

SOURCE BOOK 2014

The logo for the West Virginia Department of Education, featuring three yellow stars of varying sizes to the left of the text. The text is arranged in two lines: "West Virginia Department of" in a smaller font and "EDUCATION" in a larger, bold font.

West Virginia Department of
EDUCATION



**WEST VIRGINIA BOARD OF EDUCATION
2014-2015**

Gayle C. Manchin, President
Michael I. Green, Vice President
Tina H. Combs, Secretary

Thomas W. Campbell, Member
Lloyd G. Jackson II, Member
Beverly E. Kingery, Member
L. Wade Linger, Jr., Member
William M. White, Member
James S. Wilson, Member

Paul L. Hill, Ex Officio
Chancellor
West Virginia Higher Education Policy Commission

James L. Skidmore, Ex Officio
Chancellor
West Virginia Council for Community and Technical College Education

Michael J. Martirano, Ex Officio
State Superintendent of Schools
West Virginia Department of Education

**Public Education
In West Virginia**

SOURCE BOOK

201(

No. 3(

*****A J W U Y ' > " A U h f U b c z 9 X ' 8 "

**State Superintendent of Schools
West Virginia Department of Education**

QUICK FACTS ON EDUCATION IN WEST VIRGINIA

2013-14 School Year

Student Enrollment:		Public Schools Staff Ratios:	
Public Schools:		Pupil Teacher Ratio	14.3
Prekindergarten	15,457	Pupil Administrator Ratio	163.1
Kindergarten	21,530		
Elementary (Grades 1-8)	164,574	Public School Employees:	
Secondary (Grades 9-12)	79,452	Professional Personnel:	
Total	281,013	Central Office Administrators	609.44
CTE (Included Above)	44,078	School administrators	1,113.51
State Operated Programs:		Total Administrators	1,722.95
Institutional Programs (Juvenile)	2,620	Classroom Teachers	19,669.21
Schools for Deaf & Blind	122	Prof Student Support Personnel	1,004.36
Private School Enrollment	12,169	Other Prof. Instr. & Support Staff	2,045.47
Home School Enrollment	9,199	Adult Teachers	163.33
		Total Professional Personnel	24,605.32
Public School Graduates:		Service Personnel	13,938.19
Total Number	16,719	Total Personnel	38,543.51
Percent - 4 Year Cohort	84.46%		
		Average Contracted Salaries:	
High School Equivalency Assessment (GED/TASC)*:		Professional Personnel	\$ 47,809.90
Certificates Earned	3,422	Classroom Teachers	\$ 45,086.43
		Prof. Student Support Pers.	\$ 48,769.24
Number of Public Schools:		Service Personnel	\$ 26,802.81
Elementary	413		
Middle	154	Average Salary - Beginning Teacher	\$ 32,584.99
High	116		
Vocational/Alternative	44	State Minimum Required Salary Ranges:	
Total Public Schools	727	Teachers (Per Degree Classification):	
No. Private/Parochial Schools	129	AB	\$ 31,675 - \$ 52,484
		AB + 15 sem. hrs.	\$ 32,528 - \$ 53,337
Revenues by Source:		MA	\$ 34,487 - \$ 55,296
Local	31.9% \$ 1,109,612,850	MA + 15 sem. hrs.	\$ 35,344 - \$ 56,153
State	58.3% 2,029,510,441	MA + 30 sem. hrs.	\$ 36,201 - \$ 57,010
Federal	9.8% 340,557,246	MA + 45 sem. hrs.	\$ 36,962 - \$ 57,771
Total	100.0% \$ 3,479,680,537	Doctorate	\$ 38,088 - \$ 58,897
Total Expenditures:		Student Transportation:	
Current Operations	\$ 3,213,628,819	No. of school buses (Excl. spares)	3,074
Capital Outlay	262,840,618	No. of students transported	222,112
Debt Service	53,373,418	Pct. of students transported	79.0%
Total	\$ 3,529,842,855	No. of bus miles traveled	43,564,968
Per Pupil Expenditures:		Average Number of Students per School:	
For Current Operations	\$ 11,239.67	Elementary/Middle Schools	355.5
		High Schools (Excluding CTE)	684.9

*The WVDE changed from using the General Educational Development (GED)[®] exam to the Test Assessing Secondary Completion (TASC) exam during the 2013-14 school year to determine whether the test taker has attained high school-level academic skills.

This Page Intentionally Left Blank

**PUBLIC EDUCATION IN WEST VIRGINIA
SOURCE BOOK 2014**

Table of Contents

Topics	Page
Property Taxes:	
Executive Summary - Ad Valorem Taxes	1
Taxable Assessed Valuations	7
Levy Rates	8
Projected Gross Tax Collections	9
Local Share Calculations	10
Excess Levies In Effect	11
Bonding Potential	12
Bond Elections Attempted Since 1971 - Alphabetical	13
Bond Elections Attempted Since 1971 - Chronological	19
 Public School Support Program (PSSP):	
Abbreviated Executive Summary - PSSP	25
Summary of Basic State Allowances	28
State Aid on a Percentage Basis	29
State Aid on a Percentage Basis - Sorted	30
Final Computations	31
Final PEIA Allocations	45
Final Retirement System Allocations	46
 Approved Budgets - County Boards of Education:	
Executive Summary - Proposed Budgets	47
Summary of Approved Proposed Budgets	51
 Revenues and Expenditures:	
Total Revenues Classified By Source - Alphabetical	53
Total Revenues Classified By Source - Sorted Order	54
Summary of Local Revenues	55
Summary of State Revenues	57
Summary of Federal Revenues	59
Description of Federal Programs	61
Total Expenditures - Alphabetical	69
Total Expenditures - Sorted Order	70
Total Expenditures Classified by Function	71
Current Expenditures Classified by Object of Expenditure	75
Professional Personnel Substitute Costs as a Percent of Regular Salary Costs	85
Professional Personnel Substitute Costs as a Percent of Regular Salary Costs - Sorted	86
Service Personnel Substitute Costs as a Percent of Regular Salary Costs	87
Service Personnel Substitute Costs as a Percent of Regular Salary Costs - Sorted	88

**PUBLIC EDUCATION IN WEST VIRGINIA
SOURCE BOOK 2014**

Table of Contents (Continued)

Topics	Page
Revenues and Expenditures (Continued):	
Expenditures for Student Transportation	89
Expenditures for Professional Development	91
Expenditures for Instructional Supplies	92
Per Pupil Expenditures - Alphabetical	93
Per Pupil Expenditures - Sorted	94
Student Enrollment Data:	
Summary of Headcount Enrollment - Alphabetical	95
Summary of Headcount Enrollment - Sorted	96
Headcount Enrollment - 2nd Month - By Grade	97
Advanced Placement Enrollment	99
Special Education Enrollment	100
Average Daily Attendance	101
Comparison of ADA to FTE Enrollment	102
Comparison of ADA to FTE Enrollment - Sorted	103
Comparison of Enrollment Factors	105
Personnel Data:	
Number of Personnel Employed by Position - Statewide	113
Classification of Professional Personnel by Funding Source - Statewide	117
Classification of Service Personnel by Funding Source - Statewide	118
Distribution of Professional Pers. by Salary Class. & Yrs. Exp. - Statewide	119
Distribution of Service Personnel by Pay Grade and Yrs. Exp. - Statewide	120
Total Number of Personnel Employed by County Boards - Alphabetical	121
Total Number of Personnel Employed by County Boards - Sorted	122
Pupil to Teacher Ratio by County - Alphabetical	123
Pupil to Teacher Ratio by County - Sorted	124
Pupil to Administrator Ratio by County - Alphabetical	125
Pupil to Administrator Ratio by County - Sorted by Central Office Administrators	126
Pupil to Administrator Ratio by County - Sorted by School Administrators	127
Pupil to Administrator Ratio by County - Sorted by Total Administrators	128
Salary Data:	
Average Contracted Salaries by Position - Statewide	129
Average Contracted Salaries - All Professional Personnel by County - Alphabetical	133
Average Contracted Salaries - All Professional Personnel by County - Sorted	134
Average Contracted Salaries - Classroom Teachers by County - Alphabetical	135
Average Contracted Salaries - Classroom Teachers by County - Sorted	136

PUBLIC EDUCATION IN WEST VIRGINIA
SOURCE BOOK 2014

Table of Contents (Continued)

Topics	Page
Salary Data (Continued):	
Average Contracted Salaries - Service Personnel by County - Alphabetical	137
Average Contracted Salaries - Service Personnel by County - Sorted	138
Average Starting Salaries - Classroom Teachers by County - Alphabetical	139
Average Starting Salaries - Classroom Teachers by County - Sorted	140
Average of County Salary Schedules - Teachers - Alphabetical	141
Average of County Salary Schedules - Teachers - Sorted	142
Average of County Salary Schedules - Service Personnel - Alphabetical	143
Average of County Salary Schedules - Service Personnel - Sorted	144
State Minimum Required Salary Schedules	145
History of Salary Increases - Teachers Salary Schedule	153
History of Salary Increases - Service Personnel Monthly Pay Scale	154
Service Personnel Job Titles	155
School Data:	
Number of Schools	157
Average Number of Students per School - Alphabetical	158
Average Number of Students per School - Sorted by Elementary School	159
Average Number of Students per School - Sorted by High School	160
Average Number of Students per School - Sorted by All School	161
Student Transportation Data:	
Number of Student Transported	163
Number of School Buses	164
Number of Bus Mileage Traveled	165
Transportation Expenditures on a Per Mile and Per Pupil Basis	166
Transportation Expenditures - Sorted on a Per Mile Basis	167
Transportation Expenditures - Sorted on a Per Pupil Basis	168
Child Nutrition Data:	
Number of Meals Served	169
Meal Participation Rates	170
Meal Participation Rates - Sorted by Breakfast	171
Meal Participation Rates - Sorted by Lunch	172
Average Cost of Meals Served	173
Average Cost of Meals Served - Sorted by Breakfast Costs.	174
Average Cost of Meals Served - Sorted by Lunch Costs.	175
Average Cost of Meals Served - Sorted by Snack Costs.	176
Number of Schools Participating in Community Eligibility Program	177

This Page Intentionally Left Blank

PROPERTY TAXES

**EXECUTIVE SUMMARY
AD VALOREM PROPERTY TAXES
FOR SCHOOL PURPOSES
2013-14 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, 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 2013-14 fiscal year (2012-13 Tax Year) increased by \$4.6 billion over the previous year, an overall increase of 5.93%. Among the individual counties, taxable assessed valuations increased in forty-five (45) counties and decreased in ten (10). The total assessed valuations for each county are presented in Attachment 1.

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

	<u>2012-13</u>	<u>2013-14</u>	<u>Difference</u>	<u>Percent</u>
Non-public utility property	\$ 69,480,676,149	\$ 73,616,287,514	\$ 4,135,611,365	5.95%
Public utility property	<u>8,460,701,440</u>	<u>8,950,607,400</u>	<u>489,905,960</u>	<u>5.79%</u>
Total	<u>\$ 77,941,377,589</u>	<u>\$ 82,566,894,914</u>	<u>\$ 4,625,517,325</u>	<u>5.93%</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 2013-14 year 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 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 2013-14 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 2013-14 year is \$1.048 billion, an increase of \$58.2 million or 5.88% 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>2012-13</u>	<u>2013-14</u>	<u>Difference</u>	<u>Percent</u>
Regular Levy	\$ 483,004,100	\$ 514,371,448	\$ 31,367,348	6.49%
Excess Levy	448,158,490	475,214,512	27,056,022	6.04%
Bond Levy	55,779,349	54,900,123	(879,226)	(1.58)%
Permanent Improvement Levy	<u>2,947,121</u>	<u>3,652,888</u>	<u>705,767</u>	<u>23.95%</u>
Total	<u>\$ 989,889,060</u>	<u>\$ 1,048,138,971</u>	<u>\$ 58,249,911</u>	<u>5.88%</u>

Regular Levy Collections – County Boards of Education:

The total projected regular levy gross tax collections, statewide, for the 2013-14 year is \$514.4 million, an increase of \$31.4 million or 6.49% 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 for each county board by levy 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-three county boards of education have excess levies in effect for the 2013-14 year, which is one less than the previous year. Preston County Schools was not able to renew its excess levy. The excess levies of four other county boards of education were scheduled to expire at June 30, 2013, but they were able to renew their levies for the upcoming years. It should be noted that the total collections from the Calhoun County Schools excess levy, however, are dedicated completely to support the Calhoun County Public Library.

The total projected excess levy gross tax collections for the year is \$475.2 million, an increase of \$27.1 million or 6.04% 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 \$612.8 million, which leaves an unused excess levy tax capacity among the fifty-five school districts of \$137.6 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-two county boards have bond levies in effect for the 2013-14 year, one less than the previous year. The total projected gross tax collections for bond purposes for the year is \$54.9 million, a decrease of \$879 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.

Fourteen county boards are maintaining a permanent improvement fund during the 2013-14 year. Five of the county boards allocate a portion of their gross tax collections from their regular levy for this purpose; they are: Cabell, Mingo, Monroe, Wayne, and Wyoming. Rather than dedicate a portion of their regular levy collections to the fund, the other nine county boards periodically transfer available funds from the general current expense fund or other funds to the permanent improvement fund.

The total projected permanent improvement gross tax collections for the 2013-14 year for the five county boards that have dedicated a portion of their regular tax collections for this purpose is \$3.7 million, an increase of \$706 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 in the fund 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 passed over the years, a portion of the tax levies of eleven county boards of education used to be designated for public libraries, nine from their regular levies and two (Cabell and Lincoln) from their excess levies. 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 2013-14 fiscal year (2012-13 tax year), the assessment date was July 1, 2012.

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 31st. For the 2013-14 Fiscal Year, the assessment date was December 31, 2011.

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 the levies and issue 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 succeeding year. For example, the assessed valuation of property for the 2012-13 tax year, as certified by the assessor on March 3, 2013, was used to determine the projected tax collections for the 2013-14 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 (PSSP) 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 2013-14 fiscal year were based on the assessed valuation certified by each county assessor as of March 3, 2013.

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, which generally is 2% for each county board.

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 2013-14 year are reflected in Attachment 4.

Attachment 5 reflects the percent of the total public school program allowance that is comprised by state aid and local share on an alphabetical basis and Attachment 6 reflects the same information sorted by percent of net state aid to total allowance. Note that for the 2013-14 year, the percent of the total program allowance comprised by state aid ranges from a high of 90.59% for Wirt County Schools to a low of 37.32% for Marshall County Schools.

Prop Tax Summary 14

**COUNTY BOARDS OF EDUCATION
TAXABLE ASSESSED VALUATIONS
FOR THE 2013-14 FISCAL YEAR**

County	Class I Assessed Valuations	Class II Assessed Valuations	Class III Assessed Valuations	Class IV Assessed Valuations	Total Assessed Valuations
Barbour	-	199,339,585	292,886,588	62,836,170	555,062,343
Berkeley	-	2,758,515,547	1,464,593,815	431,013,744	4,654,123,106
Boone	-	202,810,631	1,359,260,473	63,595,596	1,625,666,700
Braxton	-	159,734,484	256,174,489	39,698,119	455,607,092
Brooke	-	269,705,472	109,192,702	465,549,916	844,448,090
Cabell	-	1,333,070,050	927,636,995	1,169,723,230	3,430,430,275
Calhoun	-	80,915,232	129,622,278	9,961,252	220,498,762
Clay	-	69,828,046	202,647,602	11,989,180	284,464,828
Doddridge	-	122,792,020	479,582,277	10,465,683	612,839,980
Fayette	-	512,742,130	707,335,475	246,956,366	1,467,033,971
Gilmer	-	88,125,426	209,589,365	26,520,137	324,234,928
Grant	-	258,184,908	667,266,621	45,673,257	971,124,786
Greenbrier	-	727,393,530	721,006,931	228,213,738	1,676,614,199
Hampshire	-	736,123,970	518,063,014	50,328,614	1,304,515,598
Hancock	-	361,016,090	316,715,571	280,533,914	958,265,575
Hardy	-	439,789,418	367,189,394	94,529,713	901,508,525
Harrison	-	1,198,528,596	1,648,915,748	931,637,944	3,779,082,288
Jackson	-	449,329,178	625,334,845	142,056,232	1,216,720,255
Jefferson	-	1,837,314,930	847,249,885	364,890,027	3,049,454,842
Kanawha	-	3,657,259,413	2,863,669,967	3,264,058,541	9,784,987,921
Lewis	-	278,497,536	631,677,401	65,232,077	975,407,014
Lincoln	-	131,222,434	326,562,161	16,085,311	473,869,906
Logan	-	276,104,236	1,166,155,152	118,340,213	1,560,599,601
Marion	-	1,022,173,290	859,769,816	589,942,452	2,471,885,558
Marshall	-	380,364,545	2,053,878,470	292,227,768	2,726,470,783
Mason	-	374,597,696	628,056,551	99,161,376	1,101,815,623
McDowell	-	48,133,581	817,407,450	93,106,206	958,647,237
Mercer	-	687,276,912	645,520,010	337,723,179	1,670,520,101
Mineral	-	560,576,341	396,663,812	89,379,858	1,046,620,011
Mingo	-	150,276,786	945,772,071	100,570,574	1,196,619,431
Monongalia	-	1,931,442,304	1,995,500,905	917,041,956	4,843,985,165
Monroe	-	218,980,241	141,668,997	16,176,480	376,825,718
Morgan	-	645,773,628	312,483,617	43,812,059	1,002,069,304
Nicholas	-	343,918,172	565,043,723	130,756,430	1,039,718,325
Ohio	-	774,765,354	441,393,439	645,646,595	1,861,805,388
Pendleton	-	254,626,844	135,707,664	15,643,248	405,977,756
Pleasants	-	115,019,252	422,236,743	43,711,844	580,967,839
Pocahontas	-	261,332,112	361,875,998	32,638,930	655,847,040
Preston	-	606,961,886	547,863,900	116,350,486	1,271,176,272
Putnam	-	1,437,494,294	1,230,416,971	184,618,156	2,852,529,421
Raleigh	-	1,131,240,824	1,512,516,285	520,914,781	3,164,671,890
Randolph	-	456,956,546	489,319,139	160,942,926	1,107,218,611
Ritchie	-	191,895,242	200,259,755	49,683,087	441,838,084
Roane	-	223,995,640	183,729,969	45,174,200	452,899,809
Summers	-	179,824,668	184,357,086	49,164,307	413,346,061
Taylor	-	311,741,940	332,688,498	66,852,491	711,282,929
Tucker	-	174,889,834	342,867,489	55,067,043	572,824,366
Tyler	-	141,193,293	211,672,979	32,942,095	385,808,367
Upshur	-	415,067,793	579,087,337	127,392,364	1,121,547,494
Wayne	-	421,997,060	694,599,815	147,176,954	1,263,773,829
Webster	-	51,280,987	186,766,674	19,160,068	257,207,729
Wetzel	-	186,052,446	912,619,873	143,700,276	1,242,372,595
Wirt	-	73,043,053	48,144,153	10,038,720	131,225,926
Wood	-	1,623,473,052	809,380,781	756,494,139	3,189,347,972
Wyoming	-	77,653,724	787,124,663	56,709,308	921,487,695
Total	-	31,622,362,202	36,814,723,382	14,129,809,330	82,566,894,914

Source: Levy Order and Rate Sheet submitted by each county board for the 2013-14 fiscal year.

OSF

06/07/13

Taxable Assessed Valuations 14

**COUNTY BOARDS OF EDUCATION
LEVY RATES - CLASS I PROPERTY
FOR THE 2013-14 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%	5.71	47.61
Boone	19.40	-	22.95	100.0%	-	42.35
Braxton	19.40	-	-	-	9.04	28.44
Brooke	19.40	-	22.95	100.0%	5.09	47.44
Cabell	17.90	1.50	22.95	100.0%	5.28	47.63
Calhoun	19.40	-	0.40	1.7%	3.71	23.51
Clay	19.40	-	6.50	28.3%	-	25.90
Doddridge	19.40	-	22.95	100.0%	3.95	46.30
Fayette	19.40	-	22.95	100.0%	-	42.35
Gilmer	19.40	-	9.18	40.0%	-	28.58
Grant	19.40	-	-	-	-	19.40
Greenbrier	19.40	-	11.475	50.0%	8.56	39.44
Hampshire	19.40	-	-	-	-	19.40
Hancock	19.40	-	22.95	100.0%	8.47	50.82
Hardy	19.40	-	-	-	5.25	24.65
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%	2.06	44.41
Kanawha	19.40	-	14.91	65.0%	-	34.31
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%	2.63	44.98
Marshall	19.40	-	22.49	98.0%	2.75	44.64
Mason	19.40	-	20.48	89.2%	3.68	43.56
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%	2.27	38.88
Monroe	17.90	1.50	17.21	75.0%	-	36.61
Morgan	19.40	-	22.03	96.0%	-	41.43
Nicholas	19.40	-	13.31	58.0%	-	32.71
Ohio	19.40	-	21.92	95.5%	2.06	43.38
Pendleton	19.40	-	-	-	-	19.40
Pleasants	19.40	-	19.06	83.1%	8.08	46.54
Pocahontas	19.40	-	-	-	-	19.40
Preston	19.40	-	-	-	9.69	29.09
Putnam	19.40	-	22.95	100.0%	6.63	48.98
Raleigh	19.40	-	22.95	100.0%	-	42.35
Randolph	19.40	-	8.55	37.3%	-	27.95
Ritchie	19.40	-	14.92	65.0%	-	34.32
Roane	19.40	-	-	-	2.21	21.61
Summers	19.40	-	-	-	-	19.40
Taylor	19.40	-	11.475	50.0%	4.48	35.36
Tucker	19.40	-	-	-	-	19.40
Tyler	19.40	-	22.95	100.0%	-	42.35
Upshur	19.40	-	9.83	42.8%	-	29.23
Wayne	17.90	1.50	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%	3.39	41.15
Wyoming	17.90	1.50	22.95	100.0%	2.17	44.52
State	55	5	43	43	22	55

Source: Levy Order and Rate Sheet submitted by each county board for the 2013-14 fiscal year.

OSF

06/07/13

Taxable Assessed Valuations 14

**COUNTY BOARDS OF EDUCATION
SUMMARY OF PROJECTED GROSS TAX COLLECTIONS
FOR THE 2013-14 FISCAL YEAR**

County	Current Expense Purposes	Permanent Improvement Purposes	Excess Levy Purposes	Bond Purposes	Total
Barbour	3,533,847	-	-	-	3,533,847
Berkeley	25,412,955	-	29,473,788	7,479,792	62,366,535
Boone	11,828,268	-	13,992,720	-	25,820,988
Braxton	2,915,741	-	-	1,358,675	4,274,416
Brooke	5,506,459	-	6,514,085	1,444,736	13,465,280
Cabell	19,789,490	1,658,337	25,372,559	5,837,346	52,657,732
Calhoun	1,397,119	-	28,807	267,180	1,693,106
Clay	1,936,514	-	648,832	-	2,585,346
Doddridge	4,279,205	-	5,062,255	871,282	10,212,742
Fayette	9,394,743	-	11,113,885	-	20,508,628
Gilmer	2,174,136	-	1,028,792	-	3,202,928
Grant	6,534,170	-	-	-	6,534,170
Greenbrier	10,188,240	-	6,026,291	4,495,430	20,709,961
Hampshire	7,266,880	-	-	-	7,266,880
Hancock	6,035,398	-	7,139,814	2,635,042	15,810,254
Hardy	5,289,324	-	-	1,431,389	6,720,713
Harrison	24,675,387	-	25,858,280	-	50,533,667
Jackson	7,698,351	-	9,107,071	-	16,805,422
Jefferson	16,534,988	-	19,560,720	1,755,777	37,851,485
Kanawha	61,741,340	-	47,451,721	-	109,193,061
Lewis	6,488,588	-	3,451,661	-	9,940,249
Lincoln	3,168,087	-	3,747,815	-	6,915,902
Logan	11,038,968	-	13,058,985	-	24,097,953
Marion	15,215,799	-	18,000,134	2,062,760	35,278,693
Marshall	19,681,598	-	22,816,452	2,789,917	45,287,967
Mason	7,096,650	-	7,491,721	1,346,169	15,934,540
McDowell	7,252,344	-	8,579,448	-	15,831,792
Mercer	10,296,601	-	12,180,774	-	22,477,375
Mineral	5,946,735	-	7,034,926	-	12,981,661
Mingo	8,029,804	672,888	10,295,196	-	18,997,888
Monongalia	30,095,329	-	26,697,969	3,521,464	60,314,762
Monroe	1,914,123	160,401	1,840,338	-	3,914,862
Morgan	5,270,457	-	5,984,957	-	11,255,414
Nicholas	6,733,812	-	4,619,950	-	11,353,762
Ohio	11,441,521	-	12,927,738	1,214,924	25,584,183
Pendleton	2,162,435	-	-	-	2,162,435
Pleasants	4,062,036	-	3,990,845	1,691,817	9,744,698
Pocahontas	4,075,405	-	-	-	4,075,405
Preston	7,509,316	-	-	3,750,786	11,260,102
Putnam	16,558,151	-	19,588,122	5,658,790	41,805,063
Raleigh	20,168,639	-	23,859,292	-	44,027,931
Randolph	6,819,025	-	3,005,292	-	9,824,317
Ritchie	2,684,111	-	2,064,274	-	4,748,385
Roane	2,645,400	-	-	301,357	2,946,757
Summers	2,509,846	-	-	-	2,509,846
Taylor	4,309,997	-	2,549,341	995,299	7,854,637
Tucker	3,766,545	-	-	-	3,766,545
Tyler	2,446,043	-	2,893,643	-	5,339,686
Upshur	7,092,746	-	3,593,901	-	10,686,647
Wayne	7,537,871	631,665	9,664,477	-	17,834,013
Webster	1,796,961	-	-	-	1,796,961
Wetzel	8,918,927	-	10,551,000	-	19,469,927
Wirt	734,906	-	782,637	-	1,517,543
Wood	18,450,265	-	17,461,178	3,224,041	39,135,484
Wyoming	6,319,852	529,597	8,102,826	766,150	15,718,425
Total	514,371,448	3,652,888	475,214,512	54,900,123	1,048,138,971

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 2013-14 fiscal year.

OSF

06/07/13

Taxable Assessed Valuations 14

**COUNTY BOARDS OF EDUCATION
SUMMARY OF LOCAL SHARE CALCULATIONS
AT 90% AND CLASS I LEVY RATE OF 19.40c
FOR THE 2013-14 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	555,062,343	-	3,180,462	176,692	58,750	-	2,945,020
Berkeley	4,638,164,704	102,910	22,760,205	1,264,456	480,493	883,840	20,131,416
Boone	1,625,666,700	-	10,645,441	591,413	224,737	-	9,829,291
Braxton	455,607,092	-	2,624,167	145,787	55,399	-	2,422,981
Brooke	824,170,989	131,131	4,814,198	267,455	88,929	-	4,457,814
Cabell	3,401,852,840	184,283	19,103,459	1,061,303	403,295	187,034	17,451,827
Calhoun	220,498,762	-	1,257,407	69,856	26,545	-	1,161,006
Clay	284,464,828	-	1,742,863	96,826	36,794	-	1,609,243
Doddridge	612,839,980	-	3,851,285	213,960	81,305	-	3,556,020
Fayette	1,467,033,971	-	8,455,269	469,737	178,500	-	7,807,032
Gilmer	324,234,928	-	1,956,722	108,707	41,309	-	1,806,706
Grant	971,124,786	-	5,880,753	326,709	124,149	-	5,429,895
Greenbrier	1,435,484,437	998,582	8,087,919	449,329	170,745	-	7,467,845
Hampshire	1,304,515,598	-	6,540,192	363,344	138,071	-	6,038,777
Hancock	958,265,575	-	5,431,858	301,770	86,004	-	5,044,084
Hardy	901,508,525	-	4,760,392	264,466	70,348	-	4,425,578
Harrison	3,676,831,710	605,419	21,552,160	1,197,342	454,990	-	19,899,828
Jackson	1,216,720,255	-	6,928,516	384,918	146,269	-	6,397,329
Jefferson	3,049,454,842	-	14,881,489	826,749	274,894	329,419	13,450,427
Kanawha	9,771,328,466	88,084	55,471,809	3,081,767	1,171,072	-	51,218,970
Lewis	975,407,014	-	5,839,729	324,429	123,283	-	5,392,017
Lincoln	473,869,906	-	2,851,278	158,404	60,194	-	2,632,680
Logan	1,560,599,601	-	9,935,071	551,948	209,740	-	9,173,383
Marion	2,471,885,558	-	13,694,219	760,790	252,963	-	12,680,466
Marshall	2,710,373,719	104,098	17,601,017	977,834	325,130	-	16,298,053
Mason	1,101,815,623	-	6,386,985	354,833	20,225	-	6,011,927
McDowell	958,647,237	-	6,527,110	362,617	137,795	-	6,026,698
Mercer	1,670,520,101	-	9,266,941	514,830	195,635	-	8,556,476
Mineral	903,257,261	633,062	4,666,435	259,246	98,514	-	4,308,675
Mingo	1,196,619,431	-	7,832,424	435,135	165,351	-	7,231,938
Monongalia	4,712,723,970	799,748	26,219,644	1,456,647	553,526	1,195,834	23,013,637
Monroe	376,825,718	-	1,867,071	103,726	39,416	-	1,723,929
Morgan	1,002,069,304	-	4,743,411	263,523	100,139	-	4,379,749
Nicholas	1,039,718,325	-	6,060,431	336,691	95,957	-	5,627,783
Ohio	1,622,326,364	1,543,707	8,625,485	479,194	182,094	-	7,964,197
Pendleton	405,977,756	-	1,946,192	108,122	41,086	-	1,796,984
Pleasants	580,967,839	-	3,655,832	203,102	69,461	-	3,383,269
Pocahontas	655,847,040	-	3,667,865	203,770	77,433	-	3,386,662
Preston	1,271,176,272	-	6,758,384	375,466	142,677	-	6,240,241
Putnam	2,648,699,795	780,683	14,056,830	780,935	296,755	239,880	12,739,260
Raleigh	3,051,452,020	465,142	17,648,011	980,445	372,569	812,119	15,482,878
Randolph	1,107,218,611	-	6,137,123	340,951	110,127	-	5,686,045
Ritchie	441,838,084	-	2,415,700	134,206	50,998	-	2,230,496
Roane	452,899,809	-	2,380,860	132,270	50,263	-	2,198,327
Summers	413,346,061	-	2,258,861	125,492	47,687	-	2,085,682
Taylor	711,282,929	-	3,878,997	215,500	81,890	-	3,581,607
Tucker	572,824,366	-	3,389,891	188,327	53,673	-	3,147,891
Tyler	385,808,367	-	2,201,439	122,302	46,475	-	2,032,662
Upshur	1,121,547,494	-	6,383,471	354,637	134,762	-	5,894,072
Wayne	1,263,773,829	-	7,352,583	408,477	155,221	-	6,788,885
Webster	257,207,729	-	1,617,265	89,848	34,142	-	1,493,275
Wetzel	1,242,372,595	-	8,027,034	445,946	169,460	-	7,411,628
Wirt	131,225,926	-	661,415	36,745	13,963	-	610,707
Wood	3,188,065,172	8,274	16,596,279	922,016	350,366	-	15,323,897
Wyoming	921,487,695	-	6,164,502	342,472	130,140	-	5,691,890
Total	81,296,509,852	6,445,123	459,242,351	25,513,462	9,301,708	3,648,126	420,779,055

OSF

06/07/13

Taxable Assessed Valuations 14

**COUNTY BOARDS OF EDUCATION
EXCESS LEVIES IN EFFECT
2013-14 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	11-06-12	50.3%	9.18	40.0%	9.18	5	6-30-18
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%	14.91	65.0%	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	12-15-12	60.0%	22.49	98.0%	22.95	5	6-30-18
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%	22.03	96.0%	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	-	-	-	-	-	-	-
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%	8.55	37.3%	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	12-15-12	83.2%	22.95	100.0%	22.95	5	6-30-18
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	12-14-12	75.3%	22.95	100.0%	22.95	5	6-30-18
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)	43	68.7%	18.85	82.1%	19.23	5.0	-

OSF
09/23/13
EXCLVY 14

**COUNTY BOARDS OF EDUCATION
BONDING POTENTIAL
2013-14 YEAR**

County	Taxable Assessed Valuation	Bonding Potential at 5%	Bonds Outstanding June 30, 2013	Unused Potential Remaining
Barbour	\$ 555,062,343	\$ 27,753,117	-	\$ 27,753,117
Berkeley	4,654,123,106	232,706,155	53,450,000	179,256,155
Boone	1,625,666,700	81,283,335	-	81,283,335
Braxton	455,607,092	22,780,355	14,005,000	8,775,355
Brooke	844,448,090	42,222,405	2,885,000	39,337,405
Cabell	3,430,430,275	171,521,514	37,340,000	134,181,514
Calhoun	220,498,762	11,024,938	3,365,000	7,659,938
Clay	284,464,828	14,223,241	-	14,223,241
Doddridge	612,839,980	30,641,999	4,305,000	26,336,999
Fayette	1,467,033,971	73,351,699	-	73,351,699
Gilmer	324,234,928	16,211,746	-	16,211,746
Grant	971,124,786	48,556,239	-	48,556,239
Greenbrier	1,676,614,199	83,830,710	33,240,000	50,590,710
Hampshire	1,304,515,598	65,225,780	-	65,225,780
Hancock	958,265,575	47,913,279	35,540,000	12,373,279
Hardy	901,508,525	45,075,426	20,490,000	24,585,426
Harrison	3,779,082,288	188,954,114	-	188,954,114
Jackson	1,216,720,255	60,836,013	-	60,836,013
Jefferson	3,049,454,842	152,472,742	10,275,000	142,197,742
Kanawha	9,784,987,921	489,249,396	-	489,249,396
Lewis	975,407,014	48,770,351	-	48,770,351
Lincoln	473,869,906	23,693,495	-	23,693,495
Logan	1,560,599,601	78,029,980	-	78,029,980
Marion	2,471,885,558	123,594,278	13,045,000	110,549,278
Marshall	2,726,470,783	136,323,539	18,670,000	117,653,539
Mason	1,101,815,623	55,090,781	3,510,000	51,580,781
McDowell	958,647,237	47,932,362	-	47,932,362
Mercer	1,670,520,101	83,526,005	-	83,526,005
Mineral	1,046,620,011	52,331,001	-	52,331,001
Mingo	1,196,619,431	59,830,972	-	59,830,972
Monongalia	4,843,985,165	242,199,258	40,920,000	201,279,258
Monroe	376,825,718	18,841,286	-	18,841,286
Morgan	1,002,069,304	50,103,465	-	50,103,465
Nicholas	1,039,718,325	51,985,916	-	51,985,916
Ohio	1,861,805,388	93,090,269	5,185,000	87,905,269
Pendleton	405,977,756	20,298,888	-	20,298,888
Pleasants	580,967,839	29,048,392	16,180,000	12,868,392
Pocahontas	655,847,040	32,792,352	-	32,792,352
Preston	1,271,176,272	63,558,814	35,750,000	27,808,814
Putnam	2,852,529,421	142,626,471	47,715,000	94,911,471
Raleigh	3,164,671,890	158,233,595	-	158,233,595
Randolph	1,107,218,611	55,360,931	-	55,360,931
Ritchie	441,838,084	22,091,904	-	22,091,904
Roane	452,899,809	22,644,990	580,000	22,064,990
Summers	413,346,061	20,667,303	-	20,667,303
Taylor	711,282,929	35,564,146	5,295,000	30,269,146
Tucker	572,824,366	28,641,218	-	28,641,218
Tyler	385,808,367	19,290,418	-	19,290,418
Upshur	1,121,547,494	56,077,375	-	56,077,375
Wayne	1,263,773,829	63,188,691	-	63,188,691
Webster	257,207,729	12,860,386	-	12,860,386
Wetzel	1,242,372,595	62,118,630	-	62,118,630
Wirt	131,225,926	6,561,296	-	6,561,296
Wood	3,189,347,972	159,467,399	19,505,000	139,962,399
Wyoming	921,487,695	46,074,385	1,405,000	44,669,385
Total	\$ 82,566,894,914	\$ 4,128,344,745	\$ 422,655,000	\$ 3,705,689,745

OSF
09/16/13
Bonding Potential 14

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2014**

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%
Brooke (4)	2014	2000	15,000,000	15,000,000	--	51.0%
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%
Greenbrier (1)	1981	1966	10,539,000	--	10,539,000	31.0%
Greenbrier (2)	1991	1966	20,200,000	--	20,200,000	26.0%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2014**

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 (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%
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%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2014**

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
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%
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%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2014**

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
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%
Raleigh (4)	1998	1980	14,500,000	14,500,000	--	54.5%
Raleigh (5)	2004	1998	13,000,000	13,000,000	--	76.1%
Raleigh (6)	2014	2004	39,895,000	--	39,895,000	29.8%
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%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN ALPHABETICAL ORDER
AS OF JUNE 30, 2014**

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
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%
Wayne (5)	2014	1985	18,000,000	18,000,000	--	56.0%
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%
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.

OSF
01/28/15
Bonds 14

This Page Intentionally Left Blank

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN CHRONOLOGICAL ORDER
AS OF JUNE 30, 2014**

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%
Roane (1)	1976	1946	3,430,000	--	3,430,000	54.1%
Taylor (2)	1976	1968	1,515,533	--	1,515,533	43.3%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN CHRONOLOGICAL ORDER
AS OF JUNE 30, 2014**

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 (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%
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%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN CHRONOLOGICAL ORDER
AS OF JUNE 30, 2014**

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
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%
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%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN CHRONOLOGICAL ORDER
AS OF JUNE 30, 2014**

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
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%
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%

**COUNTY BOARDS OF EDUCATION
BOND ELECTIONS ATTEMPTED SINCE 1971
PRESENTED IN CHRONOLOGICAL ORDER
AS OF JUNE 30, 2014**

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
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%
Brooke (4)	2014	2000	15,000,000	15,000,000	--	51.0%
Raleigh (6)	2014	2004	39,895,000	--	39,895,000	29.8%
Wayne (5)	2014	1985	18,000,000	18,000,000	--	56.0%

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.

OSF2
01/28/15
Bonds 14

This Page Intentionally Left Blank

**PUBLIC SCHOOL
SUPPORT PROGRAM**

**STATE OF WEST VIRGINIA
ABBREVIATED SUMMARY OF THE
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2013-14 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 2013-14 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>	\$ 871,207,235
<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>	290,524,089
<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>	104,250,383
<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>	84,860,000
<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>	37,927,850
<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>	154,113,184
<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 growth 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>	56,499,972
<p>8. Total Basic Foundation Allowance - The total of the seven preceding allowances.</p>	1,599,382,713
<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>	(420,779,055)
<p>10. State Aid Allowance for County School Districts - The State's share of the Public School Support Program for school districts.</p>	\$ 1,178,603,658

In addition, the following additional amounts were appropriated under the Public School Support Program for county boards of education for the 2013-14 year:

- State Teachers= Retirement System:
 - Normal Cost 66,275,000
 - Actuarial Accrued Liability (General – Fund 0317) 370,469,000
 - Actuarial Accrued Liability (Other – Fund 7007 (Note (1)) 20,000,000
 - Sub-total Teachers’ Retirement System - PSSP 456,744,000
- Public Employees Insurance Agency Note (2) 213,130,337
- School Building Authority for debt service on bonds issued prior to Jan. 1, 1994 23,308,583

Basic State Aid (Including PEIA, Retirement and Debt Service for SBA) \$1,871,786,578

Notes: (1) An additional \$20,000,000 was appropriated for the State Teachers’ Retirement System – Unfunded Liability under Fund 7007, Acct. 77500 (Office of the Secretary of Revenue) as a part of the PSSP, and another \$13,333,000 was appropriated for the State Teachers’ Retirement System from the Teachers’ Retirement Savings Realized Account outside of the PSSP from two separate funds and transferred directly to the Consolidated Public Retirement Board (CPRB). The amounts appropriated from the latter two funds outside of the PSSP are reflected below. (2) The appropriation for PEIA was reduced by \$15,758,995 for the 2013-14 year to distribute a portion of the balance on deposit in the PEIA Excess Appropriation Reserve Account which has accumulated over prior years.

In addition to the previously discussed allowances, the following amounts were appropriated for other allowances under the PSSP for the 2013-14 year:

- Allowance for increased enrollment \$ 7,360,000
- Allowance for safe schools (Alternative education programs) 5,060,312
- English as a Second Language 100,000
- Allowance for Sustained Growth 39,148
- Regional Education Service Agencies (RESAs) 3,690,750

Total other allowance under the Public School Support Program 16,250,210

Total State Aid Appropriated under the PSSP – 2013-14 Year \$1,888,036,788

In addition, the following appropriation was made directly to the Teachers’ Retirement System for the 2013-14 year from the savings realized by closing the Teachers’ Defined Contribution (TDC) Plan in 2005:

- Teachers’ Retirement Savings Realized (From General Fund – Acct. 0313) \$ 13,333,000
- Teachers’ Retirement Savings Realized (From Excess Lottery – Acct. 7208) 28,061,000
- Total – Teachers’ Retirement Savings Realized 41,394,000

- Total appropriation for the Teachers’ Retirement System – 2013-14 \$ 498,138,000

**PUBLIC SCHOOL SUPPORT PROGRAM
SUMMARY OF BASIC STATE AID ALLOWANCES AND SELECTED
FACTORS ON WHICH ALLOWANCES ARE BASED
FOR THE 2013-14 YEAR**

County	Adjusted Net Enrollment On Which State Aid Funding Based 2012-13	Number Prof. Educ. Funded	Number Prof. Support Pers. Funded	Number Service Pers. Funded	Total Basic Program Allowance	Local Share	Basic State Aid Allowance
Barbour	2,441.12	175.61	7.96	110.10	\$ 14,341,593	\$ 2,945,020	\$ 11,396,573
Berkeley	17,941.72	1,306.67	59.69	795.73	99,563,615	20,131,416	79,432,199
Boone	4,523.50	328.41	11.12	204.92	24,915,319	9,829,291	15,086,028
Braxton	2,153.58	156.67	5.65	98.81	12,863,449	2,422,981	10,440,468
Brooke	3,323.20	240.27	9.21	146.79	18,984,764	4,457,814	14,526,950
Cabell	12,983.95	938.74	36.26	573.50	71,249,256	17,451,827	53,797,429
Calhoun	1,185.00	91.56	3.55	55.74	7,288,605	1,161,006	6,127,599
Clay	2,060.00	149.56	4.14	93.32	12,450,878	1,609,243	10,841,635
Doddridge	1,239.98	88.58	3.73	56.06	7,207,283	3,556,020	3,651,263
Fayette	6,858.22	496.88	20.01	306.77	38,399,689	7,807,032	30,592,657
Gilmer	1,141.17	77.47	2.85	50.98	6,319,184	1,806,706	4,512,478
Grant	1,842.39	137.72	5.69	85.92	10,947,895	5,429,895	5,518,000
Greenbrier	5,223.00	379.19	20.31	236.60	30,037,611	7,467,845	22,569,766
Hampshire	3,499.00	254.03	11.86	158.51	20,491,724	6,038,777	14,452,947
Hancock	4,183.15	302.44	11.08	184.77	22,807,251	5,044,084	17,763,167
Hardy	2,337.05	164.32	7.42	106.47	13,663,966	4,425,578	9,238,388
Harrison	10,980.46	796.57	32.20	486.37	60,427,009	19,899,828	40,527,181
Jackson	4,963.50	365.15	17.66	223.78	28,650,279	6,397,329	22,252,950
Jefferson	8,847.62	634.48	24.88	389.02	47,859,604	13,450,427	34,409,177
Kanawha	28,131.60	2,033.91	114.37	1,242.57	156,396,585	51,218,970	105,177,615
Lewis	2,625.50	186.88	7.76	117.82	15,214,343	5,392,017	9,822,326
Lincoln	3,730.60	270.84	7.91	169.00	22,017,053	2,632,680	19,384,373
Logan	6,427.13	465.65	16.13	287.49	36,512,045	9,173,383	27,338,662
Marion	8,080.38	584.21	24.50	356.91	44,936,468	12,680,466	32,256,002
Marshall	4,680.57	339.11	16.83	209.36	26,003,474	16,298,053	9,705,421
Mason	4,261.90	309.41	11.12	193.06	24,347,676	6,011,927	18,335,749
McDowell	3,523.86	255.83	13.06	159.63	20,714,362	6,026,698	14,687,664
Mercer	9,610.15	694.81	27.97	424.48	53,952,145	8,556,476	45,395,669
Mineral	4,243.94	307.47	15.78	189.83	25,662,601	4,308,675	21,353,926
Mingo	4,426.55	320.70	11.08	198.00	25,288,319	7,231,938	18,056,381
Monongalia	11,042.58	798.38	33.39	487.75	61,711,848	23,013,637	38,698,211
Monroe	1,846.63	133.86	6.00	84.72	10,790,055	1,723,929	9,066,126
Morgan	2,522.78	178.50	7.32	111.38	13,661,575	4,379,749	9,281,826
Nicholas	4,036.24	293.03	11.93	182.84	24,021,877	5,627,783	18,394,094
Ohio	5,435.60	392.99	16.49	240.09	29,702,013	7,964,197	21,737,816
Pendleton	1,335.81	95.13	2.63	60.64	8,057,128	1,796,984	6,260,144
Pleasants	1,263.36	99.56	5.16	59.59	7,641,343	3,383,269	4,258,074
Pocahontas	1,400.00	101.85	4.54	64.23	8,476,589	3,386,662	5,089,927
Preston	4,560.45	331.09	11.86	206.59	27,301,512	6,240,241	21,061,271
Putnam	9,768.50	706.26	29.95	431.48	53,502,872	12,739,260	40,763,612
Raleigh	12,449.17	900.07	42.51	540.45	69,904,734	15,482,878	54,421,856
Randolph	4,273.25	310.88	15.25	196.06	25,993,949	5,686,045	20,307,904
Ritchie	1,542.00	108.86	2.64	69.75	8,885,366	2,230,496	6,654,870
Roane	2,452.60	172.52	5.99	109.34	13,988,106	2,198,327	11,789,779
Summers	1,565.00	113.85	6.37	71.80	9,442,546	2,085,682	7,356,864
Taylor	2,402.94	173.04	7.07	106.95	14,189,558	3,581,607	10,607,951
Tucker	1,211.34	88.12	3.21	55.58	7,345,121	3,147,891	4,197,230
Tyler	1,377.43	98.40	4.96	61.92	8,277,024	2,032,662	6,244,362
Upshur	3,864.37	285.32	12.07	174.46	23,145,384	5,894,072	17,251,312
Wayne	7,488.80	542.56	18.43	334.97	41,737,152	6,788,885	34,948,267
Webster	1,484.00	107.96	5.19	68.09	9,066,616	1,493,275	7,573,341
Wetzel	2,813.50	201.34	7.76	126.57	16,162,205	7,411,628	8,750,577
Wirt	1,134.62	82.54	3.65	52.06	6,492,130	610,707	5,881,423
Wood	13,288.98	960.79	42.42	586.97	74,654,674	15,323,897	59,330,777
Wyoming	4,287.30	311.26	8.87	194.22	24,838,917	5,691,890	19,147,027
State	282,317.03	20,441.30	877.44	12,590.79	\$ 1,598,504,339	\$ 420,779,055	\$ 1,177,725,284

Note: The total basic program allowance includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

**PUBLIC SCHOOL SUPPORT PROGRAM
STATE AID ALLOWANCE ON A PERCENTAGE BASIS
BASED ON THE FINAL COMPUTATIONS
FOR THE 2013-14 YEAR**

County	Total Allowance	Local Share	% of Local Share to Total Allowance	Basic State Aid Allowance	% of State Aid to Total Allowance
Barbour	14,341,593	2,945,020	20.53%	11,396,573	79.47%
Berkeley	99,563,615	20,131,416	20.22%	79,432,199	79.78%
Boone	24,915,319	9,829,291	39.45%	15,086,028	60.55%
Braxton	12,863,449	2,422,981	18.84%	10,440,468	81.16%
Brooke	18,984,764	4,457,814	23.48%	14,526,950	76.52%
Cabell	71,249,256	17,451,827	24.49%	53,797,429	75.51%
Calhoun	7,288,605	1,161,006	15.93%	6,127,599	84.07%
Clay	12,450,878	1,609,243	12.92%	10,841,635	87.08%
Doddridge	7,207,283	3,556,020	49.34%	3,651,263	50.66%
Fayette	38,399,689	7,807,032	20.33%	30,592,657	79.67%
Gilmer	6,319,184	1,806,706	28.59%	4,512,478	71.41%
Grant	10,947,895	5,429,895	49.60%	5,518,000	50.40%
Greenbrier	30,037,611	7,467,845	24.86%	22,569,766	75.14%
Hampshire	20,491,724	6,038,777	29.47%	14,452,947	70.53%
Hancock	22,807,251	5,044,084	22.12%	17,763,167	77.88%
Hardy	13,663,966	4,425,578	32.39%	9,238,388	67.61%
Harrison	60,427,009	19,899,828	32.93%	40,527,181	67.07%
Jackson	28,650,279	6,397,329	22.33%	22,252,950	77.67%
Jefferson	47,859,604	13,450,427	28.10%	34,409,177	71.90%
Kanawha	156,396,585	51,218,970	32.75%	105,177,615	67.25%
Lewis	15,214,343	5,392,017	35.44%	9,822,326	64.56%
Lincoln	22,017,053	2,632,680	11.96%	19,384,373	88.04%
Logan	36,512,045	9,173,383	25.12%	27,338,662	74.88%
Marion	44,936,468	12,680,466	28.22%	32,256,002	71.78%
Marshall	26,003,474	16,298,053	62.68%	9,705,421	37.32%
Mason	24,347,676	6,011,927	24.69%	18,335,749	75.31%
McDowell	20,714,362	6,026,698	29.09%	14,687,664	70.91%
Mercer	53,952,145	8,556,476	15.86%	45,395,669	84.14%
Mineral	25,662,601	4,308,675	16.79%	21,353,926	83.21%
Mingo	25,288,319	7,231,938	28.60%	18,056,381	71.40%
Monongalia	61,711,848	23,013,637	37.29%	38,698,211	62.71%
Monroe	10,790,055	1,723,929	15.98%	9,066,126	84.02%
Morgan	13,661,575	4,379,749	32.06%	9,281,826	67.94%
Nicholas	24,021,877	5,627,783	23.43%	18,394,094	76.57%
Ohio	29,702,013	7,964,197	26.81%	21,737,816	73.19%
Pendleton	8,057,128	1,796,984	22.30%	6,260,144	77.70%
Pleasants	7,641,343	3,383,269	44.28%	4,258,074	55.72%
Pocahontas	8,476,589	3,386,662	39.95%	5,089,927	60.05%
Preston	27,301,512	6,240,241	22.86%	21,061,271	77.14%
Putnam	53,502,872	12,739,260	23.81%	40,763,612	76.19%
Raleigh	69,904,734	15,482,878	22.15%	54,421,856	77.85%
Randolph	25,993,949	5,686,045	21.87%	20,307,904	78.13%
Ritchie	8,885,366	2,230,496	25.10%	6,654,870	74.90%
Roane	13,988,106	2,198,327	15.72%	11,789,779	84.28%
Summers	9,442,546	2,085,682	22.09%	7,356,864	77.91%
Taylor	14,189,558	3,581,607	25.24%	10,607,951	74.76%
Tucker	7,345,121	3,147,891	42.86%	4,197,230	57.14%
Tyler	8,277,024	2,032,662	24.56%	6,244,362	75.44%
Upshur	23,145,384	5,894,072	25.47%	17,251,312	74.53%
Wayne	41,737,152	6,788,885	16.27%	34,948,267	83.73%
Webster	9,066,616	1,493,275	16.47%	7,573,341	83.53%
Wetzel	16,162,205	7,411,628	45.86%	8,750,577	54.14%
Wirt	6,492,130	610,707	9.41%	5,881,423	90.59%
Wood	74,654,674	15,323,897	20.53%	59,330,777	79.47%
Wyoming	24,838,917	5,691,890	22.92%	19,147,027	77.08%
State	1,598,504,339	420,779,055	26.32%	1,177,725,284	73.68%

Note: Basic state aid includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

**PUBLIC SCHOOL SUPPORT PROGRAM
STATE AID ALLOWANCE ON A PERCENTAGE BASIS
ARRANGED IN DESCENDING ORDER BY PERCENTAGE
BASED ON THE FINAL COMPUTATIONS
FOR THE 2013-14 YEAR**

Ct.	County	Total Allowance	Local Share	% of Local Share to Total Allowance	Basic State Aid Allowance	% of State Aid to Total Allowance
1	Wirt	6,492,130	610,707	9.41%	5,881,423	90.59%
2	Lincoln	22,017,053	2,632,680	11.96%	19,384,373	88.04%
3	Clay	12,450,878	1,609,243	12.92%	10,841,635	87.08%
4	Roane	13,988,106	2,198,327	15.72%	11,789,779	84.28%
5	Mercer	53,952,145	8,556,476	15.86%	45,395,669	84.14%
6	Calhoun	7,288,605	1,161,006	15.93%	6,127,599	84.07%
7	Monroe	10,790,055	1,723,929	15.98%	9,066,126	84.02%
8	Wayne	41,737,152	6,788,885	16.27%	34,948,267	83.73%
9	Webster	9,066,616	1,493,275	16.47%	7,573,341	83.53%
10	Mineral	25,662,601	4,308,675	16.79%	21,353,926	83.21%
11	Braxton	12,863,449	2,422,981	18.84%	10,440,468	81.16%
12	Berkeley	99,563,615	20,131,416	20.22%	79,432,199	79.78%
13	Fayette	38,399,689	7,807,032	20.33%	30,592,657	79.67%
14	Wood	74,654,674	15,323,897	20.53%	59,330,777	79.47%
15	Barbour	14,341,593	2,945,020	20.53%	11,396,573	79.47%
16	Randolph	25,993,949	5,686,045	21.87%	20,307,904	78.13%
17	Summers	9,442,546	2,085,682	22.09%	7,356,864	77.91%
18	Hancock	22,807,251	5,044,084	22.12%	17,763,167	77.88%
19	Raleigh	69,904,734	15,482,878	22.15%	54,421,856	77.85%
20	Pendleton	8,057,128	1,796,984	22.30%	6,260,144	77.70%
21	Jackson	28,650,279	6,397,329	22.33%	22,252,950	77.67%
22	Preston	27,301,512	6,240,241	22.86%	21,061,271	77.14%
23	Wyoming	24,838,917	5,691,890	22.92%	19,147,027	77.08%
24	Nicholas	24,021,877	5,627,783	23.43%	18,394,094	76.57%
25	Brooke	18,984,764	4,457,814	23.48%	14,526,950	76.52%
26	Putnam	53,502,872	12,739,260	23.81%	40,763,612	76.19%
27	Cabell	71,249,256	17,451,827	24.49%	53,797,429	75.51%
28	Tyler	8,277,024	2,032,662	24.56%	6,244,362	75.44%
29	Mason	24,347,676	6,011,927	24.69%	18,335,749	75.31%
30	Greenbrier	30,037,611	7,467,845	24.86%	22,569,766	75.14%
31	Ritchie	8,885,366	2,230,496	25.10%	6,654,870	74.90%
32	Logan	36,512,045	9,173,383	25.12%	27,338,662	74.88%
33	Taylor	14,189,558	3,581,607	25.24%	10,607,951	74.76%
34	Upshur	23,145,384	5,894,072	25.47%	17,251,312	74.53%
35	Ohio	29,702,013	7,964,197	26.81%	21,737,816	73.19%
36	Jefferson	47,859,604	13,450,427	28.10%	34,409,177	71.90%
37	Marion	44,936,468	12,680,466	28.22%	32,256,002	71.78%
38	Gilmer	6,319,184	1,806,706	28.59%	4,512,478	71.41%
39	Mingo	25,288,319	7,231,938	28.60%	18,056,381	71.40%
40	McDowell	20,714,362	6,026,698	29.09%	14,687,664	70.91%
41	Hampshire	20,491,724	6,038,777	29.47%	14,452,947	70.53%
42	Morgan	13,661,575	4,379,749	32.06%	9,281,826	67.94%
43	Hardy	13,663,966	4,425,578	32.39%	9,238,388	67.61%
44	Kanawha	156,396,585	51,218,970	32.75%	105,177,615	67.25%
45	Harrison	60,427,009	19,899,828	32.93%	40,527,181	67.07%
46	Lewis	15,214,343	5,392,017	35.44%	9,822,326	64.56%
47	Monongalia	61,711,848	23,013,637	37.29%	38,698,211	62.71%
48	Boone	24,915,319	9,829,291	39.45%	15,086,028	60.55%
49	Pocahontas	8,476,589	3,386,662	39.95%	5,089,927	60.05%
50	Tucker	7,345,121	3,147,891	42.86%	4,197,230	57.14%
51	Pleasants	7,641,343	3,383,269	44.28%	4,258,074	55.72%
52	Wetzel	16,162,205	7,411,628	45.86%	8,750,577	54.14%
53	Doddridge	7,207,283	3,556,020	49.34%	3,651,263	50.66%
54	Grant	10,947,895	5,429,895	49.60%	5,518,000	50.40%
55	Marshall	26,003,474	16,298,053	62.68%	9,705,421	37.32%
-	State	1,598,504,339	420,779,055	26.32%	1,177,725,284	73.68%

Note: Basic state aid includes steps 1 - 7 only, not any other allowances under the Public School Support Program.

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2013-14 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	7,108,244	35,330	7,143,574	653,390	7,796,964
Berkeley	51,299,073	203,977	51,503,050	1,933,031	53,436,081
Boone	12,872,770	83,834	12,956,604	292,897	13,249,501
Braxton	6,459,398	36,537	6,495,935	596,367	7,092,302
Brooke	9,891,439	49,024	9,940,463	335,519	10,275,982
Cabell	37,577,658	137,517	37,715,175	1,783,054	39,498,229
Calhoun	3,575,353	22,930	3,598,283	315,843	3,914,126
Clay	6,067,986	14,962	6,082,948	506,538	6,589,486
Doddridge	3,511,724	19,360	3,531,084	183,937	3,715,021
Fayette	19,840,498	97,340	19,937,838	969,758	20,907,596
Gilmer	3,030,764	21,698	3,052,462	266,600	3,319,062
Grant	5,425,966	28,619	5,454,585	493,795	5,948,380
Greenbrier	15,118,413	73,313	15,191,726	996,356	16,188,082
Hampshire	10,058,611	44,310	10,102,921	917,640	11,020,561
Hancock	12,109,875	58,634	12,168,509	33,010	12,201,519
Hardy	6,719,431	33,754	6,753,185	618,305	7,371,490
Harrison	32,502,745	141,004	32,643,749	1,074,908	33,718,657
Jackson	15,073,534	71,486	15,145,020	523,392	15,668,412
Jefferson	24,787,236	98,638	24,885,874	1,015,984	25,901,858
Kanawha	83,614,987	401,398	84,016,385	1,930,017	85,946,402
Lewis	7,732,114	34,525	7,766,639	566,419	8,333,058
Lincoln	10,942,619	51,695	10,994,314	780,648	11,774,962
Logan	18,743,182	109,975	18,853,157	1,042,320	19,895,477
Marion	24,015,225	113,604	24,128,829	728,500	24,857,329
Marshall	13,916,562	61,118	13,977,680	811	13,978,491
Mason	12,695,481	63,558	12,759,039	548,046	13,307,085
McDowell	10,317,956	46,638	10,364,594	603,902	10,968,496
Mercer	28,301,481	131,291	28,432,772	1,560,628	29,993,400
Mineral	12,959,982	68,767	13,028,749	749,901	13,778,650
Mingo	12,777,828	85,463	12,863,291	727,313	13,590,604
Monongalia	32,488,833	119,692	32,608,525	1,279,364	33,887,889
Monroe	5,273,144	21,312	5,294,456	480,736	5,775,192
Morgan	6,838,864	39,270	6,878,134	292,245	7,170,379
Nicholas	12,114,228	54,112	12,168,340	825,660	12,994,000
Ohio	16,029,188	68,794	16,097,982	132,615	16,230,597
Pendleton	3,929,919	16,597	3,946,516	363,584	4,310,100
Pleasants	4,102,772	26,731	4,129,503	23,484	4,152,987
Pocahontas	4,118,730	22,553	4,141,283	377,990	4,519,273
Preston	13,618,429	59,704	13,678,133	1,254,268	14,932,401
Putnam	29,051,792	112,324	29,164,116	202,388	29,366,504
Raleigh	36,401,732	155,661	36,557,393	1,584,691	38,142,084
Randolph	13,087,415	64,180	13,151,595	1,214,453	14,366,048
Ritchie	4,358,716	26,430	4,385,146	398,027	4,783,173
Roane	6,848,246	31,926	6,880,172	592,158	7,472,330
Summers	4,519,305	24,742	4,544,047	413,365	4,957,412
Taylor	7,266,901	29,962	7,296,863	549,571	7,846,434
Tucker	3,633,859	15,728	3,649,587	334,405	3,983,992
Tyler	4,028,959	19,102	4,048,061	237,309	4,285,370
Upshur	11,754,785	53,824	11,808,609	1,079,333	12,887,942
Wayne	21,275,765	101,980	21,377,745	1,212,959	22,590,704
Webster	4,449,284	22,844	4,472,128	411,694	4,883,822
Wetzel	8,327,648	42,084	8,369,732	405,879	8,775,611
Wirt	3,185,183	14,621	3,199,804	185,060	3,384,864
Wood	39,459,531	165,895	39,625,426	1,408,086	41,033,512
Wyoming	12,894,723	65,380	12,960,103	726,348	13,686,451
State	828,106,086	3,815,747	831,921,833	38,734,501	870,656,334

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2013-14 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	2,405,770	167,346	2,573,116
Berkeley	17,225,674	665,753	17,891,427
Boone	4,466,452	142,416	4,608,868
Braxton	2,227,520	150,186	2,377,706
Brooke	3,351,956	186,419	3,538,375
Cabell	12,880,569	584,971	13,465,540
Calhoun	1,244,545	79,156	1,323,701
Clay	2,051,327	141,843	2,193,170
Doddridge	1,234,373	35,542	1,269,915
Fayette	6,733,010	190,196	6,923,206
Gilmer	1,120,322	77,491	1,197,813
Grant	1,899,522	130,601	2,030,123
Greenbrier	5,137,496	259,079	5,396,575
Hampshire	3,464,651	240,928	3,705,579
Hancock	4,098,631	43,241	4,141,872
Hardy	2,331,592	161,840	2,493,432
Harrison	10,919,328	107,002	11,026,330
Jackson	5,167,539	176,784	5,344,323
Jefferson	8,250,362	500,714	8,751,076
Kanawha	27,598,872	1,391,683	28,990,555
Lewis	2,556,242	131,955	2,688,197
Lincoln	3,672,748	214,625	3,887,373
Logan	6,301,738	401,043	6,702,781
Marion	7,853,679	-	7,853,679
Marshall	4,505,353	28,734	4,534,087
Mason	4,316,147	211,405	4,527,552
McDowell	3,605,061	106,953	3,712,014
Mercer	9,261,186	390,522	9,651,708
Mineral	4,288,153	268,049	4,556,202
Mingo	4,347,110	241,561	4,588,671
Monongalia	10,782,104	529,633	11,311,737
Monroe	1,862,673	128,779	1,991,452
Morgan	2,498,194	113,606	2,611,800
Nicholas	3,990,601	250,494	4,241,095
Ohio	5,312,438	180,849	5,493,287
Pendleton	1,371,068	92,179	1,463,247
Pleasants	1,310,900	-	1,310,900
Pocahontas	1,503,190	97,632	1,600,822
Preston	4,598,121	314,013	4,912,134
Putnam	9,472,956	138,072	9,611,028
Raleigh	11,836,304	416,144	12,252,448
Randolph	4,270,899	298,007	4,568,906
Ritchie	1,528,728	106,015	1,634,743
Roane	2,373,026	166,202	2,539,228
Summers	1,631,944	109,139	1,741,083
Taylor	2,376,094	141,175	2,517,269
Tucker	1,256,472	84,476	1,340,948
Tyler	1,369,569	63,154	1,432,723
Upshur	3,798,281	265,176	4,063,457
Wayne	7,230,778	308,176	7,538,954
Webster	1,472,635	103,491	1,576,126
Wetzel	2,748,263	148,065	2,896,328
Wirt	1,115,278	27,069	1,142,347
Wood	13,388,561	733,717	14,122,278
Wyoming	4,234,531	256,364	4,490,895
State	277,850,536	12,499,665	290,350,201

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2013-14 YEAR**

County	Step 3 Allowance for Fixed Charges 8.69% (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	932,527	557,293	214,739	-	772,032
Berkeley	6,424,000	4,551,046	1,370,925	259,515	6,181,486
Boone	1,590,270	1,238,189	361,338	-	1,599,527
Braxton	845,307	414,608	181,351	-	595,959
Brooke	1,236,143	778,305	221,437	-	999,742
Cabell	4,735,954	1,636,522	781,604	203,900	2,622,026
Calhoun	466,980	333,959	126,950	-	460,909
Clay	777,919	823,822	286,599	-	1,110,421
Doddridge	445,435	387,986	145,733	84,125	617,844
Fayette	2,498,077	1,613,936	484,123	-	2,098,059
Gilmer	404,413	258,895	104,580	-	363,475
Grant	712,597	338,666	203,844	-	542,510
Greenbrier	1,953,436	1,133,623	528,136	-	1,661,759
Hampshire	1,323,604	828,318	421,487	-	1,249,805
Hancock	1,463,423	1,061,728	298,250	-	1,359,978
Hardy	884,479	483,390	225,060	86,505	794,955
Harrison	4,011,024	1,557,769	670,190	-	2,227,959
Jackson	1,891,317	854,947	399,306	-	1,254,253
Jefferson	3,103,552	1,590,095	699,971	259,515	2,549,581
Kanawha	10,425,172	4,052,662	1,362,655	272,925	5,688,242
Lewis	989,823	572,898	249,401	-	822,299
Lincoln	1,390,046	1,329,750	392,915	101,950	1,824,615
Logan	2,367,469	1,615,737	482,136	86,505	2,184,378
Marion	2,928,479	1,636,989	577,991	173,010	2,387,990
Marshall	1,673,654	1,033,747	484,786	-	1,518,533
Mason	1,588,520	785,183	399,102	86,505	1,270,790
McDowell	1,318,553	1,178,743	415,554	-	1,594,297
Mercer	3,547,389	1,760,413	707,631	86,505	2,554,549
Mineral	1,656,743	1,262,421	453,646	-	1,716,067
Mingo	1,619,385	1,220,006	476,044	-	1,696,050
Monongalia	4,052,735	2,148,909	622,644	173,010	2,944,563
Monroe	696,315	387,756	203,252	-	591,008
Morgan	874,992	547,925	206,106	-	754,031
Nicholas	1,539,951	1,285,226	415,283	-	1,700,509
Ohio	1,946,587	956,161	307,266	-	1,263,427
Pendleton	513,332	470,994	139,178	-	610,172
Pleasants	491,534	306,497	117,775	-	424,272
Pocahontas	550,858	364,776	137,749	-	502,525
Preston	1,771,882	1,131,362	565,657	-	1,697,019
Putnam	3,494,960	1,993,794	600,902	-	2,594,696
Raleigh	4,548,278	2,903,050	907,349	173,010	3,983,409
Randolph	1,708,743	946,035	374,747	86,505	1,407,287
Ritchie	569,240	383,396	141,225	-	524,621
Roane	890,685	632,918	315,346	-	948,264
Summers	608,604	378,486	183,405	-	561,891
Taylor	930,580	455,731	229,428	-	685,159
Tucker	474,539	324,913	101,085	-	425,998
Tyler	515,287	499,467	183,099	-	682,566
Upshur	1,520,507	828,498	362,070	-	1,190,568
Wayne	2,685,397	1,905,919	670,235	86,505	2,662,659
Webster	578,703	473,142	143,653	-	616,795
Wetzel	1,043,354	704,067	216,215	-	920,282
Wirt	408,514	247,576	99,571	104,981	452,128
Wood	4,954,860	2,239,503	662,517	-	2,902,020
Wyoming	1,611,273	1,007,039	390,772	96,230	1,494,041
State	104,187,400	60,414,786	22,024,013	2,421,201	84,860,000

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2013-14 YEAR**

County	Step 5 Basic Allowance for Professional Student Support Personnel (WVC 18-9A-8)	Step 5 Equity Allowance for Professional Student Support Personnel (WVC 18-9A-8)	Step 5 Total Allowance For Professional Student Support Personnel (WVC 18-9A-8)
Barbour	330,397	30,556	360,953
Berkeley	2,491,274	105,269	2,596,543
Boone	431,977	9,657	441,634
Braxton	235,531	21,819	257,350
Brooke	396,701	13,837	410,538
Cabell	1,466,774	68,359	1,535,132
Calhoun	125,312	10,627	135,939
Clay	156,618	12,617	169,235
Doddridge	134,713	6,183	140,896
Fayette	868,270	47,498	915,768
Gilmer	125,298	11,599	136,897
Grant	203,817	17,873	221,690
Greenbrier	838,736	55,727	894,463
Hampshire	463,143	42,061	505,204
Hancock	495,558	1,361	496,919
Hardy	287,096	26,108	313,204
Harrison	1,362,217	49,577	1,411,794
Jackson	726,350	25,209	751,559
Jefferson	1,016,160	44,963	1,061,123
Kanawha	4,910,698	119,804	5,030,502
Lewis	342,827	26,289	369,116
Lincoln	312,015	21,578	333,593
Logan	614,192	31,152	645,344
Marion	963,717	24,684	988,401
Marshall	746,725	234	746,959
Mason	428,891	16,338	445,229
McDowell	469,272	23,436	492,708
Mercer	1,117,619	58,779	1,176,398
Mineral	688,071	42,016	730,087
Mingo	433,263	22,503	455,766
Monongalia	1,382,329	54,806	1,437,135
Monroe	226,250	19,942	246,192
Morgan	275,652	11,124	286,776
Nicholas	457,645	28,218	485,863
Ohio	672,059	4,368	676,427
Pendleton	121,985	11,823	133,808
Pleasants	192,148	281	192,429
Pocahontas	200,122	18,771	218,893
Preston	498,879	46,485	545,364
Putnam	1,234,478	6,168	1,240,646
Raleigh	1,853,346	91,335	1,944,681
Randolph	665,832	62,535	728,367
Ritchie	121,029	11,568	132,597
Roane	219,744	18,241	237,985
Summers	278,875	26,127	305,002
Taylor	319,607	25,326	344,933
Tucker	124,466	11,342	135,808
Tyler	200,176	11,381	211,557
Upshur	499,598	46,212	545,810
Wayne	731,570	40,928	772,498
Webster	183,490	15,976	199,466
Wetzel	318,860	15,574	334,434
Wirt	162,834	10,916	173,750
Wood	1,795,265	66,899	1,862,164
Wyoming	346,967	17,354	364,321
State	36,266,438	1,661,412	37,927,850

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2013-14 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	1,044,485	195,589	63,472	34,702	1,338,248
Berkeley	7,646,507	1,455,824	458,751	257,480	9,818,562
Boone	1,941,069	361,761	118,136	76,900	2,497,866
Braxton	915,926	172,948	56,963	30,636	1,176,473
Brooke	1,406,030	265,815	84,624	52,400	1,808,869
Cabell	5,475,390	1,038,839	330,631	188,016	7,032,876
Calhoun	488,295	101,337	32,137	18,040	639,809
Clay	864,999	163,764	53,799	29,542	1,112,104
Doddridge	509,862	98,354	32,319	20,500	661,035
Fayette	2,909,848	550,734	176,856	98,600	3,736,038
Gilmer	437,993	85,579	29,391	14,800	567,763
Grant	794,655	152,800	49,535	27,500	1,024,490
Greenbrier	2,248,709	425,658	136,404	80,740	2,891,511
Hampshire	1,507,796	283,299	91,380	51,358	1,933,833
Hancock	1,775,225	334,048	106,522	65,900	2,281,695
Hardy	983,424	182,985	61,384	31,734	1,259,527
Harrison	4,670,290	883,035	280,399	167,000	6,000,724
Jackson	2,124,131	407,875	129,010	76,670	2,737,686
Jefferson	3,768,834	702,532	224,273	129,300	4,824,939
Kanawha	11,931,288	2,288,941	716,360	423,150	15,359,739
Lewis	1,103,116	207,384	67,923	38,940	1,417,363
Lincoln	1,574,824	297,001	97,428	55,600	2,024,853
Logan	2,706,547	513,325	165,739	89,000	3,474,611
Marion	3,414,005	648,566	205,763	119,940	4,388,274
Marshall	2,018,458	379,246	120,700	70,610	2,589,014
Mason	1,813,438	341,517	111,304	62,268	2,328,527
McDowell	1,459,224	286,496	92,029	52,700	1,890,449
Mercer	4,086,645	770,105	244,718	138,626	5,240,094
Mineral	1,827,557	344,415	109,440	60,994	2,342,406
Mingo	1,893,786	353,504	114,150	64,700	2,426,140
Monongalia	4,699,388	886,231	281,195	157,500	6,024,314
Monroe	790,201	149,017	48,844	26,472	1,014,534
Morgan	1,079,920	197,987	64,211	38,234	1,380,352
Nicholas	1,729,375	324,928	105,411	59,050	2,218,764
Ohio	2,344,791	436,291	138,415	80,090	2,999,587
Pendleton	509,176	104,161	34,962	17,930	666,229
Pleasants	536,715	111,577	34,355	21,300	703,947
Pocahontas	540,899	113,356	37,031	19,930	711,216
Preston	1,956,412	365,405	119,101	66,292	2,507,210
Putnam	4,185,709	784,414	248,751	141,270	5,360,144
Raleigh	5,269,605	1,004,296	311,575	178,500	6,763,976
Randolph	1,813,334	347,484	113,029	62,816	2,336,663
Ritchie	647,281	118,801	40,210	23,700	829,992
Roane	1,044,144	190,198	63,038	34,372	1,331,752
Summers	661,004	128,092	41,395	22,656	853,147
Taylor	1,018,938	191,903	61,659	33,700	1,306,200
Tucker	487,568	97,310	32,040	17,604	634,522
Tyler	593,442	110,128	35,695	21,434	760,699
Upshur	1,651,261	316,862	100,577	57,500	2,126,200
Wayne	3,166,025	597,721	193,117	109,800	4,066,663
Webster	625,790	120,559	39,252	21,410	807,011
Wetzel	1,214,981	222,791	72,971	44,030	1,554,773
Wirt	456,226	91,833	30,011	16,300	594,370
Wood	5,727,926	1,068,896	338,398	193,600	7,328,820
Wyoming	1,800,969	341,088	111,972	61,950	2,315,979
State	119,893,436	22,714,605	7,258,755	4,155,786	154,022,582

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2013-14 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	465,846	99,480	2,427	567,753
Berkeley	2,462,260	731,158	22,098	3,215,516
Boone	736,968	184,341	6,344	927,653
Braxton	426,971	87,762	3,619	518,352
Brooke	575,175	135,427	4,513	715,115
Cabell	1,805,726	529,120	24,653	2,359,499
Calhoun	297,658	48,291	1,192	347,141
Clay	411,571	83,949	3,023	498,543
Doddridge	304,179	50,531	2,427	357,137
Fayette	1,029,921	279,485	11,539	1,320,945
Gilmer	282,447	46,505	809	329,761
Grant	390,299	75,081	2,725	468,105
Greenbrier	829,997	212,847	8,941	1,051,785
Hampshire	605,949	142,591	4,598	753,138
Hancock	686,818	170,471	4,556	861,845
Hardy	447,382	95,239	4,258	546,879
Harrison	1,562,269	447,474	20,778	2,030,521
Jackson	792,325	202,272	8,132	1,002,729
Jefferson	1,289,674	360,557	17,244	1,667,475
Kanawha	3,757,953	1,146,415	51,605	4,955,973
Lewis	483,576	106,994	3,917	594,487
Lincoln	626,218	152,029	3,364	781,611
Logan	968,444	261,917	11,624	1,241,985
Marion	1,182,376	329,290	20,650	1,532,316
Marshall	760,370	190,742	11,624	962,736
Mason	698,373	173,680	7,920	879,973
McDowell	591,261	143,604	2,980	737,845
Mercer	1,385,778	391,631	11,198	1,788,607
Mineral	702,643	172,948	6,855	882,446
Mingo	722,670	180,390	8,643	911,703
Monongalia	1,571,068	450,005	32,402	2,053,475
Monroe	388,952	75,254	11,156	475,362
Morgan	476,562	102,808	3,875	583,245
Nicholas	672,953	164,484	4,258	841,695
Ohio	859,051	221,511	11,539	1,092,101
Pendleton	303,972	54,437	1,831	360,240
Pleasants	312,300	51,484	1,490	365,274
Pocahontas	313,565	57,053	2,384	373,002
Preston	741,608	185,847	8,047	935,502
Putnam	1,415,734	398,084	21,076	1,834,894
Raleigh	1,743,498	507,327	19,033	2,269,858
Randolph	698,342	174,143	5,450	877,935
Ritchie	345,734	62,839	2,427	411,000
Roane	465,743	99,948	2,171	567,862
Summers	349,884	63,777	1,746	415,407
Taylor	458,121	97,924	2,938	558,983
Tucker	297,438	49,364	2,512	349,314
Tyler	329,453	56,133	3,236	388,822
Upshur	649,332	157,480	4,088	810,900
Wayne	1,107,388	305,182	7,707	1,420,277
Webster	339,235	60,476	4,982	404,693
Wetzel	517,403	114,655	5,365	637,423
Wirt	287,960	46,238	1,959	336,157
Wood	1,882,092	541,550	27,378	2,451,020
Wyoming	694,601	174,714	6,642	875,957
State	44,505,086	11,504,938	489,948	56,499,972

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
FOR THE 2013-14 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	14,341,593	2,945,020	11,396,573
Berkeley	99,563,615	20,131,416	79,432,199
Boone	24,915,319	9,829,291	15,086,028
Braxton	12,863,449	2,422,981	10,440,468
Brooke	18,984,764	4,457,814	14,526,950
Cabell	71,249,256	17,451,827	53,797,429
Calhoun	7,288,605	1,161,006	6,127,599
Clay	12,450,878	1,609,243	10,841,635
Doddridge	7,207,283	3,556,020	3,651,263
Fayette	38,399,689	7,807,032	30,592,657
Gilmer	6,319,184	1,806,706	4,512,478
Grant	10,947,895	5,429,895	5,518,000
Greenbrier	30,037,611	7,467,845	22,569,766
Hampshire	20,491,724	6,038,777	14,452,947
Hancock	22,807,251	5,044,084	17,763,167
Hardy	13,663,966	4,425,578	9,238,388
Harrison	60,427,009	19,899,828	40,527,181
Jackson	28,650,279	6,397,329	22,252,950
Jefferson	47,859,604	13,450,427	34,409,177
Kanawha	156,396,585	51,218,970	105,177,615
Lewis	15,214,343	5,392,017	9,822,326
Lincoln	22,017,053	2,632,680	19,384,373
Logan	36,512,045	9,173,383	27,338,662
Marion	44,936,468	12,680,466	32,256,002
Marshall	26,003,474	16,298,053	9,705,421
Mason	24,347,676	6,011,927	18,335,749
McDowell	20,714,362	6,026,698	14,687,664
Mercer	53,952,145	8,556,476	45,395,669
Mineral	25,662,601	4,308,675	21,353,926
Mingo	25,288,319	7,231,938	18,056,381
Monongalia	61,711,848	23,013,637	38,698,211
Monroe	10,790,055	1,723,929	9,066,126
Morgan	13,661,575	4,379,749	9,281,826
Nicholas	24,021,877	5,627,783	18,394,094
Ohio	29,702,013	7,964,197	21,737,816
Pendleton	8,057,128	1,796,984	6,260,144
Pleasants	7,641,343	3,383,269	4,258,074
Pocahontas	8,476,589	3,386,662	5,089,927
Preston	27,301,512	6,240,241	21,061,271
Putnam	53,502,872	12,739,260	40,763,612
Raleigh	69,904,734	15,482,878	54,421,856
Randolph	25,993,949	5,686,045	20,307,904
Ritchie	8,885,366	2,230,496	6,654,870
Roane	13,988,106	2,198,327	11,789,779
Summers	9,442,546	2,085,682	7,356,864
Taylor	14,189,558	3,581,607	10,607,951
Tucker	7,345,121	3,147,891	4,197,230
Tyler	8,277,024	2,032,662	6,244,362
Upshur	23,145,384	5,894,072	17,251,312
Wayne	41,737,152	6,788,885	34,948,267
Webster	9,066,616	1,493,275	7,573,341
Wetzel	16,162,205	7,411,628	8,750,577
Wirt	6,492,130	610,707	5,881,423
Wood	74,654,674	15,323,897	59,330,777
Wyoming	24,838,917	5,691,890	19,147,027
State	1,598,504,339	420,779,055	1,177,725,284

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
ENROLLMENT INFORMATION
FOR THE 2013-14 YEAR**

County	2012-13 2nd Month Headcount Enrollment	Adjustments Headcount to FTE	FTE Enrollment	2011-12 Certified Adults	Net Enrollment With Certified Adults	Additional Adjustments/ WVC 18-5-16 & WVC 18-9A-2	Net Enrollment Adjusted For SA Funding
Barbour	2,441	(0.50)	2,440.50	0.62	2,441.12	-	2,441.12
Berkeley	18,171	(235.57)	17,935.43	6.29	17,941.72	-	17,941.72
Boone	4,526	(2.50)	4,523.50	-	4,523.50	-	4,523.50
Braxton	2,156	(2.42)	2,153.58	-	2,153.58	-	2,153.58
Brooke	3,332	(8.80)	3,323.20	-	3,323.20	-	3,323.20
Cabell	12,979	(1.06)	12,977.95	6.00	12,983.95	-	12,983.95
Calhoun	1,083	(1.50)	1,081.50	6.91	1,088.41	96.59	1,185.00
Clay	2,060	-	2,060.00	-	2,060.00	-	2,060.00
Doddridge	1,161	-	1,161.00	-	1,161.00	78.98	1,239.98
Fayette	6,867	(10.78)	6,856.22	2.00	6,858.22	-	6,858.22
Gilmer	945	-	945.00	-	945.00	196.17	1,141.17
Grant	1,840	(3.60)	1,836.40	5.99	1,842.39	-	1,842.39
Greenbrier	5,223	-	5,223.00	-	5,223.00	-	5,223.00
Hampshire	3,499	-	3,499.00	-	3,499.00	-	3,499.00
Hancock	4,202	(20.60)	4,181.40	1.75	4,183.15	-	4,183.15
Hardy	2,348	(10.95)	2,337.05	-	2,337.05	-	2,337.05
Harrison	10,935	(10.80)	10,924.20	56.26	10,980.46	-	10,980.46
Jackson	4,965	(4.00)	4,961.00	2.50	4,963.50	-	4,963.50
Jefferson	8,958	(110.38)	8,847.62	-	8,847.62	-	8,847.62
Kanawha	28,548	(416.40)	28,131.60	-	28,131.60	-	28,131.60
Lewis	2,626	(0.50)	2,625.50	-	2,625.50	-	2,625.50
Lincoln	3,736	(5.40)	3,730.60	-	3,730.60	-	3,730.60
Logan	6,426	(2.40)	6,423.60	3.53	6,427.13	-	6,427.13
Marion	8,096	(33.05)	8,062.95	17.43	8,080.38	-	8,080.38
Marshall	4,691	(10.43)	4,680.57	-	4,680.57	-	4,680.57
Mason	4,323	(61.60)	4,261.40	0.50	4,261.90	-	4,261.90
McDowell	3,537	(13.44)	3,523.56	0.30	3,523.86	-	3,523.86
Mercer	9,673	(63.60)	9,609.40	0.75	9,610.15	-	9,610.15
Mineral	4,244	(1.68)	4,242.32	1.62	4,243.94	-	4,243.94
Mingo	4,441	(14.45)	4,426.55	-	4,426.55	-	4,426.55
Monongalia	11,029	(5.90)	11,023.11	19.47	11,042.58	-	11,042.58
Monroe	1,852	(5.37)	1,846.63	-	1,846.63	-	1,846.63
Morgan	2,572	(49.22)	2,522.78	-	2,522.78	-	2,522.78
Nicholas	4,035	-	4,035.00	1.24	4,036.24	-	4,036.24
Ohio	5,485	(49.40)	5,435.60	-	5,435.60	-	5,435.60
Pendleton	1,007	-	1,007.00	-	1,007.00	328.81	1,335.81
Pleasants	1,243	-	1,243.00	-	1,243.00	20.36	1,263.36
Pocahontas	1,133	(1.63)	1,131.38	-	1,131.38	268.63	1,400.00
Preston	4,575	(14.80)	4,560.20	0.25	4,560.45	-	4,560.45
Putnam	9,788	(40.75)	9,747.25	21.25	9,768.50	-	9,768.50
Raleigh	12,580	(151.20)	12,428.80	20.37	12,449.17	-	12,449.17
Randolph	4,273	-	4,273.00	0.25	4,273.25	-	4,273.25
Ritchie	1,549	(7.00)	1,542.00	-	1,542.00	-	1,542.00
Roane	2,455	(4.90)	2,450.10	2.50	2,452.60	-	2,452.60
Summers	1,569	(4.00)	1,565.00	-	1,565.00	-	1,565.00
Taylor	2,409	(6.80)	2,402.20	0.74	2,402.94	-	2,402.94
Tucker	1,031	(2.12)	1,028.88	-	1,028.88	182.46	1,211.34
Tyler	1,373	(2.25)	1,370.75	-	1,370.75	6.68	1,377.43
Upshur	3,854	(0.50)	3,853.50	10.87	3,864.37	-	3,864.37
Wayne	7,508	(19.20)	7,488.80	-	7,488.80	-	7,488.80
Webster	1,493	(9.00)	1,484.00	-	1,484.00	-	1,484.00
Wetzel	2,818	(4.50)	2,813.50	-	2,813.50	-	2,813.50
Wirt	1,035	-	1,035.00	-	1,035.00	99.62	1,134.62
Wood	13,341	(52.02)	13,288.98	-	13,288.98	-	13,288.98
Wyoming	4,270	(2.70)	4,267.30	20.00	4,287.30	-	4,287.30
State	282,309	(1,479.66)	280,829.34	209.39	281,038.73	1,278.30	282,317.03

OSF
04/25/13
COMPS14

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PROFESSIONAL EDUCATOR DATA
FOR THE 2013-14 YEAR**

County	2012-13 State Aid Eligible PE Employed	Student Population Density	NE Limits		Number Employed In Excess Of Limits	Number PE Funded	Proration Multi-County Vocational Centers	Number PE Chargeable
			72.75 - S	72.60 - L				
			72.45 - M	72.30 - H				
Barbour	179.01	Low	175.61	(3.40)	175.61	1.62	177.23	
Berkeley	1,307.35	High	1,306.67	(0.68)	1,306.67	(9.48)	1,297.19	
Boone	396.55	Low	328.41	(68.14)	328.41	-	328.41	
Braxton	160.02	Sparse	156.67	(3.35)	156.67	-	156.67	
Brooke	270.45	High	240.27	(30.18)	240.27	-	240.27	
Cabell	953.53	High	938.74	(14.79)	938.74	-	938.74	
Calhoun	95.48	Sparse	91.56	(3.92)	91.56	(5.35)	86.21	
Clay	150.31	Low	149.56	(0.75)	149.56	-	149.56	
Doddridge	105.50	Sparse	88.58	(16.92)	88.58	1.63	90.21	
Fayette	508.40	Medium	496.88	(11.52)	496.88	-	496.88	
Gilmer	77.47	Sparse	77.67	-	77.47	5.35	82.82	
Grant	142.80	Sparse	137.72	(5.08)	137.72	(3.69)	134.03	
Greenbrier	413.46	Low	379.19	(34.27)	379.19	-	379.19	
Hampshire	260.00	Low	254.03	(5.97)	254.03	-	254.03	
Hancock	341.16	High	302.44	(38.72)	302.44	-	302.44	
Hardy	164.32	Sparse	168.03	-	164.32	1.99	166.31	
Harrison	854.35	High	796.57	(57.78)	796.57	(2.68)	793.89	
Jackson	389.75	Medium	365.15	(24.60)	365.15	(5.54)	359.61	
Jefferson	655.50	High	634.48	(21.02)	634.48	5.20	639.68	
Kanawha	2,128.10	High	2,033.91	(94.19)	2,033.91	-	2,033.91	
Lewis	198.80	Low	186.88	(11.92)	186.88	3.73	190.61	
Lincoln	287.50	Low	270.84	(16.66)	270.84	-	270.84	
Logan	470.20	Medium	465.65	(4.55)	465.65	-	465.65	
Marion	614.45	High	584.21	(30.24)	584.21	-	584.21	
Marshall	360.05	Medium	339.11	(20.94)	339.11	-	339.11	
Mason	319.84	Low	309.41	(10.43)	309.41	-	309.41	
McDowell	269.08	Low	255.83	(13.25)	255.83	-	255.83	
Mercer	711.33	High	694.81	(16.52)	694.81	-	694.81	
Mineral	313.80	Medium	307.47	(6.33)	307.47	-	307.47	
Mingo	343.50	Medium	320.70	(22.80)	320.70	-	320.70	
Monongalia	799.00	High	798.38	(0.62)	798.38	-	798.38	
Monroe	133.86	Sparse	134.34	-	133.86	-	133.86	
Morgan	198.52	Medium	178.50	(20.02)	178.50	4.28	182.78	
Nicholas	303.55	Low	293.03	(10.52)	293.03	-	293.03	
Ohio	410.95	High	392.99	(17.96)	392.99	-	392.99	
Pendleton	95.13	Sparse	95.48	-	95.13	1.70	96.83	
Pleasants	112.50	Low	99.56	(12.94)	99.56	(7.84)	91.72	
Pocahontas	104.05	Sparse	101.85	(2.20)	101.85	-	101.85	
Preston	336.31	Low	331.09	(5.22)	331.09	-	331.09	
Putnam	716.45	High	706.26	(10.19)	706.26	-	706.26	
Raleigh	907.50	High	900.07	(7.43)	900.07	-	900.07	
Randolph	323.88	Sparse	310.88	(13.00)	310.88	-	310.88	
Ritchie	126.00	Sparse	108.86	(17.14)	108.86	3.32	112.18	
Roane	175.36	Low	172.52	(2.84)	172.52	5.54	178.06	
Summers	115.78	Sparse	113.85	(1.93)	113.85	-	113.85	
Taylor	173.15	Medium	173.04	(0.11)	173.04	1.05	174.09	
Tucker	90.68	Sparse	88.12	(2.56)	88.12	-	88.12	
Tyler	109.09	Low	98.40	(10.69)	98.40	1.60	100.00	
Upshur	294.10	Medium	285.32	(8.78)	285.32	(5.35)	279.97	
Wayne	566.90	Medium	542.56	(24.34)	542.56	-	542.56	
Webster	110.65	Sparse	107.96	(2.69)	107.96	-	107.96	
Wetzel	227.15	Low	201.34	(25.81)	201.34	2.92	204.26	
Wirt	83.20	Sparse	82.54	(0.66)	82.54	-	82.54	
Wood	985.50	High	960.79	(24.71)	960.79	-	960.79	
Wyoming	320.45	Low	311.26	(9.19)	311.26	-	311.26	
State	21,261.77	-	20,446.04	(820.47)	20,441.30	-	20,441.30	

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
SERVICE PERSONNEL DATA
FOR THE 2013-14 YEAR**

County	2012-13 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	110.989	Low	110.096		(0.893)	110.096	0.487	110.583
Berkeley	914.104	High	795.734		(118.370)	795.734	(3.248)	792.486
Boone	250.001	Low	204.915		(45.086)	204.915	-	204.915
Braxton	99.311	Sparse	98.806		(0.505)	98.806	-	98.806
Brooke	171.102	High	146.786		(24.316)	146.786	-	146.786
Cabell	591.680	High	573.501		(18.179)	573.501	-	573.501
Calhoun	61.040	Sparse	55.744		(5.296)	55.744	(1.376)	54.368
Clay	107.855	Low	93.318		(14.537)	93.318	-	93.318
Doddridge	70.132	Sparse	56.059		(14.073)	56.059	0.831	56.890
Fayette	354.886	Medium	306.768		(48.118)	306.768	-	306.768
Gilmer	52.600	Sparse	50.981		(1.619)	50.981	1.376	52.357
Grant	90.968	Sparse	85.922		(5.046)	85.922	(1.393)	84.529
Greenbrier	286.268	Low	236.602		(49.666)	236.602	-	236.602
Hampshire	188.000	Low	158.505		(29.495)	158.505	-	158.505
Hancock	213.321	High	184.770		(28.551)	184.770	-	184.770
Hardy	109.150	Sparse	106.474		(2.676)	106.474	0.750	107.224
Harrison	515.755	High	486.371		(29.384)	486.371	(1.364)	485.007
Jackson	237.002	Medium	223.777		(13.225)	223.777	(1.760)	222.017
Jefferson	464.983	High	389.017		(75.966)	389.017	1.783	390.800
Kanawha	1,386.046	High	1,242.573		(143.473)	1,242.573	-	1,242.573
Lewis	142.375	Low	117.817		(24.558)	117.817	1.118	118.935
Lincoln	180.725	Low	168.996		(11.729)	168.996	-	168.996
Logan	324.313	Medium	287.486		(36.827)	287.486	-	287.486
Marion	420.965	High	356.910		(64.055)	356.910	-	356.910
Marshall	283.428	Medium	209.362		(74.066)	209.362	-	209.362
Mason	214.615	Low	193.064		(21.551)	193.064	-	193.064
McDowell	218.585	Low	159.631		(58.954)	159.631	-	159.631
Mercer	448.624	High	424.480		(24.144)	424.480	-	424.480
Mineral	217.745	Medium	189.831		(27.914)	189.831	-	189.831
Mingo	262.870	Medium	198.000		(64.870)	198.000	-	198.000
Monongalia	513.808	High	487.751		(26.057)	487.751	-	487.751
Monroe	95.660	Sparse	84.723		(10.937)	84.723	-	84.723
Morgan	125.730	Medium	111.379		(14.351)	111.379	1.465	112.844
Nicholas	209.006	Low	182.842		(26.164)	182.842	-	182.842
Ohio	259.140	High	240.090		(19.050)	240.090	-	240.090
Pendleton	62.050	Sparse	60.644		(1.406)	60.644	0.643	61.287
Pleasants	82.075	Low	59.591		(22.484)	59.591	(2.361)	57.230
Pocahontas	74.111	Sparse	64.232		(9.879)	64.232	-	64.232
Preston	209.980	Low	206.588		(3.392)	206.588	-	206.588
Putnam	455.598	High	431.475		(24.123)	431.475	-	431.475
Raleigh	540.447	High	549.880		-	540.447	-	540.447
Randolph	203.550	Sparse	196.057		(7.493)	196.057	-	196.057
Ritchie	87.773	Sparse	69.747		(18.026)	69.747	1.000	70.747
Roane	126.879	Low	109.343		(17.536)	109.343	1.760	111.103
Summers	75.650	Sparse	71.802		(3.848)	71.802	-	71.802
Taylor	118.960	Medium	106.951		(12.009)	106.951	0.533	107.484
Tucker	57.000	Sparse	55.576		(1.424)	55.576	-	55.576
Tyler	84.248	Low	61.916		(22.332)	61.916	0.482	62.398
Upshur	194.450	Medium	174.458		(19.992)	174.458	(1.605)	172.853
Wayne	380.778	Medium	334.974		(45.804)	334.974	-	334.974
Webster	83.350	Sparse	68.086		(15.264)	68.086	-	68.086
Wetzel	155.321	Low	126.573		(28.748)	126.573	0.879	127.452
Wirt	52.787	Sparse	52.056		(0.731)	52.056	-	52.056
Wood	616.378	High	586.974		(29.404)	586.974	-	586.974
Wyoming	217.825	Low	194.215		(23.610)	194.215	-	194.215
State	14,071.992	--	12,600.219		(1,481.206)	12,590.786	-	12,590.786

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PERSONNEL RATIOS PER 1,000 STUDENTS
FOR THE 2013-14 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	73.99	45.30	45.67
Berkeley	72.30	72.34	44.17	50.77
Boone	72.60	87.66	45.30	55.27
Braxton	72.75	74.30	45.88	46.11
Brooke	72.30	81.38	44.17	51.49
Cabell	72.30	73.44	44.17	45.57
Calhoun	72.75	76.06	45.88	50.35
Clay	72.60	72.97	45.30	52.36
Doddridge	72.75	86.40	45.88	57.23
Fayette	72.45	74.13	44.73	51.75
Gilmer	72.57	72.57	45.88	47.30
Grant	72.75	75.51	45.88	48.62
Greenbrier	72.60	79.16	45.30	54.81
Hampshire	72.60	74.31	45.30	53.73
Hancock	72.30	81.56	44.17	51.00
Hardy	71.16	71.16	45.88	47.03
Harrison	72.30	77.56	44.17	46.85
Jackson	72.45	77.41	44.73	47.39
Jefferson	72.30	74.68	44.17	52.76
Kanawha	72.30	75.65	44.17	49.27
Lewis	72.60	77.14	45.30	54.65
Lincoln	72.60	77.07	45.30	48.44
Logan	72.45	73.16	44.73	50.46
Marion	72.30	76.04	44.17	52.10
Marshall	72.45	76.92	44.73	60.55
Mason	72.60	75.05	45.30	50.36
McDowell	72.60	76.36	45.30	62.03
Mercer	72.30	74.02	44.17	46.68
Mineral	72.45	73.94	44.73	51.31
Mingo	72.45	77.60	44.73	59.38
Monongalia	72.30	72.36	44.17	46.53
Monroe	72.49	72.49	45.88	51.80
Morgan	72.45	80.39	44.73	50.42
Nicholas	72.60	75.21	45.30	51.78
Ohio	72.30	75.60	44.17	47.67
Pendleton	72.49	72.49	45.88	46.93
Pleasants	72.60	82.84	45.30	63.10
Pocahontas	72.75	74.32	45.88	52.94
Preston	72.60	73.74	45.30	46.04
Putnam	72.30	73.34	44.17	46.64
Raleigh	72.30	72.90	43.41	43.41
Randolph	72.75	75.79	45.88	47.63
Ritchie	72.75	83.87	45.88	57.57
Roane	72.60	73.76	45.30	52.45
Summers	72.75	73.98	45.88	48.34
Taylor	72.45	72.49	44.73	49.73
Tucker	72.75	74.86	45.88	47.06
Tyler	72.60	80.36	45.30	61.51
Upshur	72.45	74.72	44.73	49.90
Wayne	72.45	75.70	44.73	50.85
Webster	72.75	74.56	45.88	56.17
Wetzel	72.60	81.77	45.30	55.52
Wirt	72.75	73.33	45.88	46.52
Wood	72.30	74.16	44.17	46.38
Wyoming	72.60	74.74	45.30	50.81
State	72.41	75.31	44.60	49.84

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PROFESSIONAL INSTRUCTIONAL PERSONNEL DATA
FOR THE 2013-14 YEAR**

County	2012-13 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	2,441.12	Low	166.01	1.33	167.34	68.55	161.60			-
Berkeley	17,941.72	High	1,225.15	(8.65)	1,216.50	67.80	1,184.15			-
Boone	4,523.50	Low	365.50	-	365.50	80.80	299.46			-
Braxton	2,153.58	Sparse	147.18	-	147.18	68.34	142.70			-
Brooke	3,323.20	High	252.00	-	252.00	75.83	219.33			-
Cabell	12,983.95	High	902.93	-	902.93	69.54	856.94			-
Calhoun	1,185.00	Sparse	86.20	(4.59)	81.61	68.87	78.52			-
Clay	2,060.00	Low	142.21	-	142.21	69.03	136.37			-
Doddridge	1,239.98	Sparse	97.50	1.44	98.94	79.79	82.16			-
Fayette	6,858.22	Medium	473.00	-	473.00	68.97	453.33			-
Gilmer	1,141.17	Sparse	70.00	4.59	74.59	65.36	75.61			-
Grant	1,842.39	Sparse	131.50	(2.46)	129.04	70.04	122.08			-
Greenbrier	5,223.00	Low	382.50	-	382.50	73.23	345.76			-
Hampshire	3,499.00	Low	244.79	-	244.79	69.96	231.63			-
Hancock	4,183.15	High	316.50	-	316.50	75.66	276.09			-
Hardy	2,337.05	Sparse	151.17	1.32	152.49	65.25	154.85			-
Harrison	10,980.46	High	802.50	(2.36)	800.14	72.87	724.71			-
Jackson	4,963.50	Medium	362.35	(4.93)	357.42	72.01	328.09			-
Jefferson	8,847.62	High	616.50	4.75	621.25	70.22	583.94			-
Kanawha	28,131.60	High	1,995.35	-	1,995.35	70.93	1,856.69			-
Lewis	2,625.50	Low	185.70	3.05	188.75	71.89	173.81			-
Lincoln	3,730.60	Low	268.00	-	268.00	71.84	246.97			-
Logan	6,427.13	Medium	427.00	-	427.00	66.44	424.83			-
Marion	8,080.38	High	574.70	-	574.70	71.12	533.31			-
Marshall	4,680.57	Medium	337.05	-	337.05	72.01	309.39			-
Mason	4,261.90	Low	295.34	-	295.34	69.30	282.14			-
McDowell	3,523.86	Low	250.50	-	250.50	71.09	233.28			-
Mercer	9,610.15	High	663.13	-	663.13	69.00	634.27			-
Mineral	4,243.94	Medium	289.45	-	289.45	68.20	280.52			-
Mingo	4,426.55	Medium	310.50	-	310.50	70.14	292.59			-
Monongalia	11,042.58	High	753.75	-	753.75	68.26	728.81			-
Monroe	1,846.63	Sparse	125.36	-	125.36	67.89	122.36			-
Morgan	2,522.78	Medium	182.17	3.90	186.07	73.76	166.76			-
Nicholas	4,036.24	Low	285.25	-	285.25	70.67	267.20			-
Ohio	5,435.60	High	384.45	-	384.45	70.73	358.75			-
Pendleton	1,335.81	Sparse	87.03	1.14	88.17	66.00	88.51			-
Pleasants	1,263.36	Low	101.50	(6.64)	94.86	75.09	83.63			-
Pocahontas	1,400.00	Sparse	94.65	-	94.65	67.61	92.76			-
Preston	4,560.45	Low	317.86	-	317.86	69.70	301.90			-
Putnam	9,768.50	High	674.35	-	674.35	69.03	644.72			-
Raleigh	12,449.17	High	852.50	-	852.50	68.48	821.65			-
Randolph	4,273.25	Sparse	299.83	-	299.83	70.16	283.15			-
Ritchie	1,542.00	Sparse	115.50	2.81	118.31	76.73	102.17			-
Roane	2,452.60	Low	164.86	4.93	169.79	69.23	162.36			-
Summers	1,565.00	Sparse	106.78	-	106.78	68.23	103.70			-
Taylor	2,402.94	Medium	161.50	0.92	162.42	67.59	158.83			-
Tucker	1,211.34	Sparse	85.02	-	85.02	70.19	80.26			-
Tyler	1,377.43	Low	101.17	1.36	102.53	74.44	91.19			-
Upshur	3,864.37	Medium	275.50	(4.38)	271.12	70.16	255.43			-
Wayne	7,488.80	Medium	531.00	-	531.00	70.91	495.01			-
Webster	1,484.00	Sparse	101.95	-	101.95	68.70	98.33			-
Wetzel	2,813.50	Low	211.15	2.47	213.62	75.93	186.25			-
Wirt	1,134.62	Sparse	77.50	-	77.50	68.30	75.18			-
Wood	13,288.98	High	921.50	-	921.50	69.34	877.07			-
Wyoming	4,287.30	Low	297.75	-	297.75	69.45	283.82			-
State	282,317.03		19,842.09	-	19,842.09	70.28	18,654.92			-

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PROFESSIONAL EDUCATOR AND PROFESSIONAL
STUDENT SUPPORT PERSONNEL DATA
FOR THE 2013-14 YEAR**

County	Number Prof. Student Support Pers Employed SA Eligible	Step 5 Allowance Divided by SSP Avg. State Funded Salary	Number Prof. Student Support Pers Not Funded	Number Prof. Student Support Pers Funded	Number PE Allowed For Funding	Under PI Limits Without Enrollment Increase	Total Professional Educators Not Funded	Adjusted Number Professional Educators Funded
Barbour	7.50	7.96	0.46	7.96	175.61	-	(3.40)	175.61
Berkeley	62.25	59.69	(2.56)	59.69	1,306.67	-	(0.68)	1,306.67
Boone	19.00	11.12	(7.88)	11.12	328.41	-	(68.14)	328.41
Braxton	6.00	5.65	(0.35)	5.65	156.67	-	(3.35)	156.67
Brooke	10.00	9.21	(0.79)	9.21	240.27	-	(30.18)	240.27
Cabell	37.15	36.26	(0.89)	36.26	938.74	-	(14.79)	938.74
Calhoun	4.00	3.55	(0.45)	3.55	91.56	-	(3.92)	91.56
Clay	5.50	4.14	(1.36)	4.14	149.56	-	(0.75)	149.56
Doddridge	5.00	3.73	(1.27)	3.73	88.58	-	(16.92)	88.58
Fayette	20.00	20.01	0.01	20.01	496.88	-	(11.52)	496.88
Gilmer	4.00	2.85	(1.15)	2.85	77.47	-	-	77.47
Grant	6.00	5.69	(0.31)	5.69	137.72	-	(5.08)	137.72
Greenbrier	21.20	20.31	(0.89)	20.31	379.19	-	(34.27)	379.19
Hampshire	12.00	11.86	(0.14)	11.86	254.03	-	(5.97)	254.03
Hancock	13.00	11.08	(1.92)	11.08	302.44	-	(38.72)	302.44
Hardy	7.50	7.42	(0.08)	7.42	164.32	-	-	164.32
Harrison	32.50	32.20	(0.30)	32.20	796.57	-	(57.78)	796.57
Jackson	21.00	17.66	(3.34)	17.66	365.15	-	(24.60)	365.15
Jefferson	30.00	24.88	(5.12)	24.88	634.48	-	(21.02)	634.48
Kanawha	120.40	114.37	(6.03)	114.37	2,033.91	-	(94.19)	2,033.91
Lewis	9.00	7.76	(1.24)	7.76	186.88	-	(11.92)	186.88
Lincoln	10.00	7.91	(2.09)	7.91	270.84	-	(16.66)	270.84
Logan	18.00	16.13	(1.87)	16.13	465.65	-	(4.55)	465.65
Marion	25.00	24.50	(0.50)	24.50	584.21	-	(30.24)	584.21
Marshall	16.00	16.83	0.83	16.83	339.11	-	(20.94)	339.11
Mason	16.00	11.12	(4.88)	11.12	309.41	-	(10.43)	309.41
McDowell	13.00	13.06	0.06	13.06	255.83	-	(13.25)	255.83
Mercer	30.00	27.97	(2.03)	27.97	694.81	-	(16.52)	694.81
Mineral	15.52	15.78	0.26	15.78	307.47	-	(6.33)	307.47
Mingo	13.00	11.08	(1.92)	11.08	320.70	-	(22.80)	320.70
Monongalia	33.75	33.39	(0.36)	33.39	798.38	-	(0.62)	798.38
Monroe	7.00	6.00	(1.00)	6.00	133.86	-	-	133.86
Morgan	9.00	7.32	(1.68)	7.32	178.50	-	(20.02)	178.50
Nicholas	10.00	11.93	1.93	11.93	293.03	-	(10.52)	293.03
Ohio	16.00	16.49	0.49	16.49	392.99	-	(17.96)	392.99
Pendleton	2.62	2.63	0.01	2.63	95.13	-	-	95.13
Pleasants	5.00	5.16	0.16	5.16	99.56	-	(12.94)	99.56
Pocahontas	5.00	4.54	(0.46)	4.54	101.85	-	(2.20)	101.85
Preston	13.60	11.86	(1.74)	11.86	331.09	-	(5.22)	331.09
Putnam	32.00	29.95	(2.05)	29.95	706.26	-	(10.19)	706.26
Raleigh	40.00	42.51	2.51	42.51	900.07	-	(7.43)	900.07
Randolph	14.25	15.25	1.00	15.25	310.88	-	(13.00)	310.88
Ritchie	3.00	2.64	(0.36)	2.64	108.86	-	(17.14)	108.86
Roane	7.00	5.99	(1.01)	5.99	172.52	-	(2.84)	172.52
Summers	6.50	6.37	(0.13)	6.37	113.85	-	(1.93)	113.85
Taylor	7.00	7.07	0.07	7.07	173.04	-	(0.11)	173.04
Tucker	3.00	3.21	0.21	3.21	88.12	-	(2.56)	88.12
Tyler	6.00	4.96	(1.04)	4.96	98.40	-	(10.69)	98.40
Upshur	12.00	12.07	0.07	12.07	285.32	-	(8.78)	285.32
Wayne	18.00	18.43	0.43	18.43	542.56	-	(24.34)	542.56
Webster	5.10	5.19	0.09	5.19	107.96	-	(2.69)	107.96
Wetzel	9.00	7.76	(1.24)	7.76	201.34	-	(25.81)	201.34
Wirt	4.00	3.65	(0.35)	3.65	82.54	-	(0.66)	82.54
Wood	46.50	42.42	(4.08)	42.42	960.79	-	(24.71)	960.79
Wyoming	12.00	8.87	(3.13)	8.87	311.26	-	(9.19)	311.26
State	936.84	877.44	(59.40)	877.44	20,441.30	-	(820.47)	20,441.30

OSF
04/25/13
COMPS14

**FINAL COMPUTATIONS
PUBLIC SCHOOL SUPPORT PROGRAM
PROFESSIONAL EDUCATOR AND PROFESSIONAL
STUDENT SUPPORT PERSONNEL DATA
FOR THE 2013-14 YEAR**

County	Professional Student Support Personnel			Professional Educators			Total Professional Personnel		
	2012-13		2013-14	2012-13		2013-14	2012-13		2013-14
	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	State Aid Eligible Employed	No. Employed In Excess Of Limits	Adjusted No. Prof. Pers. Funded
Barbour	7.50	0.46	7.96	179.01	(3.40)	175.61	186.51	(2.94)	183.57
Berkeley	62.25	(2.56)	59.69	1,307.35	(0.68)	1,306.67	1,369.60	(3.24)	1,366.36
Boone	19.00	(7.88)	11.12	396.55	(68.14)	328.41	415.55	(76.02)	339.53
Braxton	6.00	(0.35)	5.65	160.02	(3.35)	156.67	166.02	(3.70)	162.32
Brooke	10.00	(0.79)	9.21	270.45	(30.18)	240.27	280.45	(30.97)	249.48
Cabell	37.15	(0.89)	36.26	953.53	(14.79)	938.74	990.68	(15.68)	975.00
Calhoun	4.00	(0.45)	3.55	95.48	(3.92)	91.56	99.48	(4.37)	95.11
Clay	5.50	(1.36)	4.14	150.31	(0.75)	149.56	155.81	(2.11)	153.70
Doddridge	5.00	(1.27)	3.73	105.50	(16.92)	88.58	110.50	(18.19)	92.31
Fayette	20.00	0.01	20.01	508.40	(11.52)	496.88	528.40	(11.51)	516.89
Gilmer	4.00	(1.15)	2.85	77.47	-	77.47	81.47	(1.15)	80.32
Grant	6.00	(0.31)	5.69	142.80	(5.08)	137.72	148.80	(5.39)	143.41
Greenbrier	21.20	(0.89)	20.31	413.46	(34.27)	379.19	434.66	(35.16)	399.50
Hampshire	12.00	(0.14)	11.86	260.00	(5.97)	254.03	272.00	(6.11)	265.89
Hancock	13.00	(1.92)	11.08	341.16	(38.72)	302.44	354.16	(40.64)	313.52
Hardy	7.50	(0.08)	7.42	164.32	-	164.32	171.82	(0.08)	171.74
Harrison	32.50	(0.30)	32.20	854.35	(57.78)	796.57	886.85	(58.08)	828.77
Jackson	21.00	(3.34)	17.66	389.75	(24.60)	365.15	410.75	(27.94)	382.81
Jefferson	30.00	(5.12)	24.88	655.50	(21.02)	634.48	685.50	(26.14)	659.36
Kanawha	120.40	(6.03)	114.37	2,128.10	(94.19)	2,033.91	2,248.50	(100.22)	2,148.28
Lewis	9.00	(1.24)	7.76	198.80	(11.92)	186.88	207.80	(13.16)	194.64
Lincoln	10.00	(2.09)	7.91	287.50	(16.66)	270.84	297.50	(18.75)	278.75
Logan	18.00	(1.87)	16.13	470.20	(4.55)	465.65	488.20	(6.42)	481.78
Marion	25.00	(0.50)	24.50	614.45	(30.24)	584.21	639.45	(30.74)	608.71
Marshall	16.00	0.83	16.83	360.05	(20.94)	339.11	376.05	(20.11)	355.94
Mason	16.00	(4.88)	11.12	319.84	(10.43)	309.41	335.84	(15.31)	320.53
McDowell	13.00	0.06	13.06	269.08	(13.25)	255.83	282.08	(13.19)	268.89
Mercer	30.00	(2.03)	27.97	711.33	(16.52)	694.81	741.33	(18.55)	722.78
Mineral	15.52	0.26	15.78	313.80	(6.33)	307.47	329.32	(6.07)	323.25
Mingo	13.00	(1.92)	11.08	343.50	(22.80)	320.70	356.50	(24.72)	331.78
Monongalia	33.75	(0.36)	33.39	799.00	(0.62)	798.38	832.75	(0.98)	831.77
Monroe	7.00	(1.00)	6.00	133.86	-	133.86	140.86	(1.00)	139.86
Morgan	9.00	(1.68)	7.32	198.52	(20.02)	178.50	207.52	(21.70)	185.82
Nicholas	10.00	1.93	11.93	303.55	(10.52)	293.03	313.55	(8.59)	304.96
Ohio	16.00	0.49	16.49	410.95	(17.96)	392.99	426.95	(17.47)	409.48
Pendleton	2.62	0.01	2.63	95.13	-	95.13	97.75	0.01	97.76
Pleasants	5.00	0.16	5.16	112.50	(12.94)	99.56	117.50	(12.78)	104.72
Pocahontas	5.00	(0.46)	4.54	104.05	(2.20)	101.85	109.05	(2.66)	106.39
Preston	13.60	(1.74)	11.86	336.31	(5.22)	331.09	349.91	(6.96)	342.95
Putnam	32.00	(2.05)	29.95	716.45	(10.19)	706.26	748.45	(12.24)	736.21
Raleigh	40.00	2.51	42.51	907.50	(7.43)	900.07	947.50	(4.92)	942.58
Randolph	14.25	1.00	15.25	323.88	(13.00)	310.88	338.13	(12.00)	326.13
Ritchie	3.00	(0.36)	2.64	126.00	(17.14)	108.86	129.00	(17.50)	111.50
Roane	7.00	(1.01)	5.99	175.36	(2.84)	172.52	182.36	(3.85)	178.51
Summers	6.50	(0.13)	6.37	115.78	(1.93)	113.85	122.28	(2.06)	120.22
Taylor	7.00	0.07	7.07	173.15	(0.11)	173.04	180.15	(0.04)	180.11
Tucker	3.00	0.21	3.21	90.68	(2.56)	88.12	93.68	(2.35)	91.33
Tyler	6.00	(1.04)	4.96	109.09	(10.69)	98.40	115.09	(11.73)	103.36
Upshur	12.00	0.07	12.07	294.10	(8.78)	285.32	306.10	(8.71)	297.39
Wayne	18.00	0.43	18.43	566.90	(24.34)	542.56	584.90	(23.91)	560.99
Webster	5.10	0.09	5.19	110.65	(2.69)	107.96	115.75	(2.60)	113.15
Wetzel	9.00	(1.24)	7.76	227.15	(25.81)	201.34	236.15	(27.05)	209.10
Wirt	4.00	(0.35)	3.65	83.20	(0.66)	82.54	87.20	(1.01)	86.19
Wood	46.50	(4.08)	42.42	985.50	(24.71)	960.79	1,032.00	(28.79)	1,003.21
Wyoming	12.00	(3.13)	8.87	320.45	(9.19)	311.26	332.45	(12.32)	320.13
State	936.84	(59.40)	877.44	21,261.77	(820.47)	20,441.30	22,198.61	(879.87)	21,318.74

OSF
04/25/13
COMPS14

**COUNTY BOARDS OF EDUCATION
PEIA REALLOCATION - BASED ON FINAL COMPUTATIONS
FOR THE 2013-14 YEAR**

County	PEIA Reallocation County Boards	PEIA Reallocation MCVCs	Total PEIA Reallocation
Barbour	2,178,146	-	2,178,146
Berkeley	12,968,438	209,997	13,178,435
Boone	3,368,605	-	3,368,605
Braxton	1,956,214	-	1,956,214
Brooke	2,657,425	-	2,657,425
Cabell	10,607,953	-	10,607,953
Calhoun	968,662	104,792	1,073,454
Clay	1,768,079	-	1,768,079
Doddridge	1,040,721	-	1,040,721
Fayette	5,879,015	-	5,879,015
Gilmer	824,055	-	824,055
Grant	1,453,184	97,739	1,550,923
Greenbrier	4,495,869	-	4,495,869
Hampshire	2,837,702	-	2,837,702
Hancock	2,960,691	-	2,960,691
Hardy	1,819,001	-	1,819,001
Harrison	8,772,476	195,458	8,967,934
Jackson	3,929,907	154,685	4,084,592
Jefferson	6,146,780	-	6,146,780
Kanawha	21,412,258	-	21,412,258
Lewis	2,029,270	-	2,029,270
Lincoln	3,036,245	-	3,036,245
Logan	4,586,463	-	4,586,463
Marion	6,196,605	-	6,196,605
Marshall	3,629,544	-	3,629,544
Mason	3,211,199	-	3,211,199
McDowell	2,739,756	-	2,739,756
Mercer	7,862,444	-	7,862,444
Mineral	3,177,604	-	3,177,604
Mingo	3,163,450	-	3,163,450
Monongalia	8,032,937	-	8,032,937
Monroe	1,667,701	-	1,667,701
Morgan	1,923,574	-	1,923,574
Nicholas	3,359,354	-	3,359,354
Ohio	4,375,039	-	4,375,039
Pendleton	1,151,789	-	1,151,789
Pleasants	1,042,296	121,664	1,163,960
Pocahontas	1,159,326	-	1,159,326
Preston	3,538,564	-	3,538,564
Putnam	7,834,613	-	7,834,613
Raleigh	10,012,240	-	10,012,240
Randolph	3,581,402	-	3,581,402
Ritchie	1,248,806	-	1,248,806
Roane	2,030,892	-	2,030,892
Summers	1,352,183	-	1,352,183
Taylor	2,022,328	-	2,022,328
Tucker	1,034,426	-	1,034,426
Tyler	1,153,255	-	1,153,255
Upshur	3,368,727	138,440	3,507,167
Wayne	6,121,342	-	6,121,342
Webster	1,255,207	-	1,255,207
Wetzel	2,325,134	-	2,325,134
Wirt	960,516	-	960,516
Wood	10,345,153	-	10,345,153
Wyoming	3,531,157	-	3,531,157
Total	222,105,722	1,022,775	223,128,497

OSF
04/08/14
PEIA Reallocation 14 Final Comps

**COUNTY BOARDS OF EDUCATION
RETIREMENT ALLOCATION FOR BUDGETING PURPOSES
INCLUDING ON BEHALF PAYMENTS FOR UNFUNDED LIABILITY
(BASED ON FINAL COMPUTATIONS)
FOR THE 2013-14 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	978,670	-	2,661,671	-	3,640,341
Berkeley	6,749,058	119,469	18,355,289	322,915	25,546,731
Boone	1,831,937	-	4,982,286	-	6,814,223
Braxton	858,926	-	2,336,005	-	3,194,931
Brooke	1,462,730	-	3,978,160	-	5,440,890
Cabell	5,290,639	-	14,388,854	-	19,679,493
Calhoun	426,583	56,698	1,160,170	153,250	1,796,701
Clay	809,444	-	2,201,430	-	3,010,874
Doddridge	497,707	-	1,353,605	-	1,851,312
Fayette	2,714,761	-	7,383,286	-	10,098,047
Gilmer	382,277	-	1,039,672	-	1,421,949
Grant	721,993	40,778	1,963,591	110,220	2,836,582
Greenbrier	2,075,493	-	5,644,680	-	7,720,173
Hampshire	1,373,867	-	3,736,481	-	5,110,348
Hancock	1,710,495	-	4,652,002	-	6,362,497
Hardy	935,370	-	2,543,909	-	3,479,279
Harrison	4,512,715	88,629	12,273,148	239,557	17,114,049
Jackson	2,053,062	79,976	5,583,675	216,169	7,932,882
Jefferson	3,314,760	-	9,015,092	-	12,329,852
Kanawha	12,362,884	-	33,623,109	-	45,985,993
Lewis	1,051,027	-	2,858,460	-	3,909,487
Lincoln	1,608,648	-	4,375,010	-	5,983,658
Logan	2,734,871	-	7,437,979	-	10,172,850
Marion	3,434,032	-	9,339,474	-	12,773,506
Marshall	2,029,855	-	5,520,559	-	7,550,414
Mason	1,716,337	-	4,667,890	-	6,384,227
McDowell	1,567,687	-	4,263,610	-	5,831,297
Mercer	4,018,106	-	10,927,969	-	14,946,075
Mineral	1,976,162	-	5,374,532	-	7,350,694
Mingo	1,758,642	-	4,782,946	-	6,541,588
Monongalia	4,501,932	-	12,243,822	-	16,745,754
Monroe	714,745	-	1,943,879	-	2,658,624
Morgan	922,799	-	2,509,720	-	3,432,519
Nicholas	1,734,310	-	4,716,771	-	6,451,081
Ohio	2,209,881	-	6,010,173	-	8,220,054
Pendleton	608,437	-	1,654,755	-	2,263,192
Pleasants	538,226	49,593	1,463,803	134,046	2,185,668
Pocahontas	633,265	-	1,722,279	-	2,355,544
Preston	1,990,054	-	5,412,313	-	7,402,367
Putnam	4,004,295	-	10,890,408	-	14,894,703
Raleigh	5,126,205	-	13,941,646	-	19,067,851
Randolph	1,999,760	-	5,438,711	-	7,438,471
Ritchie	579,065	-	1,574,872	-	2,153,937
Roane	946,313	-	2,573,670	-	3,519,983
Summers	712,956	-	1,939,013	-	2,651,969
Taylor	1,072,823	-	2,917,737	-	3,990,560
Tucker	512,218	-	1,393,070	-	1,905,288
Tyler	612,920	-	1,666,947	-	2,279,867
Upshur	1,622,949	49,238	4,413,905	133,086	6,219,178
Wayne	2,788,799	-	7,584,646	-	10,373,445
Webster	634,642	-	1,726,024	-	2,360,666
Wetzel	1,207,380	-	3,283,689	-	4,491,069
Wirt	433,271	-	1,178,359	-	1,611,630
Wood	5,831,866	-	15,860,819	-	21,692,685
Wyoming	2,034,301	-	5,532,651	-	7,566,952
Total	116,932,150	484,381	318,018,226	1,309,243	436,744,000

WVDE - OSF
04/29/13
Retirement - Budget - Final 14

**APPROVED
PROPOSED BUDGETS**

**EXECUTIVE SUMMARY
PROPOSED BUDGETS OF COUNTY BOARDS OF EDUCATION,
REGIONAL EDUCATION SERVICE AGENCIES, AND
MULTI-COUNTY VOCATIONAL CENTERS
FOR THE 2013-14 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 2013-14 year follows:

Taxable Assessed Valuations:

The total statewide aggregate taxable assessed valuation for the 2013-14 year increased by \$4.6 billion over the previous year, an overall increase of 5.93%. Total taxable assessed valuations decreased in twelve of the fifty-five counties. The total assessed valuations for each county are presented in Attachment 1.

The total taxable assessed valuations for the State for 2013-14 and the previous year are:

	<u>2012-13</u>	<u>2013-14</u>	<u>Difference</u>	<u>Percent</u>
Non-public utility property	\$ 69,480,676,149	\$ 73,616,287,514	\$ 4,135,611,365	5.95%
Public utility property	<u>8,460,701,440</u>	<u>8,950,607,400</u>	<u>489,905,960</u>	<u>5.79%</u>
Total	\$ <u>77,941,377,589</u>	\$ <u>82,566,894,914</u>	\$ <u>4,625,517,325</u>	<u>5.93%</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 2013-14 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 2013-14 year remained the same as they were for the previous year.

Summary of Projected Gross Tax Collections:

	<u>2012-13</u>	<u>2013-14</u>	<u>Difference</u>	<u>Percent</u>
Regular Levy	\$ 483,004,100	\$ 514,371,448	\$ 31,367,348	6.49%
Excess Levy	448,158,490	475,214,512	27,056,022	6.04%
Bond Levy	55,779,349	54,900,123	(879,226)	(1.58%)
Permanent Improvement Levy	<u>2,947,121</u>	<u>3,652,888</u>	<u>705,767</u>	<u>23.95%</u>
Total	\$ <u>989,889,060</u>	\$ <u>1,048,138,971</u>	\$ <u>58,249,911</u>	<u>5.88%</u>

Projected Regular Levy Gross Tax Collections:

The total projected regular levy gross tax collections statewide for the 2013-14 year is \$514.4 million, an increase of \$31.4 million or 6.49% more than the previous year's amount. Forty-four county boards realized an increase in projected regular levy gross tax collections over the previous year and eleven realized a decrease. The total projected gross tax collections by purpose for each county board are presented in Attachment 3. Under the Public School Support Program (PSSP), which is commonly referred to as the State Aid funding formula, an increase in the regular levy projected gross tax collections causes a decrease in state aid appropriated for the public schools and vice versa.

Excess Levies:

Forty-three county boards of education have excess levies in effect for the 2013-14 year, which is one less than the previous year. Preston County Schools was not able to renew its excess levy. The excess levies of four other county boards of education were scheduled to expire at June 30, 2013, but they were able to renew their levies for the upcoming years. It should be noted that the total collections from the Calhoun County

Schools excess levy, however, are dedicated completely to support the Calhoun County Public Library.

The total projected excess levy gross tax collections for the year is \$475.2 million, an increase of \$27.1 million or 6.04% increase 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-two county boards have bond levies in effect for the 2013-14 year, one less than the previous year. The total projected gross tax collections for bond purposes for the year is \$54.9 million, a decrease of \$879 thousand over the previous year's amount.

Permanent Improvement Levies:

Five county boards of education have established a permanent improvement fund and allocate a portion of their gross tax collections from their regular levy for this purpose; they are: Cabell, Mingo, Monroe, Wayne, and Wyoming. In addition, seven other county boards are maintaining a permanent improvement fund during the 2013-14 year, but rather than dedicate a portion of their regular levy tax collections for this purpose, they periodically transfer available funds from the general current expense fund or other funds to the permanent improvement fund. The total projected permanent improvement gross tax collections for the 2013-14 year for the five county boards that have dedicated a portion of their regular tax collections for this purpose is \$3.7 million, an increase of \$706 thousand over the previous year's amount.

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 2013-14 year are:

<u>Fund</u>	<u>Estimated Revenues</u>	<u>Projected Beginning Balances</u>	<u>Budgeted Expenditures</u>
Current Expense	\$ 2,497,406,035	\$ 64,670,991	\$ 2,562,077,026
Special Revenue	471,440,164	140,146	471,580,310
Debt Service	52,087,963	5,369,674	57,457,637
Bond Construction	1,174,191	59,064,215	60,238,406
Permanent Improvement	5,550,764	31,676,000	37,226,764
Capital Projects Fund	<u>63,663,679</u>	<u>1,161,910</u>	<u>64,825,589</u>
Total	\$ <u>3,091,322,796</u>	\$ <u>162,082,936</u>	\$ <u>3,253,405,732</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 the following schedule.

Projected Deficits as of June 30, 2013:

Four county boards of education projected deficits in their General Current Expense Fund at the end of the 2012-13 fiscal year, which will create a deficit beginning balance for the 2013-14 year. The county boards and amount of the projected deficits are: Calhoun - \$250,000; Clay - \$1,746,109; Preston - \$2,000,000; and Tucker - \$3,500. These projected deficits are exclusive of the liability for other post-employment benefits (OPEB). Calhoun, Clay and Preston reported deficits for the fiscal year ended June 30, 2012, so the projected

deficits are recurring deficits; Tucker County did not have a deficit balance at June 30, 2012.

Proposed Budgets of Regional Education Service Agencies:

Total aggregate revenues, expenditures, and beginning fund balances budgeted by the eight regional education service agencies (RESAs) for the 2013-14 year are:

<u>Fund</u>	<u>Estimated Revenues</u>	<u>Projected Beginning Balances</u>	<u>Budgeted Expenditures</u>
General Current Expense Fund	\$ 10,103,231	\$1,198,595	\$ 11,301,826
Special Revenue Fund	<u>20,765,246</u>	<u>—</u>	<u>20,765,246</u>
Total	\$ <u>30,868,477</u>	\$ <u>1,198,595</u>	\$ <u>32,067,072</u>

Like boards of education, RESAs are required to include all major federal, state and local projects 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.

None of the eight RESAs are projecting a deficit at June 30, 2013.

Proposed Budgets of Multi-County Vocational Centers:

Total aggregate revenues, expenditures and beginning fund balances budgeted by the seven multi-county vocational centers (MCVCs) for the 2013-14 year are:

<u>Fund</u>	<u>Estimated Revenues</u>	<u>Projected Beginning Balances</u>	<u>Budgeted Expenditures</u>
General Current Expense Fund	\$ 10,554,670	\$ 147,056	\$10,701,726
Special Revenue Fund	<u>2,966,257</u>	<u>—</u>	<u>2,966,257</u>
Total	\$ <u>13,520,927</u>	\$ <u>147,056</u>	\$ <u>13,667,983</u>

Like boards of education, MCVCs are required to include major federal projects 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.

**COUNTY BOARDS OF EDUCATION
SUMMARY OF APPROVED PROPOSED BUDGETS
FOR THE 2013-14 YEAR**

County	Current Expense Fund	Special Revenue Fund	Debt Service Fund	Bond Construction Fund	Permanent Improvement Fund	Capital Projects Fund	Total All Funds
Barbour	18,201,239	4,166,021	-	-	-	-	22,367,260
Berkeley	163,254,644	25,117,682	6,917,318	-	-	-	195,289,644
Boone	46,360,660	7,813,734	-	-	-	-	54,174,394
Braxton	16,100,331	4,805,975	1,236,338	-	-	-	22,142,644
Brooke	29,584,708	4,931,597	1,386,550	-	1,000	-	35,903,855
Cabell	129,212,565	22,472,054	8,564,288	-	1,481,629	-	161,730,536
Calhoun	7,688,224	2,266,723	267,276	1,174,191	-	2,225,000	13,621,414
Clay	13,677,756	4,309,545	-	-	-	-	17,987,301
Doddridge	14,163,750	2,408,010	792,240	-	-	-	17,364,000
Fayette	69,674,553	12,214,028	-	-	-	-	81,888,581
Gilmer	9,702,560	1,986,065	-	-	-	-	11,688,625
Grant	13,392,078	3,032,585	66,643	-	-	50,000	16,541,306
Greenbrier	43,700,270	10,633,030	4,347,660	400,000	-	300,000	59,380,960
Hampshire	26,639,007	6,274,533	-	-	-	-	32,913,540
Hancock	37,267,764	6,131,461	2,395,650	-	-	-	45,794,875
Hardy	17,144,153	3,776,771	1,302,366	18,000,000	-	-	40,223,290
Harrison	117,659,080	16,381,142	-	-	-	-	134,040,222
Jackson	42,196,262	7,535,925	-	-	-	-	49,732,187
Jefferson	85,304,571	11,833,978	1,676,000	-	-	-	98,814,549
Kanawha	238,944,840	46,129,374	-	-	21,000,000	-	306,074,214
Lewis	22,502,692	4,841,567	-	-	-	12,136,140	39,480,399
Lincoln	37,149,450	7,250,228	-	-	-	-	44,399,678
Logan	64,102,706	10,943,722	-	-	9,115,000	-	84,161,428
Marion	71,860,482	11,953,211	1,876,325	-	-	-	85,690,018
Marshall	55,789,386	8,182,060	2,788,880	-	-	4,700,000	71,460,326
Mason	42,186,834	7,584,345	1,700,998	-	-	-	51,472,177
McDowell	34,034,922	9,470,967	-	-	300,000	-	43,805,889
Mercer	77,829,178	19,001,318	-	-	-	602,500	97,432,996
Mineral	37,129,955	8,057,545	-	-	600,000	4,100,000	49,887,500
Mingo	43,823,183	8,852,462	-	-	594,542	983,485	54,253,672
Monongalia	102,990,850	18,932,850	3,407,220	-	1,395,830	-	126,726,750
Monroe	16,016,588	3,926,593	-	-	424,333	-	20,367,514
Morgan	23,905,865	4,052,442	-	-	-	261,910	28,220,217
Nicholas	39,221,572	6,821,659	-	-	-	-	46,043,231
Ohio	51,857,576	8,832,366	2,681,638	750,000	311,910	-	64,433,490
Pendleton	10,045,733	1,969,299	-	-	-	-	12,015,032
Pleasants	13,564,159	2,193,941	1,537,350	10,740,925	-	7,560,925	35,597,300
Pocahontas	11,073,490	2,276,070	-	-	-	-	13,349,560
Preston	30,771,568	6,735,224	3,411,200	29,173,290	-	22,166,900	92,258,182
Putnam	93,140,000	12,951,732	5,140,950	-	-	1,124,149	112,356,831
Raleigh	113,902,405	21,780,052	-	-	-	-	135,682,457
Randolph	34,948,168	7,641,627	-	-	-	-	42,589,795
Ritchie	13,205,239	2,969,820	-	-	-	-	16,175,059
Roane	17,176,806	4,690,942	301,357	-	-	-	22,169,105
Summers	12,586,973	3,332,085	-	-	-	-	15,919,058
Taylor	20,469,498	4,035,027	948,850	-	-	-	25,453,375
Tucker	9,300,915	1,897,852	-	-	-	-	11,198,767
Tyler	15,853,216	2,549,453	-	-	-	-	18,402,669
Upshur	36,246,707	5,609,591	-	-	-	-	41,856,298
Wayne	67,875,694	12,175,580	-	-	1,076,320	-	81,127,594
Webster	11,388,615	3,074,042	-	-	-	-	14,462,657
Wetzel	30,296,394	4,424,333	-	-	-	-	34,720,727
Wirt	8,390,780	2,050,152	-	-	-	1,000,000	11,440,932
Wood	112,024,402	18,526,630	3,218,050	-	-	-	133,769,082
Wyoming	39,546,010	7,773,290	1,492,490	-	926,200	7,614,580	57,352,570
Total	2,562,077,026	471,580,310	57,457,637	60,238,406	37,226,764	64,825,589	3,253,405,732

OSF
04/15/15
PBS 14

This Page Intentionally Left Blank

REVENUES & EXPENDITURES

**COUNTY BOARDS OF EDUCATION
TOTAL REVENUES CLASSIFIED BY SOURCE
FOR THE 2013-14 YEAR**

County	Local Revenues		State Revenues		Federal Revenues		Total Revenues
	Amount	Percent	Amount	Percent	Amount	Percent	
Barbour	\$ 3,811,260	14.4%	\$ 19,229,174	72.6%	\$ 3,452,987	13.0%	\$ 26,493,421
Berkeley	69,214,413	31.3%	134,642,715	60.9%	17,401,528	7.9%	221,258,656
Boone	26,503,845	45.6%	26,547,405	45.7%	5,084,653	8.7%	58,135,903
Braxton	4,833,050	19.5%	16,164,955	65.3%	3,758,476	15.2%	24,756,481
Brooke	13,207,928	33.5%	22,853,587	58.0%	3,361,957	8.5%	39,423,472
Cabell	55,109,241	33.6%	91,039,298	55.5%	17,970,178	10.9%	164,118,717
Calhoun	1,816,140	10.6%	13,460,032	78.7%	1,833,810	10.7%	17,109,982
Clay	3,026,757	13.2%	16,467,609	71.7%	3,484,059	15.2%	22,978,425
Doddridge	10,519,666	54.6%	7,261,496	37.7%	1,501,905	7.8%	19,283,067
Fayette	21,056,147	26.6%	49,283,922	62.3%	8,794,467	11.1%	79,134,536
Gilmer	3,239,686	27.4%	7,131,224	60.3%	1,452,047	12.3%	11,822,957
Grant	6,952,779	32.3%	12,090,587	56.3%	2,450,023	11.4%	21,493,389
Greenbrier	20,316,317	31.7%	36,163,924	56.5%	7,569,715	11.8%	64,049,956
Hampshire	8,091,517	21.3%	24,427,791	64.3%	5,485,380	14.4%	38,004,688
Hancock	17,041,322	29.8%	36,005,837	63.0%	4,092,671	7.2%	57,139,830
Hardy	7,082,441	25.0%	18,582,974	65.5%	2,705,886	9.5%	28,371,301
Harrison	53,749,663	38.7%	73,660,075	53.0%	11,546,203	8.3%	138,955,941
Jackson	17,682,997	27.0%	42,117,368	64.2%	5,792,661	8.8%	65,593,026
Jefferson	47,416,706	42.2%	57,953,029	51.6%	6,864,543	6.1%	112,234,278
Kanawha	111,990,774	34.0%	182,407,766	55.3%	35,293,510	10.7%	329,692,050
Lewis	10,504,920	32.8%	19,381,247	60.6%	2,103,401	6.6%	31,989,568
Lincoln	8,032,553	18.4%	29,398,582	67.3%	6,235,323	14.3%	43,666,458
Logan	25,255,262	33.3%	43,064,299	56.8%	7,493,455	9.9%	75,813,016
Marion	37,322,172	35.5%	59,960,924	57.0%	7,946,776	7.6%	105,229,872
Marshall	44,803,749	60.7%	22,995,586	31.2%	6,018,930	8.2%	73,818,265
Mason	17,698,321	34.3%	28,606,796	55.4%	5,356,318	10.4%	51,661,435
McDowell	14,799,244	29.7%	24,803,381	49.8%	10,202,449	20.5%	49,805,074
Mercer	25,359,724	22.2%	75,717,297	66.3%	13,076,963	11.5%	114,153,984
Mineral	12,759,406	24.1%	35,081,198	66.3%	5,106,662	9.6%	52,947,266
Mingo	18,630,381	34.1%	29,059,000	53.2%	6,938,370	12.7%	54,627,751
Monongalia	64,417,043	45.1%	67,137,363	47.0%	11,343,993	7.9%	142,898,399
Monroe	4,400,395	20.6%	14,048,322	65.8%	2,903,227	13.6%	21,351,944
Morgan	11,801,486	39.8%	15,355,571	51.8%	2,470,537	8.3%	29,627,594
Nicholas	12,090,809	25.4%	29,786,012	62.7%	5,652,833	11.9%	47,529,654
Ohio	25,378,838	37.6%	35,519,016	52.6%	6,585,179	9.8%	67,483,033
Pendleton	2,420,295	11.8%	16,783,248	81.8%	1,316,134	6.4%	20,519,677
Pleasants	10,463,897	41.1%	13,797,655	54.1%	1,224,663	4.8%	25,486,215
Pocahontas	4,237,672	25.8%	10,412,911	63.3%	1,805,912	11.0%	16,456,495
Preston	11,941,881	21.0%	40,502,058	71.3%	4,327,025	7.6%	56,770,964
Putnam	45,074,047	35.9%	73,518,222	58.5%	6,999,866	5.6%	125,592,135
Raleigh	46,062,847	31.2%	86,386,063	58.6%	15,077,349	10.2%	147,526,259
Randolph	10,504,951	21.5%	32,949,731	67.4%	5,449,052	11.1%	48,903,734
Ritchie	4,901,657	27.3%	11,190,106	62.4%	1,849,132	10.3%	17,940,895
Roane	3,648,203	14.2%	17,828,100	69.4%	4,213,731	16.4%	25,690,034
Summers	2,770,765	16.1%	11,810,069	68.6%	2,647,495	15.4%	17,228,329
Taylor	8,086,419	28.2%	17,532,515	61.1%	3,061,072	10.7%	28,680,006
Tucker	3,935,193	30.9%	7,546,044	59.2%	1,265,866	9.9%	12,747,103
Tyler	6,033,673	33.4%	10,164,652	56.2%	1,878,574	10.4%	18,076,899
Upshur	11,596,715	25.2%	29,402,526	63.9%	5,040,580	10.9%	46,039,821
Wayne	19,253,255	23.2%	54,919,882	66.3%	8,683,168	10.5%	82,856,305
Webster	2,028,824	11.6%	12,803,597	72.9%	2,721,925	15.5%	17,554,346
Wetzel	20,038,416	50.6%	16,217,805	41.0%	3,339,286	8.4%	39,595,507
Wirt	1,649,379	13.5%	9,148,860	74.9%	1,408,887	11.5%	12,207,126
Wood	42,554,781	28.1%	95,179,482	62.9%	13,626,865	9.0%	151,361,128
Wyoming	16,493,028	25.1%	44,011,553	66.9%	5,289,589	8.0%	65,794,170
Total	\$ 1,109,612,850	31.9%	\$ 2,029,510,441	58.3%	\$ 340,557,246	9.8%	\$ 3,479,680,537
Bond and capital lease proceeds, not classified above							\$ 3,717,234

Note: RESA funds are not included.

OSF

1/13/2015

Rev Classified by Source 14

**COUNTY BOARDS OF EDUCATION
TOTAL REVENUES CLASSIFIED BY SOURCE
ARRANGED IN DESCENDING ORDER BY TOTAL REVENUES
FOR THE 2013-14 YEAR**

Ct.	County	Local Revenues		State Revenues		Federal Revenues		Total Revenues
		Amount	Percent	Amount	Percent	Amount	Percent	
1	Kanawha	\$ 111,990,774	34.0%	\$ 182,407,766	55.3%	\$ 35,293,510	10.7%	\$ 329,692,050
2	Berkeley	69,214,413	31.3%	134,642,715	60.9%	17,401,528	7.9%	221,258,656
3	Cabell	55,109,241	33.6%	91,039,298	55.5%	17,970,178	10.9%	164,118,717
4	Wood	42,554,781	28.1%	95,179,482	62.9%	13,626,865	9.0%	151,361,128
5	Raleigh	46,062,847	31.2%	86,386,063	58.6%	15,077,349	10.2%	147,526,259
6	Monongalia	64,417,043	45.1%	67,137,363	47.0%	11,343,993	7.9%	142,898,399
7	Harrison	53,749,663	38.7%	73,660,075	53.0%	11,546,203	8.3%	138,955,941
8	Putnam	45,074,047	35.9%	73,518,222	58.5%	6,999,866	5.6%	125,592,135
9	Mercer	25,359,724	22.2%	75,717,297	66.3%	13,076,963	11.5%	114,153,984
10	Jefferson	47,416,706	42.2%	57,953,029	51.6%	6,864,543	6.1%	112,234,278
11	Marion	37,322,172	35.5%	59,960,924	57.0%	7,946,776	7.6%	105,229,872
12	Wayne	19,253,255	23.2%	54,919,882	66.3%	8,683,168	10.5%	82,856,305
13	Fayette	21,056,147	26.6%	49,283,922	62.3%	8,794,467	11.1%	79,134,536
14	Logan	25,255,262	33.3%	43,064,299	56.8%	7,493,455	9.9%	75,813,016
15	Marshall	44,803,749	60.7%	22,995,586	31.2%	6,018,930	8.2%	73,818,265
16	Ohio	25,378,838	37.6%	35,519,016	52.6%	6,585,179	9.8%	67,483,033
17	Wyoming	16,493,028	25.1%	44,011,553	66.9%	5,289,589	8.0%	65,794,170
18	Jackson	17,682,997	27.0%	42,117,368	64.2%	5,792,661	8.8%	65,593,026
19	Greenbrier	20,316,317	31.7%	36,163,924	56.5%	7,569,715	11.8%	64,049,956
20	Boone	26,503,845	45.6%	26,547,405	45.7%	5,084,653	8.7%	58,135,903
21	Hancock	17,041,322	29.8%	36,005,837	63.0%	4,092,671	7.2%	57,139,830
22	Preston	11,941,881	21.0%	40,502,058	71.3%	4,327,025	7.6%	56,770,964
23	Mingo	18,630,381	34.1%	29,059,000	53.2%	6,938,370	12.7%	54,627,751
24	Mineral	12,759,406	24.1%	35,081,198	66.3%	5,106,662	9.6%	52,947,266
25	Mason	17,698,321	34.3%	28,606,796	55.4%	5,356,318	10.4%	51,661,435
26	McDowell	14,799,244	29.7%	24,803,381	49.8%	10,202,449	20.5%	49,805,074
27	Randolph	10,504,951	21.5%	32,949,731	67.4%	5,449,052	11.1%	48,903,734
28	Nicholas	12,090,809	25.4%	29,786,012	62.7%	5,652,833	11.9%	47,529,654
29	Upshur	11,596,715	25.2%	29,402,526	63.9%	5,040,580	10.9%	46,039,821
30	Lincoln	8,032,553	18.4%	29,398,582	67.3%	6,235,323	14.3%	43,666,458
31	Wetzel	20,038,416	50.6%	16,217,805	41.0%	3,339,286	8.4%	39,595,507
32	Brooke	13,207,928	33.5%	22,853,587	58.0%	3,361,957	8.5%	39,423,472
33	Hampshire	8,091,517	21.3%	24,427,791	64.3%	5,485,380	14.4%	38,004,688
34	Lewis	10,504,920	32.8%	19,381,247	60.6%	2,103,401	6.6%	31,989,568
35	Morgan	11,801,486	39.8%	15,355,571	51.8%	2,470,537	8.3%	29,627,594
36	Taylor	8,086,419	28.2%	17,532,515	61.1%	3,061,072	10.7%	28,680,006
37	Hardy	7,082,441	25.0%	18,582,974	65.5%	2,705,886	9.5%	28,371,301
38	Barbour	3,811,260	14.4%	19,229,174	72.6%	3,452,987	13.0%	26,493,421
39	Roane	3,648,203	14.2%	17,828,100	69.4%	4,213,731	16.4%	25,690,034
40	Pleasants	10,463,897	41.1%	13,797,655	54.1%	1,224,663	4.8%	25,486,215
41	Braxton	4,833,050	19.5%	16,164,955	65.3%	3,758,476	15.2%	24,756,481
42	Clay	3,026,757	13.2%	16,467,609	71.7%	3,484,059	15.2%	22,978,425
43	Grant	6,952,779	32.3%	12,090,587	56.3%	2,450,023	11.4%	21,493,389
44	Monroe	4,400,395	20.6%	14,048,322	65.8%	2,903,227	13.6%	21,351,944
45	Pendleton	2,420,295	11.8%	16,783,248	81.8%	1,316,134	6.4%	20,519,677
46	Doddridge	10,519,666	54.6%	7,261,496	37.7%	1,501,905	7.8%	19,283,067
47	Tyler	6,033,673	33.4%	10,164,652	56.2%	1,878,574	10.4%	18,076,899
48	Ritchie	4,901,657	27.3%	11,190,106	62.4%	1,849,132	10.3%	17,940,895
49	Webster	2,028,824	11.6%	12,803,597	72.9%	2,721,925	15.5%	17,554,346
50	Summers	2,770,765	16.1%	11,810,069	68.6%	2,647,495	15.4%	17,228,329
51	Calhoun	1,816,140	10.6%	13,460,032	78.7%	1,833,810	10.7%	17,109,982
52	Pocahontas	4,237,672	25.8%	10,412,911	63.3%	1,805,912	11.0%	16,456,495
53	Tucker	3,935,193	30.9%	7,546,044	59.2%	1,265,866	9.9%	12,747,103
54	Wirt	1,649,379	13.5%	9,148,860	74.9%	1,408,887	11.5%	12,207,126
55	Gilmer	3,239,686	27.4%	7,131,224	60.3%	1,452,047	12.3%	11,822,957
-	Total	\$ 1,109,612,850	31.9%	\$ 2,029,510,441	58.3%	\$ 340,557,246	9.8%	\$ 3,479,680,537

Bond and capital lease proceeds, not classified above

3,717,234

Note: RESA funds are not included.

OSF

1/13/2015

Rev Classified by Source 14

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF LOCAL REVENUES RECEIVED
DURING THE 2013-14 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	3,515,817	-	30,189	23,331	-	40,707	-
Berkeley	32,703,568	29,563,003	-	-	39,235	459,014	2,030,203
Boone	11,400,239	13,758,000	-	27,110	-	-	-
Braxton	4,239,547	-	791	52,628	-	21,202	-
Brooke	6,326,588	6,298,216	47,656	-	1,575	64,387	-
Cabell	26,606,635	25,461,003	86,950	89,537	-	-	-
Calhoun	1,151,269	25,366	-	280,967	39,196	-	-
Clay	1,937,590	614,917	-	-	-	-	-
Doddridge	5,114,774	5,069,142	-	-	-	-	-
Fayette	8,940,929	10,775,523	61,866	92,836	-	-	12,626
Gilmer	2,082,116	1,006,324	-	-	-	16,779	-
Grant	6,250,196	28	-	14,880	-	-	-
Greenbrier	13,320,244	6,008,229	33,187	145,022	-	-	-
Hampshire	7,209,072	18	-	-	-	-	-
Hancock	8,745,926	7,276,807	25,316	-	-	-	-
Hardy	6,533,716	85,828	-	21,543	-	-	-
Harrison	23,337,613	25,581,416	-	107,585	-	322,725	-
Jackson	7,494,685	9,039,000	5,323	114,444	-	146,160	-
Jefferson	18,764,500	18,571,289	417,857	22,569	-	298,709	-
Kanawha	58,787,056	46,244,163	62,834	333,489	-	-	-
Lewis	6,354,050	3,444,678	2,213	69,113	-	150	-
Lincoln	3,193,310	3,856,977	4,731	-	-	50,150	-
Logan	11,291,272	13,179,223	-	-	-	111,195	-
Marion	15,856,317	15,710,947	3,588,422	-	71,326	-	-
Marshall	21,550,456	22,344,668	52,358	35,412	-	108,274	43,420
Mason	8,772,434	7,806,967	11,472	37,777	196,229	204,982	-
McDowell	6,824,568	7,338,201	3,185	44,402	-	-	-
Mercer	10,565,858	12,767,806	-	153,505	-	195,223	-
Mineral	4,729,904	6,562,022	21,241	28,077	917,576	-	-
Mingo	8,270,441	10,037,258	-	30,667	-	24,201	-
Monongalia	32,501,221	26,316,604	1,523	145,568	-	-	1,764,529
Monroe	2,093,955	1,803,124	-	-	1,300	-	-
Morgan	5,224,026	6,040,053	29,634	19,791	-	102,892	-
Nicholas	6,141,217	4,278,066	5,487	34,379	842,806	94,716	-
Ohio	10,940,845	12,466,833	48,904	69,978	-	135,450	-
Pendleton	2,128,226	-	-	25,815	-	11,542	-
Pleasants	5,551,009	3,837,475	-	-	-	38,269	381,976
Pocahontas	3,895,242	-	2,635	31,625	-	1,276	-
Preston	11,160,862	100,752	6,697	61,176	3,929	27,510	-
Putnam	21,927,534	20,053,739	20,698	64,998	-	351,942	-
Raleigh	19,677,712	24,661,944	56,627	166,980	-	-	37,498
Randolph	6,812,557	3,031,000	-	31,944	-	917	-
Ritchie	2,679,323	1,905,131	-	34,787	5,839	-	-
Roane	2,985,614	-	-	-	-	35,665	-
Summers	2,542,302	-	595	14,052	-	29,966	-
Taylor	4,932,399	2,310,017	432,739	13,071	-	63,374	-
Tucker	3,642,654	2	-	-	-	30,226	-
Tyler	2,606,252	3,121,350	-	-	12,626	92	-
Upshur	6,963,479	3,595,083	-	-	-	-	-
Wayne	8,402,051	9,814,091	-	-	-	-	-
Webster	1,708,114	-	-	17,344	-	-	-
Wetzel	10,022,012	8,857,976	59,377	31,037	-	65,776	338,269
Wirt	717,686	779,579	-	16,901	2,899	19,350	-
Wood	21,639,157	17,874,007	94,922	-	-	226,624	741,330
Wyoming	7,662,005	8,285,808	16,292	36,041	-	232,453	-
Total	556,428,139	467,559,650	5,231,719	2,540,381	2,134,537	3,531,896	5,349,850

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.

WVDE - OSF
03/13/15
Local Rev. 14

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF LOCAL REVENUES RECEIVED
DURING THE 2013-14 YEAR**

County	Vocational, Adult & Misc. Tuition	Interest Earned On Investments	Contributions Donations Received	Child Nutrition Prgrm Charges	Miscellaneous Revenues	Accrued (Unearned) Adjustments	Total Local Revenues
Barbour	-	4,856	11,189	65,713	119,764	(305)	3,811,260
Berkeley	1,388,930	485,059	11,477	1,588,039	844,109	101,775	69,214,413
Boone	34,371	31,171	975	39,471	1,136,453	76,054	26,503,845
Braxton	1,800	2,803	7,000	88,326	418,953	-	4,833,050
Brooke	-	28,373	-	230,698	211,911	(1,476)	13,207,928
Cabell	97,345	724,412	-	849,688	1,193,670	-	55,109,241
Calhoun	2,287	2,463	100,000	13,899	174,835	25,859	1,816,140
Clay	-	3,756	-	32,067	438,427	-	3,026,757
Doddridge	-	26,928	21,188	88,749	198,885	-	10,519,666
Fayette	102,255	303,087	-	90,408	676,618	-	21,056,147
Gilmer	-	6,237	5,325	61,917	60,988	-	3,239,686
Grant	-	4,032	-	142,530	537,544	3,570	6,952,779
Greenbrier	-	7,577	-	324,945	477,112	-	20,316,317
Hampshire	-	221,751	-	366,009	215,075	79,592	8,091,517
Hancock	-	24,320	51,000	285,415	581,767	50,772	17,041,322
Hardy	-	5,779	-	211,752	223,825	-	7,082,441
Harrison	65,626	238,270	-	931,930	2,136,033	1,028,466	53,749,663
Jackson	219,882	43,181	-	97,695	502,719	19,907	17,682,997
Jefferson	55,468	78,250	3,146,847	880,664	4,902,223	278,331	47,416,706
Kanawha	1,538,330	193,325	-	986,897	3,865,175	(20,495)	111,990,774
Lewis	-	11,678	30,852	281,703	310,484	-	10,504,920
Lincoln	-	19,366	120,000	42,748	616,207	129,063	8,032,553
Logan	50,748	100,436	-	77,493	1,133,609	(688,713)	25,255,262
Marion	16,340	452,052	106,467	444,358	1,075,943	-	37,322,172
Marshall	4,965	29,887	263,391	103,157	439,652	(171,891)	44,803,749
Mason	-	20,836	214,728	112,984	319,913	-	17,698,321
McDowell	30,898	48,679	207,992	33,999	267,319	-	14,799,244
Mercer	348,822	42,255	589,410	43,825	563,954	89,065	25,359,724
Mineral	27,654	36,621	600	406,693	399,060	(370,043)	12,759,406
Mingo	15,400	25,724	-	43,289	183,401	-	18,630,381
Monongalia	152,675	1,038,609	121,734	1,171,640	1,099,766	103,175	64,417,043
Monroe	-	6,444	-	315,450	180,121	-	4,400,395
Morgan	432	83,569	11,876	9,206	260,143	19,865	11,801,486
Nicholas	13,500	18,727	-	208,328	453,582	-	12,090,809
Ohio	24,841	36,017	79,272	310,781	1,265,917	-	25,378,838
Pendleton	-	2,728	7,409	101,828	142,747	-	2,420,295
Pleasants	306,640	65,588	8,731	117,138	157,070	-	10,463,897
Pocahontas	-	11,376	4,195	71,405	219,919	-	4,237,672
Preston	11,698	(12,198)	3,611	304,878	272,966	-	11,941,881
Putnam	356,866	264,317	148,000	1,222,516	782,742	(119,306)	45,074,047
Raleigh	61,407	275,140	12,871	534,436	1,190,003	(611,772)	46,062,847
Randolph	-	1,485	8,192	132,409	486,446	-	10,504,951
Ritchie	-	17,476	-	153,589	101,120	4,391	4,901,657
Roane	-	2,962	236,215	235,526	127,409	24,813	3,648,203
Summers	-	6,490	11,500	7,466	156,725	1,669	2,770,765
Taylor	-	8,792	53,731	157,406	191,621	(76,730)	8,086,419
Tucker	-	1,730	2,000	101,150	141,400	16,031	3,935,193
Tyler	-	1,049	114,635	101,088	79,529	(2,947)	6,033,673
Upshur	358,233	3,312	15,926	259,476	198,836	202,369	11,596,715
Wayne	62,218	17,165	9,050	184,877	763,803	-	19,253,255
Webster	-	1,708	2,000	12,739	286,920	-	2,028,824
Wetzel	-	27,088	56,300	224,767	355,815	-	20,038,416
Wirt	-	4,903	3,474	14,501	105,325	(15,241)	1,649,379
Wood	59,967	27,811	636,666	659,592	629,085	(34,381)	42,554,781
Wyoming	-	26,298	-	23,459	210,673	-	16,493,028
Total	5,409,600	5,161,754	6,435,830	15,602,712	34,085,311	141,470	1,109,612,850

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.

WVDE - OSF
03/13/15
Local Rev. 14

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF STATE REVENUES RECEIVED
DURING THE 2013-14 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	10,614,015	836,478	2,200,831	3,640,341	57,922	68,383	1,217,283
Berkeley	75,424,464	5,256,106	13,137,201	25,546,731	466,457	298,161	11,371,252
Boone	13,699,716	1,398,516	3,384,014	6,922,194	90,548	174,731	150,706
Braxton	9,702,712	742,789	1,953,220	3,194,931	115,848	182,217	-
Brooke	13,541,441	1,007,765	2,657,963	5,546,741	108,159	65,191	-
Cabell	50,495,488	3,599,093	10,601,469	19,679,493	267,263	162,485	5,587,080
Calhoun	5,624,957	492,131	1,061,400	1,800,660	40,535	161,946	3,661,605
Clay	10,012,758	833,478	1,768,079	3,010,874	134,879	39,917	276,546
Doddridge	3,035,839	615,565	1,040,279	1,851,315	56,165	40,978	448,489
Fayette	28,694,304	1,943,933	5,858,114	10,098,047	289,390	134,652	997,148
Gilmer	4,058,084	455,481	790,517	1,416,367	53,976	14,023	78,147
Grant	4,810,346	715,004	1,516,645	2,837,249	66,877	148,012	1,270,846
Greenbrier	20,918,772	1,690,561	4,495,869	7,720,170	289,266	174,547	32,471
Hampshire	13,207,901	1,246,959	2,829,324	5,110,348	352,101	44,230	282,863
Hancock	16,545,769	1,259,139	2,940,999	6,362,497	153,914	243,285	8,478,771
Hardy	8,349,982	908,821	1,813,261	3,479,279	69,513	58,039	3,675,774
Harrison	37,666,718	2,950,447	8,945,805	17,111,650	501,269	330,447	3,833,868
Jackson	20,779,389	1,514,395	4,058,090	7,932,882	128,354	181,873	6,483,357
Jefferson	32,122,038	2,847,204	6,041,029	12,339,636	189,937	57,022	3,037,276
Kanawha	98,191,338	7,158,103	21,322,861	45,985,993	355,777	373,621	3,709,075
Lewis	8,931,312	967,020	1,980,153	3,909,487	90,241	28,872	3,066,118
Lincoln	18,053,928	1,356,861	3,022,801	5,983,660	121,283	102,860	-
Logan	25,443,384	2,026,236	4,586,463	10,172,850	130,004	57,570	-
Marion	29,858,322	2,447,907	5,956,287	12,773,506	124,519	133,135	7,554,805
Marshall	8,192,215	1,544,232	3,589,024	7,596,525	57,448	51,536	1,475,519
Mason	16,952,309	1,452,037	3,213,409	6,384,227	114,024	88,291	-
McDowell	13,483,196	1,228,750	2,723,328	5,873,788	96,501	119,864	334,229
Mercer	42,681,266	2,788,233	7,806,660	14,946,075	227,833	138,597	4,692,886
Mineral	19,035,395	1,431,577	3,696,976	7,350,694	16,667	76,196	2,424,566
Mingo	16,607,880	1,479,107	3,155,822	6,541,588	130,761	65,222	-
Monongalia	36,128,559	3,083,145	7,986,924	16,969,760	243,493	124,454	423,189
Monroe	8,441,132	723,683	1,663,908	2,675,676	52,522	121,060	18,290
Morgan	8,509,394	841,137	1,921,180	3,432,519	142,196	17,418	-
Nicholas	17,081,327	1,341,766	3,359,354	6,451,081	123,255	49,025	773,092
Ohio	20,258,359	1,640,354	4,401,557	8,304,780	130,966	43,467	-
Pendleton	5,734,236	564,791	1,138,405	2,263,192	58,277	10,849	6,770,482
Pleasants	3,746,703	511,934	1,167,942	2,185,658	59,093	130,087	6,356,996
Pocahontas	4,551,010	539,311	1,159,326	2,355,549	85,448	30,925	1,270,019
Preston	19,530,962	1,603,693	3,513,720	7,354,196	60,203	133,247	7,241,935
Putnam	39,105,237	2,629,017	7,869,685	14,963,333	232,862	215,573	7,024,520
Raleigh	51,500,908	4,792,386	10,040,220	19,067,851	421,625	136,809	12,020
Randolph	19,283,215	1,435,408	3,539,473	7,438,471	115,293	160,816	(0)
Ritchie	6,078,945	588,784	1,248,806	2,153,937	68,710	20,772	-
Roane	10,873,112	932,332	2,026,948	3,519,983	76,447	19,049	22,921
Summers	6,909,945	631,200	1,378,180	2,651,969	57,645	32,579	-
Taylor	9,867,204	841,374	2,028,620	3,990,560	71,236	61,693	697,381
Tucker	3,774,592	475,458	1,027,511	1,905,288	53,684	18,538	-
Tyler	5,644,322	602,486	1,143,325	2,279,867	95,674	30,183	301,608
Upshur	16,032,252	1,253,374	3,507,339	6,219,178	95,611	110,755	715,870
Wayne	32,671,234	2,330,260	6,121,342	10,373,445	221,531	112,865	2,186,313
Webster	7,096,249	584,599	1,255,207	2,360,666	56,905	24,558	1,240,028
Wetzel	7,841,607	913,941	2,309,405	4,491,069	147,667	32,512	-
Wirt	5,091,153	570,797	932,934	1,611,630	67,027	19,252	1,031,771
Wood	55,963,758	3,399,479	10,209,702	21,692,685	223,794	228,848	126,280
Wyoming	17,756,382	1,450,559	4,122,363	7,566,951	92,682	72,931	14,261,136
Total	1,096,207,035	88,475,196	223,221,265	437,399,092	7,951,277	5,774,168	124,614,529

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 2013-14 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	89,535	43,061	-	14,488	516,042	(69,205)	19,229,174
Berkeley	658,061	316,492	35,758	43,500	2,113,549	(25,016)	134,642,715
Boone	165,912	79,795	29,000	21,000	516,139	(84,866)	26,547,405
Braxton	-	37,989	5,000	12,000	225,099	(6,850)	16,164,955
Brooke	121,887	58,622	20,000	15,000	111,636	(400,818)	22,853,587
Cabell	476,221	229,037	98,000	72,678	1,525,081	(1,754,089)	91,039,298
Calhoun	-	19,199	10,000	13,276	230,383	343,939	13,460,032
Clay	-	36,338	25,000	10,000	324,945	(5,204)	16,467,609
Doddridge	45,480	20,480	4,000	15,255	90,922	(3,271)	7,261,496
Fayette	251,544	120,979	51,000	39,112	858,157	(52,458)	49,283,922
Gilmer	41,855	16,670	5,000	10,000	133,817	57,287	7,131,224
Grant	-	32,500	11,700	15,000	280,038	386,369	12,090,587
Greenbrier	191,568	93,502	6,000	25,500	525,699	-	36,163,924
Hampshire	128,335	61,722	5,500	19,696	937,278	201,534	24,427,791
Hancock	153,428	73,791	50,000	21,114	562,084	(838,954)	36,005,837
Hardy	85,718	41,226	12,000	14,405	74,955	-	18,582,974
Harrison	402,738	193,695	52,000	50,873	726,953	893,613	73,660,075
Jackson	182,050	268,375	12,500	16,820	535,942	23,341	42,117,368
Jefferson	324,511	156,072	60,000	25,500	200,829	551,975	57,953,029
Kanawha	-	496,242	203,700	111,000	4,638,386	(138,330)	182,407,766
Lewis	96,297	46,314	10,000	11,238	244,196	-	19,381,247
Lincoln	136,830	65,808	25,000	12,925	559,552	(42,926)	29,398,582
Logan	-	113,374	31,000	25,500	569,591	(91,673)	43,064,299
Marion	296,370	142,538	60,000	31,026	582,510	-	59,960,924
Marshall	171,673	82,565	33,500	29,964	233,200	(61,815)	22,995,586
Mason	-	75,180	11,000	46,082	270,236	-	28,606,796
McDowell	129,247	62,160	30,000	121,067	616,278	(15,027)	24,803,381
Mercer	352,478	394,642	26,500	45,381	1,261,570	355,175	75,717,297
Mineral	-	74,863	18,300	1,403,408	(25,973)	(421,472)	35,081,198
Mingo	162,356	78,084	34,000	87,900	716,280	-	29,059,000
Monongalia	405,211	412,665	40,000	46,000	1,768,462	(494,498)	67,137,363
Monroe	67,730	32,574	-	-	161,726	90,020	14,048,322
Morgan	92,530	44,502	5,000	17,210	118,525	213,960	15,355,571
Nicholas	148,040	215,818	15,200	22,500	199,954	5,601	29,786,012
Ohio	-	95,884	18,000	24,500	624,065	(22,916)	35,519,016
Pendleton	48,994	17,763	8,075	11,388	156,797	-	16,783,248
Pleasants	46,337	21,927	22,500	10,000	236,148	(697,670)	13,797,655
Pocahontas	51,349	19,958	27,075	14,000	308,941	-	10,412,911
Preston	-	80,446	58,500	19,405	548,132	357,619	40,502,058
Putnam	358,286	172,316	33,000	57,415	881,167	(24,189)	73,518,222
Raleigh	456,607	219,603	52,000	43,794	(342,977)	(14,784)	86,386,063
Randolph	-	75,381	12,075	34,421	855,178	-	32,949,731
Ritchie	-	27,201	-	28,659	979,226	(4,934)	11,190,106
Roane	179,912	43,264	10,000	11,541	68,547	44,044	17,828,100
Summers	57,401	27,607	5,500	10,000	204,861	(156,818)	11,810,069
Taylor	88,134	42,388	5,000	13,766	105,692	(280,533)	17,532,515
Tucker	44,429	18,150	-	10,000	131,804	86,591	7,546,044
Tyler	50,521	24,181	2,000	11,951	80,922	(102,387)	10,164,652
Upshur	141,736	68,168	3,075	21,513	621,944	611,711	29,402,526
Wayne	274,672	132,102	84,500	35,500	376,118	-	54,919,882
Webster	54,430	26,178	14,000	10,000	111,052	(30,275)	12,803,597
Wetzel	103,193	49,630	42,000	13,500	130,613	142,669	16,217,805
Wirt	41,615	18,257	5,000	275,762	68,251	(584,589)	9,148,860
Wood	487,409	234,418	32,500	45,500	837,416	1,697,694	95,179,482
Wyoming	157,247	75,628	16,000	21,406	327,473	(1,909,205)	44,011,553
Total	8,019,877	5,727,324	1,486,458	3,190,437	29,715,411	(2,271,628)	2,029,510,441

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.

WVDE - OSF
03/13/15
State Revenues 14

**COUNTY BOARDS OF EDUCATION
SCHEDULE OF FEDERAL REVENUES RECEIVED
DURING THE 2013-14 YEAR**

County	Elementary and Secondary Act (ESEA)				IDEA (Special Ed Program)	Carl Perkins Vocational Program	Adult Basic Programs
	Title I Programs	Title II Programs	Title IV Programs	Title VI Programs			
Barbour	1,098,365	271,523	42,756	53,870	602,189	37,046	18,699
Berkeley	3,975,970	538,680	-	-	2,835,909	306,666	75,263
Boone	1,383,409	321,978	142,645	-	1,185,132	144,477	-
Braxton	746,308	205,159	-	35,658	660,702	45,233	-
Brooke	814,343	222,089	-	-	714,173	80,720	24,484
Cabell	5,061,497	869,820	192,470	-	2,892,246	209,447	318,793
Calhoun	472,650	106,942	184,583	-	339,159	43,935	9,324
Clay	814,166	145,707	-	-	511,658	33,500	-
Doddridge	592,046	72,426	-	18,602	288,945	16,375	19,492
Fayette	2,541,179	675,786	133,429	101,182	1,540,370	100,906	85,894
Gilmer	309,177	128,929	-	11,744	219,927	8,214	-
Grant	985,928	135,427	66,264	70,963	557,235	60,257	-
Greenbrier	1,513,202	359,000	-	132,280	1,319,115	122,237	94,411
Hampshire	1,824,336	170,861	-	60,498	947,702	82,053	22,105
Hancock	879,860	199,534	-	-	1,219,063	82,940	20,909
Hardy	649,820	96,071	-	36,991	474,069	42,554	-
Harrison	2,866,550	344,327	32,990	217,918	2,393,736	108,252	28,461
Jackson	2,344,040	235,017	-	11,599	1,440,466	130,937	46,729
Jefferson	1,228,063	483,182	-	-	1,832,931	80,288	125,890
Kanawha	11,629,434	1,916,558	157,297	-	7,421,051	421,466	-
Lewis	233,129	55,879	26,850	-	362,361	7,382	-
Lincoln	2,022,349	294,368	392,995	43,200	886,567	92,320	5,320
Logan	2,446,947	440,829	69,835	244,981	1,524,186	75,014	541
Marion	3,200,900	507,116	191,669	91,210	1,926,230	150,432	141,819
Marshall	1,368,667	364,593	-	-	1,353,532	79,811	54,559
Mason	1,394,809	292,468	-	89,864	1,138,571	91,286	14,967
McDowell	5,954,496	690,288	399,698	64,427	1,096,948	122,743	8,611
Mercer	3,358,129	973,052	77,836	170,450	2,283,058	193,032	131,498
Mineral	1,085,738	293,858	-	-	842,242	68,877	-
Mingo	1,848,460	286,417	-	93,653	1,622,019	68,965	-
Monongalia	2,350,846	445,765	156,463	-	2,141,759	67,685	282,384
Monroe	811,047	198,297	80,023	44,219	402,459	20,694	43,525
Morgan	464,050	46,531	-	-	621,114	25,586	893
Nicholas	1,834,341	396,496	115,255	101,044	1,015,143	106,125	-
Ohio	2,042,571	487,411	160,388	-	1,900,540	157,298	7,736
Pendleton	314,912	66,803	-	16,600	325,435	12,684	-
Pleasants	251,571	65,135	-	-	398,237	50,896	-
Pocahontas	385,186	66,353	-	22,224	298,874	29,048	-
Preston	1,192,167	339,403	125,658	-	1,003,546	71,472	-
Putnam	1,258,406	429,342	-	-	2,089,420	184,165	-
Raleigh	3,688,530	826,463	-	278,660	3,784,964	175,679	127,941
Randolph	1,363,008	222,331	-	60,933	1,018,183	67,805	69,373
Ritchie	596,055	126,361	165,023	44,232	408,495	26,965	5,923
Roane	1,684,967	225,973	64,844	37,226	510,010	26,960	-
Summers	755,195	245,598	79,940	50,841	387,809	51,764	69,721
Taylor	845,153	185,759	-	28,982	632,724	28,514	35,746
Tucker	249,396	77,597	33,044	6,173	183,292	5,313	10,784
Tyler	413,376	104,700	-	46,024	412,081	21,294	-
Upshur	1,214,704	248,000	-	52,600	832,049	82,708	-
Wayne	2,270,261	495,197	581,627	-	1,819,104	152,871	77,534
Webster	806,330	126,618	75,572	39,437	416,983	8,883	-
Wetzel	877,360	230,416	70,749	56,567	901,674	37,308	3,715
Wirt	298,102	130,341	-	19,772	352,069	25,831	-
Wood	4,566,248	783,422	-	-	3,120,843	302,308	77,974
Wyoming	166,852	321,353	-	48,046	397,428	-	4,630
Total	95,344,603	18,589,549	3,819,907	2,502,668	67,805,726	4,847,218	2,065,646

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 2013-14 YEAR**

County	Medicaid Reimburse - ments	Child Nutrition Program	Headstart Program	Fed. Payments In Lieu of Taxes (PILT)	Other Federal Programs	Accrued Unearned Adjustments	Total Revenues Federal Prgrms.
Barbour	246,874	1,096,318	-	9	1,000	(15,661)	3,452,987
Berkeley	2,451,843	5,861,546	-	-	214,128	1,141,524	17,401,528
Boone	640,292	1,893,035	-	-	64,003	(690,318)	5,084,653
Braxton	321,293	855,822	581,439	12,871	4,465	289,527	3,758,476
Brooke	720,224	918,949	-	-	-	(133,025)	3,361,957
Cabell	1,886,341	6,009,802	-	-	171,829	357,932	17,970,178
Calhoun	52,000	583,240	-	-	131,569	(89,591)	1,833,810
Clay	314,288	1,379,100	-	-	64,186	221,454	3,484,059
Doddridge	153,388	402,716	-	-	1,973	(64,057)	1,501,905
Fayette	461,220	2,623,409	-	-	87,671	443,420	8,794,467
Gilmer	229,499	468,902	-	-	1,415	74,241	1,452,047
Grant	504,307	726,531	-	24,755	17,045	(698,691)	2,450,023
Greenbrier	856,804	1,571,872	1,229,462	130,046	422,120	(180,834)	7,569,715
Hampshire	785,813	1,319,113	-	-	270,060	2,839	5,485,380
Hancock	999,816	1,000,618	-	-	3,282	(313,351)	4,092,671
Hardy	306,319	1,018,523	-	68,775	12,763	-	2,705,886
Harrison	1,293,561	3,102,270	-	-	155,095	1,003,042	11,546,203
Jackson	465,955	1,845,904	-	-	10,726	(738,711)	5,792,661
Jefferson	633,588	2,546,810	-	-	25,055	(91,265)	6,864,543
Kanawha	2,251,466	10,925,937	2,914,846	-	269,935	(2,614,480)	35,293,510
Lewis	405,843	943,746	-	-	68,211	-	2,103,401
Lincoln	450,325	2,020,314	-	-	1,458	26,107	6,235,323
Logan	587,101	2,310,198	-	-	12,433	(218,611)	7,493,455
Marion	882,073	1,887,068	-	-	141	(1,031,881)	7,946,776
Marshall	983,125	1,935,345	-	-	(108,372)	(12,329)	6,018,930
Mason	242,939	2,141,690	-	-	112,250	(162,524)	5,356,318
McDowell	306,694	2,174,764	-	-	526,337	(1,142,557)	10,202,449
Mercer	726,474	4,679,216	-	6,884	799,180	(321,847)	13,076,963
Mineral	562,632	1,175,790	855,399	4,522	31,174	186,431	5,106,662
Mingo	381,157	2,472,581	-	-	325,988	(160,868)	6,938,370
Monongalia	964,192	2,085,416	2,350,929	-	151,756	346,798	11,343,993
Monroe	104,155	408,747	478,108	26,530	296,903	(11,480)	2,903,227
Morgan	388,644	971,175	-	221	23,856	(71,533)	2,470,537
Nicholas	617,711	1,445,844	-	35,521	28,406	(43,055)	5,652,833
Ohio	1,016,838	1,895,434	-	-	141	(1,083,178)	6,585,179
Pendleton	204,295	387,947	-	119,509	-	(132,051)	1,316,134
Pleasants	166,737	423,258	-	-	1,141	(132,311)	1,224,663
Pocahontas	61,166	427,868	-	408,301	-	106,892	1,805,912
Preston	726,247	1,206,724	-	6,607	(350,173)	5,373	4,327,025
Putnam	656,898	2,414,612	-	-	47,962	(80,939)	6,999,866
Raleigh	1,255,213	4,653,716	-	-	81,875	204,308	15,077,349
Randolph	543,487	1,800,960	-	231,565	89,075	(17,667)	5,449,052
Ritchie	189,111	542,732	-	-	-	(255,764)	1,849,132
Roane	396,797	906,733	-	-	210,604	149,616	4,213,731
Summers	133,889	845,375	-	-	27,058	305	2,647,495
Taylor	491,382	789,668	-	-	282	22,862	3,061,072
Tucker	121,012	382,952	-	164,294	32,010	-	1,265,866
Tyler	374,070	618,325	-	-	12,410	(123,708)	1,878,574
Upshur	1,186,472	1,271,563	-	-	-	152,484	5,040,580
Wayne	740,593	2,599,068	-	-	7,724	(60,809)	8,683,168
Webster	302,703	785,661	-	136,374	28,834	(5,469)	2,721,925
Wetzel	587,429	815,640	-	-	-	(241,572)	3,339,286
Wirt	138,213	501,942	-	-	58,950	(116,334)	1,408,887
Wood	1,249,742	3,689,728	-	-	118,885	(282,285)	13,626,865
Wyoming	476,528	1,592,572	-	-	68,148	2,214,032	5,289,589
Total	34,196,776	101,354,789	8,410,183	1,376,783	4,632,967	(4,389,572)	340,557,246

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.

WVDE - OSF
03/13/15
Federal Revenues 14

**WEST VIRGINIA DEPARTMENT OF EDUCATION
2014 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 2013-14 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 on Poverty” and has been reauthorized by Congress multiple times 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, supplement instructional supports, materials and 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 Disadvantaged Children

Title I, Part A (Formula Grants) – This program provides financial assistance to local education agencies (LEAs) and schools with 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. 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
2014 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 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.

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.

**WEST VIRGINIA DEPARTMENT OF EDUCATION
2014 SOURCE BOOK**

Description of Federal Programs

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 academic progress. Applicants do not compete, but rather are entitled to funds if they meet basic eligibility requirements.

INDIVIDUALS WITH DISABILITIES EDUCATION IMPROVEMENT 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 21.

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 requirements to guarantee that 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.

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;

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

**WEST VIRGINIA DEPARTMENT OF EDUCATION
2014 SOURCE BOOK**

Description of Federal Programs

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 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.

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF):

The Temporary Assistance for Needy Families program is a federal welfare benefit program designed to help needy families achieve self-sufficiency. TANF was created in 1996 by the welfare reform law (P.L. 104-193). States are provided block grants to design and operate programs that accomplish one of the purposes of the TANF program, which include:

- Provide assistance to needy families so that children can be cared for in their own homes;
- Reduce the dependency of needy parents by promoting job preparation, work and marriage;
- Prevent and reduce the incidence of out-of-wedlock pregnancies;
- Encourage the formation and maintenance of two-parent families.

The West Virginia Department of Health and Human Resources (WVDHHR) is the primary recipient of the TANF funds in West Virginia, which in turn provides an annual grant to the Department of Education to conduct assessments for TANF recipients to identify barriers that they may have to employment. The amount for the 2013-14 year was \$525,000. The funds are allocated primarily to three Regional Education Service Agencies (RESAs) and a county board to employ four assessment specialists to conduct the assessments. The results of the assessments are used to determine appropriate referrals for educational and employment purposes and physical and mental health services.

STRATEGIC PLANNING IN OCCUPATIONAL KNOWLEDGE AND SUCCESS (SPOKES):

The Strategic Planning in Occupational Knowledge and Success (SPOKES) program was developed in 2003 by the West Virginia Department of Education, Office of Adult Education, in cooperation with Workforce Development and the Department of Health and Human Services (DHHR) to provide intense daily activities that address academic and “soft skills” necessary for adults to pursue gainful employment. The targeted population is limited to eligible TANF recipients referred to the program by the DHHR.

The SPOKES program consists of assessment, a repeating cycle of modules related to job readiness, work process skills, technology skills, work-related academics, and vocational training in computer software applications. Participants referred to the program and enrolled in SPOKES classes must have an identified need for instruction and/or enhancement in one or more of the module areas that prevents them from obtaining employment or advancing in a job.

**WEST VIRGINIA DEPARTMENT OF EDUCATION
2014 SOURCE BOOK**

Description of Federal Programs

The funds are primarily distributed to selected Regional Education Service Agencies (RESAs) and a county board to conduct the training. Approximately a total of \$5.6 million was allocated during FY2014.

In addition to academic and job preparation skills, the SPOKES program emphasizes healthy lifestyle development through nutrition classes presented by the West Virginia University Extension Office; STD, HIV/AIDs, and Hepatitis education classes presented by the WV Bureau for Public Health, and parenting and relationship classes presented by the West Virginia State University Extension Office.

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 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.

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

**WEST VIRGINIA DEPARTMENT OF EDUCATION
2014 SOURCE BOOK**

Description of Federal Programs

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.

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;

Child and Adult Care Food Program (CACFP) – The Child and Adult Care Food Program (CACFP), is a federally assisted meal program operating in for-profit and nonprofit Child care centers,

**WEST VIRGINIA DEPARTMENT OF EDUCATION
2014 SOURCE BOOK**

Description of Federal Programs

head start center, family day care homes and in after school programs. It provides nutritionally balanced, low-cost or free meals to children each day.

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.

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. The national average minimum value of donated foods per lunch served was 23.25¢ for the 2013-14 school year.

This Page Intentionally Left Blank

**COUNTY BOARDS OF EDUCATION
TOTAL EXPENDITURES
2013-14 YEAR**

County	Current Operations	Capital Outlay	Debt Service	Total
Barbour	25,131,509	1,426,481	--	26,557,990
Berkeley	204,407,193	24,328,112	6,921,318	235,656,622
Boone	58,427,622	367,861	--	58,795,483
Braxton	22,586,271	186,066	1,237,338	24,009,675
Brooke	39,354,812	--	1,378,550	40,733,362
Cabell	146,519,675	12,732,508	5,563,356	164,815,539
Calhoun	12,624,655	4,043,772	243,634	16,912,060
Clay	21,115,802	1,411,205	--	22,527,007
Doddridge	18,047,522	1,013,647	794,240	19,855,408
Fayette	77,446,238	9,230,589	--	86,676,827
Gilmer	11,265,301	225,009	--	11,490,310
Grant	18,689,333	1,046,684	66,642	19,802,659
Greenbrier	59,371,818	1,174,751	4,332,330	64,878,899
Hampshire	37,079,292	427,172	--	37,506,463
Hancock	47,957,260	14,389,349	2,397,650	64,744,259
Hardy	23,554,184	16,985,659	1,304,366	41,844,210
Harrison	124,748,000	10,448,186	--	135,196,186
Jackson	55,515,467	10,108,094	--	65,623,560
Jefferson	102,343,211	12,683,493	1,678,000	116,704,704
Kanawha	314,706,165	22,434,993	7,114	337,148,272
Lewis	29,608,881	4,123,606	--	33,732,487
Lincoln	43,736,197	--	--	43,736,197
Logan	73,004,180	--	--	73,004,180
Marion	93,287,982	10,684,570	1,878,325	105,850,876
Marshall	61,734,527	3,479,986	3,499,846	68,714,359
Mason	48,819,182	--	1,695,523	50,514,705
McDowell	47,868,783	2,004,009	--	49,872,791
Mercer	106,076,504	5,525,679	--	111,602,183
Mineral	50,466,942	3,477,939	--	53,944,882
Mingo	51,919,690	1,685,291	--	53,604,981
Monongalia	131,052,695	2,117,978	3,819,470	136,990,143
Monroe	20,223,282	14,232	204,912	20,442,426
Morgan	28,859,830	7,941	--	28,867,771
Nicholas	44,455,131	1,448,787	--	45,903,917
Ohio	66,268,293	269,109	1,103,964	67,641,366
Pendleton	13,868,056	7,234,061	--	21,102,117
Pleasants	15,852,922	13,461,460	1,539,350	30,853,732
Pocahontas	16,671,797	--	--	16,671,797
Preston	43,423,941	23,186,097	3,413,200	70,023,238
Putnam	109,737,275	10,526,828	5,142,950	125,407,054
Raleigh	147,089,404	444,434	--	147,533,838
Randolph	47,782,844	--	--	47,782,844
Ritchie	18,346,234	242,000	--	18,588,234
Roane	25,227,012	248,330	302,214	25,777,556
Summers	17,117,990	1,918,994	--	19,036,984
Taylor	25,730,855	1,143,448	952,861	27,827,163
Tucker	12,661,001	--	--	12,661,001
Tyler	17,762,334	--	--	17,762,334
Upshur	42,437,535	2,300,222	--	44,737,757
Wayne	78,906,259	3,383,655	--	82,289,914
Webster	16,281,066	1,282,311	--	17,563,377
Wetzel	37,320,490	--	--	37,320,490
Wirt	11,740,814	564,627	--	12,305,442
Wood	146,628,359	3,960,783	3,140,277	153,729,418
Wyoming	50,769,202	13,440,614	755,990	64,965,806
State	3,213,628,819	262,840,618	53,373,418	3,529,842,855

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

OSF

01/09/15

Current Exp by Function 14 Final

**COUNTY BOARDS OF EDUCATION
TOTAL EXPENDITURES - ARRANGED
IN DESCENDING ORDER
2013-14 YEAR**

Ct.	County	Current Operations	Capital Outlay	Debt Service	Total
1	Kanawha	314,706,165	22,434,993	7,114	337,148,272
2	Berkeley	204,407,193	24,328,112	6,921,318	235,656,622
3	Cabell	146,519,675	12,732,508	5,563,356	164,815,539
4	Wood	146,628,359	3,960,783	3,140,277	153,729,418
5	Raleigh	147,089,404	444,434	--	147,533,838
6	Monongalia	131,052,695	2,117,978	3,819,470	136,990,143
7	Harrison	124,748,000	10,448,186	--	135,196,186
8	Putnam	109,737,275	10,526,828	5,142,950	125,407,054
9	Jefferson	102,343,211	12,683,493	1,678,000	116,704,704
10	Mercer	106,076,504	5,525,679	--	111,602,183
11	Marion	93,287,982	10,684,570	1,878,325	105,850,876
12	Fayette	77,446,238	9,230,589	--	86,676,827
13	Wayne	78,906,259	3,383,655	--	82,289,914
14	Logan	73,004,180	--	--	73,004,180
15	Preston	43,423,941	23,186,097	3,413,200	70,023,238
16	Marshall	61,734,527	3,479,986	3,499,846	68,714,359
17	Ohio	66,268,293	269,109	1,103,964	67,641,366
18	Jackson	55,515,467	10,108,094	--	65,623,560
19	Wyoming	50,769,202	13,440,614	755,990	64,965,806
20	Greenbrier	59,371,818	1,174,751	4,332,330	64,878,899
21	Hancock	47,957,260	14,389,349	2,397,650	64,744,259
22	Boone	58,427,622	367,861	--	58,795,483
23	Mineral	50,466,942	3,477,939	--	53,944,882
24	Mingo	51,919,690	1,685,291	--	53,604,981
25	Mason	48,819,182	--	1,695,523	50,514,705
26	McDowell	47,868,783	2,004,009	--	49,872,791
27	Randolph	47,782,844	--	--	47,782,844
28	Nicholas	44,455,131	1,448,787	--	45,903,917
29	Upshur	42,437,535	2,300,222	--	44,737,757
30	Lincoln	43,736,197	--	--	43,736,197
31	Hardy	23,554,184	16,985,659	1,304,366	41,844,210
32	Brooke	39,354,812	--	1,378,550	40,733,362
33	Hampshire	37,079,292	427,172	--	37,506,463
34	Wetzel	37,320,490	--	--	37,320,490
35	Lewis	29,608,881	4,123,606	--	33,732,487
36	Pleasants	15,852,922	13,461,460	1,539,350	30,853,732
37	Morgan	28,859,830	7,941	--	28,867,771
38	Taylor	25,730,855	1,143,448	952,861	27,827,163
39	Barbour	25,131,509	1,426,481	--	26,557,990
40	Roane	25,227,012	248,330	302,214	25,777,556
41	Braxton	22,586,271	186,066	1,237,338	24,009,675
42	Clay	21,115,802	1,411,205	--	22,527,007
43	Pendleton	13,868,056	7,234,061	--	21,102,117
44	Monroe	20,223,282	14,232	204,912	20,442,426
45	Doddridge	18,047,522	1,013,647	794,240	19,855,408
46	Grant	18,689,333	1,046,684	66,642	19,802,659
47	Summers	17,117,990	1,918,994	--	19,036,984
48	Ritchie	18,346,234	242,000	--	18,588,234
49	Tyler	17,762,334	--	--	17,762,334
50	Webster	16,281,066	1,282,311	--	17,563,377
51	Calhoun	12,624,655	4,043,772	243,634	16,912,060
52	Pocahontas	16,671,797	--	--	16,671,797
53	Tucker	12,661,001	--	--	12,661,001
54	Wirt	11,740,814	564,627	--	12,305,442
55	Gilmer	11,265,301	225,009	--	11,490,310
-	State	3,213,628,819	262,840,618	53,373,418	3,529,842,855

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

OSF

01/09/15

Current Exp by Function 14 Final

**COUNTY BOARDS OF EDUCATION
EXPENDITURES FOR CURRENT OPERATIONS
CLASSIFIED BY FUNCTION
FOR THE 2013-14 YEAR**

County	Instruction		Instructional Support Services				Total	
	Amount	Pct.	Students		Instructional Staff		Instr. Support	Pct.
			Amount	Pct.	Amount	Pct.		
Barbour	\$ 14,597,240	58.1%	\$ 1,127,520	4.5%	\$ 999,544	4.0%	\$ 16,724,305	66.6%
Berkeley	117,710,926	57.6%	11,700,867	5.7%	7,272,532	3.6%	136,684,325	66.9%
Boone	32,003,729	54.8%	3,050,997	5.2%	1,162,477	2.0%	36,217,202	62.0%
Braxton	13,000,236	57.6%	1,245,820	5.5%	996,970	4.4%	15,243,026	67.5%
Brooke	22,513,396	57.2%	1,979,132	5.0%	1,530,557	3.9%	26,023,085	66.1%
Cabell	86,520,128	59.1%	6,343,127	4.3%	6,265,792	4.3%	99,129,047	67.7%
Calhoun	6,232,861	49.4%	443,462	3.5%	493,398	3.9%	7,169,720	56.8%
Clay	11,521,683	54.6%	861,326	4.1%	1,126,505	5.3%	13,509,514	64.0%
Doddridge	8,922,216	49.4%	620,971	3.4%	953,505	5.3%	10,496,691	58.2%
Fayette	44,374,852	57.3%	3,024,083	3.9%	3,136,862	4.1%	50,535,796	65.3%
Gilmer	5,815,890	51.6%	554,961	4.9%	438,472	3.9%	6,809,323	60.5%
Grant	10,249,035	54.8%	925,878	5.0%	1,037,131	5.6%	12,212,044	65.3%
Greenbrier	36,164,490	60.9%	1,218,681	2.1%	2,180,431	3.7%	39,563,603	66.6%
Hampshire	21,625,707	58.3%	1,924,719	5.2%	1,191,477	3.2%	24,741,904	66.7%
Hancock	27,810,962	58.0%	1,727,145	3.6%	981,995	2.1%	30,520,102	63.6%
Hardy	12,739,100	54.1%	1,388,170	5.9%	1,176,607	5.0%	15,303,878	65.0%
Harrison	72,812,858	58.4%	6,033,597	4.8%	4,281,928	3.4%	83,128,384	66.6%
Jackson	31,592,174	56.9%	3,170,413	5.7%	1,768,519	3.2%	36,531,106	65.8%
Jefferson	58,806,661	57.5%	5,523,216	5.4%	3,666,417	3.6%	67,996,293	66.4%
Kanawha	186,767,349	59.4%	16,220,060	5.2%	7,624,416	2.4%	210,611,824	66.9%
Lewis	16,471,632	55.6%	1,274,603	4.3%	908,127	3.1%	18,654,363	63.0%
Lincoln	24,076,207	55.1%	2,383,008	5.5%	1,696,987	3.9%	28,156,201	64.4%
Logan	40,834,824	55.9%	2,041,109	2.8%	3,939,563	5.4%	46,815,497	64.1%
Marion	53,359,329	57.2%	2,965,518	3.2%	4,945,871	5.3%	61,270,717	65.7%
Marshall	35,266,100	57.1%	2,341,471	3.8%	833,227	1.4%	38,440,798	62.3%
Mason	28,742,562	58.9%	1,928,037	4.0%	2,029,928	4.2%	32,700,527	67.0%
McDowell	23,781,169	49.7%	2,386,307	5.0%	4,504,991	9.4%	30,672,466	64.1%
Mercer	61,112,597	57.6%	4,607,469	4.3%	3,417,783	3.2%	69,137,849	65.2%
Mineral	27,141,413	53.8%	2,866,607	5.7%	1,586,076	3.1%	31,594,096	62.6%
Mingo	28,601,453	55.1%	2,670,758	5.1%	2,059,742	4.0%	33,331,953	64.2%
Monongalia	75,774,430	57.8%	6,614,187	5.1%	3,499,931	2.7%	85,888,548	65.5%
Monroe	11,732,973	58.0%	1,013,054	5.0%	759,230	3.8%	13,505,257	66.8%
Morgan	15,154,029	52.5%	1,559,256	5.4%	1,451,706	5.0%	18,164,990	62.9%
Nicholas	25,994,746	58.5%	1,791,708	4.0%	1,952,812	4.4%	29,739,266	66.9%
Ohio	37,063,937	55.9%	4,015,932	6.1%	1,333,013	2.0%	42,412,882	64.0%
Pendleton	7,164,079	51.7%	674,403	4.9%	641,349	4.6%	8,479,831	61.2%
Pleasants	7,958,346	50.2%	960,747	6.1%	565,506	3.6%	9,484,599	59.8%
Pocahontas	8,319,469	49.9%	705,352	4.2%	548,886	3.3%	9,573,707	57.4%
Preston	26,700,070	61.5%	2,167,812	5.0%	836,976	1.9%	29,704,858	68.4%
Putnam	64,984,622	59.2%	5,203,745	4.7%	3,899,157	3.6%	74,087,524	67.5%
Raleigh	82,891,590	56.4%	7,108,077	4.8%	4,188,748	2.9%	94,188,416	64.0%
Randolph	27,877,733	58.3%	2,448,248	5.1%	1,794,378	3.8%	32,120,360	67.2%
Ritchie	10,259,427	55.9%	568,135	3.1%	336,175	1.8%	11,163,737	60.9%
Roane	14,034,406	55.6%	1,280,538	5.1%	990,643	3.9%	16,305,587	64.6%
Summers	9,258,588	54.1%	779,287	4.6%	602,683	3.5%	10,640,557	62.2%
Taylor	14,477,844	56.3%	1,150,213	4.5%	887,380	3.5%	16,515,438	64.2%
Tucker	7,844,493	62.0%	388,458	3.1%	346,728	2.7%	8,579,679	67.8%
Tyler	9,082,102	51.1%	753,893	4.2%	507,764	2.9%	10,343,759	58.2%
Upshur	23,937,253	56.4%	2,300,156	5.4%	1,205,264	2.8%	27,442,673	64.7%
Wayne	46,510,334	58.9%	2,801,351	3.6%	3,245,014	4.1%	52,556,698	66.6%
Webster	9,560,596	58.7%	688,071	4.2%	392,625	2.4%	10,641,292	65.4%
Wetzel	20,509,956	55.0%	2,186,448	5.9%	1,368,612	3.7%	24,065,016	64.5%
Wirt	6,338,493	54.0%	594,679	5.1%	397,759	3.4%	7,330,931	62.4%
Wood	86,115,139	58.7%	9,448,160	6.4%	7,403,589	5.1%	102,966,888	70.2%
Wyoming	28,968,278	57.1%	1,609,805	3.2%	1,522,425	3.0%	32,100,508	63.2%
Total	\$ 1,839,681,710	57.3%	\$153,360,746	4.8%	\$ 114,886,184	3.6%	\$ 2,107,928,640	65.6%

OSF
01/09/15
Current Exp by Function 14 Final

**COUNTY BOARDS OF EDUCATION
EXPENDITURES FOR CURRENT OPERATIONS
CLASSIFIED BY FUNCTION
FOR THE 2013-14 YEAR**

County	Other Support Services							
	General Administration		School Administration		Central Services		Oper. & Maint. of Facilities	
	Amount	Pct.	Amount	Pct.	Amount	Pct.	Amount	Pct.
Barbour	\$ 501,322	2.0%	\$ 1,386,084	5.5%	\$ 543,678	2.2%	\$ 2,417,681	9.6%
Berkeley	1,829,516	0.9%	11,100,226	5.4%	4,316,636	2.1%	16,859,471	8.3%
Boone	1,921,966	3.3%	3,650,042	6.3%	2,370,283	4.1%	6,156,569	10.5%
Braxton	694,090	3.1%	1,299,992	5.8%	500,157	2.2%	1,753,094	7.8%
Brooke	667,083	1.7%	2,245,943	5.7%	421,255	1.1%	5,237,252	13.3%
Cabell	1,442,912	1.0%	6,827,597	4.7%	1,660,951	1.1%	15,991,633	10.9%
Calhoun	403,039	3.2%	813,355	6.4%	271,358	2.2%	1,486,507	11.8%
Clay	398,887	1.9%	984,758	4.7%	314,210	1.5%	1,857,319	8.8%
Doddridge	755,323	4.2%	897,381	5.0%	618,344	3.4%	2,425,060	13.4%
Fayette	1,448,344	1.9%	4,108,732	5.3%	2,698,827	3.5%	7,294,659	9.4%
Gilmer	397,982	3.5%	760,757	6.8%	313,656	2.8%	1,144,414	10.2%
Grant	482,871	2.6%	901,984	4.8%	314,712	1.7%	1,682,532	9.0%
Greenbrier	1,639,628	2.8%	3,223,904	5.4%	366,307	0.6%	5,814,723	9.8%
Hampshire	350,812	1.0%	1,816,774	4.9%	781,859	2.1%	3,346,199	9.0%
Hancock	2,306,142	4.8%	2,615,552	5.5%	1,085,446	2.3%	5,497,765	11.5%
Hardy	636,918	2.7%	1,155,969	4.9%	488,993	2.1%	1,878,798	8.0%
Harrison	1,264,371	1.0%	6,302,713	5.1%	3,370,180	2.7%	14,698,080	11.8%
Jackson	1,266,237	2.3%	3,271,759	5.9%	495,117	0.9%	6,237,098	11.2%
Jefferson	1,333,305	1.3%	5,146,093	5.0%	2,723,685	2.7%	9,994,918	9.8%
Kanawha	3,177,532	1.0%	17,201,644	5.5%	9,442,641	3.0%	34,897,692	11.1%
Lewis	392,991	1.3%	1,423,045	4.8%	756,851	2.6%	3,686,904	12.5%
Lincoln	1,372,609	3.1%	2,173,696	5.0%	533,208	1.2%	3,785,315	8.7%
Logan	909,143	1.3%	3,790,409	5.2%	1,238,496	1.7%	8,780,958	12.0%
Marion	1,698,200	1.8%	5,317,010	5.7%	2,294,623	2.5%	10,990,408	11.8%
Marshall	1,783,957	2.9%	3,636,596	5.9%	1,634,156	2.7%	7,118,831	11.5%
Mason	578,813	1.2%	2,565,703	5.3%	464,485	1.0%	4,913,963	10.1%
McDowell	793,827	1.7%	2,186,082	4.6%	917,377	1.9%	5,582,305	11.7%
Mercer	1,023,142	1.0%	6,332,168	6.0%	1,669,310	1.6%	12,091,559	11.4%
Mineral	1,064,586	2.1%	2,888,874	5.7%	1,306,107	2.6%	5,451,754	10.8%
Mingo	1,212,890	2.3%	3,133,640	6.0%	345,889	0.7%	5,528,255	10.7%
Monongalia	1,687,047	1.3%	6,586,306	5.0%	2,984,321	2.3%	15,480,860	11.8%
Monroe	520,559	2.6%	986,190	4.9%	461,025	2.3%	1,502,720	7.4%
Morgan	509,253	1.8%	1,718,054	6.0%	523,064	1.8%	3,185,197	11.0%
Nicholas	657,905	1.5%	1,868,214	4.2%	598,238	1.4%	4,467,223	10.1%
Ohio	1,141,077	1.7%	3,375,314	5.1%	1,071,671	1.6%	9,677,081	14.6%
Pendleton	409,528	3.0%	725,953	5.2%	424,631	3.1%	1,286,739	9.3%
Pleasants	673,292	4.3%	1,039,245	6.6%	202,895	1.3%	1,862,967	11.8%
Pocahontas	651,827	3.9%	756,503	4.5%	50	0.0%	3,112,600	18.7%
Preston	723,821	1.7%	1,924,529	4.4%	703,699	1.6%	3,400,350	7.8%
Putnam	1,363,607	1.2%	6,828,827	6.2%	2,759,364	2.5%	10,869,927	9.9%
Raleigh	3,091,992	2.1%	6,531,968	4.4%	3,590,470	2.4%	15,451,443	10.5%
Randolph	660,894	1.4%	2,875,476	6.0%	763,305	1.6%	4,550,499	9.5%
Ritchie	682,169	3.7%	940,239	5.1%	210,072	1.2%	2,811,407	15.3%
Roane	390,976	1.6%	985,092	3.9%	558,494	2.2%	2,183,443	8.7%
Summers	464,551	2.7%	1,031,617	6.0%	433,770	2.5%	1,358,496	7.9%
Taylor	582,682	2.3%	1,303,015	5.1%	820,068	3.2%	2,529,944	9.8%
Tucker	347,115	2.7%	614,876	4.9%	256,643	2.0%	1,189,271	9.4%
Tyler	737,357	4.2%	750,827	4.2%	260,844	1.5%	2,276,807	12.8%
Upshur	854,938	2.0%	2,257,804	5.3%	511,012	1.2%	5,154,512	12.2%
Wayne	726,010	0.9%	3,684,422	4.7%	1,302,762	1.7%	8,328,914	10.6%
Webster	309,059	1.9%	822,881	5.1%	289,694	1.8%	1,521,200	9.3%
Wetzel	841,789	2.3%	1,756,559	4.7%	316,936	0.9%	5,130,254	13.8%
Wirt	382,277	3.3%	555,259	4.7%	271,313	2.3%	1,150,164	9.8%
Wood	1,718,087	1.2%	7,697,336	5.3%	1,752,985	1.2%	15,683,596	10.7%
Wyoming	1,072,593	2.1%	2,767,862	5.5%	819,579	1.6%	6,118,103	12.1%
Total	\$ 54,948,843	1.7%	\$ 169,542,846	5.3%	\$ 66,145,699	2.1%	\$ 344,885,433	10.7%

OSF
01/09/15
Current Exp by

**COUNTY BOARDS OF EDUCATION
EXPENDITURES FOR CURRENT OPERATIONS
CLASSIFIED BY FUNCTION
FOR THE 2013-14 YEAR**

County	Other Support Services						Total Expendures Current Operations
	Student Transportation		Food Service Operations		Community Service Operations		
	Amount	Pct.	Amount	Pct.	Amount	Pct.	
Barbour	\$ 2,157,384	8.6%	\$ 1,384,771	5.5%	\$ 16,285	0.1%	\$ 25,131,509
Berkeley	19,532,964	9.6%	13,240,055	6.5%	844,000	0.4%	204,407,193
Boone	4,712,902	8.1%	3,386,543	5.8%	12,115	0.0%	58,427,622
Braxton	1,705,050	7.6%	1,362,022	6.0%	28,839	0.1%	22,586,271
Brooke	2,928,554	7.4%	1,670,467	4.2%	161,174	0.4%	39,354,812
Cabell	9,698,771	6.6%	9,755,726	6.7%	2,013,039	1.4%	146,519,675
Calhoun	1,617,828	12.8%	833,438	6.6%	29,411	0.2%	12,624,655
Clay	2,320,864	11.0%	1,711,775	8.1%	18,474	0.1%	21,115,802
Doddridge	1,755,059	9.7%	1,063,394	5.9%	36,270	0.2%	18,047,522
Fayette	6,748,369	8.7%	4,474,648	5.8%	136,862	0.2%	77,446,238
Gilmer	1,048,132	9.3%	782,545	7.0%	8,493	0.1%	11,265,301
Grant	1,683,049	9.0%	1,410,140	7.6%	2,000	0.0%	18,689,333
Greenbrier	5,245,249	8.8%	3,425,702	5.8%	92,702	0.2%	59,371,818
Hampshire	3,990,755	10.8%	2,050,989	5.5%	-	0.0%	37,079,292
Hancock	3,861,921	8.1%	1,996,822	4.2%	73,510	0.2%	47,957,260
Hardy	2,246,715	9.5%	1,667,395	7.1%	175,519	0.8%	23,554,184
Harrison	9,247,296	7.4%	6,462,725	5.2%	274,252	0.2%	124,748,000
Jackson	4,804,389	8.7%	2,817,926	5.1%	91,837	0.2%	55,515,467
Jefferson	9,203,952	9.0%	5,854,964	5.7%	90,000	0.1%	102,343,211
Kanawha	16,169,466	5.1%	19,273,777	6.1%	3,931,590	1.3%	314,706,165
Lewis	2,769,154	9.4%	1,809,482	6.1%	116,093	0.4%	29,608,881
Lincoln	4,561,332	10.4%	2,744,595	6.3%	409,242	0.9%	43,736,197
Logan	6,974,175	9.6%	4,335,579	5.9%	159,923	0.2%	73,004,180
Marion	6,901,190	7.4%	4,722,247	5.1%	93,586	0.1%	93,287,982
Marshall	5,726,239	9.3%	3,341,931	5.4%	52,018	0.1%	61,734,527
Mason	4,401,572	9.0%	3,154,120	6.5%	40,000	0.1%	48,819,182
McDowell	4,484,750	9.4%	3,161,011	6.6%	70,965	0.2%	47,868,783
Mercer	7,703,827	7.3%	7,839,467	7.4%	279,182	0.3%	106,076,504
Mineral	4,939,398	9.8%	3,159,113	6.3%	63,014	0.1%	50,466,942
Mingo	4,822,983	9.3%	3,363,174	6.5%	180,907	0.4%	51,919,690
Monongalia	10,442,049	8.0%	6,797,805	5.2%	1,185,757	0.9%	131,052,695
Monroe	1,865,944	9.2%	1,200,760	5.9%	180,827	0.9%	20,223,282
Morgan	2,755,074	9.6%	1,880,705	6.5%	123,492	0.4%	28,859,830
Nicholas	4,213,402	9.5%	2,831,883	6.4%	79,000	0.2%	44,455,131
Ohio	4,162,770	6.3%	3,853,957	5.8%	573,542	0.9%	66,268,293
Pendleton	1,702,268	12.3%	823,305	5.9%	15,800	0.1%	13,868,056
Pleasants	1,527,211	9.6%	1,028,561	6.5%	34,151	0.2%	15,852,922
Pocahontas	1,662,888	10.0%	845,248	5.1%	68,974	0.4%	16,671,797
Preston	4,834,638	11.1%	2,130,887	4.9%	1,160	0.0%	43,423,941
Putnam	7,709,211	7.0%	5,911,068	5.4%	207,748	0.2%	109,737,275
Raleigh	14,315,080	9.7%	9,328,908	6.3%	591,127	0.4%	147,089,404
Randolph	3,518,689	7.4%	3,242,182	6.8%	51,439	0.1%	47,782,844
Ritchie	1,423,048	7.8%	1,095,725	6.0%	19,837	0.1%	18,346,234
Roane	2,880,403	11.4%	1,896,438	7.5%	26,581	0.1%	25,227,012
Summers	1,882,737	11.0%	1,201,673	7.0%	104,588	0.6%	17,117,990
Taylor	2,471,637	9.6%	1,460,404	5.7%	47,668	0.2%	25,730,855
Tucker	912,519	7.2%	760,898	6.0%	-	0.0%	12,661,001
Tyler	2,347,007	13.2%	1,007,133	5.7%	38,600	0.2%	17,762,334
Upshur	3,893,974	9.2%	2,199,924	5.2%	122,700	0.3%	42,437,535
Wayne	7,441,462	9.4%	4,795,729	6.1%	70,263	0.1%	78,906,259
Webster	1,736,756	10.7%	945,185	5.8%	15,000	0.1%	16,281,066
Wetzel	3,521,426	9.4%	1,659,351	4.5%	29,160	0.1%	37,320,490
Wirt	1,203,115	10.3%	844,649	7.2%	3,106	0.0%	11,740,814
Wood	8,431,120	5.8%	7,879,113	5.4%	499,234	0.3%	146,628,359
Wyoming	4,299,173	8.5%	3,450,684	6.8%	140,699	0.3%	50,769,202
Total	\$ 265,116,888	8.3%	\$ 191,328,715	6.0%	\$ 13,731,756	0.4%	\$ 3,213,628,819

OSF
01/09/15
Current Exp by

This Page Intentionally Left Blank

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2013-14 YEAR**

Expenditures	Barbour	Berkeley	Boone	Braxton	Brooke	Cabell
Salaries:						
Professional personnel	9,473,228	81,738,172	22,623,962	9,161,390	14,994,514	54,412,111
Service personnel	2,890,632	26,839,991	7,152,069	2,707,433	4,879,076	16,984,355
Professional substitutes	428,638	2,052,579	1,484,162	306,285	577,211	1,754,672
Service substitutes	155,922	1,554,641	619,812	176,608	316,396	804,768
Temporary part time professional	-	604,217	-	-	-	265,175
Temporary part time service	-	6,762	-	-	10,935	532,969
Board members	20,320	18,880	40,160	25,600	38,080	39,680
Students	1,184	6,976	-	-	-	11,378
Total salaries	12,969,924	112,822,218	31,920,165	12,377,316	20,816,212	74,805,108
Employee benefits:						
Group insurance	2,478,025	17,795,700	5,299,689	2,260,144	3,462,378	11,926,929
Social security	946,159	8,385,678	2,400,606	899,789	1,526,401	5,542,377
Retirement	3,745,427	26,718,395	7,640,331	3,309,725	5,867,004	20,562,962
Tuition reimbursement	21,433	107,636	73,424	18,067	19,272	52,658
Unemployment compensation	16,339	62,862	6,196	17,228	936	39,357
Workers' compensation	147,952	485,604	395,368	87,396	244,947	750,290
Other employee benefits	-	38,271	-	-	-	23,030
Total employee benefits	7,355,335	53,594,146	15,815,614	6,592,349	11,120,938	38,897,603
Total salaries and employee benefits	20,325,259	166,416,364	47,735,779	18,969,665	31,937,150	113,702,711
Purchased professional & technical services:						
Administration	-	165,678	-	-	37,596	10,000
Professional educators	60,000	2,206,656	43,127	7,874	216,560	3,800,659
Employee training and development	96,764	540,499	244,399	50,251	131,659	895,081
Other professional	184,157	1,901,135	1,231,424	214,161	903,662	1,711,186
Technical	9,671	227,285	20,893	-	-	-
Total purchased prof. & technical serv.	350,592	5,041,253	1,539,843	272,286	1,289,477	6,416,926
Purchased services-other:						
Utilities	62,181	401,008	163,970	65,810	98,208	464,823
Cleaning	127,107	255,420	133,817	48,840	28,999	152,284
Repair & maintenance	223,094	2,415,920	120,379	67,878	172,719	1,051,943
Rentals	36,311	615,469	94,636	30,816	-	39,661
Construction services	7,734	200	-	-	220,789	35,543
Student transportation services	10,572	1,610,885	220,806	10,857	17,147	94,248
Insurance	117,126	595,036	372,720	134,154	217,187	656,052
Communications	187,117	728,792	471,864	212,481	368,890	623,454
Advertising	5,388	10,875	5,913	4,871	5,104	76,045
Printing/binding	5,474	5,870	1,273	22,507	-	882
Tuition	-	843,876	-	21,511	67,244	159,330
Food services management	12,011	7,031	-	64	1,961	107,731
Travel	68,736	566,917	225,878	132,464	40,386	647,969
Interagency purchased services	211,480	112,500	25,270	1,096	19,921	42,232
Total purchased services-other	1,074,331	8,169,799	1,836,526	753,349	1,258,555	4,152,197
Supplies:						
General	460,958	4,490,923	1,686,983	432,868	1,491,976	7,127,649
Energy	713,161	4,498,186	1,106,687	497,242	876,262	2,761,366
Food	637,165	5,517,199	1,459,098	569,257	634,505	5,035,850
Books, periodicals and software	320,315	2,265,313	373,026	216,639	336,465	1,027,859
Technology supplies	492,913	1,247,726	1,272,535	287,251	289,319	3,299,821
Vehicle supplies	338,757	2,720,666	830,103	244,519	764,482	1,613,728
Control Level Equipment	-	1,792,173	-	-	5,091	33,932
Total supplies	2,963,269	22,532,186	6,728,432	2,247,776	4,398,100	20,900,205
Plant and equipment:						
Land	-	260,000	-	-	-	63,968
Buildings	-	60,578	-	-	-	-
Equipment	35,410	201,520	57,868	-	112,517	180,824
Bus replacement	280,912	1,633,174	448,185	200,103	355,830	1,000,383
Total plant and equipment	316,322	2,155,272	506,053	200,103	468,347	1,245,175
Other:						
Dues and fees	11,532	55,612	25,148	16,692	3,183	102,360
Judgements	-	-	-	-	-	101
Debt related	86,529	36,207	-	126,400	-	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	500	-	-	-	-
Transfers Out	3,675	-	55,841	-	-	-
Pmts to Escrow Agents for Defeasance of Debt	-	-	-	-	-	-
Special Items	-	-	-	-	-	-
Total other	101,736	92,319	80,989	143,092	3,183	102,461
Total expenditures	25,131,509	204,407,193	58,427,622	22,586,271	39,354,812	146,519,675

OSF (1/9/2015)
Expenditures by Object 14 (Co. Bds) - Current Operations 14

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2013-14 YEAR**

Expenditures	Calhoun	Clay	Doddridge	Fayette	Gilmer	Grant
Salaries:						
Professional personnel	4,482,563	8,373,423	6,170,802	28,248,089	4,337,034	6,738,112
Service personnel	1,689,193	2,608,957	2,173,481	9,544,626	1,349,124	2,259,770
Professional substitutes	89,893	226,643	321,788	1,662,349	144,661	531,955
Service substitutes	82,348	174,100	132,764	558,350	56,528	123,827
Temporary part time professional	-	-	17,525	69,026	19,205	-
Temporary part time service	-	-	-	19,895	26,232	36,569
Board members	19,680	17,920	31,040	23,840	22,080	15,200
Students	-	4,469	-	-	-	4,140
Total salaries	6,363,677	11,405,512	8,847,400	40,126,175	5,954,864	9,709,573
Employee benefits:						
Group insurance	1,038,869	2,038,900	1,470,213	7,137,895	917,800	1,687,288
Social security	465,656	827,569	646,856	2,962,023	443,901	707,969
Retirement	1,666,012	3,153,108	2,065,493	10,746,675	1,485,767	2,757,313
Tuition reimbursement	17,629	27,991	27,193	24,213	5,971	2,000
Unemployment compensation	1,091	15,470	1,845	51,452	382	35,788
Workers' compensation	84,424	63,985	102,653	385,607	48,089	105,576
Other employee benefits	-	-	(7,192)	-	-	-
Total employee benefits	3,273,681	6,127,023	4,307,061	21,307,865	2,901,910	5,295,934
Total salaries and employee benefits	9,637,358	17,532,535	13,154,461	61,434,040	8,856,774	15,005,507
Purchased professional & technical services:						
Administration	-	-	16,455	325	-	-
Professional educators	3,634	20,426	52,716	52,234	-	206,447
Employee training and development	32,744	-	82,394	515,469	1,951	81,272
Other professional	216,325	168,252	201,299	1,156,453	177,107	212,282
Technical	1,000	114,529	-	1,628	-	20,904
Total purchased prof. & technical serv.	253,703	303,207	352,864	1,726,109	179,058	520,905
Purchased services-other:						
Utilities	29,423	61,903	38,507	172,251	23,815	34,945
Cleaning	55,327	33,850	62,005	144,006	66,586	58,133
Repair & maintenance	153,367	-	246,950	742,416	83,538	50,937
Rentals	10,492	300	50,381	132,124	40,444	49,835
Construction services	-	-	693,274	246,208	-	80,066
Student transportation services	66,580	253,644	4,318	17,928	8,189	765
Insurance	47,140	70,449	63,442	356,122	46,567	72,053
Communications	69,680	168,352	125,311	509,362	86,655	121,821
Advertising	1,007	1,790	2,555	19,397	10,956	4,474
Printing/binding	1,353	3,100	11,643	50,706	-	-
Tuition	12,180	-	-	43,448	61,747	-
Food services management	1,127	-	-	31,502	-	-
Travel	65,876	58,929	88,401	213,449	71,267	61,980
Interagency purchased services	-	-	377,850	322,076	85,954	85,565
Total purchased services-other	513,552	652,317	1,764,637	3,000,995	585,718	620,574
Supplies:						
General	268,094	451,446	517,968	1,712,439	327,080	302,395
Energy	339,197	463,345	314,241	984,625	333,335	522,502
Food	443,130	902,269	335,633	2,053,343	387,222	676,390
Books, periodicals and software	111,594	184,354	158,367	892,867	90,628	220,739
Technology supplies	288,938	84,634	416,990	2,722,877	136,517	110,387
Vehicle supplies	254,862	481,382	279,876	1,402,659	185,118	232,477
Control Level Equipment	35,382	22	197,426	20,469	11,935	-
Total supplies	1,741,197	2,567,452	2,220,501	9,789,279	1,471,835	2,064,890
Plant and equipment:						
Land	14,867	-	-	-	-	-
Buildings	298,642	-	-	-	-	-
Equipment	63,413	10,000	108,040	69,573	6,778	177,302
Bus replacement	93,296	-	327,633	475,180	100,855	197,868
Total plant and equipment	470,218	10,000	435,673	544,753	107,633	375,170
Other:						
Dues and fees	6,596	43,380	2,205	21,865	139	34,799
Judgements	-	-	-	-	-	57,500
Debt related	-	-	113,358	928,597	64,144	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	-	600	-	-
Transfers Out	2,031	-	3,823	-	-	9,988
Pmts to Escrow Agents for Defeasance of Debt	-	6,911	-	-	-	-
Special Items	-	-	-	-	-	-
Total other	8,627	50,291	119,386	951,062	64,283	102,287
Total expenditures	12,624,655	21,115,802	18,047,522	77,446,238	11,265,301	18,689,333

OSF (1/9/2015)
Expenditures by Object 14 (Co. Bds) - Current Operations 14

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2013-14 YEAR**

Expenditures	Greenbrier	Hampshire	Hancock	Hardy	Harrison	Jackson
Salaries:						
Professional personnel	22,073,766	13,623,572	19,106,493	8,648,724	48,635,006	21,508,780
Service personnel	8,014,599	4,632,206	5,736,444	2,799,850	16,660,669	7,079,832
Professional substitutes	914,839	480,896	468,051	427,827	1,158,714	934,783
Service substitutes	615,798	212,626	309,355	185,589	596,264	366,683
Temporary part time professional	52,449	112,159	81,154	135,957	37,647	23,490
Temporary part time service	-	26,132	245	-	3,588	84,207
Board members	31,040	21,120	39,840	26,560	37,440	24,960
Students	15,426	-	-	-	-	65,148
Total salaries	31,717,917	19,108,711	25,741,582	12,224,507	67,129,328	30,087,883
Employee benefits:						
Group insurance	6,082,511	3,467,399	4,093,918	1,911,499	10,986,026	4,990,367
Social security	2,316,819	1,391,927	1,901,540	896,761	4,921,960	2,217,347
Retirement	8,104,022	5,296,994	6,800,991	3,532,903	17,980,479	8,173,266
Tuition reimbursement	31,089	11,369	32,039	5,682	4,391	30,689
Unemployment compensation	7,354	5,048	24,652	5,096	9,341	28,495
Workers' compensation	268,088	197,011	279,901	134,502	633,932	355,293
Other employee benefits	-	-	-	-	-	-
Total employee benefits	16,809,883	10,369,748	13,133,041	6,486,443	34,536,129	15,795,457
Total salaries and employee benefits	48,527,800	29,478,459	38,874,623	18,710,950	101,665,457	45,883,340
Purchased professional & technical services:						
Administration	-	-	21,937	-	-	26,883
Professional educators	8,311	296,276	173,600	242,681	342,014	137,817
Employee training and development	6,499	2,200	2,521	46,306	220,696	56,703
Other professional	1,212,351	221,446	915,816	512,811	767,554	252,020
Technical	333,817	-	-	19,931	456,907	441,979
Total purchased prof. & technical serv.	1,560,978	519,922	1,113,874	821,729	1,787,171	915,402
Purchased services-other:						
Utilities	170,815	115,478	93,871	40,258	235,561	62,306
Cleaning	55,937	92,963	61,570	89,407	548,884	158,314
Repair & maintenance	205,181	326,844	250,704	352,153	313,815	957,427
Rentals	25,718	544	188,625	103,802	53,005	65,254
Construction services	42,915	-	748,151	-	795,439	81,500
Student transportation services	17,727	13,450	32,959	8,143	10,270	19,170
Insurance	275,398	167,694	181,364	108,258	592,792	195,642
Communications	261,942	243,079	396,379	113,402	1,093,037	98,553
Advertising	11,788	5,764	16,118	2,775	8,162	17,115
Printing/binding	4,000	-	3,572	9,300	181,688	2,628
Tuition	1,464	133,195	104,177	433	596,839	-
Food services management	4,200	-	-	20,067	141,265	2,253
Travel	238,900	159,778	187,183	69,301	367,987	158,226
Interagency purchased services	41,452	55,337	368,768	173,510	1,372,982	399,025
Total purchased services-other	1,357,437	1,314,126	2,633,441	1,090,809	6,311,726	2,217,413
Supplies:						
General	1,617,056	1,337,631	1,074,701	304,937	3,008,110	1,172,707
Energy	1,737,828	882,320	1,188,800	565,800	2,468,127	922,591
Food	1,562,870	987,556	822,584	740,498	2,997,479	1,314,781
Books, periodicals and software	419,961	295,063	342,734	241,281	1,473,016	595,465
Technology supplies	146,578	506,835	654,043	107,904	1,816,134	361,620
Vehicle supplies	881,700	599,027	720,810	409,958	1,161,967	798,755
Control Level Equipment	640,791	293,082	-	224,273	217,416	806,524
Total supplies	7,006,784	4,901,514	4,803,672	2,594,651	13,142,249	5,972,443
Plant and equipment:						
Land	-	-	-	3,188	-	-
Buildings	-	16,424	-	-	-	-
Equipment	346,267	147,331	180,130	41,571	681,430	56,050
Bus replacement	580,960	442,084	267,855	282,650	726,496	372,344
Total plant and equipment	927,227	605,839	447,985	327,409	1,407,926	428,394
Other:						
Dues and fees	50,714	16,348	38,991	8,636	95,179	9,118
Judgements	-	-	-	-	1,500	-
Debt related	(72,124)	241,059	42,442	-	155,113	84,857
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers Out	13,002	2,025	2,232	-	181,679	4,500
Pmts to Escrow Agents for Defeasance of Debt	-	-	-	-	-	-
Special Items	-	-	-	-	-	-
Total other	(8,408)	259,432	83,665	8,636	433,471	98,475
Total expenditures	59,371,818	37,079,292	47,957,260	23,554,184	124,748,000	55,515,467

OSF (1/9/2015)
Expenditures by Object 14 (Co. Bds) - Current Operations 14

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2013-14 YEAR**

Expenditures	Jefferson	Kanawha	Lewis	Lincoln	Logan	Marion
Salaries:						
Professional personnel	38,690,516	123,250,106	11,057,887	15,380,815	26,422,024	34,235,450
Service personnel	13,764,559	37,408,592	4,046,835	5,024,309	9,331,024	12,392,257
Professional substitutes	2,010,946	3,445,289	451,877	839,781	628,416	1,597,193
Service substitutes	948,128	2,648,952	212,055	389,637	315,734	656,340
Temporary part time professional	500	1,397,632	-	79,113	89,779	-
Temporary part time service	66,321	1,627,858	7,345	28,282	45,126	-
Board members	31,040	36,320	27,200	31,520	27,520	25,869
Students	116	13,333	-	4,914	-	135
Total salaries	55,512,126	169,828,082	15,803,199	21,778,371	36,859,623	48,907,244
Employee benefits:						
Group insurance	8,418,497	28,174,636	2,555,406	3,861,562	5,974,826	7,756,234
Social security	4,096,134	12,646,037	1,162,610	1,597,048	2,714,190	3,595,199
Retirement	13,253,772	47,006,525	4,176,702	6,239,797	10,570,264	13,664,592
Tuition reimbursement	77,972	57,644	3,363	25,312	10,748	28,032
Unemployment compensation	19,110	92,485	1,234	9,386	22,679	932
Workers' compensation	390,849	909,535	204,870	504,311	380,416	376,162
Other employee benefits	-	-	-	174,394	-	-
Total employee benefits	26,256,334	88,886,862	8,104,185	12,411,810	19,673,123	25,421,151
Total salaries and employee benefits	81,768,460	258,714,944	23,907,384	34,190,181	56,532,746	74,328,395
Purchased professional & technical services:						
Administration	-	649,452	46,127	-	62,330	66,615
Professional educators	1,100,355	2,193,962	56,257	19,117	572,737	113,249
Employee training and development	36,596	121,711	117,375	38,346	69,184	531,016
Other professional	2,132,395	2,694,930	386,834	907,458	834,765	1,063,729
Technical	38,276	103,510	-	209,013	7,284	-
Total purchased prof. & technical serv.	3,307,622	5,763,565	606,593	1,173,934	1,546,300	1,774,609
Purchased services-other:						
Utilities	201,014	1,090,229	87,724	64,203	225,387	186,988
Cleaning	380,888	997,567	93,823	79,468	131,987	218,138
Repair & maintenance	1,402,473	3,409,551	285,185	434,663	328,075	1,822,091
Rentals	110,164	1,719,206	57,693	104,248	195,447	113,952
Construction services	484,044	161,490	-	231,979	256,474	9,207
Student transportation services	166,129	501,256	2,359	24,831	13,369	43,000
Insurance	314,594	1,555,153	274,806	242,091	394,271	363,221
Communications	612,857	526,364	188,374	260,983	499,316	640,046
Advertising	5,832	121,117	8,410	14,670	6,377	23,373
Printing/binding	9,319	17,326	9,007	36,829	-	47,017
Tuition	1,295,786	60,594	700	33,622	-	-
Food services management	-	16,515	5,169	-	-	5,662
Travel	237,823	529,915	93,349	234,844	291,993	194,011
Interagency purchased services	335,971	102,054	13,672	159,141	4,489	268,348
Total purchased services-other	5,556,894	10,808,337	1,120,271	1,921,572	2,347,185	3,935,054
Supplies:						
General	2,208,389	7,170,239	704,123	1,238,301	1,985,864	2,627,344
Energy	2,638,438	6,183,946	599,049	726,247	1,823,455	1,705,637
Food	2,267,772	8,997,169	727,159	1,407,947	1,987,117	1,988,037
Books, periodicals and software	810,679	3,416,484	275,156	421,739	1,394,004	902,224
Technology supplies	1,406,240	7,736,722	542,894	174,623	400,903	2,766,517
Vehicle supplies	1,329,683	2,755,906	463,523	884,400	1,464,750	1,475,360
Control Level Equipment	82,184	41,527	-	667,291	1,435,321	-
Total supplies	10,743,385	36,301,993	3,311,904	5,520,548	10,491,414	11,465,119
Plant and equipment:						
Land	-	-	73,086	-	64	-
Buildings	-	-	258,074	-	309,225	336,000
Equipment	84,543	1,076,243	17,156	190,519	965,027	202,454
Bus replacement	787,994	1,813,966	301,721	474,976	721,580	779,631
Total plant and equipment	872,537	2,890,209	650,037	665,495	1,995,896	1,318,085
Other:						
Dues and fees	50,346	75,083	12,692	22,039	21,426	54,864
Judgements	-	-	-	-	-	-
Debt related	150	140,728	-	118,638	69,213	411,856
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	1,400	-	-	-	-	-
Transfers Out	42,417	11,306	-	123,790	-	-
Pmts to Escrow Agents for Defeasance of Debt	-	-	-	-	-	-
Special Items	-	-	-	-	-	-
Total other	94,313	227,117	12,692	264,467	90,639	466,720
Total expenditures	102,343,211	314,706,165	29,608,881	43,736,197	73,004,180	93,287,982

OSF (1/9/2015)

Expenditures by Object 14 (Co. Bds) - Current Operations 14

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2013-14 YEAR**

Expenditures	Marshall	Mason	McDowell	Mercer	Mineral	Mingo
Salaries:						
Professional personnel	22,347,734	17,735,138	15,331,888	39,619,754	18,556,780	19,190,350
Service personnel	8,129,905	6,211,874	5,896,192	12,359,396	6,408,507	5,979,596
Professional substitutes	943,905	1,280,028	1,150,368	2,538,094	678,624	1,535,965
Service substitutes	575,003	447,775	402,965	1,169,277	278,165	822,198
Temporary part time professional	-	143,865	64,129	62,000	1,720	48,238
Temporary part time service	-	6,415	25,086	-	148,245	66,950
Board members	33,600	37,760	28,000	29,600	29,600	13,120
Students	-	-	-	-	1,675	-
Total salaries	32,030,147	25,862,855	22,898,628	55,778,121	26,103,316	27,656,417
Employee benefits:						
Group insurance	5,745,831	4,441,565	3,155,395	9,459,146	4,537,857	4,897,492
Social security	2,403,694	1,930,735	1,720,548	4,126,359	1,919,748	2,062,056
Retirement	8,253,687	6,643,320	6,238,983	15,724,140	7,762,296	6,967,264
Tuition reimbursement	7,144	15,800	87,965	332,750	62,990	14,092
Unemployment compensation	8,959	46,204	53,691	25,249	13,027	147,063
Workers' compensation	257,143	190,010	310,316	670,346	239,756	347,579
Other employee benefits	-	-	-	-	-	-
Total employee benefits	16,676,458	13,267,634	11,566,898	30,337,990	14,535,674	14,435,546
Total salaries and employee benefits	48,706,605	39,130,489	34,465,526	86,116,111	40,638,990	42,091,963
Purchased professional & technical services:						
Administration	(4,197)	-	-	315	9,836	-
Professional educators	28,613	627,844	925,390	679,904	480,347	13,006
Employee training and development	325,359	745	534,030	79,078	29,887	84,987
Other professional	1,063,523	621,178	1,027,652	1,501,181	490,965	486,403
Technical	44,612	57,072	29,086	127	350	49,000
Total purchased prof. & technical serv.	1,457,910	1,306,839	2,516,158	2,260,605	1,011,385	633,396
Purchased services-other:						
Utilities	132,991	83,791	176,152	355,520	144,045	210,588
Cleaning	159,675	125,136	107,447	342,299	77,209	99,058
Repair & maintenance	642,531	103,000	250,116	1,361,569	771,900	505,532
Rentals	7,182	19,392	126,418	549,120	61,978	77,646
Construction services	329,829	91,574	168,051	1,028,776	99,085	-
Student transportation services	32,675	19,271	5,926	21,997	13,117	5,902
Insurance	223,974	245,094	368,451	469,601	185,981	345,499
Communications	331,713	284,407	380,068	372,601	311,206	334,520
Advertising	26,622	451	9,031	25,546	7,302	10,937
Printing/binding	-	-	12,739	15,551	22,618	10,099
Tuition	-	37,912	18,752	100,866	56,733	21,773
Food services management	-	43,770	20,286	135,830	6,653	23,175
Travel	242,522	87,746	441,663	301,203	220,129	228,184
Interagency purchased services	1,014,280	23,175	636,752	300,996	15,235	626,830
Total purchased services-other	3,143,994	1,164,719	2,721,852	5,381,475	1,993,191	2,499,743
Supplies:						
General	1,457,111	1,351,607	1,727,159	1,630,854	1,009,407	838,325
Energy	1,220,822	992,514	1,150,488	2,282,940	1,286,800	1,259,640
Food	1,592,942	1,972,427	1,652,267	3,484,029	1,358,763	1,748,624
Books, periodicals and software	888,393	401,099	774,139	1,029,451	406,969	476,520
Technology supplies	581,954	622,521	1,106,930	162,220	241,843	529,711
Vehicle supplies	781,956	688,489	953,734	1,238,533	898,335	1,114,091
Control Level Equipment	202,352	48	-	1,182,883	325,825	93,414
Total supplies	6,725,530	6,028,705	7,364,717	11,010,910	5,527,942	6,060,325
Plant and equipment:						
Land	3,344	-	-	-	-	-
Buildings	334,907	-	7,570	-	1,680	-
Equipment	325,695	350,908	152,257	366,414	334,815	114,442
Bus replacement	745,920	541,249	364,344	754,408	454,575	513,708
Total plant and equipment	1,409,866	892,157	524,171	1,120,822	791,070	628,150
Other:						
Dues and fees	30,983	188,473	22,101	119,914	26,528	4,154
Judgements	-	107,800	-	-	1,117	-
Debt related	259,639	-	228,586	66,667	476,719	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers Out	-	-	25,672	-	-	1,959
Pmts to Escrow Agents for Defeasance of Debt	-	-	-	-	-	-
Special Items	-	-	-	-	-	-
Total other	290,622	296,273	276,359	186,581	504,364	6,113
Total expenditures	61,734,527	48,819,182	47,868,783	106,076,504	50,466,942	51,919,690

OSF (1/9/2015)
Expenditures by Object 14 (Co. Bds) - Current Operations 14

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2013-14 YEAR**

Expenditures	Monongalia	Monroe	Morgan	Nicholas	Ohio	Pendleton
Salaries:						
Professional personnel	49,947,530	7,210,138	10,773,406	16,003,914	24,723,760	4,912,350
Service personnel	16,285,563	2,446,977	3,414,064	5,433,748	8,050,448	1,715,635
Professional substitutes	2,165,233	425,597	324,196	849,186	827,423	165,810
Service substitutes	944,302	160,920	264,371	351,167	473,044	65,119
Temporary part time professional	26,972	206,087	46,740	340,748	39,325	8,467
Temporary part time service	303,814	29,761	37,884	32,238	19,493	6,544
Board members	26,400	24,160	24,320	34,240	27,360	20,640
Students	-	15,816	2,886	3,050	-	-
Total salaries	69,699,814	10,519,456	14,887,867	23,048,291	34,160,853	6,894,565
Employee benefits:						
Group insurance	10,481,917	2,136,594	2,489,723	4,384,698	6,070,939	1,247,603
Social security	5,107,164	771,686	1,097,469	1,686,806	2,518,919	497,948
Retirement	18,148,204	2,763,309	3,616,241	6,587,012	8,810,928	2,286,807
Tuition reimbursement	10,908	43,090	63,784	200	28,165	8,245
Unemployment compensation	11,161	44,684	2,486	7,643	14,884	-
Workers' compensation	657,839	80,810	130,755	257,369	516,172	47,981
Other employee benefits	4,120	-	7,196	-	-	-
Total employee benefits	34,421,313	5,840,173	7,407,654	12,923,728	17,960,007	4,088,584
Total salaries and employee benefits	104,121,127	16,359,629	22,295,521	35,972,019	52,120,860	10,983,149
Purchased professional & technical services:						
Administration	5,288	5,805	3,959	-	-	-
Professional educators	439,711	58,250	341,175	394,257	351,538	-
Employee training and development	103,694	65,979	7,582	156,050	8,238	7,679
Other professional	2,574,000	264,214	514,658	365,847	1,778,028	227,192
Technical	43,197	24,269	42,545	109,809	-	-
Total purchased prof. & technical serv.	3,165,890	418,517	909,919	1,025,963	2,137,804	234,871
Purchased services-other:						
Utilities	217,354	93,072	75,211	107,654	263,642	25,511
Cleaning	357,264	77,460	134,113	50,999	77,532	26,234
Repair & maintenance	124,319	142,545	328,337	230,587	2,318,132	58,206
Rentals	820,933	9,877	8,191	38,891	40,433	8,009
Construction services	6,460	10,100	77,119	234,903	105,160	-
Student transportation services	314,010	2,791	2,762	123,795	78,789	65,145
Insurance	664,196	103,670	131,880	202,360	464,703	61,743
Communications	714,129	63,161	321,351	171,192	500,604	115,049
Advertising	53,101	2,488	4,922	6,651	32,806	3,685
Printing/binding	18,775	3,170	7,702	2,965	-	887
Tuition	84,055	61,076	292,883	33,882	79,993	1,000
Food services management	12,255	-	3,468	4,242	2,809	-
Travel	398,092	89,961	90,187	217,251	131,725	64,071
Interagency purchased services	699,377	-	347,843	40,485	558,542	36,482
Total purchased services-other	4,484,320	659,371	1,825,969	1,465,857	4,654,870	466,022
Supplies:						
General	5,701,559	530,499	457,677	1,211,931	1,211,906	247,194
Energy	2,826,688	407,923	783,567	862,950	1,396,969	328,132
Food	3,049,040	529,650	976,849	1,368,733	2,166,872	348,810
Books, periodicals and software	1,358,780	206,217	335,246	313,649	247,968	97,490
Technology supplies	234,089	257,095	405,435	733,290	207,648	126,266
Vehicle supplies	1,598,549	305,764	336,689	739,242	768,876	376,164
Control Level Equipment	592,964	5,161	-	1,170	17,770	14,893
Total supplies	15,361,669	2,242,309	3,295,463	5,230,965	6,018,009	1,538,949
Plant and equipment:						
Land	-	3,709	-	39,200	248,763	180,027
Buildings	-	-	-	-	-	-
Equipment	1,785,165	25,632	99,763	112,721	339,478	24,608
Bus replacement	816,164	250,995	270,342	408,065	531,388	206,033
Total plant and equipment	2,601,329	280,336	370,105	559,986	1,119,629	410,668
Other:						
Dues and fees	182,360	8,801	4,703	36,035	81,327	3,985
Judgements	200	-	-	-	-	-
Debt related	1,041,124	682	158,150	164,306	130,155	162,832
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	1,856	-	-	-	-
Transfers Out	94,676	251,781	-	-	(2,290)	67,580
Pmts to Escrow Agents for Defeasance of Debt	-	-	-	-	7,929	-
Special Items	-	-	-	-	-	-
Total other	1,318,360	263,120	162,853	200,341	217,121	234,397
Total expenditures	131,052,695	20,223,282	28,859,830	44,455,131	66,268,293	13,868,056

OSF (1/9/2015)
Expenditures by Object 14 (Co. Bds) - Current Operations 14

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2013-14 YEAR**

Expenditures	Pleasants	Pocahontas	Preston	Putnam	Raleigh	Randolph
Salaries:						
Professional personnel	5,821,890	5,559,800	17,248,853	43,831,786	50,957,227	18,664,139
Service personnel	2,335,894	1,906,817	5,058,739	13,338,001	16,566,618	5,064,054
Professional substitutes	184,945	207,892	755,477	2,307,324	4,062,862	675,641
Service substitutes	114,451	128,367	227,244	1,029,244	1,562,422	265,877
Temporary part time professional	-	48,081	5,735	288,771	192,421	5,244
Temporary part time service	-	-	48,512	-	59,494	-
Board members	22,080	24,800	14,880	18,400	38,400	29,760
Students	-	-	2,291	-	-	-
Total salaries	8,479,260	7,875,757	23,361,731	60,813,526	73,439,444	24,704,715
Employee benefits:						
Group insurance	1,474,771	1,345,530	3,682,654	9,678,808	11,815,978	3,882,575
Social security	620,857	578,382	1,710,323	4,458,631	5,437,818	1,807,244
Retirement	2,242,280	2,356,910	7,429,070	15,947,071	19,704,305	7,763,582
Tuition reimbursement	7,080	4,320	25,162	22,945	41,171	27,199
Unemployment compensation	671	2,872	23,614	26,012	33,589	27,652
Workers' compensation	90,809	66,157	194,621	302,450	855,886	283,151
Other employee benefits	6,415	-	-	623,781	-	1,050
Total employee benefits	4,442,883	4,354,171	13,065,444	31,059,698	37,888,747	13,792,453
Total salaries and employee benefits	12,922,143	12,229,928	36,427,175	91,873,224	111,328,191	38,497,168
Purchased professional & technical services:						
Administration	85	-	-	79,033	3,775	-
Professional educators	51,173	187,889	352,962	1,228,400	423,026	227,791
Employee training and development	25,792	5,372	9,646	175,610	166,797	46,922
Other professional	258,928	268,560	286,998	943,790	1,440,164	587,844
Technical	-	13,326	1,887	49,873	480,711	48,751
Total purchased prof. & technical serv.	335,978	475,147	651,493	2,476,706	2,514,473	911,308
Purchased services-other:						
Utilities	60,690	31,908	108,991	458,823	309,670	101,438
Cleaning	13,170	27,324	190,700	159,024	200,304	90,990
Repair & maintenance	172,250	48,262	81,323	890,957	1,547,133	130,498
Rentals	4,450	15,098	46,370	140,851	192,188	11,215
Construction services	-	52,283	14,203	568,084	1,211,767	627,341
Student transportation services	551	8,524	17,884	62,085	142,754	3,047
Insurance	79,465	113,708	212,614	478,388	702,285	186,762
Communications	148,950	87,131	144,412	550,980	708,276	159,486
Advertising	11,208	1,202,660	7,015	32,416	14,789	8,405
Printing/binding	-	1,641	2,552	26,587	14,296	11,651
Tuition	7,392	15,120	-	16,811	50,433	50,433
Food services management	697	8,950	1,191	30,503	66,759	-
Travel	70,125	107,473	69,139	256,429	266,461	209,094
Interagency purchased services	191,898	-	194,948	37,425	669,283	7,936
Total purchased services-other	760,846	1,720,082	1,091,342	3,709,363	6,096,398	1,598,296
Supplies:						
General	310,648	429,720	589,251	2,014,988	3,617,952	1,047,066
Energy	348,102	522,398	964,640	1,897,342	3,206,353	1,117,630
Food	405,240	305,480	885,929	2,803,744	4,211,246	1,432,162
Books, periodicals and software	142,162	154,926	287,551	988,429	456,345	246,655
Technology supplies	303,034	173,496	345,063	363,583	1,798,142	1,135,289
Vehicle supplies	195,124	262,727	934,124	1,129,762	2,756,741	539,644
Control Level Equipment	-	56,953	195,099	1,111,904	422,902	195,332
Total supplies	1,704,310	1,905,700	4,201,657	10,309,752	16,469,681	5,713,778
Plant and equipment:						
Land	-	-	3,332	1,657	-	-
Buildings	-	5,498	-	31,085	4,800	-
Equipment	12,995	141,692	37,680	322,369	7,993,922	162,993
Bus replacement	92,520	183,606	637,767	572,010	1,195,470	452,566
Total plant and equipment	105,515	330,796	678,779	927,121	9,194,192	615,559
Other:						
Dues and fees	5,030	6,648	13,788	20,477	26,204	32,059
Judgements	-	-	-	-	2,874	1,000
Debt related	-	-	358,453	420,632	1,448,351	359,613
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers Out	-	3,496	1,254	-	9,040	54,063
Pmts to Escrow Agents for Defeasance of Debt	19,100	-	-	-	-	-
Special Items	-	-	-	-	-	-
Total other	24,130	10,144	373,495	441,109	1,486,469	446,735
Total expenditures	15,852,922	16,671,797	43,423,941	109,737,275	147,089,404	47,782,844

OSF (1/9/2015)
Expenditures by Object 14 (Co. Bds) - Current Operations 14

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2013-14 YEAR**

Expenditures	Ritchie	Roane	Summers	Taylor	Tucker	Tyler
Salaries:						
Professional personnel	6,664,277	9,166,210	6,580,588	9,719,788	4,731,282	6,533,969
Service personnel	2,229,529	3,220,638	2,033,416	2,990,669	1,543,037	2,086,793
Professional substitutes	274,993	536,772	278,609	354,232	137,244	202,556
Service substitutes	137,219	180,342	101,151	207,667	79,539	141,641
Temporary part time professional	80,259	-	15,909	31,480	3,206	-
Temporary part time service	250	20,650	-	14,378	-	-
Board members	24,000	21,120	27,200	29,160	22,400	25,120
Students	20,079	21,266	-	-	-	1,000
Total salaries	9,430,606	13,166,998	9,036,873	13,347,374	6,516,708	8,991,079
Employee benefits:						
Group insurance	1,424,555	2,296,014	1,546,010	2,436,159	1,200,994	1,468,288
Social security	678,774	965,662	658,654	976,257	479,497	656,099
Retirement	2,329,945	3,614,639	2,712,771	4,164,503	1,941,210	2,491,428
Tuition reimbursement	16,799	26,423	21,309	39,859	6,180	28,823
Unemployment compensation	19,168	12,394	499	8,314	14,139	62
Workers' compensation	82,410	84,035	125,296	90,972	36,945	72,863
Other employee benefits	122,381	-	-	-	1,400	-
Total employee benefits	4,674,032	6,999,167	5,064,539	7,716,064	3,680,365	4,717,563
Total salaries and employee benefits	14,104,638	20,166,165	14,101,412	21,063,438	10,197,073	13,708,642
Purchased professional & technical services:						
Administration	-	-	-	-	-	500
Professional educators	56,558	93,532	21,514	18,175	1,008	50,048
Employee training and development	12,071	412	11,428	16,252	39,411	8,839
Other professional	1,235,409	518,415	111,471	226,494	203,724	151,270
Technical	81,852	-	-	6,916	-	93,178
Total purchased prof. & technical serv.	1,385,890	612,359	144,413	267,837	244,143	303,835
Purchased services-other:						
Utilities	37,842	68,544	61,031	62,067	37,427	66,803
Cleaning	29,747	72,305	34,634	40,183	46,546	40,410
Repair & maintenance	54,040	90,631	72,319	338,225	154,125	424,097
Rentals	17,506	6,352	13,119	8,399	-	20,753
Construction services	(4,258)	32,500	-	56,220	-	282,772
Student transportation services	27,797	74,131	3,176	526	-	-
Insurance	98,624	105,378	68,872	114,406	39,778	106,312
Communications	121,101	69,709	44,470	180,934	139,667	79,820
Advertising	6,621	4,449	3,746	3,772	2,845	1,834
Printing/binding	-	1,393	1,668	12,692	-	-
Tuition	72,534	33,622	-	41,254	-	51,815
Food services management	400	-	-	20,584	-	-
Travel	73,659	84,656	43,599	73,605	70,763	79,406
Interagency purchased services	10,000	110,466	76,421	102,154	-	6,382
Total purchased services-other	545,613	754,136	423,055	1,055,021	491,151	1,160,404
Supplies:						
General	346,431	601,264	217,298	353,883	385,471	539,062
Energy	378,702	492,430	354,245	588,447	373,271	445,205
Food	571,366	822,536	656,696	601,430	406,710	547,679
Books, periodicals and software	113,786	138,959	198,483	308,265	96,685	183,878
Technology supplies	272,459	277,147	109,090	646,870	118,255	246,578
Vehicle supplies	233,209	434,422	368,792	306,538	173,894	396,268
Control Level Equipment	-	488,301	138,322	96,549	52,047	-
Total supplies	1,915,953	3,255,059	2,042,926	2,901,982	1,606,333	2,358,670
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	290,284	-	526	-	-	-
Equipment	3,750	116,768	82,629	66,990	36,870	28,565
Bus replacement	91,964	277,221	182,765	279,921	92,962	185,650
Total plant and equipment	385,998	393,989	265,920	346,911	129,832	214,215
Other:						
Dues and fees	5,092	7,346	10,111	27,809	1,971	(1,453)
Judgements	-	-	-	-	-	-
Debt related	-	32,037	81,070	64,200	-	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	500	-	-	-
Transfers Out	3,050	5,921	48,583	3,657	(9,502)	-
Pmts to Escrow Agents for Defeasance of Debt	-	-	-	-	-	18,021
Special Items	-	-	-	-	-	-
Total other	8,142	45,304	140,264	95,666	(7,531)	16,568
Total expenditures	18,346,234	25,227,012	17,117,990	25,730,855	12,661,001	17,762,334

OSF (1/9/2015)
Expenditures by Object 14 (Co. Bds) - Current Operations 14

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2013-14 YEAR**

Expenditures	Upshur	Wayne	Webster	Wetzel	Wirt	Wood
Salaries:						
Professional personnel	15,338,386	28,619,287	6,326,623	12,844,671	4,393,116	54,763,082
Service personnel	4,984,704	9,871,435	1,867,137	4,222,231	1,421,522	17,801,046
Professional substitutes	612,099	871,486	132,077	608,574	183,158	2,731,102
Service substitutes	291,260	854,561	97,804	238,349	67,458	1,273,707
Temporary part time professional	-	-	7,910	-	19,530	2,092,702
Temporary part time service	-	9,240	30,535	-	-	863,918
Board members	22,880	49,760	19,040	27,520	18,720	42,400
Students	-	-	-	-	-	41,282
Total salaries	21,249,329	40,275,769	8,481,126	17,941,345	6,103,504	79,609,239
Employee benefits:						
Group insurance	4,054,313	6,997,487	1,309,719	3,220,399	1,116,255	13,006,422
Social security	1,551,551	2,959,130	619,641	1,325,319	449,073	5,931,537
Retirement	6,259,246	10,764,872	2,484,189	4,788,536	1,678,147	22,597,146
Tuition reimbursement	37,775	60,191	-	25,082	3,051	94,017
Unemployment compensation	337	15,672	34,790	15,917	1,000	48,391
Workers' compensation	219,424	908,152	67,959	233,555	42,883	636,590
Other employee benefits	-	-	-	-	-	183,806
Total employee benefits	12,122,646	21,705,504	4,516,298	9,608,808	3,290,409	42,497,909
Total salaries and employee benefits	33,371,975	61,981,273	12,997,424	27,550,153	9,393,913	122,107,148
Purchased professional & technical services:						
Administration	-	-	-	-	-	-
Professional educators	79,285	3,015,661	13,500	50,335	7,382	1,174,891
Employee training and development	148,526	57,276	33,684	78,444	8,088	183,256
Other professional	953,394	307,376	340,012	579,261	200,134	1,997,143
Technical	224	4,217	-	67,010	-	36,468
Total purchased prof. & technical serv.	1,181,429	3,384,530	387,196	775,050	215,604	3,391,758
Purchased services-other:						
Utilities	138,381	254,162	39,506	85,728	40,057	259,579
Cleaning	202,436	120,584	13,253	64,376	10,158	390,672
Repair & maintenance	148,604	505,547	888	499,126	65,808	2,070,690
Rentals	15,305	40,753	1,589	92,282	10,933	37,461
Construction services	346,228	13,600	6,250	470,285	49,073	377,019
Student transportation services	5,533	26,234	69,740	4,790	8,804	95,108
Insurance	245,221	431,757	98,719	264,369	46,414	525,517
Communications	111,088	491,674	143,309	431,772	87,675	392,306
Advertising	6,870	4,055	6,904	12,982	2,568	15,068
Printing/binding	6,175	-	-	1,766	-	39,840
Tuition	485,295	16,811	57,520	-	25,522	81,312
Food services management	-	17,674	-	6,261	-	22,628
Travel	167,585	270,699	61,907	206,176	47,529	348,294
Interagency purchased services	522,484	14,350	11,479	466,536	36,985	11,860
Total purchased services-other	2,401,205	2,207,900	511,064	2,606,449	431,526	4,667,354
Supplies:						
General	1,454,119	1,953,669	428,452	1,441,728	259,018	3,365,219
Energy	731,459	1,821,008	491,104	666,619	234,098	2,864,690
Food	879,572	2,443,069	551,806	752,710	446,453	3,153,394
Books, periodicals and software	539,026	912,667	107,107	409,404	103,425	2,114,215
Technology supplies	494,586	419,123	204,531	1,266,296	148,346	1,813,695
Vehicle supplies	489,641	1,499,379	281,970	689,738	156,947	1,277,948
Control Level Equipment	-	1,312,473	26,500	-	83,836	385,337
Total supplies	4,588,403	10,361,388	2,091,470	5,226,495	1,432,123	14,974,498
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	-	28,500	-	35,499	-	-
Equipment	219,873	151,199	31,128	328,802	58,576	182,436
Bus replacement	432,689	769,735	180,230	785,927	206,907	714,255
Total plant and equipment	652,562	949,434	211,358	1,150,228	265,483	896,691
Other:						
Dues and fees	7,199	21,734	18,145	8,990	1,562	136,437
Judgements	-	-	-	-	-	-
Debt related	212,235	-	26,537	-	-	283,128
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers Out	197	-	37,872	3,125	603	-
Pmts to Escrow Agents for Defeasance of Debt	22,330	-	-	-	-	-
Special Items	-	-	-	-	-	171,345
Total other	241,961	21,734	82,554	12,115	2,165	590,910
Total expenditures	42,437,535	78,906,259	16,281,066	37,320,490	11,740,814	146,628,359

OSF (1/9/2015)
Expenditures by Object 14 (Co. Bds) - Current Operations 14

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2013-14 YEAR**

Expenditures	Wyoming	State Total	
		Amount	Percent
Salaries:			
Professional personnel	18,112,571	1,205,616,826	37.52%
Service personnel	5,704,062	394,548,130	12.28%
Professional substitutes	1,218,592	52,159,512	1.62%
Service substitutes	422,925	25,588,759	0.80%
Temporary part time professional	98,123	6,862,690	0.21%
Temporary part time service	-	4,245,873	0.13%
Board members	28,320	1,507,669	0.05%
Students	-	236,564	0.01%
Total salaries	25,584,593	1,690,766,023	52.61%
Employee benefits:			
Group insurance	4,970,620	281,763,022	8.77%
Social security	1,981,730	124,901,867	3.89%
Retirement	7,955,670	457,546,230	14.24%
Tuition reimbursement	39,412	1,917,748	0.06%
Unemployment compensation	16	1,134,918	0.04%
Workers' compensation	291,540	15,928,535	0.50%
Other employee benefits	-	1,178,652	0.04%
Total employee benefits	15,238,988	884,370,972	27.52%
Total salaries and employee benefits	40,823,581	2,575,136,995	80.13%
Purchased professional & technical services:			
Administration	-	1,207,797	0.04%
Professional educators	16,128	23,336,002	0.73%
Employee training and development	75,650	6,428,420	0.20%
Other professional	612,594	42,317,374	1.32%
Technical	78,662	3,369,769	0.10%
Total purchased prof. & technical serv.	783,034	76,659,362	2.39%
Purchased services-other:			
Utilities	136,906	8,435,762	0.26%
Cleaning	211,487	7,668,049	0.24%
Repair & maintenance	895,755	30,444,355	0.95%
Rentals	-	6,280,821	0.20%
Construction services	164,274	10,513,711	0.33%
Student transportation services	8,809	4,414,275	0.14%
Insurance	290,904	15,089,977	0.47%
Communications	43,479	16,644,351	0.52%
Advertising	16,224	1,937,849	0.06%
Printing/binding	-	638,261	0.02%
Tuition	-	5,230,945	0.16%
Food services management	3,978	788,671	0.02%
Travel	158,901	10,183,796	0.32%
Interagency purchased services	142,917	11,492,214	0.36%
Total purchased services-other	2,073,634	129,763,037	4.04%
Supplies:			
General	890,438	81,341,087	2.53%
Energy	989,241	68,138,804	2.12%
Food	1,492,791	88,071,049	2.74%
Books, periodicals and software	685,548	31,509,409	0.98%
Technology supplies	351,115	42,966,621	1.34%
Vehicle supplies	903,570	45,125,328	1.40%
Control Level Equipment	487,184	13,994,058	0.44%
Total supplies	5,799,887	371,146,356	11.55%
Plant and equipment:			
Land	-	895,205	0.03%
Buildings	-	2,019,292	0.06%
Equipment	260,833	19,283,934	0.60%
Bus replacement	515,228	26,372,260	0.82%
Total plant and equipment	776,061	48,570,691	1.51%
Other:			
Dues and fees	6,056	1,843,516	0.06%
Judgements	-	172,092	0.01%
Debt related	432,024	8,954,307	0.28%
Taxes	-	-	0.00%
Student Assistance	-	-	0.00%
Miscellaneous	-	4,856	0.00%
Transfers Out	74,925	1,131,971	0.04%
Pmts to Escrow Agents for Defeasance of Debt	-	74,291	0.00%
Special Items	-	171,345	0.01%
Total other	513,005	12,352,378	0.38%
Total expenditures	50,769,202	3,213,628,819	100.00%

OSF (1/9/2015)
Expenditures by Object 14 (Co. Bds) - Current Operations 14

**COUNTY BOARDS OF EDUCATION
PROFESSIONAL PERSONNEL SUBSTITUTE SALARY EXPENDITURES AS A PERCENT
OF REGULAR PROFESSIONAL PERSONNEL SALARY EXPENDITURES - ALL FUNDS
FOR THE 2013-14 YEAR**

County	Regular Personnel (Object 11)	Substitute Personnel (Object 13)	Percent Substitute of Regular
Barbour	9,473,229	428,638	4.52%
Berkeley	81,738,173	2,052,579	2.51%
Boone	22,623,962	1,484,162	6.56%
Braxton	9,161,391	306,285	3.34%
Brooke	14,994,514	577,211	3.85%
Cabell	54,412,112	1,754,672	3.22%
Calhoun	4,482,561	89,893	2.01%
Clay	8,373,422	226,643	2.71%
Doddridge	6,170,801	321,788	5.21%
Fayette	28,248,087	1,662,349	5.88%
Gilmer	4,337,034	144,661	3.34%
Grant	6,738,116	531,955	7.89%
Greenbrier	22,073,940	914,839	4.14%
Hampshire	13,623,573	480,896	3.53%
Hancock	19,106,495	468,051	2.45%
Hardy	8,648,719	427,827	4.95%
Harrison	48,635,008	1,158,714	2.38%
Jackson	21,508,778	934,783	4.35%
Jefferson	38,690,515	2,010,946	5.20%
Kanawha	123,250,107	3,445,289	2.80%
Lewis	11,057,883	451,877	4.09%
Lincoln	15,380,815	839,781	5.46%
Logan	26,422,024	628,416	2.38%
Marion	34,235,501	1,597,193	4.67%
Marshall	22,347,734	943,905	4.22%
Mason	17,735,138	1,280,028	7.22%
McDowell	15,331,887	1,150,368	7.50%
Mercer	39,619,754	2,538,094	6.41%
Mineral	18,556,781	678,624	3.66%
Mingo	19,190,354	1,535,965	8.00%
Monongalia	49,947,530	2,165,233	4.34%
Monroe	7,210,139	425,597	5.90%
Morgan	10,773,404	324,196	3.01%
Nicholas	16,003,916	849,186	5.31%
Ohio	24,723,759	827,423	3.35%
Pendleton	4,912,351	165,810	3.38%
Pleasants	5,821,889	184,945	3.18%
Pocahontas	5,559,804	207,892	3.74%
Preston	17,248,853	755,477	4.38%
Putnam	43,831,786	2,307,324	5.26%
Raleigh	50,957,228	4,062,862	7.97%
Randolph	18,664,138	675,641	3.62%
Ritchie	6,664,276	279,798	4.20%
Roane	9,166,214	536,772	5.86%
Summers	6,580,587	278,609	4.23%
Taylor	9,719,791	354,232	3.64%
Tucker	4,731,282	137,244	2.90%
Tyler	6,533,970	202,556	3.10%
Upshur	15,338,387	612,099	3.99%
Wayne	28,619,290	871,486	3.05%
Webster	6,326,627	132,077	2.09%
Wetzel	12,844,672	608,574	4.74%
Wirt	4,393,117	183,158	4.17%
Wood	54,763,082	2,731,102	4.99%
Wyoming	18,112,572	1,218,592	6.73%
Total	1,205,617,074	52,164,315	4.33%

Note: Does not include RESA or MCVV expenditures.

OSF
12/31/14

Salary and Sub Expenditures 14 - SB

**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 2013-14 YEAR**

Ct.	County	Regular Personnel (Object 11)	Substitute Personnel (Object 13)	Percent Substitute of Regular
1	Calhoun	4,482,561	89,893	2.01%
2	Webster	6,326,627	132,077	2.09%
3	Harrison	48,635,008	1,158,714	2.38%
3	Logan	26,422,024	628,416	2.38%
5	Hancock	19,106,495	468,051	2.45%
6	Berkeley	81,738,173	2,052,579	2.51%
7	Clay	8,373,422	226,643	2.71%
8	Kanawha	123,250,107	3,445,289	2.80%
9	Tucker	4,731,282	137,244	2.90%
10	Morgan	10,773,404	324,196	3.01%
11	Wayne	28,619,290	871,486	3.05%
12	Tyler	6,533,970	202,556	3.10%
13	Pleasants	5,821,889	184,945	3.18%
14	Cabell	54,412,112	1,754,672	3.22%
15	Braxton	9,161,391	306,285	3.34%
15	Gilmer	4,337,034	144,661	3.34%
17	Ohio	24,723,759	827,423	3.35%
18	Pendleton	4,912,351	165,810	3.38%
19	Hampshire	13,623,573	480,896	3.53%
20	Randolph	18,664,138	675,641	3.62%
21	Taylor	9,719,791	354,232	3.64%
22	Mineral	18,556,781	678,624	3.66%
23	Pocahontas	5,559,804	207,892	3.74%
24	Brooke	14,994,514	577,211	3.85%
25	Upshur	15,338,387	612,099	3.99%
26	Lewis	11,057,883	451,877	4.09%
27	Greenbrier	22,073,940	914,839	4.14%
28	Wirt	4,393,117	183,158	4.17%
29	Ritchie	6,664,276	279,798	4.20%
30	Marshall	22,347,734	943,905	4.22%
31	Summers	6,580,587	278,609	4.23%
32	Monongalia	49,947,530	2,165,233	4.34%
33	Jackson	21,508,778	934,783	4.35%
34	Preston	17,248,853	755,477	4.38%
35	Barbour	9,473,229	428,638	4.52%
36	Marion	34,235,501	1,597,193	4.67%
37	Wetzel	12,844,672	608,574	4.74%
38	Hardy	8,648,719	427,827	4.95%
39	Wood	54,763,082	2,731,102	4.99%
40	Jefferson	38,690,515	2,010,946	5.20%
41	Doddridge	6,170,801	321,788	5.21%
42	Putnam	43,831,786	2,307,324	5.26%
43	Nicholas	16,003,916	849,186	5.31%
44	Lincoln	15,380,815	839,781	5.46%
45	Roane	9,166,214	536,772	5.86%
46	Fayette	28,248,087	1,662,349	5.88%
47	Monroe	7,210,139	425,597	5.90%
48	Mercer	39,619,754	2,538,094	6.41%
49	Boone	22,623,962	1,484,162	6.56%
50	Wyoming	18,112,572	1,218,592	6.73%
51	Mason	17,735,138	1,280,028	7.22%
52	McDowell	15,331,887	1,150,368	7.50%
53	Grant	6,738,116	531,955	7.89%
54	Raleigh	50,957,228	4,062,862	7.97%
55	Mingo	19,190,354	1,535,965	8.00%
-	Total	1,205,617,074	52,164,315	4.33%

Note: Does not include RESA or MCVV expenditures.

**COUNTY BOARDS OF EDUCATION
SERVICE PERSONNEL SUBSTITUTE SALARY EXPENDITURES AS A PERCENT
OF REGULAR SERVICE PERSONNEL SALARY EXPENDITURES - ALL FUNDS
FOR THE 2013-14 YEAR**

County	Regular Personnel (Object 12)	Substitute Personnel (Object 14)	Percent Substitute of Regular
Barbour	2,890,632	155,922	5.39%
Berkeley	26,839,991	1,554,641	5.79%
Boone	7,152,069	619,812	8.67%
Braxton	2,707,433	176,608	6.52%
Brooke	4,879,076	316,396	6.48%
Cabell	16,984,355	804,768	4.74%
Calhoun	1,689,193	82,348	4.87%
Clay	2,608,957	174,100	6.67%
Doddridge	2,173,481	132,764	6.11%
Fayette	9,544,626	558,350	5.85%
Gilmer	1,349,124	56,528	4.19%
Grant	2,259,770	123,827	5.48%
Greenbrier	8,014,599	615,798	7.68%
Hampshire	4,632,206	212,626	4.59%
Hancock	5,736,444	309,355	5.39%
Hardy	2,799,850	185,589	6.63%
Harrison	16,660,669	596,264	3.58%
Jackson	7,079,832	366,683	5.18%
Jefferson	13,764,559	948,128	6.89%
Kanawha	37,408,592	2,648,952	7.08%
Lewis	4,046,835	212,055	5.24%
Lincoln	5,024,309	389,637	7.76%
Logan	9,331,024	315,734	3.38%
Marion	12,393,236	656,340	5.30%
Marshall	8,129,905	575,003	7.07%
Mason	6,211,874	447,775	7.21%
McDowell	5,896,192	402,965	6.83%
Mercer	12,359,396	1,169,277	9.46%
Mineral	6,408,507	278,165	4.34%
Mingo	5,979,596	822,198	13.75%
Monongalia	16,285,563	944,302	5.80%
Monroe	2,446,977	160,920	6.58%
Morgan	3,414,064	264,371	7.74%
Nicholas	5,433,748	351,167	6.46%
Ohio	8,050,448	473,044	5.88%
Pendleton	1,715,635	65,119	3.80%
Pleasants	2,335,894	114,451	4.90%
Pocahontas	1,906,817	128,367	6.73%
Preston	5,058,739	227,244	4.49%
Putnam	13,338,001	1,029,244	7.72%
Raleigh	16,566,618	1,562,422	9.43%
Randolph	5,064,054	265,877	5.25%
Ritchie	2,229,529	137,219	6.15%
Roane	3,220,638	180,342	5.60%
Summers	2,033,416	101,151	4.97%
Taylor	2,990,669	207,667	6.94%
Tucker	1,543,037	79,539	5.15%
Tyler	2,086,793	141,641	6.79%
Upshur	4,984,704	291,260	5.84%
Wayne	9,871,435	854,561	8.66%
Webster	1,867,137	97,804	5.24%
Wetzel	4,222,231	238,349	5.65%
Wirt	1,421,522	67,458	4.75%
Wood	17,801,046	1,273,707	7.16%
Wyoming	5,704,555	422,925	7.41%
Total	394,549,607	25,588,761	6.49%

Note: Does not include RESA or MCVI expenditures.

OSF
12/31/14

Salary and Sub Expenditures 14 - SB

**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 2013-14 YEAR**

Ct.	County	Regular Personnel (Object 12)	Substitute Personnel (Object 14)	Percent Substitute of Regular
1	Logan	9,331,024	315,734	3.38%
2	Harrison	16,660,669	596,264	3.58%
3	Pendleton	1,715,635	65,119	3.80%
4	Gilmer	1,349,124	56,528	4.19%
5	Mineral	6,408,507	278,165	4.34%
6	Preston	5,058,739	227,244	4.49%
7	Hampshire	4,632,206	212,626	4.59%
8	Cabell	16,984,355	804,768	4.74%
9	Wirt	1,421,522	67,458	4.75%
10	Calhoun	1,689,193	82,348	4.87%
11	Pleasants	2,335,894	114,451	4.90%
12	Summers	2,033,416	101,151	4.97%
13	Tucker	1,543,037	79,539	5.15%
14	Jackson	7,079,832	366,683	5.18%
15	Lewis	4,046,835	212,055	5.24%
15	Webster	1,867,137	97,804	5.24%
17	Randolph	5,064,054	265,877	5.25%
18	Marion	12,393,236	656,340	5.30%
19	Barbour	2,890,632	155,922	5.39%
19	Hancock	5,736,444	309,355	5.39%
21	Grant	2,259,770	123,827	5.48%
22	Roane	3,220,638	180,342	5.60%
23	Wetzel	4,222,231	238,349	5.65%
24	Berkeley	26,839,991	1,554,641	5.79%
25	Monongalia	16,285,563	944,302	5.80%
26	Upshur	4,984,704	291,260	5.84%
27	Fayette	9,544,626	558,350	5.85%
28	Ohio	8,050,448	473,044	5.88%
29	Doddridge	2,173,481	132,764	6.11%
30	Ritchie	2,229,529	137,219	6.15%
31	Nicholas	5,433,748	351,167	6.46%
32	Brooke	4,879,076	316,396	6.48%
33	Braxton	2,707,433	176,608	6.52%
34	Monroe	2,446,977	160,920	6.58%
35	Hardy	2,799,850	185,589	6.63%
36	Clay	2,608,957	174,100	6.67%
37	Pocahontas	1,906,817	128,367	6.73%
38	Tyler	2,086,793	141,641	6.79%
39	McDowell	5,896,192	402,965	6.83%
40	Jefferson	13,764,559	948,128	6.89%
41	Taylor	2,990,669	207,667	6.94%
42	Marshall	8,129,905	575,003	7.07%
43	Kanawha	37,408,592	2,648,952	7.08%
44	Wood	17,801,046	1,273,707	7.16%
45	Mason	6,211,874	447,775	7.21%
46	Wyoming	5,704,555	422,925	7.41%
47	Greenbrier	8,014,599	615,798	7.68%
48	Putnam	13,338,001	1,029,244	7.72%
49	Morgan	3,414,064	264,371	7.74%
50	Lincoln	5,024,309	389,637	7.76%
51	Wayne	9,871,435	854,561	8.66%
52	Boone	7,152,069	619,812	8.67%
53	Raleigh	16,566,618	1,562,422	9.43%
54	Mercer	12,359,396	1,169,277	9.46%
55	Mingo	5,979,596	822,198	13.75%
-	Total	394,549,607	25,588,761	6.49%

Note: Does not include RESA or MCVI expenditures.

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES
BY PURPOSE OF EXPENDITURE - ALL FUNDS
FOR THE 2013-14 YEAR**

County	Salaries	Employee Benefits	Maintenance	Insurance	Utilities	Vehicle Supplies
Barbour	\$ 834,233	\$ 559,690	\$ 4,178	\$ 87,056	\$ 20,101	\$ 338,423
Berkeley	8,070,201	4,608,242	65,585	459,951	9,823	2,867,318
Boone	1,916,733	1,056,789	50,398	133,534	16,667	782,378
Braxton	659,580	434,542	5,700	80,000	10,389	271,863
Brooke	1,045,905	678,338	2,207	87,948	24,153	668,161
Cabell	4,033,616	2,620,681	53,167	217,016	46,613	1,558,563
Calhoun	656,629	281,641	-	31,602	13,053	256,932
Clay	923,835	583,722	-	67,749	503	457,882
Doddridge	608,628	374,638	36,834	41,228	10,835	304,207
Fayette	2,702,756	1,793,384	50,150	221,174	19,629	1,390,607
Gilmer	451,989	271,190	-	-	3,449	185,118
Grant	674,092	481,190	3,243	53,670	13,582	237,559
Greenbrier	2,096,402	1,392,477	-	157,554	17,932	893,478
Hampshire	1,458,838	1,089,491	41,199	118,262	20,306	617,433
Hancock	1,611,446	961,796	93,290	89,903	29,894	734,721
Hardy	797,908	539,728	115,640	69,324	-	402,262
Harrison	4,038,846	2,653,426	78,355	352,111	64,246	1,184,956
Jackson	2,013,119	1,318,651	159,380	109,371	26,003	743,712
Jefferson	4,092,287	2,244,350	100,698	156,511	24,021	1,327,471
Kanawha	6,389,380	3,817,691	77,330	818,000	113,838	2,472,579
Lewis	1,248,291	869,693	9,215	98,111	1,020	483,251
Lincoln	1,539,529	1,128,393	82,957	168,374	6,450	911,774
Logan	2,479,009	1,720,448	67,515	182,528	80,334	1,405,776
Marion	2,571,543	1,676,271	-	172,500	46,942	1,512,374
Marshall	2,446,982	1,534,705	26,870	2,802	17,177	849,339
Mason	1,843,660	1,049,539	8,600	183,119	12,241	709,859
McDowell	1,739,978	1,081,283	-	183,127	32,506	884,825
Mercer	3,024,028	1,926,790	465,707	188,473	-	1,243,558
Mineral	1,833,241	1,309,960	14,677	139,923	25,442	1,002,038
Mingo	1,829,046	1,144,614	13,900	156,000	415	1,125,942
Monongalia	4,571,984	2,578,044	49,539	144,221	61,940	1,596,114
Monroe	805,695	382,235	-	91,002	-	284,747
Morgan	1,133,162	676,947	10,653	64,456	2,185	342,720
Nicholas	1,579,269	988,422	43,608	134,178	14,581	755,090
Ohio	1,643,895	926,758	7,039	67,525	-	783,197
Pendleton	554,971	430,354	165	47,379	20,162	359,299
Pleasants	683,294	439,828	30,926	35,672	20,181	186,467
Pocahontas	655,419	432,503	5,859	61,653	9,846	283,933
Preston	1,827,703	1,262,278	1,534	49,231	10,200	957,808
Putnam	3,413,451	1,996,310	107,717	365,996	-	1,142,980
Raleigh	5,816,403	3,865,435	48,235	167,285	71,856	2,633,335
Randolph	1,265,626	850,983	1,089	160,231	15,394	544,670
Ritchie	621,364	357,179	-	50,424	8,986	232,726
Roane	1,092,196	843,310	6,121	56,994	15,520	433,088
Summers	771,251	520,020	30,403	28,311	15,088	289,317
Taylor	1,004,417	669,979	44,419	90,062	9,228	312,196
Tucker	375,522	175,419	30,584	38,811	7,662	179,720
Tyler	923,098	604,277	65,825	65,385	11,892	444,525
Upshur	1,556,466	1,112,616	1,235	132,947	10,680	531,982
Wayne	2,747,614	1,930,859	12,280	321,647	14,969	1,513,038
Webster	622,421	441,054	-	75,697	24,756	286,643
Wetzel	1,114,239	640,651	900	50,543	11,369	677,643
Wirt	442,131	312,911	18,597	40,652	4,202	161,454
Wood	3,494,136	2,057,381	7,205	372,103	81,881	1,493,882
Wyoming	1,633,561	1,060,794	-	62,376	-	908,230
Total	\$ 105,981,018	\$ 66,759,900	\$ 2,150,728	\$ 7,601,702	\$ 1,150,142	\$ 45,159,163

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES
BY PURPOSE OF EXPENDITURE - ALL FUNDS
FOR THE 2013-14 YEAR**

County	Bus Replacement	Equipment	Contract Transportation	Other Purchased Services	Other	Total
Barbour	\$ 10,708	\$ -	\$ -	\$ 8,026	\$ 1,132	\$ 1,863,547
Berkeley	-	-	1,570,165	158,235	7,278	17,816,798
Boone	86,847	-	201,639	32,154	12,288	4,289,427
Braxton	-	-	10,857	12,462	2,178	1,487,571
Brooke	134,393	-	17,147	25,370	261	2,683,883
Cabell	14,879	-	88,914	36,553	10,480	8,680,482
Calhoun	-	-	64,427	26,714	2,279	1,333,277
Clay	-	-	200,137	12,418	1,448	2,247,694
Doddridge	24,998	-	4,318	7,944	1,524	1,415,154
Fayette	-	-	3,449	56,257	2,878	6,240,284
Gilmer	-	-	5,163	793	2,108	919,810
Grant	-	-	569	21,217	6,361	1,491,483
Greenbrier	-	5,199	17,727	35,754	13,312	4,629,835
Hampshire	-	-	10,800	28,098	7,236	3,391,663
Hancock	-	-	25,769	37,743	5,000	3,589,562
Hardy	-	-	8,143	22,597	2,028	1,957,630
Harrison	56,306	-	10,191	92,839	4,963	8,536,239
Jackson	-	-	16,200	23,511	4,322	4,414,269
Jefferson	-	-	166,129	74,134	13,811	8,199,412
Kanawha	178,386	104,472	385,395	58,981	19,038	14,435,090
Lewis	-	-	2,075	27,611	12,692	2,751,959
Lincoln	-	45,113	13,961	51,612	971	3,949,134
Logan	91,792	8,660	13,369	114,504	27,870	6,191,805
Marion	19,446	-	43,000	30,947	2,733	6,075,756
Marshall	184,385	33,497	25,526	53,040	6,935	5,181,258
Mason	11,323	-	358	42,543	2,986	3,864,228
McDowell	-	29,999	2,480	30,778	18,521	4,003,497
Mercer	-	-	21,997	57,306	6,910	6,934,769
Mineral	-	-	11,733	52,455	2,961	4,392,430
Mingo	-	-	5,902	23,910	1,066	4,300,795
Monongalia	-	99,732	267,792	79,502	7,750	9,456,618
Monroe	-	-	2,791	8,340	5,943	1,580,753
Morgan	-	9,532	615	142,569	6,025	2,388,864
Nicholas	-	41,581	120,906	85,404	8,494	3,771,533
Ohio	33,448	-	66,491	115,772	5,822	3,649,947
Pendleton	-	2,800	65,145	12,661	-	1,492,936
Pleasants	-	-	551	22,658	2,721	1,422,298
Pocahontas	-	-	8,524	13,567	6,659	1,477,963
Preston	-	-	8,444	50,678	4,702	4,172,578
Putnam	-	-	62,085	15,744	1,700	7,105,983
Raleigh	100,000	258,308	141,954	36,771	12,785	13,152,367
Randolph	-	33,990	3,047	45,258	21,677	2,941,965
Ritchie	-	-	27,797	4,923	5,648	1,309,047
Roane	-	-	57,151	30,000	3,699	2,538,079
Summers	-	7,361	1,965	15,611	447	1,679,774
Taylor	9,839	7,000	264	19,614	5,488	2,172,506
Tucker	-	-	-	8,281	250	816,249
Tyler	2,551	-	-	38,295	3,326	2,159,174
Upshur	758	26,034	1,854	21,669	1,464	3,397,705
Wayne	12,499	8,995	26,234	63,470	3,012	6,654,617
Webster	-	-	63,256	13,582	1,744	1,529,153
Wetzel	541,554	101,154	924	40,230	10,141	3,189,348
Wirt	-	-	-	4,343	71	984,361
Wood	29,588	25,062	28,223	92,009	31,002	7,712,472
Wyoming	-	13,202	4,709	28,862	2,471	3,714,205
Total	\$ 1,543,700	\$ 861,691	\$ 3,908,260	\$ 2,266,319	\$ 356,611	\$ 237,739,234

**COUNTY BOARDS OF EDUCATION
TOTAL EXPENDITURES FOR PROFESSIONAL DEVELOPMENT FROM
ALL FUNDING SOURCES (EXCLUSIVE OF RESA EXPENDITURES)
DURING THE 2013-14 YEAR**

County	Contracted	Other Professional Development Expenditures - PROFESSIONAL PERS.					Total Other	Total
	Services	Salaries and Benefits	Travel & Other Services	Supplies	Other	Total Other for Prof. Pers.	Service Pers.	Professional Development Expenditures
	Prof. & Serv. Pers.							
Barbour	160,701	173,155	89,898	24,838	1,008	288,899	3,281	452,880
Berkeley	552,305	673,524	170,887	382,001	12,141	1,238,552	200,696	1,991,553
Boone	324,498	405,426	88,582	27,765	2,047	523,820	2,625	850,942
Braxton	64,651	233,778	92,749	44,190	-	370,717	7,640	443,009
Brooke	147,937	204,162	10,502	8,530	-	223,194	-	371,131
Cabell	1,169,356	1,110,174	452,068	189,280	10,202	1,761,724	4,135	2,935,215
Calhoun	34,044	187,672	23,679	6,132	200	217,683	75	251,802
Clay	38,794	470,341	6,527	1,187	-	478,056	-	516,850
Doddridge	82,494	210,799	36,678	3,179	-	250,656	14,621	347,771
Fayette	515,469	613,165	73,430	44,312	13,912	744,819	6,973	1,267,261
Gilmer	11,678	39,143	47,800	11,460	-	98,403	4,235	114,316
Grant	96,492	134,208	18,355	4,187	900	157,650	956	255,099
Greenbrier	41,715	213,710	71,024	23,880	14,064	322,678	-	364,393
Hampshire	53,283	120,752	54,704	6,337	-	181,792	1,506	236,581
Hancock	14,525	309,132	87,986	5,732	4,356	407,206	-	421,730
Hardy	76,057	179,483	22,773	29,188	-	231,445	7,200	314,701
Harrison	282,756	741,839	40,218	139,225	4,812	926,095	74,867	1,283,717
Jackson	56,703	161,629	26,286	23,491	4,181	215,586	799	273,088
Jefferson	332,557	312,271	23,169	36,688	5,001	377,130	286,178	995,864
Kanawha	571,667	344,446	63,763	135,300	95,757	639,265	312,893	1,523,825
Lewis	118,335	57,355	38,605	9,566	1,048	106,575	10,993	235,903
Lincoln	193,289	438,922	153,533	19,009	-	611,464	2,313	807,067
Logan	344,251	630,073	145,147	109,565	34,982	919,767	16,731	1,280,750
Marion	814,682	2,239,918	55,012	63,803	14,656	2,373,390	994,788	4,182,861
Marshall	328,170	206,555	109,948	29,893	-	346,396	2,654	677,219
Mason	216,794	191,661	24,547	17,712	4,609	238,530	1,593	456,917
McDowell	1,319,413	1,502,389	444,367	155,322	-	2,102,078	14,988	3,436,479
Mercer	164,314	345,115	56,714	42,404	26,922	471,155	-	635,469
Mineral	50,490	267,314	53,971	12,868	-	334,152	20,568	405,210
Mingo	155,653	185,615	191,292	13,833	-	390,741	-	546,394
Monongalia	553,802	488,653	29,445	117,850	1,204	637,152	21,215	1,212,169
Monroe	68,739	183,713	24,567	40,283	119	248,682	2,058	319,478
Morgan	7,882	144,196	24,438	30,714	-	199,349	883	208,113
Nicholas	372,356	273,254	79,018	9,505	18,789	380,566	2,630	755,552
Ohio	77,363	156,589	34,450	12,590	-	203,629	25,712	306,704
Pendleton	7,679	44,555	37,509	1,444	-	83,509	2,499	93,687
Pleasants	30,992	65,198	27,001	5,569	-	97,769	3,363	132,123
Pocahontas	59,792	44,337	39,652	1,678	-	85,667	-	145,459
Preston	31,246	100,026	36,477	29,238	-	165,741	2,064	199,051
Putnam	209,441	530,257	54,358	69,863	-	654,478	6,612	870,530
Raleigh	176,234	1,211,583	66,179	169,430	123,109	1,570,302	5,978	1,752,515
Randolph	140,304	140,094	44,776	28,528	644	214,043	198	354,544
Ritchie	33,870	108,539	13,870	485	-	122,894	1,656	158,420
Roane	77,922	211,371	40,630	61,530	-	313,531	1,968	393,421
Summers	27,750	129,345	23,708	1,309	953	155,315	3,368	186,432
Taylor	71,591	232,218	13,231	51,568	219	297,235	4,064	372,889
Tucker	40,419	68,958	22,635	200	13,500	105,294	-	145,713
Tyler	9,339	106,731	14,374	-	560	121,665	-	131,004
Upshur	194,604	279,269	108,021	56,658	15,071	459,018	15,804	669,425
Wayne	219,006	312,642	103,435	117,288	-	533,365	-	752,371
Webster	35,129	51,714	33,381	42,901	1,020	129,017	1,269	165,415
Wetzel	84,654	292,148	91,715	20,469	-	404,331	980	489,965
Wirt	10,987	81,954	23,037	219	-	105,210	1,514	117,712
Wood	231,086	1,298,920	186,246	144,184	36,473	1,665,822	8,178	1,905,087
Wyoming	75,650	571,074	9,984	2,206	-	583,264	-	658,914
Total	11,180,909	20,031,065	3,956,354	2,636,587	462,459	27,086,465	2,105,320	40,372,694

OSF

04/01/15

Professional Development Expenditures 14

**COUNTY BOARDS OF EDUCATION
EXPENDITURES FOR INSTRUCTIONAL SUPPLIES
2013-14 YEAR**

County	General Supplies	Textbooks, Books and Periodicals	Technology-Related Supplies	Miscellaneous Supplies	Total
Barbour	169,403	311,939	515,803	487	997,632
Berkeley	2,508,375	2,303,066	979,508	52,787	5,843,736
Boone	655,505	364,802	1,176,617	2,380	2,199,303
Braxton	247,371	215,012	265,809	-	728,193
Brooke	616,763	319,598	283,266	-	1,219,628
Cabell	5,503,205	907,203	3,142,307	-	9,552,715
Calhoun	276,465	113,091	300,271	585	690,413
Clay	291,260	183,514	84,634	-	559,408
Doddridge	245,756	146,178	368,065	-	759,998
Fayette	1,197,988	824,671	1,712,438	2,192	3,737,290
Gilmer	199,481	90,628	128,211	-	418,320
Grant	289,220	227,344	105,246	-	621,810
Greenbrier	985,914	397,789	84,514	10,042	1,478,259
Hampshire	733,208	295,063	506,835	8,761	1,543,867
Hancock	954,033	333,185	484,003	-	1,771,221
Hardy	169,455	238,104	86,743	1,280	495,581
Harrison	1,776,238	1,417,219	1,524,997	15	4,718,468
Jackson	597,190	558,176	241,402	4,396	1,401,164
Jefferson	1,310,742	810,398	1,152,801	6,610	3,280,552
Kanawha	2,632,042	3,344,376	7,225,786	6,480	13,208,685
Lewis	356,853	232,033	423,478	3,207	1,015,571
Lincoln	796,360	392,811	169,959	-	1,359,130
Logan	1,021,952	1,341,848	359,198	187,791	2,910,788
Marion	3,195,979	891,874	2,377,710	-	6,465,562
Marshall	752,008	842,482	376,190	-	1,970,681
Mason	855,841	371,037	416,856	-	1,643,734
McDowell	940,645	695,550	832,256	-	2,468,452
Mercer	1,156,478	1,001,533	135,890	-	2,293,900
Mineral	441,034	405,269	221,378	-	1,067,680
Mingo	401,767	442,796	345,520	-	1,190,082
Monongalia	1,487,774	1,154,107	230,945	460	2,873,286
Monroe	295,393	190,407	211,638	26,475	723,913
Morgan	201,841	326,005	269,829	-	797,675
Nicholas	846,842	254,953	524,324	5,250	1,631,369
Ohio	450,063	245,632	190,802	-	886,497
Pendleton	106,943	93,202	121,944	431	322,521
Pleasants	247,236	151,221	347,749	1,530	747,736
Pocahontas	210,197	154,926	172,091	(3,584)	533,630
Preston	276,780	262,043	331,583	-	870,406
Putnam	1,044,618	917,625	331,622	-	2,293,865
Raleigh	1,831,435	451,565	1,684,833	11,361	3,979,195
Randolph	628,721	241,579	618,691	-	1,488,991
Ritchie	200,572	112,531	265,332	-	578,435
Roane	268,107	135,989	275,948	-	680,044
Summers	118,417	194,317	101,836	969	415,539
Taylor	169,185	274,322	569,104	2,074	1,014,686
Tucker	254,052	96,685	116,897	1,092	468,726
Tyler	249,005	181,276	223,463	-	653,744
Upshur	593,541	516,567	478,739	27,938	1,616,785
Wayne	1,089,018	912,135	376,381	14,041	2,391,575
Webster	279,704	107,107	203,505	-	590,316
Wetzel	471,450	387,947	1,239,822	1,151	2,100,370
Wirt	139,004	98,470	148,346	-	385,820
Wood	1,786,903	1,953,765	1,591,502	357	5,332,526
Wyoming	553,655	646,031	350,569	-	1,550,255
Total	45,078,987	30,078,995	37,005,185	376,558	112,539,726

Note: RESA expenditures are not included.

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
FOR THE 2013-14 YEAR**

County	Per Pupil Expenditures
Barbour	10,284.51
Berkeley	11,123.60
Boone	12,685.66
Braxton	10,497.75
Brooke	11,800.74
Cabell	10,892.42
Calhoun	12,187.97
Clay	10,658.12
Doddridge	15,086.64
Fayette	11,199.24
Gilmer	13,013.72
Grant	10,481.76
Greenbrier	11,281.94
Hampshire	10,689.76
Hancock	11,324.88
Hardy	10,117.41
Harrison	11,368.55
Jackson	11,474.77
Jefferson	11,215.21
Kanawha	10,682.14
Lewis	10,971.87
Lincoln	11,627.49
Logan	11,321.32
Marion	11,405.72
Marshall	12,879.23
Mason	11,255.55
McDowell	13,770.94
Mercer	10,642.04
Mineral	11,828.25
Mingo	11,646.97
Monongalia	11,359.58
Monroe	11,084.08
Morgan	11,109.82
Nicholas	11,131.75
Ohio	11,935.01
Pendleton	13,742.33
Pleasants	13,157.32
Pocahontas	13,579.14
Preston	9,388.53
Putnam	10,771.09
Raleigh	11,429.30
Randolph	11,154.75
Ritchie	11,506.18
Roane	10,403.54
Summers	10,477.96
Taylor	10,566.65
Tucker	12,164.28
Tyler	12,989.50
Upshur	11,075.79
Wayne	10,536.05
Webster	11,266.00
Wetzel	13,544.03
Wirt	11,418.83
Wood	10,883.55
Wyoming	11,820.40
Total	11,239.67

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 MCVCS.

**COUNTY BOARDS OF EDUCATION
PER PUPIL EXPENDITURES FOR CURRENT OPERATIONS
ARRANGED IN DESCENDING ORDER
FOR THE 2013-14 YEAR**

Ct.	County	Per Pupil Expenditures
1	Doddridge	15,086.64
2	McDowell	13,770.94
3	Pendleton	13,742.33
4	Pocahontas	13,579.14
5	Wetzel	13,544.03
6	Pleasants	13,157.32
7	Gilmer	13,013.72
8	Tyler	12,989.50
9	Marshall	12,879.23
10	Boone	12,685.66
11	Calhoun	12,187.97
12	Tucker	12,164.28
13	Ohio	11,935.01
14	Mineral	11,828.25
15	Wyoming	11,820.40
16	Brooke	11,800.74
17	Mingo	11,646.97
18	Lincoln	11,627.49
19	Ritchie	11,506.18
20	Jackson	11,474.77
21	Raleigh	11,429.30
22	Wirt	11,418.83
23	Marion	11,405.72
24	Harrison	11,368.55
25	Monongalia	11,359.58
26	Hancock	11,324.88
27	Logan	11,321.32
28	Greenbrier	11,281.94
29	Webster	11,266.00
30	Mason	11,255.55
31	Jefferson	11,215.21
32	Fayette	11,199.24
33	Randolph	11,154.75
34	Nicholas	11,131.75
35	Berkeley	11,123.60
36	Morgan	11,109.82
37	Monroe	11,084.08
38	Upshur	11,075.79
39	Lewis	10,971.87
40	Cabell	10,892.42
41	Wood	10,883.55
42	Putnam	10,771.09
43	Hampshire	10,689.76
44	Kanawha	10,682.14
45	Clay	10,658.12
46	Mercer	10,642.04
47	Taylor	10,566.65
48	Wayne	10,536.05
49	Braxton	10,497.75
50	Grant	10,481.76
51	Summers	10,477.96
52	Roane	10,403.54
53	Barbour	10,284.51
54	Hardy	10,117.41
55	Preston	9,388.53
-	Total	11,239.67

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

01/13/15

Per Pupil Expenditures 2014

**STUDENT
ENROLLMENT
DATA**

**COUNTY BOARDS OF EDUCATION
SUMMARY OF HEADCOUNT (STUDENT) ENROLLMENT - 2ND MONTH
2013-14 YEAR**

County	Headcount Enrollment
Barbour	2,454
Berkeley	18,221
Boone	4,541
Braxton	2,128
Brooke	3,246
Cabell	13,085
Calhoun	1,069
Clay	1,975
Doddridge	1,159
Fayette	6,810
Gilmer	903
Grant	1,819
Greenbrier	5,191
Hampshire	3,422
Hancock	4,181
Hardy	2,321
Harrison	10,913
Jackson	4,914
Jefferson	9,061
Kanawha	28,378
Lewis	2,624
Lincoln	3,691
Logan	6,271
Marion	8,036
Marshall	4,708
Mason	4,312
McDowell	3,437
Mercer	9,585
Mineral	4,187
Mingo	4,403
Monongalia	11,192
Monroe	1,820
Morgan	2,580
Nicholas	3,956
Ohio	5,428
Pendleton	1,001
Pleasants	1,232
Pocahontas	1,112
Preston	4,583
Putnam	9,907
Raleigh	12,568
Randolph	4,225
Ritchie	1,516
Roane	2,443
Summers	1,596
Taylor	2,423
Tucker	1,029
Tyler	1,348
Upshur	3,822
Wayne	7,446
Webster	1,446
Wetzel	2,757
Wirt	1,022
Wood	13,260
Wyoming	4,256
Total	281,013

OSF
10/22/13
Headcount Enroll 2nd Mo 14

**COUNTY BOARDS OF EDUCATION
SUMMARY OF HEADCOUNT (STUDENT) ENROLLMENT - 2ND MONTH
ARRANGED IN DESCENDING ORDER
2013-14 YEAR**

Ct.	County	Headcount Enrollment
1.	Kanawha	28,378
2.	Berkeley	18,221
3.	Wood	13,260
4.	Cabell	13,085
5.	Raleigh	12,568
6.	Monongalia	11,192
7.	Harrison	10,913
8.	Putnam	9,907
9.	Mercer	9,585
10.	Jefferson	9,061
11.	Marion	8,036
12.	Wayne	7,446
13.	Fayette	6,810
14.	Logan	6,271
15.	Ohio	5,428
16.	Greenbrier	5,191
17.	Jackson	4,914
18.	Marshall	4,708
19.	Preston	4,583
20.	Boone	4,541
21.	Mingo	4,403
22.	Mason	4,312
23.	Wyoming	4,256
24.	Randolph	4,225
25.	Mineral	4,187
26.	Hancock	4,181
27.	Nicholas	3,956
28.	Upshur	3,822
29.	Lincoln	3,691
30.	McDowell	3,437
31.	Hampshire	3,422
32.	Brooke	3,246
33.	Wetzel	2,757
34.	Lewis	2,624
35.	Morgan	2,580
36.	Barbour	2,454
37.	Roane	2,443
38.	Taylor	2,423
39.	Hardy	2,321
40.	Braxton	2,128
41.	Clay	1,975
42.	Monroe	1,820
43.	Grant	1,819
44.	Summers	1,596
45.	Ritchie	1,516
46.	Webster	1,446
47.	Tyler	1,348
48.	Pleasants	1,232
49.	Doddridge	1,159
50.	Pocahontas	1,112
51.	Calhoun	1,069
52.	Tucker	1,029
53.	Wirt	1,022
54.	Pendleton	1,001
55.	Gilmer	903
-	Total	281,013

OSF
10/22/13

Headcount Enroll 2nd Mo 14

**COUNTY BOARDS OF EDUCATION
HEADCOUNT (STUDENT) ENROLLMENT BY GRADE - 2nd MONTH
2013-14 YEAR**

County	Early Childhood	Kinder- garten	First	Second	Third	Fourth	Fifth
Barbour	155	186	194	182	179	170	161
Berkeley	823	1,448	1,475	1,386	1,353	1,376	1,336
Boone	288	344	350	308	330	327	350
Braxton	133	180	158	146	151	148	150
Brooke	137	238	238	227	237	226	231
Cabell	840	1,037	1,014	972	942	941	935
Calhoun	74	80	74	77	88	65	79
Clay	160	152	159	144	140	142	157
Doddridge	69	82	74	79	91	79	64
Fayette	333	521	512	485	473	468	484
Gilmer	57	60	74	71	62	68	53
Grant	105	122	124	129	116	133	137
Greenbrier	253	368	412	351	352	394	350
Hampshire	175	231	245	215	240	205	267
Hancock	232	352	282	289	303	305	302
Hardy	149	173	196	166	164	169	175
Harrison	668	849	835	793	842	765	767
Jackson	258	390	356	353	357	353	360
Jefferson	370	688	732	633	668	683	644
Kanawha	1,446	2,144	2,128	2,035	2,033	2,117	2,082
Lewis	144	222	193	194	179	153	202
Lincoln	235	336	289	295	268	286	292
Logan	313	443	439	427	439	462	452
Marion	452	630	590	603	567	591	590
Marshall	280	377	316	368	348	318	319
Mason	257	342	323	307	316	326	274
McDowell	205	252	284	234	244	244	245
Mercer	564	788	774	669	639	675	673
Mineral	256	322	302	265	298	299	285
Mingo	245	366	354	317	320	317	347
Monongalia	652	838	870	843	815	846	792
Monroe	102	149	136	130	130	117	114
Morgan	133	174	165	174	190	163	184
Nicholas	193	308	339	308	281	282	278
Ohio	333	392	409	389	408	374	372
Pendleton	78	65	67	64	64	68	86
Pleasants	74	80	96	60	79	82	75
Pocahontas	74	68	84	78	66	85	76
Preston	242	374	339	350	320	344	334
Putnam	442	713	692	741	692	753	741
Raleigh	826	949	990	923	927	892	904
Randolph	218	338	356	292	348	327	317
Ritchie	88	112	100	105	113	123	121
Roane	115	201	189	162	160	190	173
Summers	100	135	140	110	147	120	112
Taylor	135	190	185	179	181	190	201
Tucker	68	68	56	69	61	88	77
Tyler	74	92	100	91	97	94	72
Upshur	177	270	306	315	287	278	273
Wayne	412	583	569	510	492	535	513
Webster	103	118	111	102	96	99	95
Wetzel	142	188	189	221	167	206	183
Wirt	58	67	78	80	71	73	65
Wood	660	979	947	966	986	980	930
Wyoming	282	356	305	289	297	299	304
Total	15,457	21,530	21,314	20,271	20,214	20,413	20,155

OSF

10/22/13

Headcount Enroll 2nd Mo 14

**COUNTY BOARDS OF EDUCATION
HEADCOUNT (STUDENT) ENROLLMENT BY GRADE - 2nd MONTH
2013-14 YEAR**

County	Sixth	Seventh	Eight	Ninth	Tenth	Eleventh	Twelfth	Total
Barbour	190	166	167	188	174	165	177	2,454
Berkeley	1,415	1,394	1,349	1,443	1,312	1,091	1,020	18,221
Boone	313	355	342	357	324	289	264	4,541
Braxton	170	134	154	175	159	133	137	2,128
Brooke	224	232	260	278	261	230	227	3,246
Cabell	942	984	954	946	960	877	741	13,085
Calhoun	89	73	79	69	72	69	81	1,069
Clay	129	134	125	141	147	112	133	1,975
Doddridge	86	90	94	98	81	87	85	1,159
Fayette	481	549	492	518	514	476	504	6,810
Gilmer	55	66	62	72	68	67	68	903
Grant	122	129	145	146	140	142	129	1,819
Greenbrier	397	410	423	417	353	352	359	5,191
Hampshire	238	244	306	272	245	273	266	3,422
Hancock	316	323	316	341	299	256	265	4,181
Hardy	170	176	148	172	149	166	148	2,321
Harrison	746	782	816	816	826	714	694	10,913
Jackson	372	366	349	410	360	335	295	4,914
Jefferson	726	720	701	710	633	559	594	9,061
Kanawha	2,206	2,070	2,110	2,435	2,017	1,828	1,727	28,378
Lewis	187	203	189	195	209	175	179	2,624
Lincoln	275	248	290	244	261	193	179	3,691
Logan	461	448	462	525	482	461	457	6,271
Marion	591	577	593	621	592	559	480	8,036
Marshall	344	342	367	319	352	336	322	4,708
Mason	297	317	324	307	312	303	307	4,312
McDowell	254	252	246	291	253	214	219	3,437
Mercer	730	684	737	698	702	630	622	9,585
Mineral	304	303	320	346	300	316	271	4,187
Mingo	353	317	342	325	293	253	254	4,403
Monongalia	781	813	751	859	820	766	746	11,192
Monroe	146	141	142	157	135	99	122	1,820
Morgan	179	188	194	238	207	191	200	2,580
Nicholas	278	271	296	291	291	283	257	3,956
Ohio	381	384	372	401	414	379	420	5,428
Pendleton	68	59	66	87	81	64	84	1,001
Pleasants	89	89	107	114	100	83	104	1,232
Pocahontas	87	76	78	100	79	77	84	1,112
Preston	324	316	329	349	330	312	320	4,583
Putnam	738	746	768	814	724	654	689	9,907
Raleigh	944	889	922	931	905	811	755	12,568
Randolph	294	322	296	269	301	280	267	4,225
Ritchie	115	109	103	106	119	91	111	1,516
Roane	172	167	191	209	174	169	171	2,443
Summers	103	117	108	106	112	95	91	1,596
Taylor	179	170	156	186	179	150	142	2,423
Tucker	64	70	89	86	88	66	79	1,029
Tyler	108	89	116	119	105	88	103	1,348
Upshur	302	310	261	332	251	221	239	3,822
Wayne	569	569	557	684	519	442	492	7,446
Webster	99	115	102	92	96	114	104	1,446
Wetzel	212	183	197	218	236	215	200	2,757
Wirt	83	48	87	78	77	72	85	1,022
Wood	965	982	985	1,075	1,030	933	842	13,260
Wyoming	295	305	298	336	301	284	305	4,256
Total	20,758	20,616	20,833	22,112	20,524	18,600	18,216	281,013

OSF
10/22/13
Headcount Enro

**COUNTY BOARDS OF EDUCATION
ADVANCED PLACEMENT, DUAL CREDIT, AND
INTERNATIONAL BACCALAUREATE ENROLLMENTS
2013-14 YEAR**

County	Unduplicated Enrollment
Barbour	54
Berkeley	510
Boone	132
Braxton	81
Brooke	99
Cabell	553
Calhoun	49
Clay	55
Doddridge	60
Fayette	303
Gilmer	26
Grant	72
Greenbrier	148
Hampshire	82
Hancock	108
Hardy	96
Harrison	441
Jackson	263
Jefferson	416
Kanawha	1,217
Lewis	85
Lincoln	75
Logan	217
Marion	453
Marshall	263
Mason	229
McDowell	85
Mercer	249
Mineral	181
Mingo	148
Monongalia	876
Monroe	284
Morgan	93
Nicholas	124
Ohio	309
Pendleton	55
Pleasants	39
Pocahontas	38
Preston	200
Putnam	533
Raleigh	421
Randolph	148
Ritchie	80
Roane	69
Summers	42
Taylor	94
Tucker	74
Tyler	52
Upshur	89
Wayne	194
Webster	105
Wetzel	130
Wirt	47
Wood	751
Wyoming	221
Total	11,818

WVDE - OSF
12/09/13
Advanced Placement 14

**COUNTY BOARDS OF EDUCATION
SPECIAL EDUCATION SECOND MONTH ENROLLMENT
FOR THE 2013-14 YEAR**

County	Spec Ed. Net of Gifted & Except. Gifted	Gifted Grades 1-8	Exceptionally Gifted Grades 9-12	Total Special Education
Barbour	423	17	-	440
Berkeley	2,958	301	1	3,260
Boone	750	78	4	832
Braxton	399	60	-	459
Brooke	797	9	-	806
Cabell	1,884	253	5	2,142
Calhoun	139	21	-	160
Clay	267	19	-	286
Doddridge	212	16	3	231
Fayette	948	107	36	1,091
Gilmer	158	4	-	162
Grant	322	10	1	333
Greenbrier	889	53	-	942
Hampshire	587	47	1	635
Hancock	844	24	-	868
Hardy	307	36	-	343
Harrison	1,879	360	2	2,241
Jackson	845	65	1	911
Jefferson	1,235	77	-	1,312
Kanawha	3,737	673	21	4,431
Lewis	403	47	5	455
Lincoln	787	31	1	819
Logan	770	64	-	834
Marion	1,053	134	12	1,199
Marshall	662	145	5	812
Mason	654	37	9	700
McDowell	660	23	5	688
Mercer	1,376	53	-	1,429
Mineral	689	136	-	825
Mingo	613	31	14	658
Monongalia	1,462	728	15	2,205
Monroe	278	23	2	303
Morgan	342	15	4	361
Nicholas	677	54	-	731
Ohio	852	85	-	937
Pendleton	130	53	-	183
Pleasants	234	11	-	245
Pocahontas	161	22	1	184
Preston	858	69	-	927
Putnam	1,657	207	8	1,872
Raleigh	1,568	239	2	1,809
Randolph	647	121	-	768
Ritchie	237	22	-	259
Roane	365	4	-	369
Summers	231	4	-	235
Taylor	379	8	-	387
Tucker	157	30	7	194
Tyler	244	29	-	273
Upshur	673	57	-	730
Wayne	1,362	64	2	1,428
Webster	186	10	7	203
Wetzel	508	9	1	518
Wirt	151	4	-	155
Wood	1,902	511	36	2,449
Wyoming	810	40	5	855
Total	43,318	5,350	216	48,884

OSF
12/13/13
Special Education Enr 14

**COUNTY BOARDS OF EDUCATION
AVERAGE DAILY ATTENDANCE
2013-14 SCHOOL YEAR**

County	Avg. Daily Attendance (Pre K/12)
Barbour	2,369.85
Berkeley	17,750.72
Boone	4,446.25
Braxton	2,036.09
Brooke	3,103.47
Cabell	12,504.80
Calhoun	1,034.62
Clay	1,892.59
Doddridge	1,128.93
Fayette	6,606.47
Gilmer	853.53
Grant	1,783.81
Greenbrier	5,002.94
Hampshire	3,328.08
Hancock	3,911.98
Hardy	2,247.37
Harrison	10,477.29
Jackson	4,790.83
Jefferson	8,848.13
Kanawha	26,912.16
Lewis	2,462.32
Lincoln	3,603.16
Logan	6,031.36
Marion	7,844.30
Marshall	4,540.12
Mason	4,138.19
McDowell	3,225.87
Mercer	9,107.43
Mineral	4,137.66
Mingo	4,291.85
Monongalia	10,865.83
Monroe	1,673.97
Morgan	2,462.73
Nicholas	3,827.96
Ohio	5,372.23
Pendleton	934.29
Pleasants	1,199.15
Pocahontas	1,032.03
Preston	4,408.03
Putnam	9,698.59
Raleigh	11,929.55
Randolph	4,024.28
Ritchie	1,426.02
Roane	2,270.37
Summers	1,532.82
Taylor	2,369.61
Tucker	1,004.40
Tyler	1,278.79
Upshur	3,683.82
Wayne	7,165.95
Webster	1,392.51
Wetzel	2,693.83
Wirt	932.45
Wood	12,413.64
Wyoming	4,087.53
State	270,092.55

OSF
12/11/14
Avg. Daily Attendance 14

**COUNTY BOARDS OF EDUCATION
COMPARISON OF AVERAGE DAILY ATTENDANCE
TO FTE ENROLLMENT - SAME YEAR
2013-14 SCHOOL YEAR**

County	Avg. Daily Attendance (PRE K/12)	FTE Enrollment	Number Difference	Percent Difference
Barbour	2,369.85	2,448.50	(78.65)	-3.32%
Berkeley	17,750.72	18,153.82	(403.10)	-2.27%
Boone	4,446.25	4,500.00	(53.75)	-1.21%
Braxton	2,036.09	2,120.00	(83.91)	-4.12%
Brooke	3,103.47	3,240.00	(136.53)	-4.40%
Cabell	12,504.80	13,034.43	(529.63)	-4.24%
Calhoun	1,034.62	1,069.00	(34.38)	-3.32%
Clay	1,892.59	1,975.00	(82.41)	-4.35%
Doddridge	1,128.93	1,155.20	(26.27)	-2.33%
Fayette	6,606.47	6,810.00	(203.53)	-3.08%
Gilmer	853.53	901.24	(47.71)	-5.59%
Grant	1,783.81	1,814.00	(30.19)	-1.69%
Greenbrier	5,002.94	5,184.04	(181.10)	-3.62%
Hampshire	3,328.08	3,421.00	(92.92)	-2.79%
Hancock	3,911.98	4,173.40	(261.42)	-6.68%
Hardy	2,247.37	2,314.25	(66.88)	-2.98%
Harrison	10,477.29	10,899.40	(422.11)	-4.03%
Jackson	4,790.83	4,914.00	(123.17)	-2.57%
Jefferson	8,848.13	8,969.00	(120.87)	-1.37%
Kanawha	26,912.16	28,072.70	(1,160.54)	-4.31%
Lewis	2,462.32	2,619.50	(157.18)	-6.38%
Lincoln	3,603.16	3,680.00	(76.84)	-2.13%
Logan	6,031.36	6,270.00	(238.64)	-3.96%
Marion	7,844.30	8,033.50	(189.20)	-2.41%
Marshall	4,540.12	4,690.28	(150.16)	-3.31%
Mason	4,138.19	4,260.60	(122.41)	-2.96%
McDowell	3,225.87	3,436.50	(210.63)	-6.53%
Mercer	9,107.43	9,512.00	(404.57)	-4.44%
Mineral	4,137.66	4,177.89	(40.23)	-0.97%
Mingo	4,291.85	4,398.65	(106.80)	-2.49%
Monongalia	10,865.83	11,164.03	(298.20)	-2.74%
Monroe	1,673.97	1,812.00	(138.03)	-8.25%
Morgan	2,462.73	2,541.21	(78.48)	-3.19%
Nicholas	3,827.96	3,950.10	(122.14)	-3.19%
Ohio	5,372.23	5,386.90	(14.67)	-0.27%
Pendleton	934.29	1,001.00	(66.71)	-7.14%
Pleasants	1,199.15	1,232.00	(32.85)	-2.74%
Pocahontas	1,032.03	1,112.00	(79.97)	-7.75%
Preston	4,408.03	4,572.68	(164.65)	-3.74%
Putnam	9,698.59	9,898.00	(199.41)	-2.06%
Raleigh	11,929.55	12,517.60	(588.05)	-4.93%
Randolph	4,024.28	4,219.95	(195.67)	-4.86%
Ritchie	1,426.02	1,511.20	(85.18)	-5.97%
Roane	2,270.37	2,442.05	(171.68)	-7.56%
Summers	1,532.82	1,594.00	(61.18)	-3.99%
Taylor	2,369.61	2,420.80	(51.19)	-2.16%
Tucker	1,004.40	1,028.08	(23.68)	-2.36%
Tyler	1,278.79	1,342.00	(63.21)	-4.94%
Upshur	3,683.82	3,822.00	(138.18)	-3.75%
Wayne	7,165.95	7,437.00	(271.05)	-3.78%
Webster	1,392.51	1,445.00	(52.49)	-3.77%
Wetzel	2,693.83	2,752.50	(58.67)	-2.18%
Wirt	932.45	1,022.00	(89.55)	-9.60%
Wood	12,413.64	13,237.53	(823.89)	-6.64%
Wyoming	4,087.53	4,256.00	(168.47)	-4.12%
State	270,092.55	279,965.52	(9,872.97)	-3.66%

OSF
12/11/14
Avg. Daily Attendance 14

**COUNTY BOARDS OF EDUCATION
COMPARISON OF AVERAGE DAILY ATTENDANCE
TO FTE ENROLLMENT - SAME YEAR
SORTED IN DESCENDING ORDER BY PERCENTAGE DIFFERENCE
2013-14 SCHOOL YEAR**

Ct.	County	Avg. Daily Attendance (PRE K/12)	FTE Enrollment	Number Difference	Percent Difference
1	Ohio	5,372.23	5,386.90	(14.67)	-0.27%
2	Mineral	4,137.66	4,177.89	(40.23)	-0.97%
3	Boone	4,446.25	4,500.00	(53.75)	-1.21%
4	Jefferson	8,848.13	8,969.00	(120.87)	-1.37%
5	Grant	1,783.81	1,814.00	(30.19)	-1.69%
6	Putnam	9,698.59	9,898.00	(199.41)	-2.06%
7	Lincoln	3,603.16	3,680.00	(76.84)	-2.13%
8	Taylor	2,369.61	2,420.80	(51.19)	-2.16%
9	Wetzel	2,693.83	2,752.50	(58.67)	-2.18%
10	Berkeley	17,750.72	18,153.82	(403.10)	-2.27%
11	Doddridge	1,128.93	1,155.20	(26.27)	-2.33%
12	Tucker	1,004.40	1,028.08	(23.68)	-2.36%
13	Marion	7,844.30	8,033.50	(189.20)	-2.41%
14	Mingo	4,291.85	4,398.65	(106.80)	-2.49%
15	Jackson	4,790.83	4,914.00	(123.17)	-2.57%
16	Monongalia	10,865.83	11,164.03	(298.20)	-2.74%
16	Pleasants	1,199.15	1,232.00	(32.85)	-2.74%
18	Hampshire	3,328.08	3,421.00	(92.92)	-2.79%
19	Mason	4,138.19	4,260.60	(122.41)	-2.96%
20	Hardy	2,247.37	2,314.25	(66.88)	-2.98%
21	Fayette	6,606.47	6,810.00	(203.53)	-3.08%
22	Morgan	2,462.73	2,541.21	(78.48)	-3.19%
22	Nicholas	3,827.96	3,950.10	(122.14)	-3.19%
24	Marshall	4,540.12	4,690.28	(150.16)	-3.31%
25	Barbour	2,369.85	2,448.50	(78.65)	-3.32%
25	Calhoun	1,034.62	1,069.00	(34.38)	-3.32%
27	Greenbrier	5,002.94	5,184.04	(181.10)	-3.62%
28	Preston	4,408.03	4,572.68	(164.65)	-3.74%
29	Upshur	3,683.82	3,822.00	(138.18)	-3.75%
30	Webster	1,392.51	1,445.00	(52.49)	-3.77%
31	Wayne	7,165.95	7,437.00	(271.05)	-3.78%
32	Logan	6,031.36	6,270.00	(238.64)	-3.96%
33	Summers	1,532.82	1,594.00	(61.18)	-3.99%
34	Harrison	10,477.29	10,899.40	(422.11)	-4.03%
35	Braxton	2,036.09	2,120.00	(83.91)	-4.12%
35	Wyoming	4,087.53	4,256.00	(168.47)	-4.12%
37	Cabell	12,504.80	13,034.43	(529.63)	-4.24%
38	Kanawha	26,912.16	28,072.70	(1,160.54)	-4.31%
39	Clay	1,892.59	1,975.00	(82.41)	-4.35%
40	Brooke	3,103.47	3,240.00	(136.53)	-4.40%
41	Mercer	9,107.43	9,512.00	(404.57)	-4.44%
42	Randolph	4,024.28	4,219.95	(195.67)	-4.86%
43	Raleigh	11,929.55	12,517.60	(588.05)	-4.93%
44	Tyler	1,278.79	1,342.00	(63.21)	-4.94%
45	Gilmer	853.53	901.24	(47.71)	-5.59%
46	Ritchie	1,426.02	1,511.20	(85.18)	-5.97%
47	Lewis	2,462.32	2,619.50	(157.18)	-6.38%
48	McDowell	3,225.87	3,436.50	(210.63)	-6.53%
49	Wood	12,413.64	13,237.53	(823.89)	-6.64%
50	Hancock	3,911.98	4,173.40	(261.42)	-6.68%
51	Pendleton	934.29	1,001.00	(66.71)	-7.14%
52	Roane	2,270.37	2,442.05	(171.68)	-7.56%
53	Pocahontas	1,032.03	1,112.00	(79.97)	-7.75%
54	Monroe	1,673.97	1,812.00	(138.03)	-8.25%
55	Wirt	932.45	1,022.00	(89.55)	-9.60%
-	State	270,092.55	279,965.52	(9,872.97)	-3.66%

This Page Intentionally Left Blank

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2012-13 AND 2013-14**

County	Early Childhood Headcount			Early Childhood FTE		
	2012-13	2013-14	Increase/ Decrease	2012-13	2013-14	Increase/ Decrease
Barbour	142	155	13	141.50	150.00	8.50
Berkeley	872	823	(49)	640.30	764.99	124.69
Boone	265	288	23	262.50	247.00	(15.50)
Braxton	142	133	(9)	140.08	125.00	(15.08)
Brooke	154	137	(17)	145.20	131.00	(14.20)
Cabell	758	840	82	758.00	803.48	45.48
Calhoun	65	74	9	63.50	74.00	10.50
Clay	135	160	25	135.00	160.00	25.00
Doddridge	73	69	(4)	73.00	65.20	(7.80)
Fayette	396	333	(63)	385.22	333.00	(52.22)
Gilmer	60	57	(3)	60.00	55.24	(4.76)
Grant	100	105	5	96.40	100.00	3.60
Greenbrier	253	253	-	253.00	247.04	(5.96)
Hampshire	176	175	(1)	176.00	174.00	(2.00)
Hancock	250	232	(18)	229.40	224.40	(5.00)
Hardy	149	149	-	138.05	142.25	4.20
Harrison	649	668	19	639.20	655.90	16.70
Jackson	309	258	(51)	305.00	258.00	(47.00)
Jefferson	323	370	47	216.00	279.00	63.00
Kanawha	1,494	1,446	(48)	1,077.60	1,142.50	64.90
Lewis	165	144	(21)	165.00	139.50	(25.50)
Lincoln	264	235	(29)	258.60	224.00	(34.60)
Logan	376	313	(63)	373.60	312.00	(61.60)
Marion	492	452	(40)	459.20	449.90	(9.30)
Marshall	275	280	5	269.80	269.40	(0.40)
Mason	296	257	(39)	236.80	205.60	(31.20)
McDowell	216	205	(11)	202.56	205.00	2.44
Mercer	564	564	-	500.40	491.00	(9.40)
Mineral	295	256	(39)	294.07	249.14	(44.93)
Mingo	259	245	(14)	259.00	243.20	(15.80)
Monongalia	647	652	5	641.48	633.15	(8.33)
Monroe	121	102	(19)	115.63	94.00	(21.63)
Morgan	128	133	5	81.10	95.00	13.90
Nicholas	235	193	(42)	235.00	187.10	(47.90)
Ohio	308	333	25	258.60	291.90	33.30
Pendleton	67	78	11	67.00	78.00	11.00
Pleasants	65	74	9	65.00	74.00	9.00
Pocahontas	58	74	16	57.25	74.00	16.75
Preston	269	242	(27)	254.20	232.08	(22.12)
Putnam	415	442	27	376.00	433.00	57.00
Raleigh	769	826	57	617.80	775.60	157.80
Randolph	227	218	(9)	227.00	214.14	(12.86)
Ritchie	98	88	(10)	91.00	83.20	(7.80)
Roane	123	115	(8)	119.08	114.05	(5.03)
Summers	117	100	(17)	113.00	98.00	(15.00)
Taylor	130	135	5	123.20	132.80	9.60
Tucker	62	68	6	62.00	67.08	5.08
Tyler	76	74	(2)	74.00	68.00	(6.00)
Upshur	180	177	(3)	180.00	177.00	(3.00)
Wayne	405	412	7	385.80	403.00	17.20
Webster	99	103	4	90.00	102.00	12.00
Wetzel	149	142	(7)	145.00	138.00	(7.00)
Wirt	57	58	1	57.00	58.00	1.00
Wood	680	660	(20)	658.50	643.50	(15.00)
Wyoming	314	282	(32)	311.30	282.00	(29.30)
Total	15,766	15,457	(309)	14,359.92	14,469.34	109.42

OSF

12/13/13

Enrollment Factor Comparisons 14

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2012-13 AND 2013-14**

County	Kindergarten (5 Year Olds) Headcount			Kindergarten (5 Year Olds) FTE		
	2012-13	2013-14	Increase/ Decrease	2012-13	2013-14	Increase/ Decrease
Barbour	182	186	4	182.00	186.00	4.00
Berkeley	1,448	1,448	-	1,448.00	1,448.00	-
Boone	362	344	(18)	362.00	344.00	(18.00)
Braxton	174	180	6	174.00	180.00	6.00
Brooke	251	238	(13)	251.00	238.00	(13.00)
Cabell	1,100	1,037	(63)	1,100.00	1,036.10	(63.90)
Calhoun	88	80	(8)	88.00	80.00	(8.00)
Clay	172	152	(20)	172.00	152.00	(20.00)
Doddridge	74	82	8	74.00	82.00	8.00
Fayette	525	521	(4)	525.00	521.00	(4.00)
Gilmer	75	60	(15)	75.00	60.00	(15.00)
Grant	126	122	(4)	126.00	122.00	(4.00)
Greenbrier	416	368	(48)	416.00	368.00	(48.00)
Hampshire	256	231	(25)	256.00	231.00	(25.00)
Hancock	314	352	38	314.00	352.00	38.00
Hardy	190	173	(17)	190.00	173.00	(17.00)
Harrison	842	849	7	842.00	849.00	7.00
Jackson	345	390	45	345.00	390.00	45.00
Jefferson	728	688	(40)	728.00	688.00	(40.00)
Kanawha	2,144	2,144	-	2,144.00	2,144.00	-
Lewis	193	222	29	193.00	222.00	29.00
Lincoln	326	336	10	326.00	336.00	10.00
Logan	442	443	1	442.00	443.00	1.00
Marion	612	630	18	612.00	630.00	18.00
Marshall	336	377	41	336.00	377.00	41.00
Mason	318	342	24	317.20	342.00	24.80
McDowell	303	252	(51)	303.00	252.00	(51.00)
Mercer	792	788	(4)	792.00	788.00	(4.00)
Mineral	309	322	13	309.00	322.00	13.00
Mingo	362	366	4	362.00	366.00	4.00
Monongalia	865	838	(27)	865.00	838.00	(27.00)
Monroe	145	149	4	145.00	149.00	4.00
Morgan	159	174	15	159.00	174.00	15.00
Nicholas	356	308	(48)	356.00	308.00	(48.00)
Ohio	424	392	(32)	424.00	392.00	(32.00)
Pendleton	63	65	2	63.00	65.00	2.00
Pleasants	102	80	(22)	102.00	80.00	(22.00)
Pocahontas	80	68	(12)	80.00	68.00	(12.00)
Preston	333	374	41	333.00	374.00	41.00
Putnam	724	713	(11)	724.00	713.00	(11.00)
Raleigh	1,021	949	(72)	1,021.00	949.00	(72.00)
Randolph	374	338	(36)	374.00	338.00	(36.00)
Ritchie	111	112	1	111.00	112.00	1.00
Roane	196	201	5	196.00	201.00	5.00
Summers	132	135	3	132.00	135.00	3.00
Taylor	177	190	13	177.00	190.00	13.00
Tucker	61	68	7	61.00	68.00	7.00
Tyler	104	92	(12)	104.00	92.00	(12.00)
Upshur	305	270	(35)	305.00	270.00	(35.00)
Wayne	581	583	2	581.00	583.00	2.00
Webster	118	118	-	118.00	118.00	-
Wetzel	212	188	(24)	212.00	188.00	(24.00)
Wirt	70	67	(3)	70.00	67.00	(3.00)
Wood	944	979	35	944.00	979.00	35.00
Wyoming	314	356	42	314.00	356.00	42.00
Total	21,776	21,530	(246)	21,775.20	21,529.10	(246.10)

OSF
12/13/13
Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2012-13 AND 2013-14**

County	Grades 1 - 8 Headcount			Grades 1 -8 FTE		
	2012-13	2013-14	Increase/ Decrease	2012-13	2013-14	Increase/ Decrease
Barbour	1,409	1,409	-	1,409.00	1,409.00	-
Berkeley	10,871	11,084	213	10,868.27	11,079.02	210.76
Boone	2,675	2,675	-	2,675.00	2,675.00	-
Braxton	1,229	1,211	(18)	1,229.00	1,211.00	(18.00)
Brooke	1,903	1,875	(28)	1,903.00	1,875.00	(28.00)
Cabell	7,569	7,684	115	7,568.38	7,676.32	107.95
Calhoun	621	624	3	621.00	624.00	3.00
Clay	1,157	1,130	(27)	1,157.00	1,130.00	(27.00)
Doddridge	664	657	(7)	664.00	657.00	(7.00)
Fayette	3,966	3,944	(22)	3,966.00	3,944.00	(22.00)
Gilmer	514	511	(3)	514.00	511.00	(3.00)
Grant	1,066	1,035	(31)	1,066.00	1,035.00	(31.00)
Greenbrier	3,045	3,089	44	3,045.00	3,088.50	43.50
Hampshire	1,981	1,960	(21)	1,981.00	1,960.00	(21.00)
Hancock	2,466	2,436	(30)	2,466.00	2,436.00	(30.00)
Hardy	1,348	1,364	16	1,348.00	1,364.00	16.00
Harrison	6,334	6,346	12	6,334.00	6,346.00	12.00
Jackson	2,918	2,866	(52)	2,918.00	2,866.00	(52.00)
Jefferson	5,467	5,507	40	5,465.63	5,507.00	41.38
Kanawha	16,845	16,781	(64)	16,845.00	16,781.00	(64.00)
Lewis	1,506	1,500	(6)	1,506.00	1,500.00	(6.00)
Lincoln	2,239	2,243	4	2,239.00	2,243.00	4.00
Logan	3,680	3,590	(90)	3,680.00	3,590.00	(90.00)
Marion	4,732	4,702	(30)	4,732.00	4,702.00	(30.00)
Marshall	2,712	2,722	10	2,706.77	2,715.77	9.00
Mason	2,469	2,484	15	2,467.40	2,484.00	16.60
McDowell	2,051	2,003	(48)	2,051.00	2,003.00	(48.00)
Mercer	5,529	5,581	52	5,529.00	5,581.00	52.00
Mineral	2,424	2,376	(48)	2,424.00	2,375.50	(48.50)
Mingo	2,689	2,667	(22)	2,683.90	2,667.00	(16.90)
Monongalia	6,317	6,511	194	6,317.00	6,504.88	187.88
Monroe	1,070	1,056	(14)	1,070.00	1,056.00	(14.00)
Morgan	1,445	1,437	(8)	1,444.10	1,436.21	(7.89)
Nicholas	2,331	2,333	2	2,331.00	2,333.00	2.00
Ohio	3,103	3,089	(14)	3,103.00	3,089.00	(14.00)
Pendleton	574	542	(32)	574.00	542.00	(32.00)
Pleasants	672	677	5	672.00	677.00	5.00
Pocahontas	645	630	(15)	644.13	630.00	(14.13)
Preston	2,642	2,656	14	2,642.00	2,656.00	14.00
Putnam	5,818	5,871	53	5,818.00	5,871.00	53.00
Raleigh	7,372	7,391	19	7,372.00	7,391.00	19.00
Randolph	2,504	2,552	48	2,504.00	2,551.56	47.56
Ritchie	880	889	9	880.00	889.00	9.00
Roane	1,432	1,404	(28)	1,431.02	1,404.00	(27.02)
Summers	903	957	54	903.00	957.00	54.00
Taylor	1,444	1,441	(3)	1,444.00	1,441.00	(3.00)
Tucker	600	574	(26)	600.00	574.00	(26.00)
Tyler	783	767	(16)	783.00	767.00	(16.00)
Upshur	2,312	2,332	20	2,312.00	2,332.00	20.00
Wayne	4,395	4,314	(81)	4,395.00	4,314.00	(81.00)
Webster	826	819	(7)	826.00	819.00	(7.00)
Wetzel	1,590	1,558	(32)	1,590.00	1,558.00	(32.00)
Wirt	588	585	(3)	588.00	585.00	(3.00)
Wood	7,865	7,741	(124)	7,861.20	7,735.90	(125.30)
Wyoming	2,437	2,392	(45)	2,437.00	2,392.00	(45.00)
Total	164,627	164,574	(53)	164,603.78	164,541.66	(62.12)

OSF
12/13/13
Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2012-13 AND 2013-14**

County	Grades 9 - 12 Headcount			Grades 9 -12 FTE		
	2012-13	2013-14	Increase/ Decrease	2012-13	2013-14	Increase/ Decrease
Barbour	708	704	(4)	708.00	703.50	(4.50)
Berkeley	4,980	4,866	(114)	4,978.86	4,861.81	(117.05)
Boone	1,224	1,234	10	1,224.00	1,234.00	10.00
Braxton	611	604	(7)	610.50	604.00	(6.50)
Brooke	1,024	996	(28)	1,024.00	996.00	(28.00)
Cabell	3,552	3,524	(28)	3,551.57	3,518.53	(33.04)
Calhoun	309	291	(18)	309.00	291.00	(18.00)
Clay	596	533	(63)	596.00	533.00	(63.00)
Doddridge	350	351	1	350.00	351.00	1.00
Fayette	1,980	2,012	32	1,980.00	2,012.00	32.00
Gilmer	296	275	(21)	296.00	275.00	(21.00)
Grant	548	557	9	548.00	557.00	9.00
Greenbrier	1,509	1,481	(28)	1,509.00	1,480.50	(28.50)
Hampshire	1,086	1,056	(30)	1,086.00	1,056.00	(30.00)
Hancock	1,172	1,161	(11)	1,172.00	1,161.00	(11.00)
Hardy	661	635	(26)	661.00	635.00	(26.00)
Harrison	3,110	3,050	(60)	3,109.00	3,048.50	(60.50)
Jackson	1,393	1,400	7	1,393.00	1,400.00	7.00
Jefferson	2,440	2,496	56	2,438.00	2,495.00	57.00
Kanawha	8,065	8,007	(58)	8,065.00	8,005.20	(59.80)
Lewis	762	758	(4)	761.50	758.00	(3.50)
Lincoln	907	877	(30)	907.00	877.00	(30.00)
Logan	1,928	1,925	(3)	1,928.00	1,925.00	(3.00)
Marion	2,260	2,252	(8)	2,259.75	2,251.60	(8.15)
Marshall	1,368	1,329	(39)	1,368.00	1,328.11	(39.89)
Mason	1,240	1,229	(11)	1,240.00	1,229.00	(11.00)
McDowell	967	977	10	967.00	976.50	9.50
Mercer	2,788	2,652	(136)	2,788.00	2,652.00	(136.00)
Mineral	1,216	1,233	17	1,215.25	1,231.25	16.00
Mingo	1,131	1,125	(6)	1,121.65	1,122.45	0.80
Monongalia	3,200	3,191	(9)	3,199.63	3,188.00	(11.63)
Monroe	516	513	(3)	516.00	513.00	(3.00)
Morgan	840	836	(4)	838.58	836.00	(2.58)
Nicholas	1,113	1,122	9	1,113.00	1,122.00	9.00
Ohio	1,650	1,614	(36)	1,650.00	1,614.00	(36.00)
Pendleton	303	316	13	303.00	316.00	13.00
Pleasants	404	401	(3)	404.00	401.00	(3.00)
Pocahontas	350	340	(10)	350.00	340.00	(10.00)
Preston	1,331	1,311	(20)	1,331.00	1,310.60	(20.40)
Putnam	2,831	2,881	50	2,829.25	2,881.00	51.75
Raleigh	3,418	3,402	(16)	3,418.00	3,402.00	(16.00)
Randolph	1,168	1,117	(51)	1,168.00	1,116.25	(51.75)
Ritchie	460	427	(33)	460.00	427.00	(33.00)
Roane	704	723	19	704.00	723.00	19.00
Summers	417	404	(13)	417.00	404.00	(13.00)
Taylor	658	657	(1)	658.00	657.00	(1.00)
Tucker	308	319	11	305.88	319.00	13.12
Tyler	410	415	5	409.75	415.00	5.25
Upshur	1,057	1,043	(14)	1,056.50	1,043.00	(13.50)
Wayne	2,127	2,137	10	2,127.00	2,137.00	10.00
Webster	450	406	(44)	450.00	406.00	(44.00)
Wetzel	867	869	2	866.50	868.50	2.00
Wirt	320	312	(8)	320.00	312.00	(8.00)
Wood	3,852	3,880	28	3,825.28	3,879.13	53.85
Wyoming	1,205	1,226	21	1,205.00	1,226.00	21.00
Total	80,140	79,452	(688)	80,090.44	79,425.42	(665.02)

OSF
12/13/13
Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2012-13 AND 2013-14**

County	Grades PK - 12 Headcount			Grades PK -12 Net Enrollment (W/O Certified Adults)		
	2012-13	2013-14	Increase/ Decrease	2012-13	2013-14	Increase/ Decrease
Barbour	2,441	2,454	13	2,440.50	2,448.50	8.00
Berkeley	18,171	18,221	50	17,935.43	18,153.82	218.39
Boone	4,526	4,541	15	4,523.50	4,500.00	(23.50)
Braxton	2,156	2,128	(28)	2,153.58	2,120.00	(33.58)
Brooke	3,332	3,246	(86)	3,323.20	3,240.00	(83.20)
Cabell	12,979	13,085	106	12,977.95	13,034.43	56.49
Calhoun	1,083	1,069	(14)	1,081.50	1,069.00	(12.50)
Clay	2,060	1,975	(85)	2,060.00	1,975.00	(85.00)
Doddridge	1,161	1,159	(2)	1,161.00	1,155.20	(5.80)
Fayette	6,867	6,810	(57)	6,856.22	6,810.00	(46.22)
Gilmer	945	903	(42)	945.00	901.24	(43.76)
Grant	1,840	1,819	(21)	1,836.40	1,814.00	(22.40)
Greenbrier	5,223	5,191	(32)	5,223.00	5,184.04	(38.96)
Hampshire	3,499	3,422	(77)	3,499.00	3,421.00	(78.00)
Hancock	4,202	4,181	(21)	4,181.40	4,173.40	(8.00)
Hardy	2,348	2,321	(27)	2,337.05	2,314.25	(22.80)
Harrison	10,935	10,913	(22)	10,924.20	10,899.40	(24.80)
Jackson	4,965	4,914	(51)	4,961.00	4,914.00	(47.00)
Jefferson	8,958	9,061	103	8,847.62	8,969.00	121.38
Kanawha	28,548	28,378	(170)	28,131.60	28,072.70	(58.90)
Lewis	2,626	2,624	(2)	2,625.50	2,619.50	(6.00)
Lincoln	3,736	3,691	(45)	3,730.60	3,680.00	(50.60)
Logan	6,426	6,271	(155)	6,423.60	6,270.00	(153.60)
Marion	8,096	8,036	(60)	8,062.95	8,033.50	(29.45)
Marshall	4,691	4,708	17	4,680.57	4,690.28	9.71
Mason	4,323	4,312	(11)	4,261.40	4,260.60	(0.80)
McDowell	3,537	3,437	(100)	3,523.56	3,436.50	(87.06)
Mercer	9,673	9,585	(88)	9,609.40	9,512.00	(97.40)
Mineral	4,244	4,187	(57)	4,242.32	4,177.89	(64.43)
Mingo	4,441	4,403	(38)	4,426.55	4,398.65	(27.90)
Monongalia	11,029	11,192	163	11,023.11	11,164.03	140.92
Monroe	1,852	1,820	(32)	1,846.63	1,812.00	(34.63)
Morgan	2,572	2,580	8	2,522.78	2,541.21	18.43
Nicholas	4,035	3,956	(79)	4,035.00	3,950.10	(84.90)
Ohio	5,485	5,428	(57)	5,435.60	5,386.90	(48.70)
Pendleton	1,007	1,001	(6)	1,007.00	1,001.00	(6.00)
Pleasants	1,243	1,232	(11)	1,243.00	1,232.00	(11.00)
Pocahontas	1,133	1,112	(21)	1,131.38	1,112.00	(19.38)
Preston	4,575	4,583	8	4,560.20	4,572.68	12.48
Putnam	9,788	9,907	119	9,747.25	9,898.00	150.75
Raleigh	12,580	12,568	(12)	12,428.80	12,517.60	88.80
Randolph	4,273	4,225	(48)	4,273.00	4,219.95	(53.05)
Ritchie	1,549	1,516	(33)	1,542.00	1,511.20	(30.80)
Roane	2,455	2,443	(12)	2,450.10	2,442.05	(8.05)
Summers	1,569	1,596	27	1,565.00	1,594.00	29.00
Taylor	2,409	2,423	14	2,402.20	2,420.80	18.60
Tucker	1,031	1,029	(2)	1,028.88	1,028.08	(0.80)
Tyler	1,373	1,348	(25)	1,370.75	1,342.00	(28.75)
Upshur	3,854	3,822	(32)	3,853.50	3,822.00	(31.50)
Wayne	7,508	7,446	(62)	7,488.80	7,437.00	(51.80)
Webster	1,493	1,446	(47)	1,484.00	1,445.00	(39.00)
Wetzel	2,818	2,757	(61)	2,813.50	2,752.50	(61.00)
Wirt	1,035	1,022	(13)	1,035.00	1,022.00	(13.00)
Wood	13,341	13,260	(81)	13,288.98	13,237.53	(51.45)
Wyoming	4,270	4,256	(14)	4,267.30	4,256.00	(11.30)
Total	282,309	281,013	(1,296)	280,829.34	279,965.52	(863.83)

OSF
12/13/13
Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2012-13 AND 2013-14**

County	Certified Adult Students			Net Enrollment (With Certified Adults)		
	2012-13	2013-14	Increase/ Decrease	2012-13	2013-14	Increase/ Decrease
Barbour	0.62	0.50	(0.12)	2,441.12	2,449.00	7.88
Berkeley	6.29	3.75	(2.54)	17,941.72	18,157.57	215.85
Boone	-	-	-	4,523.50	4,500.00	(23.50)
Braxton	-	-	-	2,153.58	2,120.00	(33.58)
Brooke	-	-	-	3,323.20	3,240.00	(83.20)
Cabell	6.00	2.00	(4.00)	12,983.95	13,036.43	52.49
Calhoun	6.91	13.25	6.34	1,088.41	1,082.25	(6.16)
Clay	-	-	-	2,060.00	1,975.00	(85.00)
Doddridge	-	-	-	1,161.00	1,155.20	(5.80)
Fayette	2.00	2.00	-	6,858.22	6,812.00	(46.22)
Gilmer	-	-	-	945.00	901.24	(43.76)
Grant	5.99	3.00	(2.99)	1,842.39	1,817.00	(25.39)
Greenbrier	-	8.93	8.93	5,223.00	5,192.97	(30.03)
Hampshire	-	-	-	3,499.00	3,421.00	(78.00)
Hancock	1.75	1.25	(0.50)	4,183.15	4,174.65	(8.50)
Hardy	-	-	-	2,337.05	2,314.25	(22.80)
Harrison	56.26	46.40	(9.86)	10,980.46	10,945.80	(34.66)
Jackson	2.50	4.00	1.50	4,963.50	4,918.00	(45.50)
Jefferson	-	0.75	0.75	8,847.62	8,969.75	122.13
Kanawha	-	-	-	28,131.60	28,072.70	(58.90)
Lewis	-	-	-	2,625.50	2,619.50	(6.00)
Lincoln	-	-	-	3,730.60	3,680.00	(50.60)
Logan	3.53	1.74	(1.79)	6,427.13	6,271.74	(155.39)
Marion	17.43	15.94	(1.49)	8,080.38	8,049.44	(30.94)
Marshall	-	-	-	4,680.57	4,690.28	9.71
Mason	0.50	5.63	5.13	4,261.90	4,266.23	4.33
McDowell	0.30	0.25	(0.05)	3,523.86	3,436.75	(87.11)
Mercer	0.75	4.25	3.50	9,610.15	9,516.25	(93.90)
Mineral	1.62	0.88	(0.75)	4,243.94	4,178.77	(65.17)
Mingo	-	-	-	4,426.55	4,398.65	(27.90)
Monongalia	19.47	18.30	(1.17)	11,042.58	11,182.32	139.75
Monroe	-	-	-	1,846.63	1,812.00	(34.63)
Morgan	-	-	-	2,522.78	2,541.21	18.43
Nicholas	1.24	0.25	(0.99)	4,036.24	3,950.35	(85.89)
Ohio	-	-	-	5,435.60	5,386.90	(48.70)
Pendleton	-	-	-	1,007.00	1,001.00	(6.00)
Pleasants	-	4.00	4.00	1,243.00	1,236.00	(7.00)
Pocahontas	-	-	-	1,131.38	1,112.00	(19.38)
Preston	0.25	0.54	0.29	4,560.45	4,573.22	12.77
Putnam	21.25	88.25	67.00	9,768.50	9,986.25	217.75
Raleigh	20.37	25.63	5.26	12,449.17	12,543.23	94.06
Randolph	0.25	-	(0.25)	4,273.25	4,219.95	(53.30)
Ritchie	-	-	-	1,542.00	1,511.20	(30.80)
Roane	2.50	-	(2.50)	2,452.60	2,442.05	(10.55)
Summers	-	-	-	1,565.00	1,594.00	29.00
Taylor	0.74	-	(0.74)	2,402.94	2,420.80	17.86
Tucker	-	-	-	1,028.88	1,028.08	(0.80)
Tyler	-	-	-	1,370.75	1,342.00	(28.75)
Upshur	10.87	37.56	26.69	3,864.37	3,859.56	(4.81)
Wayne	-	-	-	7,488.80	7,437.00	(51.80)
Webster	-	-	-	1,484.00	1,445.00	(39.00)
Wetzel	-	-	-	2,813.50	2,752.50	(61.00)
Wirt	-	-	-	1,035.00	1,022.00	(13.00)
Wood	-	-	-	13,288.98	13,237.53	(51.45)
Wyoming	20.00	38.00	18.00	4,287.30	4,294.00	6.70
Total	209.39	327.03	117.64	281,038.73	280,292.55	(746.18)

OSF
12/13/13
Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2012-13 AND 2013-14**

County	Additional Adjustments Below 1,400			Net Enrollment (With All Adjustments)		
	2012-13	2013-14	Increase/ Decrease	2012-13	2013-14	Increase/ Decrease
Barbour	-	-	-	2,441.12	2,449.00	7.88
Berkeley	-	-	-	17,941.72	18,157.57	215.85
Boone	-	-	-	4,523.50	4,500.00	(23.50)
Braxton	-	-	-	2,153.58	2,120.00	(33.58)
Brooke	-	-	-	3,323.20	3,240.00	(83.20)
Cabell	-	-	-	12,983.95	13,036.43	52.49
Calhoun	96.59	97.22	0.63	1,185.00	1,179.47	(5.53)
Clay	-	-	-	2,060.00	1,975.00	(85.00)
Doddridge	78.98	80.23	1.25	1,239.98	1,235.43	(4.55)
Fayette	-	-	-	6,858.22	6,812.00	(46.22)
Gilmer	196.17	222.02	25.85	1,141.17	1,123.26	(17.91)
Grant	-	-	-	1,842.39	1,817.00	(25.39)
Greenbrier	-	-	-	5,223.00	5,192.97	(30.03)
Hampshire	-	-	-	3,499.00	3,421.00	(78.00)
Hancock	-	-	-	4,183.15	4,174.65	(8.50)
Hardy	-	-	-	2,337.05	2,314.25	(22.80)
Harrison	-	-	-	10,980.46	10,945.80	(34.66)
Jackson	-	-	-	4,963.50	4,918.00	(45.50)
Jefferson	-	-	-	8,847.62	8,969.75	122.13
Kanawha	-	-	-	28,131.60	28,072.70	(58.90)
Lewis	-	-	-	2,625.50	2,619.50	(6.00)
Lincoln	-	-	-	3,730.60	3,680.00	(50.60)
Logan	-	-	-	6,427.13	6,271.74	(155.39)
Marion	-	-	-	8,080.38	8,049.44	(30.94)
Marshall	-	-	-	4,680.57	4,690.28	9.71
Mason	-	-	-	4,261.90	4,266.23	4.33
McDowell	-	-	-	3,523.86	3,436.75	(87.11)
Mercer	-	-	-	9,610.15	9,516.25	(93.90)
Mineral	-	-	-	4,243.94	4,178.77	(65.17)
Mingo	-	-	-	4,426.55	4,398.65	(27.90)
Monongalia	-	-	-	11,042.58	11,182.32	139.75
Monroe	-	-	-	1,846.63	1,812.00	(34.63)
Morgan	-	-	-	2,522.78	2,541.21	18.43
Nicholas	-	-	-	4,036.24	3,950.35	(85.89)
Ohio	-	-	-	5,435.60	5,386.90	(48.70)
Pendleton	328.81	328.62	(0.19)	1,335.81	1,329.62	(6.19)
Pleasants	20.36	21.09	0.73	1,263.36	1,257.09	(6.27)
Pocahontas	268.63	288.00	19.38	1,400.00	1,400.00	-
Preston	-	-	-	4,560.45	4,573.22	12.77
Putnam	-	-	-	9,768.50	9,986.25	217.75
Raleigh	-	-	-	12,449.17	12,543.23	94.06
Randolph	-	-	-	4,273.25	4,219.95	(53.30)
Ritchie	-	-	-	1,542.00	1,511.20	(30.80)
Roane	-	-	-	2,452.60	2,442.05	(10.55)
Summers	-	-	-	1,565.00	1,594.00	29.00
Taylor	-	-	-	2,402.94	2,420.80	17.86
Tucker	182.46	179.86	(2.60)	1,211.34	1,207.94	(3.40)
Tyler	6.68	13.31	6.63	1,377.43	1,355.31	(22.12)
Upshur	-	-	-	3,864.37	3,859.56	(4.81)
Wayne	-	-	-	7,488.80	7,437.00	(51.80)
Webster	-	-	-	1,484.00	1,445.00	(39.00)
Wetzel	-	-	-	2,813.50	2,752.50	(61.00)
Wirt	99.62	102.69	3.07	1,134.62	1,124.69	(9.93)
Wood	-	-	-	13,288.98	13,237.53	(51.45)
Wyoming	-	-	-	4,287.30	4,294.00	6.70
Total	1,278.30	1,333.04	54.75	282,317.03	281,625.59	(691.44)

OSF
12/13/13
Enrollment Factor C

**COMPARISON OF ENROLLMENT FACTORS
AS OF SECOND SCHOOL MONTH
2012-13 AND 2013-14**

County	Special Education Enrollment (Unduplicated)			Advanced Placement, Dual Credit, & Int'l Baccalaureate		
	2012-13	2013-14	Increase/ Decrease	2012-13	2013-14	Increase/ Decrease
Barbour	432	440	8	57	54	(3)
Berkeley	3,131	3,260	129	519	510	(9)
Boone	876	832	(44)	149	132	(17)
Braxton	457	459	2	85	81	(4)
Brooke	828	806	(22)	106	99	(7)
Cabell	2,128	2,142	14	579	553	(26)
Calhoun	156	160	4	28	49	21
Clay	284	286	2	71	55	(16)
Doddridge	210	231	21	57	60	3
Fayette	1,099	1,091	(8)	271	303	32
Gilmer	162	162	-	19	26	7
Grant	318	333	15	64	72	8
Greenbrier	944	942	(2)	210	148	(62)
Hampshire	655	635	(20)	108	82	(26)
Hancock	841	868	27	107	108	1
Hardy	360	343	(17)	100	96	(4)
Harrison	2,229	2,241	12	488	441	(47)
Jackson	913	911	(2)	191	263	72
Jefferson	1,232	1,312	80	405	416	11
Kanawha	4,432	4,431	(1)	1,212	1,217	5
Lewis	479	455	(24)	92	85	(7)
Lincoln	748	819	71	79	75	(4)
Logan	837	834	(3)	273	217	(56)
Marion	1,231	1,199	(32)	485	453	(32)
Marshall	782	812	30	273	263	(10)
Mason	673	700	27	186	229	43
McDowell	663	688	25	70	85	15
Mercer	1,439	1,429	(10)	263	249	(14)
Mineral	814	825	11	161	181	20
Mingo	673	658	(15)	203	148	(55)
Monongalia	2,179	2,205	26	761	876	115
Monroe	295	303	8	262	284	22
Morgan	350	361	11	91	93	2
Nicholas	798	731	(67)	100	124	24
Ohio	956	937	(19)	271	309	38
Pendleton	194	183	(11)	43	55	12
Pleasants	250	245	(5)	35	39	4
Pocahontas	201	184	(17)	56	38	(18)
Preston	943	927	(16)	189	200	11
Putnam	1,815	1,872	57	495	533	38
Raleigh	1,796	1,809	13	447	421	(26)
Randolph	797	768	(29)	128	148	20
Ritchie	284	259	(25)	57	80	23
Roane	382	369	(13)	51	69	18
Summers	214	235	21	41	42	1
Taylor	380	387	7	69	94	25
Tucker	179	194	15	59	74	15
Tyler	270	273	3	76	52	(24)
Upshur	695	730	35	96	89	(7)
Wayne	1,370	1,428	58	181	194	13
Webster	217	203	(14)	117	105	(12)
Wetzel	514	518	4	126	130	4
Wirt	141	155	14	46	47	1
Wood	2,423	2,449	26	643	751	108
Wyoming	849	855	6	156	221	65
Total	48,518	48,884	366	11,507	11,818	311

OSF
12/13/13
Enrollment Factor C

PERSONNEL DATA

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2013-14 YEAR**

Professional Personnel:

Administrators:

Central Office Administrators:

	FTE
Superintendent (*)	55.00
Deputy Associate, or Assistant Superintendent (*)	61.10
Administrative Assistant	16.00
Director/Manager (Instructional) (*)	198.01
Director/Manager Supportive Services	198.03
Chief School Business Official	54.50
Director of Child Nutrition	26.80
Total Central Office Administrators	609.44

School Administrators:

Principals:

Elementary (*)	406.90
Middle/Junior High (*)	131.50
High School (*)	131.50
Combined (*)	24.50
	694.40
Total Principals	694.40

Assistant Principals:

Elementary (*)	74.90
Middle/Junior High (*)	120.86
High School (*)	207.85
Combined (*)	15.50
	419.11
Total Assistant Principals	419.11

Total School Administrators

1,113.51

Total Administrators

1,722.95

Classroom Teachers (K - 12):

Head Teacher (#)	19.50
Teacher Pre-K (#)	366.67
Kindergarten (#)	1,094.50
Elementary (#)	6,300.51
Middle/Junior High (#)	3,426.62
High School (#)	4,135.84
Special Education (#)	3,300.48
Homebound (#)	19.50
Vocational (K-12) (#)	904.00
JROTC Instructor (#)	65.00
Permanent Substitutes (#)	36.60
	19,669.21
Total Classroom Teachers	19,669.21

OSF
12/30/13
AllPer14 FTE

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2013-14 YEAR**

Professional Student Support Personnel:

	FTE
Counselor (@)	723.14
School Nurse (AB) (@)	281.22
Total Professional Student Support Personnel	1,004.36

Other Instructional Staff:

Curriculum Specialist (*)	136.89
Librarian (#)	311.53
Psychologist (#)	122.00
Speech Language Pathologist (#)	443.80
Speech Assistant (#)	36.60
Remedial Specialist (#)	379.95
Academic Coach (#)	118.00
Activities Director (*)	9.50
Attendance Director (#)	72.98
Curriculum Enrichment Instructor	9.00
Technology Integration Specialist (#)	122.65
Total Other Instructional Staff	1,762.90

Other Support Staff:

School Nurse (Below AB)	5.50
Registered Nurse	5.00
Attendance Officer (*)	12.50
Social Worker	43.32
Dental Hygienist	1.50
Professional Educational Interpreter	2.00
Physical Therapist	22.25
Occupational Therapist	39.50
Athletic Trainer	7.00
Audiologist	3.00
Psychometrist	2.00
Professional Accountant	41.00
Technology Systems Specialist	98.00
Total Other Support Staff	282.57

Total Pre-K - 12 Grade Professional Personnel

24,441.99

Adult Teachers:

Vocational (Post Secondary)	86.28
Vocational (Adult)	67.05
Community Education	10.00
Total Adult Teachers	163.33

Total Professional Educators - PK-12

23,867.59

Total Professional Personnel

24,605.32

OSF
12/30/13
AllPer14 FTE

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2013-14 YEAR**

Service Personnel:

	FTE
Aides	2,632.090
Licensed Practical Nurse	111.850
Paraprofessional	454.600
Educational Sign Language Interpreter	7.000
Sign Support Specialist	29.250
Autism Mentor	426.460
Director/Coordinator of Services	114.283
Accountant	139.773
Auditor	18.032
Buyer	7.840
Braille Specialist	36.250
Clerk	82.983
Secretary	1,460.768
Switchboard Operator	4.740
Computer Operator	33.753
Programmer	22.200
Draftsman	2.000
Graphic Artist	1.000
Inventory Supervisor	10.230
Printing Operator	0.340
Printing Supervisor	-
Accounts Payable Supervisor	21.033
Payroll Supervisor	19.003
Supervisor of Maintenance	32.600
Audiovisual Technician	1.000
Cabinet Maker	23.750
Carpenter	69.858
Chief Mechanic	35.950
Crew Leader	16.800
Electrician	101.445
Electronic Technician	35.433
Foreman	36.710
General Maintenance	44.868
Glazier	2.500
Handyman	5.690
Heating & Air Conditioning Mechanic	66.473
Locksmith	13.215
Lubrication Man	1.500
Machinist	1.000
Mason	27.705
Mechanic Assistant	4.200
Mechanic	200.400
Office Equipment Repairman	5.300
Painter	32.985
Plumber	87.087
Roofing Sheet Metal Mechanic	10.080
Welder	7.690

OSF
12/30/13
AllPer14 FTE

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2013-14 YEAR**

Service Personnel (Continued):

	FTE
Supervisor of Transportation	34.000
School Bus Supervisor	11.750
Bus Operator	2,896.460
Heavy Equipment Operator	11.525
Truck Driver	51.135
Food Services Supervisor	3.200
Cafeteria Manager	423.440
Cooks	1,773.080
Custodian	2,210.479
Groundsman	4.950
Watchman	2.300
Sanitation Plant Operator	16.150
Total Service Personnel	13,938.19
TOTAL ALL PERSONNEL	38,543.509

Legend - Professional Personnel:

- (*) Denotes positions defined in WVC §18-9A-2 as professional educators that are eligible for funding under the PSSP.
- (#) Denotes positions defined as professional educators that are further considered professional instructional personnel.
- (@) Denotes positions defined as professional educators that are further considered prof. student support personnel.

OSF
12/30/13
AllPer14 FTE

**CLASSIFICATION OF PROFESSIONAL PERSONNEL
BY ASSIGNMENT AND FUNDING SOURCE (FTE BASIS)
AS OF SECOND SCHOOL MONTH
(EXCLUDING RESA PERSONNEL)
2013-14 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.	57.55	0.50	2.05	1.00	-	-	61.10
Administrative Assistant	-	-	-	16.00	-	-	16.00
Director/Manager (Instructional)	131.96	4.92	59.09	2.04	-	-	198.01
Director/Manager (Supportive Serv)	-	2.25	2.17	193.62	-	-	198.03
Treasurer/Chief School Business Off.	-	-	-	54.50	-	-	54.50
Child Nutrition Director	-	-	1.50	25.30	-	-	26.80
Principal, Elementary	405.90	-	1.00	-	-	-	406.90
Principal, Middle/Junior High	131.50	-	-	-	-	-	131.50
Principal, High School	130.00	0.50	1.00	-	-	-	131.50
Principal, Combined	23.00	1.50	-	-	-	-	24.50
Asst. Principal, Elementary	67.40	-	7.50	-	-	-	74.90
Asst. Principal, Middle/Jr High	119.86	-	1.00	-	-	-	120.86
Asst. Principal, High School	205.85	1.50	0.50	-	-	-	207.85
Asst. Principal, Combined	15.50	-	-	-	-	-	15.50
Head Teacher	16.50	1.00	2.00	-	-	-	19.50
Academic Coach	37.40	2.46	78.14	-	-	-	118.00
Curriculum Specialist	54.04	2.00	79.85	1.00	-	-	136.89
Technology Integration Specialist	62.36	-	60.29	-	-	-	122.65
Librarian	309.53	-	-	2.00	-	-	311.53
Remedial Specialist	22.45	1.00	356.50	-	-	-	379.95
Counselor, Elementary	244.30	1.00	6.50	3.00	-	-	254.80
Counselor, Middle/Junior High	153.50	0.50	1.75	1.00	-	-	156.75
Counselor, High	268.19	4.50	3.65	3.00	-	-	279.34
Counselor, Combined	27.15	1.50	3.60	-	-	-	32.25
Teacher, Pre-Kindergarten	335.67	-	31.00	-	-	-	366.67
Teacher, Kindergarten	1,092.50	-	1.00	1.00	-	-	1,094.50
Teacher, Elementary	5,878.99	12.50	405.02	4.00	-	-	6,300.51
Teacher, Middle/Junior High	3,377.62	13.25	29.75	6.00	-	-	3,426.62
Teacher, High School	4,098.81	15.30	9.23	12.50	-	-	4,135.84
Teacher, Special Education	3,014.84	8.80	264.34	11.50	1.00	-	3,300.48
Teacher, Homebound	19.50	-	-	-	-	-	19.50
Teacher, Vocational (K-12)	879.75	7.00	6.25	11.00	-	-	904.00
Teacher, Vocational (PS)	-	83.28	0.50	2.50	-	-	86.28
Teacher, Vocational (Adult)	-	10.32	9.48	47.25	-	-	67.05
Teacher, Community Education	-	5.00	3.00	2.00	-	-	10.00
JROTC Instructor, Middle/Jr High	-	-	-	-	-	-	-
JROTC Instructor, High	39.70	-	14.30	10.50	-	0.50	65.00
Permanent Substitute, Elementary	12.60	-	2.00	-	-	-	14.60
Permanent Substitute, Middle/Jr.	8.00	-	-	-	-	-	8.00
Permanent Substitute, High	14.00	-	-	-	-	-	14.00
Speech Language Pathologist	419.62	-	22.18	2.00	-	-	443.80
Speech Assistant - PE	25.10	1.00	10.50	-	-	-	36.60
Curriculum Enrichment Instructor	-	1.00	-	2.00	6.00	-	9.00
Professional Accountant	-	-	1.00	40.00	-	-	41.00
Activities Director	9.50	-	-	-	-	-	9.50
Technology Systems Specialist	9.54	27.89	-	60.57	-	-	98.00
Psychologist	107.60	4.00	10.40	-	-	-	122.00
Registered Nurse	-	-	-	5.00	-	-	5.00
School Nurse (Below AB)	-	-	-	5.50	-	-	5.50
School Nurse (AB)	269.37	4.60	3.87	3.00	-	0.38	281.22
Attendance Director	59.98	1.00	4.50	7.50	-	-	72.98
Attendance Officer	11.35	-	1.15	-	-	-	12.50
Social Worker	-	1.32	26.50	15.50	-	-	43.32
Professional Educational Interpreter	-	-	-	2.00	-	-	2.00
Physical Therapist	-	-	5.00	17.25	-	-	22.25
Occupational Therapist	-	-	16.55	22.95	-	-	39.50
Athletic Trainer	-	-	-	7.00	-	-	7.00
Dental Hygienist	-	-	-	1.50	-	-	1.50
Audiologist	-	-	1.00	2.00	-	-	3.00
Psychometrist	-	-	1.00	1.00	-	-	2.00
Total	22,222.97	221.38	1,547.61	605.48	7.00	0.88	24,605.32

**CLASSIFICATION OF SERVICE PERSONNEL
BY ASSIGNMENT AND FUNDING SOURCE (FTE BASIS)*
AS OF SECOND SCHOOL MONTH
(EXCLUDING RESA PERSONNEL)
2013-14 YEAR**

Position Assignment	State Aid Eligible	Other State Funds	Federal Funds	County Funds	Donations	Other Sources	Total
Aide	2,178.24	10.00	440.85	-	-	3.00	2,632.09
Licensed Practical Nurse	96.45	-	15.40	-	-	-	111.85
Paraprofessional	366.20	3.00	85.41	-	-	-	454.60
Educational Sign Language Interpreter	5.00	-	1.00	1.00	-	-	7.00
Sign Support Specialist	20.25	-	9.00	-	-	-	29.25
Autism Mentor	288.64	1.00	136.82	-	-	-	426.46
Director or Coordinator of Services	110.03	-	4.25	-	-	-	114.28
Accountant	133.98	0.50	5.29	-	-	-	139.77
Auditor	17.53	-	0.50	-	-	-	18.03
Buyer	7.84	-	-	-	-	-	7.84
Braille/Sign Language Specialist	26.25	-	10.00	-	-	-	36.25
Clerk	80.19	-	2.79	-	-	-	82.98
Secretary	1,383.20	11.50	64.99	-	-	1.08	1,460.77
Switchboard Operator/Receptionist	4.69	-	0.05	-	-	-	4.74
Computer Operator	16.75	-	17.00	-	-	-	33.75
Programmer	22.20	-	-	-	-	-	22.20
Draftsman	2.00	-	-	-	-	-	2.00
Graphic Artist	1.00	-	-	-	-	-	1.00
Inventory Supervisor	10.23	-	-	-	-	-	10.23
Printing Operator	0.34	-	-	-	-	-	0.34
Printing Supervisor	-	-	-	-	-	-	-
Accounts Payable Supervisor	21.03	-	-	-	-	-	21.03
Payroll Supervisor	19.00	-	-	-	-	-	19.00
Supervisor of Maintenance	32.60	-	-	-	-	-	32.60
Audiovisual Technician	1.00	-	-	-	-	-	1.00
Cabinet Maker	23.75	-	-	-	-	-	23.75
Carpenter	68.86	1.00	-	-	-	-	69.86
Chief Mechanic	35.95	-	-	-	-	-	35.95
Crew Leader	16.80	-	-	-	-	-	16.80
Electrician	101.45	-	-	-	-	-	101.45
Electronic Technician	33.43	2.00	-	-	-	-	35.43
Foreman	36.71	-	-	-	-	-	36.71
General Maintenance	44.87	-	-	-	-	-	44.87
Glazier	2.50	-	-	-	-	-	2.50
Handyman	5.69	-	-	-	-	-	5.69
Heating & Air Conditioning Mechanic	66.47	-	-	-	-	-	66.47
Locksmith	13.22	-	-	-	-	-	13.22
Lubrication Man	1.50	-	-	-	-	-	1.50
Machinist	1.00	-	-	-	-	-	1.00
Mason	27.71	-	-	-	-	-	27.71
Mechanic Assistant	4.20	-	-	-	-	-	4.20
Mechanic	200.40	-	-	-	-	-	200.40
Office Equipment Repairman	5.30	-	-	-	-	-	5.30
Painter	32.99	-	-	-	-	-	32.99
Plumber	87.09	-	-	-	-	-	87.09
Roofing/Sheet Metal Mechanic	10.08	-	-	-	-	-	10.08
Welder	7.69	-	-	-	-	-	7.69
Supervisor of Transportation	34.00	-	-	-	-	-	34.00
School Bus Supervisor	11.75	-	-	-	-	-	11.75
Bus Operator	2,888.96	-	7.50	-	-	-	2,896.46
Heavy Equipment Operator	11.53	-	-	-	-	-	11.53
Truck Driver	51.14	-	-	-	-	-	51.14
Food Services Supervisor	3.20	-	-	-	-	-	3.20
Cafeteria Manager	423.44	-	-	-	-	-	423.44
Cook	1,773.08	-	-	-	-	-	1,773.08
Custodian	2,206.07	0.16	3.25	1.00	-	-	2,210.48
Groundsman	4.95	-	-	-	-	-	4.95
Watchman	2.30	-	-	-	-	-	2.30
Sanitation Plant Operator	16.15	-	-	-	-	-	16.15
Total	13,098.85	29.16	804.10	2.00	-	4.08	13,938.19

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

12/30/13

Classification Report 14

**COUNTY BOARDS OF EDUCATION
PROFESSIONAL PERSONNEL DISTRIBUTION REPORTS BY YEARS OF
EXPERIENCE AND SALARY CLASSIFICATION - ALL FUNDING SOURCES
FOR THE 2013-14 YEAR**

Yrs Exp.	3rd Class	AB	AB+15	MA	MA+15	MA+30	MA+45	DR	Total
0	9.00	775.11	41.50	222.00	33.50	36.50	28.50	5.00	1,151.11
1	3.00	635.10	67.50	189.00	69.50	31.00	22.00	3.00	1,020.10
2	3.00	514.10	111.00	201.94	91.00	54.00	44.00	1.00	1,020.04
3	2.00	398.00	187.50	196.49	93.00	57.50	51.00	3.50	988.99
4	-	317.00	195.00	188.00	119.00	74.98	65.50	2.00	961.48
5	1.00	311.00	202.00	173.50	124.50	108.50	83.00	2.00	1,005.50
6	3.00	286.30	201.00	160.50	155.00	97.50	77.50	3.50	984.30
7	3.00	241.50	213.00	182.50	137.50	106.50	123.00	3.00	1,010.00
8	2.00	183.50	225.50	150.50	146.50	107.00	121.50	3.00	939.50
9	1.00	150.00	201.00	131.45	131.00	133.00	131.00	2.00	880.45
10	1.00	131.00	173.00	100.00	125.00	95.50	150.50	1.50	777.50
11	3.00	93.60	165.50	105.50	115.60	91.00	130.50	7.50	712.20
12	2.00	74.25	186.50	79.60	94.00	115.00	116.00	5.00	672.35
13	2.00	66.22	163.50	57.00	94.00	92.00	120.00	2.00	596.72
14	-	61.50	179.40	73.50	88.10	109.00	158.50	6.00	676.00
15	2.00	52.00	143.50	58.00	94.50	126.50	156.50	4.00	637.00
16	1.00	45.00	173.80	45.00	61.00	103.00	161.00	2.00	591.80
17	2.00	28.00	147.30	43.00	78.50	97.00	140.00	6.00	541.80
18	1.00	25.00	117.00	36.50	56.00	88.00	129.50	6.00	459.00
19	-	24.50	105.00	30.50	58.00	84.00	148.50	3.00	453.50
20	1.00	19.75	112.50	27.00	45.50	65.00	148.63	8.00	427.38
21	2.00	17.00	94.00	15.00	46.00	66.50	168.00	5.00	413.50
22	-	17.00	117.50	23.00	33.00	57.00	131.50	5.00	384.00
23	-	16.00	115.50	26.00	39.00	75.50	179.00	3.00	454.00
24	-	22.50	138.00	26.00	41.00	92.00	202.00	3.00	524.50
25	-	17.00	147.50	20.00	34.00	58.00	233.50	7.00	517.00
26	-	15.00	129.00	22.00	53.00	67.00	188.50	2.00	476.50
27	-	13.00	150.00	20.00	47.00	75.00	218.00	3.00	526.00
28	1.00	17.00	139.00	25.00	41.00	69.00	229.00	6.00	527.00
29	-	13.00	120.00	16.50	43.00	76.00	252.50	8.00	529.00
30	-	11.00	141.00	19.50	35.00	55.00	236.50	7.00	505.00
31	-	8.75	98.00	15.00	25.80	76.00	203.75	5.00	432.30
32	1.00	9.50	75.10	16.50	28.10	47.00	220.00	9.00	406.20
33	-	11.00	86.50	15.00	18.00	58.50	220.00	6.00	415.00
34	1.00	4.00	81.00	17.00	19.00	57.00	226.00	5.00	410.00
35	-	5.00	69.00	13.00	22.00	43.00	193.00	4.00	349.00
36	-	3.00	43.00	10.00	14.50	34.00	190.00	2.00	296.50
37	-	7.00	34.00	9.00	16.00	30.00	142.50	3.00	241.50
38	-	2.00	47.00	6.00	6.50	29.00	145.50	3.00	239.00
39	-	6.00	28.50	8.00	7.00	15.00	91.00	2.00	157.50
40	-	1.00	11.00	1.00	4.00	13.00	69.50	1.50	101.00
41	-	-	7.00	4.00	3.00	12.00	43.00	-	69.00
42	-	1.00	9.00	1.00	1.00	4.00	29.60	4.00	49.60
43	-	0.50	4.00	2.00	1.00	7.00	24.00	1.00	39.50
44	-	-	2.00	1.00	-	1.00	10.00	1.00	15.00
45	-	-	3.00	-	-	-	2.00	-	5.00
46	-	-	-	-	1.00	2.00	1.00	-	4.00
47	-	-	2.00	-	-	-	-	-	2.00
48	-	-	-	-	-	1.00	1.00	-	2.00
49	-	-	-	-	-	1.00	-	-	1.00
50	-	-	-	-	-	-	2.00	-	2.00
51	-	-	1.00	-	-	-	2.00	-	3.00
56	-	-	-	-	-	-	-	1.00	1.00
57	-	-	-	-	1.00	-	-	-	1.00
Total	47.00	4,649.68	5,204.60	2,782.98	2,590.60	2,993.98	6,160.98	175.50	24,605.32

Note: Excludes RESA personnel.

OSF
02/18/14

Pers. Distribution Reports - 14 (All Funding Sources)

**COUNTY BOARDS OF EDUCATION
SERVICE PERSONNEL DISTRIBUTION REPORTS BY YEARS OF
EXPERIENCE AND PAY GRADE - ALL FUNDING SOURCES
FOR THE 2013-14 YEAR**

Yrs. Exp	A	B	C	D	E	F	G	H	Total
0	38.500	58.000	126.500	147.500	65.000	55.500	28.990	1.000	520.990
1	54.500	70.000	159.000	203.000	72.500	68.000	35.500	3.000	665.500
2	66.500	75.500	147.000	280.500	102.500	58.000	30.000	2.000	762.000
3	65.000	64.500	149.500	220.500	89.700	92.500	30.500	9.000	721.200
4	47.500	55.000	131.500	220.500	102.000	80.160	48.340	10.000	695.000
5	24.500	68.500	146.013	209.000	91.100	71.500	42.900	12.000	665.513
6	20.500	78.500	143.000	239.500	80.500	83.000	61.500	31.000	737.500
7	16.000	84.500	126.550	208.000	94.000	76.000	57.500	19.000	681.550
8	7.500	87.500	120.013	228.000	46.500	68.500	54.500	12.000	624.513
9	11.500	50.500	134.000	199.000	44.000	80.000	58.700	15.800	593.500
10	6.500	46.500	108.000	187.010	43.500	57.660	65.340	10.000	524.510
11	5.000	38.500	99.013	181.500	31.000	72.500	60.500	16.000	504.013
12	4.000	58.500	93.000	177.500	56.500	54.400	57.500	17.000	518.400
13	4.000	48.000	96.000	163.000	40.000	71.500	58.000	15.000	495.500
14	6.000	49.500	88.000	150.500	42.000	63.000	51.500	9.000	459.500
15	2.500	39.500	86.000	149.000	34.500	61.500	44.700	18.800	436.500
16	2.000	32.000	60.500	156.500	45.500	58.000	56.000	16.000	426.500
17	6.000	22.000	63.000	129.700	39.000	46.000	46.800	9.000	361.500
18	2.000	27.500	66.000	127.000	32.000	32.500	47.500	16.000	350.500
19	2.000	20.500	55.500	117.000	31.500	37.500	36.000	20.000	320.000
20	4.000	13.000	49.000	100.000	19.000	33.500	39.000	9.000	266.500
21	-	17.500	30.000	74.000	16.000	27.500	31.000	5.000	201.000
22	1.000	10.500	35.500	59.500	13.000	19.500	23.000	8.000	170.000
23	4.000	13.500	36.000	82.000	14.500	26.500	24.000	4.000	204.500
24	3.500	10.500	33.500	91.000	20.000	45.000	29.000	12.500	245.000
25	2.000	14.500	35.500	92.000	13.000	34.000	32.000	7.000	230.000
26	2.000	3.500	36.000	76.000	22.000	30.000	35.500	3.500	208.500
27	3.000	8.500	32.000	57.000	10.000	15.000	34.000	10.000	169.500
28	1.000	5.500	18.000	53.000	17.000	29.000	17.000	11.000	151.500
29	2.000	1.000	19.000	52.000	14.000	20.000	21.000	4.000	133.000
30	1.000	2.000	15.000	48.700	11.000	18.000	17.300	9.000	122.000
31	2.000	1.000	12.000	30.000	16.000	15.000	7.000	10.000	93.000
32	3.000	1.000	13.000	31.000	10.000	16.000	18.000	10.000	102.000
33	1.000	1.000	13.000	46.000	14.000	16.000	24.500	13.000	128.500
34	-	-	15.000	32.000	11.000	12.000	23.000	10.000	103.000
35	1.000	2.000	11.500	22.000	6.000	13.500	15.000	14.000	85.000
36	1.000	1.000	4.000	16.000	4.000	7.000	14.000	6.000	53.000
37	-	-	7.000	15.000	5.000	8.000	9.000	2.000	46.000
38	-	1.000	4.000	11.000	5.000	3.000	12.000	4.000	40.000
39	-	-	4.000	9.000	2.000	4.000	10.000	6.000	35.000
40	1.000	-	2.000	3.500	2.500	11.000	6.000	-	26.000
41	-	-	-	2.000	6.000	1.000	3.000	5.000	17.000
42	-	-	1.000	5.000	4.000	8.000	4.000	1.000	23.000
43	-	-	-	1.000	2.000	2.000	2.000	1.000	8.000
44	-	-	-	1.000	-	1.000	2.000	1.000	5.000
45	-	-	-	-	1.000	2.000	-	-	3.000
46	-	-	-	-	1.000	-	-	-	1.000
47	-	-	-	-	-	-	1.000	-	1.000
50	-	-	-	-	-	-	1.000	-	1.000
51	-	-	-	-	-	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	13,938.189

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.

**COUNTY BOARDS OF EDUCATION
TOTAL NUMBER OF PROFESSIONAL AND SERVICE PERSONNEL EMPLOYED
FULL-TIME EQUIVALENCY (FTE) BASIS (EXCLUDING RESA PERSONNEL)
2013-14 YEAR**

County	Total Professional Personnel	Total Service Personnel	Total Personnel
Barbour	209.00	117.500	326.50
Berkeley	1,600.73	936.400	2,537.13
Boone	455.00	236.740	691.74
Braxton	193.00	105.500	298.50
Brooke	306.50	168.000	474.50
Cabell	1,090.20	572.500	1,662.70
Calhoun	108.00	61.000	169.00
Clay	171.50	102.500	274.00
Doddridge	127.00	75.000	202.00
Fayette	598.00	333.500	931.50
Gilmer	92.50	52.500	145.00
Grant	161.50	87.000	248.50
Greenbrier	473.50	307.500	781.00
Hampshire	296.60	182.000	478.60
Hancock	374.00	205.000	579.00
Hardy	188.50	111.500	300.00
Harrison	954.87	514.500	1,469.37
Jackson	450.00	241.500	691.50
Jefferson	724.83	453.039	1,177.87
Kanawha	2,518.00	1,344.500	3,862.50
Lewis	225.00	149.000	374.00
Lincoln	329.00	197.500	526.50
Logan	544.50	336.000	880.50
Marion	682.10	415.000	1,097.10
Marshall	414.50	279.000	693.50
Mason	374.75	231.000	605.75
McDowell	333.50	207.500	541.00
Mercer	843.50	457.000	1,300.50
Mineral	366.00	221.500	587.50
Mingo	393.50	227.000	620.50
Monongalia	960.50	508.500	1,469.00
Monroe	157.75	94.500	252.25
Morgan	220.50	123.000	343.50
Nicholas	350.00	209.500	559.50
Ohio	476.50	255.000	731.50
Pendleton	105.70	64.000	169.70
Pleasants	125.00	76.000	201.00
Pocahontas	118.50	71.500	190.00
Preston	377.39	210.000	587.39
Putnam	822.50	441.500	1,264.00
Raleigh	1,065.80	562.000	1,627.80
Randolph	382.00	202.000	584.00
Ritchie	132.00	81.500	213.50
Roane	204.00	125.000	329.00
Summers	142.50	78.500	221.00
Taylor	200.00	114.500	314.50
Tucker	100.00	59.000	159.00
Tyler	132.00	77.000	209.00
Upshur	333.60	191.500	525.10
Wayne	621.50	379.510	1,001.01
Webster	128.00	73.500	201.50
Wetzel	258.00	151.000	409.00
Wirt	94.00	54.000	148.00
Wood	1,128.00	593.000	1,721.00
Wyoming	370.00	214.500	584.50
Total	24,605.32	13,938.189	38,543.51

OSF

12/26/2013

Total Personnel 14

**COUNTY BOARDS OF EDUCATION
TOTAL NUMBER OF PROFESSIONAL AND SERVICE PERSONNEL EMPLOYED
FULL-TIME EQUIVALENCY (FTE) BASIS (EXCLUDING RESA PERSONNEL)
(ARRANGED IN DESCENDING ORDER)
2013-14 YEAR**

Ct.	County	Total Professional Personnel	Total Service Personnel	Total Personnel
1.	Kanawha	2,518.00	1,344.500	3,862.50
2.	Berkeley	1,600.73	936.400	2,537.13
3.	Wood	1,128.00	593.000	1,721.00
4.	Cabell	1,090.20	572.500	1,662.70
5.	Raleigh	1,065.80	562.000	1,627.80
6.	Harrison	954.87	514.500	1,469.37
7.	Monongalia	960.50	508.500	1,469.00
8.	Mercer	843.50	457.000	1,300.50
9.	Putnam	822.50	441.500	1,264.00
10.	Jefferson	724.83	453.039	1,177.87
11.	Marion	682.10	415.000	1,097.10
12.	Wayne	621.50	379.510	1,001.01
13.	Fayette	598.00	333.500	931.50
14.	Logan	544.50	336.000	880.50
15.	Greenbrier	473.50	307.500	781.00
16.	Ohio	476.50	255.000	731.50
17.	Marshall	414.50	279.000	693.50
18.	Boone	455.00	236.740	691.74
19.	Jackson	450.00	241.500	691.50
20.	Mingo	393.50	227.000	620.50
21.	Mason	374.75	231.000	605.75
22.	Mineral	366.00	221.500	587.50
23.	Preston	377.39	210.000	587.39
24.	Wyoming	370.00	214.500	584.50
25.	Randolph	382.00	202.000	584.00
26.	Hancock	374.00	205.000	579.00
27.	Nicholas	350.00	209.500	559.50
28.	McDowell	333.50	207.500	541.00
29.	Lincoln	329.00	197.500	526.50
30.	Upshur	333.60	191.500	525.10
31.	Hampshire	296.60	182.000	478.60
32.	Brooke	306.50	168.000	474.50
33.	Wetzel	258.00	151.000	409.00
34.	Lewis	225.00	149.000	374.00
35.	Morgan	220.50	123.000	343.50
36.	Roane	204.00	125.000	329.00
37.	Barbour	209.00	117.500	326.50
38.	Taylor	200.00	114.500	314.50
39.	Hardy	188.50	111.500	300.00
40.	Braxton	193.00	105.500	298.50
41.	Clay	171.50	102.500	274.00
42.	Monroe	157.75	94.500	252.25
43.	Grant	161.50	87.000	248.50
44.	Summers	142.50	78.500	221.00
45.	Ritchie	132.00	81.500	213.50
46.	Tyler	132.00	77.000	209.00
47.	Doddridge	127.00	75.000	202.00
48.	Webster	128.00	73.500	201.50
49.	Pleasants	125.00	76.000	201.00
50.	Pocahontas	118.50	71.500	190.00
51.	Pendleton	105.70	64.000	169.70
52.	Calhoun	108.00	61.000	169.00
53.	Tucker	100.00	59.000	159.00
54.	Wirt	94.00	54.000	148.00
55.	Gilmer	92.50	52.500	145.00
-	Total	24,605.32	13,938.189	38,543.51

OSF
12/26/2013
Total Personnel 14

**COUNTY BOARDS OF EDUCATION
PUPIL TO CLASSROOM TEACHER RATIO
2013-14 YEAR**

County	Total Headcount Enrollment	Total Classroom Teachers	Pupil/ Teacher Ratio
Barbour	2,454	170.20	14.42
Berkeley	18,221	1,307.33	13.94
Boone	4,541	374.25	12.13
Braxton	2,128	154.50	13.77
Brooke	3,246	243.50	13.33
Cabell	13,085	878.40	14.90
Calhoun	1,069	87.00	12.29
Clay	1,975	146.26	13.50
Doddridge	1,159	89.75	12.91
Fayette	6,810	488.50	13.94
Gilmer	903	65.50	13.79
Grant	1,819	123.90	14.68
Greenbrier	5,191	369.00	14.07
Hampshire	3,422	233.79	14.64
Hancock	4,181	293.00	14.27
Hardy	2,321	149.00	15.58
Harrison	10,913	746.42	14.62
Jackson	4,914	347.00	14.16
Jefferson	9,061	597.33	15.17
Kanawha	28,378	2,002.50	14.17
Lewis	2,624	177.00	14.82
Lincoln	3,691	266.00	13.88
Logan	6,271	442.50	14.17
Marion	8,036	563.10	14.27
Marshall	4,708	332.00	14.18
Mason	4,312	303.25	14.22
McDowell	3,437	266.50	12.90
Mercer	9,585	651.00	14.72
Mineral	4,187	292.00	14.34
Mingo	4,403	289.50	15.21
Monongalia	11,192	734.50	15.24
Monroe	1,820	130.50	13.95
Morgan	2,580	169.15	15.25
Nicholas	3,956	293.50	13.48
Ohio	5,428	369.00	14.71
Pendleton	1,001	86.85	11.53
Pleasants	1,232	94.50	13.04
Pocahontas	1,112	92.00	12.09
Preston	4,583	310.29	14.77
Putnam	9,907	675.00	14.68
Raleigh	12,568	850.00	14.79
Randolph	4,225	309.70	13.64
Ritchie	1,516	106.00	14.30
Roane	2,443	170.00	14.37
Summers	1,596	103.00	15.50
Taylor	2,423	155.40	15.59
Tucker	1,029	80.42	12.80
Tyler	1,348	101.00	13.35
Upshur	3,822	275.12	13.89
Wayne	7,446	509.00	14.63
Webster	1,446	99.30	14.56
Wetzel	2,757	213.00	12.94
Wirt	1,022	76.00	13.45
Wood	13,260	898.00	14.77
Wyoming	4,256	318.00	13.38
Total	281,013	19,669.21	14.29

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 CLASSROOM TEACHER RATIO
SORTED IN DESCENDING ORDER
2013-14 YEAR**

Ct.	County	Total Headcount Enrollment	Total Classroom Teachers	Pupil/ Teacher Ratio
1	Taylor	2,423	155.40	15.59
2	Hardy	2,321	149.00	15.58
3	Summers	1,596	103.00	15.50
4	Morgan	2,580	169.15	15.25
5	Monongalia	11,192	734.50	15.24
6	Mingo	4,403	289.50	15.21
7	Jefferson	9,061	597.33	15.17
8	Cabell	13,085	878.40	14.90
9	Lewis	2,624	177.00	14.82
10	Raleigh	12,568	850.00	14.79
11	Preston	4,583	310.29	14.77
11	Wood	13,260	898.00	14.77
13	Mercer	9,585	651.00	14.72
14	Ohio	5,428	369.00	14.71
15	Grant	1,819	123.90	14.68
15	Putnam	9,907	675.00	14.68
17	Hampshire	3,422	233.79	14.64
18	Wayne	7,446	509.00	14.63
19	Harrison	10,913	746.42	14.62
20	Webster	1,446	99.30	14.56
21	Barbour	2,454	170.20	14.42
22	Roane	2,443	170.00	14.37
23	Mineral	4,187	292.00	14.34
24	Ritchie	1,516	106.00	14.30
25	Hancock	4,181	293.00	14.27
25	Marion	8,036	563.10	14.27
27	Mason	4,312	303.25	14.22
28	Marshall	4,708	332.00	14.18
29	Kanawha	28,378	2,002.50	14.17
29	Logan	6,271	442.50	14.17
31	Jackson	4,914	347.00	14.16
32	Greenbrier	5,191	369.00	14.07
33	Monroe	1,820	130.50	13.95
34	Berkeley	18,221	1,307.33	13.94
34	Fayette	6,810	488.50	13.94
36	Upshur	3,822	275.12	13.89
37	Lincoln	3,691	266.00	13.88
38	Gilmer	903	65.50	13.79
39	Braxton	2,128	154.50	13.77
40	Randolph	4,225	309.70	13.64
41	Clay	1,975	146.26	13.50
42	Nicholas	3,956	293.50	13.48
43	Wirt	1,022	76.00	13.45
44	Wyoming	4,256	318.00	13.38
45	Tyler	1,348	101.00	13.35
46	Brooke	3,246	243.50	13.33
47	Pleasants	1,232	94.50	13.04
48	Wetzel	2,757	213.00	12.94
49	Doddridge	1,159	89.75	12.91
50	McDowell	3,437	266.50	12.90
51	Tucker	1,029	80.42	12.80
52	Calhoun	1,069	87.00	12.29
53	Boone	4,541	374.25	12.13
54	Pocahontas	1,112	92.00	12.09
55	Pendleton	1,001	86.85	11.53
-	Total	281,013	19,669.21	14.29

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 14

**COUNTY BOARDS OF EDUCATION
PUPIL TO ADMINISTRATOR RATIO
2013-14 YEAR**

County	Total Headcount Enrollment	Central Office Administrators		School Administrators		Total Administrators	
		Number	Ratio	Number	Ratio	Personnel	Ratio
Barbour	2,454	6.20	395.81	9.80	250.41	16.00	153.38
Berkeley	18,221	37.00	492.46	66.00	276.08	103.00	176.90
Boone	4,541	16.75	271.10	25.00	181.64	41.75	108.77
Braxton	2,128	5.96	357.05	9.50	224.00	15.46	137.65
Brooke	3,246	9.50	341.68	14.00	231.86	23.50	138.13
Cabell	13,085	27.00	484.63	37.00	353.65	64.00	204.45
Calhoun	1,069	6.00	178.17	6.00	178.17	12.00	89.08
Clay	1,975	8.50	232.35	3.60	548.61	12.10	163.22
Doddridge	1,159	6.75	171.70	6.00	193.17	12.75	90.90
Fayette	6,810	14.00	486.43	28.00	243.21	42.00	162.14
Gilmer	903	5.50	164.18	6.00	150.50	11.50	78.52
Grant	1,819	8.00	227.38	8.00	227.38	16.00	113.69
Greenbrier	5,191	15.50	334.90	22.00	235.95	37.50	138.43
Hampshire	3,422	7.50	456.27	12.81	267.14	20.31	168.49
Hancock	4,181	9.00	464.56	18.00	232.28	27.00	154.85
Hardy	2,321	5.00	464.20	10.00	232.10	15.00	154.73
Harrison	10,913	11.00	992.09	41.50	262.96	52.50	207.87
Jackson	4,914	9.25	531.24	22.00	223.36	31.25	157.25
Jefferson	9,061	21.00	431.48	29.00	312.45	50.00	181.22
Kanawha	28,378	37.00	766.97	121.00	234.53	158.00	179.61
Lewis	2,624	7.00	374.86	10.00	262.40	17.00	154.35
Lincoln	3,691	8.00	461.38	16.00	230.69	24.00	153.79
Logan	6,271	14.00	447.93	36.00	174.19	50.00	125.42
Marion	8,036	8.00	1,004.50	33.00	243.52	41.00	196.00
Marshall	4,708	13.00	362.15	17.00	276.94	30.00	156.93
Mason	4,312	16.00	269.50	19.00	226.95	35.00	123.20
McDowell	3,437	10.50	327.33	13.00	264.38	23.50	146.26
Mercer	9,585	10.00	958.50	40.00	239.63	50.00	191.70
Mineral	4,187	11.50	364.09	19.00	220.37	30.50	137.28
Mingo	4,403	13.00	338.69	24.50	179.71	37.50	117.41
Monongalia	11,192	19.50	573.95	37.50	298.45	57.00	196.35
Monroe	1,820	7.25	251.03	5.00	364.00	12.25	148.57
Morgan	2,580	8.00	322.50	11.70	220.51	19.70	130.96
Nicholas	3,956	9.00	439.56	14.50	272.83	23.50	168.34
Ohio	5,428	9.00	603.11	20.00	271.40	29.00	187.17
Pendleton	1,001	5.00	200.20	4.60	217.61	9.60	104.27
Pleasants	1,232	5.00	246.40	8.00	154.00	13.00	94.77
Pocahontas	1,112	4.50	247.11	6.00	185.33	10.50	105.90
Preston	4,583	9.00	509.22	13.00	352.54	22.00	208.32
Putnam	9,907	20.00	495.35	30.50	324.82	50.50	196.18
Raleigh	12,568	23.00	546.43	46.00	273.22	69.00	182.14
Randolph	4,225	9.00	469.44	18.00	234.72	27.00	156.48
Ritchie	1,516	4.50	336.89	7.00	216.57	11.50	131.83
Roane	2,443	7.00	349.00	9.00	271.44	16.00	152.69
Summers	1,596	4.50	354.67	9.00	177.33	13.50	118.22
Taylor	2,423	7.00	346.14	9.00	269.22	16.00	151.44
Tucker	1,029	5.08	202.56	5.00	205.80	10.08	102.08
Tyler	1,348	6.50	207.38	5.00	269.60	11.50	117.22
Upshur	3,822	7.00	546.00	15.50	246.58	22.50	169.87
Wayne	7,446	16.50	451.27	25.50	292.00	42.00	177.29
Webster	1,446	4.70	307.66	6.00	241.00	10.70	135.14
Wetzel	2,757	8.00	344.63	12.00	229.75	20.00	137.85
Wirt	1,022	3.00	340.67	5.00	204.40	8.00	127.75
Wood	13,260	19.00	697.89	49.00	270.61	68.00	195.00
Wyoming	4,256	11.00	386.91	19.00	224.00	30.00	141.87
Total	281,013	609.44	461.10	1,113.51	252.37	1,722.95	163.10

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 CENTRAL OFFICE ADMINISTRATORS
2013-14 YEAR**

Ct.	County	Total Headcount Enrollment	Central Office Administrators		School Administrators		Total Administrators	
			Number	Ratio	Number	Ratio	Personnel	Ratio
1	Marion	8,036	8.00	1,004.50	33.00	243.52	41.00	196.00
2	Harrison	10,913	11.00	992.09	41.50	262.96	52.50	207.87
3	Mercer	9,585	10.00	958.50	40.00	239.63	50.00	191.70
4	Kanawha	28,378	37.00	766.97	121.00	234.53	158.00	179.61
5	Wood	13,260	19.00	697.89	49.00	270.61	68.00	195.00
6	Ohio	5,428	9.00	603.11	20.00	271.40	29.00	187.17
7	Monongalia	11,192	19.50	573.95	37.50	298.45	57.00	196.35
8	Raleigh	12,568	23.00	546.43	46.00	273.22	69.00	182.14
9	Upshur	3,822	7.00	546.00	15.50	246.58	22.50	169.87
10	Jackson	4,914	9.25	531.24	22.00	223.36	31.25	157.25
11	Preston	4,583	9.00	509.22	13.00	352.54	22.00	208.32
12	Putnam	9,907	20.00	495.35	30.50	324.82	50.50	196.18
13	Berkeley	18,221	37.00	492.46	66.00	276.08	103.00	176.90
14	Fayette	6,810	14.00	486.43	28.00	243.21	42.00	162.14
15	Cabell	13,085	27.00	484.63	37.00	353.65	64.00	204.45
16	Randolph	4,225	9.00	469.44	18.00	234.72	27.00	156.48
17	Hancock	4,181	9.00	464.56	18.00	232.28	27.00	154.85
18	Hardy	2,321	5.00	464.20	10.00	232.10	15.00	154.73
19	Lincoln	3,691	8.00	461.38	16.00	230.69	24.00	153.79
20	Hampshire	3,422	7.50	456.27	12.81	267.14	20.31	168.49
21	Wayne	7,446	16.50	451.27	25.50	292.00	42.00	177.29
22	Logan	6,271	14.00	447.93	36.00	174.19	50.00	125.42
23	Nicholas	3,956	9.00	439.56	14.50	272.83	23.50	168.34
24	Jefferson	9,061	21.00	431.48	29.00	312.45	50.00	181.22
25	Barbour	2,454	6.20	395.81	9.80	250.41	16.00	153.38
26	Wyoming	4,256	11.00	386.91	19.00	224.00	30.00	141.87
27	Lewis	2,624	7.00	374.86	10.00	262.40	17.00	154.35
28	Mineral	4,187	11.50	364.09	19.00	220.37	30.50	137.28
29	Marshall	4,708	13.00	362.15	17.00	276.94	30.00	156.93
30	Braxton	2,128	5.96	357.05	9.50	224.00	15.46	137.65
31	Summers	1,596	4.50	354.67	9.00	177.33	13.50	118.22
32	Roane	2,443	7.00	349.00	9.00	271.44	16.00	152.69
33	Taylor	2,423	7.00	346.14	9.00	269.22	16.00	151.44
34	Wetzel	2,757	8.00	344.63	12.00	229.75	20.00	137.85
35	Brooke	3,246	9.50	341.68	14.00	231.86	23.50	138.13
36	Wirt	1,022	3.00	340.67	5.00	204.40	8.00	127.75
37	Mingo	4,403	13.00	338.69	24.50	179.71	37.50	117.41
38	Ritchie	1,516	4.50	336.89	7.00	216.57	11.50	131.83
39	Greenbrier	5,191	15.50	334.90	22.00	235.95	37.50	138.43
40	McDowell	3,437	10.50	327.33	13.00	264.38	23.50	146.26
41	Morgan	2,580	8.00	322.50	11.70	220.51	19.70	130.96
42	Webster	1,446	4.70	307.66	6.00	241.00	10.70	135.14
43	Boone	4,541	16.75	271.10	25.00	181.64	41.75	108.77
44	Mason	4,312	16.00	269.50	19.00	226.95	35.00	123.20
45	Monroe	1,820	7.25	251.03	5.00	364.00	12.25	148.57
46	Pocahontas	1,112	4.50	247.11	6.00	185.33	10.50	105.90
47	Pleasants	1,232	5.00	246.40	8.00	154.00	13.00	94.77
48	Clay	1,975	8.50	232.35	3.60	548.61	12.10	163.22
49	Grant	1,819	8.00	227.38	8.00	227.38	16.00	113.69
50	Tyler	1,348	6.50	207.38	5.00	269.60	11.50	117.22
51	Tucker	1,029	5.08	202.56	5.00	205.80	10.08	102.08
52	Pendleton	1,001	5.00	200.20	4.60	217.61	9.60	104.27
53	Calhoun	1,069	6.00	178.17	6.00	178.17	12.00	89.08
54	Doddridge	1,159	6.75	171.70	6.00	193.17	12.75	90.90
55	Gilmer	903	5.50	164.18	6.00	150.50	11.50	78.52
-	Total	281,013	609.44	461.10	1,113.51	252.37	1,722.95	163.10

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
2013-14 YEAR**

Ct.	County	Total Headcount Enrollment	Central Office Administrators		School Administrators		Total Administrators	
			Number	Ratio	Number	Ratio	Personnel	Ratio
1	Clay	1,975	8.50	232.35	3.60	548.61	12.10	163.22
2	Monroe	1,820	7.25	251.03	5.00	364.00	12.25	148.57
3	Cabell	13,085	27.00	484.63	37.00	353.65	64.00	204.45
4	Preston	4,583	9.00	509.22	13.00	352.54	22.00	208.32
5	Putnam	9,907	20.00	495.35	30.50	324.82	50.50	196.18
6	Jefferson	9,061	21.00	431.48	29.00	312.45	50.00	181.22
7	Monongalia	11,192	19.50	573.95	37.50	298.45	57.00	196.35
8	Wayne	7,446	16.50	451.27	25.50	292.00	42.00	177.29
9	Marshall	4,708	13.00	362.15	17.00	276.94	30.00	156.93
10	Berkeley	18,221	37.00	492.46	66.00	276.08	103.00	176.90
11	Raleigh	12,568	23.00	546.43	46.00	273.22	69.00	182.14
12	Nicholas	3,956	9.00	439.56	14.50	272.83	23.50	168.34
13	Roane	2,443	7.00	349.00	9.00	271.44	16.00	152.69
14	Ohio	5,428	9.00	603.11	20.00	271.40	29.00	187.17
15	Wood	13,260	19.00	697.89	49.00	270.61	68.00	195.00
16	Tyler	1,348	6.50	207.38	5.00	269.60	11.50	117.22
17	Taylor	2,423	7.00	346.14	9.00	269.22	16.00	151.44
18	Hampshire	3,422	7.50	456.27	12.81	267.14	20.31	168.49
19	McDowell	3,437	10.50	327.33	13.00	264.38	23.50	146.26
20	Harrison	10,913	11.00	992.09	41.50	262.96	52.50	207.87
21	Lewis	2,624	7.00	374.86	10.00	262.40	17.00	154.35
22	Barbour	2,454	6.20	395.81	9.80	250.41	16.00	153.38
23	Upshur	3,822	7.00	546.00	15.50	246.58	22.50	169.87
24	Marion	8,036	8.00	1,004.50	33.00	243.52	41.00	196.00
25	Fayette	6,810	14.00	486.43	28.00	243.21	42.00	162.14
26	Webster	1,446	4.70	307.66	6.00	241.00	10.70	135.14
27	Mercer	9,585	10.00	958.50	40.00	239.63	50.00	191.70
28	Greenbrier	5,191	15.50	334.90	22.00	235.95	37.50	138.43
29	Randolph	4,225	9.00	469.44	18.00	234.72	27.00	156.48
30	Kanawha	28,378	37.00	766.97	121.00	234.53	158.00	179.61
31	Hancock	4,181	9.00	464.56	18.00	232.28	27.00	154.85
32	Hardy	2,321	5.00	464.20	10.00	232.10	15.00	154.73
33	Brooke	3,246	9.50	341.68	14.00	231.86	23.50	138.13
34	Lincoln	3,691	8.00	461.38	16.00	230.69	24.00	153.79
35	Wetzel	2,757	8.00	344.63	12.00	229.75	20.00	137.85
36	Grant	1,819	8.00	227.38	8.00	227.38	16.00	113.69
37	Mason	4,312	16.00	269.50	19.00	226.95	35.00	123.20
38	Braxton	2,128	5.96	357.05	9.50	224.00	15.46	137.65
39	Wyoming	4,256	11.00	386.91	19.00	224.00	30.00	141.87
40	Jackson	4,914	9.25	531.24	22.00	223.36	31.25	157.25
41	Morgan	2,580	8.00	322.50	11.70	220.51	19.70	130.96
42	Mineral	4,187	11.50	364.09	19.00	220.37	30.50	137.28
43	Pendleton	1,001	5.00	200.20	4.60	217.61	9.60	104.27
44	Ritchie	1,516	4.50	336.89	7.00	216.57	11.50	131.83
45	Tucker	1,029	5.08	202.56	5.00	205.80	10.08	102.08
46	Wirt	1,022	3.00	340.67	5.00	204.40	8.00	127.75
47	Doddridge	1,159	6.75	171.70	6.00	193.17	12.75	90.90
48	Pocahontas	1,112	4.50	247.11	6.00	185.33	10.50	105.90
49	Boone	4,541	16.75	271.10	25.00	181.64	41.75	108.77
50	Mingo	4,403	13.00	338.69	24.50	179.71	37.50	117.41
51	Calhoun	1,069	6.00	178.17	6.00	178.17	12.00	89.08
52	Summers	1,596	4.50	354.67	9.00	177.33	13.50	118.22
53	Logan	6,271	14.00	447.93	36.00	174.19	50.00	125.42
54	Pleasants	1,232	5.00	246.40	8.00	154.00	13.00	94.77
55	Gilmer	903	5.50	164.18	6.00	150.50	11.50	78.52
-	Total	281,013	609.44	461.10	1,113.51	252.37	1,722.95	163.10

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

03/30/15

Pupil Administrator Ratio 14

**COUNTY BOARDS OF EDUCATION
PUPIL TO ADMINISTRATOR RATIO - SORTED IN DESCENDING
ORDER BY HCH5 @ADMINISTRATORS
2013-14 YEAR**

Ct.	County	Total Headcount Enrollment	Central Office Administrators		School Administrators		Total Administrators	
			Number	Ratio	Number	Ratio	Personnel	Ratio
1	Preston	4,583	9.00	509.22	13.00	352.54	22.00	208.32
2	Harrison	10,913	11.00	992.09	41.50	262.96	52.50	207.87
3	Cabell	13,085	27.00	484.63	37.00	353.65	64.00	204.45
4	Monongalia	11,192	19.50	573.95	37.50	298.45	57.00	196.35
5	Putnam	9,907	20.00	495.35	30.50	324.82	50.50	196.18
6	Marion	8,036	8.00	1,004.50	33.00	243.52	41.00	196.00
7	Wood	13,260	19.00	697.89	49.00	270.61	68.00	195.00
8	Mercer	9,585	10.00	958.50	40.00	239.63	50.00	191.70
9	Ohio	5,428	9.00	603.11	20.00	271.40	29.00	187.17
10	Raleigh	12,568	23.00	546.43	46.00	273.22	69.00	182.14
11	Jefferson	9,061	21.00	431.48	29.00	312.45	50.00	181.22
12	Kanawha	28,378	37.00	766.97	121.00	234.53	158.00	179.61
13	Wayne	7,446	16.50	451.27	25.50	292.00	42.00	177.29
14	Berkeley	18,221	37.00	492.46	66.00	276.08	103.00	176.90
15	Upshur	3,822	7.00	546.00	15.50	246.58	22.50	169.87
16	Hampshire	3,422	7.50	456.27	12.81	267.14	20.31	168.49
17	Nicholas	3,956	9.00	439.56	14.50	272.83	23.50	168.34
18	Clay	1,975	8.50	232.35	3.60	548.61	12.10	163.22
19	Fayette	6,810	14.00	486.43	28.00	243.21	42.00	162.14
20	Jackson	4,914	9.25	531.24	22.00	223.36	31.25	157.25
21	Marshall	4,708	13.00	362.15	17.00	276.94	30.00	156.93
22	Randolph	4,225	9.00	469.44	18.00	234.72	27.00	156.48
23	Hancock	4,181	9.00	464.56	18.00	232.28	27.00	154.85
24	Hardy	2,321	5.00	464.20	10.00	232.10	15.00	154.73
25	Lewis	2,624	7.00	374.86	10.00	262.40	17.00	154.35
26	Lincoln	3,691	8.00	461.38	16.00	230.69	24.00	153.79
27	Barbour	2,454	6.20	395.81	9.80	250.41	16.00	153.38
28	Roane	2,443	7.00	349.00	9.00	271.44	16.00	152.69
29	Taylor	2,423	7.00	346.14	9.00	269.22	16.00	151.44
30	Monroe	1,820	7.25	251.03	5.00	364.00	12.25	148.57
31	McDowell	3,437	10.50	327.33	13.00	264.38	23.50	146.26
32	Wyoming	4,256	11.00	386.91	19.00	224.00	30.00	141.87
33	Greenbrier	5,191	15.50	334.90	22.00	235.95	37.50	138.43
34	Brooke	3,246	9.50	341.68	14.00	231.86	23.50	138.13
35	Wetzel	2,757	8.00	344.63	12.00	229.75	20.00	137.85
36	Braxton	2,128	5.96	357.05	9.50	224.00	15.46	137.65
37	Mineral	4,187	11.50	364.09	19.00	220.37	30.50	137.28
38	Webster	1,446	4.70	307.66	6.00	241.00	10.70	135.14
39	Ritchie	1,516	4.50	336.89	7.00	216.57	11.50	131.83
40	Morgan	2,580	8.00	322.50	11.70	220.51	19.70	130.96
41	Wirt	1,022	3.00	340.67	5.00	204.40	8.00	127.75
42	Logan	6,271	14.00	447.93	36.00	174.19	50.00	125.42
43	Mason	4,312	16.00	269.50	19.00	226.95	35.00	123.20
44	Summers	1,596	4.50	354.67	9.00	177.33	13.50	118.22
45	Mingo	4,403	13.00	338.69	24.50	179.71	37.50	117.41
46	Tyler	1,348	6.50	207.38	5.00	269.60	11.50	117.22
47	Grant	1,819	8.00	227.38	8.00	227.38	16.00	113.69
48	Boone	4,541	16.75	271.10	25.00	181.64	41.75	108.77
49	Pocahontas	1,112	4.50	247.11	6.00	185.33	10.50	105.90
50	Pendleton	1,001	5.00	200.20	4.60	217.61	9.60	104.27
51	Tucker	1,029	5.08	202.56	5.00	205.80	10.08	102.08
52	Pleasants	1,232	5.00	246.40	8.00	154.00	13.00	94.77
53	Doddridge	1,159	6.75	171.70	6.00	193.17	12.75	90.90
54	Calhoun	1,069	6.00	178.17	6.00	178.17	12.00	89.08
55	Gilmer	903	5.50	164.18	6.00	150.50	11.50	78.52
-	Total	281,013	609.44	461.10	1,113.51	252.37	1,722.95	163.10

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

03/30/15

Pupil Administrator Ratio 14

SALARY DATA

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
AND AVERAGE CONTRACTED SALARIES
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2013-14 YEAR**

Professional Personnel:

Administrators:

Central Office Administrators:	<u>FTE</u>	<u>Average Contracted Salaries</u>
Superintendent (*)	55.00	\$ 113,858.03
Deputy Associate, or Assistant Superintendent (*)	61.10	96,140.48
Administrative Assistant	16.00	85,656.60
Director/Manager (Instructional) (*)	198.01	78,557.58
Director/Manager Supportive Services	198.03	70,208.36
Chief School Business Official	54.50	80,236.19
Director of Child Nutrition	26.80	70,453.78
Total Central Office Administrators	<u>609.44</u>	<u>\$ 80,773.27</u>

School Administrators:

Principals:

Elementary (*)	406.90	\$ 70,426.87
Middle/Junior High (*)	131.50	74,344.06
High School (*)	131.50	79,918.07
Combined (*)	24.50	70,850.48
Total Principals	<u>694.40</u>	<u>\$ 72,980.99</u>

Assistant Principals:

Elementary (*)	74.90	\$ 60,284.94
Middle/Junior High (*)	120.86	61,885.14
High School (*)	207.85	65,665.70
Combined (*)	15.50	58,230.63
Total Assistant Principals	<u>419.11</u>	<u>\$ 63,338.91</u>

Total School Administrators

1,113.51 **\$ 69,351.85**

Total Administrators

1,722.95 **\$ 73,391.82**

Classroom Teachers (K - 12):

Head Teacher (#)	19.50	55,111.70
Teacher Pre-K (#)	366.67	43,813.07
Kindergarten (#)	1,094.50	46,375.29
Elementary (#)	6,300.51	45,004.31
Middle/Junior High (#)	3,426.62	44,551.44
High School (#)	4,135.84	45,177.25
Special Education (#)	3,300.48	44,699.79
Homebound (#)	19.50	52,971.90
Vocational (K-12) (#)	904.00	46,450.94
JROTC Instructor (#)	65.00	59,779.29
Permanent Substitutes (#)	36.60	38,790.96
Total Classroom Teachers	<u>19,669.21</u>	<u>\$ 45,086.43</u>

OSF
12/30/13
AllPer14 FTE

**NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
AND AVERAGE CONTRACTED SALARIES
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2013-14 YEAR**

<u>Professional Student Support Personnel:</u>	<u>FTE</u>	<u>Average Contracted Salaries</u>
Counselor (@)	723.14	\$ 49,492.91
School Nurse (AB) (@)	281.22	46,908.34
Total Professional Student Support Personnel	1,004.36	\$ 48,769.24
 <u>Other Instructional Staff:</u>		
Curriculum Specialist (*)	136.89	\$ 66,467.99
Librarian (#)	311.53	48,406.34
Psychologist (#)	122.00	55,013.10
Speech Language Pathologist (#)	443.80	52,350.86
Speech Assistant (#)	36.60	38,078.27
Remedial Specialist (#)	379.95	46,922.42
Academic Coach (#)	118.00	52,856.39
Activities Director (*)	9.50	63,620.30
Attendance Director (#)	72.98	61,045.76
Curriculum Enrichment Instructor	9.00	44,252.74
Technology Integration Specialist (#)	122.65	49,162.65
Total Other Instructional Staff	1,762.90	\$ 51,659.33
 <u>Other Support Staff:</u>		
School Nurse (Below AB)	5.50	41,888.24
Registered Nurse	5.00	44,467.20
Attendance Officer (*)	12.50	48,620.12
Social Worker	43.32	47,974.01
Dental Hygienist	1.50	57,635.33
Professional Educational Interpreter	2.00	34,876.00
Physical Therapist	22.25	63,060.13
Occupational Therapist	39.50	54,527.26
Athletic Trainer	7.00	48,432.91
Audiologist	3.00	54,409.43
Psychometrist	2.00	66,241.95
Professional Accountant	41.00	53,320.39
Technology Systems Specialist	98.00	49,993.66
Total Other Support Staff	282.57	\$ 51,569.82
 Total Pre-K - 12 Grade Professional Personnel	 24,441.99	 \$ 47,782.08
 <u>Adult Teachers:</u>		
Vocational (Post Secondary)	86.28	\$ 52,056.04
Vocational (Adult)	67.05	53,023.45
Community Education	10.00	44,206.72
Total Adult Teachers	163.33	\$ 51,972.60
Total Professional Educators - PK-12	23,867.59	\$ 47,427.98
 Total Professional Personnel	 24,605.32	 \$ 47,809.90

OSF
12/30/13
AllPer14 FTE

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
AND AVERAGE CONTRACTED SALARIES
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2013-14 YEAR**

<u>Service Personnel:</u>	<u>FTE</u>	<u>Average Contracted Salaries</u>
Aides	2,632.090	\$ 24,868.30
Licensed Practical Nurse	111.850	24,381.87
Paraprofessional	454.600	27,614.99
Educational Sign Language Interpreter	7.000	25,803.44
Sign Support Specialist	29.250	24,656.10
Autism Mentor	426.460	25,820.84
Director/Coordinator of Services	114.283	45,111.41
Accountant	139.773	32,459.10
Auditor	18.032	36,595.97
Buyer	7.840	39,475.59
Braille Specialist	36.250	24,767.11
Clerk	82.983	28,217.46
Secretary	1,460.768	30,573.51
Switchboard Operator	4.740	36,061.54
Computer Operator	33.753	29,661.35
Programmer	22.200	47,936.94
Draftsman	2.000	35,489.48
Graphic Artist	1.000	37,586.61
Inventory Supervisor	10.230	35,816.60
Printing Operator	0.340	41,407.65
Printing Supervisor	-	-
Accounts Payable Supervisor	21.033	37,654.37
Payroll Supervisor	19.003	37,481.51
Supervisor of Maintenance	32.600	45,585.21
Audiovisual Technician	1.000	38,881.20
Cabinet Maker	23.750	36,511.06
Carpenter	69.858	36,261.07
Chief Mechanic	35.950	36,821.17
Crew Leader	16.800	37,940.04
Electrician	101.445	34,890.53
Electronic Technician	35.433	34,794.89
Foreman	36.710	40,781.96
General Maintenance	44.868	34,418.91
Glazier	2.500	39,435.07
Handyman	5.690	35,317.20
Heating & Air Conditioning Mechanic	66.473	35,495.70
Locksmith	13.215	40,461.47
Lubrication Man	1.500	31,393.96
Machinist	1.000	21,715.80
Mason	27.705	35,860.48
Mechanic Assistant	4.200	29,725.74
Mechanic	200.400	33,072.53
Office Equipment Repairman	5.300	39,003.47
Painter	32.985	37,728.46
Plumber	87.087	35,226.74
Roofing Sheet Metal Mechanic	10.080	35,120.55
Welder	7.690	37,554.17

OSF
12/30/13
AllPer14 FTE

**COUNTY BOARDS OF EDUCATION
NUMBER OF PERSONNEL EMPLOYED (FTE BASIS)
AND AVERAGE CONTRACTED SALARIES
(EXCLUDES RESA PERSONNEL)
ALL FUNDING SOURCES
2013-14 YEAR**

<u>Service Personnel (Continued):</u>	<u>FTE</u>	<u>Average Contracted Salaries</u>
Supervisor of Transportation	34.000	46,117.05
School Bus Supervisor	11.750	37,638.59
Bus Operator	2,896.460	24,264.04
Heavy Equipment Operator	11.525	36,001.62
Truck Driver	51.135	35,028.34
Food Services Supervisor	3.200	37,485.41
Cafeteria Manager	423.440	25,133.63
Cooks	1,773.080	22,935.13
Custodian	2,210.479	27,405.37
Groundsman	4.950	26,094.50
Watchman	2.300	24,394.90
Sanitation Plant Operator	16.150	36,029.14
Total Service Personnel	<u>13,938.19</u>	<u>\$ 26,802.81</u>
TOTAL ALL PERSONNEL	<u>38,543.509</u>	<u>\$ 40,213.27</u>

Legend - Professional Personnel:

- (*) Denotes positions defined in WVC §18-9A-2 as professional educators that are eligible for funding under the PSSP.
- (#) Denotes positions defined as professional educators that are further considered professional instructional personnel.
- (@) Denotes positions defined as professional educators that are further considered prof. student support personnel.

OSF
12/30/13
AllPer14 FTE

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - ALL PROFESSIONAL PERSONNEL
(EXCLUDING RESA PERSONNEL)
2013-14 YEAR**

County	FTE	Average Salary
Barbour	209.00	\$ 45,817.98
Berkeley	1,600.73	48,818.51
Boone	455.00	49,147.84
Braxton	193.00	46,942.54
Brooke	306.50	48,123.46
Cabell	1,090.20	48,043.77
Calhoun	108.00	44,496.36
Clay	171.50	46,802.12
Doddridge	127.00	45,982.09
Fayette	598.00	46,951.36
Gilmer	92.50	45,845.34
Grant	161.50	45,345.16
Greenbrier	473.50	46,343.49
Hampshire	296.60	45,008.39
Hancock	374.00	48,337.33
Hardy	188.50	46,138.40
Harrison	954.87	47,921.15
Jackson	450.00	49,803.08
Jefferson	724.83	47,558.41
Kanawha	2,518.00	48,857.15
Lewis	225.00	48,654.20
Lincoln	329.00	45,875.44
Logan	544.50	45,755.11
Marion	682.10	46,573.12
Marshall	414.50	50,089.28
Mason	374.75	47,919.83
McDowell	333.50	46,441.62
Mercer	843.50	47,653.85
Mineral	366.00	49,545.24
Mingo	393.50	48,032.38
Monongalia	960.50	50,506.14
Monroe	157.75	43,975.01
Morgan	220.50	46,913.98
Nicholas	350.00	45,926.48
Ohio	476.50	48,862.39
Pendleton	105.70	45,773.98
Pleasants	125.00	50,418.28
Pocahontas	118.50	46,316.62
Preston	377.39	45,649.90
Putnam	822.50	51,367.21
Raleigh	1,065.80	47,989.07
Randolph	382.00	47,479.20
Ritchie	132.00	47,169.09
Roane	204.00	44,383.98
Summers	142.50	44,560.04
Taylor	200.00	46,429.34
Tucker	100.00	46,051.59
Tyler	132.00	47,352.97
Upshur	333.60	46,897.70
Wayne	621.50	45,094.77
Webster	128.00	47,189.19
Wetzel	258.00	47,951.75
Wirt	94.00	45,198.88
Wood	1,128.00	47,923.97
Wyoming	370.00	46,485.94
Total	24,605.32	\$ 47,809.90

OSF

12/23/13

Avg Contracted Salary PE- All positions 14

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - ALL PROFESSIONAL PERSONNEL
(EXCLUDING RESA PERSONNEL - ARRANGED IN
DESCENDING ORDER BY AVERAGE)
2013-14 YEAR**

Ct.	County	FTE	Average Salary
1	Putnam	822.50	\$ 51,367.21
2	Monongalia	960.50	50,506.14
3	Pleasants	125.00	50,418.28
4	Marshall	414.50	50,089.28
5	Jackson	450.00	49,803.08
6	Mineral	366.00	49,545.24
7	Boone	455.00	49,147.84
8	Ohio	476.50	48,862.39
9	Kanawha	2,518.00	48,857.15
10	Berkeley	1,600.73	48,818.51
11	Lewis	225.00	48,654.20
12	Hancock	374.00	48,337.33
13	Brooke	306.50	48,123.46
14	Cabell	1,090.20	48,043.77
15	Mingo	393.50	48,032.38
16	Raleigh	1,065.80	47,989.07
17	Wetzel	258.00	47,951.75
18	Wood	1,128.00	47,923.97
19	Harrison	954.87	47,921.15
20	Mason	374.75	47,919.83
21	Mercer	843.50	47,653.85
22	Jefferson	724.83	47,558.41
23	Randolph	382.00	47,479.20
24	Tyler	132.00	47,352.97
25	Webster	128.00	47,189.19
26	Ritchie	132.00	47,169.09
27	Fayette	598.00	46,951.36
28	Braxton	193.00	46,942.54
29	Morgan	220.50	46,913.98
30	Upshur	333.60	46,897.70
31	Clay	171.50	46,802.12
32	Marion	682.10	46,573.12
33	Wyoming	370.00	46,485.94
34	McDowell	333.50	46,441.62
35	Taylor	200.00	46,429.34
36	Greenbrier	473.50	46,343.49
37	Pocahontas	118.50	46,316.62
38	Hardy	188.50	46,138.40
39	Tucker	100.00	46,051.59
40	Doddridge	127.00	45,982.09
41	Nicholas	350.00	45,926.48
42	Lincoln	329.00	45,875.44
43	Gilmer	92.50	45,845.34
44	Barbour	209.00	45,817.98
45	Pendleton	105.70	45,773.98
46	Logan	544.50	45,755.11
47	Preston	377.39	45,649.90
48	Grant	161.50	45,345.16
49	Wirt	94.00	45,198.88
50	Wayne	621.50	45,094.77
51	Hampshire	296.60	45,008.39
52	Summers	142.50	44,560.04
53	Calhoun	108.00	44,496.36
54	Roane	204.00	44,383.98
55	Monroe	157.75	43,975.01
-	Total	24,605.32	\$ 47,809.90

OSF

12/23/13

Avg Contracted Salary PE- All positions 14

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - CLASSROOM TEACHERS
(EXCLUDING RESA PERSONNEL - ARRANGED IN
DESCENDING ORDER BY AVERAGE)
2013-14 YEAR**

Ct.	County	FTE	Average Salary
1.	Putnam	675.00	\$ 48,494.10
2.	Monongalia	734.50	47,341.68
3.	Jackson	347.00	47,203.48
4.	Mineral	292.00	46,715.75
5.	Kanawha	2,002.50	46,587.13
6.	Marshall	332.00	46,512.56
7.	Ohio	369.00	46,346.85
8.	Boone	374.25	46,140.42
9.	Lewis	177.00	45,977.40
10.	Pleasants	94.50	45,933.61
11.	Mercer	651.00	45,604.17
12.	Cabell	878.40	45,531.04
13.	Berkeley	1,307.33	45,499.68
14.	Harrison	746.42	45,262.88
15.	Randolph	309.70	45,224.58
16.	Wood	898.00	45,221.90
17.	Raleigh	850.00	45,214.84
18.	Brooke	243.50	45,113.41
19.	Wetzel	213.00	45,113.07
20.	Ritchie	106.00	45,039.85
21.	Webster	99.30	45,018.12
22.	Hancock	293.00	44,966.47
23.	Mason	303.25	44,924.14
24.	Clay	146.26	44,620.36
25.	Jefferson	597.33	44,597.14
26.	Tucker	80.42	44,556.98
27.	Upshur	275.12	44,483.79
28.	Fayette	488.50	44,155.48
29.	Taylor	155.40	44,117.82
30.	Tyler	101.00	44,106.45
31.	Marion	563.10	44,103.54
32.	Lincoln	266.00	43,981.73
33.	Preston	310.29	43,981.54
34.	Mingo	289.50	43,958.16
35.	Braxton	154.50	43,878.06
36.	Barbour	170.20	43,855.84
37.	Pocahontas	92.00	43,806.60
38.	Nicholas	293.50	43,668.15
39.	Morgan	169.15	43,602.03
40.	Wyoming	318.00	43,584.88
41.	Greenbrier	369.00	43,448.51
42.	Hardy	149.00	43,438.90
43.	McDowell	266.50	43,346.10
44.	Logan	442.50	42,936.01
45.	Wayne	509.00	42,663.94
46.	Roane	170.00	42,659.47
47.	Hampshire	233.79	42,622.02
48.	Grant	123.90	42,508.41
49.	Pendleton	86.85	42,435.54
50.	Gilmer	65.50	42,204.68
51.	Monroe	130.50	42,202.18
52.	Doddridge	89.75	42,083.56
53.	Wirt	76.00	41,544.58
54.	Calhoun	87.00	41,467.64
55.	Summers	103.00	40,928.38
-	Total	19,669.21	\$ 45,086.43

OSF
12/26/13

Avg Contracted Salary-Teachers 14

**COUNTY BOARDS OF EDUCATION
COMPARISON OF AVERAGE CONTRACTED SALARIES
CLASSROOM TEACHERS (EXCLUDING RESA PERSONNEL)
2012-13 AND 2013-14 YEAR**

County	2012-13	2013-14	Difference	Percent
Barbour	\$ 43,667.71	\$ 43,855.84	\$ 188.13	0.43%
Berkeley	46,094.39	45,499.68	(594.71)	-1.29%
Boone	46,130.69	46,140.42	9.73	0.02%
Braxton	44,759.32	43,878.06	(881.26)	-1.97%
Brooke	45,488.56	45,113.41	(375.15)	-0.82%
Cabell	45,773.65	45,531.04	(242.61)	-0.53%
Calhoun	42,168.40	41,467.64	(700.76)	-1.66%
Clay	44,780.60	44,620.36	(160.24)	-0.36%
Doddridge	42,740.83	42,083.56	(657.27)	-1.54%
Fayette	44,475.73	44,155.48	(320.25)	-0.72%
Gilmer	41,941.70	42,204.68	262.98	0.63%
Grant	42,506.63	42,508.41	1.78	0.00%
Greenbrier	43,699.22	43,448.51	(250.71)	-0.57%
Hampshire	42,748.14	42,622.02	(126.12)	-0.30%
Hancock	44,964.06	44,966.47	2.41	0.01%
Hardy	44,279.80	43,438.90	(840.90)	-1.90%
Harrison	45,806.85	45,262.88	(543.97)	-1.19%
Jackson	46,951.23	47,203.48	252.25	0.54%
Jefferson	44,443.54	44,597.14	153.60	0.35%
Kanawha	46,926.77	46,587.13	(339.64)	-0.72%
Lewis	46,049.25	45,977.40	(71.85)	-0.16%
Lincoln	44,164.26	43,981.73	(182.53)	-0.41%
Logan	44,024.04	42,936.01	(1,088.03)	-2.47%
Marion	44,527.94	44,103.54	(424.40)	-0.95%
Marshall	46,383.29	46,512.56	129.27	0.28%
Mason	45,633.16	44,924.14	(709.02)	-1.55%
McDowell	44,925.26	43,346.10	(1,579.16)	-3.52%
Mercer	45,686.25	45,604.17	(82.08)	-0.18%
Mineral	46,912.82	46,715.75	(197.07)	-0.42%
Mingo	43,933.18	43,958.16	24.98	0.06%
Monongalia	47,583.35	47,341.68	(241.67)	-0.51%
Monroe	42,237.25	42,202.18	(35.07)	-0.08%
Morgan	43,551.36	43,602.03	50.67	0.12%
Nicholas	44,582.45	43,668.15	(914.30)	-2.05%
Ohio	46,322.06	46,346.85	24.79	0.05%
Pendleton	44,634.17	42,435.54	(2,198.63)	-4.93%
Pleasants	45,994.45	45,933.61	(60.84)	-0.13%
Pocahontas	43,581.23	43,806.60	225.37	0.52%
Preston	44,552.14	43,981.54	(570.60)	-1.28%
Putnam	49,014.51	48,494.10	(520.41)	-1.06%
Raleigh	45,291.98	45,214.84	(77.14)	-0.17%
Randolph	45,895.09	45,224.58	(670.51)	-1.46%
Ritchie	44,279.09	45,039.85	760.76	1.72%
Roane	43,194.95	42,659.47	(535.48)	-1.24%
Summers	42,345.11	40,928.38	(1,416.73)	-3.35%
Taylor	45,391.46	44,117.82	(1,273.64)	-2.81%
Tucker	44,548.66	44,556.98	8.32	0.02%
Tyler	44,416.32	44,106.45	(309.87)	-0.70%
Upshur	45,076.40	44,483.79	(592.61)	-1.31%
Wayne	42,957.57	42,663.94	(293.63)	-0.68%
Webster	45,232.75	45,018.12	(214.63)	-0.47%
Wetzel	44,759.32	45,113.07	353.75	0.79%
Wirt	41,346.44	41,544.58	198.14	0.48%
Wood	46,102.83	45,221.90	(880.93)	-1.91%
Wyoming	44,736.36	43,584.88	(1,151.48)	-2.57%
Total	\$ 45,452.66	\$ 45,086.43	\$ (366.23)	-0.81%

OSF
12/26/13
Avg Contracted Salary-Teachers 14

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - SERVICE PERSONNEL
(EXCLUDING RESA PERSONNEL)
2013-14 YEAR**

County	FTE	Average Salary
Barbour	117.500	\$ 23,977.55
Berkeley	936.400	26,916.56
Boone	236.740	29,089.18
Braxton	105.500	25,586.74
Brooke	168.000	27,861.73
Cabell	572.500	28,076.93
Calhoun	61.000	27,651.31
Clay	102.500	24,517.16
Doddridge	75.000	25,145.57
Fayette	333.500	26,432.27
Gilmer	52.500	24,936.93
Grant	87.000	25,348.43
Greenbrier	307.500	25,121.70
Hampshire	182.000	24,370.23
Hancock	205.000	26,394.69
Hardy	111.500	25,068.03
Harrison	514.500	28,081.65
Jackson	241.500	29,175.07
Jefferson	453.039	26,333.30
Kanawha	1,344.500	27,591.62
Lewis	149.000	26,286.12
Lincoln	197.500	24,750.84
Logan	336.000	25,964.86
Marion	415.000	25,984.30
Marshall	279.000	26,907.55
Mason	231.000	26,762.59
McDowell	207.500	26,683.20
Mercer	457.000	26,447.11
Mineral	221.500	27,634.26
Mingo	227.000	26,742.04
Monongalia	508.500	29,326.70
Monroe	94.500	24,190.18
Morgan	123.000	27,014.02
Nicholas	209.500	24,535.16
Ohio	255.000	28,442.00
Pendleton	64.000	25,735.96
Pleasants	76.000	29,836.24
Pocahontas	71.500	25,788.82
Preston	210.000	24,511.84
Putnam	441.500	29,276.75
Raleigh	562.000	26,925.18
Randolph	202.000	24,709.53
Ritchie	81.500	25,758.89
Roane	125.000	24,708.88
Summers	78.500	24,643.73
Taylor	114.500	25,669.62
Tucker	59.000	25,409.46
Tyler	77.000	25,811.34
Upshur	191.500	24,834.55
Wayne	379.510	24,695.25
Webster	73.500	24,240.92
Wetzel	151.000	26,731.57
Wirt	54.000	24,665.19
Wood	593.000	28,893.20
Wyoming	214.500	24,577.65
Total	13,938.189	\$ 26,802.81

OSF

12/23/13

Avg Contracted Salary SP - All positions 14

**COUNTY BOARDS OF EDUCATION
AVERAGE CONTRACTED SALARIES - SERVICE PERSONNEL
(EXCLUDING RESA PERSONNEL - ARRANGED IN
DESCENDING ORDER BY AVERAGE)
2013-14 YEAR**

Ct.	County	FTE	Average Salary
1	Pleasants	76.000	\$ 29,836.24
2	Monongalia	508.500	29,326.70
3	Putnam	441.500	29,276.75
4	Jackson	241.500	29,175.07
5	Boone	236.740	29,089.18
6	Wood	593.000	28,893.20
7	Ohio	255.000	28,442.00
8	Harrison	514.500	28,081.65
9	Cabell	572.500	28,076.93
10	Brooke	168.000	27,861.73
11	Calhoun	61.000	27,651.31
12	Mineral	221.500	27,634.26
13	Kanawha	1,344.500	27,591.62
14	Morgan	123.000	27,014.02
15	Raleigh	562.000	26,925.18
16	Berkeley	936.400	26,916.56
17	Marshall	279.000	26,907.55
18	Mason	231.000	26,762.59
19	Mingo	227.000	26,742.04
20	Wetzel	151.000	26,731.57
21	McDowell	207.500	26,683.20
22	Mercer	457.000	26,447.11
23	Fayette	333.500	26,432.27
24	Hancock	205.000	26,394.69
25	Jefferson	453.039	26,333.30
26	Lewis	149.000	26,286.12
27	Marion	415.000	25,984.30
28	Logan	336.000	25,964.86
29	Tyler	77.000	25,811.34
30	Pocahontas	71.500	25,788.82
31	Ritchie	81.500	25,758.89
32	Pendleton	64.000	25,735.96
33	Taylor	114.500	25,669.62
34	Braxton	105.500	25,586.74
35	Tucker	59.000	25,409.46
36	Grant	87.000	25,348.43
37	Doddridge	75.000	25,145.57
38	Greenbrier	307.500	25,121.70
39	Hardy	111.500	25,068.03
40	Gilmer	52.500	24,936.93
41	Upshur	191.500	24,834.55
42	Lincoln	197.500	24,750.84
43	Randolph	202.000	24,709.53
44	Roane	125.000	24,708.88
45	Wayne	379.510	24,695.25
46	Wirt	54.000	24,665.19
47	Summers	78.500	24,643.73
48	Wyoming	214.500	24,577.65
49	Nicholas	209.500	24,535.16
50	Clay	102.500	24,517.16
51	Preston	210.000	24,511.84
52	Hampshire	182.000	24,370.23
53	Webster	73.500	24,240.92
54	Monroe	94.500	24,190.18
55	Barbour	117.500	23,977.55
-	Total	13,938.189	\$ 26,802.81

OSF

12/23/13

Avg Contracted Salary SP - All positions 14

**COUNTY BOARDS OF EDUCATION
STARTING SALARY FOR TEACHERS - BACHELOR'S
DEGREE WITH ZERO YEARS EXPERIENCE
FOR THE 2013-14 YEAR**

County	Salary
Barbour	\$ 31,675
Berkeley	34,488
Boone	35,765
Braxton	31,675
Brooke	32,701
Cabell	34,028
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	33,928
Mason	32,800
Mercer	33,425
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	34,367
Pocahontas	31,675
Preston	31,675
Putnam	35,302
Raleigh	33,725
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	\$ 32,585

OSF

12/27/13

Starting Salary Teachers 14

**COUNTY BOARDS OF EDUCATION
STARTING SALARY FOR TEACHERS - BACHELOR'S
DEGREE WITH ZERO YEARS EXPERIENCE
ARRANGED IN DESCENDING ORDER
FOR THE 2013-14 YEAR**

Ct.	County	Salary
1	Boone	\$ 35,765
2	Monongalia	35,400
3	Putnam	35,302
4	Berkeley	34,488
5	Pleasants	34,367
6	Cabell	34,028
7	Marshall	33,928
8	Jackson	33,885
9	Morgan	33,831
10	Raleigh	33,725
11	Wood	33,435
12	Mercer	33,425
13	Kanawha	33,406
14	Hancock	33,273
15	Jefferson	33,260
16	Harrison	33,165
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	\$ 32,585

OSF
12/27/13
Starting Salary Teachers 14

**COUNTY BOARDS OF EDUCATION
AVERAGE OF PROFESSIONAL PERSONNEL SALARY SCHEDULES
FOR THE 2013-14 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	48,192.16
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	49,266.00
Mason	46,808.19
McDowell	46,690.33
Mercer	47,290.33
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	48,410.63
Pocahontas	45,540.33
Preston	45,540.33
Putnam	49,987.19
Raleigh	47,590.33
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	46,613.58

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 PROFESSIONAL PERSONNEL SALARY SCHEDULES
ARRANGED IN DESCENDING ORDER
FOR THE 2013-14 YEAR**

Ct.	County	Average Salary	Percentage Of Top Ten Average Salary	Average Salary Top Ten
1.	Putnam	49,987.19	102.36%	
2.	Boone	49,484.38	101.33%	
3.	Berkeley	49,365.67	101.09%	
4.	Monongalia	49,316.92	100.99%	
5.	Marshall	49,266.00	100.88%	
6.	Pleasants	48,410.63	99.13%	
7.	Ohio	48,252.21	98.81%	
8.	Cabell	48,192.16	98.68%	
9.	Morgan	48,073.77	98.44%	
10.	Jefferson	48,001.86	98.29%	\$ 48,835.08
11.	Kanawha	47,864.73	98.01%	
12.	Jackson	47,740.37	97.76%	
13.	Hancock	47,687.55	97.65%	
14.	Raleigh	47,590.33	97.45%	
15.	Wood	47,405.67	97.07%	
16.	Mercer	47,290.33	96.84%	
17.	Mingo	47,140.33	96.53%	
18.	Harrison	46,990.49	96.22%	
19.	Mason	46,808.19	95.85%	
20.	Fayette	46,740.33	95.71%	
21.	Brooke	46,717.01	95.66%	
22.	McDowell	46,690.33	95.61%	
23.	Mineral	46,596.58	95.42%	
24.	Lewis	46,590.33	95.40%	
25.	Logan	46,540.33	95.30%	
26.	Ritchie	46,240.33	94.69%	
27.	Lincoln	46,147.47	94.50%	
28.	Calhoun	46,040.33	94.28%	
28.	Greenbrier	46,040.33	94.28%	
30.	Taylor	45,790.33	93.77%	
31.	Wetzel	45,776.44	93.74%	
32.	Marion	45,540.49	93.25%	
33.	Barbour	45,540.33	93.25%	
33.	Braxton	45,540.33	93.25%	
33.	Clay	45,540.33	93.25%	
33.	Doddridge	45,540.33	93.25%	
33.	Gilmer	45,540.33	93.25%	
33.	Grant	45,540.33	93.25%	
33.	Hampshire	45,540.33	93.25%	
33.	Hardy	45,540.33	93.25%	
33.	Monroe	45,540.33	93.25%	
33.	Nicholas	45,540.33	93.25%	
33.	Pendleton	45,540.33	93.25%	
33.	Pocahontas	45,540.33	93.25%	
33.	Preston	45,540.33	93.25%	
33.	Randolph	45,540.33	93.25%	
33.	Roane	45,540.33	93.25%	
33.	Summers	45,540.33	93.25%	
33.	Tucker	45,540.33	93.25%	
33.	Tyler	45,540.33	93.25%	
33.	Upshur	45,540.33	93.25%	
33.	Wayne	45,540.33	93.25%	
33.	Webster	45,540.33	93.25%	
33.	Wirt	45,540.33	93.25%	
33.	Wyoming	45,540.33	93.25%	
	State	46,613.58	-	- (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 2013-14 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	2,793.33
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	2,960.50
Mason	2,682.83
McDowell	2,685.33
Mercer	2,740.33
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	2,853.27
Pocahontas	2,570.33
Preston	2,570.33
Putnam	2,978.95
Raleigh	2,815.33
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	2,666.54

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) Twenty-three county boards are now out of equity, as defined in WVC 18A-4-5.

OSF

10/30/2013

Serv Pers Salary Scheduled by County 14

**COUNTY BOARDS OF EDUCATION
AVERAGE OF SERVICE PERSONNEL SALARY SCHEDULES
ARRANGED IN DESCENDING ORDER
FOR THE 2013-14 YEAR**

Ct.	County	Average Salary	Percentage Of Top Five Average Salary	Average Salary Top Ten
1.	Putnam	2,978.95	103.97%	
2.	Marshall	2,960.50	103.32%	
3.	Boone	2,949.97	102.96%	
4.	Monongalia	2,941.13	102.65%	
5.	Pleasants	2,853.27	99.58%	
6.	Raleigh	2,815.33	98.26%	
7.	Berkeley	2,801.84	97.79%	
8.	Cabell	2,793.33	97.49%	
9.	Jackson	2,790.33	97.38%	
10.	Hancock	2,768.35	96.62%	\$ 2,865.30
11.	Ohio	2,760.23	96.33%	
12.	Wood	2,746.33	95.85%	
13.	Mercer	2,740.33	95.64%	
14.	Mingo	2,740.33	95.64%	
15.	Jefferson	2,736.75	95.51%	
16.	Kanawha	2,727.02	95.17%	
17.	Harrison	2,715.33	94.77%	
18.	Morgan	2,708.63	94.53%	
19.	Fayette	2,690.33	93.89%	
20.	McDowell	2,685.33	93.72%	
21.	Mason	2,682.83	93.63%	
22.	Mineral	2,678.88	93.49%	
23.	Lewis	2,675.33	93.37%	
24.	Logan	2,657.83	92.76%	
25.	Brooke	2,631.02	91.82%	
26.	Tyler	2,630.33	91.80%	
27.	Marion	2,623.33	91.56%	
28.	Calhoun	2,620.33	91.45%	
28.	Ritchie	2,620.33	91.45%	
30.	Lincoln	2,615.33	91.28%	
31.	Greenbrier	2,607.83	91.01%	
32.	Taylor	2,595.33	90.58%	
33.	Barbour	2,570.33	89.71%	
33.	Braxton	2,570.33	89.71%	
33.	Clay	2,570.33	89.71%	
33.	Doddridge	2,570.33	89.71%	
33.	Gilmer	2,570.33	89.71%	
33.	Grant	2,570.33	89.71%	
33.	Hampshire	2,570.33	89.71%	
33.	Hardy	2,570.33	89.71%	
33.	Monroe	2,570.33	89.71%	
33.	Nicholas	2,570.33	89.71%	
33.	Pendleton	2,570.33	89.71%	
33.	Pocahontas	2,570.33	89.71%	
33.	Preston	2,570.33	89.71%	
33.	Randolph	2,570.33	89.71%	
33.	Roane	2,570.33	89.71%	
33.	Summers	2,570.33	89.71%	
33.	Tucker	2,570.33	89.71%	
33.	Upshur	2,570.33	89.71%	
33.	Wayne	2,570.33	89.71%	
33.	Webster	2,570.33	89.71%	
33.	Wetzel	2,570.33	89.71%	
33.	Wirt	2,570.33	89.71%	
33.	Wyoming	2,570.33	89.71%	
State		2,666.54	-	\$ - (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) Twenty-three county boards are now out of equity, as defined in WVC 18A-4-5.

OSF

10/30/2013

Serv Pers Salary Scheduled by County 14

**TEACHERS' STATE MINIMUM SALARY SCHEDULE
STATE BASIC SALARY WITHOUT EQUITY
FOR THE 2013-14 YEAR**

Years Exp.	4th Class	3rd Class	2nd Class	A.B.	A.B. +15	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
04/30/13
State Salary Schedules 14

**TEACHERS' STATE MINIMUM SALARY SCHEDULE
STATE EQUITY SUPPLEMENT SCHEDULE
FOR THE 2013-14 YEAR**

Years Exp.	4th Class	3rd Class	2nd Class	A.B.	A.B. +15	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
04/30/13
State Salary Schedules 14

**TEACHERS' STATE MINIMUM SALARY SCHEDULE
STATE TOTAL SALARY (BASIC PLUS EQUITY)
FOR THE 2013-14 YEAR**

Years Exp.	4th Class	3rd Class	2nd Class	A.B.	A.B. +15	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
04/30/13
State Salary Schedules 14

**SERVICE PERSONNEL STATE MINIMUM MONTHLY PAY SCALE
STATE BASIC PAY SCALE WITHOUT EQUITY
FOR THE 2013-14 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.

OSF
04/30/13
State Salary Schedules 14

**SERVICE PERSONNEL STATE MINIMUM MONTHLY PAY SCALE
STATE EQUITY SUPPLEMENT PAY SCALE
FOR THE 2013-14 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.

OSF
04/30/13
State Salary Schedules 14

**SERVICE PERSONNEL STATE MINIMUM MONTHLY PAY SCALE
TOTAL MINIMUM REQUIRED PAY SCALE (BASIC PLUS EQUITY)
FOR THE 2013-14 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.

OSF
04/30/13
State Salary Schedules 14

**PRINCIPALS AND ASSISTANT PRINCIPALS
STATE MINIMUM SALARY INCREMENT SCHEDULE
FOR THE 2013-14 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.

OSF
4/30/13
State Salary Schedules 14

This Page Intentionally Left Blank

**SUMMARY OF INCREASES TO TEACHERS
STATE BASIC SALARY SCHEDULE
1975-76 THROUGH 2013-14**

	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	-	-	-	-	-	-	-	-
2013-14	-	-	-	-	-	-	-	-
Total increase	21,660	22,117	23,580	24,039	24,496	34,126	25,989	373
Basic salary 2013-14	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 experience increment 2013-14	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.

**SUMMARY OF INCREASES TO SERVICE PERSONNEL
MONTHLY STATE BASIC PAY SCALE
1975-76 THROUGH 2013-14**

	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	-	-	-	-	-	-	-	-	-
2013-14	-	-	-	-	-	-	-	-	-
Total increases	1,277	1,278	1,279	1,281	1,283	1,285	1,286	1,288	22
Basic salary 2013-14	1,627	1,648	1,689	1,741	1,793	1,855	1,886	1,958	32
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 2013-14	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; increase 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.
- (m) Basic salaries increased by 3.5% for the 2007-08 year, which also increased the experience increment by \$1.09 per month.
- (n) Basic salaries increased by 2.0% or \$500 minimum for the 2011-12 year.
- (o) Basic salaries increased by 2.0% for the 2014-15 year.

**SERVICE PERSONNEL JOB TITLES
BY POSITION CODE AND PAY GRADE
FOR THE 2013-14 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:

518 Sign Support Specialist
523 Accountant II
527 Braille 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
516 Educational Sign Language Interpreter I
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:

517 Educational Sign Language Interpreter II
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

This Page Intentionally Left Blank

SCHOOL DATA

**COUNTY BOARDS OF EDUCATION
NUMBER OF PUBLIC SCHOOLS
2013-14 YEAR**

County	Elementary	Middle	High	Vocational	Alternative	Total
Barbour	5	3	1	-	-	9
Berkeley	21	5	4	1 (1)	1	32
Boone	10	2	3	1	-	16
Braxton	6	1	1	-	-	8
Brooke	7	2	1	-	-	10
Cabell	19	4	2	1	1	27
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	2	-	2	1 (1)	-	5
Greenbrier	9	2	2	1	-	14
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	3	1	70
Lewis	4	1	1	-	-	6
Lincoln	3	4	1	-	-	8
Logan	11	3	3	1	-	18
Marion	9	7	3	1	1	21
Marshall	8	2	2	1	1	14
Mason	7	-	3	1	-	11
McDowell	6	2	2	1	-	11
Mercer	17	4	4	1	-	26
Mineral	8	2	2	1	1	14
Mingo	3	6	2	-	-	11
Monongalia	10	4	3	1	1	19
Monroe	1	2	1	1	-	5
Morgan	5	1	2	-	-	8
Nicholas	10	2	2	1	-	15
Ohio	8	4	1	-	-	13
Pendleton	3	-	1	-	-	4
Pleasants	2	1	1	1 (1)	-	5
Pocahontas	2	2	1	-	-	5
Preston	4	7	1	-	-	12
Putnam	14	4	4	1	-	23
Raleigh	19	5	4	2	-	30
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	2	-	29
Wyoming	3	8	2	1	-	14
Total	413	154	116	34	10	727

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
03/30/15
No. of Schools 14

**COUNTY BOARDS OF EDUCATION
NUMBER OF STUDENTS PER SCHOOL
2013-14 YEAR**

County	Headcount Enrollment		Primary		Total		Total Primary & High Schools	Average Students/ Primary Schools	Average Students/ High Schools	Average Students/ All Schools
	PreK - 8	Gr. 9 - 12	Elem. Schools	Middle Schools	Primary Schools	High Schools				
Barbour	1,750	704	5	3	8	1	9	218.75	704.00	272.67
Berkeley	13,355	4,866	21	5	26	4	30	513.65	1,216.50	607.37
Boone	3,307	1,234	10	2	12	3	15	275.58	411.33	302.73
Braxton	1,524	604	6	1	7	1	8	217.71	604.00	266.00
Brooke	2,250	996	7	2	9	1	10	250.00	996.00	324.60
Cabell	9,561	3,524	19	4	23	2	25	415.70	1,762.00	523.40
Calhoun	778	291	2	-	2	1	3	389.00	291.00	356.33
Clay	1,442	533	4	1	5	1	6	288.40	533.00	329.17
Doddridge	808	351	2	1	3	1	4	269.33	351.00	289.75
Fayette	4,798	2,012	10	2	12	5	17	399.83	402.40	400.59
Gilmer	628	275	4	-	4	1	5	157.00	275.00	180.60
Grant	1,262	557	2	-	2	2	4	631.00	278.50	454.75
Greenbrier	3,710	1,481	9	2	11	2	13	337.27	740.50	399.31
Hampshire	2,366	1,056	6	2	8	1	9	295.75	1,056.00	380.22
Hancock	3,020	1,161	5	2	7	2	9	431.43	580.50	464.56
Hardy	1,686	635	2	2	4	2	6	421.50	317.50	386.83
Harrison	7,863	3,050	13	5	18	5	23	436.83	610.00	474.48
Jackson	3,514	1,400	8	2	10	2	12	351.40	700.00	409.50
Jefferson	6,565	2,496	11	4	15	2	17	437.67	1,248.00	533.00
Kanawha	20,371	8,007	45	13	58	8	66	351.22	1,000.88	429.97
Lewis	1,866	758	4	1	5	1	6	373.20	758.00	437.33
Lincoln	2,814	877	3	4	7	1	8	402.00	877.00	461.38
Logan	4,346	1,925	11	3	14	3	17	310.43	641.67	368.88
Marion	5,784	2,252	9	7	16	3	19	361.50	750.67	422.95
Marshall	3,379	1,329	8	2	10	2	12	337.90	664.50	392.33
Mason	3,083	1,229	7	-	7	3	10	440.43	409.67	431.20
McDowell	2,460	977	6	2	8	2	10	307.50	488.50	343.70
Mercer	6,933	2,652	17	4	21	4	25	330.14	663.00	383.40
Mineral	2,954	1,233	8	2	10	2	12	295.40	616.50	348.92
Mingo	3,278	1,125	3	6	9	2	11	364.22	562.50	400.27
Monongalia	8,001	3,191	10	4	14	3	17	571.50	1,063.67	658.35
Monroe	1,307	513	1	2	3	1	4	435.67	513.00	455.00
Morgan	1,744	836	5	1	6	2	8	290.67	418.00	322.50
Nicholas	2,834	1,122	10	2	12	2	14	236.17	561.00	282.57
Ohio	3,814	1,614	8	4	12	1	13	317.83	1,614.00	417.54
Pendleton	685	316	3	-	3	1	4	228.33	316.00	250.25
Pleasants	831	401	2	1	3	1	4	277.00	401.00	308.00
Pocahontas	772	340	2	2	4	1	5	193.00	340.00	222.40
Preston	3,272	1,311	4	7	11	1	12	297.45	1,311.00	381.92
Putnam	7,026	2,881	14	4	18	4	22	390.33	720.25	450.32
Raleigh	9,166	3,402	19	5	24	4	28	381.92	850.50	448.86
Randolph	3,108	1,117	9	1	10	4	14	310.80	279.25	301.79
Ritchie	1,089	427	4	1	5	1	6	217.80	427.00	252.67
Roane	1,720	723	2	3	5	1	6	344.00	723.00	407.17
Summers	1,192	404	3	1	4	1	5	298.00	404.00	319.20
Taylor	1,766	657	3	1	4	1	5	441.50	657.00	484.60
Tucker	710	319	-	2	2	1	3	355.00	319.00	343.00
Tyler	933	415	2	1	3	1	4	311.00	415.00	337.00
Upshur	2,779	1,043	7	1	8	1	9	347.38	1,043.00	424.67
Wayne	5,309	2,137	12	6	18	3	21	294.94	712.33	354.57
Webster	1,040	406	1	4	5	1	6	208.00	406.00	241.00
Wetzel	1,888	869	2	3	5	4	9	377.60	217.25	306.33
Wirt	710	312	1	1	2	1	3	355.00	312.00	340.67
Wood	9,380	3,880	19	5	24	3	27	390.83	1,293.33	491.11
Wyoming	3,030	1,226	3	8	11	2	13	275.45	613.00	327.38
Total	201,561	79,452	413	154	567	116	683	355.49	684.93	411.44

Note: The number of schools reflected above excludes the 34 vocational schools and the 10 alternative schools.

OSF
03/30/15
Students per School 14

**COUNTY BOARDS OF EDUCATION
NUMBER OF STUDENTS PER SCHOOL
SORTED BY STUDENTS/PRIMARY SCHOOL
2013-14 YEAR**

Ct.	County	Enrollment		Primary		Total			Average Students/ Primary Schools	Average Students/ High Schools	Average Students/ All Schools
		Pre K - 8	Gr. 9 - 12	Elem. Schools	Middle Schools	Primary Schools	High Schools	Total Schools			
1	Grant	1,262	557	2	-	2	2	4	631.00	278.50	454.75
2	Monongalia	8,001	3,191	10	4	14	3	17	571.50	1,063.67	658.35
3	Berkeley	13,355	4,866	21	5	26	4	30	513.65	1,216.50	607.37
4	Taylor	1,766	657	3	1	4	1	5	441.50	657.00	484.60
5	Mason	3,083	1,229	7	-	7	3	10	440.43	409.67	431.20
6	Jefferson	6,565	2,496	11	4	15	2	17	437.67	1,248.00	533.00
7	Harrison	7,863	3,050	13	5	18	5	23	436.83	610.00	474.48
8	Monroe	1,307	513	1	2	3	1	4	435.67	513.00	455.00
9	Hancock	3,020	1,161	5	2	7	2	9	431.43	580.50	464.56
10	Hardy	1,686	635	2	2	4	2	6	421.50	317.50	386.83
11	Cabell	9,561	3,524	19	4	23	2	25	415.70	1,762.00	523.40
12	Lincoln	2,814	877	3	4	7	1	8	402.00	877.00	461.38
13	Fayette	4,798	2,012	10	2	12	5	17	399.83	402.40	400.59
14	Wood	9,380	3,880	19	5	24	3	27	390.83	1,293.33	491.11
15	Putnam	7,026	2,881	14	4	18	4	22	390.33	720.25	450.32
16	Calhoun	778	291	2	-	2	1	3	389.00	291.00	356.33
17	Raleigh	9,166	3,402	19	5	24	4	28	381.92	850.50	448.86
18	Wetzel	1,888	869	2	3	5	4	9	377.60	217.25	306.33
19	Lewis	1,866	758	4	1	5	1	6	373.20	758.00	437.33
20	Mingo	3,278	1,125	3	6	9	2	11	364.22	562.50	400.27
21	Marion	5,784	2,252	9	7	16	3	19	361.50	750.67	422.95
22	Tucker	710	319	-	2	2	1	3	355.00	319.00	343.00
23	Wirt	710	312	1	1	2	1	3	355.00	312.00	340.67
24	Jackson	3,514	1,400	8	2	10	2	12	351.40	700.00	409.50
25	Kanawha	20,371	8,007	45	13	58	8	66	351.22	1,000.88	429.97
26	Upshur	2,779	1,043	7	1	8	1	9	347.38	1,043.00	424.67
27	Roane	1,720	723	2	3	5	1	6	344.00	723.00	407.17
28	Marshall	3,379	1,329	8	2	10	2	12	337.90	664.50	392.33
29	Greenbrier	3,710	1,481	9	2	11	2	13	337.27	740.50	399.31
30	Mercer	6,933	2,652	17	4	21	4	25	330.14	663.00	383.40
31	Ohio	3,814	1,614	8	4	12	1	13	317.83	1,614.00	417.54
32	Tyler	933	415	2	1	3	1	4	311.00	415.00	337.00
33	Randolph	3,108	1,117	9	1	10	4	14	310.80	279.25	301.79
34	Logan	4,346	1,925	11	3	14	3	17	310.43	641.67	368.88
35	McDowell	2,460	977	6	2	8	2	10	307.50	488.50	343.70
36	Summers	1,192	404	3	1	4	1	5	298.00	404.00	319.20
37	Preston	3,272	1,311	4	7	11	1	12	297.45	1,311.00	381.92
38	Hampshire	2,366	1,056	6	2	8	1	9	295.75	1,056.00	380.22
39	Mineral	2,954	1,233	8	2	10	2	12	295.40	616.50	348.92
40	Wayne	5,309	2,137	12	6	18	3	21	294.94	712.33	354.57
41	Morgan	1,744	836	5	1	6	2	8	290.67	418.00	322.50
42	Clay	1,442	533	4	1	5	1	6	288.40	533.00	329.17
43	Pleasants	831	401	2	1	3	1	4	277.00	401.00	308.00
44	Boone	3,307	1,234	10	2	12	3	15	275.58	411.33	302.73
45	Wyoming	3,030	1,226	3	8	11	2	13	275.45	613.00	327.38
46	Doddridge	808	351	2	1	3	1	4	269.33	351.00	289.75
47	Brooke	2,250	996	7	2	9	1	10	250.00	996.00	324.60
48	Nicholas	2,834	1,122	10	2	12	2	14	236.17	561.00	282.57
49	Pendleton	685	316	3	-	3	1	4	228.33	316.00	250.25
50	Barbour	1,750	704	5	3	8	1	9	218.75	704.00	272.67
51	Ritchie	1,089	427	4	1	5	1	6	217.80	427.00	252.67
52	Braxton	1,524	604	6	1	7	1	8	217.71	604.00	266.00
53	Webster	1,040	406	1	4	5	1	6	208.00	406.00	241.00
54	Pocahontas	772	340	2	2	4	1	5	193.00	340.00	222.40
55	Gilmer	628	275	4	-	4	1	5	157.00	275.00	180.60
-	Total	201,561	79,452	413	154	567	116	683	355.49	684.93	411.44

**COUNTY BOARDS OF EDUCATION
NUMBER OF STUDENTS PER SCHOOL
SORTED BY STUDENTS/HIGH SCHOOLS
2013-14 YEAR**

Ct.	County	Headcount Enrollment		Primary		Total			Average	Average	Average
		PreK - 8	Gr. 9 - 12	Elem. Schools	Middle Schools	Primary Schools	High Schools	Total Schools	Students/ Primary Schools	Students/ High Schools	Students/ All Schools
1	Cabell	9,561	3,524	19	4	23	2	25	415.70	1,762.00	523.40
2	Ohio	3,814	1,614	8	4	12	1	13	317.83	1,614.00	417.54
3	Preston	3,272	1,311	4	7	11	1	12	297.45	1,311.00	381.92
4	Wood	9,380	3,880	19	5	24	3	27	390.83	1,293.33	491.11
5	Jefferson	6,565	2,496	11	4	15	2	17	437.67	1,248.00	533.00
6	Berkeley	13,355	4,866	21	5	26	4	30	513.65	1,216.50	607.37
7	Monongalia	8,001	3,191	10	4	14	3	17	571.50	1,063.67	658.35
8	Hampshire	2,366	1,056	6	2	8	1	9	295.75	1,056.00	380.22
9	Upshur	2,779	1,043	7	1	8	1	9	347.38	1,043.00	424.67
10	Kanawha	20,371	8,007	45	13	58	8	66	351.22	1,000.88	429.97
11	Brooke	2,250	996	7	2	9	1	10	250.00	996.00	324.60
12	Lincoln	2,814	877	3	4	7	1	8	402.00	877.00	461.38
13	Raleigh	9,166	3,402	19	5	24	4	28	381.92	850.50	448.86
14	Lewis	1,866	758	4	1	5	1	6	373.20	758.00	437.33
15	Marion	5,784	2,252	9	7	16	3	19	361.50	750.67	422.95
16	Greenbrier	3,710	1,481	9	2	11	2	13	337.27	740.50	399.31
17	Roane	1,720	723	2	3	5	1	6	344.00	723.00	407.17
18	Putnam	7,026	2,881	14	4	18	4	22	390.33	720.25	450.32
19	Wayne	5,309	2,137	12	6	18	3	21	294.94	712.33	354.57
20	Barbour	1,750	704	5	3	8	1	9	218.75	704.00	272.67
21	Jackson	3,514	1,400	8	2	10	2	12	351.40	700.00	409.50
22	Marshall	3,379	1,329	8	2	10	2	12	337.90	664.50	392.33
23	Mercer	6,933	2,652	17	4	21	4	25	330.14	663.00	383.40
24	Taylor	1,766	657	3	1	4	1	5	441.50	657.00	484.60
25	Logan	4,346	1,925	11	3	14	3	17	310.43	641.67	368.88
26	Mineral	2,954	1,233	8	2	10	2	12	295.40	616.50	348.92
27	Wyoming	3,030	1,226	3	8	11	2	13	275.45	613.00	327.38
28	Harrison	7,863	3,050	13	5	18	5	23	436.83	610.00	474.48
29	Braxton	1,524	604	6	1	7	1	8	217.71	604.00	266.00
30	Hancock	3,020	1,161	5	2	7	2	9	431.43	580.50	464.56
31	Mingo	3,278	1,125	3	6	9	2	11	364.22	562.50	400.27
32	Nicholas	2,834	1,122	10	2	12	2	14	236.17	561.00	282.57
33	Clay	1,442	533	4	1	5	1	6	288.40	533.00	329.17
34	Monroe	1,307	513	1	2	3	1	4	435.67	513.00	455.00
35	McDowell	2,460	977	6	2	8	2	10	307.50	488.50	343.70
36	Ritchie	1,089	427	4	1	5	1	6	217.80	427.00	252.67
37	Morgan	1,744	836	5	1	6	2	8	290.67	418.00	322.50
38	Tyler	933	415	2	1	3	1	4	311.00	415.00	337.00
39	Boone	3,307	1,234	10	2	12	3	15	275.58	411.33	302.73
40	Mason	3,083	1,229	7	-	7	3	10	440.43	409.67	431.20
41	Webster	1,040	406	1	4	5	1	6	208.00	406.00	241.00
42	Summers	1,192	404	3	1	4	1	5	298.00	404.00	319.20
43	Fayette	4,798	2,012	10	2	12	5	17	399.83	402.40	400.59
44	Pleasants	831	401	2	1	3	1	4	277.00	401.00	308.00
45	Doddridge	808	351	2	1	3	1	4	269.33	351.00	289.75
46	Pocahontas	772	340	2	2	4	1	5	193.00	340.00	222.40
47	Tucker	710	319	-	2	2	1	3	355.00	319.00	343.00
48	Hardy	1,686	635	2	2	4	2	6	421.50	317.50	386.83
49	Pendleton	685	316	3	-	3	1	4	228.33	316.00	250.25
50	Wirt	710	312	1	1	2	1	3	355.00	312.00	340.67
51	Calhoun	778	291	2	-	2	1	3	389.00	291.00	356.33
52	Randolph	3,108	1,117	9	1	10	4	14	310.80	279.25	301.79
53	Grant	1,262	557	2	-	2	2	4	631.00	278.50	454.75
54	Gilmer	628	275	4	-	4	1	5	157.00	275.00	180.60
55	Wetzel	1,888	869	2	3	5	4	9	377.60	217.25	306.33
-	Total	201,561	79,452	413	154	567	116	683	355.49	684.93	411.44

**COUNTY BOARDS OF EDUCATION
NUMBER OF STUDENTS PER SCHOOL
SORTED BY STUDENTS/ALL SCHOOLS
2013-14 YEAR**

Ct.	County	Headcount Enrollment		Primary		Total			Average	Average	Average Students/ All Schools
		PreK - 8	Gr. 9 - 12	Elem. Schools	Middle Schools	Primary Schools	High Schools	Total Schools	Students/ Primary Schools	Students/ High Schools	
1	Monongalia	8,001	3,191	10	4	14	3	17	571.50	1,063.67	658.35
2	Berkeley	13,355	4,866	21	5	26	4	30	513.65	1,216.50	607.37
3	Jefferson	6,565	2,496	11	4	15	2	17	437.67	1,248.00	533.00
4	Cabell	9,561	3,524	19	4	23	2	25	415.70	1,762.00	523.40
5	Wood	9,380	3,880	19	5	24	3	27	390.83	1,293.33	491.11
6	Taylor	1,766	657	3	1	4	1	5	441.50	657.00	484.60
7	Harrison	7,863	3,050	13	5	18	5	23	436.83	610.00	474.48
8	Hancock	3,020	1,161	5	2	7	2	9	431.43	580.50	464.56
9	Lincoln	2,814	877	3	4	7	1	8	402.00	877.00	461.38
10	Monroe	1,307	513	1	2	3	1	4	435.67	513.00	455.00
11	Grant	1,262	557	2	-	2	2	4	631.00	278.50	454.75
12	Putnam	7,026	2,881	14	4	18	4	22	390.33	720.25	450.32
13	Raleigh	9,166	3,402	19	5	24	4	28	381.92	850.50	448.86
14	Lewis	1,866	758	4	1	5	1	6	373.20	758.00	437.33
15	Mason	3,083	1,229	7	-	7	3	10	440.43	409.67	431.20
16	Kanawha	20,371	8,007	45	13	58	8	66	351.22	1,000.88	429.97
17	Upshur	2,779	1,043	7	1	8	1	9	347.38	1,043.00	424.67
18	Marion	5,784	2,252	9	7	16	3	19	361.50	750.67	422.95
19	Ohio	3,814	1,614	8	4	12	1	13	317.83	1,614.00	417.54
20	Jackson	3,514	1,400	8	2	10	2	12	351.40	700.00	409.50
21	Roane	1,720	723	2	3	5	1	6	344.00	723.00	407.17
22	Fayette	4,798	2,012	10	2	12	5	17	399.83	402.40	400.59
23	Mingo	3,278	1,125	3	6	9	2	11	364.22	562.50	400.27
24	Greenbrier	3,710	1,481	9	2	11	2	13	337.27	740.50	399.31
25	Marshall	3,379	1,329	8	2	10	2	12	337.90	664.50	392.33
26	Hardy	1,686	635	2	2	4	2	6	421.50	317.50	386.83
27	Mercer	6,933	2,652	17	4	21	4	25	330.14	663.00	383.40
28	Preston	3,272	1,311	4	7	11	1	12	297.45	1,311.00	381.92
29	Hampshire	2,366	1,056	6	2	8	1	9	295.75	1,056.00	380.22
30	Logan	4,346	1,925	11	3	14	3	17	310.43	641.67	368.88
31	Calhoun	778	291	2	-	2	1	3	389.00	291.00	356.33
32	Wayne	5,309	2,137	12	6	18	3	21	294.94	712.33	354.57
33	Mineral	2,954	1,233	8	2	10	2	12	295.40	616.50	348.92
34	McDowell	2,460	977	6	2	8	2	10	307.50	488.50	343.70
35	Tucker	710	319	-	2	2	1	3	355.00	319.00	343.00
36	Wirt	710	312	1	1	2	1	3	355.00	312.00	340.67
37	Tyler	933	415	2	1	3	1	4	311.00	415.00	337.00
38	Clay	1,442	533	4	1	5	1	6	288.40	533.00	329.17
39	Wyoming	3,030	1,226	3	8	11	2	13	275.45	613.00	327.38
40	Brooke	2,250	996	7	2	9	1	10	250.00	996.00	324.60
41	Morgan	1,744	836	5	1	6	2	8	290.67	418.00	322.50
42	Summers	1,192	404	3	1	4	1	5	298.00	404.00	319.20
43	Pleasants	831	401	2	1	3	1	4	277.00	401.00	308.00
44	Wetzel	1,888	869	2	3	5	4	9	377.60	217.25	306.33
45	Boone	3,307	1,234	10	2	12	3	15	275.58	411.33	302.73
46	Randolph	3,108	1,117	9	1	10	4	14	310.80	279.25	301.79
47	Doddridge	808	351	2	1	3	1	4	269.33	351.00	289.75
48	Nicholas	2,834	1,122	10	2	12	2	14	236.17	561.00	282.57
49	Barbour	1,750	704	5	3	8	1	9	218.75	704.00	272.67
50	Braxton	1,524	604	6	1	7	1	8	217.71	604.00	266.00
51	Ritchie	1,089	427	4	1	5	1	6	217.80	427.00	252.67
52	Pendleton	685	316	3	-	3	1	4	228.33	316.00	250.25
53	Pocahontas	1,040	406	1	4	5	1	6	208.00	406.00	241.00
54	Wetzel	772	340	2	2	4	1	5	193.00	340.00	222.40
55	Gilmer	628	275	4	-	4	1	5	157.00	275.00	180.60
-	Total	201,561	79,452	413	154	567	116	683	355.49	684.93	411.44

This Page Intentionally Left Blank

**STUDENT
TRANSPORTATION
DATA**

**COUNTY BOARDS OF EDUCATION
NUMBER OF PUPILS TRANSPORTED
2013-14 YEAR**

County	No. of Pupils Transported 2013-14
Barbour	1,735
Berkeley	16,226
Boone	4,158
Braxton	1,628
Brooke	2,272
Cabell	10,320
Calhoun	885
Clay	1,968
Doddridge	1,048
Fayette	5,248
Gilmer	819
Grant	1,743
Greenbrier	3,925
Hampshire	3,444
Hancock	4,172
Hardy	1,555
Harrison	7,085
Jackson	3,304
Jefferson	7,170
Kanawha	21,196
Lewis	2,076
Lincoln	2,854
Logan	4,385
Marion	7,848
Marshall	3,457
Mason	3,460
McDowell	3,406
Mercer	6,871
Mineral	3,635
Mingo	3,840
Monongalia	9,638
Monroe	1,509
Morgan	2,004
Nicholas	2,858
Ohio	3,531
Pendleton	886
Pleasants	1,058
Pocahontas	944
Preston	3,291
Putnam	7,683
Raleigh	9,104
Randolph	2,418
Ritchie	1,233
Roane	2,011
Summers	1,340
Taylor	1,715
Tucker	1,024
Tyler	1,274
Upshur	3,106
Wayne	5,399
Webster	1,179
Wetzel	1,797
Wirt	875
Wood	10,759
Wyoming	3,743
State	222,112

OSF
03/24/15
Students Transported 14

**COUNTY BOARDS OF EDUCATION
NUMBER OF SCHOOL BUSES OPERATED AND
PERCENT OF SPARE BUSES TO REGULAR BUSES
AS OF JUNE 30, 2014**

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	6	5	2	-	-	31	6	37	19.35%
Berkeley	154	49	41	-	-	-	195	49	244	25.13%
Boone	41	7	7	4	1	-	52	8	60	15.38%
Braxton	17	8	2	5	1	-	24	9	33	37.50%
Brooke	32	5	7	-	-	-	39	5	44	12.82%
Cabell	54	23	18	35	11	-	107	34	141	31.78%
Calhoun	16	6	2	-	-	-	18	6	24	33.33%
Clay	34	7	3	-	1	1	38	8	46	21.05%
Doddridge	15	8	5	-	1	-	20	9	29	45.00%
Fayette	65	37	10	-	-	-	75	37	112	49.33%
Gilmer	12	4	4	-	-	-	16	4	20	25.00%
Grant	16	11	1	4	2	-	21	13	34	61.90%
Greenbrier	67	20	5	-	-	-	72	20	92	27.78%
Hampshire	29	9	5	19	5	-	53	14	67	26.42%
Hancock	33	9	9	-	1	-	42	10	52	23.81%
Hardy	25	8	3	3	1	-	31	9	40	29.03%
Harrison	73	17	14	12	2	-	99	19	118	19.19%
Jackson	50	17	7	-	-	-	57	17	74	29.82%
Jefferson	83	8	18	12	2	-	113	10	123	8.85%
Kanawha	137	7	44	-	-	-	181	7	188	3.87%
Lewis	34	8	2	-	-	-	36	8	44	22.22%
Lincoln	37	19	5	5	2	-	47	21	68	44.68%
Logan	48	4	12	14	10	-	74	14	88	18.92%
Marion	39	5	12	27	8	-	78	13	91	16.67%
Marshall	61	19	12	-	-	-	73	19	92	26.03%
Mason	49	13	7	-	-	-	56	13	69	23.21%
McDowell	58	12	10	-	-	-	68	12	80	17.65%
Mercer	64	26	15	8	1	-	87	27	114	31.03%
Mineral	52	22	6	3	1	-	61	23	84	37.70%
Mingo	47	5	8	8	-	-	63	5	68	7.94%
Monongalia	79	30	17	-	-	-	96	30	126	31.25%
Monroe	29	7	2	-	-	-	31	7	38	22.58%
Morgan	29	11	3	-	-	-	32	11	43	34.38%
Nicholas	48	18	6	1	-	-	55	18	73	32.73%
Ohio	32	13	9	-	-	-	41	13	54	31.71%
Pendleton	19	9	-	1	-	-	20	9	29	45.00%
Pleasants	15	7	2	-	-	-	17	7	24	41.18%
Pocahontas	21	8	-	-	-	-	21	8	29	38.10%
Preston	68	1	5	4	-	-	77	1	78	1.30%
Putnam	59	21	11	12	9	4	86	30	116	34.88%
Raleigh	83	34	25	18	4	-	126	38	164	30.16%
Randolph	46	14	4	-	-	-	50	14	64	28.00%
Ritchie	18	7	1	-	-	-	19	7	26	36.84%
Roane	32	8	3	7	-	-	42	8	50	19.05%
Summers	23	2	5	-	-	-	28	2	30	7.14%
Taylor	24	16	4	2	-	-	30	16	46	53.33%
Tucker	12	4	2	-	-	-	14	4	18	28.57%
Tyler	22	11	3	1	-	-	26	11	37	42.31%
Upshur	36	11	6	5	2	-	47	13	60	27.66%
Wayne	28	7	17	40	11	2	87	18	105	20.69%
Webster	16	9	2	2	-	-	20	9	29	45.00%
Wetzel	24	11	2	2	1	-	28	12	40	42.86%
Wirt	6	6	2	5	2	-	13	8	21	61.54%
Wood	49	11	21	27	19	-	97	30	127	30.93%
Wyoming	23	9	5	16	6	-	44	15	59	34.09%
State	2,307	684	456	304	104	7	3,074	788	3,862	25.63%

OSF
12/13/14
Bus Fleet Report 14

**COUNTY BOARDS OF EDUCATION
SCHOOL BUS MILEAGE
2013-14 YEAR**

County	Regular	Co-Curricular	Extra-Curricular	Vocational	Other	Total
Barbour	347,227	7,723	14,354	10,246	-	379,550
Berkeley	2,394,406	20,269	78,164	42,507	77,209	2,612,555
Boone	697,774	33,074	46,303	32,587	14,026	823,764
Braxton	284,505	16,979	7,505	-	421	309,410
Brooke	467,034	11,028	31,006	-	-	509,068
Cabell	1,264,482	23,471	55,806	19,963	25,728	1,389,450
Calhoun	250,135	1,962	11,097	20,543	16,288	300,025
Clay	515,851	7,908	30,803	-	-	554,562
Doddridge	250,761	8,422	23,034	16,636	1,765	300,618
Fayette	1,221,525	12,624	109,632	119,258	41,382	1,504,421
Gilmer	177,670	714	20,007	10,722	502	209,615
Grant	192,009	28,344	19,454	9,867	6,157	255,831
Greenbrier	759,062	34,111	68,902	-	4,005	866,080
Hampshire	502,276	39,167	43,980	-	-	585,423
Hancock	563,122	7,603	52,290	23,857	527	647,399
Hardy	317,461	7,603	18,071	15,194	1,585	359,914
Harrison	907,538	82,593	96,622	38,942	12,962	1,138,657
Jackson	654,657	3,603	79,157	33,822	49	771,288
Jefferson	1,293,595	36,471	84,370	27,389	9,682	1,451,507
Kanawha	2,604,769	75,904	194,102	-	-	2,874,775
Lewis	411,464	3,314	38,000	28,103	10,379	491,260
Lincoln	697,095	41,702	37,322	-	6,137	782,256
Logan	845,424	427	77,674	31,661	6,574	961,760
Marion	843,506	22,282	55,148	32,903	10,600	964,439
Marshall	655,705	37,968	75,669	-	49,885	819,227
Mason	576,997	17,213	48,827	8,253	12,131	663,421
McDowell	744,171	332	20,122	37,623	55,829	858,077
Mercer	1,150,577	24,251	121,282	41,723	40,983	1,378,816
Mineral	668,612	33,711	40,847	45,255	-	788,425
Mingo	978,301	13,589	69,082	16,887	26,063	1,103,922
Monongalia	1,691,273	27,754	70,927	30,090	1,202	1,821,246
Monroe	265,629	23,702	30,604	-	23,456	343,391
Morgan	386,841	6,629	45,394	50,399	347	489,610
Nicholas	514,281	47,902	64,646	24,958	35,132	686,919
Ohio	732,639	17,032	51,352	-	-	801,023
Pendleton	285,798	6,107	7,157	16,341	5,296	320,699
Pleasants	177,762	10,194	21,197	6,640	1,646	217,439
Pocahontas	252,540	5,575	36,200	772	16,480	311,567
Preston	914,409	1,253	667	-	-	916,329
Putnam	973,290	33,727	94,851	46,078	5,916	1,153,862
Raleigh	1,837,293	31,985	78,250	45,865	-	1,993,393
Randolph	507,913	17,393	28,164	19,598	3,545	576,613
Ritchie	248,357	552	27,747	10,850	11,152	298,658
Roane	459,800	9,642	22,980	23,645	8,103	524,170
Summers	261,526	7,836	4,009	-	5,878	279,249
Taylor	345,426	1,645	17,940	12,773	-	377,784
Tucker	182,841	-	16,177	-	3,002	202,020
Tyler	258,939	6,684	29,063	13,191	7,086	314,963
Upshur	470,817	16,826	49,555	11,402	12,039	560,639
Wayne	1,506,748	1,360	315	428	-	1,508,851
Webster	249,468	6,910	21,513	8,659	24,373	310,923
Wetzel	366,099	17,697	52,110	30,000	-	465,906
Wirt	143,067	-	25,806	-	-	168,873
Wood	1,256,526	41,985	93,745	45,707	-	1,437,963
Wyoming	693,727	53,507	17,534	59,856	2,739	827,363
Total	38,220,720	1,048,259	2,576,535	1,121,193	598,261	43,564,968

**COUNTY BOARDS OF EDUCATION
SCHOOL TRANSPORTATION EXPENDITURES
ON A PER MILE AND PER PUPIL BASIS
FOR THE 2013-14 YEAR**

County	Transportation Expenditures	Total Miles Traveled	Cost Per Mile	Pupils Transported	Cost Per Pupil
Barbour	\$ 1,863,547	379,550	\$ 4.91	1,735	\$ 1,074.09
Berkeley	17,816,798	2,612,555	6.82	16,226	1,098.04
Boone	4,289,427	823,764	5.21	4,158	1,031.61
Braxton	1,487,571	309,410	4.81	1,628	913.74
Brooke	2,683,883	509,068	5.27	2,272	1,181.29
Cabell	8,680,482	1,389,450	6.25	10,320	841.13
Calhoun	1,333,277	300,025	4.44	885	1,506.53
Clay	2,247,694	554,562	4.05	1,968	1,142.12
Doddridge	1,415,154	300,618	4.71	1,048	1,350.34
Fayette	6,240,284	1,504,421	4.15	5,248	1,189.08
Gilmer	919,810	209,615	4.39	819	1,123.09
Grant	1,491,483	255,831	5.83	1,743	855.70
Greenbrier	4,629,835	866,080	5.35	3,925	1,179.58
Hampshire	3,391,663	585,423	5.79	3,444	984.80
Hancock	3,589,562	647,399	5.54	4,172	860.39
Hardy	1,957,630	359,914	5.44	1,555	1,258.93
Harrison	8,536,239	1,138,657	7.50	7,085	1,204.83
Jackson	4,414,269	771,288	5.72	3,304	1,336.04
Jefferson	8,199,412	1,451,507	5.65	7,170	1,143.57
Kanawha	14,435,090	2,874,775	5.02	21,196	681.03
Lewis	2,751,959	491,260	5.60	2,076	1,325.61
Lincoln	3,949,134	782,256	5.05	2,854	1,383.72
Logan	6,191,805	961,760	6.44	4,385	1,412.04
Marion	6,075,756	964,439	6.30	7,848	774.18
Marshall	5,181,258	819,227	6.32	3,457	1,498.77
Mason	3,864,228	663,421	5.82	3,460	1,116.83
McDowell	4,003,497	858,077	4.67	3,406	1,175.42
Mercer	6,934,769	1,378,816	5.03	6,871	1,009.28
Mineral	4,392,430	788,425	5.57	3,635	1,208.37
Mingo	4,300,795	1,103,922	3.90	3,840	1,120.00
Monongalia	9,456,618	1,821,246	5.19	9,638	981.18
Monroe	1,580,753	343,391	4.60	1,509	1,047.55
Morgan	2,388,864	489,610	4.88	2,004	1,192.05
Nicholas	3,771,533	686,919	5.49	2,858	1,319.64
Ohio	3,649,947	801,023	4.56	3,531	1,033.69
Pendleton	1,492,936	320,699	4.66	886	1,685.03
Pleasants	1,422,298	217,439	6.54	1,058	1,344.33
Pocahontas	1,477,963	311,567	4.74	944	1,565.64
Preston	4,172,578	916,329	4.55	3,291	1,267.88
Putnam	7,105,983	1,153,862	6.16	7,683	924.90
Raleigh	13,152,367	1,993,393	6.60	9,104	1,444.68
Randolph	2,941,965	576,613	5.10	2,418	1,216.69
Ritchie	1,309,047	298,658	4.38	1,233	1,061.68
Roane	2,538,079	524,170	4.84	2,011	1,262.10
Summers	1,679,774	279,249	6.02	1,340	1,253.56
Taylor	2,172,506	377,784	5.75	1,715	1,266.77
Tucker	816,249	202,020	4.04	1,024	797.12
Tyler	2,159,174	314,963	6.86	1,274	1,694.80
Upshur	3,397,705	560,639	6.06	3,106	1,093.92
Wayne	6,654,617	1,508,851	4.41	5,399	1,232.56
Webster	1,529,153	310,923	4.92	1,179	1,296.99
Wetzel	3,189,348	465,906	6.85	1,797	1,774.82
Wirt	984,361	168,873	5.83	875	1,124.98
Wood	7,712,472	1,437,963	5.36	10,759	716.84
Wyoming	3,714,205	827,363	4.49	3,743	992.31
Total	\$ 237,739,234	43,564,968	\$ 5.46	222,112	\$ 1,070.36

**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 2013-14 YEAR**

Ct.	County	Transportation Expenditures	Total Miles Traveled	Cost Per Mile	Pupils Transported	Cost Per Pupil
1	Mingo	\$ 4,300,795	1,103,922	\$ 3.90	3,840	\$ 1,120.00
2	Tucker	816,249	202,020	4.04	1,024	797.12
3	Clay	2,247,694	554,562	4.05	1,968	1,142.12
4	Fayette	6,240,284	1,504,421	4.15	5,248	1,189.08
5	Ritchie	1,309,047	298,658	4.38	1,233	1,061.68
6	Gilmer	919,810	209,615	4.39	819	1,123.09
7	Wayne	6,654,617	1,508,851	4.41	5,399	1,232.56
8	Calhoun	1,333,277	300,025	4.44	885	1,506.53
9	Wyoming	3,714,205	827,363	4.49	3,743	992.31
10	Preston	4,172,578	916,329	4.55	3,291	1,267.88
11	Ohio	3,649,947	801,023	4.56	3,531	1,033.69
12	Monroe	1,580,753	343,391	4.60	1,509	1,047.55
13	Pendleton	1,492,936	320,699	4.66	886	1,685.03
14	McDowell	4,003,497	858,077	4.67	3,406	1,175.42
15	Doddridge	1,415,154	300,618	4.71	1,048	1,350.34
16	Pocahontas	1,477,963	311,567	4.74	944	1,565.64
17	Braxton	1,487,571	309,410	4.81	1,628	913.74
18	Roane	2,538,079	524,170	4.84	2,011	1,262.10
19	Morgan	2,388,864	489,610	4.88	2,004	1,192.05
20	Barbour	1,863,547	379,550	4.91	1,735	1,074.09
21	Webster	1,529,153	310,923	4.92	1,179	1,296.99
22	Kanawha	14,435,090	2,874,775	5.02	21,196	681.03
23	Mercer	6,934,769	1,378,816	5.03	6,871	1,009.28
24	Lincoln	3,949,134	782,256	5.05	2,854	1,383.72
25	Randolph	2,941,965	576,613	5.10	2,418	1,216.69
26	Monongalia	9,456,618	1,821,246	5.19	9,638	981.18
27	Boone	4,289,427	823,764	5.21	4,158	1,031.61
28	Brooke	2,683,883	509,068	5.27	2,272	1,181.29
29	Greenbrier	4,629,835	866,080	5.35	3,925	1,179.58
30	Wood	7,712,472	1,437,963	5.36	10,759	716.84
31	Hardy	1,957,630	359,914	5.44	1,555	1,258.93
32	Nicholas	3,771,533	686,919	5.49	2,858	1,319.64
33	Hancock	3,589,562	647,399	5.54	4,172	860.39
34	Mineral	4,392,430	788,425	5.57	3,635	1,208.37
35	Lewis	2,751,959	491,260	5.60	2,076	1,325.61
36	Jefferson	8,199,412	1,451,507	5.65	7,170	1,143.57
37	Jackson	4,414,269	771,288	5.72	3,304	1,336.04
38	Taylor	2,172,506	377,784	5.75	1,715	1,266.77
39	Hampshire	3,391,663	585,423	5.79	3,444	984.80
40	Mason	3,864,228	663,421	5.82	3,460	1,116.83
41	Grant	1,491,483	255,831	5.83	1,743	855.70
41	Wirt	984,361	168,873	5.83	875	1,124.98
43	Summers	1,679,774	279,249	6.02	1,340	1,253.56
44	Upshur	3,397,705	560,639	6.06	3,106	1,093.92
45	Putnam	7,105,983	1,153,862	6.16	7,683	924.90
46	Cabell	8,680,482	1,389,450	6.25	10,320	841.13
47	Marion	6,075,756	964,439	6.30	7,848	774.18
48	Marshall	5,181,258	819,227	6.32	3,457	1,498.77
49	Logan	6,191,805	961,760	6.44	4,385	1,412.04
50	Pleasants	1,422,298	217,439	6.54	1,058	1,344.33
51	Raleigh	13,152,367	1,993,393	6.60	9,104	1,444.68
52	Berkeley	17,816,798	2,612,555	6.82	16,226	1,098.04
53	Wetzel	3,189,348	465,906	6.85	1,797	1,774.82
54	Tyler	2,159,174	314,963	6.86	1,274	1,694.80
55	Harrison	8,536,239	1,138,657	7.50	7,085	1,204.83
-	Total	\$ 237,739,234	43,564,968	\$ 5.46	222,112	\$ 1,070.36

OSF
03/30/15
Trans Expenditures 14

**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 2013-14 YEAR**

Ct.	County	Transportation Expenditures	Total Miles Traveled	Cost Per Mile	Pupils Transported	Cost Per Pupil
1	Kanawha	\$ 14,435,090	2,874,775	\$ 5.02	21,196	\$ 681.03
2	Wood	7,712,472	1,437,963	5.36	10,759	716.84
3	Marion	6,075,756	964,439	6.30	7,848	774.18
4	Tucker	816,249	202,020	4.04	1,024	797.12
5	Cabell	8,680,482	1,389,450	6.25	10,320	841.13
6	Grant	1,491,483	255,831	5.83	1,743	855.70
7	Hancock	3,589,562	647,399	5.54	4,172	860.39
8	Braxton	1,487,571	309,410	4.81	1,628	913.74
9	Putnam	7,105,983	1,153,862	6.16	7,683	924.90
10	Monongalia	9,456,618	1,821,246	5.19	9,638	981.18
11	Hampshire	3,391,663	585,423	5.79	3,444	984.80
12	Wyoming	3,714,205	827,363	4.49	3,743	992.31
13	Mercer	6,934,769	1,378,816	5.03	6,871	1,009.28
14	Boone	4,289,427	823,764	5.21	4,158	1,031.61
15	Ohio	3,649,947	801,023	4.56	3,531	1,033.69
16	Monroe	1,580,753	343,391	4.60	1,509	1,047.55
17	Ritchie	1,309,047	298,658	4.38	1,233	1,061.68
18	Barbour	1,863,547	379,550	4.91	1,735	1,074.09
19	Upshur	3,397,705	560,639	6.06	3,106	1,093.92
20	Berkeley	17,816,798	2,612,555	6.82	16,226	1,098.04
21	Mason	3,864,228	663,421	5.82	3,460	1,116.83
22	Mingo	4,300,795	1,103,922	3.90	3,840	1,120.00
23	Gilmer	919,810	209,615	4.39	819	1,123.09
24	Wirt	984,361	168,873	5.83	875	1,124.98
25	Clay	2,247,694	554,562	4.05	1,968	1,142.12
26	Jefferson	8,199,412	1,451,507	5.65	7,170	1,143.57
27	McDowell	4,003,497	858,077	4.67	3,406	1,175.42
28	Greenbrier	4,629,835	866,080	5.35	3,925	1,179.58
29	Brooke	2,683,883	509,068	5.27	2,272	1,181.29
30	Fayette	6,240,284	1,504,421	4.15	5,248	1,189.08
31	Morgan	2,388,864	489,610	4.88	2,004	1,192.05
32	Harrison	8,536,239	1,138,657	7.50	7,085	1,204.83
33	Mineral	4,392,430	788,425	5.57	3,635	1,208.37
34	Randolph	2,941,965	576,613	5.10	2,418	1,216.69
35	Wayne	6,654,617	1,508,851	4.41	5,399	1,232.56
36	Summers	1,679,774	279,249	6.02	1,340	1,253.56
37	Hardy	1,957,630	359,914	5.44	1,555	1,258.93
38	Roane	2,538,079	524,170	4.84	2,011	1,262.10
39	Taylor	2,172,506	377,784	5.75	1,715	1,266.77
40	Preston	4,172,578	916,329	4.55	3,291	1,267.88
41	Webster	1,529,153	310,923	4.92	1,179	1,296.99
42	Nicholas	3,771,533	686,919	5.49	2,858	1,319.64
43	Lewis	2,751,959	491,260	5.60	2,076	1,325.61
44	Jackson	4,414,269	771,288	5.72	3,304	1,336.04
45	Pleasants	1,422,298	217,439	6.54	1,058	1,344.33
46	Doddridge	1,415,154	300,618	4.71	1,048	1,350.34
47	Lincoln	3,949,134	782,256	5.05	2,854	1,383.72
48	Logan	6,191,805	961,760	6.44	4,385	1,412.04
49	Raleigh	13,152,367	1,993,393	6.60	9,104	1,444.68
50	Marshall	5,181,258	819,227	6.32	3,457	1,498.77
51	Calhoun	1,333,277	300,025	4.44	885	1,506.53
52	Pocahontas	1,477,963	311,567	4.74	944	1,565.64
53	Pendleton	1,492,936	320,699	4.66	886	1,685.03
54	Tyler	2,159,174	314,963	6.86	1,274	1,694.80
55	Wetzel	3,189,348	465,906	6.85	1,797	1,774.82
-	Total	\$ 237,739,234	43,564,968	\$ 5.46	222,112	\$ 1,070.36

OSF
03/30/15
Trans Expenditures 14

CHILD NUTRITION DATA

**COUNTY BOARDS OF EDUCATION
NUMBER OF MEALS SERVED
2013-14 SCHOOL YEAR**

County	Number of Breakfasts Served	Number of Lunches Served
Barbour	193,276	279,596
Berkeley	960,675	1,977,790
Boone	459,245	430,202
Braxton	136,770	225,519
Brooke	183,092	304,571
Cabell	1,129,595	1,450,222
Calhoun	115,930	145,594
Clay	241,673	264,511
Doddridge	63,312	132,250
Fayette	528,627	751,857
Gilmer	117,894	127,213
Grant	171,072	244,581
Greenbrier	247,363	511,735
Hampshire	287,914	379,543
Hancock	163,308	329,837
Hardy	159,952	294,117
Harrison	688,853	1,220,626
Jackson	320,119	553,934
Jefferson	355,473	934,141
Kanawha	1,801,827	3,437,504
Lewis	218,002	303,966
Lincoln	494,795	448,694
Logan	611,778	666,775
Marion	404,541	893,368
Marshall	407,021	573,735
Mason	595,190	471,631
McDowell	357,949	452,966
Mercer	1,024,682	1,172,213
Mineral	204,897	494,813
Mingo	557,007	541,085
Monongalia	489,043	1,125,078
Monroe	160,308	185,622
Morgan	151,296	316,691
Nicholas	195,653	410,624
Ohio	340,923	532,966
Pendleton	69,950	124,312
Pleasants	85,573	162,318
Pocahontas	77,633	126,204
Preston	270,859	431,057
Putnam	500,537	1,023,873
Raleigh	746,434	1,266,582
Randolph	356,442	519,304
Ritchie	136,284	193,693
Roane	200,638	278,029
Summers	167,942	202,524
Taylor	135,609	249,656
Tucker	103,149	111,569
Tyler	100,328	187,125
Upshur	258,835	440,087
Wayne	523,566	729,262
Webster	124,661	168,405
Wetzel	183,053	295,223
Wirt	98,722	127,343
Wood	444,381	1,310,100
Wyoming	350,277	549,832
Total	19,473,928	31,082,068

DFA
04/17/15
Number of Meals Served 14

**COUNTY BOARDS OF EDUCATION
MEAL PARTICIPATION RATES
2013-14 SCHOOL YEAR**

County	Pct. Students Eligible Free and Reduced Meals	Breakfast Participation	Lunch Participation
Barbour	72.02%	54.03%	72.33%
Berkeley	53.71%	48.77%	61.74%
Boone	69.78%	66.06%	60.06%
Braxton	75.13%	70.26%	71.07%
Brooke	56.21%	37.60%	50.36%
Cabell	62.42%	56.85%	59.73%
Calhoun	73.30%	71.36%	82.89%
Clay	100.00%	75.22%	80.70%
Doddridge	50.73%	18.77%	45.32%
Fayette	75.83%	62.79%	69.28%
Gilmer	69.34%	68.22%	71.56%
Grant	58.57%	68.13%	72.21%
Greenbrier	58.01%	34.81%	61.39%
Hampshire	60.64%	54.17%	67.15%
Hancock	51.79%	37.42%	46.84%
Hardy	60.93%	47.86%	69.10%
Harrison	49.53%	42.82%	65.77%
Jackson	62.40%	48.38%	61.37%
Jefferson	42.77%	33.14%	59.50%
Kanawha	61.99%	45.26%	70.91%
Lewis	56.24%	70.19%	63.33%
Lincoln	82.32%	77.41%	77.35%
Logan	68.74%	61.79%	63.99%
Marion	55.13%	31.67%	60.94%
Marshall	65.88%	58.27%	74.91%
Mason	67.04%	87.16%	67.16%
McDowell	100.00%	77.46%	81.90%
Mercer	72.41%	81.92%	70.72%
Mineral	51.43%	32.93%	67.19%
Mingo	89.69%	71.56%	72.13%
Monongalia	35.41%	34.36%	57.87%
Monroe	56.39%	57.70%	57.34%
Morgan	67.77%	47.63%	77.09%
Nicholas	65.01%	41.06%	63.75%
Ohio	53.03%	55.00%	58.51%
Pendleton	64.53%	41.65%	71.96%
Pleasants	51.13%	41.94%	66.20%
Pocahontas	67.24%	62.41%	65.51%
Preston	57.17%	43.35%	45.24%
Putnam	39.57%	38.17%	55.63%
Raleigh	62.42%	65.66%	61.78%
Randolph	61.25%	72.76%	74.47%
Ritchie	60.54%	58.10%	78.63%
Roane	65.66%	63.87%	60.70%
Summers	78.36%	75.34%	80.12%
Taylor	56.97%	44.99%	61.22%
Tucker	55.70%	63.05%	63.92%
Tyler	59.85%	50.97%	80.05%
Upshur	60.56%	61.71%	66.29%
Wayne	69.49%	43.74%	58.77%
Webster	89.23%	51.26%	68.87%
Wetzel	51.45%	45.83%	61.26%
Wirt	73.82%	65.81%	74.23%
Wood	51.09%	26.90%	53.93%
Wyoming	75.62%	65.25%	72.58%
Total	60.03%	51.22%	64.18%

DFA
02/03/15
Meal Participation Rates 14

**COUNTY BOARDS OF EDUCATION
MEAL PARTICIPATION RATES - SORTED
BY BREAKFAST PARTICIPATION RATES
2013-14 SCHOOL YEAR**

Ct.	County	Pct. Students Eligible Free and Reduced Meals	Breakfast Participation	Lunch Participation
1	Mason	67.04%	87.16%	67.16%
2	Mercer	72.41%	81.92%	70.72%
3	McDowell	100.00%	77.46%	81.90%
4	Lincoln	82.32%	77.41%	77.35%
5	Summers	78.36%	75.34%	80.12%
6	Clay	100.00%	75.22%	80.70%
7	Randolph	61.25%	72.76%	74.47%
8	Mingo	89.69%	71.56%	72.13%
9	Calhoun	73.30%	71.36%	82.89%
10	Braxton	75.13%	70.26%	71.07%
11	Lewis	56.24%	70.19%	63.33%
12	Gilmer	69.34%	68.22%	71.56%
13	Grant	58.57%	68.13%	72.21%
14	Boone	69.78%	66.06%	60.06%
15	Wirt	73.82%	65.81%	74.23%
16	Raleigh	62.42%	65.66%	61.78%
17	Wyoming	75.62%	65.25%	72.58%
18	Roane	65.66%	63.87%	60.70%
19	Tucker	55.70%	63.05%	63.92%
20	Fayette	75.83%	62.79%	69.28%
21	Pocahontas	67.24%	62.41%	65.51%
22	Logan	68.74%	61.79%	63.99%
23	Upshur	60.56%	61.71%	66.29%
24	Marshall	65.88%	58.27%	74.91%
25	Ritchie	60.54%	58.10%	78.63%
26	Monroe	56.39%	57.70%	57.34%
27	Cabell	62.42%	56.85%	59.73%
28	Ohio	53.03%	55.00%	58.51%
29	Hampshire	60.64%	54.17%	67.15%
30	Barbour	72.02%	54.03%	72.33%
31	Webster	89.23%	51.26%	68.87%
32	Tyler	59.85%	50.97%	80.05%
33	Berkeley	53.71%	48.77%	61.74%
34	Jackson	62.40%	48.38%	61.37%
35	Hardy	60.93%	47.86%	69.10%
36	Morgan	67.77%	47.63%	77.09%
37	Wetzel	51.45%	45.83%	61.26%
38	Kanawha	61.99%	45.26%	70.91%
39	Taylor	56.97%	44.99%	61.22%
40	Wayne	69.49%	43.74%	58.77%
41	Preston	57.17%	43.35%	45.24%
42	Harrison	49.53%	42.82%	65.77%
43	Pleasants	51.13%	41.94%	66.20%
44	Pendleton	64.53%	41.65%	71.96%
45	Nicholas	65.01%	41.06%	63.75%
46	Putnam	39.57%	38.17%	55.63%
47	Brooke	56.21%	37.60%	50.36%
48	Hancock	51.79%	37.42%	46.84%
49	Greenbrier	58.01%	34.81%	61.39%
50	Monongalia	35.41%	34.36%	57.87%
51	Jefferson	42.77%	33.14%	59.50%
52	Mineral	51.43%	32.93%	67.19%
53	Marion	55.13%	31.67%	60.94%
54	Wood	51.09%	26.90%	53.93%
55	Doddridge	50.73%	18.77%	45.32%
-	Total	60.03%	51.22%	64.18%

DFA
02/03/15
Meal Participation Rates 14

**COUNTY BOARDS OF EDUCATION
MEAL PARTICIPATION RATES - SORTED
BY LUNCH PARTICIPATION RATES
2013-14 SCHOOL YEAR**

Ct.	County	Pct. Students Eligible Free and Reduced Meals	Breakfast Participation	Lunch Participation
1	Calhoun	73.30%	71.36%	82.89%
2	McDowell	100.00%	77.46%	81.90%
3	Clay	100.00%	75.22%	80.70%
4	Summers	78.36%	75.34%	80.12%
5	Tyler	59.85%	50.97%	80.05%
6	Ritchie	60.54%	58.10%	78.63%
7	Lincoln	82.32%	77.41%	77.35%
8	Morgan	67.77%	47.63%	77.09%
9	Marshall	65.88%	58.27%	74.91%
10	Randolph	61.25%	72.76%	74.47%
11	Wirt	73.82%	65.81%	74.23%
12	Wyoming	75.62%	65.25%	72.58%
13	Barbour	72.02%	54.03%	72.33%
14	Grant	58.57%	68.13%	72.21%
15	Mingo	89.69%	71.56%	72.13%
16	Pendleton	64.53%	41.65%	71.96%
17	Gilmer	69.34%	68.22%	71.56%
18	Braxton	75.13%	70.26%	71.07%
19	Kanawha	61.99%	45.26%	70.91%
20	Mercer	72.41%	81.92%	70.72%
21	Fayette	75.83%	62.79%	69.28%
22	Hardy	60.93%	47.86%	69.10%
23	Webster	89.23%	51.26%	68.87%
24	Mineral	51.43%	32.93%	67.19%
25	Mason	67.04%	87.16%	67.16%
26	Hampshire	60.64%	54.17%	67.15%
27	Upshur	60.56%	61.71%	66.29%
28	Pleasants	51.13%	41.94%	66.20%
29	Harrison	49.53%	42.82%	65.77%
30	Pocahontas	67.24%	62.41%	65.51%
31	Logan	68.74%	61.79%	63.99%
32	Tucker	55.70%	63.05%	63.92%
33	Nicholas	65.01%	41.06%	63.75%
34	Lewis	56.24%	70.19%	63.33%
35	Raleigh	62.42%	65.66%	61.78%
36	Berkeley	53.71%	48.77%	61.74%
37	Greenbrier	58.01%	34.81%	61.39%
38	Jackson	62.40%	48.38%	61.37%
39	Wetzel	51.45%	45.83%	61.26%
40	Taylor	56.97%	44.99%	61.22%
41	Marion	55.13%	31.67%	60.94%
42	Roane	65.66%	63.87%	60.70%
43	Boone	69.78%	66.06%	60.06%
44	Cabell	62.42%	56.85%	59.73%
45	Jefferson	42.77%	33.14%	59.50%
46	Wayne	69.49%	43.74%	58.77%
47	Ohio	53.03%	55.00%	58.51%
48	Monongalia	35.41%	34.36%	57.87%
49	Monroe	56.39%	57.70%	57.34%
50	Putnam	39.57%	38.17%	55.63%
51	Wood	51.09%	26.90%	53.93%
52	Brooke	56.21%	37.60%	50.36%
53	Hancock	51.79%	37.42%	46.84%
54	Doddridge	50.73%	18.77%	45.32%
55	Preston	57.17%	43.35%	45.24%
-	Total	60.03%	51.22%	64.18%

DFA
02/03/15
Meal Participation Rates 14

**COUNTY BOARDS OF EDUCATION
AVERAGE COST OF MEALS SERVED
2013-14 SCHOOL YEAR**

County	Breakfast	Lunch	Snack
Barbour	2.14	2.85	0.71
Berkeley	3.04	4.06	1.01
Boone	2.76	3.69	-
Braxton	2.73	3.65	0.91
Brooke	2.78	3.70	-
Cabell	2.97	3.95	0.99
Calhoun	2.22	2.96	-
Clay	2.71	3.61	0.90
Doddridge	4.12	5.49	1.37
Fayette	2.87	3.82	0.96
Gilmer	2.22	2.95	-
Grant	2.51	3.35	-
Greenbrier	3.56	4.74	1.18
Hampshire	2.72	3.63	0.91
Hancock	3.22	4.30	-
Hardy	2.72	3.62	0.91
Harrison	2.80	3.74	0.93
Jackson	2.52	3.36	0.84
Jefferson	3.16	4.21	-
Kanawha	2.95	3.93	0.98
Lewis	2.83	3.77	0.94
Lincoln	2.66	3.54	-
Logan	2.98	3.97	0.99
Marion	2.88	3.84	0.96
Marshall	2.84	3.79	0.95
Mason	2.33	3.11	0.78
McDowell	2.74	3.66	0.91
Mercer	2.61	3.48	0.83
Mineral	3.64	4.86	1.21
Mingo	2.60	3.46	0.87
Monongalia	3.26	4.35	1.09
Monroe	2.98	3.98	0.99
Morgan	3.34	4.45	1.11
Nicholas	3.21	4.28	1.07
Ohio	3.33	4.43	1.11
Pendleton	3.36	4.47	1.12
Pleasants	3.37	4.49	1.11
Pocahontas	2.89	3.86	0.96
Preston	2.25	3.00	0.75
Putnam	2.96	3.95	-
Raleigh	3.09	4.12	1.03
Randolph	2.49	3.32	0.83
Ritchie	3.12	4.15	1.04
Roane	2.66	3.55	0.89
Summers	2.33	3.11	-
Taylor	3.10	4.13	1.03
Tucker	2.86	3.82	-
Tyler	2.59	3.45	0.86
Upshur	2.66	3.55	0.89
Wayne	3.31	4.41	-
Webster	2.33	3.11	0.78
Wetzel	2.78	3.71	0.93
Wirt	2.62	3.49	-
Wood	3.14	4.18	1.05
Wyoming	3.09	4.12	1.03
State	2.87	3.83	0.74

DFA
04/21/15
Avg. Cost of Meals Served 14

**COUNTY BOARDS OF EDUCATION
AVERAGE COST OF MEALS SERVED - SORTED BY
BREAKFAST COST PER MEAL IN DESCENDING ORDER
2013-14 SCHOOL YEAR**

Ct.	County	Breakfast	Lunch	Snack
1	Doddridge	4.12	5.49	1.37
2	Mineral	3.64	4.86	1.21
3	Greenbrier	3.56	4.74	1.18
4	Pleasants	3.37	4.49	1.11
5	Pendleton	3.36	4.47	1.12
6	Morgan	3.34	4.45	1.11
7	Ohio	3.33	4.43	1.11
8	Wayne	3.31	4.41	-
9	Monongalia	3.26	4.35	1.09
10	Hancock	3.22	4.30	-
11	Nicholas	3.21	4.28	1.07
12	Jefferson	3.16	4.21	-
13	Wood	3.14	4.18	1.05
14	Ritchie	3.12	4.15	1.04
15	Taylor	3.10	4.13	1.03
16	Raleigh	3.09	4.12	1.03
16	Wyoming	3.09	4.12	1.03
18	Berkeley	3.04	4.06	1.01
19	Logan	2.98	3.97	0.99
19	Monroe	2.98	3.98	0.99
21	Cabell	2.97	3.95	0.99
22	Putnam	2.96	3.95	-
23	Kanawha	2.95	3.93	0.98
24	Pocahontas	2.89	3.86	0.96
25	Marion	2.88	3.84	0.96
26	Fayette	2.87	3.82	0.96
27	Tucker	2.86	3.82	-
28	Marshall	2.84	3.79	0.95
29	Lewis	2.83	3.77	0.94
30	Harrison	2.80	3.74	0.93
31	Brooke	2.78	3.70	-
31	Wetzel	2.78	3.71	0.93
33	Boone	2.76	3.69	-
34	McDowell	2.74	3.66	0.91
35	Braxton	2.73	3.65	0.91
36	Hampshire	2.72	3.63	0.91
36	Hardy	2.72	3.62	0.91
38	Clay	2.71	3.61	0.90
39	Lincoln	2.66	3.54	-
39	Roane	2.66	3.55	0.89
39	Upshur	2.66	3.55	0.89
42	Wirt	2.62	3.49	-
43	Mercer	2.61	3.48	0.83
44	Mingo	2.60	3.46	0.87
45	Tyler	2.59	3.45	0.86
46	Jackson	2.52	3.36	0.84
47	Grant	2.51	3.35	-
48	Randolph	2.49	3.32	0.83
49	Mason	2.33	3.11	0.78
49	Summers	2.33	3.11	-
49	Webster	2.33	3.11	0.78
52	Preston	2.25	3.00	0.75
53	Calhoun	2.22	2.96	-
53	Gilmer	2.22	2.95	-
55	Barbour	2.14	2.85	0.71
-	State	2.87	3.83	0.74

DFA
02/03/15
Meal Participation Rates 14

**COUNTY BOARDS OF EDUCATION
AVERAGE COST OF MEALS SERVED - SORTED BY
LUNCH COST PER MEAL IN DESCENDING ORER
2013-14 SCHOOL YEAR**

Ct.	County	Breakfast	Lunch	Snack
1	Doddridge	4.12	5.49	1.37
2	Mineral	3.64	4.86	1.21
3	Greenbrier	3.56	4.74	1.18
4	Pleasants	3.37	4.49	1.11
5	Pendleton	3.36	4.47	1.12
6	Morgan	3.34	4.45	1.11
7	Ohio	3.33	4.43	1.11
8	Wayne	3.31	4.41	-
9	Monongalia	3.26	4.35	1.09
10	Hancock	3.22	4.30	-
11	Nicholas	3.21	4.28	1.07
12	Jefferson	3.16	4.21	-
13	Wood	3.14	4.18	1.05
14	Ritchie	3.12	4.15	1.04
15	Taylor	3.10	4.13	1.03
16	Raleigh	3.09	4.12	1.03
16	Wyoming	3.09	4.12	1.03
18	Berkeley	3.04	4.06	1.01
19	Monroe	2.98	3.98	0.99
20	Logan	2.98	3.97	0.99
21	Cabell	2.97	3.95	0.99
21	Putnam	2.96	3.95	-
23	Kanawha	2.95	3.93	0.98
24	Pocahontas	2.89	3.86	0.96
25	Marion	2.88	3.84	0.96
26	Fayette	2.87	3.82	0.96
26	Tucker	2.86	3.82	-
28	Marshall	2.84	3.79	0.95
29	Lewis	2.83	3.77	0.94
30	Harrison	2.80	3.74	0.93
31	Wetzel	2.78	3.71	0.93
32	Brooke	2.78	3.70	-
33	Boone	2.76	3.69	-
34	McDowell	2.74	3.66	0.91
35	Braxton	2.73	3.65	0.91
36	Hampshire	2.72	3.63	0.91
37	Hardy	2.72	3.62	0.91
38	Clay	2.71	3.61	0.90
39	Roane	2.66	3.55	0.89
39	Upshur	2.66	3.55	0.89
41	Lincoln	2.66	3.54	-
42	Wirt	2.62	3.49	-
43	Mercer	2.61	3.48	0.83
44	Mingo	2.60	3.46	0.87
45	Tyler	2.59	3.45	0.86
46	Jackson	2.52	3.36	0.84
47	Grant	2.51	3.35	-
48	Randolph	2.49	3.32	0.83
49	Mason	2.33	3.11	0.78
49	Summers	2.33	3.11	-
49	Webster	2.33	3.11	0.78
52	Preston	2.25	3.00	0.75
53	Calhoun	2.22	2.96	-
54	Gilmer	2.22	2.95	-
55	Barbour	2.14	2.85	0.71
-	State	2.87	3.83	0.74

DFA
02/03/15
Meal Participation Rates 14

**COUNTY BOARDS OF EDUCATION
AVERAGE COST OF MEALS SERVED - SORTED BY
SNACK COST PER MEAL IN DESCENDING ORDER
2013-14 SCHOOL YEAR**

Ct.	County	Breakfast	Lunch	Snack
1	Doddridge	4.12	5.49	1.37
2	Mineral	3.64	4.86	1.21
3	Greenbrier	3.56	4.74	1.18
4	Pendleton	3.36	4.47	1.12
5	Morgan	3.34	4.45	1.11
6	Ohio	3.33	4.43	1.11
7	Pleasants	3.37	4.49	1.11
8	Monongalia	3.26	4.35	1.09
9	Nicholas	3.21	4.28	1.07
10	Wood	3.14	4.18	1.05
11	Ritchie	3.12	4.15	1.04
12	Raleigh	3.09	4.12	1.03
13	Taylor	3.10	4.13	1.03
14	Wyoming	3.09	4.12	1.03
15	Berkeley	3.04	4.06	1.01
16	Cabell	2.97	3.95	0.99
17	Logan	2.98	3.97	0.99
18	Monroe	2.98	3.98	0.99
19	Kanawha	2.95	3.93	0.98
20	Fayette	2.87	3.82	0.96
21	Marion	2.88	3.84	0.96
22	Pocahontas	2.89	3.86	0.96
23	Marshall	2.84	3.79	0.95
24	Lewis	2.83	3.77	0.94
25	Harrison	2.80	3.74	0.93
26	Wetzel	2.78	3.71	0.93
27	Braxton	2.73	3.65	0.91
28	Hampshire	2.72	3.63	0.91
29	Hardy	2.72	3.62	0.91
30	McDowell	2.74	3.66	0.91
31	Clay	2.71	3.61	0.90
32	Roane	2.66	3.55	0.89
32	Upshur	2.66	3.55	0.89
34	Mingo	2.60	3.46	0.87
35	Tyler	2.59	3.45	0.86
36	Jackson	2.52	3.36	0.84
37	Mercer	2.61	3.48	0.83
38	Randolph	2.49	3.32	0.83
39	Mason	2.33	3.11	0.78
39	Webster	2.33	3.11	0.78
41	Preston	2.25	3.00	0.75
42	Barbour	2.14	2.85	0.71
43	Boone	2.76	3.69	-
44	Brooke	2.78	3.70	-
45	Calhoun	2.22	2.96	-
46	Gilmer	2.22	2.95	-
47	Grant	2.51	3.35	-
48	Hancock	3.22	4.30	-
49	Jefferson	3.16	4.21	-
50	Lincoln	2.66	3.54	-
51	Putnam	2.96	3.95	-
52	Summers	2.33	3.11	-
53	Tucker	2.86	3.82	-
54	Wayne	3.31	4.41	-
55	Wirt	2.62	3.49	-
-	State	2.87	3.83	0.74

DFA
02/03/15
Meal Participation Rates 14

**COUNTY BOARDS OF EDUCATION
NUMBER OF SCHOOLS PARTICIPATING IN THE
CHILD NUTRITION COMMUNITY ELIGIBILITY PROGRAM
DURING THE 2013-14 SCHOOL YEAR**

County	Total Number of Schools	Number of Eligible Schools	Number of Participating Schools	Percent Participating To Eligible
Barbour	9	8	8	100.00%
Berkeley	30	8	7	87.50%
Boone	15	12	14	116.67%
Braxton	8	7	4	57.14%
Brooke	10	3	3	100.00%
Cabell	27	17	15	88.24%
Calhoun	3	3	3	100.00%
Clay	6	6	6	100.00%
Doddridge	4	3	-	0.00%
Fayette	17	13	13	100.00%
Gilmer	5	4	4	100.00%
Grant	4	1	1	100.00%
Greenbrier	13	8	2	25.00%
Hampshire	9	8	-	0.00%
Hancock	9	3	-	0.00%
Hardy	6	2	-	0.00%
Harrison	24	11	-	0.00%
Jackson	12	7	10	142.86%
Jefferson	17	3	3	100.00%
Kanawha	67	41	53	129.27%
Lewis	7	4	2	50.00%
Lincoln	8	8	8	100.00%
Logan	17	10	17	170.00%
Marion	19	8	3	37.50%
Marshall	13	6	13	216.67%
Mason	10	8	8	100.00%
McDowell	10	10	10	100.00%
Mercer	26	19	26	136.84%
Mineral	12	2	-	0.00%
Mingo	11	11	11	100.00%
Monongalia	17	-	-	0.00%
Monroe	4	1	-	0.00%
Morgan	7	6	7	116.67%
Nicholas	14	11	3	27.27%
Ohio	13	4	5	125.00%
Pendleton	4	2	-	0.00%
Pleasants	3	-	-	0.00%
Pocahontas	5	4	-	0.00%
Preston	12	4	3	75.00%
Putnam	22	3	-	0.00%
Raleigh	28	4	19	475.00%
Randolph	15	9	14	155.56%
Ritchie	6	4	1	25.00%
Roane	6	5	-	0.00%
Summers	5	3	5	166.67%
Taylor	5	2	2	100.00%
Tucker	3	-	-	0.00%
Tyler	4	3	2	66.67%
Upshur	9	6	3	50.00%
Wayne	20	13	11	84.62%
Webster	6	6	6	100.00%
Wetzel	9	4	-	0.00%
Wirt	3	2	3	150.00%
Wood	27	15	-	0.00%
Wyoming	13	9	13	144.44%
Total	688	374	341	91.18%

Note: (1) The reason that in some districts the number of schools participating in the program is greater than the number eligible is because of the grouping of schools, which is allowed under the Community Eligibility Program (CEP) to make more schools eligible than they would be on an individual school basis.

DFA
04/15/15
CEP Participation 14

**COUNTY BOARDS OF EDUCATION
NUMBER OF SCHOOLS PARTICIPATING IN THE
CHILD NUTRITION COMMUNITY ELIGIBILITY PROGRAM
SORTED IN DESCENDING ORDER BY PERCENT PARTICIPATION
DURING THE 2013-14 SCHOOL YEAR**

Ct.	County	Total Number of Schools	Number of Eligible Schools	Number of Participating Schools	Percent Participating To Eligible
1	Raleigh	28	4	19	475.00%
2	Marshall	13	6	13	216.67%
3	Logan	17	10	17	170.00%
4	Summers	5	3	5	166.67%
5	Randolph	15	9	14	155.56%
6	Wirt	3	2	3	150.00%
7	Wyoming	13	9	13	144.44%
8	Jackson	12	7	10	142.86%
9	Mercer	26	19	26	136.84%
10	Kanawha	67	41	53	129.27%
11	Ohio	13	4	5	125.00%
12	Boone	15	12	14	116.67%
12	Morgan	7	6	7	116.67%
14	Barbour	9	8	8	100.00%
14	Brooke	10	3	3	100.00%
14	Calhoun	3	3	3	100.00%
14	Clay	6	6	6	100.00%
14	Fayette	17	13	13	100.00%
14	Gilmer	5	4	4	100.00%
14	Grant	4	1	1	100.00%
14	Jefferson	17	3	3	100.00%
14	Lincoln	8	8	8	100.00%
14	Mason	10	8	8	100.00%
14	McDowell	10	10	10	100.00%
14	Mingo	11	11	11	100.00%
14	Taylor	5	2	2	100.00%
14	Webster	6	6	6	100.00%
28	Cabell	27	17	15	88.24%
29	Berkeley	30	8	7	87.50%
30	Wayne	20	13	11	84.62%
31	Preston	12	4	3	75.00%
32	Tyler	4	3	2	66.67%
33	Braxton	8	7	4	57.14%
34	Lewis	7	4	2	50.00%
34	Upshur	9	6	3	50.00%
36	Marion	19	8	3	37.50%
37	Nicholas	14	11	3	27.27%
38	Greenbrier	13	8	2	25.00%
38	Ritchie	6	4	1	25.00%
40	Doddridge	4	3	-	0.00%
40	Hampshire	9	8	-	0.00%
40	Hancock	9	3	-	0.00%
40	Hardy	6	2	-	0.00%
40	Harrison	24	11	-	0.00%
40	Mineral	12	2	-	0.00%
40	Monongalia	17	-	-	0.00%
40	Monroe	4	1	-	0.00%
40	Pendleton	4	2	-	0.00%
40	Pleasants	3	-	-	0.00%
40	Pocahontas	5	4	-	0.00%
40	Putnam	22	3	-	0.00%
40	Roane	6	5	-	0.00%
40	Tucker	3	-	-	0.00%
40	Wetzel	9	4	-	0.00%
40	Wood	27	15	-	0.00%
-	Total	688	374	341	91.18%

Note: (1) The reason that in some districts the number of schools participating in the program is greater than the number eligible is because of the grouping of schools, which is allowed under the Community Eligibility Program (CEP) to make more schools eligible than they would be on an individual school basis.

DFA
04/15/15
CEP Participation 14

ONE VOICE
ONE FOCUS
All Students Achieving



Michael J. Martirano, Ed.D.
State Superintendent of Schools