
Average number of students/school	404	401	399	392	382
State average number of students/school	408	411	412	410	408
Number of students/all school above (below) state average	(4)	(10)	(13)	(18)	(26)

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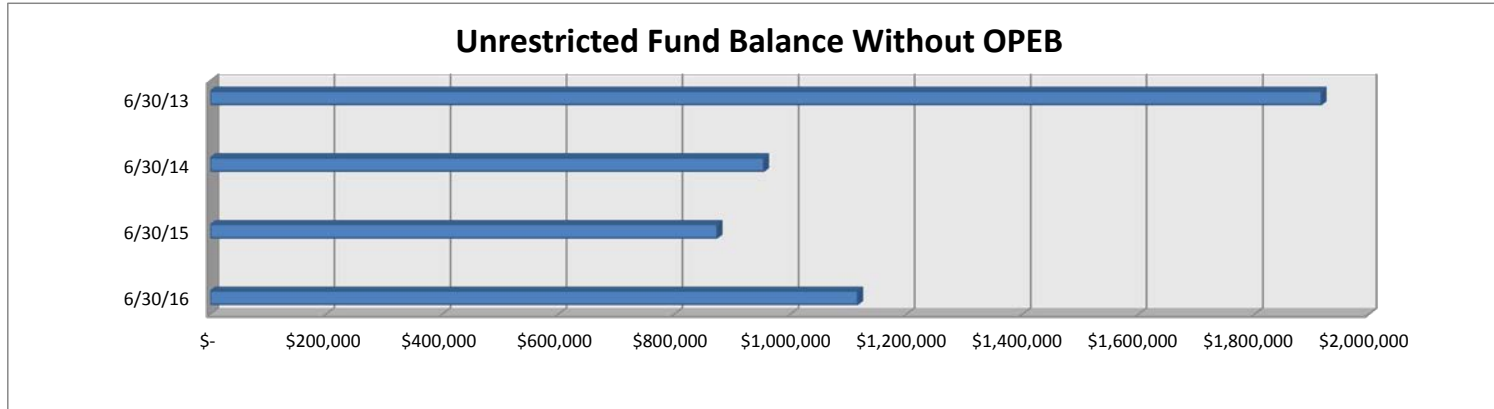
**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,916,182	\$ 953,471	\$ 873,061	\$ 1,115,492 (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	38.37%	40.00%	40.00%	40.00%	40.00%
Projected excess levy gross tax collections	\$ 990,459	\$ 1,028,792	\$ 975,489	\$ 1,009,947	\$ 1,026,024

Per Pupil Expenditures

	\$ 12,151	\$ 13,014	\$ 13,274	\$ 13,699	N/A (2)
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Revenues:

Local Source Revenue	\$ 3,232,017	\$ 3,239,686	\$ 3,337,551	\$ 3,509,721	N/A
State Source Revenue	\$ 7,190,857	\$ 7,131,224	\$ 8,218,099	\$ 15,872,995	N/A
Federal Source Revenue	\$ 1,440,362	\$ 1,452,047	\$ 1,323,054	\$ 1,114,341	N/A

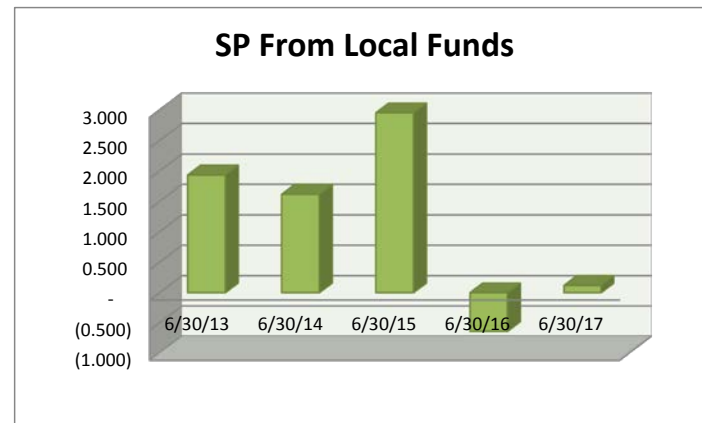
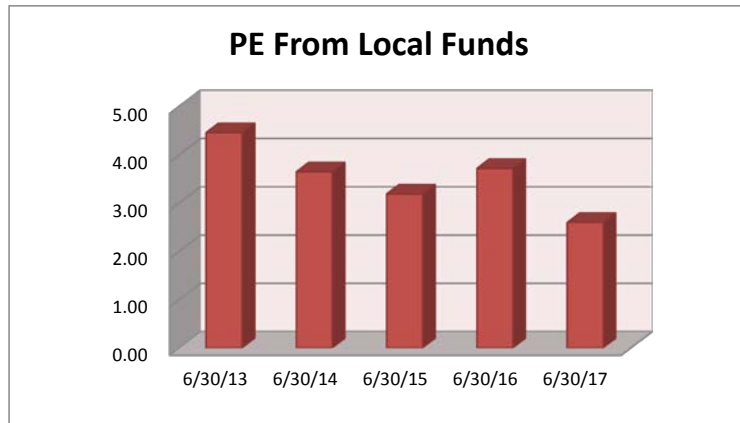
Total	\$ 11,863,236	\$ 11,822,957	\$ 12,878,704	\$ 20,497,057	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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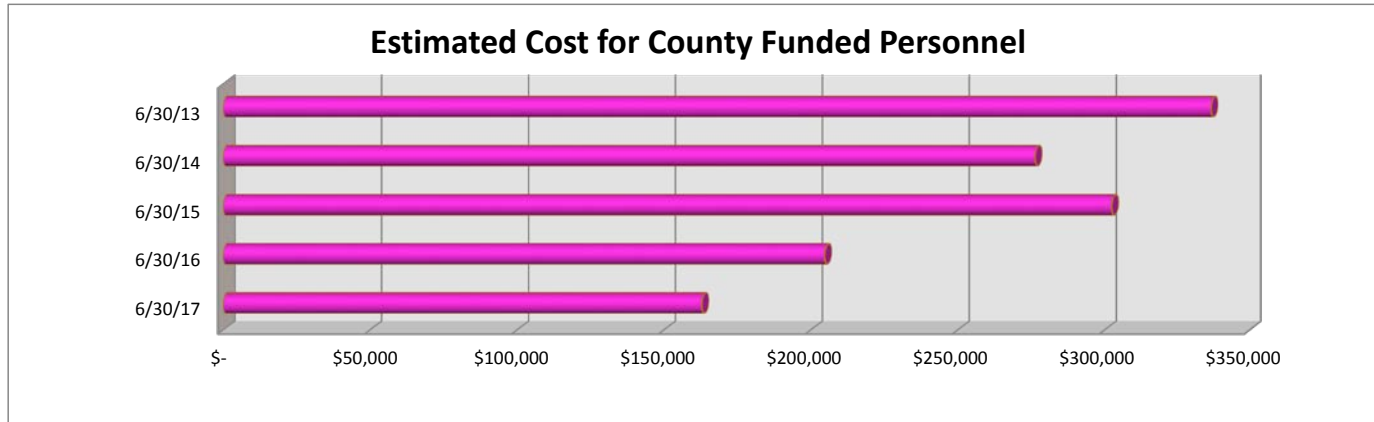
**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	79.51	80.32	79.23	78.25	77.87
Number PE & SSP actually employed	81.47	81.47	79.42	78.47	77.97
Number PE & SSP employed in excess of number funded	1.96	1.15	0.19	0.22	0.10
Number of professionals employed from local funds	2.50	2.50	3.00	3.50	2.50
Total number of professionals funded by county board	4.46	3.65	3.19	3.72	2.60
Service Personnel:					
Number SP allowed for funding	50.666	50.981	50.120	49.715	49.054
Number SP actually employed	52.600	52.600	53.075	49.075	49.175
Number SP employed in excess of number funded	1.934	1.619	2.955	(0.640)	0.121
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.934	1.619	2.955	(0.640)	0.121
Total number of personnel employed in excess of number funded through PSSP	6.394	5.269	6.145	3.080	2.721



**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 268,263	\$ 218,858	\$ 195,347	\$ 228,014	\$ 158,420
Service Personnel	68,328	57,511	107,065	(23,285)	4,513
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 336,591	\$ 276,369	\$ 302,412	\$ 204,730	\$ 162,933



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	945	903	904	856	839
Increase (Decline) in student enrollment	12	(42)	1	(48)	(17)
Number of schools	5	5	5	4	2
Average number of students/school	189	181	181	214	420
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(219)	(230)	(231)	(196)	12

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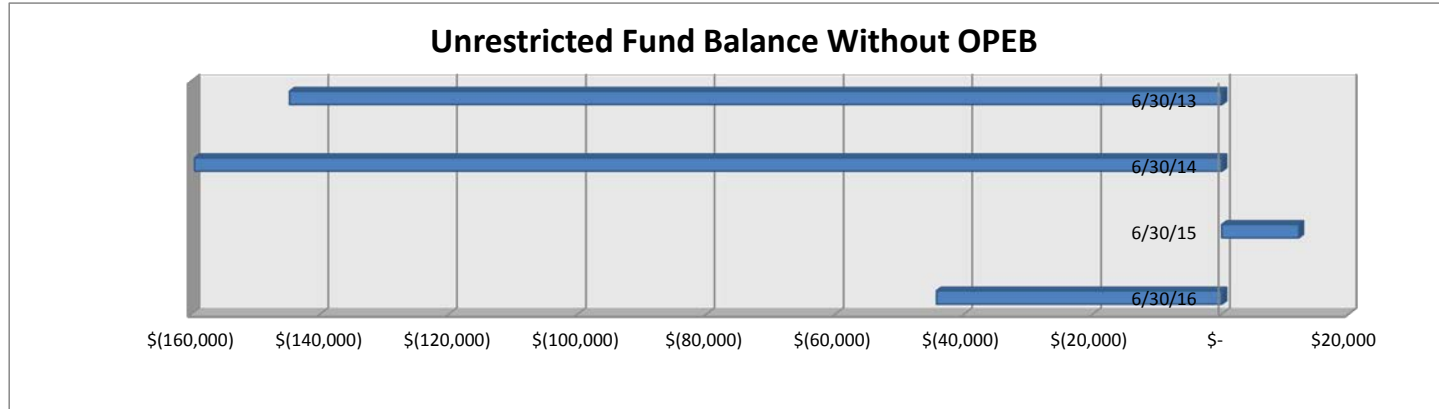
**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ (144,772)	\$ (159,516)	\$ 12,063	\$ (44,321) ⁽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	\$ 10,834	\$ 10,482	\$ 10,183	\$ 10,261	N/A ⁽²⁾
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Revenues:

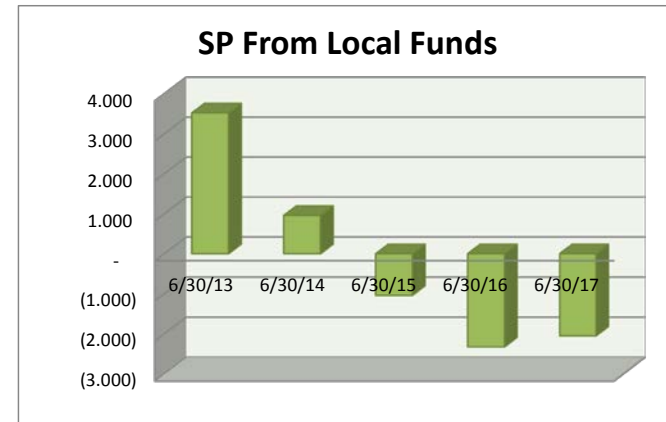
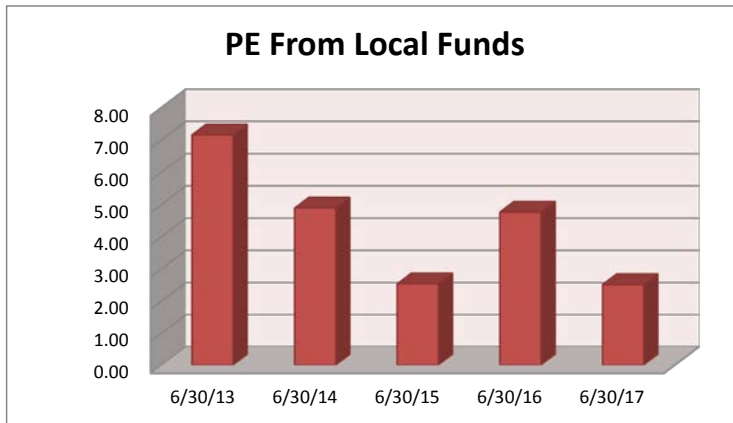
Local Source Revenue	\$ 6,132,867	\$ 6,952,779	\$ 7,113,746	\$ 7,473,137	N/A
State Source Revenue	\$ 11,368,660	\$ 12,090,587	\$ 10,641,876	\$ 9,475,236	N/A
Federal Source Revenue	\$ 3,151,668	\$ 2,450,023	\$ 2,534,968	\$ 2,186,196	N/A
Total	\$ 20,653,195	\$ 21,493,389	\$ 20,290,590	\$ 19,134,569	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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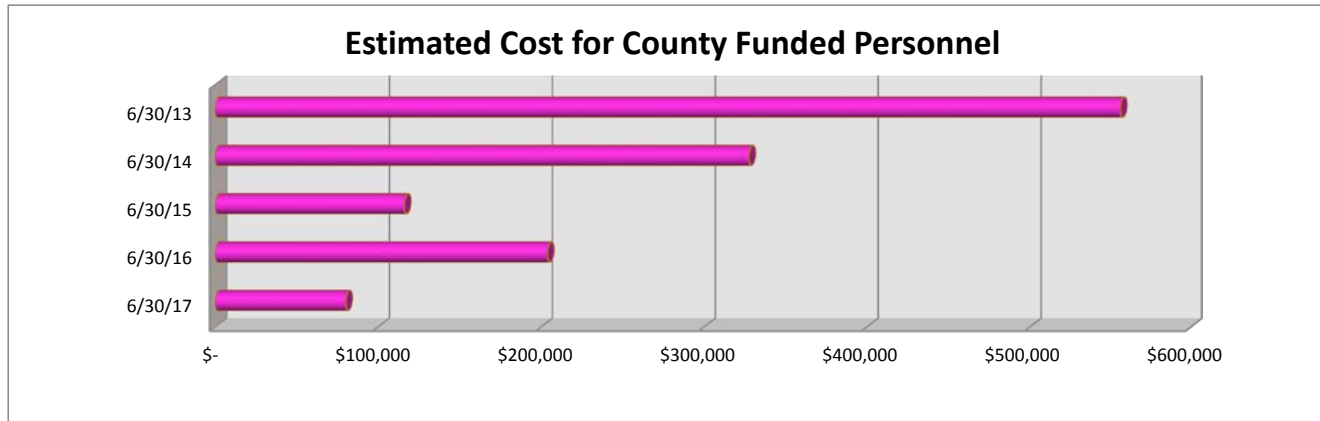
**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	146.61	143.41	142.26	141.04	136.76
Number PE & SSP actually employed	148.80	144.30	141.80	139.80	133.02
Number PE & SSP employed in excess of number funded	2.19	0.89	(0.46)	(1.24)	(3.74)
Number of professionals employed from local funds	4.97	4.00	3.00	6.00	6.25
Total number of professionals funded by county board	7.16	4.89	2.54	4.76	2.51
Service Personnel:					
Number SP allowed for funding	87.446	85.922	84.918	83.879	81.246
Number SP actually employed	90.968	86.880	83.879	81.550	79.190
Number SP employed in excess of number funded	3.522	0.958	(1.039)	(2.329)	(2.056)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.522	0.958	(1.039)	(2.329)	(2.056)
Total number of personnel employed in excess of number funded through PSSP	10.682	5.848	1.501	2.435	0.458



**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 429,245	\$ 292,827	\$ 154,999	\$ 289,763	\$ 156,181
Service Personnel	126,343	34,760	(38,860)	(85,754)	(75,938)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 555,588	\$ 327,587	\$ 116,139	\$ 204,009	\$ 80,243



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,840	1,819	1,800	1,747	1,681
Increase (Decline) in student enrollment	(33)	(21)	(19)	(53)	(66)
Number of schools	5	4	4	4	4
Average number of students/school	368	455	450	437	420
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(40)	44	38	27	12

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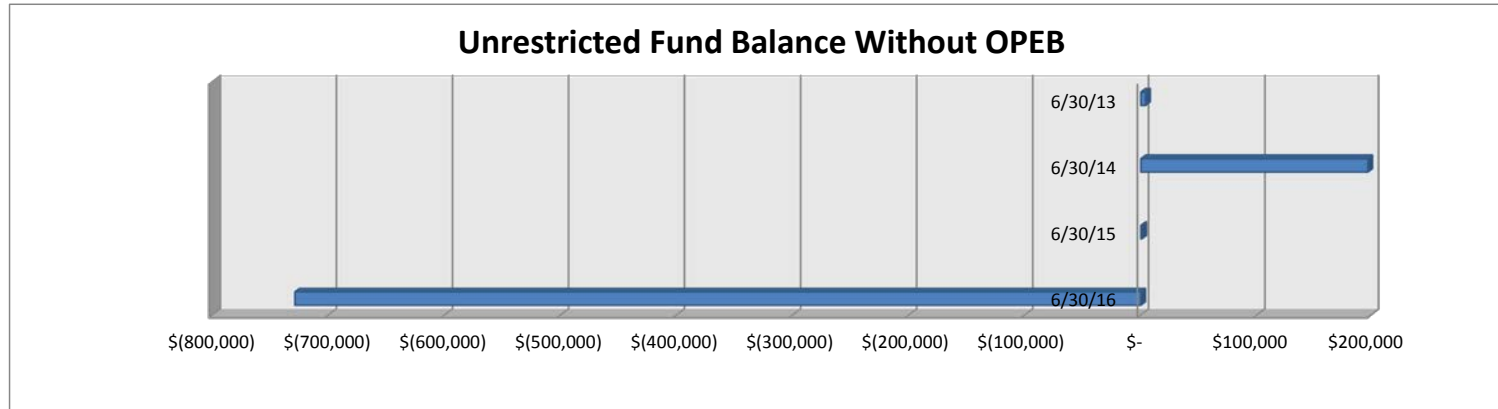
**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

FYE 6/30/13 FYE 6/30/14 FYE 6/30/15 FYE 6/30/16 FYE 6/30/17

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 4,182 \$ 197,683 \$ 867 \$ (728,983) ⁽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	\$ 5,811,604	\$ 6,026,291	\$ 6,120,255	\$ 6,350,056	\$ 6,388,882

Per Pupil Expenditures

\$ 11,595 \$ 11,282 \$ 11,551 \$ 11,533 N/A ⁽²⁾

Revenues:

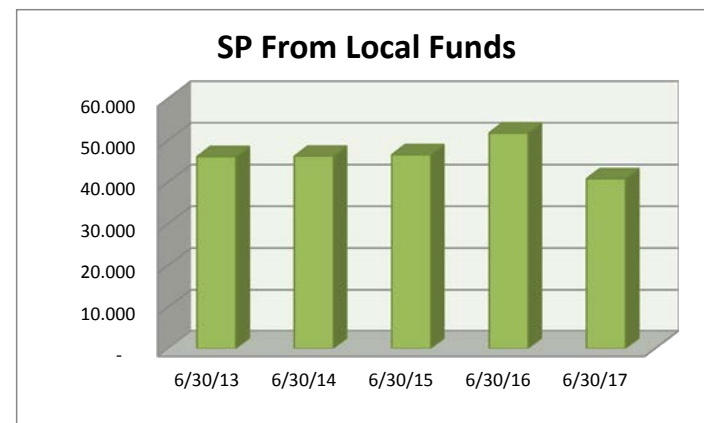
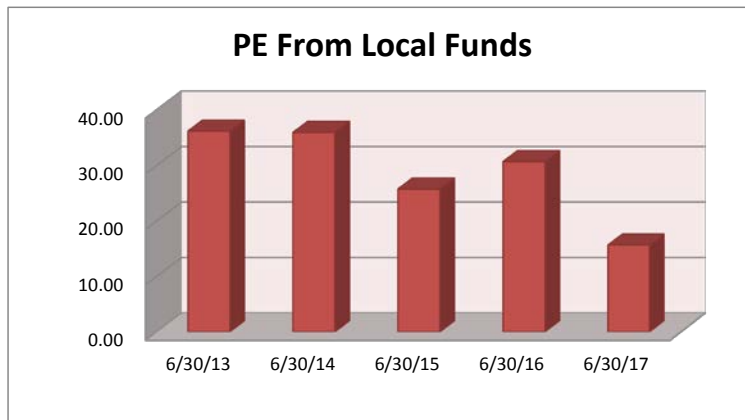
Local Source Revenue	\$ 19,958,987	\$ 20,316,317	\$ 20,580,931	\$ 20,782,877	N/A
State Source Revenue	\$ 37,632,015	\$ 36,163,924	\$ 36,585,002	\$ 35,805,372	N/A
Federal Source Revenue	\$ 8,208,358	\$ 7,569,715	\$ 7,368,006	\$ 7,478,659	N/A
Total	\$ 65,799,360	\$ 64,049,956	\$ 64,533,939	\$ 64,066,908	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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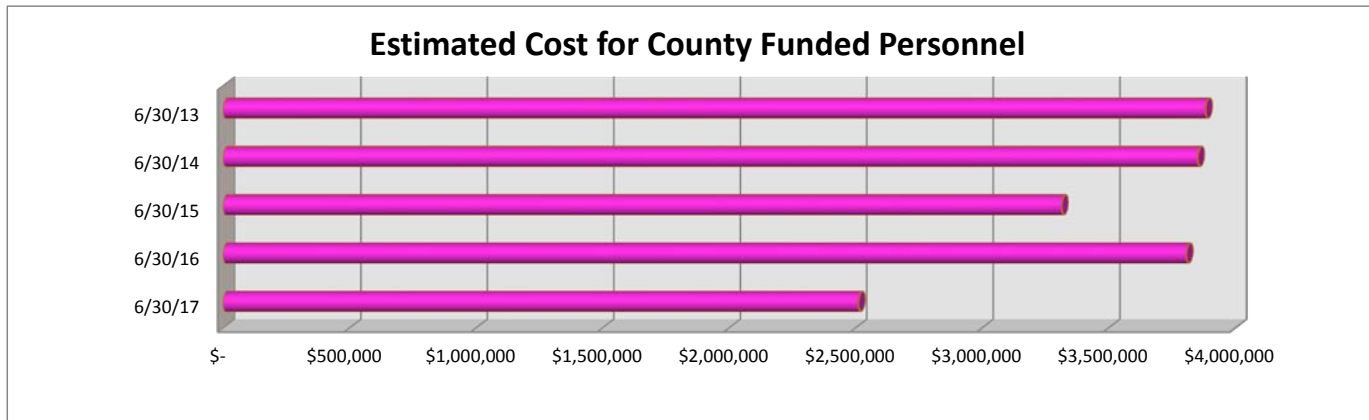
**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	404.46	399.50	397.17	394.26	390.83
Number PE & SSP actually employed	434.66	421.96	411.44	413.96	394.50
Number PE & SSP employed in excess of number funded	30.20	22.46	14.27	19.70	3.67
Number of professionals employed from local funds	6.00	13.50	11.50	11.00	12.00
Total number of professionals funded by county board	36.20	35.96	25.77	30.70	15.67
Service Personnel:					
Number SP allowed for funding	240.114	236.602	235.242	233.478	233.265
Number SP actually employed	286.268	282.863	281.843	285.305	274.118
Number SP employed in excess of number funded	46.154	46.261	46.601	51.827	40.853
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	46.154	46.261	46.601	51.827	40.853
Total number of personnel employed in excess of number funded through PSSP	82.354	82.221	72.371	82.527	56.523



**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,221,804	\$ 2,190,630	\$ 1,591,266	\$ 1,906,146	\$ 985,542
Service Personnel	1,662,508	1,662,695	1,723,634	1,902,148	1,526,329
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,884,312	\$ 3,853,325	\$ 3,314,901	\$ 3,808,295	\$ 2,511,871



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,223	5,191	5,159	5,108	4,962
Increase (Decline) in student enrollment	(79)	(32)	(32)	(51)	(146)
Number of schools	13	13	13	13	13
Average number of students/school	402	399	397	393	382
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(6)	(12)	(15)	(17)	(26)

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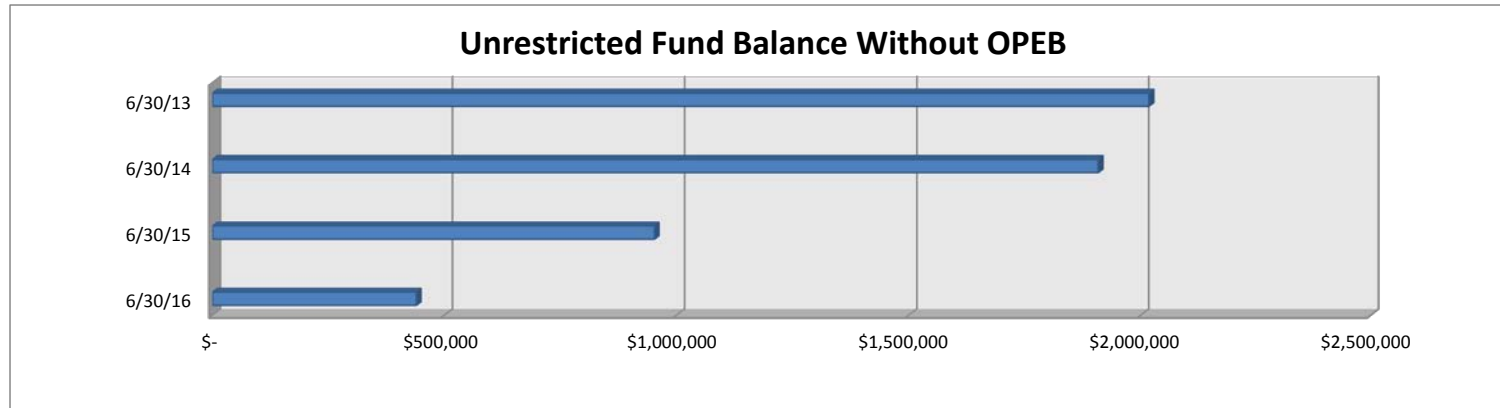
**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 2,017,338	\$ 1,907,833	\$ 951,848	\$ 439,284 (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	\$ 10,448	\$ 10,690	\$ 10,486	\$ 10,583	N/A (2)
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Revenues:

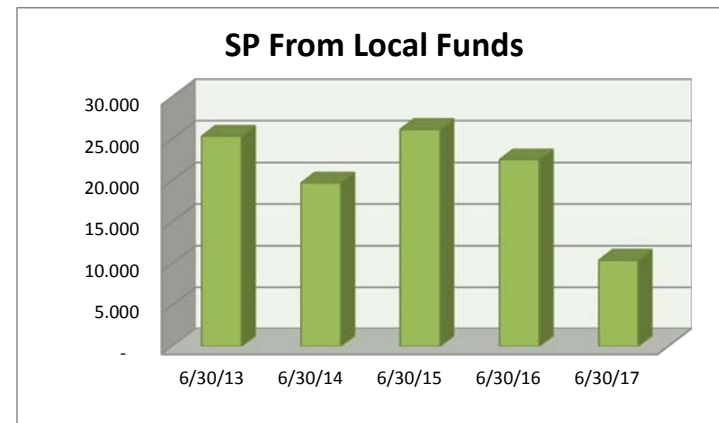
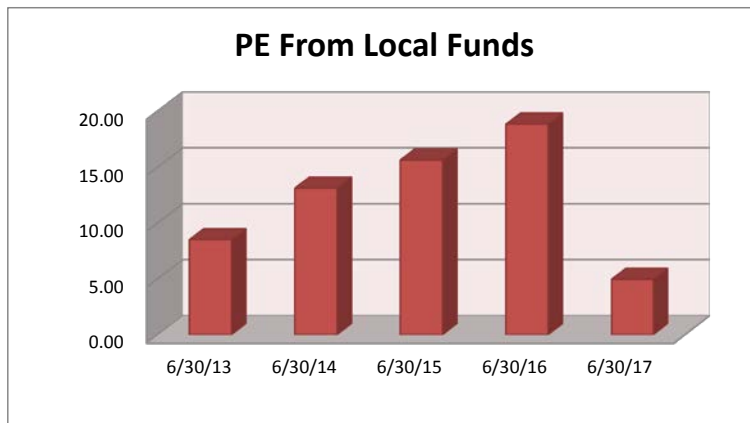
Local Source Revenue	\$ 7,912,788	\$ 8,091,517	\$ 7,851,237	\$ 7,887,522	N/A
State Source Revenue	\$ 23,918,946	\$ 24,427,791	\$ 23,213,696	\$ 22,164,810	N/A
Federal Source Revenue	\$ 5,318,181	\$ 5,485,380	\$ 4,645,039	\$ 4,756,859	N/A
Total	\$ 37,149,915	\$ 38,004,688	\$ 35,709,972	\$ 34,809,191	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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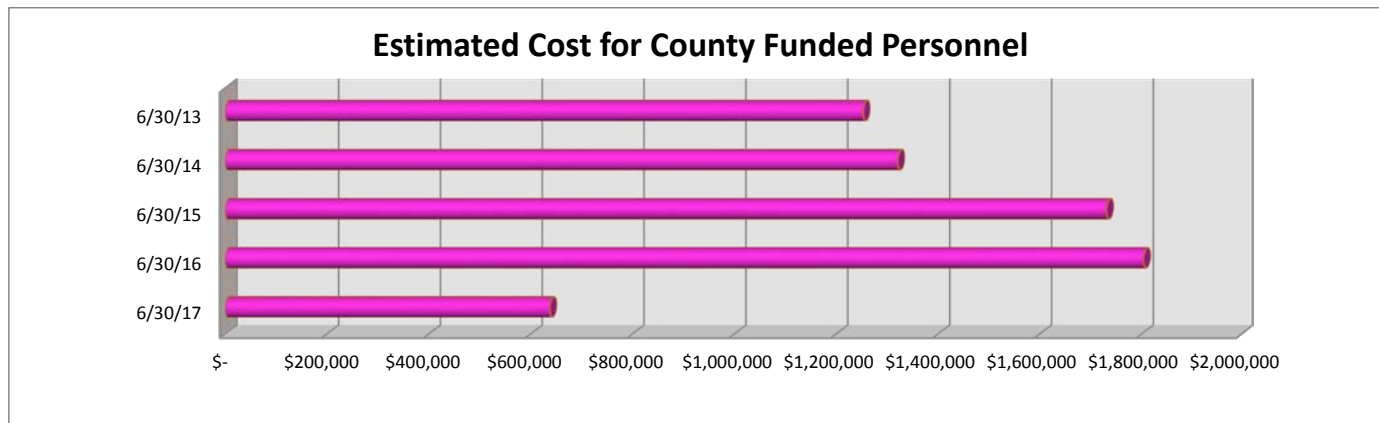
**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	272.21	265.89	260.11	259.31	252.30
Number PE & SSP actually employed	272.00	269.00	264.95	266.35	247.16
Number PE & SSP employed in excess of number funded	(0.21)	3.11	4.84	7.04	(5.14)
Number of professionals employed from local funds	8.70	10.00	10.80	11.80	10.10
Total number of professionals funded by county board	8.49	13.11	15.64	18.84	4.96
Service Personnel:					
Number SP allowed for funding	162.678	158.505	154.971	154.605	149.962
Number SP actually employed	188.000	178.205	181.113	177.105	160.394
Number SP employed in excess of number funded	25.322	19.700	26.142	22.500	10.432
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	25.322	19.700	26.142	22.500	10.432
Total number of personnel employed in excess of number funded through PSSP	33.812	32.810	41.782	41.340	15.392



**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE	FYE	FYE	FYE	FYE
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	457,152	704,827	878,192	1,061,220	283,569
Service Personnel	796,170	616,201	852,959	742,477	354,222
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,253,323	\$ 1,321,028	\$ 1,731,151	\$ 1,803,697	\$ 637,791



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,499	3,422	3,418	3,328	3,255
Increase (Decline) in student enrollment	17	(77)	(4)	(90)	(73)
Number of schools	9	9	9	9	9
Average number of students/school	389	380	380	370	362
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(19)	(31)	(32)	(40)	(46)

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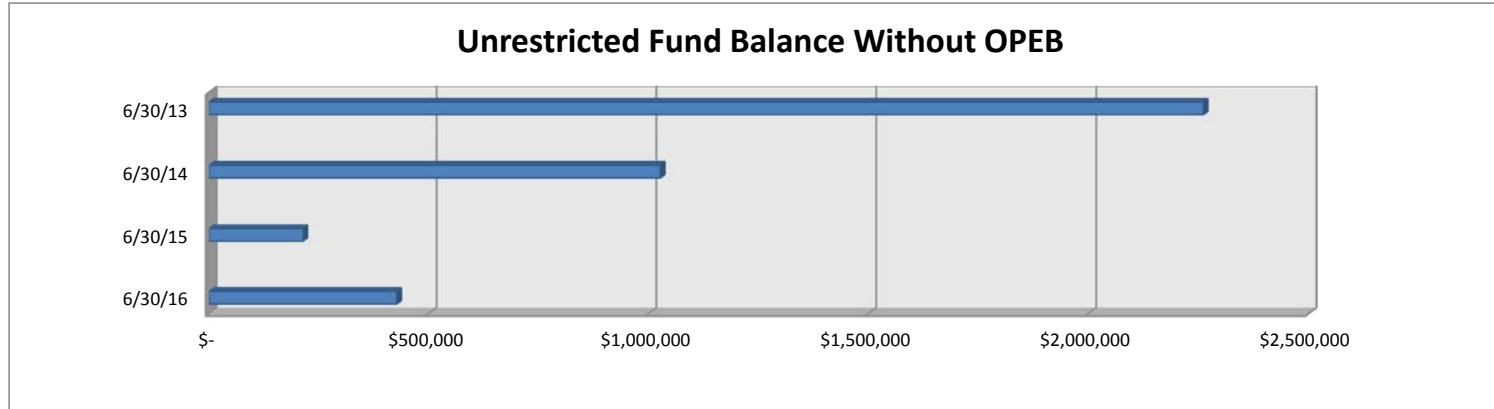
**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 2,260,612	\$ 1,026,014	\$ 213,599	\$ 426,906 ⁽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	\$ 7,128,162	\$ 7,139,814	\$ 7,153,436	\$ 7,394,089	\$ 7,656,218

Per Pupil Expenditures

	\$ 11,282	\$ 11,325	\$ 11,489	\$ 11,097	N/A ⁽²⁾
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Revenues:

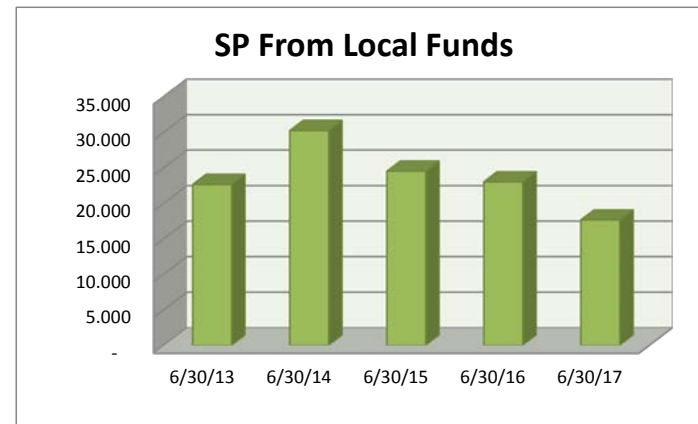
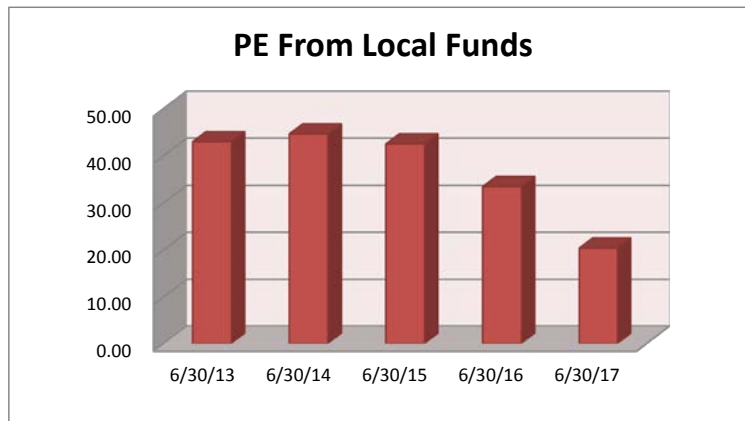
Local Source Revenue	\$ 17,223,379	\$ 17,041,322	\$ 17,613,146	\$ 18,365,242	N/A
State Source Revenue	\$ 37,529,797	\$ 36,005,837	\$ 29,834,259	\$ 27,215,086	N/A
Federal Source Revenue	\$ 4,184,988	\$ 4,092,671	\$ 4,795,823	\$ 4,597,512	N/A
Total	\$ 58,938,164	\$ 57,139,830	\$ 52,243,228	\$ 50,177,840	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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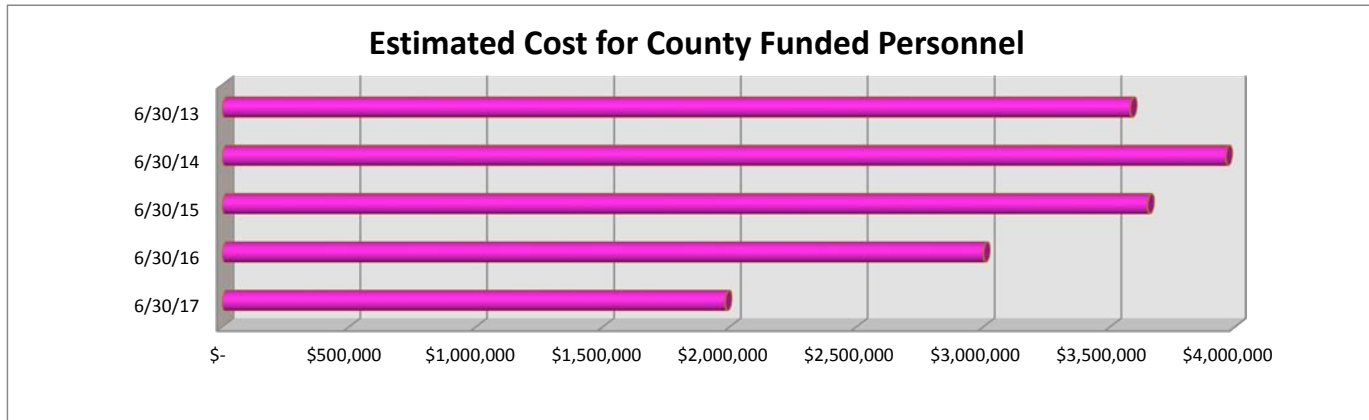
**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	323.18	313.52	312.64	311.73	310.77
Number PE & SSP actually employed	354.16	345.16	342.16	331.16	316.16
Number PE & SSP employed in excess of number funded	30.98	31.64	29.52	19.43	5.39
Number of professionals employed from local funds	12.00	13.00	13.00	14.00	15.00
Total number of professionals funded by county board	42.98	44.64	42.52	33.43	20.39
Service Personnel:					
Number SP allowed for funding	190.669	184.770	184.394	183.917	182.918
Number SP actually employed	213.321	215.001	205.901	206.925	200.560
Number SP employed in excess of number funded	22.652	30.231	21.507	23.008	17.642
Number SP employed from local funds	-	-	3.000	-	-
Total number of SP funded by county board	22.652	30.231	24.507	23.008	17.642
Total number of personnel employed in excess of number funded through PSSP	65.632	74.871	67.027	56.438	38.032



**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,729,998	\$ 2,830,789	\$ 2,720,735	\$ 2,127,210	\$ 1,297,107
Service Personnel	850,315	1,134,269	927,661	874,250	686,633
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,580,313	\$ 3,965,058	\$ 3,648,396	\$ 3,001,460	\$ 1,983,739



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,202	4,181	4,170	4,168	4,064
Increase (Decline) in student enrollment	(130)	(21)	(11)	(2)	(104)
Number of schools	9	9	7	7	7
Average number of students/school	467	465	596	595	581
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	59	54	184	185	173

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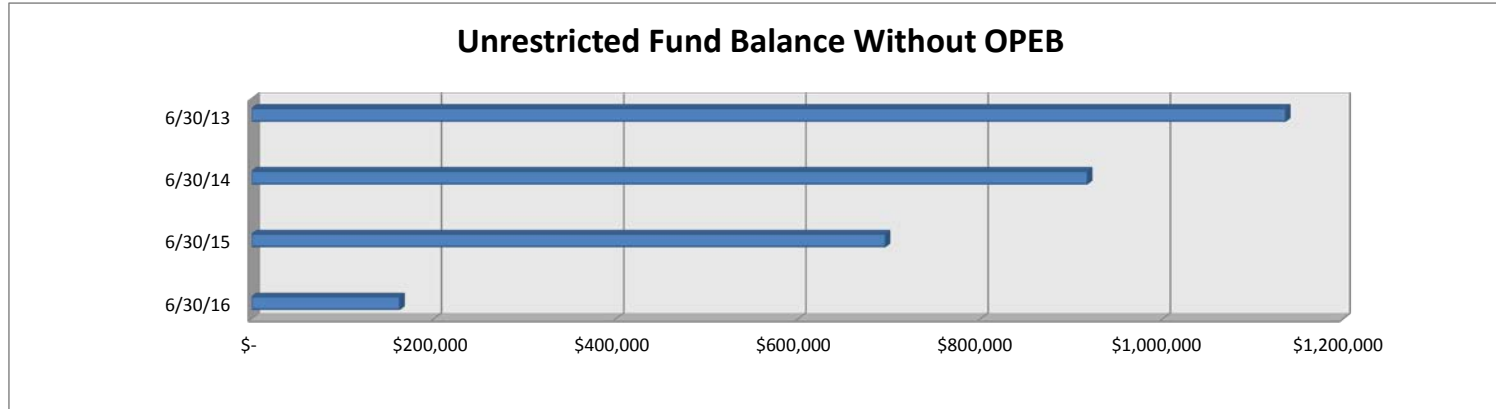
**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,135,258	\$ 917,007	\$ 695,326	\$ 162,286 ⁽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

	\$ 9,792	\$ 10,117	\$ 9,793	\$ 9,948	N/A ⁽²⁾
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Revenues:

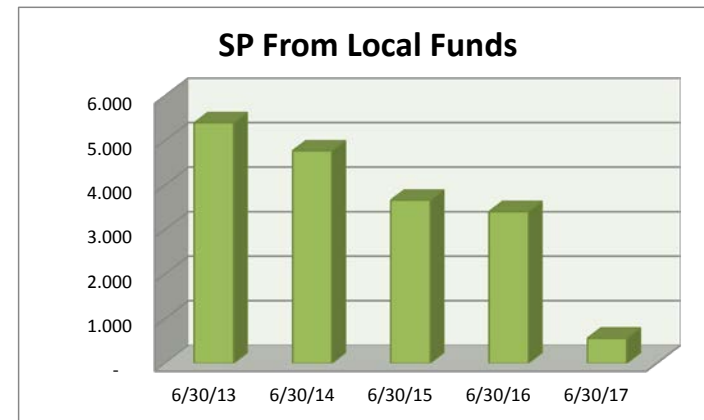
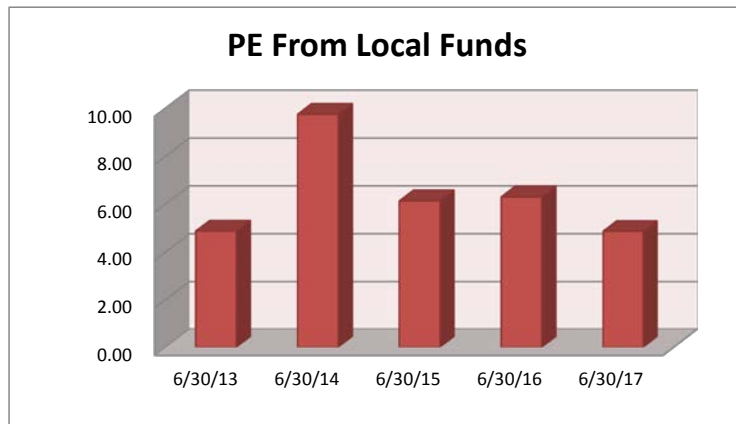
Local Source Revenue	\$ 6,241,335	\$ 7,082,441	\$ 7,151,289	\$ 7,287,400	N/A
State Source Revenue	\$ 15,694,152	\$ 18,582,974	\$ 29,552,681	\$ 16,675,899	N/A
Federal Source Revenue	\$ 2,577,168	\$ 2,705,886	\$ 2,727,764	\$ 2,801,549	N/A
Total	\$ 24,512,655	\$ 28,371,301	\$ 39,431,734	\$ 26,764,848	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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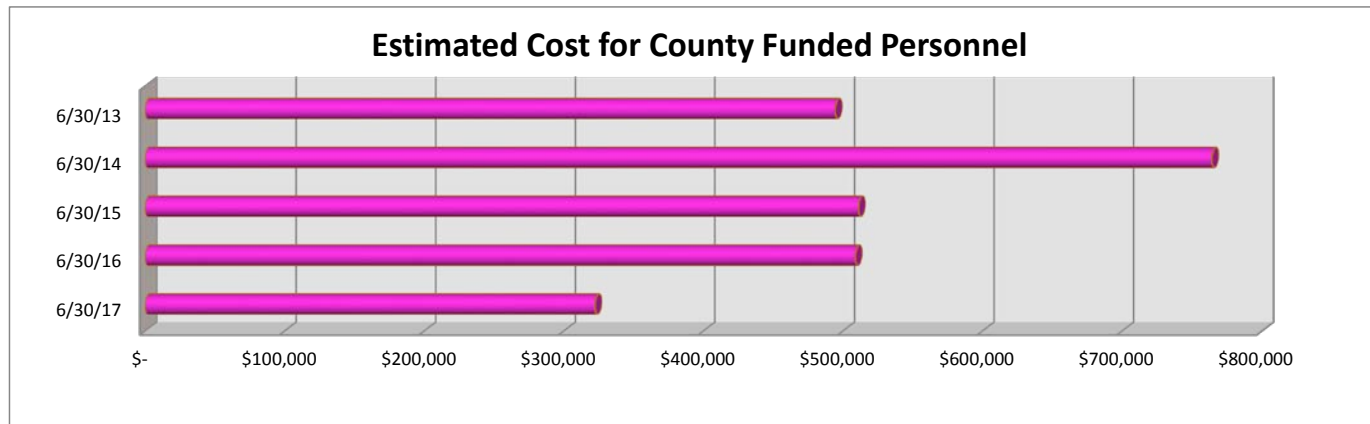
**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	170.64	171.74	172.36	174.14	175.78
Number PE & SSP actually employed	171.82	178.05	175.18	178.14	177.20
Number PE & SSP employed in excess of number funded	1.18	6.31	2.82	4.00	1.42
Number of professionals employed from local funds	3.70	3.45	3.32	2.31	3.45
Total number of professionals funded by county board	4.88	9.76	6.14	6.31	4.87
Service Personnel:					
Number SP allowed for funding	103.752	106.474	105.165	106.327	107.690
Number SP actually employed	109.150	111.242	108.825	109.730	108.250
Number SP employed in excess of number funded	5.398	4.768	3.660	3.403	0.560
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	5.398	4.768	3.660	3.403	0.560
Total number of personnel employed in excess of number funded through PSSP	10.278	14.528	9.803	9.710	5.430



**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 299,784	\$ 593,014	\$ 377,953	\$ 387,389	\$ 301,431
Service Personnel	194,733	171,290	133,162	121,488	20,929
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 494,517	\$ 764,304	\$ 511,115	\$ 508,878	\$ 322,360



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,348	2,321	2,352	2,393	2,381
Increase (Decline) in student enrollment	69	(27)	31	41	(12)
Number of schools	6	6	6	6	6
Average number of students/school	391	387	392	399	397
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(17)	(24)	(20)	(11)	(11)

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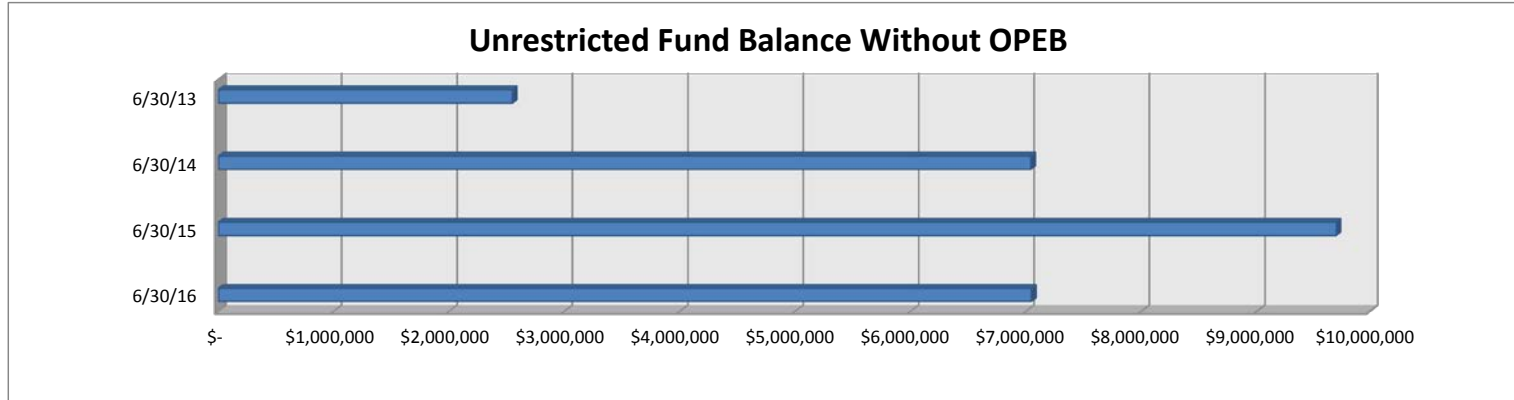
**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 2,547,319	\$ 7,038,775	\$ 9,696,705	\$ 7,044,231 (1)	N/A (2)
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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	\$ 22,356,500	\$ 25,858,280	\$ 26,259,803	\$ 26,844,351	\$ 29,021,385
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Per Pupil Expenditures	\$ 11,567	\$ 11,369	\$ 11,483	\$ 11,733	N/A (2)
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Revenues:

Local Source Revenue	\$ 43,699,910	\$ 53,749,663	\$ 53,799,700	\$ 54,349,521	N/A
State Source Revenue	\$ 74,117,255	\$ 73,660,075	\$ 72,186,500	\$ 66,105,710	N/A
Federal Source Revenue	\$ 12,686,937	\$ 11,546,203	\$ 12,354,261	\$ 12,887,660	N/A

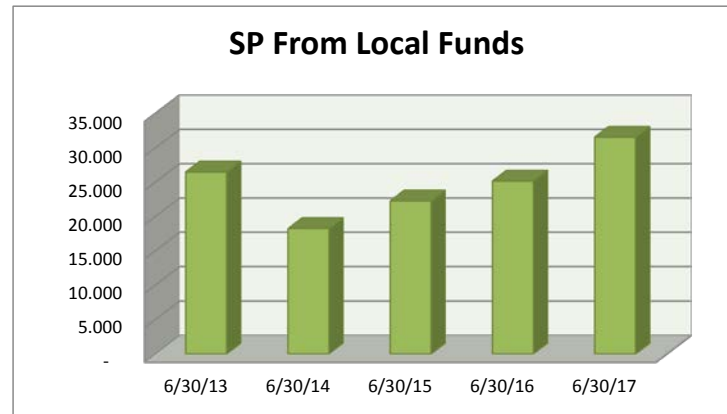
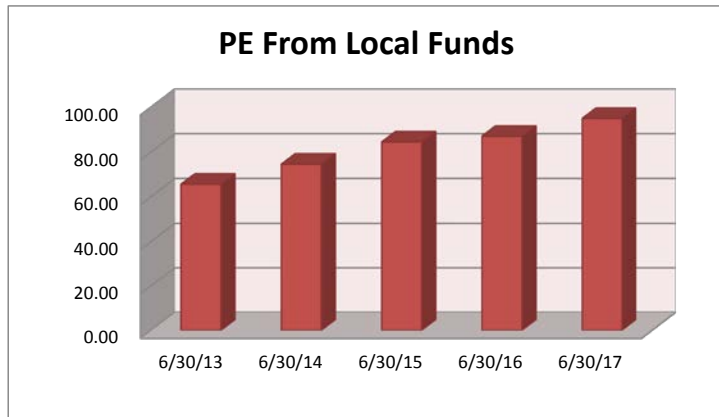
Total	\$ 130,504,102	\$ 138,955,941	\$ 138,340,461	\$ 133,342,891	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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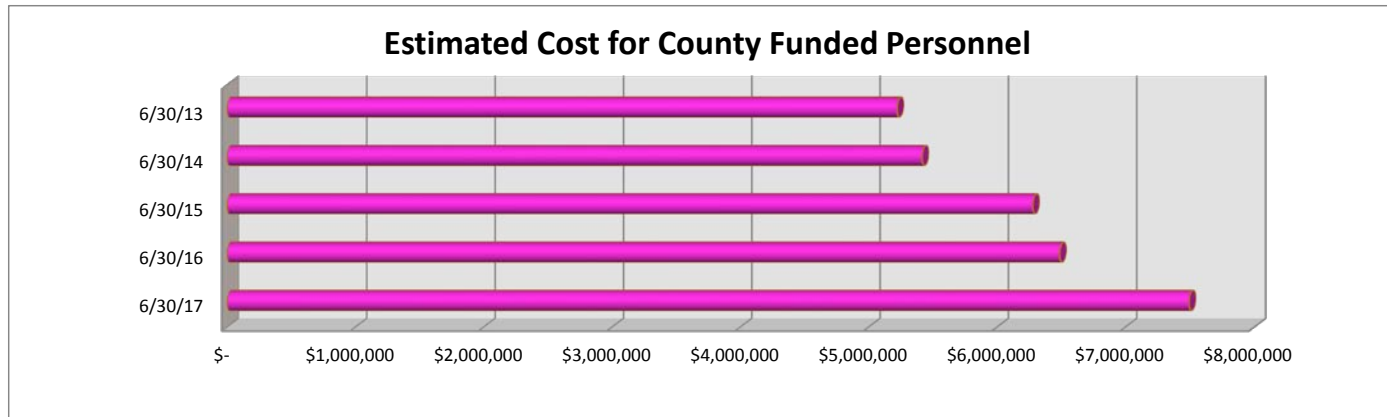
**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	833.26	828.77	825.65	826.32	817.53
Number PE & SSP actually employed	886.85	883.38	888.13	889.40	884.32
Number PE & SSP employed in excess of number funded	53.59	54.61	62.48	63.08	66.79
Number of professionals employed from local funds	12.00	19.95	22.00	24.00	28.25
Total number of professionals funded by county board	65.59	74.56	84.48	87.08	95.04
Service Personnel:					
Number SP allowed for funding	489.243	486.371	485.134	485.343	478.141
Number SP actually employed	515.755	504.620	507.415	510.526	509.723
Number SP employed in excess of number funded	26.512	18.249	22.281	25.183	31.582
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	26.512	18.249	22.281	25.183	31.582
Total number of personnel employed in excess of number funded through PSSP	92.102	92.809	106.761	112.263	126.622



**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 4,174,503	\$ 4,694,566	\$ 5,388,723	\$ 5,488,129	\$ 6,195,377
Service Personnel	1,045,902	721,495	889,954	999,703	1,300,634
Total estimated costs of personnel employed in excess of number funded through PSSP					
	\$ 5,220,405	\$ 5,416,061	\$ 6,278,677	\$ 6,487,832	\$ 7,496,011



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	10,935	10,913	10,947	10,836	10,708
Increase (Decline) in student enrollment	(70)	(22)	34	(111)	(128)
Number of schools	23	23	23	23	23
Average number of students/school	475	474	476	471	466
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	67	63	64	61	58

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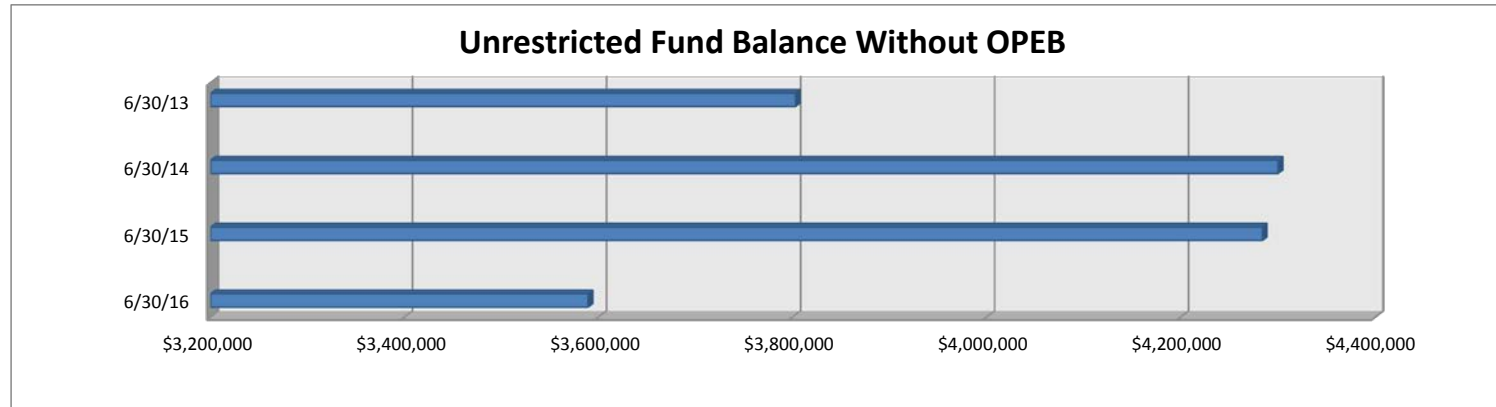
**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 3,802,886	\$ 4,300,379	\$ 4,284,154	\$ 3,589,161 (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	\$ 8,774,896	\$ 9,107,071	\$ 9,258,368	\$ 9,497,945	\$ 9,880,193

Per Pupil Expenditures

	\$ 11,250	\$ 11,475	\$ 11,506	\$ 11,500	N/A (2)
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Revenues:

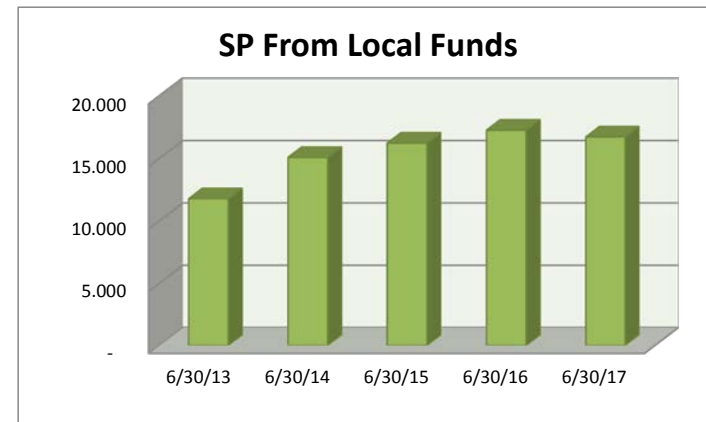
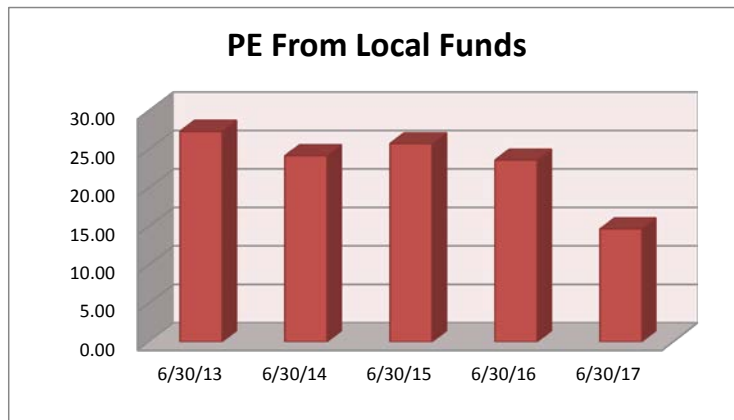
Local Source Revenue	\$ 17,204,395	\$ 17,682,997	\$ 18,035,009	\$ 18,050,753	N/A
State Source Revenue	\$ 38,319,599	\$ 42,117,368	\$ 36,059,481	\$ 34,282,994	N/A
Federal Source Revenue	\$ 5,566,722	\$ 5,792,661	\$ 5,761,188	\$ 5,233,639	N/A
Total	\$ 61,090,716	\$ 65,593,026	\$ 59,855,678	\$ 57,567,386	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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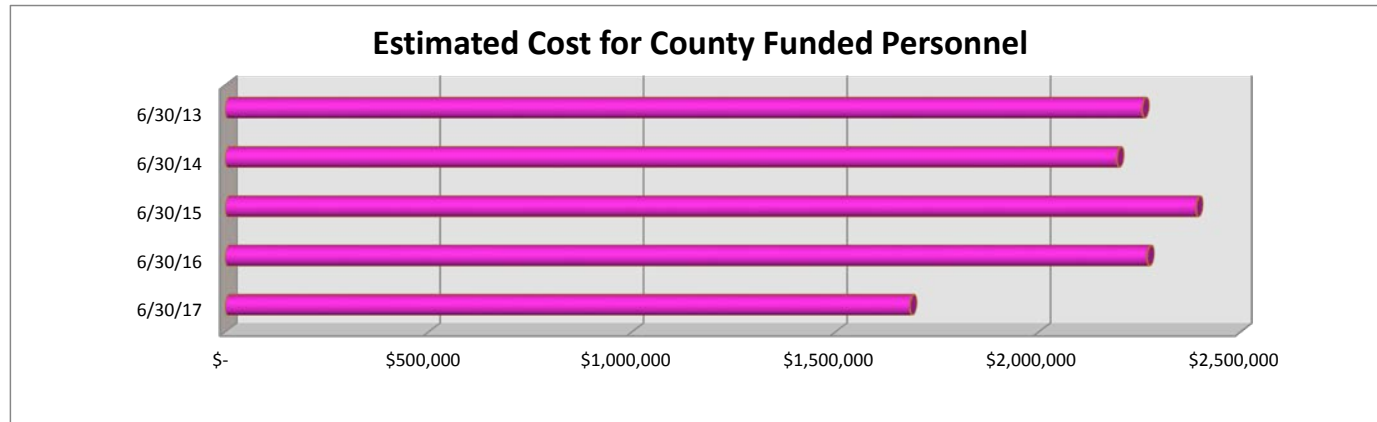
**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	385.39	382.81	378.73	376.87	371.32
Number PE & SSP actually employed	410.75	404.50	402.00	398.00	380.00
Number PE & SSP employed in excess of number funded	25.36	21.69	23.27	21.13	8.68
Number of professionals employed from local funds	2.00	2.50	2.50	2.50	6.00
Total number of professionals funded by county board	27.36	24.19	25.77	23.63	14.68
Service Personnel:					
Number SP allowed for funding	225.207	223.777	221.680	220.641	216.285
Number SP actually employed	237.002	238.877	237.927	237.927	233.027
Number SP employed in excess of number funded	11.795	15.100	16.247	17.286	16.742
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	11.795	15.100	16.247	17.286	16.742
Total number of personnel employed in excess of number funded through PSSP	39.155	39.290	42.017	40.916	31.422



**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,774,444	\$ 1,576,037	\$ 1,715,695	\$ 1,554,855	\$ 981,832
Service Personnel	479,676	616,189	672,795	711,499	701,289
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,254,120	\$ 2,192,225	\$ 2,388,490	\$ 2,266,354	\$ 1,683,122



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,965	4,914	4,902	4,820	4,727
Increase (Decline) in student enrollment	(32)	(51)	(12)	(82)	(93)
Number of schools	12	12	12	12	12
Average number of students/school	414	410	409	402	394
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	6	(1)	(3)	(8)	(14)

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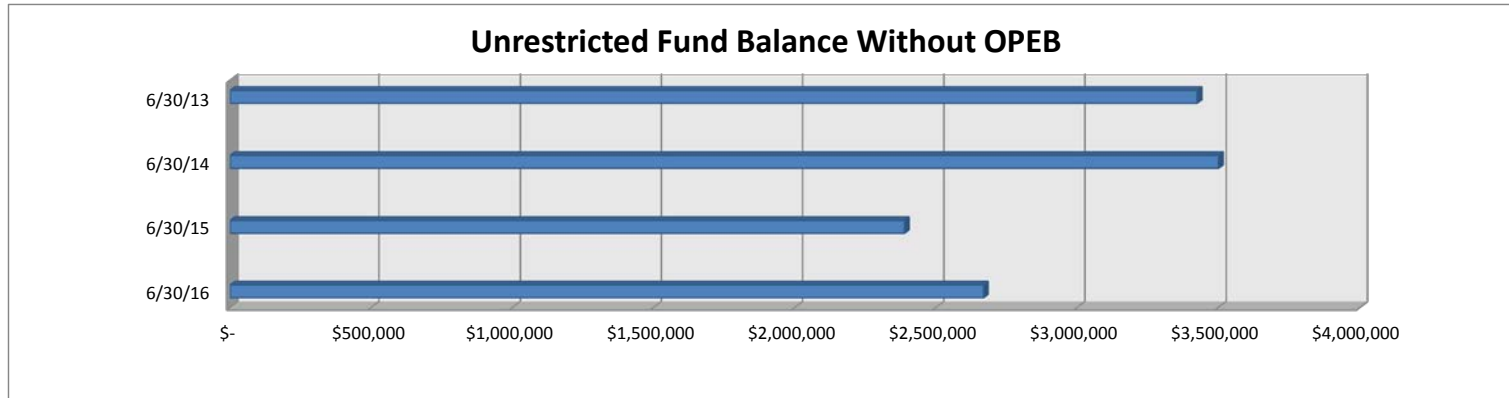
**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE	FYE	FYE	FYE	FYE
	6/30/13	6/30/14	6/30/15	6/30/16	6/30/17

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 3,424,951	\$ 3,500,778	\$ 2,388,099	\$ 2,667,963 (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	\$ 19,596,197	\$ 19,560,720	\$ 19,923,019	\$ 20,357,488	\$ 21,374,969

Per Pupil Expenditures

	\$ 11,232	\$ 11,215	\$ 11,428	\$ 11,231	N/A (2)
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Revenues:

Local Source Revenue	\$ 46,163,349	\$ 47,416,706	\$ 44,487,326	\$ 43,942,007	N/A
State Source Revenue	\$ 54,655,588	\$ 57,953,029	\$ 55,393,296	\$ 54,482,566	N/A
Federal Source Revenue	\$ 7,094,039	\$ 6,864,543	\$ 6,900,971	\$ 6,719,818	N/A

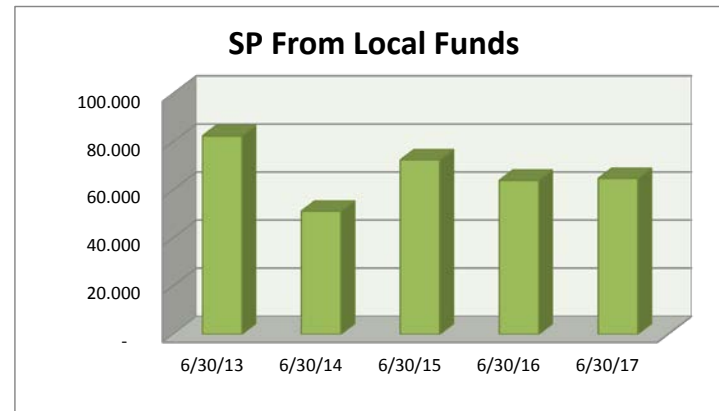
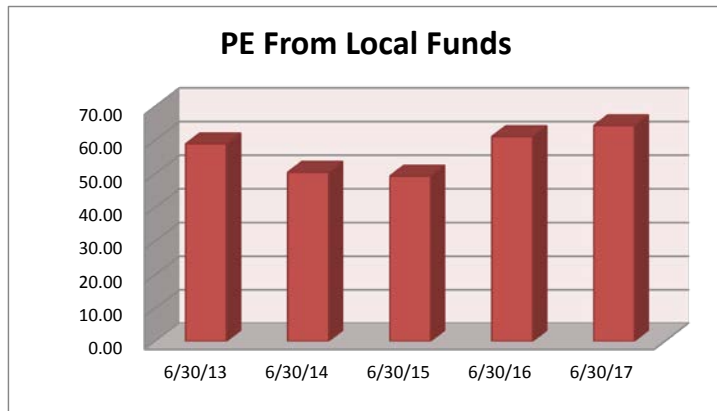
Total	\$ 107,912,976	\$ 112,234,278	\$ 106,781,593	\$ 105,144,391	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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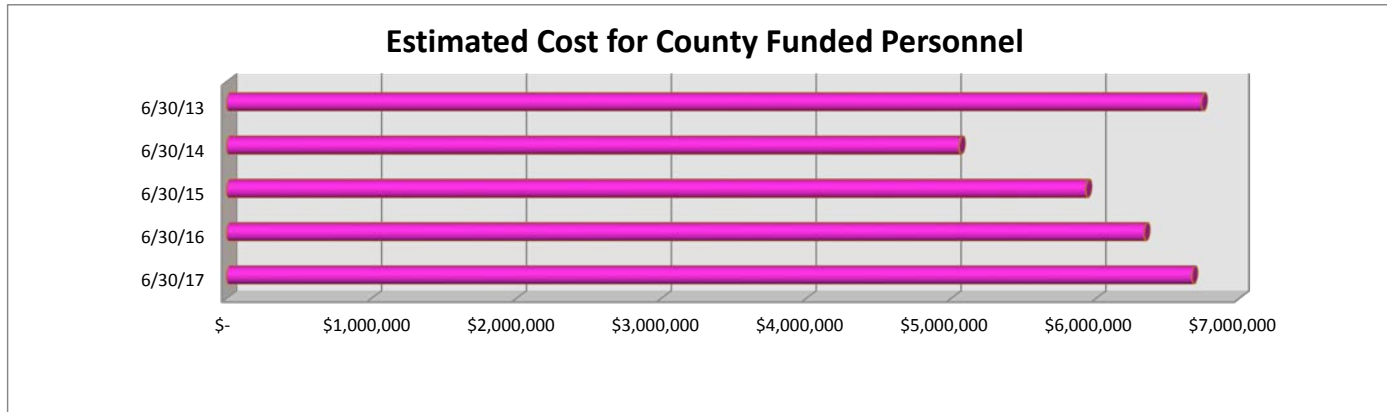
**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	649.58	659.36	667.66	667.89	674.64
Number PE & SSP actually employed	685.50	673.83	688.00	699.00	717.50
Number PE & SSP employed in excess of number funded	35.92	14.47	20.34	31.11	42.86
Number of professionals employed from local funds	23.00	36.00	29.00	30.00	21.50
Total number of professionals funded by county board	58.92	50.47	49.34	61.11	64.36
Service Personnel:					
Number SP allowed for funding	382.448	389.017	394.285	394.480	396.726
Number SP actually employed	464.983	440.236	466.810	458.507	461.535
Number SP employed in excess of number funded	82.535	51.219	72.525	64.027	64.809
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	82.535	51.219	72.525	64.027	64.809
Total number of personnel employed in excess of number funded through PSSP	141.455	101.689	121.865	125.137	129.169



**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,681,021	\$ 3,144,598	\$ 3,139,842	\$ 3,887,577	\$ 4,123,517
Service Personnel	3,054,873	1,912,684	2,790,971	2,445,217	2,543,841
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 6,735,894	\$ 5,057,282	\$ 5,930,814	\$ 6,332,793	\$ 6,667,358



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	8,958	9,061	9,066	9,138	9,202
Increase (Decline) in student enrollment	116	103	5	72	64
Number of schools	17	17	17	17	17
Average number of students/school	527	533	533	538	541
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	119	122	121	128	133

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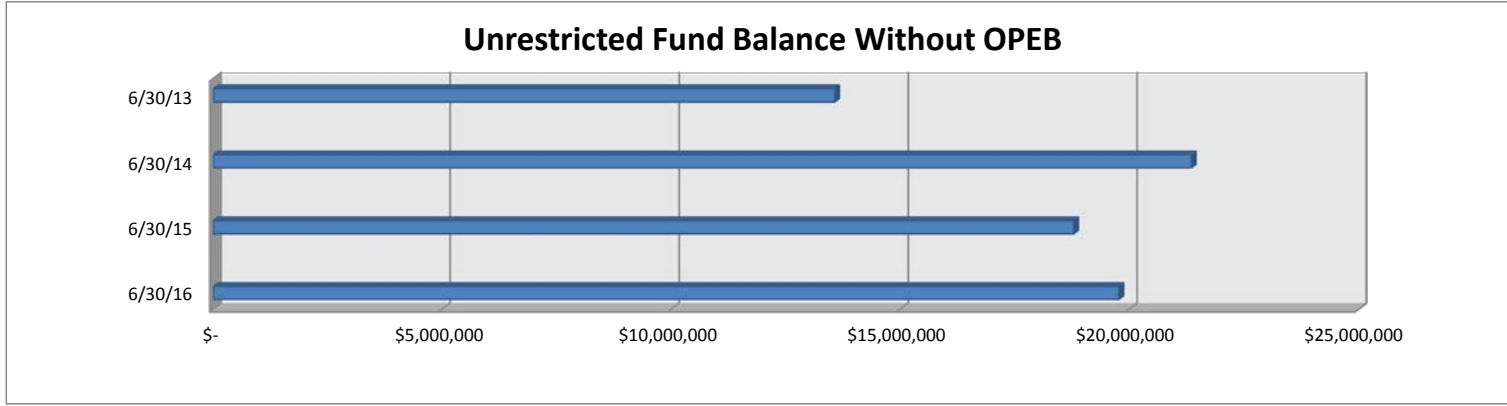
**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 13,570,251	\$ 21,354,561	\$ 18,787,475	\$ 19,772,363 (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	67.28%	64.97%	66.01%	70.15%	70.50%

Projected excess levy gross tax collections	\$ 46,063,954	\$ 47,451,721	\$ 47,447,654	\$ 50,698,659	\$ 50,683,891
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Per Pupil Expenditures	\$ 10,533	\$ 10,682	\$ 11,531	\$ 10,910	N/A (2)
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Revenues:

Local Source Revenue	\$ 108,693,715	\$ 111,990,774	\$ 113,123,216	\$ 113,087,995	N/A
State Source Revenue	\$ 181,884,564	\$ 182,407,766	\$ 178,282,860	\$ 167,190,332	N/A
Federal Source Revenue	\$ 39,658,027	\$ 35,293,510	\$ 34,396,831	\$ 33,639,407	N/A

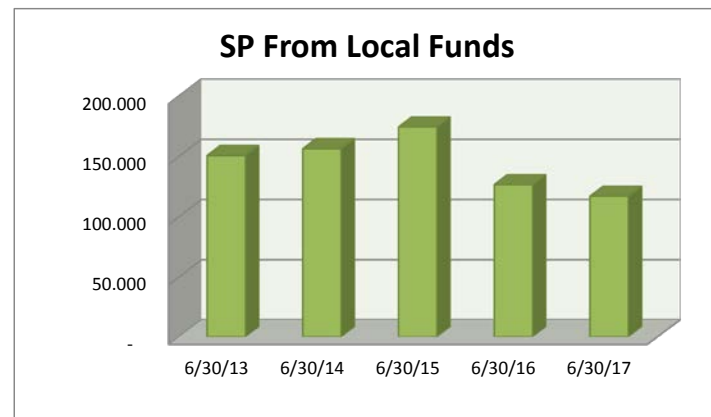
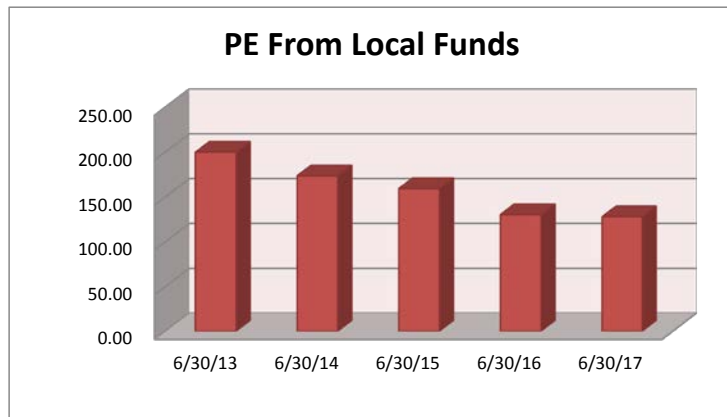
Total	\$ 330,236,306	\$ 329,692,050	\$ 325,802,907	\$ 313,917,734	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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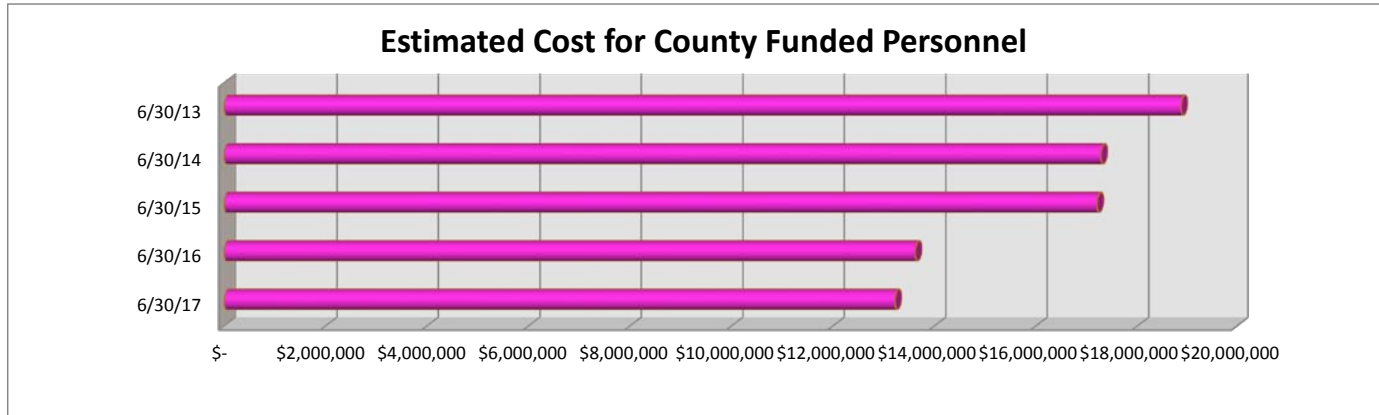
**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	2,135.32	2,148.28	2,144.83	2,136.41	2,100.46
Number PE & SSP actually employed	2,248.50	2,216.08	2,226.33	2,181.52	2,144.07
Number PE & SSP employed in excess of number funded	113.18	67.80	81.50	45.11	43.61
Number of professionals employed from local funds	87.00	106.00	78.00	85.50	84.50
Total number of professionals funded by county board	200.18	173.80	159.50	130.61	128.11
Service Personnel:					
Number SP allowed for funding	1,234.945	1,242.573	1,239.971	1,235.410	1,203.440
Number SP actually employed	1,386.046	1,399.298	1,414.713	1,359.303	1,320.660
Number SP employed in excess of number funded	151.101	156.725	174.742	123.893	117.220
Number SP employed from local funds	-	-	-	3.000	-
Total number of SP funded by county board	151.101	156.725	174.742	126.893	117.220
Total number of personnel employed in excess of number funded through PSSP	351.281	330.525	334.242	257.503	245.330



**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 12,938,492	\$ 11,164,457	\$ 10,316,691	\$ 8,567,945	\$ 8,484,602
Service Personnel	5,930,886	6,120,177	6,889,712	5,055,772	4,739,982
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 18,869,378	\$ 17,284,633	\$ 17,206,402	\$ 13,623,717	\$ 13,224,585



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	28,548	28,378	27,936	27,346	26,625
Increase (Decline) in student enrollment	119	(170)	(442)	(590)	(721)
Number of schools	66	66	65	65	65
Average number of students/school	433	430	430	421	410
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	25	19	18	11	2

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Financial Analysis 17

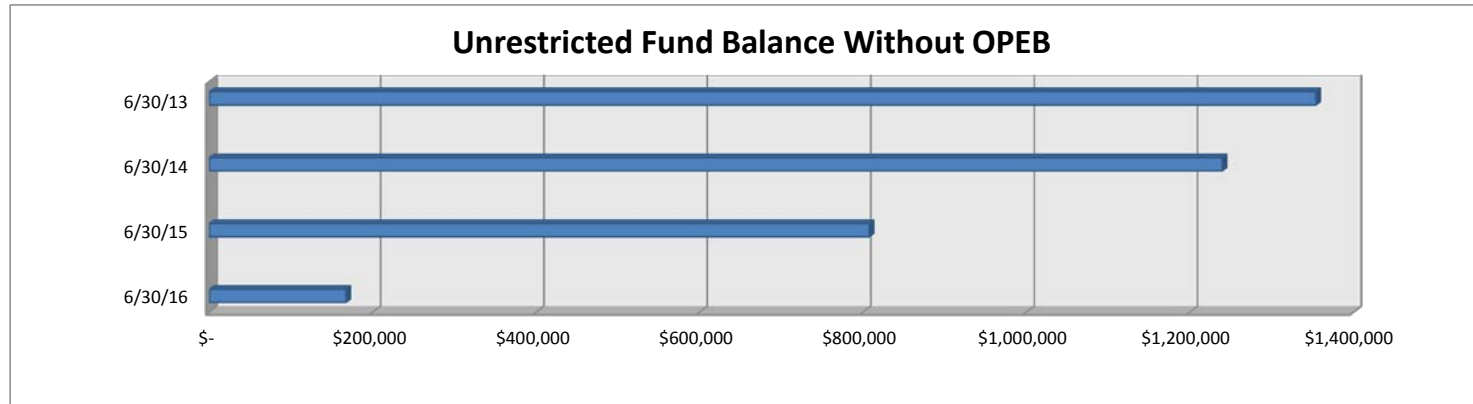
**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,354,332	\$ 1,239,592	\$ 807,537	\$ 167,149 ⁽¹⁾	N/A ⁽²⁾
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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	\$ 3,046,678	\$ 3,451,661	\$ 3,408,617	\$ 3,535,226	\$ 3,326,226
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Per Pupil Expenditures	\$ 11,025	\$ 10,972	\$ 11,278	\$ 11,529	N/A ⁽²⁾
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Revenues:

Local Source Revenue	\$ 9,849,445	\$ 10,504,920	\$ 10,487,523	\$ 11,268,611	N/A
State Source Revenue	\$ 17,123,483	\$ 19,381,247	\$ 24,455,367	\$ 16,088,808	N/A
Federal Source Revenue	\$ 3,333,393	\$ 2,103,401	\$ 3,648,524	\$ 3,630,653	N/A

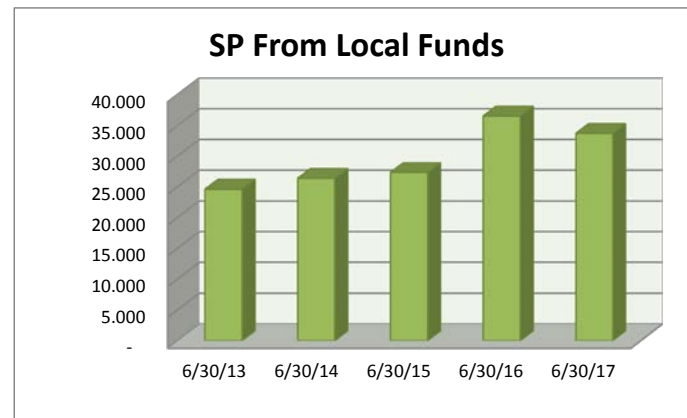
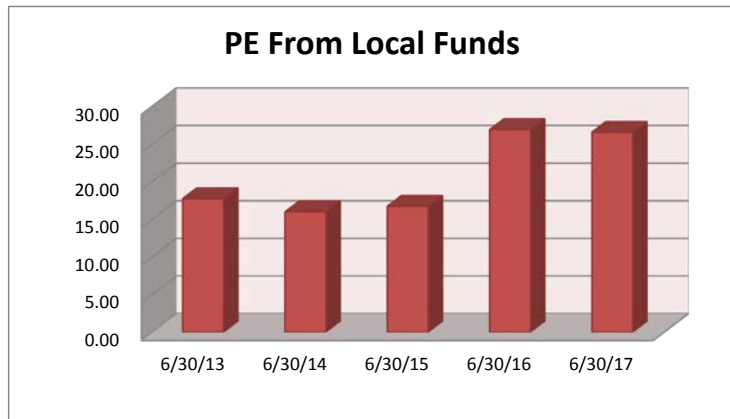
Total	\$ 30,306,321	\$ 31,989,568	\$ 38,591,414	\$ 30,988,072	\$ - ⁽²⁾
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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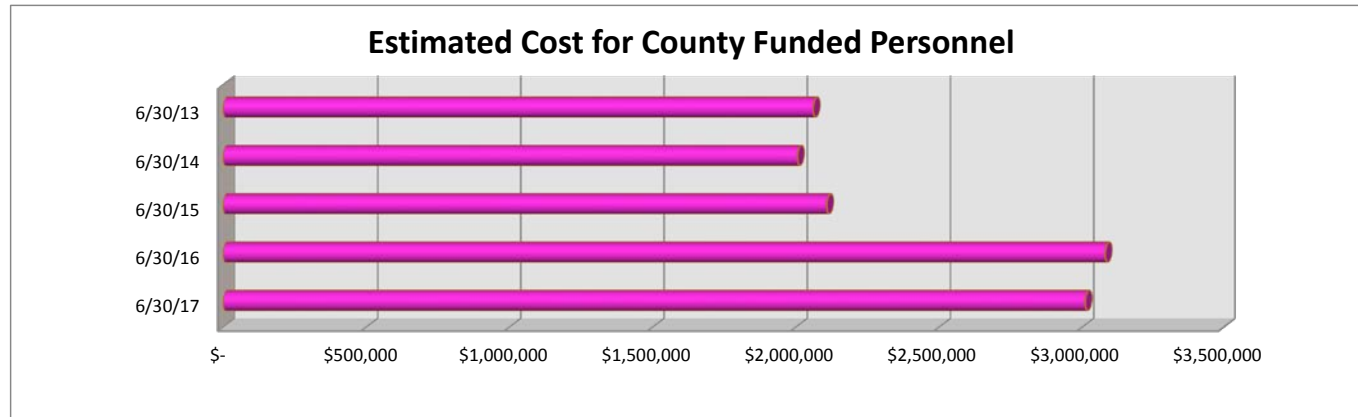
**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	194.43	194.64	194.96	191.06	188.80
Number PE & SSP actually employed	207.80	203.75	206.00	213.70	211.90
Number PE & SSP employed in excess of number funded	13.37	9.11	11.04	22.64	23.10
Number of professionals employed from local funds	4.40	6.90	5.70	4.30	3.50
Total number of professionals funded by county board	17.77	16.01	16.74	26.94	26.60
Service Personnel:					
Number SP allowed for funding	117.720	117.817	117.770	115.356	113.874
Number SP actually employed	142.375	144.250	145.150	151.925	147.625
Number SP employed in excess of number funded	24.655	26.433	27.380	36.569	33.751
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	24.655	26.433	27.380	36.569	33.751
Total number of personnel employed in excess of number funded through PSSP	42.425	42.443	44.120	63.509	60.351



**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,131,920	\$ 1,019,183	\$ 1,072,682	\$ 1,687,137	\$ 1,697,920
Service Personnel	929,085	986,576	1,035,389	1,393,259	1,312,658
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,061,005	\$ 2,005,759	\$ 2,108,071	\$ 3,080,396	\$ 3,010,578



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,626	2,624	2,576	2,559	2,561
Increase (Decline) in student enrollment	(9)	(2)	(48)	(17)	2
Number of schools	6	6	6	6	6
Average number of students/school	438	437	429	427	427
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	30	26	17	17	19

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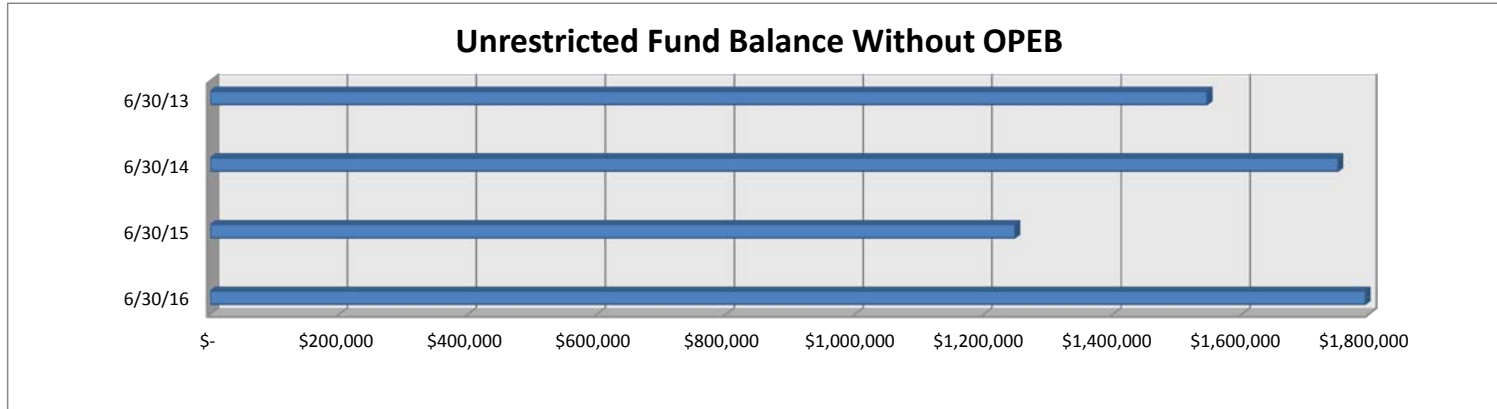
**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,545,646	\$ 1,750,988	\$ 1,247,501	\$ 1,794,773 (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	\$ 3,938,799	\$ 3,747,815	\$ 3,977,837	\$ 3,889,193	\$ 3,853,040

Per Pupil Expenditures

	\$ 11,835	\$ 11,627	\$ 11,290	\$ 11,665	N/A (2)
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Revenues:

Local Source Revenue	\$ 7,931,724	\$ 8,032,553	\$ 7,962,528	\$ 8,130,202	N/A
State Source Revenue	\$ 29,287,280	\$ 29,398,582	\$ 28,875,662	\$ 28,448,100	N/A
Federal Source Revenue	\$ 7,622,996	\$ 6,235,323	\$ 6,273,263	\$ 6,295,487	N/A

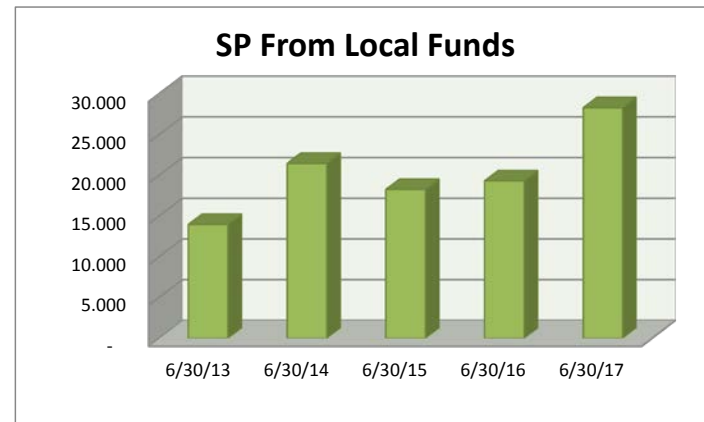
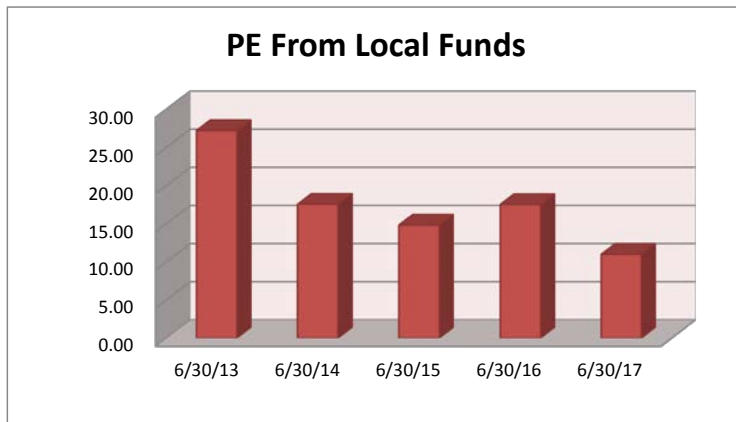
Total	\$ 44,842,000	\$ 43,666,458	\$ 43,111,453	\$ 42,873,789	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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Financial Analysis 17

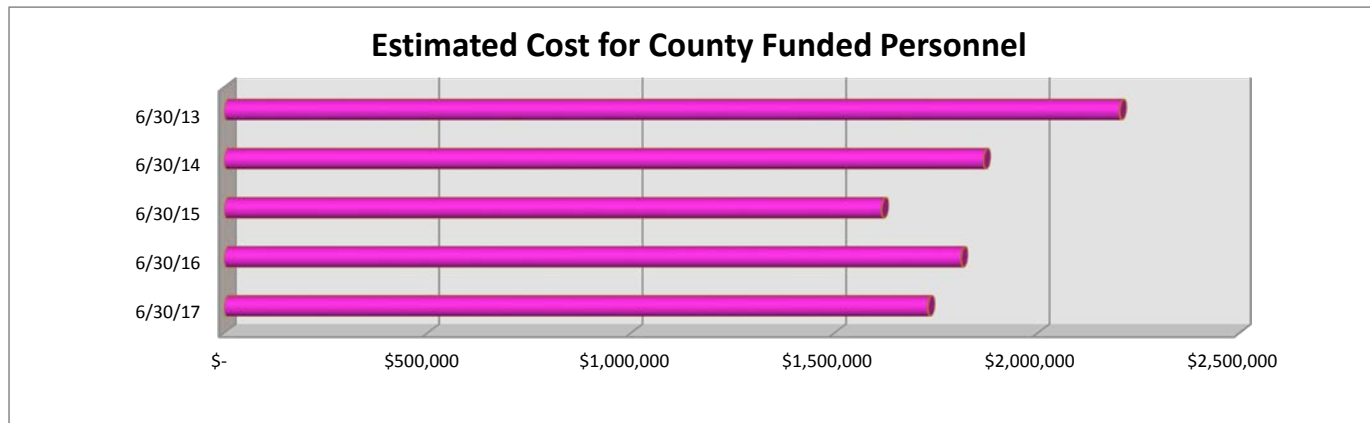
**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	275.26	278.75	274.86	275.67	270.17
Number PE & SSP actually employed	297.50	291.33	284.70	288.20	275.19
Number PE & SSP employed in excess of number funded	22.24	12.58	9.84	12.53	5.02
Number of professionals employed from local funds	5.00	5.00	5.00	5.00	6.00
Total number of professionals funded by county board	27.24	17.58	14.84	17.53	11.02
Service Personnel:					
Number SP allowed for funding	166.749	168.996	166.704	167.556	163.004
Number SP actually employed	180.725	190.473	184.987	186.887	191.337
Number SP employed in excess of number funded	13.976	21.477	18.283	19.331	28.333
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	13.976	21.477	18.283	19.331	28.333
Total number of personnel employed in excess of number funded through PSSP	41.216	39.057	33.123	36.861	39.353



**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,696,610	\$ 1,087,149	\$ 950,015	\$ 1,108,895	\$ 683,434
Service Personnel	504,442	779,606	666,267	702,360	1,046,460
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,201,053	\$ 1,866,755	\$ 1,616,281	\$ 1,811,254	\$ 1,729,894



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,736	3,691	3,711	3,627	3,540
Increase (Decline) in student enrollment	47	(45)	20	(84)	(87)
Number of schools	10	8	8	8	8
Average number of students/school	374	461	464	453	443
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(34)	50	52	43	35

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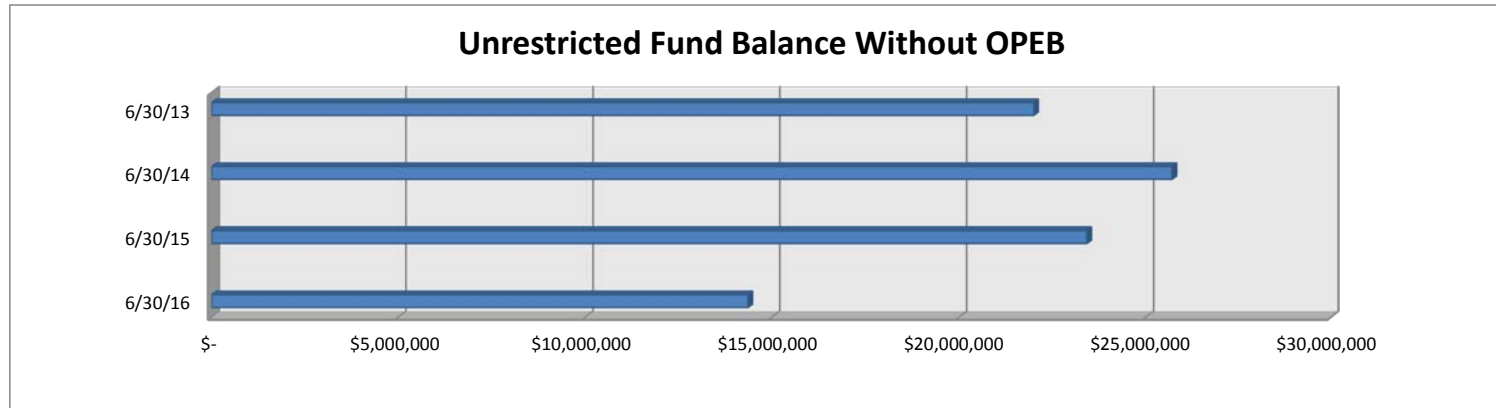
**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 21,998,341	\$ 25,693,403	\$ 23,418,058	\$ 14,350,025 ⁽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	\$ 12,927,855	\$ 13,058,985	\$ 12,568,884	\$ 12,476,211	\$ 11,274,168

Per Pupil Expenditures

	\$ 10,773	\$ 11,321	\$ 11,619	\$ 11,597 ⁽²⁾	N/A ⁽²⁾
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Revenues:

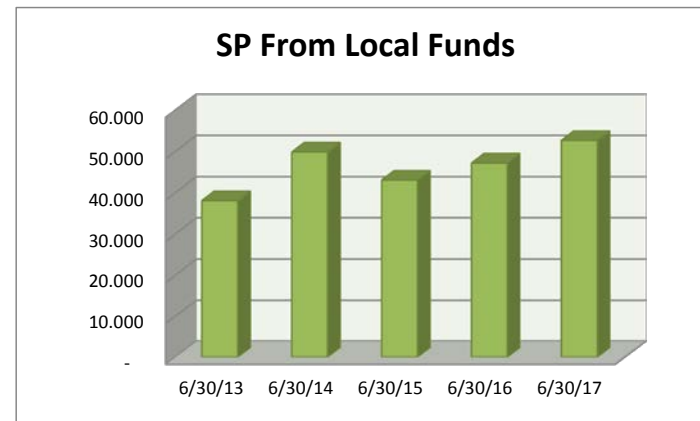
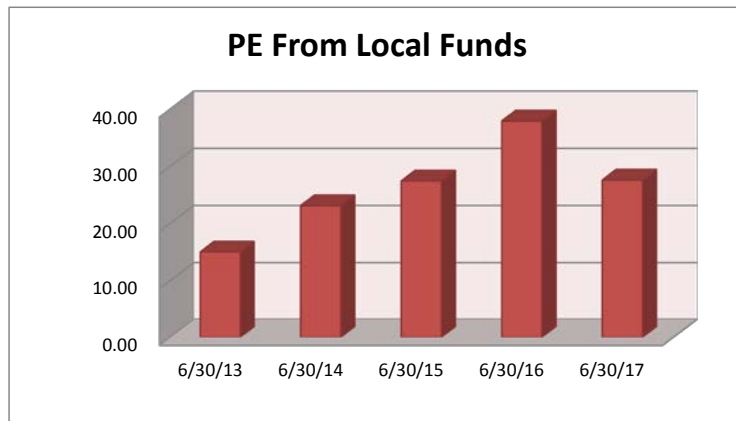
Local Source Revenue	\$ 24,318,598	\$ 25,255,262	\$ 23,808,750	\$ 22,426,359	N/A
State Source Revenue	\$ 43,386,702	\$ 43,064,299	\$ 41,709,711	\$ 40,428,682	N/A
Federal Source Revenue	\$ 7,811,151	\$ 7,493,455	\$ 7,717,677	\$ 7,129,916	N/A
Total	\$ 75,516,451	\$ 75,813,016	\$ 73,236,138	\$ 69,984,957 ⁽²⁾	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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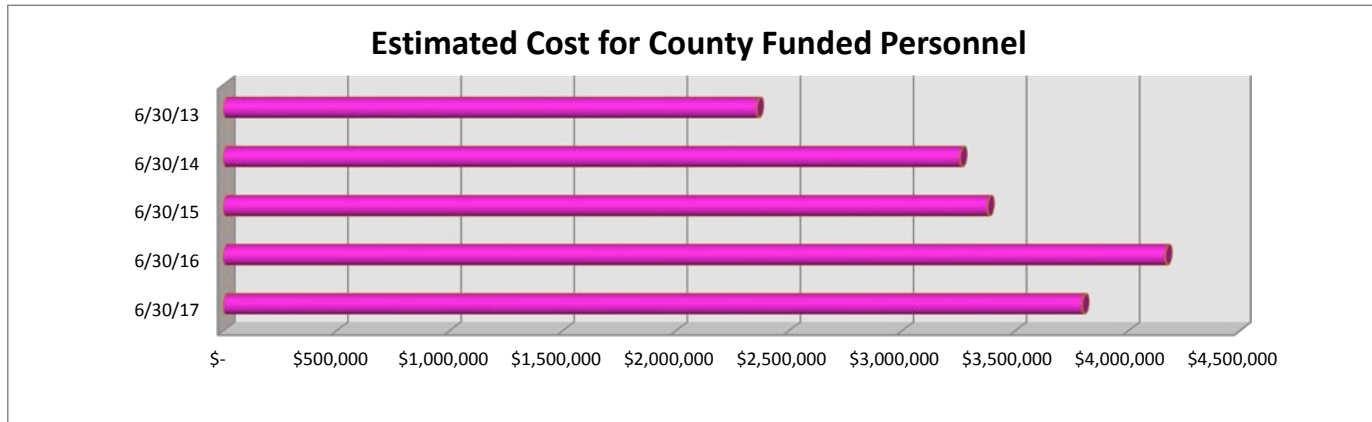
**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	480.15	481.78	469.82	461.72	454.14
Number PE & SSP actually employed	488.20	497.95	487.30	486.70	470.30
Number PE & SSP employed in excess of number funded	8.05	16.17	17.48	24.98	16.16
Number of professionals employed from local funds	7.00	7.00	10.00	13.00	11.50
Total number of professionals funded by county board	15.05	23.17	27.48	37.98	27.66
Service Personnel:					
Number SP allowed for funding	286.147	287.486	280.535	275.336	269.728
Number SP actually employed	324.313	337.418	323.658	322.595	322.488
Number SP employed in excess of number funded	38.166	49.932	43.123	47.259	52.760
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	38.166	49.932	43.123	47.259	52.760
Total number of personnel employed in excess of number funded through PSSP	53.216	73.102	70.603	85.239	80.420



**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 928,777	\$ 1,403,527	\$ 1,715,329	\$ 2,357,554	\$ 1,727,549
Service Personnel	1,430,036	1,854,092	1,663,004	1,806,787	2,069,529
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,358,813	\$ 3,257,619	\$ 3,378,332	\$ 4,164,341	\$ 3,797,078



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	6,426	6,271	6,156	6,063	5,846
Increase (Decline) in student enrollment	33	(155)	(115)	(93)	(217)
Number of schools	17	17	17	17	17
Average number of students/school	378	369	362	357	344
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(30)	(42)	(50)	(53)	(64)

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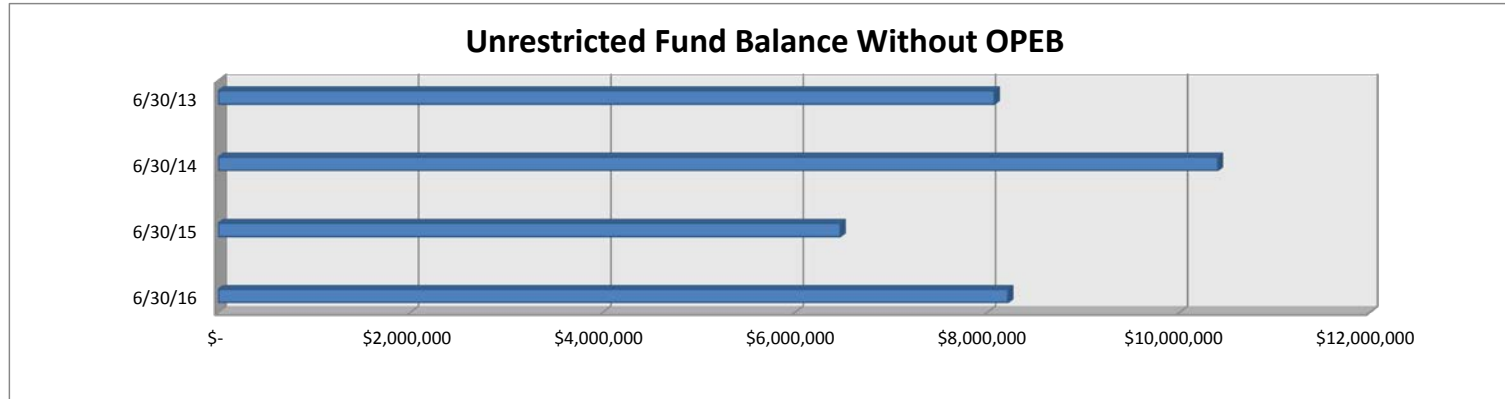
**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 8,070,699	\$ 10,394,305	\$ 6,468,481 (1)	\$ 8,212,174 (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	\$ 17,747,366	\$ 18,000,134	\$ 18,217,704	\$ 18,959,033	\$ 20,655,108
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Per Pupil Expenditures

	\$ 11,089	\$ 11,406	\$ 11,356	\$ 11,710	N/A (2)
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Revenues:

Local Source Revenue	\$ 37,286,896	\$ 37,322,172	\$ 37,705,248	\$ 40,138,441	N/A
State Source Revenue	\$ 55,117,675	\$ 59,960,924	\$ 53,419,610	\$ 51,484,657	N/A
Federal Source Revenue	\$ 10,011,637	\$ 7,946,776	\$ 7,639,266	\$ 9,213,842	N/A

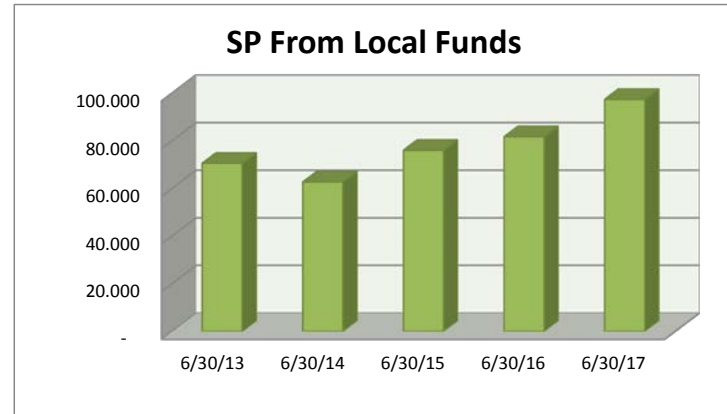
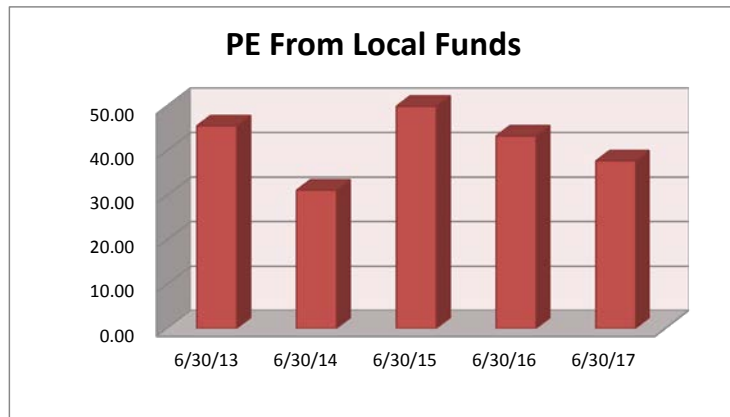
Total	\$102,416,208	\$105,229,872	\$ 98,764,124	\$ 100,836,940	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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Financial Analysis 17

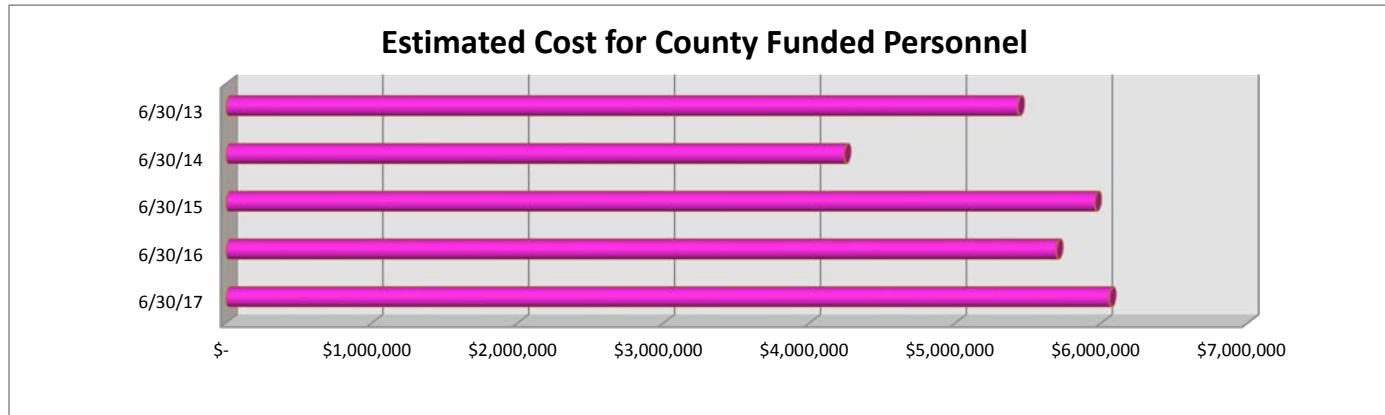
**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	597.88	608.71	606.03	615.32	609.67
Number PE & SSP actually employed	639.45	633.85	652.00	654.61	643.40
Number PE & SSP employed in excess of number funded	41.57	25.14	45.97	39.29	33.73
Number of professionals employed from local funds	4.00	6.00	4.00	4.00	4.00
Total number of professionals funded by county board	45.57	31.14	49.97	43.29	37.73
Service Personnel:					
Number SP allowed for funding	350.381	356.910	355.544	361.234	356.827
Number SP actually employed	420.965	418.625	431.575	441.928	454.243
Number SP employed in excess of number funded	70.584	61.715	76.031	80.694	97.416
Number SP employed from local funds	-	1.000	-	1.000	-
Total number of SP funded by county board	70.584	62.715	76.031	81.694	97.416
Total number of personnel employed in excess of number funded through PSSP	116.154	93.855	126.001	124.984	135.146



**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,814,471	\$ 1,913,364	\$ 3,097,712	\$ 2,655,299	\$ 2,344,443
Service Personnel	2,615,002	2,326,587	2,859,573	3,039,284	3,713,270
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 5,429,474	\$ 4,239,951	\$ 5,957,285	\$ 5,694,583	\$ 6,057,714



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	8,096	8,036	8,168	8,107	8,105
Increase (Decline) in student enrollment	136	(60)	132	(61)	(2)
Number of schools	19	19	20	19	19
Average number of students/school	426	423	408	427	427
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	18	12	(4)	17	19

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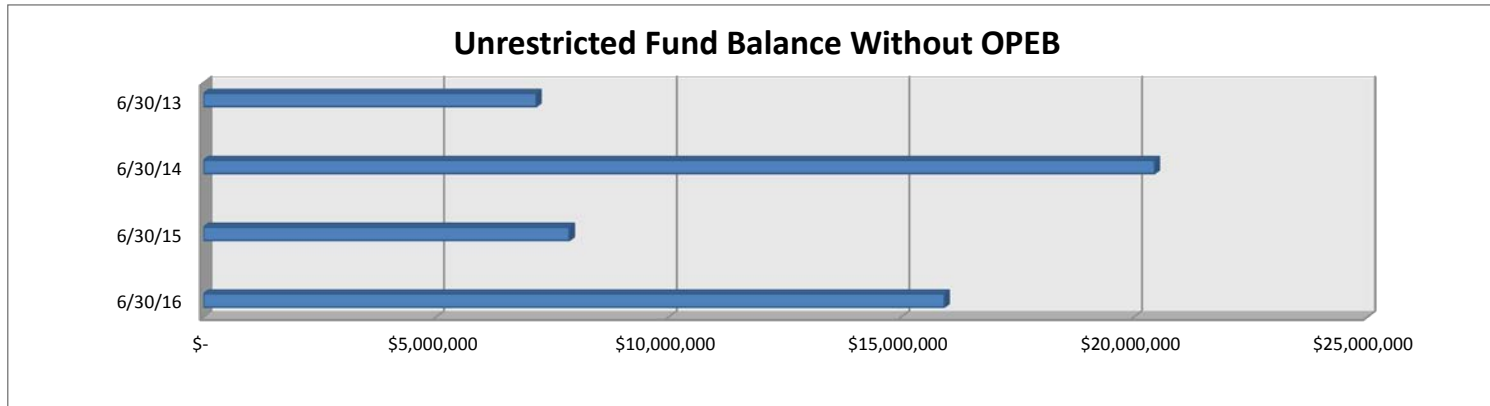
**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE	FYE	FYE	FYE	FYE
	6/30/13	6/30/14	6/30/15	6/30/16	6/30/17

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 7,150,850	\$ 20,441,192	\$ 7,864,445	\$ 15,922,079 (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%	93.99%	90.02%	88.02%
Projected excess levy gross tax collections	\$ 17,287,683	\$ 22,816,452	\$ 23,160,729	\$ 28,017,894	\$ 30,631,138

Per Pupil Expenditures

	\$ 12,615	\$ 12,879	\$ 13,029	\$ 13,369	N/A (2)
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Revenues:

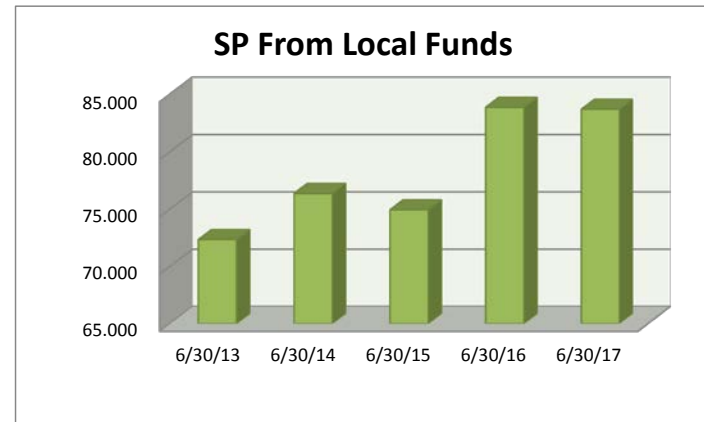
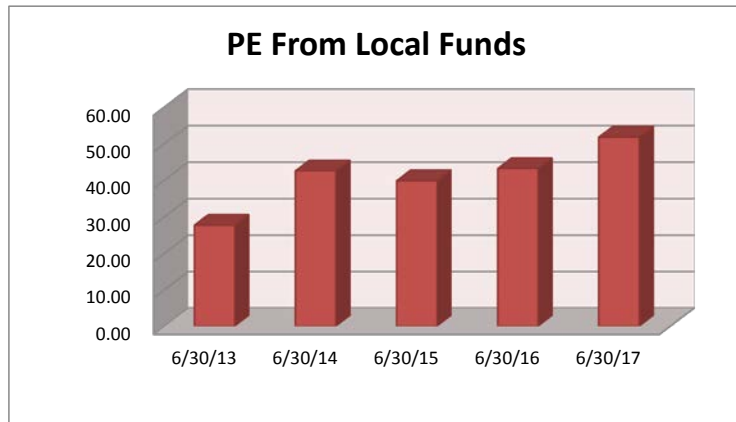
Local Source Revenue	\$ 35,497,824	\$ 44,803,749	\$ 45,908,756	\$ 56,540,957	N/A
State Source Revenue	\$ 28,629,107	\$ 22,995,586	\$ 25,364,666	\$ 18,286,932	N/A
Federal Source Revenue	\$ 5,853,262	\$ 6,018,930	\$ 6,341,307	\$ 5,745,097	N/A
Total	\$ 69,980,193	\$ 73,818,265	\$ 77,614,729	\$ 80,572,986	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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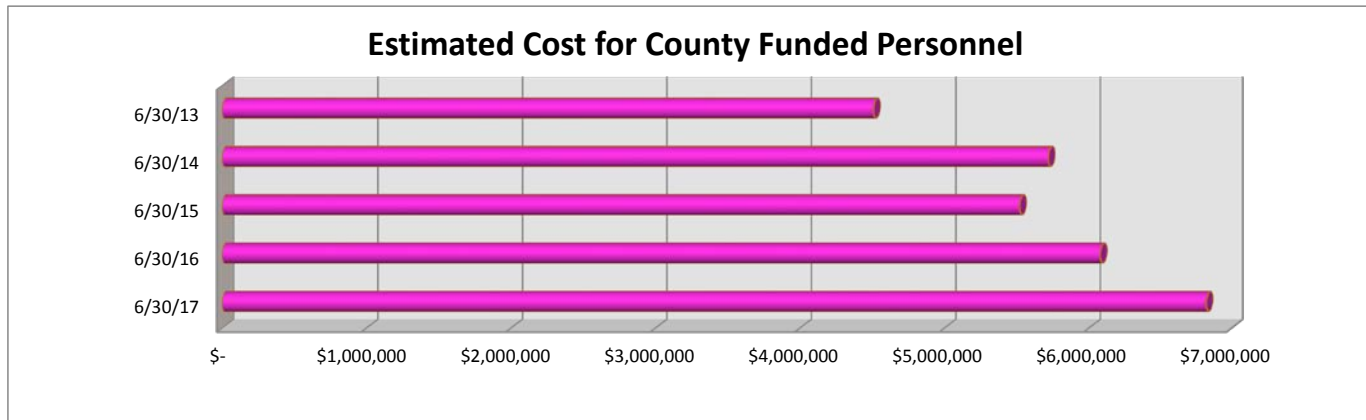
**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	358.78	355.94	356.16	356.02	354.21
Number PE & SSP actually employed	376.05	387.60	382.10	389.30	393.60
Number PE & SSP employed in excess of number funded	17.27	31.66	25.94	33.28	39.39
Number of professionals employed from local funds	10.50	11.00	14.00	10.00	12.50
Total number of professionals funded by county board	27.77	42.66	39.94	43.28	51.89
Service Personnel:					
Number SP allowed for funding	211.064	209.362	209.796	209.359	206.613
Number SP actually employed	283.428	285.743	284.748	293.248	289.338
Number SP employed in excess of number funded	72.364	76.381	74.952	83.889	82.725
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	72.364	76.381	74.952	83.889	83.725
Total number of personnel employed in excess of number funded through PSSP	100.134	119.041	114.892	127.169	135.615



**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,812,985	\$ 2,800,074	\$ 2,618,699	\$ 2,821,947	\$ 3,426,480
Service Personnel	2,696,412	2,918,626	2,902,045	3,256,985	3,394,740
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,509,397	\$ 5,718,699	\$ 5,520,744	\$ 6,078,932	\$ 6,821,220



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,691	4,708	4,691	4,652	4,607
Increase (Decline) in student enrollment	(35)	17	(17)	(39)	(45)
Number of schools	12	12	12	12	12
Average number of students/school	391	392	391	388	384
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(17)	(19)	(21)	(22)	(24)

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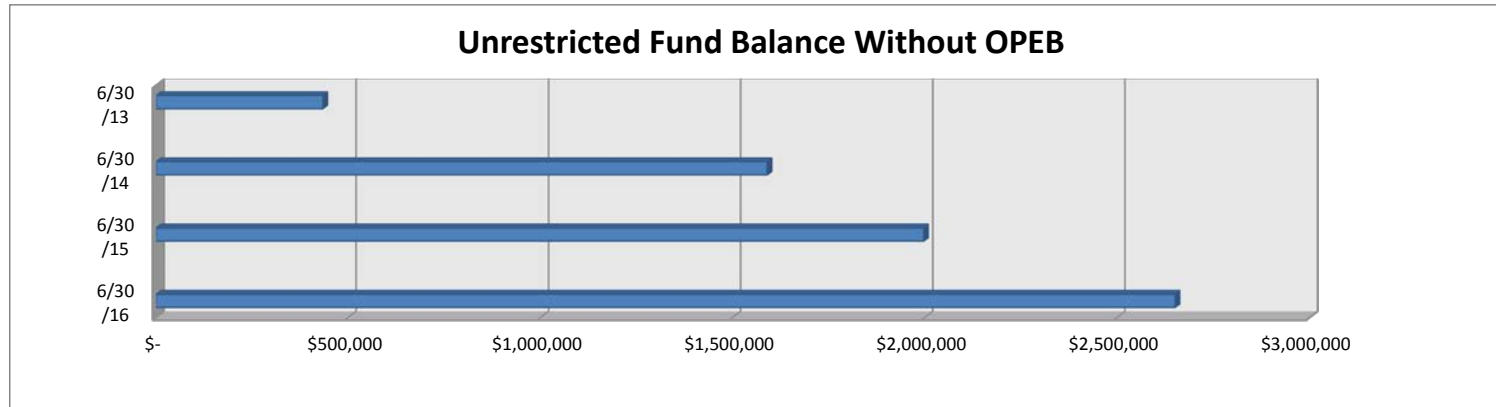
**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 433,711	\$ 1,589,553	\$ 1,996,463	\$ 2,650,500 (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%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 8,110,665	\$ 7,491,721	\$ 7,536,613	\$ 7,519,709	\$ 7,521,495

Per Pupil Expenditures

	\$ 11,137	\$ 11,256	\$ 11,297	\$ 11,301	N/A (2)
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Revenues:

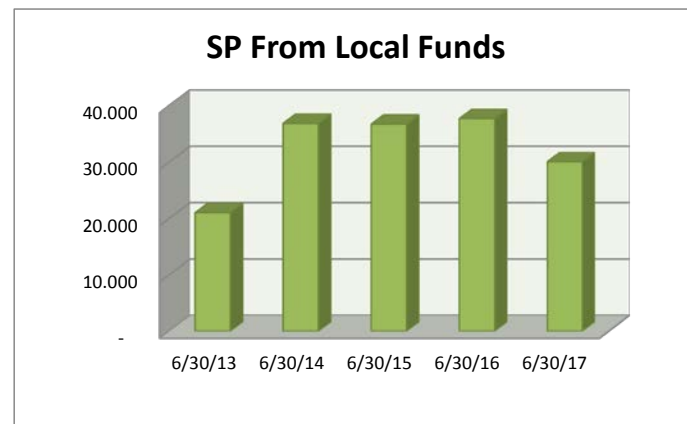
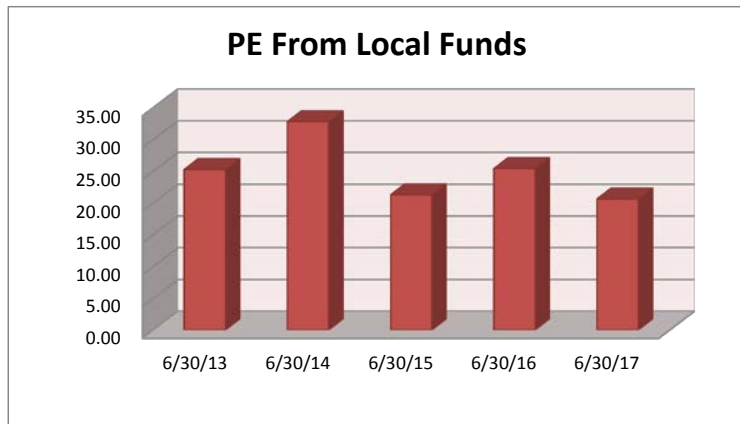
Local Source Revenue	\$ 17,562,630	\$ 17,698,321	\$ 16,185,611	\$ 16,104,130	N/A
State Source Revenue	\$ 27,993,190	\$ 28,606,796	\$ 29,681,351	\$ 29,222,403	N/A
Federal Source Revenue	\$ 5,701,311	\$ 5,356,318	\$ 5,584,031	\$ 5,669,489	N/A
Total	\$ 51,257,131	\$ 51,661,435	\$ 51,450,993	\$ 50,996,022	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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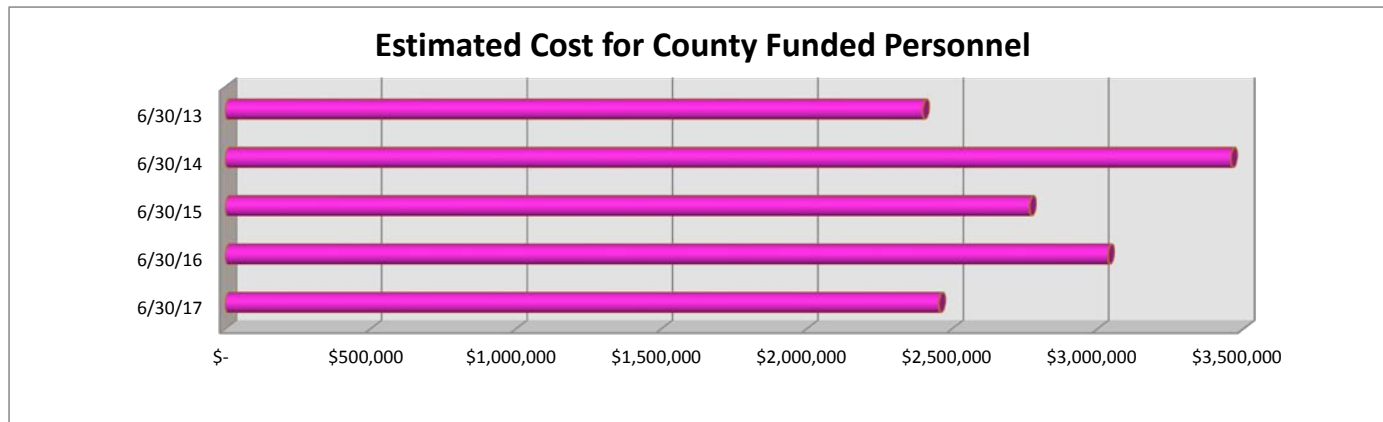
**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	321.06	320.53	320.36	319.08	314.95
Number PE & SSP actually employed	335.84	340.35	333.15	337.00	327.09
Number PE & SSP employed in excess of number funded	14.78	19.82	12.79	17.92	12.14
Number of professionals employed from local funds	10.50	13.00	8.50	7.50	8.50
Total number of professionals funded by county board	25.28	32.82	21.29	25.42	20.64
Service Personnel:					
Number SP allowed for funding	193.562	193.064	193.260	192.562	191.365
Number SP actually employed	214.615	229.986	230.045	230.318	221.476
Number SP employed in excess of number funded	21.053	36.922	36.785	37.756	30.111
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	21.053	36.922	36.785	37.756	30.111
Total number of personnel employed in excess of number funded through PSSP	46.333	69.742	58.075	63.176	50.751



**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,599,592	\$ 2,060,275	\$ 1,341,024	\$ 1,596,547	\$ 1,295,660
Service Personnel	799,946	1,398,399	1,425,996	1,439,715	1,159,451
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,399,538	\$ 3,458,674	\$ 2,767,020	\$ 3,036,262	\$ 2,455,111



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,323	4,312	4,251	4,244	4,152
Increase (Decline) in student enrollment	12	(11)	(61)	(7)	(92)
Number of schools	10	10	10	10	10
Average number of students/school	432	431	425	424	415
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	24	20	13	14	7

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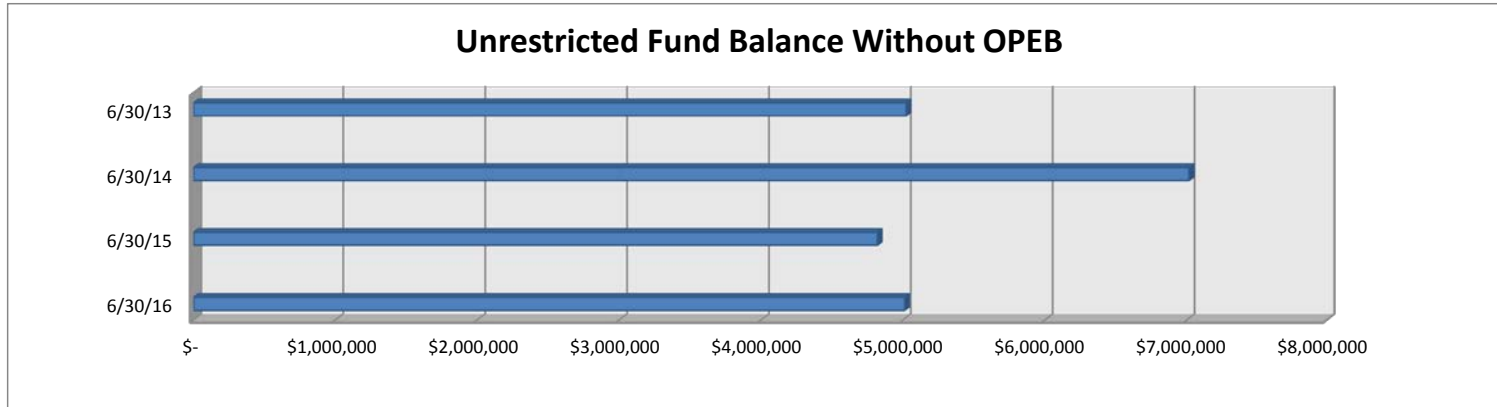
**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 5,022,036	\$ 7,015,324	\$ 4,818,298	\$ 5,010,933 (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	\$ 7,941,616	\$ 8,579,448	\$ 8,028,795	\$ 7,886,961	\$ 7,022,339

Per Pupil Expenditures

	\$ 14,522	\$ 13,771	\$ 13,584	\$ 13,750	N/A (2)
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Revenues:

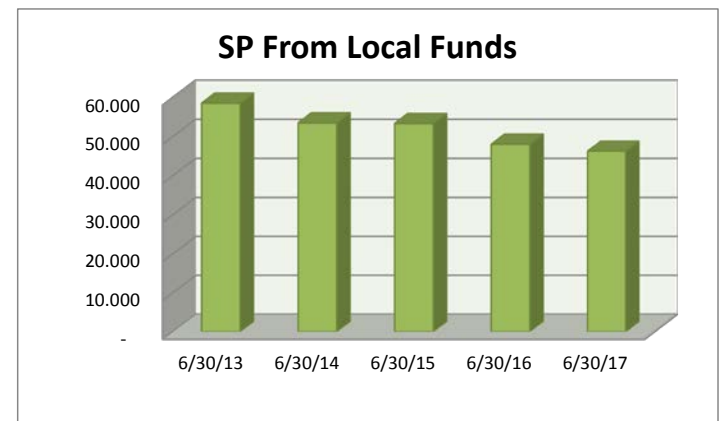
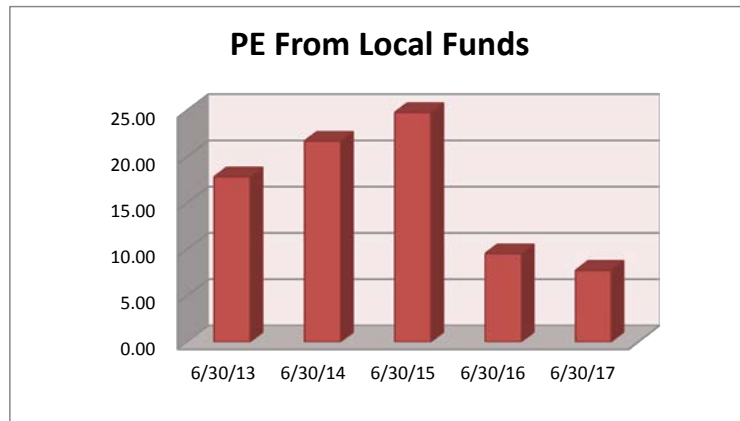
Local Source Revenue	\$ 13,785,950	\$ 14,799,244	\$ 14,447,437	\$ 13,976,976	N/A
State Source Revenue	\$ 25,416,375	\$ 24,803,381	\$ 24,108,522	\$ 28,135,522	N/A
Federal Source Revenue	\$ 13,249,629	\$ 10,202,449	\$ 9,254,677	\$ 8,596,735	N/A
Total	\$ 52,451,954	\$ 49,805,074	\$ 47,810,636	\$ 50,709,233	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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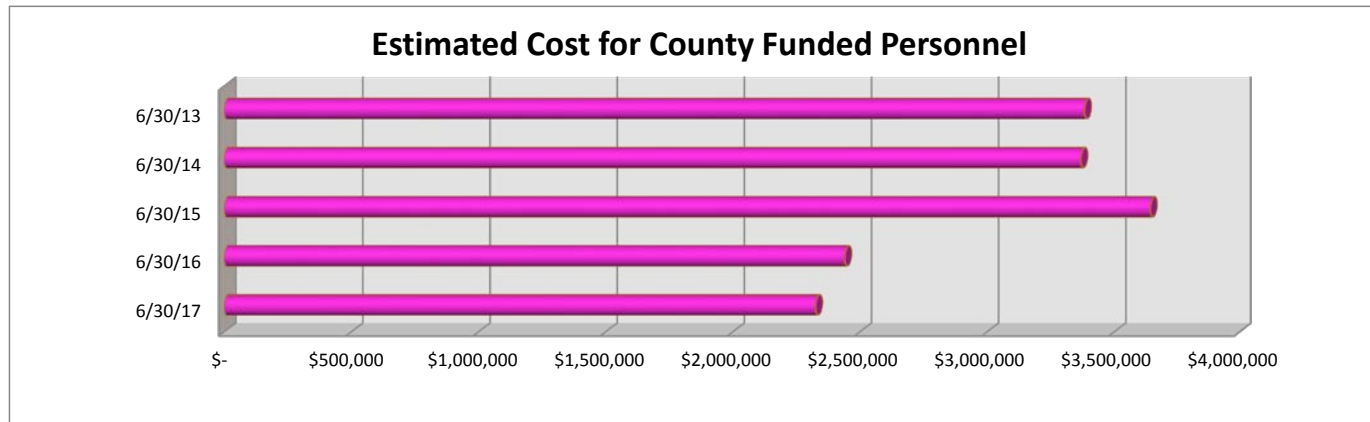
**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	269.75	268.89	261.80	260.29	253.11
Number PE & SSP actually employed	282.08	286.08	282.59	265.33	255.83
Number PE & SSP employed in excess of number funded	12.33	17.19	20.79	5.04	2.72
Number of professionals employed from local funds	5.50	4.50	4.00	4.50	5.00
Total number of professionals funded by county board	17.83	21.69	24.79	9.54	7.72
Service Personnel:					
Number SP allowed for funding	160.010	159.631	155.685	154.895	148.840
Number SP actually employed	218.585	213.165	208.065	202.965	195.153
Number SP employed in excess of number funded	58.575	53.534	52.380	48.070	46.313
Number SP employed from local funds	-	-	1.000	-	-
Total number of SP funded by county board	58.575	53.534	53.380	48.070	46.313
Total number of personnel employed in excess of number funded through PSSP	76.405	75.224	78.170	57.610	54.033



**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,124,934	\$ 1,333,388	\$ 1,549,976	\$ 596,107	\$ 488,622
Service Personnel	2,258,872	2,036,124	2,092,735	1,845,050	1,837,753
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,383,806	\$ 3,369,512	\$ 3,642,711	\$ 2,441,156	\$ 2,326,375



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,537	3,437	3,417	3,296	3,200
Increase (Decline) in student enrollment	2	(100)	(20)	(121)	(96)
Number of schools	10	10	10	10	10
Average number of students/school	354	344	342	330	320
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(54)	(67)	(70)	(80)	(88)

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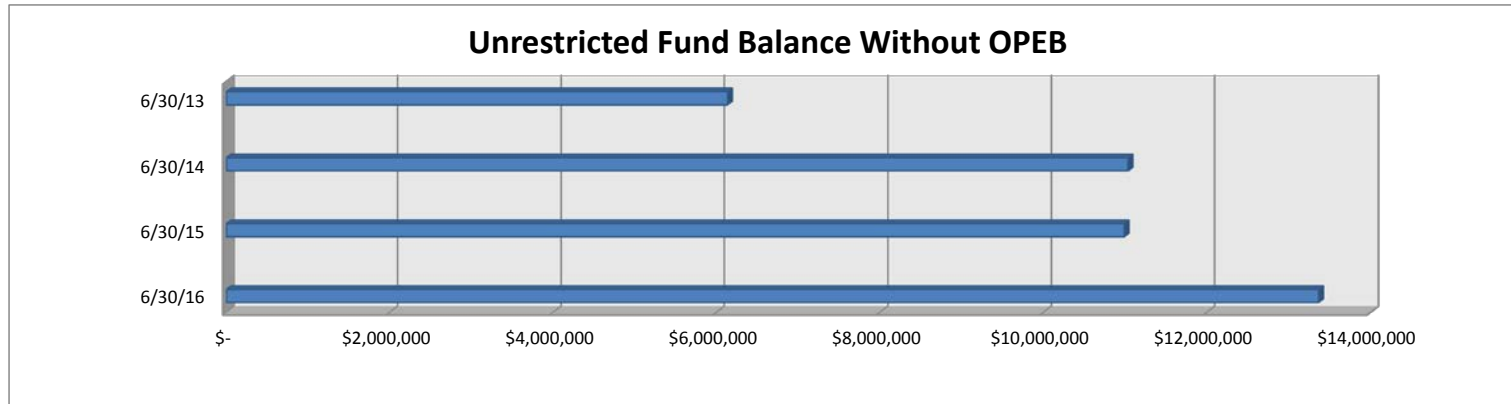
**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 6,133,788	\$ 11,035,711	\$ 10,987,469	\$ 13,367,028 (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	\$ 11,869,823	\$ 12,180,774	\$ 12,614,766	\$ 13,101,021	\$ 13,291,389
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Per Pupil Expenditures	\$ 10,856	\$ 10,642	\$ 10,931	\$ 10,990	N/A (2)
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Revenues:

Local Source Revenue	\$ 24,238,254	\$ 25,359,724	\$ 26,755,800	\$ 25,976,286	N/A
State Source Revenue	\$ 72,173,836	\$ 75,717,297	\$ 73,334,931	\$ 64,251,456	N/A
Federal Source Revenue	\$ 14,080,559	\$ 13,076,963	\$ 12,670,173	\$ 15,649,095	N/A

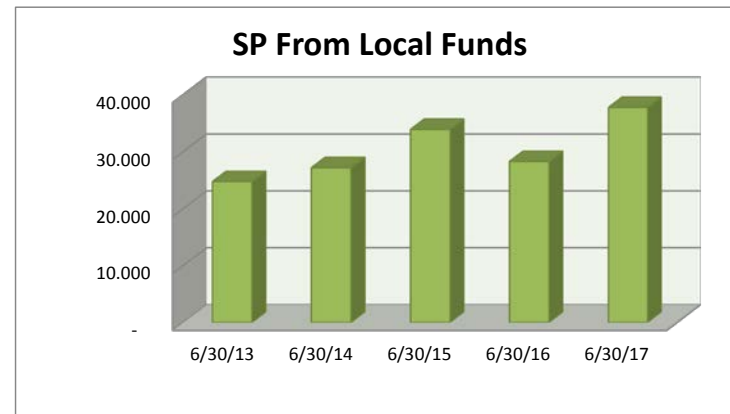
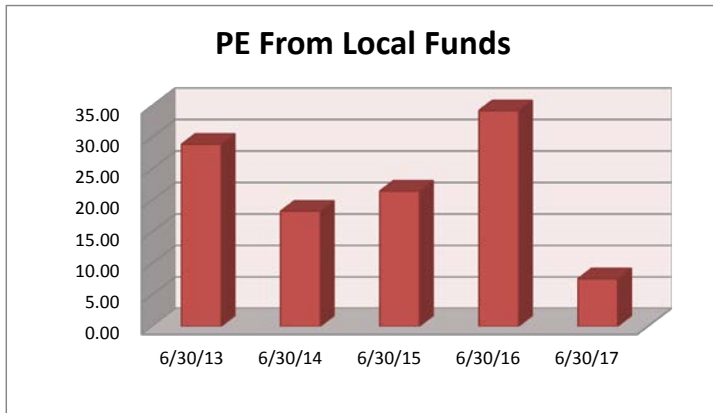
Total	\$ 110,492,649	\$ 114,153,984	\$ 112,760,904	\$ 105,876,837	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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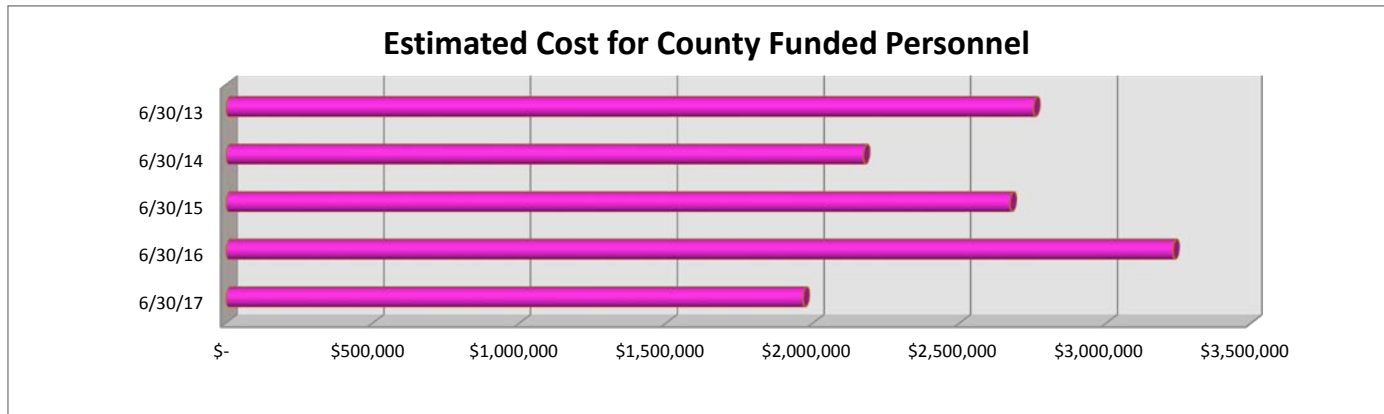
**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	721.00	722.78	714.76	706.22	697.23
Number PE & SSP actually employed	741.33	730.07	728.25	721.00	697.80
Number PE & SSP employed in excess of number funded	20.33	7.29	13.49	14.78	0.57
Number of professionals employed from local funds	8.60	11.00	8.00	19.50	7.00
Total number of professionals funded by county board	28.93	18.29	21.49	34.28	7.57
Service Personnel:					
Number SP allowed for funding	423.821	424.480	420.333	414.937	408.683
Number SP actually employed	448.624	451.730	453.281	443.266	446.499
Number SP employed in excess of number funded	24.803	27.250	32.948	28.329	37.816
Number SP employed from local funds	-	-	1.000	-	-
Total number of SP funded by county board	24.803	27.250	33.948	28.329	37.816
Total number of personnel employed in excess of number funded through PSSP	53.733	45.540	55.438	62.609	45.386



**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,820,555	\$ 1,146,924	\$ 1,364,334	\$ 2,148,237	\$ 483,028
Service Personnel	931,637	1,025,605	1,307,693	1,079,227	1,483,786
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,752,192	\$ 2,172,529	\$ 2,672,026	\$ 3,227,464	\$ 1,966,814



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	9,673	9,585	9,461	9,366	9,216
Increase (Decline) in student enrollment	16	(88)	(124)	(95)	(150)
Number of schools	26	25	25	25	25
Average number of students/school	372	383	378	375	369
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(36)	(28)	(34)	(35)	(39)

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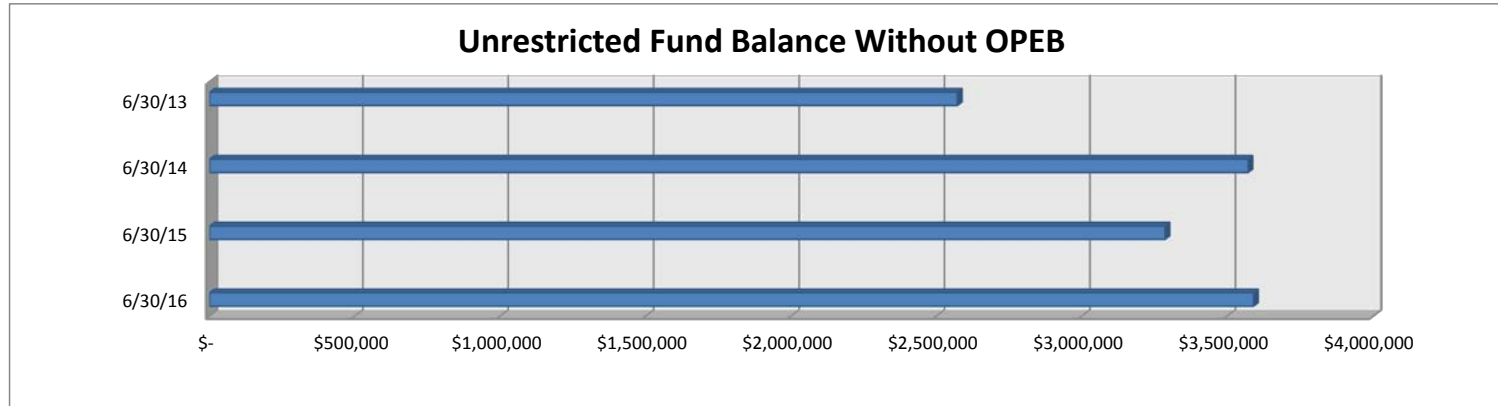
**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

FYE FYE FYE FYE FYE
6/30/13 6/30/14 6/30/15 6/30/16 6/30/17

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 2,571,313 \$ 3,571,168 \$ 3,285,400 \$ 3,590,198 (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	\$ 6,601,441	\$ 7,034,926	\$ 7,086,188	\$ 7,047,431	\$ 7,158,795

Per Pupil Expenditures

\$ 11,628 \$ 11,828 \$ 11,575 \$ 11,521 N/A (2)

Revenues:

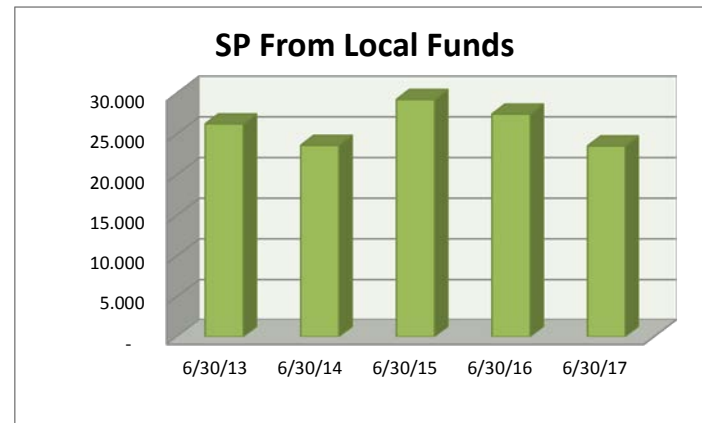
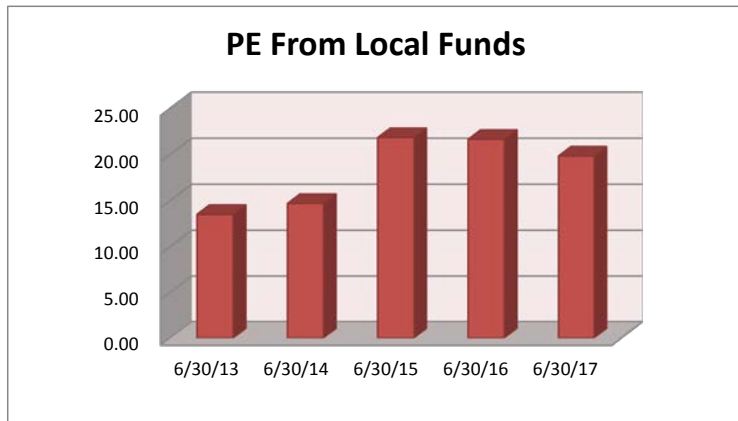
Local Source Revenue	\$ 12,578,227	\$ 12,759,406	\$ 13,061,812	\$ 13,816,714	N/A
State Source Revenue	\$ 38,984,444	\$ 35,081,198	\$ 32,105,445	\$ 30,969,336	N/A
Federal Source Revenue	\$ 5,328,186	\$ 5,106,662	\$ 4,978,982	\$ 5,072,534	N/A
Total	\$ 56,890,857	\$ 52,947,266	\$ 50,146,239	\$ 49,858,584	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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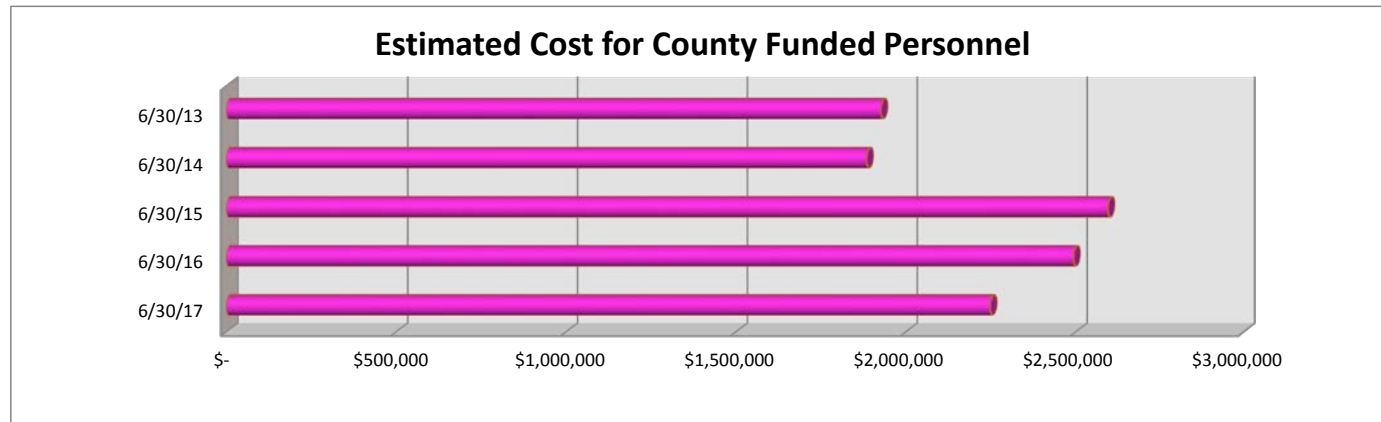
**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	326.09	323.25	318.54	319.03	318.85
Number PE & SSP actually employed	329.32	330.44	331.89	332.19	329.69
Number PE & SSP employed in excess of number funded	3.23	7.19	13.35	13.16	10.84
Number of professionals employed from local funds	10.28	7.50	8.50	8.50	9.00
Total number of professionals funded by county board	13.51	14.69	21.85	21.66	19.84
Service Personnel:					
Number SP allowed for funding	191.476	189.831	186.916	187.136	186.166
Number SP actually employed	217.745	213.478	216.186	214.611	209.712
Number SP employed in excess of number funded	26.269	23.647	29.270	27.475	23.546
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	26.269	23.647	29.270	27.475	23.546
Total number of personnel employed in excess of number funded through PSSP	39.779	38.337	51.120	49.135	43.386



**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 891,743	\$ 958,175	\$ 1,434,593	\$ 1,409,821	\$ 1,301,421
Service Personnel	1,035,429	926,943	1,160,445	1,084,031	947,270
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,927,171	\$ 1,885,118	\$ 2,595,038	\$ 2,493,852	\$ 2,248,691



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,244	4,187	4,192	4,190	4,165
Increase (Decline) in student enrollment	(38)	(57)	5	(2)	(25)
Number of schools	12	12	12	12	12
Average number of students/school	354	349	349	349	347
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(54)	(62)	(63)	(61)	(61)

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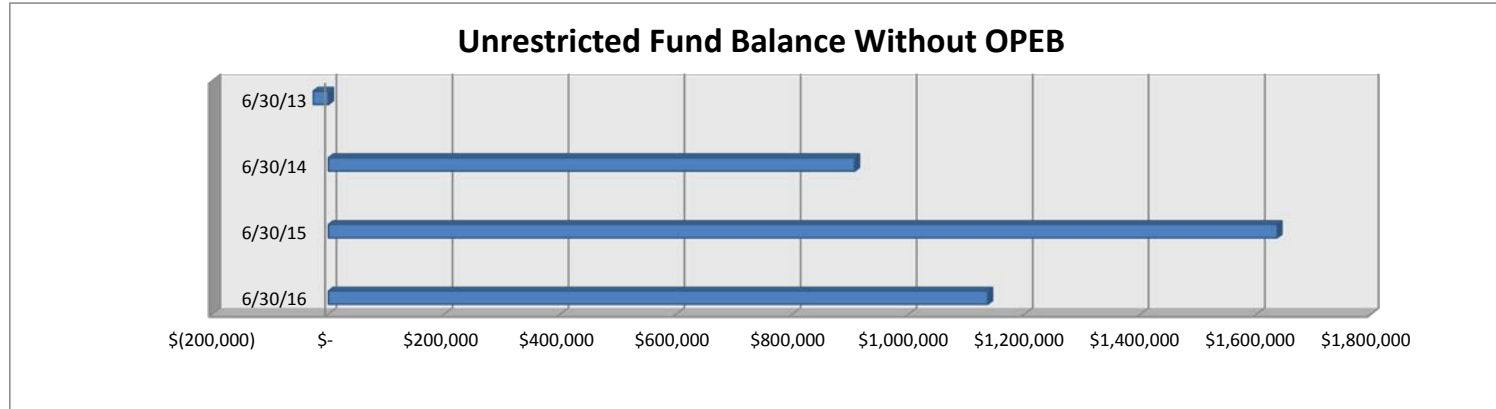
**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ (26,341)	\$ 906,789	\$ 1,634,930	\$ 1,136,165 (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	\$ 9,809,111	\$ 10,295,196	\$ 9,406,885	\$ 8,694,327	\$ 7,739,701

Per Pupil Expenditures

	\$ 12,344	\$ 11,647	\$ 11,850	\$ 11,855	N/A (2)
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Revenues:

Local Source Revenue	\$ 18,557,832	\$ 18,630,381	\$ 17,643,198	\$ 14,889,273	N/A
State Source Revenue	\$ 32,924,162	\$ 29,059,000	\$ 32,156,623	\$ 33,575,777	N/A
Federal Source Revenue	\$ 7,940,958	\$ 6,938,370	\$ 6,880,485	\$ 6,503,230	N/A

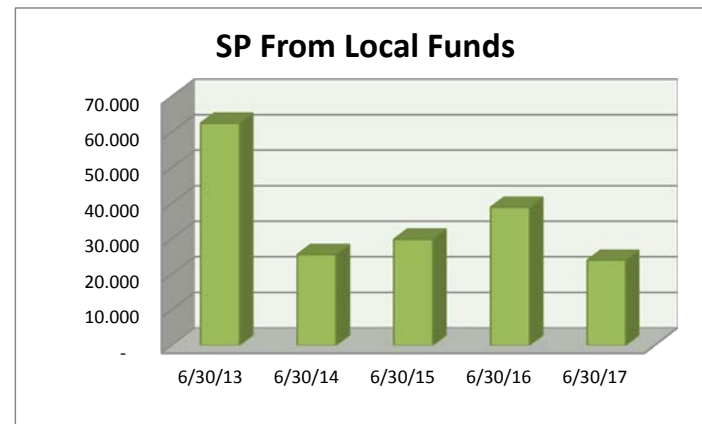
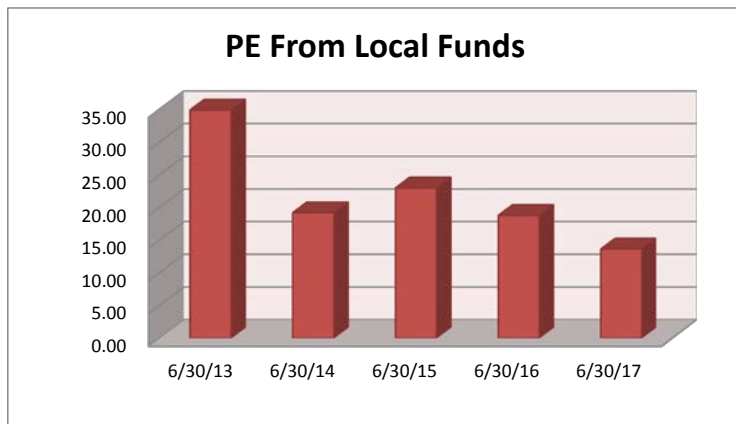
Total	\$ 59,422,952	\$ 54,627,751	\$ 56,680,306	\$ 54,968,280	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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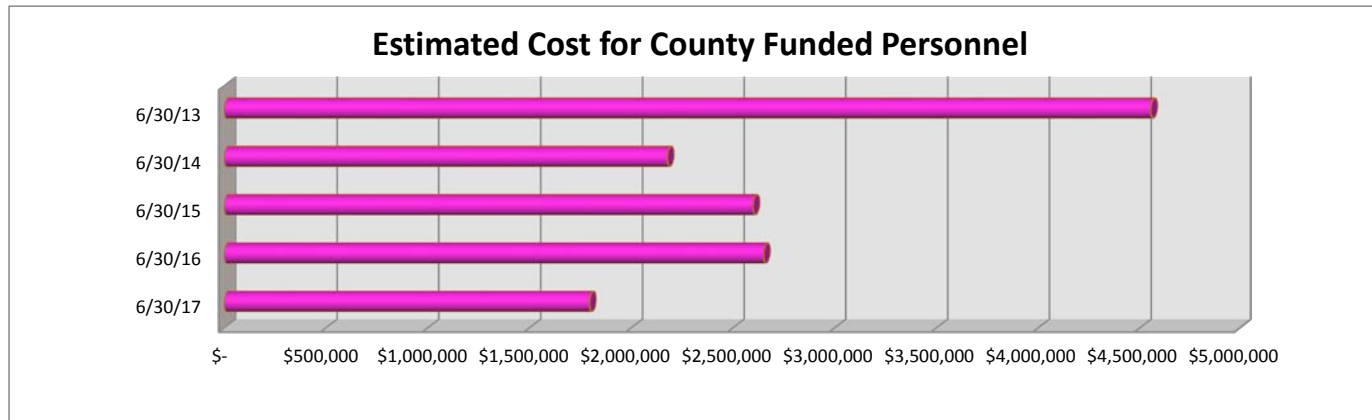
**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	336.07	331.78	329.35	325.91	316.04
Number PE & SSP actually employed	356.50	338.00	340.00	330.70	317.70
Number PE & SSP employed in excess of number funded	20.43	6.22	10.65	4.79	1.66
Number of professionals employed from local funds	14.50	13.00	12.36	14.00	12.00
Total number of professionals funded by county board	34.93	19.22	23.01	18.79	13.66
Service Personnel:					
Number SP allowed for funding	200.368	198.000	196.752	194.576	189.332
Number SP actually employed	262.870	223.545	226.615	233.417	212.280
Number SP employed in excess of number funded	62.502	25.545	29.863	38.841	22.948
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	62.502	25.545	29.863	38.841	23.948
Total number of personnel employed in excess of number funded through PSSP	97.432	44.765	52.873	57.631	37.608



**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,196,133	\$ 1,210,476	\$ 1,453,144	\$ 1,175,319	\$ 860,187
Service Personnel	2,357,873	967,852	1,146,450	1,476,006	935,770
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,554,006	\$ 2,178,329	\$ 2,599,594	\$ 2,651,326	\$ 1,795,957



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,441	4,403	4,351	4,202	4,200
Increase (Decline) in student enrollment	(65)	(38)	(52)	(149)	(2)
Number of schools	13	11	11	11	10
Average number of students/school	342	400	396	382	420
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(66)	(11)	(16)	(28)	12

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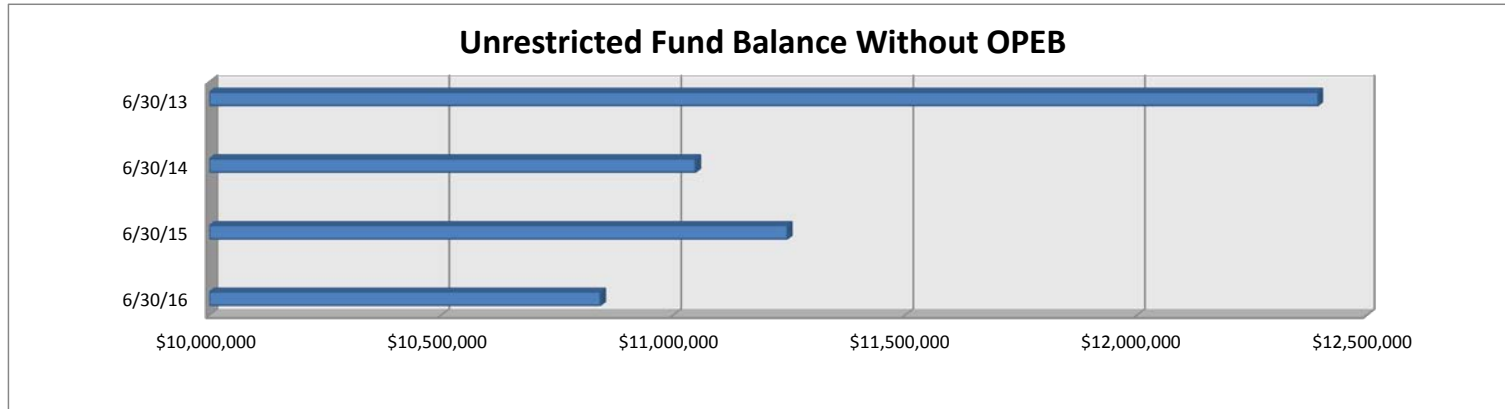
**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 12,391,497	\$ 11,047,737	\$ 11,245,593	\$ 10,842,856 ⁽¹⁾	N/A ⁽²⁾
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	74.99%	74.99%	74.03%	74.03%	74.03%
Projected excess levy gross tax collections	\$ 25,343,561	\$ 26,697,969	\$ 28,917,621	\$ 29,923,897	\$ 30,894,980

Per Pupil Expenditures

	\$ 11,189	\$ 11,360	\$ 11,575	\$ 11,293	N/A ⁽²⁾
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Revenues:

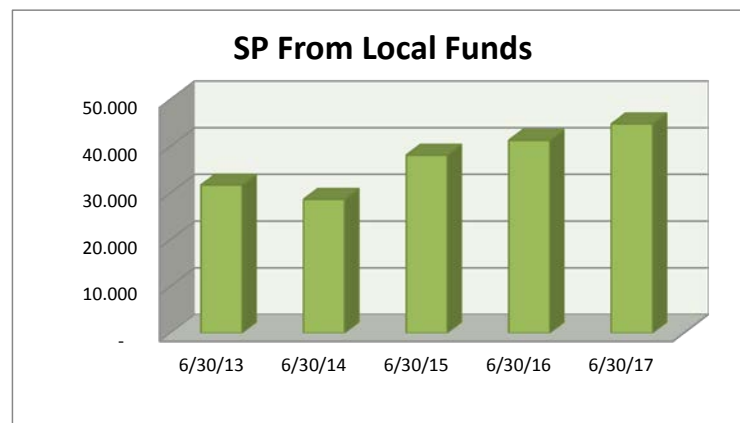
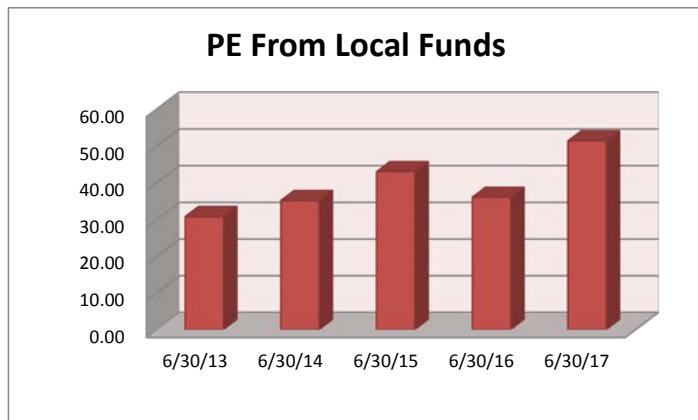
Local Source Revenue	\$ 61,848,190	\$ 64,417,043	\$ 67,168,246	\$ 69,414,773	N/A
State Source Revenue	\$ 72,820,806	\$ 67,137,363	\$ 66,499,628	\$ 68,682,958	N/A
Federal Source Revenue	\$ 11,319,374	\$ 11,343,993	\$ 10,267,324	\$ 10,685,545	N/A
Total	\$ 145,988,370	\$ 142,898,399	\$ 143,935,198	\$ 148,783,276	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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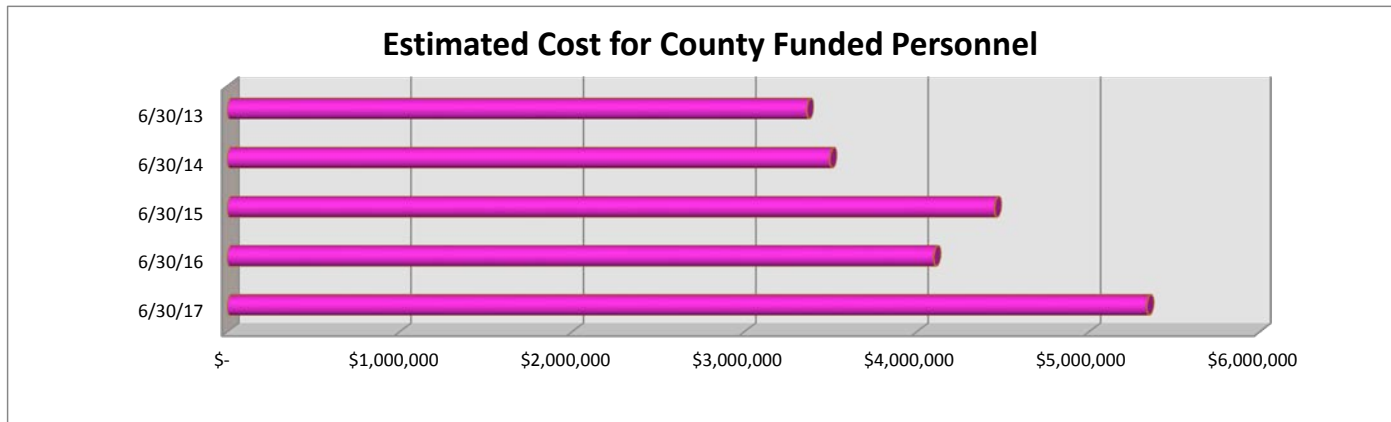
**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	823.88	831.77	836.42	850.06	853.95
Number PE & SSP actually employed	832.75	839.60	854.50	859.50	878.00
Number PE & SSP employed in excess of number funded	8.87	7.83	18.08	9.44	24.05
Number of professionals employed from local funds	22.00	27.40	25.00	26.70	27.42
Total number of professionals funded by county board	30.87	35.23	43.08	36.14	51.47
Service Personnel:					
Number SP allowed for funding	483.088	487.751	493.923	498.633	501.164
Number SP actually employed	513.808	515.411	530.059	538.946	544.996
Number SP employed in excess of number funded	30.720	27.660	36.136	40.313	43.832
Number SP employed from local funds	1.000	1.000	2.000	1.000	1.000
Total number of SP funded by county board	31.720	28.660	38.136	41.313	44.832
Total number of personnel employed in excess of number funded through PSSP	62.590	63.890	81.216	77.453	96.302



**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,045,303	\$ 2,323,273	\$ 2,869,219	\$ 2,387,700	\$ 3,437,298
Service Personnel	1,317,501	1,174,015	1,583,613	1,712,903	1,899,232
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,362,804	\$ 3,497,289	\$ 4,452,832	\$ 4,100,603	\$ 5,336,529



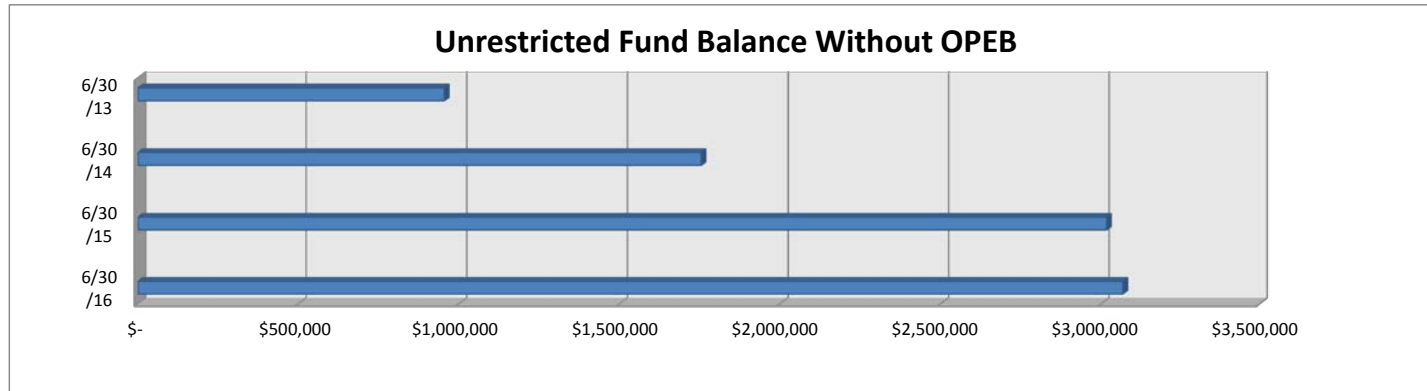
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	11,029	11,192	11,296	11,414	11,454
Increase (Decline) in student enrollment	100	163	104	118	40
Number of schools	20	17	18	18	18
Average number of students/school	551	658	628	634	636
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	143	247	216	224	228

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**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 953,607	\$ 1,753,540	\$ 3,015,713	\$ 3,066,351 (1)	N/A (2)



Excess Levy:	Yes	Yes	Yes	Yes	Yes
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	\$ 1,827,306	\$ 1,840,338	\$ 1,859,902	\$ 2,031,981	\$ 2,182,446

Per Pupil Expenditures	\$ 10,909	\$ 11,084	\$ 10,884	\$ 10,833	N/A (2)
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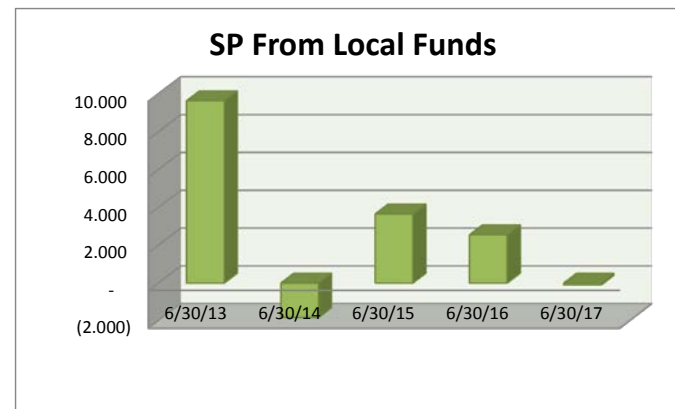
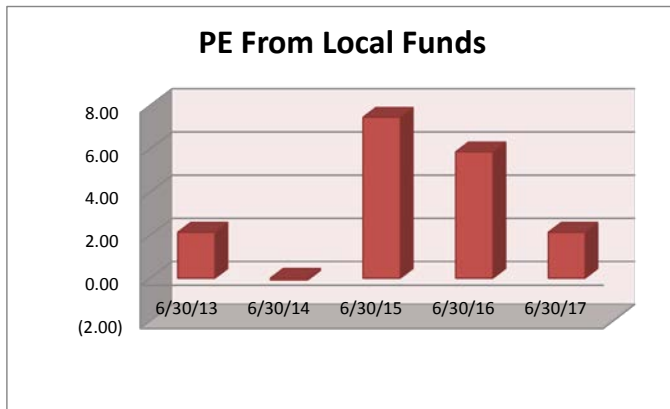
Revenues:					
Local Source Revenue	\$ 4,568,933	\$ 4,400,395	\$ 4,689,738	\$ 5,174,707	N/A
State Source Revenue	\$ 13,817,132	\$ 14,048,322	\$ 14,377,520	\$ 13,208,467	N/A
Federal Source Revenue	\$ 3,264,792	\$ 2,903,227	\$ 2,624,285	\$ 1,997,751	N/A
Total	\$ 21,650,857	\$ 21,351,944	\$ 21,691,543	\$ 20,380,925	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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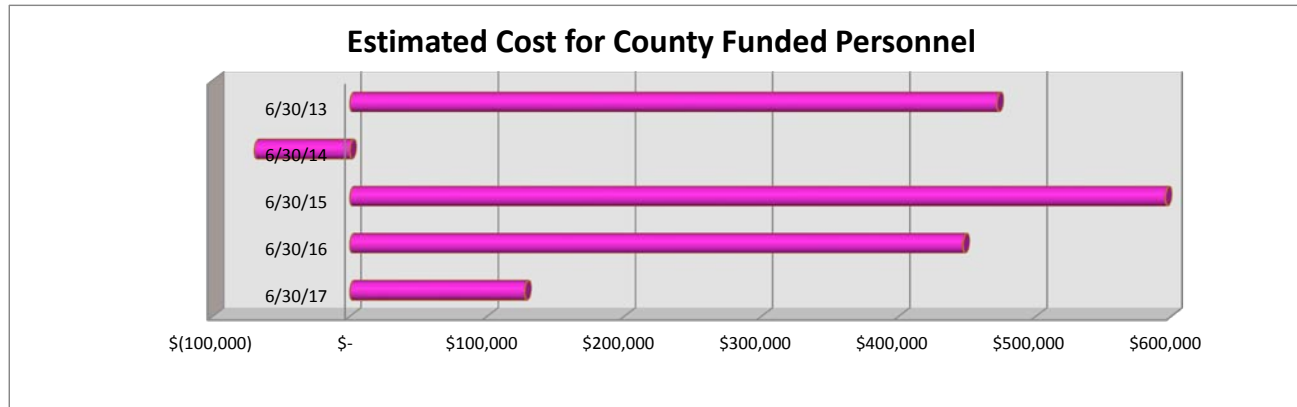
**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	142.23	139.86	134.82	138.42	137.15
Number PE & SSP actually employed	140.86	135.86	139.61	139.78	136.63
Number PE & SSP employed in excess of number funded	(1.37)	(4.00)	4.79	1.36	(0.52)
Number of professionals employed from local funds	3.50	3.92	2.67	4.50	2.65
Total number of professionals funded by county board	2.130	(0.085)	7.460	5.860	2.130
Service Personnel:					
Number SP allowed for funding	86.020	84.723	82.905	84.299	82.458
Number SP actually employed	95.660	82.905	86.560	86.850	82.350
Number SP employed in excess of number funded	9.640	(1.818)	3.655	2.551	(0.108)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	9.640	(1.818)	3.655	2.551	(0.108)
Total number of personnel employed in excess of number funded through PSSP	11.770	(1.903)	11.115	8.411	2.022



**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 125,618	\$ (4,997)	\$ 453,021	\$ 354,486	\$ 131,475
Service Personnel	345,988	(64,582)	142,874	92,348	(4,078)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 471,606	\$ (69,579)	\$ 595,896	\$ 446,834	\$ 127,396



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,852	1,820	1,839	1,814	1,829
Increase (Decline) in student enrollment	(32)	(32)	19	(25)	15
Number of schools	4	4	4	4	4
Average number of students/school	463	455	460	454	457
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	55	44	48	44	49

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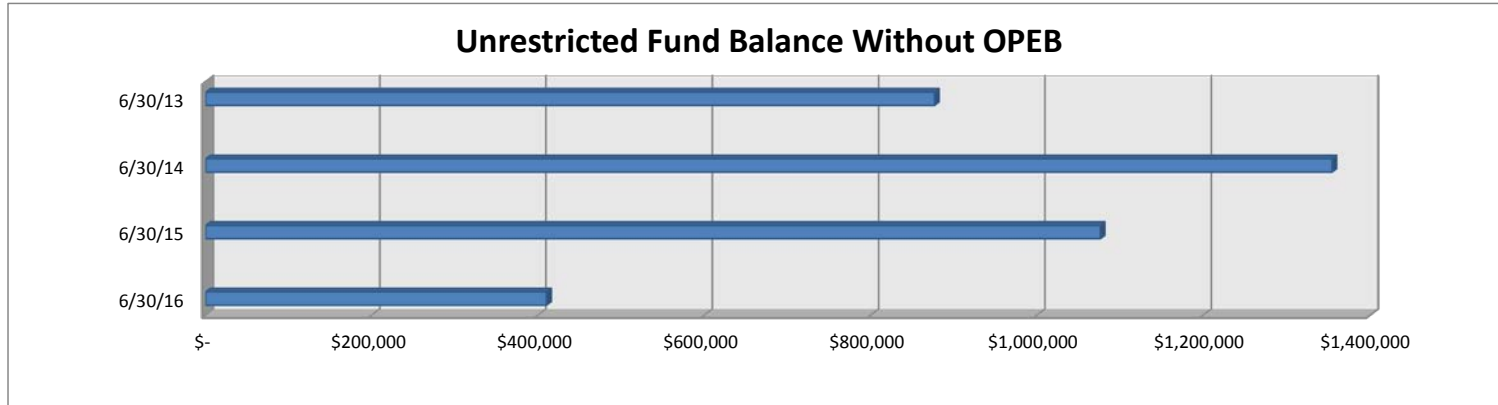
**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 876,533	\$ 1,354,580	\$ 1,076,007	\$ 410,022 (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	93.81%	95.99%	70.07%	70.07%	70.07%
Projected excess levy gross tax collections	\$ 5,862,683	\$ 5,984,957	\$ 4,316,684	\$ 4,396,422	\$ 4,436,496

Per Pupil Expenditures

	\$ 11,269	\$ 11,110	\$ 11,320	\$ 11,369	N/A (2)
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Revenues:

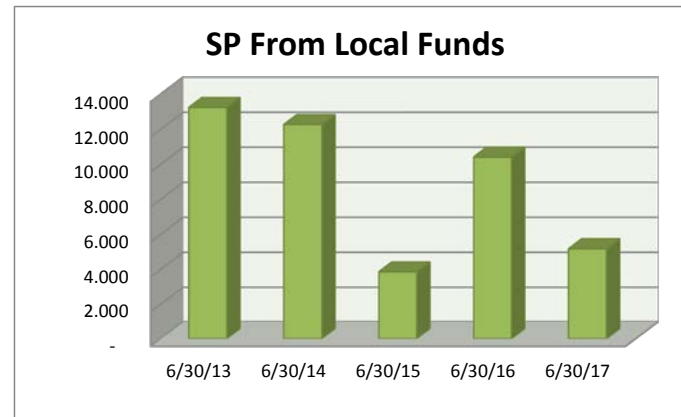
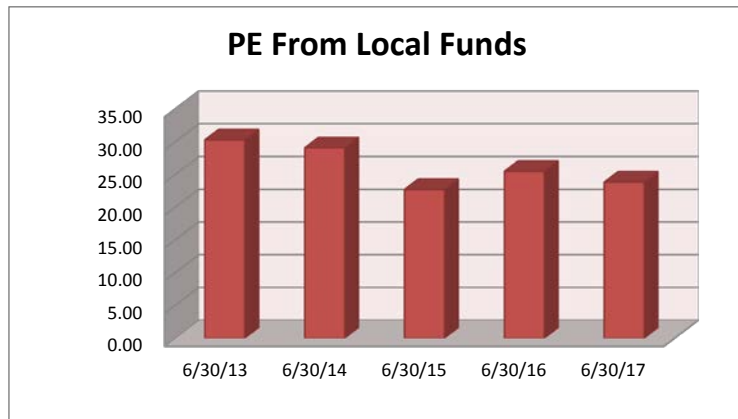
Local Source Revenue	\$ 11,557,820	\$ 11,801,486	\$ 10,007,008	\$ 10,227,129	N/A
State Source Revenue	\$ 15,032,222	\$ 15,355,571	\$ 15,505,564	\$ 14,740,503	N/A
Federal Source Revenue	\$ 2,424,500	\$ 2,470,537	\$ 2,988,940	\$ 2,555,105	N/A
Total	\$ 29,014,542	\$ 29,627,594	\$ 28,501,512	\$ 27,522,737	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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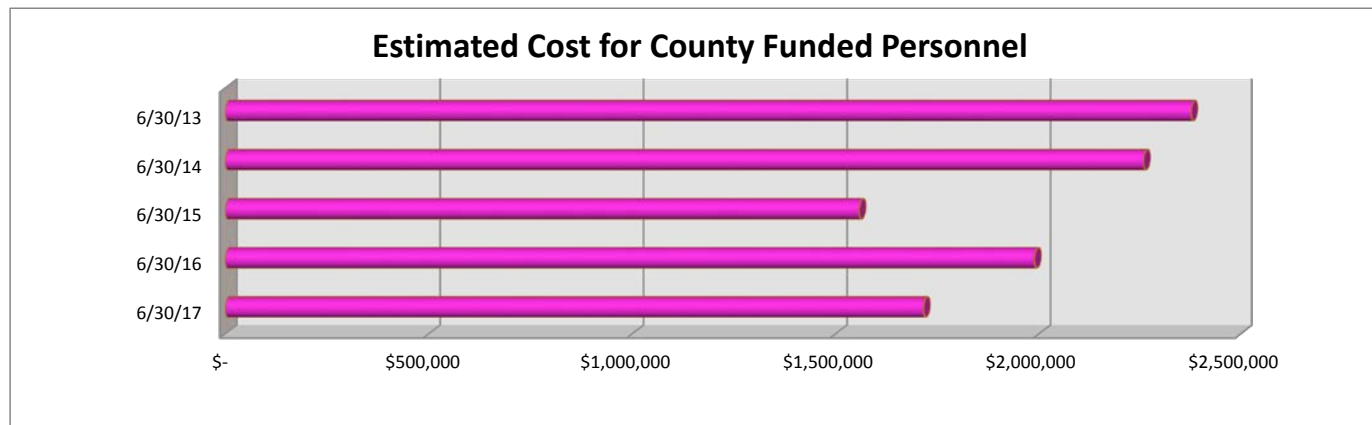
**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	187.70	185.82	186.68	181.96	175.81
Number PE & SSP actually employed	207.52	207.92	201.42	194.67	189.67
Number PE & SSP employed in excess of number funded	19.82	22.10	14.74	12.71	13.86
Number of professionals employed from local funds	10.50	7.00	8.00	12.80	10.00
Total number of professionals funded by county board	30.32	29.10	22.74	25.51	23.86
Service Personnel:					
Number SP allowed for funding	112.471	111.379	112.084	108.576	104.865
Number SP actually employed	125.730	123.661	115.948	119.002	110.053
Number SP employed in excess of number funded	13.259	12.282	3.864	10.426	5.188
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	13.259	12.282	3.864	10.426	5.188
Total number of personnel employed in excess of number funded through PSSP	43.579	41.382	26.604	35.936	29.048



**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,865,064	\$ 1,789,227	\$ 1,408,607	\$ 1,590,662	\$ 1,514,363
Service Personnel	510,533	468,017	149,795	398,432	202,055
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,375,597	\$ 2,257,244	\$ 1,558,402	\$ 1,989,094	\$ 1,716,418



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,572	2,580	2,505	2,404	2,323
Increase (Decline) in student enrollment	(14)	8	(75)	(101)	(81)
Number of schools	8	8	8	8	8
Average number of students/school	322	323	313	301	290
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(86)	(88)	(99)	(109)	(118)

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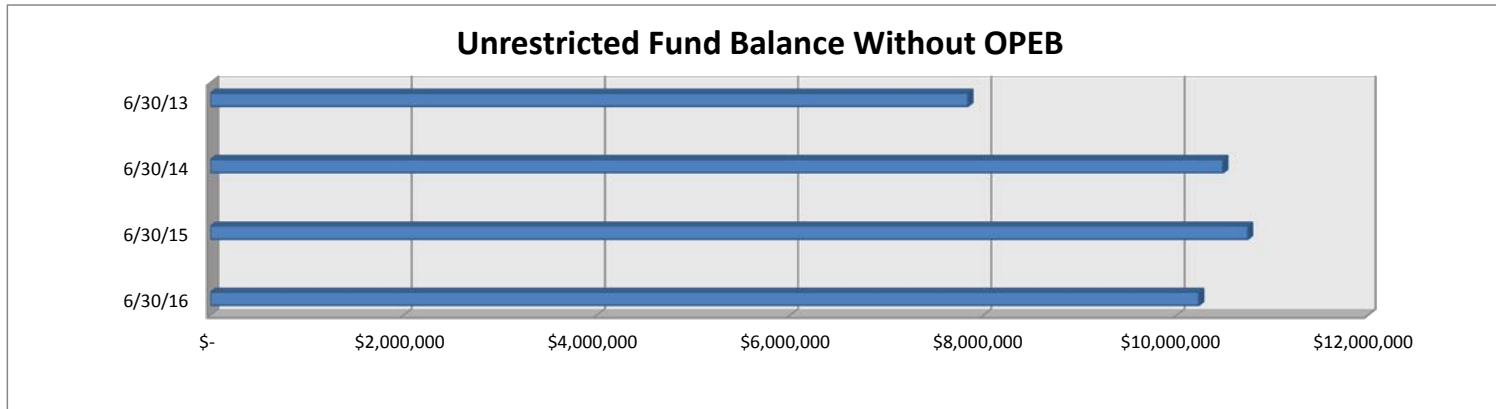
**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 7,838,031	\$ 10,477,167	\$ 10,734,398	\$ 10,227,365 ⁽¹⁾	N/A ⁽²⁾
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	58.00%	58.00%	58.00%	58.00%	65.97%
Projected excess levy gross tax collections	\$ 4,257,749	\$ 4,619,950	\$ 4,215,695	\$ 4,144,694	\$ 4,586,580

Per Pupil Expenditures

	\$ 10,943	\$ 11,132	\$ 10,986	\$ 10,720	N/A ⁽²⁾
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Revenues:

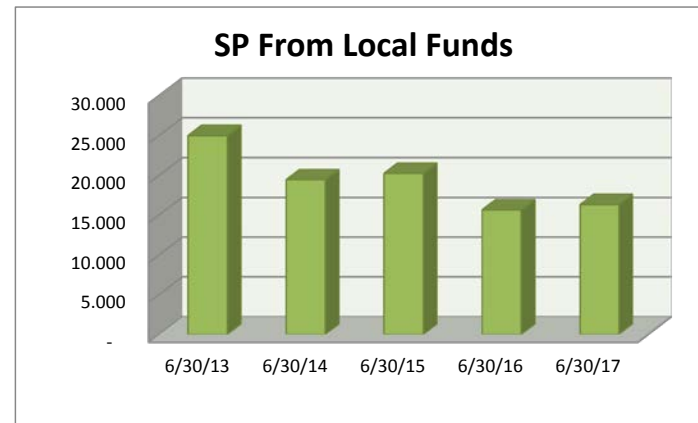
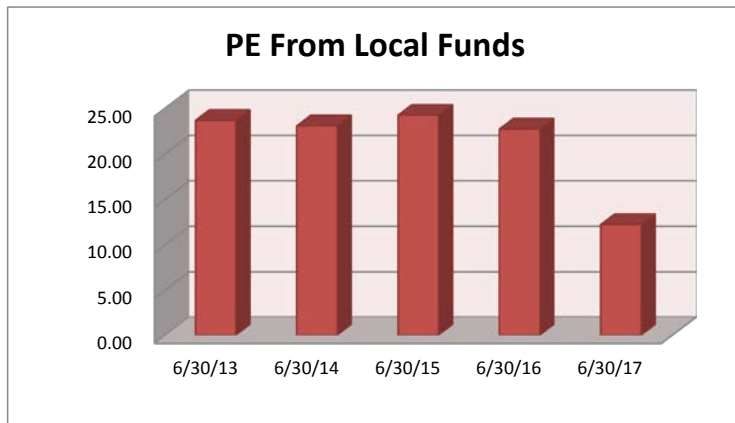
Local Source Revenue	\$ 11,296,277	\$ 12,090,809	\$ 11,411,159	\$ 10,176,481	N/A
State Source Revenue	\$ 34,516,555	\$ 29,786,012	\$ 28,113,783	\$ 27,938,232	N/A
Federal Source Revenue	\$ 5,494,601	\$ 5,652,833	\$ 5,173,817	\$ 4,894,830	N/A
Total	\$ 51,307,433	\$ 47,529,654	\$ 44,698,759	\$ 43,009,543	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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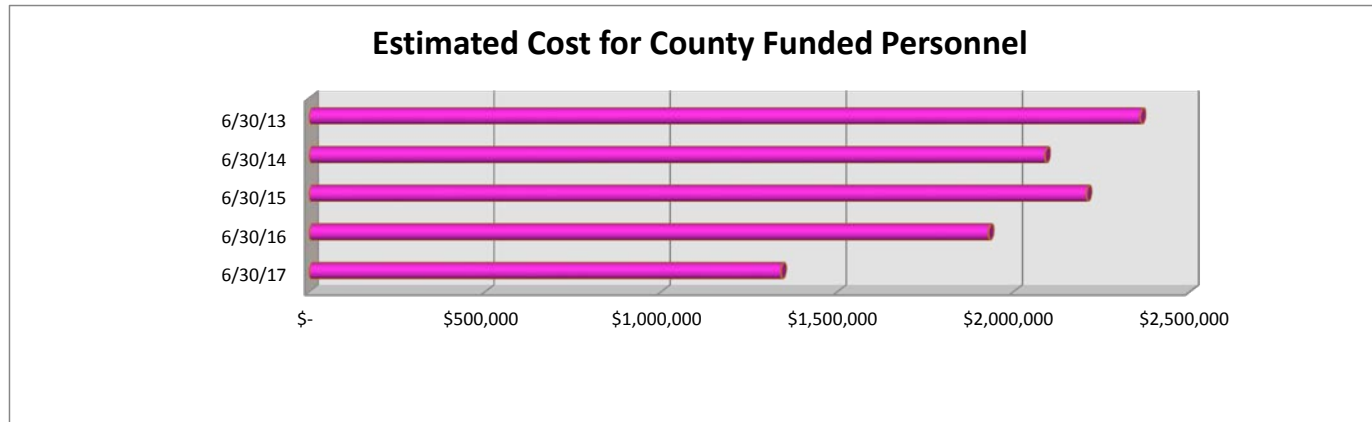
**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	306.86	304.96	298.14	296.67	291.68
Number PE & SSP actually employed	313.55	317.55	311.15	306.15	284.65
Number PE & SSP employed in excess of number funded	6.69	12.59	13.01	9.48	(7.03)
Number of professionals employed from local funds	17.00	10.50	11.25	13.25	19.25
Total number of professionals funded by county board	23.69	23.09	24.26	22.73	12.22
Service Personnel:					
Number SP allowed for funding	183.986	182.842	178.951	178.251	173.263
Number SP actually employed	209.006	202.299	187.719	193.917	188.592
Number SP employed in excess of number funded	25.020	19.457	8.768	15.666	15.329
Number SP employed from local funds	-	-	11.500	-	1.000
Total number of SP funded by county board	25.020	19.457	20.268	15.666	16.329
Total number of personnel employed in excess of number funded through PSSP	48.710	42.547	44.528	38.396	28.549



**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,469,587	\$ 1,401,586	\$ 1,482,092	\$ 1,372,637	\$ 746,591
Service Personnel	891,394	688,717	725,767	557,329	593,979
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,360,981	\$ 2,090,303	\$ 2,207,860	\$ 1,929,966	\$ 1,340,570



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,035	3,956	3,953	3,870	3,795
Increase (Decline) in student enrollment	(16)	(79)	(3)	(83)	(75)
Number of schools	15	14	14	14	14
Average number of students/school	269	283	282	276	271
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(139)	(128)	(130)	(134)	(137)

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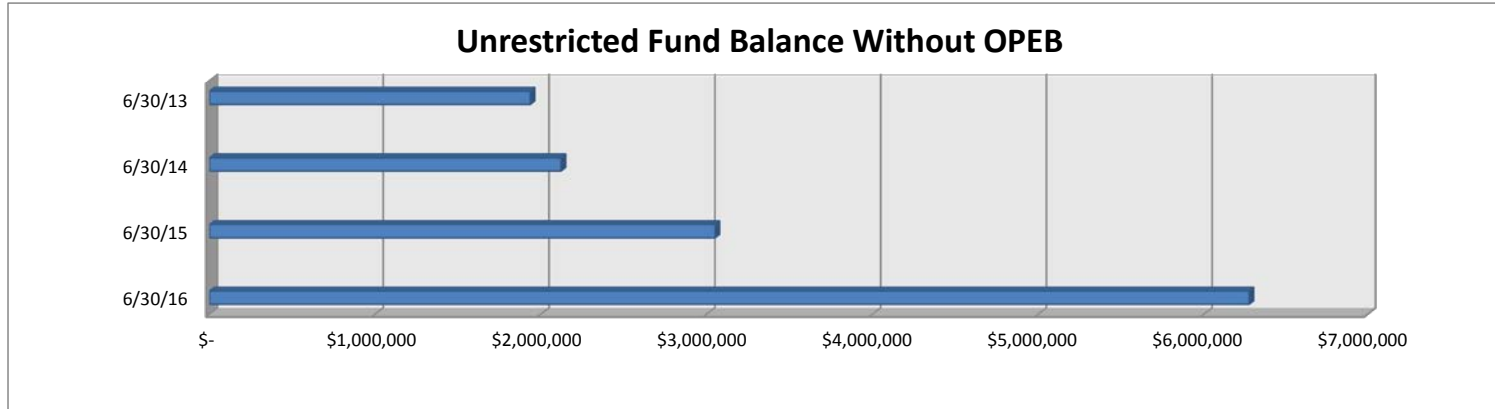
**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,934,422	\$ 2,119,390	\$ 3,049,020	\$ 6,270,433 (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%	93.51%	94.51%
Projected excess levy gross tax collections	\$ 12,037,799	\$ 12,927,738	\$ 14,430,569	\$ 18,344,163	\$ 18,806,552

Per Pupil Expenditures

	\$ 11,521	\$ 11,935	\$ 11,930	\$ 12,195	N/A (2)
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Revenues:

Local Source Revenue	\$ 23,293,031	\$ 25,378,838	\$ 27,577,072	\$ 35,452,803	N/A
State Source Revenue	\$ 36,243,341	\$ 35,519,016	\$ 34,201,849	\$ 35,991,475	N/A
Federal Source Revenue	\$ 6,387,635	\$ 6,585,179	\$ 6,050,701	\$ 6,263,171	N/A

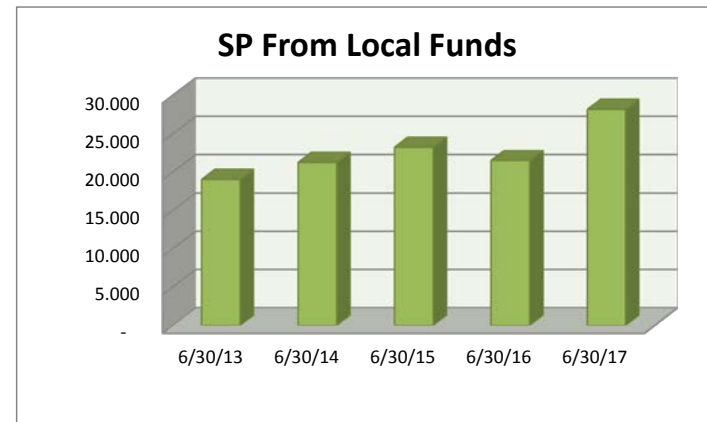
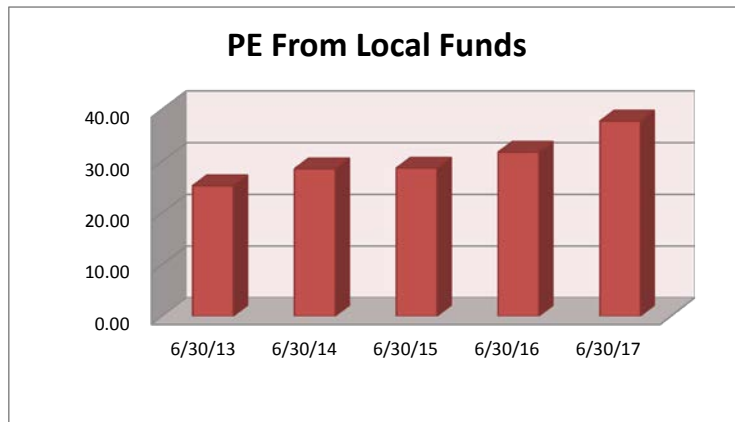
Total	\$ 65,924,007	\$ 67,483,033	\$ 67,829,622	\$ 77,707,449	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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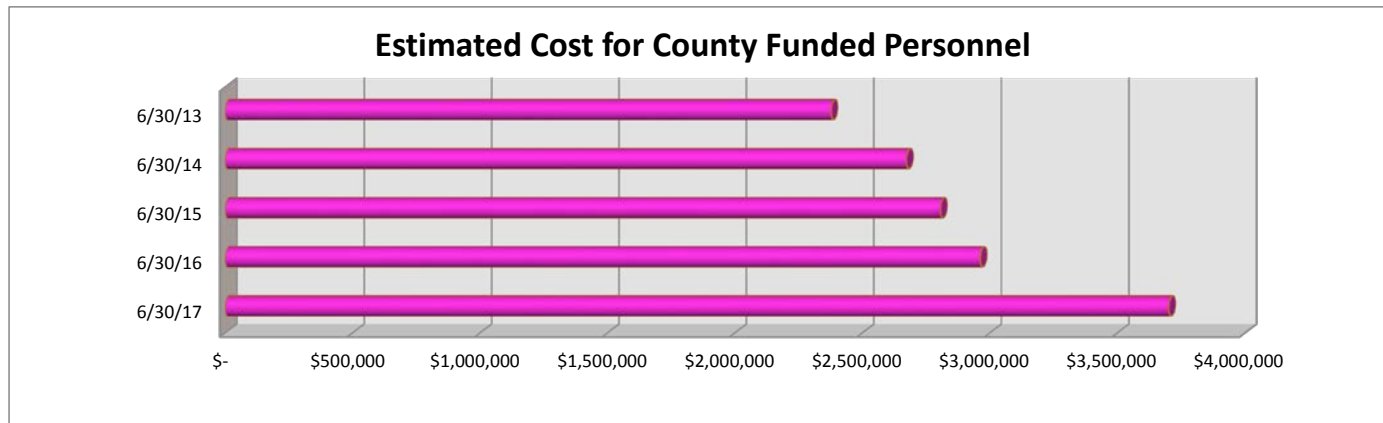
**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	409.21	409.48	405.34	408.51	404.07
Number PE & SSP actually employed	426.95	429.50	426.75	430.25	435.33
Number PE & SSP employed in excess of number funded	17.74	20.02	21.41	21.74	31.26
Number of professionals employed from local funds	7.50	8.50	7.25	10.00	6.50
Total number of professionals funded by county board	25.24	28.52	28.66	31.74	37.76
Service Personnel:					
Number SP allowed for funding	240.095	240.090	237.939	239.980	235.864
Number SP actually employed	259.140	261.360	261.205	261.503	264.078
Number SP employed in excess of number funded	19.045	21.270	23.266	21.523	28.214
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	19.045	21.270	23.266	21.523	28.214
Total number of personnel employed in excess of number funded through PSSP	44.285	49.790	51.926	53.263	65.974



**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,618,584	\$ 1,824,442	\$ 1,866,135	\$ 2,069,694	\$ 2,501,717
Service Personnel	758,677	848,700	940,601	892,763	1,200,481
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,377,260	\$ 2,673,143	\$ 2,806,736	\$ 2,962,457	\$ 3,702,198



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,485	5,428	5,453	5,379	5,367
Increase (Decline) in student enrollment	16	(57)	25	(74)	(12)
Number of schools	13	13	13	13	13
Average number of students/school	422	418	419	414	413
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	14	7	7	4	5

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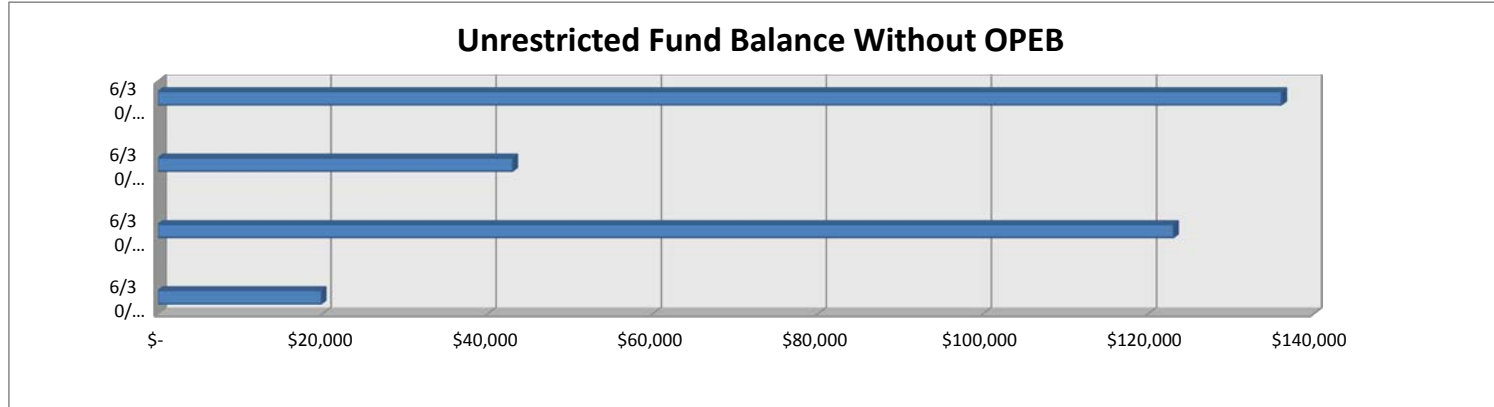
**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 136,119	\$ 42,955	\$ 123,015	\$ 19,780 (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	\$ 13,668	\$ 13,742	\$ 14,132	\$ 14,567	N/A (2)
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Revenues:

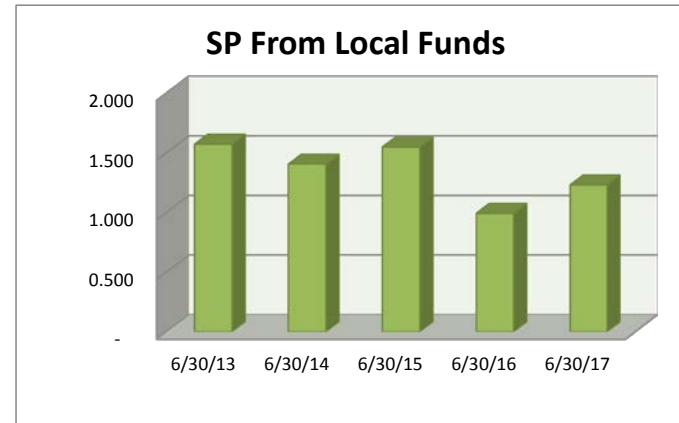
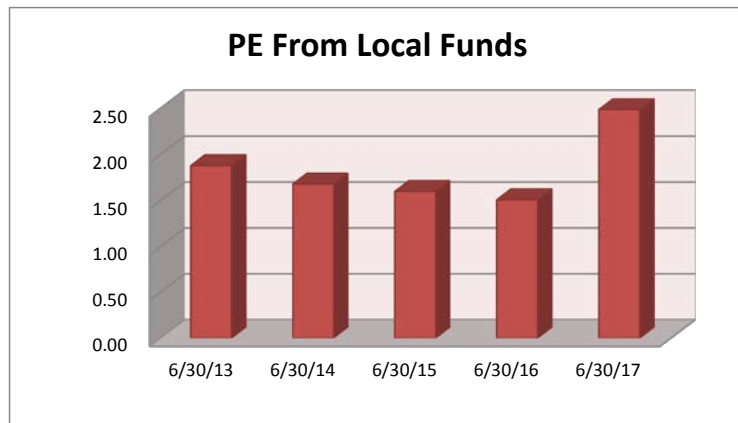
Local Source Revenue	\$ 2,410,460	\$ 2,420,295	\$ 2,609,935	\$ 2,815,998	N/A
State Source Revenue	\$ 9,922,760	\$ 16,783,248	\$ 14,457,373	\$ 9,363,116	N/A
Federal Source Revenue	\$ 1,408,526	\$ 1,316,134	\$ 1,642,712	\$ 1,123,799	N/A
Total	\$ 13,741,746	\$ 20,519,677	\$ 18,710,020	\$ 13,302,913	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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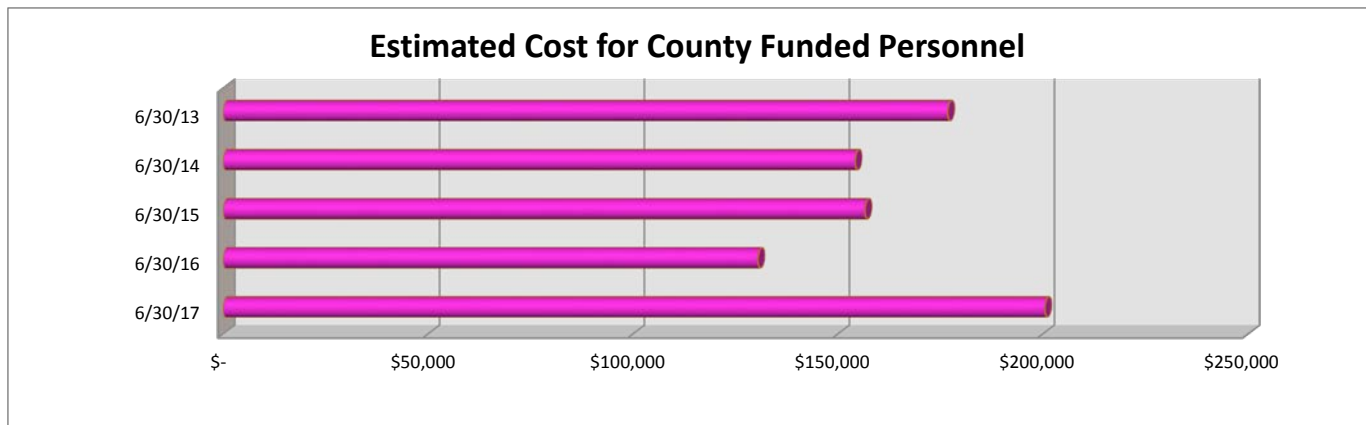
**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	97.37	97.76	97.61	97.61	96.37
Number PE & SSP actually employed	97.75	97.94	97.71	97.62	97.36
Number PE & SSP employed in excess of number funded	0.38	0.18	0.10	0.01	0.99
Number of professionals employed from local funds	1.50	1.50	1.50	1.50	1.50
Total number of professionals funded by county board	1.88	1.68	1.60	1.51	2.49
Service Personnel:					
Number SP allowed for funding	60.478	60.644	60.462	60.438	59.800
Number SP actually employed	62.050	62.050	62.010	61.431	61.031
Number SP employed in excess of number funded	1.572	1.406	1.548	0.993	1.231
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.572	1.406	1.548	0.993	1.231
Total number of personnel employed in excess of number funded through PSSP	3.452	3.086	3.148	2.503	3.721



**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 118,683	\$ 102,208	\$ 98,248	\$ 93,363	\$ 152,856
Service Personnel	58,137	52,019	58,380	37,133	47,660
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 176,819	\$ 154,227	\$ 156,628	\$ 130,496	\$ 200,516



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,007	1,001	946	957	931
Increase (Decline) in student enrollment	(38)	(6)	(55)	11	(26)
Number of schools	4	4	4	4	4
Average number of students/school	252	250	237	239	233
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(156)	(161)	(175)	(171)	(175)

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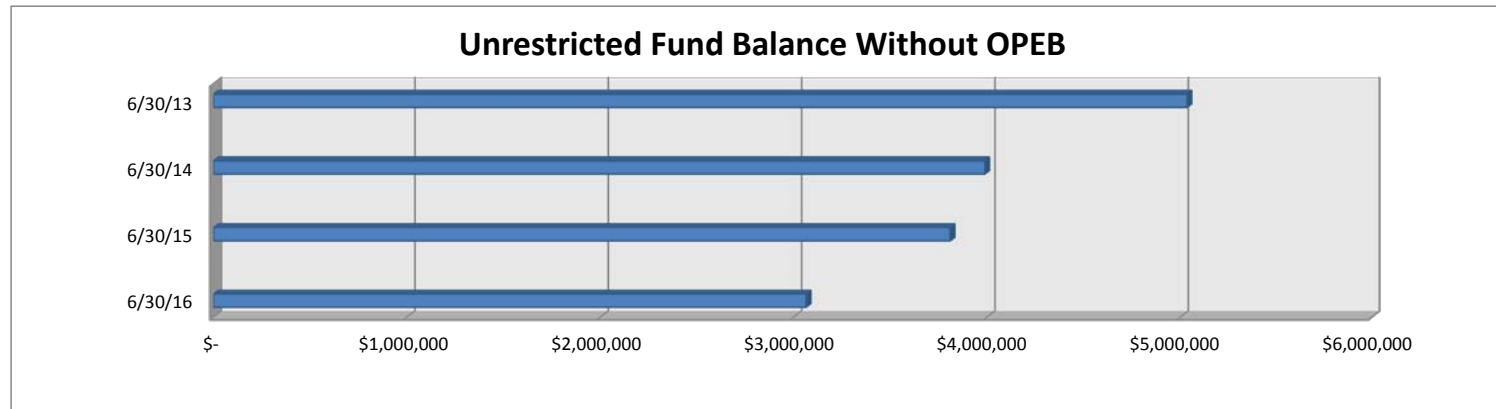
**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 5,033,980	\$ 3,987,915	\$ 3,809,167	\$ 3,064,210 (1)	N/A (2)
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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	\$ 3,876,113	\$ 3,990,845	\$ 3,828,259	\$ 4,652,196	\$ 4,285,977

Per Pupil Expenditures

	\$ 13,305	\$ 13,157	\$ 14,313	\$ 15,813	N/A (2)
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Revenues:

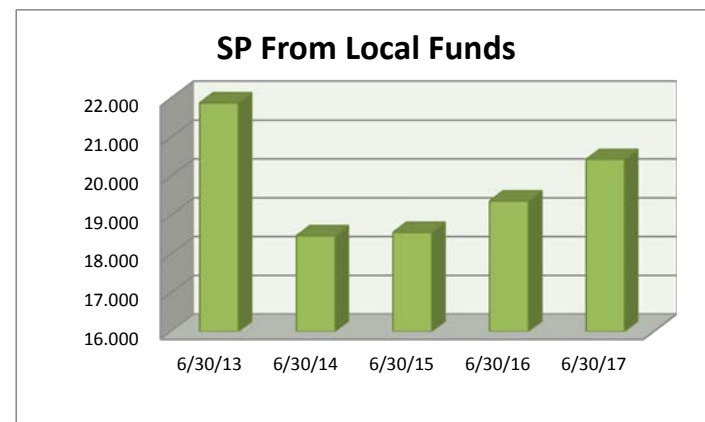
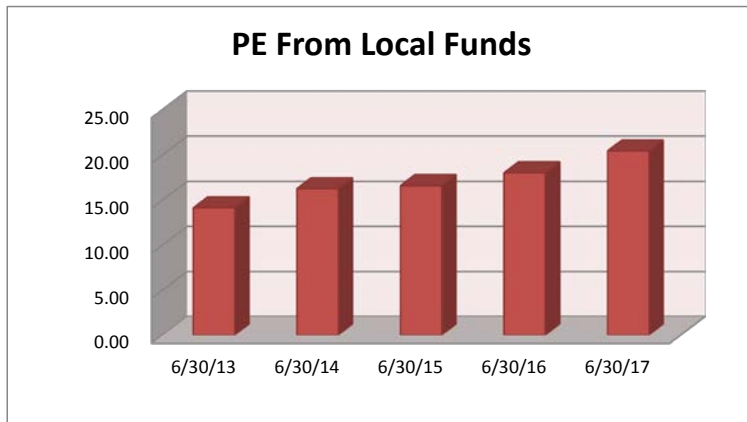
Local Source Revenue	\$ 10,961,681	\$ 10,463,897	\$ 10,311,453	\$ 12,430,386	N/A
State Source Revenue	\$ 10,425,422	\$ 13,797,655	\$ 13,326,979	\$ 8,029,707	N/A
Federal Source Revenue	\$ 1,363,481	\$ 1,224,663	\$ 1,258,543	\$ 1,192,872	N/A
Total	\$ 22,750,584	\$ 25,486,215	\$ 24,896,975	\$ 21,652,965	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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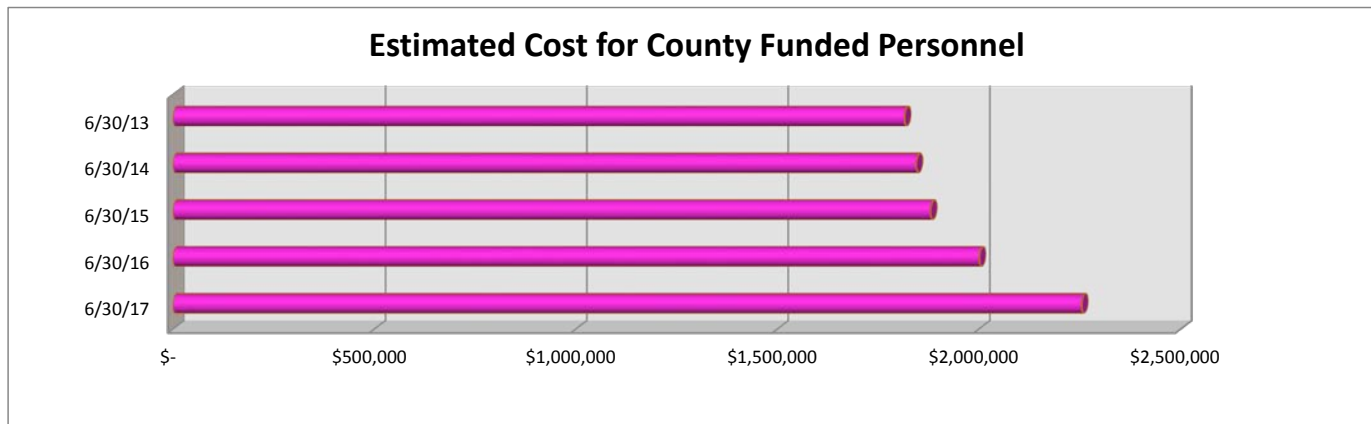
**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	104.35	104.72	105.39	102.97	99.55
Number PE & SSP actually employed	117.50	119.00	119.50	118.50	117.50
Number PE & SSP employed in excess of number funded	13.15	14.28	14.11	15.53	17.95
Number of professionals employed from local funds	1.00	2.00	2.50	2.50	2.50
Total number of professionals funded by county board	14.15	16.28	16.61	18.03	20.45
Service Personnel:					
Number SP allowed for funding	60.187	59.591	59.513	58.397	56.350
Number SP actually employed	82.075	78.065	78.075	77.765	76.790
Number SP employed in excess of number funded	21.888	18.474	18.562	19.368	20.440
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	21.888	18.474	18.562	19.368	20.440
Total number of personnel employed in excess of number funded through PSSP	36.038	34.754	35.172	37.398	40.890



**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 927,657	\$ 1,074,933	\$ 1,093,051	\$ 1,181,748	\$ 1,363,906
Service Personnel	887,887	769,909	787,300	819,555	891,399
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,815,545	\$ 1,844,841	\$ 1,880,351	\$ 2,001,303	\$ 2,255,305



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,243	1,232	1,212	1,163	1,137
Increase (Decline) in student enrollment	(10)	(11)	(20)	(49)	(26)
Number of schools	4	4	4	4	4
Average number of students/school	311	308	303	291	284
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(97)	(103)	(109)	(119)	(124)

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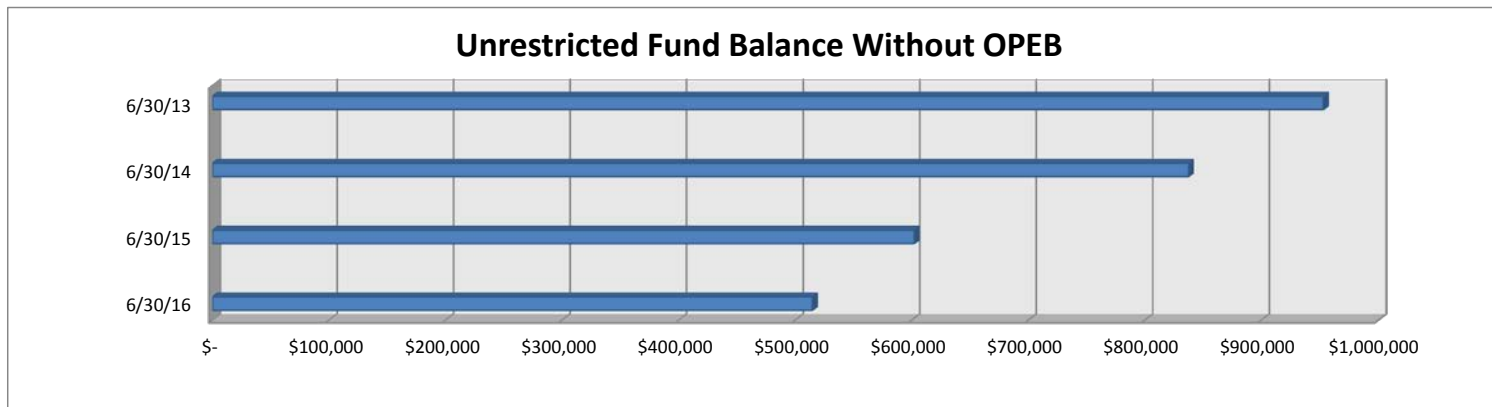
**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 953,037	\$ 837,431	\$ 602,098	\$ 514,797 (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

	\$ 12,953	\$ 13,579	\$ 14,165	\$ 13,987	N/A (2)
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Revenues:

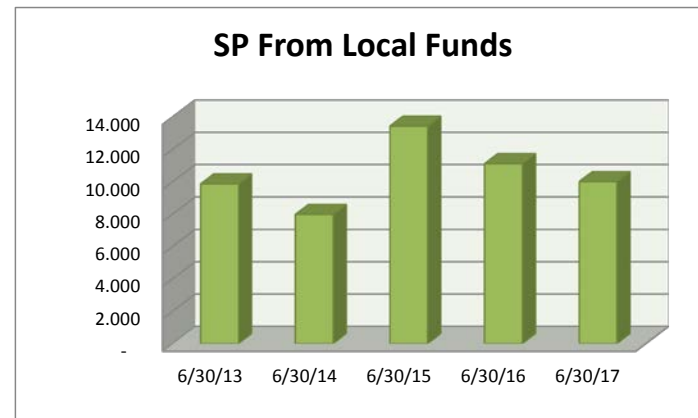
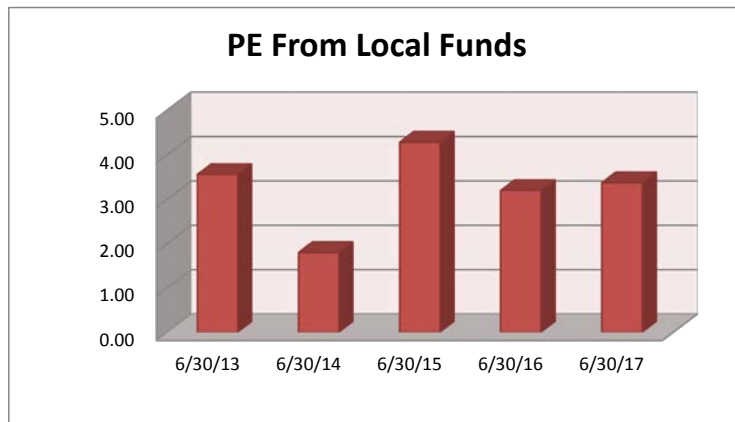
Local Source Revenue	\$ 7,361,800	\$ 4,237,672	\$ 4,158,761	\$ 4,510,191	N/A
State Source Revenue	\$ 9,009,193	\$ 10,412,911	\$ 8,705,764	\$ 8,854,013	N/A
Federal Source Revenue	\$ 1,480,923	\$ 1,805,912	\$ 2,029,836	\$ 1,954,026	N/A
Total	\$ 17,851,916	\$ 16,456,495	\$ 14,894,361	\$ 15,318,230	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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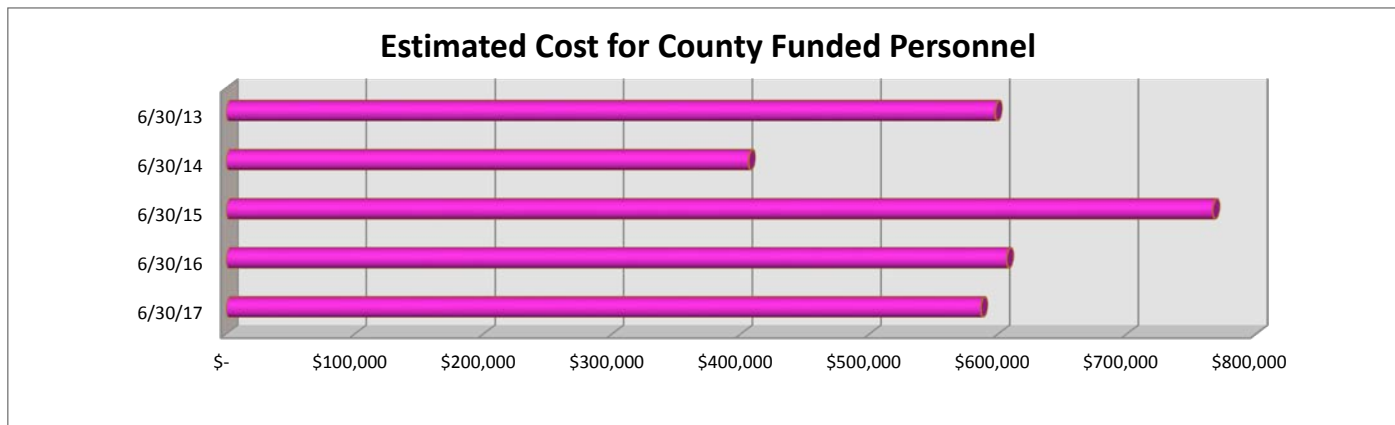
**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	106.49	106.39	106.03	106.20	105.79
Number PE & SSP actually employed	109.05	106.64	106.99	106.90	107.12
Number PE & SSP employed in excess of number funded	2.56	0.25	0.96	0.70	1.33
Number of professionals employed from local funds	1.00	1.55	3.33	2.50	2.05
Total number of professionals funded by county board	3.56	1.80	4.28	3.20	3.38
Service Personnel:					
Number SP allowed for funding	64.232	64.232	64.232	64.232	63.952
Number SP actually employed	74.111	72.219	77.686	75.358	73.965
Number SP employed in excess of number funded	9.879	7.987	13.454	11.126	10.013
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	9.879	7.987	13.454	11.126	10.013
Total number of personnel employed in excess of number funded through PSSP	13.439	9.791	17.739	14.326	13.388



**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 218,648	\$ 110,648	\$ 266,758	\$ 197,208	\$ 208,446
Service Personnel	379,172	295,368	500,101	409,493	378,114
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 597,820	\$ 406,016	\$ 766,859	\$ 606,701	\$ 586,560



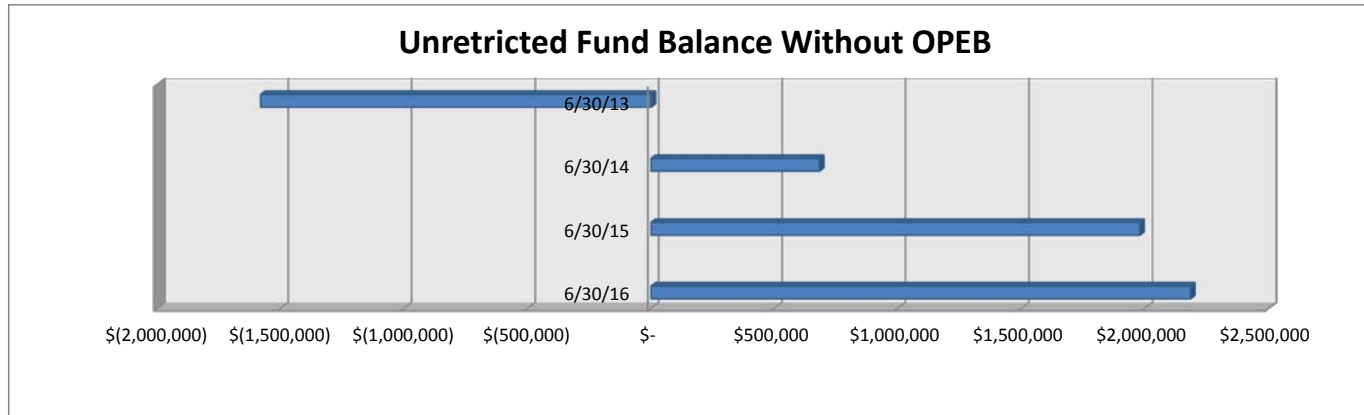
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,133	1,112	1,074	1,067	1,061
Increase (Decline) in student enrollment	(12)	(21)	(38)	(7)	(6)
Number of schools	5	5	5	5	5
Average number of students/school	227	222	215	213	212
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(181)	(189)	(197)	(197)	(196)

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**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ (1,580,868)	\$ 682,101	\$ 1,979,572	\$ 2,185,491 ⁽¹⁾	N/A ⁽²⁾



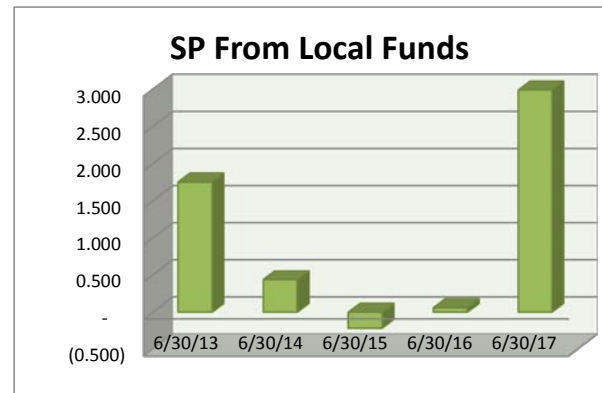
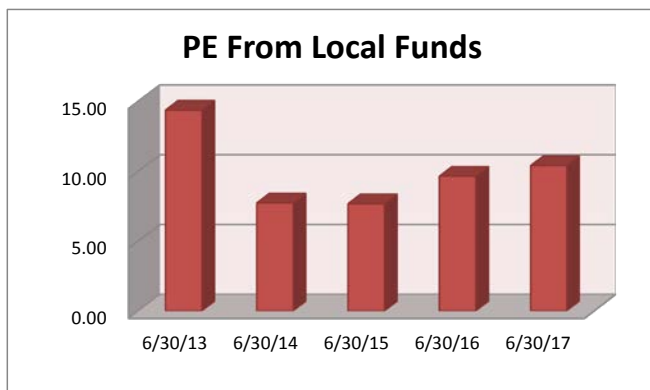
Excess Levy:					
Excess Levy in Effect	Yes	No	No	No	No
Percent of maximum	18.78%	-	-	-	-
Projected excess levy gross tax collections	\$ 1,483,575	\$ -	\$ -	\$ -	\$ -
Per Pupil Expenditures	\$ 9,947	\$ 9,389	\$ 9,352	\$ 9,513	N/A ⁽²⁾
Revenues:					
Local Source Revenue	\$ 12,483,415	\$ 11,941,881	\$ 11,934,057	\$ 12,453,074	N/A
State Source Revenue	\$ 36,925,161	\$ 40,502,058	\$ 38,188,653	\$ 35,107,391	N/A
Federal Source Revenue	\$ 5,348,981	\$ 4,327,025	\$ 5,760,924	\$ 5,354,190	N/A
Total	\$ 54,757,557	\$ 56,770,964	\$ 55,883,634	\$ 52,914,655	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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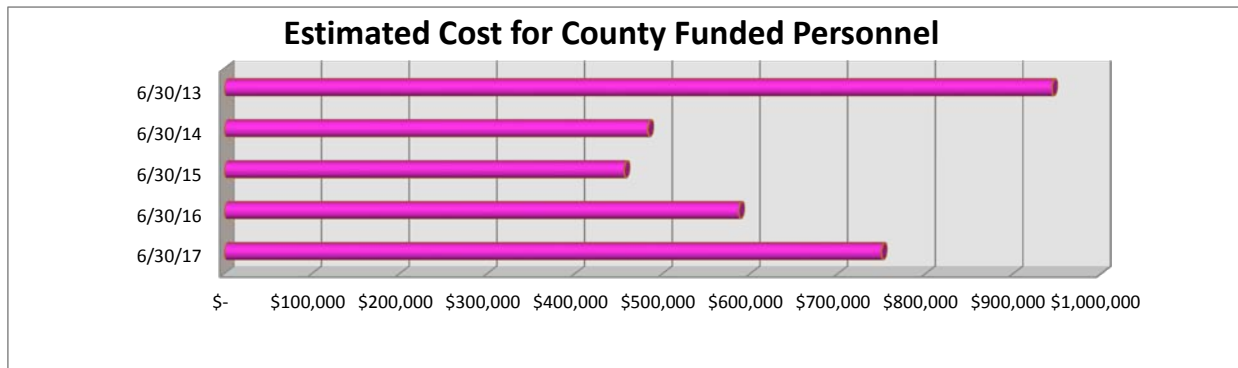
**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	345.52	342.95	343.47	343.34	341.46
Number PE & SSP actually employed	349.91	345.69	346.16	346.00	345.88
Number PE & SSP employed in excess of number funded	4.39	2.74	2.69	2.66	4.42
Number of professionals employed from local funds	10.00	5.00	5.00	7.00	6.00
Total number of professionals funded by county board	14.39	7.74	7.69	9.66	10.42
Service Personnel:					
Number SP allowed for funding	208.226	206.588	207.027	206.813	204.802
Number SP actually employed	209.980	207.027	206.813	206.874	207.797
Number SP employed in excess of number funded	1.754	0.439	(0.214)	0.061	2.995
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.754	0.439	(0.214)	0.061	2.995
Total number of personnel employed in excess of number funded through PSSP	16.144	8.179	7.476	9.721	13.415



**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 880,688	\$ 467,844	\$ 463,961	\$ 584,963	\$ 639,097
Service Personnel	63,509	15,544	(7,627)	2,178	110,700
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 944,197	\$ 483,388	\$ 456,334	\$ 587,141	\$ 749,797



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,575	4,583	4,583	4,544	4,513
Increase (Decline) in student enrollment	(32)	8	-	(39)	(31)
Number of schools	12	12	11	11	12
Average number of students/school	381	382	417	413	376
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(27)	(29)	5	3	(32)

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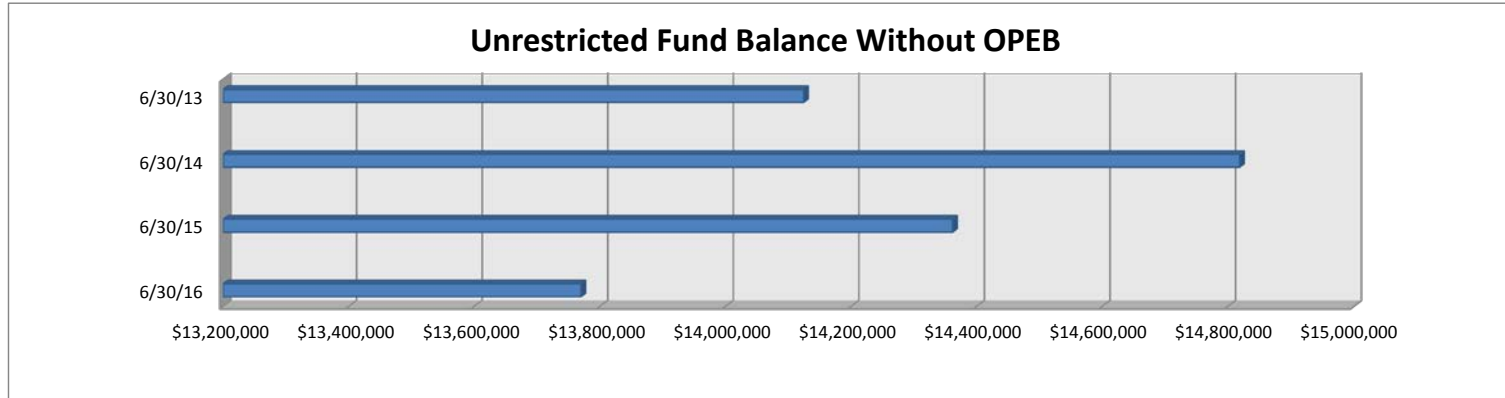
**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 14,124,364	\$ 14,818,567	\$ 14,361,524	\$ 13,769,790 (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	\$ 18,742,642	\$ 19,588,122	\$ 20,020,079	\$ 19,649,535	\$ 20,287,656

Per Pupil Expenditures

	\$ 10,981	\$ 10,771	\$ 11,121	\$ 10,911	N/A (2)
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Revenues:

Local Source Revenue	\$ 43,435,572	\$ 45,074,047	\$ 45,410,552	\$ 45,873,180	N/A
State Source Revenue	\$ 76,428,148	\$ 73,518,222	\$ 66,385,141	\$ 63,170,163	N/A
Federal Source Revenue	\$ 6,856,477	\$ 6,999,866	\$ 7,261,982	\$ 7,030,003	N/A

Total	\$ 126,720,197	\$ 125,592,135	\$ 119,057,675	\$ 116,073,346	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

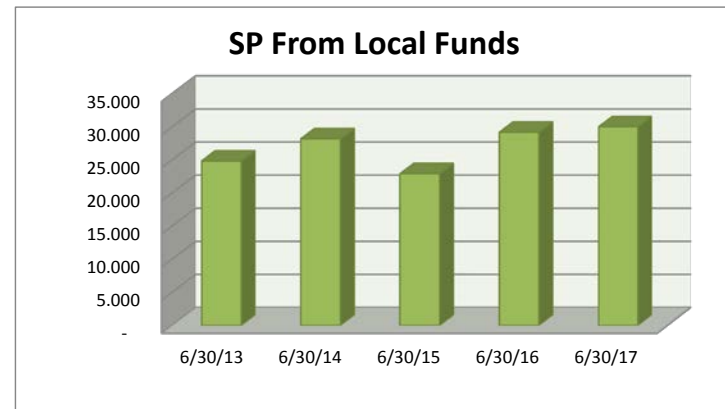
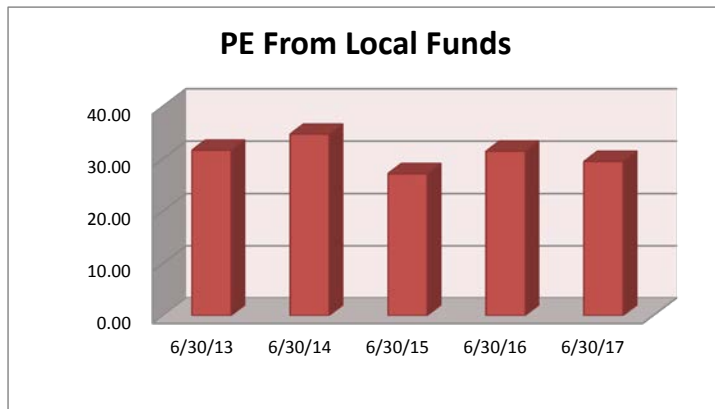
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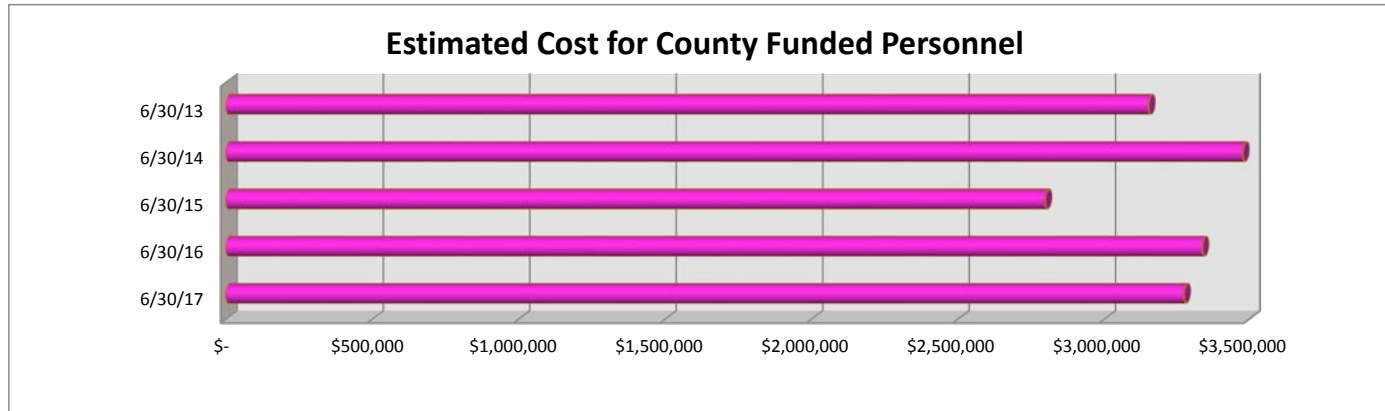
**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	734.76	736.21	750.24	740.97	735.91
Number PE & SSP actually employed	748.45	752.95	758.45	752.45	747.45
Number PE & SSP employed in excess of number funded	13.69	16.74	8.21	11.48	11.54
Number of professionals employed from local funds	18.00	18.00	19.00	20.00	18.00
Total number of professionals funded by county board	31.69	34.74	27.21	31.48	29.54
Service Personnel:					
Number SP allowed for funding	430.735	431.475	441.093	434.627	430.532
Number SP actually employed	455.598	459.683	464.028	463.833	460.558
Number SP employed in excess of number funded	24.863	28.208	22.935	29.206	30.026
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	24.863	28.208	22.935	29.206	30.026
Total number of personnel employed in excess of number funded through PSSP	56.553	62.948	50.145	60.686	59.566



**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,140,238	\$ 2,325,735	\$ 1,841,102	\$ 2,118,345	\$ 2,000,041
Service Personnel	1,010,954	1,153,614	956,904	1,218,665	1,272,681
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,151,192	\$ 3,479,348	\$ 2,798,006	\$ 3,337,010	\$ 3,272,723



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	9,788	9,907	9,792	9,761	9,715
Increase (Decline) in student enrollment	9	119	(115)	(31)	(46)
Number of schools	22	22	22	22	22
Average number of students/school	445	450	445	444	442
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	37	39	33	34	34

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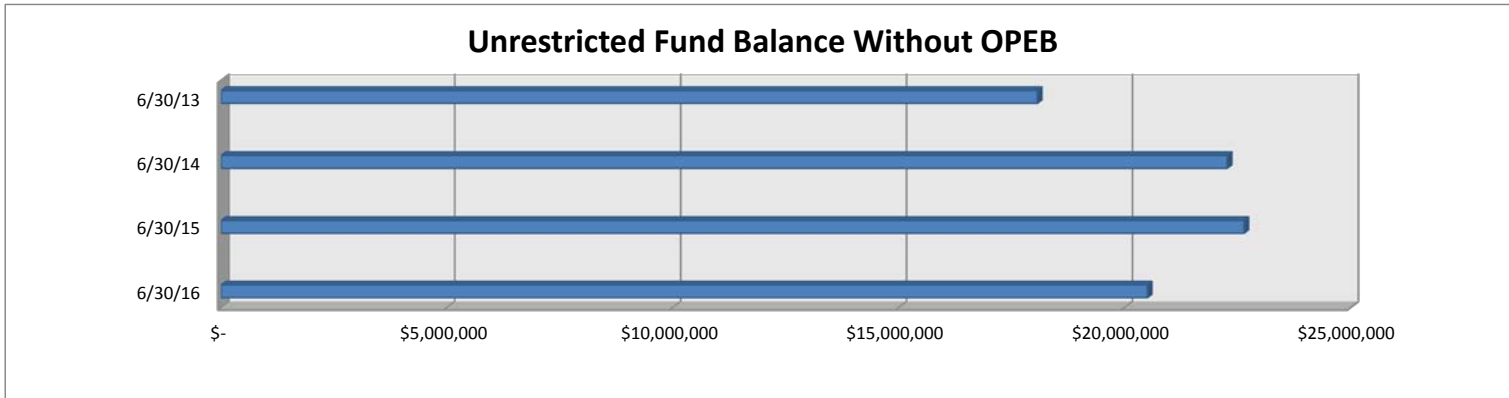
**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 18,069,013	\$ 22,271,130	\$ 22,641,410	\$ 20,501,299 (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 21,870,260	\$ 23,859,292	\$ 25,052,228	\$ 24,450,877	\$ 24,460,680

Per Pupil Expenditures

	\$ 10,624	\$ 11,429	\$ 11,152	\$ 11,194	N/A (2)
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Revenues:

Local Source Revenue	\$ 43,702,276	\$ 46,062,847	\$ 48,312,110	\$ 46,433,815	N/A
State Source Revenue	\$ 87,206,538	\$ 86,386,063	\$ 84,963,528	\$ 83,755,294	N/A
Federal Source Revenue	\$ 14,980,002	\$ 15,077,349	\$ 14,698,177	\$ 15,157,880	N/A

Total	\$ 145,888,816	\$ 147,526,259	\$ 147,973,815	\$ 145,346,989	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

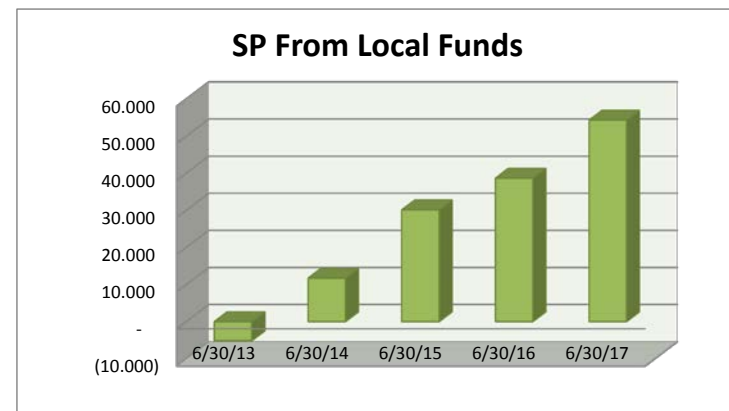
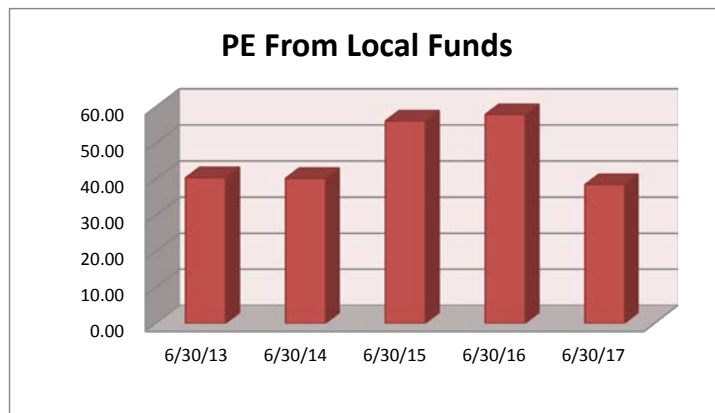
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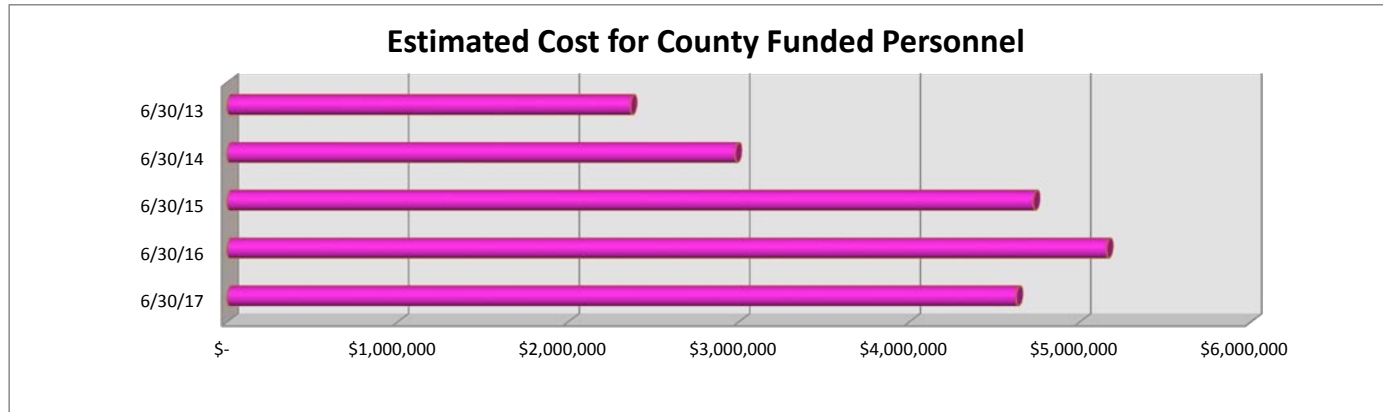
**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	934.10	942.58	951.62	943.39	931.71
Number PE & SSP actually employed	947.50	962.60	982.74	975.30	944.20
Number PE & SSP employed in excess of number funded	13.40	20.02	31.12	31.91	12.49
Number of professionals employed from local funds	27.00	20.20	25.00	26.00	26.00
Total number of professionals funded by county board	40.40	40.22	56.12	57.91	38.49
Service Personnel:					
Number SP allowed for funding	545.572	540.447	552.119	549.136	541.809
Number SP actually employed	540.447	552.119	582.202	587.777	596.077
Number SP employed in excess of number funded	(5.125)	11.672	30.083	38.641	54.268
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	(5.125)	11.672	30.083	38.641	54.268
Total number of personnel employed in excess of number funded through PSSP	35.275	51.892	86.203	96.551	92.758



**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,561,956	\$ 2,535,406	\$ 3,549,588	\$ 3,647,921	\$ 2,457,570
Service Personnel	(195,527)	445,479	1,178,973	1,509,976	2,170,585
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,366,430	\$ 2,980,885	\$ 4,728,561	\$ 5,157,897	\$ 4,628,155



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	12,580	12,568	12,428	12,328	12,149
Increase (Decline) in student enrollment	124	(12)	(140)	(100)	(179)
Number of schools	28	28	28	28	28
Average number of students/school	449	449	444	440	434
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	41	38	32	30	26

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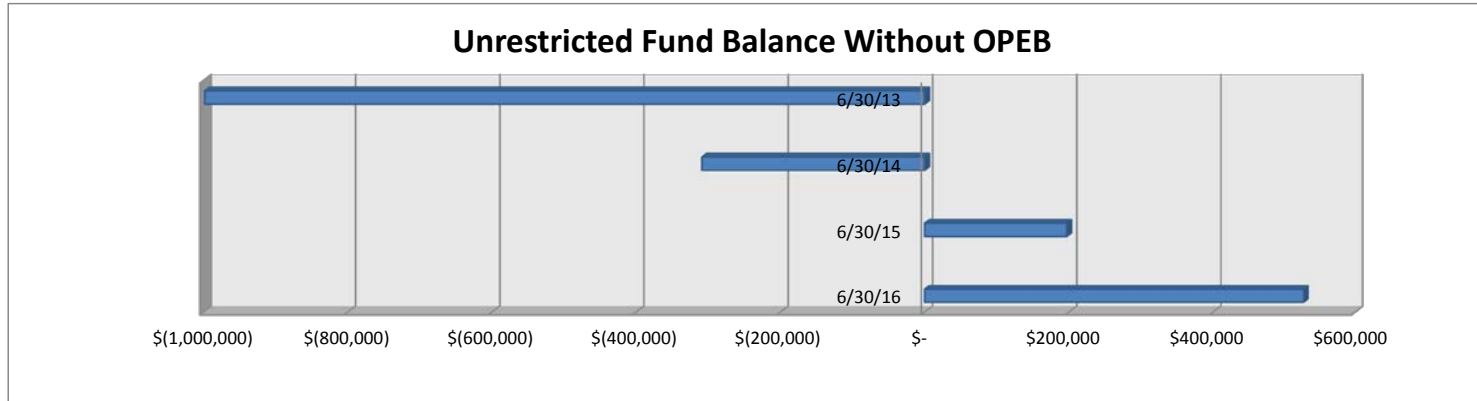
**RANDOLPH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

FYE FYE FYE FYE FYE
6/30/13 6/30/14 6/30/15 6/30/16 6/30/17

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ (998,115) \$ (308,889) \$ 196,967 \$ 526,174 (1) N/A (2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	No
Percent of maximum	38.95%	37.25%	40.31%	40.31%	-
Projected excess levy gross tax collections	\$ 3,004,485	\$ 3,005,292	\$ 3,350,568	\$ 3,438,759	\$ -

Per Pupil Expenditures \$ 11,251 \$ 11,155 \$ 11,250 \$ 11,016 N/A (2)

Revenues:

Local Source Revenue	\$ 10,679,452	\$ 10,504,951	\$ 11,153,953	\$ 11,209,479	N/A
State Source Revenue	\$ 32,519,612	\$ 32,949,731	\$ 31,209,250	\$ 29,491,401	N/A
Federal Source Revenue	\$ 5,480,893	\$ 5,449,052	\$ 5,424,593	\$ 5,028,157	N/A

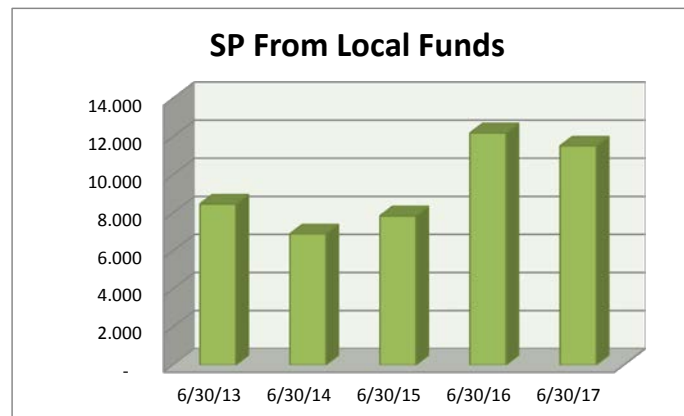
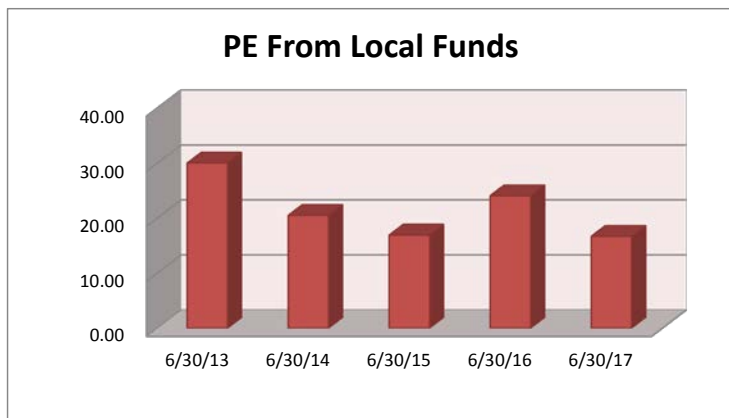
Total	\$ 48,679,957	\$ 48,903,734	\$ 47,787,796	\$ 45,729,037	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

OSF
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Financial Analysis 17

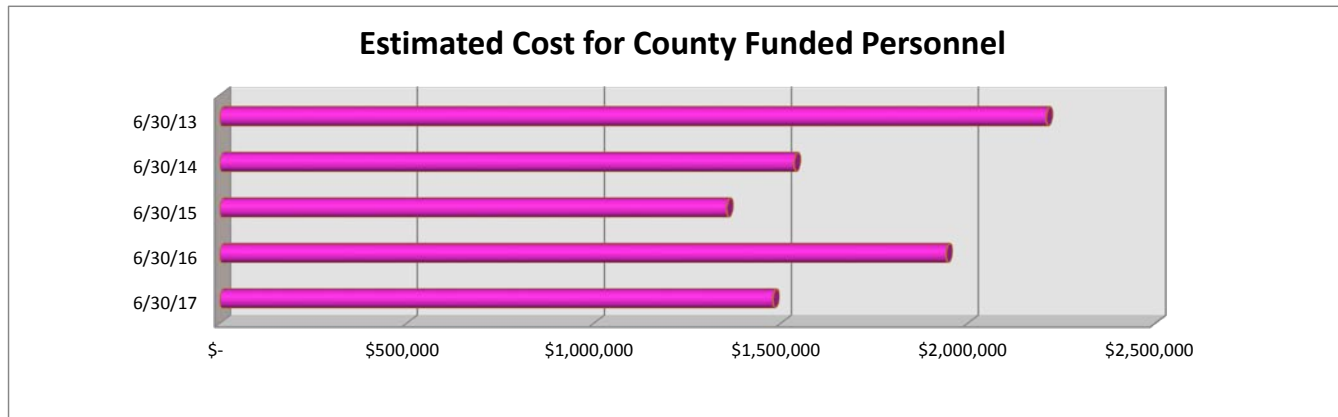
**RANDOLPH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	324.07	326.13	322.83	311.75	311.14
Number PE & SSP actually employed	338.13	336.02	329.10	325.62	316.62
Number PE & SSP employed in excess of number funded	14.06	9.89	6.27	13.87	5.48
Number of professionals employed from local funds	16.00	10.65	10.69	10.25	11.25
Total number of professionals funded by county board	30.06	20.54	16.96	24.12	16.73
Service Personnel:					
Number SP allowed for funding	195.089	196.057	193.611	186.556	184.987
Number SP actually employed	203.550	202.950	201.450	198.750	195.500
Number SP employed in excess of number funded	8.461	6.893	7.839	12.194	10.513
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	8.461	6.893	7.839	12.194	11.513
Total number of personnel employed in excess of number funded through PSSP	38.521	27.433	24.799	36.314	28.243



**RANDOLPH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,906,682	\$ 1,290,025	\$ 1,071,099	\$ 1,502,959	\$ 1,051,926
Service Personnel	303,571	246,372	284,906	439,324	427,229
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,210,253	\$ 1,536,397	\$ 1,356,005	\$ 1,942,283	\$ 1,479,155



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,273	4,225	4,073	4,060	4,048
Increase (Decline) in student enrollment	19	(48)	(152)	(13)	(12)
Number of schools	14	14	14	14	14
Average number of students/school	305	302	291	290	289
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(103)	(109)	(121)	(120)	(119)

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Financial Analysis 17

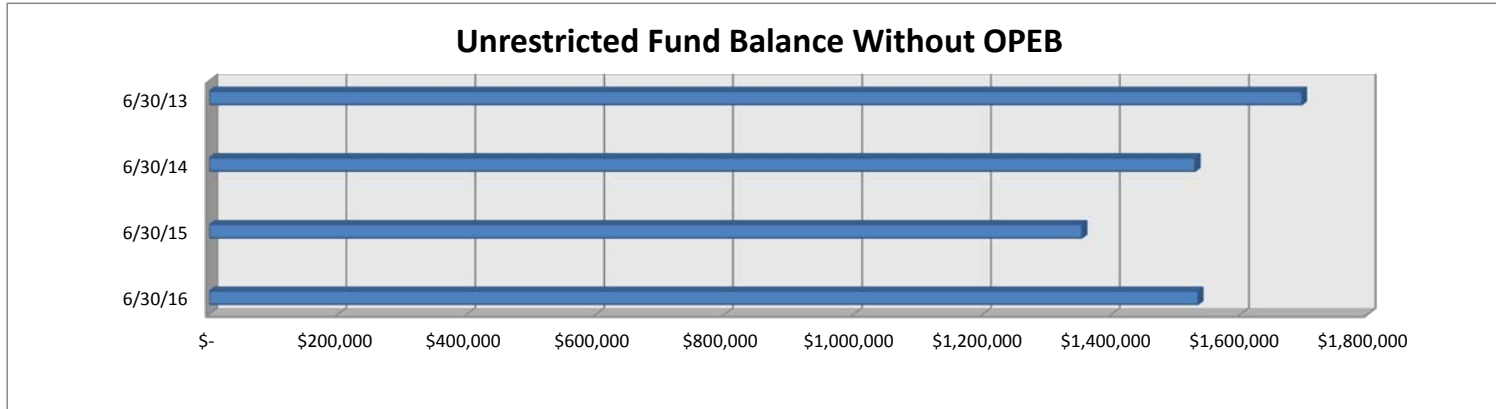
**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,695,067	\$ 1,528,813	\$ 1,353,208	\$ 1,533,517 (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	\$ 2,060,087	\$ 2,064,274	\$ 2,067,950	\$ 3,075,003	\$ 3,721,010

Per Pupil Expenditures

	\$ 11,638	\$ 11,506	\$ 11,815	\$ 11,728	N/A (2)
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Revenues:

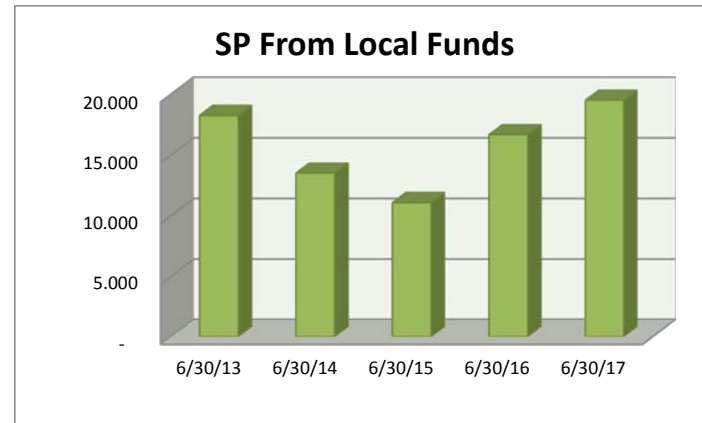
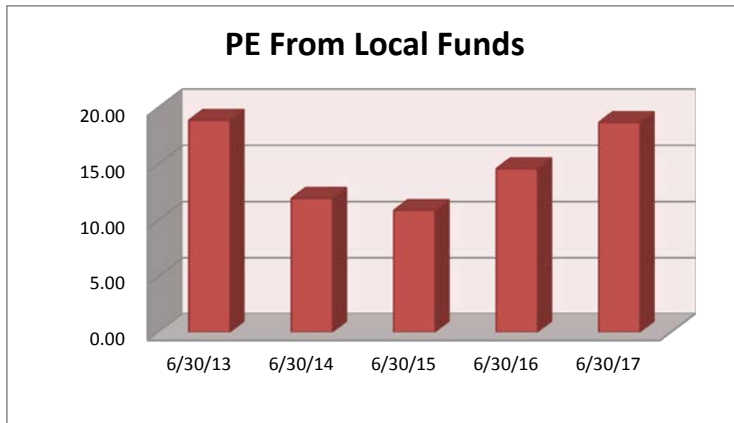
Local Source Revenue	\$ 5,259,115	\$ 4,901,657	\$ 4,863,025	\$ 7,114,895	N/A
State Source Revenue	\$ 10,386,092	\$ 11,190,106	\$ 10,201,324	\$ 8,672,763	N/A
Federal Source Revenue	\$ 2,181,941	\$ 1,849,132	\$ 2,289,324	\$ 2,065,229	N/A
Total	\$ 17,827,148	\$ 17,940,895	\$ 17,353,673	\$ 17,852,887	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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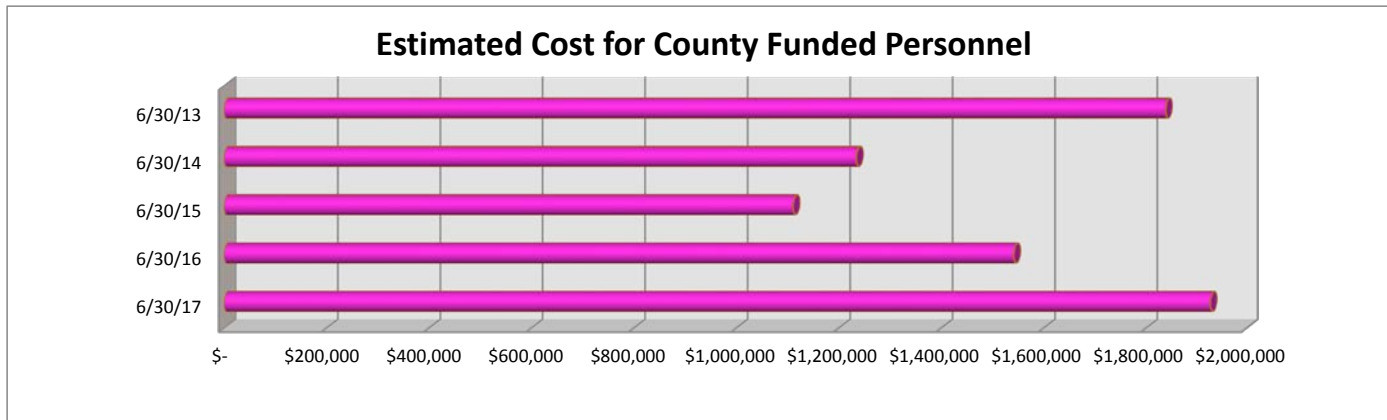
**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	111.61	111.50	109.08	107.47	106.36
Number PE & SSP actually employed	129.00	120.95	117.96	119.56	122.56
Number PE & SSP employed in excess of number funded	17.39	9.45	8.88	12.09	16.20
Number of professionals employed from local funds	1.50	2.50	2.00	2.50	2.50
Total number of professionals funded by county board	18.89	11.95	10.88	14.59	18.70
Service Personnel:					
Number SP allowed for funding	69.490	69.747	68.258	67.357	66.166
Number SP actually employed	87.773	83.283	79.363	84.053	85.706
Number SP employed in excess of number funded	18.283	13.536	11.105	16.696	19.540
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.283	13.536	11.105	16.696	19.540
Total number of personnel employed in excess of number funded through PSSP	37.173	25.486	21.985	31.286	38.240



**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,160,958	\$ 738,634	\$ 689,433	\$ 912,136	\$ 1,176,126
Service Personnel	677,378	496,056	421,650	629,755	751,596
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,838,337	\$ 1,234,690	\$ 1,111,083	\$ 1,541,890	\$ 1,927,722



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,549	1,516	1,500	1,488	1,444
Increase (Decline) in student enrollment	5	(33)	(16)	(12)	(44)
Number of schools	6	6	6	6	6
Average number of students/school	258	253	250	248	241
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(150)	(158)	(162)	(162)	(167)

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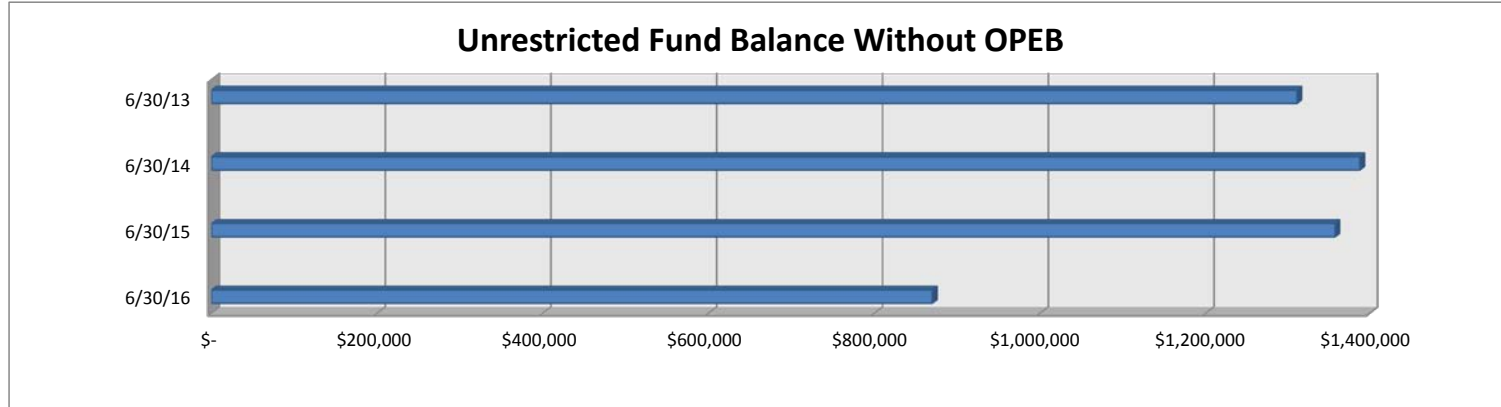
**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,309,800	\$ 1,387,953	\$ 1,357,148	\$ 869,579 (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

	\$ 10,611	\$ 10,404	\$ 10,178	\$ 10,040	N/A (2)
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Revenues:

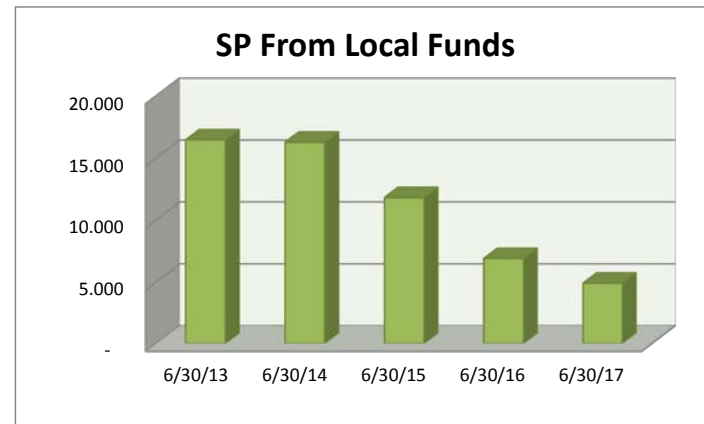
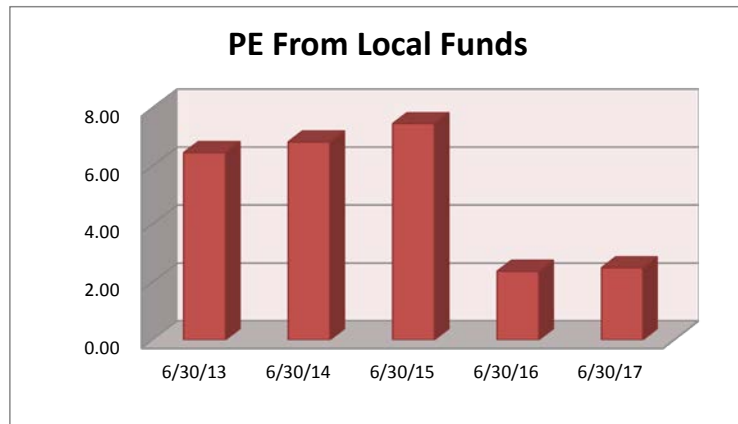
Local Source Revenue	\$ 3,461,229	\$ 3,648,203	\$ 3,442,608	\$ 3,368,727	N/A
State Source Revenue	\$ 18,290,033	\$ 17,828,100	\$ 17,608,144	\$ 16,470,619	N/A
Federal Source Revenue	\$ 4,703,685	\$ 4,213,731	\$ 3,278,495	\$ 2,828,595	N/A
Total	\$ 26,454,947	\$ 25,690,034	\$ 24,329,247	\$ 22,667,941	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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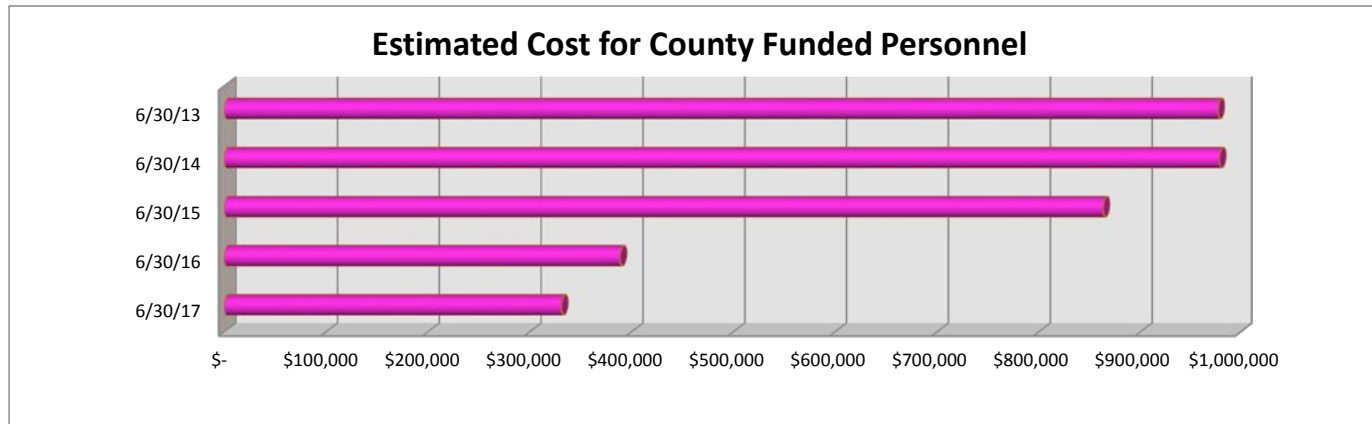
**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	180.40	178.51	178.05	174.28	170.66
Number PE & SSP actually employed	182.36	181.34	182.11	174.05	170.55
Number PE & SSP employed in excess of number funded	1.96	2.83	4.06	(0.23)	(0.11)
Number of professionals employed from local funds	4.50	4.00	3.40	2.60	2.60
Total number of professionals funded by county board	6.46	6.83	7.46	2.37	2.49
Service Personnel:					
Number SP allowed for funding	110.400	109.343	108.927	107.541	104.649
Number SP actually employed	126.879	125.624	120.739	114.439	109.559
Number SP employed in excess of number funded	16.479	16.281	11.812	6.898	4.910
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.479	16.281	11.812	6.898	4.910
Total number of personnel employed in excess of number funded through PSSP	22.939	23.111	19.272	9.268	7.400



**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 385,815	\$ 400,906	\$ 441,508	\$ 142,679	\$ 152,807
Service Personnel	591,676	578,043	421,741	246,139	178,458
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 977,490	\$ 978,949	\$ 863,249	\$ 388,817	\$ 331,265



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,455	2,443	2,378	2,334	2,304
Increase (Decline) in student enrollment	(30)	(12)	(65)	(44)	(30)
Number of schools	6	6	6	6	5
Average number of students/school	409	407	396	389	461
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	1	(4)	(16)	(21)	53

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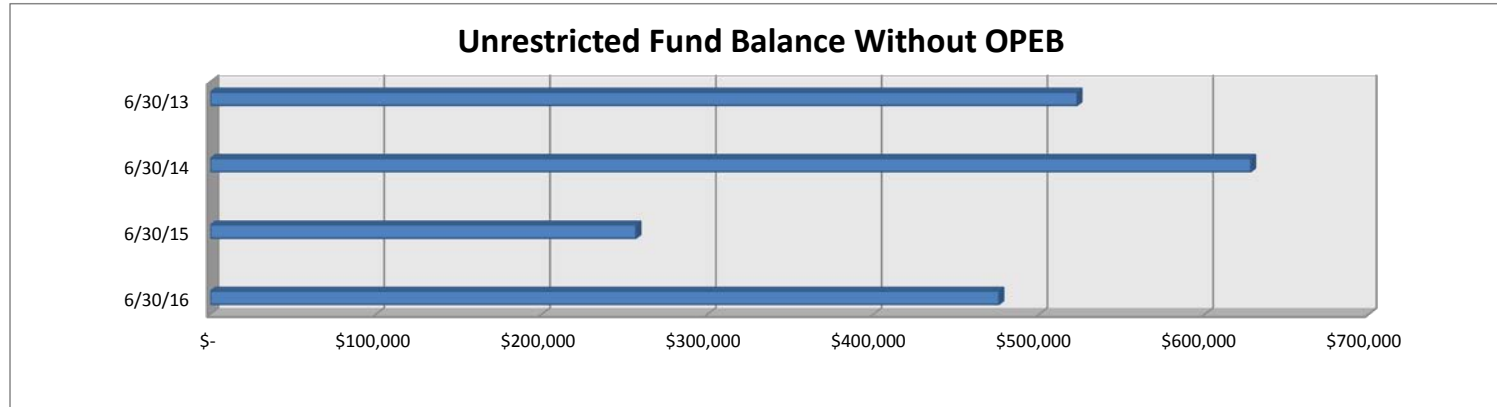
**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 522,706	\$ 627,343	\$ 256,621	\$ 475,517 (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	\$ 10,768	\$ 10,478	\$ 10,334	\$ 10,537	N/A (2)
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Revenues:

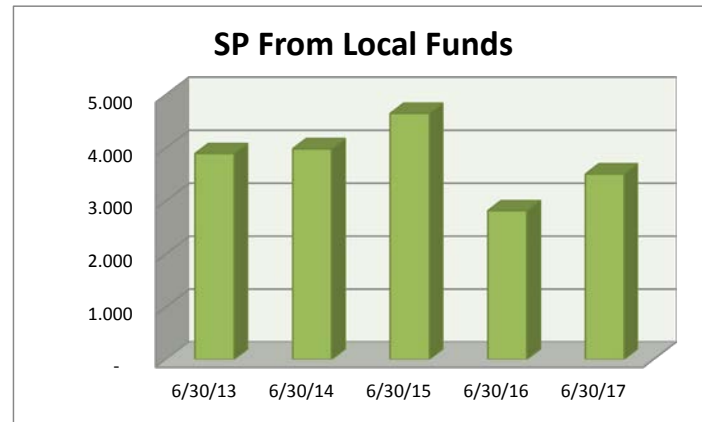
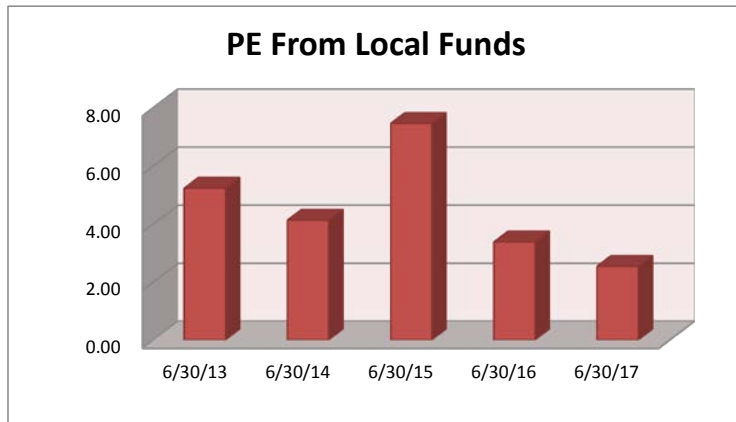
Local Source Revenue	\$ 2,806,699	\$ 2,770,765	\$ 3,050,655	\$ 3,143,432	N/A
State Source Revenue	\$ 11,242,522	\$ 11,810,069	\$ 11,543,204	\$ 11,390,755	N/A
Federal Source Revenue	\$ 3,182,009	\$ 2,647,495	\$ 2,564,743	\$ 2,508,466	N/A
Total	\$ 17,231,230	\$ 17,228,329	\$ 17,158,602	\$ 17,042,653	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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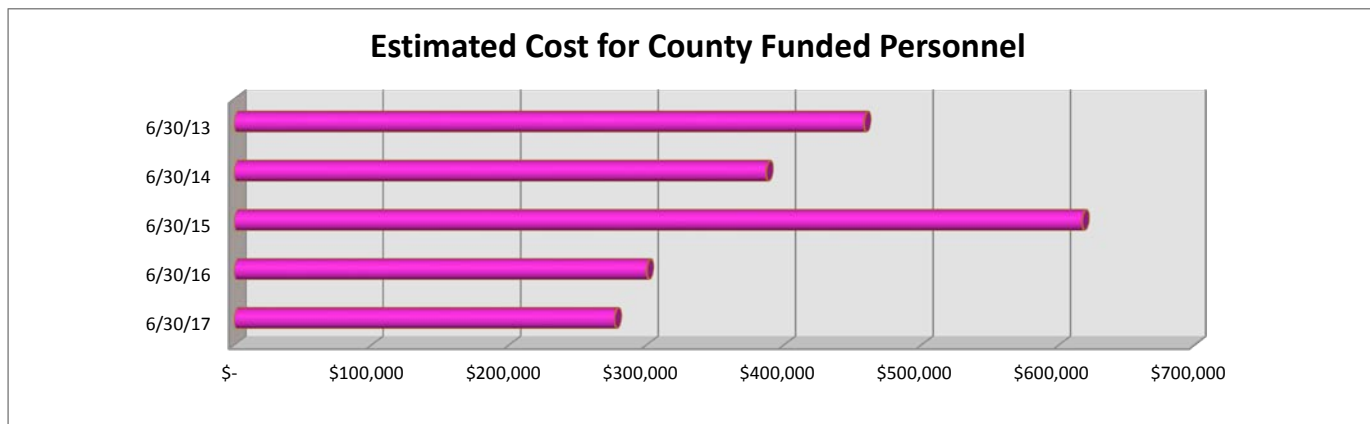
**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	120.05	120.22	121.49	125.57	120.45
Number PE & SSP actually employed	122.28	121.35	125.95	125.95	119.99
Number PE & SSP employed in excess of number funded	2.23	1.13	4.46	0.38	(0.46)
Number of professionals employed from local funds	3.00	3.00	3.00	3.00	3.00
Total number of professionals funded by county board	5.23	4.13	7.46	3.38	2.54
Service Personnel:					
Number SP allowed for funding	71.756	71.802	73.133	74.968	71.726
Number SP actually employed	75.650	75.785	77.785	77.785	75.235
Number SP employed in excess of number funded	3.894	3.983	4.652	2.817	3.509
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.894	3.983	4.652	2.817	3.509
Total number of personnel employed in excess of number funded through PSSP	9.124	8.113	12.112	6.197	6.049



**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 316,283	\$ 245,077	\$ 447,173	\$ 198,914	\$ 149,463
Service Personnel	142,033	142,061	169,852	101,340	127,376
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 458,316	\$ 387,138	\$ 617,025	\$ 300,253	\$ 276,839



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,569	1,596	1,635	1,573	1,559
Increase (Decline) in student enrollment	5	27	39	(62)	(14)
Number of schools	5	5	5	5	5
Average number of students/school	314	319	327	315	312
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(94)	(92)	(85)	(95)	(96)

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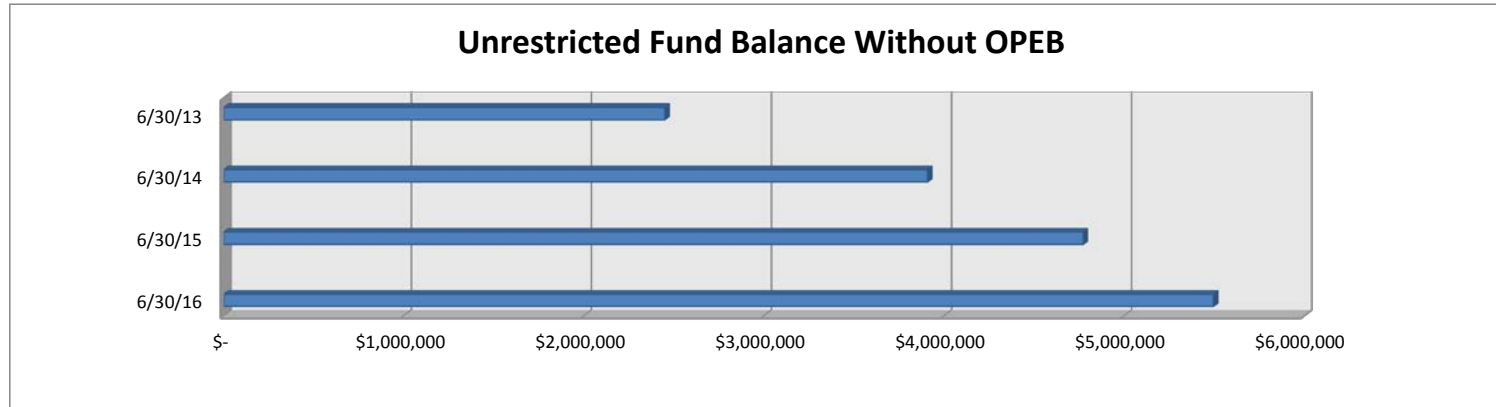
**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 2,449,239	\$ 3,906,969	\$ 4,772,091	\$ 5,495,284 (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	50.00%	50.00%	50.00%	50.00%	50.00%
Projected excess levy gross tax collections	\$ 2,115,435	\$ 2,549,341	\$ 2,800,639	\$ 3,091,139	\$ 3,308,658

Per Pupil Expenditures

	\$ 10,575	\$ 10,567	\$ 10,410	\$ 10,356	N/A (2)
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Revenues:

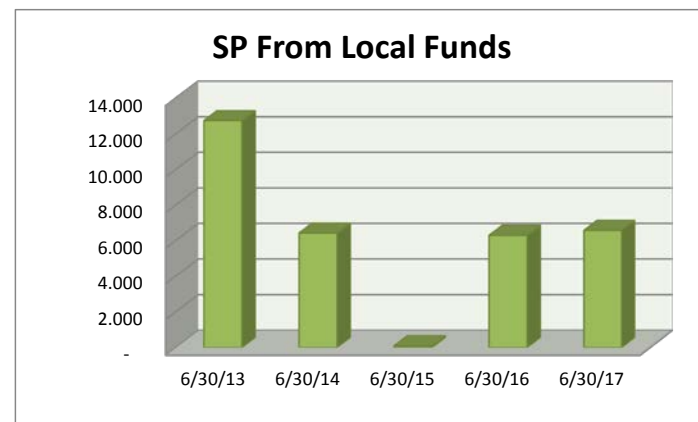
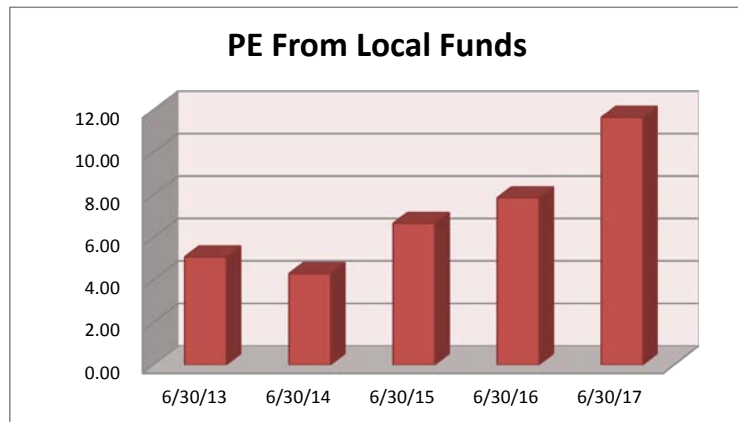
Local Source Revenue	\$ 7,446,935	\$ 8,086,419	\$ 9,073,631	\$ 9,771,328	N/A
State Source Revenue	\$ 17,633,424	\$ 17,532,515	\$ 16,218,966	\$ 15,251,667	N/A
Federal Source Revenue	\$ 2,948,076	\$ 3,061,072	\$ 2,930,722	\$ 2,836,790	N/A
Total	\$ 28,028,435	\$ 28,680,006	\$ 28,223,319	\$ 27,859,785	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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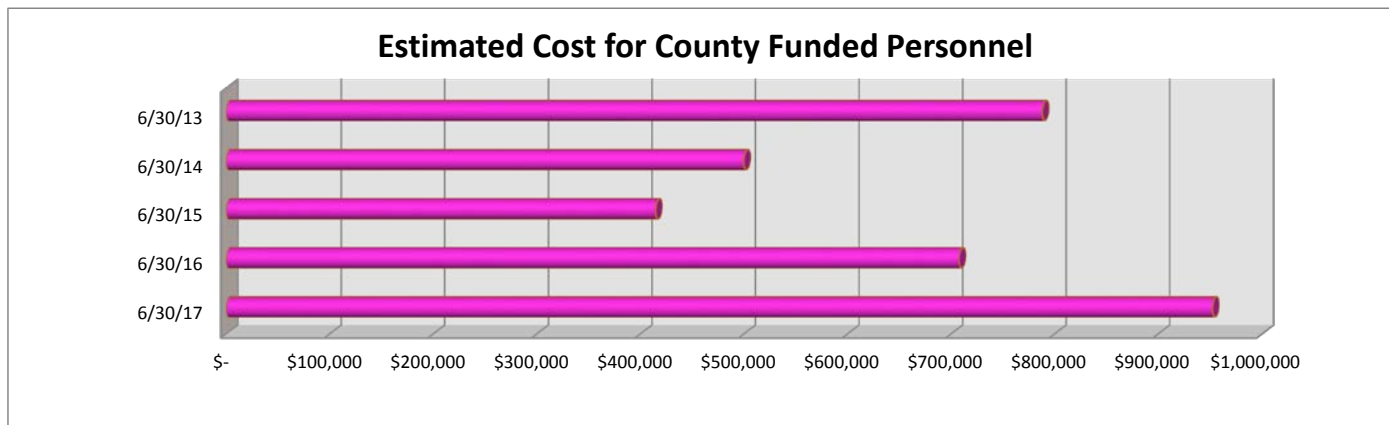
**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	179.07	180.11	181.24	181.10	183.51
Number PE & SSP actually employed	180.15	180.40	181.90	183.97	189.17
Number PE & SSP employed in excess of number funded	1.08	0.29	0.66	2.87	5.66
Number of professionals employed from local funds	4.00	4.00	6.00	5.00	6.00
Total number of professionals funded by county board	5.08	4.29	6.66	7.87	11.66
Service Personnel:					
Number SP allowed for funding	106.211	106.951	107.765	106.849	108.018
Number SP actually employed	118.960	113.375	107.860	113.150	114.600
Number SP employed in excess of number funded	12.749	6.424	0.095	6.301	6.582
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	12.749	6.424	0.095	6.301	6.582
Total number of personnel employed in excess of number funded through PSSP	17.829	10.714	6.755	14.171	18.242



**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 320,132	\$ 263,518	\$ 411,198	\$ 475,880	\$ 707,625
Service Personnel	467,988	236,469	3,510	231,890	244,837
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 788,119	\$ 499,987	\$ 414,708	\$ 707,770	\$ 952,462



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,409	2,423	2,406	2,450	2,456
Increase (Decline) in student enrollment	19	14	(17)	44	6
Number of schools	5	5	5	5	5
Average number of students/school	482	485	481	490	491
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	74	74	69	80	83

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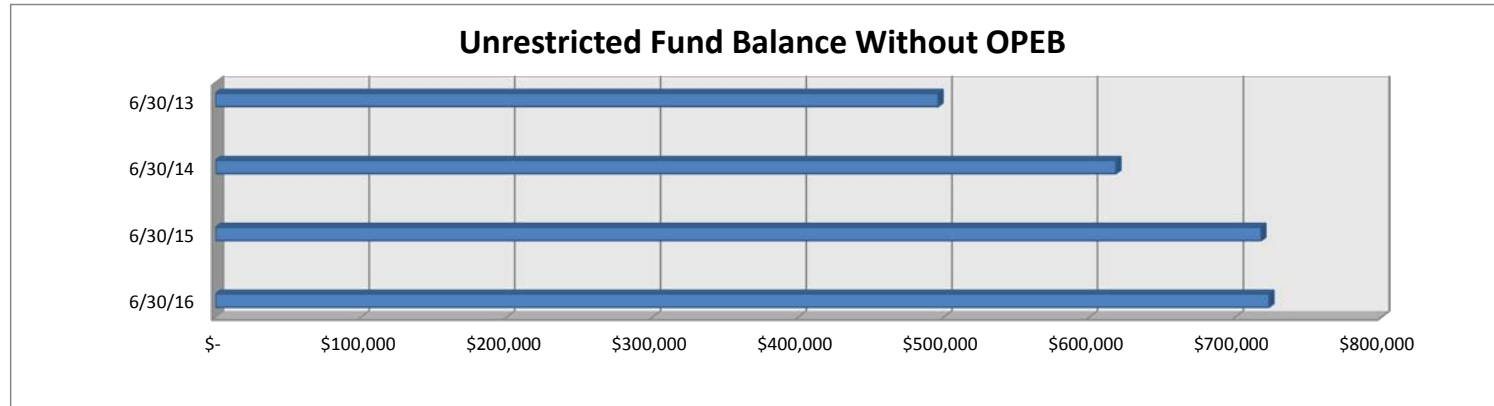
**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 496,001	\$ 618,141	\$ 717,680	\$ 723,142 (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	\$ 12,435	\$ 12,164	\$ 12,065	\$ 10,067	N/A (2)
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Revenues:

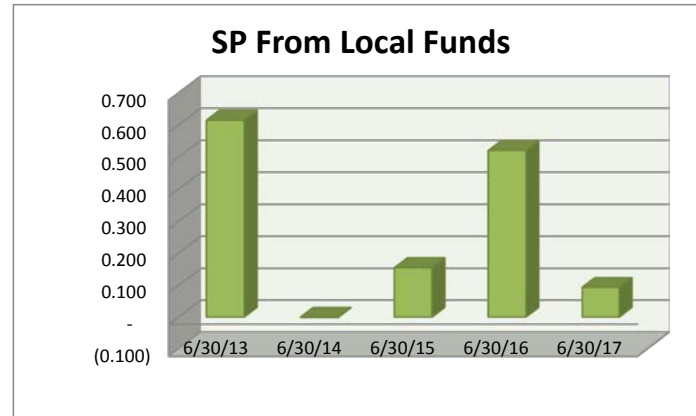
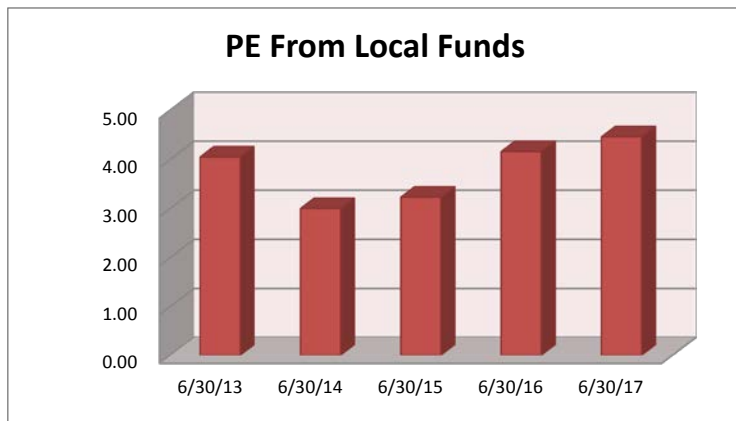
Local Source Revenue	\$ 3,881,078	\$ 3,935,193	\$ 4,245,458	\$ 4,165,958	N/A
State Source Revenue	\$ 8,051,794	\$ 7,546,044	\$ 6,966,666	\$ 4,997,398	N/A
Federal Source Revenue	\$ 1,618,025	\$ 1,265,866	\$ 1,461,450	\$ 1,369,855	N/A
Total	\$ 13,550,897	\$ 12,747,103	\$ 12,673,574	\$ 10,533,211	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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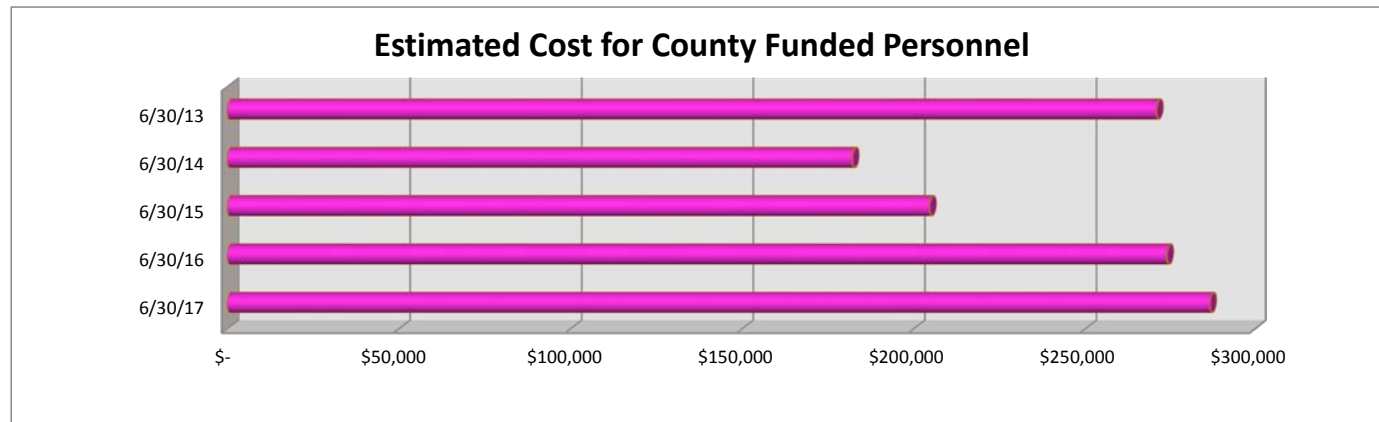
**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	92.63	91.33	90.95	90.33	89.53
Number PE & SSP actually employed	93.68	91.82	91.55	91.49	90.99
Number PE & SSP employed in excess of number funded	1.05	0.49	0.60	1.16	1.46
Number of professionals employed from local funds	3.00	2.51	2.63	3.00	3.00
Total number of professionals funded by county board	4.05	3.00	3.23	4.16	4.46
Service Personnel:					
Number SP allowed for funding	56.384	55.576	55.420	55.054	54.686
Number SP actually employed	57.000	55.575	55.575	55.575	54.780
Number SP employed in excess of number funded	0.616	(0.001)	0.155	0.521	0.094
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.616	(0.001)	0.155	0.521	0.094
Total number of personnel employed in excess of number funded through PSSP	4.666	2.999	3.385	4.681	4.554



**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 248,361	\$ 182,240	\$ 199,051	\$ 254,977	\$ 283,081
Service Personnel	22,440	(36)	5,631	18,859	3,518
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 270,801	\$ 182,203	\$ 204,681	\$ 273,837	\$ 286,599



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,031	1,029	1,023	1,022	978
Increase (Decline) in student enrollment	(42)	(2)	(6)	(1)	(44)
Number of schools	3	3	3	3	3
Average number of students/school	344	343	341	341	326
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(64)	(68)	(71)	(69)	(82)

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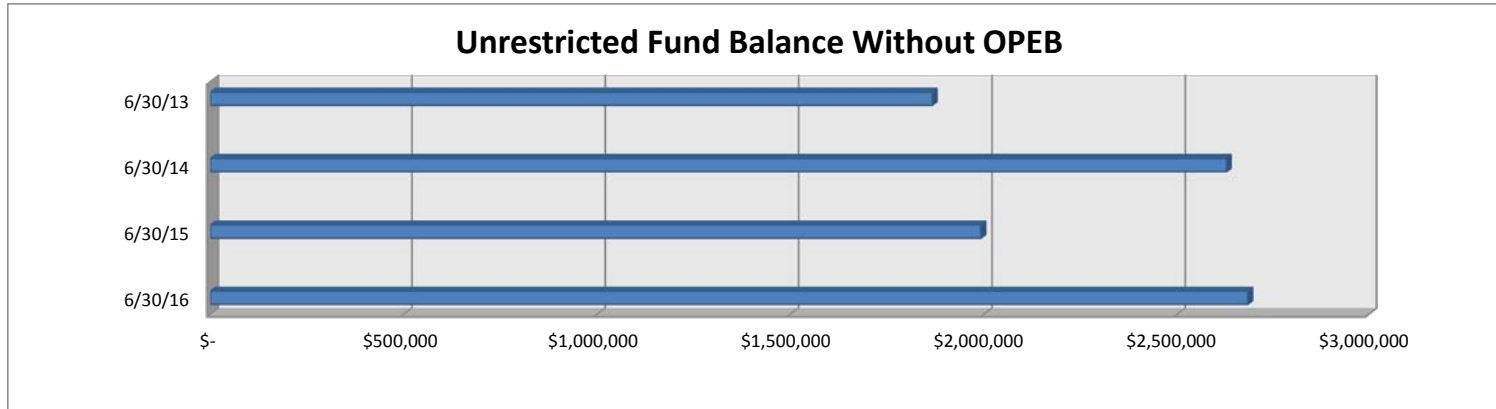
**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,866,239	\$ 2,626,511	\$ 1,991,801	\$ 2,681,888 (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 2,645,860	\$ 2,893,643	\$ 3,196,879	\$ 4,377,021	\$ 6,145,867

Per Pupil Expenditures

	\$ 12,873	\$ 12,990	\$ 13,598	\$ 13,579	N/A (2)
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Revenues:

Local Source Revenue	\$ 5,511,727	\$ 6,033,673	\$ 5,888,875	\$ 8,379,206	N/A
State Source Revenue	\$ 10,769,047	\$ 10,164,652	\$ 9,524,796	\$ 8,433,036	N/A
Federal Source Revenue	\$ 1,754,250	\$ 1,878,574	\$ 1,765,815	\$ 1,663,110	N/A

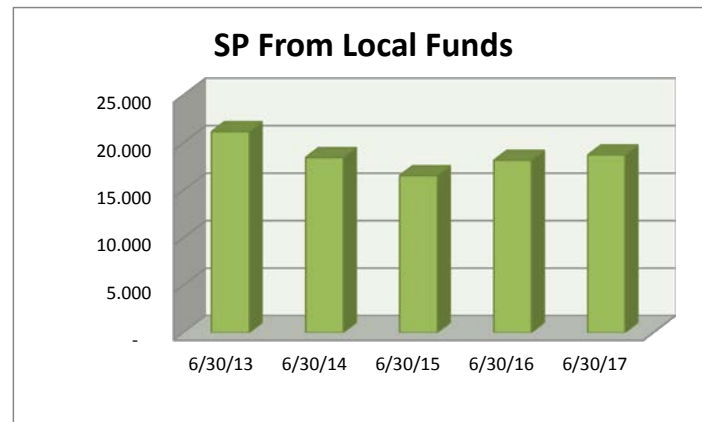
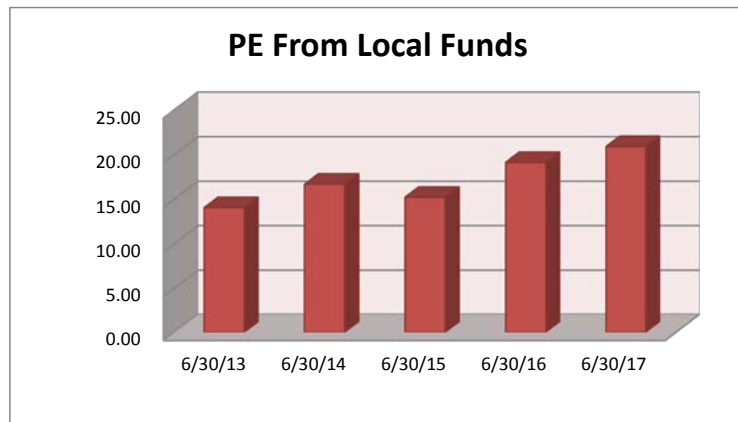
Total	\$ 18,035,024	\$ 18,076,899	\$ 17,179,486	\$ 18,475,352	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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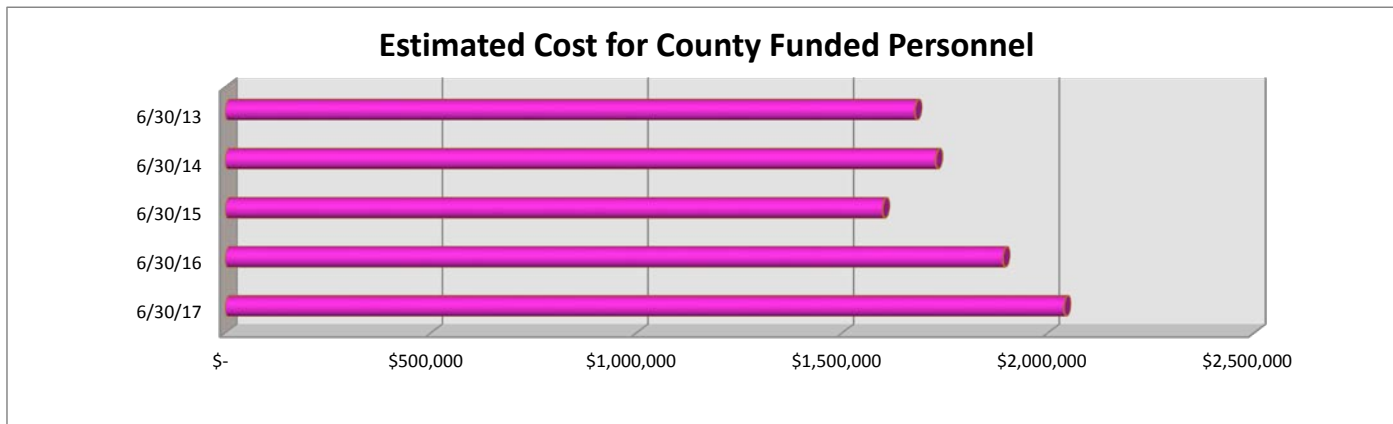
**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	105.02	103.36	101.15	99.08	96.88
Number PE & SSP actually employed	115.09	114.14	110.47	112.23	113.81
Number PE & SSP employed in excess of number funded	10.07	10.78	9.32	13.15	16.93
Number of professionals employed from local funds	4.00	5.92	5.92	6.00	4.00
Total number of professionals funded by county board	14.07	16.70	15.24	19.15	20.93
Service Personnel:					
Number SP allowed for funding	63.072	61.916	60.827	60.218	59.650
Number SP actually employed	84.248	80.368	77.368	78.368	78.368
Number SP employed in excess of number funded	21.176	18.452	16.541	18.150	18.718
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	21.176	18.452	16.541	18.150	18.718
Total number of personnel employed in excess of number funded through PSSP	35.246	35.152	31.781	37.300	39.648



**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 879,595	\$ 1,045,035	\$ 977,544	\$ 1,216,011	\$ 1,322,993
Service Personnel	797,698	682,877	621,143	675,136	716,531
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,677,293	\$ 1,727,911	\$ 1,598,687	\$ 1,891,147	\$ 2,039,525



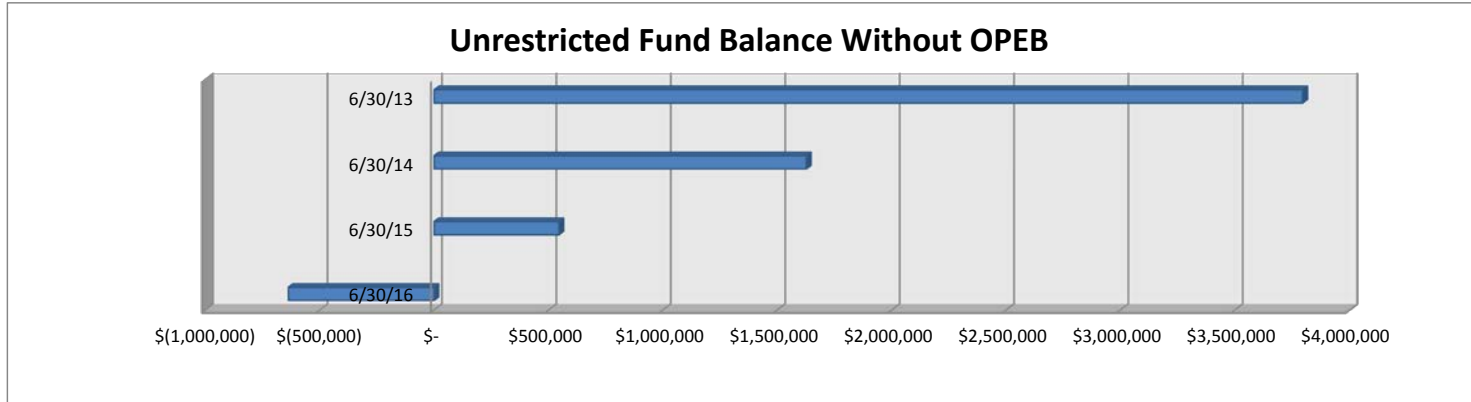
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,373	1,348	1,304	1,303	1,309
Increase (Decline) in student enrollment	(34)	(25)	(44)	(1)	6
Number of schools	4	4	4	4	4
Average number of students/school	343	337	326	326	327
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(65)	(74)	(86)	(84)	(81)

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**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 3,796,696	\$ 1,627,280	\$ 545,540	\$ (637,054) (1)	N/A (2)



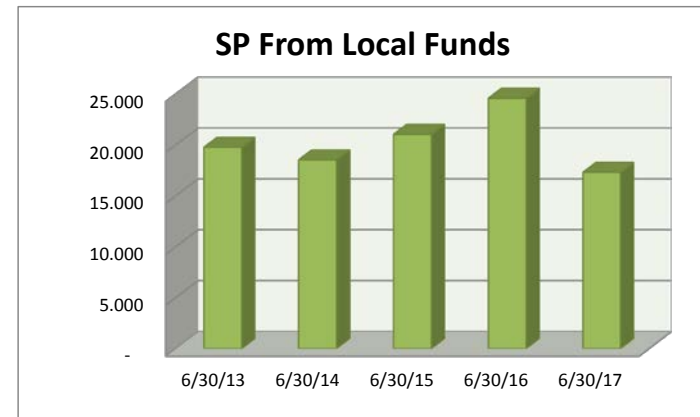
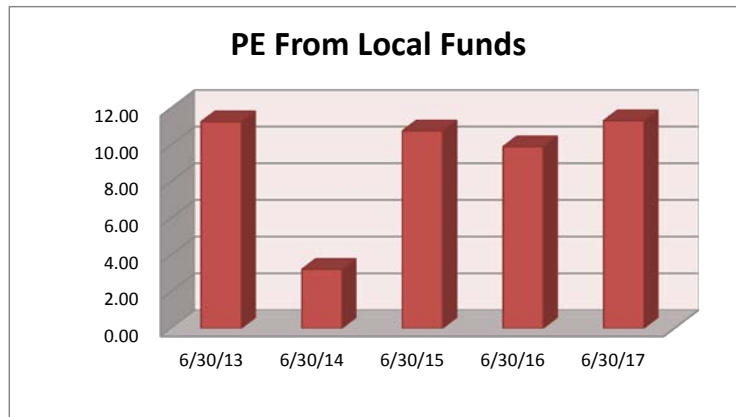
Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	42.83%	42.83%	42.83%	42.83%	42.83%
Projected excess levy gross tax collections	\$ 3,348,986	\$ 3,593,901	\$ 3,273,298	\$ 3,426,859	\$ 3,605,437
Per Pupil Expenditures	\$ 10,780	\$ 11,076	\$ 11,168	\$ 11,007	N/A (2)
Revenues:					
Local Source Revenue	\$ 11,008,515	\$ 11,596,715	\$ 10,666,393	\$ 10,915,737	N/A
State Source Revenue	\$ 29,463,336	\$ 29,402,526	\$ 28,776,556	\$ 26,950,902	N/A
Federal Source Revenue	\$ 4,011,069	\$ 5,040,580	\$ 4,690,018	\$ 4,280,461	N/A
Total	\$ 44,482,920	\$ 46,039,821	\$ 44,132,967	\$ 42,147,100	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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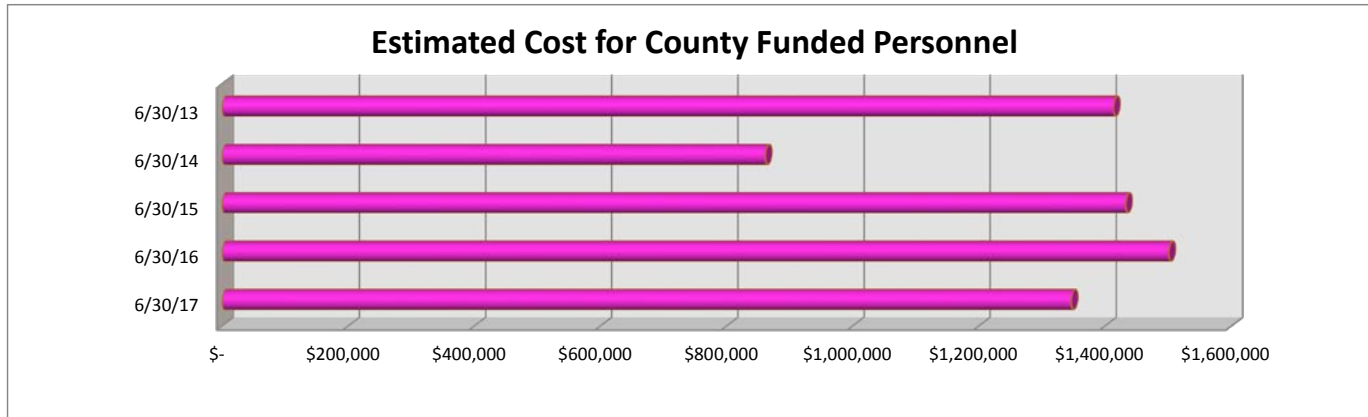
**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	297.84	297.39	296.54	294.75	291.98
Number PE & SSP actually employed	306.10	297.60	303.30	299.65	297.30
Number PE & SSP employed in excess of number funded	8.26	0.21	6.76	4.90	5.32
Number of professionals employed from local funds	3.00	3.00	4.00	5.00	6.00
Total number of professionals funded by county board	11.26	3.21	10.76	9.90	11.32
Service Personnel:					
Number SP allowed for funding	174.668	174.458	174.004	172.458	170.072
Number SP actually employed	194.450	193.010	195.060	197.060	187.410
Number SP employed in excess of number funded	19.782	18.552	21.056	24.602	17.338
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	19.782	18.552	21.056	24.602	17.338
Total number of personnel employed in excess of number funded through PSSP	31.042	21.762	31.813	34.502	28.658



**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 706,761	\$ 198,520	\$ 665,794	\$ 605,824	\$ 704,351
Service Personnel	706,987	663,176	767,203	895,669	642,455
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,413,748	\$ 861,695	\$ 1,432,997	\$ 1,501,493	\$ 1,346,806



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,854	3,822	3,832	3,794	3,785
Increase (Decline) in student enrollment	(5)	(32)	10	(38)	(9)
Number of schools	9	9	9	9	9
Average number of students/school	428	425	426	422	421
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	20	14	14	12	13

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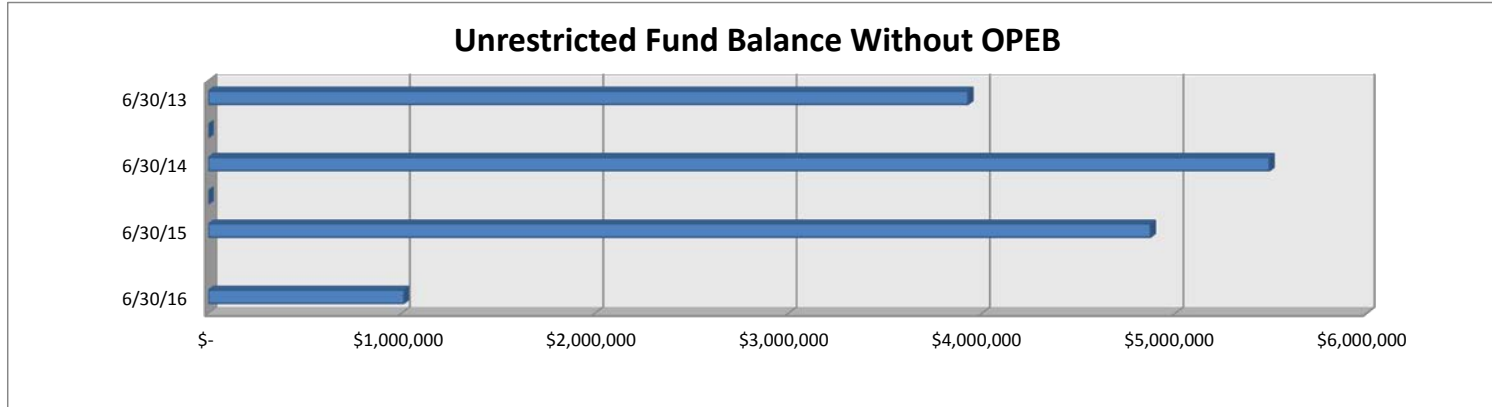
**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 3,926,611 ⁽¹⁾	\$ 5,484,287 ⁽¹⁾	\$ 4,869,544	\$ 1,009,671 ⁽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	\$ 9,026,672	\$ 9,664,477	\$ 9,388,891	\$ 9,256,582	\$ 9,405,521

Per Pupil Expenditures

	\$ 10,549	\$ 10,536	\$ 10,672	\$ 10,942 ⁽²⁾	N/A ⁽²⁾
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Revenues:

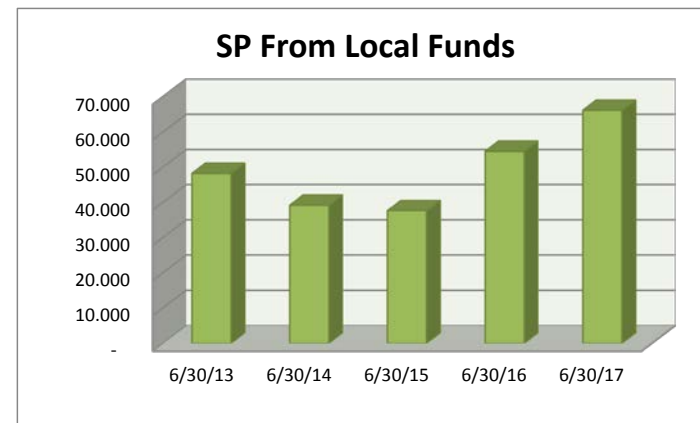
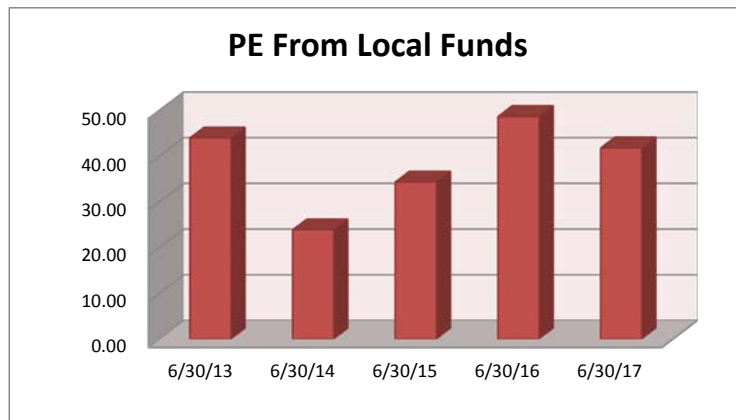
Local Source Revenue	\$ 18,078,448	\$ 19,253,255	\$ 20,571,222	\$ 19,549,102	N/A
State Source Revenue	\$ 63,406,857	\$ 54,919,882	\$ 54,378,012	\$ 56,071,497	N/A
Federal Source Revenue	\$ 9,563,097	\$ 8,683,168	\$ 9,052,276	\$ 9,309,570	N/A
Total	\$ 91,048,402	\$ 82,856,305	\$ 84,001,510	\$ 84,930,169 ⁽²⁾	\$ - ⁽²⁾

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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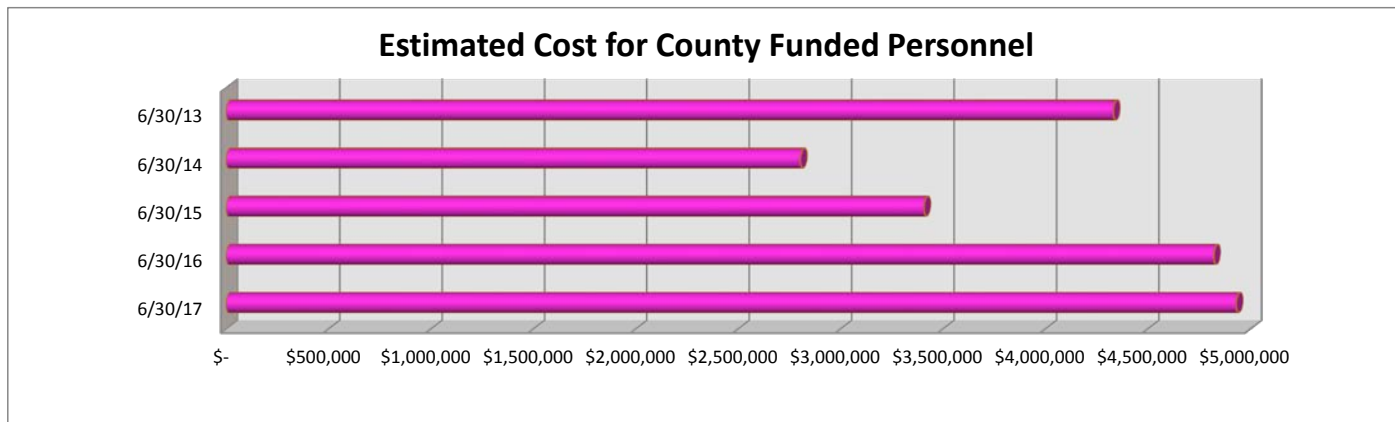
**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	556.85	560.99	557.10	553.29	545.78
Number PE & SSP actually employed	584.90	568.40	572.00	581.50	569.61
Number PE & SSP employed in excess of number funded	28.05	7.41	14.90	28.21	23.83
Number of professionals employed from local funds	16.00	16.50	19.50	20.50	18.00
Total number of professionals funded by county board	44.05	23.91	34.40	48.71	41.83
Service Personnel:					
Number SP allowed for funding	332.514	334.974	332.657	330.479	324.582
Number SP actually employed	380.778	374.176	369.314	384.023	388.788
Number SP employed in excess of number funded	48.264	39.202	36.657	53.544	64.206
Number SP employed from local funds	-	-	1.000	1.000	2.000
Total number of SP funded by county board	48.264	39.202	37.657	54.544	66.206
Total number of personnel employed in excess of number funded through PSSP	92.314	63.112	72.057	103.254	108.036



**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,636,454	\$ 1,418,501	\$ 2,046,668	\$ 2,871,922	\$ 2,505,052
Service Personnel	1,696,683	1,386,711	1,361,794	1,951,675	2,428,046
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,333,137	\$ 2,805,212	\$ 3,408,461	\$ 4,823,598	\$ 4,933,098



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	7,508	7,446	7,412	7,315	7,135
Increase (Decline) in student enrollment	55	(62)	(34)	(97)	(180)
Number of schools	21	21	20	20	20
Average number of students/school	358	355	371	366	357
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(50)	(56)	(41)	(44)	(51)

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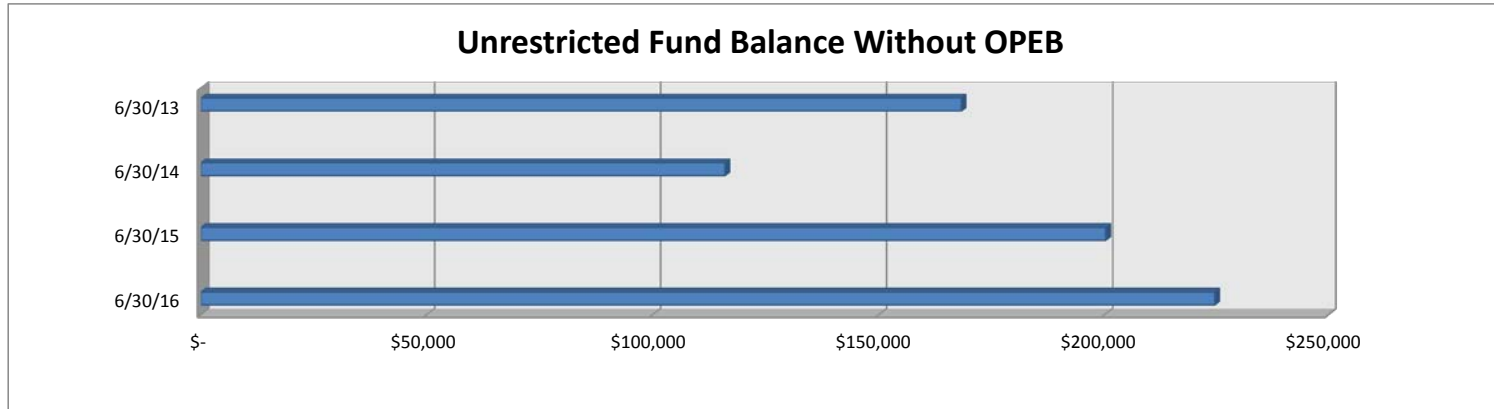
**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 168,216	\$ 115,941	\$ 200,204	\$ 224,308 (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

	\$ 11,029	\$ 11,266	\$ 11,042	\$ 10,811	N/A (2)
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Revenues:

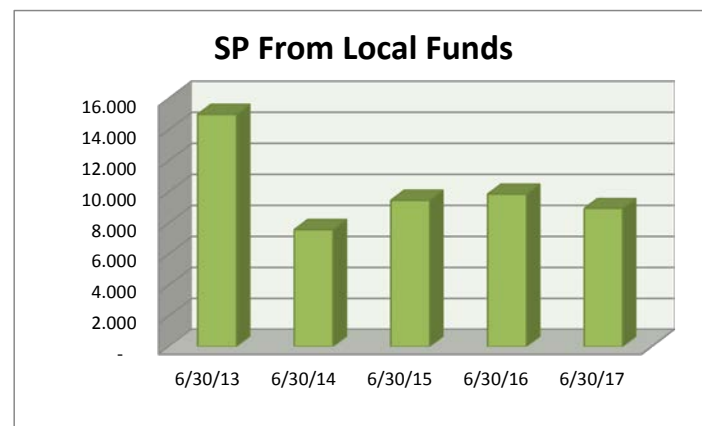
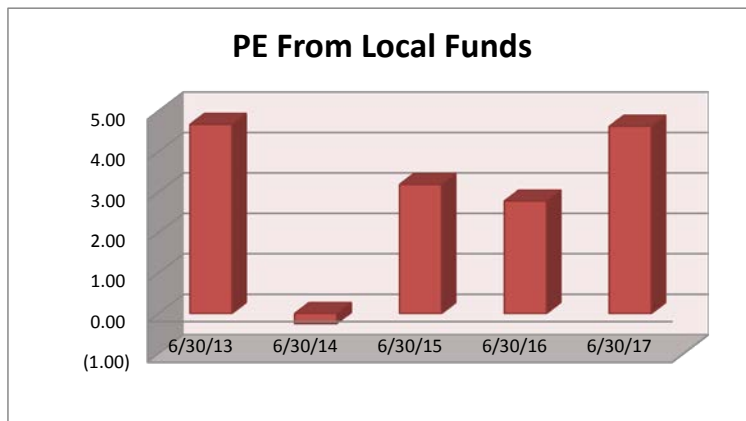
Local Source Revenue	\$ 2,340,243	\$ 2,028,824	\$ 2,027,163	\$ 1,825,678	N/A
State Source Revenue	\$ 11,336,225	\$ 12,803,597	\$ 14,338,925	\$ 11,258,095	N/A
Federal Source Revenue	\$ 2,675,766	\$ 2,721,925	\$ 2,658,535	\$ 2,523,251	N/A
Total	\$ 16,352,234	\$ 17,554,346	\$ 19,024,623	\$ 15,607,024	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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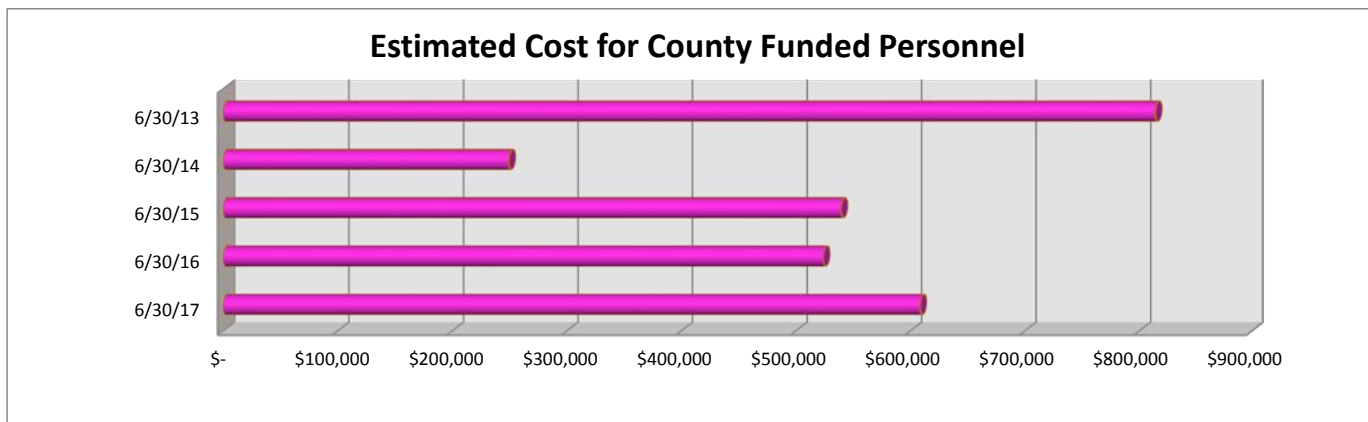
**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	113.08	113.15	110.10	109.41	106.93
Number PE & SSP actually employed	115.75	110.90	110.29	109.19	108.05
Number PE & SSP employed in excess of number funded	2.67	(2.25)	0.19	(0.22)	1.12
Number of professionals employed from local funds	2.00	2.00	3.00	3.00	3.50
Total number of professionals funded by county board	4.67	(0.25)	3.19	2.78	4.62
Service Personnel:					
Number SP allowed for funding	68.361	68.086	66.297	65.930	64.226
Number SP actually employed	83.350	75.653	75.758	75.783	73.158
Number SP employed in excess of number funded	14.989	7.567	9.461	9.853	8.932
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	14.989	7.567	9.461	9.853	8.932
Total number of personnel employed in excess of number funded through PSSP	19.659	7.317	12.651	12.633	13.555



**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 290,498	\$ (15,540)	\$ 200,933	\$ 171,940	\$ 284,671
Service Personnel	523,616	265,076	338,634	352,242	323,945
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 814,114	\$ 249,536	\$ 539,567	\$ 524,182	\$ 608,616



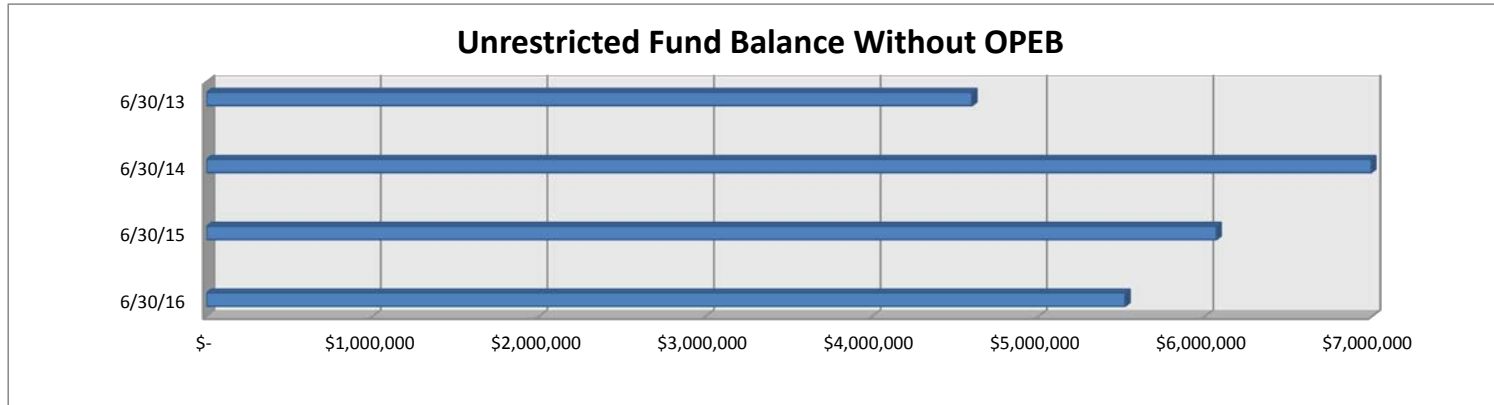
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,493	1,446	1,438	1,407	1,396
Increase (Decline) in student enrollment	(12)	(47)	(8)	(31)	(11)
Number of schools	6	6	4	4	4
Average number of students/school	249	241	360	352	349
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(159)	(170)	(52)	(58)	(59)

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**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 4,597,492	\$ 6,995,024	\$ 6,065,447	\$ 5,518,160 (1)	N/A (2)



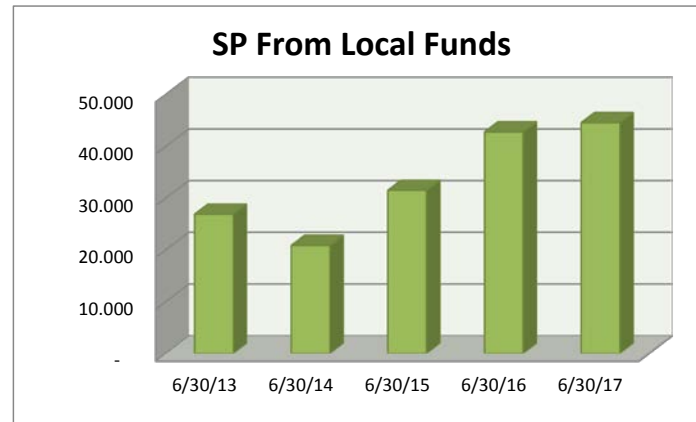
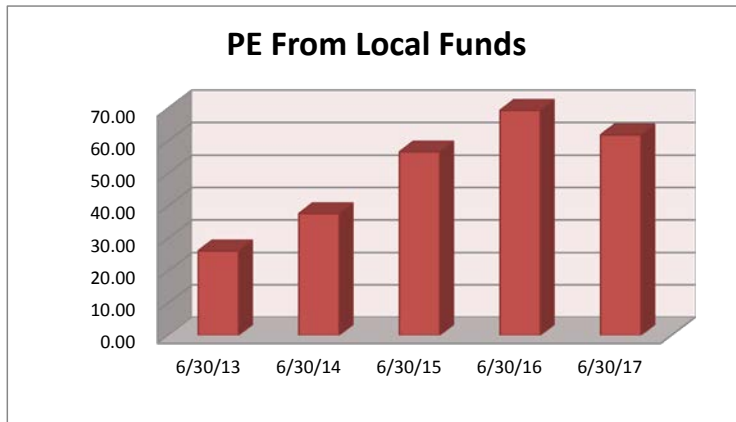
Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 6,043,516	\$ 10,551,000	\$ 12,242,231	\$ 16,993,534	\$ 19,382,897
Per Pupil Expenditures	\$ 12,294	\$ 13,544	\$ 14,718	\$ 15,488	N/A (2)
Revenues:					
Local Source Revenue	\$ 11,908,845	\$ 20,038,416	\$ 22,482,401	\$ 31,261,330	N/A
State Source Revenue	\$ 20,246,831	\$ 16,217,805	\$ 14,199,944	\$ 9,897,200	N/A
Federal Source Revenue	\$ 3,388,695	\$ 3,339,286	\$ 3,113,873	\$ 3,123,631	N/A
Total	\$ 35,544,371	\$ 39,595,507	\$ 39,796,218	\$ 44,282,161	\$ - (2)

Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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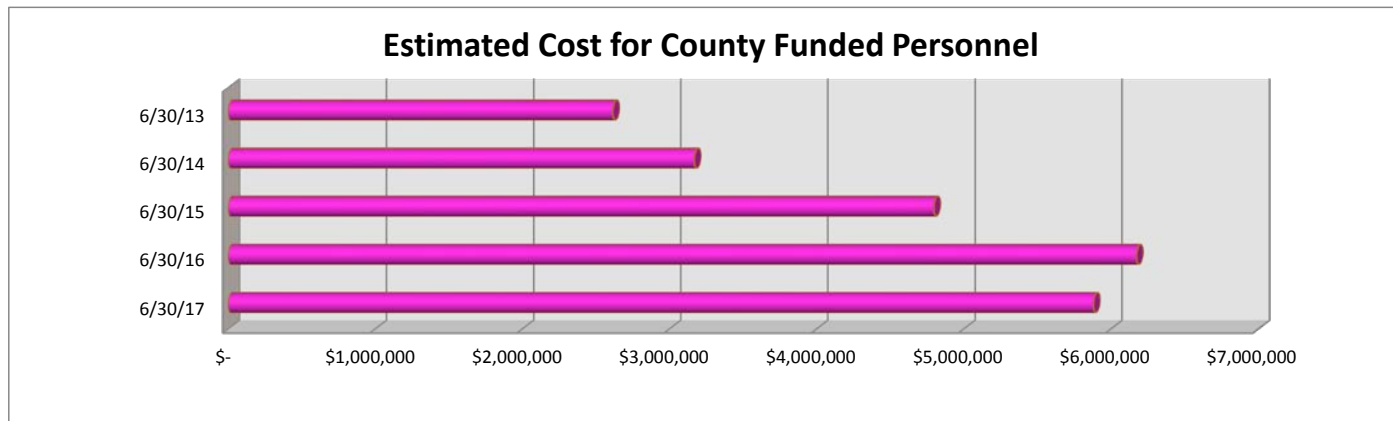
**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	211.97	209.10	204.37	201.90	200.70
Number PE & SSP actually employed	236.15	242.75	257.00	263.30	253.57
Number PE & SSP employed in excess of number funded	24.18	33.65	52.63	61.40	52.87
Number of professionals employed from local funds	2.00	4.00	4.00	8.00	9.00
Total number of professionals funded by county board	26.18	37.65	56.63	69.40	61.87
Service Personnel:					
Number SP allowed for funding	128.430	126.573	123.766	122.140	120.542
Number SP actually employed	155.321	147.431	155.286	158.931	165.131
Number SP employed in excess of number funded	26.891	20.858	31.520	36.791	44.589
Number SP employed from local funds	-	-	-	6.000	-
Total number of SP funded by county board	26.891	20.858	31.520	42.791	44.589
Total number of personnel employed in excess of number funded through PSSP	53.071	58.508	88.150	112.191	106.459



**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,638,838	\$ 2,376,787	\$ 3,576,486	\$ 4,488,866	\$ 4,080,617
Service Personnel	976,788	792,860	1,221,246	1,686,368	1,801,636
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,615,627	\$ 3,169,647	\$ 4,797,732	\$ 6,175,233	\$ 5,882,253



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,818	2,757	2,729	2,695	2,554
Increase (Decline) in student enrollment	(37)	(61)	(28)	(34)	(141)
Number of schools	9	9	9	9	9
Average number of students/school	313	306	303	299	284
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(95)	(105)	(109)	(111)	(124)

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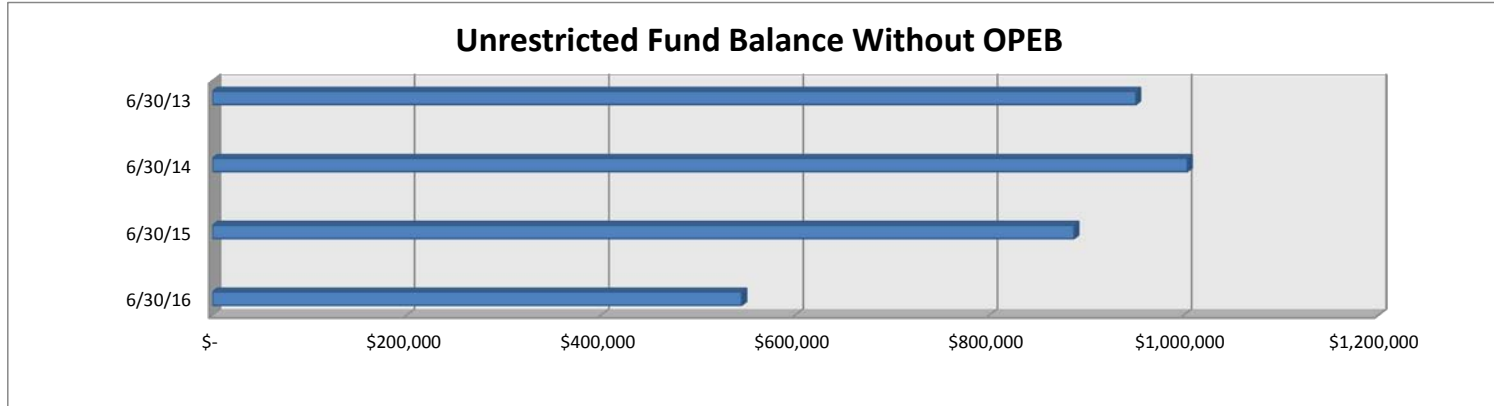
**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE	FYE	FYE	FYE	FYE
	6/30/13	6/30/14	6/30/15	6/30/16	6/30/17

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 950,654	\$ 1,003,696	\$ 886,908	\$ 544,914 (1)	N/A (2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	90.02%	90.02%	86.58%	90.02%	90.02%
Projected excess levy gross tax collections	\$ 796,935	\$ 782,637	\$ 823,259	\$ 877,418	\$ 909,753

Per Pupil Expenditures

	\$ 10,903	\$ 11,419	\$ 11,270	\$ 11,172	N/A (2)
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Revenues:

Local Source Revenue	\$ 1,663,238	\$ 1,649,379	\$ 1,735,703	\$ 1,840,344	N/A
State Source Revenue	\$ 9,467,889	\$ 9,148,860	\$ 8,666,667	\$ 9,735,688	N/A
Federal Source Revenue	\$ 1,457,389	\$ 1,408,887	\$ 1,414,096	\$ 1,442,133	N/A

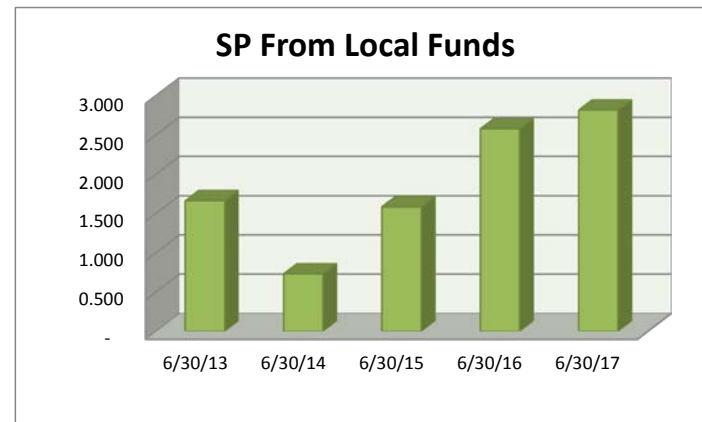
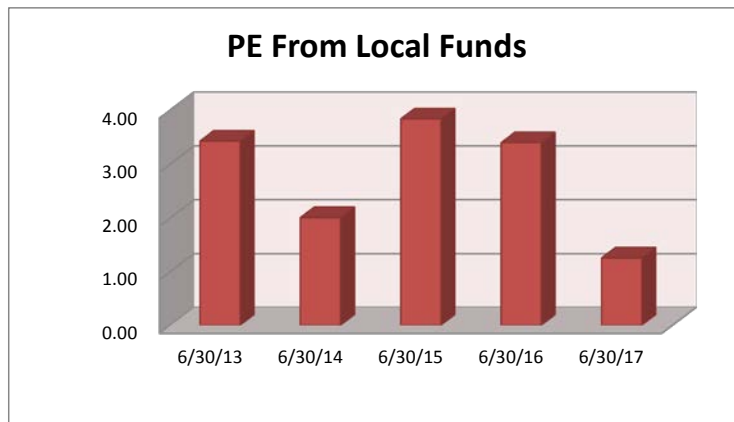
Total	\$ 12,588,516	\$ 12,207,126	\$ 11,816,466	\$ 13,018,165	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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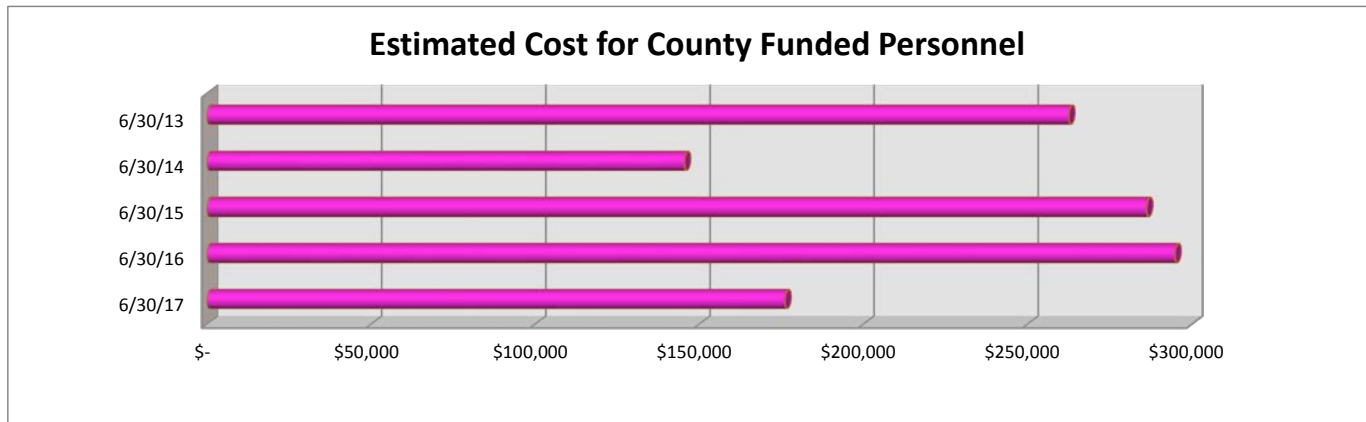
**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	84.77	86.19	85.36	85.80	86.94
Number PE & SSP actually employed	87.20	87.20	87.70	87.70	86.70
Number PE & SSP employed in excess of number funded	2.43	1.01	2.34	1.90	(0.24)
Number of professionals employed from local funds	1.00	1.00	1.50	1.50	1.50
Total number of professionals funded by county board	3.43	2.01	3.84	3.40	1.26
Service Personnel:					
Number SP allowed for funding	51.124	52.056	51.601	51.913	52.723
Number SP actually employed	52.787	52.787	53.187	54.492	55.542
Number SP employed in excess of number funded	1.663	0.731	1.586	2.579	2.819
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.663	0.731	1.586	2.579	2.819
Total number of personnel employed in excess of number funded through PSSP	5.093	2.741	5.426	5.979	4.079



**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 203,632	\$ 119,649	\$ 230,330	\$ 202,661	\$ 76,195
Service Personnel	58,971	25,862	55,997	92,296	99,950
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 262,603	\$ 145,511	\$ 286,326	\$ 294,957	\$ 176,145



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,035	1,022	1,039	1,073	1,025
Increase (Decline) in student enrollment	35	(13)	17	34	(48)
Number of schools	3	3	3	3	3
Average number of students/school	345	341	346	358	342
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(63)	(70)	(66)	(52)	(66)

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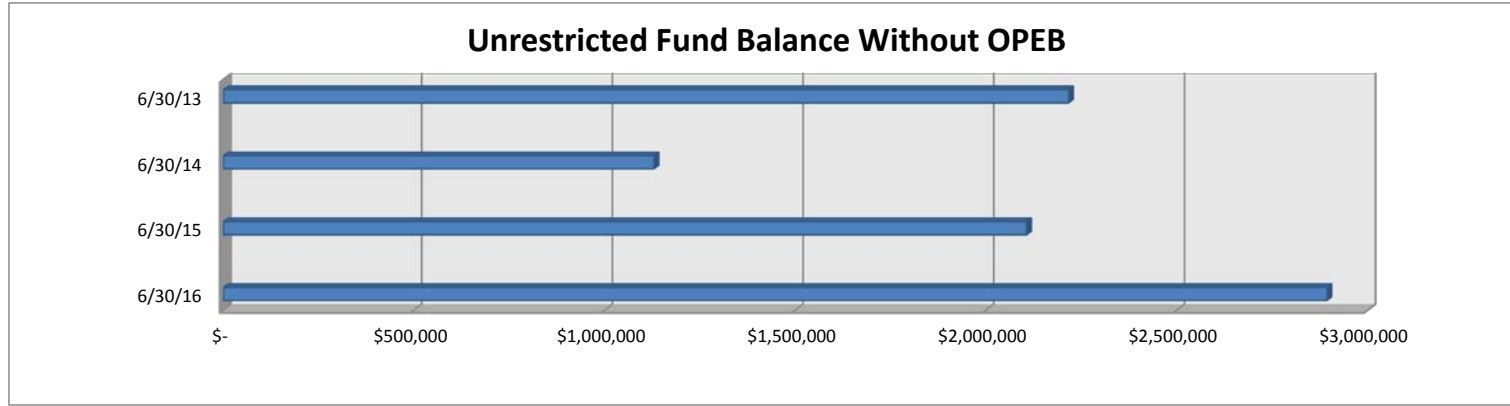
**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 2,216,786	\$ 1,129,342	\$ 2,106,498	\$ 2,894,162 (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	\$ 16,962,713	\$ 17,461,178	\$ 17,777,380	\$ 18,203,956	\$ 18,534,827
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Per Pupil Expenditures	\$ 10,824	\$ 10,884	\$ 10,659	\$ 10,558	N/A (2)
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Revenues:

Local Source Revenue	\$ 41,577,165	\$ 42,554,781	\$ 42,574,248	\$ 43,451,860	N/A
State Source Revenue	\$ 94,835,743	\$ 95,179,482	\$ 93,434,224	\$ 86,460,479	N/A
Federal Source Revenue	\$ 14,117,724	\$ 13,626,865	\$ 14,642,688	\$ 14,487,341	N/A

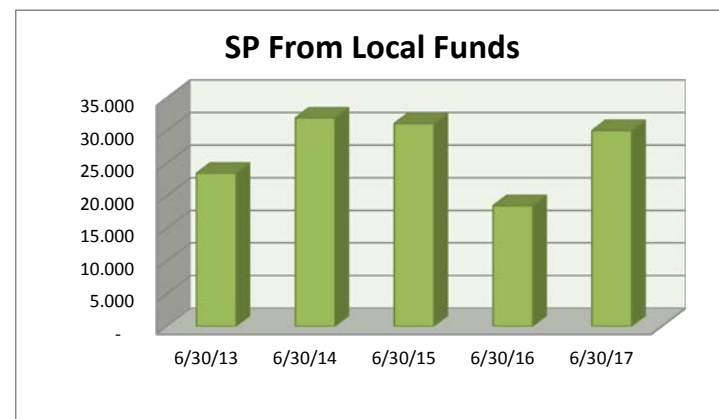
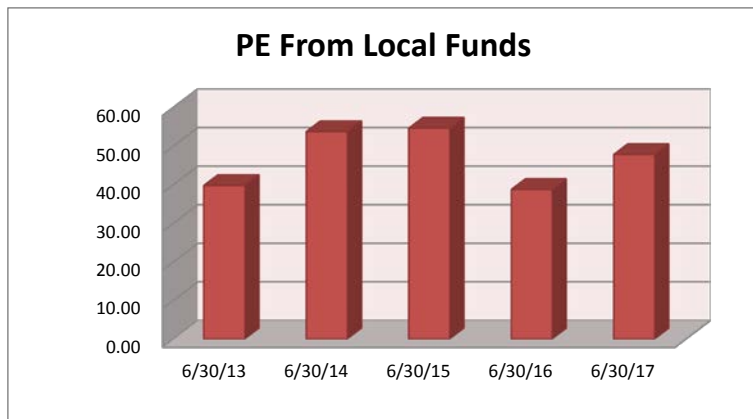
Total	\$ 150,530,632	\$ 151,361,128	\$ 150,651,160	\$ 144,399,680	\$ - (2)
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Notes: (1) The financial data presented for FY 13 through 16 are from audited financial reports. (2) The financial data for FY17 are not available as of the date of this report.

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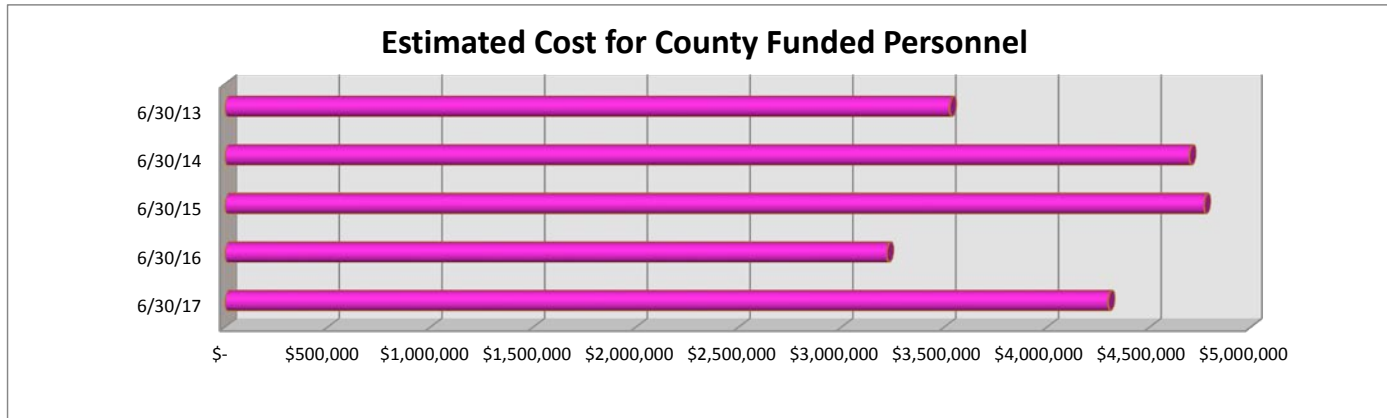
**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	1,013.17	1,003.21	999.84	996.54	985.77
Number PE & SSP actually employed	1,032.00	1,036.00	1,030.50	1,015.30	1,009.90
Number PE & SSP employed in excess of number funded	18.83	32.79	30.66	18.76	24.13
Number of professionals employed from local funds	21.00	21.00	24.00	20.00	23.70
Total number of professionals funded by county board	39.83	53.79	54.66	38.76	47.83
Service Personnel:					
Number SP allowed for funding	592.920	586.974	584.701	582.745	572.919
Number SP actually employed	616.378	618.915	615.785	601.235	602.933
Number SP employed in excess of number funded	23.458	31.941	31.084	18.490	30.014
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	23.458	31.941	31.084	18.490	30.014
Total number of personnel employed in excess of number funded through PSSP	63.288	85.731	85.744	57.250	77.844



**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,564,993	\$ 3,397,064	\$ 3,495,747	\$ 2,470,063	\$ 3,058,083
Service Personnel	961,700	1,297,013	1,272,205	750,878	1,239,431
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,526,693	\$ 4,694,077	\$ 4,767,952	\$ 3,220,942	\$ 4,297,514



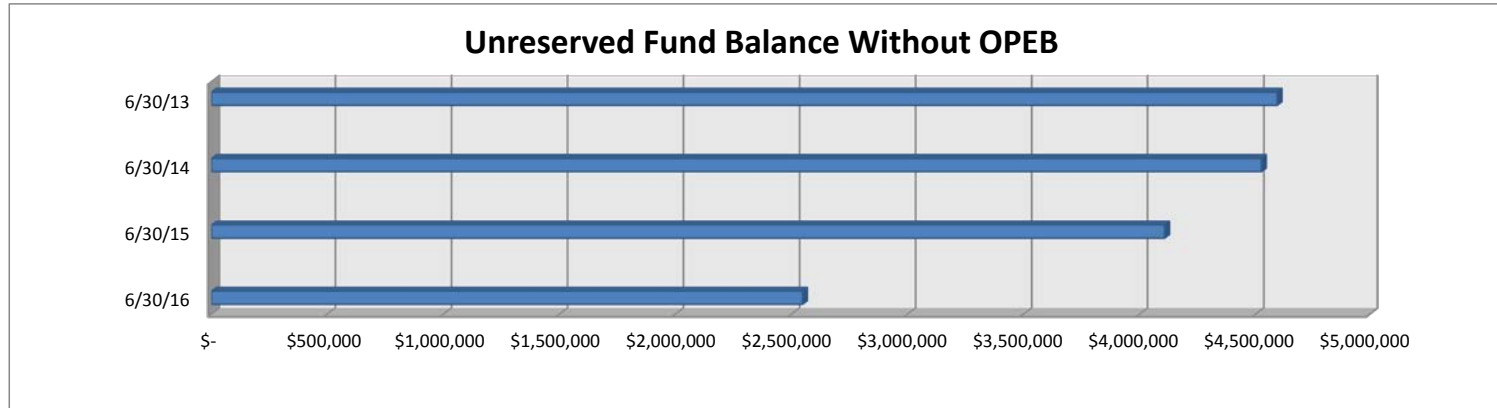
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	13,341	13,260	13,259	13,086	12,860
Increase (Decline) in student enrollment	(114)	(81)	(1)	(173)	(226)
Number of schools	27	27	27	27	27
Average number of students/school	494	491	491	485	476
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	86	80	79	75	68

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**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 4,592,283	\$ 4,524,020	\$ 4,106,771	\$ 2,546,942 (1)	N/A (2)



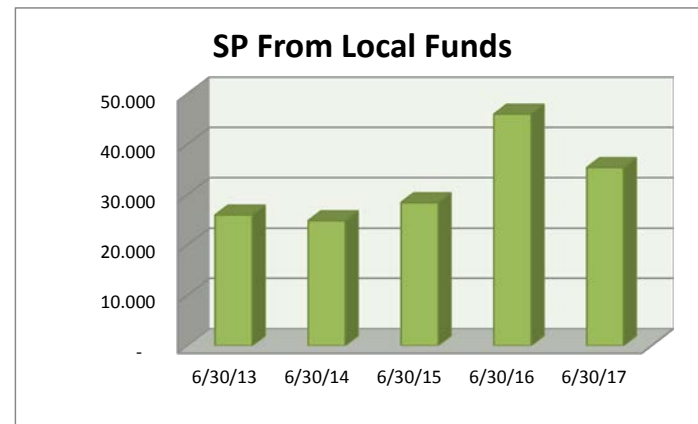
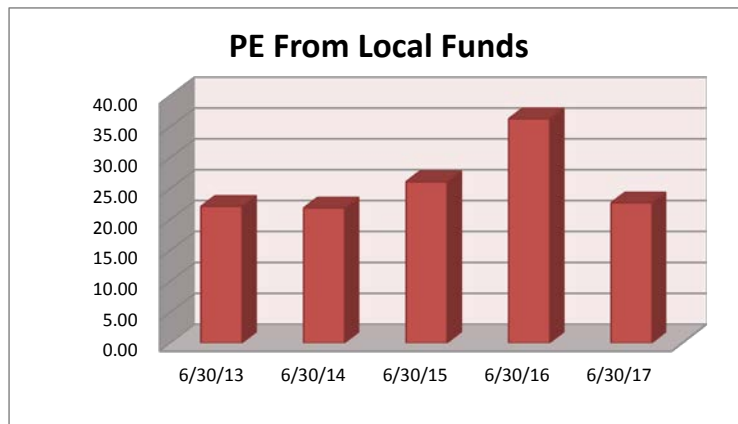
Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 7,868,982	\$ 8,102,826	\$ 8,020,584	\$ 7,577,848	\$ 7,125,974
Per Pupil Expenditures	\$ 11,553	\$ 11,820	\$ 12,436	\$ 12,444	N/A (2)
Revenues:					
Local Source Revenue	\$ 14,047,808	\$ 16,493,028	\$ 16,186,726	\$ 13,205,280	N/A
State Source Revenue	\$ 34,594,576	\$ 44,011,553	\$ 32,704,094	\$ 30,218,879	N/A
Federal Source Revenue	\$ 4,889,770	\$ 5,289,589	\$ 5,583,729	\$ 5,645,078	N/A
Total	\$ 53,532,154	\$ 65,794,170	\$ 54,474,549	\$ 49,069,237	\$ - (2)

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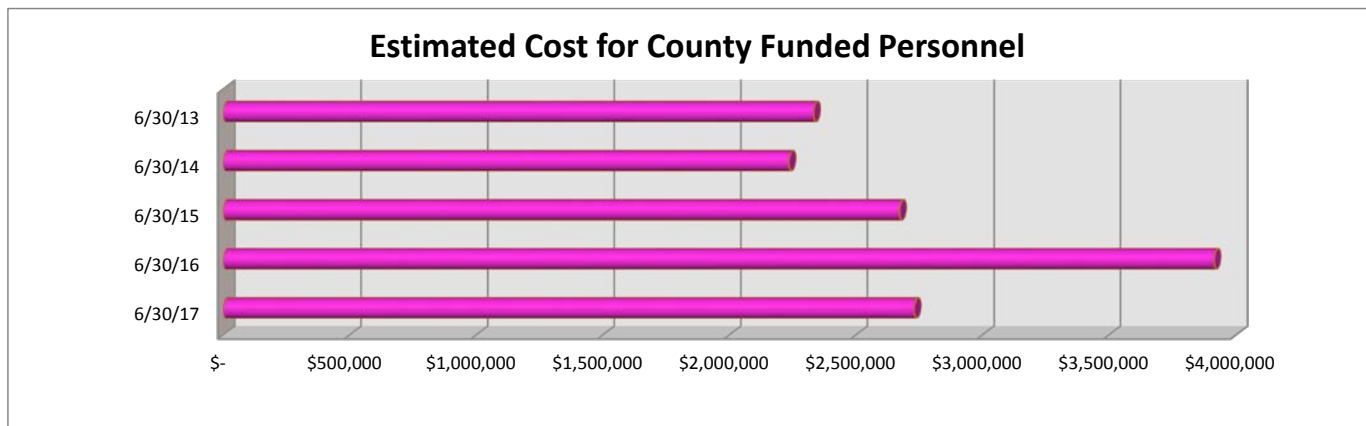
**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	316.36	320.13	320.37	310.95	305.54
Number PE & SSP actually employed	332.45	336.45	340.45	341.20	322.20
Number PE & SSP employed in excess of number funded	16.09	16.32	20.08	30.25	16.66
Number of professionals employed from local funds	6.00	5.50	6.00	6.00	6.00
Total number of professionals funded by county board	22.09	21.82	26.08	36.25	22.66
Service Personnel:					
Number SP allowed for funding	191.866	194.215	194.518	188.629	185.293
Number SP actually employed	217.825	219.040	222.955	234.655	220.697
Number SP employed in excess of number funded	25.959	24.825	28.437	46.026	35.404
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	25.959	24.825	28.437	46.026	35.404
Total number of personnel employed in excess of number funded through PSSP	48.049	46.645	54.517	82.276	58.064



**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/13 - 6/30/17**

	FYE 6/30/13	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,398,933	\$ 1,349,658	\$ 1,640,861	\$ 2,250,271	\$ 1,421,502
Service Personnel	934,436	886,411	1,032,392	1,665,085	1,309,456
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,333,370	\$ 2,236,069	\$ 2,673,253	\$ 3,915,355	\$ 2,730,958



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,270	4,256	4,142	4,060	3,977
Increase (Decline) in student enrollment	73	(14)	(114)	(82)	(83)
Number of schools	13	13	13	13	13
Average number of students/school	328	327	319	312	306
State average number of students/school	408	411	412	410	408
Number of students/school above (below) state average	(80)	(84)	(93)	(98)	(102)

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