

**Public Education
In West Virginia**

SOURCE BOOK

2013

No. 33

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West Virginia Department of Education**



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QUICK FACTS ON EDUCATION IN WEST VIRGINIA

2012-13 School Year

Student Enrollment:

Public Schools:

Prekindergarten	15,766
Kindergarten	21,776
Elementary (Grades 1-8)	164,627
Secondary (Grades 9-12)	80,140
Total	282,309

CTE (Included Above)

42,269

State Operated Programs:

Institutional Programs	2,586
Schools for Deaf & Blind	114

Private School Enrollment

12,461

Home School Enrollment

8,081

Public School Graduates:

Number	16,712
Percent - 4 Year Cohort	79.32%

General Education Development (GED®):

Certificates Earned	4,745
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Number of Public Schools:

Elementary	421
Middle	156
High	115
Vocational/Alternative	38
Total	730

Revenues by Source:

Local	30.7%	\$ 1,055,737,364
State	58.8%	2,026,454,477
Federal	10.5%	361,969,219
Total	100.0%	\$ 3,444,161,060

Total Expenditures:

Current Operations	\$ 3,199,552,393
Capital Outlay	261,725,531
Debt Service	147,084,901
Total	\$ 3,608,362,825

Per Pupil Expenditures:

For Current Operations	\$ 11,133.16
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Public Schools Staff Ratios:

Pupil Teacher Ratio	14.3
Pupil Administrator Ratio	164.7

Public School Staff:

Professional Personnel:

Central Office Administrators	607.86
School administrators	1,106.06
Total Administrators	1,713.92
Classroom Teachers	19,737.50
Prof Student Support Personnel	978.92
Other Prof. Instr. & Support Staff	2,228.32

Total Professional Personnel 24,658.66

Service Personnel 13,996.56

Total Personnel 38,655.22

Average Contracted Salaries:

Professional Personnel	\$ 48,121.45
Classroom Teachers	\$ 45,452.66
Prof. Student Support Pers.	\$ 49,091.22
Service Personnel	\$ 26,813.06

Average Salary - Beginning Teacher \$ 32,533.33

Salary Ranges:

Teachers (Per Degree Classification):

AB	\$ 31,675	-	\$ 52,484
AB + 15 sem. hrs.	\$ 32,528	-	\$ 53,337
MA	\$ 34,487	-	\$ 55,296
MA + 15 sem. hrs.	\$ 35,344	-	\$ 56,153
MA + 30 sem. hrs.	\$ 36,201	-	\$ 57,010
MA + 45 sem. hrs.	\$ 36,962	-	\$ 57,771
Doctorate	\$ 38,088	-	\$ 58,897

Student Transportation:

No. of school buses (Excl. spares)	3,098
No. of students transported	221,356
Pct. of students transported	78.4%
No. of bus miles traveled	45,271,389

Average Number of Students per School:

Elementary/Middle Schools	350.4
High Schools (Excl of CTE)	696.9

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PROPERTY TAXES

**EXECUTIVE SUMMARY
AD VALOREM PROPERTY TAXES
FOR SCHOOL PURPOSES
2012-13 YEAR**

Property Classes:

All property in the State of West Virginia is classified as follows for ad valorem tax purposes (WVC §11-8-5):

- Class I All tangible personal property employed exclusively in agriculture, including horticulture and grazing; all products of agriculture, including livestock, while owned by the producer; all notes, bonds and accounts receivable, stocks and any other evidences of indebtedness.
- Class II All property owned, used and occupied by the owner exclusively for residential purposes; all farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants.
- Class III All real and personal property situated outside of municipalities, exclusive of Class I and II property.
- Class IV All real and personal property situated inside of municipalities, exclusive of Class I and II property.

Note: A five year phase-in began in 1998 to exempt intangible personal property from assessment for property tax purposes and now intangible personal property is fully exempt from property taxation (WVC §11-1C-1b). Consequently, the taxable assessed valuation of Class I property was zero in all fifty-five counties for the year.

Maximum Levy Rates – All Levying Bodies:

According to Article X, §1, of the State Constitution and WVC §11-8-6, the rates of levy for all levying bodies in the State for the regular property tax levy cannot exceed the following rates for each class of property: 50¢ per each \$100 of assessed valuation for Class I property; \$1.00 for Class II property; \$1.50 for Class III property; and \$2.00 for Class IV property. According to the Constitution, the levy rates are to be apportioned among the various levying bodies by the Legislature, which has been done by various statutes.

The maximum levy rates specified by statute (WVC §11-8-6a through §11-8-7) for each type of levying body for Class I property are:

Boards of education	-	22.95¢ per each \$100 of assessed valuation
County governments	-	14.30¢ per each \$100 of assessed valuation
Municipalities	-	12.50¢ per each \$100 of assessed valuation
State	-	<u>00.25¢ per each \$100 of assessed valuation</u>
Total – All levying bodies	-	<u>50.00¢ per each \$100 of assessed valuation</u>

The Constitution also grants all levying bodies the authority to increase the maximum regular levy rates authorized, as discussed above, by allowing a levying body to submit the question of an additional or excess levy to the voters of the taxing unit affected. For county boards of education, 50% of the voters must approve the additional levies, the levy rates cannot exceed 100% of the maximum regular rates authorized, and the additional levies cannot extend beyond five years. For municipalities and county governments, 60% of the voters must approve the additional levies, the levy rates cannot exceed 50% of the maximum regular levy rates authorized, and the additional levies cannot extend beyond three years.

Tax Increment Financing:

Pursuant to the provisions of WVC §7-11B-1 et seq. the Tax Increment Financing (TIF) Act was enacted in 2002, which authorized the issuance of revenue bonds or other obligations by counties and cities to assist in

financing qualified economic development or redevelopment projects that benefit public health, welfare and safety. The bonds or other obligations are payable from property tax revenues generated by the increases in value of property located within the development or redevelopment project area or district due to capital investment in the project.

Property taxes from the regular levy that is attributable to any increase in the aggregate assessed valuation of property in the TIF project area (increment tax increase) are deposited into the Tax Increment Financing Fund to service the debt. The tax amount is determined by comparing the property's current assessed valuation to the base assessed valuation, which is the assessed valuation of the property prior to the designation of the project area. Taxes on the increased assessed valuation from any excess or bond levy is distributed to each levy body in which the TIF project is located.

Taxable Assessed Valuations:

The total statewide aggregate taxable assessed valuation for the 2012-13 fiscal year (2011-12 tax year) increased by \$2.3 billion over the previous year, an overall increase of 3.06%. Among the individual counties, taxable assessed valuations increased in forty-three (43) counties and decreased in twelve (12). The total assessed valuations for each county for the year are presented in Attachment 1.

Comparable total taxable assessed valuations statewide for the most recent two years are:

	<u>2011-12</u>	<u>2012-13</u>	<u>Difference</u>	<u>Percent</u>
Non-public utility property	\$ 67,422,640,504	\$ 69,480,676,149	\$ 2,058,035,645	3.05%
Public utility property	<u>8,206,744,721</u>	<u>8,460,701,440</u>	<u>253,956,719</u>	<u>3.09%</u>
Total	<u>\$ 75,629,385,225</u>	<u>\$ 77,941,377,589</u>	<u>\$ 2,311,992,364</u>	<u>3.06%</u>

Levy Rates – County Boards of Education:

As discussed in a preceding section, county boards of education are considered to be local levying bodies, and as such have the authority under State statutes to levy taxes on the various classes of property specified in WVC §11-8-5. However, as a result of the fair and equitable property valuation program (WVC §11-1C-1 et seq.), which was implemented in 1990 to ensure that all property in the State is assessed at 60% of fair market value, the levy rates for county boards of education regular levies are set by the Legislature so that the rates are uniform throughout the State.

In addition, a provision of the fair and equitable property valuation program requires that the regular levy rates be reduced so that the amount of the projected gross tax revenues does not increase by more than 2% over the projected gross tax revenues of the previous year, unless the Legislature holds a public hearing. Excluded from the calculation are increases in projected tax collections due to new construction, improvements to existing real property, or newly acquired personal property. The amounts to be paid to the Assessor's Valuation Fund are also excluded from the calculation.

The levy rates for the 2012-13 year, however, did not need to be reduced because the assessed valuation did not increase by more than the 2% limit. Therefore, the levy rates of the regular levy for school districts for the 2011-12 year remained the same as they were for the previous year, which are:

Class I	19.40¢	per	\$100 of assessed valuation
Class II	38.80¢	per	\$100 of assessed valuation
Class III	77.60¢	per	\$100 of assessed valuation
Class IV	77.60¢	per	\$100 of assessed valuation

The rates of levy set by a levying body for each class of property must remain in the same proportion as the maximum authorized levy rates. Therefore, for Class II property, the levy rates must be twice the rates for Class I property, and for classes III and IV property, the levy rates must be four times the rates for Class I property.

The county boards have the authority to set the levy rates for all other property tax levies (excess, permanent improvement, and bond). The Class I levy rates of all county boards of education for the 2012-13 year are reflected in Attachment 2.

Summary of Projected Gross Tax Collections – County Boards of Education:

The total projected gross tax collections for county boards from all levies, statewide, for the 2012-13 year is \$989.2 billion, an increase of \$29.7 million or 3.09% over the previous year’s amount. The total projected gross tax collections for each county board by levy are presented in Attachment 3. The total projected gross tax collections from all levies, statewide, are:

	<u>2011-12</u>	<u>2012-13</u>	<u>Difference</u>	<u>Percent</u>
Regular Levy	\$ 466,346,211	\$ 483,004,100	\$ 16,657,889	3.57%
Excess Levy	435,817,403	448,158,490	12,341,087	2.83%
Bond Levy	55,190,655	55,779,349	588,694	1.07%
Permanent Improvement Levy	<u>2,837,124</u>	<u>2,947,121</u>	<u>109,997</u>	<u>3.88%</u>
Total	<u>\$ 960,191,393</u>	<u>\$ 989,889,060</u>	<u>\$ 29,697,667</u>	<u>3.09%</u>

Regular Levy Collections – County Boards of Education:

The total projected regular levy gross tax collections statewide for the 2012-13 year is \$483.0 million, an increase of \$16.7 million or (3.57)% over the previous year’s amount. Under the Public School Support Program (PSSP), which is commonly referred to as the State Aid funding formula, 90% of the project gross tax collections, plus an allowance of 5% for uncollectible taxes (discounts, exonerations and delinquencies) and other allowance are subtracted to arrive at the state aid. See a subsequent section for a more detailed discussion of the calculation of local share. The total projected gross tax collections by purpose for each county board are presented in Attachment 3.

Excess Levies – County Boards of Education:

Pursuant to the provisions of WVC §11-8-16, county boards of education may impose an excess levy in addition to the regular levy, if approved by at least a majority of the voters who cast their ballots during the election. The election may be held during a primary, general or special election and the levy may not extend beyond five years.

In order to authorize the election, a county board must enter into its record of proceedings an order setting forth: (1) the purpose for which additional funds are needed; (2) the amount for each purpose; (3) the total amount needed; (4) the separate and aggregate assessed valuation of each class of taxable property within its jurisdiction; (5) the proposed additional rate of levy in cents on each class of property; (6) the proposed number of years, not to exceed five, to which the additional levy applies; and (7) the fact that the local levying body will or will not issue bonds, as provided by this section of the Code, upon approval of the increased levy.

The maximum levy rates that county boards may impose are the same as those authorized for the regular levy, which are: 22.95¢ / \$100 of assessed valuation for Class I property; 45.90¢ / \$100 of assessed valuation for Class II property; and 91.80¢ / \$100 of assessed valuation for classes III and IV property.

Upon approval of an increased levy, a county board may issue bonds in an amount not to exceed the amount of the increased levy plus the total interest thereon, but the term of the bonds may not extend beyond the period of the excess levy. Generally, boards do not elect to issue bonds for an excess levy, and none of the boards that currently have excess levies in effect have made such election.

Although there are no restrictions as to what purposes may be included in an excess levy call, other than they must be purposes for which the county board has statutory authority to expend public funds, excess levies are generally imposed to provide additional operating revenues. These include such expenditures as the

employment of additional personnel; payment of county salary supplements and other employment benefit costs, such as optical and dental medical coverage; purchase of textbooks and other instructional materials; operation and maintenance of facilities; and the support of community organizations, such as public libraries.

Forty-four county boards of education have excess levies in effect during the 2012-13 year, which is the same as for the previous year. The excess levies of seven county boards of education were scheduled to expire at June 30, 2012, but all were able to renew their levies into the upcoming years. It should be noted, however, that the total collections from the Calhoun County Schools excess levy are dedicated completely to support the Calhoun County Public Library.

The total projected excess levy gross tax collections for the year is \$448.2 million, an increase of \$12.3 million or 2.83% increase over the previous year's amount. As mentioned in the preceding section, the projected gross tax collections by purpose are presented in Attachment 3.

The excess levy rates for the year range from 100% of the maximum rates authorized by statute (22.95 ¢ for Class I property) to a low of 1.7% (0.40 ¢ for Calhoun County Schools). Twenty-one county boards set their excess levy rates at 100% of the maximum allowed by statute, the same number as the previous year. As discussed in a preceding section, the levy rates for Class I property for all fifty-five county boards are reflected in Attachment 2.

If all fifty-five county boards were able to pass an excess levy at the maximum rates allowed, the potential excess levy gross tax collections would be \$574.9 million, which leaves an unused excess levy tax capacity among the fifty-five school districts of \$126.7 million.

Bond Levies – County Boards of Education:

County boards of education are also authorized, pursuant to the provisions of WVC §13-1-1 et seq., to incur debt through the issuance of bonds, if approved by at least a majority of the voters of a district who cast their ballots during the election. Bonds can be issued for the purpose of acquiring, constructing, and erecting, enlarging, extending, reconstructing, or improving any building or facility, or for furnishing, equipping and acquiring or procuring the necessary apparatus for any building for which the board is authorized to levy taxes or expend public funds. County boards, however, are limited on the amount of indebtedness that they may incur by any bond issuance to no more than 5% of the taxable assessed valuation of the real and personal property within the school district. In addition, bond levies may not extend beyond 34 years.

Upon passage of a bond levy, county boards are required to levy and collect each year sufficient property taxes to pay the principal and interest maturing in such year, together with any deficiencies for prior years.

Twenty-three county boards have bond levies in effect during the 2012-13 year, one more than the previous year. The total projected gross tax collections for bond purposes for the year is \$55.8 million, an increase of \$588 thousand over the previous year's amount. As discussed in a preceding section, the projected gross tax collections by purpose for each county board are presented in Attachment 3.

Permanent Improvement Levies – County Boards of Education:

County boards are also authorized, pursuant to the provisions of WVC §18-9B-14, to establish a permanent improvement fund and to allocate a portion of their regular levy tax collections to such fund. The levy rates so dedicated may not exceed 1.5¢ / \$100 of assessed valuation for Class I property, 3.0¢ / \$100 of assessed valuation for Class II property; and 6.0¢ / \$100 of assessed valuation for classes III and IV property. The proceeds of the fund may be used only for the support of building and permanent improvement projects.

Twelve county boards are maintaining a permanent improvement fund during the 2011-12 year. Four of the county boards allocate a portion of their gross tax collections from their regular levy for this purpose; they are: Cabell, Mingo, Monroe, and Wyoming. Rather than dedicate a portion of their regular levy collections to the fund, the other eight county boards periodically transfer available funds to the permanent improvement fund.

The total projected permanent improvement gross tax collections for the 2012-13 year for the four county boards that have dedicated a portion of their regular tax collections for this purpose is \$2.9 million, an increase

of \$100 thousand over the previous year's amount. As discussed in a preceding section, the projected gross tax collections by purpose for each county board are presented in Attachment 3.

Funds may be accumulated from year to year, but the total assets of the fund may not exceed 25% of the district's Public School Support Allowance for the year.

Designation of Levies for Public Libraries and Park Board:

Through special acts of the Legislature, a portion of the tax levies of eleven county boards of education are designated for public libraries. These dedicated funds are from regular levy proceeds in nine of the counties and from excess levy proceeds in two (Cabell and Lincoln). The West Virginia Supreme Court ruled in 2013, however, that the special acts requiring county boards to set aside a portion of their levy funds for the support of public libraries from their regular levies were unconstitutionally. The Court let stand as constitutional, however, the support of the public libraries by the two county boards (Cabell and Lincoln) that have included the funding requirement in their excess levy calls. The Court also let stand the support Cabell County Schools provides to the Huntington Park Board, since this support is also included in the district's excess levy call.

Assessment Date:

The assessed valuation of all property other than public utility property is determined locally by the county assessor and is based on the assessment date of July 1. For the 2012-13 fiscal year (2011-12 tax year), the assessment date was July 1, 2011.

The assessed valuation of public utility property is established by the Board of Public Works from appraised valuations provided by the state tax commissioner and is based on the assessment date of December 31. For the 2012-13 fiscal year, the assessment date was December 31, 2010.

Levy Dates:

The rates of levy are imposed on the assessed valuation of all taxable real and personal property as certified by the county assessors on March 3rd of each year. Each levying body in the State is required to hold a meeting or meetings between the seventh and twenty-eighth days of March each year to ascertain the fiscal condition of the entity and determine the amount to be raised from the levy of taxes. The proposed levy rates are submitted to the State Auditor for approval. The session is then to stand adjourned until the third Tuesday in April.

On the third Tuesday in April, every levying body in the State is required to reconvene the previous meeting(s) held between the seventh and twenty-eighth days of March to officially enter all levies and enter a levy order, after having received approval from the State Auditor.

The assessed valuation of property for the current year is used to determine the projected tax collections for the subsequent year. For example, the assessed valuation of property for the 2011-12 tax year, as certified by the assessor on March 3, 2012, was used to determine the projected tax collections for the 2012-13 fiscal year.

After the assessments are certified, the county assessor reports the assessed valuations to the county sheriff, who is responsible for applying the levy rates, as established by all the levying bodies in the county, to arrive at the amount of property taxes due on each parcel of property within the county. The sheriff is also responsible for preparing and issuing the tax tickets to all property owners and collecting the taxes.

Tax Payment Date:

The taxes on real property and the interest and other charges upon such taxes attach as an enforceable lien on the first day of July each year. There is no lien denominated as such on personal property. However, statutes provide that the sheriff of a county may distrain for delinquent taxes any goods and chattels belonging to a person assessed.

All current taxes assessed on real and personal property may be paid in two installments. The first installment is payable on September first of the year for which the assessment is made, and becomes delinquent on October first, and the second installment is payable on the first day of the following March and becomes delinquent on April first.

Taxes paid on or before the date when they are payable, including both first and second installments, are subject to a discount of two and one-half percent. If taxes are not paid on or before the date on which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum is added from the date they become delinquent until paid.

Local Share Calculations – County Boards of Education:

The Public School Support Program is a plan of financial support for the public schools in the State of West Virginia, which specifies statutorily the responsibilities of both the State and the fifty-five county school districts. The State's responsibility for the basic program allowance is the total of the allowances calculated under steps 1 through 7, less the aggregate amount calculated as the school district's local share.

Local share is a computation of each school district's projected regular levy property tax collections for the year. Projected excess levy tax collections are not included. The local share calculated for a particular year is based on the assessed valuations on which the taxes will be collected for that year. For example, the local share calculations for the 2012-13 fiscal year were based on the assessed valuation certified by each county assessor as of March 3, 2012.

Local share is computed by multiplying the taxable assessed valuation of all property in the district for the current fiscal year as certified by the county assessor by 90% of the regular levy rates for the year as set by the Legislature and then deducting five percent (5%) as an allowance for discounts, exonerations, delinquencies, and reducing the amount further by the amount that is to be paid to the Assessor's Valuation Fund.

In addition, according to WVC §11-8-6f(c), in any school district in which tax increment financing is in effect pursuant to the provisions of WVC §7-11B-1 et seq., the assessed valuation used for the local share calculation is the base assessed valuation of the property located within the project area in the year the project was initiated.

Furthermore, for the school districts that are designated as a "growth county" and have by resolution elected to participate in the Growth County School Facilities Act established by WVC §11-8-6f (d), the estimated revenues from application of the regular school board levy rate to the taxable assessed valuation of new property and improvements to property is subtracted from the local share calculation. The local share calculations for the 2012-13 year are reflected in Attachment 4.

**COUNTY BOARDS OF EDUCATION
TAXABLE ASSESSED VALUATIONS
FOR THE 2012-13 FISCAL YEAR**

County	Class I Assessed Valuations	Class II Assessed Valuations	Class III Assessed Valuations	Class IV Assessed Valuations	Total Assessed Valuations
Barbour	-	174,847,821	260,305,606	59,275,670	494,429,097
Berkeley	-	2,729,681,012	1,447,100,540	440,192,686	4,616,974,238
Boone	-	197,987,987	1,351,944,949	61,253,237	1,611,186,173
Braxton	-	168,099,564	275,568,699	40,627,510	484,295,773
Brooke	-	263,239,238	100,401,105	449,210,190	812,850,533
Cabell	-	1,330,655,584	937,021,789	1,118,357,589	3,386,034,962
Calhoun	-	76,732,848	135,136,640	10,014,017	221,883,505
Clay	-	67,143,470	202,663,916	11,797,542	281,604,928
Doddridge	-	118,606,210	339,907,979	9,570,977	468,085,166
Fayette	-	466,854,564	638,989,229	235,702,405	1,341,546,198
Gilmer	-	84,795,928	213,631,691	25,026,757	323,454,376
Grant	-	240,188,462	581,995,911	44,151,108	866,335,481
Greenbrier	-	709,055,327	692,241,586	219,375,354	1,620,672,267
Hampshire	-	779,088,792	480,240,134	54,185,743	1,313,514,669
Hancock	-	350,013,456	338,945,581	262,535,895	951,494,932
Hardy	-	431,087,808	303,622,134	97,839,194	832,549,136
Harrison	-	1,145,521,816	1,303,516,572	872,923,084	3,321,961,472
Jackson	-	443,895,186	595,981,345	137,942,064	1,177,818,595
Jefferson	-	1,865,152,520	835,533,540	366,552,161	3,067,238,221
Kanawha	-	3,519,305,650	2,663,744,756	3,035,144,128	9,218,194,534
Lewis	-	254,492,674	550,393,239	60,412,292	865,298,205
Lincoln	-	132,481,398	344,625,750	18,196,627	495,303,775
Logan	-	266,787,068	1,157,570,295	117,299,216	1,541,656,579
Marion	-	984,636,480	800,680,163	640,265,936	2,425,582,579
Marshall	-	398,583,538	1,454,891,747	267,524,285	2,120,999,570
Mason	-	365,865,901	713,276,882	93,861,605	1,173,004,388
McDowell	-	47,188,962	752,775,627	88,729,728	888,694,317
Mercer	-	671,347,676	622,243,943	335,091,251	1,628,682,870
Mineral	-	539,913,993	362,815,632	86,338,542	989,068,167
Mingo	-	145,871,230	896,518,718	99,076,287	1,141,466,235
Monongalia	-	1,773,490,716	1,899,291,901	895,479,451	4,568,262,068
Monroe	-	214,830,569	142,074,277	15,952,948	372,857,794
Morgan	-	665,690,908	304,651,485	43,260,396	1,013,602,789
Nicholas	-	324,413,720	510,847,550	126,673,231	961,934,501
Ohio	-	762,416,164	370,585,824	621,130,261	1,754,132,249
Pendleton	-	244,351,034	133,970,716	15,957,857	394,279,607
Pleasants	-	107,881,720	410,717,634	43,750,909	562,350,263
Pocahontas	-	253,747,184	381,392,624	32,542,144	667,681,952
Preston	-	572,172,056	459,928,154	114,528,654	1,146,628,864
Putnam	-	1,323,470,052	1,201,414,467	178,532,551	2,703,417,070
Raleigh	-	1,055,048,536	1,374,517,079	480,339,905	2,909,905,520
Randolph	-	431,795,124	466,628,464	157,654,428	1,056,078,016
Ritchie	-	181,060,669	206,870,539	47,788,065	435,719,273
Roane	-	213,137,224	181,672,767	42,113,127	436,923,118
Summers	-	176,106,814	178,565,376	48,193,517	402,865,707
Taylor	-	298,624,795	246,182,254	65,384,251	610,191,300
Tucker	-	159,965,768	296,941,498	51,793,412	508,700,678
Tyler	-	133,420,018	188,603,740	32,906,326	354,930,084
Upshur	-	396,118,673	533,432,770	120,233,616	1,049,785,059
Wayne	-	402,125,206	640,076,812	142,158,172	1,184,360,190
Webster	-	51,447,095	209,336,883	18,832,417	279,616,395
Wetzel	-	186,058,824	443,698,956	121,606,737	751,364,517
Wirt	-	71,782,796	49,801,947	10,741,155	132,325,898
Wood	-	1,592,793,022	769,002,430	744,338,597	3,106,134,049
Wyoming	-	76,524,328	768,795,084	50,130,275	895,449,687
Total	-	30,637,595,178	33,723,286,929	13,580,495,482	77,941,377,589

Source: Levy Order and Rate Sheet submitted by each county board for the 2012-13 fiscal year.

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06/07/12

Taxable Assessed Valuations 13

**COUNTY BOARDS OF EDUCATION
LEVY RATES - CLASS I PROPERTY
FOR THE 2012-13 FISCAL YEAR**

County	Current Expense Purposes	Permanent Improvement Purposes	Excess Levy Purposes	Percent of Maximum (22.95)	Bond Purposes	Total Levy Rates
Barbour	19.40	-	-	-	-	19.40
Berkeley	19.40	-	22.50	98.0%	5.69	47.59
Boone	19.40	-	22.95	100.0%	-	42.35
Braxton	19.40	-	-	-	8.44	27.84
Brooke	19.40	-	22.95	100.0%	5.30	47.65
Cabell	17.90	1.50	22.95	100.0%	5.36	47.71
Calhoun	19.40	-	0.40	1.7%	3.62	23.42
Clay	19.40	-	6.50	28.3%	-	25.90
Doddridge	19.40	-	22.95	100.0%	5.31	47.66
Fayette	19.40	-	22.95	100.0%	-	42.35
Gilmer	19.40	-	8.81	38.4%	-	28.21
Grant	19.40	-	-	-	-	19.40
Greenbrier	19.40	-	11.475	50.0%	8.66	39.54
Hampshire	19.40	-	-	-	-	19.40
Hancock	19.40	-	22.95	100.0%	8.45	50.80
Hardy	19.40	-	-	-	8.33	27.73
Harrison	19.40	-	20.33	88.6%	-	39.73
Jackson	19.40	-	22.95	100.0%	-	42.35
Jefferson	19.40	-	22.95	100.0%	2.08	44.43
Kanawha	19.40	-	15.44	67.3%	-	34.84
Lewis	19.40	-	10.32	45.0%	-	29.72
Lincoln	19.40	-	22.95	100.0%	-	42.35
Logan	19.40	-	22.95	100.0%	-	42.35
Marion	19.40	-	22.95	100.0%	2.65	45.00
Marshall	19.40	-	22.49	98.0%	3.82	45.71
Mason	19.40	-	20.48	89.2%	3.41	43.29
McDowell	19.40	-	22.95	100.0%	-	42.35
Mercer	19.40	-	22.95	100.0%	-	42.35
Mineral	19.40	-	22.95	100.0%	-	42.35
Mingo	17.90	1.50	22.95	100.0%	-	42.35
Monongalia	19.40	-	17.21	75.0%	2.40	39.01
Monroe	17.90	1.50	17.21	75.0%	2.10	38.71
Morgan	19.40	-	21.53	93.8%	-	40.93
Nicholas	19.40	-	13.31	58.0%	-	32.71
Ohio	19.40	-	21.92	95.5%	2.20	43.52
Pendleton	19.40	-	-	-	-	19.40
Pleasants	19.40	-	19.06	83.1%	8.22	46.68
Pocahontas	19.40	-	-	-	-	19.40
Preston	19.40	-	4.31	18.8%	10.96	34.67
Putnam	19.40	-	22.95	100.0%	6.92	49.27
Raleigh	19.40	-	22.95	100.0%	-	42.35
Randolph	19.40	-	8.94	39.0%	-	28.34
Ritchie	19.40	-	14.92	65.0%	-	34.32
Roane	19.40	-	-	-	2.32	21.72
Summers	19.40	-	-	-	-	19.40
Taylor	19.40	-	11.475	50.0%	5.24	36.12
Tucker	19.40	-	-	-	-	19.40
Tyler	19.40	-	22.95	100.0%	-	42.35
Upshur	19.40	-	9.83	42.8%	-	29.23
Wayne	19.40	-	22.95	100.0%	-	42.35
Webster	19.40	-	-	-	-	19.40
Wetzel	19.40	-	22.95	100.0%	-	42.35
Wirt	19.40	-	20.66	90.0%	-	40.06
Wood	19.40	-	18.36	80.0%	3.64	41.40
Wyoming	17.90	1.50	22.95	100.0%	2.17	44.52
State	55	4	44	44	23	55

Source: Levy Order and Rate Sheet submitted by each county board for the 2012-13 fiscal year.

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Taxable Assessed Valuations 13

Attachment 2

**COUNTY BOARDS OF EDUCATION
SUMMARY OF PROJECTED GROSS TAX COLLECTIONS
FOR THE 2012-13 FISCAL YEAR**

County	Current Expense Purposes	Permanent Improvement Purposes	Excess Levy Purposes	Bond Purposes	Total
Barbour	3,158,361	-	-	-	3,158,361
Berkeley	25,236,557	-	29,269,204	7,401,857	61,907,618
Boone	11,734,611	-	13,881,925	-	25,616,536
Braxton	3,105,908	-	-	1,351,230	4,457,138
Brooke	5,286,352	-	6,253,700	1,444,210	12,984,262
Cabell	19,480,263	1,632,425	24,976,092	5,828,842	51,917,622
Calhoun	1,424,092	-	29,363	265,878	1,719,333
Clay	1,924,738	-	644,887	-	2,569,625
Doddridge	3,172,149	-	3,752,620	868,254	7,793,023
Fayette	8,599,003	-	10,172,531	-	18,771,534
Gilmer	2,180,998	-	990,459	-	3,171,457
Grant	5,790,832	-	-	-	5,790,832
Greenbrier	9,825,283	-	5,811,604	4,385,925	20,022,812
Hampshire	7,170,009	-	-	-	7,170,009
Hancock	6,025,549	-	7,128,162	2,624,530	15,778,241
Hardy	4,787,961	-	-	2,055,861	6,843,822
Harrison	21,333,797	-	22,356,500	-	43,690,297
Jackson	7,417,558	-	8,774,896	-	16,192,454
Jefferson	16,564,977	-	19,596,197	1,776,038	37,937,212
Kanawha	57,878,283	-	46,063,954	-	103,942,237
Lewis	5,727,283	-	3,046,678	-	8,773,961
Lincoln	3,329,530	-	3,938,799	-	7,268,329
Logan	10,928,121	-	12,927,855	-	23,855,976
Marion	15,002,132	-	17,747,366	2,049,260	34,798,758
Marshall	14,912,452	-	17,287,683	2,936,370	35,136,505
Mason	7,682,955	-	8,110,665	1,350,458	17,144,078
McDowell	6,713,175	-	7,941,616	-	14,654,791
Mercer	10,033,750	-	11,869,823	-	21,903,573
Mineral	5,580,302	-	6,601,441	-	12,181,743
Mingo	7,650,679	641,118	9,809,111	-	18,100,908
Monongalia	28,568,570	-	25,343,561	3,534,256	57,446,387
Monroe	1,900,568	159,266	1,827,306	222,971	4,110,111
Morgan	5,282,678	-	5,862,683	-	11,145,361
Nicholas	6,205,886	-	4,257,749	-	10,463,635
Ohio	10,653,892	-	12,037,799	1,208,174	23,899,865
Pendleton	2,111,528	-	-	-	2,111,528
Pleasants	3,945,257	-	3,876,113	1,671,651	9,493,021
Pocahontas	4,196,673	-	-	-	4,196,673
Preston	6,677,812	-	1,483,575	3,772,620	11,934,007
Putnam	15,843,453	-	18,742,642	5,651,376	40,237,471
Raleigh	18,487,279	-	21,870,260	-	40,357,539
Randolph	6,519,800	-	3,004,485	-	9,524,285
Ritchie	2,678,665	-	2,060,087	-	4,738,752
Roane	2,563,551	-	-	306,569	2,870,120
Summers	2,442,943	-	-	-	2,442,943
Taylor	3,576,420	-	2,115,435	966,002	6,657,857
Tucker	3,326,850	-	-	-	3,326,850
Tyler	2,236,588	-	2,645,860	-	4,882,448
Upshur	6,609,391	-	3,348,986	-	9,958,377
Wayne	7,630,389	-	9,026,672	-	16,657,061
Webster	1,970,209	-	-	-	1,970,209
Wetzel	5,108,680	-	6,043,516	-	11,152,196
Wirt	748,331	-	796,935	-	1,545,266
Wood	17,923,564	-	16,962,713	3,362,978	38,249,255
Wyoming	6,137,463	514,312	7,868,982	744,039	15,264,796
Total	483,004,100	2,947,121	448,158,490	55,779,349	989,889,060

Note: Excludes projected gross tax collections from Tax Increment Financing (TIF) projects that are deposited into an escrow account.
Source: Levy Order and Rate Sheet submitted by each county board for the 2012-13 fiscal year.

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Taxable Assessed Valuations 13

**COUNTY BOARDS OF EDUCATION
SUMMARY OF LOCAL SHARE CALCULATIONS
AT 90% AND CLASS I LEVY RATE OF 19.40c
FOR THE 2012-13 FISCAL YEAR**

County	Total Assessed Valuations Less TIFs	Difference in Local Share Due to TIFs	Projected Gross Taxes At 90% of Levy Rates	Allow. For Uncollectibles & Discounts (5% of Gross)	Allow. For Assessors' Valuation Fund	Allow. For Growth Counties School Facilities Act	Local Share Calculations
Barbour	494,429,097	-	2,842,525	157,918	60,009	-	2,624,598
Berkeley	4,604,319,453	81,605	22,624,520	1,256,918	477,629	485,355	20,404,618
Boone	1,611,186,173	-	10,561,150	586,731	222,958	-	9,751,461
Braxton	484,295,773	-	2,795,317	155,295	59,012	-	2,581,010
Brooke	794,791,382	116,788	4,631,592	257,311	85,556	-	4,288,725
Cabell	3,344,127,841	270,240	18,708,740	1,039,374	394,962	513,608	16,760,796
Calhoun	221,883,505	-	1,281,683	71,205	27,058	-	1,183,420
Clay	281,604,928	-	1,732,264	96,237	36,570	-	1,599,457
Doddridge	468,085,166	-	2,854,934	158,607	60,271	-	2,636,056
Fayette	1,341,546,198	-	7,739,103	429,950	163,381	-	7,145,772
Gilmer	323,454,376	-	1,962,898	109,050	41,439	-	1,812,409
Grant	866,335,481	-	5,211,749	289,542	110,026	-	4,812,181
Greenbrier	1,369,530,568	1,069,770	7,684,160	426,898	162,221	-	7,095,041
Hampshire	1,313,514,669	-	6,453,008	358,500	136,230	-	5,958,278
Hancock	951,494,932	-	5,422,994	301,277	85,864	-	5,035,853
Hardy	832,549,136	-	4,309,165	239,398	81,874	-	3,987,893
Harrison	3,243,371,116	458,288	18,704,021	1,039,112	394,863	-	17,270,046
Jackson	1,177,818,595	-	6,675,802	370,878	140,934	-	6,163,990
Jefferson	3,067,238,221	-	14,908,479	828,249	275,393	331,876	13,472,961
Kanawha	9,218,194,534	-	52,090,455	2,893,914	1,099,687	-	48,096,854
Lewis	865,298,205	-	5,154,555	286,364	108,818	-	4,759,373
Lincoln	495,303,775	-	2,996,577	166,477	63,261	-	2,766,839
Logan	1,490,876,601	-	9,512,190	528,455	200,813	-	8,782,922
Marion	2,425,582,579	-	13,501,919	750,107	285,041	-	12,466,771
Marshall	2,120,612,330	2,497	13,418,502	745,472	283,280	-	12,389,750
Mason	1,173,004,388	-	6,914,660	384,148	109,482	-	6,421,030
McDowell	888,694,317	-	6,041,858	335,659	127,550	-	5,578,649
Mercer	1,628,682,870	-	9,030,375	501,688	190,641	-	8,338,046
Mineral	855,535,023	590,543	4,382,695	243,483	92,524	-	4,046,688
Mingo	1,141,466,235	-	7,462,617	414,590	157,544	-	6,890,483
Monongalia	4,447,386,427	819,218	24,959,401	1,386,633	526,921	1,811,567	21,234,280
Monroe	372,857,794	-	1,853,851	102,992	39,137	-	1,711,722
Morgan	1,013,602,789	-	4,754,410	264,134	100,371	-	4,389,905
Nicholas	961,934,501	-	5,585,297	310,294	117,912	-	5,157,091
Ohio	1,526,281,772	1,468,831	7,997,711	444,317	168,841	-	7,384,553
Pendleton	394,279,607	-	1,900,375	105,576	40,119	-	1,754,680
Pleasants	562,350,263	-	3,550,731	197,263	63,716	-	3,289,752
Pocahontas	667,681,952	-	3,777,006	209,834	79,737	-	3,487,435
Preston	1,146,628,864	-	6,010,031	333,891	126,878	-	5,549,262
Putnam	2,615,642,473	-	13,898,750	772,153	293,418	182,346	12,650,833
Raleigh	2,791,226,180	514,617	16,081,204	893,400	339,492	255,563	14,592,749
Randolph	1,056,078,016	-	5,867,820	325,990	123,876	-	5,417,954
Ritchie	435,719,273	-	2,410,799	133,933	50,895	-	2,225,971
Roane	436,923,118	-	2,307,196	128,178	48,707	-	2,130,311
Summers	402,865,707	-	2,198,649	122,147	46,416	-	2,030,086
Taylor	610,191,300	-	3,218,778	178,821	67,952	-	2,972,005
Tucker	508,700,678	-	2,994,165	166,343	47,408	-	2,780,414
Tyler	354,930,084	-	2,012,929	111,829	42,495	-	1,858,605
Upshur	1,049,785,059	-	5,948,452	330,470	125,578	-	5,492,404
Wayne	1,184,360,190	-	6,867,350	381,519	144,977	-	6,340,854
Webster	279,616,395	-	1,773,188	98,510	37,434	-	1,637,244
Wetzel	751,364,517	-	4,597,812	255,434	97,065	-	4,245,313
Wirt	132,325,898	-	673,498	37,417	14,218	-	621,863
Wood	3,105,173,389	6,195	16,124,498	895,805	340,406	-	14,888,287
Wyoming	895,449,687	-	5,986,598	332,589	126,384	-	5,527,625
Total	76,798,183,400	5,398,592	430,961,006	23,942,279	8,945,244	3,580,315	394,493,168

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Taxable Assessed Valuations 13

**COUNTY BOARDS OF EDUCATION
EXCESS LEVIES IN EFFECT
2012-13 YEAR**

County	Date of Election	Percent of Votes for Levy	Class I Levy Rate Per \$100	Percent of Maximum (22.95)	Max Rate Allowed By Levy Call	Number of Years	Expiration Date
Barbour	-	-	-	-	-	-	-
Berkeley	11-02-10	57.0%	22.50	98.0%	22.50	4	6-30-15
Boone	05-11-10	83.1%	22.95	100.0%	22.95	5	6-30-15
Braxton	-	-	-	-	-	-	-
Brooke	11-04-08	66.6%	22.95	100.0%	22.95	5	6-30-14
Cabell	11-08-08	65.1%	22.95	100.0%	22.95	5	6-30-15
Calhoun	11-02-10	63.0%	0.40	1.7%	0.40	5	6-30-17
Clay	01-28-12	61.0%	6.50	28.3%	6.50	5	6-30-17
Doddridge	11-04-08	54.5%	22.95	100.0%	22.95	5	6-30-14
Fayette	05-13-08	71.3%	22.95	100.0%	22.95	5	6-30-14
Gilmer	09-15-07	72.8%	8.81	38.4%	9.18	5	6-30-13
Grant	-	-	-	-	-	-	-
Greenbrier	05-23-08	69.0%	11.48	50.0%	11.48	5	6-30-14
Hampshire	-	-	-	-	-	-	-
Hancock	11-04-08	66.3%	22.95	100.0%	22.95	5	6-30-14
Hardy	-	-	-	-	-	-	-
Harrison	11-02-10	68.0%	20.33	88.6%	20.66	5	6-30-16
Jackson	05-13-08	64.4%	22.95	100.0%	22.95	5	6-30-14
Jefferson	11-02-10	62.0%	22.95	100.0%	22.95	5	6-30-16
Kanawha	05-13-08	60.4%	15.44	67.3%	22.95	5	6-30-14
Lewis	02-20-10	80.5%	10.32	45.0%	10.32	5	6-30-15
Lincoln	11-04-08	61.7%	22.95	100.0%	22.95	5	6-30-14
Logan	11-04-08	78.4%	22.95	100.0%	22.95	5	6-30-14
Marion	02-07-09	65.7%	22.95	100.0%	22.95	5	6-30-14
Marshall	12-14-07	65.4%	22.49	98.0%	22.95	5	6-30-13
Mason	11-04-08	57.1%	20.48	89.2%	20.48	5	6-30-14
McDowell	02-07-09	93.5%	22.95	100.0%	22.95	5	6-30-14
Mercer	01-30-10	83.3%	22.95	100.0%	22.95	5	6-30-15
Mineral	05-06-10	77.5%	22.95	100.0%	22.95	5	6-30-16
Mingo	01-17-09	78.2%	22.95	100.0%	22.95	5	6-30-14
Monongalia	10/04/11	68.9%	17.21	75.0%	17.21	5	6-30-17
Monroe	01-30-10	66.7%	17.21	75.0%	17.21	5	6-30-15
Morgan	11-04-08	57.2%	21.53	93.8%	22.95	5	6-30-14
Nicholas	11-02-10	56.0%	13.31	58.0%	13.31	5	6-30-16
Ohio	05-30-09	83.9%	21.92	95.5%	22.95	5	6-30-15
Pendleton	-	-	-	-	-	-	-
Pleasants	11-04-08	70.1%	19.06	83.1%	19.06	5	6-30-14
Pocahontas	-	-	-	-	-	-	-
Preston	05-11-10	62.6%	4.31	18.8%	4.31	3	6-30-13
Putnam	05-11-10	65.6%	22.95	100.0%	22.95	5	6-30-16
Raleigh	02-28-09	86.9%	22.95	100.0%	22.95	5	6-30-14
Randolph	11-08-10	54.0%	8.94	39.0%	9.44	5	6-30-16
Ritchie	12-12-09	80.4%	14.92	65.0%	14.92	5	6-30-15
Roane	-	-	-	-	-	-	-
Summers	-	-	-	-	-	-	-
Taylor	01-22-11	62.8%	11.48	50.0%	11.48	5	6-30-16
Tucker	-	-	-	-	-	-	-
Tyler	12-14-07	83.4%	22.95	100.0%	22.95	5	6-30-13
Upshur	02-07-09	51.2%	9.83	42.8%	9.83	5	6-30-14
Wayne	12-20-08	80.9%	22.95	100.0%	22.95	5	6-30-14
Webster	-	-	-	-	-	-	-
Wetzel	12-14-07	82.1%	22.95	100.0%	22.95	5	6-30-13
Wirt	10/04/11	66.0%	20.66	90.0%	20.66	5	6-30-17
Wood	11-04-08	68.7%	18.36	80.0%	18.36	5	6-30-14
Wyoming	11-10-08	78.0%	22.95	100.0%	22.95	5	6-30-14
State (With Levies)	44	69.4%	18.85	82.1%	18.89	4.9	-

OSF
08/11/14
EXCLVY 13

**COUNTY BOARDS OF EDUCATION
BONDING POTENTIAL
2012-13 YEAR**

County	Taxable Assessed Valuation	Bonding Potential at 5%	Bonds Outstanding June 30, 2012	Unused Potential Remaining
Barbour	\$ 494,429,097	\$ 24,721,455	-	\$ 24,721,455
Berkeley	4,616,974,238	230,848,712	58,385,000	172,463,712
Boone	1,611,186,173	80,559,309	-	80,559,309
Braxton	484,295,773	24,214,789	14,570,000	9,644,789
Brooke	812,850,533	40,642,527	5,170,000	35,472,527
Cabell	3,386,034,962	169,301,748	41,105,000	128,196,748
Calhoun	221,883,505	11,094,175	3,480,000	7,614,175
Clay	281,604,928	14,080,246	-	14,080,246
Doddridge	468,085,166	23,404,258	4,920,000	18,484,258
Fayette	1,341,546,198	67,077,310	-	67,077,310
Gilmer	323,454,376	16,172,719	-	16,172,719
Grant	866,335,481	43,316,774	-	43,316,774
Greenbrier	1,620,672,267	81,033,613	35,845,000	45,188,613
Hampshire	1,313,514,669	65,675,733	-	65,675,733
Hancock	951,494,932	47,574,747	36,405,000	11,169,747
Hardy	832,549,136	41,627,457	21,545,000	20,082,457
Harrison	3,321,961,472	166,098,074	-	166,098,074
Jackson	1,177,818,595	58,890,930	-	58,890,930
Jefferson	3,067,238,221	153,361,911	11,750,000	141,611,911
Kanawha	9,218,194,534	460,909,727	-	460,909,727
Lewis	865,298,205	43,264,910	-	43,264,910
Lincoln	495,303,775	24,765,189	-	24,765,189
Logan	1,541,656,579	77,082,829	-	77,082,829
Marion	2,425,582,579	121,279,129	14,470,000	106,809,129
Marshall	2,120,999,570	106,049,979	20,365,000	85,684,979
Mason	1,173,004,388	58,650,219	4,595,000	54,055,219
McDowell	888,694,317	44,434,716	-	44,434,716
Mercer	1,628,682,870	81,434,144	-	81,434,144
Mineral	989,068,167	49,453,408	-	49,453,408
Mingo	1,141,466,235	57,073,312	-	57,073,312
Monongalia	4,568,262,068	228,413,103	42,715,000	185,698,103
Monroe	372,857,794	18,642,890	380,000	18,262,890
Morgan	1,013,602,789	50,680,139	-	50,680,139
Nicholas	961,934,501	48,096,725	-	48,096,725
Ohio	1,754,132,249	87,706,612	6,165,000	81,541,612
Pendleton	394,279,607	19,713,980	-	19,713,980
Pleasants	562,350,263	28,117,513	17,065,000	11,052,513
Pocahontas	667,681,952	33,384,098	-	33,384,098
Preston	1,146,628,864	57,331,443	37,795,000	19,536,443
Putnam	2,703,417,070	135,170,854	50,885,000	84,285,854
Raleigh	2,909,905,520	145,495,276	-	145,495,276
Randolph	1,056,078,016	52,803,901	-	52,803,901
Ritchie	435,719,273	21,785,964	-	21,785,964
Roane	436,923,118	21,846,156	855,000	20,991,156
Summers	402,865,707	20,143,285	-	20,143,285
Taylor	610,191,300	30,509,565	6,075,000	24,434,565
Tucker	508,700,678	25,435,034	-	25,435,034
Tyler	354,930,084	17,746,504	-	17,746,504
Upshur	1,049,785,059	52,489,253	-	52,489,253
Wayne	1,184,360,190	59,218,010	-	59,218,010
Webster	279,616,395	13,980,820	-	13,980,820
Wetzel	751,364,517	37,568,226	-	37,568,226
Wirt	132,325,898	6,616,295	-	6,616,295
Wood	3,106,134,049	155,306,702	21,810,000	133,496,702
Wyoming	895,449,687	44,772,484	2,040,000	42,732,484
Total	\$ 77,941,377,589	\$ 3,897,068,881	\$ 458,390,000	\$ 3,438,678,881

OSF
08/11/14
Bonding Potential 13

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2013**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Barbour (1)	1978	1969	4,529,000	--	4,529,000	50.6%
Barbour (2)	1978	1969	4,529,000	--	4,529,000	55.0%
Barbour (3)	1979	1969	4,529,000	4,529,000	--	61.3%
Barbour (4)	1998	1979	8,000,000	--	8,000,000	45.8%
Barbour (5)	2000	1979	7,500,000	7,500,000	--	55.4%
Barbour (6)	2012	2000	5,480,000	--	5,480,000	37.3%
Berkeley (1)	1974	--	3,560,000	3,560,000	--	69.2%
Berkeley (2)	1983	1974	12,700,000	--	12,700,000	47.7%
Berkeley (3)	1984	1974	12,000,000	--	12,000,000	49.6%
Berkeley (4)	1987	1974	10,960,000	10,960,000	--	66.0%
Berkeley (5)	1993	1987	42,200,000	--	42,200,000	35.7%
Berkeley (6)	1995	1987	15,950,000	15,950,000	--	56.4%
Berkeley (7)	2001	1995	27,800,000	27,800,000	--	63.3%
Berkeley (8)	2009	2001	51,500,000	51,500,000	--	63.6%
Boone (1)	1977	--	6,745,000	6,745,000	--	81.1%
Boone (2)	2011	1977	45,160,000	--	45,160,000	26.1%
Braxton (1)	1977	1965	2,200,000	--	2,200,000	26.0%
Braxton (2)	1978	1965	2,840,000	--	2,840,000	32.4%
Braxton (3)	1997	1965	11,660,000	--	11,660,000	20.7%
Braxton (4)	2003	1965	7,200,000	--	7,200,000	42.7%
Braxton (5)	2008	1965	16,100,000	16,100,000	--	52.0%
Brooke (1)	1977	1965	5,565,000	--	5,565,000	32.7%
Brooke (2)	1981	1965	9,865,000	9,865,000	--	63.1%
Brooke (3)	2000	1981	15,000,000	15,000,000	--	57.7%
Cabell (1)	1980	1938	32,890,000	--	32,890,000	35.6%
Cabell (2)	1990	1938	45,000,000	45,000,000	--	57.2%
Cabell (3)	2006	1990	60,455,000	60,455,000	--	55.4%
Calhoun (1)	1975	1949	2,100,000	--	2,100,000	32.0%
Calhoun (2)	1975	1949	2,100,000	--	2,100,000	32.5%
Calhoun (3)	1990	1949	5,375,000	--	5,375,000	40.1%
Calhoun (4)	1990	1949	5,375,000	--	5,375,000	37.1%
Calhoun (5)	1996	1949	3,370,000	3,370,000	--	50.7%
Calhoun (6)	2011	1996	3,560,000	3,560,000	--	67.0%
Clay	--	1969	--	--	--	--
Doddridge (1)	1977	1940	1,871,358	--	1,871,358	17.2%
Doddridge (2)	2003	1940	8,900,000	8,900,000	--	61.5%
Fayette (1)	1973	1951	7,600,000	7,600,000	--	76.1%
Fayette (2)	2001	1973	39,000,000	--	39,000,000	13.8%
Fayette (3)	2009	1973	49,000,000	--	49,000,000	22.6%
Gilmer (1)	1974	1955	1,825,000	--	1,825,000	33.0%
Gilmer (2)	1974	1955	2,125,000	--	2,125,000	48.0%
Gilmer (3)	1975	1955	2,125,000	--	2,125,000	50.0%
Gilmer (4)	1976	1955	2,459,000	--	2,459,000	53.6%
Gilmer (5)	1976	1955	2,459,000	--	2,459,000	51.6%
Gilmer (6)	2010	1955	11,915,000	--	11,915,000	37.3%
Grant (1)	1998	1996	3,500,000	--	3,500,000	49.4%
Grant (2)	2008	1996	2,495,500	--	2,495,500	42.0%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2013**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Greenbrier (1)	1981	1966	10,539,000	--	10,539,000	31.0%
Greenbrier (2)	1991	1966	20,200,000	--	20,200,000	26.0%
Greenbrier (3)	1996	1966	8,000,000	8,000,000	--	60.6%
Greenbrier (4)	2001	1996	8,000,000	8,000,000	--	69.0%
Greenbrier (5)	2005	2001	12,500,000	--	12,500,000	25.8%
Greenbrier (6)	2008	2001	37,745,000	37,745,000	--	50.8%
Hampshire (1)	1988	1962	8,680,000	--	8,680,000	49.0%
Hampshire (2)	1989	1962	8,680,000	--	8,680,000	23.0%
Hampshire (3)	1997	1962	11,060,000	--	11,060,000	43.8%
Hampshire (4)	1998	1962	3,740,000	3,740,000	--	55.1%
Hancock (1)	1978	1961	13,885,000	--	13,885,000	47.6%
Hancock (2)	1980	1961	13,885,000	13,885,000	--	64.6%
Hancock (3)	1996	1980	12,800,000	--	12,800,000	35.0%
Hancock (4)	1997	1980	12,500,000	--	12,500,000	27.9%
Hancock (5)	2005	1980	34,000,000	--	34,000,000	28.0%
Hancock (6)	2010	1980	37,000,000	37,000,000	--	51.0%
Hancock (7)	2010	1980	39,600,000	39,600,000	--	53.1%
Hardy (1)	1972	--	950,000	950,000	--	65.0%
Hardy (2)	1977	1972	2,430,000	2,430,000	--	68.1%
Hardy (3)	1992	1977	8,000,000	--	8,000,000	32.0%
Hardy (4)	1994	1977	3,700,000	3,700,000	--	61.5%
Hardy (5)	2002	1994	11,970,000	--	11,970,000	46.0%
Hardy (6)	2003	1994	11,970,000	--	11,970,000	46.0%
Harrison (1)	1975	--	12,800,000	--	12,800,000	54.1%
Harrison (2)	1975	--	12,800,000	--	12,800,000	47.2%
Harrison (3)	1988	--	39,700,000	--	39,700,000	42.0%
Harrison (4)	1991	--	37,925,000	37,925,000	--	51.0%
Harrison (5)	2007	1991	42,465,000	--	42,465,000	39.2%
Harrison (6)	2011	1991	71,250,000	--	71,250,000	24.0%
Harrison (7)	2012	1991	19,000,000	--	19,000,000	34.0%
Jackson (1)	1974	1959	5,525,000	--	5,525,000	35.0%
Jackson (2)	2006	1959	39,380,000	--	39,380,000	25.1%
Jefferson (1)	1974	--	1,520,000	1,520,000	--	63.3%
Jefferson (2)	1989	1974	18,000,000	18,000,000	--	74.1%
Jefferson (3)	2000	1989	39,000,000	--	39,000,000	35.0%
Jefferson (4)	2004	1989	19,000,000	19,000,000	--	71.2%
Kanawha (1)	1976	1967	39,467,000	--	39,467,000	44.0%
Kanawha (2)	1989	1967	103,670,000	--	103,670,000	34.1%
Kanawha (3)	1992	1967	73,705,000	--	73,705,000	49.3%
Kanawha (4)	1995	1967	12,670,000	12,670,000	--	68.3%
Kanawha (5)	1997	1995	98,165,000	--	98,165,000	36.9%
Kanawha (6)	2000	1995	27,505,000	27,505,000	--	59.9%
Lewis (1)	1979	--	6,430,000	--	6,430,000	39.4%
Lewis (2)	2002	--	8,000,000	--	8,000,000	42.0%
Lewis (3)	2003	--	3,980,000	--	3,980,000	36.7%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2013**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Lincoln (1)	1976	1952	2,966,658	--	2,966,658	42.5%
Lincoln (2)	1976	1952	2,966,658	--	2,966,658	38.5%
Lincoln (3)	1978	1952	3,157,000	3,157,000	--	66.4%
Lincoln (4)	1991	1978	6,375,000	--	6,375,000	38.1%
Lincoln (5)	2013	1978	24,000,000	--	24,000,000	25.1%
Logan (1)	1983	1969	10,000,000	--	10,000,000	34.0%
Logan (2)	1991	1969	23,205,000	--	23,205,000	27.0%
Logan (3)	2003	1969	6,500,000	--	6,500,000	48.0%
Marion (1)	1975	--	12,800,000	--	12,800,000	52.5%
Marion (2)	1975	--	12,800,000	--	12,800,000	58.7%
Marion (3)	1976	--	13,475,000	--	13,475,000	46.7%
Marion (4)	1983	--	29,930,000	--	29,930,000	35.1%
Marion (5)	1988	--	32,100,000	--	32,100,000	45.0%
Marion (6)	1989	--	12,330,000	12,330,000	--	55.7%
Marion (7)	1996	1989	3,250,000	3,250,000	--	59.3%
Marion (8)	2000	1996	29,705,000	--	29,705,000	25.0%
Marion (9)	2001	1996	12,000,000	--	12,000,000	42.0%
Marion (10)	2002	1996	4,500,000	4,500,000	--	53.8%
Marion (11)	2008	2002	40,200,000	--	40,200,000	48.0%
Marion (12)	2010	2002	15,760,000	15,760,000	--	53.7%
Marion (13)	2012	2010	10,000,000	--	10,000,000	47.7%
Marshall (1)	1974	1965	4,350,000	4,350,000	--	75.2%
Marshall (2)	1995	1974	37,790,000	--	37,790,000	26.7%
Marshall (3)	1996	1974	19,870,000	--	19,870,000	36.8%
Marshall (4)	2006	1974	27,900,000	27,900,000	--	51.0%
Mason (1)	1980	1950	8,307,332	--	8,307,332	51.6%
Mason (2)	1980	1950	9,366,000	--	9,366,000	58.5%
Mason (3)	1980	1950	9,366,000	--	9,366,000	49.5%
Mason (4)	1989	1950	18,700,000	--	18,700,000	43.0%
Mason (5)	1990	1950	16,300,000	--	16,300,000	32.0%
Mason (6)	1991	1950	16,300,000	--	16,300,000	42.0%
Mason (7)	2000	1950	24,610,000	--	24,610,000	29.0%
Mason (8)	2004	1950	12,000,000	12,000,000	-	55.0%
McDowell (1)	1974	1964	4,000,000	4,000,000	--	73.0%
McDowell (2)	1996	1974	21,865,000	--	21,865,000	16.0%
Mercer (1)	1979	1954	16,737,000	16,737,000	--	66.2%
Mercer (2)	2001	1979	21,900,000	--	21,900,000	14.0%
Mineral (1)	1973	1938	3,354,000	3,354,000	--	79.0%
Mineral (2)	1990	1973	15,300,000	--	15,300,000	36.0%
Mineral (3)	1991	1973	7,500,000	--	7,500,000	48.0%
Mineral (4)	2001	1973	14,950,000	--	14,950,000	36.0%
Mineral (5)	2004	1973	15,800,000	--	15,800,000	42.0%
Mineral (6)	2008	1973	15,800,000	--	15,800,000	47.9%
Mineral (7)	2008	1973	15,800,000	--	15,800,000	41.6%
Mingo (1)	1978	1967	4,220,000	--	4,220,000	55.9%
Mingo (2)	1979	1967	4,220,000	4,220,000	--	61.6%
Mingo (3)	1984	1979	7,850,000	7,850,000	--	70.6%
Mingo (4)	1990	1984	13,000,000	--	13,000,000	33.0%
Mingo (5)	1990	1984	10,970,000	--	10,970,000	38.0%
Mingo (6)	1993	1984	27,000,000	--	27,000,000	29.8%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2013**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Monongalia (1)	1974	1952	7,500,000	--	7,500,000	57.1%
Monongalia (2)	1976	1952	6,995,000	6,995,000	--	66.8%
Monongalia (3)	1987	1976	29,525,000	--	29,525,000	48.0%
Monongalia (4)	1989	1976	32,500,000	32,500,000	--	62.0%
Monongalia (5)	2000	1989	80,079,000	--	80,079,000	28.0%
Monongalia (6)	2003	1989	50,000,000	50,000,000	--	73.2%
Monroe (1)	1975	1961	1,725,000	--	1,725,000	25.9%
Monroe (2)	1993	1961	3,177,915	--	3,177,915	39.3%
Monroe (3)	1998	1961	2,995,000	--	2,995,000	44.0%
Monroe (4)	1999	1961	2,100,000	2,100,000	--	53.9%
Morgan (1)	1972	1964	1,835,000	--	1,835,000	54.7%
Morgan (2)	1972	1964	1,595,000	--	1,595,000	54.8%
Morgan (3)	1974	1964	1,835,000	1,835,000	--	77.0%
Morgan (4)	1993	1974	7,500,000	--	7,500,000	32.4%
Nicholas (1)	1975	--	4,500,000	4,500,000	--	70.0%
Nicholas (2)	1988	1975	8,000,000	8,000,000	--	53.0%
Ohio (1)	1973	1940	14,235,000	14,235,000	--	68.4%
Ohio (2)	1986	1973	2,300,000	2,300,000	--	68.2%
Ohio (3)	1993	1986	14,800,000	14,800,000	--	77.5%
Pendleton	1979	--	1,800,000	--	1,800,000	38.8%
Pleasants (1)	1973	1959	1,800,000	1,800,000	--	60.7%
Pleasants (2)	2000	1973	15,000,000	--	15,000,000	28.0%
Pleasants (3)	2010	1973	18,050,000	18,050,000	--	60.0%
Pocahontas (1)	1976	1968	1,818,000	--	1,818,000	35.1%
Pocahontas (2)	1980	1968	3,280,000	--	3,280,000	37.5%
Pocahontas (3)	1980	1968	3,280,000	--	3,280,000	33.8%
Pocahontas (4)	1994	1968	400,000	--	400,000	25.0%
Preston (1)	1973	1947	4,965,000	--	4,965,000	46.6%
Preston (2)	1974	1947	5,320,000	--	5,320,000	57.3%
Preston (3)	1974	1947	5,320,000	--	5,320,000	49.2%
Preston (4)	1976	1947	6,140,000	--	6,140,000	47.1%
Preston (5)	1984	1947	10,735,000	--	10,735,000	35.1%
Preston (6)	1985	1947	11,690,000	--	11,690,000	45.3%
Preston (7)	1986	1947	15,690,000	--	15,690,000	38.5%
Preston (8)	1989	1947	8,850,000	8,850,000	--	55.0%
Preston (9)	2008	1989	49,995,000	--	49,995,000	49.7%
Preston (10)	2010	1989	39,600,000	39,600,000	--	53.0%
Putnam (1)	1974	1967	4,900,000	--	4,900,000	59.1%
Putnam (2)	1974	1967	4,900,000	--	4,900,000	48.0%
Putnam (3)	1976	1967	5,795,000	5,795,000	--	68.3%
Putnam (4)	1993	1976	39,500,000	--	39,500,000	27.1%
Putnam (5)	2001	1976	35,850,000	--	35,850,000	25.2%
Putnam (6)	2002	1976	20,500,000	--	20,500,000	46.5%
Putnam (7)	2009	1976	56,750,000	56,750,000	--	56.0%
Raleigh (1)	1973	1963	7,760,000	7,760,000	--	80.6%
Raleigh (2)	1980	1973	14,825,000	14,825,000	--	63.4%
Raleigh (3)	1991	1980	30,965,000	--	30,965,000	25.1%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2013**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Raleigh (4)	1998	1980	14,500,000	14,500,000	--	54.5%
Raleigh (5)	2004	1998	13,000,000	13,000,000	--	76.1%
Randolph (1)	1974	1951	3,580,000	3,580,000	--	64.4%
Randolph (2)	1996	1974	19,365,000	--	19,365,000	35.0%
Randolph (3)	1996	1974	19,365,500	--	19,365,500	36.9%
Randolph (4)	2012	1974	13,500,000	--	13,500,000	40.1%
Ritchie (1)	1973	--	1,972,000	--	1,972,000	47.0%
Ritchie (2)	1979	--	3,326,528	--	3,326,528	35.3%
Roane (1)	1976	1946	3,430,000	--	3,430,000	54.1%
Roane (2)	1977	1946	7,386,500	3,710,000	3,676,500	63.7%
Roane (3)	1994	1977	3,700,000	3,700,000	--	64.3%
Summers	1992	--	3,300,000	--	3,300,000	46.7%
Taylor (1)	1974	1968	939,000	--	939,000	25.4%
Taylor (2)	1976	1968	1,515,533	--	1,515,533	43.3%
Taylor (3)	1978	1968	3,000,000	--	3,000,000	45.7%
Taylor (4)	1987	1968	6,700,000	6,700,000	--	61.6%
Taylor (5)	1999	1987	9,700,000	--	9,700,000	37.0%
Taylor (6)	2001	1987	5,120,995	5,120,995	--	77.7%
Taylor (7)	2002	2001	10,990,000	10,990,000	--	57.5%
Tucker (1)	1975	1938	1,285,000	1,285,000	--	60.3%
Tucker (2)	1994	1975	6,385,000	--	6,385,000	33.0%
Tyler (1)	1973	--	1,855,000	1,855,000	--	83.3%
Tyler (2)	1990	1973	6,200,000	6,200,000	--	63.9%
Upshur (1)	1973	1956	3,552,000	3,552,000	--	70.6%
Upshur (2)	2011	1973	35,000,000	--	35,000,000	29.0%
Wayne (1)	1977	--	7,155,000	--	7,155,000	46.5%
Wayne (2)	1985	--	14,300,000	14,300,000	--	53.0%
Wayne (3)	1999	1985	32,000,000	--	32,000,000	20.0%
Wayne (4)	2012	1985	33,100,000	--	33,100,000	29.0%
Webster (1)	1972	1953	1,535,000	1,535,000	--	75.9%
Wetzel (1)	1972	--	3,740,000	--	3,740,000	48.9%
Wetzel (2)	1974	--	4,955,000	4,955,000	--	72.5%
Wetzel (3)	1986	1974	8,900,000	8,900,000	--	61.5%
Wirt (1)	1975	1961	935,000	--	935,000	27.6%
Wirt (2)	1991	1961	1,500,000	1,500,000	--	56.0%
Wood (1)	1971	1964	8,995,000	8,995,000	--	61.4%
Wood (2)	1982	1971	18,100,000	--	18,100,000	46.8%
Wood (3)	1984	1971	3,950,000	3,950,000	--	57.8%
Wood (4)	1990	1984	9,995,000	9,995,000	--	56.8%
Wood (5)	1990	1990	12,550,000	--	12,550,000	31.2%
Wood (6)	1991	1990	7,637,000	--	7,637,000	36.3%
Wood (7)	2004	1990	35,000,000	35,000,000	--	67.2%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2013**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Wyoming (1)	1975	1959	5,875,000	--	5,875,000	50.5%
Wyoming (2)	1976	1959	7,720,000	--	7,720,000	57.9%
Wyoming (3)	1977	1959	7,720,000	--	7,720,000	55.0%
Wyoming (4)	1992	1959	10,000,000	--	10,000,000	42.0%
Wyoming (5)	1995	1959	14,000,000	--	14,000,000	35.0%
Wyoming (6)	2000	1959	7,000,000	7,000,000	--	61.0%

NOTE: Percent of votes required for approval of bond levy changed from 60% to 50% by constitutional amendment adopted at the General Election on Nov. 2, 1982.

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**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN CHRONOLOGICAL ORDER
AS OF JUNE 30, 2013**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Wood (1)	1971	1964	8,995,000	8,995,000	--	61.4%
Hardy (1)	1972	--	950,000	950,000	--	65.0%
Morgan (1)	1972	1964	1,835,000	--	1,835,000	54.7%
Morgan (2)	1972	1964	1,595,000	--	1,595,000	54.8%
Webster (1)	1972	1953	1,535,000	1,535,000	--	75.9%
Wetzel (1)	1972	--	3,740,000	--	3,740,000	48.9%
Fayette (1)	1973	1951	7,600,000	7,600,000	--	76.1%
Mineral (1)	1973	1938	3,354,000	3,354,000	--	79.0%
Ohio (1)	1973	1940	14,235,000	14,235,000	--	68.4%
Pleasants (1)	1973	1959	1,800,000	1,800,000	--	60.7%
Preston (1)	1973	1947	4,965,000	--	4,965,000	46.6%
Raleigh (1)	1973	1963	7,760,000	7,760,000	--	80.6%
Ritchie (1)	1973	--	1,972,000	--	1,972,000	47.0%
Tyler (1)	1973	--	1,855,000	1,855,000	--	83.3%
Upshur (1)	1973	1956	3,552,000	3,552,000	--	70.6%
Berkeley (1)	1974	--	3,560,000	3,560,000	--	69.2%
Gilmer (1)	1974	1955	1,825,000	--	1,825,000	33.0%
Gilmer (2)	1974	1955	2,125,000	--	2,125,000	48.0%
Jackson (1)	1974	1959	5,525,000	--	5,525,000	35.0%
Jefferson (1)	1974	--	1,520,000	1,520,000	--	63.3%
Marshall (1)	1974	1965	4,350,000	4,350,000	--	75.2%
McDowell (1)	1974	1964	4,000,000	4,000,000	--	73.0%
Monongalia (1)	1974	1952	7,500,000	--	7,500,000	57.1%
Morgan (3)	1974	1964	1,835,000	1,835,000	--	77.0%
Preston (2)	1974	1947	5,320,000	--	5,320,000	57.3%
Preston (3)	1974	1947	5,320,000	--	5,320,000	49.2%
Putnam (1)	1974	1967	4,900,000	--	4,900,000	59.1%
Putnam (2)	1974	1967	4,900,000	--	4,900,000	48.0%
Randolph (1)	1974	1951	3,580,000	3,580,000	--	64.4%
Taylor (1)	1974	1968	939,000	--	939,000	25.4%
Wetzel (2)	1974	--	4,955,000	4,955,000	--	72.5%
Calhoun (1)	1975	1949	2,100,000	--	2,100,000	32.0%
Calhoun (2)	1975	1949	2,100,000	--	2,100,000	32.5%
Gilmer (3)	1975	1955	2,125,000	--	2,125,000	50.0%
Harrison (1)	1975	--	12,800,000	--	12,800,000	54.1%
Harrison (2)	1975	--	12,800,000	--	12,800,000	47.2%
Marion (1)	1975	--	12,800,000	--	12,800,000	52.5%
Marion (2)	1975	--	12,800,000	--	12,800,000	58.7%
Monroe (1)	1975	1961	1,725,000	--	1,725,000	25.9%
Nicholas (1)	1975	--	4,500,000	4,500,000	--	70.0%
Tucker (1)	1975	1938	1,285,000	1,285,000	--	60.3%
Wirt (1)	1975	1961	935,000	--	935,000	27.6%
Wyoming (1)	1975	1959	5,875,000	--	5,875,000	50.5%
Gilmer (4)	1976	1955	2,459,000	--	2,459,000	53.6%
Gilmer (5)	1976	1955	2,459,000	--	2,459,000	51.6%
Kanawha (1)	1976	1967	39,467,000	--	39,467,000	44.0%
Lincoln (1)	1976	1952	2,966,658	--	2,966,658	42.5%
Lincoln (2)	1976	1952	2,966,658	--	2,966,658	38.5%
Marion (3)	1976	--	13,475,000	--	13,475,000	46.7%
Monongalia (2)	1976	1952	6,995,000	6,995,000	--	66.8%
Pocahontas (1)	1976	1968	1,818,000	--	1,818,000	35.1%
Preston (4)	1976	1947	6,140,000	--	6,140,000	47.1%
Putnam (3)	1976	1967	5,795,000	5,795,000	--	68.3%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
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AS OF JUNE 30, 2013**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Roane (1)	1976	1946	3,430,000	--	3,430,000	54.1%
Taylor (2)	1976	1968	1,515,533	--	1,515,533	43.3%
Wyoming (2)	1976	1959	7,720,000	--	7,720,000	57.9%
Boone (1)	1977	--	6,745,000	6,745,000	--	81.1%
Braxton (1)	1977	1965	2,200,000	--	2,200,000	26.0%
Brooke (1)	1977	1965	5,565,000	--	5,565,000	32.7%
Doddridge (1)	1977	1940	1,871,358	--	1,871,358	17.2%
Hardy (2)	1977	1972	2,430,000	2,430,000	--	68.1%
Roane (2)	1977	1946	7,386,500	3,710,000	3,676,500	63.7%
Wayne (1)	1977	--	7,155,000	--	7,155,000	46.5%
Wyoming (3)	1977	1959	7,720,000	--	7,720,000	55.0%
Barbour (1)	1978	1969	4,529,000	--	4,529,000	50.6%
Barbour (2)	1978	1969	4,529,000	--	4,529,000	55.0%
Braxton (2)	1978	1965	2,840,000	--	2,840,000	32.4%
Hancock (1)	1978	1961	13,885,000	--	13,885,000	47.6%
Lincoln (3)	1978	1952	3,157,000	3,157,000	--	66.4%
Mingo (1)	1978	1967	4,220,000	--	4,220,000	55.9%
Taylor (3)	1978	1968	3,000,000	--	3,000,000	45.7%
Barbour (3)	1979	1969	4,529,000	4,529,000	--	61.3%
Lewis (1)	1979	--	6,430,000	--	6,430,000	39.4%
Mercer (1)	1979	1954	16,737,000	16,737,000	--	66.2%
Mingo (2)	1979	1967	4,220,000	4,220,000	--	61.6%
Pendleton	1979	--	1,800,000	--	1,800,000	38.8%
Ritchie (2)	1979	--	3,326,528	--	3,326,528	35.3%
Cabell (1)	1980	1938	32,890,000	--	32,890,000	35.6%
Hancock (2)	1980	1961	13,885,000	13,885,000	--	64.6%
Mason (1)	1980	1950	8,307,332	--	8,307,332	51.6%
Mason (2)	1980	1950	9,366,000	--	9,366,000	58.5%
Mason (3)	1980	1950	9,366,000	--	9,366,000	49.5%
Pocahontas (2)	1980	1968	3,280,000	--	3,280,000	37.5%
Pocahontas (3)	1980	1968	3,280,000	--	3,280,000	33.8%
Raleigh (2)	1980	1973	14,825,000	14,825,000	--	63.4%
Brooke (2)	1981	1965	9,865,000	9,865,000	--	63.1%
Greenbrier (1)	1981	1966	10,539,000	--	10,539,000	31.0%
Wood (2)	1982	1971	18,100,000	--	18,100,000	46.8%
Berkeley (2)	1983	1974	12,700,000	--	12,700,000	47.7%
Logan (1)	1983	1969	10,000,000	--	10,000,000	34.0%
Marion (4)	1983	--	29,930,000	--	29,930,000	35.1%
Berkeley (3)	1984	1974	12,000,000	--	12,000,000	49.6%
Mingo (3)	1984	1979	7,850,000	7,850,000	--	70.6%
Preston (5)	1984	1947	10,735,000	--	10,735,000	35.1%
Wood (3)	1984	1971	3,950,000	3,950,000	--	57.8%
Preston (6)	1985	1947	11,690,000	--	11,690,000	45.3%
Wayne (2)	1985	--	14,300,000	14,300,000	--	53.0%
Ohio (2)	1986	1973	2,300,000	2,300,000	--	68.2%
Preston (7)	1986	1947	15,690,000	--	15,690,000	38.5%
Wetzel (3)	1986	1974	8,900,000	8,900,000	--	61.5%

**COUNTY BOARDS OF EDUCATION
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County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Berkeley (4)	1987	1974	10,960,000	10,960,000	--	66.0%
Monongalia (3)	1987	1976	29,525,000	--	29,525,000	48.0%
Taylor (4)	1987	1968	6,700,000	6,700,000	--	61.6%
Hampshire (1)	1988	1962	8,680,000	--	8,680,000	49.0%
Harrison (3)	1988	--	39,700,000	--	39,700,000	42.0%
Marion (5)	1988	--	32,100,000	--	32,100,000	45.0%
Nicholas (2)	1988	1975	8,000,000	8,000,000	--	53.0%
Hampshire (2)	1989	1962	8,680,000	--	8,680,000	23.0%
Jefferson (2)	1989	1974	18,000,000	18,000,000	--	74.1%
Kanawha (2)	1989	1967	103,670,000	--	103,670,000	34.1%
Marion (6)	1989	--	12,330,000	12,330,000	--	55.7%
Mason (4)	1989	1950	18,700,000	--	18,700,000	43.0%
Monongalia (4)	1989	1976	32,500,000	32,500,000	--	62.0%
Preston (8)	1989	1947	8,850,000	8,850,000	--	55.0%
Cabell (2)	1990	1938	45,000,000	45,000,000	--	57.2%
Calhoun (3)	1990	1949	5,375,000	--	5,375,000	40.1%
Calhoun (4)	1990	1949	5,375,000	--	5,375,000	37.1%
Mason (5)	1990	1950	16,300,000	--	16,300,000	32.0%
Mineral (2)	1990	1973	15,300,000	--	15,300,000	36.0%
Mingo (4)	1990	1984	13,000,000	--	13,000,000	33.0%
Mingo (5)	1990	1984	10,970,000	--	10,970,000	38.0%
Tyler (2)	1990	1973	6,200,000	6,200,000	--	63.9%
Wood (4)	1990	1984	9,995,000	9,995,000	--	56.8%
Wood (5)	1990	1990	12,550,000	--	12,550,000	31.2%
Greenbrier (2)	1991	1966	20,200,000	--	20,200,000	26.0%
Harrison (4)	1991	--	37,925,000	37,925,000	--	51.0%
Lincoln (4)	1991	1978	6,375,000	--	6,375,000	38.1%
Logan (2)	1991	1969	23,205,000	--	23,205,000	27.0%
Mason (6)	1991	1950	16,300,000	--	16,300,000	42.0%
Mineral (3)	1991	1973	7,500,000	--	7,500,000	48.0%
Raleigh (3)	1991	1980	30,965,000	--	30,965,000	25.1%
Wirt (2)	1991	1961	1,500,000	1,500,000	--	56.0%
Wood (6)	1991	1990	7,637,000	--	7,637,000	36.3%
Hardy (3)	1992	1977	8,000,000	--	8,000,000	32.0%
Kanawha (3)	1992	1967	73,705,000	--	73,705,000	49.3%
Summers	1992	--	3,300,000	--	3,300,000	46.7%
Wyoming (4)	1992	1959	10,000,000	--	10,000,000	42.0%
Berkeley (5)	1993	1987	42,200,000	--	42,200,000	35.7%
Mingo (6)	1993	1984	27,000,000	--	27,000,000	29.8%
Monroe (2)	1993	1961	3,177,915	--	3,177,915	39.3%
Morgan (4)	1993	1974	7,500,000	--	7,500,000	32.4%
Ohio (3)	1993	1986	14,800,000	14,800,000	--	77.5%
Putnam (4)	1993	1976	39,500,000	--	39,500,000	27.1%
Hardy (4)	1994	1977	3,700,000	3,700,000	--	61.5%
Pocahontas (4)	1994	1968	400,000	--	400,000	25.0%
Roane (3)	1994	1977	3,700,000	3,700,000	--	64.3%
Tucker (2)	1994	1975	6,385,000	--	6,385,000	33.0%
Berkeley (6)	1995	1987	15,950,000	15,950,000	--	56.4%
Kanawha (4)	1995	1967	12,670,000	12,670,000	--	68.3%
Marshall (2)	1995	1974	37,790,000	--	37,790,000	26.7%
Wyoming (5)	1995	1959	14,000,000	--	14,000,000	35.0%

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County	Year of Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Calhoun (5)	1996	1949	3,370,000	3,370,000	--	50.7%
Greenbrier (3)	1996	1966	8,000,000	8,000,000	--	60.6%
Hancock (3)	1996	1980	12,800,000	--	12,800,000	35.0%
Marion (7)	1996	1989	3,250,000	3,250,000	--	59.3%
Marshall (3)	1996	1974	19,870,000	--	19,870,000	36.8%
McDowell (2)	1996	1974	21,865,000	--	21,865,000	16.0%
Randolph (2)	1996	1974	19,365,000	--	19,365,000	35.0%
Randolph (3)	1996	1974	19,365,500	--	19,365,500	36.9%
Braxton (3)	1997	1965	11,660,000	--	11,660,000	20.7%
Hampshire (3)	1997	1962	11,060,000	--	11,060,000	43.8%
Hancock (4)	1997	1980	12,500,000	--	12,500,000	27.9%
Kanawha (5)	1997	1995	98,165,000	--	98,165,000	36.9%
Barbour (4)	1998	1979	8,000,000	--	8,000,000	45.8%
Grant (1)	1998	1996	3,500,000	--	3,500,000	49.4%
Hampshire (4)	1998	1962	3,740,000	3,740,000	--	55.1%
Monroe (3)	1998	1961	2,995,000	--	2,995,000	44.0%
Raleigh (4)	1998	1980	14,500,000	14,500,000	--	54.5%
Monroe (4)	1999	1961	2,100,000	2,100,000	--	53.9%
Taylor (5)	1999	1987	9,700,000	--	9,700,000	37.0%
Wayne (3)	1999	1985	32,000,000	--	32,000,000	20.0%
Barbour (5)	2000	1979	7,500,000	7,500,000	--	55.4%
Brooke (3)	2000	1981	15,000,000	15,000,000	--	57.7%
Jefferson (3)	2000	1989	39,000,000	--	39,000,000	35.0%
Kanawha (6)	2000	1995	27,505,000	27,505,000	--	59.9%
Marion (8)	2000	1996	29,705,000	--	29,705,000	25.0%
Mason (7)	2000	1950	24,610,000	--	24,610,000	29.0%
Monongalia (5)	2000	1989	80,079,000	--	80,079,000	28.0%
Pleasants (2)	2000	1973	15,000,000	--	15,000,000	28.0%
Wyoming (6)	2000	1959	7,000,000	7,000,000	--	61.0%
Berkeley (7)	2001	1995	27,800,000	27,800,000	--	63.3%
Fayette (2)	2001	1973	39,000,000	--	39,000,000	13.8%
Greenbrier (4)	2001	1996	8,000,000	8,000,000	--	69.0%
Marion (9)	2001	1996	12,000,000	--	12,000,000	42.0%
Mercer (2)	2001	1979	21,900,000	--	21,900,000	14.0%
Mineral (4)	2001	1973	14,950,000	--	14,950,000	36.0%
Putnam (5)	2001	1976	35,850,000	--	35,850,000	25.2%
Taylor (6)	2001	1987	5,120,995	5,120,995	--	77.7%
Hardy (5)	2002	1994	11,970,000	--	11,970,000	46.0%
Lewis (2)	2002	--	8,000,000	--	8,000,000	42.0%
Marion (10)	2002	1996	4,500,000	4,500,000	--	53.8%
Putnam (6)	2002	1976	20,500,000	--	20,500,000	46.5%
Taylor (7)	2002	2001	10,990,000	10,990,000	--	57.5%
Braxton (4)	2003	1965	7,200,000	--	7,200,000	42.7%
Doddridge (2)	2003	1940	8,900,000	8,900,000	--	61.5%
Hardy (6)	2003	1994	11,970,000	--	11,970,000	46.0%
Lewis (3)	2003	--	3,980,000	--	3,980,000	36.7%
Logan (3)	2003	1969	6,500,000	--	6,500,000	48.0%
Monongalia (6)	2003	1989	50,000,000	50,000,000	--	73.2%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN CHRONOLOGICAL ORDER
AS OF JUNE 30, 2013**

County	Year of Bond Election	Previous Issue Passed	Amount of Bond Issue Proposed	Amount of Bond Issue Approved	Amount of Bond Issue Defeated	Percent of Voters For Bond
Jefferson (4)	2004	1989	19,000,000	19,000,000		71.2%
Mason (8)	2004	1950	12,000,000	12,000,000	-	55.0%
Mineral (5)	2004	1973	15,800,000	--	15,800,000	42.0%
Raleigh (5)	2004	1998	13,000,000	13,000,000	--	76.1%
Wood (7)	2004	1990	35,000,000	35,000,000	--	67.2%
Greenbrier (5)	2005	2001	12,500,000	--	12,500,000	25.8%
Hancock (5)	2005	1980	34,000,000	--	34,000,000	28.0%
Cabell (3)	2006	1990	60,455,000	60,455,000	--	55.4%
Jackson (2)	2006	1959	39,380,000	--	39,380,000	25.1%
Marshall (4)	2006	1974	27,900,000	27,900,000	--	51.0%
Harrison (5)	2007	1991	42,465,000	--	42,465,000	39.2%
Braxton (5)	2008	1965	16,100,000	16,100,000		52.0%
Grant (2)	2008	1996	2,495,500	--	2,495,500	42.0%
Greenbrier (6)	2008	2001	37,745,000	37,745,000		50.8%
Marion (11)	2008	2002	40,200,000	--	40,200,000	48.0%
Mineral (6)	2008	1973	15,800,000	--	15,800,000	47.9%
Mineral (7)	2008	1973	15,800,000	--	15,800,000	41.6%
Preston (9)	2008	1989	49,995,000	--	49,995,000	49.7%
Berkeley (8)	2009	2001	51,500,000	51,500,000	--	63.6%
Fayette (3)	2009	1973	49,000,000	--	49,000,000	22.6%
Putnam (7)	2009	1976	56,750,000	56,750,000	--	56.0%
Gilmer (6)	2010	1955	11,915,000	--	11,915,000	37.3%
Hancock (6)	2010	1980	37,000,000	37,000,000	--	51.0%
Hancock (7)	2010	1980	39,600,000	39,600,000	--	53.1%
Marion (12)	2010	2002	15,760,000	15,760,000	--	53.7%
Pleasants (3)	2010	1973	18,050,000	18,050,000	--	60.0%
Preston (10)	2010	1989	39,600,000	39,600,000	--	53.0%
Boone (2)	2011	1977	45,160,000	--	45,160,000	26.1%
Calhoun (6)	2011	1996	3,560,000	3,560,000	--	67.0%
Harrison (6)	2011	1991	71,250,000	--	71,250,000	24.0%
Upshur (2)	2011	1973	35,000,000	--	35,000,000	29.0%
Barbour (6)	2012	2000	5,480,000	--	5,480,000	37.3%
Harrison (7)	2012	1991	19,000,000	--	19,000,000	34.0%
Marion (13)	2012	2010	10,000,000	--	10,000,000	47.7%
Randolph (4)	2012	1974	13,500,000	--	13,500,000	40.1%
Wayne (4)	2012	1985	33,100,000	--	33,100,000	29.0%
Lincoln (5)	2013	1978	24,000,000	--	24,000,000	25.1%

NOTE: Percent of votes required for approval of bond levy changed from 60% to 50% by amendment to the State Constitution (Article 10, Section 10), adopted at the General Election on Nov. 2, 1982.

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Bonds 13

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**PUBLIC SCHOOL
SUPPORT PROGRAM**

**STATE OF WEST VIRGINIA
ABBREVIATED SUMMARY OF THE
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2012-13 YEAR**

The Public School Support Program (PSSP) is a plan of financial support for the public schools in the State of West Virginia that specifies statutorily the responsibilities of both the State and the fifty-five county school districts. The State's responsibility for the basic program allowance is the total of the allowances calculated under Steps 1 through 7, less the aggregate amount calculated as the school districts' local share.

The PSSP provides allowances for personnel salaries (Steps 1, 2, and 5), employee benefit costs (Step 3), transportation operating costs (Step 4), general operating costs, substitute costs and allowances for faculty senates (Step 6), and improvement of instructional programs, increase in technology funding, and advanced placement programs (Step 7). Additional allowances are provided for alternative education, increased enrollment over the previous year, and other programs.

The PSSP divides the school districts into four separate categories based on student population density and provides funding for a specified number of professional educators, professional student support personnel (nurses and counselors), and service personnel to each district based on the district's student enrollment, with the districts with lower student population densities being funded at higher personnel ratios. Funding for student transportation operating costs is also based on these four categories, with the districts with lower student population densities receiving a higher allowance.

The allowances for salaries are based on the state basic salary schedules included in Code and state equity funding. Equity funding was started in 1984 to ensure equity among the salaries paid by the various school districts through the state and is determined by computing the difference between each district's county supplement schedule in place in 1984 and state required equity.

Each school district's local share is subtracted from that district's total PSSP allowance to arrive at the state aid that the district is entitled to receive. Local share is a computation of a district's projected regular levy property tax collections for the year. School districts are authorized to levy an excess levy if approved by at least a majority of the voters, and 43 of the 55 districts have such levies in place for the current year, however, the projected tax collections from the excess levies are not included in determining the local share amount.

Local share is computed by multiplying the taxable assessed valuation of all property in the district for the current fiscal year as certified by the county assessor by 90% of the regular levy rates for the year as set by the Legislature and then deducting five percent (5%) as an allowance for discounts, exonerations, delinquencies, with other allowances also deducted.

As a result of this equalization process, West Virginia is consistently ranked near the top regarding the equability of its state aid funding formula. For example, Education Week in its 2009 edition of *Quality Counts* reported that the difference in per pupil expenditures between the district with the highest per pupil expenditures and the district with the lowest per pupil expenditures was the smallest in the nation.

Comprehensive changes were made to the Public School Support Program beginning with the 2008-09 year, with the increased allowances between the old and revised provisions being phased-in over a five year period, and a hold harmless provision included for the districts that are projected to receive less state aid as a result of implementing these revisions during the five year phase-in period.

The changes included: Eliminated adjusted enrollment as a funding ratio; divided the districts into four groups based on student net enrolment per square mile and increased the funding limits for the more sparse districts; funds the districts with student net enrollments of less than 1,400 at a base determined by computing the district's enrollment difference between its actual enrollment and 1,400, and further adjusting the difference by the percent that the district's student population density is to the district with the lowest density; created the personnel classification of Professional Student Support Personnel (SSP) for school counselors and school nurses and funds this category under a separate step of the formula (Step 5); uses the same four groups created for personnel to determine the allowance for student transportation operating costs; and added a few other allowances.

A brief description of each step, and the amounts appropriated for each step for the 2012-13 year, are:

Description	Appropriation
<p>1. Professional Educators - Allowance to pay the annual state minimum salary and supplemental equity for professional educators (PE), limited to the following applicable funding limits per each 1,000 students in net enrollment, based on the district's student population density. The funding limits for the 2011-12 year were: Sparse – 72.75, Low – 72.60, Medium – 72.45, or High - 72.30.</p>	<p>\$ 876,996,897</p>
<p>2. Service Personnel - Allowance to pay the annual state minimum salary and supplemental equity for service personnel (SP), limited to the following applicable funding limits per each 1,000 students in net enrollment, based on the district's student population density. The funding limits for the 2011-12 year were: Sparse – 45.88, Low – 45.30, Medium – 44.73, or High – 44.17.</p>	<p>290,963,958</p>
<p>3. Fixed charges - Allowance for the district's share of contributions for social security, unemployment compensation and workers' compensation on the salaries determined in steps 1, 2 and 5 (8.71%).</p>	<p>105,032,906</p>
<p>4. Transportation - Allowance for student transportation operating costs. (a) Allowance for operating costs based on the actual maintenance, operations and contracted services multiplied by the appropriate percentage based on the county's population density (b) an additional 10% allowance of the actual expenditures for maintenance, operations and contracted services for the portion of the bus fleet that uses alternative fuels (c) an additional 10% allowance of actual expenditures for operations, maintenance and contracted services for the portion of the bus fleet used to transport students to and from multi-county centers (d) 100% of insurance premium costs; and (e) aid paid to students in lieu of transportation, based on state average rate. Allowance for bus replacement based on 8.33% of the current replacement value of the bus fleet, plus the remaining value for buses purchased after July 1999 with 180,000 miles. Districts with increased net enrollments able to apply for funding for additional buses. Each district's allowance is limited to 1/3 above the state average allowance on a per mile basis, exclusive of the allowance for additional buses.</p>	<p>81,460,742</p>
<p>5. Professional Student Support Services - Allowance to pay the annual state minimum salary and supplemental equity for professional student support personnel (counselors and school nurses) employed.</p>	<p>37,927,850</p>
<p>6. Allowance for Other Current Expenses, Substitute Employee Salaries and Faculty Senates - Allowance determined as follows: (a) 10% of the allowance for steps 1, 2 and 5 for current expense distributed to each school district proportionally on the basis of the average of each school district's average daily attendance and net enrollment; (b) & (c) 2.5% of steps 1 & 5 and step 2 for substitutes distributed on the basis of the number of personnel allowed for funding; and (d) \$200 per professional instructional personnel and professional student support personnel employed for faculty senates.</p>	<p>154,832,559</p>
<p>7. Improvement of Instructional Programs - Step 7a is the allowance for the improvement of instructional programs; the amount appropriated is to be the amount appropriated the preceding year plus 15% of the growth in local share; distributed to each school district is made on the following basis: \$150,000 equally with the balance distributed proportionally on the basis of the average of each school district's average daily attendance and net enrollment. Step 7b is the allowance for the 21st Century Strategic Technology Learning Plan. The amount appropriated is the amount appropriated the preceding year plus 15% of the grown in local share. Step 7c is the allowance for advanced placement, dual credit and international baccalaureate programs. It is based on one percent of the state average per pupil state aid multiplied by the number of students enrolled in such classes in each district.</p>	<p>48,694,349</p>
<p>8. Total Basic Foundation Allowance - The total of the seven preceding allowances.</p>	<p>1,595,909,261</p>
<p>9. Local Share - Computation of each district's projected regular levy net property tax collections for the year, determined by multiplying the current assessed valuation of all taxable property in the county from the March 3rd Certificates of Valuation completed by the county assessor, exclusive of the increased valuation for Tax Increment Financing (TIF) projects, by 90% of the regular levy rates as set by the Legislature and then deducting: (a) an allowance of 5% for discounts, exonerations and delinquencies; (b) the amount paid to the Assessor's Valuation Fund; and (c) the amount required to fund the Growth Counties Facilities Fund. Excess levies are not included in the local share calculation.</p>	<p>(394,825,898)</p>
<p>10. State Aid Allowance for County School Districts - The State's share of the Public School Support Program for school districts.</p>	<p>\$ 1,201,083,363</p>

In addition, the following additional amounts were appropriated under the Public School Support Program for county boards of education for the 2012-13 year:

• State Teachers= Retirement System:	
o Normal Cost	66,018,000
o Actuarial Accrued Liability	<u>364,658,000</u>
o Sub-total Teachers' Retirement System	430,676,000
• Public Employees Insurance Agency	226,482,702
• School Building Authority for debt service on bonds issued prior to Jan. 1, 1994	<u>23,308,645</u>
Basic State Aid (Including PEIA, Retirement and Debt Service for SBA)	<u>\$1,881,550,710</u>

In addition to the previously discussed allowances, the following amounts were appropriated for other allowances under the PSSP for the 2012-13 year:

• Allowance for increased enrollment	\$ 6,290,000
• Allowance for safe schools (Alternative education programs)	5,054,091
• State Teacher of the Year	45,807
• School Nurse Funding	286,898
• Regional Education Service Agencies (RESAs)	<u>3,990,000</u>
Total other allowance under the Public School Support Program	<u>17,666,796</u>

Total State Aid Appropriated under the PSSP – 2012-13 Year **\$1,897,217,506**

In addition, the following appropriation was made directly to the Teachers' Retirement System for the 2012-13 year from the savings realized by closing the Teachers' Defined Contribution (TDC) Plan in 2005:

• Teachers' Retirement Savings Realized (Direct from Excess Lottery – Acct. 7208)	\$ <u>28,061,000</u>
• Total appropriation for the Teachers' Retirement System – 2012-13	<u>\$ 458,737,000</u>

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**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2012-13 YEAR**

County	Step 1a Basic Allowance Professional Educators (WVC 18-9A-4)	Step 1b Salary Increment For Principals & Assistant Principals (WVC 18-9A-4)	Step 1 Basic Allowance Professional Educators (WVC 18-9A-4)	Step 1 Equity Allowance Professional Educators (WVC 18-9A-4)	Step 1 Total Allowance Professional Educators (WVC 18-9A-4)
Barbour	7,239,396	34,364	7,273,760	669,053	7,942,813
Berkeley	50,658,195	197,836	50,856,031	1,910,106	52,766,137
Boone	13,094,459	77,327	13,171,786	312,554	13,484,340
Braxton	6,474,737	37,101	6,511,838	598,251	7,110,089
Brooke	10,157,831	46,909	10,204,740	357,812	10,562,552
Cabell	37,438,818	136,907	37,575,725	1,788,945	39,364,670
Calhoun	3,772,689	20,838	3,793,527	335,174	4,128,701
Clay	6,016,688	15,397	6,032,085	502,169	6,534,254
Doddridge	3,600,055	19,611	3,619,666	196,925	3,816,591
Fayette	20,271,841	105,367	20,377,208	1,020,045	21,397,253
Gilmer	3,090,178	22,251	3,112,429	275,413	3,387,842
Grant	5,624,285	25,844	5,650,129	513,557	6,163,686
Greenbrier	15,505,967	74,491	15,580,458	1,032,134	16,612,592
Hampshire	10,332,502	44,310	10,376,812	943,289	11,320,101
Hancock	12,757,136	58,731	12,815,867	38,171	12,854,038
Hardy	6,776,322	33,853	6,810,175	626,449	7,436,624
Harrison	33,166,476	140,898	33,307,374	1,138,844	34,446,218
Jackson	15,274,622	73,961	15,348,583	539,913	15,888,496
Jefferson	24,259,327	95,118	24,354,445	987,027	25,341,472
Kanawha	84,089,404	422,073	84,511,477	1,963,610	86,475,087
Lewis	7,742,048	34,525	7,776,573	567,241	8,343,814
Lincoln	10,924,687	52,446	10,977,133	788,493	11,765,626
Logan	18,668,489	108,070	18,776,559	1,039,500	19,816,059
Marion	23,742,290	117,474	23,859,764	739,184	24,598,948
Marshall	14,148,319	61,188	14,209,507	580	14,210,087
Mason	12,856,443	59,151	12,915,594	564,009	13,479,603
McDowell	10,277,544	50,446	10,327,990	597,434	10,925,424
Mercer	28,488,146	131,245	28,619,391	1,591,001	30,210,392
Mineral	13,082,023	68,664	13,150,687	759,866	13,910,553
Mingo	12,903,148	87,403	12,990,551	735,453	13,726,004
Monongalia	32,639,975	119,763	32,759,738	1,305,260	34,064,998
Monroe	5,407,461	21,566	5,429,027	492,380	5,921,407
Morgan	6,896,848	39,000	6,935,848	293,800	7,229,648
Nicholas	12,372,678	54,113	12,426,791	854,041	13,280,832
Ohio	16,233,300	68,471	16,301,771	147,020	16,448,791
Pendleton	3,891,736	16,861	3,908,597	359,451	4,268,048
Pleasants	4,179,555	26,731	4,206,286	28,118	4,234,404
Pocahontas	4,119,347	20,187	4,139,534	377,869	4,517,403
Preston	13,736,715	56,726	13,793,441	1,266,486	15,059,927
Putnam	29,060,935	112,406	29,173,341	205,822	29,379,163
Raleigh	36,538,989	152,908	36,691,897	1,623,417	38,315,314
Randolph	13,052,562	60,395	13,112,957	1,212,438	14,325,395
Ritchie	4,417,941	26,430	4,444,371	404,781	4,849,152
Roane	7,063,605	32,357	7,095,962	616,199	7,712,161
Summers	4,506,059	18,438	4,524,497	411,715	4,936,212
Taylor	7,211,413	29,814	7,241,227	547,668	7,788,895
Tucker	3,722,692	15,728	3,738,420	343,841	4,082,261
Tyler	4,126,093	19,102	4,145,195	244,183	4,389,378
Upshur	11,834,594	53,761	11,888,355	1,091,385	12,979,740
Wayne	21,345,935	99,036	21,444,971	1,229,346	22,674,317
Webster	4,397,191	23,015	4,420,206	404,514	4,824,720
Wetzel	8,669,407	42,067	8,711,474	438,767	9,150,241
Wirt	3,130,187	14,693	3,144,880	181,895	3,326,775
Wood	40,089,433	165,742	40,255,175	1,447,149	41,702,324
Wyoming	12,730,343	67,306	12,797,649	717,676	13,515,325
State	833,809,059	3,810,415	837,619,474	39,377,423	876,996,897

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2012-13 YEAR**

County	Step 2 Basic Allowance Service Personnel (WVC 18-9A-5)	Step 2 Equity Allowance Service Personnel (WVC 18-9A-5)	Step 2 Total Allowance Service Personnel (WVC 18-9A-5)
Barbour	2,441,945	167,979	2,609,924
Berkeley	16,932,509	663,267	17,595,776
Boone	4,516,548	143,203	4,659,751
Braxton	2,195,576	150,299	2,345,875
Brooke	3,382,421	185,318	3,567,739
Cabell	12,757,103	579,968	13,337,071
Calhoun	1,274,049	81,759	1,355,808
Clay	2,022,476	140,948	2,163,424
Doddridge	1,222,776	35,192	1,257,968
Fayette	6,701,789	190,712	6,892,501
Gilmer	1,132,369	77,011	1,209,380
Grant	1,966,029	132,918	2,098,947
Greenbrier	5,223,184	262,925	5,486,109
Hampshire	3,572,359	247,270	3,819,629
Hancock	4,279,218	46,009	4,325,227
Hardy	2,280,515	157,703	2,438,218
Harrison	10,946,326	107,634	11,053,960
Jackson	5,195,728	177,913	5,373,641
Jefferson	8,133,193	492,222	8,625,415
Kanawha	27,425,339	1,383,138	28,808,477
Lewis	2,570,993	131,846	2,702,839
Lincoln	3,700,571	211,771	3,912,342
Logan	6,345,107	399,175	6,744,282
Marion	7,691,347	-	7,691,347
Marshall	4,543,270	31,725	4,574,995
Mason	4,368,186	211,951	4,580,137
McDowell	3,633,016	107,207	3,740,223
Mercer	9,305,673	389,915	9,695,588
Mineral	4,295,653	270,809	4,566,462
Mingo	4,385,385	244,450	4,629,835
Monongalia	10,769,887	522,950	11,292,837
Monroe	1,885,668	130,750	2,016,418
Morgan	2,515,838	114,720	2,630,558
Nicholas	4,029,759	252,061	4,281,820
Ohio	5,423,274	165,249	5,588,523
Pendleton	1,393,926	91,927	1,485,853
Pleasants	1,330,056	-	1,330,056
Pocahontas	1,532,410	97,633	1,630,043
Preston	4,699,209	316,504	5,015,713
Putnam	9,463,942	137,835	9,601,777
Raleigh	12,011,342	420,090	12,431,432
Randolph	4,281,193	296,535	4,577,728
Ritchie	1,540,263	105,625	1,645,888
Roane	2,404,757	167,808	2,572,565
Summers	1,610,045	109,069	1,719,114
Taylor	2,376,256	140,199	2,516,455
Tucker	1,273,986	85,704	1,359,690
Tyler	1,387,735	64,338	1,452,073
Upshur	3,847,395	265,495	4,112,890
Wayne	7,136,467	305,912	7,442,379
Webster	1,493,266	103,908	1,597,174
Wetzel	2,800,732	149,257	2,949,989
Wirt	1,121,379	26,584	1,147,963
Wood	13,504,348	741,150	14,245,498
Wyoming	4,203,369	253,263	4,456,632
State	278,477,155	12,486,803	290,963,958

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2012-13 YEAR**

County	Step 3 Allowance for Fixed Charges 8.71% (WVC 18-9A-6)	Step 4 Allowance for Transportation Excluding Allowance For Buses (WVC 18-9A-7)	Step 4 Allowance for Bus Replacement (WVC 18-9A-7)	Step 4 Allowance for Additional Buses (WVC 18-9A-7)	Step 4 Total Allowance for Transportation (WVC 18-9A-7)
Barbour	950,582	469,777	196,740	-	666,517
Berkeley	6,354,682	4,169,997	1,299,808	419,210	5,889,015
Boone	1,618,817	1,058,870	315,527	83,842	1,458,239
Braxton	846,030	428,706	223,441	-	652,147
Brooke	1,266,506	700,823	239,793	-	940,616
Cabell	4,724,032	1,669,892	753,125	294,900	2,717,917
Calhoun	489,541	365,389	122,890	167,684	655,963
Clay	772,308	758,635	280,613	-	1,039,248
Doddridge	454,266	434,423	127,653	-	562,076
Fayette	2,543,801	1,357,096	504,720	167,684	2,029,500
Gilmer	412,342	193,955	98,406	-	292,361
Grant	738,985	311,407	182,918	-	494,325
Greenbrier	2,002,705	1,015,549	493,783	83,842	1,593,174
Hampshire	1,362,674	742,224	397,468	91,875	1,231,567
Hancock	1,539,596	896,537	278,500	83,842	1,258,879
Hardy	887,379	511,490	212,385	-	723,875
Harrison	4,086,033	1,728,883	696,168	-	2,425,051
Jackson	1,917,393	860,340	398,380	-	1,258,720
Jefferson	3,050,940	1,506,319	618,141	-	2,124,460
Kanawha	10,479,355	4,151,399	1,179,642	-	5,331,041
Lewis	994,313	539,164	269,825	83,842	892,831
Lincoln	1,394,607	1,162,514	356,918	83,842	1,603,274
Logan	2,369,615	1,673,219	459,353	-	2,132,572
Marion	2,898,574	1,454,839	539,218	-	1,994,057
Marshall	1,701,241	992,539	504,405	-	1,496,944
Mason	1,611,783	803,602	411,695	-	1,215,297
McDowell	1,320,293	1,019,717	383,475	-	1,403,192
Mercer	3,578,275	1,619,718	634,098	83,842	2,337,658
Mineral	1,672,939	1,223,076	455,347	-	1,678,423
Mingo	1,638,491	980,975	403,496	-	1,384,471
Monongalia	4,075,842	2,117,364	717,171	335,368	3,169,903
Monroe	712,828	405,956	224,228	-	630,184
Morgan	883,802	565,753	257,190	-	822,943
Nicholas	1,572,026	1,064,868	410,511	-	1,475,379
Ohio	1,978,367	956,305	278,834	167,400	1,402,539
Pendleton	512,819	371,608	149,444	-	521,052
Pleasants	501,425	306,297	121,490	-	427,787
Pocahontas	554,508	342,515	135,791	-	478,306
Preston	1,796,089	1,107,491	504,163	83,842	1,695,496
Putnam	3,503,300	1,823,532	624,634	177,081	2,625,247
Raleigh	4,589,423	2,712,962	870,040	83,842	3,666,844
Randolph	1,709,903	859,571	336,760	-	1,196,331
Ritchie	577,267	369,882	158,574	-	528,456
Roane	916,528	580,667	307,963	-	888,630
Summers	606,245	299,407	184,004	78,645	562,056
Taylor	927,640	473,033	224,304	-	697,337
Tucker	485,823	309,750	105,187	83,842	498,779
Tyler	527,217	449,638	182,893	-	632,531
Upshur	1,536,308	761,094	352,274	-	1,113,368
Wayne	2,690,449	1,896,668	722,862	83,842	2,703,372
Webster	576,720	536,737	137,837	-	674,574
Wetzel	1,083,059	822,812	216,342	91,875	1,131,029
Wirt	404,883	218,455	96,633	-	315,088
Wood	5,035,250	2,171,245	632,434	-	2,803,679
Wyoming	1,597,087	953,215	363,207	-	1,316,422
State	105,032,906	57,277,899	21,352,701	2,830,142	81,460,742

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2012-13 YEAR**

County	Step 5 Basic Allowances for Professional Student Support Personnel (WVC 18-9A-8)	Step 5 Equity Allowances for Professional Student Support Personnel (WVC 18-9A-8)	Step 5 Total Allowance For Professional Student Support Personnel (WVC 18-9A-8)
Barbour	330,223	30,730	360,953
Berkeley	2,490,651	105,892	2,596,543
Boone	431,231	10,403	441,634
Braxton	235,169	22,181	257,350
Brooke	396,911	13,627	410,538
Cabell	1,465,782	69,350	1,535,132
Calhoun	124,754	11,185	135,939
Clay	156,594	12,641	169,235
Doddridge	134,695	6,201	140,896
Fayette	868,033	47,735	915,768
Gilmer	125,477	11,420	136,897
Grant	203,652	18,038	221,690
Greenbrier	836,910	57,553	894,463
Hampshire	462,727	42,477	505,204
Hancock	495,760	1,159	496,919
Hardy	287,049	26,155	313,204
Harrison	1,360,810	50,984	1,411,794
Jackson	727,128	24,431	751,559
Jefferson	1,017,531	43,592	1,061,123
Kanawha	4,911,833	118,669	5,030,502
Lewis	343,030	26,086	369,116
Lincoln	312,368	21,225	333,593
Logan	615,259	30,085	645,344
Marion	963,588	24,813	988,401
Marshall	746,717	242	746,959
Mason	428,149	17,080	445,229
McDowell	469,911	22,797	492,708
Mercer	1,116,205	60,193	1,176,398
Mineral	688,559	41,528	730,087
Mingo	434,050	21,716	455,766
Monongalia	1,380,193	56,942	1,437,135
Monroe	225,690	20,502	246,192
Morgan	275,487	11,289	286,776
Nicholas	456,907	28,956	485,863
Ohio	671,505	4,922	676,427
Pendleton	121,991	11,817	133,808
Pleasants	191,781	648	192,429
Pocahontas	200,207	18,686	218,893
Preston	498,869	46,495	545,364
Putnam	1,234,500	6,146	1,240,646
Raleigh	1,849,501	95,180	1,944,681
Randolph	665,011	63,356	728,367
Ritchie	121,144	11,453	132,597
Roane	219,982	18,003	237,985
Summers	278,724	26,278	305,002
Taylor	319,888	25,045	344,933
Tucker	124,505	11,303	135,808
Tyler	199,652	11,905	211,557
Upshur	499,624	46,186	545,810
Wayne	731,295	41,203	772,498
Webster	182,932	16,534	199,466
Wetzel	318,157	16,277	334,434
Wirt	162,940	10,810	173,750
Wood	1,796,189	65,975	1,862,164
Wyoming	346,603	17,718	364,321
State	36,254,033	1,673,817	37,927,850

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2012-13 YEAR**

County	Step 6a Allowance for Other Current Expense (WVC 18-9A-9(1))	Step 6b Allowance for Prof. Pers Substitute Costs (WVC 18-9A-9(2))	Step 6c Allowance for Service Personnel Substitute Costs (WVC 18-9A-9(3))	Step 6d Allowance for Faculty Senates (WVC 18-9A-9(4))	Step 6 Total Allowance Current Expense, Substitute Costs, & Faculty Senates (WVC 18-9A-9)
Barbour	1,064,514	197,722	63,874	33,286	1,359,396
Berkeley	7,590,445	1,449,856	454,436	254,170	9,748,907
Boone	1,955,238	366,289	119,091	74,894	2,515,512
Braxton	934,230	174,228	57,151	31,752	1,197,361
Brooke	1,425,029	266,627	84,339	48,838	1,824,833
Cabell	5,447,720	1,037,921	328,636	182,460	6,996,737
Calhoun	500,704	105,581	33,278	17,640	657,203
Clay	873,686	164,086	53,595	28,860	1,120,227
Doddridge	516,231	97,857	32,063	18,750	664,901
Fayette	2,914,871	556,727	177,786	99,000	3,748,384
Gilmer	449,598	85,416	29,284	14,800	579,098
Grant	810,577	157,501	50,542	26,700	1,045,320
Greenbrier	2,294,000	434,506	138,781	78,000	2,945,287
Hampshire	1,550,905	292,431	94,024	50,358	1,987,718
Hancock	1,819,056	347,188	110,202	61,200	2,337,646
Hardy	984,094	183,316	59,966	30,414	1,257,790
Harrison	4,749,553	895,160	282,772	166,320	6,093,805
Jackson	2,141,643	414,019	130,165	73,890	2,759,717
Jefferson	3,775,021	697,835	221,046	129,700	4,823,602
Kanawha	11,816,644	2,293,945	713,771	427,762	15,252,122
Lewis	1,112,986	208,873	68,040	38,040	1,427,939
Lincoln	1,576,015	295,708	96,377	57,400	2,025,500
Logan	2,754,502	515,818	165,387	89,716	3,525,423
Marion	3,421,927	642,294	202,512	117,866	4,384,599
Marshall	2,042,296	385,432	121,990	73,102	2,622,820
Mason	1,843,269	344,910	111,875	64,180	2,364,234
McDowell	1,475,726	289,789	92,482	51,700	1,909,697
Mercer	4,081,670	774,560	244,959	135,900	5,237,089
Mineral	1,874,580	350,314	110,669	61,424	2,396,987
Mingo	1,937,136	361,035	115,808	65,076	2,479,055
Monongalia	4,669,317	885,083	279,214	147,700	5,981,314
Monroe	809,073	152,796	49,718	27,986	1,039,573
Morgan	1,104,878	201,643	65,006	37,414	1,408,941
Nicholas	1,757,396	329,655	106,340	58,950	2,252,341
Ohio	2,342,847	439,609	138,770	76,820	2,998,046
Pendleton	516,428	104,603	34,955	17,388	673,374
Pleasants	549,072	112,102	34,787	21,184	717,145
Pocahontas	558,129	114,401	37,125	19,438	729,093
Preston	1,983,215	371,187	120,350	66,162	2,540,914
Putnam	4,186,979	789,342	248,955	138,520	5,363,796
Raleigh	5,248,663	1,003,491	315,328	170,200	6,737,682
Randolph	1,829,276	348,144	112,757	63,338	2,353,515
Ritchie	667,301	119,901	40,164	23,100	850,466
Roane	1,067,947	193,801	63,809	33,636	1,359,193
Summers	661,317	128,968	41,473	22,300	854,058
Taylor	1,031,276	192,372	61,388	33,300	1,318,336
Tucker	493,219	99,511	32,589	16,558	641,877
Tyler	611,340	112,822	36,454	21,386	782,002
Upshur	1,662,251	319,965	100,954	56,710	2,139,880
Wayne	3,203,635	598,216	192,186	105,430	4,099,467
Webster	630,201	121,480	39,511	22,740	813,932
Wetzel	1,226,328	227,716	74,230	43,600	1,571,874
Wirt	457,991	91,067	29,549	15,362	593,969
Wood	5,793,805	1,088,434	342,695	192,400	7,417,334
Wyoming	1,793,121	339,866	110,891	61,650	2,305,528
State	120,588,871	22,873,119	7,274,099	4,096,470	154,832,559

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2012-13 YEAR**

County	Step 7a Allowance for Improvement of Instructional Programs (WVC 18-9A-10(1))	Step 7b Allowance for 21st Century Technology Systems (WVC 18-9A-10(2))	Step 7c Allowance For Advanced Placement Programs (WVC 18-9A-10(3))	Step 7 Total Allow for Improvement of Instructional Programs (WVC 18-9A-10)
Barbour	435,681	66,112	2,209	504,002
Berkeley	2,187,028	478,961	21,540	2,687,529
Boone	674,722	122,788	5,651	803,161
Braxton	400,717	58,180	4,673	463,570
Brooke	532,431	89,182	5,311	626,924
Cabell	1,611,990	347,508	23,664	1,983,162
Calhoun	284,373	32,904	1,232	318,509
Clay	384,469	55,259	2,422	442,150
Doddridge	288,540	33,330	2,209	324,079
Fayette	932,256	185,641	9,687	1,127,584
Gilmer	270,658	30,785	935	302,378
Grant	367,532	50,586	3,059	421,177
Greenbrier	765,635	143,090	8,752	917,477
Hampshire	566,212	96,943	4,206	667,361
Hancock	638,175	116,531	4,758	759,464
Hardy	414,099	61,501	3,909	479,509
Harrison	1,424,625	298,033	20,733	1,743,391
Jackson	724,747	134,840	9,644	869,231
Jefferson	1,163,092	234,542	13,935	1,411,569
Kanawha	3,321,201	754,758	49,496	4,125,455
Lewis	448,689	70,875	3,866	523,430
Lincoln	572,951	99,370	3,016	675,337
Logan	889,218	172,694	11,046	1,072,958
Marion	1,068,333	214,141	19,798	1,302,272
Marshall	698,086	127,381	15,295	840,762
Mason	644,673	115,348	8,200	768,221
McDowell	546,037	95,354	2,422	643,813
Mercer	1,245,387	259,026	12,108	1,516,521
Mineral	653,076	115,559	7,477	776,112
Mingo	669,864	120,925	8,412	799,201
Monongalia	1,403,092	295,248	33,224	1,731,564
Monroe	367,129	50,613	1,147	418,889
Morgan	446,513	68,637	4,036	519,186
Nicholas	621,628	109,641	4,673	735,942
Ohio	778,744	146,738	10,239	935,721
Pendleton	288,592	35,996	1,529	326,117
Pleasants	297,353	34,414	1,997	333,764
Pocahontas	299,784	37,793	2,337	339,914
Preston	682,230	124,087	7,053	813,370
Putnam	1,273,648	263,251	20,181	1,557,080
Raleigh	1,558,570	333,436	19,373	1,911,379
Randolph	640,918	114,788	7,180	762,886
Ritchie	329,082	41,443	3,611	374,136
Roane	436,602	66,852	2,804	506,258
Summers	327,476	42,221	1,997	371,694
Taylor	426,761	64,357	2,464	493,582
Tucker	282,364	33,176	2,039	317,579
Tyler	314,064	37,905	1,827	353,796
Upshur	596,094	104,424	3,739	704,257
Wayne	1,009,751	200,678	8,157	1,218,586
Webster	319,125	40,223	4,886	364,234
Wetzel	479,106	77,105	4,164	560,375
Wirt	272,910	30,081	2,719	305,710
Wood	1,704,868	362,373	24,854	2,092,095
Wyoming	631,212	114,338	4,376	749,926
State	40,612,113	7,611,965	470,271	48,694,349

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2012-13 YEAR**

County	Step 8 Total Basic Program Allowance (WVC 18-9A-12)	Step 9 Local Share (WVC 18-9A-11)	Step 10 Basic State Aid Allowance for County Boards (WVC 18-9A-12)
Barbour	14,394,187	2,624,598	11,769,589
Berkeley	97,638,589	20,404,618	77,233,971
Boone	24,981,454	9,751,461	15,229,993
Braxton	12,872,422	2,581,010	10,291,412
Brooke	19,199,708	4,288,725	14,910,983
Cabell	70,658,721	16,760,796	53,897,925
Calhoun	7,741,664	1,183,420	6,558,244
Clay	12,240,846	1,599,457	10,641,389
Doddridge	7,220,777	2,636,056	4,584,721
Fayette	38,654,791	7,145,772	31,509,019
Gilmer	6,320,298	1,812,409	4,507,889
Grant	11,184,130	4,812,181	6,371,949
Greenbrier	30,451,807	7,095,041	23,356,766
Hampshire	20,894,254	5,958,278	14,935,976
Hancock	23,571,769	5,035,853	18,535,916
Hardy	13,536,599	3,987,893	9,548,706
Harrison	61,260,252	17,270,046	43,990,206
Jackson	28,818,757	6,163,990	22,654,767
Jefferson	46,438,581	13,472,961	32,965,620
Kanawha	155,502,039	48,096,854	107,405,185
Lewis	15,254,282	4,759,373	10,494,909
Lincoln	21,710,279	2,766,839	18,943,440
Logan	36,306,253	8,782,922	27,523,331
Marion	43,858,198	12,466,771	31,391,427
Marshall	26,193,808	12,389,750	13,804,058
Mason	24,464,504	6,421,030	18,043,474
McDowell	20,435,350	5,578,649	14,856,701
Mercer	53,751,921	8,338,046	45,413,875
Mineral	25,731,563	4,046,688	21,684,875
Mingo	25,112,823	6,890,483	18,222,340
Monongalia	61,753,593	21,234,280	40,519,313
Monroe	10,985,491	1,711,722	9,273,769
Morgan	13,781,854	4,389,905	9,391,949
Nicholas	24,084,203	5,157,091	18,927,112
Ohio	30,028,414	7,384,553	22,643,861
Pendleton	7,921,071	1,754,680	6,166,391
Pleasants	7,737,010	3,289,752	4,447,258
Pocahontas	8,468,160	3,487,435	4,980,725
Preston	27,466,873	5,549,262	21,917,611
Putnam	53,271,009	12,983,563	40,287,446
Raleigh	69,596,755	14,592,749	55,004,006
Randolph	25,654,125	5,417,954	20,236,171
Ritchie	8,957,962	2,225,971	6,731,991
Roane	14,193,320	2,130,311	12,063,009
Summers	9,354,381	2,030,086	7,324,295
Taylor	14,087,178	2,972,005	11,115,173
Tucker	7,521,817	2,780,414	4,741,403
Tyler	8,348,554	1,858,605	6,489,949
Upshur	23,132,253	5,492,404	17,639,849
Wayne	41,601,068	6,340,854	35,260,214
Webster	9,050,820	1,637,244	7,413,576
Wetzel	16,781,001	4,245,313	12,535,688
Wirt	6,268,138	621,863	5,646,275
Wood	75,158,344	14,888,287	60,270,057
Wyoming	24,305,241	5,527,625	18,777,616
State	1,595,909,261	394,825,898	1,201,083,363

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
ENROLLMENT INFORMATION
FOR THE 2012-13 YEAR**

County	2011-12 2nd Month Headcount Enrollment	Adjustments Headcount to FTE	FTE Enrollment	Certified Adults	Net Enrollment With Certified Adults	Additional Adjustments/ WVC 18-5-16 & WVC 18-9A-2	Net Enrollment Adjusted For SA Funding
Barbour	2,455	(7.48)	2,447.52	1.50	2,449.02	-	2,449.02
Berkeley	18,002	(261.60)	17,740.40	2.00	17,742.40	-	17,742.40
Boone	4,553	(5.00)	4,548.00	0.50	4,548.50	-	4,548.50
Braxton	2,157	(1.80)	2,155.20	-	2,155.20	-	2,155.20
Brooke	3,314	(10.40)	3,303.60	-	3,303.60	-	3,303.60
Cabell	12,880	(8.10)	12,871.90	1.00	12,872.90	-	12,872.90
Calhoun	1,137	(0.50)	1,136.50	5.30	1,141.80	77.07	1,218.87
Clay	2,047	-	2,047.00	-	2,047.00	-	2,047.00
Doddridge	1,146	(0.80)	1,145.20	4.70	1,149.90	84.76	1,234.66
Fayette	6,874	(0.94)	6,873.06	3.75	6,876.81	-	6,876.81
Gilmer	933	(1.20)	931.80	3.30	935.10	205.28	1,140.38
Grant	1,873	(1.60)	1,871.40	2.50	1,873.90	-	1,873.90
Greenbrier	5,302	(1.46)	5,300.54	-	5,300.54	-	5,300.54
Hampshire	3,592	(0.88)	3,591.13	-	3,591.13	-	3,591.13
Hancock	4,332	(19.80)	4,312.20	4.50	4,316.70	-	4,316.70
Hardy	2,279	(1.80)	2,277.20	1.00	2,278.20	-	2,278.20
Harrison	11,005	(9.30)	10,995.70	44.50	11,040.20	-	11,040.20
Jackson	4,997	(4.55)	4,992.45	2.50	4,994.95	-	4,994.95
Jefferson	8,842	(154.76)	8,687.25	1.00	8,688.25	-	8,688.25
Kanawha	28,429	(470.10)	27,958.90	-	27,958.90	-	27,958.90
Lewis	2,635	(12.80)	2,622.20	3.25	2,625.45	-	2,625.45
Lincoln	3,689	(8.00)	3,681.00	-	3,681.00	-	3,681.00
Logan	6,393	(1.60)	6,391.40	5.80	6,397.20	-	6,397.20
Marion	7,960	(40.20)	7,919.80	12.75	7,932.55	-	7,932.55
Marshall	4,726	(7.37)	4,718.63	-	4,718.63	-	4,718.63
Mason	4,311	(55.60)	4,255.40	17.50	4,272.90	-	4,272.90
McDowell	3,535	(4.02)	3,530.98	1.25	3,532.23	-	3,532.23
Mercer	9,657	(62.78)	9,594.22	1.00	9,595.22	-	9,595.22
Mineral	4,282	(2.79)	4,279.21	1.50	4,280.71	-	4,280.71
Mingo	4,506	(27.00)	4,479.00	0.50	4,479.50	-	4,479.50
Monongalia	10,929	(14.49)	10,914.51	22.50	10,937.01	-	10,937.01
Monroe	1,884	(9.10)	1,874.90	-	1,874.90	-	1,874.90
Morgan	2,586	(43.43)	2,542.57	-	2,542.57	-	2,542.57
Nicholas	4,051	-	4,051.00	10.50	4,061.50	-	4,061.50
Ohio	5,469	(33.30)	5,435.70	-	5,435.70	-	5,435.70
Pendleton	1,045	(2.45)	1,042.55	0.75	1,043.30	290.11	1,333.41
Pleasants	1,253	(1.20)	1,251.80	4.25	1,256.05	18.75	1,274.80
Pocahontas	1,145	(0.50)	1,144.50	-	1,144.50	255.50	1,400.00
Preston	4,607	(10.90)	4,596.10	0.50	4,596.60	-	4,596.60
Putnam	9,779	(68.00)	9,711.00	40.75	9,751.75	-	9,751.75
Raleigh	12,456	(139.10)	12,316.90	34.75	12,351.65	-	12,351.65
Randolph	4,254	(1.85)	4,252.15	-	4,252.15	-	4,252.15
Ritchie	1,544	(9.30)	1,534.70	0.50	1,535.20	-	1,535.20
Roane	2,485	(9.80)	2,475.20	1.25	2,476.45	-	2,476.45
Summers	1,564	-	1,564.00	-	1,564.00	-	1,564.00
Taylor	2,390	(10.10)	2,379.90	4.10	2,384.00	-	2,384.00
Tucker	1,073	-	1,073.00	-	1,073.00	155.95	1,228.95
Tyler	1,407	(3.60)	1,403.40	0.75	1,404.15	-	1,404.15
Upshur	3,859	-	3,859.00	9.25	3,868.25	-	3,868.25
Wayne	7,453	(19.20)	7,433.80	-	7,433.80	-	7,433.80
Webster	1,505	(15.00)	1,490.00	-	1,490.00	-	1,490.00
Wetzel	2,855	(1.00)	2,854.00	2.25	2,856.25	-	2,856.25
Wirt	1,000	-	1,000.00	-	1,000.00	114.30	1,114.30
Wood	13,455	(31.42)	13,423.58	-	13,423.58	-	13,423.58
Wyoming	4,197	(6.80)	4,190.20	45.25	4,235.45	-	4,235.45
State	282,088	(1,614.76)	280,473.24	298.95	280,772.19	1,201.72	281,973.91

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**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PROFESSIONAL EDUCATOR DATA
FOR THE 2012-13 YEAR**

County	2011-12 State Aid Eligible PE Employed	Student Population Density	NE Limits		Number Employed In Excess Of Limits	Number PE Funded Per Limits (Not Limited To Employed)	Proration Multi-County Vocational Centers	Number PE Chargeable
			72.75 - S	72.60 - L				
Barbour	171.83	Low	176.37		4.54	176.37	1.43	177.80
Berkeley	1,286.95	High	1,290.50		3.55	1,290.50	(7.72)	1,282.78
Boone	387.55	Low	330.22		(57.33)	330.22	-	330.22
Braxton	163.85	Sparse	156.79		(7.06)	156.79	-	156.79
Brooke	252.64	High	238.85		(13.79)	238.85	-	238.85
Cabell	928.45	High	930.71		2.26	930.71	-	930.71
Calhoun	92.32	Sparse	95.11		2.79	95.11	(6.44)	88.67
Clay	147.50	Low	148.61		1.11	148.61	-	148.61
Doddridge	98.65	Sparse	87.45		(11.20)	87.45	2.37	89.82
Fayette	510.40	Medium	498.22		(12.18)	498.22	-	498.22
Gilmer	78.66	Sparse	76.52		(2.14)	76.52	6.44	82.96
Grant	137.30	Sparse	141.09		3.79	141.09	(4.76)	136.33
Greenbrier	401.59	Low	384.82		(16.77)	384.82	-	384.82
Hampshire	255.90	Low	260.72		4.82	260.72	-	260.72
Hancock	317.66	High	312.10		(5.56)	312.10	-	312.10
Hardy	158.23	Sparse	163.24		5.01	163.24	2.50	165.74
Harrison	851.99	High	801.44		(50.55)	801.44	(3.23)	798.21
Jackson	378.95	Medium	367.49		(11.46)	367.49	(5.61)	361.88
Jefferson	656.00	High	624.22		(31.78)	624.22	3.94	628.16
Kanawha	2,148.66	High	2,021.43		(127.23)	2,021.43	-	2,021.43
Lewis	194.70	Low	186.57		(8.13)	186.57	4.04	190.61
Lincoln	290.45	Low	267.24		(23.21)	267.24	-	267.24
Logan	470.58	Medium	463.48		(7.10)	463.48	-	463.48
Marion	603.28	High	573.52		(29.76)	573.52	-	573.52
Marshall	373.01	Medium	341.87		(31.14)	341.87	-	341.87
Mason	326.89	Low	310.21		(16.68)	310.21	-	310.21
McDowell	266.58	Low	256.44		(10.14)	256.44	-	256.44
Mercer	696.45	High	693.73		(2.72)	693.73	-	693.73
Mineral	316.25	Medium	310.14		(6.11)	310.14	-	310.14
Mingo	346.13	Medium	324.54		(21.59)	324.54	-	324.54
Monongalia	752.25	High	790.75		38.50	790.75	-	790.75
Monroe	143.80	Sparse	136.40		(7.40)	136.40	-	136.40
Morgan	197.22	Medium	180.43		(16.79)	180.43	3.78	184.21
Nicholas	302.25	Low	294.86		(7.39)	294.86	-	294.86
Ohio	395.35	High	393.00		(2.35)	393.00	-	393.00
Pendleton	92.54	Sparse	94.75		2.21	94.75	2.26	97.01
Pleasants	112.12	Low	99.79		(12.33)	99.79	(7.24)	92.55
Pocahontas	101.12	Sparse	101.85		0.73	101.85	-	101.85
Preston	333.21	Low	333.71		0.50	333.71	-	333.71
Putnam	705.20	High	705.05		(0.15)	705.05	-	705.05
Raleigh	869.00	High	893.02		24.02	893.02	-	893.02
Randolph	322.98	Sparse	309.34		(13.64)	309.34	-	309.34
Ritchie	123.00	Sparse	108.88		(14.12)	108.88	2.81	111.69
Roane	172.16	Low	174.18		2.02	174.18	5.61	179.79
Summers	111.50	Sparse	113.78		2.28	113.78	-	113.78
Taylor	171.15	Medium	171.86		0.71	171.86	0.86	172.72
Tucker	85.39	Sparse	89.41		4.02	89.41	-	89.41
Tyler	110.06	Low	100.35		(9.71)	100.35	1.59	101.94
Upshur	290.15	Medium	285.72		(4.43)	285.72	(5.47)	280.25
Wayne	544.05	Medium	538.58		(5.47)	538.58	-	538.58
Webster	118.50	Sparse	108.40		(10.10)	108.40	-	108.40
Wetzel	225.00	Low	204.52		(20.48)	204.52	2.84	207.36
Wirt	78.56	Sparse	81.07		2.51	81.07	-	81.07
Wood	979.50	High	970.52		(8.98)	970.52	-	970.52
Wyoming	319.95	Low	307.49		(12.46)	307.49	-	307.49
State	20,965.41	-	20,421.35		(544.06)	20,421.35	-	20,421.35

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
SERVICE PERSONNEL DATA
FOR THE 2012-13 YEAR**

County	2011-12 State Aid Eligible SP Employed	Student Population Density	NE Limits		Number Employed In Excess Of Limits	Number Serv Pers Funded	Proration Multi-County Vocational Centers	Number Service Pers Chargeable
			45.880 - S	45.300 - L				
Barbour	112.340	Low	110.513		(1.827)	110.513	0.428	110.941
Berkeley	934.014	High	786.252		(147.762)	786.252	(2.570)	783.682
Boone	244.890	Low	206.047		(38.843)	206.047	-	206.047
Braxton	109.196	Sparse	98.881		(10.315)	98.881	-	98.881
Brooke	173.520	High	145.920		(27.600)	145.920	-	145.920
Cabell	564.785	High	568.596		3.811	568.596	-	568.596
Calhoun	56.000	Sparse	57.577		1.577	57.577	(1.655)	55.922
Clay	110.905	Low	92.729		(18.176)	92.729	-	92.729
Doddridge	74.702	Sparse	55.474		(19.228)	55.474	1.172	56.646
Fayette	360.886	Medium	307.600		(53.286)	307.600	-	307.600
Gilmer	51.088	Sparse	50.666		(0.422)	50.666	1.655	52.321
Grant	90.635	Sparse	87.446		(3.189)	87.446	(1.471)	85.975
Greenbrier	292.190	Low	240.114		(52.076)	240.114	-	240.114
Hampshire	184.825	Low	162.678		(22.147)	162.678	-	162.678
Hancock	211.740	High	190.669		(21.071)	190.669	-	190.669
Hardy	110.380	Sparse	103.752		(6.628)	103.752	0.772	104.524
Harrison	529.435	High	489.243		(40.192)	489.243	(1.597)	487.646
Jackson	238.652	Medium	225.207		(13.445)	225.207	(1.783)	223.424
Jefferson	484.780	High	382.448		(102.332)	382.448	1.312	383.760
Kanawha	1,392.915	High	1,234.945		(157.970)	1,234.945	-	1,234.945
Lewis	144.225	Low	117.720		(26.505)	117.720	1.213	118.933
Lincoln	179.900	Low	166.749		(13.151)	166.749	-	166.749
Logan	319.623	Medium	286.147		(33.476)	286.147	-	286.147
Marion	425.900	High	350.381		(75.519)	350.381	-	350.381
Marshall	275.358	Medium	211.064		(64.294)	211.064	-	211.064
Mason	227.957	Low	193.562		(34.395)	193.562	-	193.562
McDowell	217.890	Low	160.010		(57.880)	160.010	-	160.010
Mercer	428.585	High	423.821		(4.764)	423.821	-	423.821
Mineral	212.313	Medium	191.476		(20.837)	191.476	-	191.476
Mingo	255.487	Medium	200.368		(55.119)	200.368	-	200.368
Monongalia	495.970	High	483.088		(12.882)	483.088	-	483.088
Monroe	103.425	Sparse	86.020		(17.405)	86.020	-	86.020
Morgan	125.340	Medium	112.471		(12.869)	112.471	1.258	113.729
Nicholas	214.530	Low	183.986		(30.544)	183.986	-	183.986
Ohio	252.113	High	240.095		(12.018)	240.095	-	240.095
Pendleton	63.895	Sparse	60.478		(3.417)	60.478	0.699	61.177
Pleasants	81.965	Low	60.187		(21.778)	60.187	(2.439)	57.748
Pocahontas	73.941	Sparse	64.232		(9.709)	64.232	-	64.232
Preston	221.755	Low	208.226		(13.529)	208.226	-	208.226
Putnam	446.453	High	430.735		(15.718)	430.735	-	430.735
Raleigh	546.892	High	545.572		(1.320)	545.572	-	545.572
Randolph	198.495	Sparse	195.089		(3.406)	195.089	-	195.089
Ritchie	86.723	Sparse	69.490		(17.233)	69.490	0.945	70.435
Roane	130.634	Low	110.400		(20.234)	110.400	1.783	112.183
Summers	71.635	Sparse	71.756		0.121	71.756	-	71.756
Taylor	119.480	Medium	106.211		(13.269)	106.211	0.425	106.636
Tucker	56.630	Sparse	56.384		(0.246)	56.384	-	56.384
Tyler	77.616	Low	63.072		(14.544)	63.072	0.536	63.608
Upshur	187.950	Medium	174.668		(13.282)	174.668	(1.641)	173.027
Wayne	402.226	Medium	332.514		(69.712)	332.514	-	332.514
Webster	73.813	Sparse	68.361		(5.452)	68.361	-	68.361
Wetzel	159.514	Low	128.430		(31.084)	128.430	0.958	129.388
Wirt	52.340	Sparse	51.124		(1.216)	51.124	-	51.124
Wood	598.324	High	592.920		(5.404)	592.920	-	592.920
Wyoming	212.840	Low	191.866		(20.974)	191.866	-	191.866
State	14,069.615	--	12,585.430		(1,484.185)	12,585.430	-	12,585.430

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PERSONNEL RATIOS PER 1,000 STUDENTS
FOR THE 2012-13 YEAR**

County	Professional Educators		Service Personnel	
	Chargeable Net	Actual Net	Chargeable Net	Actual Net
	Enrollment Ratio/1,000	Enrollment Ratio/1,000	Enrollment Ratio/1,000	Enrollment Ratio/1,000
Barbour	72.60	70.75	45.30	46.05
Berkeley	72.30	72.10	44.17	52.50
Boone	72.60	85.20	45.30	53.84
Braxton	72.75	76.03	45.88	50.67
Brooke	72.30	76.47	44.17	52.52
Cabell	72.30	72.12	44.17	43.87
Calhoun	72.75	70.46	45.88	44.59
Clay	72.60	72.06	45.30	54.18
Doddridge	72.75	81.82	45.88	61.45
Fayette	72.45	74.22	44.73	52.48
Gilmer	72.75	74.62	45.88	46.25
Grant	72.75	70.73	45.88	47.58
Greenbrier	72.60	75.76	45.30	55.12
Hampshire	72.60	71.26	45.30	51.47
Hancock	72.30	73.59	44.17	49.05
Hardy	72.75	70.55	45.88	48.79
Harrison	72.30	76.88	44.17	47.81
Jackson	72.45	74.74	44.73	47.42
Jefferson	72.30	75.96	44.17	55.95
Kanawha	72.30	76.85	44.17	49.82
Lewis	72.60	75.70	45.30	55.40
Lincoln	72.60	78.91	45.30	48.87
Logan	72.45	73.56	44.73	49.96
Marion	72.30	76.05	44.17	53.69
Marshall	72.45	79.05	44.73	58.36
Mason	72.60	76.50	45.30	53.35
McDowell	72.60	75.47	45.30	61.69
Mercer	72.30	72.58	44.17	44.67
Mineral	72.45	73.88	44.73	49.60
Mingo	72.45	77.27	44.73	57.03
Monongalia	72.30	68.78	44.17	45.35
Monroe	72.75	76.70	45.88	55.16
Morgan	72.45	79.05	44.73	49.79
Nicholas	72.60	74.42	45.30	52.82
Ohio	72.30	72.73	44.17	46.38
Pendleton	72.75	71.10	45.88	48.44
Pleasants	72.60	82.27	45.30	62.38
Pocahontas	72.75	72.23	45.88	52.82
Preston	72.60	72.49	45.30	48.24
Putnam	72.30	72.32	44.17	45.78
Raleigh	72.30	70.35	44.17	44.28
Randolph	72.75	75.96	45.88	46.68
Ritchie	72.75	81.95	45.88	57.11
Roane	72.60	71.78	45.30	53.47
Summers	72.75	71.29	45.88	45.80
Taylor	72.45	72.15	44.73	50.30
Tucker	72.75	69.48	45.88	46.08
Tyler	72.60	79.51	45.30	55.66
Upshur	72.45	73.59	44.73	48.16
Wayne	72.45	73.19	44.73	54.11
Webster	72.75	79.53	45.88	49.54
Wetzel	72.60	79.77	45.30	56.18
Wirt	72.75	70.50	45.88	46.97
Wood	72.30	72.97	44.17	44.57
Wyoming	72.60	75.54	45.30	50.25
State	72.42	74.35	44.63	49.90

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PROFESSIONAL INSTRUCTIONAL PERSONNEL DATA
FOR THE 2012-13 YEAR**

County	2011-12 Net Enrollment With Total Adjustments	Student Population Density	Professional Instructional Employed	Proration		Professional Instructional Chargeable Ratio/1,000	PI Required			Under PI Limits Without Enrollment Increase
				Multi-County Vocational Centers	Professional Instructional Chargeable		66.26 - S	66.20 - L	66.10 - M	
Barbour	2,449.02	Low	158.43	1.17	159.60	65.17	162.12		-	
Berkeley	17,742.40	High	1,210.75	(6.99)	1,203.76	67.85	1,171.00		-	
Boone	4,548.50	Low	359.50	-	359.50	79.04	301.11		-	
Braxton	2,155.20	Sparse	150.76	-	150.76	69.95	142.80		-	
Brooke	3,303.60	High	234.19	-	234.19	70.89	218.04		-	
Cabell	12,872.90	High	877.15	-	877.15	68.14	849.61		-	
Calhoun	1,218.87	Sparse	84.20	(5.52)	78.68	64.55	80.76		-	
Clay	2,047.00	Low	139.30	-	139.30	68.05	135.51		-	
Doddridge	1,234.66	Sparse	89.75	2.10	91.85	74.39	81.81		-	
Fayette	6,876.81	Medium	475.00	-	475.00	69.07	454.56		-	
Gilmer	1,140.38	Sparse	71.00	5.52	76.52	67.10	75.56		-	
Grant	1,873.90	Sparse	127.50	(3.89)	123.61	65.96	124.16		-	
Greenbrier	5,300.54	Low	368.00	-	368.00	69.43	350.90		-	
Hampshire	3,591.13	Low	240.79	-	240.79	67.05	237.73		-	
Hancock	4,316.70	High	293.00	-	293.00	67.88	284.90		-	
Hardy	2,278.20	Sparse	145.40	2.04	147.44	64.72	150.95		-	
Harrison	11,040.20	High	799.10	(2.86)	796.24	72.12	728.65		-	
Jackson	4,994.95	Medium	350.45	(4.99)	345.46	69.16	330.17		-	
Jefferson	8,688.25	High	616.00	3.57	619.57	71.31	573.42		-	
Kanawha	27,958.90	High	2,010.41	-	2,010.41	71.91	1,845.29		-	
Lewis	2,625.45	Low	181.20	3.31	184.51	70.28	173.80		-	
Lincoln	3,681.00	Low	271.00	-	271.00	73.62	243.68		-	
Logan	6,397.20	Medium	429.58	-	429.58	67.15	422.85		-	
Marion	7,932.55	High	565.33	-	565.33	71.27	523.55		-	
Marshall	4,718.63	Medium	350.01	-	350.01	74.18	311.90		-	
Mason	4,272.90	Low	304.39	-	304.39	71.24	282.87		-	
McDowell	3,532.23	Low	245.50	-	245.50	69.50	233.83		-	
Mercer	9,595.22	High	648.50	-	648.50	67.59	633.28		-	
Mineral	4,280.71	Medium	291.75	-	291.75	68.15	282.96		-	
Mingo	4,479.50	Medium	312.88	-	312.88	69.85	296.09		-	
Monongalia	10,937.01	High	708.00	-	708.00	64.73	721.84		-	
Monroe	1,874.90	Sparse	132.93	-	132.93	70.90	124.23		-	
Morgan	2,542.57	Medium	179.07	3.42	182.49	71.77	168.06		-	
Nicholas	4,061.50	Low	284.25	-	284.25	69.99	268.87		-	
Ohio	5,435.70	High	368.10	-	368.10	67.72	358.76		-	
Pendleton	1,333.41	Sparse	84.44	1.85	86.29	64.71	88.35		-	
Pleasants	1,274.80	Low	101.12	(5.99)	95.13	74.62	84.39		-	
Pocahontas	1,400.00	Sparse	92.19	-	92.19	65.85	92.76		-	
Preston	4,596.60	Low	316.21	-	316.21	68.79	304.29		-	
Putnam	9,751.75	High	663.10	-	663.10	68.00	643.62		-	
Raleigh	12,351.65	High	809.00	-	809.00	65.50	815.21		-	
Randolph	4,252.15	Sparse	301.44	-	301.44	70.89	281.75		-	
Ritchie	1,535.20	Sparse	112.50	2.32	114.82	74.79	101.72		-	
Roane	2,476.45	Low	161.41	4.99	166.40	67.19	163.94		-	
Summers	1,564.00	Sparse	105.50	-	105.50	67.46	103.63		-	
Taylor	2,384.00	Medium	159.50	0.76	160.26	67.22	157.58		-	
Tucker	1,228.95	Sparse	79.79	-	79.79	64.93	81.43		-	
Tyler	1,404.15	Low	102.39	1.32	103.71	73.86	92.95		-	
Upshur	3,868.25	Medium	271.55	(4.48)	267.07	69.04	255.69		-	
Wayne	7,433.80	Medium	509.15	-	509.15	68.49	491.37		-	
Webster	1,490.00	Sparse	109.50	-	109.50	73.49	98.73		-	
Wetzel	2,856.25	Low	209.00	2.35	211.35	74.00	189.08		-	
Wirt	1,114.30	Sparse	72.81	-	72.81	65.34	73.83		-	
Wood	13,423.58	High	915.50	-	915.50	68.20	885.96		-	
Wyoming	4,235.45	Low	297.25	-	297.25	70.18	280.39		-	
State	281,973.91		19,546.52	0.00	19,546.52	69.32	18,632.29		-	

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PROFESSIONAL EDUCATOR AND PROFESSIONAL
STUDENT SUPPORT PERSONNEL DATA
FOR THE 2012-13 YEAR**

County	Number Prof. Student Support Pers Employed SA Eligible	Professional Educators Eligible To Allowed Percent	Number Prof. Student Support Pers Not Funded	Number Prof. Student Support Pers Funded	Number PE Allowed For Funding (Not Limited To Employed)	Under PI Limits Without Enrollment Increase	Total Professional Educators Not Funded	Adjusted Number Professional Educators Funded
Barbour	8.00	102.64%	(0.32)	7.68	176.37	-	4.54	176.37
Berkeley	60.10	100.28%	(1.00)	59.10	1,290.50	-	3.55	1,290.50
Boone	14.97	85.21%	(4.23)	10.74	330.22	-	(57.33)	330.22
Braxton	8.00	95.69%	(2.61)	5.39	156.79	-	(7.06)	156.79
Brooke	10.00	94.54%	(0.66)	9.34	238.85	-	(13.79)	238.85
Cabell	35.15	100.24%	0.29	35.44	930.71	-	2.26	930.71
Calhoun	4.00	103.02%	(0.83)	3.17	95.11	-	2.79	95.11
Clay	5.00	100.75%	(0.87)	4.13	148.61	-	1.11	148.61
Doddridge	4.00	88.65%	(0.36)	3.64	87.45	-	(11.20)	87.45
Fayette	20.00	97.61%	0.01	20.01	498.22	-	(12.18)	498.22
Gilmer	3.00	97.28%	(0.01)	2.99	76.52	-	(2.14)	76.52
Grant	6.00	102.76%	(0.48)	5.52	141.09	-	3.79	141.09
Greenbrier	22.00	95.82%	(2.36)	19.64	384.82	-	(16.77)	384.82
Hampshire	11.00	101.88%	0.49	11.49	260.72	-	4.82	260.72
Hancock	13.00	98.25%	(1.92)	11.08	312.10	-	(5.56)	312.10
Hardy	6.67	103.17%	0.73	7.40	163.24	-	5.01	163.24
Harrison	32.50	94.07%	(0.68)	31.82	801.44	-	(50.55)	801.44
Jackson	19.00	96.98%	(1.10)	17.90	367.49	-	(11.46)	367.49
Jefferson	32.50	95.16%	(7.14)	25.36	624.22	-	(31.78)	624.22
Kanawha	128.40	94.08%	(14.51)	113.89	2,021.43	-	(127.23)	2,021.43
Lewis	9.00	95.82%	(1.14)	7.86	186.57	-	(8.13)	186.57
Lincoln	16.00	92.01%	(7.98)	8.02	267.24	-	(23.21)	267.24
Logan	19.00	98.49%	(2.33)	16.67	463.48	-	(7.10)	463.48
Marion	24.00	95.07%	0.36	24.36	573.52	-	(29.76)	573.52
Marshall	15.50	91.65%	1.41	16.91	341.87	-	(31.14)	341.87
Mason	16.51	94.90%	(5.66)	10.85	310.21	-	(16.68)	310.21
McDowell	13.00	96.20%	0.31	13.31	256.44	-	(10.14)	256.44
Mercer	31.00	99.61%	(3.73)	27.27	693.73	-	(2.72)	693.73
Mineral	15.37	98.07%	0.58	15.95	310.14	-	(6.11)	310.14
Mingo	12.50	93.76%	(0.97)	11.53	324.54	-	(21.59)	324.54
Monongalia	30.50	105.12%	2.63	33.13	790.75	-	38.50	790.75
Monroe	7.00	94.85%	(1.17)	5.83	136.40	-	(7.40)	136.40
Morgan	8.00	91.49%	(0.73)	7.27	180.43	-	(16.79)	180.43
Nicholas	10.50	97.56%	1.50	12.00	294.86	-	(7.39)	294.86
Ohio	16.00	99.41%	0.21	16.21	393.00	-	(2.35)	393.00
Pendleton	2.50	102.39%	0.12	2.62	94.75	-	2.21	94.75
Pleasants	4.80	89.00%	(0.24)	4.56	99.79	-	(12.33)	99.79
Pocahontas	5.00	100.72%	(0.36)	4.64	101.85	-	0.73	101.85
Preston	14.60	100.15%	(2.79)	11.81	333.71	-	0.50	333.71
Putnam	29.50	99.98%	0.21	29.71	705.05	-	(0.15)	705.05
Raleigh	42.00	102.76%	(0.92)	41.08	893.02	-	24.02	893.02
Randolph	15.25	95.78%	(0.52)	14.73	309.34	-	(13.64)	309.34
Ritchie	3.00	88.52%	(0.27)	2.73	108.88	-	(14.12)	108.88
Roane	6.77	101.17%	(0.55)	6.22	174.18	-	2.02	174.18
Summers	6.00	102.04%	0.27	6.27	113.78	-	2.28	113.78
Taylor	7.00	100.41%	0.21	7.21	171.86	-	0.71	171.86
Tucker	3.00	104.71%	0.22	3.22	89.41	-	4.02	89.41
Tyler	4.54	91.18%	0.13	4.67	100.35	-	(9.71)	100.35
Upshur	12.00	98.47%	0.12	12.12	285.72	-	(4.43)	285.72
Wayne	18.00	98.99%	0.27	18.27	538.58	-	(5.47)	538.58
Webster	4.20	91.48%	0.48	4.68	108.40	-	(10.10)	108.40
Wetzel	9.00	90.90%	(1.55)	7.45	204.52	-	(20.48)	204.52
Wirt	4.00	103.20%	(0.30)	3.70	81.07	-	2.51	81.07
Wood	46.50	99.08%	(3.85)	42.65	970.52	-	(8.98)	970.52
Wyoming	11.00	96.11%	(2.13)	8.87	307.49	-	(12.46)	307.49
State	935.83	97.40%	(65.72)	870.11	20,421.35	-	(544.06)	20,421.35

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PROFESSIONAL EDUCATOR AND PROFESSIONAL
STUDENT SUPPORT PERSONNEL DATA
FOR THE 2012-13 YEAR**

County	Professional Student Support Personnel			Professional Educators			Total Professional Personnel		
	State Aid Eligible Employed	No. Employed In Excess Of Limits	No. Student Support Pers Funded	State Aid Eligible Employed	No. Employed In Excess Of Limits	Adjusted No. Prof Educ. Funded	2011-12 State Aid Eligible Employed	No. Employed In Excess Of Limits	Adjusted No. Prof. Pers. Funded
Barbour	8.00	(0.32)	7.68	171.83	4.54	176.37	179.83	4.22	184.05
Berkeley	60.10	(1.00)	59.10	1,286.95	3.55	1,290.50	1,347.05	2.55	1,349.60
Boone	14.97	(4.23)	10.74	387.55	(57.33)	330.22	402.52	(61.56)	340.96
Braxton	8.00	(2.61)	5.39	163.85	(7.06)	156.79	171.85	(9.67)	162.18
Brooke	10.00	(0.66)	9.34	252.64	(13.79)	238.85	262.64	(14.45)	248.19
Cabell	35.15	0.29	35.44	928.45	2.26	930.71	963.60	2.55	966.15
Calhoun	4.00	(0.83)	3.17	92.32	2.79	95.11	96.32	1.96	98.28
Clay	5.00	(0.87)	4.13	147.50	1.11	148.61	152.50	0.24	152.74
Doddridge	4.00	(0.36)	3.64	98.65	(11.20)	87.45	102.65	(11.56)	91.09
Fayette	20.00	0.01	20.01	510.40	(12.18)	498.22	530.40	(12.17)	518.23
Gilmer	3.00	(0.01)	2.99	78.66	(2.14)	76.52	81.66	(2.15)	79.51
Grant	6.00	(0.48)	5.52	137.30	3.79	141.09	143.30	3.31	146.61
Greenbrier	22.00	(2.36)	19.64	401.59	(16.77)	384.82	423.59	(19.13)	404.46
Hampshire	11.00	0.49	11.49	255.90	4.82	260.72	266.90	5.31	272.21
Hancock	13.00	(1.92)	11.08	317.66	(5.56)	312.10	330.66	(7.48)	323.18
Hardy	6.67	0.73	7.40	158.23	5.01	163.24	164.90	5.74	170.64
Harrison	32.50	(0.68)	31.82	851.99	(50.55)	801.44	884.49	(51.23)	833.26
Jackson	19.00	(1.10)	17.90	378.95	(11.46)	367.49	397.95	(12.56)	385.39
Jefferson	32.50	(7.14)	25.36	656.00	(31.78)	624.22	688.50	(38.92)	649.58
Kanawha	128.40	(14.51)	113.89	2,148.66	(127.23)	2,021.43	2,277.06	(141.74)	2,135.32
Lewis	9.00	(1.14)	7.86	194.70	(8.13)	186.57	203.70	(9.27)	194.43
Lincoln	16.00	(7.98)	8.02	290.45	(23.21)	267.24	306.45	(31.19)	275.26
Logan	19.00	(2.33)	16.67	470.58	(7.10)	463.48	489.58	(9.43)	480.15
Marion	24.00	0.36	24.36	603.28	(29.76)	573.52	627.28	(29.40)	597.88
Marshall	15.50	1.41	16.91	373.01	(31.14)	341.87	388.51	(29.73)	358.78
Mason	16.51	(5.66)	10.85	326.89	(16.68)	310.21	343.40	(22.34)	321.06
McDowell	13.00	0.31	13.31	266.58	(10.14)	256.44	279.58	(9.83)	269.75
Mercer	31.00	(3.73)	27.27	696.45	(2.72)	693.73	727.45	(6.45)	721.00
Mineral	15.37	0.58	15.95	316.25	(6.11)	310.14	331.62	(5.53)	326.09
Mingo	12.50	(0.97)	11.53	346.13	(21.59)	324.54	358.63	(22.56)	336.07
Monongalia	30.50	2.63	33.13	752.25	38.50	790.75	782.75	41.13	823.88
Monroe	7.00	(1.17)	5.83	143.80	(7.40)	136.40	150.80	(8.57)	142.23
Morgan	8.00	(0.73)	7.27	197.22	(16.79)	180.43	205.22	(17.52)	187.70
Nicholas	10.50	1.50	12.00	302.25	(7.39)	294.86	312.75	(5.89)	306.86
Ohio	16.00	0.21	16.21	395.35	(2.35)	393.00	411.35	(2.14)	409.21
Pendleton	2.50	0.12	2.62	92.54	2.21	94.75	95.04	2.33	97.37
Pleasants	4.80	(0.24)	4.56	112.12	(12.33)	99.79	116.92	(12.57)	104.35
Pocahontas	5.00	(0.36)	4.64	101.12	0.73	101.85	106.12	0.37	106.49
Preston	14.60	(2.79)	11.81	333.21	0.50	333.71	347.81	(2.29)	345.52
Putnam	29.50	0.21	29.71	705.20	(0.15)	705.05	734.70	0.06	734.76
Raleigh	42.00	(0.92)	41.08	869.00	24.02	893.02	911.00	23.10	934.10
Randolph	15.25	(0.52)	14.73	322.98	(13.64)	309.34	338.23	(14.16)	324.07
Ritchie	3.00	(0.27)	2.73	123.00	(14.12)	108.88	126.00	(14.39)	111.61
Roane	6.77	(0.55)	6.22	172.16	2.02	174.18	178.93	1.47	180.40
Summers	6.00	0.27	6.27	111.50	2.28	113.78	117.50	2.55	120.05
Taylor	7.00	0.21	7.21	171.15	0.71	171.86	178.15	0.92	179.07
Tucker	3.00	0.22	3.22	85.39	4.02	89.41	88.39	4.24	92.63
Tyler	4.54	0.13	4.67	110.06	(9.71)	100.35	114.60	(9.58)	105.02
Upshur	12.00	0.12	12.12	290.15	(4.43)	285.72	302.15	(4.31)	297.84
Wayne	18.00	0.27	18.27	544.05	(5.47)	538.58	562.05	(5.20)	556.85
Webster	4.20	0.48	4.68	118.50	(10.10)	108.40	122.70	(9.62)	113.08
Wetzel	9.00	(1.55)	7.45	225.00	(20.48)	204.52	234.00	(22.03)	211.97
Wirt	4.00	(0.30)	3.70	78.56	2.51	81.07	82.56	2.21	84.77
Wood	46.50	(3.85)	42.65	979.50	(8.98)	970.52	1,026.00	(12.83)	1,013.17
Wyoming	11.00	(2.13)	8.87	319.95	(12.46)	307.49	330.95	(14.59)	316.36
State	935.83	(65.72)	870.11	20,965.41	(544.06)	20,421.35	21,901.24	(609.78)	21,291.46

**COUNTY BOARDS OF EDUCATION
PEIA REALLOCATION - BASED ON FINAL COMPUTATIONS
(HB 4588 WITH 100% PHASE-IN)
FOR THE 2012-13 YEAR**

County	PEIA Reallocation County Boards	PEIA Reallocation MCVCs	Total PEIA Reallocation
Barbour	2,080,670	-	2,080,670
Berkeley	12,891,736	218,008	13,109,744
Boone	3,203,406	-	3,203,406
Braxton	1,961,033	-	1,961,033
Brooke	2,580,554	-	2,580,554
Cabell	10,266,395	-	10,266,395
Calhoun	982,566	132,200	1,114,766
Clay	1,691,877	-	1,691,877
Doddridge	1,043,376	-	1,043,376
Fayette	5,927,155	-	5,927,155
Gilmer	857,571	-	857,571
Grant	1,622,775	99,096	1,721,871
Greenbrier	4,518,082	-	4,518,082
Hampshire	2,864,817	-	2,864,817
Hancock	3,113,986	-	3,113,986
Hardy	1,785,107	-	1,785,107
Harrison	8,903,846	208,241	9,112,087
Jackson	4,025,559	158,404	4,183,963
Jefferson	6,026,960	-	6,026,960
Kanawha	21,431,627	-	21,431,627
Lewis	2,049,393	-	2,049,393
Lincoln	3,013,354	-	3,013,354
Logan	4,740,882	-	4,740,882
Marion	6,006,081	-	6,006,081
Marshall	3,821,497	-	3,821,497
Mason	3,156,165	-	3,156,165
McDowell	2,791,096	-	2,791,096
Mercer	8,061,436	-	8,061,436
Mineral	3,201,402	-	3,201,402
Mingo	3,115,005	-	3,115,005
Monongalia	8,049,991	-	8,049,991
Monroe	1,743,410	-	1,743,410
Morgan	1,948,936	-	1,948,936
Nicholas	3,346,387	-	3,346,387
Ohio	4,196,416	-	4,196,416
Pendleton	1,193,492	-	1,193,492
Pleasants	1,030,443	99,994	1,130,437
Pocahontas	1,112,717	-	1,112,717
Preston	3,609,485	-	3,609,485
Putnam	7,730,737	-	7,730,737
Raleigh	9,805,193	-	9,805,193
Randolph	3,628,514	-	3,628,514
Ritchie	1,258,178	-	1,258,178
Roane	2,049,592	-	2,049,592
Summers	1,351,693	-	1,351,693
Taylor	1,893,469	-	1,893,469
Tucker	1,066,963	-	1,066,963
Tyler	1,212,836	-	1,212,836
Upshur	3,383,723	144,450	3,528,173
Wayne	5,947,070	-	5,947,070
Webster	1,226,467	-	1,226,467
Wetzel	2,424,745	-	2,424,745
Wirt	951,067	-	951,067
Wood	10,713,050	-	10,713,050
Wyoming	3,421,344	-	3,421,344
Total	222,031,327	1,060,393	223,091,720

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PEIA Reallocation 13

**COUNTY BOARDS OF EDUCATION
RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
INCLUDING ONBEHALF PAYMENTS FOR UNFUNDED LIABILITY
(BASED ON FINAL COMPUTATIONS)
FOR THE 2012-13 YEAR**

County	Retirement Allocation For Budgeting Current Cost Co. Bds.	Retirement Allocation For Budgeting Current Cost MCVCs	Retirement Allocation For Budgeting Unfunded Liability Co. Bds	Retirement Allocation For Budgeting Unfunded Liability MCVCs	Total Retirement Allocation
Barbour	1,032,435	-	2,641,790	-	3,674,225
Berkeley	6,808,442	119,552	17,421,411	304,716	24,654,121
Boone	1,902,679	-	4,868,567	-	6,771,246
Braxton	865,456	-	2,214,525	-	3,079,981
Brooke	1,568,870	-	4,014,418	-	5,583,288
Cabell	5,406,872	-	13,835,080	-	19,241,952
Calhoun	470,617	60,323	1,204,213	153,752	1,888,905
Clay	807,028	-	2,065,020	-	2,872,048
Doddridge	531,041	-	1,358,825	-	1,889,866
Fayette	2,854,522	-	7,304,138	-	10,158,660
Gilmer	414,476	-	1,060,559	-	1,475,035
Grant	775,208	53,392	1,983,599	136,087	2,948,286
Greenbrier	2,238,738	-	5,728,473	-	7,967,211
Hampshire	1,454,979	-	3,722,994	-	5,177,973
Hancock	1,846,211	-	4,724,077	-	6,570,288
Hardy	973,977	-	2,492,208	-	3,466,185
Harrison	4,722,121	96,646	12,082,942	246,333	17,148,042
Jackson	2,114,607	80,146	5,410,847	204,278	7,809,878
Jefferson	3,301,690	-	8,448,350	-	11,750,040
Kanawha	12,298,625	-	31,469,667	-	43,768,292
Lewis	1,074,041	-	2,748,251	-	3,822,292
Lincoln	1,685,776	-	4,313,556	-	5,999,332
Logan	2,812,304	-	7,196,111	-	10,008,415
Marion	3,476,777	-	8,896,362	-	12,373,139
Marshall	2,118,373	-	5,420,483	-	7,538,856
Mason	1,819,580	-	4,655,933	-	6,475,513
McDowell	1,605,114	-	4,107,159	-	5,712,273
Mercer	4,150,170	-	10,619,437	-	14,769,607
Mineral	2,038,054	-	5,214,964	-	7,253,018
Mingo	1,824,856	-	4,669,433	-	6,494,289
Monongalia	4,639,768	-	11,872,218	-	16,511,986
Monroe	749,656	-	1,918,216	-	2,667,872
Morgan	948,256	-	2,426,393	-	3,374,649
Nicholas	1,839,332	-	4,706,475	-	6,545,807
Ohio	2,331,092	-	5,964,788	-	8,295,880
Pendleton	617,032	-	1,578,859	-	2,195,891
Pleasants	580,163	50,797	1,484,519	129,472	2,244,951
Pocahontas	644,274	-	1,648,565	-	2,292,839
Preston	2,072,411	-	5,302,876	-	7,375,287
Putnam	4,090,618	-	10,467,055	-	14,557,673
Raleigh	5,295,731	-	13,550,693	-	18,846,424
Randolph	2,037,749	-	5,214,183	-	7,251,932
Ritchie	603,778	-	1,544,944	-	2,148,722
Roane	1,008,336	-	2,580,126	-	3,588,462
Summers	729,442	-	1,866,493	-	2,595,935
Taylor	1,097,167	-	2,807,426	-	3,904,593
Tucker	531,003	-	1,358,728	-	1,889,731
Tyler	636,730	-	1,629,262	-	2,265,992
Upshur	1,700,272	49,404	4,350,648	125,922	6,226,246
Wayne	2,878,663	-	7,365,910	-	10,244,573
Webster	642,934	-	1,645,137	-	2,288,071
Wetzel	1,314,538	-	3,363,634	-	4,678,172
Wirt	439,088	-	1,123,536	-	1,562,624
Wood	6,040,878	-	15,457,372	-	21,498,250
Wyoming	2,045,968	-	5,235,214	-	7,281,182
Total	120,508,518	510,260	308,356,662	1,300,560	430,676,000

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03/16/12

Retirement - Budget - Final 14

**APPROVED
PROPOSED BUDGETS**

**EXECUTIVE SUMMARY
PROPOSED BUDGETS OF COUNTY BOARDS OF EDUCATION
FOR THE 2012-13 YEAR**

According to WVC §18-9B-6, all county board of education are required to submit their proposed budgets for the upcoming year to the State Board of School Finance on or before the day fixed by the budget calendar, together with such supporting schedules as the Board may require. According to WVC §18-9A-17, the functions of the Board of School Finance are now performed by the State Board of Education, through its chief executive officer (State Superintendent of Schools).

According to WVC §11-8-9, county boards of education are required to hold a meeting or meetings between March 7 and March 28. WVC §11-8-12 specifies that the purpose of the meeting is to, among other things, ascertain the fiscal condition of the board and determine the amount to be raised by the levy of taxes. The board is then required to submit its Schedule of Proposed Levy Rates to the State Auditor's Office for review and approval. A levying body may extend the time for this meeting until the first day of June if a special levy is being placed on the ballot for consideration during a primary election.

The meeting is then to stand adjourned until the third Tuesday in April, at which time the board is to reconvene the meeting to finally enter the levy order, after having received approval from the State Auditor's Office. Although the Legislature will set the regular levy rates for boards of educations, boards are responsible for setting the levy rates for all other levies, including those for permanent improvement, excess and bond levy purposes.

County boards of education must hold a public hearing on the proposed budget before the document is adopted and submitted to the State Superintendent of Schools for approval. The board meeting for conducting the public hearing and adopting the proposed budget may be held on any date between the time the final computations schedules of state aid are received and May 31.

WVC §18-9B-6 specifies that a county board of education is not to finally adopt its budget until after written approval has been received from the State Superintendent of Schools. Before giving final approval, the State Superintendent of Schools is required to ensure that estimates of revenues and receipts are reasonable and accurate, that amounts are budgeted so as to cover actual requirements of school operations, and that amounts are budgeted so as to maintain the schools of the county for the minimum 200 day employment term and the instructional term, as defined in WVC §18-5-45.

If the State Superintendent of Schools finds that the proposed budget for a county will not maintain the proposed educational program as well as other financial obligations, it may require that the budget be revised. Any required revision for this purpose may be made in the following order: postpone expenditures for permanent improvements and capital outlays except from the permanent improvement fund; reduce the amount budgeted for maintenance exclusive of service personnel salaries, so as to guarantee the payment of salaries for the employment term, or adjust amount budgeted in any other way so as to assure the required employment term of 200 days and the required instructional term of 180 days.

A summary of taxable assessed valuations, levy rates, projected regular levy gross tax collections, and summaries of the proposed budgets submitted by the fifty-five county boards of education, eight regional education service agencies, and seven multi-county vocational centers for the 2011-12 year follows:

Taxable Assessed Valuations:

The total statewide aggregate taxable assessed valuation for the 2012-13 year increased by \$2.3 billion over the previous year, an overall increase of 3.06%. Total taxable assessed valuations decreased in twelve of the fifty-five counties.

The total taxable assessed valuations for the State for 2012-13 and the previous year are:

	<u>2011-12</u>	<u>2012-13</u>	<u>Difference</u>	<u>Percent</u>
Non-public utility property	\$ 67,422,640,504	\$ 69,480,676,149	\$ 2,058,035,645	3.05%
Public utility property	<u>8,206,744,721</u>	<u>8,460,701,440</u>	<u>253,956,719</u>	<u>3.09%</u>
Total	\$ <u>75,684,336,060</u>	\$ <u>75,629,385,225</u>	\$ <u>2,311,992,364</u>	<u>3.06%</u>

Levy Rates:

County boards of education are considered to be local levying bodies, and as such have the authority under State statutes to levy taxes on the various classes of property specified in WVC §11-8-5. However, as a result of the fair and equitable property valuation program (WVC §11-1C-1 et seq.), which was implemented in 1990 to ensure that all property in the State is assessed at 60% of fair market value, the levy rates for county boards of education regular levies are set by the Legislature so that the rates are uniform throughout the State.

In addition, a provision of the fair and equitable property valuation program requires that the regular levy rates be reduced so that the amount of the projected gross tax revenues does not increase by more than 2% over the projected gross tax revenues of the previous year, unless the Legislature holds a public hearing. Excluded from the calculation are increases in projected tax collections due to new construction, improvements to existing real property, or newly acquired personal property. The amounts to be paid to the Assessor's Valuation Fund are also excluded from the calculation.

The levy rates for the 2012-13 year, however, did not need to be reduced because the assessed valuation did not increase by more than the 2% limit. Therefore, the levy rates of the regular levy for school districts for the 2012-13 year remained the same as they were for the previous year.

Summary of Projected Gross Tax Collections:

	<u>2011-12</u>	<u>2012-13</u>	<u>Difference</u>	<u>Percent</u>
Regular Levy	\$ 466,346,211	\$ 483,004,100	\$ 16,657,889	3.57%
Excess Levy	435,817,403	448,158,490	12,341,087	2.83%
Bond Levy	55,190,655	55,779,349	588,694	1.07%
Permanent Improvement Levy	<u>2,837,124</u>	<u>2,947,121</u>	<u>109,997</u>	<u>3.88%</u>
Total	\$ <u>960,191,393</u>	\$ <u>989,889,060</u>	\$ <u>10,049,852</u>	<u>3.09%</u>

Projected Regular Levy Gross Tax Collections:

The total projected regular levy gross tax collections statewide for the 2012-13 year is \$467.9 million, an increase of \$16.7 million or 3.57% more than the previous year's amount. Forty-two county boards realized an increase in projected regular levy gross tax collections over the previous year. Calhoun County realized a decrease in projected tax collections over the previous year but did not realize a decrease in total taxable assessed valuation. Under the Public School Support Program, an increase in the regular levy projected gross tax collections causes a decrease in state aid appropriated for the public schools and visa versa.

Excess Levies:

Forty-four county boards of education will have excess levies in effect during the 2012-13 year, which is the same as the previous year. The excess levies of seven county boards of education were scheduled to expire at June 30, 2012, but all were able to renew their levies into the upcoming years. The seven county boards were: Berkeley, Harrison, Jefferson, Mineral, Nicholas, Putnam, and Taylor.

The total projected excess levy gross tax collections for the year is \$448.2 million, an increase of \$12.3 million or 2.83% over the previous year's amount.

The excess levy rates for the year range from 100% of the maximum rates authorized by statute (22.95¢ for Class I property) to a low of 1.7% (0.40¢ for Calhoun County Schools). Twenty-one county boards set their excess levy rates at 100% of the maximum allowed by statute, the same as the previous year.

Bond Levies:

Twenty-three county boards will have bond levies in effect during the 2012-13 year, an increase of one over the previous year. The total projected gross tax collections for bond purposes for the year is \$55.8 million, an increase of \$588,694 or 1.07% from the previous year's amount.

Permanent Improvement Levies:

Four county boards of education have established a Permanent Improvement Fund and allocate a portion of their gross tax collections from the regular levy for this purpose, pursuant to the provisions of West Virginia Code §18-9B-14. In addition, eight other county boards will maintain the fund during the 2012-13 year, but rather than dedicate a portion of their tax collections for capital improvements, they periodically transfer available funds from the General Current Expense Fund to the Permanent Improvement Fund. The total projected permanent improvement gross tax collections for the 2012-13 year for the four county boards that have dedicated a portion of their regular tax collections for this purpose is \$2.9 million, an increase of \$109,997 or 3.88%.

Proposed Budgets of County Boards of Education:

The total aggregate revenues, expenditures, and beginning fund balances budgeted by the fifty-five county boards of education for the 2012-13 year are:

<u>Fund</u>	<u>Estimated Revenues</u>	<u>Projected Beginning Balances</u>	<u>Budgeted Expenditures</u>
Current Expense	\$ 2,465,908,257	\$ 70,754,438	\$ 2,536,662,695
Special Revenue	451,505,062	498,059	452,003,121
Debt Service	45,842,760	2,531,202	48,373,962
Bond Construction	7,614,300	42,750,000	50,364,300
Permanent Improvement	4,843,101	34,905,000	39,748,101
Capital Projects Fund	38,391,870	3,125,000	41,516,870
Special Revenue ARRA	<u>1,005,243</u>	<u>0</u>	<u>1,005,243</u>
Total	\$ <u>3,015,110,593</u>	\$ <u>154,563,699</u>	\$ <u>3,169,674,292</u>

County boards are required to include major federal programs in their proposed budgets using projected revenue estimates. Non-major state and federal programs and local revenues will be supplemented into the budgets when the amounts are known. The proposed budgets of all fifty-five county boards are summarized in following schedule.

Projected Deficits as of June 30, 2012:

Six county boards of education are projecting a deficit in the General Current Expense Fund at the end of the current fiscal year – Braxton, Calhoun, Mason, Monroe, Pendleton, and Preston. The projected deficits are exclusive of the liability for other post employment benefits (OPEB). Braxton County had a deficit balance of 716,965 for the year ended June 30, 2011 compared to the projected deficit balance of 200,000 for June 30, 2012. Calhoun County had a deficit balance of 101,742 for the year ended June 30, 2011 compared to the projected deficit balance of 81,094 for June 30, 2012. Mason County had a deficit balance of 1,293,109 for

the year ended June 30, 2011 compared to the projected deficit balance of 650,000 for June 30, 2012. Monroe County had a deficit balance of 702,335 for the year ended June 30, 2011 compared to the projected deficit balance of 1,200,000 for June 30, 2012. Pendleton County did not have a deficit balance for the year ended June 30, 2011 compared to the projected deficit balance of 5,000 for June 30, 2012. Preston County had a deficit balance of 2,743,257 for the year ended June 30, 2011 compared to the projected deficit balance of 2,400,000 for June 30, 2012.

Proposed Budgets - Executive Summary 13

**COUNTY BOARDS OF EDUCATION
SUMMARY OF APPROVED PROPOSED BUDGETS
FOR THE 2012-13 YEAR**

County	Current Expense Fund	Special Revenue Fund	Debt Service Fund	Bond Construction Fund	Permanent Improvement Fund	Capital Projects Fund	Special Revenue ARRA	Total All Funds
Barbour	18,327,035	3,989,444	-	-	-	-	-	22,316,479
Berkeley	158,212,154	23,449,631	6,844,029	-	-	-	470,000	188,975,814
Boone	46,352,487	7,591,241	-	-	-	-	-	53,943,728
Braxton	16,152,782	4,779,256	1,229,700	-	-	-	-	22,161,738
Brooke	29,493,550	4,777,123	1,453,500	250,000	5,000	-	-	35,979,173
Cabell	126,881,071	20,341,867	-	-	1,451,013	-	-	148,673,951
Calhoun	8,077,750	2,458,983	241,715	3,000,000	-	3,500,000	-	17,278,448
Clay	15,174,712	3,999,490	-	-	-	-	-	19,174,202
Doddridge	13,321,080	2,260,560	788,770	-	-	-	-	16,370,410
Fayette	70,083,727	11,990,147	-	-	-	-	-	82,073,874
Gilmer	9,970,741	1,825,005	-	-	-	-	-	11,795,746
Grant	13,513,962	2,874,311	93,148	-	250,000	-	-	16,731,421
Greenbrier	44,823,060	10,179,681	4,209,640	4,504,300	-	750,000	200,000	64,666,681
Hampshire	26,422,132	5,781,925	-	-	-	-	-	32,204,057
Hancock	37,867,773	5,918,725	2,386,600	-	-	-	-	46,173,098
Hardy	17,096,931	3,605,273	-	-	-	-	-	20,702,204
Harrison	116,836,204	16,713,782	-	-	-	-	-	133,549,986
Jackson	42,138,535	6,686,035	-	-	-	-	-	48,824,570
Jefferson	83,293,155	11,171,374	1,699,683	-	-	-	22,740	96,186,952
Kanawha	237,972,950	43,934,801	-	-	28,550,000	-	-	310,457,751
Lewis	22,028,913	4,679,322	-	-	-	-	-	26,708,235
Lincoln	33,723,490	6,751,700	-	-	25,000	-	-	40,500,190
Logan	64,336,927	10,335,933	-	-	2,500,000	-	-	77,172,860
Marion	70,739,012	11,435,607	1,859,826	-	-	-	-	84,034,445
Marshall	50,966,931	7,817,816	2,934,085	-	-	-	-	61,718,832
Mason	42,339,975	7,227,416	1,923,998	-	-	-	-	51,491,389
McDowell	33,662,064	8,980,584	-	-	300,000	-	-	42,942,648
Mercer	78,480,304	17,568,446	-	-	-	1,801,000	-	97,849,750
Mineral	37,381,467	8,179,093	-	-	600,000	8,865,000	-	55,025,560
Mingo	45,152,860	8,268,860	-	-	566,471	-	-	53,988,191
Monongalia	102,060,500	18,044,140	3,480,750	-	3,811,570	-	-	127,396,960
Monroe	15,183,742	3,806,822	222,506	-	148,277	-	-	19,361,347
Morgan	23,841,066	3,875,253	-	-	-	325,000	-	28,041,319
Nicholas	35,541,697	6,438,253	6,000	-	-	1,029,260	-	43,015,210
Ohio	51,643,811	8,968,601	2,944,230	-	775,000	-	-	64,331,642
Pendleton	9,914,773	1,936,813	-	-	-	-	-	11,851,586
Pleasants	13,639,162	2,107,631	1,518,900	4,610,000	-	2,970,000	16,190	24,861,883
Pocahontas	11,533,741	2,426,932	-	-	-	-	-	13,960,673
Preston	32,116,624	6,659,320	3,428,450	38,000,000	-	21,000,000	-	101,204,394
Putnam	101,806,620	12,907,730	5,141,050	-	-	1,026,610	-	120,882,010
Raleigh	111,681,882	20,631,791	-	-	-	-	-	132,313,673
Randolph	35,001,886	7,270,929	-	-	-	-	-	42,272,815
Ritchie	13,459,263	2,825,573	-	-	-	-	-	16,284,836
Roane	17,514,685	4,682,466	306,569	-	-	-	296,313	22,800,033
Summers	12,056,630	3,355,391	-	-	-	-	-	15,412,021
Taylor	22,992,970	4,102,537	966,643	-	-	-	-	28,062,150
Tucker	9,395,827	1,939,808	-	-	-	-	-	11,335,635
Tyler	15,717,327	2,506,447	-	-	-	-	-	18,223,774
Upshur	31,152,187	5,302,557	-	-	-	-	-	36,454,744
Wayne	60,339,540	11,155,966	-	-	-	-	-	71,495,506
Webster	11,599,322	2,939,833	-	-	-	-	-	14,539,155
Wetzel	26,173,590	4,367,372	-	-	-	-	-	30,540,962
Wirt	8,249,696	1,897,271	-	-	-	250,000	-	10,396,967
Wood	114,244,370	18,889,514	3,200,250	-	-	-	-	136,334,134
Wyoming	38,978,050	7,390,740	1,493,920	-	765,770	-	-	48,628,480
Total	2,536,662,695	452,003,121	48,373,962	50,364,300	39,748,101	41,516,870	1,005,243	3,169,674,292

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REVENUES & EXPENDITURES

**COUNTY BOARDS OF EDUCATION
TOTAL REVENUES CLASSIFIED BY SOURCE
FOR THE 2012-13 YEAR**

County	Local Revenues		State Revenues		Federal Revenues		Total Revenues
	Amount	Percent	Amount	Percent	Amount	Percent	
Barbour	\$ 3,733,163	14.6%	\$ 18,400,149	72.0%	\$ 3,417,631	13.4%	\$ 25,550,943
Berkeley	70,004,812	32.4%	128,269,209	59.4%	17,659,521	8.2%	215,933,542
Boone	25,940,240	44.0%	27,497,008	46.6%	5,542,530	9.4%	58,979,778
Braxton	5,004,503	20.3%	15,881,331	64.4%	3,758,438	15.3%	24,644,272
Brooke	13,540,073	33.1%	23,675,012	58.0%	3,635,750	8.9%	40,850,835
Cabell	54,328,141	32.0%	97,573,197	57.5%	17,888,099	10.5%	169,789,437
Calhoun	1,639,253	10.8%	12,237,723	80.7%	1,290,602	8.5%	15,167,578
Clay	3,270,963	14.3%	15,800,698	69.1%	3,791,302	16.6%	22,862,963
Doddridge	7,678,531	43.1%	8,084,209	45.4%	2,054,334	11.5%	17,817,074
Fayette	19,937,611	24.7%	51,096,993	63.2%	9,809,801	12.1%	80,844,405
Gilmer	3,232,017	27.2%	7,190,857	60.6%	1,440,362	12.1%	11,863,236
Grant	6,132,867	29.7%	11,368,660	55.0%	3,151,668	15.3%	20,653,195
Greenbrier	19,958,987	30.3%	37,632,015	57.2%	8,208,358	12.5%	65,799,360
Hampshire	7,912,788	21.3%	23,918,946	64.4%	5,318,181	14.3%	37,149,915
Hancock	17,223,379	29.2%	37,529,797	63.7%	4,184,988	7.1%	58,938,164
Hardy	6,241,335	25.5%	15,694,152	64.0%	2,577,168	10.5%	24,512,655
Harrison	43,699,910	33.5%	74,117,255	56.8%	12,686,937	9.7%	130,504,102
Jackson	17,204,395	28.2%	38,319,599	62.7%	5,566,722	9.1%	61,090,716
Jefferson	46,163,349	42.8%	54,655,588	50.6%	7,094,039	6.6%	107,912,976
Kanawha	108,693,715	32.9%	181,884,564	55.1%	39,658,027	12.0%	330,236,306
Lewis	9,849,445	32.5%	17,123,483	56.5%	3,333,393	11.0%	30,306,321
Lincoln	7,931,724	17.7%	29,287,280	65.3%	7,622,996	17.0%	44,842,000
Logan	24,318,598	32.2%	43,386,702	57.5%	7,811,151	10.3%	75,516,451
Marion	37,286,896	36.4%	55,117,675	53.8%	10,011,637	9.8%	102,416,208
Marshall	35,497,824	50.7%	28,629,107	40.9%	5,853,262	8.4%	69,980,193
Mason	17,562,630	34.3%	27,993,190	54.6%	5,701,311	11.1%	51,257,131
McDowell	13,785,950	26.3%	25,416,375	48.5%	13,249,629	25.3%	52,451,954
Mercer	24,238,254	21.9%	72,173,836	65.3%	14,080,559	12.7%	110,492,649
Mineral	12,578,227	22.1%	38,984,444	68.5%	5,328,186	9.4%	56,890,857
Mingo	18,557,832	31.2%	32,924,162	55.4%	7,940,958	13.4%	59,422,952
Monongalia	61,848,190	42.4%	72,820,806	49.9%	11,319,374	7.8%	145,988,370
Monroe	4,568,933	21.1%	13,817,132	63.8%	3,264,792	15.1%	21,650,857
Morgan	11,557,820	39.8%	15,032,222	51.8%	2,424,500	8.4%	29,014,542
Nicholas	11,296,277	22.0%	34,516,555	67.3%	5,494,601	10.7%	51,307,433
Ohio	23,293,031	35.3%	36,243,341	55.0%	6,387,635	9.7%	65,924,007
Pendleton	2,410,460	17.5%	9,922,760	72.2%	1,408,526	10.2%	13,741,746
Pleasants	10,961,681	48.2%	10,425,422	45.8%	1,363,481	6.0%	22,750,584
Pocahontas	7,361,800	41.2%	9,009,193	50.5%	1,480,923	8.3%	17,851,916
Preston	12,483,415	22.8%	36,925,161	67.4%	5,348,981	9.8%	54,757,557
Putnam	43,435,572	34.3%	76,428,148	60.3%	6,856,477	5.4%	126,720,197
Raleigh	43,702,276	30.0%	87,206,538	59.8%	14,980,002	10.3%	145,888,816
Randolph	10,679,452	21.9%	32,519,612	66.8%	5,480,893	11.3%	48,679,957
Ritchie	5,259,115	29.5%	10,386,092	58.3%	2,181,941	12.2%	17,827,148
Roane	3,461,229	13.1%	18,290,033	69.1%	4,703,685	17.8%	26,454,947
Summers	2,806,699	16.3%	11,242,522	65.2%	3,182,009	18.5%	17,231,230
Taylor	7,446,935	26.6%	17,633,424	62.9%	2,948,076	10.5%	28,028,435
Tucker	3,881,078	28.6%	8,051,794	59.4%	1,618,025	11.9%	13,550,897
Tyler	5,511,727	30.6%	10,769,047	59.7%	1,754,250	9.7%	18,035,024
Upshur	11,008,515	24.7%	29,463,336	66.2%	4,011,069	9.0%	44,482,920
Wayne	18,078,448	19.9%	63,406,857	69.6%	9,563,097	10.5%	91,048,402
Webster	2,340,243	14.3%	11,336,225	69.3%	2,675,766	16.4%	16,352,234
Wetzel	11,908,845	33.5%	20,246,831	57.0%	3,388,695	9.5%	35,544,371
Wirt	1,663,238	13.2%	9,467,889	75.2%	1,457,389	11.6%	12,588,516
Wood	41,577,165	27.6%	94,835,743	63.0%	14,117,724	9.4%	150,530,632
Wyoming	14,047,808	26.2%	34,594,576	64.6%	4,889,770	9.1%	53,532,154
Total	\$ 1,055,737,364	30.7%	\$ 2,026,454,477	58.8%	\$ 361,969,219	10.5%	\$ 3,444,161,060
Bond and capital lease proceeds, not classified above							\$ 4,114,212

Note: RESA funds are not included.

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**COUNTY BOARDS OF EDUCATION
TOTAL REVENUES CLASSIFIED BY SOURCE
ARRANGED IN DESCENDING ORDER BY TOTAL REVENUES
FOR THE 2012-13 YEAR**

Ct.	County	Local Revenues		State Revenues		Federal Revenues		Total Revenues
		Amount	Percent	Amount	Percent	Amount	Percent	
1	Kanawha	\$ 108,693,715	32.9%	\$ 181,884,564	55.1%	\$ 39,658,027	12.0%	\$ 330,236,306
2	Berkeley	70,004,812	32.4%	128,269,209	59.4%	17,659,521	8.2%	215,933,542
3	Cabell	54,328,141	32.0%	97,573,197	57.5%	17,888,099	10.5%	169,789,437
4	Wood	41,577,165	27.6%	94,835,743	63.0%	14,117,724	9.4%	150,530,632
5	Monongalia	61,848,190	42.4%	72,820,806	49.9%	11,319,374	7.8%	145,988,370
6	Raleigh	43,702,276	30.0%	87,206,538	59.8%	14,980,002	10.3%	145,888,816
7	Harrison	43,699,910	33.5%	74,117,255	56.8%	12,686,937	9.7%	130,504,102
8	Putnam	43,435,572	34.3%	76,428,148	60.3%	6,856,477	5.4%	126,720,197
9	Mercer	24,238,254	21.9%	72,173,836	65.3%	14,080,559	12.7%	110,492,649
10	Jefferson	46,163,349	42.8%	54,655,588	50.6%	7,094,039	6.6%	107,912,976
11	Marion	37,286,896	36.4%	55,117,675	53.8%	10,011,637	9.8%	102,416,208
12	Wayne	18,078,448	19.9%	63,406,857	69.6%	9,563,097	10.5%	91,048,402
13	Fayette	19,937,611	24.7%	51,096,993	63.2%	9,809,801	12.1%	80,844,405
14	Logan	24,318,598	32.2%	43,386,702	57.5%	7,811,151	10.3%	75,516,451
15	Marshall	35,497,824	50.7%	28,629,107	40.9%	5,853,262	8.4%	69,980,193
16	Ohio	23,293,031	35.3%	36,243,341	55.0%	6,387,635	9.7%	65,924,007
17	Greenbrier	19,958,987	30.3%	37,632,015	57.2%	8,208,358	12.5%	65,799,360
18	Jackson	17,204,395	28.2%	38,319,599	62.7%	5,566,722	9.1%	61,090,716
19	Mingo	18,557,832	31.2%	32,924,162	55.4%	7,940,958	13.4%	59,422,952
20	Boone	25,940,240	44.0%	27,497,008	46.6%	5,542,530	9.4%	58,979,778
21	Hancock	17,223,379	29.2%	37,529,797	63.7%	4,184,988	7.1%	58,938,164
22	Mineral	12,578,227	22.1%	38,984,444	68.5%	5,328,186	9.4%	56,890,857
23	Preston	12,483,415	22.8%	36,925,161	67.4%	5,348,981	9.8%	54,757,557
24	Wyoming	14,047,808	26.2%	34,594,576	64.6%	4,889,770	9.1%	53,532,154
25	McDowell	13,785,950	26.3%	25,416,375	48.5%	13,249,629	25.3%	52,451,954
26	Nicholas	11,296,277	22.0%	34,516,555	67.3%	5,494,601	10.7%	51,307,433
27	Mason	17,562,630	34.3%	27,993,190	54.6%	5,701,311	11.1%	51,257,131
28	Randolph	10,679,452	21.9%	32,519,612	66.8%	5,480,893	11.3%	48,679,957
29	Lincoln	7,931,724	17.7%	29,287,280	65.3%	7,622,996	17.0%	44,842,000
30	Upshur	11,008,515	24.7%	29,463,336	66.2%	4,011,069	9.0%	44,482,920
31	Brooke	13,540,073	33.1%	23,675,012	58.0%	3,635,750	8.9%	40,850,835
32	Hampshire	7,912,788	21.3%	23,918,946	64.4%	5,318,181	14.3%	37,149,915
33	Wetzel	11,908,845	33.5%	20,246,831	57.0%	3,388,695	9.5%	35,544,371
34	Lewis	9,849,445	32.5%	17,123,483	56.5%	3,333,393	11.0%	30,306,321
35	Morgan	11,557,820	39.8%	15,032,222	51.8%	2,424,500	8.4%	29,014,542
36	Taylor	7,446,935	26.6%	17,633,424	62.9%	2,948,076	10.5%	28,028,435
37	Roane	3,461,229	13.1%	18,290,033	69.1%	4,703,685	17.8%	26,454,947
38	Barbour	3,733,163	14.6%	18,400,149	72.0%	3,417,631	13.4%	25,550,943
39	Braxton	5,004,503	20.3%	15,881,331	64.4%	3,758,438	15.3%	24,644,272
40	Hardy	6,241,335	25.5%	15,694,152	64.0%	2,577,168	10.5%	24,512,655
41	Clay	3,270,963	14.3%	15,800,698	69.1%	3,791,302	16.6%	22,862,963
42	Pleasants	10,961,681	48.2%	10,425,422	45.8%	1,363,481	6.0%	22,750,584
43	Monroe	4,568,933	21.1%	13,817,132	63.8%	3,264,792	15.1%	21,650,857
44	Grant	6,132,867	29.7%	11,368,660	55.0%	3,151,668	15.3%	20,653,195
45	Tyler	5,511,727	30.6%	10,769,047	59.7%	1,754,250	9.7%	18,035,024
46	Pocahontas	7,361,800	41.2%	9,009,193	50.5%	1,480,923	8.3%	17,851,916
47	Ritchie	5,259,115	29.5%	10,386,092	58.3%	2,181,941	12.2%	17,827,148
48	Doddridge	7,678,531	43.1%	8,084,209	45.4%	2,054,334	11.5%	17,817,074
49	Summers	2,806,699	16.3%	11,242,522	65.2%	3,182,009	18.5%	17,231,230
50	Webster	2,340,243	14.3%	11,336,225	69.3%	2,675,766	16.4%	16,352,234
51	Calhoun	1,639,253	10.8%	12,237,723	80.7%	1,290,602	8.5%	15,167,578
52	Pendleton	2,410,460	17.5%	9,922,760	72.2%	1,408,526	10.2%	13,741,746
53	Tucker	3,881,078	28.6%	8,051,794	59.4%	1,618,025	11.9%	13,550,897
54	Wirt	1,663,238	13.2%	9,467,889	75.2%	1,457,389	11.6%	12,588,516
55	Gilmer	3,232,017	27.2%	7,190,857	60.6%	1,440,362	12.1%	11,863,236
-	Total	\$ 1,055,737,364	30.7%	\$ 2,026,454,475	58.8%	\$ 361,969,221	10.5%	\$ 3,444,161,060

Bond and capital lease proceeds, not classified above 4,114,212

Note: RESA funds are not included.

OSF

3/20/2014

Rev Classified by Source 13

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF LOCAL REVENUES RECEIVED
DURING THE 2012-13 YEAR**

County	Property Taxes			Interstate Registration Plan (IRP) Fee	Public Utilities Tax Loss Restoration	Penalties & Interest on Prop. Taxes	Payments In Lieu of Taxes
	Reg. PI & Bond Levies	Excess Levies	Sales, Redmpt, Delinquencies				
Barbour	3,120,298	-	94	38,780	-	34,807	-
Berkeley	32,549,974	29,492,458	-	-	-	475,802	1,820,867
Boone	11,312,964	13,644,238	-	14,486	-	-	-
Braxton	4,437,187	-	1,953	159,445	-	21,621	-
Brooke	6,197,963	6,096,451	42,545	-	947	66,052	-
Cabell	26,233,598	24,886,369	87,260	77,933	-	23,080	-
Calhoun	1,158,398	24,542	-	253,401	45,907	-	-
Clay	2,040,140	592,727	-	-	-	-	-
Doddridge	3,815,319	3,598,578	-	-	10,278	-	-
Fayette	8,358,250	10,088,836	40,376	134,497	-	-	7,954
Gilmer	2,073,373	957,005	-	-	6,975	17,357	-
Grant	5,523,197	71	-	22,355	-	-	-
Greenbrier	12,818,580	5,986,748	14,226	243,102	-	-	-
Hampshire	7,056,946	-	-	-	-	-	-
Hancock	8,730,042	7,313,952	21,236	-	-	-	-
Hardy	6,198,536	-	-	30,444	-	-	-
Harrison	19,935,346	22,204,138	-	206,081	107,877	277,061	-
Jackson	7,355,619	8,868,033	-	-	-	-	-
Jefferson	18,836,632	18,690,611	226,340	40,443	-	303,698	-
Kanawha	54,809,834	44,768,255	47,697	500,048	-	-	-
Lewis	5,653,784	3,070,173	52,167	175,973	36,283	-	-
Lincoln	3,330,148	4,018,445	7,779	-	53,385	47,278	-
Logan	10,711,789	12,629,906	-	-	-	111,697	-
Marion	15,628,598	14,661,234	1,692,892	2,853,961	-	-	-
Marshall	17,461,787	17,281,362	25,732	45,466	-	140,172	33,427
Mason	8,738,865	7,892,414	7,184	26,329	36,964	155,547	-
McDowell	5,871,014	7,089,282	9,742	61,669	-	-	-
Mercer	8,621,371	10,150,790	-	101,886	3,634,355	168,801	-
Mineral	4,292,898	6,061,167	-	29,078	894,215	-	-
Mingo	7,998,938	9,638,198	-	16,898	-	91,404	-
Monongalia	30,519,877	24,528,950	2,560	154,543	-	-	1,714,251
Monroe	2,225,659	1,833,204	-	-	-	-	-
Morgan	5,117,544	5,775,030	17,139	15,134	-	93,397	-
Nicholas	5,520,834	3,872,579	1,413	33,709	875,397	92,577	-
Ohio	9,308,966	11,268,516	1,213,230	65,738	-	122,596	-
Pendleton	2,095,084	-	18,095	38,034	-	12,022	-
Pleasants	5,461,268	3,756,722	-	-	-	-	1,084,727
Pocahontas	4,149,608	-	-	-	-	-	-
Preston	10,187,694	1,516,891	2,583	94,374	-	31,659	-
Putnam	21,173,529	19,097,997	63,304	51,978	129,656	330,094	-
Raleigh	17,191,807	22,607,838	281,316	390,256	-	-	88,908
Randolph	6,426,074	3,017,550	5	82,392	3,147	2,724	-
Ritchie	2,454,334	1,887,314	-	54,088	477,737	-	-
Roane	2,873,840	-	-	-	-	34,412	-
Summers	2,519,235	-	1,914	-	-	30,519	-
Taylor	4,072,197	1,852,516	628,361	12,324	-	64,273	-
Tucker	3,322,646	-	-	-	-	-	-
Tyler	2,198,049	2,660,482	-	-	-	40,868	-
Upshur	6,538,039	3,372,442	-	-	-	-	-
Wayne	7,466,787	9,395,295	-	-	-	-	-
Webster	1,746,072	-	264	29,904	152,649	-	-
Wetzel	4,939,322	5,887,720	84,008	49,782	31,412	54,076	331,976
Wirt	713,121	776,773	12,514	27,884	360	18,059	-
Wood	19,879,321	15,949,826	34,847	-	2,470,094	235,175	877,639
Wyoming	6,945,938	7,524,699	20,105	20,787	-	122,094	-
Total	515,918,232	436,288,325	4,658,881	6,153,203	8,967,640	3,218,920	5,959,750

Notes: (1) The source for this schedule was the WVEIS financial data file, so amounts reported above may not agree with related allocation schedules for the year due to timing differences of when funds were actually distributed and receipted. (2) The amounts reflected as Accrued (Unearned) adjustments are journal entry adjustments to report receipts as revenue in the year earned, in accordance with Generally Accepted Accounting Principles.

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF LOCAL REVENUES RECEIVED
DURING THE 2012-13 YEAR**

County	Vocational, Adult & Misc. Tuition	Interest Earned On Investments	Contributions Donations Received	Child Nutrition Prgm Charges	Miscellaneous Revenues	Accrued (Unearned) Adjustments	Total Local Revenues
Barbour	-	5,236	35,324	139,176	371,347	(11,899)	3,733,163
Berkeley	470,680	709,904	43,464	1,575,870	2,568,443	297,352	70,004,812
Boone	63,193	39,051	-	119,565	775,485	(28,741)	25,940,240
Braxton	-	3,387	-	91,946	289,017	(52)	5,004,503
Brooke	-	34,232	10,000	200,555	952,760	(61,432)	13,540,073
Cabell	215,717	719,022	4,000	860,778	1,220,383	-	54,328,141
Calhoun	-	2,840	-	20,648	155,957	(22,441)	1,639,253
Clay	-	1,480	-	43,606	593,010	-	3,270,963
Doddridge	-	40,015	4,000	91,434	120,017	(1,110)	7,678,531
Fayette	148,987	264,299	-	159,867	734,545	-	19,937,611
Gilmer	-	3,874	4,984	60,975	107,472	-	3,232,017
Grant	-	5,081	-	158,787	541,361	(117,984)	6,132,867
Greenbrier	-	20,543	-	316,153	559,634	-	19,958,987
Hampshire	-	55,559	-	356,651	428,957	14,675	7,912,788
Hancock	-	74,429	55,000	245,375	641,170	142,176	17,223,379
Hardy	-	3,176	-	200,940	249,392	(441,153)	6,241,335
Harrison	14,146	208,802	-	908,759	1,861,941	(2,024,242)	43,699,910
Jackson	304,283	45,021	16,205	172,155	411,959	31,120	17,204,395
Jefferson	57,474	87,791	4,766,745	825,739	2,234,780	93,096	46,163,349
Kanawha	1,088,632	218,744	10,000	1,378,130	4,478,948	1,393,427	108,693,715
Lewis	-	12,296	10,118	391,089	442,406	5,156	9,849,445
Lincoln	-	17,719	120,000	59,624	304,379	(27,032)	7,931,724
Logan	47,913	105,960	-	26,698	692,788	(8,153)	24,318,598
Marion	-	224,395	112,909	832,081	1,280,826	-	37,286,896
Marshall	13,427	24,036	44,310	271,256	154,194	2,655	35,497,824
Mason	-	13,935	126,468	135,983	428,941	-	17,562,630
McDowell	-	127,502	245,164	36,149	298,867	46,561	13,785,950
Mercer	325,134	28,720	554,344	56,305	716,341	(119,793)	24,238,254
Mineral	40,875	42,019	1,400	433,144	352,275	431,157	12,578,227
Mingo	-	13,484	2,100	43,783	825,385	(72,358)	18,557,832
Monongalia	491,405	947,412	1,496,500	1,263,741	833,038	(104,087)	61,848,190
Monroe	-	948	90,299	124,947	293,877	-	4,568,933
Morgan	879	83,372	9,700	120,477	241,863	83,286	11,557,820
Nicholas	-	19,646	-	360,919	519,203	-	11,296,277
Ohio	-	34,740	65,156	311,091	863,160	39,837	23,293,031
Pendleton	-	6,060	770	107,602	140,640	(7,846)	2,410,460
Pleasants	-	96,078	10,109	135,320	417,456	-	10,961,681
Pocahontas	-	11,346	2,923,775	71,664	205,407	-	7,361,800
Preston	-	65,077	22,201	263,571	396,888	(97,523)	12,483,415
Putnam	264,168	310,433	62,900	1,385,538	592,295	(26,318)	43,435,572
Raleigh	82,736	241,829	802,371	1,032,772	918,989	63,454	43,702,276
Randolph	-	1,904	28,355	240,208	877,093	-	10,679,452
Ritchie	-	26,252	33,000	168,455	150,162	7,773	5,259,115
Roane	-	3,523	250,806	205,097	108,583	(15,031)	3,461,229
Summers	-	7,127	-	10,336	225,139	12,429	2,806,699
Taylor	-	18,653	451,012	211,242	259,259	(122,902)	7,446,935
Tucker	-	2,028	855	114,562	457,018	(16,031)	3,881,078
Tyler	-	15,766	88,993	112,771	129,127	265,670	5,511,727
Upshur	1,400	5,565	16,310	324,163	700,447	50,148	11,008,515
Wayne	-	15,096	4,100	399,547	797,624	-	18,078,448
Webster	-	237	-	15,440	395,677	-	2,340,243
Wetzel	-	67,531	43,846	250,543	172,170	(3,541)	11,908,845
Wirt	-	5,631	(5,084)	28,658	73,655	11,667	1,663,238
Wood	13,934	38,060	315,094	928,266	780,889	54,020	41,577,165
Wyoming	-	26,332	-	87,927	241,736	(941,809)	14,047,808
Total	3,644,982	5,203,196	12,877,605	18,488,073	35,584,377	(1,225,821)	1,055,737,364

Notes: (1) The source for this schedule was the WVEIS financial data file, so amounts reported above may not agree with related allocation schedules for the year due to timing differences of when funds were actually distributed and received. (2) The amounts reflected as Accrued (Unearned) adjustments are journal entry adjustments to report receipts as revenue in the year earned, in accordance with Generally Accepted Accounting Principles.

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF STATE REVENUES RECEIVED
DURING THE 2012-13 YEAR**

County	Public School Support Program				State Special Ed. Program	State Vocational Programs	School Building Authority
	Unrestricted State Aid	Restricted State Aid	PEIA Allocation	Retirement Allocation			
Barbour	11,021,864	747,725	2,060,111	3,674,225	72,858	45,862	100,909
Berkeley	72,573,254	4,765,086	13,165,643	24,654,121	121,855	299,149	9,545,847
Boone	13,927,134	1,314,367	3,203,406	6,861,035	121,251	67,101	838,122
Braxton	9,559,932	731,480	1,951,233	3,079,981	87,943	72,596	-
Brooke	14,000,739	845,207	2,571,270	5,616,395	63,460	94,755	5,045
Cabell	50,684,278	3,261,239	10,335,511	19,241,952	202,182	118,960	11,156,947
Calhoun	5,958,984	592,587	1,098,376	530,940	33,451	67,818	2,800,743
Clay	9,871,545	714,413	1,696,206	2,872,048	113,713	56,990	-
Doddridge	4,156,900	444,892	1,065,804	1,889,865	57,629	17,157	320,461
Fayette	29,625,937	1,920,393	5,941,830	10,158,660	158,968	161,499	1,661,590
Gilmer	4,086,246	390,858	1,002,136	1,414,683	53,170	16,559	1,333
Grant	5,730,419	648,286	1,742,765	2,948,286	114,432	101,279	34,156
Greenbrier	21,792,416	1,602,964	4,518,082	8,015,266	169,622	137,240	507,004
Hampshire	13,707,616	1,131,417	2,851,115	5,177,973	132,369	70,121	48,530
Hancock	17,357,668	1,216,477	3,102,790	6,570,288	63,881	75,642	7,588,445
Hardy	8,826,398	735,634	1,788,471	3,466,185	67,566	69,171	250,000
Harrison	41,405,060	2,677,921	9,084,144	17,441,373	357,775	369,050	743,358
Jackson	21,313,266	1,368,707	4,203,515	7,809,878	125,187	190,454	2,151,241
Jefferson	30,820,145	2,260,556	6,178,834	11,750,040	51,016	96,426	1,503,067
Kanawha	101,672,326	5,119,051	21,422,821	43,768,292	364,147	322,469	2,603,610
Lewis	9,564,261	1,007,693	2,055,847	3,822,292	63,038	20,620	-
Lincoln	17,772,959	1,197,191	3,031,726	5,972,970	106,964	54,499	124,841
Logan	25,901,304	1,585,677	4,825,163	10,008,415	146,242	84,938	-
Marion	29,432,071	1,787,475	5,614,442	12,373,139	140,394	85,675	4,107,024
Marshall	12,359,519	1,444,539	3,808,888	7,582,143	75,439	74,242	1,983,289
Mason	16,799,378	1,260,753	3,156,165	6,193,513	127,381	82,438	-
McDowell	13,777,713	998,980	2,792,960	5,867,629	74,834	89,747	1,000,000
Mercer	43,043,514	2,421,158	8,097,426	14,769,607	155,044	213,616	1,167,040
Mineral	19,692,637	1,319,499	3,185,650	7,253,018	51,560	106,561	5,627,090
Mingo	16,954,562	1,285,286	3,193,394	6,512,577	119,475	224,909	4,362,208
Monongalia	37,526,302	2,681,928	8,122,629	16,948,031	202,323	170,825	5,605,613
Monroe	8,713,410	638,747	1,901,809	2,519,306	46,921	40,365	-
Morgan	8,564,183	865,766	1,941,038	3,374,649	19,183	26,665	-
Nicholas	17,721,709	1,227,043	3,336,327	6,545,807	48,566	69,770	5,474,040
Ohio	21,195,325	1,396,859	4,172,182	8,372,690	102,437	71,221	-
Pendleton	5,665,083	465,062	1,195,354	2,195,891	61,686	16,562	-
Pleasants	3,963,653	449,728	1,135,799	2,244,951	58,837	157,700	1,296,105
Pocahontas	4,487,919	465,889	1,112,717	2,255,372	77,845	118,145	96,300
Preston	20,450,074	1,371,616	3,600,533	7,436,632	95,836	101,431	3,283,680
Putnam	37,790,131	2,549,422	7,717,373	14,837,773	231,081	251,508	10,941,055
Raleigh	51,868,545	3,657,057	9,807,042	18,870,814	83,853	164,286	681,519
Randolph	19,076,546	1,091,490	3,487,226	7,259,152	120,279	85,198	86,980
Ritchie	6,167,044	523,432	1,231,191	2,170,870	75,363	32,234	3
Roane	11,217,956	795,733	2,040,122	3,588,462	63,541	17,171	340,260
Summers	6,669,649	667,208	1,350,975	2,595,935	57,595	40,219	-
Taylor	10,366,451	764,926	1,886,613	3,904,593	69,734	35,031	76,540
Tucker	4,281,152	534,187	1,246,190	1,889,731	54,724	28,908	10,517
Tyler	5,922,870	529,174	1,218,070	2,265,991	96,776	18,970	402,254
Upshur	16,526,568	1,031,836	3,525,261	6,226,246	62,636	180,365	1,139,065
Wayne	33,085,861	2,174,353	5,947,072	10,244,573	191,353	111,104	11,434,606
Webster	6,885,392	492,717	1,254,448	2,288,071	57,779	26,325	-
Wetzel	11,605,741	852,842	2,395,436	4,678,172	138,749	41,489	-
Wirt	4,994,502	393,674	949,729	1,562,624	61,177	39,915	352,567
Wood	57,283,163	2,623,409	10,721,375	21,498,250	177,152	111,868	247,955
Wyoming	17,578,269	1,199,347	4,011,024	7,281,184	91,091	71,540	-
Total	1,122,997,543	76,240,956	224,053,258	430,352,560	5,939,360	5,516,358	101,700,957

Notes: (1) The source for this schedule was the WVEIS financial data file, so amounts reported above may not agree with related allocation schedules for the year due to timing differences of when funds were actually distributed and received. (2) The amounts reflected as Accrued (Unearned) adjustments are journal entry adjustments to report receipts as revenue in the year earned, in accordance with Generally Accepted Accounting Principles.

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF STATE REVENUES RECEIVED
DURING THE 2012-13 YEAR**

County	Tools for Schools Allowance	Alternative Education Allowance	Community Participation Grants	State Child Nutrition Grants	Other State Program Grants	Accrued (Unearned) Adjustments	Total State Revenues
Barbour	95,850	84,400	22,500	16,540	472,415	(15,109)	18,400,149
Berkeley	694,401	312,976	51,000	77,131	3,071,949	(1,063,202)	128,269,209
Boone	178,019	80,236	10,000	26,726	600,452	269,159	27,497,008
Braxton	-	38,018	20,000	9,768	466,072	(135,691)	15,881,331
Brooke	89,182	58,276	51,000	12,642	286,375	(19,334)	23,675,012
Cabell	503,819	227,078	126,000	129,144	1,735,854	(149,767)	97,573,197
Calhoun	-	212,181	2,000	556,683	165,784	218,177	12,237,723
Clay	135,374	36,109	50,000	-	336,894	(82,594)	15,800,698
Doddridge	81,652	20,284	28,000	24,366	151,283	(174,083)	8,084,209
Fayette	269,144	121,307	87,500	57,888	785,175	147,102	51,096,993
Gilmer	44,632	16,495	12,000	9,486	229,922	(86,664)	7,190,857
Grant	73,341	33,055	30,500	11,059	303,538	(402,456)	11,368,660
Greenbrier	207,452	93,502	54,000	20,425	514,042	-	37,632,015
Hampshire	140,549	63,347	21,500	29,633	585,582	(40,805)	23,918,946
Hancock	168,947	76,147	49,000	12,518	440,071	807,923	37,529,797
Hardy	89,164	40,188	36,000	26,876	354,813	(56,314)	15,694,152
Harrison	432,091	194,750	46,000	48,428	842,283	475,022	74,117,255
Jackson	195,492	466,999	-	21,613	603,645	(130,398)	38,319,599
Jefferson	340,040	153,260	85,000	23,063	1,445,225	(51,084)	54,655,588
Kanawha	-	517,195	334,500	109,351	6,332,449	(681,646)	181,884,564
Lewis	102,755	46,313	34,000	20,693	523,251	(137,279)	17,123,483
Lincoln	243,437	64,933	54,000	37,002	658,476	(31,717)	29,287,280
Logan	-	112,847	82,150	37,846	731,299	(129,180)	43,386,702
Marion	-	139,930	80,800	27,863	1,328,862	-	55,117,675
Marshall	184,678	83,236	70,000	39,171	239,187	684,776	28,629,107
Mason	167,233	75,374	38,000	42,888	286,229	(236,161)	27,993,190
McDowell	138,244	62,308	28,000	27,494	848,142	(289,676)	25,416,375
Mercer	375,537	407,938	99,500	38,058	1,347,468	37,930	72,173,836
Mineral	283,097	75,512	35,750	16,743	900,688	436,638	38,984,444
Mingo	175,318	79,018	39,000	40,996	505,837	(568,417)	32,924,162
Monongalia	-	586,663	112,848	38,117	2,148,626	(1,323,099)	72,820,806
Monroe	73,380	33,073	6,500	-	321,012	(477,390)	13,817,132
Morgan	99,511	44,851	12,000	26,310	113,964	(55,898)	15,032,222
Nicholas	158,959	220,866	89,500	14,555	268,710	(659,297)	34,516,555
Ohio	359,480	95,886	65,500	19,777	956,754	(564,770)	36,243,341
Pendleton	52,187	18,403	4,000	9,311	261,902	(22,681)	9,922,760
Pleasants	84,307	22,157	33,000	6,524	299,909	672,752	10,425,422
Pocahontas	54,793	44,189	13,000	4,726	278,297	-	9,009,193
Preston	-	81,084	81,000	18,977	1,044,595	(640,298)	36,925,161
Putnam	381,664	172,021	56,500	62,253	1,365,997	71,371	76,428,148
Raleigh	483,418	241,883	82,800	55,473	1,307,825	(97,977)	87,206,538
Randolph	-	75,008	30,000	21,149	1,089,465	97,119	32,519,612
Ritchie	-	27,081	23,500	12,743	177,813	(55,184)	10,386,092
Roane	163,775	43,684	17,000	16,931	107,081	(121,684)	18,290,033
Summers	61,212	27,589	19,500	9,930	275,485	(532,775)	11,242,522
Taylor	93,305	42,054	12,000	17,128	180,153	184,896	17,633,424
Tucker	48,099	18,928	3,000	6,368	16,582	(86,591)	8,051,794
Tyler	92,861	24,770	9,000	8,658	78,882	100,772	10,769,047
Upshur	255,459	68,236	58,500	39,907	598,057	(248,800)	29,463,336
Wayne	290,944	131,132	41,000	38,236	658,921	(942,298)	63,406,857
Webster	58,316	26,284	13,000	7,596	298,845	(72,548)	11,336,225
Wetzel	111,788	50,385	41,000	276,907	203,155	(148,833)	20,246,831
Wirt	43,611	17,640	10,000	8,360	502,111	531,979	9,467,889
Wood	525,371	236,792	107,000	35,147	1,531,433	(263,171)	94,835,743
Wyoming	165,766	74,713	55,000	23,245	886,178	3,157,221	34,594,578
Total	9,067,654	6,418,584	2,673,848	2,330,420	42,065,013	(2,902,034)	2,026,454,477

Notes: (1) The source for this schedule was the WVEIS financial data file, so amounts reported above may not agree with related allocation schedules for the year due to timing differences of when funds were actually distributed and received. (2) The amounts reflected as Accrued (Unearned) adjustments are journal entry adjustments to report receipts as revenue in the year earned, in accordance with Generally Accepted Accounting Principles.

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF FEDERAL REVENUES RECEIVED
DURING THE 2012-13 YEAR**

County	Elementary and Secondary Act (ESEA)				IDEA (Special Ed Program)	Carl Perkins Vocational Program	Adult Basic Programs	Medicaid Reimburse - ments
	Title I Programs	Title II Programs	Title IV Programs	Title VI Programs				
Barbour	923,756	200,057	98,653	47,244	579,881	44,856	20,712	222,780
Berkeley	3,708,924	647,339	-	-	3,750,888	300,893	82,405	3,360,985
Boone	842,726	232,855	52,447	-	1,021,653	53,425	-	1,095,944
Braxton	896,961	196,715	-	39,992	659,959	60,384	-	293,881
Brooke	690,205	221,300	-	-	815,204	52,435	12,935	789,169
Cabell	4,864,691	926,623	106,724	-	3,278,082	204,728	318,887	2,324,360
Calhoun	573,217	135,592	234,899	24,395	328,622	61,844	11,733	56,725
Clay	937,065	179,100	284,637	39,572	507,460	51,914	-	348,644
Doddridge	1,029,367	138,303	-	30,570	302,952	1,890	10,850	162,872
Fayette	3,075,049	541,512	274,140	212,799	1,839,093	170,417	93,797	765,142
Gilmer	346,105	98,882	-	34,889	313,766	6,857	-	187,105
Grant	433,493	100,685	69,300	42,288	514,210	142,406	-	434,241
Greenbrier	1,769,889	364,214	-	105,000	1,440,619	80,000	152,115	1,010,887
Hampshire	1,477,965	302,980	-	26,680	718,631	75,885	25,652	742,719
Hancock	1,231,735	133,645	-	-	1,430,566	90,361	27,955	1,011,689
Hardy	518,481	120,866	-	40,297	591,587	16,569	-	186,194
Harrison	3,263,746	778,338	54,226	175,105	3,239,630	247,632	76,159	1,604,440
Jackson	1,214,128	277,109	-	64,585	944,973	112,666	26,317	634,396
Jefferson	1,643,461	219,308	-	-	1,855,316	100,077	103,156	825,648
Kanawha	11,996,727	1,762,113	204,168	-	6,773,733	437,635	-	2,579,738
Lewis	806,245	213,820	60,126	46,550	873,665	48,259	-	292,054
Lincoln	2,826,093	369,131	305,157	89,460	1,048,793	62,915	7,339	592,567
Logan	2,259,968	696,193	2,453	292,490	1,504,732	111,200	10,842	574,903
Marion	2,323,240	493,996	156,358	104,620	1,556,522	124,183	128,189	1,114,290
Marshall	1,439,222	236,721	-	-	1,483,069	91,436	27,872	988,394
Mason	1,493,974	338,156	-	89,841	1,112,078	75,383	22,406	524,487
McDowell	8,571,636	841,000	560,865	172,187	1,926,084	143,289	7,259	548,075
Mercer	3,914,214	218,400	186,261	451,007	2,254,866	228,101	145,660	1,333,103
Mineral	1,230,910	282,594	-	-	1,217,065	91,865	274	418,346
Mingo	2,234,102	639,856	-	132,725	1,517,014	71,551	-	741,539
Monongalia	2,392,752	209,073	183,747	-	2,157,515	133,411	253,084	1,064,687
Monroe	517,803	161,449	144,599	29,938	500,468	15,838	68,209	197,077
Morgan	365,651	99,686	-	-	416,804	34,151	9,720	404,045
Nicholas	1,557,061	528,701	126,155	26,066	1,112,744	72,263	-	435,297
Ohio	1,146,097	142,446	158,093	-	402,446	(2,619)	12,500	1,005,623
Pendleton	175,053	74,579	-	-	203,783	5,900	-	245,131
Pleasants	239,507	88,109	-	-	325,074	91,107	-	176,064
Pocahontas	448,971	121,518	-	21,682	499,024	9,707	-	135,627
Preston	1,206,005	435,045	182,118	-	1,041,148	104,603	-	723,940
Putnam	1,164,687	395,646	-	-	2,254,275	105,037	-	475,694
Raleigh	4,091,025	1,506,711	-	213,758	2,653,081	238,960	109,814	1,638,441
Randolph	1,512,190	263,226	-	83,451	901,033	120,392	61,094	571,850
Ritchie	803,050	213,191	264,616	19,018	816,429	38,365	62,371	217,522
Roane	1,970,690	243,252	104,750	51,370	755,812	28,152	-	399,542
Summers	1,086,738	185,315	85,263	9,303	512,060	34,026	57,754	118,574
Taylor	858,714	176,694	-	47,911	622,473	40,156	21,767	386,119
Tucker	306,771	85,986	101,421	21,091	288,568	21,499	4,356	104,454
Tyler	386,499	103,318	-	4,610	386,604	14,088	-	387,549
Upshur	1,307,938	280,036	-	49,400	948,339	160,455	-	151,371
Wayne	2,704,976	803,831	789,983	-	1,741,867	106,083	11,000	1,313,073
Webster	944,626	209,614	57,719	78,543	346,831	37,001	-	295,341
Wetzel	870,840	198,808	70,325	36,241	793,091	19,177	11,130	494,403
Wirt	259,000	21,000	-	9,443	255,707	12,000	-	153,747
Wood	5,088,352	764,452	-	-	3,124,306	226,260	57,261	1,642,703
Wyoming	1,539,215	439,865	-	105,408	846,479	84,074	18,949	619,471
Total	101,481,506	19,658,955	4,919,203	3,069,529	69,306,675	5,111,140	2,071,523	39,122,664

Notes: (1) The source for this schedule was the WVEIS financial data file, so amounts reported above may not agree with related allocation schedules due to timing differences of when funds were actually drawdown and receipted, in compliance with the Cash Management Improvement Act (CMIA). (2) The amounts reflected as Accrued (Unearned) adjustments are journal entry adjustments to report receipts as revenue in the year earned, in accordance with Generally Accepted Accounting Principles.

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF FEDERAL REVENUES RECEIVED
DURING THE 2012-13 YEAR**

County	Education Jobs Funding	State Fiscal Stabilization Funds	Child Nutrition Program	Headstart Program	Fed. Payments In Lieu of Taxes (PILT)	Other Federal Programs	Accrued Unearned Adjustments	Total Revenues Federal Prgms.
Barbour	256,089	-	1,089,252	-	14	21,383	(87,047)	3,417,631
Berkeley	1,280,720	-	5,517,090	-	-	228,712	(1,218,435)	17,659,521
Boone	583,935	-	1,605,395	-	-	55,043	(893)	5,542,530
Braxton	177,877	-	857,482	800,611	-	16,493	(241,914)	3,758,440
Brooke	687,501	-	887,495	-	-	2,640	(523,134)	3,635,750
Cabell	2,828	-	5,586,829	-	-	208,576	65,771	17,888,099
Calhoun	120,502	-	-	-	-	19,884	(276,811)	1,290,602
Clay	-	-	1,384,158	-	-	238,316	(179,564)	3,791,302
Doddridge	106,866	-	394,570	-	-	5,515	(129,421)	2,054,334
Fayette	510,259	-	2,799,862	-	-	62,287	(534,555)	9,809,801
Gilmer	6,346	-	489,010	-	-	-	(42,597)	1,440,362
Grant	475	-	710,053	-	25,656	402	678,459	3,151,668
Greenbrier	677,102	-	1,523,210	825,892	-	523,422	(263,992)	8,208,358
Hampshire	855	-	1,372,212	-	-	187,336	387,265	5,318,181
Hancock	831,820	-	941,491	-	-	-	(1,514,274)	4,184,988
Hardy	541	-	1,014,795	-	65,255	27,215	(4,632)	2,577,168
Harrison	48,526	-	3,238,080	-	-	202,625	(241,571)	12,686,937
Jackson	351,147	-	1,683,495	-	-	5,490	252,415	5,566,722
Jefferson	-	-	2,226,360	-	-	86,998	33,716	7,094,039
Kanawha	1,375,007	-	10,252,628	3,003,929	-	288,736	983,612	39,658,027
Lewis	633	-	938,025	-	-	78,099	(24,082)	3,333,393
Lincoln	886	-	2,049,862	-	-	64,967	205,826	7,622,996
Logan	1,462	-	2,317,283	-	-	24,410	15,214	7,811,151
Marion	1,113,468	-	2,067,296	-	-	48,750	780,725	10,011,637
Marshall	-	1,110	1,784,203	-	-	(201,318)	2,554	5,853,262
Mason	944	50	1,975,532	-	-	45,276	23,185	5,701,311
McDowell	-	-	2,190,567	-	-	95,562	(1,806,896)	13,249,629
Mercer	1,204,029	-	4,465,921	-	-	759,148	(1,080,151)	14,080,559
Mineral	485,877	-	1,222,270	816,373	-	109,748	(547,136)	5,328,186
Mingo	1,047	-	2,452,975	-	-	62,992	87,157	7,940,958
Monongalia	740,645	-	2,385,595	2,348,004	-	281,995	(831,133)	11,319,374
Monroe	-	-	713,824	486,561	26,026	280,752	122,249	3,264,792
Morgan	566	-	863,555	-	-	31,457	198,865	2,424,500
Nicholas	423,788	-	1,224,483	-	49,193	76,436	(137,587)	5,494,601
Ohio	721,297	-	1,691,771	-	-	1,202	1,108,778	6,387,635
Pendleton	262,633	-	395,689	-	119,501	18,496	(92,239)	1,408,526
Pleasants	266,213	-	415,216	-	-	-	(237,808)	1,363,481
Pocahontas	-	282,159	483,067	-	420,608	26,350	(967,790)	1,480,923
Preston	1,127	-	1,208,125	-	7,117	(192,953)	632,705	5,348,981
Putnam	450,627	-	2,439,874	-	-	50,404	(479,769)	6,856,477
Raleigh	2,787	-	3,884,688	-	-	81,733	559,003	14,980,002
Randolph	1,076	-	1,508,746	-	273,028	105,670	79,136	5,480,893
Ritchie	218,505	-	645,026	-	-	-	(1,116,155)	2,181,941
Roane	199,226	-	1,013,754	-	-	434,731	(497,593)	4,703,685
Summers	199,513	-	769,219	-	-	38,434	85,811	3,182,009
Taylor	279,560	-	702,439	-	-	14,838	(202,595)	2,948,076
Tucker	58,615	-	366,285	-	-	258,979	-	1,618,025
Tyler	259,939	-	675,890	-	-	-	(464,248)	1,754,250
Upshur	347,014	-	1,283,458	-	-	-	(516,942)	4,011,069
Wayne	1,722	-	2,486,591	-	-	4,906	(400,935)	9,563,097
Webster	379	-	740,907	-	132,595	35,290	(203,081)	2,675,766
Wetzel	696	-	535,226	-	-	-	358,759	3,388,695
Wirt	131,047	-	447,112	-	-	93,016	75,317	1,457,389
Wood	1,952,857	-	3,587,104	-	-	22,534	(2,348,106)	14,117,724
Wyoming	854,253	-	1,732,401	-	-	118,473	(1,468,817)	4,889,770
Total	17,200,827	283,319	97,237,448	8,281,369	1,118,993	5,051,450	(11,945,381)	361,969,221

Notes: (1) The source for this schedule was the WVEIS financial data file, so amounts reported above may not agree with related allocation schedules due to timing differences of when funds were actually drawdown and receipted, in compliance with the Cash Management Improvement Act (CMIA). (2) The amounts reflected as Accrued (Unearned) adjustments are journal entry adjustments to report receipts as revenue in the year earned, in accordance with Generally Accepted Accounting Principles.

**WEST VIRGINIA DEPARTMENT OF EDUCATION
2013 SOURCE BOOK**

Description of Federal Programs

Following is a brief description of each federal program from which the county boards of education in the State received funding from during the 2012-13 fiscal year. Not every program described is uniquely listed in the accompanying schedule preceding this description; some of the smaller programs are included under the other categories.

ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA):

The Elementary and Secondary Education Act was originally passed in 1965 as a part of the “War of Poverty” and has been reauthorized by Congress every five years since. It has been the most far-reaching federal legislation affecting education ever passed by Congress.

The Act emphasizes equal access to education and establishes high standards and accountability. In addition, the bill aims to shorten the achievement gaps between students by providing each child with fair and equal opportunities to achieve an exceptional education.

As mandated in the act, the funds are authorized for professional development, instructional materials, for resources to support educational programs, and for the promotion of parental involvement.

The Act is currently authorized as the No Child Left Behind Act (NCLB). NCLB requires each state to develop and implement a system for holding all school districts and schools accountable for the education of students. Reform efforts focus on accountability for results; an emphasis on scientific research and doing what works; expanded parental options; and expanded local control and flexibility.

Information on Federal Accountability programs including Adequate Yearly Progress (AYP) measurements and the 2012 ESEA Flexibility Request (also known as the NCLB Waiver) can be found on the Federal Accountability page.

Programs under the ESEA include:

Title I – Financial Assistance to Local Educational Agencies for the Education of Children of Low-Income Families - Title I is a program created by the United States Department of Education (USDE) to distribute funds to schools and school districts with a high percentage of students from low-income families.

Title I, Part A (Formula Grants) – This program provides financial assistance to local education agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.

There are two types of assistance that can be provided by Title I funds. The first is a “school wide program” in which schools can dispense resources in a flexible manner. The second is a “targeted assistance program” which allows schools to identify students who are failing or at risk of failing.

Federal funds are currently allocated through four statutory formulas that are based primarily on census poverty estimates and the cost of education in each state. They are:

1. Basic Grants provide funds to LEAs in which the number of children counted in the formula is at least 10 and exceeds 2% of an LEA’s school-age population;

**WEST VIRGINIA DEPARTMENT OF EDUCATION
2013 SOURCE BOOK**

Description of Federal Programs

2. Concentration Grants are allocated to LEAs where the number of formula children exceeds 6,500 or 15% of the total school-age population;
3. Targeted Grants are based on the same data used for Basic and Concentration Grants except that the data are weighted so that LEAs with higher numbers or higher percentages of children from low-income families receive more funds;
4. Education Finance Incentive Grants distribute funds to states based on factors that measure:
 - a. A state's effort to provide financial support for education compared to its relative wealth as measured by its per capita income; and,
 - b. The degree to which education expenditures among LEAs within the state are equalized.

Title I, Part B, Sub-part 1 – Reading First - The purpose of this program is to provide assistance to State educational agencies (SEAs) and LEAs: (a) in establishing reading programs for students in kindergarten through grade 3 that are based on scientifically based reading research, to ensure that every student can read at grade level or above not later than the end of the third grade; and (b) in preparing teachers through professional development and other support, so that teachers can identify specific reading barriers facing their students and have the abilities to effectively help their students learn to read.

Title I, Part C - Migrant – The purpose of this program is to provide funds to support high quality education programs for migratory children to help ensure that migratory children who move among states are not penalized in any manner by disparities among state in curriculum, graduation requirement, or state academic content and student academic achievement standards.

Title I, Part D, Sub-part 1 – Neglected and Delinquent – The purpose of this program is to help provide education continuity for children in intervention programs who are neglected and/or at risk of abuse for the prevention of dropouts.

Title I – School Improvement Grants (SIG) – A program that provides grants to SEAs to make competitive grants to LEAs that demonstrate the greatest need for the funds and the strongest commitment to use the funds to provide adequate resources in order to raise substantially the achievement of students in their lowest-performing schools.

Title II, Part A – Teacher and Principal Training and Recruiting Fund – The purpose of this program is to provide grants to SEAs, LEAs, State agencies for higher education, and eligible partnerships in order to:

1. Increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in the schools; and,
2. Hold LEAs and schools accountable for improvements in student academic achievement.

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Title III – Part A – English Language Acquisition and Academic Achievement Act - The purposes of this program include:

1. To help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging State academic content and student academic achievement standards as all children are expected to meet;
2. To assist SEAs, LEAs, and schools to build their capacities to establish, implement, and sustain language instruction educational programs for limited English proficient children; and,
3. To promote parental and community participation in language instruction educational programs for the parents and communities of limited English proficient children.

Title IV, Part A – Safe and Drug Free Schools and Communities – This program provides funding to support local programs that prevent violence in and around schools; that prevent the illegal use of alcohol, tobacco, and drugs; that involve parents and communities; and that are coordinated with related Federal, State, and community efforts and resources to foster a safe and drug-free learning environment that supports student academic achievement.

Title IV, Part B – 21st Century Learning Centers – This program supports the creation of opportunities for academic enrichment during non-school hours for children, particularly students who attend high-poverty and low-performing schools. The program helps students meet state and local standards in core academic subjects, such as reading and mathematics, offers students enrichment activities that complement regular academic programs, and offers literacy and other educational services to the families of participating children.

Title VI, Part B, Sub-part 2 – Rural and Low-Income School Program – The purpose of this program is to provide financial assistance to rural districts to assist them in meeting their state's definition of adequate yearly progress (AYP). Applicants do not compete, but rather are entitled to funds if they meet basic eligibility requirements.

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA):

The Individuals with Disabilities Education Act (IDEA) is a United States federal law that governs how states and public agencies provide early intervention, special education, and related services to children with disabilities. It addresses the educational needs of children with disabilities from age 3 to age 18 or 21 in cases that involve 14 specified categories of disability.

The IDEA and its predecessor statute, the Education for All Handicapped Children Act, arose from federal case law holding the deprivation of free public education to disabled children constitutes a deprivation of due process.

The Act requires that public schools create an Individualized Education Program (IEP) for each student who is found to be eligible under both the federal and state eligibility/disability standards. IDEA also provides very specific requirement to guarantee a Free Appropriate Public Education (FAPE) is provided for students with disabilities in the least restrictive environment (LRE). FAPE and LRE are the protected rights of every eligible child, in all 50 states and U.S. Territories.

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Description of Federal Programs

CARL D. PERKINS VOCATIONAL AND TECHNICAL EDUCATION ACT (Perkins IV):

The Carl D. Perkins Career and Technical Education Improvement Act supports the development of academic and career and technical skills among secondary education students and postsecondary education students who elect to enroll in career and technical education (CTE) programs. The Act authorized several different programs. These include:

Basic State Grant Program – The largest program authorized under the Act, this program provides formula grants to states to develop, implement, and improve CTE programs, services, and activities. The formula awards proportionally larger grants to states with larger populations that are in the age range traditionally enrolled in high school or within two years of high school graduation and to states with a lower than average per capital income. Two key requirements for receiving funds under the Basic State Grants program are offering CTE programs of study and compliance with accountability requirements. Perkins IV also requires that states and secondary and postsecondary education providers meet targets on statutorily defined performance measures or face sanctions;

Tech Prep Program – Perkins IV also authorizes, among other programs, the Tech Prep program, which specifically supports programs that integrate secondary and postsecondary CTE, but no funding was appropriated for this program during FY13.

ADULT BASIC EDUCATION PROGRAM:

This program provides grants to states to fund local programs of adult education and literacy services, including workplace literacy services; family literacy services; English literacy programs and integrated English literacy-civics education programs. Participation in these programs is limited to adults and out-of-school youths age 16 and older who are not enrolled or required to be enrolled in secondary school under state law.

The USDE provides grants to state eligible agencies that under state law are solely responsible for administering or supervising statewide policy for adult education and literacy, including such entities as SEAs, postsecondary agencies, or workforce agencies. These agencies, in turn, fund local projects. The types of entities that are eligible to apply to state eligible agencies for funds include: LEAs; community-based organizations of demonstrated effectiveness; volunteer literacy organizations of demonstrated effectiveness; institutions of higher education (IHEs); public or private nonprofit agencies, libraries, public housing authorities; other nonprofit institutions that have the ability to provide literacy services to adults and families; and consortia of these agencies, organizations, institutions, libraries or authorities.

SCHOOL-BASED HEALTH AND RELATED SERVICES - MEDICAID REIMBURSEMENT PROGRAM:

The Medicaid program, which is a Federal-state matching entitlement program to provide medical assistance for certain low-income individuals, was established in 1965 through Title XIX of the Social Security Act.

School-Based Health and Related Services is a Medicaid program that is designed to reimburse school districts for the cost of providing direct school-based health services to Medicaid eligible students and for the administrative activities expended in support of these direct services. Services are reimbursed according to cost-based rates established by the Centers for Medicare and Medicaid Services (CMS), an

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Description of Federal Programs

agency within the US Department of Health and Human Services responsible for the administration of several key federal health care programs.

In addition to Medicare (the federal health insurance program for seniors), and Medicaid (the federal needs-based program), CMS oversees the Children's Health Insurance Program (CHIP), the Health Insurance Portability and Accountability Act (HIPPA) and the Clinical Laboratory Improvement Amendments (CLIA), among other services.

School-based health services play an important role in the health care of adolescents and children. Whether implemented for children with special needs under the Individuals with Disabilities Act (IDEA), or for routine preventive care, on-going primary care and treatment in the form of a school-based or linked health clinic, school-centered program are often able to provide medical care efficiently and easily without extended absences from school. Recognizing the important role school health services can play, the Medicaid program has been supportive of school-centered health care as an effective method of providing access to essential medical care to eligible children.

Expenditures for direct school-based services that are within the scope of Medicaid coverage and furnished to Medicaid eligible children may be claimed as "medical assistance". Expenditures for administrative activities in support of these school-based services, including outreach and coordination, may also be claimed as costs of administering the state Medicaid plan.

Direct services can include: assessments, speech therapy, occupations therapy, physical therapy, psychology services audiology, counseling, medical, nursing, personal care services, and transportation provided for the purpose of receiving medical services.

AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009 (ARRA):

The American Recovery and Reinvestment Act of 2009 (ARRA) was an economic stimulus package enacted by the United States Congress in 2009 to respond to the Great Recession. The primary objective for ARRA was to save and create jobs almost immediately. The secondary objectives were to provide temporary relief programs for those most impacted by the recession and invest in infrastructure, education, health, and renewable energy. The approximate cost of the economic stimulus package was estimated to be \$ 831 billion nationally. The Act included direct spending in infrastructure, education, health, and energy, federal tax incentives, and expansion of unemployment benefits and other social welfare provisions. It also created the President's Economic Recovery Advisory Board.

The Act provided:

1. \$237 billion nationally in tax incentives for individuals;
2. \$51 billion nationally in tax incentives for companies;
3. \$100 billion nationally for education, including \$53.6 billion in aid to local school districts to prevent layoffs and cutbacks, with flexibility to use the funds for school modernization and repair (State Fiscal Stabilization Fund); \$13.0 billion for low-income public school children (Title I programs); \$12.2 billion for IDEA special education; and \$2.1 billion for Headstart;
4. \$82.2 billion nationally in aid to low income workers, unemployed and retirees;
5. \$105.3 billion nationally for infrastructure investment;
6. \$48.1 billion nationally for transportation;
7. \$18 billion nationally for water, sewage, environment, and public lands;

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8. \$7.2 billion nationally for government buildings and facilities;
9. \$10.5 billion nationally for communications, information, and security technologies;
10. \$21.5 billion nationally for energy infrastructure;
11. \$27.2 billion nationally for energy efficiency and renewable energy research and investment;
12. \$14.2 billion nationally for housing;
13. \$7.6 billion nationally for scientific research;
14. \$10.6 billion nationally for other purposes; and,
15. Included the enactment of the Health Information Technology for Economic and Clinical Health Act.

State Fiscal Stabilization Fund (SFSF) – The State Fiscal Stabilization Fund (SFSF) program was a one-time appropriation of \$53.6 billion under the American Recovery and Reinvestment Act of 2009, of which \$48.6 billion was awarded to states by formula in exchange for a commitment to advance essential education reform to benefit students from early learning through post-secondary education. In West Virginia, the funds were used to backfill an appropriation shortage under the Public Schools Support Program (PSSP), otherwise known as the state aid funding program, for the 2009-10 and 2010-11 years. There were two reductions for the 2009-10 year, an initial \$23 million reduction reflected in the final state aid computations and a second mid-year reduction of \$57 million, both of which were backfilled using SFSF funding. The reduction for the 2010-11 year was \$88 million.

Education Jobs Fund (Ed Jobs) Program – The Education Jobs Fund (Ed Jobs) program was a Federal program that provided \$10 billion nationally in assistance to states to save or create education jobs for the 2010-11 school year. Jobs funded under this program included those that provided educational and related services for early childhood, elementary, and secondary education. The program allowed school districts that had funds remaining after the 2010-11 school year to use the remaining funds through September 30, 2012. The program provided \$55.5 million for school districts in West Virginia.

FEDERAL PAYMENTS IN LIEU OF TAXES (PILT):

The federal Payment in Lieu of Taxes (PILT) program, administered by the U.S. Department of the Interior (DOI), is the most widely applicable program that compensates local governments for the reduction of property tax bases due to the presence of federally owned land. Eligible federal lands consist of those in the National Park Service, National Forest System, or Bureau of Land Management, lands in the National Wildlife Refuge System that have been withdrawn from the public domain; lands dedicated to the use of federal water resources development projects; dredge disposal areas under jurisdiction of the U.S. Army Corps of Engineers; certain lands located in the vicinity of Purgatory River Canyon and Pinon Canyon, Colorado, acquired after December 31, 1981 to expand the Fort Carson military reservation; lands on which are located semi-active or inactive Army installations used for mobilization and for reserve component training; and certain lands acquired by DOI or the Department of Agriculture under the Southern Nevada Public Land Management Act.

The authorized level of PILT payments is calculated under a complex formula, based on five factors that affect the calculation for each particular county. These include: the number of acres eligible for PILT payments, the county's population, payments in prior years from other specified federal land payment programs, state laws directing payments to a particular government purpose, and the Consumer Price Index as calculated by the Bureau of Labor Statistics.

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Funding for the PILT program has been in doubt for a number of years, but the Emergency Economic Stabilization Act of 2008 provided for mandatory spending of the full authorized level of funding for five years – FY2008 through FY2012. The mandatory spending provision has been subsequently extended for another two years through FY2014 by other appropriation acts.

HEALTHY, HUNGER-FREE KIDS ACT OF 2010:

The Healthy, Hunger-Free Kids Act of 2010 reauthorized funding and sets policy for the United States Department of Agriculture's (USDA) core child nutrition programs, which include: the National School Lunch and Breakfast programs, the Special Supplemental Nutrition Program for Women, Infants and Children (WIC), the Child and Adult Care Food Program (CACFP), the Summer Food Service Program, the Afterschool Meal Program, and the Supplemental Nutrition Assistance Program Education (SNAP-Ed). The purpose of the programs is to fight hunger and obesity by reimbursing organizations such as schools, child care centers and after-school programs for providing healthy meals to children.

In addition to reauthorizing the funding for these programs, the Act established several new nutritional standards, increased eligibility access, and established additional program monitoring requirements. The act amended the National School Lunch Act and the Child Nutrition Act of 1966.

The programs included under the Healthy, Hunger-free Kids Act from which public school receive funds include:

National School Lunch Program (NSLP) – The National School Lunch Program (NSLP) is a federally assisted meal program operating in public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to children each school day. The program was established under the National School Lunch Act in 1946. The majority of the support provided to schools participating in the program comes in the form of a cash reimbursement for each meal served. Schools are also entitled to receive commodity foods and additional commodities as they are available from surplus agricultural stocks;

School Breakfast Program (SBP) – The School Breakfast Program (SBP) provides cash assistance to states to operate nonprofit breakfast programs in schools and residential childcare institutions;

Fresh Fruits and Vegetables Program (FFVP) – The purpose of the Fresh Fruits and Vegetables Program (FFVP) is to introduce school children to a variety of fresh produce that they might not have the opportunity to sample. FFVP is consistent with and supports the Institute of Medicine's recommendations to provide healthier snack choices in schools;

Special Milk Program (SMP) – The Special Milk Program (SMP) provides milk to children in schools and childcare institutions who do not participate in other Federal meal service programs. The program reimburses schools for the milk they serve. Schools in the National School Lunch or School Breakfast programs may also participate in the Special Milk Program to provide milk to children in pre-kindergarten and kindergarten programs;

Summer Food Service Program (SFSP) - The Summer Food Service Program (SFSP) was established to ensure that low-income children continue to receive nutritious meals when school is not in session. Free meals that meet Federal nutrition guidelines are provided to all children 18 years old and under at approved SFSP sites in areas with significant concentrations of low-income children.

**WEST VIRGINIA DEPARTMENT OF EDUCATION
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Description of Federal Programs

USDA FOODS:

Nationwide, 15 to 20 percent of the food used in the child nutrition program is government commodity, supplied through a program called USDA Foods, administered by the USDA's Food and Nutrition Service (FNS). Originally conceived during the 1930s to help stabilize the farm economy, it was installed in the National School Lunch Program (NSLP) in 1946 and has been a fixture ever since.

Today, USDA Foods still has the dual purpose of meeting both the economic needs of farmers and the nutritional needs of children. The foods must be of domestic origin, and nearly 60 percent of the foods purchased for the Child Nutrition Programs must be determined by USDA to be in surplus at the time of purchase.

This does not mean that schools are restricted to the excess product the government wants to keep out of the marketplace. In fact, most of the food that goes to schools through the program, so-called "entitlement commodity", is carefully ordered and planned for. A second, much smaller supply of "bonus commodities" is an offloading of unexpected agricultural surplus. These foods, offered to districts in addition to their regular entitlement, comprise less than two percent of the total commodity foods distributed to schools.

The amount of entitlement commodities schools are eligible to receive is determined by the number of lunches served, at a value that varies from year to year, based on an annual adjustment that reflects changes in the Price Index of Foods used in schools and institutions. For School Year 2013, the value was 22.75¢ per lunch meal served.

**COUNTY BOARDS OF EDUCATION
TOTAL EXPENDITURES
2012-13 YEAR**

County	Current Operations	Capital Outlay	Debt Service	Total
Barbour	25,557,008	259,407	--	25,816,415
Berkeley	193,847,300	22,513,036	6,848,028	223,208,364
Boone	60,783,600	1,553,072	--	62,336,672
Braxton	22,904,971	665,675	1,230,700	24,801,347
Brooke	39,944,863	4,888	6,554,986	46,504,737
Cabell	142,324,696	17,399,729	5,552,713	165,277,138
Calhoun	11,352,902	4,184,839	242,271	15,780,012
Clay	23,021,960	101,768	--	23,123,728
Doddridge	16,710,479	724,119	790,580	18,225,178
Fayette	78,445,087	4,522,785	--	82,967,872
Gilmer	11,073,565	--	--	11,073,565
Grant	19,424,340	210,979	89,526	19,724,845
Greenbrier	61,460,555	6,422,109	4,179,943	72,062,606
Hampshire	37,528,530	23,024	--	37,551,553
Hancock	47,968,591	22,678,263	2,388,600	73,035,454
Hardy	23,163,753	1,736,028	1,353,080	26,252,861
Harrison	127,584,484	1,505,900	--	129,090,384
Jackson	55,197,975	4,199,565	--	59,397,540
Jefferson	101,835,857	4,978,279	14,346,951	121,161,088
Kanawha	313,225,692	29,829,108	5,879	343,060,680
Lewis	29,323,541	759,028	--	30,082,569
Lincoln	44,751,574	107,964	--	44,859,538
Logan	70,430,447	155,528	--	70,585,975
Marion	91,470,180	11,061,921	1,861,825	104,393,926
Marshall	60,555,846	8,454,447	3,861,078	72,871,371
Mason	48,609,523	--	1,924,387	50,533,910
McDowell	51,699,584	2,620,336	--	54,319,920
Mercer	107,718,019	1,836,010	--	109,554,029
Mineral	50,185,373	9,865,058	--	60,050,431
Mingo	55,220,285	7,161,489	--	62,381,774
Monongalia	127,956,348	14,337,987	51,412,079	193,706,413
Monroe	20,093,154	157,021	203,615	20,453,790
Morgan	29,281,739	168,060	--	29,449,799
Nicholas	44,821,705	7,382,644	--	52,204,348
Ohio	64,388,365	369,698	1,101,116	65,859,179
Pendleton	13,690,127	--	--	13,690,127
Pleasants	16,095,847	4,376,497	1,520,900	21,993,244
Pocahontas	17,835,504	--	--	17,835,504
Preston	45,892,778	13,634,282	3,430,450	62,957,510
Putnam	110,453,382	24,893,798	5,143,050	140,490,231
Raleigh	138,245,864	4,413,151	--	142,659,014
Randolph	48,825,534	262,183	--	49,087,717
Ritchie	17,929,116	--	--	17,929,116
Roane	26,119,794	--	306,729	26,426,523
Summers	17,291,444	(231)	--	17,291,213
Taylor	25,798,785	1,168,580	7,478,858	34,446,224
Tucker	12,981,945	6,351	--	12,988,296
Tyler	18,296,159	--	--	18,296,159
Upshur	41,553,355	2,209,232	--	43,762,586
Wayne	79,837,848	12,936,015	--	92,773,864
Webster	16,524,286	--	--	16,524,286
Wetzel	34,598,603	--	--	34,598,603
Wirt	11,395,295	1,174,788	--	12,570,082
Wood	146,695,937	2,873,214	24,511,933	174,081,084
Wyoming	49,628,902	5,827,906	745,626	56,202,434
State	3,199,552,393	261,725,531	147,084,901	3,608,362,825

Note: Excludes expenditures of Regional Education Service Agencies (RESAs) and Multi-County Vocational Centers (MCVCs).

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Current Exp by Function 13 Final

**COUNTY BOARDS OF EDUCATION
TOTAL EXPENDITURES - ARRANGED
IN DESCENDING ORDER
2012-13 YEAR**

Ct.	County	Current Operations	Capital Outlay	Debt Service	Total
1	Kanawha	313,225,692	29,829,108	5,879	343,060,680
2	Berkeley	193,847,300	22,513,036	6,848,028	223,208,364
3	Monongalia	127,956,348	14,337,987	51,412,079	193,706,413
4	Wood	146,695,937	2,873,214	24,511,933	174,081,084
5	Cabell	142,324,696	17,399,729	5,552,713	165,277,138
6	Raleigh	138,245,864	4,413,151	--	142,659,014
7	Putnam	110,453,382	24,893,798	5,143,050	140,490,231
8	Harrison	127,584,484	1,505,900	--	129,090,384
9	Jefferson	101,835,857	4,978,279	14,346,951	121,161,088
10	Mercer	107,718,019	1,836,010	--	109,554,029
11	Marion	91,470,180	11,061,921	1,861,825	104,393,926
12	Wayne	79,837,848	12,936,015	--	92,773,864
13	Fayette	78,445,087	4,522,785	--	82,967,872
14	Hancock	47,968,591	22,678,263	2,388,600	73,035,454
15	Marshall	60,555,846	8,454,447	3,861,078	72,871,371
16	Greenbrier	61,460,555	6,422,109	4,179,943	72,062,606
17	Logan	70,430,447	155,528	--	70,585,975
18	Ohio	64,388,365	369,698	1,101,116	65,859,179
19	Preston	45,892,778	13,634,282	3,430,450	62,957,510
20	Mingo	55,220,285	7,161,489	--	62,381,774
21	Boone	60,783,600	1,553,072	--	62,336,672
22	Mineral	50,185,373	9,865,058	--	60,050,431
23	Jackson	55,197,975	4,199,565	--	59,397,540
24	Wyoming	49,628,902	5,827,906	745,626	56,202,434
25	McDowell	51,699,584	2,620,336	--	54,319,920
26	Nicholas	44,821,705	7,382,644	--	52,204,348
27	Mason	48,609,523	--	1,924,387	50,533,910
28	Randolph	48,825,534	262,183	--	49,087,717
29	Brooke	39,944,863	4,888	6,554,986	46,504,737
30	Lincoln	44,751,574	107,964	--	44,859,538
31	Upshur	41,553,355	2,209,232	--	43,762,586
32	Hampshire	37,528,530	23,024	--	37,551,553
33	Wetzel	34,598,603	--	--	34,598,603
34	Taylor	25,798,785	1,168,580	7,478,858	34,446,224
35	Lewis	29,323,541	759,028	--	30,082,569
36	Morgan	29,281,739	168,060	--	29,449,799
37	Roane	26,119,794	--	306,729	26,426,523
38	Hardy	23,163,753	1,736,028	1,353,080	26,252,861
39	Barbour	25,557,008	259,407	--	25,816,415
40	Braxton	22,904,971	665,675	1,230,700	24,801,347
41	Clay	23,021,960	101,768	--	23,123,728
42	Pleasants	16,095,847	4,376,497	1,520,900	21,993,244
43	Monroe	20,093,154	157,021	203,615	20,453,790
44	Grant	19,424,340	210,979	89,526	19,724,845
45	Tyler	18,296,159	--	--	18,296,159
46	Doddridge	16,710,479	724,119	790,580	18,225,178
47	Ritchie	17,929,116	--	--	17,929,116
48	Pocahontas	17,835,504	--	--	17,835,504
49	Summers	17,291,444	(231)	--	17,291,213
50	Webster	16,524,286	--	--	16,524,286
51	Calhoun	11,352,902	4,184,839	242,271	15,780,012
52	Pendleton	13,690,127	--	--	13,690,127
53	Tucker	12,981,945	6,351	--	12,988,296
54	Wirt	11,395,295	1,174,788	--	12,570,082
55	Gilmer	11,073,565	--	--	11,073,565
-	State	3,199,552,393	261,725,531	147,084,901	3,608,362,825

Note: Excludes expenditures of Regional Education Service Agencies (RESAs) and Multi-County Vocational Centers (MCVCs).

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Current Exp by Function 13 Final

**COUNTY BOARDS OF EDUCATION
EXPENDITURES FOR CURRENT OPERATIONS
CLASSIFIED BY FUNCTION
FOR THE 2012-13 YEAR**

County	Instructional Support Services						Total	
	Instruction		Students		Instructional Staff		Instr. Support	Pct.
	Amount	Pct.	Amount	Pct.	Amount	Pct.		
Barbour	\$ 14,871,153	58.2%	\$ 1,204,238	4.7%	\$ 1,263,534	4.9%	\$ 17,338,925	67.8%
Berkeley	112,436,975	58.0%	11,205,104	5.8%	7,188,416	3.7%	130,830,495	67.5%
Boone	32,033,075	52.7%	3,198,920	5.3%	1,384,989	2.3%	36,616,984	60.2%
Braxton	13,085,203	57.1%	1,297,835	5.7%	910,966	4.0%	15,294,004	66.8%
Brooke	22,494,839	56.3%	2,014,043	5.0%	1,620,243	4.1%	26,129,125	65.4%
Cabell	83,231,892	58.5%	6,459,931	4.5%	6,344,881	4.5%	96,036,704	67.5%
Calhoun	5,812,934	51.2%	442,549	3.9%	389,213	3.4%	6,644,695	58.5%
Clay	12,177,031	52.9%	814,199	3.5%	1,167,604	5.1%	14,158,834	61.5%
Doddridge	8,823,339	52.8%	569,051	3.4%	1,041,787	6.2%	10,434,176	62.4%
Fayette	45,607,875	58.1%	3,077,382	3.9%	2,394,447	3.1%	51,079,704	65.1%
Gilmer	5,599,147	50.6%	568,388	5.1%	442,777	4.0%	6,610,311	59.7%
Grant	10,644,727	54.8%	998,372	5.1%	1,133,654	5.8%	12,776,752	65.8%
Greenbrier	37,671,666	61.3%	1,175,049	1.9%	2,483,814	4.0%	41,330,529	67.3%
Hampshire	20,720,269	55.2%	1,840,454	4.9%	1,694,926	4.5%	24,255,649	64.6%
Hancock	28,607,483	59.6%	1,635,622	3.4%	829,033	1.7%	31,072,138	64.8%
Hardy	12,421,281	53.6%	1,307,187	5.6%	1,126,353	4.9%	14,854,821	64.1%
Harrison	75,117,245	58.9%	5,974,440	4.7%	4,211,911	3.3%	85,303,596	66.9%
Jackson	31,442,649	57.0%	3,416,902	6.2%	1,606,197	2.9%	36,465,748	66.1%
Jefferson	58,114,794	57.1%	6,102,185	6.0%	3,861,172	3.8%	68,078,151	66.9%
Kanawha	189,552,035	60.5%	15,945,073	5.1%	6,115,004	2.0%	211,612,112	67.6%
Lewis	16,281,629	55.5%	1,454,142	5.0%	817,838	2.8%	18,553,608	63.3%
Lincoln	25,170,895	56.3%	2,130,773	4.8%	2,369,827	5.3%	29,671,495	66.3%
Logan	40,128,799	57.0%	2,073,755	2.9%	4,078,685	5.8%	46,281,238	65.7%
Marion	53,470,682	58.5%	2,950,159	3.2%	5,196,074	5.7%	61,616,915	67.4%
Marshall	34,827,479	57.5%	2,323,239	3.8%	932,005	1.5%	38,082,723	62.9%
Mason	28,712,829	59.1%	1,966,636	4.1%	1,935,688	4.0%	32,615,153	67.1%
McDowell	26,875,384	52.0%	2,059,343	4.0%	5,335,911	10.3%	34,270,638	66.3%
Mercer	62,931,225	58.4%	4,628,365	4.3%	3,746,444	3.5%	71,306,034	66.2%
Mineral	26,957,980	53.7%	2,967,733	5.9%	1,599,472	3.2%	31,525,185	62.8%
Mingo	30,514,357	55.3%	2,850,479	5.2%	2,633,703	4.8%	35,998,539	65.2%
Monongalia	75,526,497	59.0%	6,647,141	5.2%	2,619,949	2.1%	84,793,587	66.3%
Monroe	11,487,396	57.2%	1,141,120	5.7%	792,844	4.0%	13,421,360	66.8%
Morgan	15,297,989	52.2%	1,598,122	5.5%	1,540,797	5.3%	18,436,908	63.0%
Nicholas	26,729,054	59.6%	1,666,641	3.7%	2,039,974	4.6%	30,435,669	67.9%
Ohio	37,091,027	57.6%	3,893,420	6.1%	1,556,074	2.4%	42,540,521	66.1%
Pendleton	7,389,828	54.0%	602,027	4.4%	653,910	4.8%	8,645,764	63.2%
Pleasants	7,985,411	49.6%	933,445	5.8%	591,741	3.7%	9,510,597	59.1%
Pocahontas	8,219,959	46.1%	676,470	3.8%	464,853	2.6%	9,361,282	52.5%
Preston	28,332,266	61.7%	2,177,059	4.7%	1,286,237	2.8%	31,795,562	69.3%
Putnam	65,896,224	59.7%	5,095,116	4.6%	4,031,840	3.7%	75,023,180	67.9%
Raleigh	76,644,813	55.4%	7,308,984	5.3%	4,636,198	3.4%	88,589,995	64.1%
Randolph	29,119,135	59.6%	2,224,970	4.6%	1,813,601	3.7%	33,157,706	67.9%
Ritchie	10,696,700	59.7%	465,385	2.6%	386,605	2.2%	11,548,690	64.4%
Roane	14,374,232	55.0%	1,224,095	4.7%	1,380,957	5.3%	16,979,283	65.0%
Summers	9,441,238	54.6%	831,731	4.8%	729,781	4.2%	11,002,749	63.6%
Taylor	14,140,770	54.8%	1,242,118	4.8%	815,190	3.2%	16,198,078	62.8%
Tucker	8,205,155	63.2%	315,118	2.4%	291,743	2.3%	8,812,016	67.9%
Tyler	9,410,263	51.4%	693,089	3.8%	539,301	3.0%	10,642,653	58.2%
Upshur	24,145,832	58.1%	2,189,910	5.3%	982,485	2.4%	27,318,228	65.7%
Wayne	46,996,328	58.9%	2,844,509	3.6%	3,301,154	4.1%	53,141,992	66.6%
Webster	9,916,102	60.0%	636,119	3.9%	226,380	1.4%	10,778,602	65.2%
Wetzel	19,844,885	57.4%	1,976,509	5.7%	1,186,465	3.4%	23,007,860	66.5%
Wirt	6,383,910	56.0%	568,500	5.0%	352,007	3.1%	7,304,417	64.1%
Wood	86,244,424	58.8%	9,013,499	6.1%	7,621,739	5.2%	102,879,662	70.1%
Wyoming	27,910,643	56.2%	1,879,265	3.8%	1,630,381	3.3%	31,420,289	63.3%
Total	\$ 1,843,766,952	57.6%	\$152,495,911	4.8%	\$ 117,328,772	3.7%	\$ 2,113,591,635	66.1%

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**COUNTY BOARDS OF EDUCATION
EXPENDITURES FOR CURRENT OPERATIONS
CLASSIFIED BY FUNCTION
FOR THE 2012-13 YEAR**

County	Other Support Services							
	General Administration		School Administration		Central Services		Oper. & Maint. of Facilities	
	Amount	Pct.	Amount	Pct.	Amount	Pct.	Amount	Pct.
Barbour	\$ 521,555	2.0%	\$ 1,491,827	5.8%	\$ 334,733	1.3%	\$ 2,285,436	8.9%
Berkeley	1,933,314	1.0%	10,533,095	5.4%	3,929,751	2.0%	14,920,475	7.7%
Boone	2,006,823	3.3%	3,615,505	6.0%	2,469,288	4.1%	7,731,302	12.7%
Braxton	704,716	3.1%	1,381,309	6.0%	501,836	2.2%	1,755,693	7.7%
Brooke	632,739	1.6%	2,241,191	5.6%	408,388	1.0%	5,110,079	12.8%
Cabell	1,365,610	1.0%	6,822,500	4.8%	1,652,922	1.2%	15,401,341	10.8%
Calhoun	295,455	2.6%	601,391	5.3%	191,657	1.7%	1,107,379	9.8%
Clay	604,164	2.6%	1,067,323	4.6%	359,722	1.6%	2,249,743	9.8%
Doddridge	721,001	4.3%	807,876	4.8%	451,893	2.7%	1,846,947	11.1%
Fayette	1,473,684	1.9%	4,162,001	5.3%	2,447,274	3.1%	7,015,037	8.9%
Gilmer	396,706	3.6%	791,519	7.2%	264,655	2.4%	1,158,446	10.5%
Grant	684,998	3.5%	1,001,546	5.2%	202,833	1.0%	1,635,697	8.4%
Greenbrier	1,457,599	2.4%	3,369,512	5.5%	427,088	0.7%	5,942,761	9.7%
Hampshire	367,269	1.0%	1,896,689	5.1%	920,194	2.5%	3,672,493	9.8%
Hancock	2,381,118	5.0%	2,714,870	5.7%	1,033,386	2.2%	4,745,853	9.9%
Hardy	660,292	2.9%	1,167,465	5.0%	473,007	2.0%	1,941,623	8.4%
Harrison	1,167,664	0.9%	6,378,189	5.0%	3,204,901	2.5%	15,368,266	12.1%
Jackson	1,040,066	1.9%	3,163,092	5.7%	402,965	0.7%	6,243,269	11.3%
Jefferson	1,511,079	1.5%	5,237,765	5.1%	2,855,063	2.8%	9,521,697	9.4%
Kanawha	3,441,039	1.1%	16,755,750	5.4%	7,708,124	2.5%	33,241,041	10.6%
Lewis	339,529	1.2%	1,387,513	4.7%	695,097	2.4%	3,183,039	10.9%
Lincoln	1,357,957	3.0%	2,183,367	4.9%	543,866	1.2%	3,412,434	7.6%
Logan	764,400	1.1%	3,704,384	5.3%	1,170,412	1.7%	7,663,808	10.9%
Marion	1,340,538	1.5%	5,042,631	5.5%	1,871,653	2.1%	9,987,948	10.9%
Marshall	1,659,154	2.7%	3,519,337	5.8%	1,242,359	2.1%	7,155,045	11.8%
Mason	566,752	1.2%	2,790,059	5.7%	483,977	1.0%	4,842,051	10.0%
McDowell	811,543	1.6%	2,110,002	4.1%	1,007,181	2.0%	5,628,135	10.9%
Mercer	998,596	0.9%	6,493,644	6.0%	1,681,294	1.6%	12,387,298	11.5%
Mineral	1,062,379	2.1%	2,980,300	5.9%	1,116,882	2.2%	5,098,051	10.2%
Mingo	1,236,867	2.2%	3,311,958	6.0%	512,594	0.9%	5,916,726	10.7%
Monongalia	1,601,073	1.3%	6,068,882	4.7%	2,884,331	2.3%	14,323,760	11.2%
Monroe	425,823	2.1%	920,753	4.6%	206,854	1.0%	1,567,256	7.8%
Morgan	557,073	1.9%	1,788,203	6.1%	533,281	1.8%	3,165,346	10.8%
Nicholas	676,138	1.5%	1,998,886	4.5%	752,718	1.7%	4,067,973	9.1%
Ohio	1,052,734	1.6%	3,444,938	5.4%	1,130,235	1.8%	7,576,003	11.8%
Pendleton	444,089	3.2%	705,921	5.2%	361,881	2.6%	1,051,452	7.7%
Pleasants	686,661	4.3%	1,022,220	6.4%	194,034	1.2%	2,096,628	13.0%
Pocahontas	681,795	3.8%	802,091	4.5%	1,150	0.0%	4,642,034	26.0%
Preston	868,617	1.9%	2,048,892	4.5%	823,599	1.8%	3,663,617	8.0%
Putnam	1,436,160	1.3%	6,911,255	6.3%	2,688,644	2.4%	10,293,758	9.3%
Raleigh	2,748,097	2.0%	6,450,122	4.7%	2,078,422	1.5%	15,017,031	10.9%
Randolph	735,355	1.5%	2,747,877	5.6%	761,212	1.6%	4,670,337	9.6%
Ritchie	773,280	4.3%	921,185	5.1%	203,147	1.1%	1,650,943	9.2%
Roane	407,064	1.6%	979,777	3.8%	571,900	2.2%	2,303,922	8.8%
Summers	363,706	2.1%	844,932	4.9%	456,791	2.6%	1,460,759	8.5%
Taylor	610,967	2.4%	1,307,443	5.1%	963,159	3.7%	2,780,916	10.8%
Tucker	423,860	3.3%	583,812	4.5%	193,660	1.5%	1,205,842	9.3%
Tyler	780,482	4.3%	778,844	4.3%	317,307	1.7%	2,426,127	13.3%
Upshur	909,904	2.2%	2,206,619	5.3%	478,292	1.2%	4,408,777	10.6%
Wayne	996,574	1.3%	3,618,436	4.5%	1,187,640	1.5%	7,943,766	10.0%
Webster	383,420	2.3%	882,176	5.3%	289,146	1.8%	1,571,016	9.5%
Wetzel	830,712	2.4%	1,734,075	5.0%	311,149	0.9%	4,157,419	12.0%
Wirt	338,065	3.0%	597,494	5.2%	257,502	2.3%	1,111,082	9.8%
Wood	1,431,697	1.0%	7,832,619	5.3%	2,068,634	1.4%	15,153,117	10.3%
Wyoming	1,099,432	2.2%	2,799,099	5.6%	860,117	1.7%	5,894,920	11.9%
Total	\$ 54,767,384	1.7%	\$ 168,720,162	5.3%	\$ 61,139,797	1.9%	\$ 332,372,914	10.4%

**COUNTY BOARDS OF EDUCATION
EXPENDITURES FOR CURRENT OPERATIONS
CLASSIFIED BY FUNCTION
FOR THE 2012-13 YEAR**

County	Other Support Services						Total Expendures Current Operations
	Student Transportation		Food Service Operations		Community Service Operations		
	Amount	Pct.	Amount	Pct.	Amount	Pct.	
Barbour	\$ 2,199,899	8.6%	\$ 1,378,740	5.4%	\$ 5,893	0.0%	\$ 25,557,008
Berkeley	18,474,818	9.5%	12,381,351	6.4%	844,000	0.4%	193,847,300
Boone	4,908,518	8.1%	3,347,698	5.5%	87,483	0.1%	60,783,600
Braxton	1,852,580	8.1%	1,385,914	6.1%	28,919	0.1%	22,904,971
Brooke	3,420,563	8.6%	1,838,671	4.6%	164,107	0.4%	39,944,863
Cabell	9,488,951	6.7%	9,417,559	6.6%	2,139,110	1.5%	142,324,696
Calhoun	1,637,865	14.4%	821,739	7.2%	52,720	0.5%	11,352,902
Clay	2,702,697	11.7%	1,820,686	7.9%	58,791	0.3%	23,021,960
Doddridge	1,486,884	8.9%	926,750	5.6%	34,951	0.2%	16,710,479
Fayette	7,296,683	9.3%	4,769,411	6.1%	201,293	0.3%	78,445,087
Gilmer	1,050,887	9.5%	776,041	7.0%	25,000	0.2%	11,073,565
Grant	1,755,986	9.0%	1,364,527	7.0%	2,000	0.0%	19,424,340
Greenbrier	5,349,278	8.7%	3,453,086	5.6%	130,702	0.2%	61,460,555
Hampshire	4,161,389	11.1%	2,254,846	6.0%	-	0.0%	37,528,530
Hancock	3,981,996	8.3%	1,974,240	4.1%	64,990	0.1%	47,968,591
Hardy	2,043,032	8.8%	1,832,954	7.9%	190,558	0.8%	23,163,753
Harrison	9,218,258	7.2%	6,684,653	5.2%	258,957	0.2%	127,584,484
Jackson	4,994,448	9.1%	2,805,016	5.1%	83,371	0.2%	55,197,975
Jefferson	8,889,912	8.7%	5,652,190	5.6%	90,000	0.1%	101,835,857
Kanawha	15,917,077	5.1%	19,582,286	6.3%	4,968,264	1.6%	313,225,692
Lewis	3,127,144	10.7%	1,905,521	6.5%	132,090	0.5%	29,323,541
Lincoln	4,478,236	10.0%	2,756,141	6.2%	348,078	0.8%	44,751,574
Logan	6,458,283	9.2%	4,226,912	6.0%	161,009	0.2%	70,430,447
Marion	6,779,723	7.4%	4,718,075	5.2%	112,697	0.1%	91,470,180
Marshall	5,532,234	9.1%	3,296,663	5.4%	68,331	0.1%	60,555,846
Mason	4,194,572	8.6%	3,015,825	6.2%	101,134	0.2%	48,609,523
McDowell	4,579,228	8.9%	3,236,410	6.3%	56,446	0.1%	51,699,584
Mercer	7,382,627	6.9%	7,241,174	6.7%	227,353	0.2%	107,718,019
Mineral	5,145,403	10.3%	3,194,177	6.4%	62,996	0.1%	50,185,373
Mingo	4,692,774	8.5%	3,363,526	6.1%	187,300	0.3%	55,220,285
Monongalia	10,225,611	8.0%	6,795,624	5.3%	1,263,480	1.0%	127,956,348
Monroe	2,032,296	10.1%	1,304,275	6.5%	214,537	1.1%	20,093,154
Morgan	2,691,530	9.2%	1,984,030	6.8%	125,367	0.4%	29,281,739
Nicholas	4,040,561	9.0%	2,741,760	6.1%	108,000	0.2%	44,821,705
Ohio	4,248,180	6.6%	3,849,162	6.0%	546,592	0.9%	64,388,365
Pendleton	1,613,284	11.8%	851,935	6.2%	15,800	0.1%	13,690,127
Pleasants	1,514,231	9.4%	1,034,445	6.4%	37,030	0.2%	16,095,847
Pocahontas	1,557,951	8.7%	749,789	4.2%	39,411	0.2%	17,835,504
Preston	4,393,847	9.6%	2,296,917	5.0%	1,726	0.0%	45,892,778
Putnam	7,939,468	7.2%	5,955,992	5.4%	204,926	0.2%	110,453,382
Raleigh	13,936,682	10.1%	8,841,823	6.4%	583,691	0.4%	138,245,864
Randolph	3,403,410	7.0%	3,299,637	6.8%	50,000	0.1%	48,825,534
Ritchie	1,597,535	8.9%	1,209,396	6.8%	24,940	0.1%	17,929,116
Roane	2,933,778	11.2%	1,914,059	7.3%	30,010	0.1%	26,119,794
Summers	1,961,770	11.4%	1,085,470	6.3%	115,267	0.7%	17,291,444
Taylor	2,494,611	9.7%	1,391,492	5.4%	52,119	0.2%	25,798,785
Tucker	1,005,784	7.8%	756,971	5.8%	-	0.0%	12,981,945
Tyler	2,203,504	12.0%	1,108,642	6.1%	38,600	0.2%	18,296,159
Upshur	3,848,854	9.3%	2,259,981	5.4%	122,700	0.3%	41,553,355
Wayne	7,640,718	9.6%	5,237,704	6.6%	71,018	0.1%	79,837,848
Webster	1,640,504	9.9%	964,423	5.8%	15,000	0.1%	16,524,286
Wetzel	2,907,105	8.4%	1,622,282	4.7%	28,000	0.1%	34,598,603
Wirt	1,076,634	9.5%	706,199	6.2%	3,903	0.0%	11,395,295
Wood	8,818,304	6.0%	8,014,014	5.5%	497,888	0.3%	146,695,937
Wyoming	4,068,806	8.2%	3,340,221	6.7%	146,018	0.3%	49,628,902
Total	\$ 262,996,906	8.2%	\$ 190,739,027	6.0%	\$ 15,224,568	0.5%	\$ 3,199,552,393

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**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2012-13 YEAR**

Expenditures	Barbour	Berkeley	Boone	Braxton	Brooke	Cabell
Salaries:						
Professional personnel	9,948,686	78,295,940	23,219,055	9,387,094	15,082,939	54,787,285
Service personnel	2,971,067	25,688,954	7,266,514	2,839,370	4,885,963	16,883,684
Professional substitutes	384,245	2,099,891	1,065,928	314,508	483,527	1,915,582
Service substitutes	186,126	1,618,215	685,007	152,143	378,324	802,805
Temporary part time professional	-	973,581	-	-	-	324,323
Temporary part time service	348	3,632	-	-	13,365	625,545
Board members	22,720	18,560	39,680	22,560	38,080	39,680
Students	6,208	5,982	-	170	-	11,185
Total salaries	13,519,400	108,704,755	32,276,184	12,715,845	20,882,198	75,390,089
Employee benefits:						
Group insurance	2,614,285	17,142,605	5,441,925	2,248,822	3,407,948	12,156,451
Social security	923,829	8,090,341	2,413,793	923,878	1,530,971	5,591,346
Retirement	3,668,378	24,993,427	7,670,459	3,256,903	5,956,446	19,973,030
Tuition reimbursement	47,739	126,202	46,483	28,839	20,526	103,322
Unemployment compensation	5,536	33,136	6,447	26,795	1,864	31,668
Workers' compensation	164,472	373,367	264,509	85,275	220,012	847,064
Other employee benefits	-	38,271	-	-	-	384
Total employee benefits	7,424,239	50,797,349	15,843,616	6,570,512	11,137,767	38,703,265
Total salaries and employee benefit	20,943,639	159,502,104	48,119,800	19,286,357	32,019,965	114,093,354
Purchased professional & technical services:						
Administration	-	208,467	-	-	-	-
Professional educators	244,898	2,581,708	73,295	34,283	234,338	3,833,290
Employee training and development	90,259	502,931	123,597	67,666	77,533	763,311
Other professional	206,702	928,722	1,144,941	220,059	1,087,739	1,340,491
Technical	9,144	169,041	32,778	-	-	-
Total purchased prof. & technical se	551,003	4,390,869	1,374,611	322,008	1,399,610	5,937,092
Purchased services-other:						
Utilities	52,342	356,540	171,110	69,257	106,466	387,494
Cleaning	106,993	186,867	175,030	50,780	30,779	149,848
Repair & maintenance	177,715	2,375,019	849,651	57,067	181,319	929,670
Rentals	78,644	533,440	70,504	31,686	-	64,251
Construction services	6,996	863	787,506	19,682	156,209	10,833
Student transportation services	4,162	1,343,575	201,685	51,029	30,692	105,844
Insurance	122,654	523,882	331,345	137,375	212,767	573,658
Communications	146,838	769,020	494,462	201,508	127,752	728,769
Advertising	9,951	19,939	27,388	4,918	3,858	66,015
Printing/binding	12,556	-	11,174	-	-	2,714
Tuition	304	963,690	228	2,448	79,504	6,863
Food services management	9,292	11,881	194	150	1,249	106,473
Travel	81,444	557,053	266,606	102,739	57,085	571,953
Interagency purchased services	150,872	112,500	26,518	1,728	40,414	-
Total purchased services-other	960,763	7,754,269	3,413,401	730,367	1,028,094	3,704,385
Supplies:						
General	461,621	4,233,388	2,020,919	393,554	1,583,772	5,288,386
Energy	687,860	3,790,679	1,070,472	474,337	866,351	2,583,158
Food	628,169	4,967,061	1,393,453	578,823	659,931	4,854,136
Books, periodicals and software	182,856	873,092	672,220	97,972	81,501	973,223
Technology supplies	522,235	2,061,062	1,159,816	431,387	545,287	1,613,234
Vehicle supplies	315,253	2,466,975	846,517	238,305	846,218	1,453,010
Control Level Equipment	-	1,750,394	-	-	27,935	476,070
Total supplies	2,797,994	20,142,651	7,163,397	2,214,378	4,610,995	17,241,217
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Equipment	48,325	230,766	213,716	19,477	177,047	83,730
Bus replacement	181,429	1,692,760	455,738	209,278	705,230	1,107,477
Total plant and equipment	229,754	1,923,526	669,454	228,755	882,277	1,191,207
Other:						
Dues and fees	11,715	15,041	26,463	4,765	3,922	100,777
Judgements	-	-	1,466	-	-	-
Debt related	56,740	117,640	-	118,341	-	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	5,400	1,200	15,008	-	-	56,664
Transfers Out	-	-	-	-	-	-
Pmts to Escrow Agents for Defeasance c	-	-	-	-	-	-
Total other	73,855	133,881	42,937	123,106	3,922	157,441
Total expenditures	25,557,008	193,847,300	60,783,600	22,904,971	39,944,863	142,324,696

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2012-13 YEAR**

Expenditures	Calhoun	Clay	Doddridge	Fayette	Gilmer	Grant
Salaries:						
Professional personnel	4,334,608	8,733,204	5,877,911	29,184,528	4,174,455	7,111,314
Service personnel	1,624,694	2,917,928	2,132,385	10,057,864	1,347,470	2,368,881
Professional substitutes	334,033	315,881	262,043	1,334,402	183,505	531,279
Service substitutes	68,439	223,071	133,605	674,985	50,008	111,119
Temporary part time professional	10,774	33,154	4,098	66,660	9,081	-
Temporary part time service	-	-	-	23,141	26,038	40,134
Board members	21,760	20,000	24,000	25,600	16,960	17,760
Students	4,350	27,450	-	-	-	15,056
Total salaries	6,398,658	12,270,688	8,434,042	41,367,180	5,807,517	10,195,543
Employee benefits:						
Group insurance	1,197,300	1,963,528	1,443,486	8,105,340	903,528	1,675,877
Social security	467,463	879,726	618,494	3,046,139	440,935	750,499
Retirement	519,363	3,089,144	2,083,513	10,636,389	1,484,767	2,823,732
Tuition reimbursement	3,826	15,569	68,626	22,546	10,396	864
Unemployment compensation	1,531	8,035	3,904	13,093	2,834	8,735
Workers' compensation	67,634	44,418	71,877	727,010	51,191	102,081
Other employee benefits	-	-	(8,656)	-	-	-
Total employee benefits	2,257,117	6,000,420	4,281,244	22,550,517	2,893,651	5,361,788
Total salaries and employee benefit	8,655,775	18,271,108	12,715,286	63,917,697	8,701,168	15,557,331
Purchased professional & technical service						
Administration	-	-	-	50	-	-
Professional educators	21,909	1,080	144,193	71,283	-	155,330
Employee training and development	28,243	-	30,606	378,282	360	94,477
Other professional	210,108	345,372	764,149	1,185,082	202,971	270,827
Technical	-	359,314	-	660	-	5,053
Total purchased prof.& technical se	260,260	705,766	938,948	1,635,357	203,331	525,687
Purchased services-other:						
Utilities	49,022	60,037	37,747	197,285	26,693	39,889
Cleaning	37,596	37,381	84,167	119,998	61,823	71,836
Repair & maintenance	166,909	-	300,032	593,692	71,467	50,028
Rentals	6,060	700	42,625	149,475	39,130	56,662
Construction services	-	76,780	20,875	217,226	-	35,500
Student transportation services	71,864	174,796	11,328	10,239	7,646	2,624
Insurance	80,600	116,640	64,106	309,314	45,630	91,491
Communications	64,243	75,159	144,681	484,712	104,107	115,325
Advertising	1,361	4,168	2,730	17,656	7,134	3,985
Printing/binding	1,310	-	6,032	41,031	-	-
Tuition	22,980	15,000	10,835	25,865	87,786	-
Food services management	896	-	-	41,967	-	-
Travel	67,969	88,740	106,058	250,880	72,012	80,139
Interagency purchased services	-	19,031	135,843	312,446	106,668	82,650
Total purchased services-other	570,810	668,432	967,059	2,771,786	630,096	630,129
Supplies:						
General	314,754	627,431	513,964	1,578,273	370,230	366,329
Energy	291,838	507,025	368,792	972,343	292,457	494,907
Food	439,407	946,880	333,481	2,151,845	370,721	664,256
Books, periodicals and software	66,098	54,102	74,195	797,610	38,364	131,552
Technology supplies	184,622	218,667	146,520	1,440,808	123,938	246,674
Vehicle supplies	270,151	506,223	270,564	1,479,879	180,324	263,464
Control Level Equipment	-	24,978	298,275	56,233	18,247	-
Total supplies	1,566,870	2,885,306	2,005,791	8,476,991	1,394,281	2,167,182
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	-	-	-	815	-	-
Equipment	-	119,135	78,813	127,277	12,386	233,968
Bus replacement	268,726	307,910	2,445	650,381	85,798	186,492
Total plant and equipment	268,726	427,045	81,258	778,473	98,184	420,460
Other:						
Dues and fees	8,455	38,871	2,137	18,744	4,275	43,174
Judgements	-	-	-	-	-	77,500
Debt related	-	-	-	688,366	42,230	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	200
Miscellaneous	22,006	-	-	157,673	-	2,677
Transfers Out	-	25,432	-	-	-	-
Pmts to Escrow Agents for Defeasance c	-	-	-	-	-	-
Total other	30,461	64,303	2,137	864,783	46,505	123,551
Total expenditures	11,352,902	23,021,960	16,710,479	78,445,087	11,073,565	19,424,340

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2012-13 YEAR**

Expenditures	Greenbrier	Hampshire	Hancock	Hardy	Harrison	Jackson
Salaries:						
Professional personnel	23,063,992	13,676,995	19,500,136	8,654,680	48,922,584	21,413,859
Service personnel	8,231,099	4,851,529	5,882,739	2,745,701	16,689,443	6,991,066
Professional substitutes	941,608	501,009	613,278	387,561	1,314,582	1,019,443
Service substitutes	605,460	311,645	351,089	165,437	699,227	452,659
Temporary part time professional	70,840	95,580	109,154	104,323	45,209	29,228
Temporary part time service	-	30,259	-	2,696	4,246	43,423
Board members	31,840	28,480	38,880	25,600	39,200	24,640
Students	31,776	-	-	-	1,087	62,186
Total salaries	32,976,615	19,495,497	26,495,276	12,085,998	67,715,578	30,036,504
Employee benefits:						
Group insurance	6,146,152	3,257,214	4,060,689	1,871,211	10,769,918	5,024,723
Social security	2,415,646	1,422,740	1,962,295	886,362	4,970,356	2,214,302
Retirement	8,501,971	5,162,566	7,080,637	3,444,974	18,365,942	7,949,087
Tuition reimbursement	31,871	8,634	26,732	4,989	15,504	8,187
Unemployment compensation	18,041	2,885	12,869	18,913	14,024	43,125
Workers' compensation	274,440	223,374	335,539	122,699	679,104	320,836
Other employee benefits	-	-	-	-	-	-
Total employee benefits	17,388,121	10,077,413	13,478,761	6,349,148	34,814,848	15,560,260
Total salaries and employee benefit	50,364,736	29,572,910	39,974,037	18,435,146	102,530,426	45,596,764
Purchased professional & technical service						
Administration	-	-	63,218	-	-	26,346
Professional educators	17,528	341,188	560,355	230,525	344,016	96,492
Employee training and development	22,890	23,930	18,360	31,009	89,499	105,158
Other professional	1,084,512	298,953	662,141	457,345	946,794	312,589
Technical	183,643	15,045	-	12,693	630,155	542,350
Total purchased prof.& technical se	1,308,573	679,116	1,304,074	731,572	2,010,464	1,082,935
Purchased services-other:						
Utilities	233,455	112,375	111,589	38,403	268,434	91,992
Cleaning	55,113	72,003	46,940	90,425	514,605	154,321
Repair & maintenance	224,964	506,777	228,637	322,462	270,386	1,049,765
Rentals	28,298	13,624	182,330	128,573	122,108	67,276
Construction services	59,118	-	37,210	-	1,399,341	208,775
Student transportation services	10,476	20,023	31,716	10,521	12,560	36,010
Insurance	272,074	157,883	160,266	114,690	459,487	189,411
Communications	247,958	227,096	367,080	105,249	936,403	118,811
Advertising	35,819	3,528	21,592	5,197	8,053	22,149
Printing/binding	19,201	-	3,816	-	113,970	3,665
Tuition	66,212	162,345	129,875	-	524,433	-
Food services management	2,725	-	499	12,940	131,357	3,204
Travel	210,721	218,734	166,845	62,907	363,465	152,478
Interagency purchased services	23,484	46,091	10,797	160,218	2,069,017	225,948
Total purchased services-other	1,489,618	1,540,479	1,499,192	1,051,585	7,193,619	2,323,805
Supplies:						
General	1,597,453	1,113,923	1,007,095	351,854	3,523,323	1,180,499
Energy	1,769,746	800,987	1,007,210	583,017	2,295,290	861,848
Food	1,614,989	1,061,282	773,823	802,337	2,979,692	1,174,877
Books, periodicals and software	253,153	147,358	102,068	211,490	463,335	361,812
Technology supplies	199,460	515,654	916,609	163,185	2,431,953	358,969
Vehicle supplies	914,479	644,486	804,042	342,988	1,139,401	840,752
Control Level Equipment	604,589	104,989	-	208,569	432,630	945,401
Total supplies	6,953,869	4,388,679	4,610,847	2,663,440	13,265,624	5,724,158
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	25,770	494,076	-	13,500	10,034	5,553
Equipment	689,721	47,441	251,496	79,146	1,452,916	82,194
Bus replacement	567,478	548,029	369,666	182,069	714,135	371,803
Total plant and equipment	1,282,969	1,089,546	621,162	274,715	2,177,085	459,550
Other:						
Dues and fees	52,337	15,660	37,241	7,295	84,301	5,685
Judgements	-	-	1,233	-	950	78
Debt related	-	238,881	42,442	-	95,113	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	8,453	3,259	(121,637)	-	226,902	5,000
Transfers Out	-	-	-	-	-	-
Pmts to Escrow Agents for Defeasance (-	-	-	-	-	-
Total other	60,790	257,800	(40,721)	7,295	407,266	10,763
Total expenditures	61,460,555	37,528,530	47,968,591	23,163,753	127,584,484	55,197,975

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2012-13 YEAR**

Expenditures	Jefferson	Kanawha	Lewis	Lincoln	Logan	Marion
Salaries:						
Professional personnel	38,636,256	125,203,692	11,019,543	15,670,114	26,238,751	34,614,076
Service personnel	13,691,970	37,517,346	4,059,803	5,057,444	9,375,881	12,203,306
Professional substitutes	2,326,682	4,167,549	504,455	1,148,790	759,423	1,654,562
Service substitutes	1,127,887	2,587,050	212,176	507,738	382,165	666,085
Temporary part time professional	950	1,451,437	-	113,988	60,518	-
Temporary part time service	94,756	1,787,242	-	30,290	38,117	-
Board members	29,760	40,000	25,280	28,480	25,360	33,280
Students	16,958	12,787	-	7,722	-	818
Total salaries	55,925,219	172,767,103	15,821,257	22,564,566	36,880,215	49,172,127
Employee benefits:						
Group insurance	8,853,538	26,374,580	2,591,749	3,713,052	5,994,486	7,466,151
Social security	4,134,545	12,747,679	1,163,070	1,659,420	2,723,399	3,621,647
Retirement	12,547,714	44,823,470	4,107,134	6,237,331	10,471,992	13,255,920
Tuition reimbursement	118,645	52,988	8,100	-	15,305	52,765
Unemployment compensation	11,213	83,414	13,961	23,446	17,027	15,486
Workers' compensation	475,663	1,070,313	198,071	429,071	760,918	256,771
Other employee benefits	-	-	(419)	169,765	-	-
Total employee benefits	26,141,318	85,152,444	8,081,666	12,232,085	19,983,127	24,668,740
Total salaries and employee benefit	82,066,537	257,919,547	23,902,923	34,796,651	56,863,342	73,840,867
Purchased professional & technical service						
Administration	438	246,198	46,837	-	-	-
Professional educators	1,118,774	1,940,392	122,077	85,243	674,919	173,266
Employee training and development	47,030	178,425	76,308	192,030	189,952	612,896
Other professional	2,651,415	2,806,593	303,002	955,359	675,471	989,201
Technical	51,090	122,764	9,199	58,739	7,632	-
Total purchased prof. & technical se	3,868,747	5,294,372	557,423	1,291,371	1,547,974	1,775,363
Purchased services-other:						
Utilities	197,211	1,013,902	90,699	69,000	218,391	179,929
Cleaning	366,997	978,805	68,095	77,697	129,054	194,097
Repair & maintenance	1,345,025	2,557,339	327,533	409,071	415,354	1,391,700
Rentals	117,466	1,657,101	49,537	80,769	259,783	106,225
Construction services	193,031	94,137	-	9,000	113,263	-
Student transportation services	159,729	672,203	6,800	35,489	18,214	43,248
Insurance	311,558	1,444,031	230,223	229,922	452,341	325,788
Communications	514,357	353,030	70,564	295,277	517,438	623,914
Advertising	5,890	137,421	3,285	15,789	7,528	15,408
Printing/binding	10,279	32,121	10,500	13,764	-	29,657
Tuition	759,043	77,699	37,600	-	-	47,585
Food services management	-	16,123	9,215	-	-	4,979
Travel	216,014	589,671	95,061	261,451	253,802	194,866
Interagency purchased services	308,724	69,452	2,027	20,821	-	207,172
Total purchased services-other	4,505,324	9,693,035	1,001,139	1,518,050	2,385,168	3,364,568
Supplies:						
General	2,211,730	8,447,314	681,420	1,318,479	1,721,766	3,082,777
Energy	2,577,438	6,132,945	583,333	733,118	1,903,347	1,627,878
Food	2,128,580	9,597,933	939,831	1,452,428	2,087,168	2,053,058
Books, periodicals and software	463,486	1,916,634	78,393	368,337	330,221	358,401
Technology supplies	1,590,778	8,599,282	476,734	432,671	140,315	2,329,035
Vehicle supplies	1,305,884	2,978,053	460,332	903,404	1,231,073	1,528,575
Control Level Equipment	132,876	60,529	-	1,106,825	1,022,137	450
Total supplies	10,410,772	37,732,690	3,220,043	6,315,262	8,436,027	10,980,174
Plant and equipment:						
Land	-	-	19,661	-	384,598	-
Buildings	-	3,433	157,271	-	-	-
Equipment	15,068	851,188	55,524	151,278	250,862	470,213
Bus replacement	606,932	1,494,145	396,363	443,675	405,607	580,449
Total plant and equipment	622,000	2,348,766	628,819	594,953	1,041,067	1,050,662
Other:						
Dues and fees	50,691	118,154	13,194	(11,309)	21,721	47,531
Judgements	9,900	66,200	-	-	20,726	-
Debt related	78,249	-	-	117,316	114,422	373,948
Taxes	-	-	-	-	-	-
Student Assistance	1,200	-	-	-	-	-
Miscellaneous	222,437	52,928	-	129,280	-	-
Transfers Out	-	-	-	-	-	37,067
Pmts to Escrow Agents for Defeasance c	-	-	-	-	-	-
Total other	362,477	237,282	13,194	235,287	156,869	458,546
Total expenditures	101,835,857	313,225,692	29,323,541	44,751,574	70,430,447	91,470,180

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2012-13 YEAR**

Expenditures	Marshall	Mason	McDowell	Mercer	Mineral	Mingo
Salaries:						
Professional personnel	22,433,587	18,388,358	16,026,868	40,651,835	18,762,780	20,310,811
Service personnel	7,857,801	6,273,051	6,155,312	12,652,798	6,524,624	6,778,025
Professional substitutes	924,439	1,004,591	1,278,742	2,933,318	737,902	1,586,666
Service substitutes	535,279	504,020	568,066	1,250,967	349,243	810,169
Temporary part time professional	-	116,548	41,179	159,840	24,818	88,700
Temporary part time service	-	12,280	19,944	8,316	177,690	85,436
Board members	40,000	34,240	27,840	29,760	27,840	16,000
Students	-	364	-	-	3,920	-
Total salaries	31,791,106	26,333,452	24,117,951	57,686,834	26,608,817	29,675,807
Employee benefits:						
Group insurance	5,081,865	4,409,931	3,310,608	9,573,443	4,292,363	5,050,558
Social security	2,365,951	1,956,705	1,813,953	4,266,319	1,959,564	2,229,369
Retirement	8,292,365	6,361,721	6,300,621	15,688,568	7,731,097	6,910,267
Tuition reimbursement	1,943	18,385	333,061	328,744	47,453	11,251
Unemployment compensation	6,264	42,882	41,987	23,599	7,788	44,811
Workers' compensation	319,356	197,527	335,633	576,242	232,178	375,184
Other employee benefits	-	-	-	-	-	-
Total employee benefits	16,067,744	12,987,151	12,135,863	30,456,915	14,270,443	14,621,440
Total salaries and employee benefit	47,858,850	39,320,603	36,253,814	88,143,749	40,879,260	44,297,247
Purchased professional & technical service						
Administration	72,961	-	-	901	9,791	-
Professional educators	79,662	577,656	1,691,009	918,839	489,812	6,506
Employee training and development	407,535	5,099	412,887	65,870	68,245	281,527
Other professional	1,302,054	698,299	897,614	1,447,469	506,260	619,906
Technical	100,410	57,043	29,530	3,878	350	45,800
Total purchased prof.& technical se	1,962,622	1,338,097	3,031,040	2,436,957	1,074,458	953,739
Purchased services-other:						
Utilities	158,244	76,222	220,789	318,721	145,146	212,030
Cleaning	145,974	101,386	131,125	229,910	74,579	137,010
Repair & maintenance	568,357	58,018	322,417	1,252,829	634,680	511,304
Rentals	17,238	126,810	131,948	647,684	57,961	44,849
Construction services	71,807	139,762	137,126	1,188,430	99,818	6,000
Student transportation services	22,329	14,437	4,356	31,317	22,965	9,623
Insurance	206,247	195,342	346,230	436,385	169,116	355,693
Communications	344,128	283,859	330,508	321,464	283,895	414,368
Advertising	14,813	1,464	12,997	37,400	7,658	582
Printing/binding	-	3,996	7,233	9,795	29,081	7,153
Tuition	-	17,734	38,630	75,200	2,450	18,800
Food services management	-	45,371	14,991	128,162	8,556	41,291
Travel	279,437	134,885	488,626	296,257	246,418	365,138
Interagency purchased services	66,753	9,445	411,530	249,583	26,157	499,084
Total purchased services-other	1,895,327	1,208,731	2,598,506	5,223,137	1,808,480	2,622,925
Supplies:						
General	1,738,381	1,617,847	1,844,984	1,770,400	1,022,190	906,931
Energy	1,161,350	1,058,815	1,119,898	2,182,086	1,213,308	1,395,912
Food	1,594,802	1,778,563	1,655,016	3,143,383	1,434,609	1,692,487
Books, periodicals and software	224,444	151,206	785,567	662,721	139,678	512,285
Technology supplies	565,458	732,624	2,305,375	209,067	363,156	968,932
Vehicle supplies	745,544	662,057	837,713	1,227,134	984,682	1,140,496
Control Level Equipment	1,012,253	-	-	1,644,138	367,723	74,338
Total supplies	7,042,232	6,001,112	8,548,553	10,838,929	5,525,346	6,691,381
Plant and equipment:						
Land	200,929	-	-	-	-	-
Buildings	380,716	-	-	-	-	32,527
Equipment	511,378	91,132	504,883	265,348	124,044	188,065
Bus replacement	522,032	425,753	368,287	718,627	462,982	364,572
Total plant and equipment	1,615,055	516,885	873,170	983,975	587,026	585,164
Other:						
Dues and fees	19,320	12,729	27,547	20,105	28,304	40,616
Judgements	-	147,786	257	4,500	6,136	-
Debt related	159,639	-	344,869	66,667	276,363	8,681
Taxes	-	-	-	-	-	-
Student Assistance	1,000	-	-	-	-	-
Miscellaneous	1,801	63,580	21,828	-	-	20,532
Transfers Out	-	-	-	-	-	-
Pmts to Escrow Agents for Defeasance c	-	-	-	-	-	-
Total other	181,760	224,095	394,501	91,272	310,803	69,829
Total expenditures	60,555,846	48,609,523	51,699,584	107,718,019	50,185,373	55,220,285

OSF
07/16/14
Expenditures by Object 13 (Co. Bds) - Current Opera

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2012-13 YEAR**

Expenditures	Monongalia	Monroe	Morgan	Nicholas	Ohio	Pendleton
Salaries:						
Professional personnel	49,351,948	7,316,013	11,015,174	17,006,364	24,913,549	5,032,966
Service personnel	16,051,433	2,717,013	3,618,054	5,496,575	7,942,400	1,698,534
Professional substitutes	2,118,195	333,342	453,348	554,112	873,028	180,962
Service substitutes	1,043,858	165,745	245,233	394,180	606,478	83,633
Temporary part time professional	29,802	148,083	57,564	260,107	47,463	15,471
Temporary part time service	301,116	53,488	41,385	39,692	20,695	7,029
Board members	31,040	28,000	19,040	32,800	34,240	18,880
Students	-	25,087	10,186	11,023	-	-
Total salaries	68,927,392	10,786,771	15,459,984	23,794,853	34,437,853	7,037,475
Employee benefits:						
Group insurance	10,591,625	1,894,125	2,580,866	4,211,515	5,827,813	1,263,784
Social security	5,100,706	791,403	1,136,850	1,741,876	2,542,722	508,626
Retirement	17,885,987	2,790,461	3,431,985	6,726,173	8,875,018	2,265,574
Tuition reimbursement	7,202	43,962	79,039	2,859	35,101	5,748
Unemployment compensation	28,767	39,887	25,804	9,162	3,202	-
Workers' compensation	602,612	95,648	110,631	296,094	493,548	42,919
Other employee benefits	4,240	-	6,986	-	-	-
Total employee benefits	34,221,139	5,655,486	7,372,161	12,987,679	17,777,404	4,086,651
Total salaries and employee benefit	103,148,531	16,442,257	22,832,145	36,782,532	52,215,257	11,124,126
Purchased professional & technical service						
Administration	5,782	3,451	3,325	-	-	-
Professional educators	149,047	75,472	284,892	405,079	253,996	4,270
Employee training and development	116,145	91,969	11,957	210,264	10,616	8,640
Other professional	2,175,884	265,727	489,916	326,287	1,438,239	208,524
Technical	8,053	16,334	40,697	123,308	-	-
Total purchased prof. & technical se	2,454,911	452,953	830,787	1,064,938	1,702,851	221,434
Purchased services-other:						
Utilities	243,295	86,981	67,911	101,577	112,082	29,521
Cleaning	285,765	73,014	122,285	49,307	70,760	23,281
Repair & maintenance	102,960	144,648	401,775	181,207	1,026,164	38,014
Rentals	541,351	9,131	6,971	47,701	124,029	6,000
Construction services	375,595	-	61,664	(364)	113,601	-
Student transportation services	353,696	7,083	3,663	116,796	77,065	70,280
Insurance	596,609	103,443	120,494	181,037	457,459	60,485
Communications	572,983	89,054	241,584	143,615	305,413	102,027
Advertising	57,387	1,575	9,710	4,478	47,555	2,433
Printing/binding	21,527	3,170	7,571	477	-	1,025
Tuition	39,677	29,653	292,835	77,120	102,299	1,000
Food services management	12,186	-	1,944	636	4,426	-
Travel	518,059	101,747	113,665	295,907	144,823	83,256
Interagency purchased services	779,167	-	356,946	8,978	553,809	39,282
Total purchased services-other	4,500,257	649,499	1,809,018	1,208,472	3,139,485	456,604
Supplies:						
General	4,518,876	579,224	604,609	1,031,311	1,226,096	262,160
Energy	2,963,297	404,311	769,099	802,433	1,327,702	275,894
Food	3,071,837	502,568	996,432	1,283,488	2,139,332	368,850
Books, periodicals and software	577,790	58,865	105,972	129,898	65,573	30,639
Technology supplies	208,877	295,221	446,860	965,108	651,731	143,403
Vehicle supplies	1,779,477	276,674	369,627	722,514	837,624	419,853
Control Level Equipment	681,016	13,830	-	10,704	25,445	39,251
Total supplies	13,801,170	2,130,693	3,292,599	4,945,456	6,273,503	1,540,050
Plant and equipment:						
Land	-	8,429	-	-	-	6,200
Buildings	-	-	-	-	-	-
Equipment	1,718,600	48,730	169,483	203,661	265,348	13,465
Bus replacement	1,010,828	179,402	183,701	406,822	520,645	94,041
Total plant and equipment	2,729,428	236,561	353,184	610,483	785,993	113,706
Other:						
Dues and fees	146,621	8,964	5,456	37,923	79,307	4,330
Judgements	3,196	-	-	-	-	-
Debt related	1,041,124	-	158,150	170,945	130,155	129,855
Taxes	-	-	-	-	-	-
Student Assistance	-	-	400	-	-	-
Miscellaneous	131,110	172,077	-	956	14,173	100,022
Transfers Out	-	-	-	-	47,641	-
Pmts to Escrow Agents for Defeasance c	-	150	-	-	-	-
Total other	1,322,051	181,191	164,006	209,824	271,276	234,207
Total expenditures	127,956,348	20,093,154	29,281,739	44,821,705	64,388,365	13,690,127

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2012-13 YEAR**

Expenditures	Pleasants	Pocahontas	Preston	Putnam	Raleigh	Randolph	
Salaries:							
Professional personnel	5,773,863	5,521,823	18,461,507	44,044,676	52,294,143	19,429,018	
Service personnel	2,278,790	1,916,222	5,223,116	13,509,266	15,963,441	5,271,393	
Professional substitutes	180,645	278,818	660,572	2,502,208	3,135,328	650,997	
Service substitutes	134,537	113,138	317,163	939,757	1,568,787	298,268	
Temporary part time professional	-	56,675	12,372	241,819	214,473	5,586	
Temporary part time service	-	-	34,408	-	53,782	-	
Board members	21,280	24,960	19,040	19,840	39,840	35,520	
Students	-	-	5,082	-	-	-	
Total salaries	8,389,115	7,911,636	24,733,260	61,257,566	73,269,794	25,690,782	-
Employee benefits:							
Group insurance	1,459,818	1,217,554	4,072,374	9,609,460	11,829,537	4,066,771	
Social security	614,321	579,408	1,808,521	4,502,284	5,429,846	1,882,029	
Retirement	2,227,028	2,350,870	7,555,914	15,727,815	19,677,319	7,705,114	
Tuition reimbursement	6,054	4,104	15,625	67,993	41,365	18,940	
Unemployment compensation	103	4,102	20,730	10,236	26,057	15,396	
Workers' compensation	84,456	72,699	210,871	329,180	1,025,884	324,839	
Other employee benefits	82,979	-	-	593,256	-	6,825	
Total employee benefits	4,474,759	4,228,737	13,684,035	30,840,224	38,030,008	14,019,914	-
Total salaries and employee benefit	12,863,874	12,140,373	38,417,295	92,097,790	111,299,802	39,710,696	-
Purchased professional & technical service							
Administration	-	-	2,000	68,466	10,160	-	
Professional educators	40,720	230,692	350,000	1,396,521	304,365	257,543	
Employee training and development	47,479	628	42,584	243,093	451,219	56,916	
Other professional	443,190	232,699	538,618	841,423	1,473,235	660,843	
Technical	88,439	8,668	4,801	264,924	295,158	20,511	
Total purchased prof. & technical se	619,828	472,687	938,003	2,814,427	2,534,137	995,813	-
Purchased services-other:							
Utilities	56,372	33,616	110,994	398,891	306,232	106,464	
Cleaning	12,433	27,137	247,372	146,740	160,503	90,956	
Repair & maintenance	356,610	33,241	174,678	713,825	1,130,947	417,736	
Rentals	4,900	7,742	159,415	148,945	178,517	5,733	
Construction services	-	6,800	54,695	488,671	1,867,370	325,299	
Student transportation services	99	7,369	31,864	68,866	134,207	2,126	
Insurance	80,020	106,811	213,899	419,669	678,378	209,018	
Communications	142,327	124,856	179,071	347,282	637,571	156,532	
Advertising	9,108	7,385	6,384	27,677	17,324	13,350	
Printing/binding	153	2,946	6,485	25,794	34,535	9,232	
Tuition	3,159	2,893	18,800	101,200	131,600	1,876	
Food services management	67	6,925	7,845	43,702	38,822	-	
Travel	66,475	92,990	167,349	274,952	296,504	247,954	
Interagency purchased services	117,041	10,184	2,532	20,204	641,534	5,829	
Total purchased services-other	848,764	470,895	1,381,383	3,226,418	6,254,044	1,592,105	-
Supplies:							
General	406,792	356,126	761,304	2,005,017	3,164,493	1,050,914	
Energy	323,584	474,739	885,930	1,811,573	3,151,534	1,088,041	
Food	426,818	283,460	954,630	2,878,899	3,903,497	1,299,554	
Books, periodicals and software	48,551	62,686	186,451	686,858	464,794	156,480	
Technology supplies	246,576	181,374	692,868	369,991	2,018,148	1,088,382	
Vehicle supplies	196,588	234,306	894,655	1,329,269	2,641,086	589,036	
Control Level Equipment	-	123,330	140,393	1,572,079	1,022,035	223,026	
Total supplies	1,648,909	1,716,021	4,516,231	10,653,686	16,365,587	5,495,433	-
Plant and equipment:							
Land	-	-	43	4,102	-	-	
Buildings	-	2,922,000	-	-	15,377	-	
Equipment	5,841	18,959	74,213	344,498	630,031	270,040	
Bus replacement	86,101	89,850	89,410	866,245	1,120,427	318,341	
Total plant and equipment	91,942	3,030,809	163,666	1,214,845	1,765,835	588,381	-
Other:							
Dues and fees	3,270	4,719	16,965	19,995	21,969	34,084	
Judgements	-	-	33,199	957	2,500	-	
Debt related	-	-	401,887	424,264	-	367,280	
Taxes	-	-	-	-	-	-	
Student Assistance	-	-	-	-	-	-	
Miscellaneous	-	-	24,149	1,000	1,990	41,742	
Transfers Out	19,260	-	-	-	-	-	
Pmts to Escrow Agents for Defeasance (-	-	-	-	-	-	
Total other	22,530	4,719	476,200	446,216	26,459	443,106	-
Total expenditures	16,095,847	17,835,504	45,892,778	110,453,382	138,245,864	48,825,534	-

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Expenditures by Object 13 (Co. Bds) - Current Opera

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2012-13 YEAR**

Expenditures	Ritchie	Roane	Summers	Taylor	Tucker	Tyler
Salaries:						
Professional personnel	6,748,274	9,431,093	6,688,577	9,832,675	4,816,253	6,512,080
Service personnel	2,443,081	3,306,367	2,063,598	3,232,841	1,627,109	2,260,587
Professional substitutes	259,468	726,084	380,173	350,700	197,612	231,238
Service substitutes	167,059	170,712	75,099	192,547	84,032	135,041
Temporary part time professional	147,235	-	17,052	22,888	3,387	-
Temporary part time service	1,067	9,248	-	20,395	-	-
Board members	20,800	20,160	27,200	29,760	19,200	22,720
Students	49,916	18,438	-	-	-	-
Total salaries	9,836,900	13,682,102	9,251,699	13,681,806	6,747,593	9,161,666
Employee benefits:						
Group insurance	1,607,026	2,385,155	1,532,729	2,458,138	1,440,435	1,703,896
Social security	633,678	1,001,842	676,044	1,003,821	494,836	670,355
Retirement	2,339,809	3,678,647	2,703,396	4,022,860	1,947,248	2,508,130
Tuition reimbursement	13,727	6,033	27,796	26,387	1,938	53,020
Unemployment compensation	13,419	6,309	652	5,657	3,716	12,140
Workers' compensation	87,638	65,013	88,261	68,218	52,174	60,765
Other employee benefits	98,228	-	-	-	1,400	-
Total employee benefits	4,793,525	7,142,999	5,028,878	7,585,081	3,941,747	5,008,306
Total salaries and employee benefit	14,630,425	20,825,101	14,280,577	21,266,887	10,689,340	14,169,972
Purchased professional & technical service						
Administration	-	-	-	-	-	9,352
Professional educators	64,791	118,391	7,780	4,970	-	52,138
Employee training and development	24,170	-	17,827	72,035	30,350	26,377
Other professional	228,409	473,530	178,794	171,867	174,319	234,410
Technical	118,971	-	-	13,399	-	75,173
Total purchased prof.& technical se	436,341	591,921	204,401	262,271	204,669	397,450
Purchased services-other:						
Utilities	41,146	73,070	55,531	64,606	43,940	69,293
Cleaning	37,096	72,192	30,056	40,115	38,126	32,448
Repair & maintenance	54,616	29,923	35,275	387,685	172,397	384,674
Rentals	26,833	7,789	13,123	8,294	-	20,013
Construction services	-	340,082	-	153,414	-	521,571
Student transportation services	9,964	76,885	9,972	573	-	-
Insurance	93,468	93,526	58,903	112,246	49,946	98,602
Communications	123,358	61,467	146,789	178,806	149,348	77,451
Advertising	7,453	5,703	3,252	5,561	2,585	3,653
Printing/binding	-	1,785	2,865	6,388	-	-
Tuition	56,700	21,800	-	29,687	-	31,551
Food services management	4,031	-	-	19,343	-	-
Travel	69,151	101,640	49,278	79,031	68,547	91,946
Interagency purchased services	17,792	74,556	75,140	229,344	-	2,018
Total purchased services-other	541,608	960,418	480,184	1,315,093	524,889	1,333,220
Supplies:						
General	454,403	613,757	238,837	410,612	238,712	485,970
Energy	380,612	456,353	366,414	546,574	379,093	347,646
Food	636,632	873,510	530,312	588,366	370,707	567,859
Books, periodicals and software	146,047	66,240	79,585	102,835	61,969	64,950
Technology supplies	223,487	229,983	178,972	520,985	130,568	352,123
Vehicle supplies	272,144	438,172	406,323	334,667	169,755	337,041
Control Level Equipment	-	542,980	132,880	28,847	14,131	-
Total supplies	2,113,325	3,220,995	1,933,323	2,532,886	1,364,935	2,155,589
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	-	-	40,678	-	-	-
Equipment	26,163	199,041	20,987	67,876	3,818	26,125
Bus replacement	173,670	278,007	275,745	183,650	182,695	189,239
Total plant and equipment	199,833	477,048	337,410	251,526	186,513	215,364
Other:						
Dues and fees	7,584	6,904	12,194	24,273	2,097	4,026
Judgements	-	-	-	-	-	-
Debt related	-	32,037	-	144,454	-	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	1,000	-	-	-
Miscellaneous	-	5,370	42,232	1,395	9,502	-
Transfers Out	-	-	123	-	-	20,538
Pmts to Escrow Agents for Defeasance c	-	-	-	-	-	-
Total other	7,584	44,311	55,549	170,122	11,599	24,564
Total expenditures	17,929,116	26,119,794	17,291,444	25,798,785	12,981,945	18,296,159

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2012-13 YEAR**

Expenditures	Upshur	Wayne	Webster	Wetzel	Wirt	Wood
Salaries:						
Professional personnel	15,614,121	29,802,184	6,332,005	12,814,447	4,449,469	55,138,560
Service personnel	5,051,601	9,707,837	2,062,728	4,072,399	1,411,856	18,254,885
Professional substitutes	574,169	928,909	191,227	655,035	159,994	2,896,707
Service substitutes	267,949	899,840	87,395	231,365	79,083	1,358,268
Temporary part time professional	-	-	6,160	-	16,780	2,192,717
Temporary part time service	-	11,088	2,775	-	-	995,023
Board members	21,920	12,960	26,400	23,840	19,840	32,160
Students	-	-	-	-	-	47,634
Total salaries	21,529,760	41,362,818	8,708,690	17,797,086	6,137,022	80,915,954
Employee benefits:						
Group insurance	4,044,330	7,078,806	1,514,758	3,026,023	1,126,045	13,100,760
Social security	1,576,134	3,049,736	636,644	1,308,664	451,222	6,032,504
Retirement	6,295,273	10,636,926	2,389,598	4,904,925	1,613,238	22,481,976
Tuition reimbursement	14,663	107,247	-	29,677	1,626	109,805
Unemployment compensation	956	32,136	26,179	31,742	-	49,617
Workers' compensation	289,451	1,001,332	72,848	227,209	38,548	671,699
Other employee benefits	-	-	-	-	-	164,739
Total employee benefits	12,220,807	21,906,183	4,640,027	9,528,240	3,230,679	42,611,100
Total salaries and employee benefit	33,750,567	63,269,001	13,348,717	27,325,326	9,367,701	123,527,054
Purchased professional & technical service						
Administration	-	-	-	50	-	-
Professional educators	75,742	2,814,716	12,240	196,282	-	1,208,405
Employee training and development	137,919	102,264	40,363	41,613	1,274	189,366
Other professional	1,136,887	319,179	371,484	953,994	146,139	1,721,531
Technical	428	4,844	-	70,249	-	66,309
Total purchased prof. & technical se	1,350,976	3,241,003	424,087	1,262,188	147,413	3,185,611
Purchased services-other:						
Utilities	152,084	271,032	39,962	89,097	34,487	282,206
Cleaning	131,803	107,626	10,520	67,719	11,561	389,526
Repair & maintenance	239,405	523,913	21,069	954,947	76,376	2,088,977
Rentals	16,446	24,783	966	75,602	13,955	45,232
Construction services	-	18,127	70,000	-	40,746	113,259
Student transportation services	4,342	36,408	68,312	6,283	5,104	126,473
Insurance	218,317	404,081	79,547	219,796	38,421	530,755
Communications	132,342	387,736	139,197	169,746	80,612	377,404
Advertising	3,965	4,570	7,915	5,320	2,214	11,793
Printing/binding	5,136	-	-	637	-	35,980
Tuition	490,392	18,800	46,506	2,000	16,401	179,982
Food services management	-	8,619	-	5,466	-	18,437
Travel	158,779	252,088	61,439	184,675	49,491	359,400
Interagency purchased services	19,555	-	8,660	4,243	4,565	35,328
Total purchased services-other	1,572,566	2,057,783	554,093	1,785,531	373,933	4,594,752
Supplies:						
General	1,290,912	2,325,006	362,935	911,899	234,338	2,764,657
Energy	689,940	1,642,797	500,964	625,224	234,292	2,411,826
Food	945,436	2,683,173	549,037	724,332	374,371	3,236,373
Books, periodicals and software	139,787	379,837	28,474	131,991	12,537	901,540
Technology supplies	479,964	166,719	275,915	771,303	117,152	2,838,420
Vehicle supplies	545,615	1,689,267	276,801	698,388	167,282	1,446,896
Control Level Equipment	504	1,403,998	32,570	-	181,024	421,537
Total supplies	4,092,158	10,290,797	2,026,696	3,863,137	1,320,996	14,021,249
Plant and equipment:						
Land	121,211	-	-	-	50,735	119,333
Buildings	-	-	-	-	-	-
Equipment	49,183	148,871	13,513	69,860	33,955	127,764
Bus replacement	282,413	806,208	97,731	280,059	98,860	662,236
Total plant and equipment	452,807	955,079	111,244	349,919	183,550	909,333
Other:						
Dues and fees	15,051	24,185	25,050	11,077	1,562	136,923
Judgements	-	-	-	-	-	-
Debt related	296,638	-	26,537	-	-	615,923
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	500	-	7,862	1,425	140	(294,908)
Transfers Out	22,092	-	-	-	-	-
Pmts to Escrow Agents for Defeasance (-	-	-	-	-	-
Total other	334,281	24,185	59,449	12,502	1,702	457,938
Total expenditures	41,553,355	79,837,848	16,524,286	34,598,603	11,395,295	146,695,937

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2012-13 YEAR**

Expenditures	Wyoming	State Total	
		Amount	Percent
Salaries:			
Professional personnel	18,947,701	1,220,614,416	38.15%
Service personnel	5,615,182	397,320,020	12.42%
Professional substitutes	871,163	53,373,458	1.67%
Service substitutes	457,365	27,286,741	0.85%
Temporary part time professional	48,264	7,477,881	0.23%
Temporary part time service	-	4,658,089	0.15%
Board members	28,800	1,484,080	0.05%
Students	-	375,385	0.01%
Total salaries	25,968,475	1,712,590,070	53.53%
Employee benefits:			
Group insurance	4,435,023	280,221,692	8.76%
Social security	1,945,822	126,310,630	3.95%
Retirement	7,779,998	449,910,210	14.06%
Tuition reimbursement	67,231	2,366,637	0.07%
Unemployment compensation	3,951	955,233	0.03%
Workers' compensation	274,547	16,888,913	0.53%
Other employee benefits	-	1,157,998	0.04%
Total employee benefits	14,506,572	877,811,313	27.44%
Total salaries and employee benefit	40,475,047	2,590,401,383	80.96%
Purchased professional & technical service			
Administration	-	777,793	0.02%
Professional educators	17,084	25,189,002	0.79%
Employee training and development	81,963	7,042,946	0.22%
Other professional	715,244	41,442,512	1.30%
Technical	85,760	3,752,337	0.12%
Total purchased prof. & technical se	900,051	78,204,590	2.44%
Purchased services-other:			
Utilities	150,219	8,331,023	0.26%
Cleaning	196,609	7,156,184	0.22%
Repair & maintenance	687,669	28,527,918	0.89%
Rentals	-	6,406,228	0.20%
Construction services	-	9,639,818	0.30%
Student transportation services	12,612	4,407,542	0.14%
Insurance	267,263	14,158,342	0.44%
Communications	140,146	15,018,692	0.47%
Advertising	20,903	814,929	0.03%
Printing/binding	-	534,754	0.02%
Tuition	-	4,869,040	0.15%
Food services management	10,622	774,586	0.02%
Travel	187,695	11,016,295	0.34%
Interagency purchased services	156,764	8,558,444	0.27%
Total purchased services-other	1,830,502	120,213,795	3.76%
Supplies:			
General	1,201,759	80,391,706	2.51%
Energy	917,319	65,184,936	2.04%
Food	1,317,542	87,460,036	2.73%
Books, periodicals and software	415,282	16,679,005	0.52%
Technology supplies	472,595	46,060,232	1.44%
Vehicle supplies	803,791	45,704,829	1.43%
Control Level Equipment	264,721	17,243,880	0.54%
Total supplies	5,393,009	358,724,624	11.21%
Plant and equipment:			
Land	-	915,241	0.03%
Buildings	-	4,101,750	0.13%
Equipment	294,380	12,270,942	0.38%
Bus replacement	386,715	24,259,309	0.76%
Total plant and equipment	681,095	41,547,242	1.30%
Other:			
Dues and fees	6,851	1,530,841	0.05%
Judgements	-	376,584	0.01%
Debt related	302,702	7,181,858	0.22%
Taxes	-	-	0.00%
Student Assistance	-	3,800	0.00%
Miscellaneous	39,645	1,195,373	0.04%
Transfers Out	-	172,153	0.01%
Pmts to Escrow Agents for Defeasance c	-	150	0.00%
Total other	349,198	10,460,759	0.33%
Total expenditures	49,628,902	3,199,552,393	100.00%

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Expenditures by Object 13 (Co. Bds) - Current Opera

**COUNTY BOARDS OF EDUCATION
PROFESSIONAL PERSONNEL SUBSTITUTE SALARY EXPENDITURES AS A PERCENT
OF REGULAR PROFESSIONAL PERSONNEL SALARY EXPENDITURES - ALL FUNDS
FOR THE 2012-13 YEAR**

County	Regular Personnel (Object 11)	Substitute Personnel (Object 13)	Percent Substitute of Regular
Barbour	9,948,683	384,245	3.86%
Berkeley	80,697,744	2,159,970	2.68%
Boone	23,219,058	1,065,928	4.59%
Braxton	9,387,092	314,508	3.35%
Brooke	15,082,939	483,527	3.21%
Cabell	54,787,284	1,915,582	3.50%
Calhoun	4,877,466	357,331	7.33%
Clay	8,733,204	315,881	3.62%
Doddridge	5,877,913	262,043	4.46%
Fayette	29,184,527	1,334,402	4.57%
Gilmer	4,174,454	183,505	4.40%
Grant	7,669,329	555,604	7.24%
Greenbrier	23,063,992	941,608	4.08%
Hampshire	13,676,996	501,009	3.66%
Hancock	19,500,135	613,278	3.14%
Hardy	8,654,679	387,561	4.48%
Harrison	50,025,950	1,333,106	2.66%
Jackson	22,536,162	1,038,265	4.61%
Jefferson	38,636,255	2,326,682	6.02%
Kanawha	125,204,694	4,167,549	3.33%
Lewis	11,019,543	504,455	4.58%
Lincoln	15,670,114	1,148,790	7.33%
Logan	26,238,751	759,423	2.89%
Marion	34,614,074	1,654,562	4.78%
Marshall	22,433,586	924,439	4.12%
Mason	18,388,359	1,004,591	5.46%
McDowell	16,026,869	1,278,742	7.98%
Mercer	40,651,833	2,933,318	7.22%
Mineral	18,762,782	737,902	3.93%
Mingo	20,310,811	1,586,666	7.81%
Monongalia	49,351,952	2,118,195	4.29%
Monroe	7,316,012	333,342	4.56%
Morgan	11,015,176	453,348	4.12%
Nicholas	17,006,365	554,112	3.26%
Ohio	24,913,548	873,028	3.50%
Pendleton	5,032,966	180,962	3.60%
Pleasants	6,408,710	220,858	3.45%
Pocahontas	5,521,822	278,818	5.05%
Preston	18,461,505	660,572	3.58%
Putnam	44,044,677	2,502,208	5.68%
Raleigh	52,294,143	3,135,328	6.00%
Randolph	19,429,017	650,997	3.35%
Ritchie	6,738,191	259,468	3.85%
Roane	9,431,097	726,084	7.70%
Summers	6,688,576	380,173	5.68%
Taylor	9,832,675	350,700	3.57%
Tucker	4,816,251	197,612	4.10%
Tyler	6,512,080	231,238	3.55%
Upshur	16,466,911	580,538	3.53%
Wayne	29,802,186	928,909	3.12%
Webster	6,332,005	191,227	3.02%
Wetzel	12,814,445	655,035	5.11%
Wirt	4,449,467	159,994	3.60%
Wood	55,138,560	2,896,707	5.25%
Wyoming	18,947,701	871,163	4.60%
Total	1,227,821,320	53,565,090	4.36%

Note: Does not include RESA expenditures.

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01/30/14

Salary and Sub Expenditures 13

**COUNTY BOARDS OF EDUCATION
PROFESSIONAL PERSONNEL SUBSTITUTE SALARY EXPENDITURES AS A PERCENT
OF REGULAR PROFESSIONAL PERSONNEL SALARY EXPENDITURES - ALL FUNDS
ARRANGED IN ASCENDING ORDER BY PERCENT
FOR THE 2012-13 YEAR**

Ct.	County	Regular Personnel (Object 11)	Substitute Personnel (Object 13)	Percent Substitute of Regular
1	Harrison	50,025,950	1,333,106	2.66%
2	Berkeley	80,697,744	2,159,970	2.68%
3	Logan	26,238,751	759,423	2.89%
4	Webster	6,332,005	191,227	3.02%
5	Wayne	29,802,186	928,909	3.12%
6	Hancock	19,500,135	613,278	3.14%
7	Brooke	15,082,939	483,527	3.21%
8	Nicholas	17,006,365	554,112	3.26%
9	Kanawha	125,204,694	4,167,549	3.33%
10	Braxton	9,387,092	314,508	3.35%
10	Randolph	19,429,017	650,997	3.35%
12	Pleasants	6,408,710	220,858	3.45%
13	Cabell	54,787,284	1,915,582	3.50%
13	Ohio	24,913,548	873,028	3.50%
15	Upshur	16,466,911	580,538	3.53%
16	Tyler	6,512,080	231,238	3.55%
17	Taylor	9,832,675	350,700	3.57%
18	Preston	18,461,505	660,572	3.58%
19	Pendleton	5,032,966	180,962	3.60%
19	Wirt	4,449,467	159,994	3.60%
21	Clay	8,733,204	315,881	3.62%
22	Hampshire	13,676,996	501,009	3.66%
23	Ritchie	6,738,191	259,468	3.85%
24	Barbour	9,948,683	384,245	3.86%
25	Mineral	18,762,782	737,902	3.93%
26	Greenbrier	23,063,992	941,608	4.08%
27	Tucker	4,816,251	197,612	4.10%
28	Marshall	22,433,586	924,439	4.12%
28	Morgan	11,015,176	453,348	4.12%
30	Monongalia	49,351,952	2,118,195	4.29%
31	Gilmer	4,174,454	183,505	4.40%
32	Doddridge	5,877,913	262,043	4.46%
33	Hardy	8,654,679	387,561	4.48%
34	Monroe	7,316,012	333,342	4.56%
35	Fayette	29,184,527	1,334,402	4.57%
36	Lewis	11,019,543	504,455	4.58%
37	Boone	23,219,058	1,065,928	4.59%
38	Wyoming	18,947,701	871,163	4.60%
39	Jackson	22,536,162	1,038,265	4.61%
40	Marion	34,614,074	1,654,562	4.78%
41	Pocahontas	5,521,822	278,818	5.05%
42	Wetzel	12,814,445	655,035	5.11%
43	Wood	55,138,560	2,896,707	5.25%
44	Mason	18,388,359	1,004,591	5.46%
45	Putnam	44,044,677	2,502,208	5.68%
45	Summers	6,688,576	380,173	5.68%
47	Raleigh	52,294,143	3,135,328	6.00%
48	Jefferson	38,636,255	2,326,682	6.02%
49	Mercer	40,651,833	2,933,318	7.22%
50	Grant	7,669,329	555,604	7.24%
51	Calhoun	4,877,466	357,331	7.33%
51	Lincoln	15,670,114	1,148,790	7.33%
53	Roane	9,431,097	726,084	7.70%
54	Mingo	20,310,811	1,586,666	7.81%
55	McDowell	16,026,869	1,278,742	7.98%
-	Total	1,227,821,320	53,565,090	4.36%

Note: Does not include RESA expenditures.

**COUNTY BOARDS OF EDUCATION
SERVICE PERSONNEL SUBSTITUTE SALARY EXPENDITURES AS A PERCENT
OF REGULAR SERVICE PERSONNEL SALARY EXPENDITURES - ALL FUNDS
FOR THE 2012-13 YEAR**

County	Regular Personnel (Object 12)	Substitute Personnel (Object 14)	Percent Substitute of Regular
Barbour	2,971,067	186,126	6.26%
Berkeley	26,054,091	1,623,603	6.23%
Boone	7,266,514	685,007	9.43%
Braxton	2,839,370	152,143	5.36%
Brooke	4,885,963	378,324	7.74%
Cabell	16,883,684	802,805	4.75%
Calhoun	1,725,405	68,439	3.97%
Clay	2,917,928	223,071	7.64%
Doddridge	2,132,385	133,605	6.27%
Fayette	10,057,864	674,985	6.71%
Gilmer	1,347,470	50,008	3.71%
Grant	2,449,293	111,140	4.54%
Greenbrier	8,231,099	605,460	7.36%
Hampshire	4,851,529	311,645	6.42%
Hancock	5,882,739	351,089	5.97%
Hardy	2,745,701	165,437	6.03%
Harrison	16,969,395	711,267	4.19%
Jackson	7,214,442	453,805	6.29%
Jefferson	13,691,970	1,127,887	8.24%
Kanawha	37,517,516	2,587,050	6.90%
Lewis	4,059,803	212,176	5.23%
Lincoln	5,057,444	507,738	10.04%
Logan	9,375,881	382,165	4.08%
Marion	12,203,306	666,085	5.46%
Marshall	7,857,801	535,279	6.81%
Mason	6,273,051	504,020	8.03%
McDowell	6,155,312	568,066	9.23%
Mercer	12,652,798	1,250,967	9.89%
Mineral	6,524,624	349,243	5.35%
Mingo	6,778,025	810,169	11.95%
Monongalia	16,051,433	1,043,858	6.50%
Monroe	2,717,013	165,745	6.10%
Morgan	3,618,054	245,233	6.78%
Nicholas	5,496,575	394,180	7.17%
Ohio	7,942,400	606,478	7.64%
Pendleton	1,698,534	83,633	4.92%
Pleasants	2,374,528	136,466	5.75%
Pocahontas	1,916,222	113,138	5.90%
Preston	5,223,116	317,163	6.07%
Putnam	13,509,266	939,757	6.96%
Raleigh	15,963,441	1,568,787	9.83%
Randolph	5,271,393	298,268	5.66%
Ritchie	2,443,081	167,059	6.84%
Roane	3,306,367	170,712	5.16%
Summers	2,063,598	75,099	3.64%
Taylor	3,232,841	192,547	5.96%
Tucker	1,627,109	84,032	5.16%
Tyler	2,260,587	135,041	5.97%
Upshur	5,132,469	287,713	5.61%
Wayne	9,707,837	899,840	9.27%
Webster	2,062,934	87,395	4.24%
Wetzel	4,072,399	231,365	5.68%
Wirt	1,411,856	79,083	5.60%
Wood	18,254,885	1,358,268	7.44%
Wyoming	5,615,182	457,365	8.15%
Total	398,546,589	27,327,030	6.86%

Note: Does not include RESA expenditures.

**COUNTY BOARDS OF EDUCATION
SERVICE PERSONNEL SUBSTITUTE SALARY EXPENDITURES AS A PERCENT
OF REGULAR SERVICE PERSONNEL SALARY EXPENDITURES - ALL FUNDS
ARRANGED IN ASCENDING ORDER BY PERCENT
FOR THE 2012-13 YEAR**

Ct.	County	Regular Personnel (Object 12)	Substitute Personnel (Object 14)	Percent Substitute of Regular
1	Summers	2,063,598	75,099	3.64%
2	Gilmer	1,347,470	50,008	3.71%
3	Calhoun	1,725,405	68,439	3.97%
4	Logan	9,375,881	382,165	4.08%
5	Harrison	16,969,395	711,267	4.19%
6	Webster	2,062,934	87,395	4.24%
7	Grant	2,449,293	111,140	4.54%
8	Cabell	16,883,684	802,805	4.75%
9	Pendleton	1,698,534	83,633	4.92%
10	Roane	3,306,367	170,712	5.16%
10	Tucker	1,627,109	84,032	5.16%
12	Lewis	4,059,803	212,176	5.23%
13	Mineral	6,524,624	349,243	5.35%
14	Braxton	2,839,370	152,143	5.36%
15	Marion	12,203,306	666,085	5.46%
16	Wirt	1,411,856	79,083	5.60%
17	Upshur	5,132,469	287,713	5.61%
18	Randolph	5,271,393	298,268	5.66%
19	Wetzel	4,072,399	231,365	5.68%
20	Pleasants	2,374,528	136,466	5.75%
21	Pocahontas	1,916,222	113,138	5.90%
22	Taylor	3,232,841	192,547	5.96%
23	Hancock	5,882,739	351,089	5.97%
23	Tyler	2,260,587	135,041	5.97%
25	Hardy	2,745,701	165,437	6.03%
26	Preston	5,223,116	317,163	6.07%
27	Monroe	2,717,013	165,745	6.10%
28	Berkeley	26,054,091	1,623,603	6.23%
29	Barbour	2,971,067	186,126	6.26%
30	Doddridge	2,132,385	133,605	6.27%
31	Jackson	7,214,442	453,805	6.29%
32	Hampshire	4,851,529	311,645	6.42%
33	Monongalia	16,051,433	1,043,858	6.50%
34	Fayette	10,057,864	674,985	6.71%
35	Morgan	3,618,054	245,233	6.78%
36	Marshall	7,857,801	535,279	6.81%
37	Ritchie	2,443,081	167,059	6.84%
38	Kanawha	37,517,516	2,587,050	6.90%
39	Putnam	13,509,266	939,757	6.96%
40	Nicholas	5,496,575	394,180	7.17%
41	Greenbrier	8,231,099	605,460	7.36%
42	Wood	18,254,885	1,358,268	7.44%
43	Clay	2,917,928	223,071	7.64%
43	Ohio	7,942,400	606,478	7.64%
45	Brooke	4,885,963	378,324	7.74%
46	Mason	6,273,051	504,020	8.03%
47	Wyoming	5,615,182	457,365	8.15%
48	Jefferson	13,691,970	1,127,887	8.24%
49	McDowell	6,155,312	568,066	9.23%
50	Wayne	9,707,837	899,840	9.27%
51	Boone	7,266,514	685,007	9.43%
52	Raleigh	15,963,441	1,568,787	9.83%
53	Mercer	12,652,798	1,250,967	9.89%
54	Lincoln	5,057,444	507,738	10.04%
55	Mingo	6,778,025	810,169	11.95%
-	Total	398,546,589	27,327,030	6.86%

Note: Does not include RESA expenditures.

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01/30/14

Salary and Sub Expenditures 13

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES
BY PURPOSE OF EXPENDITURE - ALL FUNDS
FOR THE 2012-13 YEAR**

County	Salaries	Employee Benefits	Maintenance	Insurance	Utilities	Vehicle Supplies
Barbour	937,634	613,353	3,730	84,182	30,424	316,895
Berkeley	8,869,345	4,565,695	156,273	427,646	23,141	2,807,427
Boone	2,008,682	1,079,704	66,934	111,274	14,777	939,512
Braxton	738,798	474,575	1,332	80,000	9,673	274,247
Brooke	1,084,252	694,924	5,233	89,605	23,255	714,477
Cabell	4,062,266	2,532,961	33,030	215,432	49,014	1,394,980
Calhoun	688,877	288,926	2,206	22,104	16,104	271,346
Clay	1,046,406	606,036	-	72,500	681	506,223
Doddridge	621,120	399,439	44,473	54,119	7,662	311,495
Fayette	2,895,196	1,860,116	59,292	222,644	17,919	1,482,021
Gilmer	465,212	293,386	-	12,943	7,759	180,324
Grant	721,337	452,195	3,003	65,293	8,862	267,771
Greenbrier	2,149,311	1,413,270	2,475	149,012	81,374	930,267
Hampshire	1,576,176	1,116,199	88,024	107,603	19,687	636,152
Hancock	1,562,151	938,156	79,684	78,518	30,095	812,827
Hardy	799,375	544,385	78,274	84,692	-	327,151
Harrison	4,153,665	2,593,153	92,024	296,331	68,038	1,212,587
Jackson	2,076,260	1,308,653	149,518	104,934	27,725	886,345
Jefferson	4,123,114	2,346,752	66,013	158,141	15,425	1,314,630
Kanawha	6,197,396	3,743,682	41,871	818,000	113,012	2,710,425
Lewis	1,278,672	848,820	15,108	63,295	510	502,065
Lincoln	1,666,411	1,173,454	49,490	154,456	7,023	927,936
Logan	2,553,922	1,718,249	122,070	228,367	68,317	1,250,024
Marion	2,631,581	1,656,190	-	175,057	48,695	1,567,912
Marshall	2,351,845	1,539,528	17,398	6,494	16,989	787,577
Mason	1,894,188	1,008,048	5,000	133,166	13,484	679,734
McDowell	1,886,293	1,109,944	-	157,252	34,701	943,596
Mercer	3,079,926	1,943,467	115,077	111,418	-	1,279,198
Mineral	1,942,781	1,343,304	29,977	130,970	24,788	1,103,786
Mingo	1,831,699	1,141,162	5,075	142,132	16,133	1,128,259
Monongalia	4,384,608	2,435,906	7,249	136,761	1,019	1,813,886
Monroe	857,723	604,322	2,227	83,828	-	285,527
Morgan	1,200,690	681,618	17,589	55,124	15,233	374,574
Nicholas	1,602,484	993,220	37,210	72,363	13,148	761,559
Ohio	1,689,438	947,345	12,336	57,833	25,000	842,850
Pendleton	557,940	406,944	165	44,640	11,988	405,406
Pleasants	693,364	457,791	8,112	35,620	23,213	193,474
Pocahontas	643,833	476,554	10,242	62,947	11,315	243,785
Preston	1,939,899	1,296,835	75,521	46,929	11,598	902,751
Putnam	3,321,753	1,900,763	93,689	329,806	-	1,342,980
Raleigh	5,725,105	3,860,441	22,307	157,807	66,060	2,664,698
Randolph	1,312,044	880,119	8,087	145,649	13,400	609,807
Ritchie	687,820	348,510	-	49,732	7,672	279,906
Roane	1,142,835	893,524	4,837	49,198	18,084	448,443
Summers	782,587	525,525	14,378	23,297	12,139	306,334
Taylor	1,098,683	712,348	3,343	82,493	8,656	371,339
Tucker	374,673	162,768	15,241	49,234	6,785	200,916
Tyler	940,414	575,360	15,710	57,784	11,076	383,906
Upshur	1,627,474	1,174,056	2,470	119,396	9,904	599,381
Wayne	2,768,183	1,968,135	4,517	302,486	27,920	1,668,838
Webster	652,776	445,982	-	67,065	22,098	271,714
Wetzel	1,149,359	650,601	-	43,652	11,780	686,623
Wirt	450,992	295,896	6,487	37,644	4,922	169,409
Wood	3,555,406	2,202,252	9,681	324,481	43,592	1,688,706
Wyoming	1,628,393	1,124,020	-	58,066	-	835,315
Total	108,682,367	67,368,561	1,703,982	7,051,415	1,171,869	46,819,316

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES
BY PURPOSE OF EXPENDITURE - ALL FUNDS
FOR THE 2012-13 YEAR**

County	Bus Replacement	Equipment	Contract Transportation	Other Purchased Services	Other	Total
Barbour	181,429	-	320	28,129	3,804	2,199,900
Berkeley	1,772,761	80,902	1,340,880	289,521	4,524	20,338,115
Boone	455,738	-	201,442	21,366	9,089	4,908,518
Braxton	209,278	-	51,029	8,626	5,022	1,852,580
Brooke	705,230	59,953	30,692	12,801	141	3,420,563
Cabell	1,107,477	-	98,489	42,439	24,485	9,560,573
Calhoun	268,726	-	71,864	7,086	2,569	1,639,808
Clay	307,910	-	152,703	8,141	2,097	2,702,697
Doddridge	2,445	24,992	8,518	9,601	3,020	1,486,884
Fayette	650,381	43,431	303	56,314	9,065	7,296,682
Gilmer	85,798	-	4,096	543	827	1,050,888
Grant	186,492	30,550	-	18,673	5,216	1,759,392
Greenbrier	567,478	6,231	10,476	29,039	10,345	5,349,278
Hampshire	548,029	-	19,218	46,752	3,550	4,161,390
Hancock	369,666	32,447	27,516	46,744	4,192	3,981,996
Hardy	182,069	-	10,521	16,357	208	2,043,032
Harrison	714,135	-	-	87,332	8,231	9,225,496
Jackson	371,803	-	38,245	27,117	6,083	4,996,683
Jefferson	606,932	-	159,729	87,692	11,484	8,889,912
Kanawha	1,494,145	43,690	645,620	57,226	52,010	15,917,077
Lewis	396,363	-	6,800	13,363	2,148	3,127,144
Lincoln	443,675	-	26,289	27,317	2,185	4,478,236
Logan	405,607	7,920	17,369	75,473	10,964	6,458,282
Marion	580,449	29,917	43,248	44,404	2,270	6,779,723
Marshall	522,032	226,172	12,665	44,181	7,353	5,532,234
Mason	425,753	-	2,328	28,225	4,647	4,194,573
McDowell	368,287	39,886	4,356	27,407	7,506	4,579,228
Mercer	718,627	29,237	31,179	52,262	22,236	7,382,627
Mineral	462,982	-	19,965	68,522	18,329	5,145,404
Mingo	364,572	-	5,623	54,184	3,935	4,692,774
Monongalia	1,010,828	77,329	291,674	41,696	24,655	10,225,611
Monroe	179,402	-	5,107	10,026	4,133	2,032,295
Morgan	183,701	-	3,663	153,683	5,656	2,691,531
Nicholas	406,822	-	115,071	26,655	12,030	4,040,562
Ohio	520,645	11,525	77,065	59,063	5,081	4,248,181
Pendleton	94,041	9,400	70,280	10,566	1,915	1,613,285
Pleasants	86,101	-	-	17,006	1,180	1,515,861
Pocahontas	89,850	-	7,369	8,866	3,190	1,557,951
Preston	89,410	-	6,232	19,343	5,329	4,393,847
Putnam	866,245	-	68,866	11,741	3,625	7,939,468
Raleigh	1,120,427	98,296	133,517	93,900	19,779	13,962,337
Randolph	318,341	-	2,126	52,001	61,836	3,403,410
Ritchie	173,670	15,734	9,389	21,823	3,279	1,597,535
Roane	278,007	-	76,885	16,929	5,036	2,933,778
Summers	275,745	6,034	2,850	12,317	564	1,961,770
Taylor	183,650	13,840	573	16,559	3,127	2,494,611
Tucker	182,695	-	-	12,809	663	1,005,784
Tyler	189,239	-	-	27,830	2,185	2,203,504
Upshur	282,413	-	4,342	26,493	4,572	3,850,501
Wayne	806,208	-	36,272	36,572	21,587	7,640,718
Webster	97,731	6,015	63,806	9,616	3,701	1,640,504
Wetzel	280,059	-	6,283	73,622	5,126	2,907,105
Wirt	98,860	-	5,104	3,578	3,742	1,076,634
Wood	662,236	61,139	42,843	217,429	10,539	8,818,304
Wyoming	386,715	19,000	12,612	23,530	3,206	4,090,857
Total	24,339,310	973,640	4,083,410	2,340,490	463,271	264,997,631

**COUNTY BOARDS OF EDUCATION
TOTAL EXPENDITURES FOR PROFESSIONAL DEVELOPMENT FROM
ALL FUNDING SOURCES (EXCLUSIVE OF RESA EXPENDITURES)
DURING THE 2012-13 YEAR**

County	Contracted	Other Professional Development Expenditures - PROFESSIONAL PERS.					Total Other	Total
	Services	Salaries and	Travel & Other	Supplies	Other	Total Other for	Service	Professional
	Prof. & Serv. Pers.	Benefits	Services			Prof. Pers.	Pers.	Development Expenditures
Barbour	322,360	212,771	25,439	14,539	250	252,999	7,332	582,691
Berkeley	511,099	763,824	104,142	330,962	6,865	1,205,794	209,542	1,926,435
Boone	146,947	331,769	103,287	37,950	6,400	479,405	2,437	628,789
Braxton	104,249	158,315	40,759	26,338	-	225,412	8,581	338,243
Brooke	103,370	215,174	18,286	31,707	-	265,167	-	368,537
Cabell	927,541	1,279,167	360,437	142,039	38,323	1,819,966	4,676	2,752,183
Calhoun	28,843	127,466	17,338	16,249	-	161,053	958	190,854
Clay	20,866	542,329	12,124	7,456	-	561,908	-	582,774
Doddridge	55,056	247,463	47,116	6,364	-	300,943	17,955	373,955
Fayette	378,282	665,952	103,661	57,228	21,277	848,118	-	1,226,400
Gilmer	6,647	54,730	34,681	32,615	-	122,027	5,911	134,585
Grant	124,717	166,756	20,489	-	2,930	190,175	101	314,993
Greenbrier	62,814	318,447	53,253	31,073	1,315	404,088	-	466,902
Hampshire	131,919	146,703	36,181	9,143	150	192,177	2,920	327,016
Hancock	40,920	162,635	79,313	15,370	4,731	262,049	-	302,969
Hardy	37,788	184,612	14,669	9,096	-	208,377	4,966	251,131
Harrison	90,266	634,784	25,600	165,170	-	825,554	66,271	982,091
Jackson	105,158	109,354	25,320	23,855	6,752	165,281	830	271,269
Jefferson	385,219	363,680	16,381	42,989	6,642	429,691	289,913	1,104,824
Kanawha	768,950	894,222	92,214	217,815	119,963	1,324,214	301,028	2,394,192
Lewis	76,665	68,906	31,663	2,179	760	103,508	11,380	191,553
Lincoln	435,205	686,517	152,678	52,415	-	891,610	6,082	1,332,898
Logan	392,644	489,081	131,516	101,290	91,800	813,687	5,392	1,211,723
Marion	902,082	2,250,864	33,549	306,005	11,565	2,601,982	12,093	3,516,158
Marshall	440,873	250,542	84,303	31,630	150	366,624	4,628	812,126
Mason	253,604	260,108	32,786	21,190	8,691	322,775	6,372	582,751
McDowell	1,879,123	1,941,788	342,893	(79,964)	-	2,204,718	14,544	4,098,385
Mercer	177,031	804,776	52,197	137,738	3,882	998,593	-	1,175,624
Mineral	94,383	309,219	41,808	3,872	2,276	357,174	24,388	475,945
Mingo	369,451	265,832	128,569	54,965	-	449,366	-	818,817
Monongalia	175,801	462,772	38,268	92,426	1,404	594,869	28,148	798,818
Monroe	91,969	164,770	23,064	20,731	1,286	209,850	736	302,555
Morgan	11,957	180,762	21,339	14,411	-	216,513	3,951	232,421
Nicholas	428,514	431,698	132,205	22,495	8,331	594,729	4,940	1,028,183
Ohio	73,896	219,648	35,211	11,731	-	266,590	28,189	368,675
Pendleton	8,640	69,191	44,700	2,084	-	115,975	4,163	128,778
Pleasants	49,979	79,632	26,737	3,595	-	109,964	536	160,479
Pocahontas	21,923	47,568	22,784	6,080	-	76,432	-	98,355
Preston	47,784	261,303	92,111	121,629	-	475,043	2,902	525,729
Putnam	267,121	432,310	51,291	43,122	-	526,723	-	793,844
Raleigh	478,019	1,384,014	93,209	195,190	68,816	1,741,229	6,770	2,226,018
Randolph	130,985	281,693	35,907	31,809	1,910	351,320	103	482,408
Ritchie	37,348	110,168	16,409	33,301	-	159,879	2,561	199,788
Roane	73,564	314,854	38,859	27,731	-	381,444	2,955	457,962
Summers	20,813	211,154	28,179	24,785	953	265,071	5,381	291,265
Taylor	76,005	242,798	17,597	5,883	-	266,278	7,196	349,479
Tucker	30,414	64,414	25,071	5,231	-	94,716	-	125,130
Tyler	26,377	130,192	5,643	-	-	135,835	-	162,212
Upshur	173,342	275,965	73,258	7,663	17,399	374,285	16,964	564,591
Wayne	357,497	452,417	86,954	82,687	-	622,057	-	979,554
Webster	81,196	29,144	25,766	895	-	55,805	242	137,243
Wetzel	54,434	268,022	76,367	30,213	3,860	378,461	295	433,190
Wirt	1,274	58,851	18,388	-	-	77,239	2,370	80,882
Wood	242,555	1,273,085	154,689	73,548	33,940	1,535,263	9,981	1,787,799
Wyoming	87,938	640,159	6,528	1,331	-	648,018	-	735,955
Total	12,423,417	22,994,367	3,453,188	2,707,850	472,619	29,628,023	1,136,684	43,188,125

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Professional Development Expenditures 13

**COUNTY BOARDS OF EDUCATION
EXPENDITURES FOR INSTRUCTIONAL SUPPLIES
2012-13 YEAR**

County	General Supplies	Textbooks, Books and Periodicals	Technology-Related Supplies	Miscellaneous Supplies	Total
Barbour	254,667	178,685	504,168	338	937,858
Berkeley	2,431,653	877,185	1,855,036	36,912	5,200,785
Boone	752,329	598,695	672,265	11,793	2,035,082
Braxton	192,912	95,234	384,461	-	672,607
Brooke	622,120	65,672	477,479	-	1,165,271
Cabell	2,677,526	849,214	1,423,747	-	4,950,487
Calhoun	214,266	78,757	182,132	525	475,680
Clay	451,837	24,249	204,772	-	680,858
Doddridge	202,493	74,195	138,591	-	415,279
Fayette	1,014,155	738,046	1,085,464	1,165	2,838,830
Gilmer	218,244	38,191	83,704	-	340,138
Grant	278,746	144,017	234,126	-	656,889
Greenbrier	992,363	229,599	131,625	5,044	1,358,631
Hampshire	541,293	147,358	515,654	10,411	1,214,717
Hancock	525,444	86,061	748,267	-	1,359,772
Hardy	157,981	193,097	160,994	2,697	514,768
Harrison	2,158,916	389,426	1,905,026	-	4,453,368
Jackson	661,632	345,012	175,996	3,995	1,186,635
Jefferson	1,328,577	459,664	1,388,071	5,711	3,182,024
Kanawha	3,049,644	1,845,976	7,988,290	12,297	12,896,207
Lewis	312,866	63,500	405,352	3,803	785,522
Lincoln	874,169	319,268	405,899	-	1,599,336
Logan	958,450	287,002	104,720	92,423	1,442,595
Marion	2,266,470	303,760	2,227,675	-	4,797,906
Marshall	1,006,223	185,460	354,973	-	1,546,657
Mason	975,291	117,351	656,053	4,351	1,753,046
McDowell	950,044	735,622	2,184,210	710	3,870,586
Mercer	1,145,043	658,507	104,998	(0)	1,908,548
Mineral	424,334	137,830	333,502	-	895,666
Mingo	423,674	445,817	566,187	3,795	1,439,474
Monongalia	1,423,411	420,834	136,071	756	1,981,072
Monroe	322,598	53,573	276,191	22,996	675,358
Morgan	263,469	102,906	283,088	-	649,463
Nicholas	683,243	91,120	768,036	-	1,542,398
Ohio	574,009	60,521	618,714	-	1,253,245
Pendleton	104,341	27,460	139,583	265	271,649
Pleasants	327,561	60,275	326,264	2,245	716,345
Pocahontas	178,904	60,496	179,361	89	418,850
Preston	338,852	170,764	596,178	20	1,105,814
Putnam	1,001,094	615,752	322,848	-	1,939,695
Raleigh	1,509,455	427,992	1,856,062	6,807	3,800,316
Randolph	619,582	146,996	563,888	-	1,330,467
Ritchie	283,764	145,550	193,915	(411)	622,819
Roane	316,720	65,295	227,723	-	609,738
Summers	135,622	78,980	152,947	1,307	368,856
Taylor	178,367	93,979	487,679	2,132	762,157
Tucker	74,648	59,457	129,783	383	264,270
Tyler	237,812	55,876	320,594	-	614,283
Upshur	808,232	155,216	501,205	29,508	1,494,161
Wayne	1,399,042	376,877	163,864	10,470	1,950,253
Webster	252,003	28,412	275,895	4,741	561,052
Wetzel	428,775	111,946	737,474	567	1,278,762
Wirt	138,058	8,054	117,152	-	263,264
Wood	1,267,824	736,857	2,368,087	-	4,372,768
Wyoming	597,068	394,078	461,873	-	1,453,019
Total	41,527,817	15,261,719	39,807,914	277,846	96,875,295

Note: RESA expenditures are not included.

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
FOR THE 2012-13 YEAR**

County	Per Pupil Expenditures
Barbour	10,480.73
Berkeley	10,602.83
Boone	13,083.26
Braxton	10,545.40
Brooke	11,612.94
Cabell	10,625.50
Calhoun	12,208.29
Clay	11,120.02
Doddridge	14,450.63
Fayette	11,244.02
Gilmer	12,151.43
Grant	10,834.00
Greenbrier	11,595.13
Hampshire	10,448.06
Hancock	11,281.66
Hardy	9,791.71
Harrison	11,566.80
Jackson	11,249.97
Jefferson	11,232.35
Kanawha	10,532.50
Lewis	11,025.49
Lincoln	11,834.71
Logan	10,773.17
Marion	11,089.26
Marshall	12,614.78
Mason	11,137.35
McDowell	14,521.88
Mercer	10,856.27
Mineral	11,628.00
Mingo	12,343.84
Monongalia	11,189.43
Monroe	10,909.36
Morgan	11,269.30
Nicholas	10,943.24
Ohio	11,520.60
Pendleton	13,668.18
Pleasants	13,305.42
Pocahontas	12,952.94
Preston	9,946.74
Putnam	10,981.15
Raleigh	10,624.21
Randolph	11,250.99
Ritchie	11,637.60
Roane	10,610.68
Summers	10,768.47
Taylor	10,575.07
Tucker	12,434.94
Tyler	12,872.87
Upshur	10,779.62
Wayne	10,549.28
Webster	11,029.30
Wetzel	12,293.88
Wirt	10,903.35
Wood	10,823.80
Wyoming	11,552.96
Total	11,133.16

Notes: (a) The enrollments used are second month student (headcount) enrollments. (b) All expenditures by county boards are included except those for capital improvements, debt service, community services, adult education, transits/transfers and the expenses being recorded for other post-employment benefits (OPEB) pursuant to WV Code §5-16D-6 in excess of the minimum annual employer payment (pay-go) established by the PEIA Finance Board. (c) Beginning with FY10, also included is the portion of the legislative appropriation for the Teachers' Retirement System in excess of the employers' contribution rates of 7.5% or 15%, depending on the retirement plan, which is considered to be the State's annual required contribution towards the past service unfunded liability. (d) RESA expenditures are not included and expenditures of the seven MCVCs are allocated among the 20 county boards served by each MCV.

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
ARRANGED IN DESCENDING ORDER
FOR THE 2012-13 YEAR**

Ct.	County	Per Pupil Expenditures
1	McDowell	14,521.88
2	Doddridge	14,450.63
3	Pendleton	13,668.18
4	Pleasants	13,305.42
5	Boone	13,083.26
6	Pocahontas	12,952.94
7	Tyler	12,872.87
8	Marshall	12,614.78
9	Tucker	12,434.94
10	Mingo	12,343.84
11	Wetzel	12,293.88
12	Calhoun	12,208.29
13	Gilmer	12,151.43
14	Lincoln	11,834.71
15	Ritchie	11,637.60
16	Mineral	11,628.00
17	Brooke	11,612.94
18	Greenbrier	11,595.13
19	Harrison	11,566.80
20	Wyoming	11,552.96
21	Ohio	11,520.60
22	Hancock	11,281.66
23	Morgan	11,269.30
24	Randolph	11,250.99
25	Jackson	11,249.97
26	Fayette	11,244.02
27	Jefferson	11,232.35
28	Monongalia	11,189.43
29	Mason	11,137.35
30	Clay	11,120.02
31	Marion	11,089.26
32	Webster	11,029.30
33	Lewis	11,025.49
34	Putnam	10,981.15
35	Nicholas	10,943.24
36	Monroe	10,909.36
37	Wirt	10,903.35
38	Mercer	10,856.27
39	Grant	10,834.00
40	Wood	10,823.80
41	Upshur	10,779.62
42	Logan	10,773.17
43	Summers	10,768.47
44	Cabell	10,625.50
45	Raleigh	10,624.21
46	Roane	10,610.68
47	Berkeley	10,602.83
48	Taylor	10,575.07
49	Wayne	10,549.28
50	Braxton	10,545.40
51	Kanawha	10,532.50
52	Barbour	10,480.73
53	Hampshire	10,448.06
54	Preston	9,946.74
55	Hardy	9,791.71
-	Total	11,133.16

Notes: (a) The enrollments used are second month student (headcount) enrollments. (b) All expenditures by county boards are included except those for capital improvements, debt service, community services, adult education, transits/transfers and the expenses being recorded for other post-employment benefits (OPEB) pursuant to WVC §5-16D-6 in excess of the minimum annual employer payment (pay-go) established by the PEIA Finance Board. (c) Beginning with FY10, also included is the portion of the legislative appropriation for the Teachers' Retirement System in excess of the employers' contribution rates of 7.5% or 15%, depending on the retirement plan, which is considered to be the State's annual required contribution towards the past service unfunded liability. (d) RESA expenditures are not included and expenditures of the seven MCVCs are allocated among the 20 county boards served by each MCVC.

OSF

03/24/14

Per Pupil Expenditures 2013

**STUDENT
ENROLLMENT
DATA**

**COUNTY BOARDS OF EDUCATION
SUMMARY OF HEADCOUNT (STUDENT) ENROLLMENT - 2ND MONTH
2012-13 YEAR**

County	Headcount Enrollment
Barbour	2,441
Berkeley	18,171
Boone	4,526
Braxton	2,156
Brooke	3,332
Cabell	12,979
Calhoun	1,083
Clay	2,060
Doddridge	1,161
Fayette	6,867
Gilmer	945
Grant	1,840
Greenbrier	5,223
Hampshire	3,499
Hancock	4,202
Hardy	2,348
Harrison	10,935
Jackson	4,965
Jefferson	8,958
Kanawha	28,548
Lewis	2,626
Lincoln	3,736
Logan	6,426
Marion	8,096
Marshall	4,691
Mason	4,323
McDowell	3,537
Mercer	9,673
Mineral	4,244
Mingo	4,441
Monongalia	11,029
Monroe	1,852
Morgan	2,572
Nicholas	4,035
Ohio	5,485
Pendleton	1,007
Pleasants	1,243
Pocahontas	1,133
Preston	4,575
Putnam	9,788
Raleigh	12,580
Randolph	4,273
Ritchie	1,549
Roane	2,455
Summers	1,569
Taylor	2,409
Tucker	1,031
Tyler	1,373
Upshur	3,854
Wayne	7,508
Webster	1,493
Wetzel	2,818
Wirt	1,035
Wood	13,341
Wyoming	4,270
Total	282,309

OSF
12/14/12
Headcount Enroll 2nd Mo 13

**COUNTY BOARDS OF EDUCATION
SUMMARY OF HEADCOUNT (STUDENT) ENROLLMENT - 2ND MONTH
ARRANGED IN DESCENDING ORDER
2012-13 YEAR**

Ct.	County	Headcount Enrollment
1	Kanawha	28,548
2	Berkeley	18,171
3	Wood	13,341
4	Cabell	12,979
5	Raleigh	12,580
6	Monongalia	11,029
7	Harrison	10,935
8	Putnam	9,788
9	Mercer	9,673
10	Jefferson	8,958
11	Marion	8,096
12	Wayne	7,508
13	Fayette	6,867
14	Logan	6,426
15	Ohio	5,485
16	Greenbrier	5,223
17	Jackson	4,965
18	Marshall	4,691
19	Preston	4,575
20	Boone	4,526
21	Mingo	4,441
22	Mason	4,323
23	Randolph	4,273
24	Wyoming	4,270
25	Mineral	4,244
26	Hancock	4,202
27	Nicholas	4,035
28	Upshur	3,854
29	Lincoln	3,736
30	McDowell	3,537
31	Hampshire	3,499
32	Brooke	3,332
33	Wetzel	2,818
34	Lewis	2,626
35	Morgan	2,572
36	Roane	2,455
37	Barbour	2,441
38	Taylor	2,409
39	Hardy	2,348
40	Braxton	2,156
41	Clay	2,060
42	Monroe	1,852
43	Grant	1,840
44	Summers	1,569
45	Ritchie	1,549
46	Webster	1,493
47	Tyler	1,373
48	Pleasants	1,243
49	Doddridge	1,161
50	Pocahontas	1,133
51	Calhoun	1,083
52	Wirt	1,035
53	Tucker	1,031
54	Pendleton	1,007
55	Gilmer	945
-	Total	282,309

OSF
12/14/12
Headcount Enroll 2nd Mo 13

**COUNTY BOARDS OF EDUCATION
HEADCOUNT (STUDENT) ENROLLMENT BY GRADE - 2ND MONTH
2012-13 SCHOOL YEAR**

County	Early Childhood		Kinder- garten	First	Second	Third	Fourth	Fifth
	Community Based	School Based						
Barbour	56	86	182	182	190	172	155	187
Berkeley	153	719	1,448	1,385	1,350	1,355	1,330	1,390
Boone	154	111	362	313	347	333	357	309
Braxton	-	142	174	147	153	155	158	176
Brooke	-	154	251	233	237	236	241	228
Cabell	470	288	1,100	981	950	938	943	932
Calhoun	65	-	88	80	87	67	75	89
Clay	135	-	172	149	138	143	163	135
Doddridge	73	-	74	76	92	84	59	81
Fayette	308	88	525	503	472	480	495	488
Gilmer	3	57	75	71	66	64	50	63
Grant	55	45	126	123	123	138	139	123
Greenbrier	24	229	416	374	366	390	333	389
Hampshire	31	145	256	214	231	202	273	239
Hancock	134	116	314	302	305	293	303	330
Hardy	70	79	190	187	168	163	174	166
Harrison	306	343	842	805	835	760	782	762
Jackson	120	189	345	372	375	357	349	373
Jefferson	229	94	728	659	674	692	637	731
Kanawha	504	990	2,144	2,109	2,069	2,115	2,098	2,162
Lewis	6	159	193	203	174	156	207	190
Lincoln	257	7	326	308	274	286	293	273
Logan	373	3	442	438	450	476	452	473
Marion	339	153	612	615	573	600	597	595
Marshall	119	156	336	366	352	315	308	339
Mason	-	296	318	320	314	326	271	292
McDowell	-	216	303	250	253	257	250	261
Mercer	278	286	792	700	661	686	671	727
Mineral	51	244	309	283	302	302	283	307
Mingo	259	-	362	330	329	327	347	360
Monongalia	270	377	865	827	804	841	768	753
Monroe	13	108	145	135	131	115	113	144
Morgan	99	29	159	166	194	162	175	176
Nicholas	109	126	356	325	286	290	280	280
Ohio	173	135	424	407	405	400	387	366
Pendleton	52	15	63	69	65	73	82	73
Pleasants	27	38	102	59	79	84	75	84
Pocahontas	15	43	80	72	73	86	80	88
Preston	98	171	333	354	312	353	329	329
Putnam	325	90	724	745	676	735	717	721
Raleigh	151	618	1,021	958	952	868	932	955
Randolph	217	10	374	296	349	336	320	291
Ritchie	1	97	111	109	123	119	109	114
Roane	119	4	196	164	166	202	176	163
Summers	112	5	132	113	142	113	110	106
Taylor	59	71	177	185	179	178	197	168
Tucker	-	62	61	72	64	82	79	65
Tyler	-	76	104	93	93	94	76	107
Upshur	167	13	305	321	282	282	279	300
Wayne	295	110	581	543	515	548	496	572
Webster	31	68	118	109	101	104	96	106
Wetzel	125	24	212	225	177	204	193	208
Wirt	57	-	70	81	76	73	65	79
Wood	356	324	944	980	996	979	935	968
Wyoming	132	182	314	293	301	287	315	299
Total	7,575	8,191	21,776	20,779	20,451	20,476	20,177	20,685

OSF
12/14/12
Headcount Enroll 2nd Mo 13

**COUNTY BOARDS OF EDUCATION
HEADCOUNT (STUDENT) ENROLLMENT BY GRADE - 2ND MONTH
2012-13 SCHOOL YEAR**

County	Sixth	Seventh	Eight	Ninth	Tenth	Eleventh	Twelfth	Total
Barbour	161	170	192	182	164	175	187	2,441
Berkeley	1,408	1,354	1,299	1,539	1,209	1,099	1,133	18,171
Boone	347	334	335	360	327	269	268	4,526
Braxton	130	153	157	171	134	137	169	2,156
Brooke	229	255	244	301	227	240	256	3,332
Cabell	975	961	889	998	976	782	796	12,979
Calhoun	72	78	73	75	83	83	68	1,083
Clay	139	137	153	159	116	132	189	2,060
Doddridge	97	88	87	91	87	76	96	1,161
Fayette	542	498	488	558	484	498	440	6,867
Gilmer	60	66	74	72	74	74	76	945
Grant	128	149	143	152	145	134	117	1,840
Greenbrier	407	407	379	396	368	356	389	5,223
Hampshire	250	316	256	248	289	264	285	3,499
Hancock	321	306	306	330	290	293	259	4,202
Hardy	176	156	158	175	179	152	155	2,348
Harrison	767	839	784	878	786	732	714	10,935
Jackson	375	349	368	424	369	299	301	4,965
Jefferson	704	699	671	657	588	653	542	8,958
Kanawha	2,087	2,120	2,085	2,420	2,034	1,838	1,773	28,548
Lewis	204	189	183	224	174	180	184	2,626
Lincoln	247	302	256	312	218	197	180	3,736
Logan	462	461	468	504	518	472	434	6,426
Marion	581	603	568	644	608	502	506	8,096
Marshall	341	361	330	362	331	323	352	4,691
Mason	312	331	303	336	307	308	289	4,323
McDowell	252	253	275	252	268	205	242	3,537
Mercer	706	742	636	839	692	606	651	9,673
Mineral	310	319	318	324	316	280	296	4,244
Mingo	320	358	318	315	274	287	255	4,441
Monongalia	806	743	775	871	821	747	761	11,029
Monroe	148	138	146	133	133	130	120	1,852
Morgan	187	194	191	244	214	185	197	2,572
Nicholas	272	302	296	289	295	271	258	4,035
Ohio	377	372	389	416	411	434	389	5,485
Pendleton	59	69	84	80	65	90	68	1,007
Pleasants	93	108	90	111	89	98	106	1,243
Pocahontas	78	84	84	92	84	86	88	1,133
Preston	314	331	320	367	346	313	305	4,575
Putnam	722	737	765	768	691	676	696	9,788
Raleigh	897	958	852	1,000	861	787	770	12,580
Randolph	329	314	269	303	318	262	285	4,273
Ritchie	106	101	99	134	102	111	113	1,549
Roane	171	200	190	184	193	177	150	2,455
Summers	108	113	98	125	106	97	89	1,569
Taylor	161	170	206	184	180	156	138	2,409
Tucker	70	84	84	86	66	81	75	1,031
Tyler	95	112	113	108	92	105	105	1,373
Upshur	308	268	272	315	274	226	242	3,854
Wayne	557	571	593	662	516	457	492	7,508
Webster	121	101	88	100	119	109	122	1,493
Wetzel	177	200	206	242	221	196	208	2,818
Wirt	50	85	79	80	72	92	76	1,035
Wood	990	985	1,032	1,046	1,046	865	895	13,341
Wyoming	304	314	324	343	289	307	266	4,270
Total	20,610	21,008	20,441	22,581	20,239	18,704	18,616	282,309

OSF
12/14/12
Headcount Enro

**COUNTY BOARDS OF EDUCATION
ADVANCED PLACEMENT, DUAL CREDIT AND
INTERNATIONAL BACCALAUREATE ENROLLMENTS
2012-13 YEAR**

County	Unduplicated Enrollment
Barbour	57
Berkeley	519
Boone	149
Braxton	85
Brooke	106
Cabell	579
Calhoun	28
Clay	71
Doddridge	57
Fayette	271
Gilmer	19
Grant	64
Greenbrier	210
Hampshire	108
Hancock	107
Hardy	100
Harrison	488
Jackson	191
Jefferson	405
Kanawha	1,212
Lewis	92
Lincoln	79
Logan	273
Marion	485
Marshall	273
Mason	186
McDowell	70
Mercer	263
Mineral	161
Mingo	203
Monongalia	761
Monroe	262
Morgan	91
Nicholas	100
Ohio	271
Pendleton	43
Pleasants	35
Pocahontas	56
Preston	189
Putnam	495
Raleigh	447
Randolph	128
Ritchie	57
Roane	51
Summers	41
Taylor	69
Tucker	59
Tyler	76
Upshur	96
Wayne	181
Webster	117
Wetzel	126
Wirt	46
Wood	643
Wyoming	156
Total	11,507

WVDE - OSF
11/16/12
Advanced Placement 13

**COUNTY BOARDS OF EDUCATION
SPECIAL EDUCATION SECOND MONTH ENROLLMENT
FOR THE 2012-13 YEAR**

County	Spec Ed. Net of Gifted & Except. Gifted	Gifted Grades 1-8	Exceptionally Gifted Grades 9-12	Total Special Education
Barbour	405	27	-	432
Berkeley	2,830	300	1	3,131
Boone	800	74	2	876
Braxton	401	56	-	457
Brooke	816	12	-	828
Cabell	1,874	258	7	2,139
Calhoun	133	23	-	156
Clay	265	19	-	284
Doddridge	197	10	3	210
Fayette	937	121	41	1,099
Gilmer	158	4	-	162
Grant	307	10	1	318
Greenbrier	892	52	-	944
Hampshire	588	65	2	655
Hancock	818	23	-	841
Hardy	322	38	-	360
Harrison	1,872	350	7	2,229
Jackson	849	63	1	913
Jefferson	1,158	73	1	1,232
Kanawha	3,732	681	19	4,432
Lewis	423	51	5	479
Lincoln	719	28	1	748
Logan	784	53	-	837
Marion	1,096	118	17	1,231
Marshall	660	117	5	782
Mason	630	41	2	673
McDowell	630	22	11	663
Mercer	1,392	44	3	1,439
Mineral	687	126	1	814
Mingo	632	32	9	673
Monongalia	1,496	672	11	2,179
Monroe	274	19	2	295
Morgan	327	19	4	350
Nicholas	727	71	-	798
Ohio	865	91	-	956
Pendleton	145	49	-	194
Pleasants	242	8	-	250
Pocahontas	178	22	1	201
Preston	878	63	2	943
Putnam	1,628	177	10	1,815
Raleigh	1,553	241	2	1,796
Randolph	675	122	-	797
Ritchie	264	20	-	284
Roane	375	7	-	382
Summers	211	3	-	214
Taylor	371	9	-	380
Tucker	148	31	-	179
Tyler	237	33	-	270
Upshur	659	36	-	695
Wayne	1,298	70	2	1,370
Webster	202	7	8	217
Wetzel	505	8	1	514
Wirt	136	5	-	141
Wood	1,891	496	36	2,423
Wyoming	810	36	3	849
Total	43,102	5,206	221	48,529

OSF
01/29/14
Special Education Enr 13

**COUNTY BOARDS OF EDUCATION
AVERAGE DAILY ATTENDANCE
2012-13 SCHOOL YEAR**

County	Avg. Daily Attendance (Pre K/12)
Barbour	2,388.33
Berkeley	17,400.44
Boone	4,556.35
Braxton	2,015.81
Brooke	3,105.76
Cabell	12,423.16
Calhoun	1,040.91
Clay	1,940.64
Doddridge	1,136.42
Fayette	6,686.83
Gilmer	916.24
Grant	1,798.81
Greenbrier	5,104.80
Hampshire	3,442.65
Hancock	3,906.53
Hardy	2,245.79
Harrison	10,473.61
Jackson	4,849.03
Jefferson	8,715.50
Kanawha	27,075.34
Lewis	2,491.62
Lincoln	3,568.48
Logan	6,126.03
Marion	7,715.49
Marshall	4,606.99
Mason	4,132.60
McDowell	3,352.57
Mercer	9,230.72
Mineral	4,181.23
Mingo	4,297.57
Monongalia	10,755.80
Monroe	1,744.20
Morgan	2,455.94
Nicholas	3,918.47
Ohio	5,408.51
Pendleton	990.50
Pleasants	1,202.38
Pocahontas	1,100.26
Preston	4,459.70
Putnam	9,696.91
Raleigh	11,898.94
Randolph	4,124.14
Ritchie	1,506.09
Roane	2,356.36
Summers	1,529.09
Taylor	2,330.52
Tucker	1,010.21
Tyler	1,341.94
Upshur	3,741.04
Wayne	7,229.99
Webster	1,412.91
Wetzel	2,737.23
Wirt	1,004.91
Wood	13,087.73
Wyoming	4,115.19
State	272,085.21

OSF
12/10/13
Avg. Daily Attendance 13

**COUNTY BOARDS OF EDUCATION
COMPARISON OF AVERAGE DAILY ATTENDANCE
TO FTE ENROLLMENT - SAME YEAR
2012-13 SCHOOL YEAR**

County	Avg. Daily Attendance (PRE K/12)	FTE Enrollment	Number Difference	Percent Difference
Barbour	2,388.33	2,440.50	(52.17)	-2.18%
Berkeley	17,400.44	17,935.43	(534.99)	-3.07%
Boone	4,556.35	4,523.50	32.85	0.72%
Braxton	2,015.81	2,153.58	(137.77)	-6.83%
Brooke	3,105.76	3,323.20	(217.44)	-7.00%
Cabell	12,423.16	12,977.95	(554.79)	-4.47%
Calhoun	1,040.91	1,081.50	(40.59)	-3.90%
Clay	1,940.64	2,060.00	(119.36)	-6.15%
Doddridge	1,136.42	1,161.00	(24.58)	-2.16%
Fayette	6,686.83	6,856.22	(169.39)	-2.53%
Gilmer	916.24	945.00	(28.76)	-3.14%
Grant	1,798.81	1,836.40	(37.59)	-2.09%
Greenbrier	5,104.80	5,223.00	(118.20)	-2.32%
Hampshire	3,442.65	3,499.00	(56.35)	-1.64%
Hancock	3,906.53	4,181.40	(274.87)	-7.04%
Hardy	2,245.79	2,337.05	(91.26)	-4.06%
Harrison	10,473.61	10,924.20	(450.59)	-4.30%
Jackson	4,849.03	4,961.00	(111.97)	-2.31%
Jefferson	8,715.50	8,847.62	(132.12)	-1.52%
Kanawha	27,075.34	28,131.60	(1,056.26)	-3.90%
Lewis	2,491.62	2,625.50	(133.88)	-5.37%
Lincoln	3,568.48	3,730.60	(162.12)	-4.54%
Logan	6,126.03	6,423.60	(297.57)	-4.86%
Marion	7,715.49	8,062.95	(347.46)	-4.50%
Marshall	4,606.99	4,680.57	(73.58)	-1.60%
Mason	4,132.60	4,261.40	(128.80)	-3.12%
McDowell	3,352.57	3,523.56	(170.99)	-5.10%
Mercer	9,230.72	9,609.40	(378.68)	-4.10%
Mineral	4,181.23	4,242.32	(61.09)	-1.46%
Mingo	4,297.57	4,426.55	(128.98)	-3.00%
Monongalia	10,755.80	11,023.11	(267.31)	-2.49%
Monroe	1,744.20	1,846.63	(102.43)	-5.87%
Morgan	2,455.94	2,522.78	(66.84)	-2.72%
Nicholas	3,918.47	4,035.00	(116.53)	-2.97%
Ohio	5,408.51	5,435.60	(27.09)	-0.50%
Pendleton	990.50	1,007.00	(16.50)	-1.67%
Pleasants	1,202.38	1,243.00	(40.62)	-3.38%
Pocahontas	1,100.26	1,131.38	(31.12)	-2.83%
Preston	4,459.70	4,560.20	(100.50)	-2.25%
Putnam	9,696.91	9,747.25	(50.34)	-0.52%
Raleigh	11,898.94	12,428.80	(529.86)	-4.45%
Randolph	4,124.14	4,273.00	(148.86)	-3.61%
Ritchie	1,506.09	1,542.00	(35.91)	-2.38%
Roane	2,356.36	2,450.10	(93.74)	-3.98%
Summers	1,529.09	1,565.00	(35.91)	-2.35%
Taylor	2,330.52	2,402.20	(71.68)	-3.08%
Tucker	1,010.21	1,028.88	(18.67)	-1.85%
Tyler	1,341.94	1,370.75	(28.81)	-2.15%
Upshur	3,741.04	3,853.50	(112.46)	-3.01%
Wayne	7,229.99	7,488.80	(258.81)	-3.58%
Webster	1,412.91	1,484.00	(71.09)	-5.03%
Wetzel	2,737.23	2,813.50	(76.27)	-2.79%
Wirt	1,004.91	1,035.00	(30.09)	-2.99%
Wood	13,087.73	13,288.98	(201.25)	-1.54%
Wyoming	4,115.19	4,267.30	(152.11)	-3.70%
State	272,085.21	280,829.34	(8,744.13)	-3.21%

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**COUNTY BOARDS OF EDUCATION
COMPARISON OF AVERAGE DAILY ATTENDANCE
TO FTE ENROLLMENT - SAME YEAR
2012-13 SCHOOL YEAR**

Ct.	County	Avg. Daily Attendance (PRE K/12)	FTE Enrollment	Number Difference	Percent Difference
1	Boone	4,556.35	4,523.50	32.85	0.72%
2	Ohio	5,408.51	5,435.60	(27.09)	-0.50%
3	Putnam	9,696.91	9,747.25	(50.34)	-0.52%
4	Mineral	4,181.23	4,242.32	(61.09)	-1.46%
5	Jefferson	8,715.50	8,847.62	(132.12)	-1.52%
6	Wood	13,087.73	13,288.98	(201.25)	-1.54%
7	Marshall	4,606.99	4,680.57	(73.58)	-1.60%
8	Hampshire	3,442.65	3,499.00	(56.35)	-1.64%
9	Pendleton	990.50	1,007.00	(16.50)	-1.67%
10	Tucker	1,010.21	1,028.88	(18.67)	-1.85%
11	Grant	1,798.81	1,836.40	(37.59)	-2.09%
12	Tyler	1,341.94	1,370.75	(28.81)	-2.15%
13	Doddridge	1,136.42	1,161.00	(24.58)	-2.16%
14	Barbour	2,388.33	2,440.50	(52.17)	-2.18%
15	Preston	4,459.70	4,560.20	(100.50)	-2.25%
16	Jackson	4,849.03	4,961.00	(111.97)	-2.31%
17	Greenbrier	5,104.80	5,223.00	(118.20)	-2.32%
18	Summers	1,529.09	1,565.00	(35.91)	-2.35%
19	Ritchie	1,506.09	1,542.00	(35.91)	-2.38%
20	Monongalia	10,755.80	11,023.11	(267.31)	-2.49%
21	Fayette	6,686.83	6,856.22	(169.39)	-2.53%
22	Morgan	2,455.94	2,522.78	(66.84)	-2.72%
23	Wetzel	2,737.23	2,813.50	(76.27)	-2.79%
24	Pocahontas	1,100.26	1,131.38	(31.12)	-2.83%
25	Nicholas	3,918.47	4,035.00	(116.53)	-2.97%
26	Wirt	1,004.91	1,035.00	(30.09)	-2.99%
27	Mingo	4,297.57	4,426.55	(128.98)	-3.00%
28	Upshur	3,741.04	3,853.50	(112.46)	-3.01%
29	Berkeley	17,400.44	17,935.43	(534.99)	-3.07%
30	Taylor	2,330.52	2,402.20	(71.68)	-3.08%
31	Mason	4,132.60	4,261.40	(128.80)	-3.12%
32	Gilmer	916.24	945.00	(28.76)	-3.14%
33	Pleasants	1,202.38	1,243.00	(40.62)	-3.38%
34	Wayne	7,229.99	7,488.80	(258.81)	-3.58%
35	Randolph	4,124.14	4,273.00	(148.86)	-3.61%
36	Wyoming	4,115.19	4,267.30	(152.11)	-3.70%
37	Calhoun	1,040.91	1,081.50	(40.59)	-3.90%
37	Kanawha	27,075.34	28,131.60	(1,056.26)	-3.90%
39	Roane	2,356.36	2,450.10	(93.74)	-3.98%
40	Hardy	2,245.79	2,337.05	(91.26)	-4.06%
41	Mercer	9,230.72	9,609.40	(378.68)	-4.10%
42	Harrison	10,473.61	10,924.20	(450.59)	-4.30%
43	Raleigh	11,898.94	12,428.80	(529.86)	-4.45%
44	Cabell	12,423.16	12,977.95	(554.79)	-4.47%
45	Marion	7,715.49	8,062.95	(347.46)	-4.50%
46	Lincoln	3,568.48	3,730.60	(162.12)	-4.54%
47	Logan	6,126.03	6,423.60	(297.57)	-4.86%
48	Webster	1,412.91	1,484.00	(71.09)	-5.03%
49	McDowell	3,352.57	3,523.56	(170.99)	-5.10%
50	Lewis	2,491.62	2,625.50	(133.88)	-5.37%
51	Monroe	1,744.20	1,846.63	(102.43)	-5.87%
52	Clay	1,940.64	2,060.00	(119.36)	-6.15%
53	Braxton	2,015.81	2,153.58	(137.77)	-6.83%
54	Brooke	3,105.76	3,323.20	(217.44)	-7.00%
55	Hancock	3,906.53	4,181.40	(274.87)	-7.04%
-	State	272,085.21	280,829.34	(8,744.13)	-3.21%

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**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2011-12 AND 2012-13**

County	Early Childhood Headcount			Early Childhood FTE		
	2011-12	2012-13	Increase/ Decrease	2011-12	2012-13	Increase/ Decrease
Barbour	150	142	(8)	142.52	141.50	(1.02)
Berkeley	849	872	23	593.70	640.30	46.60
Boone	281	265	(16)	276.00	262.50	(13.50)
Braxton	135	142	7	133.20	140.08	6.88
Brooke	154	154	-	143.60	145.20	1.60
Cabell	766	758	(8)	762.40	758.00	(4.40)
Calhoun	78	65	(13)	78.00	63.50	(14.50)
Clay	154	135	(19)	154.00	135.00	(19.00)
Doddridge	61	73	12	60.20	73.00	12.80
Fayette	364	396	32	363.06	385.22	22.16
Gilmer	62	60	(2)	60.80	60.00	(0.80)
Grant	98	100	2	97.10	96.40	(0.70)
Greenbrier	283	253	(30)	283.00	253.00	(30.00)
Hampshire	172	176	4	172.00	176.00	4.00
Hancock	212	250	38	192.20	229.40	37.20
Hardy	128	149	21	126.20	138.05	11.85
Harrison	648	649	1	639.20	639.20	-
Jackson	272	309	37	268.20	305.00	36.80
Jefferson	318	323	5	169.00	216.00	47.00
Kanawha	1,388	1,494	106	919.70	1,077.60	157.90
Lewis	151	165	14	138.20	165.00	26.80
Lincoln	259	264	5	251.00	258.60	7.60
Logan	331	376	45	329.40	373.60	44.20
Marion	436	492	56	395.80	459.20	63.40
Marshall	259	275	16	254.70	269.80	15.10
Mason	270	296	26	216.00	236.80	20.80
McDowell	226	216	(10)	221.98	202.56	(19.42)
Mercer	527	564	37	464.22	500.40	36.18
Mineral	281	295	14	278.21	294.07	15.86
Mingo	282	259	(23)	282.00	259.00	(23.00)
Monongalia	662	647	(15)	656.48	641.48	(15.00)
Monroe	113	121	8	103.90	115.63	11.73
Morgan	115	128	13	73.00	81.10	8.10
Nicholas	217	235	18	217.00	235.00	18.00
Ohio	295	308	13	261.70	258.60	(3.10)
Pendleton	72	67	(5)	69.55	67.00	(2.55)
Pleasants	81	65	(16)	81.00	65.00	(16.00)
Pocahontas	61	58	(3)	60.50	57.25	(3.25)
Preston	235	269	34	224.60	254.20	29.60
Putnam	436	415	(21)	368.00	376.00	8.00
Raleigh	697	769	72	558.90	617.80	58.90
Randolph	239	227	(12)	239.00	227.00	(12.00)
Ritchie	106	98	(8)	98.00	91.00	(7.00)
Roane	140	123	(17)	131.18	119.08	(12.10)
Summers	95	117	22	95.00	113.00	18.00
Taylor	122	130	8	111.90	123.20	11.30
Tucker	68	62	(6)	68.00	62.00	(6.00)
Tyler	94	76	(18)	91.00	74.00	(17.00)
Upshur	181	180	(1)	181.00	180.00	(1.00)
Wayne	388	405	17	368.80	385.80	17.00
Webster	106	99	(7)	91.00	90.00	(1.00)
Wetzel	154	149	(5)	154.00	145.00	(9.00)
Wirt	51	57	6	51.00	57.00	6.00
Wood	708	680	(28)	684.50	658.50	(26.00)
Wyoming	237	314	77	230.20	311.30	81.10
Total	15,268	15,766	498	13,734.80	14,359.92	625.13

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Enrollment Factor Comparisons 13

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2011-12 AND 2012-13**

County	Kindergarten (5 Year Olds) Headcount			Kindergarten (5 Year Olds) FTE		
	2011-12	2012-13	Increase/ Decrease	2011-12	2012-13	Increase/ Decrease
Barbour	189	182	(7)	189.00	182.00	(7.00)
Berkeley	1,382	1,448	66	1,382.00	1,448.00	66.00
Boone	333	362	29	333.00	362.00	29.00
Braxton	151	174	23	151.00	174.00	23.00
Brooke	248	251	3	248.00	251.00	3.00
Cabell	1,016	1,100	84	1,014.40	1,100.00	85.60
Calhoun	81	88	7	81.00	88.00	7.00
Clay	149	172	23	149.00	172.00	23.00
Doddridge	72	74	2	72.00	74.00	2.00
Fayette	514	525	11	514.00	525.00	11.00
Gilmer	76	75	(1)	76.00	75.00	(1.00)
Grant	118	126	8	118.00	126.00	8.00
Greenbrier	371	416	45	371.00	416.00	45.00
Hampshire	232	256	24	232.00	256.00	24.00
Hancock	337	314	(23)	337.00	314.00	(23.00)
Hardy	185	190	5	185.00	190.00	5.00
Harrison	836	842	6	836.00	842.00	6.00
Jackson	373	345	(28)	373.00	345.00	(28.00)
Jefferson	633	728	95	633.00	728.00	95.00
Kanawha	2,102	2,144	42	2,102.00	2,144.00	42.00
Lewis	206	193	(13)	206.00	193.00	(13.00)
Lincoln	339	326	(13)	339.00	326.00	(13.00)
Logan	435	442	7	435.00	442.00	7.00
Marion	628	612	(16)	628.00	612.00	(16.00)
Marshall	354	336	(18)	354.00	336.00	(18.00)
Mason	321	318	(3)	321.00	317.20	(3.80)
McDowell	269	303	34	269.00	303.00	34.00
Mercer	727	792	65	727.00	792.00	65.00
Mineral	282	309	27	282.00	309.00	27.00
Mingo	331	362	31	331.00	362.00	31.00
Monongalia	836	865	29	836.00	865.00	29.00
Monroe	140	145	5	140.00	145.00	5.00
Morgan	165	159	(6)	165.00	159.00	(6.00)
Nicholas	332	356	24	332.00	356.00	24.00
Ohio	406	424	18	406.00	424.00	18.00
Pendleton	70	63	(7)	70.00	63.00	(7.00)
Pleasants	63	102	39	63.00	102.00	39.00
Pocahontas	67	80	13	67.00	80.00	13.00
Preston	355	333	(22)	355.00	333.00	(22.00)
Putnam	799	724	(75)	799.00	724.00	(75.00)
Raleigh	940	1,021	81	940.00	1,021.00	81.00
Randolph	310	374	64	310.00	374.00	64.00
Ritchie	104	111	7	104.00	111.00	7.00
Roane	163	196	33	163.00	196.00	33.00
Summers	123	132	9	123.00	132.00	9.00
Taylor	187	177	(10)	187.00	177.00	(10.00)
Tucker	71	61	(10)	71.00	61.00	(10.00)
Tyler	95	104	9	95.00	104.00	9.00
Upshur	313	305	(8)	313.00	305.00	(8.00)
Wayne	556	581	25	556.00	581.00	25.00
Webster	116	118	2	116.00	118.00	2.00
Wetzel	256	212	(44)	256.00	212.00	(44.00)
Wirt	77	70	(7)	77.00	70.00	(7.00)
Wood	998	944	(54)	998.00	944.00	(54.00)
Wyoming	333	314	(19)	333.00	314.00	(19.00)
Total	21,165	21,776	611	21,163.40	21,775.20	611.80

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Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2011-12 AND 2012-13**

County	Grades 1 - 8 Headcount			Grades 1 -8 FTE		
	2011-12	2012-13	Increase/ Decrease	2011-12	2012-13	Increase/ Decrease
Barbour	1,414	1,409	(5)	1,414.00	1,409.00	(5.00)
Berkeley	10,738	10,871	133	10,735.13	10,868.27	133.14
Boone	2,697	2,675	(22)	2,697.00	2,675.00	(22.00)
Braxton	1,263	1,229	(34)	1,263.00	1,229.00	(34.00)
Brooke	1,894	1,903	9	1,894.00	1,903.00	9.00
Cabell	7,604	7,569	(35)	7,601.10	7,568.38	(32.73)
Calhoun	651	621	(30)	651.00	621.00	(30.00)
Clay	1,142	1,157	15	1,142.00	1,157.00	15.00
Doddridge	648	664	16	648.00	664.00	16.00
Fayette	4,028	3,966	(62)	4,028.00	3,966.00	(62.00)
Gilmer	511	514	3	511.00	514.00	3.00
Grant	1,089	1,066	(23)	1,088.30	1,066.00	(22.30)
Greenbrier	3,091	3,045	(46)	3,090.29	3,045.00	(45.29)
Hampshire	2,047	1,981	(66)	2,047.00	1,981.00	(66.00)
Hancock	2,569	2,466	(103)	2,569.00	2,466.00	(103.00)
Hardy	1,317	1,348	31	1,317.00	1,348.00	31.00
Harrison	6,361	6,334	(27)	6,361.00	6,334.00	(27.00)
Jackson	2,917	2,918	1	2,917.00	2,918.00	1.00
Jefferson	5,487	5,467	(20)	5,484.53	5,465.63	(18.91)
Kanawha	16,938	16,845	(93)	16,938.00	16,845.00	(93.00)
Lewis	1,493	1,506	13	1,493.00	1,506.00	13.00
Lincoln	2,199	2,239	40	2,199.00	2,239.00	40.00
Logan	3,704	3,680	(24)	3,704.00	3,680.00	(24.00)
Marion	4,697	4,732	35	4,697.00	4,732.00	35.00
Marshall	2,706	2,712	6	2,702.93	2,706.77	3.84
Mason	2,479	2,469	(10)	2,477.40	2,467.40	(10.00)
McDowell	2,055	2,051	(4)	2,055.00	2,051.00	(4.00)
Mercer	5,699	5,529	(170)	5,699.00	5,529.00	(170.00)
Mineral	2,495	2,424	(71)	2,495.00	2,424.00	(71.00)
Mingo	2,713	2,689	(24)	2,700.25	2,683.90	(16.35)
Monongalia	6,254	6,317	63	6,248.28	6,317.00	68.72
Monroe	1,102	1,070	(32)	1,102.00	1,070.00	(32.00)
Morgan	1,464	1,445	(19)	1,464.00	1,444.10	(19.90)
Nicholas	2,328	2,331	3	2,328.00	2,331.00	3.00
Ohio	3,074	3,103	29	3,074.00	3,103.00	29.00
Pendleton	597	574	(23)	597.00	574.00	(23.00)
Pleasants	696	672	(24)	696.00	672.00	(24.00)
Pocahontas	658	645	(13)	658.00	644.13	(13.88)
Preston	2,647	2,642	(5)	2,646.50	2,642.00	(4.50)
Putnam	5,803	5,818	15	5,803.00	5,818.00	15.00
Raleigh	7,416	7,372	(44)	7,416.00	7,372.00	(44.00)
Randolph	2,523	2,504	(19)	2,522.40	2,504.00	(18.40)
Ritchie	888	880	(8)	887.45	880.00	(7.45)
Roane	1,477	1,432	(45)	1,476.02	1,431.02	(45.00)
Summers	912	903	(9)	912.00	903.00	(9.00)
Taylor	1,439	1,444	5	1,439.00	1,444.00	5.00
Tucker	613	600	(13)	613.00	600.00	(13.00)
Tyler	802	783	(19)	802.00	783.00	(19.00)
Upshur	2,280	2,312	32	2,280.00	2,312.00	32.00
Wayne	4,418	4,395	(23)	4,418.00	4,395.00	(23.00)
Webster	820	826	6	820.00	826.00	6.00
Wetzel	1,608	1,590	(18)	1,608.00	1,590.00	(18.00)
Wirt	554	588	34	554.00	588.00	34.00
Wood	7,940	7,865	(75)	7,939.08	7,861.20	(77.88)
Wyoming	2,475	2,437	(38)	2,475.00	2,437.00	(38.00)
Total	165,434	164,627	(807)	165,397.67	164,603.78	(793.89)

OSF
04/26/13
Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2011-12 AND 2012-13**

County	Grades 9 - 12 Headcount			Grades 9 - 12 FTE		
	2011-12	2012-13	Increase/ Decrease	2011-12	2012-13	Increase/ Decrease
Barbour	702	708	6	702.00	708.00	6.00
Berkeley	5,033	4,980	(53)	5,029.57	4,978.86	(50.71)
Boone	1,242	1,224	(18)	1,242.00	1,224.00	(18.00)
Braxton	608	611	3	608.00	610.50	2.50
Brooke	1,018	1,024	6	1,018.00	1,024.00	6.00
Cabell	3,494	3,552	58	3,494.00	3,551.57	57.57
Calhoun	327	309	(18)	326.50	309.00	(17.50)
Clay	602	596	(6)	602.00	596.00	(6.00)
Doddridge	365	350	(15)	365.00	350.00	(15.00)
Fayette	1,968	1,980	12	1,968.00	1,980.00	12.00
Gilmer	284	296	12	284.00	296.00	12.00
Grant	568	548	(20)	568.00	548.00	(20.00)
Greenbrier	1,557	1,509	(48)	1,556.25	1,509.00	(47.25)
Hampshire	1,141	1,086	(55)	1,140.13	1,086.00	(54.13)
Hancock	1,214	1,172	(42)	1,214.00	1,172.00	(42.00)
Hardy	649	661	12	649.00	661.00	12.00
Harrison	3,160	3,110	(50)	3,159.50	3,109.00	(50.50)
Jackson	1,435	1,393	(42)	1,434.25	1,393.00	(41.25)
Jefferson	2,404	2,440	36	2,400.71	2,438.00	37.29
Kanawha	8,001	8,065	64	7,999.20	8,065.00	65.80
Lewis	785	762	(23)	785.00	761.50	(23.50)
Lincoln	892	907	15	892.00	907.00	15.00
Logan	1,923	1,928	5	1,923.00	1,928.00	5.00
Marion	2,199	2,260	61	2,199.00	2,259.75	60.75
Marshall	1,407	1,368	(39)	1,407.00	1,368.00	(39.00)
Mason	1,241	1,240	(1)	1,241.00	1,240.00	(1.00)
McDowell	985	967	(18)	985.00	967.00	(18.00)
Mercer	2,704	2,788	84	2,704.00	2,788.00	84.00
Mineral	1,224	1,216	(8)	1,224.00	1,215.25	(8.75)
Mingo	1,180	1,131	(49)	1,165.75	1,121.65	(44.10)
Monongalia	3,177	3,200	23	3,173.75	3,199.63	25.88
Monroe	529	516	(13)	529.00	516.00	(13.00)
Morgan	842	840	(2)	840.57	838.58	(1.99)
Nicholas	1,174	1,113	(61)	1,174.00	1,113.00	(61.00)
Ohio	1,694	1,650	(44)	1,694.00	1,650.00	(44.00)
Pendleton	306	303	(3)	306.00	303.00	(3.00)
Pleasants	413	404	(9)	411.80	404.00	(7.80)
Pocahontas	359	350	(9)	359.00	350.00	(9.00)
Preston	1,370	1,331	(39)	1,370.00	1,331.00	(39.00)
Putnam	2,741	2,831	90	2,741.00	2,829.25	88.25
Raleigh	3,403	3,418	15	3,402.00	3,418.00	16.00
Randolph	1,182	1,168	(14)	1,180.75	1,168.00	(12.75)
Ritchie	446	460	14	445.25	460.00	14.75
Roane	705	704	(1)	705.00	704.00	(1.00)
Summers	434	417	(17)	434.00	417.00	(17.00)
Taylor	642	658	16	642.00	658.00	16.00
Tucker	321	308	(13)	321.00	305.88	(15.12)
Tyler	416	410	(6)	415.40	409.75	(5.65)
Upshur	1,085	1,057	(28)	1,085.00	1,056.50	(28.50)
Wayne	2,091	2,127	36	2,091.00	2,127.00	36.00
Webster	463	450	(13)	463.00	450.00	(13.00)
Wetzel	837	867	30	836.00	866.50	30.50
Wirt	318	320	2	318.00	320.00	2.00
Wood	3,809	3,852	43	3,802.00	3,825.28	23.28
Wyoming	1,152	1,205	53	1,152.00	1,205.00	53.00
Total	80,221	80,140	(81)	80,177.38	80,090.44	(86.94)

OSF
04/26/13
Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2011-12 AND 2012-13**

County	Grades PK - 12 Headcount			Grades PK -12 Net Enrollment (W/O Certified Adults)		
	2011-12	2012-13	Increase/ Decrease	2011-12	2012-13	Increase/ Decrease
Barbour	2,455	2,441	(14)	2,447.52	2,440.50	(7.02)
Berkeley	18,002	18,171	169	17,740.40	17,935.43	195.03
Boone	4,553	4,526	(27)	4,548.00	4,523.50	(24.50)
Braxton	2,157	2,156	(1)	2,155.20	2,153.58	(1.62)
Brooke	3,314	3,332	18	3,303.60	3,323.20	19.60
Cabell	12,880	12,979	99	12,871.90	12,977.95	106.05
Calhoun	1,137	1,083	(54)	1,136.50	1,081.50	(55.00)
Clay	2,047	2,060	13	2,047.00	2,060.00	13.00
Doddridge	1,146	1,161	15	1,145.20	1,161.00	15.80
Fayette	6,874	6,867	(7)	6,873.06	6,856.22	(16.84)
Gilmer	933	945	12	931.80	945.00	13.20
Grant	1,873	1,840	(33)	1,871.40	1,836.40	(35.00)
Greenbrier	5,302	5,223	(79)	5,300.54	5,223.00	(77.54)
Hampshire	3,592	3,499	(93)	3,591.13	3,499.00	(92.13)
Hancock	4,332	4,202	(130)	4,312.20	4,181.40	(130.80)
Hardy	2,279	2,348	69	2,277.20	2,337.05	59.85
Harrison	11,005	10,935	(70)	10,995.70	10,924.20	(71.50)
Jackson	4,997	4,965	(32)	4,992.45	4,961.00	(31.45)
Jefferson	8,842	8,958	116	8,687.25	8,847.62	160.38
Kanawha	28,429	28,548	119	27,958.90	28,131.60	172.70
Lewis	2,635	2,626	(9)	2,622.20	2,625.50	3.30
Lincoln	3,689	3,736	47	3,681.00	3,730.60	49.60
Logan	6,393	6,426	33	6,391.40	6,423.60	32.20
Marion	7,960	8,096	136	7,919.80	8,062.95	143.15
Marshall	4,726	4,691	(35)	4,718.63	4,680.57	(38.06)
Mason	4,311	4,323	12	4,255.40	4,261.40	6.00
McDowell	3,535	3,537	2	3,530.98	3,523.56	(7.42)
Mercer	9,657	9,673	16	9,594.22	9,609.40	15.18
Mineral	4,282	4,244	(38)	4,279.21	4,242.32	(36.89)
Mingo	4,506	4,441	(65)	4,479.00	4,426.55	(52.45)
Monongalia	10,929	11,029	100	10,914.51	11,023.11	108.59
Monroe	1,884	1,852	(32)	1,874.90	1,846.63	(28.27)
Morgan	2,586	2,572	(14)	2,542.57	2,522.78	(19.79)
Nicholas	4,051	4,035	(16)	4,051.00	4,035.00	(16.00)
Ohio	5,469	5,485	16	5,435.70	5,435.60	(0.10)
Pendleton	1,045	1,007	(38)	1,042.55	1,007.00	(35.55)
Pleasants	1,253	1,243	(10)	1,251.80	1,243.00	(8.80)
Pocahontas	1,145	1,133	(12)	1,144.50	1,131.38	(13.13)
Preston	4,607	4,575	(32)	4,596.10	4,560.20	(35.90)
Putnam	9,779	9,788	9	9,711.00	9,747.25	36.25
Raleigh	12,456	12,580	124	12,316.90	12,428.80	111.90
Randolph	4,254	4,273	19	4,252.15	4,273.00	20.85
Ritchie	1,544	1,549	5	1,534.70	1,542.00	7.30
Roane	2,485	2,455	(30)	2,475.20	2,450.10	(25.10)
Summers	1,564	1,569	5	1,564.00	1,565.00	1.00
Taylor	2,390	2,409	19	2,379.90	2,402.20	22.30
Tucker	1,073	1,031	(42)	1,073.00	1,028.88	(44.12)
Tyler	1,407	1,373	(34)	1,403.40	1,370.75	(32.65)
Upshur	3,859	3,854	(5)	3,859.00	3,853.50	(5.50)
Wayne	7,453	7,508	55	7,433.80	7,488.80	55.00
Webster	1,505	1,493	(12)	1,490.00	1,484.00	(6.00)
Wetzel	2,855	2,818	(37)	2,854.00	2,813.50	(40.50)
Wirt	1,000	1,035	35	1,000.00	1,035.00	35.00
Wood	13,455	13,341	(114)	13,423.58	13,288.98	(134.61)
Wyoming	4,197	4,270	73	4,190.20	4,267.30	77.10
Total	282,088	282,309	221	280,473.24	280,829.34	356.10

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Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2011-12 AND 2012-13**

County	Certified Adult Students			Net Enrollment (With Certified Adults)		
	2011-12	2012-13	Increase/ Decrease	2011-12	2012-13	Increase/ Decrease
Barbour	1.50	0.62	(0.88)	2,449.02	2,441.12	(7.90)
Berkeley	2.00	6.29	4.29	17,742.40	17,941.72	199.32
Boone	0.50	-	(0.50)	4,548.50	4,523.50	(25.00)
Braxton	-	-	-	2,155.20	2,153.58	(1.62)
Brooke	-	-	-	3,303.60	3,323.20	19.60
Cabell	1.00	6.00	5.00	12,872.90	12,983.95	111.05
Calhoun	5.30	6.91	1.61	1,141.80	1,088.41	(53.39)
Clay	-	-	-	2,047.00	2,060.00	13.00
Doddridge	4.70	-	(4.70)	1,149.90	1,161.00	11.10
Fayette	3.75	2.00	(1.75)	6,876.81	6,858.22	(18.59)
Gilmer	3.30	-	(3.30)	935.10	945.00	9.90
Grant	2.50	5.99	3.49	1,873.90	1,842.39	(31.51)
Greenbrier	-	-	-	5,300.54	5,223.00	(77.54)
Hampshire	-	-	-	3,591.13	3,499.00	(92.13)
Hancock	4.50	1.75	(2.75)	4,316.70	4,183.15	(133.55)
Hardy	1.00	-	(1.00)	2,278.20	2,337.05	58.85
Harrison	44.50	56.26	11.76	11,040.20	10,980.46	(59.74)
Jackson	2.50	2.50	-	4,994.95	4,963.50	(31.45)
Jefferson	1.00	-	(1.00)	8,688.25	8,847.62	159.38
Kanawha	-	-	-	27,958.90	28,131.60	172.70
Lewis	3.25	-	(3.25)	2,625.45	2,625.50	0.05
Lincoln	-	-	-	3,681.00	3,730.60	49.60
Logan	5.80	3.53	(2.27)	6,397.20	6,427.13	29.93
Marion	12.75	17.43	4.68	7,932.55	8,080.38	147.83
Marshall	-	-	-	4,718.63	4,680.57	(38.07)
Mason	17.50	0.50	(17.00)	4,272.90	4,261.90	(11.00)
McDowell	1.25	0.30	(0.95)	3,532.23	3,523.86	(8.37)
Mercer	1.00	0.75	(0.25)	9,595.22	9,610.15	14.93
Mineral	1.50	1.62	0.12	4,280.71	4,243.94	(36.77)
Mingo	0.50	-	(0.50)	4,479.50	4,426.55	(52.95)
Monongalia	22.50	19.47	(3.03)	10,937.01	11,042.58	105.56
Monroe	-	-	-	1,874.90	1,846.63	(28.27)
Morgan	-	-	-	2,542.57	2,522.78	(19.79)
Nicholas	10.50	1.24	(9.26)	4,061.50	4,036.24	(25.26)
Ohio	-	-	-	5,435.70	5,435.60	(0.10)
Pendleton	0.75	-	(0.75)	1,043.30	1,007.00	(36.30)
Pleasants	4.25	-	(4.25)	1,256.05	1,243.00	(13.05)
Pocahontas	-	-	-	1,144.50	1,131.38	(13.13)
Preston	0.50	0.25	(0.25)	4,596.60	4,560.45	(36.15)
Putnam	40.75	21.25	(19.50)	9,751.75	9,768.50	16.75
Raleigh	34.75	20.37	(14.38)	12,351.65	12,449.17	97.52
Randolph	-	0.25	0.25	4,252.15	4,273.25	21.10
Ritchie	0.50	-	(0.50)	1,535.20	1,542.00	6.80
Roane	1.25	2.50	1.25	2,476.45	2,452.60	(23.85)
Summers	-	-	-	1,564.00	1,565.00	1.00
Taylor	4.10	0.74	(3.36)	2,384.00	2,402.94	18.94
Tucker	-	-	-	1,073.00	1,028.88	(44.12)
Tyler	0.75	-	(0.75)	1,404.15	1,370.75	(33.40)
Upshur	9.25	10.87	1.62	3,868.25	3,864.37	(3.88)
Wayne	-	-	-	7,433.80	7,488.80	55.00
Webster	-	-	-	1,490.00	1,484.00	(6.00)
Wetzel	2.25	-	(2.25)	2,856.25	2,813.50	(42.75)
Wirt	-	-	-	1,000.00	1,035.00	35.00
Wood	-	-	-	13,423.58	13,288.98	(134.61)
Wyoming	45.25	20.00	(25.25)	4,235.45	4,287.30	51.85
Total	298.95	209.39	(89.56)	280,772.19	281,038.73	266.54

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Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2011-12 AND 2012-13**

County	Additional Adjustments Below 1,400			Net Enrollment (With All Adjustments)		
	2011-12	2012-13	Increase/ Decrease	2011-12	2012-13	Increase/ Decrease
Barbour	-	-	-	2,449.02	2,441.12	(7.90)
Berkeley	-	-	-	17,742.40	17,941.72	199.32
Boone	-	-	-	4,548.50	4,523.50	(25.00)
Braxton	-	-	-	2,155.20	2,153.58	(1.62)
Brooke	-	-	-	3,303.60	3,323.20	19.60
Cabell	-	-	-	12,872.90	12,983.95	111.05
Calhoun	77.07	96.59	19.52	1,218.87	1,185.00	(33.87)
Clay	-	-	-	2,047.00	2,060.00	13.00
Doddridge	84.76	78.98	(5.78)	1,234.66	1,239.98	5.32
Fayette	-	-	-	6,876.81	6,858.22	(18.59)
Gilmer	205.28	196.17	(9.11)	1,140.38	1,141.17	0.79
Grant	-	-	-	1,873.90	1,842.39	(31.51)
Greenbrier	-	-	-	5,300.54	5,223.00	(77.54)
Hampshire	-	-	-	3,591.13	3,499.00	(92.13)
Hancock	-	-	-	4,316.70	4,183.15	(133.55)
Hardy	-	-	-	2,278.20	2,337.05	58.85
Harrison	-	-	-	11,040.20	10,980.46	(59.74)
Jackson	-	-	-	4,994.95	4,963.50	(31.45)
Jefferson	-	-	-	8,688.25	8,847.62	159.38
Kanawha	-	-	-	27,958.90	28,131.60	172.70
Lewis	-	-	-	2,625.45	2,625.50	0.05
Lincoln	-	-	-	3,681.00	3,730.60	49.60
Logan	-	-	-	6,397.20	6,427.13	29.93
Marion	-	-	-	7,932.55	8,080.38	147.83
Marshall	-	-	-	4,718.63	4,680.57	(38.07)
Mason	-	-	-	4,272.90	4,261.90	(11.00)
McDowell	-	-	-	3,532.23	3,523.86	(8.37)
Mercer	-	-	-	9,595.22	9,610.15	14.93
Mineral	-	-	-	4,280.71	4,243.94	(36.77)
Mingo	-	-	-	4,479.50	4,426.55	(52.95)
Monongalia	-	-	-	10,937.01	11,042.58	105.56
Monroe	-	-	-	1,874.90	1,846.63	(28.27)
Morgan	-	-	-	2,542.57	2,522.78	(19.79)
Nicholas	-	-	-	4,061.50	4,036.24	(25.26)
Ohio	-	-	-	5,435.70	5,435.60	(0.10)
Pendleton	290.11	328.81	38.70	1,333.41	1,335.81	2.40
Pleasants	18.75	20.36	1.61	1,274.80	1,263.36	(11.44)
Pocahontas	255.50	268.63	13.13	1,400.00	1,400.00	-
Preston	-	-	-	4,596.60	4,560.45	(36.15)
Putnam	-	-	-	9,751.75	9,768.50	16.75
Raleigh	-	-	-	12,351.65	12,449.17	97.52
Randolph	-	-	-	4,252.15	4,273.25	21.10
Ritchie	-	-	-	1,535.20	1,542.00	6.80
Roane	-	-	-	2,476.45	2,452.60	(23.85)
Summers	-	-	-	1,564.00	1,565.00	1.00
Taylor	-	-	-	2,384.00	2,402.94	18.94
Tucker	155.95	182.46	26.51	1,228.95	1,211.34	(17.61)
Tyler	-	6.68	6.68	1,404.15	1,377.43	(26.72)
Upshur	-	-	-	3,868.25	3,864.37	(3.88)
Wayne	-	-	-	7,433.80	7,488.80	55.00
Webster	-	-	-	1,490.00	1,484.00	(6.00)
Wetzel	-	-	-	2,856.25	2,813.50	(42.75)
Wirt	114.30	99.62	(14.68)	1,114.30	1,134.62	20.32
Wood	-	-	-	13,423.58	13,288.98	(134.61)
Wyoming	-	-	-	4,235.45	4,287.30	51.85
Total	1,201.72	1,278.30	76.58	281,973.91	282,317.03	343.11

OSF
04/26/13
Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2011-12 AND 2012-13**

County	Special Education Enrollment (Unduplicated)			Advanced Placement, Dual Credit, & Int'l Baccalaureate		
	2011-12	2012-13	Increase/ Decrease	2011-12	2012-13	Increase/ Decrease
Barbour	399	432	33	52	57	5
Berkeley	3,093	3,131	38	507	519	12
Boone	887	876	(11)	133	149	16
Braxton	432	457	25	110	85	(25)
Brooke	747	828	81	125	106	(19)
Cabell	2,057	2,128	71	557	579	22
Calhoun	151	156	5	29	28	(1)
Clay	312	284	(28)	57	71	14
Doddridge	223	210	(13)	52	57	5
Fayette	999	1,099	100	228	271	43
Gilmer	158	162	4	22	19	(3)
Grant	310	318	8	72	64	(8)
Greenbrier	982	944	(38)	206	210	4
Hampshire	636	655	19	99	108	9
Hancock	867	841	(26)	112	107	(5)
Hardy	343	360	17	92	100	8
Harrison	2,188	2,229	41	488	488	-
Jackson	914	913	(1)	227	191	(36)
Jefferson	1,219	1,232	13	328	405	77
Kanawha	4,477	4,432	(45)	1,165	1,212	47
Lewis	505	479	(26)	91	92	1
Lincoln	735	748	13	71	79	8
Logan	800	837	37	260	273	13
Marion	1,193	1,231	38	466	485	19
Marshall	784	782	(2)	360	273	(87)
Mason	739	673	(66)	193	186	(7)
McDowell	630	663	33	57	70	13
Mercer	1,416	1,439	23	285	263	(22)
Mineral	791	814	23	176	161	(15)
Mingo	676	673	(3)	198	203	5
Monongalia	2,130	2,179	49	782	761	(21)
Monroe	308	295	(13)	27	262	235
Morgan	350	350	-	95	91	(4)
Nicholas	825	798	(27)	110	100	(10)
Ohio	986	956	(30)	241	271	30
Pendleton	224	194	(30)	36	43	7
Pleasants	228	250	22	47	35	(12)
Pocahontas	213	201	(12)	55	56	1
Preston	951	943	(8)	166	189	23
Putnam	1,798	1,815	17	475	495	20
Raleigh	1,730	1,796	66	456	447	(9)
Randolph	795	797	2	169	128	(41)
Ritchie	285	284	(1)	85	57	(28)
Roane	410	382	(28)	66	51	(15)
Summers	209	214	5	47	41	(6)
Taylor	374	380	6	58	69	11
Tucker	179	179	-	48	59	11
Tyler	271	270	(1)	43	76	33
Upshur	690	695	5	88	96	8
Wayne	1,318	1,370	52	192	181	(11)
Webster	219	217	(2)	115	117	2
Wetzel	541	514	(27)	98	126	28
Wirt	126	141	15	64	46	(18)
Wood	2,344	2,423	79	585	643	58
Wyoming	661	849	188	103	156	53
Total	47,828	48,518	690	11,069	11,507	438

OSF
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Enrollment Factor C

PERSONNEL DATA

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2012-13 YEAR**

Professional Personnel:

Administrators:

Central Office Administrators:

	FTE
Superintendent	55.00
Deputy Associate, or Assistant Supt.	61.60
Administrative Assistant	10.74
Director/Manager (Instructional)	201.63
Director/Coord Supportive Services	197.04
Chief School Business Official	53.50
Director of Child Nutrition	28.35
Total Central Office Administrators	607.86

School Administrators:

Principals:

Elementary	410.45
Middle/Junior High	127.00
High School	132.00
Combined	24.50
Total Principals	693.95

Assistant Principals:

Elementary	69.40
Middle/Junior High	117.86
High School	207.85
Combined	17.00
Total Assistant Principals	412.11

Total School Administrators

1,106.06

Total Administrators

1,713.92

Classroom Teachers (K - 12):

Head Teacher	21.00
Teacher Pre-K	379.00
Kindergarten	1,110.00
Elementary	6,293.12
Middle/Junior High	3,494.08
High School	4,144.60
Special Education	3,258.68
Homebound	19.80
Vocational (K-12)	919.72
JROTC Instructor	67.00
Permanent Substitutes	30.50
Total Classroom Teachers	19,737.50

OSF
01/22/13
AllPer FTE 13

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2012-13 YEAR**

<u>Professional Student Support Personnel:</u>	FTE
Counselor	715.70
School Nurse (AB)	263.22
Total Professional Student Support Personnel	978.92
<u>Other Instructional Staff:</u>	
Curriculum Specialist	132.19
Librarian	324.08
Psychologist	122.00
Speech Language Pathologist	445.51
Speech Assistant	34.50
Remedial Specialist	427.80
Academic Coach	105.01
Activities Director	9.50
Attendance Director	71.30
Curriculum Enrichment Instructor	6.00
Technology Integration Specialist	127.50
Total Other Instructional Staff	1,805.39
<u>Other Support Staff:</u>	
School Nurse (Below AB)	6.50
Registered Nurse	5.00
Attendance Officer	18.10
Social Worker	40.00
Dental Hygienist	1.50
Physical Therapist	21.75
Occupational Therapist	39.80
Athletic Trainer	7.50
Audiologist	2.00
Psychometrist	3.50
Professional Accountant	30.00
Technology Systems Specialist	80.00
Total Other Support Staff	255.65
Total Pre-K - 12 Grade Professional Personnel	24,491.38
<u>Adult Teachers:</u>	
Vocational (Post Secondary)	89.28
Vocational (Adult)	70.00
Community Education	8.00
Total Adult Teachers	167.28
Total Professional Personnel	24,658.66

OSF
01/22/13
AllPer FTE 13

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2012-13 YEAR**

Service Personnel:

	<u>FTE</u>
Aides	2,633.610
Licensed Practical Nurse	102.850
Paraprofessional	470.000
Autism Mentor	429.800
Director/Coordinator of Services	117.133
Accountant	143.503
Auditor	18.732
Buyer	6.340
Braille/Sign Language Specialist	71.250
Clerk	83.667
Secretary	1,480.443
Switchboard Operator	4.070
Computer Operator	33.253
Programmer	24.200
Draftsman	2.000
Graphic Artist	1.000
Inventory Supervisor	11.063
Printing Operator	0.340
Printing Supervisor	-
Accounts Payable Supervisor	22.733
Payroll Supervisor	21.333
Supervisor of Maintenance	33.200
Audiovisual Technician	1.000
Cabinet Maker	24.083
Carpenter	70.825
Chief Mechanic	38.950
Crew Leader	16.300
Electrician	103.878
Electronic Technician	34.433
Foreman	39.660
General Maintenance	43.996
Glazier	3.833
Handyman	5.990
Heating & Air Conditioning Mechanic	66.326
Locksmith	14.215
Lubrication Man	1.000
Mason	29.205
Mechanic Assistant	3.950
Mechanic	198.400
Office Equipment Repairman	5.300
Painter	32.105
Plumber	87.010
Roofing Sheet Metal Mechanic	10.880
Welder	10.690

OSF
01/22/13
AllPer FTE 13

COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2012-13 YEAR

Service Personnel (Continued):

	FTE
Supervisor of Transportation	32.500
School Bus Supervisor	10.500
Bus Operator	2,900.250
Heavy Equipment Operator	13.738
Truck Driver	51.498
Food Services Supervisor	3.700
Cafeteria Manager	424.190
Cooks	1,771.095
Custodian	2,212.851
Groundsman	3.450
Watchman	3.300
Sanitation Plant Operator	16.938
Total Service Personnel	13,996.56
TOTAL ALL PERSONNEL	38,655.220

OSF
01/22/13
AllPer FTE 13

**CLASSIFICATION OF PROFESSIONAL PERSONNEL
BY ASSIGNMENT AND FUNDING SOURCE (FTE BASIS)
AS OF SECOND SCHOOL MONTH
(EXCLUDING RESA PERSONNEL)
2012-13 YEAR**

Position Assignment	State Aid Eligible	Other State Funds	Federal Funds	County Funds	Donations	Other Sources	Total
Superintendent	55.00	-	-	-	-	-	55.00
Deputy, Assoc. or Asst. Supt.	57.98	-	2.62	1.00	-	-	61.60
Administrative Assistant	-	-	-	10.74	-	-	10.74
Director/Manager (Instructional)	135.29	6.99	55.75	3.60	-	-	201.63
Director/Manager (Supportive Serv)	-	2.50	8.25	186.29	-	-	197.04
Treasurer/Chief School Business Off.	-	-	-	53.50	-	-	53.50
Child Nutrition Director	-	-	1.00	27.35	-	-	28.35
Principal, Elementary	409.45	-	1.00	-	-	-	410.45
Principal, Middle/Junior High	127.00	-	-	-	-	-	127.00
Principal, High School	130.50	0.50	1.00	-	-	-	132.00
Principal, Combined	24.00	0.50	-	-	-	-	24.50
Asst. Principal, Elementary	64.40	-	5.00	-	-	-	69.40
Asst. Principal, Middle/Jr High	116.86	-	1.00	-	-	-	117.86
Asst. Principal, High School	204.85	1.50	1.50	-	-	-	207.85
Asst. Principal, Combined	17.00	-	-	-	-	-	17.00
Head Teacher	19.00	2.00	-	-	-	-	21.00
Academic Coach	28.65	0.46	74.90	1.00	-	-	105.01
Curriculum Specialist	51.74	2.00	76.45	2.00	-	-	132.19
Technology Integration Specialist	64.78	-	62.72	-	-	-	127.50
Librarian	321.33	-	2.75	-	-	-	324.08
Remedial Specialist	29.95	1.00	394.85	2.00	-	-	427.80
Counselor, Elementary	238.35	1.00	10.00	1.00	-	-	250.35
Counselor, Middle/Junior High	155.15	-	1.75	-	0.50	-	157.40
Counselor, High	263.15	2.75	3.15	2.00	-	-	271.05
Counselor, Combined	31.40	1.00	3.00	-	1.50	-	36.90
Teacher, Pre-Kindergarten	341.28	-	37.72	-	-	-	379.00
Teacher, Kindergarten	1,107.00	-	3.00	-	-	-	1,110.00
Teacher, Elementary	5,891.34	11.50	384.28	5.00	1.00	-	6,293.12
Teacher, Middle/Junior High	3,448.33	5.50	31.25	9.00	-	-	3,494.08
Teacher, High School	4,098.75	12.90	17.95	15.00	-	-	4,144.60
Teacher, Special Education	2,919.44	7.34	325.90	6.00	-	-	3,258.68
Teacher, Homebound	19.80	-	-	-	-	-	19.80
Teacher, Vocational (K-12)	894.07	7.35	8.80	9.50	-	-	919.72
Teacher, Vocational (PS)	-	84.00	0.50	4.78	-	-	89.28
Teacher, Vocational (Adult)	-	13.07	9.93	46.00	-	1.00	70.00
Teacher, Community Education	-	4.80	2.20	1.00	-	-	8.00
JROTC Instructor, Middle/Jr High	-	-	-	-	-	-	-
JROTC Instructor, High	40.95	-	17.05	9.00	-	-	67.00
Permanent Substitute, Elementary	17.00	-	-	-	-	-	17.00
Permanent Substitute, Middle/Jr.	7.00	-	-	-	-	-	7.00
Permanent Substitute, High	6.50	-	-	-	-	-	6.50
Speech Language Pathologist	405.66	-	39.85	-	-	-	445.51
Speech Assistant - PE	18.00	-	16.50	-	-	-	34.50
Curriculum Enrichment Instructor	-	-	-	1.00	5.00	-	6.00
Professional Accountant	-	-	1.00	29.00	-	-	30.00
Activities Director	9.50	-	-	-	-	-	9.50
Technology Systems Specialist	-	22.50	1.00	56.50	-	-	80.00
Psychologist	102.60	4.00	14.40	1.00	-	-	122.00
Registered Nurse	-	-	-	5.00	-	-	5.00
School Nurse (Below AB)	-	0.50	-	6.00	-	-	6.50
School Nurse (AB)	248.79	4.60	4.95	4.50	-	0.38	263.22
Attendance Director	62.65	1.00	5.65	2.00	-	-	71.30
Attendance Officer	16.10	-	1.00	1.00	-	-	18.10
Social Worker	-	-	27.50	12.50	-	-	40.00
Physical Therapist	-	-	7.25	14.50	-	-	21.75
Occupational Therapist	-	-	20.10	19.70	-	-	39.80
Athletic Trainer	-	-	-	7.50	-	-	7.50
Dental Hygienist	-	-	-	1.50	-	-	1.50
Audiologist	-	-	-	2.00	-	-	2.00
Psychometrist	-	-	1.00	2.50	-	-	3.50
Total	22,200.59	201.26	1,685.47	561.96	8.00	1.38	24,658.66

**CLASSIFICATION OF SERVICE PERSONNEL
BY ASSIGNMENT AND FUNDING SOURCE (FTE BASIS)*
AS OF SECOND SCHOOL MONTH
(EXCLUDING RESA PERSONNEL)
2012-13 YEAR**

Position Assignment	State Aid Eligible	Other State Funds	Federal Funds	County Funds	Donations	Other Sources	Total
Aide	2,163.56	10.35	453.70	-	6.00	-	2,633.61
Licensed Practical Nurse	85.80	-	17.05	-	-	-	102.85
Paraprofessional	384.23	3.37	82.40	-	-	-	470.00
Autism Mentor	318.55	1.00	110.25	-	-	-	429.80
Director or Coordinator of Services	111.88	-	5.25	-	-	-	117.13
Accountant	137.13	-	6.38	-	-	-	143.50
Auditor	18.23	-	0.50	-	-	-	18.73
Buyer	6.34	-	-	-	-	-	6.34
Braille/Sign Language Specialist	54.00	0.25	17.00	-	-	-	71.25
Clerk	82.02	0.65	1.00	-	-	-	83.67
Secretary	1,401.48	13.50	64.38	0.08	-	1.00	1,480.44
Switchboard Operator/Receptionist	4.02	-	0.05	-	-	-	4.07
Computer Operator	33.03	-	0.23	-	-	-	33.25
Programmer	24.20	-	-	-	-	-	24.20
Draftsman	2.00	-	-	-	-	-	2.00
Graphic Artist	1.00	-	-	-	-	-	1.00
Inventory Supervisor	11.06	-	-	-	-	-	11.06
Printing Operator	0.34	-	-	-	-	-	0.34
Printing Supervisor	-	-	-	-	-	-	-
Accounts Payable Supervisor	22.73	-	-	-	-	-	22.73
Payroll Supervisor	21.33	-	-	-	-	-	21.33
Supervisor of Maintenance	33.20	-	-	-	-	-	33.20
Audiovisual Technician	1.00	-	-	-	-	-	1.00
Cabinet Maker	24.08	-	-	-	-	-	24.08
Carpenter	69.82	1.00	-	-	-	-	70.82
Chief Mechanic	38.95	-	-	-	-	-	38.95
Crew Leader	16.30	-	-	-	-	-	16.30
Electrician	103.88	-	-	-	-	-	103.88
Electronic Technician	32.43	2.00	-	-	-	-	34.43
Foreman	39.66	-	-	-	-	-	39.66
General Maintenance	44.00	-	-	-	-	-	44.00
Glazier	3.83	-	-	-	-	-	3.83
Handyman	5.99	-	-	-	-	-	5.99
Heating & Air Conditioning Mechanic	66.33	-	-	-	-	-	66.33
Locksmith	14.22	-	-	-	-	-	14.22
Lubrication Man	1.00	-	-	-	-	-	1.00
Mason	29.21	-	-	-	-	-	29.21
Mechanic Assistant	3.95	-	-	-	-	-	3.95
Mechanic	198.40	-	-	-	-	-	198.40
Office Equipment Repairman	5.30	-	-	-	-	-	5.30
Painter	32.11	-	-	-	-	-	32.11
Plumber	87.01	-	-	-	-	-	87.01
Roofing/Sheet Metal Mechanic	10.88	-	-	-	-	-	10.88
Welder	10.69	-	-	-	-	-	10.69
Supervisor of Transportation	32.50	-	-	-	-	-	32.50
School Bus Supervisor	10.50	-	-	-	-	-	10.50
Bus Operator	2,892.05	-	8.20	-	-	-	2,900.25
Heavy Equipment Operator	13.74	-	-	-	-	-	13.74
Truck Driver	51.50	-	-	-	-	-	51.50
Food Services Supervisor	3.70	-	-	-	-	-	3.70
Cafeteria Manager	424.19	-	-	-	-	-	424.19
Cook	1,771.10	-	-	-	-	-	1,771.10
Custodian	2,208.94	0.16	2.75	1.00	-	-	2,212.85
Groundsman	3.45	-	-	-	-	-	3.45
Watchman	3.30	-	-	-	-	-	3.30
Sanitation Plant Operator	16.94	-	-	-	-	-	16.94
Total	13,187.07	32.27	769.14	1.08	6.00	1.00	13,996.56

Note: Service personnel are presented on a regular FTE basis with full-time personnel employed beyond 200 days counted as 1.00, as opposed to an extended FTE basis where the FTE is determined by dividing each employee's number of days employed by 200 days.

OSF

01/08/13

Classification Report 13

**COUNTY BOARDS OF EDUCATION
PROFESSIONAL PERSONNEL DISTRIBUTION REPORTS BY YEARS OF
EXPERIENCE AND PAY GRADE - ALL FUNDING SOURCES
FOR THE 2012-13 YEAR**

Yrs Exp.	3rd Class	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	Total
0	2.50	683.33	36.00	193.10	34.50	26.50	12.00	3.00	990.93
1	4.50	576.50	75.50	192.00	58.00	44.00	29.20	1.00	980.70
2	2.50	502.50	144.00	187.49	69.00	42.50	42.00	3.50	993.49
3	-	382.60	176.00	189.50	88.00	72.50	49.00	1.00	958.60
4	-	361.00	200.00	175.50	104.30	99.00	64.50	4.00	1,008.30
5	4.00	317.81	211.50	162.00	129.00	88.00	62.00	3.00	977.31
6	5.00	273.50	211.50	176.50	135.50	104.50	103.00	3.00	1,012.50
7	1.00	222.50	232.50	144.51	144.50	97.00	104.50	3.00	949.51
8	2.00	168.50	202.50	138.50	133.00	128.50	119.50	2.00	894.50
9	3.00	147.00	178.00	103.50	117.00	101.00	140.50	1.00	791.00
10	3.00	109.10	174.00	97.50	115.10	85.00	122.51	10.00	716.21
11	2.00	83.84	193.00	83.10	101.00	109.00	111.00	5.00	687.94
12	2.00	76.00	172.10	53.00	95.30	93.00	116.00	2.00	609.40
13	-	69.00	187.90	72.50	92.60	105.00	145.00	5.00	677.00
14	2.00	56.00	155.01	62.00	101.00	126.60	149.50	2.00	654.11
15	1.00	45.00	179.80	42.00	62.50	109.00	157.00	2.00	598.30
16	4.00	30.00	151.30	45.00	75.50	100.00	136.00	5.00	546.80
17	2.00	27.50	123.00	38.50	63.00	85.50	130.50	5.00	475.00
18	2.00	22.00	112.00	30.00	60.50	82.50	147.50	5.00	461.50
19	1.00	19.00	118.50	24.00	48.00	66.00	153.50	8.00	438.00
20	2.00	20.00	99.00	22.00	47.00	71.50	159.50	4.00	425.00
21	1.00	22.00	123.50	21.50	35.00	60.00	130.00	6.00	399.00
22	-	19.00	122.50	27.00	43.00	80.50	176.00	2.00	470.00
23	-	23.50	150.50	25.00	43.00	94.00	217.00	4.00	557.00
24	-	24.00	155.50	23.00	39.00	64.00	236.00	7.00	548.50
25	-	14.00	135.00	23.00	53.00	71.60	198.00	1.00	495.60
26	-	14.00	158.00	18.00	47.00	81.01	228.00	4.00	550.01
27	1.00	19.00	147.00	23.00	44.00	75.00	237.05	6.00	552.05
28	-	12.00	134.00	16.50	46.00	84.00	264.00	10.00	566.50
29	-	12.00	152.50	22.50	37.00	59.00	248.00	9.00	540.00
30	-	8.75	106.00	17.00	30.80	92.00	235.00	5.00	494.55
31	1.00	10.50	94.00	18.50	32.00	62.00	248.00	6.00	472.00
32	-	13.00	113.50	19.90	23.00	66.00	252.50	8.00	495.90
33	1.00	4.00	109.00	20.00	28.00	69.00	275.60	4.00	510.60
34	-	4.00	90.00	15.00	25.00	59.00	226.00	4.00	423.00
35	1.00	6.00	68.00	14.00	18.00	46.00	245.50	3.00	401.50
36	-	8.00	55.00	11.00	21.50	39.50	181.50	3.00	319.50
37	-	4.00	61.00	10.00	14.00	39.50	199.75	3.00	331.25
38	-	6.00	45.00	11.00	8.00	24.00	134.00	2.00	230.00
39	-	2.00	20.00	2.50	6.00	26.00	100.50	2.50	159.50
40	-	1.00	9.00	5.00	4.00	19.00	68.50	2.00	108.50
41	-	1.00	15.00	3.00	3.00	5.00	39.60	4.00	70.60
42	0.50	-	6.00	5.00	2.00	9.00	34.00	2.00	58.50
43	-	-	4.00	2.00	-	1.00	15.00	3.00	25.00
44	-	-	3.00	-	-	1.00	5.00	-	9.00
45	-	-	1.00	-	1.00	1.00	3.00	-	6.00
46	-	-	3.00	-	-	-	-	-	3.00
47	-	-	1.00	-	-	1.00	3.00	-	5.00
48	-	-	-	-	-	1.00	1.00	-	2.00
49	-	-	-	-	-	1.00	2.00	-	3.00
50	-	-	1.00	-	-	-	1.00	-	2.00
51	-	-	-	-	-	-	0.50	-	0.50
52	-	-	-	-	-	-	1.00	-	1.00
55	-	-	-	-	-	-	-	1.00	1.00
56	-	-	-	-	1.00	-	-	-	1.00
Total	51.00	4,420.43	5,416.11	2,585.60	2,478.60	3,067.71	6,460.21	179.00	24,658.66

Note: Excludes RESA personnel.

OSF

07/28/14

Pers. Distribriton Reports - 13 (All Funding Sources)

**COUNTY BOARDS OF EDUCATION
SERVICE PERSONNEL DISTRIBUTION REPORTS BY YEARS OF
EXPERIENCE AND PAY GRADE - ALL FUNDING SOURCES
FOR THE 2012-13 YEAR**

Yrs. Exp	A	B	C	D	E	F	G	H	Grand Total
0	37.000	64.500	146.505	123.000	61.000	59.500	29.500	2.000	523.005
1	53.000	70.500	168.500	226.500	82.505	62.500	25.000	2.000	690.505
2	66.000	62.500	151.010	219.000	81.200	80.000	40.000	7.000	706.710
3	58.500	55.500	135.513	219.800	89.500	81.000	44.000	15.000	698.813
4	42.000	62.000	142.526	216.500	83.000	76.500	52.000	9.000	683.526
5	24.000	84.500	152.000	242.500	84.500	85.000	67.000	29.000	768.500
6	16.500	83.500	136.050	210.000	86.010	87.000	54.500	19.500	693.060
7	14.000	92.000	120.500	235.000	54.000	71.500	44.000	17.000	648.000
8	15.000	51.000	145.500	211.000	49.500	69.500	60.700	14.800	617.000
9	8.500	53.000	110.500	194.000	45.000	62.160	60.340	10.000	543.500
10	6.500	46.000	101.513	191.500	35.000	62.000	63.500	16.000	522.013
11	5.500	66.000	92.500	188.000	50.000	60.900	55.000	15.000	532.900
12	6.000	56.000	100.005	166.500	43.000	68.660	68.340	15.000	523.505
13	6.000	60.500	96.000	154.513	42.000	63.000	58.000	8.000	488.013
14	2.000	45.500	92.500	161.000	38.000	59.000	49.200	16.800	464.000
15	3.000	38.500	64.000	162.500	48.500	60.000	60.000	12.000	448.500
16	6.000	24.500	71.000	139.700	39.000	52.000	55.300	8.000	395.500
17	2.500	28.500	73.000	134.000	26.000	35.500	52.000	16.000	367.500
18	3.000	22.500	63.000	121.000	28.000	44.000	37.000	20.000	338.500
19	4.500	17.500	52.000	110.000	20.000	35.500	37.000	11.000	287.500
20	-	22.000	37.000	76.500	18.000	25.500	38.000	6.000	223.000
21	1.000	14.500	38.500	68.500	13.000	21.500	21.000	8.000	186.000
22	2.000	14.000	35.000	88.000	14.500	28.000	28.000	5.000	214.500
23	2.500	17.000	39.000	104.000	25.000	53.000	28.000	14.000	282.500
24	1.000	16.500	39.000	108.000	12.000	35.000	35.010	7.000	253.510
25	-	7.500	36.500	82.500	22.000	38.000	37.500	4.500	228.500
26	-	9.500	37.000	68.000	16.000	22.000	37.000	10.000	199.500
27	4.000	7.500	27.000	58.000	17.000	27.500	23.000	9.000	173.000
28	1.000	3.000	25.000	60.000	13.000	20.000	27.000	6.000	155.000
29	-	2.000	23.000	59.700	15.000	20.000	16.300	9.000	145.000
30	-	2.000	14.000	43.000	16.000	21.000	11.000	10.000	117.000
31	3.000	4.000	15.000	35.000	11.000	20.000	25.000	10.000	123.000
32	-	2.500	16.500	57.500	14.000	28.000	24.500	18.000	161.000
33	1.500	-	17.000	39.000	12.000	17.000	30.000	10.000	126.500
34	1.000	2.000	18.000	30.000	7.000	19.000	23.200	15.800	116.000
35	0.500	1.000	6.000	20.000	7.000	11.000	16.000	7.000	68.500
36	-	-	9.000	17.000	8.000	9.000	15.000	5.000	63.000
37	-	1.000	6.000	16.000	4.000	8.000	13.000	6.000	54.000
38	-	-	3.000	12.000	4.000	4.000	15.000	8.000	46.000
39	-	-	2.000	7.500	4.000	11.000	7.000	3.000	34.500
40	-	-	-	8.000	6.000	1.000	4.000	7.000	26.000
41	-	-	2.000	6.000	4.000	12.000	4.000	3.000	31.000
42	-	-	2.000	1.000	3.000	4.000	3.000	1.000	14.000
43	-	-	-	1.000	-	1.000	2.000	1.000	5.000
44	-	-	-	-	1.000	3.000	-	-	4.000
45	-	-	-	-	-	1.000	-	-	1.000
46	-	-	-	-	-	-	1.000	-	1.000
47	-	-	-	-	-	-	-	1.000	1.000
49	-	-	-	-	-	-	1.000	-	1.000
50	-	-	-	-	-	1.000	-	-	1.000
53	-	-	-	1.000	-	-	-	-	1.000
Total	424.500	1,182.000	2,624.089	4,704.910	1,442.300	1,706.220	1,426.570	427.600	13,996.560

Note: (1) Excludes RESA personnel. (2) The FTE utilized for service personnel is the regular FTE, not the extended FTE utilized for state aid funding purposes. Employees working in excess of 200 days are treated as a 1.0 FTE.

OSF
07/28/14
Pers. Distribution Reports - 13 (All Funding Sources)

**COUNTY BOARDS OF EDUCATION
TOTAL NUMBER OF PROFESSIONAL AND SERVICE PERSONNEL EMPLOYED -
FULL-TIME EQUIVALENCY (FTE) BASIS (EXCLUDING RESA PERSONNEL)
2012-13 YEAR**

County	Total Professional Personnel	Total Service Personnel	Total Personnel
Barbour	210.50	115.000	325.50
Berkeley	1,521.05	898.400	2,419.45
Boone	452.00	239.550	691.55
Braxton	190.50	105.000	295.50
Brooke	301.00	168.000	469.00
Cabell	1,114.03	576.500	1,690.53
Calhoun	109.50	60.000	169.50
Clay	177.50	110.000	287.50
Doddridge	121.00	74.000	195.00
Fayette	608.00	344.510	952.51
Gilmer	91.50	52.500	144.00
Grant	168.50	91.000	259.50
Greenbrier	483.20	317.000	800.20
Hampshire	298.60	192.000	490.60
Hancock	383.00	203.500	586.50
Hardy	181.50	108.500	290.00
Harrison	954.00	525.500	1,479.50
Jackson	455.50	241.500	697.00
Jefferson	721.50	464.566	1,186.07
Kanawha	2,558.00	1,335.500	3,893.50
Lewis	226.50	146.000	372.50
Lincoln	332.00	193.500	525.50
Logan	535.00	329.000	864.00
Marion	684.70	415.500	1,100.20
Marshall	405.55	274.000	679.55
Mason	370.44	220.030	590.47
McDowell	335.00	217.000	552.00
Mercer	845.00	451.000	1,296.00
Mineral	366.00	224.500	590.50
Mingo	421.00	253.500	674.50
Monongalia	944.50	504.000	1,448.50
Monroe	160.50	108.000	268.50
Morgan	228.10	123.000	351.10
Nicholas	350.00	217.000	567.00
Ohio	477.45	254.500	731.95
Pendleton	104.10	64.000	168.10
Pleasants	125.00	76.000	201.00
Pocahontas	118.00	70.000	188.00
Preston	385.94	207.500	593.44
Putnam	820.50	438.000	1,258.50
Raleigh	1,053.50	555.500	1,609.00
Randolph	389.00	202.500	591.50
Ritchie	138.00	87.500	225.50
Roane	209.00	125.000	334.00
Summers	143.50	79.000	222.50
Taylor	200.50	120.000	320.50
Tucker	102.00	59.500	161.50
Tyler	131.00	79.500	210.50
Upshur	337.00	194.500	531.50
Wayne	640.00	389.000	1,029.00
Webster	134.00	81.000	215.00
Wetzel	256.50	150.000	406.50
Wirt	96.00	54.000	150.00
Wood	1,124.00	597.005	1,721.01
Wyoming	369.00	214.000	583.00
Total	24,658.66	13,996.560	38,655.22

OSF
01/08/13
Total Personnel 13

**COUNTY BOARDS OF EDUCATION
TOTAL NUMBER OF PROFESSIONAL AND SERVICE PERSONNEL EMPLOYED -
FULL-TIME EQUIVALENCY (FTE) BASIS (EXCLUDING RESA PERSONNEL)
(ARRANGED IN DESCENDING ORDER)
2012-13 YEAR**

Ct.	County	Total Professional Personnel	Total Service Personnel	Total Personnel
1	Kanawha	2,558.00	1,335.500	3,893.50
2	Berkeley	1,521.05	898.400	2,419.45
3	Wood	1,124.00	597.005	1,721.01
4	Cabell	1,114.03	576.500	1,690.53
5	Raleigh	1,053.50	555.500	1,609.00
6	Harrison	954.00	525.500	1,479.50
7	Monongalia	944.50	504.000	1,448.50
8	Mercer	845.00	451.000	1,296.00
9	Putnam	820.50	438.000	1,258.50
10	Jefferson	721.50	464.566	1,186.07
11	Marion	684.70	415.500	1,100.20
12	Wayne	640.00	389.000	1,029.00
13	Fayette	608.00	344.510	952.51
14	Logan	535.00	329.000	864.00
15	Greenbrier	483.20	317.000	800.20
16	Ohio	477.45	254.500	731.95
17	Jackson	455.50	241.500	697.00
18	Boone	452.00	239.550	691.55
19	Marshall	405.55	274.000	679.55
20	Mingo	421.00	253.500	674.50
21	Preston	385.94	207.500	593.44
22	Randolph	389.00	202.500	591.50
23	Mineral	366.00	224.500	590.50
24	Mason	370.44	220.030	590.47
25	Hancock	383.00	203.500	586.50
26	Wyoming	369.00	214.000	583.00
27	Nicholas	350.00	217.000	567.00
28	McDowell	335.00	217.000	552.00
29	Upshur	337.00	194.500	531.50
30	Lincoln	332.00	193.500	525.50
31	Hampshire	298.60	192.000	490.60
32	Brooke	301.00	168.000	469.00
33	Wetzel	256.50	150.000	406.50
34	Lewis	226.50	146.000	372.50
35	Morgan	228.10	123.000	351.10
36	Roane	209.00	125.000	334.00
37	Barbour	210.50	115.000	325.50
38	Taylor	200.50	120.000	320.50
39	Braxton	190.50	105.000	295.50
40	Hardy	181.50	108.500	290.00
41	Clay	177.50	110.000	287.50
42	Monroe	160.50	108.000	268.50
43	Grant	168.50	91.000	259.50
44	Ritchie	138.00	87.500	225.50
45	Summers	143.50	79.000	222.50
46	Webster	134.00	81.000	215.00
47	Tyler	131.00	79.500	210.50
48	Pleasants	125.00	76.000	201.00
49	Doddridge	121.00	74.000	195.00
50	Pocahontas	118.00	70.000	188.00
51	Calhoun	109.50	60.000	169.50
52	Pendleton	104.10	64.000	168.10
53	Tucker	102.00	59.500	161.50
54	Wirt	96.00	54.000	150.00
55	Gilmer	91.50	52.500	144.00
-	Total	24,658.66	13,996.560	38,655.22

OSF
01/08/13
Total Personnel 13

**COUNTY BOARDS OF EDUCATION
PUPIL TO CLASSROOM TEACHER RATIO
2012-13 YEAR**

County	Total Headcount Enrollment	Total Classroom Teachers	Pupil/ Teacher Ratio
Barbour	2,441	171.70	14.22
Berkeley	18,171	1,250.00	14.54
Boone	4,526	370.00	12.23
Braxton	2,156	155.00	13.91
Brooke	3,332	243.00	13.71
Cabell	12,979	891.93	14.55
Calhoun	1,083	89.00	12.17
Clay	2,060	149.40	13.79
Doddridge	1,161	87.75	13.23
Fayette	6,867	500.50	13.72
Gilmer	945	66.50	14.21
Grant	1,840	127.00	14.49
Greenbrier	5,223	374.00	13.97
Hampshire	3,499	233.79	14.97
Hancock	4,202	301.00	13.96
Hardy	2,348	144.50	16.25
Harrison	10,935	753.50	14.51
Jackson	4,965	356.75	13.92
Jefferson	8,958	594.50	15.07
Kanawha	28,548	2,044.50	13.96
Lewis	2,626	176.50	14.88
Lincoln	3,736	270.00	13.84
Logan	6,426	434.00	14.81
Marion	8,096	564.20	14.35
Marshall	4,691	326.55	14.37
Mason	4,323	302.84	14.27
McDowell	3,537	254.00	13.93
Mercer	9,673	663.00	14.59
Mineral	4,244	295.00	14.39
Mingo	4,441	308.50	14.40
Monongalia	11,029	721.00	15.30
Monroe	1,852	127.50	14.53
Morgan	2,572	171.60	14.99
Nicholas	4,035	294.00	13.72
Ohio	5,485	370.45	14.81
Pendleton	1,007	86.25	11.68
Pleasants	1,243	96.50	12.88
Pocahontas	1,133	91.50	12.38
Preston	4,575	314.82	14.53
Putnam	9,788	674.00	14.52
Raleigh	12,580	841.50	14.95
Randolph	4,273	310.25	13.77
Ritchie	1,549	111.00	13.95
Roane	2,455	171.50	14.31
Summers	1,569	104.50	15.01
Taylor	2,409	155.40	15.50
Tucker	1,031	84.00	12.27
Tyler	1,373	101.00	13.59
Upshur	3,854	278.52	13.84
Wayne	7,508	521.50	14.40
Webster	1,493	102.80	14.52
Wetzel	2,818	215.50	13.08
Wirt	1,035	78.00	13.27
Wood	13,341	900.50	14.82
Wyoming	4,270	315.00	13.56
Total	282,309	19,737.50	14.30

Note: Teachers used in calculation are classroom teachers on a full-time equivalency (FTE) basis. See attached schedule for listing of positions considered to be classroom teachers.

OSF
01/14/14

Pupil Teacher Ratio 13

**COUNTY BOARDS OF EDUCATION
PUPIL TO CLASSROOM TEACHER RATIO
SORTED IN DESCENDING ORDER
2012-13 YEAR**

Ct.	County	Total Headcount Enrollment	Total Classroom Teachers	Pupil/ Teacher Ratio
1	Hardy	2,348	144.50	16.25
2	Taylor	2,409	155.40	15.50
3	Monongalia	11,029	721.00	15.30
4	Jefferson	8,958	594.50	15.07
5	Summers	1,569	104.50	15.01
6	Morgan	2,572	171.60	14.99
7	Hampshire	3,499	233.79	14.97
8	Raleigh	12,580	841.50	14.95
9	Lewis	2,626	176.50	14.88
10	Wood	13,341	900.50	14.82
11	Logan	6,426	434.00	14.81
3	Ohio	5,485	370.45	14.81
13	Mercer	9,673	663.00	14.59
14	Cabell	12,979	891.93	14.55
15	Berkeley	18,171	1,250.00	14.54
16	Monroe	1,852	127.50	14.53
8	Preston	4,575	314.82	14.53
18	Putnam	9,788	674.00	14.52
10	Webster	1,493	102.80	14.52
20	Harrison	10,935	753.50	14.51
21	Grant	1,840	127.00	14.49
22	Mingo	4,441	308.50	14.40
14	Wayne	7,508	521.50	14.40
24	Mineral	4,244	295.00	14.39
25	Marshall	4,691	326.55	14.37
26	Marion	8,096	564.20	14.35
27	Roane	2,455	171.50	14.31
28	Mason	4,323	302.84	14.27
29	Barbour	2,441	171.70	14.22
30	Gilmer	945	66.50	14.21
31	Greenbrier	5,223	374.00	13.97
32	Hancock	4,202	301.00	13.96
24	Kanawha	28,548	2,044.50	13.96
34	Ritchie	1,549	111.00	13.95
35	McDowell	3,537	254.00	13.93
36	Jackson	4,965	356.75	13.92
37	Braxton	2,156	155.00	13.91
38	Lincoln	3,736	270.00	13.84
30	Upshur	3,854	278.52	13.84
40	Clay	2,060	149.40	13.79
41	Randolph	4,273	310.25	13.77
42	Fayette	6,867	500.50	13.72
34	Nicholas	4,035	294.00	13.72
44	Brooke	3,332	243.00	13.71
45	Tyler	1,373	101.00	13.59
46	Wyoming	4,270	315.00	13.56
47	Wirt	1,035	78.00	13.27
48	Doddridge	1,161	87.75	13.23
49	Wetzel	2,818	215.50	13.08
50	Pleasants	1,243	96.50	12.88
51	Pocahontas	1,133	91.50	12.38
52	Tucker	1,031	84.00	12.27
53	Boone	4,526	370.00	12.23
54	Calhoun	1,083	89.00	12.17
55	Pendleton	1,007	86.25	11.68
-	Total	282,309	19,737.50	14.30

Note: Teachers used in calculation are classroom teachers on a full-time equivalency (FTE) basis. See attached schedule for listing of positions considered to be classroom teachers.

**COUNTY BOARDS OF EDUCATION
PUPIL TO ADMINISTRATOR RATIO
2012-13 YEAR**

County	Total Headcount Enrollment	Central Office Administrators		School Administrators		Total Administrators	
		Number	Ratio	Number	Ratio	Personnel	Ratio
Barbour	2,441	6.20	393.71	9.80	249.08	16.00	152.56
Berkeley	18,171	36.00	504.75	63.00	288.43	99.00	183.55
Boone	4,526	17.00	266.24	25.00	181.04	42.00	107.76
Braxton	2,156	5.96	361.74	10.00	215.60	15.96	135.09
Brooke	3,332	9.50	350.74	14.00	238.00	23.50	141.79
Cabell	12,979	27.00	480.70	38.00	341.55	65.00	199.68
Calhoun	1,083	6.00	180.50	6.00	180.50	12.00	90.25
Clay	2,060	9.50	216.84	3.60	572.22	13.10	157.25
Doddridge	1,161	5.75	201.91	6.00	193.50	11.75	98.81
Fayette	6,867	14.00	490.50	28.00	245.25	42.00	163.50
Gilmer	945	5.50	171.82	6.00	157.50	11.50	82.17
Grant	1,840	8.00	230.00	8.50	216.47	16.50	111.52
Greenbrier	5,223	15.50	336.97	21.50	242.93	37.00	141.16
Hampshire	3,499	8.00	437.38	12.81	273.15	20.81	168.14
Hancock	4,202	10.00	420.20	18.00	233.44	28.00	150.07
Hardy	2,348	6.00	391.33	10.00	234.80	16.00	146.75
Harrison	10,935	16.00	683.44	41.50	263.49	57.50	190.17
Jackson	4,965	9.75	509.23	20.50	242.20	30.25	164.13
Jefferson	8,958	18.00	497.67	29.00	308.90	47.00	190.60
Kanawha	28,548	37.00	771.57	118.50	240.91	155.50	183.59
Lewis	2,626	7.00	375.14	10.00	262.60	17.00	154.47
Lincoln	3,736	8.00	467.00	16.00	233.50	24.00	155.67
Logan	6,426	14.00	459.00	34.00	189.00	48.00	133.88
Marion	8,096	7.00	1,156.57	32.00	253.00	39.00	207.59
Marshall	4,691	13.00	360.85	17.00	275.94	30.00	156.37
Mason	4,323	13.50	320.22	19.00	227.53	32.50	133.02
McDowell	3,537	10.50	336.86	11.00	321.55	21.50	164.51
Mercer	9,673	10.00	967.30	38.00	254.55	48.00	201.52
Mineral	4,244	11.50	369.04	20.00	212.20	31.50	134.73
Mingo	4,441	13.00	341.62	26.50	167.58	39.50	112.43
Monongalia	11,029	18.50	596.16	36.50	302.16	55.00	200.53
Monroe	1,852	5.00	370.40	6.00	308.67	11.00	168.36
Morgan	2,572	8.00	321.50	12.25	209.96	20.25	127.01
Nicholas	4,035	10.00	403.50	15.00	269.00	25.00	161.40
Ohio	5,485	10.00	548.50	20.00	274.25	30.00	182.83
Pendleton	1,007	5.00	201.40	4.60	218.91	9.60	104.90
Pleasants	1,243	4.00	310.75	8.00	155.38	12.00	103.58
Pocahontas	1,133	4.50	251.78	6.00	188.83	10.50	107.90
Preston	4,575	10.00	457.50	15.50	295.16	25.50	179.41
Putnam	9,788	20.00	489.40	30.50	320.92	50.50	193.82
Raleigh	12,580	20.00	629.00	44.00	285.91	64.00	196.56
Randolph	4,273	10.00	427.30	18.00	237.39	28.00	152.61
Ritchie	1,549	4.50	344.22	7.00	221.29	11.50	134.70
Roane	2,455	8.00	306.88	9.50	258.42	17.50	140.29
Summers	1,569	4.50	348.67	7.50	209.20	12.00	130.75
Taylor	2,409	7.00	344.14	9.00	267.67	16.00	150.56
Tucker	1,031	4.00	257.75	4.50	229.11	8.50	121.29
Tyler	1,373	6.50	211.23	5.00	274.60	11.50	119.39
Upshur	3,854	7.00	550.57	15.50	248.65	22.50	171.29
Wayne	7,508	17.50	429.03	28.00	268.14	45.50	165.01
Webster	1,493	4.70	317.66	6.00	248.83	10.70	139.53
Wetzel	2,818	7.00	402.57	12.00	234.83	19.00	148.32
Wirt	1,035	3.00	345.00	4.50	230.00	7.50	138.00
Wood	13,341	19.00	702.16	50.00	266.82	69.00	193.35
Wyoming	4,270	12.00	355.83	18.00	237.22	30.00	142.33
Total	282,309	607.86	464.43	1,106.06	255.24	1,713.92	164.72

Note: Central office administrators include: superintendent, ass't supt, admin. ass't, director/mgr instructional prgms, director/coord. support services, and treasurer/CSBO; School administrators are principals and assistant principals.

OSF

07/22/14

Pupil Administrator Ratio 13

**COUNTY BOARDS OF EDUCATION
PUPIL TO ADMINISTRATOR RATIO - SORTED IN DESCENDING
ORDER BY CENTRAL OFFICE ADMINISTRATORS
2012-13 YEAR**

Ct.	County	Total Headcount Enrollment	Central Office Administrators		School Administrators		Total Administrators	
			Number	Ratio	Number	Ratio	Personnel	Ratio
1	Marion	8,096	7.00	1,156.57	32.00	253.00	39.00	207.59
2	Mercer	9,673	10.00	967.30	38.00	254.55	48.00	201.52
3	Kanawha	28,548	37.00	771.57	118.50	240.91	155.50	183.59
4	Wood	13,341	19.00	702.16	50.00	266.82	69.00	193.35
5	Harrison	10,935	16.00	683.44	41.50	263.49	57.50	190.17
6	Raleigh	12,580	20.00	629.00	44.00	285.91	64.00	196.56
7	Monongalia	11,029	18.50	596.16	36.50	302.16	55.00	200.53
8	Upshur	3,854	7.00	550.57	15.50	248.65	22.50	171.29
9	Ohio	5,485	10.00	548.50	20.00	274.25	30.00	182.83
10	Jackson	4,965	9.75	509.23	20.50	242.20	30.25	164.13
11	Berkeley	18,171	36.00	504.75	63.00	288.43	99.00	183.55
12	Jefferson	8,958	18.00	497.67	29.00	308.90	47.00	190.60
13	Fayette	6,867	14.00	490.50	28.00	245.25	42.00	163.50
14	Putnam	9,788	20.00	489.40	30.50	320.92	50.50	193.82
15	Cabell	12,979	27.00	480.70	38.00	341.55	65.00	199.68
16	Lincoln	3,736	8.00	467.00	16.00	233.50	24.00	155.67
17	Logan	6,426	14.00	459.00	34.00	189.00	48.00	133.88
18	Preston	4,575	10.00	457.50	15.50	295.16	25.50	179.41
19	Hampshire	3,499	8.00	437.38	12.81	273.15	20.81	168.14
20	Wayne	7,508	17.50	429.03	28.00	268.14	45.50	165.01
21	Randolph	4,273	10.00	427.30	18.00	237.39	28.00	152.61
22	Hancock	4,202	10.00	420.20	18.00	233.44	28.00	150.07
23	Nicholas	4,035	10.00	403.50	15.00	269.00	25.00	161.40
24	Wetzel	2,818	7.00	402.57	12.00	234.83	19.00	148.32
25	Barbour	2,441	6.20	393.71	9.80	249.08	16.00	152.56
26	Hardy	2,348	6.00	391.33	10.00	234.80	16.00	146.75
27	Lewis	2,626	7.00	375.14	10.00	262.60	17.00	154.47
28	Monroe	1,852	5.00	370.40	6.00	308.67	11.00	168.36
29	Mineral	4,244	11.50	369.04	20.00	212.20	31.50	134.73
30	Braxton	2,156	5.96	361.74	10.00	215.60	15.96	135.09
31	Marshall	4,691	13.00	360.85	17.00	275.94	30.00	156.37
32	Wyoming	4,270	12.00	355.83	18.00	237.22	30.00	142.33
33	Brooke	3,332	9.50	350.74	14.00	238.00	23.50	141.79
34	Summers	1,569	4.50	348.67	7.50	209.20	12.00	130.75
35	Wirt	1,035	3.00	345.00	4.50	230.00	7.50	138.00
36	Ritchie	1,549	4.50	344.22	7.00	221.29	11.50	134.70
37	Taylor	2,409	7.00	344.14	9.00	267.67	16.00	150.56
38	Mingo	4,441	13.00	341.62	26.50	167.58	39.50	112.43
39	Greenbrier	5,223	15.50	336.97	21.50	242.93	37.00	141.16
40	McDowell	3,537	10.50	336.86	11.00	321.55	21.50	164.51
41	Morgan	2,572	8.00	321.50	12.25	209.96	20.25	127.01
42	Mason	4,323	13.50	320.22	19.00	227.53	32.50	133.02
43	Webster	1,493	4.70	317.66	6.00	248.83	10.70	139.53
44	Pleasants	1,243	4.00	310.75	8.00	155.38	12.00	103.58
45	Roane	2,455	8.00	306.88	9.50	258.42	17.50	140.29
46	Boone	4,526	17.00	266.24	25.00	181.04	42.00	107.76
47	Tucker	1,031	4.00	257.75	4.50	229.11	8.50	121.29
48	Pocahontas	1,133	4.50	251.78	6.00	188.83	10.50	107.90
49	Grant	1,840	8.00	230.00	8.50	216.47	16.50	111.52
50	Clay	2,060	9.50	216.84	3.60	572.22	13.10	157.25
51	Tyler	1,373	6.50	211.23	5.00	274.60	11.50	119.39
52	Doddridge	1,161	5.75	201.91	6.00	193.50	11.75	98.81
53	Pendleton	1,007	5.00	201.40	4.60	218.91	9.60	104.90
54	Calhoun	1,083	6.00	180.50	6.00	180.50	12.00	90.25
55	Gilmer	945	5.50	171.82	6.00	157.50	11.50	82.17
-	Total	282,309	607.86	464.43	1,106.06	255.24	1,713.92	164.72

Note: Central office administrators include: superintendent, ass't supt, admin. ass't, director/mgr instructional prgms, director/coord. support services, and treasurer/CSBO; School administrators are principals and assistant principals.

**COUNTY BOARDS OF EDUCATION
PUPIL TO ADMINISTRATOR RATIO - SORTED IN DESCENDING
ORDER BY SCHOOL ADMINISTRATORS
2012-13 YEAR**

Ct.	County	Total Headcount Enrollment	Central Office Administrators		School Administrators		Total Administrators	
			Number	Ratio	Number	Ratio	Personnel	Ratio
1	Clay	2,060	9.50	216.84	3.60	572.22	13.10	157.25
2	Cabell	12,979	27.00	480.70	38.00	341.55	65.00	199.68
3	McDowell	3,537	10.50	336.86	11.00	321.55	21.50	164.51
4	Putnam	9,788	20.00	489.40	30.50	320.92	50.50	193.82
5	Jefferson	8,958	18.00	497.67	29.00	308.90	47.00	190.60
6	Monroe	1,852	5.00	370.40	6.00	308.67	11.00	168.36
7	Monongalia	11,029	18.50	596.16	36.50	302.16	55.00	200.53
8	Preston	4,575	10.00	457.50	15.50	295.16	25.50	179.41
9	Berkeley	18,171	36.00	504.75	63.00	288.43	99.00	183.55
10	Raleigh	12,580	20.00	629.00	44.00	285.91	64.00	196.56
11	Marshall	4,691	13.00	360.85	17.00	275.94	30.00	156.37
12	Tyler	1,373	6.50	211.23	5.00	274.60	11.50	119.39
13	Ohio	5,485	10.00	548.50	20.00	274.25	30.00	182.83
14	Hampshire	3,499	8.00	437.38	12.81	273.15	20.81	168.14
15	Nicholas	4,035	10.00	403.50	15.00	269.00	25.00	161.40
16	Wayne	7,508	17.50	429.03	28.00	268.14	45.50	165.01
17	Taylor	2,409	7.00	344.14	9.00	267.67	16.00	150.56
18	Wood	13,341	19.00	702.16	50.00	266.82	69.00	193.35
19	Harrison	10,935	16.00	683.44	41.50	263.49	57.50	190.17
20	Lewis	2,626	7.00	375.14	10.00	262.60	17.00	154.47
21	Roane	2,455	8.00	306.88	9.50	258.42	17.50	140.29
22	Mercer	9,673	10.00	967.30	38.00	254.55	48.00	201.52
23	Marion	8,096	7.00	1,156.57	32.00	253.00	39.00	207.59
24	Barbour	2,441	6.20	393.71	9.80	249.08	16.00	152.56
25	Webster	1,493	4.70	317.66	6.00	248.83	10.70	139.53
26	Upshur	3,854	7.00	550.57	15.50	248.65	22.50	171.29
27	Fayette	6,867	14.00	490.50	28.00	245.25	42.00	163.50
28	Greenbrier	5,223	15.50	336.97	21.50	242.93	37.00	141.16
29	Jackson	4,965	9.75	509.23	20.50	242.20	30.25	164.13
30	Kanawha	28,548	37.00	771.57	118.50	240.91	155.50	183.59
31	Brooke	3,332	9.50	350.74	14.00	238.00	23.50	141.79
32	Randolph	4,273	10.00	427.30	18.00	237.39	28.00	152.61
33	Wyoming	4,270	12.00	355.83	18.00	237.22	30.00	142.33
34	Wetzel	2,818	7.00	402.57	12.00	234.83	19.00	148.32
35	Hardy	2,348	6.00	391.33	10.00	234.80	16.00	146.75
36	Lincoln	3,736	8.00	467.00	16.00	233.50	24.00	155.67
37	Hancock	4,202	10.00	420.20	18.00	233.44	28.00	150.07
38	Wirt	1,035	3.00	345.00	4.50	230.00	7.50	138.00
39	Tucker	1,031	4.00	257.75	4.50	229.11	8.50	121.29
40	Mason	4,323	13.50	320.22	19.00	227.53	32.50	133.02
41	Ritchie	1,549	4.50	344.22	7.00	221.29	11.50	134.70
42	Pendleton	1,007	5.00	201.40	4.60	218.91	9.60	104.90
43	Grant	1,840	8.00	230.00	8.50	216.47	16.50	111.52
44	Braxton	2,156	5.96	361.74	10.00	215.60	15.96	135.09
45	Mineral	4,244	11.50	369.04	20.00	212.20	31.50	134.73
46	Morgan	2,572	8.00	321.50	12.25	209.96	20.25	127.01
47	Summers	1,569	4.50	348.67	7.50	209.20	12.00	130.75
48	Doddridge	1,161	5.75	201.91	6.00	193.50	11.75	98.81
49	Logan	6,426	14.00	459.00	34.00	189.00	48.00	133.88
50	Pocahontas	1,133	4.50	251.78	6.00	188.83	10.50	107.90
51	Boone	4,526	17.00	266.24	25.00	181.04	42.00	107.76
52	Calhoun	1,083	6.00	180.50	6.00	180.50	12.00	90.25
53	Mingo	4,441	13.00	341.62	26.50	167.58	39.50	112.43
54	Gilmer	945	5.50	171.82	6.00	157.50	11.50	82.17
55	Pleasants	1,243	4.00	310.75	8.00	155.38	12.00	103.58
-	Total	282,309	607.86	464.43	1,106.06	255.24	1,713.92	164.72

Note: Central office administrators include: superintendent, ass't supt, admin. ass't, director/mgr instructional prgms, director/coord. support services, and treasurer/CSBO; School administrators are principals and assistant principals.

**COUNTY BOARDS OF EDUCATION
PUPIL TO ADMINISTRATOR RATIO - SORTED IN DESCENDING
ORDER BY SCHOOL ADMINISTRATORS
2012-13 YEAR**

Ct.	County	Total Headcount Enrollment	Central Office Administrators		School Administrators		Total Administrators	
			Number	Ratio	Number	Ratio	Personnel	Ratio
1	Marion	8,096	7.00	1,156.57	32.00	253.00	39.00	207.59
2	Mercer	9,673	10.00	967.30	38.00	254.55	48.00	201.52
3	Monongalia	11,029	18.50	596.16	36.50	302.16	55.00	200.53
4	Cabell	12,979	27.00	480.70	38.00	341.55	65.00	199.68
5	Raleigh	12,580	20.00	629.00	44.00	285.91	64.00	196.56
6	Putnam	9,788	20.00	489.40	30.50	320.92	50.50	193.82
7	Wood	13,341	19.00	702.16	50.00	266.82	69.00	193.35
8	Jefferson	8,958	18.00	497.67	29.00	308.90	47.00	190.60
9	Harrison	10,935	16.00	683.44	41.50	263.49	57.50	190.17
10	Kanawha	28,548	37.00	771.57	118.50	240.91	155.50	183.59
11	Berkeley	18,171	36.00	504.75	63.00	288.43	99.00	183.55
12	Ohio	5,485	10.00	548.50	20.00	274.25	30.00	182.83
13	Preston	4,575	10.00	457.50	15.50	295.16	25.50	179.41
14	Upshur	3,854	7.00	550.57	15.50	248.65	22.50	171.29
15	Monroe	1,852	5.00	370.40	6.00	308.67	11.00	168.36
16	Hampshire	3,499	8.00	437.38	12.81	273.15	20.81	168.14
17	Wayne	7,508	17.50	429.03	28.00	268.14	45.50	165.01
18	McDowell	3,537	10.50	336.86	11.00	321.55	21.50	164.51
19	Jackson	4,965	9.75	509.23	20.50	242.20	30.25	164.13
20	Fayette	6,867	14.00	490.50	28.00	245.25	42.00	163.50
21	Nicholas	4,035	10.00	403.50	15.00	269.00	25.00	161.40
22	Clay	2,060	9.50	216.84	3.60	572.22	13.10	157.25
23	Marshall	4,691	13.00	360.85	17.00	275.94	30.00	156.37
24	Lincoln	3,736	8.00	467.00	16.00	233.50	24.00	155.67
25	Lewis	2,626	7.00	375.14	10.00	262.60	17.00	154.47
26	Randolph	4,273	10.00	427.30	18.00	237.39	28.00	152.61
27	Barbour	2,441	6.20	393.71	9.80	249.08	16.00	152.56
28	Taylor	2,409	7.00	344.14	9.00	267.67	16.00	150.56
29	Hancock	4,202	10.00	420.20	18.00	233.44	28.00	150.07
30	Wetzel	2,818	7.00	402.57	12.00	234.83	19.00	148.32
31	Hardy	2,348	6.00	391.33	10.00	234.80	16.00	146.75
32	Wyoming	4,270	12.00	355.83	18.00	237.22	30.00	142.33
33	Brooke	3,332	9.50	350.74	14.00	238.00	23.50	141.79
34	Greenbrier	5,223	15.50	336.97	21.50	242.93	37.00	141.16
35	Roane	2,455	8.00	306.88	9.50	258.42	17.50	140.29
36	Webster	1,493	4.70	317.66	6.00	248.83	10.70	139.53
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42	Mason	4,323	13.50	320.22	19.00	227.53	32.50	133.02
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52	Pleasants	1,243	4.00	310.75	8.00	155.38	12.00	103.58
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55	Gilmer	945	5.50	171.82	6.00	157.50	11.50	82.17
-	Total	282,309	607.86	464.43	1,106.06	255.24	1,713.92	164.72

Note: Central office administrators include: superintendent, ass't supt, admin. ass't, director/mgr instructional prgms, director/coord. support services, and treasurer/CSBO; School administrators are principals and assistant principals.

SALARY DATA

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
AND AVERAGE CONTRACTED SALARIES
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2012-13 YEAR**

Professional Personnel:

Administrators:

	FTE	Average Contracted Salaries
Central Office Administrators:		
Superintendent	55.00	\$ 110,579.60
Deputy Associate, or Assistant Supt.	61.60	96,081.69
Administrative Assistant	10.74	85,760.72
Director/Manager (Instructional)	201.63	79,679.39
Director/Coord Supportive Services	197.04	69,612.41
Chief School Business Official	53.50	79,876.21
Director of Child Nutrition	28.35	69,057.63
	607.86	\$ 80,503.70

School Administrators:

Principals:

Elementary	410.45	\$ 71,005.46
Middle/Junior High	127.00	75,275.36
High School	132.00	80,836.51
Combined	24.50	69,113.07
Total Principals	693.95	\$ 73,590.10

Assistant Principals:

Elementary	69.40	\$ 60,491.53
Middle/Junior High	117.86	62,660.55
High School	207.85	65,420.52
Combined	17.00	60,536.35
Total Assistant Principals	412.11	\$ 63,599.67

Total School Administrators

	1,106.06	\$ 69,867.74
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Total Administrators

	1,713.92	\$ 73,639.89
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Classroom Teachers (K - 12):

Head Teacher	21.00	54,696.75
Teacher Pre-K	379.00	43,506.97
Kindergarten	1,110.00	46,580.71
Elementary	6,293.12	45,611.48
Middle/Junior High	3,494.08	44,957.68
High School	4,144.60	45,533.68
Special Education	3,258.68	44,782.26
Homebound	19.80	55,021.06
Vocational (K-12)	919.72	46,597.23
JROTC Instructor	67.00	58,919.05
Permanent Substitutes	30.50	36,452.70
Total Classroom Teachers	19,737.50	\$ 45,452.66

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
AND AVERAGE CONTRACTED SALARIES
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2012-13 YEAR**

<u>Professional Student Support Personnel:</u>	FTE	Average Contracted Salaries
Counselor	715.70	\$ 49,799.82
School Nurse (AB)	263.22	47,164.53
Total Professional Student Support Personnel	978.92	\$ 49,091.22
 <u>Other Instructional Staff:</u>		
Curriculum Specialist	132.19	\$ 66,408.68
Librarian	324.08	48,981.99
Psychologist	122.00	55,667.30
Speech Language Pathologist	445.51	52,319.12
Speech Assistant	34.50	37,596.71
Remedial Specialist	427.80	47,331.35
Academic Coach	105.01	52,688.57
Activities Director	9.50	61,466.07
Attendance Director	71.30	60,048.68
Curriculum Enrichment Instructor	6.00	45,089.88
Technology Integration Specialist	127.50	48,700.39
Total Other Instructional Staff	1,805.39	\$ 51,610.05
 <u>Other Support Staff:</u>		
School Nurse (Below AB)	6.50	42,452.11
Registered Nurse	5.00	40,107.80
Attendance Officer	18.10	53,221.11
Social Worker	40.00	48,011.70
Dental Hygienist	1.50	57,048.33
Physical Therapist	21.75	61,747.34
Occupational Therapist	39.80	54,376.01
Athletic Trainer	7.50	46,645.52
Audiologist	2.00	57,550.50
Psychometrist	3.50	62,502.25
Professional Accountant	30.00	54,435.19
Technology Systems Specialist	80.00	49,576.65
Total Other Support Staff	255.65	\$ 51,773.43
 Total Pre-K - 12 Grade Professional Personnel	 24,491.38	 \$ 48,090.52
 <u>Adult Teachers:</u>		
Vocational (Post Secondary)	89.28	\$ 52,859.09
Vocational (Adult)	70.00	53,040.55
Community Education	8.00	46,884.36
Total Adult Teachers	167.28	\$ 52,649.29
 Total Professional Personnel	 24,658.66	 \$ 48,121.45

OSF
01/22/13
AllPer13

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
AND AVERAGE CONTRACTED SALARIES
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2012-13 YEAR**

<u>Service Personnel:</u>	FTE	Average Contracted Salaries
Aides	2,633.610	\$ 24,701.14
Licensed Practical Nurse	102.850	24,166.54
Paraprofessional	470.000	27,598.21
Autism Mentor	429.800	25,643.73
Director/Coordinator of Services	117.133	44,509.42
Accountant	143.503	32,638.67
Auditor	18.732	37,710.31
Buyer	6.340	42,592.89
Braille/Sign Language Specialist	71.250	24,513.51
Clerk	83.667	28,506.77
Secretary	1,480.443	30,643.34
Switchboard Operator	4.070	37,477.76
Computer Operator	33.253	29,350.31
Programmer	24.200	46,919.96
Draftsman	2.000	35,019.68
Graphic Artist	1.000	37,163.79
Inventory Supervisor	11.063	36,444.91
Printing Operator	0.340	40,977.00
Printing Supervisor	-	-
Accounts Payable Supervisor	22.733	37,358.39
Payroll Supervisor	21.333	36,926.53
Supervisor of Maintenance	33.200	47,044.23
Audiovisual Technician	1.000	38,468.40
Cabinet Maker	24.083	36,889.47
Carpenter	70.825	36,536.37
Chief Mechanic	38.950	37,582.18
Crew Leader	16.300	37,264.11
Electrician	103.878	35,067.15
Electronic Technician	34.433	35,115.27
Foreman	39.660	41,292.89
General Maintenance	43.996	34,926.72
Glazier	3.833	39,645.52
Handyman	5.990	33,862.11
Heating & Air Conditioning Mechanic	66.326	35,670.98
Locksmith	14.215	39,449.54
Lubrication Man	1.000	32,866.43
Mason	29.205	35,996.05
Mechanic Assistant	3.950	33,938.01
Mechanic	198.400	33,144.62
Office Equipment Repairman	5.300	40,858.44
Painter	32.105	36,882.36
Plumber	87.010	35,356.35
Roofing Sheet Metal Mechanic	10.880	35,777.93
Welder	10.690	37,530.52

OSF
01/22/13
AllPer13

COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
AND AVERAGE CONTRACTED SALARIES
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2012-13 YEAR

<u>Service Personnel (Continued):</u>	<u>FTE</u>	<u>Average Contracted Salaries</u>
Supervisor of Transportation	32.500	45,775.49
School Bus Supervisor	10.500	38,080.13
Bus Operator	2,900.250	24,296.32
Heavy Equipment Operator	13.738	36,607.35
Truck Driver	51.498	34,257.46
Food Services Supervisor	3.700	37,331.73
Cafeteria Manager	424.190	25,336.89
Cooks	1,771.095	22,958.42
Custodian	2,212.851	27,343.01
Groundsman	3.450	28,401.76
Watchman	3.300	22,827.47
Sanitation Plant Operator	16.938	35,369.36
Total Service Personnel	<u>13,996.56</u>	<u>\$ 26,813.06</u>
TOTAL ALL PERSONNEL	<u>38,655.220</u>	<u>\$ 40,405.95</u>

OSF
 01/22/13
 AllPer13

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - ALL PROFESSIONAL PERSONNEL
(EXCLUDING RESA PERSONNEL)
2012-13 YEAR**

County	FTE	Average Salary
Barbour	210.50	\$ 45,678.63
Berkeley	1,521.05	49,395.17
Boone	452.00	49,395.66
Braxton	190.50	47,605.99
Brooke	301.00	48,163.15
Cabell	1,114.03	48,297.02
Calhoun	109.50	44,969.02
Clay	177.50	47,110.15
Doddridge	121.00	45,604.59
Fayette	608.00	47,055.28
Gilmer	91.50	45,789.13
Grant	168.50	45,238.80
Greenbrier	483.20	46,528.53
Hampshire	298.60	45,336.29
Hancock	383.00	48,287.87
Hardy	181.50	46,556.40
Harrison	954.00	48,373.81
Jackson	455.50	49,470.16
Jefferson	721.50	47,643.49
Kanawha	2,558.00	49,226.42
Lewis	226.50	48,609.84
Lincoln	332.00	46,187.46
Logan	535.00	46,596.74
Marion	684.70	46,746.51
Marshall	405.55	49,673.39
Mason	370.44	48,169.14
McDowell	335.00	47,699.56
Mercer	845.00	47,735.47
Mineral	366.00	50,091.91
Mingo	421.00	47,829.90
Monongalia	944.50	50,646.20
Monroe	160.50	44,103.85
Morgan	228.10	46,863.23
Nicholas	350.00	46,892.49
Ohio	477.45	48,829.46
Pendleton	104.10	47,619.54
Pleasants	125.00	49,801.57
Pocahontas	118.00	46,325.26
Preston	385.94	46,168.80
Putnam	820.50	51,772.09
Raleigh	1,053.50	48,194.83
Randolph	389.00	47,914.50
Ritchie	138.00	46,758.15
Roane	209.00	45,115.26
Summers	143.50	45,394.55
Taylor	200.50	47,654.24
Tucker	102.00	46,481.93
Tyler	131.00	47,220.83
Upshur	337.00	47,525.85
Wayne	640.00	45,424.57
Webster	134.00	47,150.02
Wetzel	256.50	47,294.40
Wirt	96.00	44,972.37
Wood	1,124.00	48,879.34
Wyoming	369.00	47,644.29
Total	24,658.66	\$ 48,121.45

WVDE - OSF
01/08/13

Avg Contracted Salary PE- All positions 13

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - ALL PROFESSIONAL PERSONNEL
(EXCLUDING RESA PERSONNEL - ARRANGED IN
DESCENDING ORDER BY AVERAGE)
2012-13 YEAR**

Ct.	County	FTE	Average Salary
1	Putnam	820.50	\$ 51,772.09
2	Monongalia	944.50	50,646.20
3	Mineral	366.00	50,091.91
4	Pleasants	125.00	49,801.57
5	Marshall	405.55	49,673.39
6	Jackson	455.50	49,470.16
7	Boone	452.00	49,395.66
8	Berkeley	1,521.05	49,395.17
9	Kanawha	2,558.00	49,226.42
10	Wood	1,124.00	48,879.34
11	Ohio	477.45	48,829.46
12	Lewis	226.50	48,609.84
13	Harrison	954.00	48,373.81
14	Cabell	1,114.03	48,297.02
15	Hancock	383.00	48,287.87
16	Raleigh	1,053.50	48,194.83
17	Mason	370.44	48,169.14
18	Brooke	301.00	48,163.15
19	Randolph	389.00	47,914.50
20	Mingo	421.00	47,829.90
21	Mercer	845.00	47,735.47
22	McDowell	335.00	47,699.56
23	Taylor	200.50	47,654.24
24	Wyoming	369.00	47,644.29
25	Jefferson	721.50	47,643.49
26	Pendleton	104.10	47,619.54
27	Braxton	190.50	47,605.99
28	Upshur	337.00	47,525.85
29	Wetzel	256.50	47,294.40
30	Tyler	131.00	47,220.83
31	Webster	134.00	47,150.02
32	Clay	177.50	47,110.15
33	Fayette	608.00	47,055.28
34	Nicholas	350.00	46,892.49
35	Morgan	228.10	46,863.23
36	Ritchie	138.00	46,758.15
37	Marion	684.70	46,746.51
38	Logan	535.00	46,596.74
39	Hardy	181.50	46,556.40
40	Greenbrier	483.20	46,528.53
41	Tucker	102.00	46,481.93
42	Pocahontas	118.00	46,325.26
43	Lincoln	332.00	46,187.46
44	Preston	385.94	46,168.80
45	Gilmer	91.50	45,789.13
46	Barbour	210.50	45,678.63
47	Doddridge	121.00	45,604.59
48	Wayne	640.00	45,424.57
49	Summers	143.50	45,394.55
50	Hampshire	298.60	45,336.29
51	Grant	168.50	45,238.80
52	Roane	209.00	45,115.26
53	Wirt	96.00	44,972.37
54	Calhoun	109.50	44,969.02
55	Monroe	160.50	44,103.85
-	Total	24,658.66	\$ 48,121.45

WVDE - OSF
01/08/13

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - CLASSROOM TEACHERS
(EXCLUDING RESA PERSONNEL)
2012-13 YEAR**

County	FTE	Average Salary
Barbour	171.70	\$ 43,667.71
Berkeley	1,250.00	46,094.39
Boone	370.00	46,130.69
Braxton	155.00	44,759.32
Brooke	243.00	45,488.56
Cabell	891.93	45,773.65
Calhoun	89.00	42,168.40
Clay	149.40	44,780.60
Doddridge	87.75	42,740.83
Fayette	500.50	44,475.73
Gilmer	66.50	41,941.70
Grant	127.00	42,506.63
Greenbrier	374.00	43,699.22
Hampshire	233.79	42,748.14
Hancock	301.00	44,964.06
Hardy	144.50	44,279.80
Harrison	753.50	45,806.85
Jackson	356.75	46,951.23
Jefferson	594.50	44,443.54
Kanawha	2,044.50	46,926.77
Lewis	176.50	46,049.25
Lincoln	270.00	44,164.26
Logan	434.00	44,024.04
Marion	564.20	44,527.94
Marshall	326.55	46,383.29
Mason	302.84	45,633.16
McDowell	254.00	44,925.26
Mercer	663.00	45,686.25
Mineral	295.00	46,912.82
Mingo	308.50	43,933.18
Monongalia	721.00	47,583.35
Monroe	127.50	42,237.25
Morgan	171.60	43,551.36
Nicholas	294.00	44,582.45
Ohio	370.45	46,322.06
Pendleton	86.25	44,634.17
Pleasants	96.50	45,994.45
Pocahontas	91.50	43,581.23
Preston	314.82	44,552.14
Putnam	674.00	49,014.51
Raleigh	841.50	45,291.98
Randolph	310.25	45,895.09
Ritchie	111.00	44,279.09
Roane	171.50	43,194.95
Summers	104.50	42,345.11
Taylor	155.40	45,391.46
Tucker	84.00	44,548.66
Tyler	101.00	44,416.32
Upshur	278.52	45,076.40
Wayne	521.50	42,957.57
Webster	102.80	45,232.75
Wetzel	215.50	44,759.32
Wirt	78.00	41,346.44
Wood	900.50	46,102.83
Wyoming	315.00	44,736.36
Total	19,737.50	\$ 45,452.66

OSF
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Avg Contracted Salary-Teachers 13

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - CLASSROOM TEACHERS
(EXCLUDING RESA PERSONNEL - ARRANGED IN
DESCENDING ORDER BY AVERAGE)
2012-13 YEAR**

Ct.	County	FTE	Average Salary
1	Putnam	674.00	\$ 49,014.51
2	Monongalia	721.00	47,583.35
3	Jackson	356.75	46,951.23
4	Kanawha	2,044.50	46,926.77
5	Mineral	295.00	46,912.82
6	Marshall	326.55	46,383.29
7	Ohio	370.45	46,322.06
8	Boone	370.00	46,130.69
9	Wood	900.50	46,102.83
10	Berkeley	1,250.00	46,094.39
11	Lewis	176.50	46,049.25
12	Pleasants	96.50	45,994.45
13	Randolph	310.25	45,895.09
14	Harrison	753.50	45,806.85
15	Cabell	891.93	45,773.65
16	Mercer	663.00	45,686.25
17	Mason	302.84	45,633.16
18	Brooke	243.00	45,488.56
19	Taylor	155.40	45,391.46
20	Raleigh	841.50	45,291.98
21	Webster	102.80	45,232.75
22	Upshur	278.52	45,076.40
23	Hancock	301.00	44,964.06
24	McDowell	254.00	44,925.26
25	Clay	149.40	44,780.60
26	Wetzel	215.50	44,759.32
27	Braxton	155.00	44,759.32
28	Wyoming	315.00	44,736.36
29	Pendleton	86.25	44,634.17
30	Nicholas	294.00	44,582.45
31	Preston	314.82	44,552.14
32	Tucker	84.00	44,548.66
33	Marion	564.20	44,527.94
34	Fayette	500.50	44,475.73
35	Jefferson	594.50	44,443.54
36	Tyler	101.00	44,416.32
37	Hardy	144.50	44,279.80
38	Ritchie	111.00	44,279.09
39	Lincoln	270.00	44,164.26
40	Logan	434.00	44,024.04
41	Mingo	308.50	43,933.18
42	Greenbrier	374.00	43,699.22
43	Barbour	171.70	43,667.71
44	Pocahontas	91.50	43,581.23
45	Morgan	171.60	43,551.36
46	Roane	171.50	43,194.95
47	Wayne	521.50	42,957.57
48	Hampshire	233.79	42,748.14
49	Doddridge	87.75	42,740.83
50	Grant	127.00	42,506.63
51	Summers	104.50	42,345.11
52	Monroe	127.50	42,237.25
53	Calhoun	89.00	42,168.40
54	Gilmer	66.50	41,941.70
55	Wirt	78.00	41,346.44
-	Total	19,737.50	\$ 45,452.66

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Avg Contracted Salary-Teachers 13

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - SERVICE PERSONNEL
(EXCLUDING RESA PERSONNEL)
2012-13 YEAR**

County	FTE	Average Salary
Barbour	115.000	\$ 24,464.66
Berkeley	898.400	26,909.91
Boone	239.550	28,993.43
Braxton	105.000	26,026.25
Brooke	168.000	28,051.04
Cabell	576.500	28,256.84
Calhoun	60.000	27,510.30
Clay	110.000	24,696.25
Doddridge	74.000	25,093.95
Fayette	344.510	26,520.32
Gilmer	52.500	24,657.91
Grant	91.000	24,909.79
Greenbrier	317.000	25,082.44
Hampshire	192.000	24,788.58
Hancock	203.500	26,335.20
Hardy	108.500	25,116.66
Harrison	525.500	27,939.20
Jackson	241.500	29,009.01
Jefferson	464.566	26,021.55
Kanawha	1,335.500	27,780.55
Lewis	146.000	26,550.72
Lincoln	193.500	24,553.41
Logan	329.000	26,183.68
Marion	415.500	25,889.65
Marshall	274.000	26,046.27
Mason	220.030	26,771.50
McDowell	217.000	27,071.79
Mercer	451.000	26,323.82
Mineral	224.500	27,759.97
Mingo	253.500	26,542.43
Monongalia	504.000	29,740.33
Monroe	108.000	24,518.97
Morgan	123.000	27,310.18
Nicholas	217.000	24,647.00
Ohio	254.500	28,292.61
Pendleton	64.000	25,684.28
Pleasants	76.000	28,771.58
Pocahontas	70.000	26,940.15
Preston	207.500	25,125.40
Putnam	438.000	29,024.90
Raleigh	555.500	26,852.21
Randolph	202.500	24,779.89
Ritchie	87.500	26,039.94
Roane	125.000	24,975.53
Summers	79.000	25,257.91
Taylor	120.000	25,521.67
Tucker	59.500	25,425.20
Tyler	79.500	26,324.19
Upshur	194.500	24,749.94
Wayne	389.000	24,448.30
Webster	81.000	24,121.90
Wetzel	150.000	25,195.24
Wirt	54.000	24,685.32
Wood	597.005	29,166.69
Wyoming	214.000	24,782.52
Total	13,996.560	\$ 26,813.06

OSF

08/11/14

Avg Contracted Salary SP - All positions 13

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - SERVICE PERSONNEL
(EXCLUDING RESA PERSONNEL - ARRANGED IN
DESCENDING ORDER BY AVERAGE)
2012-13 YEAR**

Ct.	County	FTE	Average Salary
1	Monongalia	504.000	\$ 29,740.33
2	Wood	597.005	29,166.69
3	Putnam	438.000	29,024.90
4	Jackson	241.500	29,009.01
5	Boone	239.550	28,993.43
6	Pleasants	76.000	28,771.58
7	Ohio	254.500	28,292.61
8	Cabell	576.500	28,256.84
9	Brooke	168.000	28,051.04
10	Harrison	525.500	27,939.20
11	Kanawha	1,335.500	27,780.55
12	Mineral	224.500	27,759.97
13	Calhoun	60.000	27,510.30
14	Morgan	123.000	27,310.18
15	McDowell	217.000	27,071.79
16	Pocahontas	70.000	26,940.15
17	Berkeley	898.400	26,909.91
18	Raleigh	555.500	26,852.21
19	Mason	220.030	26,771.50
20	Lewis	146.000	26,550.72
21	Mingo	253.500	26,542.43
22	Fayette	344.510	26,520.32
23	Hancock	203.500	26,335.20
24	Tyler	79.500	26,324.19
25	Mercer	451.000	26,323.82
26	Logan	329.000	26,183.68
27	Marshall	274.000	26,046.27
28	Ritchie	87.500	26,039.94
29	Braxton	105.000	26,026.25
30	Jefferson	464.566	26,021.55
31	Marion	415.500	25,889.65
32	Pendleton	64.000	25,684.28
33	Taylor	120.000	25,521.67
34	Tucker	59.500	25,425.20
35	Summers	79.000	25,257.91
36	Wetzel	150.000	25,195.24
37	Preston	207.500	25,125.40
38	Hardy	108.500	25,116.66
39	Doddridge	74.000	25,093.95
40	Greenbrier	317.000	25,082.44
41	Roane	125.000	24,975.53
42	Grant	91.000	24,909.79
43	Hampshire	192.000	24,788.58
44	Wyoming	214.000	24,782.52
45	Randolph	202.500	24,779.89
46	Upshur	194.500	24,749.94
47	Clay	110.000	24,696.25
48	Wirt	54.000	24,685.32
49	Gilmer	52.500	24,657.91
50	Nicholas	217.000	24,647.00
51	Lincoln	193.500	24,553.41
52	Monroe	108.000	24,518.97
53	Barbour	115.000	24,464.66
54	Wayne	389.000	24,448.30
55	Webster	81.000	24,121.90
-	Total	13,996.560	\$ 26,813.06

OSF
08/11/14

**COUNTY BOARDS OF EDUCATION
STARTING SALARY FOR TEACHERS - BACHELOR'S
DEGREE WITH ZERO YEARS EXPERIENCE
FOR THE 2012-13 YEAR**

County	Salary
Barbour	\$ 31,675
Berkeley	34,488
Boone	35,765
Braxton	31,675
Brooke	32,701
Cabell	33,675
Calhoun	32,175
Clay	31,675
Doddridge	31,675
Fayette	32,875
Gilmer	31,675
Grant	31,675
Greenbrier	32,175
Hampshire	31,675
Hancock	33,273
Hardy	31,675
Harrison	33,165
Jackson	33,885
Jefferson	33,260
Kanawha	33,406
Lewis	32,725
Lincoln	32,425
Logan	32,675
Marion	31,715
Marshall	32,940
Mason	32,800
Mercer	33,175
Mineral	32,350
Mingo	32,675
Monongalia	35,400
Monroe	31,675
Morgan	33,831
McDowell	32,825
Nicholas	31,675
Ohio	32,875
Pendleton	31,675
Pleasants	33,367
Pocahontas	31,675
Preston	31,675
Putnam	35,302
Raleigh	33,475
Randolph	31,675
Ritchie	32,375
Roane	31,675
Summers	31,675
Taylor	31,925
Tucker	31,675
Tyler	31,675
Upshur	31,675
Wayne	31,675
Webster	31,675
Wetzel	31,675
Wirt	31,675
Wood	33,435
Wyoming	31,675
State Average	\$ 32,533

OSF
08/11/14
Starting Salary Teachers 13

**COUNTY BOARDS OF EDUCATION
STARTING SALARY FOR TEACHERS - BACHELOR'S
DEGREE WITH ZERO YEARS EXPERIENCE
ARRANGED IN DESCENDING ORDER
FOR THE 2012-13 YEAR**

Ct.	County	Salary
1	Boone	\$ 35,765
2	Monongalia	35,400
3	Putnam	35,302
4	Berkeley	34,488
5	Jackson	33,885
6	Morgan	33,831
7	Cabell	33,675
8	Raleigh	33,475
9	Wood	33,435
10	Kanawha	33,406
11	Pleasants	33,367
12	Hancock	33,273
13	Jefferson	33,260
14	Mercer	33,175
15	Harrison	33,165
16	Marshall	32,940
17	Fayette	32,875
17	Ohio	32,875
19	McDowell	32,825
20	Mason	32,800
21	Lewis	32,725
22	Brooke	32,701
23	Logan	32,675
23	Mingo	32,675
25	Lincoln	32,425
26	Ritchie	32,375
27	Mineral	32,350
28	Calhoun	32,175
28	Greenbrier	32,175
30	Taylor	31,925
31	Marion	31,715
32	Barbour	31,675
32	Braxton	31,675
32	Clay	31,675
32	Doddridge	31,675
32	Gilmer	31,675
32	Grant	31,675
32	Hampshire	31,675
32	Hardy	31,675
32	Monroe	31,675
32	Nicholas	31,675
32	Pendleton	31,675
32	Pocahontas	31,675
32	Preston	31,675
32	Randolph	31,675
32	Roane	31,675
32	Summers	31,675
32	Tucker	31,675
32	Tyler	31,675
32	Upshur	31,675
32	Wayne	31,675
32	Webster	31,675
32	Wetzel	31,675
32	Wirt	31,675
32	Wyoming	31,675
-	State Average	\$ 32,533

OSF
08/11/14
Starting Salary Teachers 13

**COUNTY BOARDS OF EDUCATION
AVERAGE OF PROFESSIONAL PERSONNEL SALARY SCHEDULES
FOR THE 2012-13 YEAR**

County	Average Salary
Barbour	45,540.33
Berkeley	49,365.67
Boone	49,484.38
Braxton	45,540.33
Brooke	46,717.01
Cabell	47,688.63
Calhoun	46,040.33
Clay	45,540.33
Doddridge	45,540.33
Fayette	46,740.33
Gilmer	45,540.33
Grant	45,540.33
Greenbrier	46,040.33
Hampshire	45,540.33
Hancock	47,687.55
Hardy	45,540.33
Harrison	46,990.49
Jackson	47,740.37
Jefferson	48,001.86
Kanawha	47,864.73
Lewis	46,590.33
Lincoln	46,147.47
Logan	46,540.33
Marion	45,540.49
Marshall	47,820.57
Mason	46,808.19
McDowell	46,690.33
Mercer	47,040.33
Mineral	46,596.58
Mingo	47,140.33
Monongalia	49,316.92
Monroe	45,540.33
Morgan	48,073.77
Nicholas	45,540.33
Ohio	48,252.21
Pendleton	45,540.33
Pleasants	47,410.63
Pocahontas	45,540.33
Preston	45,540.33
Putnam	49,987.19
Raleigh	47,340.33
Randolph	45,540.33
Ritchie	46,240.33
Roane	45,540.33
Summers	45,540.33
Taylor	45,790.33
Tucker	45,540.33
Tyler	45,540.33
Upshur	45,540.33
Wayne	45,540.33
Webster	45,540.33
Wetzel	45,776.44
Wirt	45,540.33
Wood	47,405.67
Wyoming	45,540.33
State	46,550.87

Notes: (1) All years of experience included in WVC 18A-4-2 were used in calculating the average of the salary schedules, as prescribed by WVC 18A-4-5. (2) All county boards are within equity as defined in WVC 18A-4-5.

OSF

7/20/12

Professional Salary Schedules by County 13

**COUNTY BOARDS OF EDUCATION
AVERAGE OF PROFESSIONAL PERSONNEL SALARY SCHEDULES
ARRANGED IN DESCENDING ORDER
FOR THE 2012-13 YEAR**

Ct.	County	Average Salary	Percentage Of Top Ten Average Salary	Average Salary Top Ten
1	Putnam	49,987.19	102.87%	
2	Boone	49,484.38	101.84%	
3	Berkeley	49,365.67	101.59%	
4	Monongalia	49,316.92	101.49%	
5	Ohio	48,252.21	99.30%	
6	Morgan	48,073.77	98.94%	
7	Jefferson	48,001.86	98.79%	
8	Kanawha	47,864.73	98.51%	
9	Marshall	47,820.57	98.41%	
10	Jackson	47,740.37	98.25%	\$ 48,590.77
11	Cabell	47,688.63	98.14%	
11	Hancock	47,687.55	98.14%	
13	Pleasants	47,410.63	97.57%	
14	Wood	47,405.67	97.56%	
15	Raleigh	47,340.33	97.43%	
16	Mingo	47,140.33	97.01%	
17	Mercer	47,040.33	96.81%	
18	Harrison	46,990.49	96.71%	
19	Mason	46,808.19	96.33%	
20	Fayette	46,740.33	96.19%	
21	Brooke	46,717.01	96.14%	
22	McDowell	46,690.33	96.09%	
23	Mineral	46,596.58	95.90%	
24	Lewis	46,590.33	95.88%	
25	Logan	46,540.33	95.78%	
26	Ritchie	46,240.33	95.16%	
27	Lincoln	46,147.47	94.97%	
28	Calhoun	46,040.33	94.75%	
28	Greenbrier	46,040.33	94.75%	
30	Taylor	45,790.33	94.24%	
31	Wetzel	45,776.44	94.21%	
32	Marion	45,540.49	93.72%	
32	Barbour	45,540.33	93.72%	
32	Braxton	45,540.33	93.72%	
32	Clay	45,540.33	93.72%	
32	Doddridge	45,540.33	93.72%	
32	Gilmer	45,540.33	93.72%	
32	Grant	45,540.33	93.72%	
32	Hampshire	45,540.33	93.72%	
32	Hardy	45,540.33	93.72%	
32	Monroe	45,540.33	93.72%	
32	Nicholas	45,540.33	93.72%	
32	Pendleton	45,540.33	93.72%	
32	Pocahontas	45,540.33	93.72%	
32	Preston	45,540.33	93.72%	
32	Randolph	45,540.33	93.72%	
32	Roane	45,540.33	93.72%	
32	Summers	45,540.33	93.72%	
32	Tucker	45,540.33	93.72%	
32	Tyler	45,540.33	93.72%	
32	Upshur	45,540.33	93.72%	
32	Wayne	45,540.33	93.72%	
32	Webster	45,540.33	93.72%	
32	Wirt	45,540.33	93.72%	
32	Wyoming	45,540.33	93.72%	
-	State	46,550.87	-	(90% limit)

Notes: (1) All years of experience included in WVC 18A-4-2 were used in calculating the average of the salary schedules, as prescribed by WVC 18A-4-5. (2) All county boards are within equity as defined in WVC 18A-4-5.

**COUNTY BOARDS OF EDUCATION
AVERAGE OF SERVICE PERSONNEL SALARY SCHEDULES
FOR THE 2012-13 YEAR**

County	Average Salary
Barbour	2,570.33
Berkeley	2,801.84
Boone	2,949.97
Braxton	2,570.33
Brooke	2,631.02
Cabell	2,764.18
Calhoun	2,620.33
Clay	2,570.33
Doddridge	2,570.33
Fayette	2,690.33
Gilmer	2,570.33
Grant	2,570.33
Greenbrier	2,607.83
Hampshire	2,570.33
Hancock	2,768.35
Hardy	2,570.33
Harrison	2,715.33
Jackson	2,790.33
Jefferson	2,736.75
Kanawha	2,727.02
Lewis	2,675.33
Lincoln	2,615.33
Logan	2,657.83
Marion	2,623.33
Marshall	2,800.80
Mason	2,682.83
McDowell	2,685.33
Mercer	2,715.33
Mineral	2,678.88
Mingo	2,740.33
Monongalia	2,941.13
Monroe	2,570.33
Morgan	2,708.63
Nicholas	2,570.33
Ohio	2,760.23
Pendleton	2,570.33
Pleasants	2,753.27
Pocahontas	2,570.33
Preston	2,570.33
Putnam	2,978.95
Raleigh	2,790.33
Randolph	2,570.33
Ritchie	2,620.33
Roane	2,570.33
Summers	2,570.33
Taylor	2,595.33
Tucker	2,570.33
Tyler	2,630.33
Upshur	2,570.33
Wayne	2,570.33
Webster	2,570.33
Wetzel	2,570.33
Wirt	2,570.33
Wood	2,746.33
Wyoming	2,570.33
State	2,660.38

Notes: (1) Several county boards use multiple level salary schedules; the above are the averages of level one only. (2) All years of experience included in WVC 18A-4-2 were used in calculating the average of the salary schedules, as prescribed by WVC 18A-4-5. (3) All county boards are within equity, as defined in WVC 18A-4-5.

**COUNTY BOARDS OF EDUCATION
AVERAGE OF SERVICE PERSONNEL SALARY SCHEDULES
ARRANGED IN DESCENDING ORDER
FOR THE 2012-13 YEAR**

Ct.	County	Average Salary	Percentage Of Top Five Average Salary	Average Salary Top Ten
1	Putnam	2,978.95	105.09%	
2	Boone	2,949.97	104.07%	
3	Monongalia	2,941.13	103.76%	
4	Berkeley	2,801.84	98.84%	
5	Marshall	2,800.80	98.81%	
6	Jackson	2,790.33	98.44%	
6	Raleigh	2,790.33	98.44%	
8	Hancock	2,768.35	97.66%	
9	Cabell	2,764.18	97.52%	
10	Ohio	2,760.23	97.38%	\$ 2,834.61
11	Pleasants	2,753.27	97.13%	
12	Wood	2,746.33	96.89%	
13	Mingo	2,740.33	96.67%	
14	Jefferson	2,736.75	96.55%	
15	Kanawha	2,727.02	96.20%	
16	Harrison	2,715.33	95.79%	
16	Mercer	2,715.33	95.79%	
18	Morgan	2,708.63	95.56%	
19	Fayette	2,690.33	94.91%	
20	McDowell	2,685.33	94.73%	
21	Mason	2,682.83	94.65%	
22	Mineral	2,678.88	94.51%	
23	Lewis	2,675.33	94.38%	
24	Logan	2,657.83	93.76%	
25	Brooke	2,631.02	92.82%	
26	Tyler	2,630.33	92.79%	
27	Marion	2,623.33	92.55%	
28	Calhoun	2,620.33	92.44%	
28	Ritchie	2,620.33	92.44%	
30	Lincoln	2,615.33	92.26%	
31	Greenbrier	2,607.83	92.00%	
32	Taylor	2,595.33	91.56%	
33	Barbour	2,570.33	90.68%	
33	Braxton	2,570.33	90.68%	
33	Clay	2,570.33	90.68%	
33	Doddridge	2,570.33	90.68%	
33	Gilmer	2,570.33	90.68%	
33	Grant	2,570.33	90.68%	
33	Hampshire	2,570.33	90.68%	
33	Hardy	2,570.33	90.68%	
33	Monroe	2,570.33	90.68%	
33	Nicholas	2,570.33	90.68%	
33	Pendleton	2,570.33	90.68%	
33	Pocahontas	2,570.33	90.68%	
33	Preston	2,570.33	90.68%	
33	Randolph	2,570.33	90.68%	
33	Roane	2,570.33	90.68%	
33	Summers	2,570.33	90.68%	
33	Tucker	2,570.33	90.68%	
33	Upshur	2,570.33	90.68%	
33	Wayne	2,570.33	90.68%	
33	Webster	2,570.33	90.68%	
33	Wetzel	2,570.33	90.68%	
33	Wirt	2,570.33	90.68%	
33	Wyoming	2,570.33	90.68%	
-	State	2,660.38	-	\$ - (90% limit)

Notes: (1) Several county boards use multiple level salary schedules; the above are the averages of level one only. (2) All years of experience included in WVC 18A-4-2 were used in calculating the average of the salary schedules, as prescribed by WVC 18A-4-5. (3) All county boards are within equity, as defined in WVC 18A-4-5.

OSF
7/20/2012
Serv Pers Salary Scheduled by County 13

**TEACHERS' STATE MINIMUM SALARY SCHEDULE
STATE BASIC SALARY WITHOUT EQUITY
FOR THE 2012-13 YEAR**

Years Exp.	4th Class	3rd Class	2nd Class	A.B. A.B.	A.B. +15	M.A. M.A.	M.A. +15	M.A. +30	M.A. +45	Doc-torate
0	26,917	27,606	27,872	29,315	30,076	31,843	32,604	33,365	34,126	35,161
1	27,245	27,934	28,200	29,833	30,594	32,362	33,123	33,883	34,644	35,679
2	27,574	28,262	28,528	30,352	31,113	32,880	33,641	34,402	35,163	36,198
3	27,902	28,590	28,856	30,871	31,631	33,399	34,160	34,920	35,681	36,716
4	28,474	29,162	29,428	31,633	32,394	34,162	34,923	35,683	36,444	37,479
5	28,802	29,490	29,756	32,152	32,913	34,680	35,441	36,202	36,963	37,998
6	29,130	29,818	30,084	32,670	33,431	35,199	35,960	36,720	37,481	38,516
7	29,458	30,147	30,412	33,189	33,950	35,717	36,478	37,239	38,000	39,035
8	29,786	30,475	30,741	33,707	34,468	36,236	36,997	37,757	38,518	39,553
9	30,114	30,803	31,069	34,226	34,987	36,754	37,515	38,276	39,037	40,072
10	30,443	31,131	31,397	34,746	35,506	37,274	38,035	38,796	39,556	40,591
11	30,771	31,459	31,725	35,264	36,025	37,793	38,553	39,314	40,075	41,110
12	31,099	31,787	32,053	35,783	36,543	38,311	39,072	39,833	40,593	41,628
13	31,427	32,115	32,381	36,301	37,062	38,830	39,590	40,351	41,112	42,147
14	31,755	32,443	32,709	36,820	37,580	39,348	40,109	40,870	41,630	42,665
15	32,083	32,771	33,037	37,338	38,099	39,867	40,627	41,388	42,149	43,184
16	32,411	33,099	33,365	37,857	38,617	40,385	41,146	41,907	42,667	43,702
17	32,739	33,428	33,693	38,375	39,136	40,904	41,665	42,425	43,186	44,221
18	33,067	33,756	34,022	38,894	39,655	41,422	42,183	42,944	43,705	44,740
19	33,395	34,084	34,350	39,412	40,173	41,941	42,702	43,462	44,223	45,258
20	33,723	34,412	34,678	39,931	40,692	42,459	43,220	43,981	44,742	45,777
21	34,052	34,740	35,006	40,449	41,210	42,978	43,739	44,499	45,260	46,295
22	34,380	35,068	35,334	40,968	41,729	43,496	44,257	45,018	45,779	46,814
23	34,708	35,396	35,662	41,487	42,247	44,015	44,776	45,536	46,297	47,332
24	35,036	35,724	35,990	42,005	42,766	44,534	45,294	46,055	46,816	47,851
25	35,364	36,052	36,318	42,524	43,284	45,052	45,813	46,574	47,334	48,369
26	35,692	36,380	36,646	43,042	43,803	45,571	46,331	47,092	47,853	48,888
27	36,020	36,708	36,974	43,561	44,321	46,089	46,850	47,611	48,371	49,406
28	36,348	37,037	37,302	44,079	44,840	46,608	47,368	48,129	48,890	49,925
29	36,676	37,365	37,631	44,598	45,358	47,126	47,887	48,648	49,408	50,443
30	37,004	37,693	37,959	45,116	45,877	47,645	48,405	49,166	49,927	50,962
31	37,333	38,021	38,287	45,635	46,396	48,163	48,924	49,685	50,445	51,480
32	37,661	38,349	38,615	46,153	46,914	48,682	49,443	50,203	50,964	51,999
33	37,989	38,677	38,943	46,672	47,433	49,200	49,961	50,722	51,483	52,518
34	38,317	39,005	39,271	47,190	47,951	49,719	50,480	51,240	52,001	53,036
35	38,645	39,333	39,599	47,709	48,470	50,237	50,998	51,759	52,520	53,555

Note: This schedule does not include the \$600 supplement for classroom teachers with at least 20 years of teaching experience (WVC §18A-4-2), the \$3,500 supplement for those with national certification from the National Board of Professional Teaching Standards (NBPTS) (WVC §18A-4-2a), or the \$2,500 supplement for speech-language pathologists, audiologists, counselors, school psychologists, or school nurses with national certification (WVC §18A-4-4b).

OSF
03/22/12
State Salary Schedules 13

**TEACHERS' STATE MINIMUM SALARY SCHEDULE
STATE EQUITY SUPPLEMENT SCHEDULE
FOR THE 2012-13 YEAR**

Years Exp.	4th Class	3rd Class	2nd Class	A.B. A.B.	A.B. +15	M.A. M.A.	M.A. +15	M.A. +30	M.A. +45	Doc-torate
0	1,781	1,796	1,877	2,360	2,452	2,644	2,740	2,836	2,836	2,927
1	1,819	1,863	1,946	2,429	2,521	2,713	2,809	2,905	2,905	2,996
2	1,857	1,930	2,015	2,498	2,590	2,782	2,878	2,974	2,974	3,065
3	1,895	1,997	2,084	2,567	2,659	2,851	2,947	3,043	3,043	3,134
4	1,933	2,064	2,153	2,636	2,728	2,920	3,016	3,112	3,112	3,203
5	1,971	2,131	2,222	2,705	2,797	2,989	3,085	3,181	3,181	3,272
6	2,009	2,198	2,291	2,774	2,866	3,058	3,154	3,250	3,250	3,341
7	2,047	2,265	2,360	2,843	2,935	3,127	3,223	3,319	3,319	3,410
8	2,085	2,332	2,429	2,912	3,004	3,196	3,292	3,388	3,388	3,479
9	2,123	2,399	2,498	2,981	3,073	3,265	3,361	3,457	3,457	3,548
10	2,161	2,466	2,567	3,050	3,142	3,334	3,430	3,526	3,526	3,617
11	2,199	2,533	2,636	3,119	3,211	3,403	3,499	3,595	3,595	3,686
12	2,237	2,600	2,705	3,188	3,280	3,472	3,568	3,664	3,664	3,755
13	2,275	2,667	2,774	3,257	3,349	3,541	3,637	3,733	3,733	3,824
14	2,313	2,734	2,843	3,326	3,418	3,610	3,706	3,802	3,802	3,893
15	2,351	2,801	2,912	3,395	3,487	3,679	3,775	3,871	3,871	3,962
16	2,389	2,868	2,981	3,464	3,556	3,748	3,844	3,940	3,940	4,031
17	2,427	2,935	3,050	3,533	3,625	3,817	3,913	4,009	4,009	4,100
18	2,465	3,002	3,119	3,602	3,694	3,886	3,982	4,078	4,078	4,169
19	2,503	3,069	3,188	3,671	3,763	3,955	4,051	4,147	4,147	4,238
20	2,541	3,136	3,257	3,740	3,832	4,024	4,120	4,216	4,216	4,307
21	2,579	3,203	3,326	3,809	3,901	4,093	4,189	4,285	4,285	4,376
22	2,617	3,270	3,395	3,878	3,970	4,162	4,258	4,354	4,354	4,445
23	2,655	3,337	3,464	3,947	4,039	4,231	4,327	4,423	4,423	4,514
24	2,693	3,404	3,533	4,016	4,108	4,300	4,396	4,492	4,492	4,583
25	2,731	3,471	3,602	4,085	4,177	4,369	4,465	4,561	4,561	4,652
26	2,769	3,538	3,671	4,154	4,246	4,438	4,534	4,630	4,630	4,721
27	2,807	3,605	3,740	4,223	4,315	4,507	4,603	4,699	4,699	4,790
28	2,845	3,672	3,809	4,292	4,384	4,576	4,672	4,768	4,768	4,859
29	2,883	3,739	3,878	4,361	4,453	4,645	4,741	4,837	4,837	4,928
30	2,921	3,806	3,947	4,430	4,522	4,714	4,810	4,906	4,906	4,997
31	2,959	3,873	4,016	4,499	4,591	4,783	4,879	4,975	4,975	5,066
32	2,997	3,940	4,085	4,568	4,660	4,852	4,948	5,044	5,044	5,135
33	3,035	4,007	4,154	4,637	4,729	4,921	5,017	5,113	5,113	5,204
34	3,073	4,074	4,223	4,706	4,798	4,990	5,086	5,182	5,182	5,273
35	3,111	4,141	4,292	4,775	4,867	5,059	5,155	5,251	5,251	5,342

Note: This schedule does not include the \$600 supplement for classroom teachers with at least 20 years of teaching experience (WVC §18A-4-2), the \$3,500 supplement for those with national certification from the National Board of Professional Teaching Standards (NBPTS) (WVC §18A-4-2a), or the \$2,500 supplement for speech-language pathologists, audiologists, counselors, school psychologists, or school nurses with national certification (WVC §18A-4-4b).

OSF
03/22/12
State Salary Schedules 13

**TEACHERS' STATE MINIMUM SALARY SCHEDULE
STATE TOTAL SALARY (BASIC PLUS EQUITY)
FOR THE 2012-13 YEAR**

Years Exp.	4th Class	3rd Class	2nd Class	A.B. A.B.	A.B. +15	M.A. M.A.	M.A. +15	M.A. +30	M.A. +45	Doc-torate
0	28,698	29,402	29,749	31,675	32,528	34,487	35,344	36,201	36,962	38,088
1	29,064	29,797	30,146	32,262	33,115	35,075	35,932	36,788	37,549	38,675
2	29,431	30,192	30,543	32,850	33,703	35,662	36,519	37,376	38,137	39,263
3	29,797	30,587	30,940	33,438	34,290	36,250	37,107	37,963	38,724	39,850
4	30,407	31,226	31,581	34,269	35,122	37,082	37,939	38,795	39,556	40,682
5	30,773	31,621	31,978	34,857	35,710	37,669	38,526	39,383	40,144	41,270
6	31,139	32,016	32,375	35,444	36,297	38,257	39,114	39,970	40,731	41,857
7	31,505	32,412	32,772	36,032	36,885	38,844	39,701	40,558	41,319	42,445
8	31,871	32,807	33,170	36,619	37,472	39,432	40,289	41,145	41,906	43,032
9	32,237	33,202	33,567	37,207	38,060	40,019	40,876	41,733	42,494	43,620
10	32,604	33,597	33,964	37,796	38,648	40,608	41,465	42,322	43,082	44,208
11	32,970	33,992	34,361	38,383	39,236	41,196	42,052	42,909	43,670	44,796
12	33,336	34,387	34,758	38,971	39,823	41,783	42,640	43,497	44,257	45,383
13	33,702	34,782	35,155	39,558	40,411	42,371	43,227	44,084	44,845	45,971
14	34,068	35,177	35,552	40,146	40,998	42,958	43,815	44,672	45,432	46,558
15	34,434	35,572	35,949	40,733	41,586	43,546	44,402	45,259	46,020	47,146
16	34,800	35,967	36,346	41,321	42,173	44,133	44,990	45,847	46,607	47,733
17	35,166	36,363	36,743	41,908	42,761	44,721	45,578	46,434	47,195	48,321
18	35,532	36,758	37,141	42,496	43,349	45,308	46,165	47,022	47,783	48,909
19	35,898	37,153	37,538	43,083	43,936	45,896	46,753	47,609	48,370	49,496
20	36,264	37,548	37,935	43,671	44,524	46,483	47,340	48,197	48,958	50,084
21	36,631	37,943	38,332	44,258	45,111	47,071	47,928	48,784	49,545	50,671
22	36,997	38,338	38,729	44,846	45,699	47,658	48,515	49,372	50,133	51,259
23	37,363	38,733	39,126	45,434	46,286	48,246	49,103	49,959	50,720	51,846
24	37,729	39,128	39,523	46,021	46,874	48,834	49,690	50,547	51,308	52,434
25	38,095	39,523	39,920	46,609	47,461	49,421	50,278	51,135	51,895	53,021
26	38,461	39,918	40,317	47,196	48,049	50,009	50,865	51,722	52,483	53,609
27	38,827	40,313	40,714	47,784	48,636	50,596	51,453	52,310	53,070	54,196
28	39,193	40,709	41,111	48,371	49,224	51,184	52,040	52,897	53,658	54,784
29	39,559	41,104	41,509	48,959	49,811	51,771	52,628	53,485	54,245	55,371
30	39,925	41,499	41,906	49,546	50,399	52,359	53,215	54,072	54,833	55,959
31	40,292	41,894	42,303	50,134	50,987	52,946	53,803	54,660	55,420	56,546
32	40,658	42,289	42,700	50,721	51,574	53,534	54,391	55,247	56,008	57,134
33	41,024	42,684	43,097	51,309	52,162	54,121	54,978	55,835	56,596	57,722
34	41,390	43,079	43,494	51,896	52,749	54,709	55,566	56,422	57,183	58,309
35	41,756	43,474	43,891	52,484	53,337	55,296	56,153	57,010	57,771	58,897

Note: This schedule does not include the \$600 supplement for classroom teachers with at least 20 years of teaching experience (WVC §18A-4-2), the \$3,500 supplement for those with national certification from the National Board of Professional Teaching Standards (NBPTS) (WVC §18A-4-2a), or the \$2,500 supplement for speech-language pathologists, audiologists, counselors, school psychologists, or school nurses with national certification (WVC §18A-4-4b).

OSF
03/22/12
State Salary Schedules 13

**SERVICE PERSONNEL STATE MINIMUM MONTHLY PAY SCALE
STATE BASIC PAY SCALE WITHOUT EQUITY
FOR THE 2012-13 YEAR**

Years Exp.	PAY GRADE							
	A	B	C	D	E	F	G	H
0	1,627	1,648	1,689	1,741	1,793	1,855	1,886	1,958
1	1,659	1,680	1,721	1,773	1,825	1,887	1,918	1,990
2	1,691	1,712	1,753	1,805	1,857	1,919	1,950	2,022
3	1,723	1,744	1,785	1,837	1,889	1,951	1,982	2,054
4	1,755	1,776	1,817	1,869	1,921	1,983	2,014	2,087
5	1,787	1,808	1,849	1,901	1,953	2,015	2,046	2,119
6	1,819	1,840	1,882	1,933	1,985	2,047	2,078	2,151
7	1,852	1,872	1,914	1,965	2,017	2,079	2,110	2,183
8	1,884	1,904	1,946	1,997	2,049	2,111	2,142	2,215
9	1,916	1,936	1,978	2,030	2,081	2,143	2,174	2,247
10	1,948	1,969	2,010	2,062	2,113	2,176	2,207	2,279
11	1,980	2,001	2,042	2,094	2,145	2,208	2,239	2,311
12	2,012	2,033	2,074	2,126	2,178	2,240	2,271	2,343
13	2,044	2,065	2,106	2,158	2,210	2,272	2,303	2,375
14	2,076	2,097	2,138	2,190	2,242	2,304	2,335	2,407
15	2,108	2,129	2,170	2,222	2,274	2,336	2,367	2,439
16	2,140	2,161	2,202	2,254	2,306	2,368	2,399	2,472
17	2,172	2,193	2,235	2,286	2,338	2,400	2,431	2,504
18	2,204	2,225	2,267	2,318	2,370	2,432	2,463	2,536
19	2,237	2,257	2,299	2,350	2,402	2,464	2,495	2,568
20	2,269	2,289	2,331	2,383	2,434	2,496	2,527	2,601
21	2,301	2,321	2,363	2,415	2,466	2,528	2,559	2,634
22	2,333	2,354	2,395	2,447	2,498	2,561	2,593	2,666
23	2,365	2,386	2,427	2,479	2,531	2,594	2,625	2,699
24	2,397	2,418	2,459	2,511	2,563	2,627	2,658	2,732
25	2,429	2,450	2,491	2,543	2,596	2,659	2,691	2,764
26	2,461	2,482	2,523	2,576	2,629	2,692	2,723	2,797
27	2,493	2,514	2,555	2,608	2,661	2,724	2,756	2,829
28	2,525	2,546	2,588	2,641	2,694	2,757	2,789	2,863
29	2,557	2,579	2,621	2,673	2,726	2,790	2,821	2,896
30	2,591	2,611	2,654	2,706	2,759	2,822	2,854	2,928
31	2,623	2,644	2,687	2,739	2,792	2,855	2,887	2,961
32	2,656	2,676	2,719	2,772	2,824	2,888	2,919	2,994
33	2,689	2,709	2,752	2,805	2,857	2,920	2,953	3,026
34	2,721	2,743	2,785	2,838	2,890	2,954	2,986	3,059
35	2,754	2,775	2,817	2,870	2,923	2,987	3,018	3,092
36	2,787	2,808	2,850	2,903	2,956	3,019	3,051	3,124
37	2,819	2,841	2,883	2,936	2,989	3,052	3,083	3,157
38	2,852	2,873	2,915	2,968	3,021	3,084	3,116	3,190
39	2,885	2,906	2,948	3,001	3,054	3,117	3,149	3,222
40	2,917	2,939	2,980	3,033	3,087	3,150	3,181	3,256

Note: This schedule does not include the \$12/month supplemental pay for having a high school diploma or GED; the educational bonuses of: \$11/month for each of the following levels of college credit or comparable training in a trade or vocational school: 12, 24, 36, 48, 60, 72, 84, 96, 108, or 120 hours; \$40/month for an associate, bachelor's, master's, or doctorate degree; or \$11/month for each of the following: BA+15, MA+15, MA+30, MA+45, or MA+60; or the \$10/month shift differential pay.

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State Salary Schedules 13

**SERVICE PERSONNEL STATE MINIMUM MONTHLY PAY SCALE
STATE EQUITY SUPPLEMENT PAY SCALE
FOR THE 2012-13 YEAR**

Years Exp.	PAY GRADE							
	A	B	C	D	E	F	G	H
0	152	152	152	152	152	152	152	152
1	152	152	152	152	152	152	152	152
2	152	152	152	152	152	152	152	152
3	152	152	152	152	152	152	152	152
4	152	152	152	152	152	152	152	152
5	152	152	152	152	152	152	152	152
6	152	152	152	152	152	152	152	152
7	152	152	152	152	152	152	152	152
8	152	152	152	152	152	152	152	152
9	152	152	152	152	152	152	152	152
10	152	152	152	152	152	152	152	152
11	152	152	152	152	152	152	152	152
12	152	152	152	152	152	152	152	152
13	152	152	152	152	152	152	152	152
14	152	152	152	152	152	152	152	152
15	152	152	152	152	152	152	152	152
16	152	152	152	152	152	152	152	152
17	152	152	152	152	152	152	152	152
18	152	152	152	152	152	152	152	152
19	152	152	152	152	152	152	152	152
20	152	152	152	152	152	152	152	152
21	152	152	152	152	152	152	152	152
22	152	152	152	152	152	152	152	152
23	152	152	152	152	152	152	152	152
24	152	152	152	152	152	152	152	152
25	152	152	152	152	152	152	152	152
26	152	152	152	152	152	152	152	152
27	152	152	152	152	152	152	152	152
28	152	152	152	152	152	152	152	152
29	152	152	152	152	152	152	152	152
30	152	152	152	152	152	152	152	152
31	152	152	152	152	152	152	152	152
32	152	152	152	152	152	152	152	152
33	152	152	152	152	152	152	152	152
34	152	152	152	152	152	152	152	152
35	152	152	152	152	152	152	152	152
36	152	152	152	152	152	152	152	152
37	152	152	152	152	152	152	152	152
38	152	152	152	152	152	152	152	152
39	152	152	152	152	152	152	152	152
40	152	152	152	152	152	152	152	152

Note: This schedule does not include the \$12/month supplemental pay for having a high school diploma or GED; the educational bonuses of: \$11/month for each of the following levels of college credit or comparable training in a trade or vocational school: 12, 24, 36, 48, 60, 72, 84, 96, 108, or 120 hours; \$40/month for an associate, bachelor's, master's, or doctorate degree; or \$11/month for each of the following: BA+15, MA+15, MA+30, MA+45, or MA+60; or the \$10/month shift differential pay.

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State Salary Schedules 13

**SERVICE PERSONNEL STATE MINIMUM MONTHLY PAY SCALE
TOTAL MINIMUM REQUIRED PAY SCALE (BASIC PLUS EQUITY)
FOR THE 2012-13 YEAR**

Years Exp.	PAY GRADE							
	A	B	C	D	E	F	G	H
0	1,779	1,800	1,841	1,893	1,945	2,007	2,038	2,110
1	1,811	1,832	1,873	1,925	1,977	2,039	2,070	2,142
2	1,843	1,864	1,905	1,957	2,009	2,071	2,102	2,174
3	1,875	1,896	1,937	1,989	2,041	2,103	2,134	2,206
4	1,907	1,928	1,969	2,021	2,073	2,135	2,166	2,239
5	1,939	1,960	2,001	2,053	2,105	2,167	2,198	2,271
6	1,971	1,992	2,034	2,085	2,137	2,199	2,230	2,303
7	2,004	2,024	2,066	2,117	2,169	2,231	2,262	2,335
8	2,036	2,056	2,098	2,149	2,201	2,263	2,294	2,367
9	2,068	2,088	2,130	2,182	2,233	2,295	2,326	2,399
10	2,100	2,121	2,162	2,214	2,265	2,328	2,359	2,431
11	2,132	2,153	2,194	2,246	2,297	2,360	2,391	2,463
12	2,164	2,185	2,226	2,278	2,330	2,392	2,423	2,495
13	2,196	2,217	2,258	2,310	2,362	2,424	2,455	2,527
14	2,228	2,249	2,290	2,342	2,394	2,456	2,487	2,559
15	2,260	2,281	2,322	2,374	2,426	2,488	2,519	2,591
16	2,292	2,313	2,354	2,406	2,458	2,520	2,551	2,624
17	2,324	2,345	2,387	2,438	2,490	2,552	2,583	2,656
18	2,356	2,377	2,419	2,470	2,522	2,584	2,615	2,688
19	2,389	2,409	2,451	2,502	2,554	2,616	2,647	2,720
20	2,421	2,441	2,483	2,535	2,586	2,648	2,679	2,753
21	2,453	2,473	2,515	2,567	2,618	2,680	2,711	2,786
22	2,485	2,506	2,547	2,599	2,650	2,713	2,745	2,818
23	2,517	2,538	2,579	2,631	2,683	2,746	2,777	2,851
24	2,549	2,570	2,611	2,663	2,715	2,779	2,810	2,884
25	2,581	2,602	2,643	2,695	2,748	2,811	2,843	2,916
26	2,613	2,634	2,675	2,728	2,781	2,844	2,875	2,949
27	2,645	2,666	2,707	2,760	2,813	2,876	2,908	2,981
28	2,677	2,698	2,740	2,793	2,846	2,909	2,941	3,015
29	2,709	2,731	2,773	2,825	2,878	2,942	2,973	3,048
30	2,743	2,763	2,806	2,858	2,911	2,974	3,006	3,080
31	2,775	2,796	2,839	2,891	2,944	3,007	3,039	3,113
32	2,808	2,828	2,871	2,924	2,976	3,040	3,071	3,146
33	2,841	2,861	2,904	2,957	3,009	3,072	3,105	3,178
34	2,873	2,895	2,937	2,990	3,042	3,106	3,138	3,211
35	2,906	2,927	2,969	3,022	3,075	3,139	3,170	3,244
36	2,939	2,960	3,002	3,055	3,108	3,171	3,203	3,276
37	2,971	2,993	3,035	3,088	3,141	3,204	3,235	3,309
38	3,004	3,025	3,067	3,120	3,173	3,236	3,268	3,342
39	3,037	3,058	3,100	3,153	3,206	3,269	3,301	3,374
40	3,069	3,091	3,132	3,185	3,239	3,302	3,333	3,408

Note: This schedule does not include the \$12/month supplemental pay for having a high school diploma or GED; the educational bonuses of: \$11/month for each of the following levels of college credit or comparable training in a trade or vocational school: 12, 24, 36, 48, 60, 72, 84, 96, 108, or 120 hours; \$40/month for an associate, bachelor's, master's, or doctorate degree; or \$11/month for each of the following: BA+15, MA+15, MA+30, MA+45, or MA+60; or the \$10/month shift differential pay.

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**PRINCIPALS AND ASSISTANT PRINCIPALS
STATE MINIMUM SALARY INCREMENT SCHEDULE
FOR THE 2012-13 YEAR**

Degree Classification	A.B.	A.B. +15	M.A.	M.A. +15	M.A. +30	M.A. +45	Doc- torate
State Basic Salary	29,315	30,076	31,843	32,604	33,365	34,126	35,161

PRINCIPALS SALARY INCREMENT SCHEDULE								
Number Teachers Supervised	Rate	A.B.	A.B. +15	M.A.	M.A. +15	M.A. +30	M.A. +45	Doc- torate
1 - 7	11.00%	3,225	3,308	3,503	3,586	3,670	3,754	3,868
8 - 14	11.50%	3,371	3,459	3,662	3,749	3,837	3,924	4,044
15 - 24	12.00%	3,518	3,609	3,821	3,912	4,004	4,095	4,219
25 - 38	12.50%	3,664	3,760	3,980	4,076	4,171	4,266	4,395
39 - 57	13.00%	3,811	3,910	4,140	4,239	4,337	4,436	4,571
58 - Up	13.50%	3,958	4,060	4,299	4,402	4,504	4,607	4,747

ASSISTANT PRINCIPALS SALARY INCREMENT SCHEDULE								
Number Teachers Supervised	Rate	A.B.	A.B. +15	M.A.	M.A. +15	M.A. +30	M.A. +45	Doc- torate
1 - 7	5.50%	1,612	1,654	1,751	1,793	1,835	1,877	1,934
8 - 14	5.75%	1,686	1,729	1,831	1,875	1,918	1,962	2,022
15 - 24	6.00%	1,759	1,805	1,911	1,956	2,002	2,048	2,110
25 - 38	6.25%	1,832	1,880	1,990	2,038	2,085	2,133	2,198
39 - 57	6.50%	1,905	1,955	2,070	2,119	2,169	2,218	2,285
58 - Up	6.75%	1,979	2,030	2,149	2,201	2,252	2,304	2,373

Notes: (1) Reference - West Virginia Code §18A-4-3.

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**SUMMARY OF INCREASES TO TEACHERS
STATE BASIC SALARY SCHEDULE
1975-76 THROUGH 2012-13**

	A.B.	A.B. +15	M.A.	M.A. +15	M.A. +30	M.A. +45(d)	Doc- torate	Exp. Incr.
Basic salary 1975-76	7,655	7,959	8,263	8,565	8,869	-	9,172	146
Basic salary increases:								
1976-77	1,000	1,000	1,000	1,000	1,000	-	1,000	-
1977-78	-	86	172	260	346	-	433	59
1978-79	-	110	220	330	440	-	550	52
1979-80	150	250	350	450	550	-	650	64
1980-81	950	950	950	950	950	-	950	-
1981-82	1,900	1,900	1,900	1,900	1,900	-	1,900	-
1982-83	-	-	-	-	-	-	-	-
1983-84	-	-	-	-	-	-	-	-
1984-85 (a)	800	800	800	800	800	-	800	40
1985-86 (b)	200	300	400	500	600	-	700	20
1986-87	600	600	600	600	600	-	600	-
1987-88	-	-	-	-	-	-	-	-
1988-89	-	-	-	-	-	-	-	-
1989-90 (c)	663	698	733	768	803	-	838	19
1990-91	2,000	2,000	2,000	2,000	2,000	-	2,000	-
1991-92	1,000	1,000	1,000	1,000	1,000	-	1,000	-
1992-93	2,000	2,000	2,973	2,973	2,973	-	3,238	-
1993-94	-	-	-	-	-	-	-	-
1994-95 (d)	500	500	500	500	500	24,066	1,235	40
1995-96	-	-	-	-	-	-	-	-
1996-97	500	500	500	500	500	500	500	25
1997-98	-	-	-	-	-	-	-	-
1998-99	756	756	756	756	756	756	756	-
1999-2000	756	756	756	756	756	756	756	-
2000-01	756	756	756	756	756	756	756	-
2001-02 (e)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-
2002-03 (f)	804	804	804	804	804	804	804	36
2003-04	-	-	-	-	-	-	-	-
2004-05	-	-	-	-	-	-	-	-
2005-06 (g)	1,350	1,350	1,350	1,350	1,350	1,350	1,350	-
2006-07 (g)	-	-	-	-	-	-	-	-
2007-08 (g)(h)	887	913	972	998	1,024	1,050	1,085	18
2008-09 (g)	1,600	1,600	1,600	1,600	1,600	1,600	1,600	-
2009-10	-	-	-	-	-	-	-	-
2010-11	-	-	-	-	-	-	-	-
2011-12	1,488	1,488	1,488	1,488	1,488	1,488	1,488	-
2012-13	-	-	-	-	-	-	-	-
Total increase	21,660	22,117	23,580	24,039	24,496	34,126	25,989	373
Basic salary 2012-13	29,315	30,076	31,843	32,604	33,365	34,126	35,161	519
Annual experience increment:								
Years 1 - 3	519	519	519	519	519	519	519 (h)	
Year 4	763	763	763	763	763	763	763	
Years 5 - 35	519	519	519	519	519	519	519	
Max. years for increase	35	35	35	35	35	35	35	
Max incremental increase	18,394	18,394	18,394	18,394	18,394	18,394	18,394	
Basic salary with max exper- ience increment 2012-13	47,709	48,470	50,237	50,998	51,759	52,520	53,555	

Notes:

- (a) Salary equity began in 1984-85 with experience increment increases of \$69/yr; salaries shown do not include salary equity.
- (b) Classroom teachers with 20 years of teaching experience provided an additional \$600 annually.
- (c) The 5% increase in basic salaries in 1989-90 was provided the second half of the year.
- (d) MA+45 salary classification created beginning with the 1994-95 year.
- (e) In addition to the \$1,000 increase in basic salaries, the \$534 experience increment (\$465 basic salaries plus \$69 equity) was extended to those with 31 - 35 years of experience; all increases were made effective the 2nd quarter.
- (f) In addition to the \$804 increase in basic salaries, the experience increment was increased from \$534 to \$570 (\$501 basic salaries plus \$69 equity), and the \$570 experience increment was extended to those with 29 and 30 years of experience.
- (g) In addition to the \$1,350 increase in basic salary, effective the first day of the second quarter, the experience increment of \$570 (\$501 basic salary plus \$69 equity) was extended one year for the 2005-06 year, three years for the 2006-07 year, three additional years for the 2007-08 year, and the salary schedule was completely filled in from 1 - 35 years for the 2008-09 year.
- (h) In addition to the increases discussed in the preceding note, basic salaries increased by 3.5% for the 2007-08 year, which also increased the experience increment by \$17.54 per year, making the total experience increment \$588 per year (\$519 in basic salaries plus \$69 equity), except between the 3rd and 4th year where the total increase is \$832 (\$763 in basic salaries plus \$69 equity).
- (i) Basic salaries increased by \$1,488 for the 2011-12 year.

Salary History

**SUMMARY OF INCREASES TO SERVICE PERSONNEL
MONTHLY STATE BASIC PAY SCALE
1975-76 THROUGH 2012-13**

	Pay Grade								Exp. Incr.
	A	B	C	D	E	F	G	H	
Basic salary - 1975-76	350	370	410	460	510	570	600	670	10
Basic salary increases:									
1976-77	100	100	100	100	100	100	100	100	-
1977-78 (a)	25	25	25	25	25	25	25	25	-
1978-79	35	35	35	35	35	35	35	35	-
1979-80	28	28	28	28	28	28	28	28	3
1980-81	80	80	80	80	80	80	80	80	-
1981-82 (b)	56	56	56	56	56	56	56	56	5
1982-83	-	-	-	-	-	-	-	-	-
1983-84	-	-	-	-	-	-	-	-	-
1984-85 (c)	44	44	44	44	44	44	44	44	2
1985-86 (d)	44	44	44	44	44	44	44	44	-
1986-87	60	60	60	60	60	60	60	60	-
1987-88	-	-	-	-	-	-	-	-	-
1988-89	-	-	-	-	-	-	-	-	-
1989-90 (e)	27	27	27	27	27	27	27	27	2
1990-91	84	84	84	84	84	84	84	84	-
1991-92	17	17	17	17	17	17	17	17	-
1992-93	-	-	-	-	-	-	-	-	-
1993-94	-	-	-	-	-	-	-	-	-
1994-95 (f)	60	60	60	60	60	60	60	60	3
1995-96	--	--	--	--	--	--	--	--	-
1996-97	30	30	30	30	30	30	30	30	1
1997-98	-	-	-	-	-	-	-	-	-
1998-99 (g)	60	60	60	60	60	60	60	60	1
1999-2000 (h)	60	60	60	60	60	60	60	60	1
2000-01 (i)	60	60	60	60	60	60	60	60	1
2001-02 (j)	75	75	75	75	75	75	75	75	1
2002-03 (k)	71	71	71	71	71	71	71	71	1
2003-04	-	-	-	-	-	-	-	-	-
2004-05	-	-	-	-	-	-	-	-	-
2005-06	90	90	90	90	90	90	90	90	-
2006-07	-	-	-	-	-	-	-	-	-
2007-08 (m)	51	52	53	55	57	59	60	62	1
2008-09	70	70	70	70	70	70	70	70	-
2009-10	-	-	-	-	-	-	-	-	-
2010-11	-	-	-	-	-	-	-	-	-
2011-12 (n)	50	50	50	50	50	50	50	50	-
2012-13	-	-	-	-	-	-	-	-	-
Total increases	1,277	1,278	1,279	1,281	1,283	1,285	1,286	1,288	22
Basic salary 2012-13	1,627	1,648	1,689	1,741	1,793	1,855	1,886	1,958	32
Average annual experience increment:									
Years 1 - 40	32.25	32.28	32.28	32.30	32.35	32.38	32.38	32.45	(m)
Maximum years for increase	40	40	40	40	40	40	40	40	
Maximum incremental increase	1,287	1,291	1,291	1,292	1,294	1,295	1,295	1,298	
Basic salary with maximum experience increment 2012-13	2,917	2,939	2,980	3,033	3,087	3,150	3,181	3,256	

Notes:

- (a) Experience increment increase extended from 10 years to 13 years.
- (b) Experience increment increase extended from 13 years to 16 years.
- (c) Salary equity began in 1984-85; salaries shown do not include salary equity. Exp. Incr. extended from 16 years to 20 years.
- (d) Experience increment increase extended from 20 years to 25 years.
- (e) Experience increment increase extended from 25 years to 30 years. Additional \$10/month provided for a high school diploma or equivalent; increases in salary was provided in second half of year.
- (f) Additional \$10/month provided for 12 college hours or comparable training in a trade or vocational school and add'l \$10/month provided for working between 6pm and 5am, or which only \$5/month is funded by the State.
- (g) Experience increment increase extended from 30 years to 36 years.
- (h) Additional \$10/month pay for college or comparable training extended to 24, 36, and 48 hours.
- (i) Exp. increment increase extended from 36 to 40 years & add'l \$10/mo. pay for college or comparable trn. extended to 60 and 72 hrs.
- (j) In addition to the \$75/mo. increase in basic salaries, the experience increment was increased by \$1/mo, HS bonus increased to \$12/mo, and the \$10 educational bonuses were extended to 84, 96, 104, and 120 college hours or comparable training and to those with BA and MA degrees; all increases were made effective the 2nd quarter.
- (k) In addition to the \$71/month increase in basic salaries, educational bonuses were extended to include BA+15, MA+15, MA+30, MA+45, MA+60, and associate and doctorate degrees; bonuses for a college degree were increased to \$40/mo. for each degree level, and remaining bonuses were increased to \$11/mo.
- (l) Increase in basic salary made effective the first day of second quarter.
- (i) Basic salaries increased by \$1,488 for the 2011-12 year.
- (n) Basic salaries increased by 2.0% or \$500 minimum for the 2011-12 year.

Salary History

**SERVICE PERSONNEL JOB TITLES
BY POSITION CODE AND PAY GRADE
FOR THE 2012-13 YEAR**

Pay Grade A:

501 Aide I
675 Cook I
681 Custodian I

Pay Grade B:

502 Aide II
528 Clerk I
533 WVEIS Data Entry & Admin. Clerk
547 Key Punch Operator
557 Printing Operator
601 Handyman
676 Cook II
682 Custodian II
686 Groundsman
688 Watchman

Pay Grade C:

503 Aide III
529 Clerk II
531 Clerk - Maintenance
532 Clerk - Warehouse
574 Audiovisual Technician
597 General Maintenance
613 Lubrication Man
677 Cook III
683 Custodian III

Pay Grade D:

504 Aide IV
522 Accountant I
530 Clerk - Mail
535 Secretary I
541 Switchboard Operator/Recpt.
549 Draftsman
551 Graphic Artist
555 Inventory Supervisor
559 Printing Supervisor
599 Glazier
655 Bus Operator
659 Truck Driver
672 Cafeteria Manger
684 Custodian IV

Pay Grade E:

523 Accountant II
527 Braille or Sign Language Specialist
536 Secretary II
545 Computer Operator
578 Carpenter I

Pay Grade E (Continued):

605 Heating & Air Cond. Mechanic I
623 Mechanic Assistant
635 Painter
638 Plumber I
652 School Bus Supervisor
657 Heavy Equipment Operator

Pay Grade F:

511 Licensed Practical Nurse
515 Paraprofessional
519 Autism Mentor
524 Accountant III
526 Buyer
537 Secretary III
579 Carpenter II
583 Crew Leader
587 Electrician I
591 Electronic Technician I
617 Machinist
625 Mechanic
631 Office Equipment Repairman I
641 Roofing/Sheet Metal Mechanic
644 Welder

Pay Grade G:

525 Auditor
538 Executive Secretary
560 Accounts Payable Supervisor
561 Payroll Supervisor
576 Cabinet Maker
581 Chief Mechanic
588 Electrician II
592 Electronic Technician II
595 Foreman
606 Heating & Air Cond. Mechanic II
609 Locksmith
619 Mason
633 Office Equip. Repairman II
639 Plumber II
670 Food Services Supervisor
690 Sanitation Plant Operator

Pay Grade H:

521 Director/Coordinator of Services
546 Programmer
570 Supervisor of Maintenance
650 Supervisor of Transportation

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SCHOOL DATA

**COUNTY BOARDS OF EDUCATION
NUMBER OF PUBLIC SCHOOLS
2012-13 YEAR**

County	Elementary	Middle	High	Vocational	Alternative	Total
Barbour	5	3	1	-	-	9
Berkeley	20	5	3	1 (1)	-	29
Boone	10	2	3	1	-	16
Braxton	6	1	1	-	-	8
Brooke	7	2	1	-	-	10
Cabell	19	5	2	1	1	28
Calhoun	2	-	1	1 (1)	-	4
Clay	4	1	1	-	-	6
Doddridge	2	1	1	-	-	4
Fayette	10	2	5	1	-	18
Gilmer	4	-	1	-	-	5
Grant	3	-	2	1 (1)	-	6
Greenbrier	9	2	2	-	-	13
Hampshire	6	2	1	1	-	10
Hancock	5	2	2	1	-	10
Hardy	2	2	2	-	-	6
Harrison	13	5	5	1 (1)	2	26
Jackson	8	2	2	1 (1)	-	13
Jefferson	11	4	2	-	-	17
Kanawha	45	13	8	2	1	69
Lewis	4	1	1	-	-	6
Lincoln	4	5	1	-	-	10
Logan	11	3	3	1	-	18
Marion	9	7	3	1	1	21
Marshall	8	2	2	-	1	13
Mason	7	-	3	1	-	11
McDowell	6	2	2	1	-	11
Mercer	17	5	4	1	-	27
Mineral	8	2	2	1	1	14
Mingo	5	6	2	1	-	14
Monongalia	13	4	3	1	-	21
Monroe	1	2	1	1	-	5
Morgan	5	1	2	-	-	8
Nicholas	11	2	2	1	-	16
Ohio	8	4	1	-	-	13
Pendleton	3	-	1	-	-	4
Pleasants	2	1	1	1 (1)	-	5
Pocahontas	2	2	1	-	-	5
Preston	5	6	1	-	-	12
Putnam	14	4	4	1	-	23
Raleigh	19	5	4	1	-	29
Randolph	9	1	4	1	1	16
Ritchie	4	1	1	-	-	6
Roane	2	3	1	-	-	6
Summers	3	1	1	-	-	5
Taylor	3	1	1	1	-	6
Tucker	0	2	1	-	-	3
Tyler	2	1	1	-	-	4
Upshur	7	1	1	1 (1)	-	10
Wayne	12	6	3	-	-	21
Webster	1	4	1	-	-	6
Wetzel	2	3	4	-	-	9
Wirt	1	1	1	-	-	3
Wood	19	5	3	1	-	28
Wyoming	3	8	2	1	-	14
Total	421	156	115	30	8	730

Note: (1) The vocational schools indicated are the seven multi-county vocational centers (MVCVs) created by the State Board, but are reported in the districts that serve as the MVCVs' fiscal agents.

OSF

08/25/14

No. of Schools 13

**COUNTY BOARDS OF EDUCATION
AVERAGE NUMBER OF STUDENTS PER SCHOOL
2012-13 YEAR**

County	Headcount Enrollment		Primary		Total Primary Schools	High Schools	Total* Primary & High Schools	Average Students/ Elementary Schools	Average Students/ High Schools	Average Students/ All Schools
	PreK - 8	Gr. 9 - 12	Elem. Schools	Middle Schools						
Barbour	1,733	708	5	3	8	1	9	216.63	708.00	271.22
Berkeley	13,191	4,980	20	5	25	3	28	527.64	1,660.00	648.96
Boone	3,302	1,224	10	2	12	3	15	275.17	408.00	301.73
Braxton	1,545	611	6	1	7	1	8	220.71	611.00	269.50
Brooke	2,308	1,024	7	2	9	1	10	256.44	1,024.00	333.20
Cabell	9,427	3,552	19	5	24	2	26	392.79	1,776.00	499.19
Calhoun	774	309	2	-	2	1	3	387.00	309.00	361.00
Clay	1,464	596	4	1	5	1	6	292.80	596.00	343.33
Doddridge	811	350	2	1	3	1	4	270.33	350.00	290.25
Fayette	4,887	1,980	10	2	12	5	17	407.25	396.00	403.94
Gilmer	649	296	4	-	4	1	5	162.25	296.00	189.00
Grant	1,292	548	3	-	3	2	5	430.67	274.00	368.00
Greenbrier	3,714	1,509	9	2	11	2	13	337.64	754.50	401.77
Hampshire	2,413	1,086	6	2	8	1	9	301.63	1,086.00	388.78
Hancock	3,030	1,172	5	2	7	2	9	432.86	586.00	466.89
Hardy	1,687	661	2	2	4	2	6	421.75	330.50	391.33
Harrison	7,825	3,110	13	5	18	5	23	434.72	622.00	475.43
Jackson	3,572	1,393	8	2	10	2	12	357.20	696.50	413.75
Jefferson	6,518	2,440	11	4	15	2	17	434.53	1,220.00	526.94
Kanawha	20,483	8,065	45	13	58	8	66	353.16	1,008.13	432.55
Lewis	1,864	762	4	1	5	1	6	372.80	762.00	437.67
Lincoln	2,829	907	4	5	9	1	10	314.33	907.00	373.60
Logan	4,498	1,928	11	3	14	3	17	321.29	642.67	378.00
Marion	5,836	2,260	9	7	16	3	19	364.75	753.33	426.11
Marshall	3,323	1,368	8	2	10	2	12	332.30	684.00	390.92
Mason	3,083	1,240	7	-	7	3	10	440.43	413.33	432.30
McDowell	2,570	967	6	2	8	2	10	321.25	483.50	353.70
Mercer	6,885	2,788	17	5	22	4	26	312.95	697.00	372.04
Mineral	3,028	1,216	8	2	10	2	12	302.80	608.00	353.67
Mingo	3,310	1,131	5	6	11	2	13	300.91	565.50	341.62
Monongalia	7,829	3,200	13	4	17	3	20	460.53	1,066.67	551.45
Monroe	1,336	516	1	2	3	1	4	445.33	516.00	463.00
Morgan	1,732	840	5	1	6	2	8	288.67	420.00	321.50
Nicholas	2,922	1,113	11	2	13	2	15	224.77	556.50	269.00
Ohio	3,835	1,650	8	4	12	1	13	319.58	1,650.00	421.92
Pendleton	704	303	3	-	3	1	4	234.67	303.00	251.75
Pleasants	839	404	2	1	3	1	4	279.67	404.00	310.75
Pocahontas	783	350	2	2	4	1	5	195.75	350.00	226.60
Preston	3,244	1,331	5	6	11	1	12	294.91	1,331.00	381.25
Putnam	6,957	2,831	14	4	18	4	22	386.50	707.75	444.91
Raleigh	9,162	3,418	19	5	24	4	28	381.75	854.50	449.29
Randolph	3,105	1,168	9	1	10	4	14	310.50	292.00	305.21
Ritchie	1,089	460	4	1	5	1	6	217.80	460.00	258.17
Roane	1,751	704	2	3	5	1	6	350.20	704.00	409.17
Summers	1,152	417	3	1	4	1	5	288.00	417.00	313.80
Taylor	1,751	658	3	1	4	1	5	437.75	658.00	481.80
Tucker	723	308	-	2	2	1	3	361.50	308.00	343.67
Tyler	963	410	2	1	3	1	4	321.00	410.00	343.25
Upshur	2,797	1,057	7	1	8	1	9	349.63	1,057.00	428.22
Wayne	5,381	2,127	12	6	18	3	21	298.94	709.00	357.52
Webster	1,043	450	1	4	5	1	6	208.60	450.00	248.83
Wetzel	1,951	867	2	3	5	4	9	390.20	216.75	313.11
Wirt	715	320	1	1	2	1	3	357.50	320.00	345.00
Wood	9,489	3,852	19	5	24	3	27	395.38	1,284.00	494.11
Wyoming	3,065	1,205	3	8	11	2	13	278.64	602.50	328.46
Total	202,169	80,140	421	156	577	115	692	350.38	696.87	407.96

Note: The total no. of schools reflected above excludes the vocational schools and the alternative schools to avoid duplication.

OSF
08/25/14
Students per School 13

**COUNTY BOARDS OF EDUCATION
AVERAGE NUMBER OF STUDENTS PER SCHOOL
SORTED BY ELEMENTARY SCHOOLS
2012-13 YEAR**

Ct.	County	Headcount Enrollment		Primary		Total Primary Schools	High Schools	Total* Primary & High Schools	Average Students/ Elementary Schools	Average Students/ High Schools	Average Students/ All Schools
		PreK - 8	Gr. 9 - 12	Elem. Schools	Middle Schools						
1	Berkeley	13,191	4,980	20	5	25	3	28	527.64	1,660.00	648.96
2	Monongalia	7,829	3,200	13	4	17	3	20	460.53	1,066.67	551.45
3	Monroe	1,336	516	1	2	3	1	4	445.33	516.00	463.00
4	Mason	3,083	1,240	7	-	7	3	10	440.43	413.33	432.30
5	Taylor	1,751	658	3	1	4	1	5	437.75	658.00	481.80
6	Harrison	7,825	3,110	13	5	18	5	23	434.72	622.00	475.43
7	Jefferson	6,518	2,440	11	4	15	2	17	434.53	1,220.00	526.94
8	Hancock	3,030	1,172	5	2	7	2	9	432.86	586.00	466.89
9	Grant	1,292	548	3	-	3	2	5	430.67	274.00	368.00
10	Hardy	1,687	661	2	2	4	2	6	421.75	330.50	391.33
11	Fayette	4,887	1,980	10	2	12	5	17	407.25	396.00	403.94
12	Wood	9,489	3,852	19	5	24	3	27	395.38	1,284.00	494.11
13	Cabell	9,427	3,552	19	5	24	2	26	392.79	1,776.00	499.19
14	Wetzel	1,951	867	2	3	5	4	9	390.20	216.75	313.11
15	Calhoun	774	309	2	-	2	1	3	387.00	309.00	361.00
16	Putnam	6,957	2,831	14	4	18	4	22	386.50	707.75	444.91
17	Raleigh	9,162	3,418	19	5	24	4	28	381.75	854.50	449.29
18	Lewis	1,864	762	4	1	5	1	6	372.80	762.00	437.67
19	Marion	5,836	2,260	9	7	16	3	19	364.75	753.33	426.11
20	Tucker	723	308	-	2	2	1	3	361.50	308.00	343.67
21	Wirt	715	320	1	1	2	1	3	357.50	320.00	345.00
22	Jackson	3,572	1,393	8	2	10	2	12	357.20	696.50	413.75
23	Kanawha	20,483	8,065	45	13	58	8	66	353.16	1,008.13	432.55
24	Roane	1,751	704	2	3	5	1	6	350.20	704.00	409.17
25	Upshur	2,797	1,057	7	1	8	1	9	349.63	1,057.00	428.22
26	Greenbrier	3,714	1,509	9	2	11	2	13	337.64	754.50	401.77
27	Marshall	3,323	1,368	8	2	10	2	12	332.30	684.00	390.92
28	Logan	4,498	1,928	11	3	14	3	17	321.29	642.67	378.00
29	McDowell	2,570	967	6	2	8	2	10	321.25	483.50	353.70
30	Tyler	963	410	2	1	3	1	4	321.00	410.00	343.25
31	Ohio	3,835	1,650	8	4	12	1	13	319.58	1,650.00	421.92
32	Lincoln	2,829	907	4	5	9	1	10	314.33	907.00	373.60
33	Mercer	6,885	2,788	17	5	22	4	26	312.95	697.00	372.04
34	Randolph	3,105	1,168	9	1	10	4	14	310.50	292.00	305.21
35	Mineral	3,028	1,216	8	2	10	2	12	302.80	608.00	353.67
36	Hampshire	2,413	1,086	6	2	8	1	9	301.63	1,086.00	388.78
37	Mingo	3,310	1,131	5	6	11	2	13	300.91	565.50	341.62
38	Wayne	5,381	2,127	12	6	18	3	21	298.94	709.00	357.52
39	Preston	3,244	1,331	5	6	11	1	12	294.91	1,331.00	381.25
40	Clay	1,464	596	4	1	5	1	6	292.80	596.00	343.33
41	Morgan	1,732	840	5	1	6	2	8	288.67	420.00	321.50
42	Summers	1,152	417	3	1	4	1	5	288.00	417.00	313.80
43	Pleasants	839	404	2	1	3	1	4	279.67	404.00	310.75
44	Wyoming	3,065	1,205	3	8	11	2	13	278.64	602.50	328.46
45	Boone	3,302	1,224	10	2	12	3	15	275.17	408.00	301.73
46	Doddridge	811	350	2	1	3	1	4	270.33	350.00	290.25
47	Brooke	2,308	1,024	7	2	9	1	10	256.44	1,024.00	333.20
48	Pendleton	704	303	3	-	3	1	4	234.67	303.00	251.75
49	Nicholas	2,922	1,113	11	2	13	2	15	224.77	556.50	269.00
50	Braxton	1,545	611	6	1	7	1	8	220.71	611.00	269.50
51	Ritchie	1,089	460	4	1	5	1	6	217.80	460.00	258.17
52	Barbour	1,733	708	5	3	8	1	9	216.63	708.00	271.22
53	Webster	1,043	450	1	4	5	1	6	208.60	450.00	248.83
54	Pocahontas	783	350	2	2	4	1	5	195.75	350.00	226.60
55	Gilmer	649	296	4	-	4	1	5	162.25	296.00	189.00
-	Total	202,169	80,140	421	156	577	115	692	350.38	696.87	407.96

Note: The total no. of schools reflected above excludes the vocational schools and the alternative schools to avoid duplication.

OSF
08/25/14
Students per School 13

**COUNTY BOARDS OF EDUCATION
AVERAGE NUMBER OF STUDENTS PER SCHOOL
SORTED BY HIGH SCHOOLS
2012-13 YEAR**

Ct.	County	Headcount Enrollment		Primary		Total		Total*	Average	Average	Average
		PreK - 8	Gr. 9 - 12	Elem. Schools	Middle Schools	Primary Schools	High Schools	Primary & High Schools	Students/Elementary Schools	Students/High Schools	Students/All Schools
1	Cabell	9,427	3,552	19	5	24	2	26	392.79	1,776.00	499.19
2	Berkeley	13,191	4,980	20	5	25	3	28	527.64	1,660.00	648.96
3	Ohio	3,835	1,650	8	4	12	1	13	319.58	1,650.00	421.92
4	Preston	3,244	1,331	5	6	11	1	12	294.91	1,331.00	381.25
5	Wood	9,489	3,852	19	5	24	3	27	395.38	1,284.00	494.11
6	Jefferson	6,518	2,440	11	4	15	2	17	434.53	1,220.00	526.94
7	Hampshire	2,413	1,086	6	2	8	1	9	301.63	1,086.00	388.78
8	Monongalia	7,829	3,200	13	4	17	3	20	460.53	1,066.67	551.45
9	Upshur	2,797	1,057	7	1	8	1	9	349.63	1,057.00	428.22
10	Brooke	2,308	1,024	7	2	9	1	10	256.44	1,024.00	333.20
11	Kanawha	20,483	8,065	45	13	58	8	66	353.16	1,008.13	432.55
12	Lincoln	2,829	907	4	5	9	1	10	314.33	907.00	373.60
13	Raleigh	9,162	3,418	19	5	24	4	28	381.75	854.50	449.29
14	Lewis	1,864	762	4	1	5	1	6	372.80	762.00	437.67
15	Greenbrier	3,714	1,509	9	2	11	2	13	337.64	754.50	401.77
16	Marion	5,836	2,260	9	7	16	3	19	364.75	753.33	426.11
17	Wayne	5,381	2,127	12	6	18	3	21	298.94	709.00	357.52
18	Barbour	1,733	708	5	3	8	1	9	216.63	708.00	271.22
19	Putnam	6,957	2,831	14	4	18	4	22	386.50	707.75	444.91
20	Roane	1,751	704	2	3	5	1	6	350.20	704.00	409.17
21	Mercer	6,885	2,788	17	5	22	4	26	312.95	697.00	372.04
22	Jackson	3,572	1,393	8	2	10	2	12	357.20	696.50	413.75
23	Marshall	3,323	1,368	8	2	10	2	12	332.30	684.00	390.92
24	Taylor	1,751	658	3	1	4	1	5	437.75	658.00	481.80
25	Logan	4,498	1,928	11	3	14	3	17	321.29	642.67	378.00
26	Harrison	7,825	3,110	13	5	18	5	23	434.72	622.00	475.43
27	Braxton	1,545	611	6	1	7	1	8	220.71	611.00	269.50
28	Mineral	3,028	1,216	8	2	10	2	12	302.80	608.00	353.67
29	Wyoming	3,065	1,205	3	8	11	2	13	278.64	602.50	328.46
30	Clay	1,464	596	4	1	5	1	6	292.80	596.00	343.33
31	Hancock	3,030	1,172	5	2	7	2	9	432.86	586.00	466.89
32	Mingo	3,310	1,131	5	6	11	2	13	300.91	565.50	341.62
33	Nicholas	2,922	1,113	11	2	13	2	15	224.77	556.50	269.00
34	Monroe	1,336	516	1	2	3	1	4	445.33	516.00	463.00
35	McDowell	2,570	967	6	2	8	2	10	321.25	483.50	353.70
36	Ritchie	1,089	460	4	1	5	1	6	217.80	460.00	258.17
37	Webster	1,043	450	1	4	5	1	6	208.60	450.00	248.83
38	Morgan	1,732	840	5	1	6	2	8	288.67	420.00	321.50
39	Summers	1,152	417	3	1	4	1	5	288.00	417.00	313.80
40	Mason	3,083	1,240	7	-	7	3	10	440.43	413.33	432.30
41	Tyler	963	410	2	1	3	1	4	321.00	410.00	343.25
42	Boone	3,302	1,224	10	2	12	3	15	275.17	408.00	301.73
43	Pleasants	839	404	2	1	3	1	4	279.67	404.00	310.75
44	Fayette	4,887	1,980	10	2	12	5	17	407.25	396.00	403.94
45	Doddridge	811	350	2	1	3	1	4	270.33	350.00	290.25
46	Pocahontas	783	350	2	2	4	1	5	195.75	350.00	226.60
47	Hardy	1,687	661	2	2	4	2	6	421.75	330.50	391.33
48	Wirt	715	320	1	1	2	1	3	357.50	320.00	345.00
49	Calhoun	774	309	2	-	2	1	3	387.00	309.00	361.00
50	Tucker	723	308	-	2	2	1	3	361.50	308.00	343.67
51	Pendleton	704	303	3	-	3	1	4	234.67	303.00	251.75
52	Gilmer	649	296	4	-	4	1	5	162.25	296.00	189.00
53	Randolph	3,105	1,168	9	1	10	4	14	310.50	292.00	305.21
54	Grant	1,292	548	3	-	3	2	5	430.67	274.00	368.00
55	Wetzel	1,951	867	2	3	5	4	9	390.20	216.75	313.11
-	Total	202,169	80,140	421	156	577	115	692	350.38	696.87	407.96

Note: The total no. of schools reflected above excludes the vocational schools and the alternative schools to avoid duplication.

**COUNTY BOARDS OF EDUCATION
AVERAGE NUMBER OF STUDENTS PER SCHOOL
SORTED BY ALL SCHOOLS
2012-13 YEAR**

Ct.	County	Headcount Enrollment		Primary		Total		Total*	Average	Average	Average
		PreK - 8	Gr. 9 - 12	Elem. Schools	Middle Schools	Primary Schools	High Schools	Primary & High Schools	Students/Elementary Schools	Students/High Schools	
1	Berkeley	13,191	4,980	20	5	25	3	28	527.64	1,660.00	648.96
2	Monongalia	7,829	3,200	13	4	17	3	20	460.53	1,066.67	551.45
3	Jefferson	6,518	2,440	11	4	15	2	17	434.53	1,220.00	526.94
4	Cabell	9,427	3,552	19	5	24	2	26	392.79	1,776.00	499.19
5	Wood	9,489	3,852	19	5	24	3	27	395.38	1,284.00	494.11
6	Taylor	1,751	658	3	1	4	1	5	437.75	658.00	481.80
7	Harrison	7,825	3,110	13	5	18	5	23	434.72	622.00	475.43
8	Hancock	3,030	1,172	5	2	7	2	9	432.86	586.00	466.89
9	Monroe	1,336	516	1	2	3	1	4	445.33	516.00	463.00
10	Raleigh	9,162	3,418	19	5	24	4	28	381.75	854.50	449.29
11	Putnam	6,957	2,831	14	4	18	4	22	386.50	707.75	444.91
12	Lewis	1,864	762	4	1	5	1	6	372.80	762.00	437.67
13	Kanawha	20,483	8,065	45	13	58	8	66	353.16	1,008.13	432.55
14	Mason	3,083	1,240	7	-	7	3	10	440.43	413.33	432.30
15	Upshur	2,797	1,057	7	1	8	1	9	349.63	1,057.00	428.22
16	Marion	5,836	2,260	9	7	16	3	19	364.75	753.33	426.11
17	Ohio	3,835	1,650	8	4	12	1	13	319.58	1,650.00	421.92
18	Jackson	3,572	1,393	8	2	10	2	12	357.20	696.50	413.75
19	Roane	1,751	704	2	3	5	1	6	350.20	704.00	409.17
20	Fayette	4,887	1,980	10	2	12	5	17	407.25	396.00	403.94
21	Greenbrier	3,714	1,509	9	2	11	2	13	337.64	754.50	401.77
22	Hardy	1,687	661	2	2	4	2	6	421.75	330.50	391.33
23	Marshall	3,323	1,368	8	2	10	2	12	332.30	684.00	390.92
24	Hampshire	2,413	1,086	6	2	8	1	9	301.63	1,086.00	388.78
25	Preston	3,244	1,331	5	6	11	1	12	294.91	1,331.00	381.25
26	Logan	4,498	1,928	11	3	14	3	17	321.29	642.67	378.00
27	Lincoln	2,829	907	4	5	9	1	10	314.33	907.00	373.60
28	Mercer	6,885	2,788	17	5	22	4	26	312.95	697.00	372.04
29	Grant	1,292	548	3	-	3	2	5	430.67	274.00	368.00
30	Calhoun	774	309	2	-	2	1	3	387.00	309.00	361.00
31	Wayne	5,381	2,127	12	6	18	3	21	298.94	709.00	357.52
32	McDowell	2,570	967	6	2	8	2	10	321.25	483.50	353.70
33	Mineral	3,028	1,216	8	2	10	2	12	302.80	608.00	353.67
34	Wirt	715	320	1	1	2	1	3	357.50	320.00	345.00
35	Tucker	723	308	-	2	2	1	3	361.50	308.00	343.67
36	Clay	1,464	596	4	1	5	1	6	292.80	596.00	343.33
37	Tyler	963	410	2	1	3	1	4	321.00	410.00	343.25
38	Mingo	3,310	1,131	5	6	11	2	13	300.91	565.50	341.62
39	Brooke	2,308	1,024	7	2	9	1	10	256.44	1,024.00	333.20
40	Wyoming	3,065	1,205	3	8	11	2	13	278.64	602.50	328.46
41	Morgan	1,732	840	5	1	6	2	8	288.67	420.00	321.50
42	Summers	1,152	417	3	1	4	1	5	288.00	417.00	313.80
43	Wetzel	1,951	867	2	3	5	4	9	390.20	216.75	313.11
44	Pleasants	839	404	2	1	3	1	4	279.67	404.00	310.75
45	Randolph	3,105	1,168	9	1	10	4	14	310.50	292.00	305.21
46	Boone	3,302	1,224	10	2	12	3	15	275.17	408.00	301.73
47	Doddridge	811	350	2	1	3	1	4	270.33	350.00	290.25
48	Barbour	1,733	708	5	3	8	1	9	216.63	708.00	271.22
49	Braxton	1,545	611	6	1	7	1	8	220.71	611.00	269.50
50	Nicholas	2,922	1,113	11	2	13	2	15	224.77	556.50	269.00
51	Ritchie	1,089	460	4	1	5	1	6	217.80	460.00	258.17
52	Pendleton	704	303	3	-	3	1	4	234.67	303.00	251.75
53	Webster	1,043	450	1	4	5	1	6	208.60	450.00	248.83
54	Pocahontas	783	350	2	2	4	1	5	195.75	350.00	226.60
55	Gilmer	649	296	4	-	4	1	5	162.25	296.00	189.00
-	Total	202,169	80,140	421	156	577	115	692	350.38	696.87	407.96

Note: The total no. of schools reflected above excludes the vocational schools and the alternative schools to avoid duplication.

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**STUDENT
TRANSPORTATION
DATA**

**COUNTY BOARDS OF EDUCATION
NUMBER OF SCHOOL BUSES OPERATED AND
PERCENT OF SPARE BUSES TO REGULAR BUSES
AS OF JUNE 30, 2013**

County	Conven. Regular	Conven. Spare	Conven. Spec Ed	Transit Regular	Transit Spare	Transit Spec Ed	Total Active Buses	Total Spares	Total Buses	Pct. Spares To Regular
Barbour	24	4	4	2	-	-	30	4	34	13.33%
Berkeley	149	47	40	-	-	-	189	47	236	24.87%
Boone	39	12	6	2	1	-	47	13	60	27.66%
Braxton	17	10	1	5	1	-	23	11	34	47.83%
Brooke	31	7	5	-	-	-	36	7	43	19.44%
Cabell	53	15	17	33	7	-	103	22	125	21.36%
Calhoun	17	6	2	-	-	-	19	6	25	31.58%
Clay	33	8	3	-	1	-	36	9	45	25.00%
Doddridge	17	6	6	1	-	-	24	6	30	25.00%
Fayette	65	30	10	-	-	-	75	30	105	40.00%
Gilmer	12	4	3	-	-	-	15	4	19	26.67%
Grant	24	2	2	5	1	-	31	3	34	9.68%
Greenbrier	67	23	5	-	-	-	72	23	95	31.94%
Hampshire	32	11	5	18	4	-	55	15	70	27.27%
Hancock	33	7	8	-	1	-	41	8	49	19.51%
Hardy	27	8	2	3	1	-	32	9	41	28.13%
Harrison	79	11	15	13	4	-	107	15	122	14.02%
Jackson	50	20	9	-	-	-	59	20	79	33.90%
Jefferson	79	11	17	12	2	-	108	13	121	12.04%
Kanawha	136	19	43	-	-	-	179	19	198	10.61%
Lewis	34	11	2	-	-	-	36	11	47	30.56%
Lincoln	47	6	6	6	1	-	59	7	66	11.86%
Logan	40	4	12	14	10	-	66	14	80	21.21%
Marion	39	4	12	26	7	-	77	11	88	14.29%
Marshall	59	23	10	-	-	-	69	23	92	33.33%
Mason	51	15	5	-	-	-	56	15	71	26.79%
McDowell	55	12	9	-	-	-	64	12	76	18.75%
Mercer	62	35	14	6	4	-	82	39	121	47.56%
Mineral	52	21	6	5	1	-	63	22	85	34.92%
Mingo	41	6	8	10	5	-	59	11	70	18.64%
Monongalia	85	15	19	-	-	-	104	15	119	14.42%
Monroe	28	14	2	-	-	1	31	14	45	45.16%
Morgan	31	8	2	-	-	-	33	8	41	24.24%
Nicholas	52	13	6	1	-	-	59	13	72	22.03%
Ohio	32	13	9	-	-	-	41	13	54	31.71%
Pendleton	20	10	-	-	-	-	20	10	30	50.00%
Pleasants	15	7	2	-	-	-	17	7	24	41.18%
Pocahontas	20	12	-	-	-	-	20	12	32	60.00%
Preston	63	1	5	4	-	-	72	1	73	1.39%
Putnam	59	21	11	12	10	3	85	31	116	36.47%
Raleigh	84	33	26	17	3	-	127	36	163	28.35%
Randolph	52	7	4	2	-	-	58	7	65	12.07%
Ritchie	18	6	2	-	-	-	20	6	26	30.00%
Roane	32	9	3	8	-	-	43	9	52	20.93%
Summers	22	4	4	-	-	-	26	4	30	15.38%
Taylor	26	10	4	2	1	-	32	11	43	34.38%
Tucker	12	6	2	-	-	-	14	6	20	42.86%
Tyler	22	11	3	1	-	-	26	11	37	42.31%
Upshur	40	6	7	4	2	-	51	8	59	15.69%
Wayne	32	5	19	48	4	2	101	9	110	8.91%
Webster	18	10	2	2	-	-	22	10	32	45.45%
Wetzel	28	7	2	4	1	-	34	8	42	23.53%
Wirt	7	5	1	5	2	-	13	7	20	53.85%
Wood	47	14	19	27	21	-	93	35	128	37.63%
Wyoming	23	10	5	16	6	-	44	16	60	36.36%
State	2,332	655	446	314	101	6	3,098	756	3,854	24.40%

OSF
12/12/13
Bus Fleet 13

**COUNTY BOARDS OF EDUCATION
NUMBER OF PUPILS TRANSPORTED
2012-13 YEAR**

County	No. of Pupils Transported 2012-13
Barbour	1,948
Berkeley	15,687
Boone	3,682
Braxton	1,723
Brooke	2,237
Cabell	10,275
Calhoun	853
Clay	2,034
Doddridge	1,098
Fayette	5,998
Gilmer	775
Grant	1,757
Greenbrier	3,965
Hampshire	3,504
Hancock	4,125
Hardy	1,715
Harrison	7,160
Jackson	3,327
Jefferson	6,533
Kanawha	21,190
Lewis	2,244
Lincoln	2,962
Logan	4,454
Marion	6,368
Marshall	3,447
Mason	3,533
McDowell	3,472
Mercer	6,969
Mineral	3,601
Mingo	3,342
Monongalia	9,407
Monroe	1,617
Morgan	2,184
Nicholas	2,808
Ohio	3,568
Pendleton	943
Pleasants	1,110
Pocahontas	917
Preston	3,410
Putnam	8,121
Raleigh	9,084
Randolph	2,328
Ritchie	1,197
Roane	2,012
Summers	1,298
Taylor	1,922
Tucker	1,023
Tyler	1,223
Upshur	3,192
Wayne	5,016
Webster	1,282
Wetzel	1,881
Wirt	885
Wood	11,454
Wyoming	3,496
State	221,356

OSF
12/20/13
Students Transported 13

**COUNTY BOARDS OF EDUCATION
SCHOOL BUS MILEAGE
2012-13 YEAR**

County	Regular	Co-Curricular	Extra-Curricular	Vocational	Other	Total
Barbour	363,255	10,127	16,954	10,951	1,877	403,164
Berkeley	2,593,326	22,231	64,959	46,003	33,598	2,760,117
Boone	716,559	56,583	41,940	38,679	48,935	902,696
Braxton	285,273	3,803	14,148	-	7,140	310,364
Brooke	474,141	12,553	34,914	-	-	521,608
Cabell	1,273,274	26,893	61,262	16,734	21,906	1,400,069
Calhoun	257,405	1,450	9,099	22,727	14,610	305,291
Clay	541,903	2,938	38,386	-	-	583,227
Doddridge	258,532	10,681	19,945	17,268	3,094	309,520
Fayette	1,231,983	87,556	17,894	91,285	55,274	1,483,992
Gilmer	180,768	913	22,261	10,307	278	214,527
Grant	221,710	17,713	21,723	9,275	3,253	273,674
Greenbrier	795,158	37,950	72,723	-	2,304	908,135
Hampshire	552,600	34,842	45,678	266	-	633,386
Hancock	567,409	9,746	53,889	29,629	1,144	661,817
Hardy	316,856	10,417	21,947	18,831	2,833	370,884
Harrison	974,886	73,325	105,302	46,707	12,735	1,212,955
Jackson	706,953	3,649	82,412	36,447	-	829,461
Jefferson	1,268,863	39,025	95,730	33,018	9,969	1,446,605
Kanawha	2,785,650	61,375	198,603	-	-	3,045,628
Lewis	434,463	2,301	34,924	33,786	10,768	516,242
Lincoln	743,101	36,843	37,454	-	12,901	830,299
Logan	821,483	180,210	45,573	43,174	195	1,090,635
Marion	1,069,841	19,524	60,855	27,942	15,321	1,193,483
Marshall	688,505	31,298	64,046	-	36,229	820,078
Mason	586,765	20,450	59,466	18,729	9,262	694,672
McDowell	836,954	1,279	17,338	14,669	32,534	902,774
Mercer	1,160,630	23,350	130,338	56,631	29,844	1,400,793
Mineral	704,349	34,982	39,239	49,816	-	828,386
Mingo	996,318	19,455	64,983	18,344	31,090	1,130,190
Monongalia	1,743,476	32,765	2,725	33,665	1,252	1,813,883
Monroe	287,239	21,316	37,294	-	14,306	360,155
Morgan	414,210	10,480	43,250	42,691	238	510,869
Nicholas	533,092	47,473	56,907	28,898	34,788	701,158
Ohio	742,498	22,949	51,313	-	-	816,760
Pendleton	291,399	5,135	6,591	14,187	7,376	324,688
Pleasants	190,892	5,120	30,205	7,671	2,651	236,539
Pocahontas	262,546	5,516	41,269	-	13,246	322,577
Preston	933,062	5,587	3,532	6,197	-	948,378
Putnam	1,019,591	41,451	89,919	58,064	2,945	1,211,970
Raleigh	1,831,558	34,764	78,053	48,007	-	1,992,382
Randolph	547,872	12,673	43,344	17,677	2,821	624,387
Ritchie	284,595	1,171	27,947	11,889	11,682	337,284
Roane	469,428	7,247	25,312	26,537	11,719	540,243
Summers	283,100	7,195	9,643	-	4,253	304,191
Taylor	323,736	3,058	25,070	16,910	-	368,774
Tucker	193,783	-	18,201	-	560	212,544
Tyler	290,327	6,821	31,661	16,771	4,872	350,452
Upshur	485,492	19,002	40,837	11,085	8,932	565,348
Wayne	1,441,017	1,074	654	-	-	1,442,745
Webster	254,781	5,880	22,410	7,958	25,040	316,069
Wetzel	365,757	388	49,409	41,328	-	456,882
Wirt	147,984	-	27,355	-	-	175,339
Wood	1,337,246	17,945	116,428	22,599	206	1,494,424
Wyoming	733,515	57,000	17,659	46,472	4,030	858,676
Total	39,817,109	1,265,472	2,490,973	1,149,824	548,011	45,271,389

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES
ON A PER MILE AND PER PUPIL BASIS
FOR THE 2012-13 YEAR**

County	Transportation Expenditures	Total Miles Traveled	Cost Per Mile	Pupils Transported	Cost Per Pupil
Barbour	\$ 2,199,900	403,164	\$ 5.46	1,948	\$ 1,129.31
Berkeley	20,338,115	2,760,117	7.37	15,687	1,296.49
Boone	4,908,518	902,696	5.44	3,682	1,333.11
Braxton	1,852,580	310,364	5.97	1,723	1,075.21
Brooke	3,420,563	521,608	6.56	2,237	1,529.09
Cabell	9,560,573	1,400,069	6.83	10,275	930.47
Calhoun	1,639,808	305,291	5.37	853	1,922.40
Clay	2,702,697	583,227	4.63	2,034	1,328.76
Doddridge	1,486,884	309,520	4.80	1,098	1,354.17
Fayette	7,296,682	1,483,992	4.92	5,998	1,216.52
Gilmer	1,050,888	214,527	4.90	775	1,355.98
Grant	1,759,392	273,674	6.43	1,757	1,001.36
Greenbrier	5,349,278	908,135	5.89	3,965	1,349.12
Hampshire	4,161,390	633,386	6.57	3,504	1,187.61
Hancock	3,981,996	661,817	6.02	4,125	965.33
Hardy	2,043,032	370,884	5.51	1,715	1,191.27
Harrison	9,225,496	1,212,955	7.61	7,160	1,288.48
Jackson	4,996,683	829,461	6.02	3,327	1,501.86
Jefferson	8,889,912	1,446,605	6.15	6,533	1,360.77
Kanawha	15,917,077	3,045,628	5.23	21,190	751.16
Lewis	3,127,144	516,242	6.06	2,244	1,393.56
Lincoln	4,478,236	830,299	5.39	2,962	1,511.90
Logan	6,458,282	1,090,635	5.92	4,454	1,450.00
Marion	6,779,723	1,193,483	5.68	6,368	1,064.65
Marshall	5,532,234	820,078	6.75	3,447	1,604.94
Mason	4,194,573	694,672	6.04	3,533	1,187.26
McDowell	4,579,228	902,774	5.07	3,472	1,318.90
Mercer	7,382,627	1,400,793	5.27	6,969	1,059.35
Mineral	5,145,404	828,386	6.21	3,601	1,428.88
Mingo	4,692,774	1,130,190	4.15	3,342	1,404.18
Monongalia	10,225,611	1,813,883	5.64	9,407	1,087.02
Monroe	2,032,295	360,155	5.64	1,617	1,256.83
Morgan	2,691,531	510,869	5.27	2,184	1,232.39
Nicholas	4,040,562	701,158	5.76	2,808	1,438.95
Ohio	4,248,181	816,760	5.20	3,568	1,190.63
Pendleton	1,613,285	324,688	4.97	943	1,710.80
Pleasants	1,515,861	236,539	6.41	1,110	1,365.64
Pocahontas	1,557,951	322,577	4.83	917	1,698.97
Preston	4,393,847	948,378	4.63	3,410	1,288.52
Putnam	7,939,468	1,211,970	6.55	8,121	977.65
Raleigh	13,962,337	1,992,382	7.01	9,084	1,537.03
Randolph	3,403,410	624,387	5.45	2,328	1,461.95
Ritchie	1,597,535	337,284	4.74	1,197	1,334.62
Roane	2,933,778	540,243	5.43	2,012	1,458.14
Summers	1,961,770	304,191	6.45	1,298	1,511.38
Taylor	2,494,611	368,774	6.76	1,922	1,297.92
Tucker	1,005,784	212,544	4.73	1,023	983.17
Tyler	2,203,504	350,452	6.29	1,223	1,801.72
Upshur	3,850,501	565,348	6.81	3,192	1,206.30
Wayne	7,640,718	1,442,745	5.30	5,016	1,523.27
Webster	1,640,504	316,069	5.19	1,282	1,279.64
Wetzel	2,907,105	456,882	6.36	1,881	1,545.51
Wirt	1,076,634	175,339	6.14	885	1,216.54
Wood	8,818,304	1,494,424	5.90	11,454	769.89
Wyoming	4,090,857	858,676	4.76	3,496	1,170.15
Total	\$ 264,997,631	45,271,389	\$ 5.85	221,356	\$ 1,197.16

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES
ON A PER MILE AND PER PUPIL BASIS - ARRANGED IN
ASCENDING ORDER ON A COST PER MILE BASIS
FOR THE 2012-13 YEAR**

Ct.	County	Transportation Expenditures	Total Miles Traveled	Cost Per Mile	Pupils Transported	Cost Per Pupil
1	Mingo	\$ 4,624,694	1,186,430	\$ 3.90	3,530	\$ 1,310.11
2	Pocahontas	1,448,897	351,043	4.13	909	1,593.95
3	Tucker	957,568	220,817	4.34	1,070	894.92
4	Clay	2,710,575	620,704	4.37	2,324	1,166.34
5	Pendleton	1,617,432	343,124	4.71	951	1,700.77
6	Ritchie	1,614,833	337,237	4.79	1,326	1,217.82
7	Fayette	7,351,351	1,515,904	4.85	6,214	1,183.03
8	Lewis	2,841,184	580,597	4.89	2,268	1,252.73
9	Wyoming	3,972,295	803,931	4.94	3,552	1,118.33
10	Ohio	4,009,498	807,812	4.96	3,544	1,131.35
11	Calhoun	1,537,130	309,553	4.97	1,105	1,391.07
12	Kanawha	15,648,000	3,072,273	5.09	20,846	750.65
13	Preston	4,973,397	973,361	5.11	3,755	1,324.47
14	Gilmer	1,122,663	218,987	5.13	791	1,419.30
15	Randolph	3,220,798	625,237	5.15	2,484	1,296.62
16	Morgan	2,665,420	514,423	5.18	2,046	1,302.75
17	Lincoln	4,311,259	826,933	5.21	3,030	1,422.86
18	Roane	3,065,845	570,419	5.37	2,041	1,502.13
19	Mercer	7,630,642	1,408,417	5.42	6,303	1,210.64
20	Boone	4,889,271	897,994	5.44	4,216	1,159.69
21	Webster	1,806,073	330,876	5.46	1,320	1,368.24
22	Brooke	2,729,572	496,265	5.50	2,488	1,097.10
23	Doddridge	1,736,004	314,562	5.52	1,102	1,575.32
24	Barbour	2,262,461	407,794	5.55	1,877	1,205.36
25	Wayne	7,339,430	1,320,969	5.56	5,126	1,431.80
26	Hardy	2,076,618	371,555	5.59	1,717	1,209.45
26	McDowell	5,012,472	896,689	5.59	2,839	1,765.58
28	Greenbrier	5,290,618	931,067	5.68	3,974	1,331.31
29	Jackson	4,694,318	824,225	5.70	3,534	1,328.33
30	Monongalia	9,901,747	1,735,238	5.71	9,351	1,058.90
31	Hancock	3,958,740	679,631	5.82	4,123	960.16
32	Tyler	2,090,400	358,312	5.83	1,321	1,582.44
33	Braxton	1,954,884	332,562	5.88	1,595	1,225.63
34	Wood	8,959,889	1,474,531	6.08	11,748	762.67
35	Marion	6,601,077	1,073,208	6.15	7,108	928.68
36	Nicholas	4,441,697	721,021	6.16	2,757	1,611.06
37	Wetzel	2,877,300	466,254	6.17	1,917	1,500.94
38	Grant	1,834,637	296,647	6.18	1,803	1,017.55
39	Monroe	2,463,541	395,774	6.22	1,651	1,492.15
40	Mason	4,425,664	703,617	6.29	3,545	1,248.42
41	Logan	6,555,959	1,030,699	6.36	4,703	1,394.00
41	Mineral	5,317,922	836,025	6.36	3,553	1,496.74
43	Jefferson	9,689,267	1,492,568	6.49	7,418	1,306.18
43	Summers	1,961,082	302,101	6.49	1,375	1,426.24
45	Putnam	7,950,753	1,208,738	6.58	7,972	997.33
46	Taylor	2,659,408	397,678	6.69	1,930	1,377.93
47	Hampshire	4,226,580	626,528	6.75	3,506	1,205.53
47	Upshur	4,086,260	605,672	6.75	3,319	1,231.17
49	Marshall	5,605,485	828,781	6.76	3,549	1,579.45
49	Raleigh	13,627,748	2,016,985	6.76	9,021	1,510.67
51	Pleasants	1,659,257	244,802	6.78	1,136	1,460.61
52	Cabell	9,279,011	1,365,954	6.79	10,611	874.47
53	Wirt	1,192,225	175,071	6.81	882	1,351.73
54	Berkeley	20,434,038	2,780,036	7.35	15,717	1,300.12
55	Harrison	9,007,445	1,193,949	7.54	7,325	1,229.69
-	Total	\$ 265,922,333	45,421,580	\$ 5.85	225,218	\$ 1,180.73

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**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES
ON A PER MILE AND PER PUPIL BASIS - ARRANGED IN
ASCENDING ORDER ON A COST PER PUPIL BASIS
FOR THE 2012-13 YEAR**

Ct.	County	Transportation Expenditures	Total Miles Traveled	Cost Per Mile	Pupils Transported	Cost Per Pupil
1	Kanawha	\$ 15,648,000	3,072,273	\$ 5.09	20,846	\$ 750.65
2	Wood	8,959,889	1,474,531	6.08	11,748	762.67
3	Cabell	9,279,011	1,365,954	6.79	10,611	874.47
4	Tucker	957,568	220,817	4.34	1,070	894.92
5	Marion	6,601,077	1,073,208	6.15	7,108	928.68
6	Hancock	3,958,740	679,631	5.82	4,123	960.16
7	Putnam	7,950,753	1,208,738	6.58	7,972	997.33
8	Grant	1,834,637	296,647	6.18	1,803	1,017.55
9	Monongalia	9,901,747	1,735,238	5.71	9,351	1,058.90
10	Brooke	2,729,572	496,265	5.50	2,488	1,097.10
11	Wyoming	3,972,295	803,931	4.94	3,552	1,118.33
12	Ohio	4,009,498	807,812	4.96	3,544	1,131.35
13	Boone	4,889,271	897,994	5.44	4,216	1,159.69
14	Clay	2,710,575	620,704	4.37	2,324	1,166.34
15	Fayette	7,351,351	1,515,904	4.85	6,214	1,183.03
16	Barbour	2,262,461	407,794	5.55	1,877	1,205.36
17	Hampshire	4,226,580	626,528	6.75	3,506	1,205.53
18	Hardy	2,076,618	371,555	5.59	1,717	1,209.45
19	Mercer	7,630,642	1,408,417	5.42	6,303	1,210.64
20	Ritchie	1,614,833	337,237	4.79	1,326	1,217.82
21	Braxton	1,954,884	332,562	5.88	1,595	1,225.63
22	Harrison	9,007,445	1,193,949	7.54	7,325	1,229.69
23	Upshur	4,086,260	605,672	6.75	3,319	1,231.17
24	Mason	4,425,664	703,617	6.29	3,545	1,248.42
25	Lewis	2,841,184	580,597	4.89	2,268	1,252.73
26	Randolph	3,220,798	625,237	5.15	2,484	1,296.62
27	Berkeley	20,434,038	2,780,036	7.35	15,717	1,300.12
28	Morgan	2,665,420	514,423	5.18	2,046	1,302.75
29	Jefferson	9,689,267	1,492,568	6.49	7,418	1,306.18
30	Mingo	4,624,694	1,186,430	3.90	3,530	1,310.11
31	Preston	4,973,397	973,361	5.11	3,755	1,324.47
32	Jackson	4,694,318	824,225	5.70	3,534	1,328.33
33	Greenbrier	5,290,618	931,067	5.68	3,974	1,331.31
34	Wirt	1,192,225	175,071	6.81	882	1,351.73
35	Webster	1,806,073	330,876	5.46	1,320	1,368.24
36	Taylor	2,659,408	397,678	6.69	1,930	1,377.93
37	Calhoun	1,537,130	309,553	4.97	1,105	1,391.07
38	Logan	6,555,959	1,030,699	6.36	4,703	1,394.00
39	Gilmer	1,122,663	218,987	5.13	791	1,419.30
40	Lincoln	4,311,259	826,933	5.21	3,030	1,422.86
41	Summers	1,961,082	302,101	6.49	1,375	1,426.24
42	Wayne	7,339,430	1,320,969	5.56	5,126	1,431.80
43	Pleasants	1,659,257	244,802	6.78	1,136	1,460.61
44	Monroe	2,463,541	395,774	6.22	1,651	1,492.15
45	Mineral	5,317,922	836,025	6.36	3,553	1,496.74
46	Wetzel	2,877,300	466,254	6.17	1,917	1,500.94
47	Roane	3,065,845	570,419	5.37	2,041	1,502.13
48	Raleigh	13,627,748	2,016,985	6.76	9,021	1,510.67
49	Doddridge	1,736,004	314,562	5.52	1,102	1,575.32
50	Marshall	5,605,485	828,781	6.76	3,549	1,579.45
51	Tyler	2,090,400	358,312	5.83	1,321	1,582.44
52	Pocahontas	1,448,897	351,043	4.13	909	1,593.95
53	Nicholas	4,441,697	721,021	6.16	2,757	1,611.06
54	Pendleton	1,617,432	343,124	4.71	951	1,700.77
55	McDowell	5,012,472	896,689	5.59	2,839	1,765.58
-	Total	\$ 265,922,333	45,421,580	\$ 5.85	225,218	\$ 1,180.73

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Trans Expenditures 13