

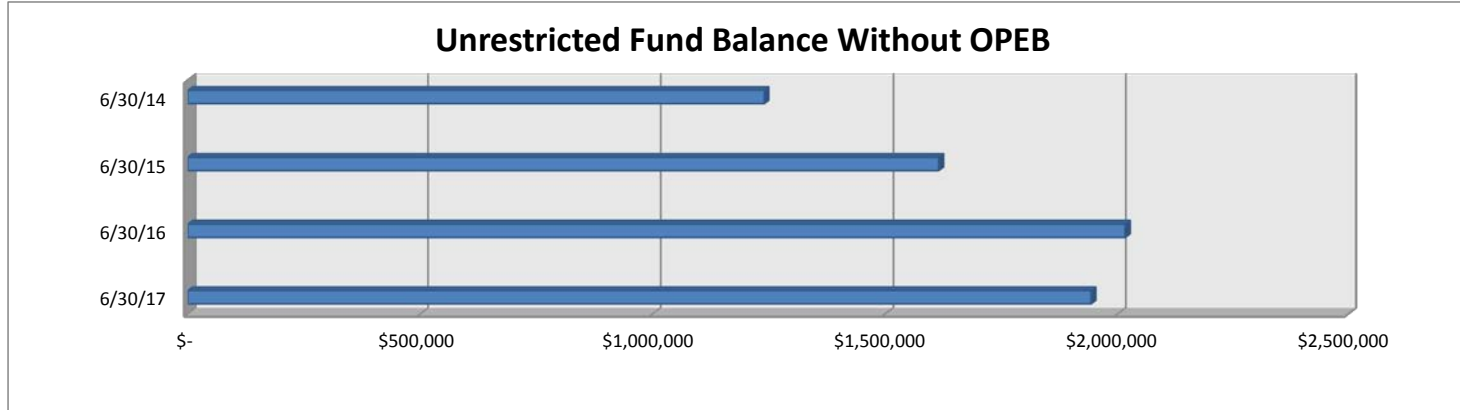
**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

FYE 6/30/14 FYE 6/30/15 FYE 6/30/16 FYE 6/30/17 FYE 6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,239,439 \$ 1,614,810 \$ 2,015,804 \$ 1,942,080 N/A (1)(2)



Excess Levy:

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

Per Pupil Expenditures \$ 10,285 \$ 10,129 \$ 10,485 \$ 10,793 N/A (2)

Revenues:

Local Source Revenue	\$ 3,811,260	\$ 3,681,864	\$ 4,593,803	\$ 5,465,947	N/A
State Source Revenue	19,229,174	18,014,896	16,673,837	20,028,043	N/A
Federal Source Revenue	3,452,987	3,325,136	3,349,646	3,748,865	N/A

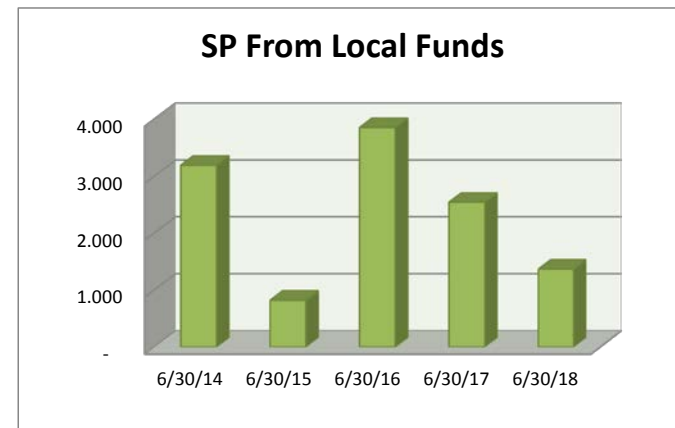
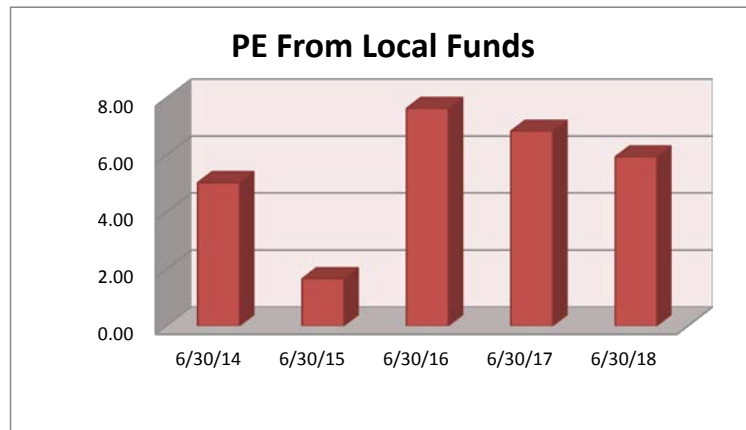
Total	26,493,421	25,021,896	24,617,286	29,242,855	\$ -	(2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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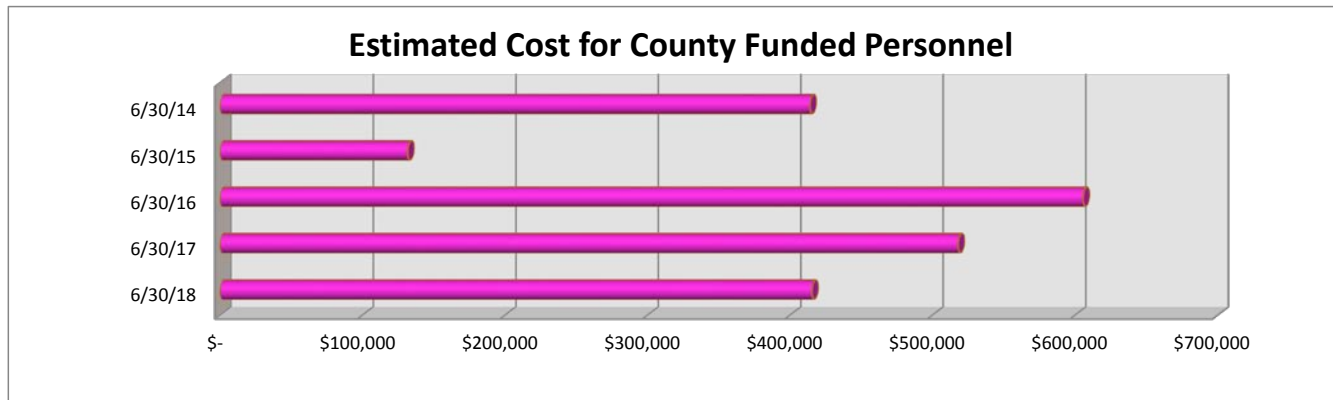
**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	183.57	183.42	183.290	178.380	173.990
Number PE & SSP actually employed	186.10	184.08	188.430	180.720	175.430
Number PE & SSP employed in excess of number funded	2.53	0.66	5.140	2.340	1.440
Number of professionals employed from local funds	2.50	1.00	2.500	4.500	4.500
Total number of professionals funded by county board	5.03	1.66	7.640	6.840	5.940
Service Personnel:					
Number SP allowed for funding	110.096	110.467	110.183	106.760	104.058
Number SP actually employed	113.289	111.289	114.039	109.304	105.425
Number SP employed in excess of number funded	3.193	0.822	3.856	2.544	1.367
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.193	0.822	3.856	2.544	1.367
Total number of personnel employed in excess of number funded through PSSP	8.223	2.482	11.496	9.384	7.307



**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 303,567	\$ 102,823	\$ 468,618	\$ 425,010	\$ 365,163
Service Personnel	110,545	29,092	137,191	93,150	50,312
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 414,113	\$ 131,916	\$ 605,809	\$ 518,160	\$ 415,475



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,454	2,449	2,392	2,324	2,300
Increase (Decline) in student enrollment	13	(5)	(57)	(68)	(24)
Number of schools	9	9	9	9	7
County average number of students/school	273	272	266	258	329
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(138)	(140)	(144)	(153)	(83)

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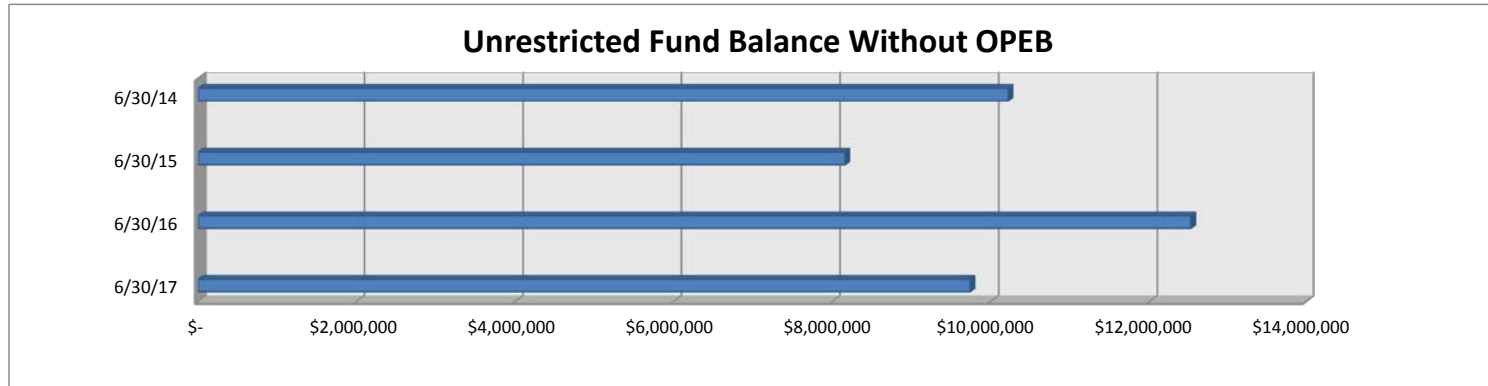
**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE	FYE	FYE	FYE	FYE
	6/30/14	6/30/15	6/30/16	6/30/17	6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 10,215,306	\$ 8,158,071	\$ 12,518,298	\$ 9,733,355	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	98.04%	98.04%	98.04%	98.04%	98.04%
Projected excess levy gross tax collections	\$ 29,473,788	\$ 29,502,556	\$ 30,199,815	\$ 31,149,859	\$ 32,530,375

Per Pupil Expenditures	\$ 11,124	\$ 10,751	\$ 10,311	\$ 10,998	N/A	(2)
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Revenues:

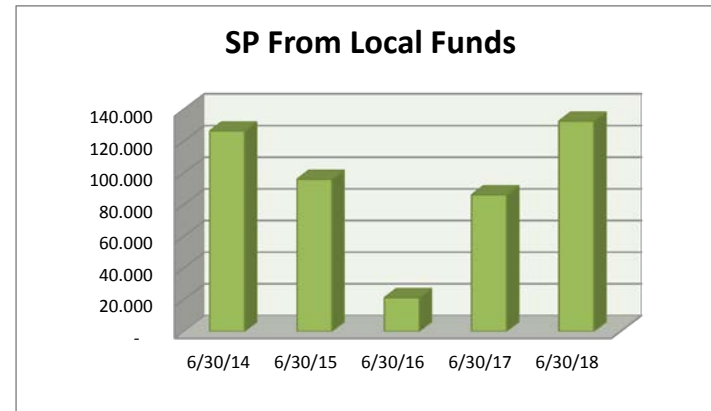
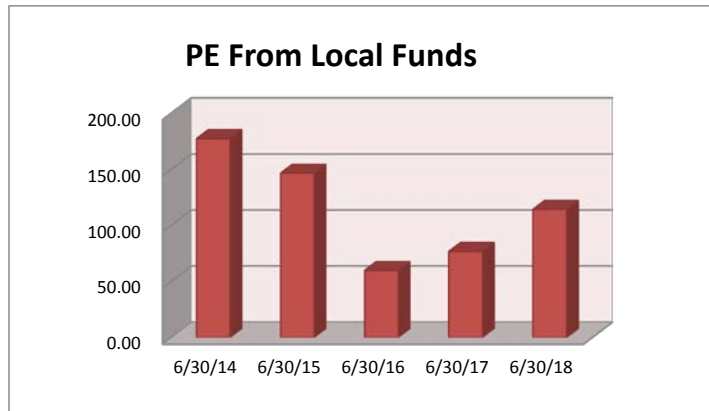
Local Source Revenue	\$ 69,214,413	\$ 69,547,022	\$ 71,052,170	\$ 70,002,797	N/A	
State Source Revenue	\$ 134,642,715	\$ 130,003,885	\$ 125,987,255	\$ 129,764,959	N/A	
Federal Source Revenue	\$ 17,401,528	\$ 18,566,999	\$ 17,298,238	\$ 21,044,343	N/A	
Total	\$ 221,258,656	\$ 218,117,906	\$ 214,337,663	\$ 220,812,099	\$ -	(2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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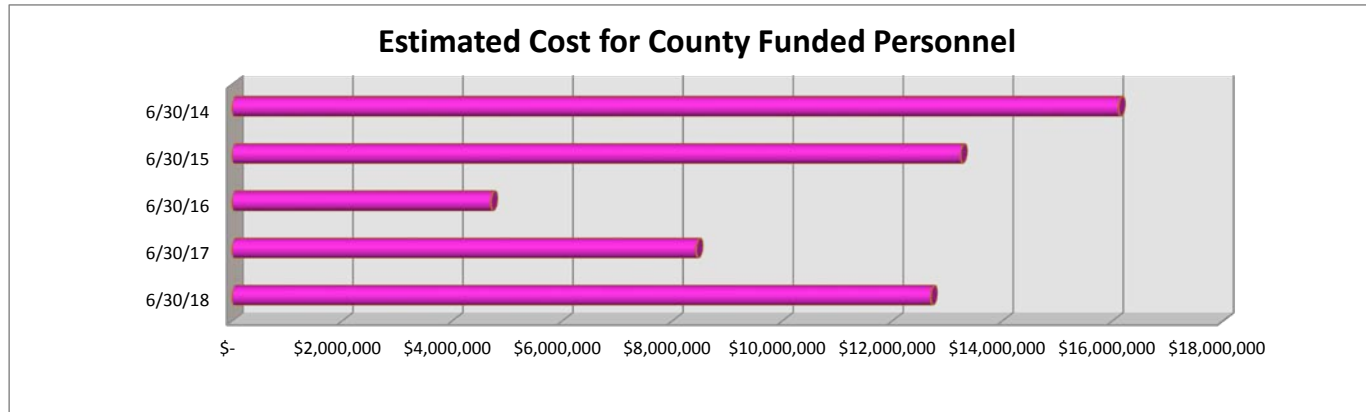
**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	1,366.36	1,382.01	1,413.00	1,424.57	1,433.37
Number PE & SSP actually employed	1,505.43	1,495.00	1,438.03	1,455.40	1,497.25
Number PE & SSP employed in excess of number funded	139.07	112.99	25.03	30.83	63.88
Number of professionals employed from local funds	38.25	33.50	34.75	45.85	50.30
Total number of professionals funded by county board	177.32	146.49	59.78	76.68	114.18
Service Personnel:					
Number SP allowed for funding	795.734	805.513	824.668	829.955	836.446
Number SP actually employed	922.328	901.616	845.896	915.253	969.265
Number SP employed in excess of number funded	126.594	96.103	21.228	85.298	132.819
Number SP employed from local funds	-	-	-	1.000	-
Total number of SP funded by county board	126.594	96.103	21.228	86.298	132.819
Total number of personnel employed in excess of number funded through PSSP	303.914	242.593	81.008	162.978	246.999



**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 11,307,118	\$ 9,511,736	\$ 3,884,402	\$ 5,030,526	\$ 7,488,552
Service Personnel	4,812,718	3,736,435	828,649	3,413,065	5,216,496
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 16,119,836	\$ 13,248,171	\$ 4,713,051	\$ 8,443,591	\$ 12,705,048



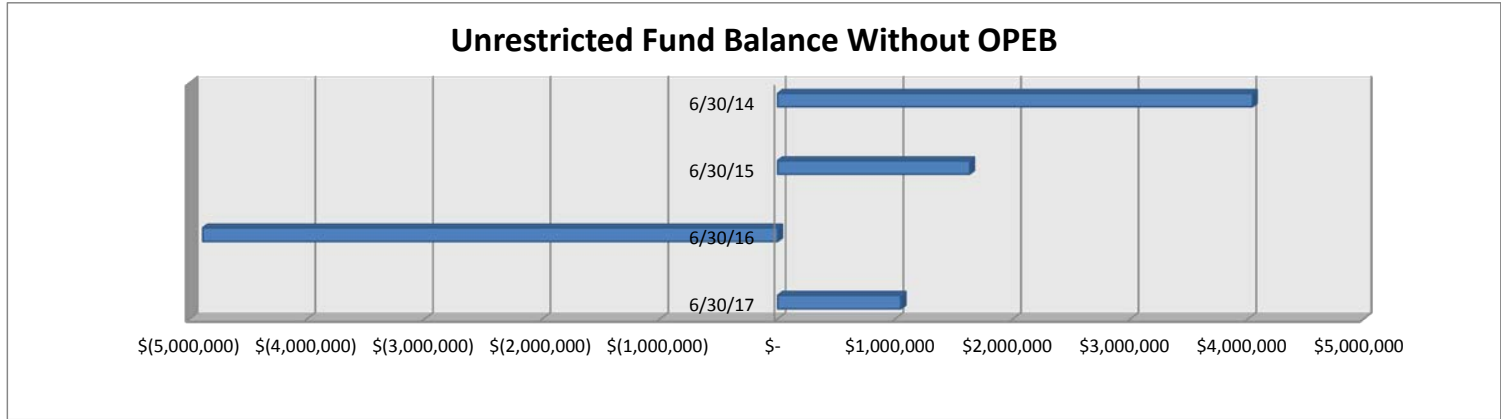
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	18,221	18,668	18,877	19,000	19,294
Increase (Decline) in student enrollment	50	447	209	123	294
Number of schools	30	32	31	31	31
County average number of students/school	607	583	609	613	622
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	196	171	199	202	210

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**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 4,036,078	\$ 1,631,512	\$ (4,889,365)	\$ 1,047,639	N/A (1)(2)

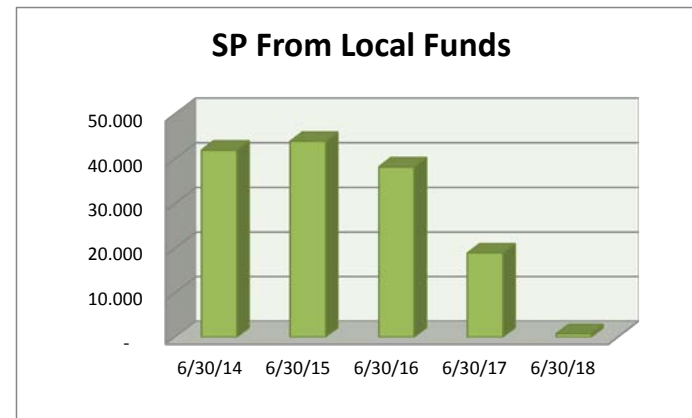
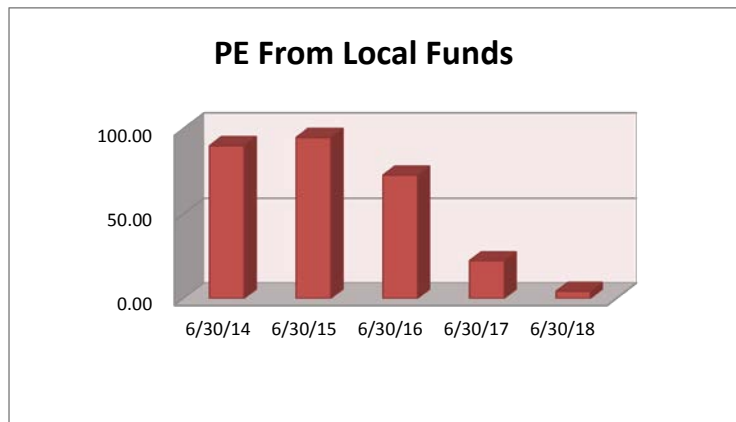


Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 13,992,720	\$ 12,520,183	\$ 11,090,686	\$ 9,928,647	\$ 7,475,285
Per Pupil Expenditures	\$ 12,686	\$ 13,393	\$ 12,638	\$ 10,468	N/A (2)
Revenues:					
Local Source Revenue	\$ 26,503,845	\$ 23,550,920	\$ 15,325,541	\$ 16,965,299	N/A
State Source Revenue	\$ 26,547,405	\$ 30,445,694	\$ 30,257,016	\$ 29,362,017	N/A
Federal Source Revenue	\$ 5,084,653	\$ 6,316,673	\$ 5,561,115	\$ 5,390,524	N/A
Total	\$ 58,135,903	\$ 60,313,287	\$ 51,143,672	\$ 51,717,840	\$ - (2)

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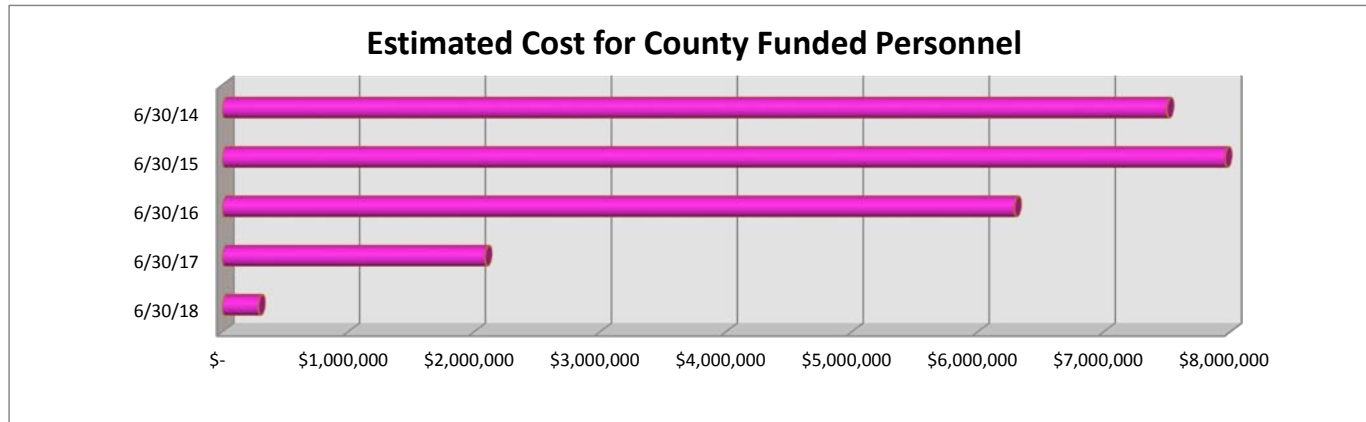
**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	339.53	337.68	331.34	322.61	314.31
Number PE & SSP actually employed	419.80	423.55	396.05	337.05	305.75
Number PE & SSP employed in excess of number funded	80.27	85.87	64.71	14.44	(8.56)
Number of professionals employed from local funds	9.75	9.00	8.00	8.00	12.80
Total number of professionals funded by county board	90.02	94.87	72.71	22.44	4.24
Service Personnel:					
Number SP allowed for funding	204.915	203.850	199.728	193.547	188.473
Number SP actually employed	246.878	247.788	237.948	212.504	189.214
Number SP employed in excess of number funded	41.963	43.938	38.220	18.957	0.741
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	41.963	43.938	38.220	18.957	0.741
Total number of personnel employed in excess of number funded through PSSP	131.983	138.808	110.930	41.397	4.981



**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 5,795,818	\$ 6,167,000	\$ 4,727,097	\$ 1,381,818	\$ 261,583
Service Personnel	1,708,204	1,797,309	1,565,426	707,071	27,317
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 7,504,022	\$ 7,964,310	\$ 6,292,523	\$ 2,088,889	\$ 288,900



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,541	4,449	4,331	4,178	4,010
Increase (Decline) in student enrollment	15	(92)	(118)	(153)	(168)
Number of schools	15	15	15	12	12
County average number of students/school	303	297	289	348	334
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(108)	(115)	(121)	(63)	(78)

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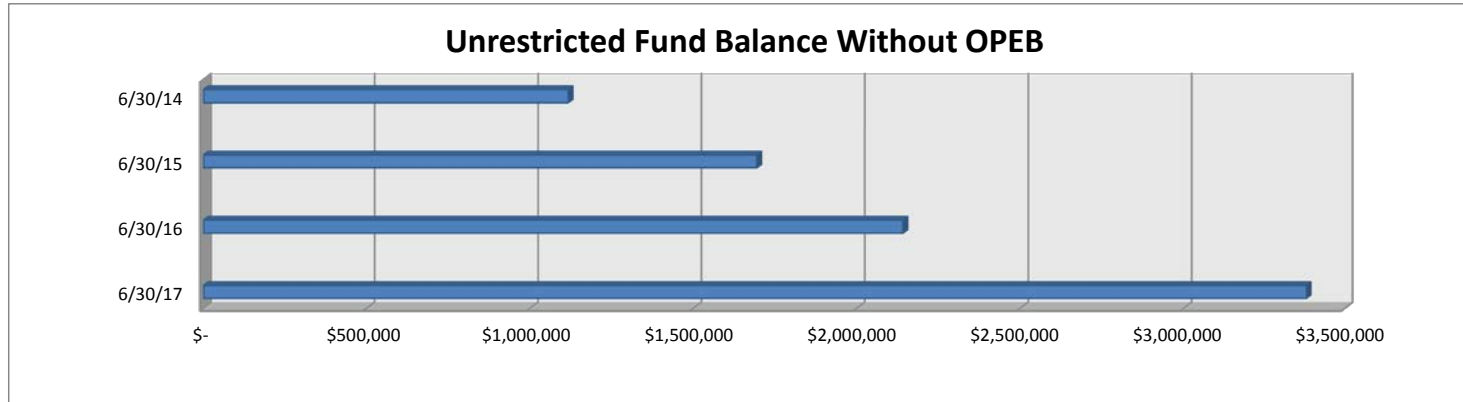
**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,116,763	\$ 1,693,293	\$ 2,140,562	\$ 3,378,488	N/A	(1)(2)
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Excess Levy:

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

Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
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Per Pupil Expenditures	\$ 10,498	\$ 10,536	\$ 10,421	\$ 11,104	N/A	(2)
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Revenues:

Local Source Revenue	\$ 4,833,050	\$ 4,782,515	\$ 5,392,197	\$ 5,674,669	N/A
State Source Revenue	\$ 16,164,955	\$ 15,679,346	\$ 14,582,609	\$ 14,381,897	N/A
Federal Source Revenue	\$ 3,758,476	\$ 3,950,297	\$ 3,742,471	\$ 4,062,373	N/A

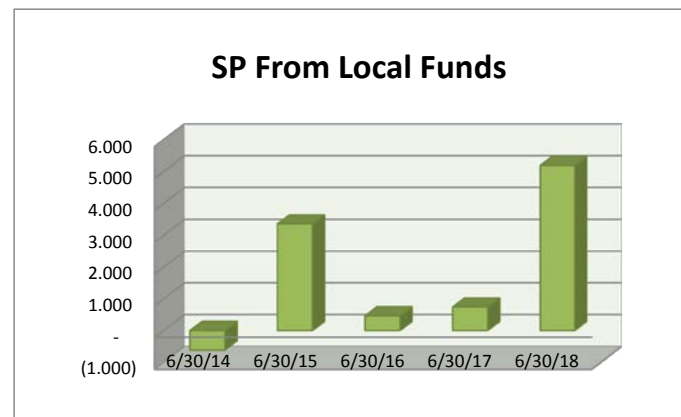
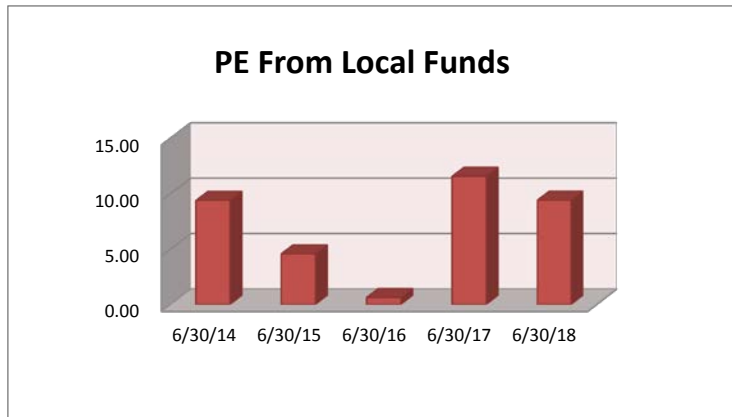
Total	\$ 24,756,481	\$ 24,412,158	\$ 23,717,277	\$ 24,118,939	\$ -	(2)
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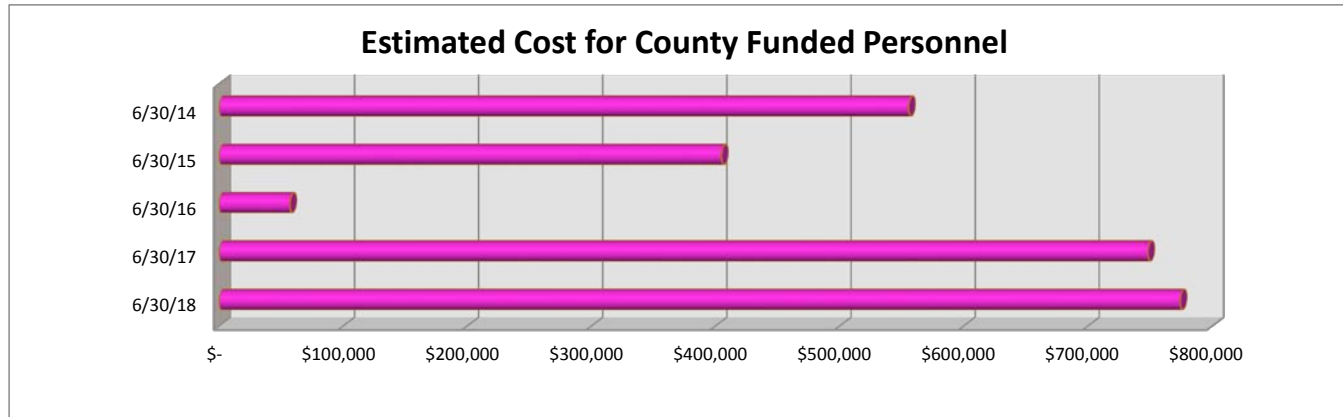
**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	162.32	159.75	160.11	154.84	154.12
Number PE & SSP actually employed	166.38	159.11	154.43	163.08	159.71
Number PE & SSP employed in excess of number funded	4.06	(0.64)	(5.68)	8.24	5.59
Number of professionals employed from local funds	5.33	5.22	6.33	3.33	3.83
Total number of professionals funded by county board	9.39	4.58	0.65	11.57	9.42
Service Personnel:					
Number SP allowed for funding	98.806	97.266	97.128	95.608	92.983
Number SP actually employed	98.196	100.621	97.592	96.347	98.177
Number SP employed in excess of number funded	(0.610)	3.355	0.464	0.739	5.194
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	(0.610)	3.355	0.464	0.739	5.194
Total number of personnel employed in excess of number funded through PSSP	8.780	7.935	1.114	12.309	14.614



**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 577,876	\$ 282,726	\$ 40,445	\$ 720,918	\$ 583,254
Service Personnel	(22,230)	122,231	16,759	27,498	191,165
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 555,647	\$ 404,957	\$ 57,204	\$ 748,415	\$ 774,419



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,128	2,127	2,100	2,039	1,999
Increase (Decline) in student enrollment	(28)	(1)	(27)	(61)	(40)
Number of schools	8	8	8	8	8
County average number of students/school	266	266	263	255	250
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(145)	(146)	(147)	(156)	(162)

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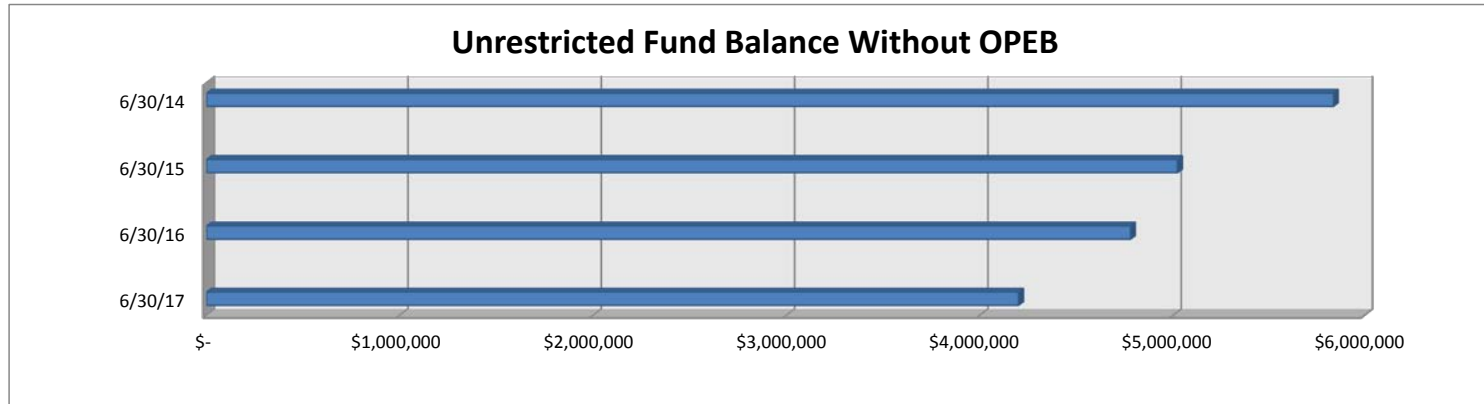
**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE	FYE	FYE	FYE	FYE
	6/30/14	6/30/15	6/30/16	6/30/17	6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 5,834,857	\$ 5,021,036	\$ 4,778,162	\$ 4,199,236	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 6,514,085	\$ 6,176,326	\$ 8,155,530	\$ 8,685,826	\$ 7,738,384

Per Pupil Expenditures

	\$ 11,801	\$ 12,025	\$ 11,719	\$ 12,826	N/A	(2)
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Revenues:

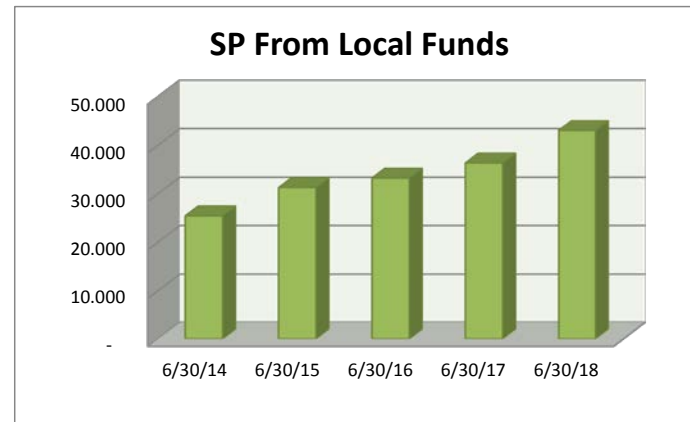
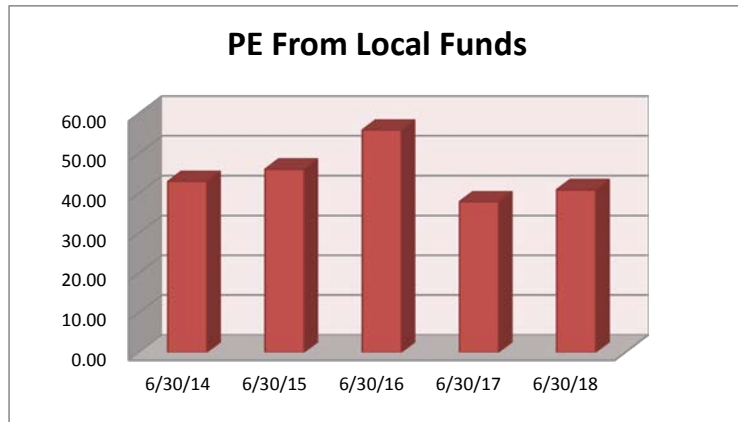
Local Source Revenue	\$ 13,207,928	\$ 13,210,229	\$ 16,660,793	\$ 17,743,180	N/A	
State Source Revenue	\$ 22,853,587	\$ 23,382,596	\$ 21,807,701	\$ 26,560,472	N/A	
Federal Source Revenue	\$ 3,361,957	\$ 3,309,334	\$ 2,869,329	\$ 3,222,097	N/A	
Total	\$ 39,423,472	\$ 39,902,159	\$ 41,337,823	\$ 47,525,749	\$ -	(2)

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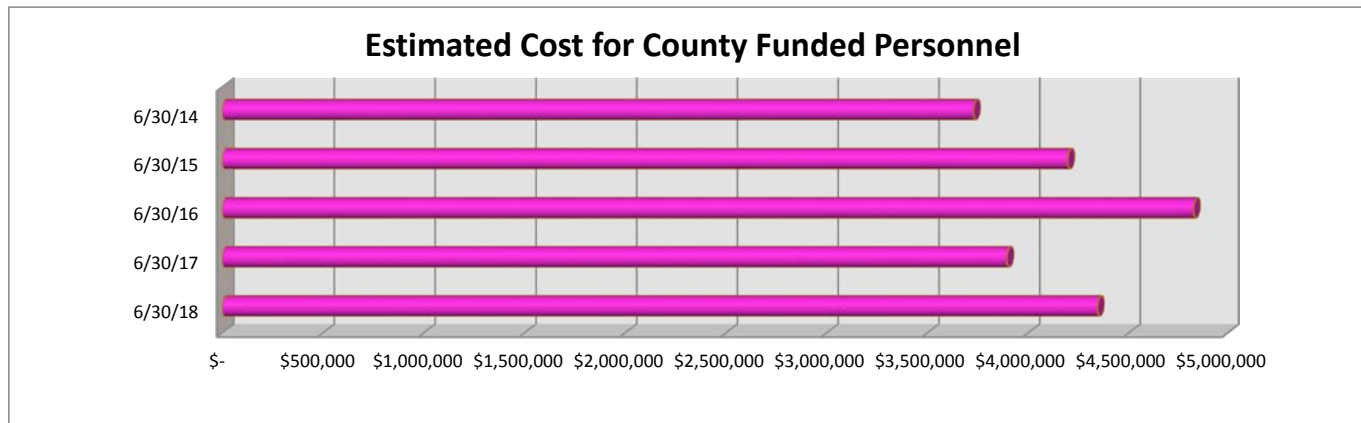
**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	249.48	243.15	235.05	232.17	222.65
Number PE & SSP actually employed	284.95	278.70	281.95	260.05	253.55
Number PE & SSP employed in excess of number funded	35.47	35.55	46.90	27.88	30.90
Number of professionals employed from local funds	7.50	10.50	9.00	10.00	10.00
Total number of professionals funded by county board	42.97	46.05	55.90	37.88	40.90
Service Personnel:					
Number SP allowed for funding	146.786	143.111	138.235	136.201	130.330
Number SP actually employed	172.325	174.477	171.550	172.630	173.460
Number SP employed in excess of number funded	25.539	31.366	33.315	36.429	43.130
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	25.539	31.366	33.315	36.429	43.130
Total number of personnel employed in excess of number funded through PSSP	68.509	77.416	89.215	74.309	84.030



**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,723,792	\$ 2,924,891	\$ 3,492,364	\$ 2,401,363	\$ 2,590,223
Service Personnel	1,005,863	1,272,619	1,335,346	1,494,019	1,754,387
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,729,655	\$ 4,197,510	\$ 4,827,710	\$ 3,895,383	\$ 4,344,611



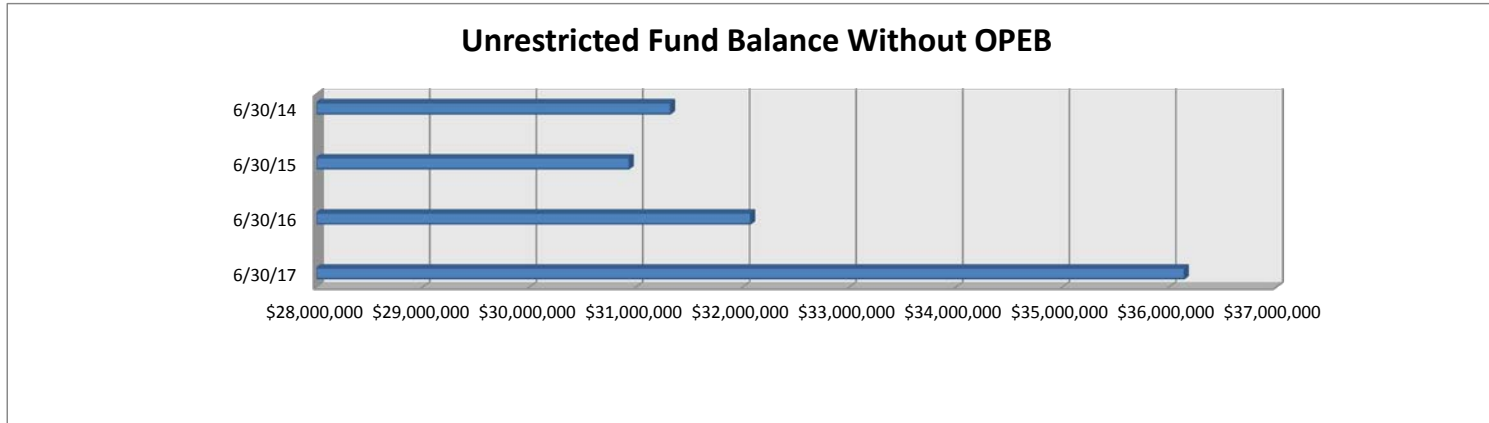
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,246	3,131	3,106	2,965	2,935
Increase (Decline) in student enrollment	(86)	(115)	(25)	(141)	(30)
Number of schools	10	10	10	10	10
County average number of students/school	325	313	311	297	294
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(86)	(99)	(99)	(114)	(118)

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**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 31,320,378	\$ 30,931,508	\$ 32,070,614	\$ 36,138,627	N/A (1)(2)



Excess Levy:

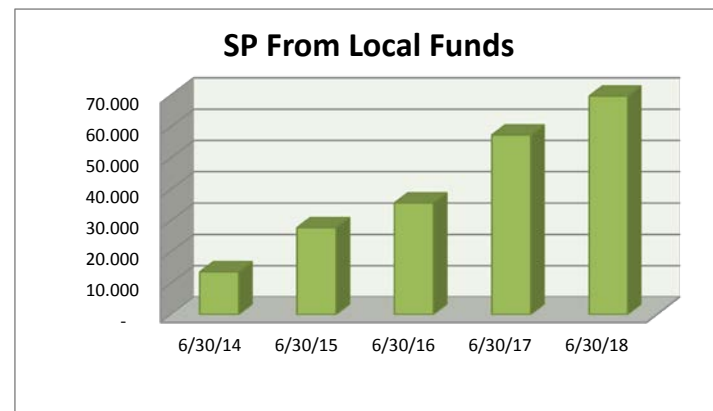
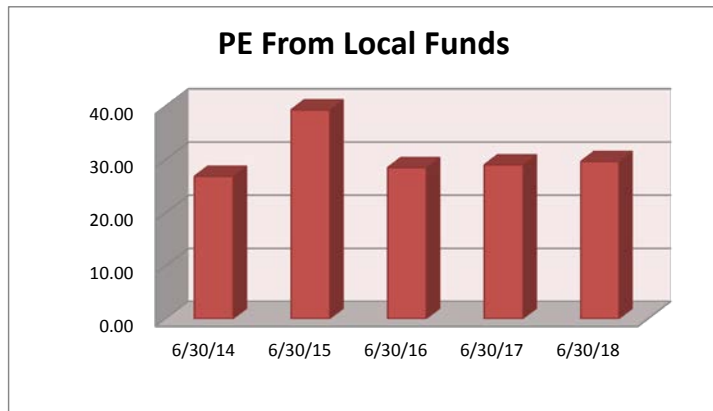
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 25,372,559	\$ 25,895,740	\$ 26,405,765	\$ 26,919,413	\$ 26,473,719
Per Pupil Expenditures	\$ 10,892	\$ 10,920	\$ 10,952	\$ 11,221	N/A (2)
Revenues:					
Local Source Revenue	\$ 55,109,241	\$ 55,795,953	\$ 56,815,697	\$ 57,620,513	N/A
State Source Revenue	\$ 91,039,298	\$ 88,724,374	\$ 84,535,480	\$ 84,984,255	N/A
Federal Source Revenue	\$ 17,970,178	\$ 17,019,267	\$ 16,998,175	\$ 16,331,307	N/A
Total	\$ 164,118,717	\$ 161,539,594	\$ 158,349,352	\$ 158,936,075	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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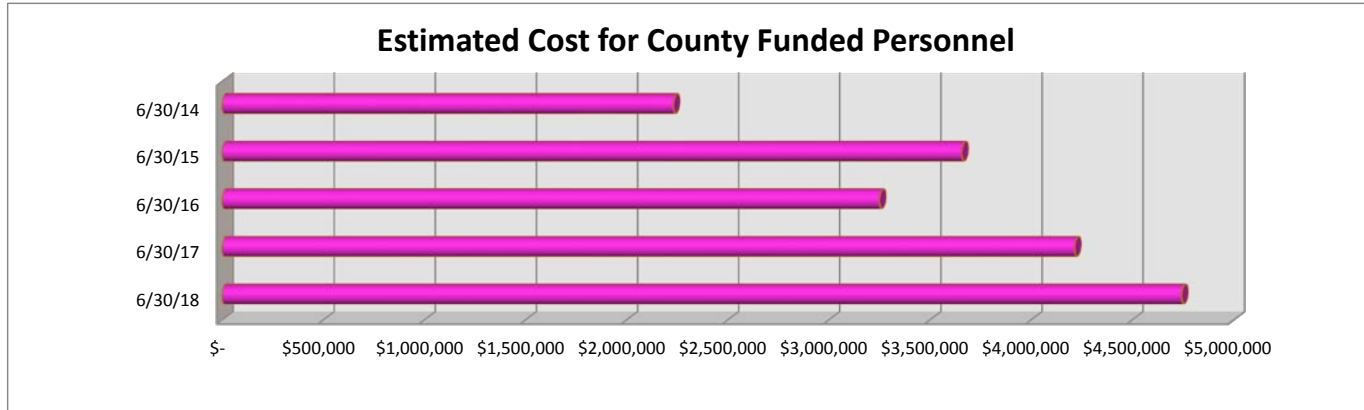
**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	975.00	977.40	986.36	973.20	963.46
Number PE & SSP actually employed	981.35	993.25	995.85	982.20	972.60
Number PE & SSP employed in excess of number funded	6.35	15.85	9.49	9.00	9.14
Number of professionals employed from local funds	20.50	23.50	19.00	20.00	20.50
Total number of professionals funded by county board	26.85	39.35	28.49	29.00	29.64
Service Personnel:					
Number SP allowed for funding	573.501	575.819	580.775	571.060	564.838
Number SP actually employed	587.135	603.630	616.450	628.450	634.680
Number SP employed in excess of number funded	13.634	27.811	35.675	57.390	69.842
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	13.634	27.811	35.675	57.390	69.842
Total number of personnel employed in excess of number funded through PSSP	40.484	67.161	64.165	86.390	99.482



**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,693,995	\$ 2,531,885	\$ 1,819,679	\$ 1,876,456	\$ 1,915,903
Service Personnel	538,792	1,127,137	1,431,994	2,340,544	2,829,691
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,232,787	\$ 3,659,022	\$ 3,251,672	\$ 4,216,999	\$ 4,745,594



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	13,085	13,204	13,022	12,868	12,739
Increase (Decline) in student enrollment	106	119	(182)	(154)	(129)
Number of schools	25	25	24	24	24
County average number of students/school	523	528	543	536	531
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	112	116	133	125	119

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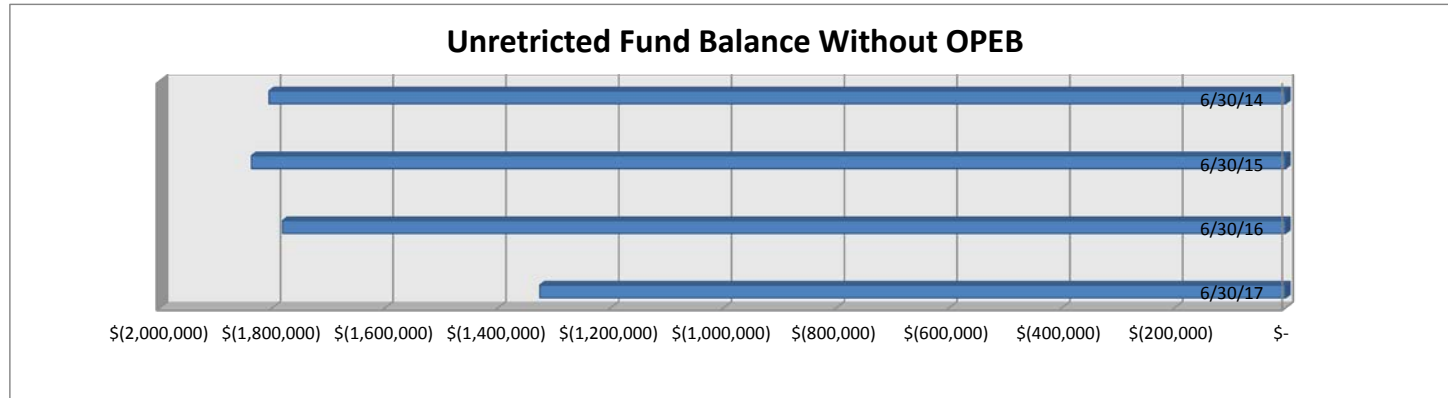
**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE	FYE	FYE	FYE	FYE
	6/30/14	6/30/15	6/30/16	6/30/17	6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ (1,806,520)	\$ (1,837,520)	\$ (1,782,350)	\$ (1,326,140)	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	1.74%	1.74%	1.74%	1.74%	3.11%
Projected excess levy gross tax collections	\$ 28,807	\$ 28,142	\$ 28,574	\$ 29,063	\$ 48,211

Per Pupil Expenditures	\$ 12,188	\$ 11,499	\$ 11,189	\$ 11,606	N/A	(2)
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Revenues:

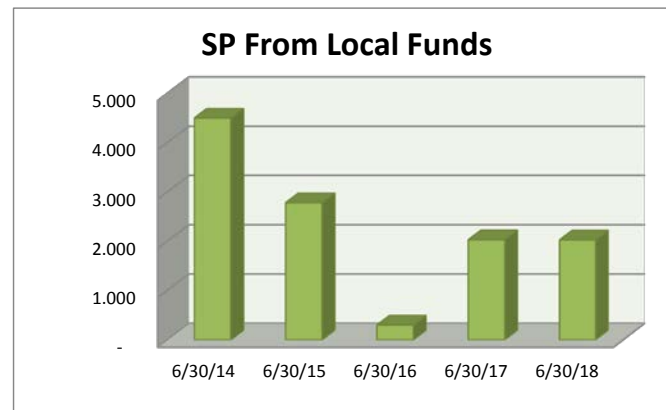
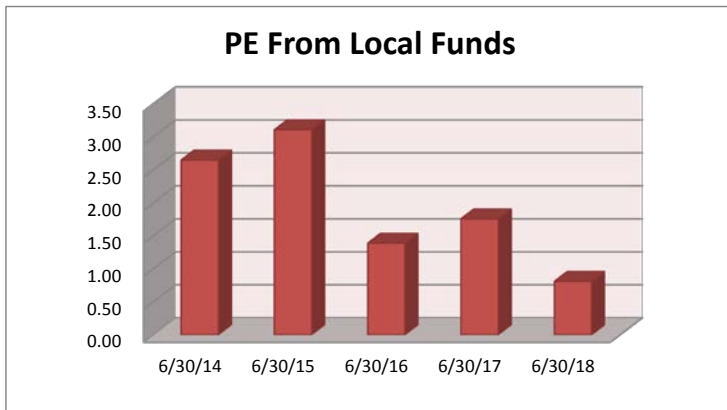
Local Source Revenue	\$ 1,816,140	\$ 1,579,166	\$ 1,838,786	\$ 1,580,087	N/A	
State Source Revenue	\$ 13,460,032	\$ 11,164,894	\$ 9,396,639	\$ 11,447,949	N/A	
Federal Source Revenue	\$ 1,833,810	\$ 2,026,574	\$ 1,297,624	\$ 2,127,597	N/A	
Total	\$ 17,109,982	\$ 14,770,634	\$ 12,533,049	\$ 15,155,633	\$ -	(2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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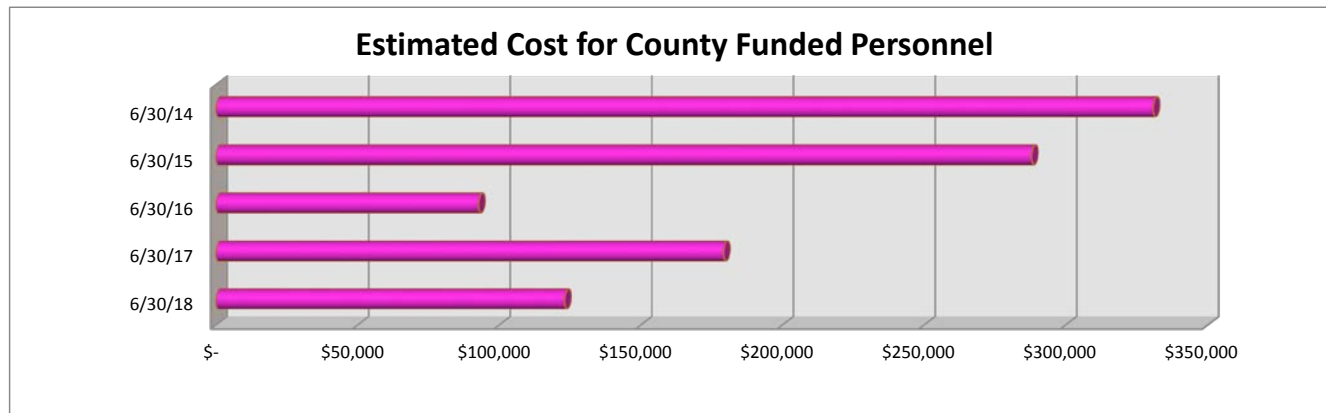
**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	95.11	94.31	94.16	94.29	93.94
Number PE & SSP actually employed	95.56	95.22	94.05	94.05	92.75
Number PE & SSP employed in excess of number funded	0.45	0.91	(0.11)	(0.24)	(1.19)
Number of professionals employed from local funds	2.20	2.20	1.50	2.00	2.00
Total number of professionals funded by county board	2.65	3.11	1.39	1.76	0.81
Service Personnel:					
Number SP allowed for funding	55.744	55.529	55.152	54.733	54.286
Number SP actually employed	60.248	58.313	55.455	56.763	56.313
Number SP employed in excess of number funded	4.504	2.784	0.303	2.030	2.027
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	4.504	2.784	0.303	2.030	2.027
Total number of personnel employed in excess of number funded through PSSP	7.154	5.894	1.693	3.790	2.837



**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 155,707	\$ 182,270	\$ 81,549	\$ 103,952	\$ 48,327
Service Personnel	175,330	105,823	11,276	75,377	74,893
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 331,037	\$ 288,093	\$ 92,824	\$ 179,329	\$ 123,220



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,069	1,066	1,059	1,051	1,028
Increase (Decline) in student enrollment	(14)	(3)	(7)	(8)	(23)
County average number of students/school	3	3	3	3	3
Average number of students/school	356	355	353	350	343
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(55)	(57)	(57)	(61)	(69)

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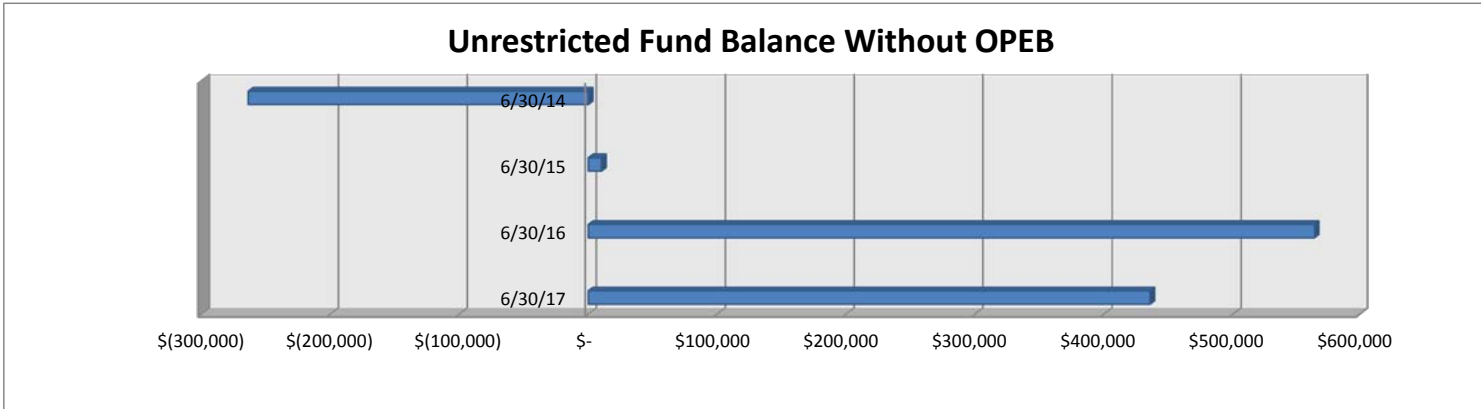
**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE	FYE	FYE	FYE	FYE
	6/30/14	6/30/15	6/30/16	6/30/17	6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ (263,688)	\$ 10,133	\$ 563,801	\$ 435,531	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	28.32%	28.32%	31.59%	31.59%	31.59%
Projected excess levy gross tax collections	\$ 648,832	\$ 551,036	\$ 624,569	\$ 603,643	\$ 576,949

Per Pupil Expenditures

	\$ 10,658	\$ 10,828	\$ 10,513	\$ 11,603	N/A	(2)
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Revenues:

Local Source Revenue	\$ 3,026,757	\$ 2,424,178	\$ 2,549,672	\$ 2,437,521	N/A
State Source Revenue	\$ 16,467,609	\$ 17,287,671	\$ 15,943,322	\$ 16,018,032	N/A
Federal Source Revenue	\$ 3,484,059	\$ 3,602,844	\$ 3,181,959	\$ 6,968,193	N/A

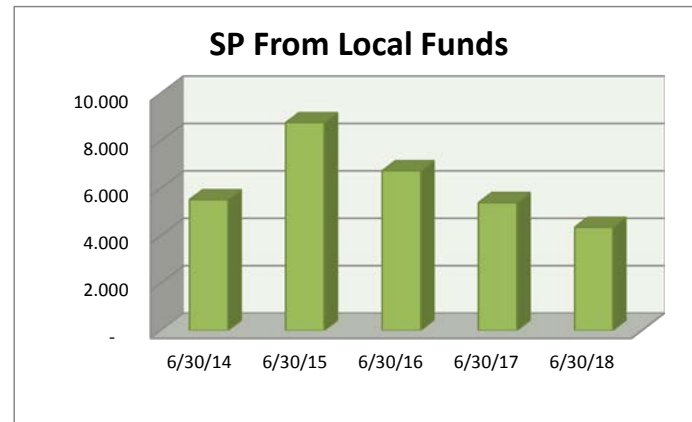
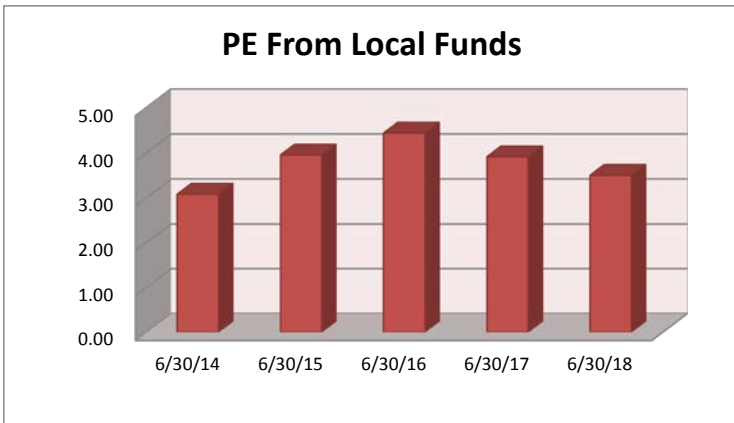
Total	\$ 22,978,425	\$ 23,314,693	\$ 21,674,953	\$ 25,423,746	\$ -	(2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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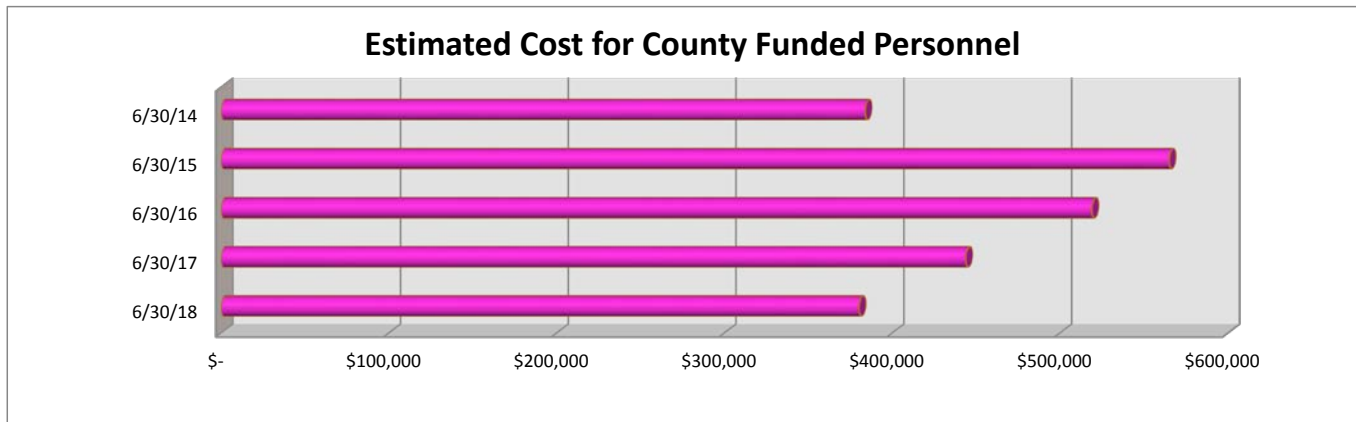
**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	153.70	147.65	147.86	149.74	146.18
Number PE & SSP actually employed	154.03	148.85	148.50	149.80	146.18
Number PE & SSP employed in excess of number funded	0.33	1.20	0.64	0.06	-
Number of professionals employed from local funds	2.75	2.75	3.80	3.85	3.50
Total number of professionals funded by county board	3.08	3.95	4.44	3.91	3.50
Service Personnel:					
Number SP allowed for funding	93.318	89.468	89.603	90.155	87.404
Number SP actually employed	98.843	98.243	96.343	95.555	91.765
Number SP employed in excess of number funded	5.525	8.775	6.740	5.400	4.361
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	5.525	8.775	6.740	5.400	4.361
Total number of personnel employed in excess of number funded through PSSP	8.605	12.725	11.180	9.310	7.861



**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 189,270	\$ 248,488	\$ 276,373	\$ 245,675	\$ 220,779
Service Personnel	194,625	316,634	242,685	198,168	159,492
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 383,895	\$ 565,122	\$ 519,058	\$ 443,843	\$ 380,271



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,975	1,978	1,999	1,938	1,922
Increase (Decline) in student enrollment	(85)	3	21	(61)	(16)
Number of schools	6	6	6	6	6
County average number of students/school	329	330	333	323	320
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(82)	(82)	(77)	(88)	(92)

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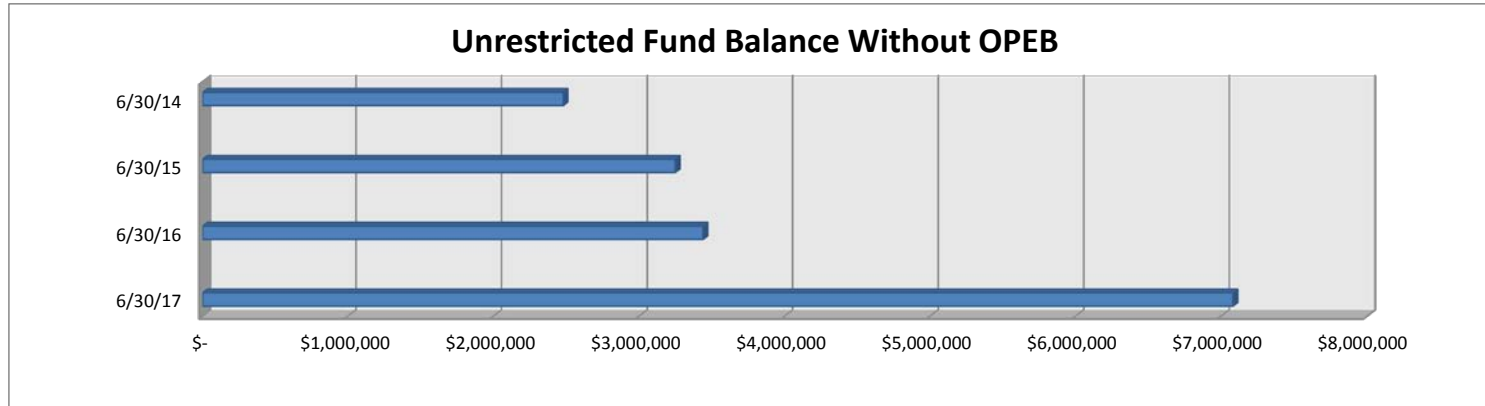
**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 2,477,880	\$ 3,247,560	\$ 3,438,340	\$ 7,079,697	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 5,062,255	\$ 6,396,962	\$ 8,387,403	\$ 12,927,149	\$ 12,065,108

Per Pupil Expenditures

	\$ 15,087	\$ 15,207	\$ 15,338	\$ 18,298	N/A	(2)
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Revenues:

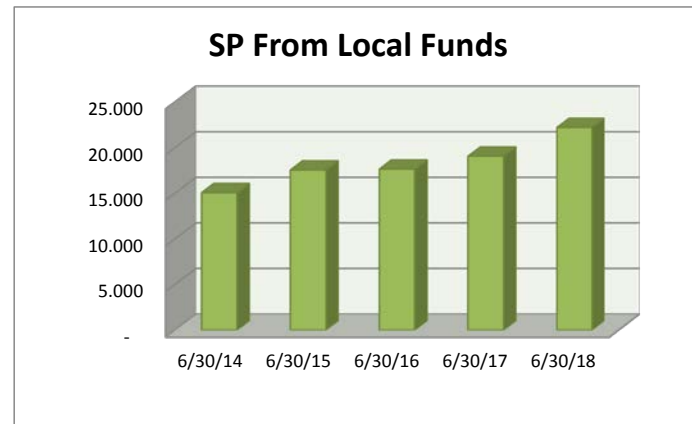
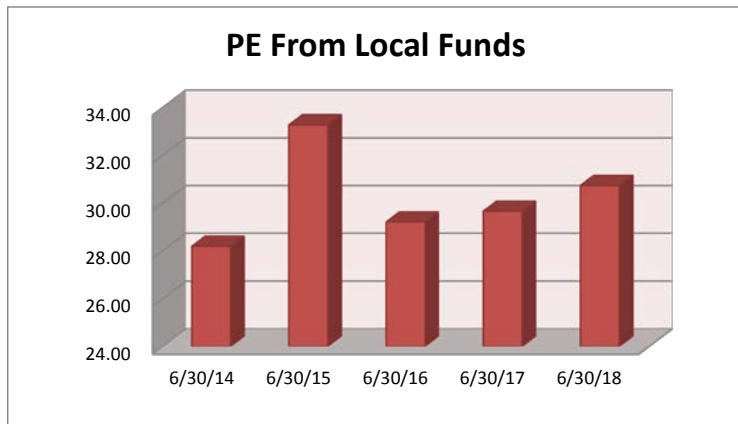
Local Source Revenue	\$ 10,519,666	\$ 12,570,408	\$ 16,049,671	\$ 24,764,750	N/A	
State Source Revenue	\$ 7,261,496	\$ 5,970,137	\$ 4,493,356	\$ 3,918,232	N/A	
Federal Source Revenue	\$ 1,501,905	\$ 1,326,789	\$ 1,290,242	\$ 1,486,057	N/A	
Total	\$ 19,283,067	\$ 19,867,334	\$ 21,833,269	\$ 30,169,039	\$ -	(2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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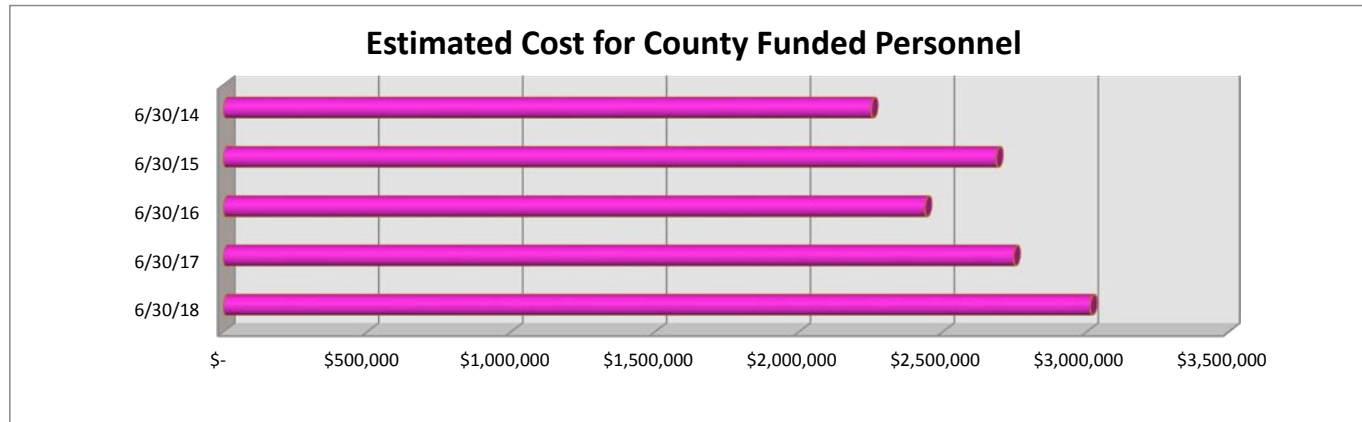
**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	92.31	91.22	90.79	92.34	91.76
Number PE & SSP actually employed	114.75	117.75	114.25	115.00	115.75
Number PE & SSP employed in excess of number funded	22.44	26.53	23.46	22.66	23.99
Number of professionals employed from local funds	5.75	6.75	5.75	7.00	6.75
Total number of professionals funded by county board	28.19	33.28	29.21	29.66	30.74
Service Personnel:					
Number SP allowed for funding	56.059	55.541	55.484	56.133	55.797
Number SP actually employed	71.117	73.090	73.125	75.202	78.012
Number SP employed in excess of number funded	15.058	17.549	17.641	19.069	22.215
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	15.058	17.549	17.641	19.069	22.215
Total number of personnel employed in excess of number funded through PSSP	43.248	50.829	46.851	48.729	52.955



**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,708,956	\$ 2,062,767	\$ 1,809,552	\$ 2,003,515	\$ 2,132,204
Service Personnel	542,708	623,500	628,806	742,725	880,854
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,251,664	\$ 2,686,267	\$ 2,438,358	\$ 2,746,240	\$ 3,013,058



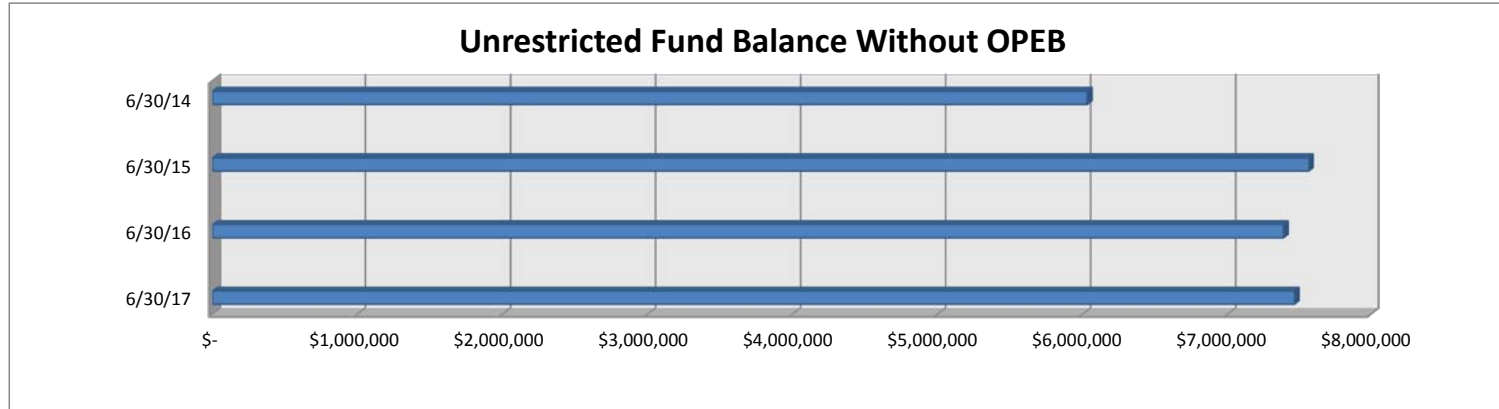
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,159	1,160	1,184	1,180	1,116
Increase (Decline) in student enrollment	(2)	1	24	(4)	(64)
Number of schools	4	4	4	4	4
County average number of students/school	290	290	296	295	279
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(121)	(122)	(114)	(116)	(133)

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**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 6,031,047	\$ 7,560,209	\$ 7,383,287	\$ 7,459,104	N/A (1)(2)



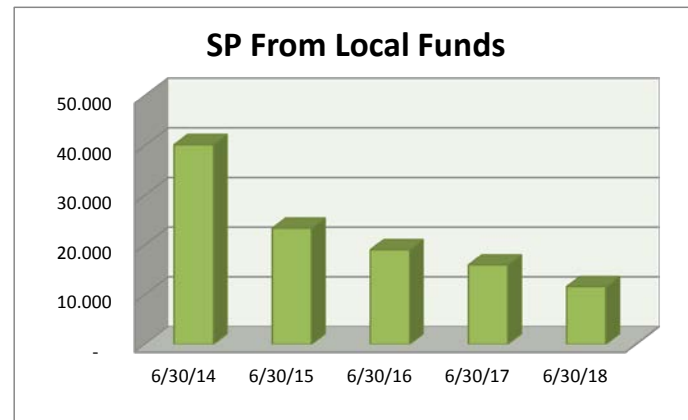
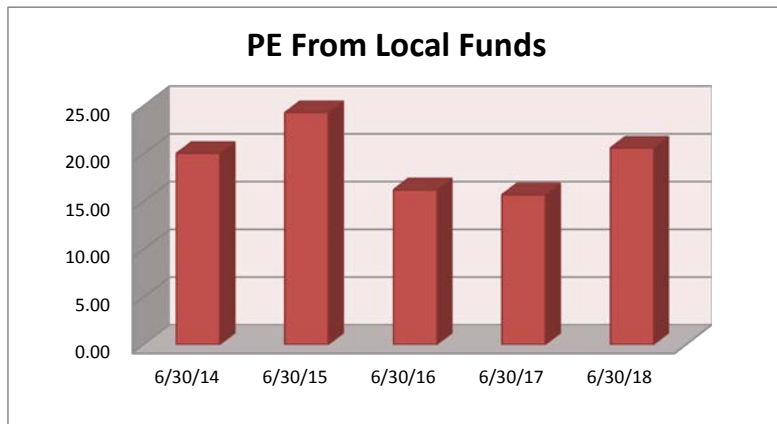
Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 11,113,885	\$ 11,361,026	\$ 11,204,635	\$ 10,351,299	\$ 10,427,479
Per Pupil Expenditures	\$ 11,199	\$ 11,291	\$ 11,172	\$ 11,723	N/A (2)
Revenues:					
Local Source Revenue	\$ 21,056,147	\$ 22,040,376	\$ 20,672,706	\$ 20,600,537	N/A
State Source Revenue	\$ 49,283,922	\$ 48,953,935	\$ 47,725,046	\$ 49,707,642	N/A
Federal Source Revenue	\$ 8,794,467	\$ 9,657,397	\$ 9,317,919	\$ 10,071,305	N/A
Total	\$ 79,134,536	\$ 80,651,708	\$ 77,715,671	\$ 80,379,484	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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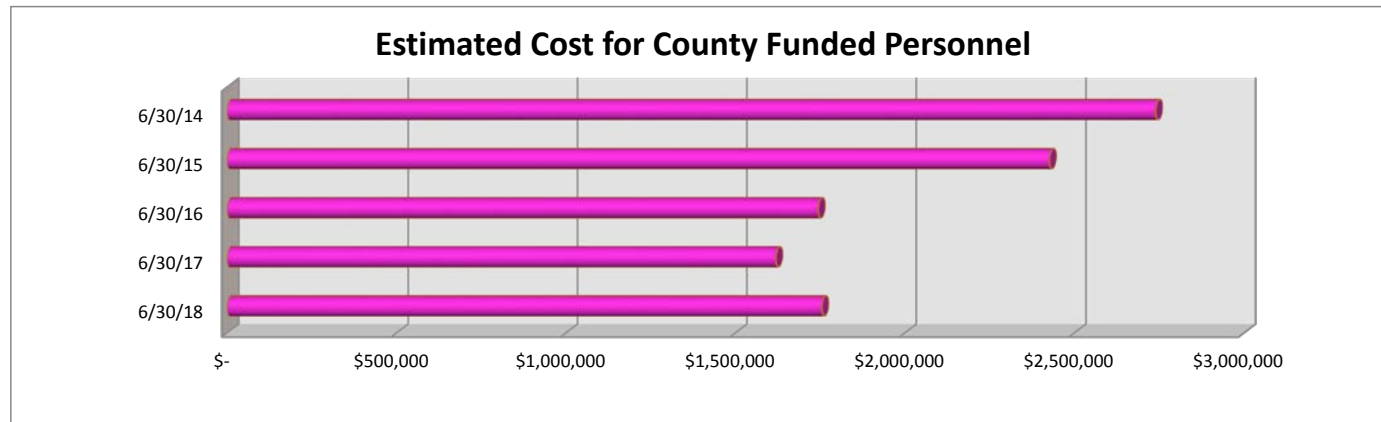
**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	516.89	512.61	512.17	502.71	490.59
Number PE & SSP actually employed	516.90	515.90	510.38	503.40	489.18
Number PE & SSP employed in excess of number funded	0.01	3.29	(1.79)	0.69	(1.41)
Number of professionals employed from local funds	20.00	21.00	18.00	15.00	22.00
Total number of professionals funded by county board	20.01	24.29	16.21	15.69	20.59
Service Personnel:					
Number SP allowed for funding	306.768	304.701	304.237	300.389	292.654
Number SP actually employed	346.946	328.056	323.251	316.346	304.236
Number SP employed in excess of number funded	40.178	23.355	19.014	15.957	11.582
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	40.178	23.355	19.014	15.957	11.582
Total number of personnel employed in excess of number funded through PSSP	60.188	47.645	35.224	31.647	32.172



**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,233,841	\$ 1,521,063	\$ 1,015,686	\$ 994,930	\$ 1,306,196
Service Personnel	1,506,547	905,950	729,080	624,609	449,185
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,740,387	\$ 2,427,013	\$ 1,744,766	\$ 1,619,539	\$ 1,755,382



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	6,810	6,788	6,661	6,487	6,365
Increase (Decline) in student enrollment	(57)	(22)	(127)	(174)	(122)
Total number of schools	17	17	17	17	17
County average number of students/school	401	399	392	382	374
State average number of students/school	411	412	410	411	412
Number of students/all school above (below) state average	(10)	(13)	(18)	(29)	(38)

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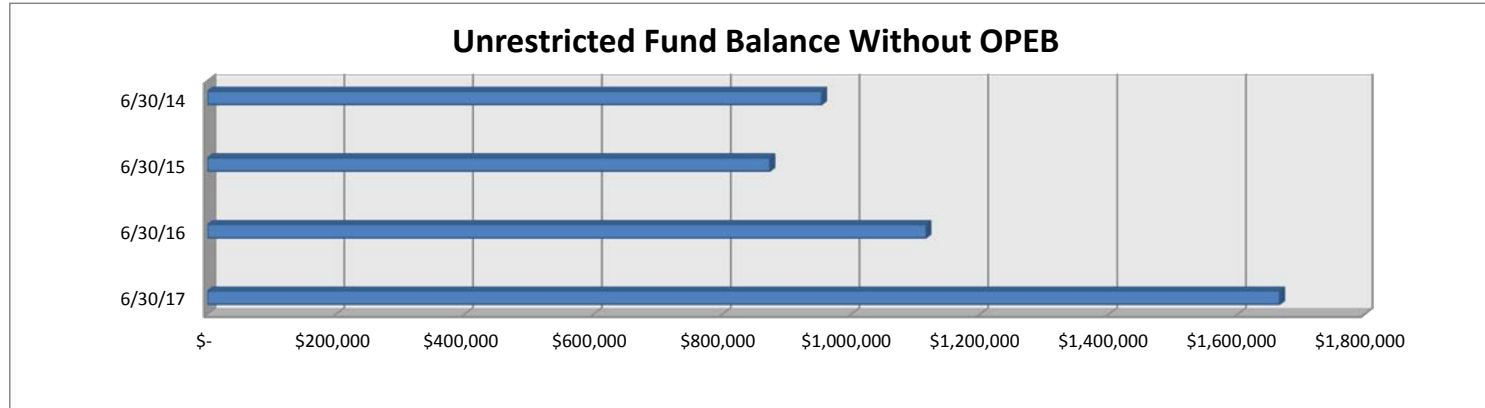
**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE	FYE	FYE	FYE	FYE
	6/30/14	6/30/15	6/30/16	6/30/17	6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 953,471	\$ 873,061	\$ 1,115,492	\$ 1,664,538	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	40.00%	40.00%	40.00%	40.00%	40.00%
Projected excess levy gross tax collections	\$ 1,028,792	\$ 975,489	\$ 1,009,947	\$ 1,026,024	\$ 937,919

Per Pupil Expenditures

	\$ 13,014	\$ 13,274	\$ 13,699	\$ 13,837	N/A	(2)
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Revenues:

Local Source Revenue	\$ 3,239,686	\$ 3,337,551	\$ 3,509,721	\$ 3,450,033	N/A
State Source Revenue	\$ 7,131,224	\$ 8,218,099	\$ 15,872,995	\$ 8,839,326	N/A
Federal Source Revenue	\$ 1,452,047	\$ 1,323,054	\$ 1,114,341	\$ 985,133	N/A

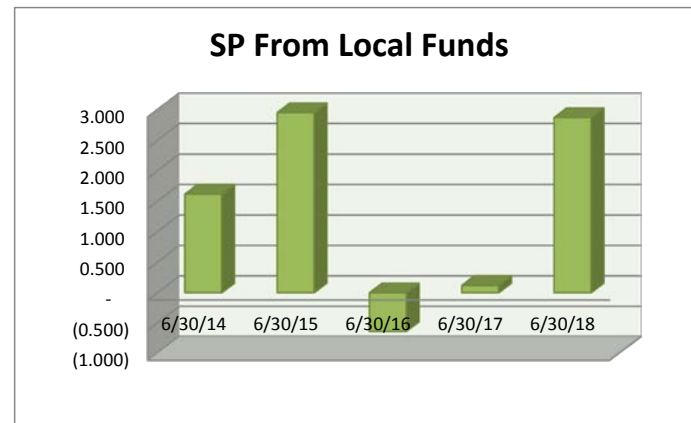
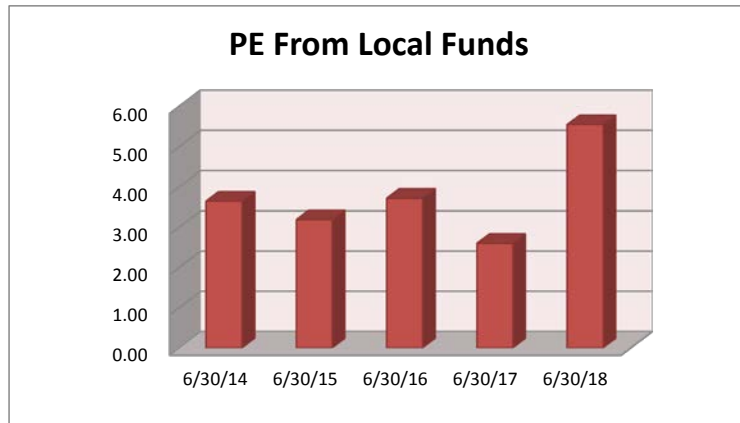
Total	\$ 11,822,957	\$ 12,878,704	\$ 20,497,057	\$ 13,274,492	\$ -	(2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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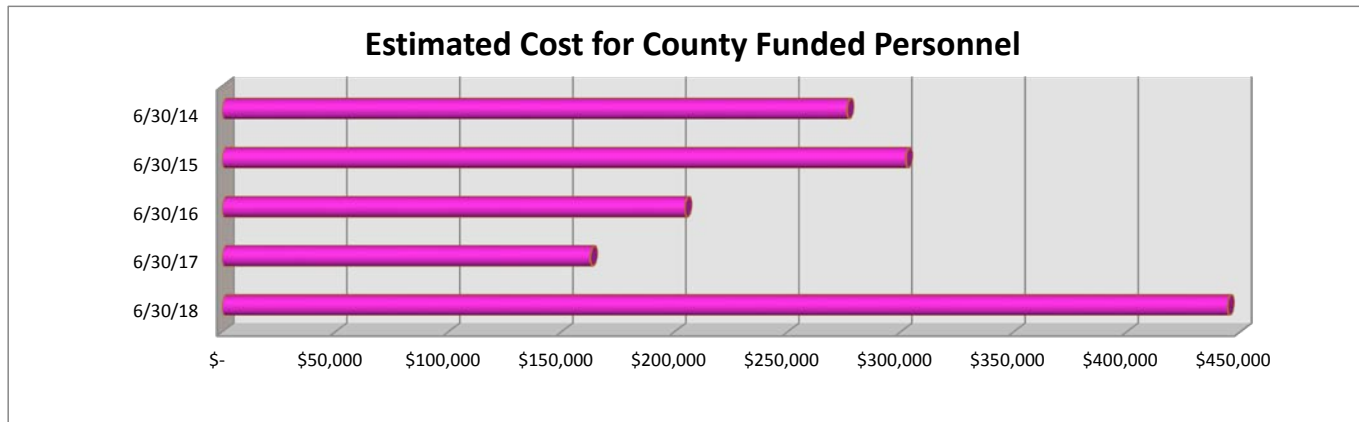
**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	80.32	79.23	78.25	77.87	77.45
Number PE & SSP actually employed	81.47	79.42	78.47	77.97	79.25
Number PE & SSP employed in excess of number funded	1.15	0.19	0.22	0.10	1.80
Number of professionals employed from local funds	2.50	3.00	3.50	2.50	3.75
Total number of professionals funded by county board	3.65	3.19	3.72	2.60	5.55
Service Personnel:					
Number SP allowed for funding	50.981	50.120	49.715	49.054	48.705
Number SP actually employed	52.600	53.075	49.075	49.175	51.580
Number SP employed in excess of number funded	1.619	2.955	(0.640)	0.121	2.875
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.619	2.955	(0.640)	0.121	2.875
Total number of personnel employed in excess of number funded through PSSP	5.269	6.145	3.080	2.721	8.425



**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 218,858	\$ 195,347	\$ 228,014	\$ 158,420	\$ 337,215
Service Personnel	57,511	107,065	(23,285)	4,513	107,375
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 276,369	\$ 302,412	\$ 204,730	\$ 162,933	\$ 444,590



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	903	904	856	839	797
Increase (Decline) in student enrollment	(42)	1	(48)	(17)	(42)
Number of schools	5	5	4	2	2
County average number of students/school	181	181	214	420	399
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(230)	(231)	(196)	9	(13)

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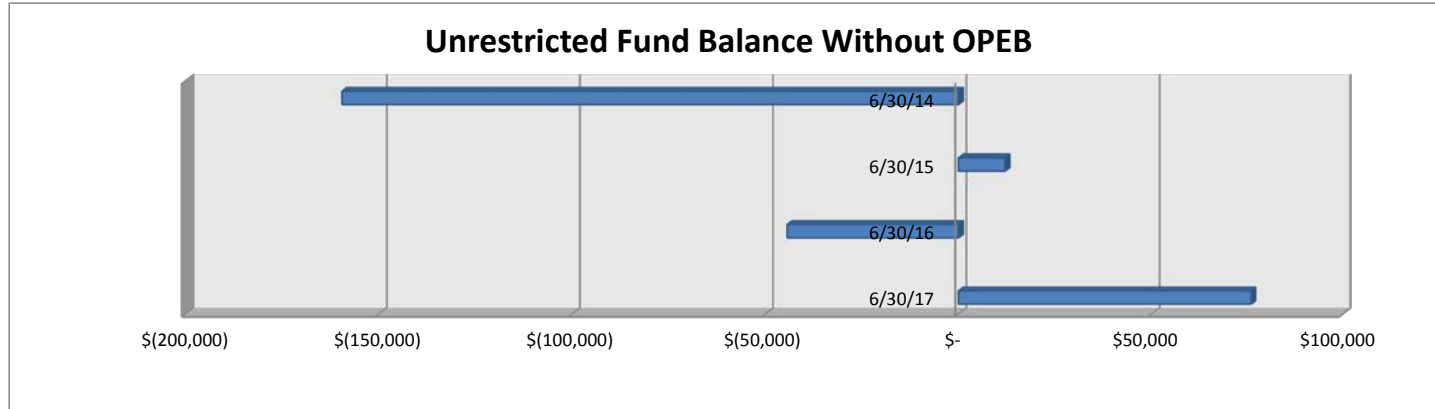
**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE	FYE	FYE	FYE	FYE
	6/30/14	6/30/15	6/30/16	6/30/17	6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$	(159,516)	\$	12,063	\$	(44,321)	\$	75,729	N/A	(1)(2)
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Excess Levy:

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

Per Pupil Expenditures	\$	10,482	\$	10,183	\$	10,261	\$	10,693	N/A	(2)
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Revenues:

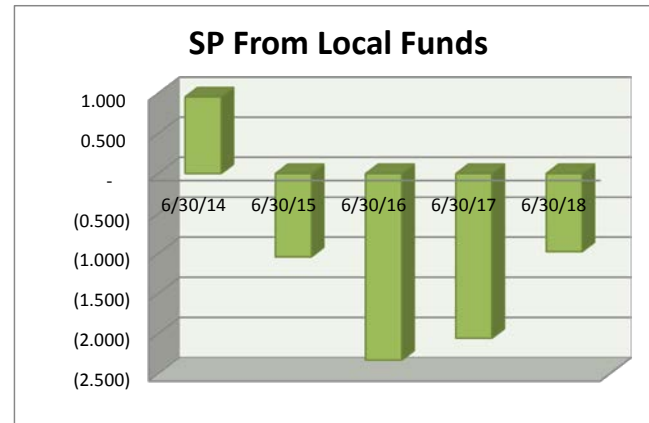
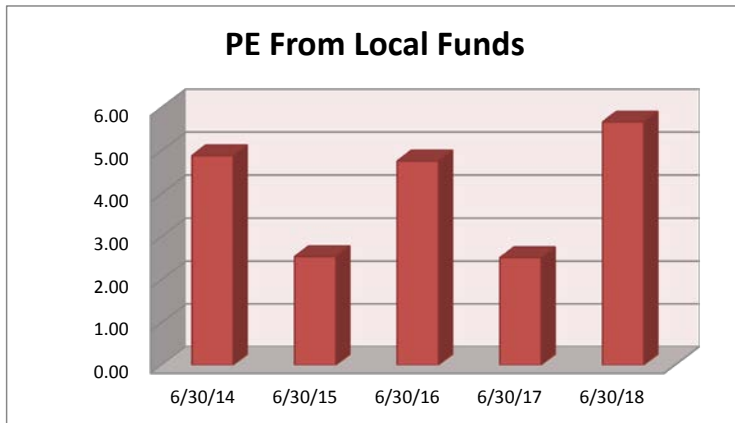
Local Source Revenue	\$	6,952,779	\$	7,113,746	\$	7,473,137	\$	7,512,594	N/A		
State Source Revenue	\$	12,090,587	\$	10,641,876	\$	9,475,236	\$	9,419,270	N/A		
Federal Source Revenue	\$	2,450,023	\$	2,534,968	\$	2,186,196	\$	2,314,162	N/A		
Total	\$	21,493,389	\$	20,290,590	\$	19,134,569	\$	19,246,026	\$	-	(2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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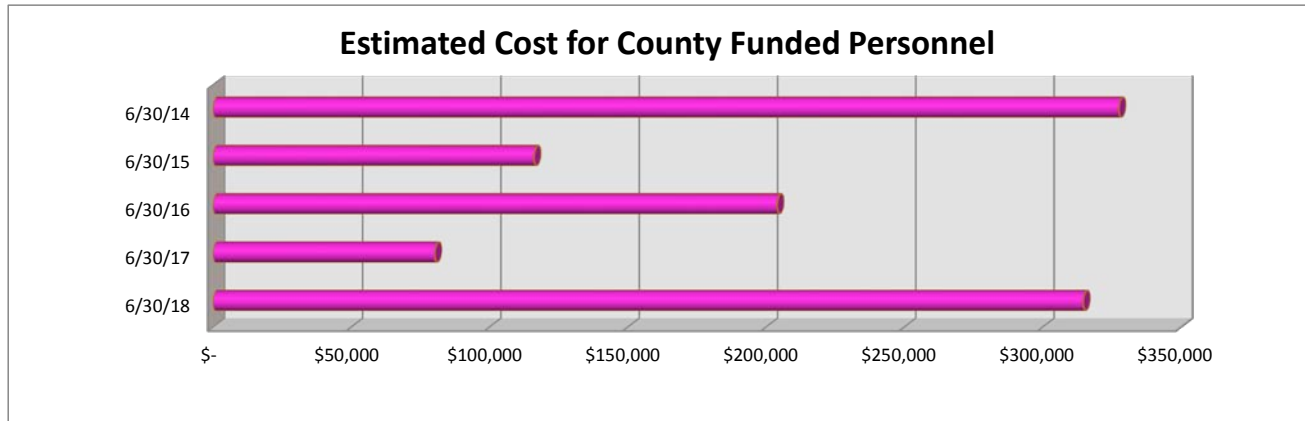
**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	143.41	142.26	141.04	136.76	131.61
Number PE & SSP actually employed	144.30	141.80	139.80	133.02	132.28
Number PE & SSP employed in excess of number funded	0.89	(0.46)	(1.24)	(3.74)	0.67
Number of professionals employed from local funds	4.00	3.00	6.00	6.25	5.00
Total number of professionals funded by county board	4.89	2.54	4.76	2.51	5.67
Service Personnel:					
Number SP allowed for funding	85.922	84.918	83.879	81.246	78.295
Number SP actually employed	86.880	83.879	81.550	79.190	77.320
Number SP employed in excess of number funded	0.958	(1.039)	(2.329)	(2.056)	(0.975)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.958	(1.039)	(2.329)	(2.056)	(0.975)
Total number of personnel employed in excess of number funded through PSSP	5.848	1.501	2.435	0.458	4.695



**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 292,827	\$ 154,999	\$ 289,763	\$ 156,181	\$ 352,032
Service Personnel	34,760	(38,860)	(85,754)	(75,938)	(37,322)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 327,587	\$ 116,139	\$ 204,009	\$ 80,243	\$ 314,710



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,819	1,800	1,747	1,681	1,656
Increase (Decline) in student enrollment	(21)	(19)	(53)	(66)	(25)
Number of schools	4	4	4	4	4
County average number of students/school	455	450	437	420	414
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	44	38	27	9	2

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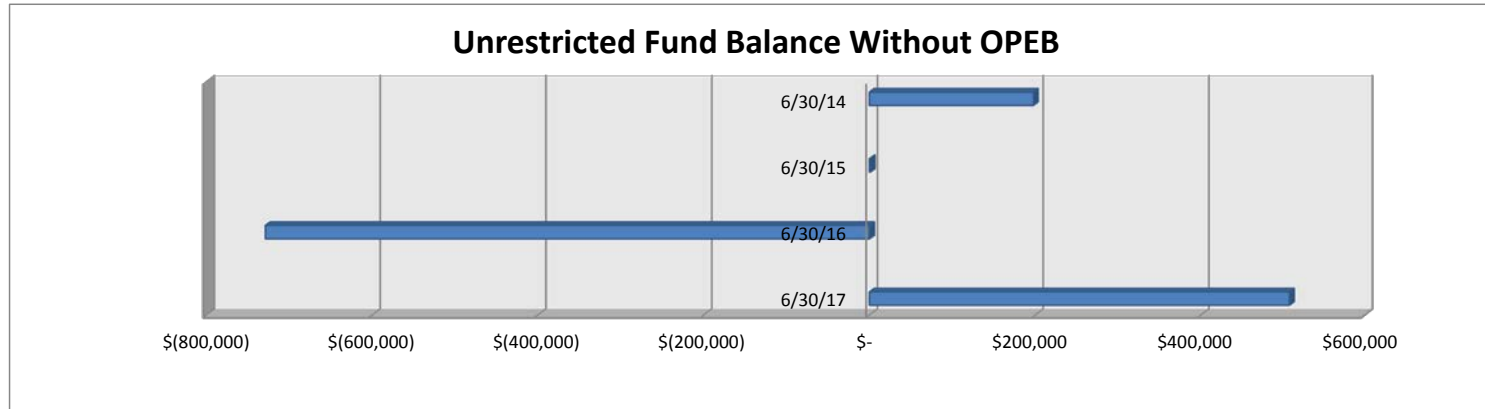
**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 197,683	\$ 867	\$ (728,983)	\$ 506,627	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	50.00%	50.00%	50.00%	50.00%	50.00%
Projected excess levy gross tax collections	\$ 6,026,291	\$ 6,120,255	\$ 6,350,056	\$ 6,388,882	\$ 6,257,517

Per Pupil Expenditures

	\$ 11,282	\$ 11,551	\$ 11,533	\$ 11,988	N/A (2)
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Revenues:

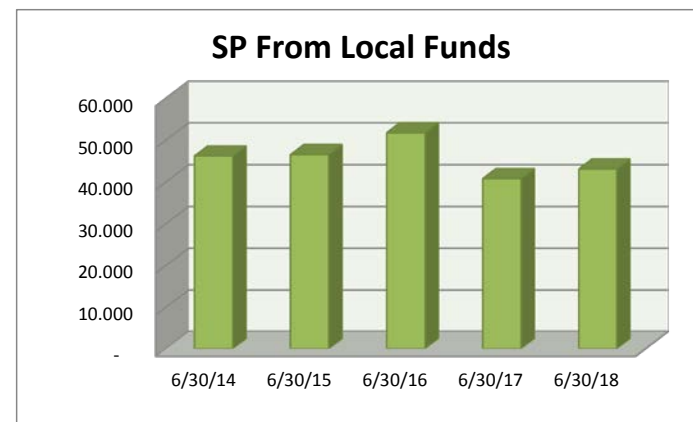
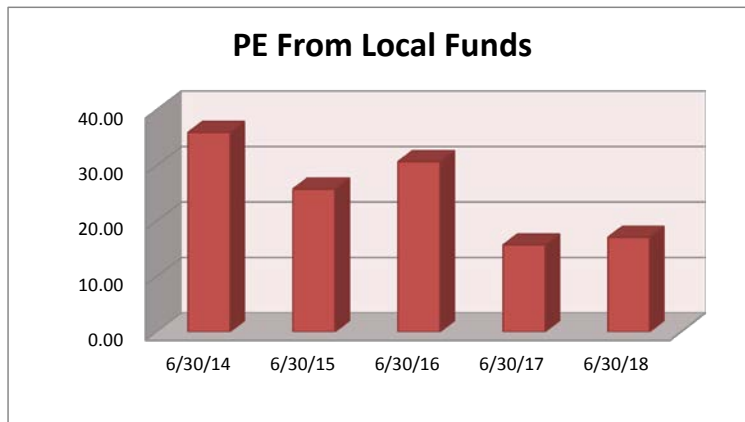
Local Source Revenue	\$ 20,316,317	\$ 20,580,931	\$ 20,782,877	\$ 21,527,366	N/A
State Source Revenue	\$ 36,163,924	\$ 36,585,002	\$ 35,805,372	\$ 36,531,409	N/A
Federal Source Revenue	\$ 7,569,715	\$ 7,368,006	\$ 7,478,659	\$ 7,401,963	N/A
Total	\$ 64,049,956	\$ 64,533,939	\$ 64,066,908	\$ 65,460,738	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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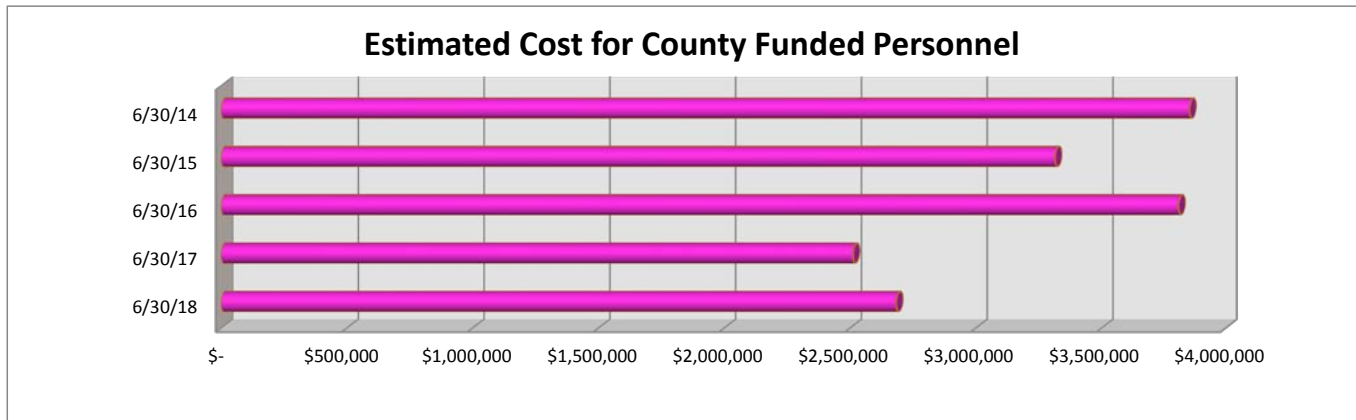
**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	399.50	397.17	394.26	390.83	380.93
Number PE & SSP actually employed	421.96	411.44	413.96	394.50	389.00
Number PE & SSP employed in excess of number funded	22.46	14.27	19.70	3.67	8.07
Number of professionals employed from local funds	13.50	11.50	11.00	12.00	9.00
Total number of professionals funded by county board	35.96	25.77	30.70	15.67	17.07
Service Personnel:					
Number SP allowed for funding	236.602	235.242	233.478	233.265	226.531
Number SP actually employed	282.863	281.843	285.305	274.118	269.698
Number SP employed in excess of number funded	46.261	46.601	51.827	40.853	43.167
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	46.261	46.601	51.827	40.853	43.167
Total number of personnel employed in excess of number funded through PSSP	82.221	72.371	82.527	56.523	60.237



**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,190,630	\$ 1,591,266	\$ 1,906,146	\$ 985,542	\$ 1,069,520
Service Personnel	1,662,695	1,723,634	1,902,148	1,526,329	1,614,069
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,853,325	\$ 3,314,901	\$ 3,808,295	\$ 2,511,871	\$ 2,683,589



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,191	5,159	5,108	4,962	4,897
Increase (Decline) in student enrollment	(32)	(32)	(51)	(146)	(65)
Number of schools	13	13	13	13	13
County average number of students/school	399	397	393	382	377
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(12)	(15)	(17)	(29)	(35)

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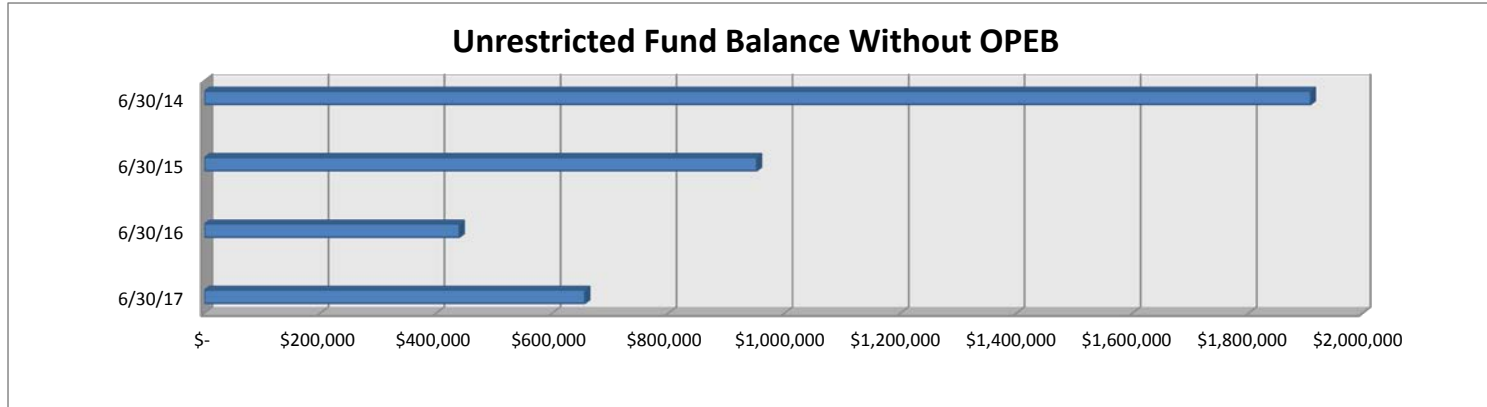
**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,907,833	\$ 951,848	\$ 439,284	\$ 655,752	N/A (1)(2)
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Excess Levy:

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

Per Pupil Expenditures

	\$ 10,690	\$ 10,486	\$ 10,583	\$ 10,415	N/A (2)
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Revenues:

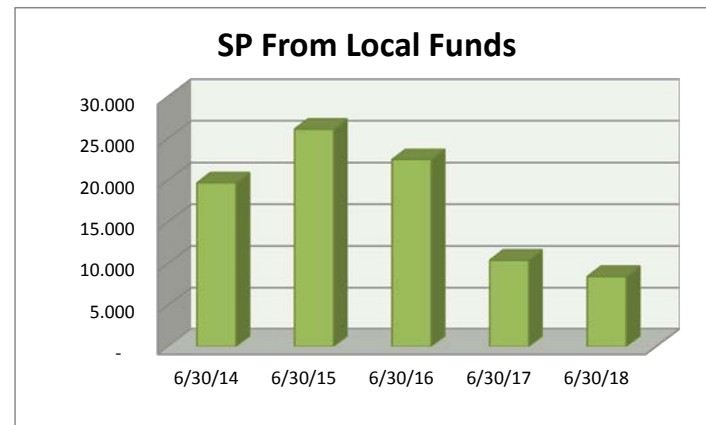
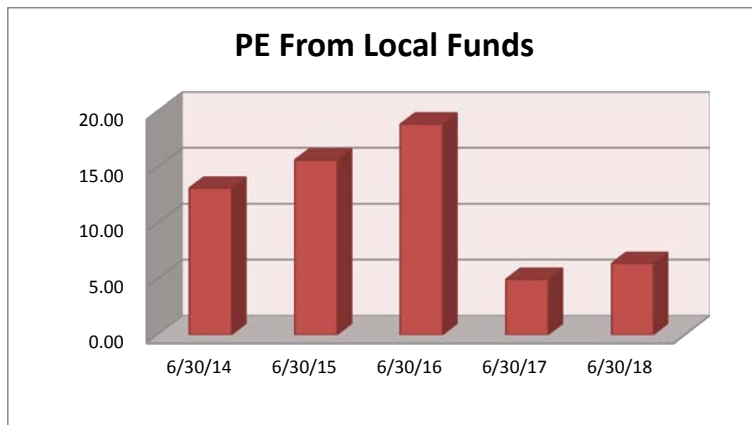
Local Source Revenue	\$ 8,091,517	\$ 7,851,237	\$ 7,887,522	\$ 8,125,048	N/A
State Source Revenue	\$ 24,427,791	\$ 23,213,696	\$ 22,164,810	\$ 21,896,136	N/A
Federal Source Revenue	\$ 5,485,380	\$ 4,645,039	\$ 4,756,859	\$ 4,900,417	N/A
Total	\$ 38,004,688	\$ 35,709,972	\$ 34,809,191	\$ 34,921,601	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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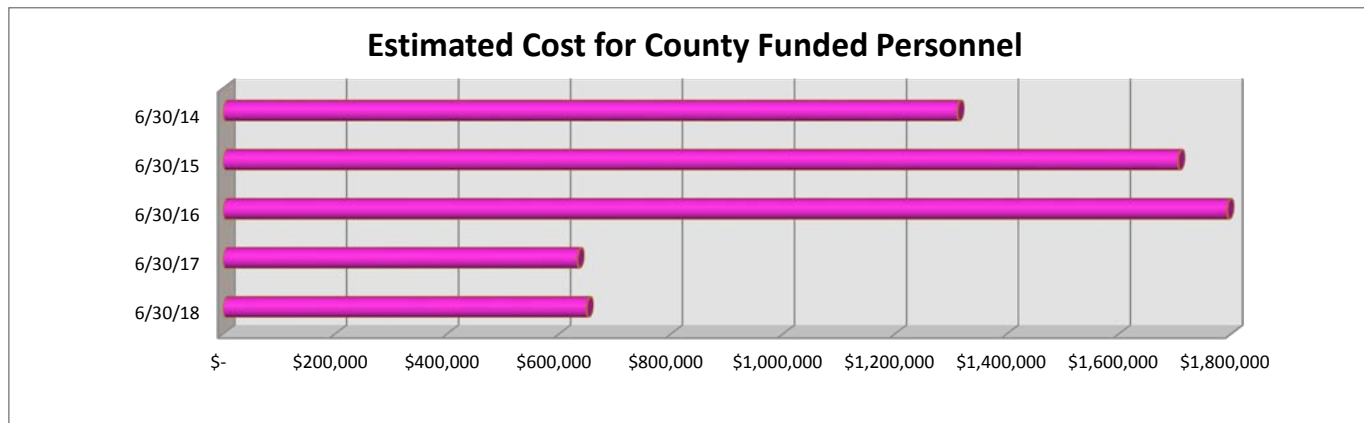
**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	265.89	260.11	259.31	252.30	244.89
Number PE & SSP actually employed	269.00	264.95	266.35	247.16	243.44
Number PE & SSP employed in excess of number funded	3.11	4.84	7.04	(5.14)	(1.45)
Number of professionals employed from local funds	10.00	10.80	11.80	10.10	7.82
Total number of professionals funded by county board	13.11	15.64	18.84	4.96	6.37
Service Personnel:					
Number SP allowed for funding	158.505	154.971	154.605	149.962	146.756
Number SP actually employed	178.205	181.113	177.105	160.394	155.223
Number SP employed in excess of number funded	19.700	26.142	22.500	10.432	8.467
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	19.700	26.142	22.500	10.432	8.467
Total number of personnel employed in excess of number funded through PSSP	32.810	41.782	41.340	15.392	14.837



**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE	FYE	FYE	FYE	FYE
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	701,227	868,780	1,056,219	281,912	361,420
Service Personnel	610,439	837,173	737,432	350,968	287,931
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,311,666	\$ 1,705,953	\$ 1,793,651	\$ 632,880	\$ 649,351



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,422	3,418	3,328	3,255	3,153
Increase (Decline) in student enrollment	17	(4)	(90)	(73)	(102)
County average number of students/school	9	9	9	9	9
Average number of students/school	380	380	370	362	350
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(31)	(32)	(40)	(49)	(62)

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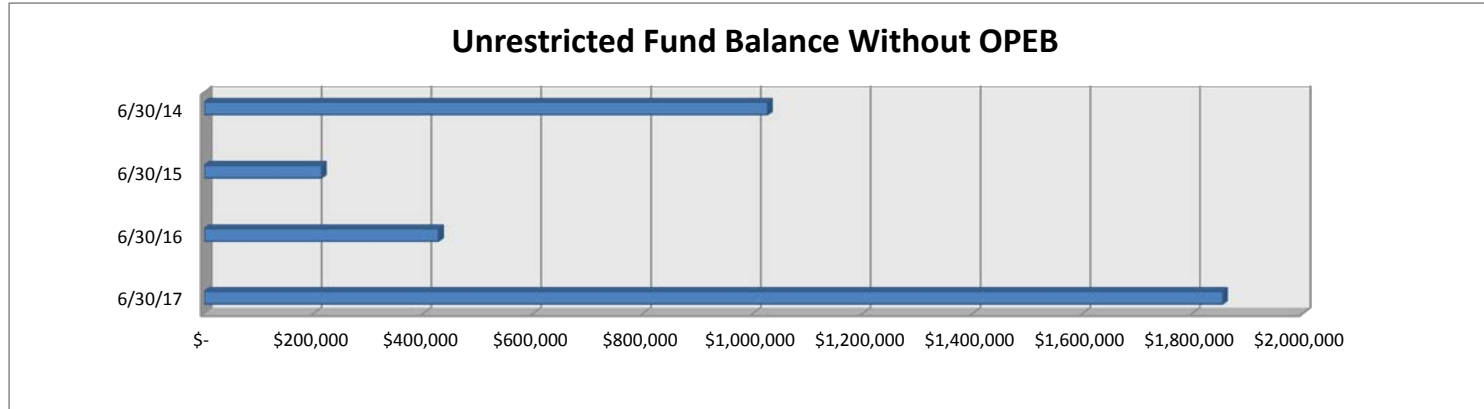
**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,026,014	\$ 213,599	\$ 426,906	\$ 1,854,909	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 7,139,814	\$ 7,153,436	\$ 7,394,089	\$ 7,656,218	\$ 7,640,868

Per Pupil Expenditures

	\$ 11,325	\$ 11,489	\$ 11,097	\$ 11,219	N/A (2)
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Revenues:

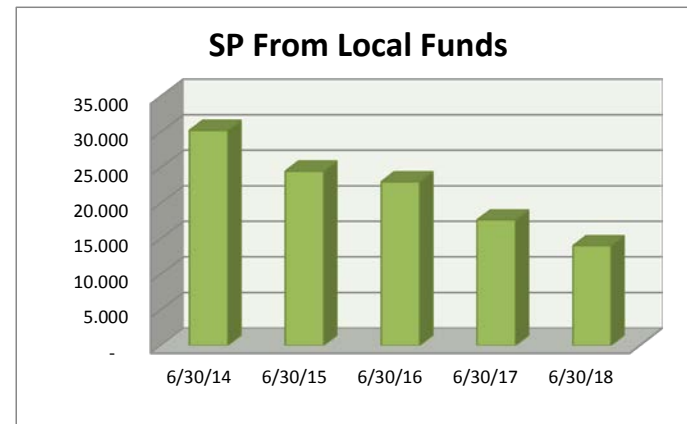
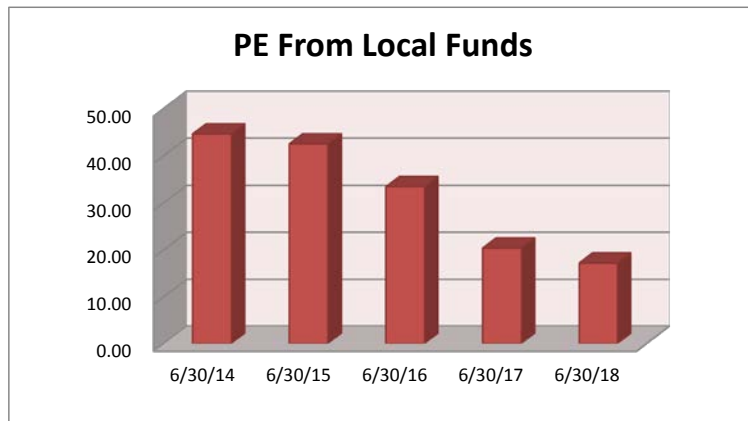
Local Source Revenue	\$ 17,041,322	\$ 17,613,146	\$ 18,365,242	\$ 18,570,452	N/A
State Source Revenue	\$ 36,005,837	\$ 29,834,259	\$ 27,215,086	\$ 28,326,660	N/A
Federal Source Revenue	\$ 4,092,671	\$ 4,795,823	\$ 4,597,512	\$ 4,386,714	N/A
Total	\$ 57,139,830	\$ 52,243,228	\$ 50,177,840	\$ 51,283,826	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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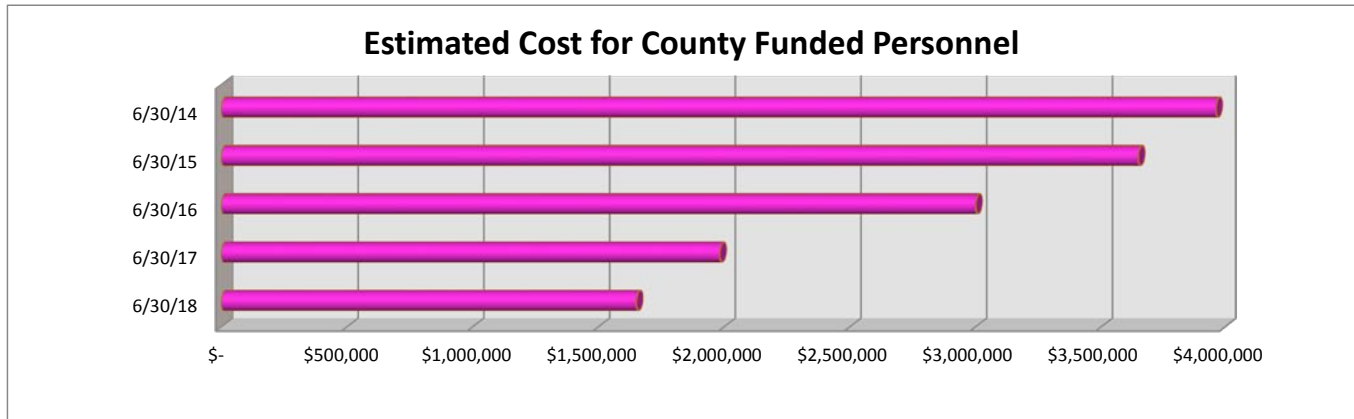
**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	313.52	312.64	311.73	310.77	304.27
Number PE & SSP actually employed	345.16	342.16	331.16	316.16	308.51
Number PE & SSP employed in excess of number funded	31.64	29.52	19.43	5.39	4.24
Number of professionals employed from local funds	13.00	13.00	14.00	15.00	13.00
Total number of professionals funded by county board	44.64	42.52	33.43	20.39	17.24
Service Personnel:					
Number SP allowed for funding	184.770	184.394	183.917	182.918	178.716
Number SP actually employed	215.001	205.901	206.925	200.560	192.735
Number SP employed in excess of number funded	30.231	21.507	23.008	17.642	14.019
Number SP employed from local funds	-	3.000	-	-	-
Total number of SP funded by county board	30.231	24.507	23.008	17.642	14.019
Total number of personnel employed in excess of number funded through PSSP	74.871	67.027	56.438	38.032	31.259



**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,830,789	\$ 2,720,735	\$ 2,127,210	\$ 1,297,107	\$ 1,108,306
Service Personnel	1,134,269	927,661	874,250	686,633	543,299
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,965,058	\$ 3,648,396	\$ 3,001,460	\$ 1,983,739	\$ 1,651,606



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,181	4,170	4,168	4,064	4,086
Increase (Decline) in student enrollment	(21)	(11)	(2)	(104)	22
Number of schools	9	7	7	7	7
County average number of students/school	465	596	595	581	584
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	54	184	185	170	172

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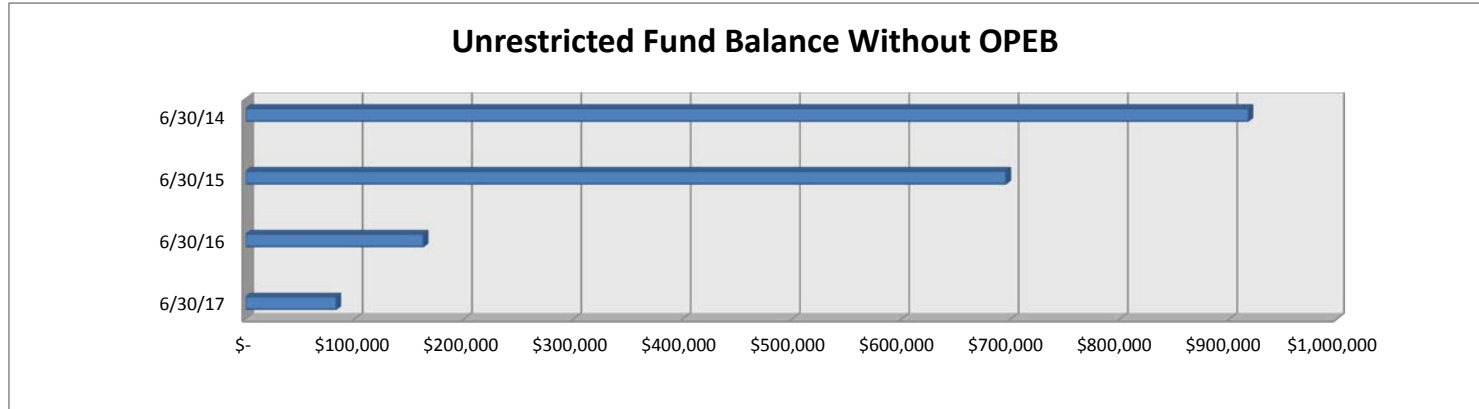
**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 917,007	\$ 695,326	\$ 162,286	\$ 82,559	N/A (1)(2)
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Excess Levy:

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

Per Pupil Expenditures

	\$ 10,117	\$ 9,793	\$ 9,948	\$ 10,151	N/A (2)
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Revenues:

Local Source Revenue	\$ 7,082,441	\$ 7,151,289	\$ 7,287,400	\$ 7,245,659	N/A
State Source Revenue	\$ 18,582,974	\$ 29,552,681	\$ 16,675,899	\$ 15,066,545	N/A
Federal Source Revenue	\$ 2,705,886	\$ 2,727,764	\$ 2,801,549	\$ 3,441,603	N/A

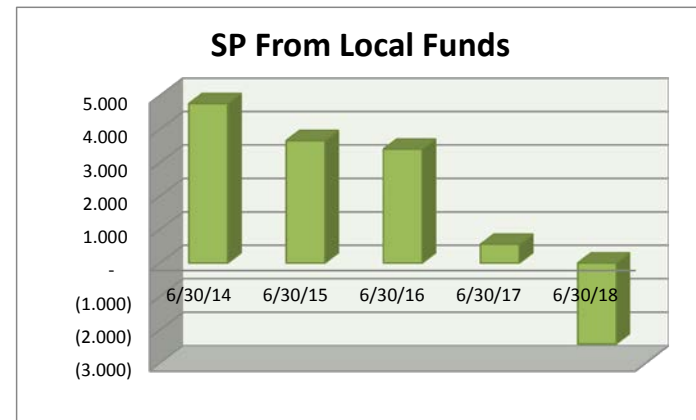
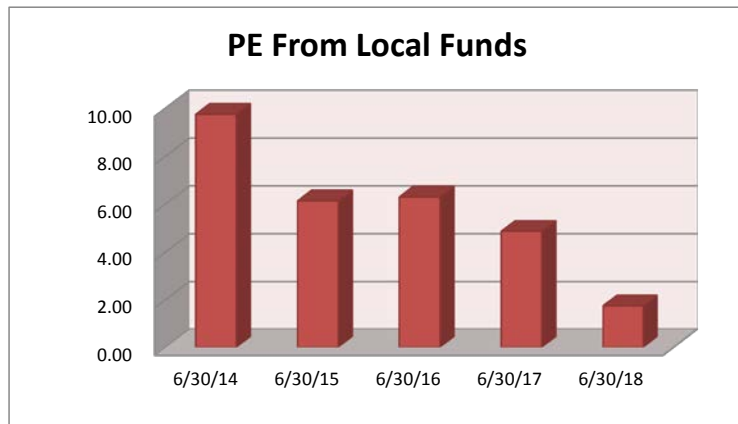
Total	\$ 28,371,301	\$ 39,431,734	\$ 26,764,848	\$ 25,753,807	\$ - (2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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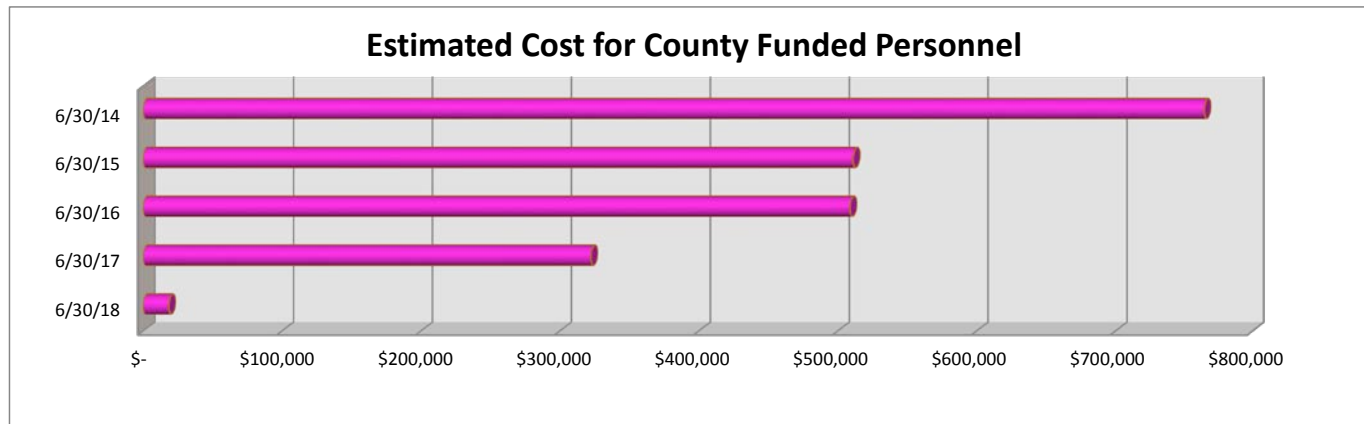
**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	171.74	172.36	174.14	175.78	176.15
Number PE & SSP actually employed	178.05	175.18	178.14	177.20	174.40
Number PE & SSP employed in excess of number funded	6.31	2.82	4.00	1.42	(1.75)
Number of professionals employed from local funds	3.45	3.32	2.31	3.45	3.50
Total number of professionals funded by county board	9.76	6.14	6.31	4.87	1.75
Service Personnel:					
Number SP allowed for funding	106.474	105.165	106.327	107.690	107.607
Number SP actually employed	111.242	108.825	109.730	108.250	105.190
Number SP employed in excess of number funded	4.768	3.660	3.403	0.560	(2.417)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	4.768	3.660	3.403	0.560	(2.417)
Total number of personnel employed in excess of number funded through PSSP	14.528	9.803	9.710	5.430	(0.667)



**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 593,014	\$ 377,953	\$ 387,389	\$ 301,431	\$ 108,362
Service Personnel	171,290	133,162	121,488	20,929	(89,842)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 764,304	\$ 511,115	\$ 508,878	\$ 322,360	\$ 18,521



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,321	2,352	2,393	2,381	2,354
Increase (Decline) in student enrollment	(27)	31	41	(12)	(27)
Number of schools	6	6	6	6	6
County average number of students/school	387	392	399	397	392
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(24)	(20)	(11)	(14)	(20)

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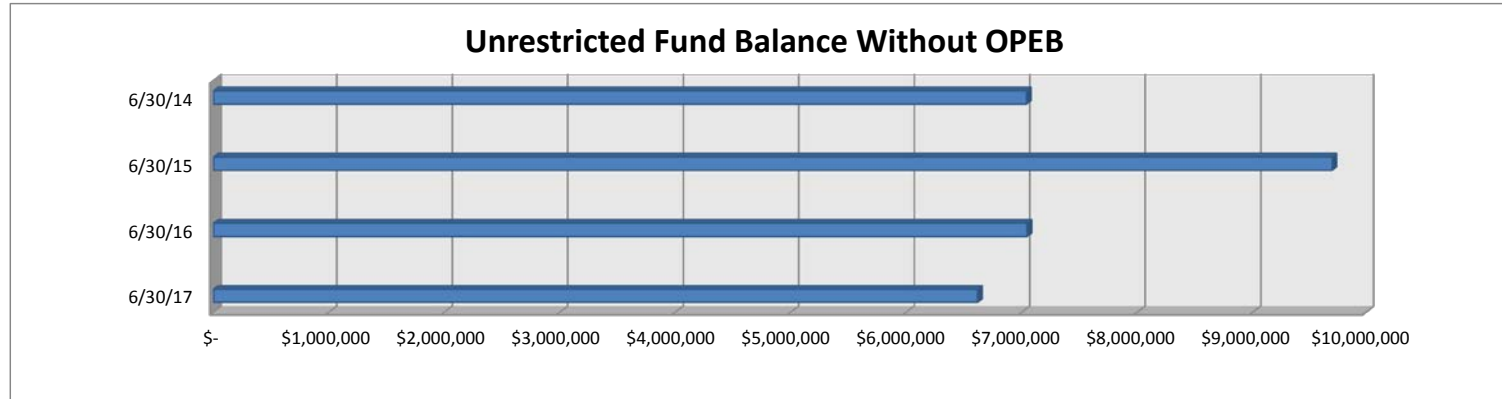
**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 7,038,775	\$ 9,696,705	\$ 7,044,231	\$ 6,615,904	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	88.58%	88.58%	88.58%	88.58%	88.58%

Projected excess levy gross tax collections	\$ 25,858,280	\$ 26,259,803	\$ 26,844,351	\$ 29,021,385	\$ 27,239,769
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Per Pupil Expenditures

	\$ 11,369	\$ 11,483	\$ 11,733	\$ 12,441	N/A (2)
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Revenues:

Local Source Revenue	\$ 53,749,663	\$ 53,799,700	\$ 54,349,521	\$ 57,488,879	N/A
State Source Revenue	\$ 73,660,075	\$ 72,186,500	\$ 66,105,710	\$ 66,601,604	N/A
Federal Source Revenue	\$ 11,546,203	\$ 12,354,261	\$ 12,887,660	\$ 14,614,729	N/A

Total	\$ 138,955,941	\$ 138,340,461	\$ 133,342,891	\$ 138,705,212	\$ - (2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

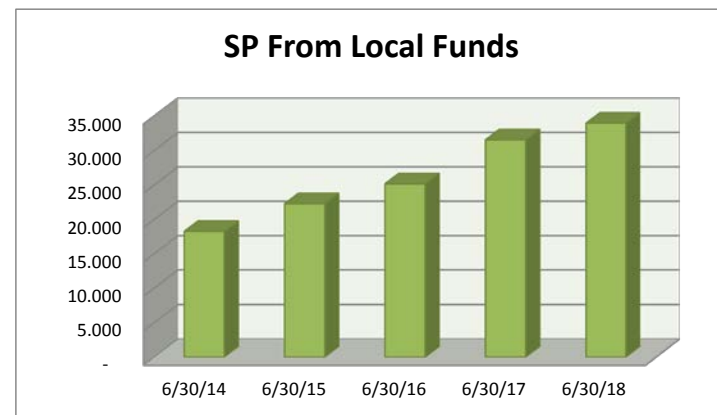
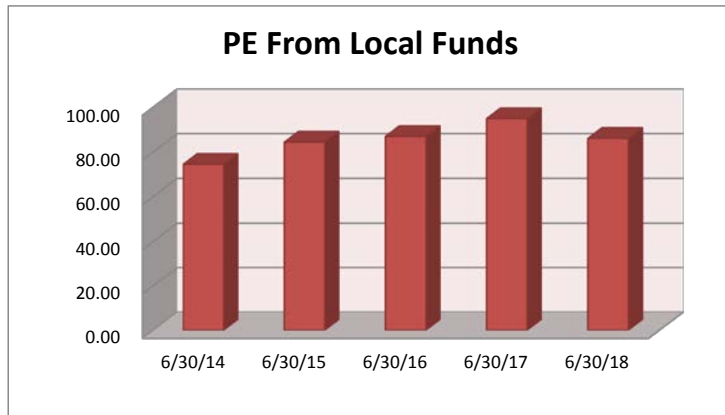
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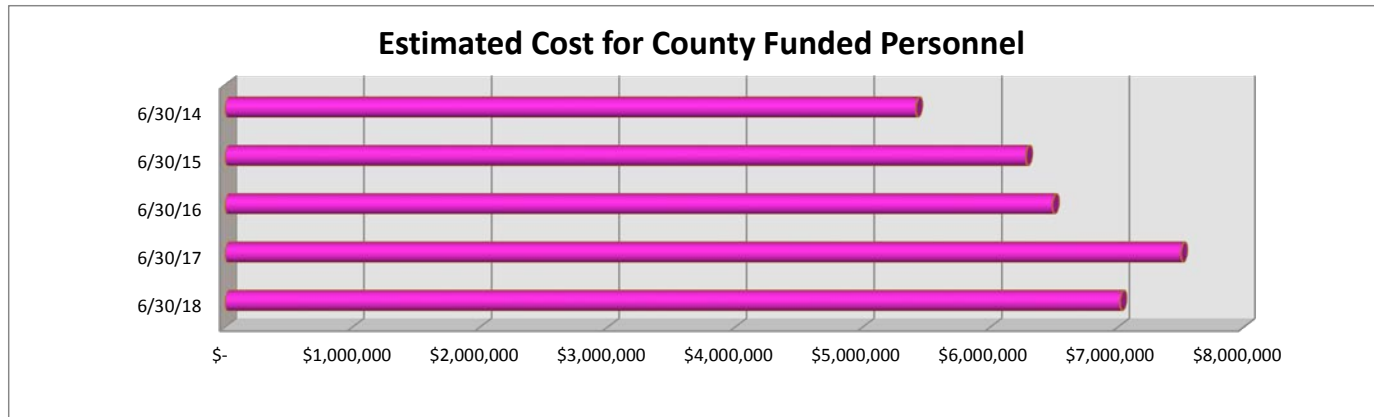
**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	828.77	825.65	826.32	817.53	809.00
Number PE & SSP actually employed	883.38	888.13	889.40	884.32	869.12
Number PE & SSP employed in excess of number funded	54.61	62.48	63.08	66.79	60.12
Number of professionals employed from local funds	19.95	22.00	24.00	28.25	26.00
Total number of professionals funded by county board	74.56	84.48	87.08	95.04	86.12
Service Personnel:					
Number SP allowed for funding	486.371	485.134	485.343	478.141	472.838
Number SP actually employed	504.620	507.415	510.526	509.723	506.825
Number SP employed in excess of number funded	18.249	22.281	25.183	31.582	33.987
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.249	22.281	25.183	31.582	33.987
Total number of personnel employed in excess of number funded through PSSP	92.809	106.761	112.263	126.622	120.107



**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 4,694,566	\$ 5,388,723	\$ 5,488,129	\$ 6,195,377	\$ 5,621,427
Service Personnel	721,495	889,954	999,703	1,300,634	1,396,107
Total estimated costs of personnel employed in excess of number funded through PSSP					
	\$ 5,416,061	\$ 6,278,677	\$ 6,487,832	\$ 7,496,011	\$ 7,017,534



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	10,913	10,947	10,836	10,708	10,753
Increase (Decline) in student enrollment	(22)	34	(111)	(128)	45
Number of schools	23	23	23	23	23
County average number of students/school	474	476	471	466	468
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	63	64	61	55	56

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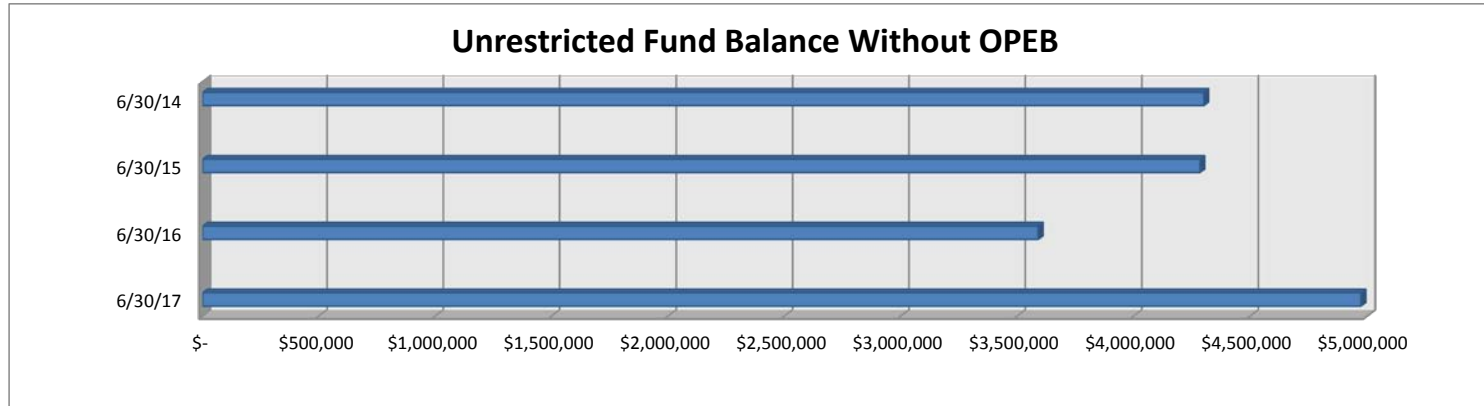
**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 4,300,379	\$ 4,284,154	\$ 3,589,161	\$ 4,974,995	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 9,107,071	\$ 9,258,368	\$ 9,497,945	\$ 9,880,193	\$ 10,093,250

Per Pupil Expenditures

	\$ 11,475	\$ 11,506	\$ 11,500	\$ 11,461	N/A (2)
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Revenues:

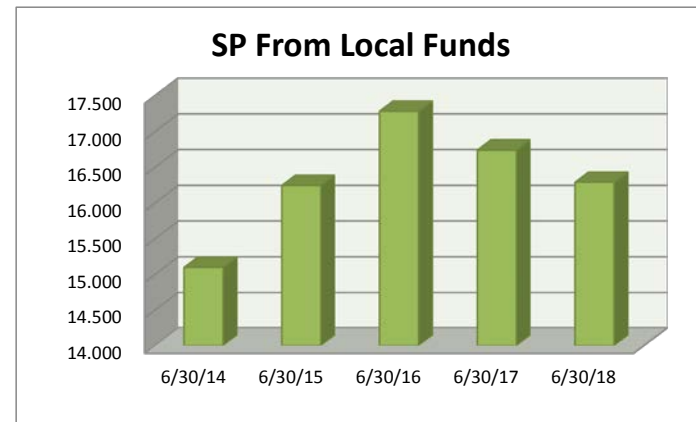
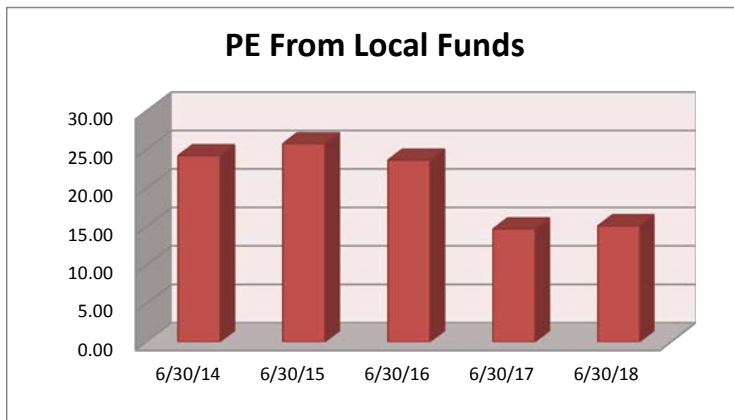
Local Source Revenue	\$ 17,682,997	\$ 18,035,009	\$ 18,050,753	\$ 18,754,637	N/A
State Source Revenue	\$ 42,117,368	\$ 36,059,481	\$ 34,282,994	\$ 34,350,211	N/A
Federal Source Revenue	\$ 5,792,661	\$ 5,761,188	\$ 5,233,639	\$ 5,315,740	N/A
Total	\$ 65,593,026	\$ 59,855,678	\$ 57,567,386	\$ 58,420,588	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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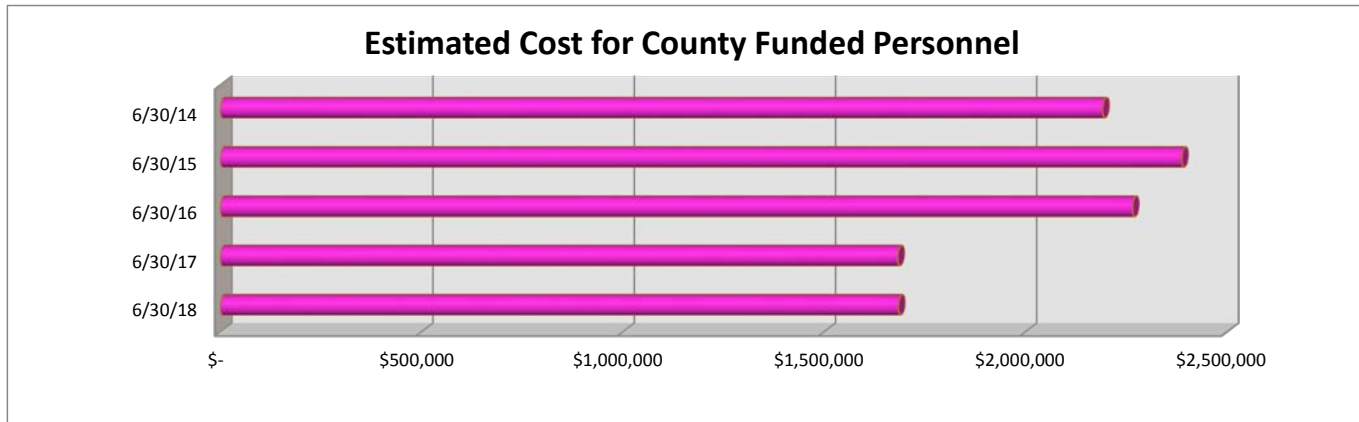
**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	382.81	378.73	376.87	371.32	364.90
Number PE & SSP actually employed	404.50	402.00	398.00	380.00	372.00
Number PE & SSP employed in excess of number funded	21.69	23.27	21.13	8.68	7.10
Number of professionals employed from local funds	2.50	2.50	2.50	6.00	8.00
Total number of professionals funded by county board	24.19	25.77	23.63	14.68	15.10
Service Personnel:					
Number SP allowed for funding	223.777	221.680	220.641	216.285	212.160
Number SP actually employed	238.877	237.927	237.927	233.027	228.452
Number SP employed in excess of number funded	15.100	16.247	17.286	16.742	16.292
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	15.100	16.247	17.286	16.742	16.292
Total number of personnel employed in excess of number funded through PSSP	39.290	42.017	40.916	31.422	31.392



**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,576,037	\$ 1,715,695	\$ 1,554,855	\$ 981,832	\$ 1,007,757
Service Personnel	616,189	672,795	711,499	701,289	676,999
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,192,225	\$ 2,388,490	\$ 2,266,354	\$ 1,683,122	\$ 1,684,756



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,914	4,902	4,820	4,727	4,654
Increase (Decline) in student enrollment	(51)	(12)	(82)	(93)	(73)
Number of schools	12	12	12	12	12
County average number of students/school	410	409	402	394	388
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(1)	(3)	(8)	(17)	(24)

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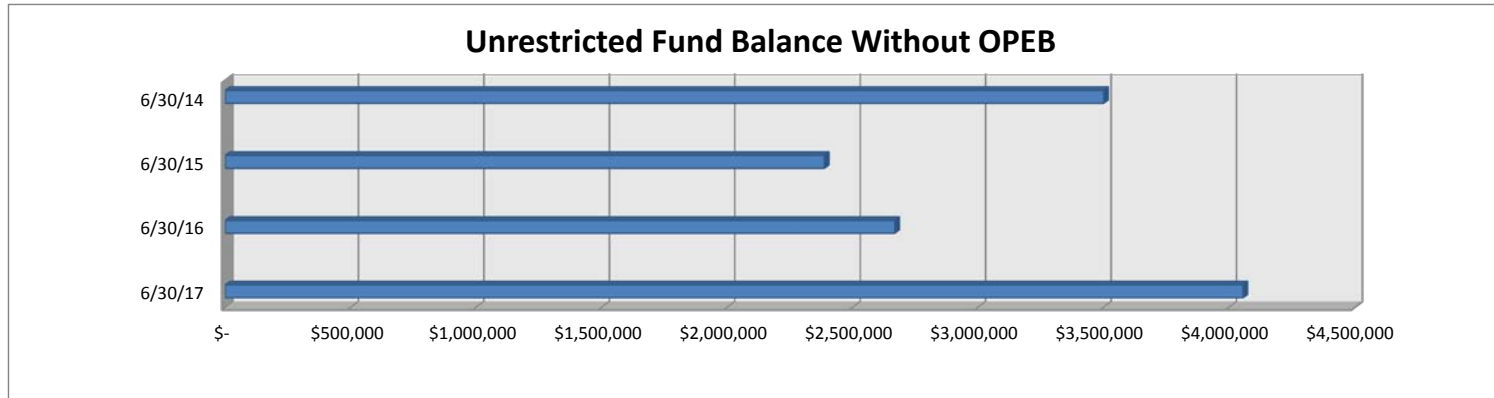
**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

FYE 6/30/14 FYE 6/30/15 FYE 6/30/16 FYE 6/30/17 FYE 6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 3,500,778 \$ 2,388,099 \$ 2,667,963 \$ 4,056,294 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 19,560,720	\$ 19,923,019	\$ 20,357,488	\$ 21,374,969	\$ 22,232,937

Per Pupil Expenditures

\$ 11,215 \$ 11,428 \$ 11,231 \$ 11,498 N/A (2)

Revenues:

Local Source Revenue	\$ 47,416,706	\$ 44,487,326	\$ 43,942,007	\$ 46,066,245	N/A
State Source Revenue	\$ 57,953,029	\$ 55,393,296	\$ 54,482,566	\$ 55,990,063	N/A
Federal Source Revenue	\$ 6,864,543	\$ 6,900,971	\$ 6,719,818	\$ 7,185,346	N/A

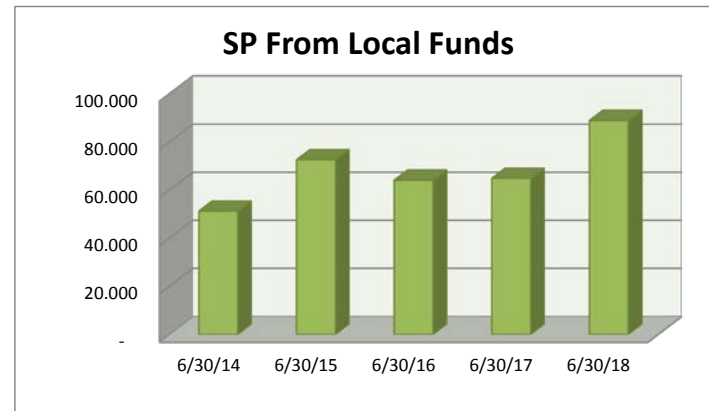
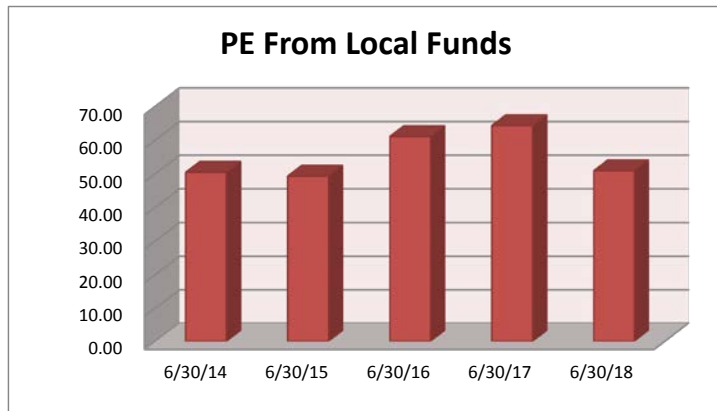
Total	\$ 112,234,278	\$ 106,781,593	\$ 105,144,391	\$ 109,241,654	\$ - (2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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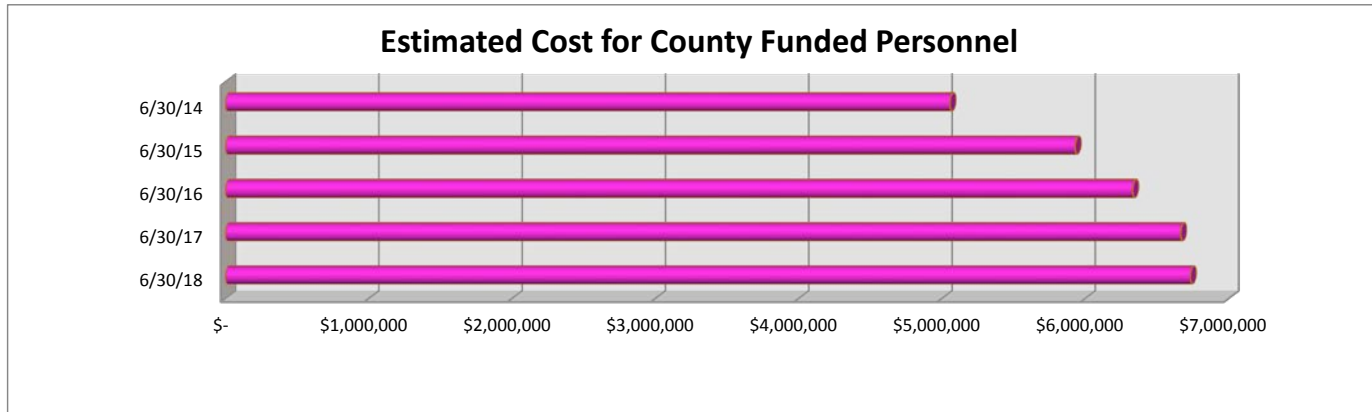
**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	659.36	667.66	667.89	674.64	683.04
Number PE & SSP actually employed	673.83	688.00	699.00	717.50	704.50
Number PE & SSP employed in excess of number funded	14.47	20.34	31.11	42.86	21.46
Number of professionals employed from local funds	36.00	29.00	30.00	21.50	29.50
Total number of professionals funded by county board	50.47	49.34	61.11	64.36	50.96
Service Personnel:					
Number SP allowed for funding	389.017	394.285	394.480	396.726	401.174
Number SP actually employed	440.236	466.810	458.507	461.535	490.055
Number SP employed in excess of number funded	51.219	72.525	64.027	64.809	88.881
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	51.219	72.525	64.027	64.809	88.881
Total number of personnel employed in excess of number funded through PSSP	101.689	121.865	125.137	129.169	139.841



**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,144,598	\$ 3,139,842	\$ 3,887,577	\$ 4,123,517	\$ 3,256,983
Service Personnel	1,912,684	2,790,971	2,445,217	2,543,841	3,477,853
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 5,057,282	\$ 5,930,814	\$ 6,332,793	\$ 6,667,358	\$ 6,734,836



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	9,061	9,066	9,138	9,202	9,173
Increase (Decline) in student enrollment	103	5	72	64	(29)
Number of schools	17	17	17	16	16
County average number of students/school	533	533	538	575	573
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	122	121	128	164	161

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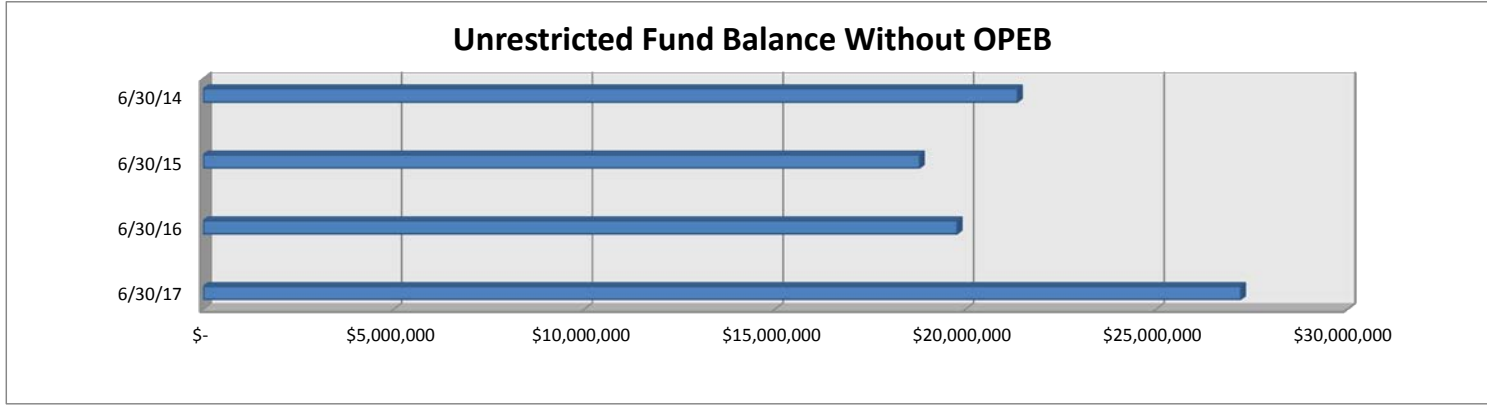
**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 21,354,561	\$ 18,787,475	\$ 19,772,363	\$ 27,211,554	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	64.97%	66.01%	70.15%	70.50%	70.11%

Projected excess levy gross tax collections	\$ 47,451,721	\$ 47,447,654	\$ 50,698,659	\$ 50,683,891	\$ 50,719,053
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Per Pupil Expenditures	\$ 10,682	\$ 11,531	\$ 10,910	\$ 12,228	N/A (2)
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Revenues:

Local Source Revenue	\$ 111,990,774	\$ 113,123,216	\$ 113,087,995	\$ 117,261,476	N/A
State Source Revenue	\$ 182,407,766	\$ 178,282,860	\$ 167,190,332	\$ 174,228,521	N/A
Federal Source Revenue	\$ 35,293,510	\$ 34,396,831	\$ 33,639,407	\$ 45,940,940	N/A

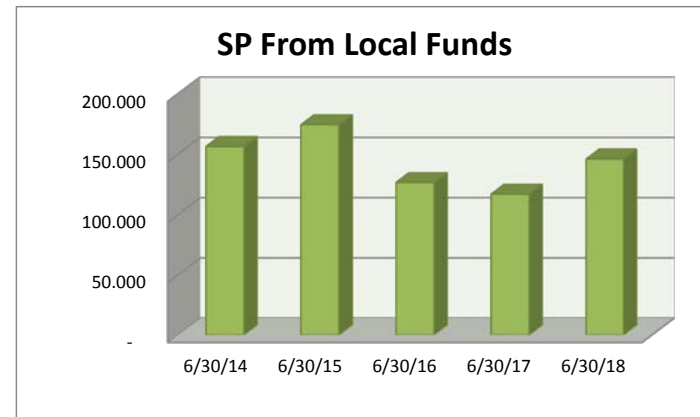
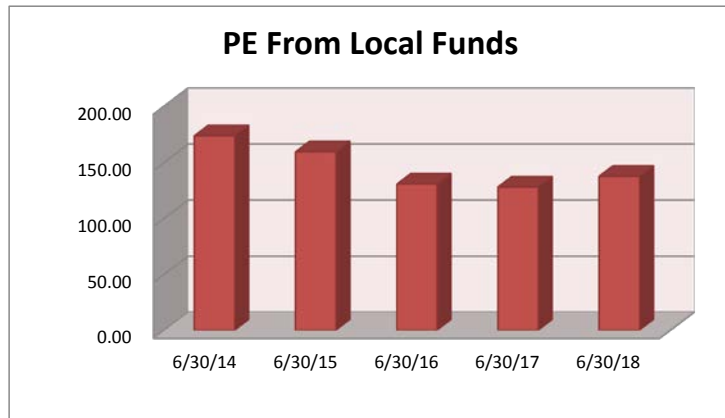
Total	\$ 329,692,050	\$ 325,802,907	\$ 313,917,734	\$ 337,430,937	\$ - (2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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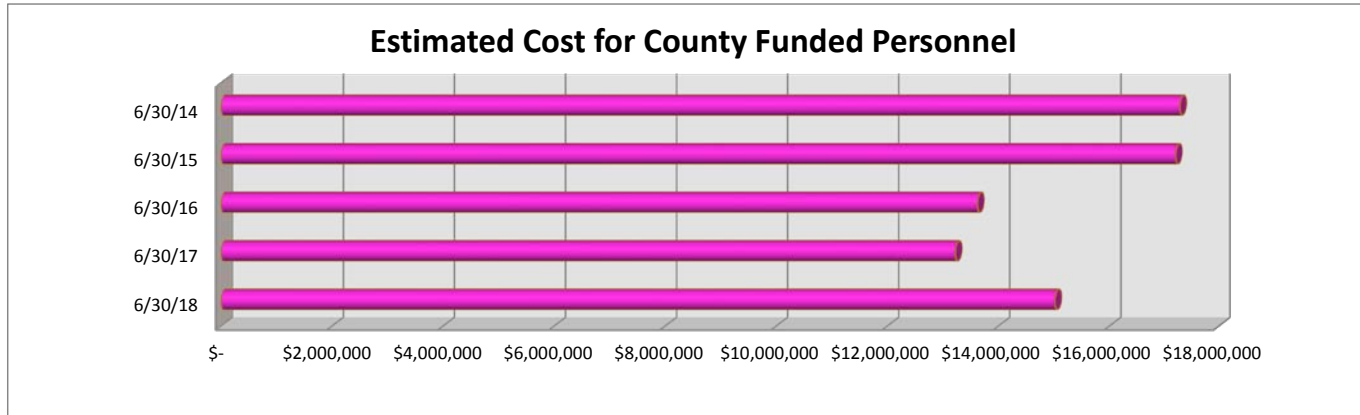
**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	2,148.28	2,144.83	2,136.41	2,100.46	2,047.81
Number PE & SSP actually employed	2,216.08	2,226.33	2,181.52	2,144.07	2,103.48
Number PE & SSP employed in excess of number funded	67.80	81.50	45.11	43.61	55.67
Number of professionals employed from local funds	106.00	78.00	85.50	84.50	82.00
Total number of professionals funded by county board	173.80	159.50	130.61	128.11	137.67
Service Personnel:					
Number SP allowed for funding	1,242.573	1,239.971	1,235.410	1,203.440	1,171.292
Number SP actually employed	1,399.298	1,414.713	1,359.303	1,320.660	1,317.650
Number SP employed in excess of number funded	156.725	174.742	123.893	117.220	146.358
Number SP employed from local funds	-	-	3.000	-	-
Total number of SP funded by county board	156.725	174.742	126.893	117.220	146.358
Total number of personnel employed in excess of number funded through PSSP	330.525	334.242	257.503	245.330	284.028



**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 11,164,457	\$ 10,316,691	\$ 8,567,945	\$ 8,484,602	\$ 9,112,841
Service Personnel	6,120,177	6,889,712	5,055,772	4,739,982	5,906,128
Total estimated costs of personnel employed in excess of number funded through PSSP					
	\$ 17,284,633	\$ 17,206,402	\$ 13,623,717	\$ 13,224,585	\$ 15,018,969



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	28,378	27,936	27,346	26,625	26,230
Increase (Decline) in student enrollment	(170)	(442)	(590)	(721)	(395)
Number of schools	66	65	65	65	65
County average number of students/school	430	430	421	410	404
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	19	18	11	(1)	(8)

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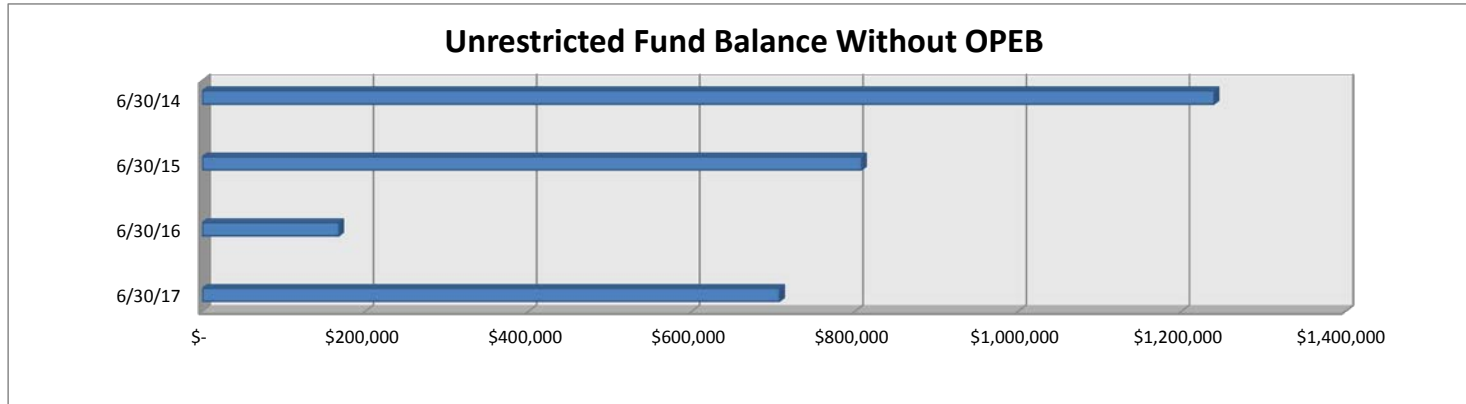
**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,239,592	\$ 807,537	\$ 167,149	\$ 706,992	N/A (1)(2)
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Excess Levy:

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

Projected excess levy gross tax collections	\$ 3,451,661	\$ 3,408,617	\$ 3,535,226	\$ 3,326,226	\$ 3,608,455
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Per Pupil Expenditures	\$ 10,972	\$ 11,278	\$ 11,529	\$ 11,621	N/A (2)
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Revenues:

Local Source Revenue	\$ 10,504,920	\$ 10,487,523	\$ 11,268,611	\$ 11,321,120	N/A
State Source Revenue	\$ 19,381,247	\$ 24,455,367	\$ 16,088,808	\$ 15,520,893	N/A
Federal Source Revenue	\$ 2,103,401	\$ 3,648,524	\$ 3,630,653	\$ 3,976,137	N/A

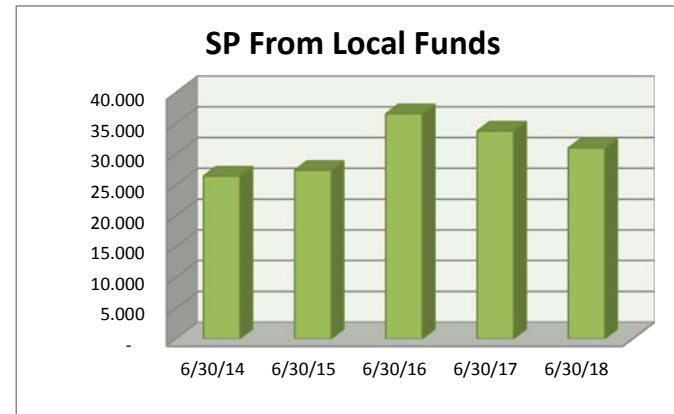
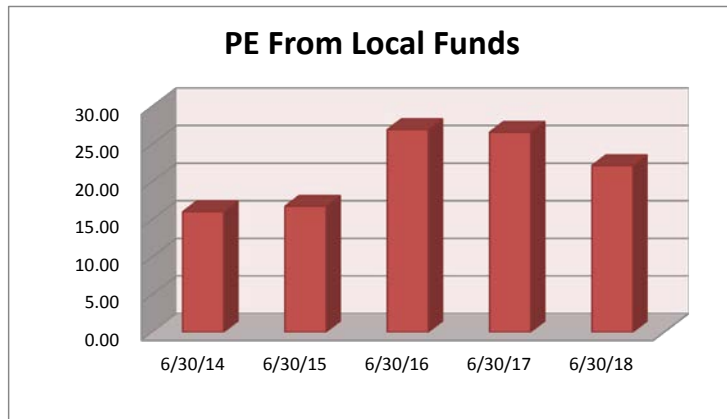
Total	\$ 31,989,568	\$ 38,591,414	\$ 30,988,072	\$ 30,818,150	\$ - (2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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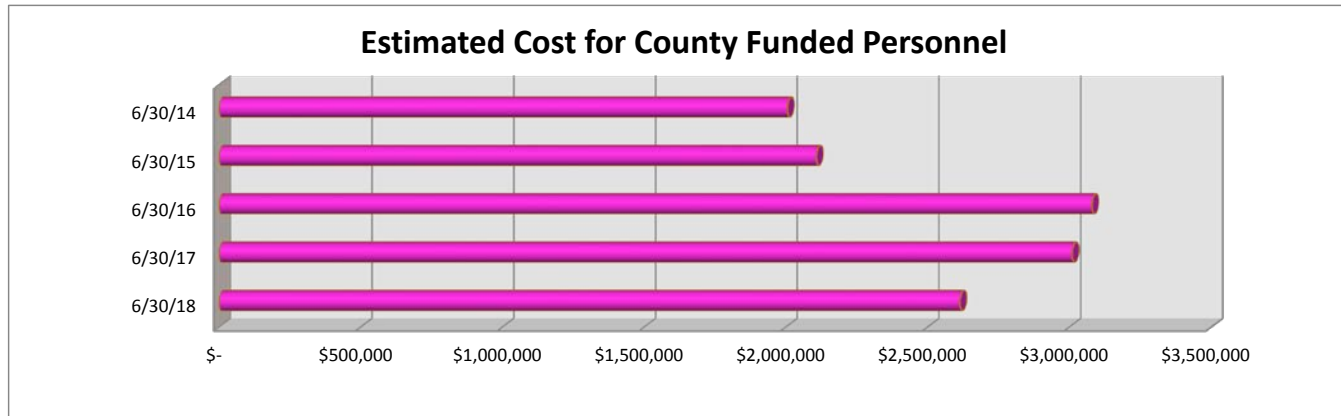
**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	194.64	194.96	191.06	188.80	189.84
Number PE & SSP actually employed	203.75	206.00	213.70	211.90	207.10
Number PE & SSP employed in excess of number funded	9.11	11.04	22.64	23.10	17.26
Number of professionals employed from local funds	6.90	5.70	4.30	3.50	4.90
Total number of professionals funded by county board	16.01	16.74	26.94	26.60	22.16
Service Personnel:					
Number SP allowed for funding	117.817	117.770	115.356	113.874	114.386
Number SP actually employed	144.250	145.150	151.925	147.625	144.375
Number SP employed in excess of number funded	26.433	27.380	36.569	33.751	29.989
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	26.433	27.380	36.569	33.751	30.989
Total number of personnel employed in excess of number funded through PSSP	42.443	44.120	63.509	60.351	53.149



**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,019,183	\$ 1,072,682	\$ 1,687,137	\$ 1,697,920	\$ 1,403,875
Service Personnel	986,576	1,035,389	1,393,259	1,312,658	1,210,769
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,005,759	\$ 2,108,071	\$ 3,080,396	\$ 3,010,578	\$ 2,614,645



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,624	2,576	2,559	2,561	2,566
Increase (Decline) in student enrollment	(2)	(48)	(17)	2	5
Number of schools	6	6	6	6	6
County average number of students/school	437	429	427	427	428
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	26	17	17	16	16

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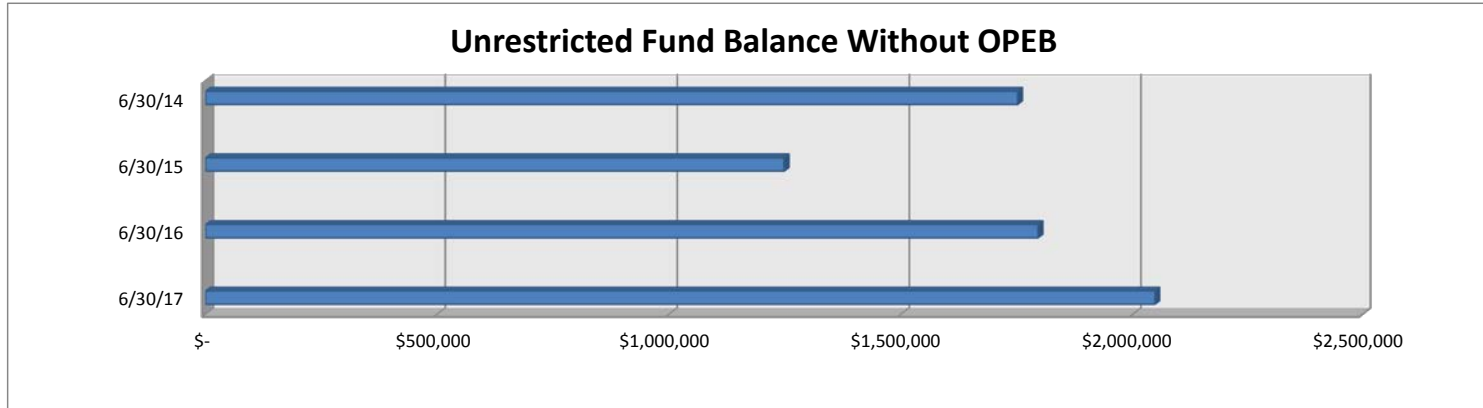
**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,750,988	\$ 1,247,501	\$ 1,794,773	\$ 2,046,882	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 3,747,815	\$ 3,977,837	\$ 3,889,193	\$ 3,853,040	\$ 3,599,470

Per Pupil Expenditures

	\$ 11,627	\$ 11,290	\$ 11,665	\$ 11,758	N/A (2)
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Revenues:

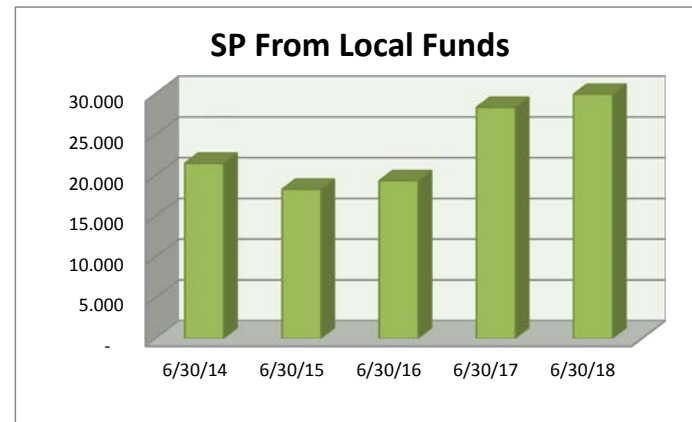
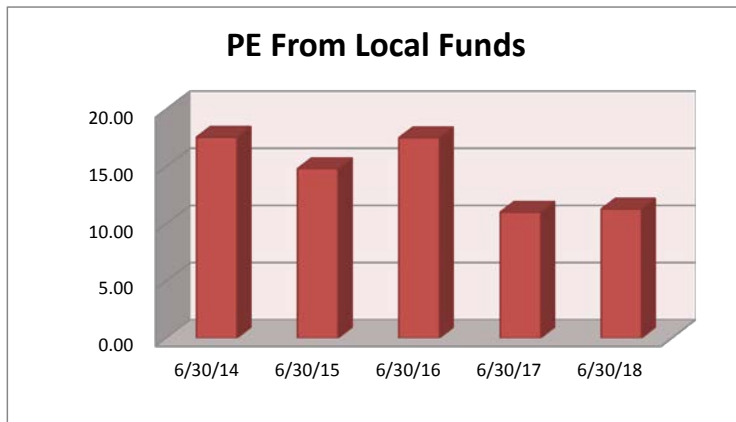
Local Source Revenue	\$ 8,032,553	\$ 7,962,528	\$ 8,130,202	\$ 7,988,895	N/A
State Source Revenue	\$ 29,398,582	\$ 28,875,662	\$ 28,448,100	\$ 28,468,843	N/A
Federal Source Revenue	\$ 6,235,323	\$ 6,273,263	\$ 6,295,487	\$ 6,277,906	N/A
Total	\$ 43,666,458	\$ 43,111,453	\$ 42,873,789	\$ 42,735,644	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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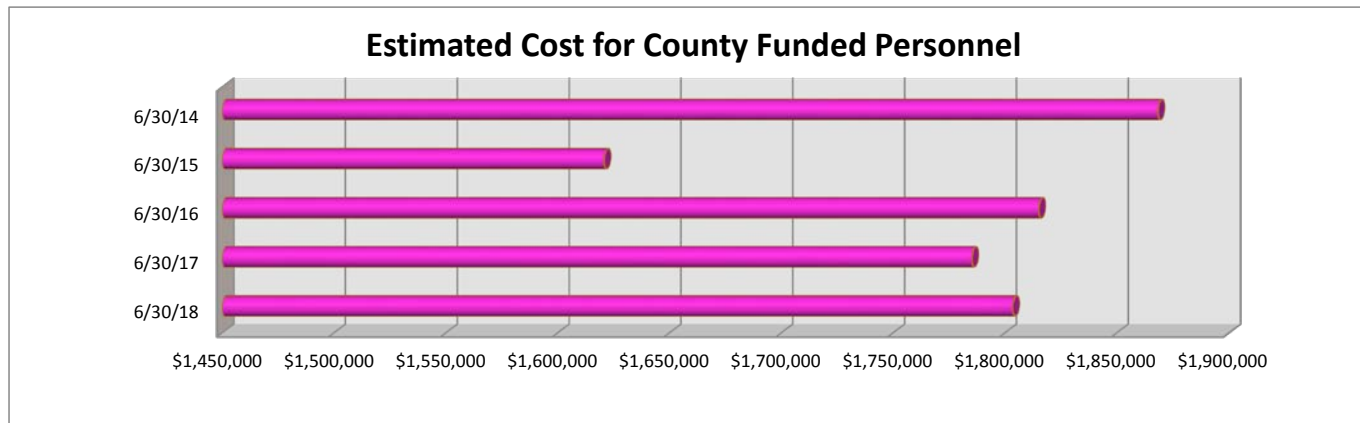
**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	278.75	274.86	275.67	270.17	263.59
Number PE & SSP actually employed	291.33	284.70	288.20	275.19	268.89
Number PE & SSP employed in excess of number funded	12.58	9.84	12.53	5.02	5.30
Number of professionals employed from local funds	5.00	5.00	5.00	6.00	6.00
Total number of professionals funded by county board	17.58	14.84	17.53	11.02	11.30
Service Personnel:					
Number SP allowed for funding	168.996	166.704	167.556	163.004	159.088
Number SP actually employed	190.473	184.987	186.887	191.337	189.037
Number SP employed in excess of number funded	21.477	18.283	19.331	28.333	29.949
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	21.477	18.283	19.331	28.333	29.949
Total number of personnel employed in excess of number funded through PSSP	39.057	33.123	36.861	39.353	41.249



**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,088,197	\$ 952,786	\$ 1,111,386	\$ 726,950	\$ 699,816
Service Personnel	780,297	668,047	703,807	1,058,311	1,103,692
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,868,494	\$ 1,620,832	\$ 1,815,192	\$ 1,785,261	\$ 1,803,507



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,691	3,711	3,627	3,540	3,462
Increase (Decline) in student enrollment	(45)	20	(84)	(87)	(78)
Number of schools	8	8	8	8	8
County average number of students/school	461	464	453	443	433
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	50	52	43	32	21

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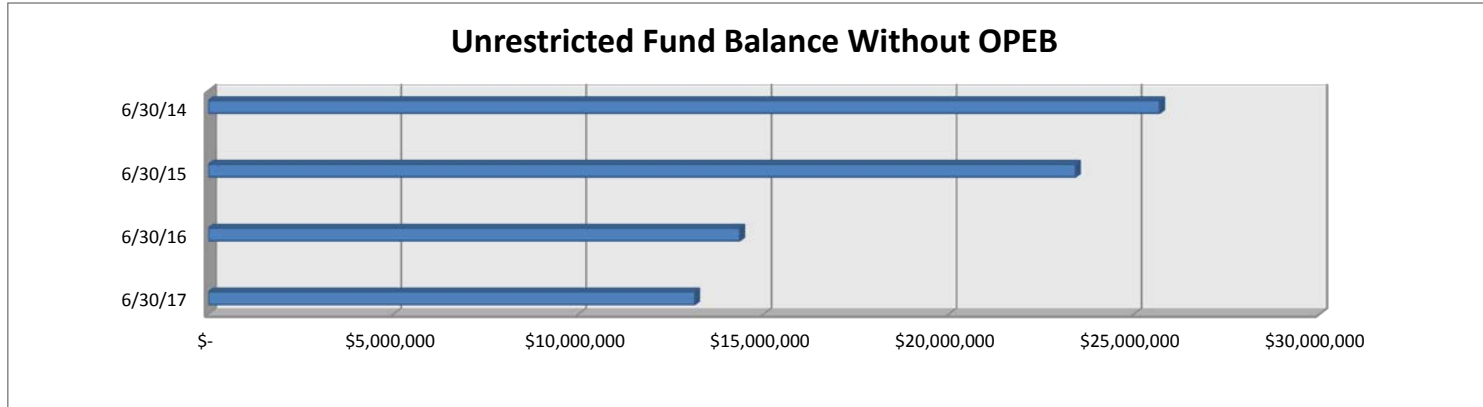
**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE	FYE	FYE	FYE	FYE
	6/30/14	6/30/15	6/30/16	6/30/17	6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 25,693,403	\$ 23,418,058	\$ 14,350,025	\$ 13,134,486	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 13,058,985	\$ 12,568,884	\$ 12,476,211	\$ 11,274,168	\$ 10,342,550

Per Pupil Expenditures

	\$ 11,321	\$ 11,619	\$ 11,597	\$ 11,642	N/A	(2)
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Revenues:

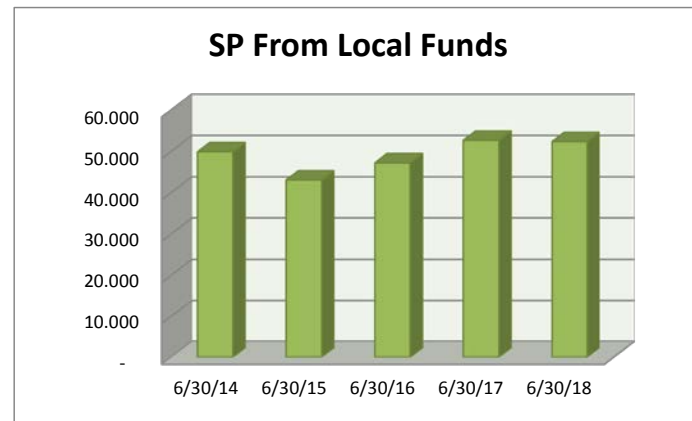
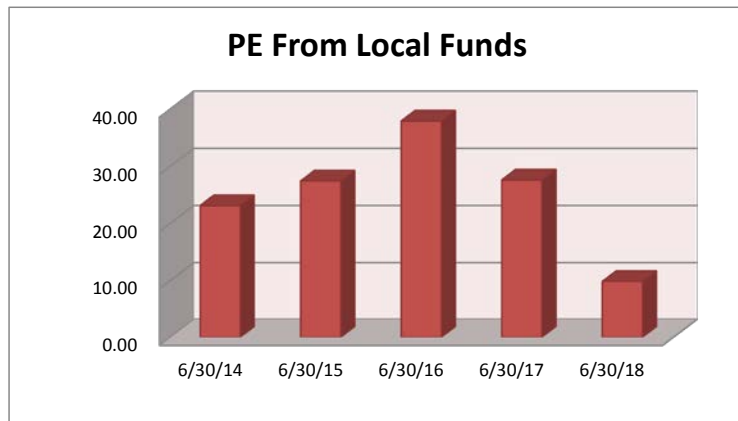
Local Source Revenue	\$ 25,255,262	\$ 23,808,750	\$ 22,426,359	\$ 20,514,702	N/A	
State Source Revenue	\$ 43,064,299	\$ 41,709,711	\$ 40,428,682	\$ 40,377,366	N/A	
Federal Source Revenue	\$ 7,493,455	\$ 7,717,677	\$ 7,129,916	\$ 7,646,925	N/A	
Total	\$ 75,813,016	\$ 73,236,138	\$ 69,984,957	\$ 68,538,993	\$ -	(2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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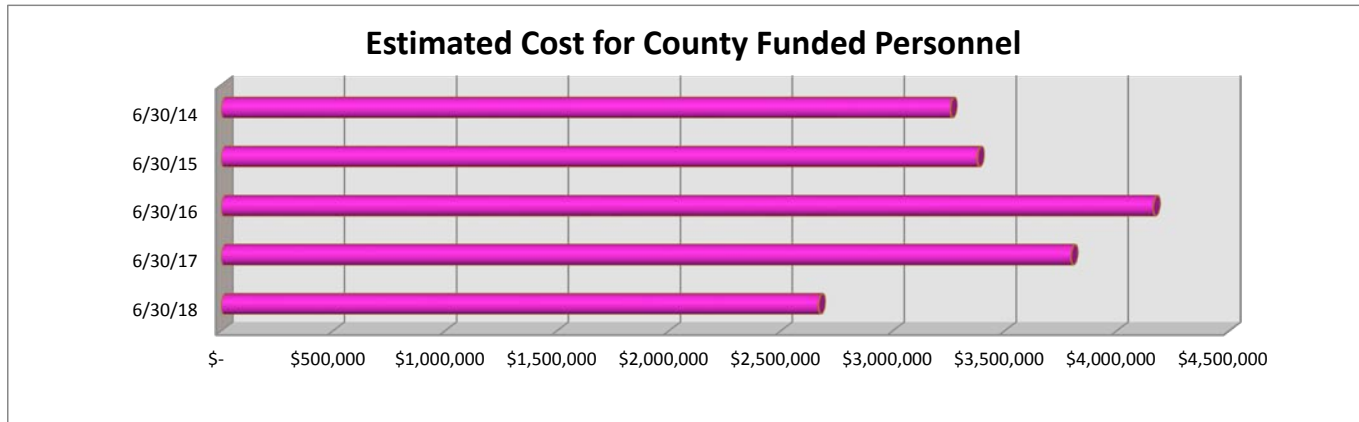
**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	481.78	469.82	461.72	454.14	438.92
Number PE & SSP actually employed	497.95	487.30	486.70	470.30	436.30
Number PE & SSP employed in excess of number funded	16.17	17.48	24.98	16.16	(2.62)
Number of professionals employed from local funds	7.00	10.00	13.00	11.50	12.50
Total number of professionals funded by county board	23.17	27.48	37.98	27.66	9.88
Service Personnel:					
Number SP allowed for funding	287.486	280.535	275.336	269.728	260.500
Number SP actually employed	337.418	323.658	322.595	322.488	312.930
Number SP employed in excess of number funded	49.932	43.123	47.259	52.760	52.430
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	49.932	43.123	47.259	52.760	52.430
Total number of personnel employed in excess of number funded through PSSP	73.102	70.603	85.239	80.420	62.310



**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,403,527	\$ 1,715,329	\$ 2,357,554	\$ 1,727,549	\$ 619,628
Service Personnel	1,854,092	1,663,004	1,806,787	2,069,529	2,049,359
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,257,619	\$ 3,378,332	\$ 4,164,341	\$ 3,797,078	\$ 2,668,987



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	6,271	6,156	6,063	5,846	5,798
Increase (Decline) in student enrollment	(155)	(115)	(93)	(217)	(48)
Number of schools	17	17	17	17	17
County average number of students/school	369	362	357	344	341
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(42)	(50)	(53)	(67)	(71)

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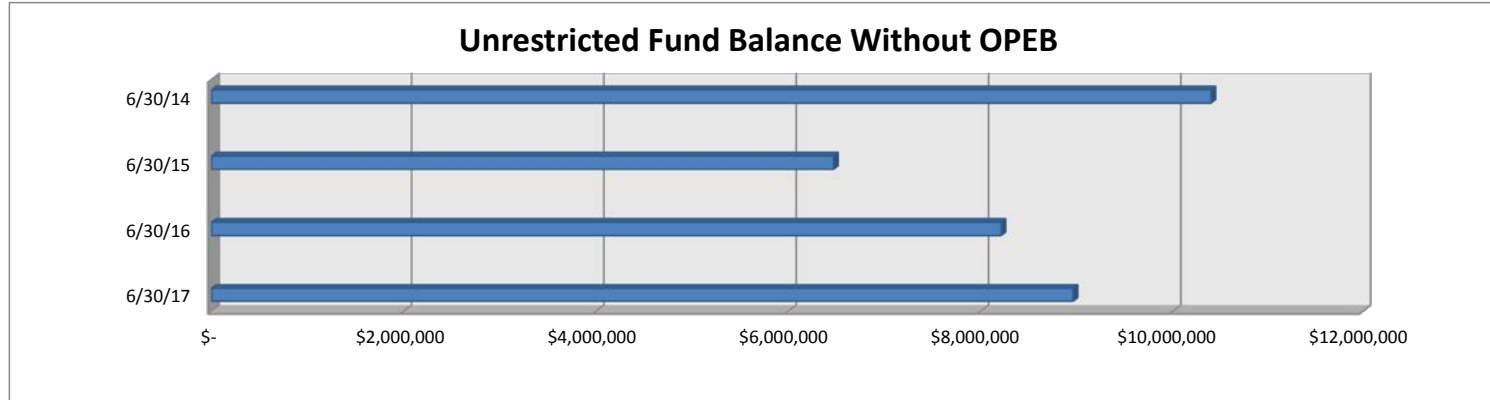
**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 10,394,305	\$ 6,468,481	\$ 8,212,174	\$ 8,959,291	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%

Projected excess levy gross tax collections	\$ 18,000,134	\$ 18,217,704	\$ 18,959,033	\$ 20,655,108	\$ 18,724,946
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Per Pupil Expenditures	\$ 11,406	\$ 11,356	\$ 11,710	\$ 11,750	N/A (2)
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Revenues:

Local Source Revenue	\$ 37,322,172	\$ 37,705,248	\$ 40,138,441	\$ 40,811,268	N/A
State Source Revenue	\$ 59,960,924	\$ 53,419,610	\$ 51,484,657	\$ 50,307,733	N/A
Federal Source Revenue	\$ 7,946,776	\$ 7,639,266	\$ 9,213,842	\$ 8,778,412	N/A

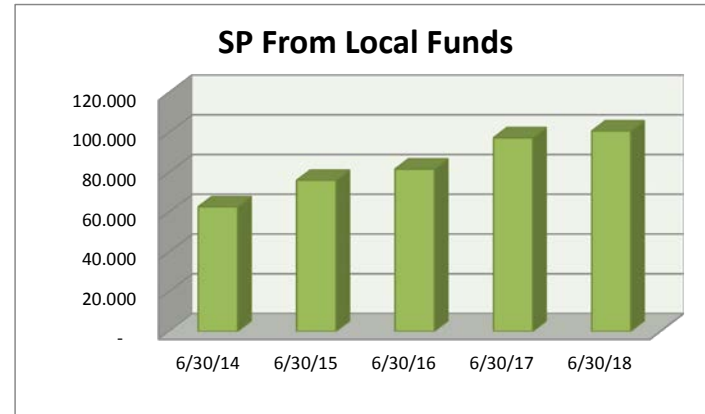
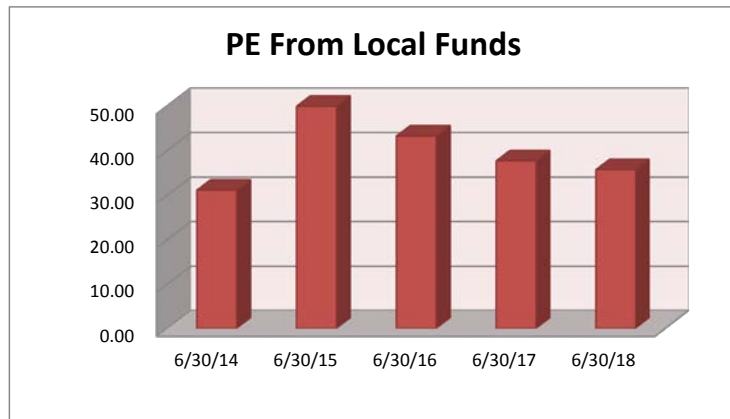
Total	\$ 105,229,872	\$ 98,764,124	\$ 100,836,940	\$ 99,897,413	\$ - (2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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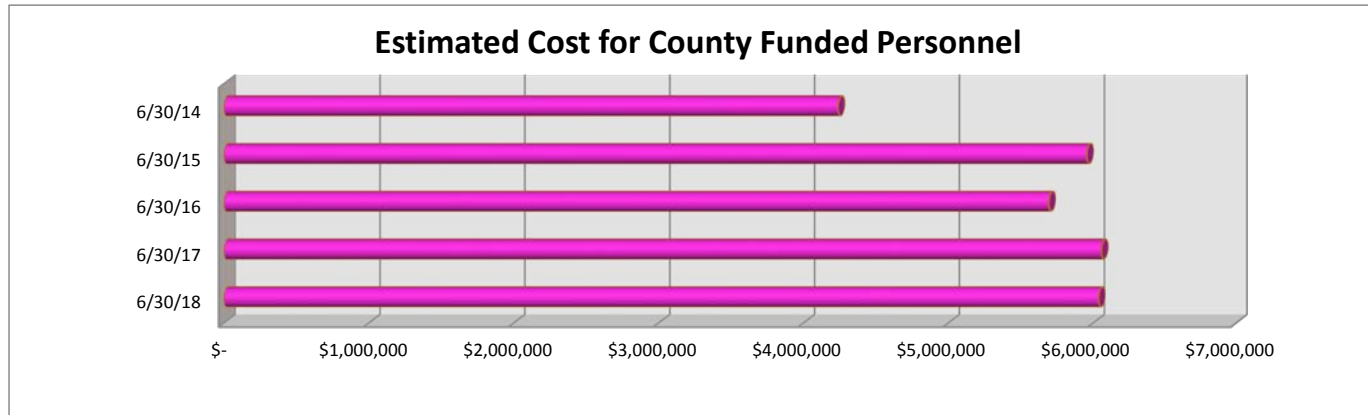
**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	608.71	606.03	615.32	609.67	608.95
Number PE & SSP actually employed	633.85	652.00	654.61	643.40	638.46
Number PE & SSP employed in excess of number funded	25.14	45.97	39.29	33.73	29.51
Number of professionals employed from local funds	6.00	4.00	4.00	4.00	6.25
Total number of professionals funded by county board	31.14	49.97	43.29	37.73	35.76
Service Personnel:					
Number SP allowed for funding	356.910	355.544	361.234	356.827	356.368
Number SP actually employed	418.625	431.575	441.928	454.243	457.203
Number SP employed in excess of number funded	61.715	76.031	80.694	97.416	100.835
Number SP employed from local funds	1.000	-	1.000	-	-
Total number of SP funded by county board	62.715	76.031	81.694	97.416	100.835
Total number of personnel employed in excess of number funded through PSSP	93.855	126.001	124.984	135.146	136.595



**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,913,364	\$ 3,097,712	\$ 2,655,299	\$ 2,344,443	\$ 2,200,625
Service Personnel	2,326,587	2,859,573	3,039,284	3,713,270	3,837,872
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,239,951	\$ 5,957,285	\$ 5,694,583	\$ 6,057,714	\$ 6,038,497



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	8,036	8,168	8,107	8,105	7,999
Increase (Decline) in student enrollment	(60)	132	(61)	(2)	(106)
Number of schools	19	20	19	19	19
County average number of students/school	423	408	427	427	421
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	12	(4)	17	16	9

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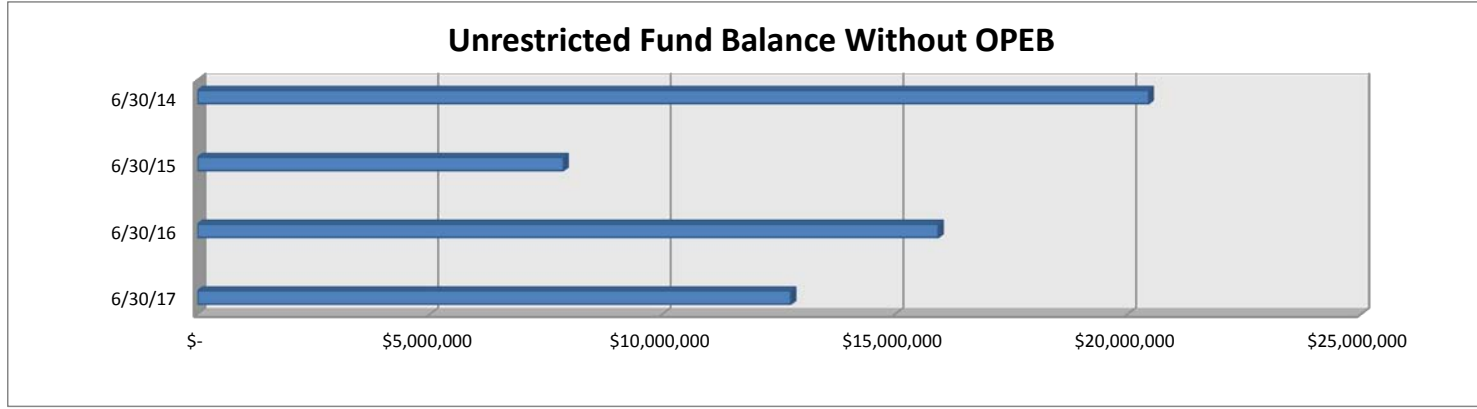
**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

FYE FYE FYE FYE FYE
6/30/14 6/30/15 6/30/16 6/30/17 6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 20,441,192 \$ 7,864,445 \$ 15,922,079 \$ 12,752,392 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	98.00%	93.99%	90.02%	88.02%	88.02%
Projected excess levy gross tax collections	\$ 22,816,452	\$ 23,160,729	\$ 28,017,894	\$ 30,631,138	\$ 27,833,055

Per Pupil Expenditures

\$ 12,879 \$ 13,029 \$ 13,369 \$ 13,984 N/A (2)

Revenues:

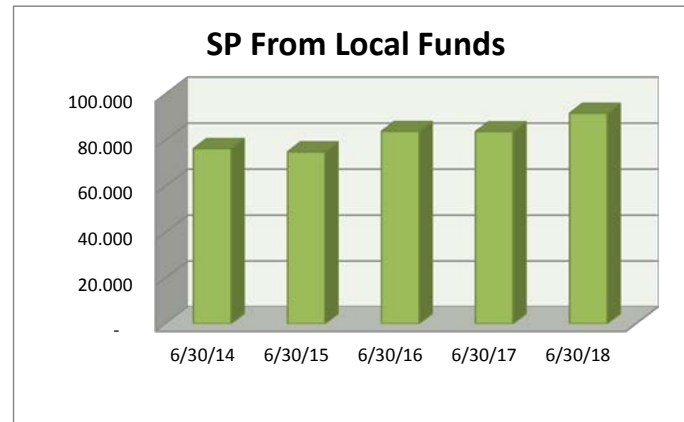
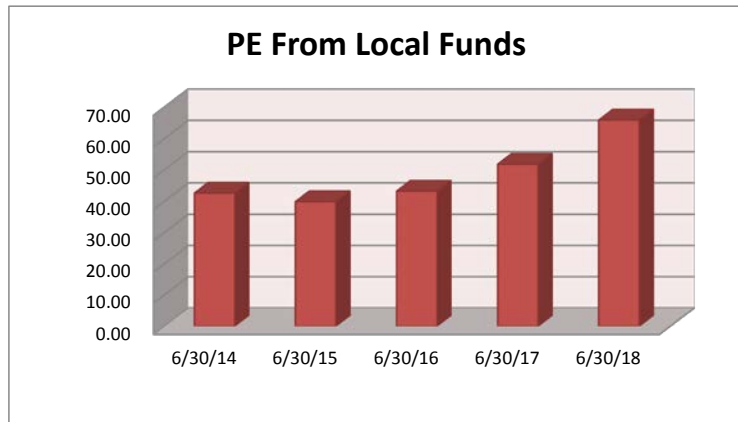
Local Source Revenue	\$ 44,803,749	\$ 45,908,756	\$ 56,540,957	\$ 61,495,803	N/A
State Source Revenue	\$ 22,995,586	\$ 25,364,666	\$ 18,286,932	\$ 14,602,434	N/A
Federal Source Revenue	\$ 6,018,930	\$ 6,341,307	\$ 5,745,097	\$ 6,135,824	N/A
Total	\$ 73,818,265	\$ 77,614,729	\$ 80,572,986	\$ 82,234,061	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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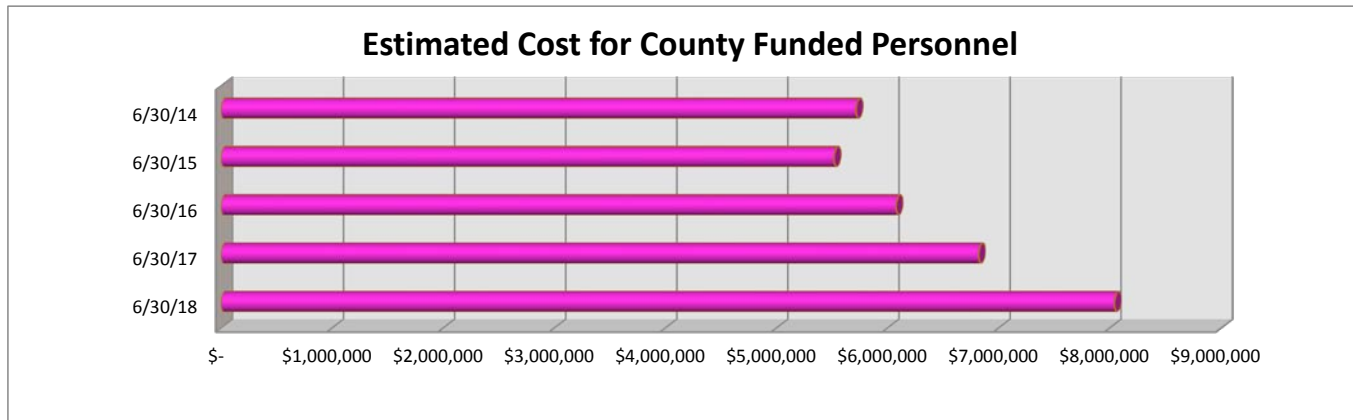
**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	355.94	356.16	356.02	354.21	351.10
Number PE & SSP actually employed	387.60	382.10	389.30	393.60	401.60
Number PE & SSP employed in excess of number funded	31.66	25.94	33.28	39.39	50.50
Number of professionals employed from local funds	11.00	14.00	10.00	12.50	15.50
Total number of professionals funded by county board	42.66	39.94	43.28	51.89	66.00
Service Personnel:					
Number SP allowed for funding	209.362	209.796	209.359	206.613	204.528
Number SP actually employed	285.743	284.748	293.248	289.338	296.250
Number SP employed in excess of number funded	76.381	74.952	83.889	82.725	91.722
Number SP employed from local funds	-	-	-	1.000	-
Total number of SP funded by county board	76.381	74.952	83.889	83.725	91.722
Total number of personnel employed in excess of number funded through PSSP	119.041	114.892	127.169	135.615	157.722



**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,800,074	\$ 2,618,699	\$ 2,821,947	\$ 3,426,480	\$ 4,356,508
Service Personnel	2,918,626	2,902,045	3,256,985	3,394,740	3,688,192
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 5,718,699	\$ 5,520,744	\$ 6,078,932	\$ 6,821,220	\$ 8,044,700



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,708	4,691	4,652	4,607	4,671
Increase (Decline) in student enrollment	17	(17)	(39)	(45)	64
Number of schools	12	12	12	12	12
County average number of students/school	392	391	388	384	389
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(19)	(21)	(22)	(27)	(23)

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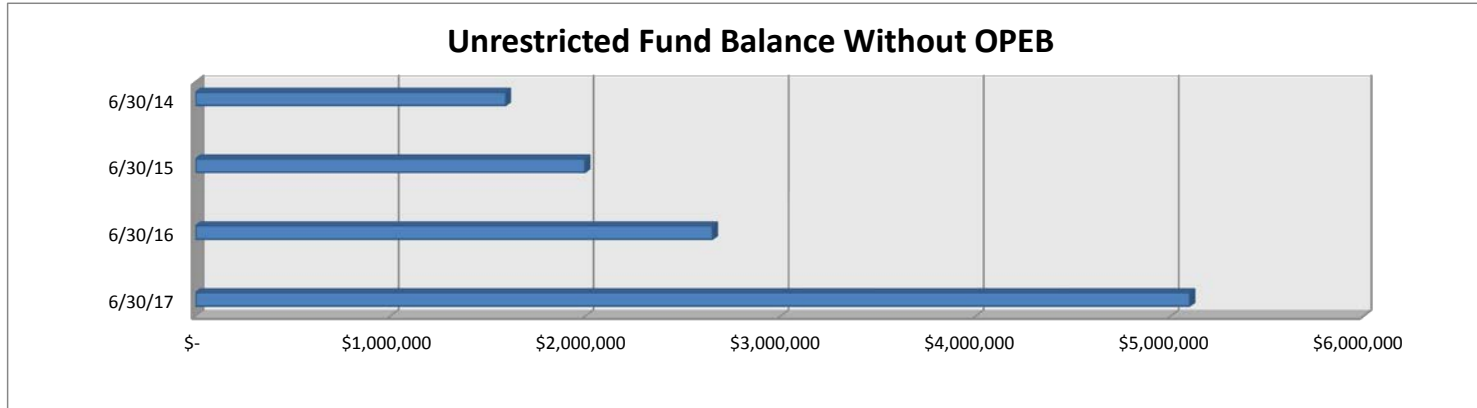
**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,589,553	\$ 1,996,463	\$ 2,650,500	\$ 5,096,666	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	89.24%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 7,491,721	\$ 7,536,613	\$ 7,519,709	\$ 7,521,495	\$ 8,291,868

Per Pupil Expenditures

	\$ 11,256	\$ 11,297	\$ 11,301	\$ 11,364	N/A (2)
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Revenues:

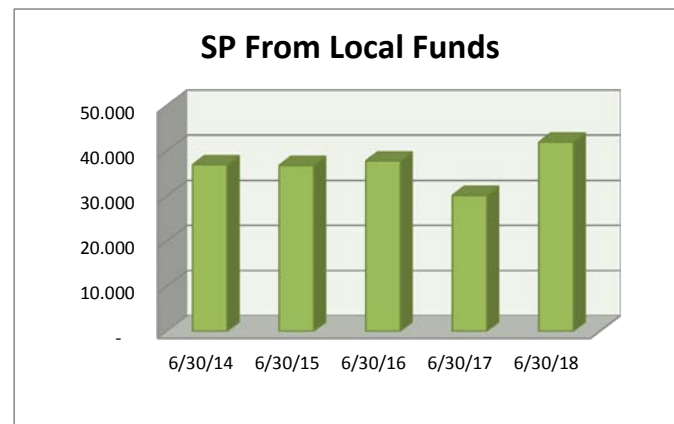
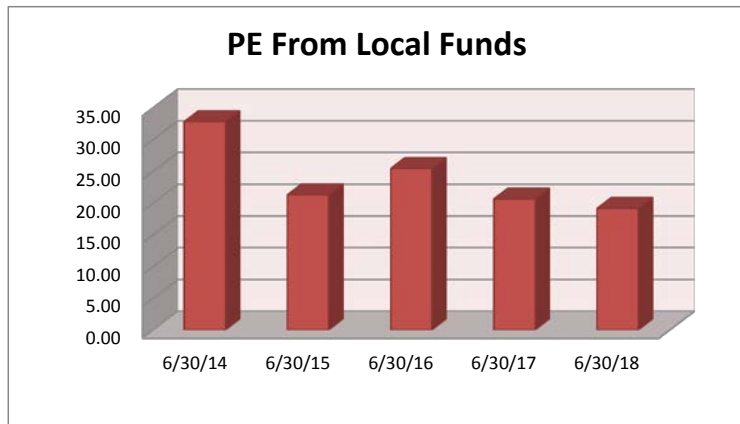
Local Source Revenue	\$ 17,698,321	\$ 16,185,611	\$ 16,104,130	\$ 14,487,672	N/A
State Source Revenue	\$ 28,606,796	\$ 29,681,351	\$ 29,222,403	\$ 29,532,486	N/A
Federal Source Revenue	\$ 5,356,318	\$ 5,584,031	\$ 5,669,489	\$ 6,330,819	N/A
Total	\$ 51,661,435	\$ 51,450,993	\$ 50,996,022	\$ 50,350,977	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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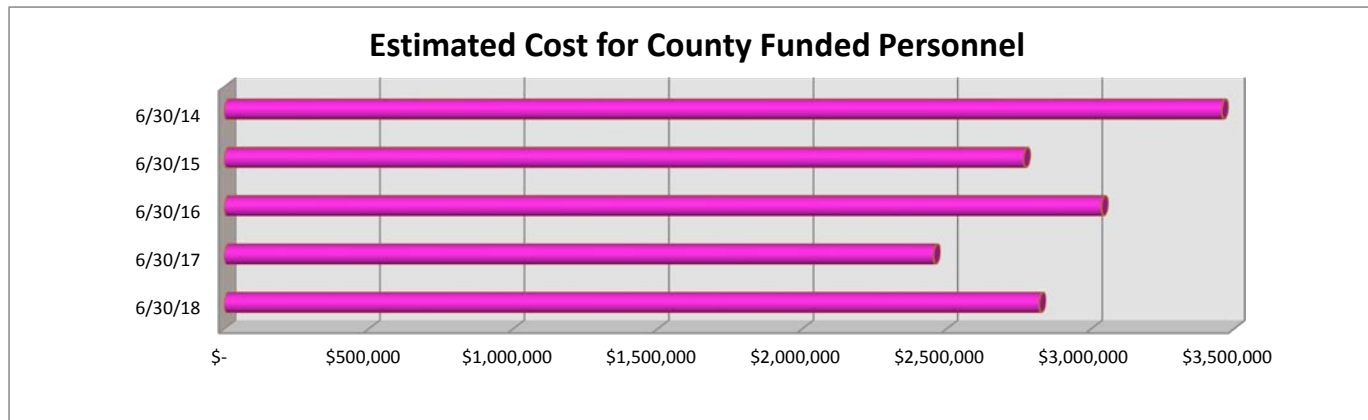
**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	320.53	320.36	319.08	314.95	308.35
Number PE & SSP actually employed	340.35	333.15	337.00	327.09	319.50
Number PE & SSP employed in excess of number funded	19.82	12.79	17.92	12.14	11.15
Number of professionals employed from local funds	13.00	8.50	7.50	8.50	8.00
Total number of professionals funded by county board	32.82	21.29	25.42	20.64	19.15
Service Personnel:					
Number SP allowed for funding	193.064	193.260	192.562	191.365	187.193
Number SP actually employed	229.986	230.045	230.318	221.476	229.132
Number SP employed in excess of number funded	36.922	36.785	37.756	30.111	41.939
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	36.922	36.785	37.756	30.111	41.939
Total number of personnel employed in excess of number funded through PSSP	69.742	58.075	63.176	50.751	61.089



**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,060,275	\$ 1,341,024	\$ 1,596,547	\$ 1,295,660	\$ 1,208,424
Service Personnel	1,398,399	1,425,996	1,439,715	1,159,451	1,612,213
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,458,674	\$ 2,767,020	\$ 3,036,262	\$ 2,455,111	\$ 2,820,637



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,312	4,251	4,244	4,152	4,165
Increase (Decline) in student enrollment	(11)	(61)	(7)	(92)	13
Number of schools	10	10	10	10	10
County average number of students/school	431	425	424	415	417
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	20	13	14	4	5

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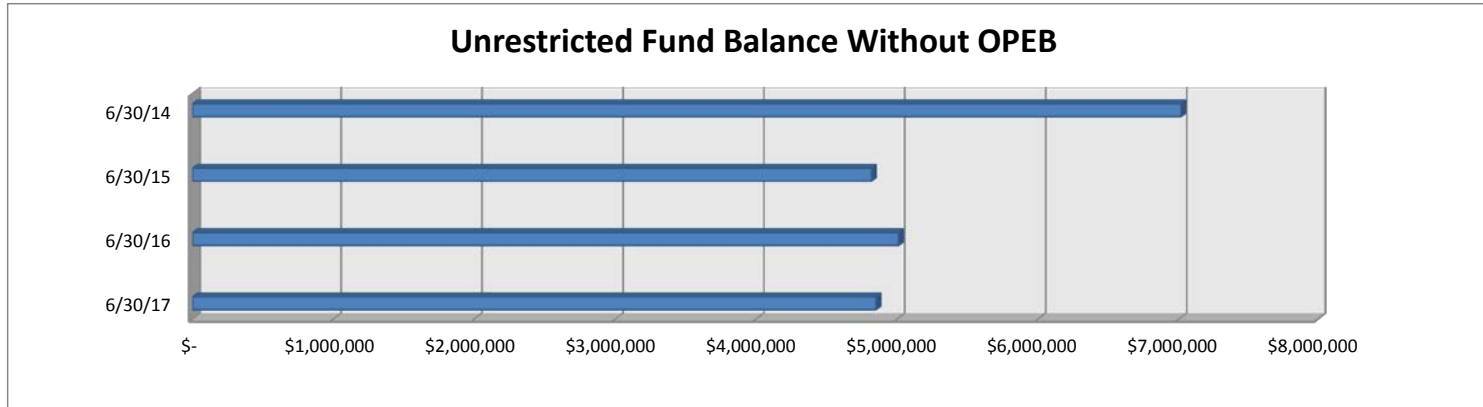
**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 7,015,324	\$ 4,818,298	\$ 5,010,933	\$ 4,851,101	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 8,579,448	\$ 8,028,795	\$ 7,886,961	\$ 7,022,339	\$ 5,899,565

Per Pupil Expenditures

	\$ 13,771	\$ 13,584	\$ 13,750	\$ 13,467	N/A (2)
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Revenues:

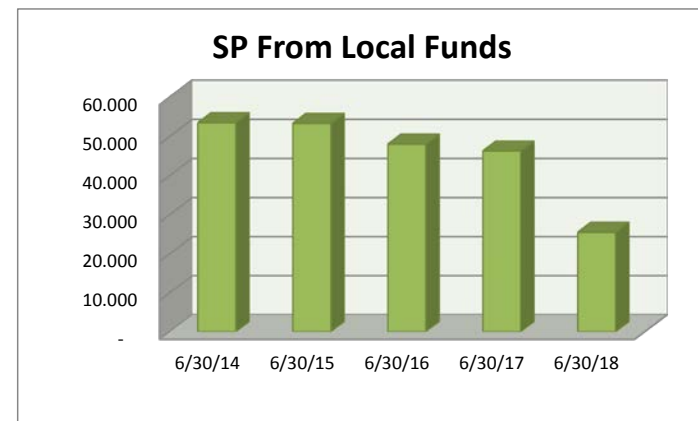
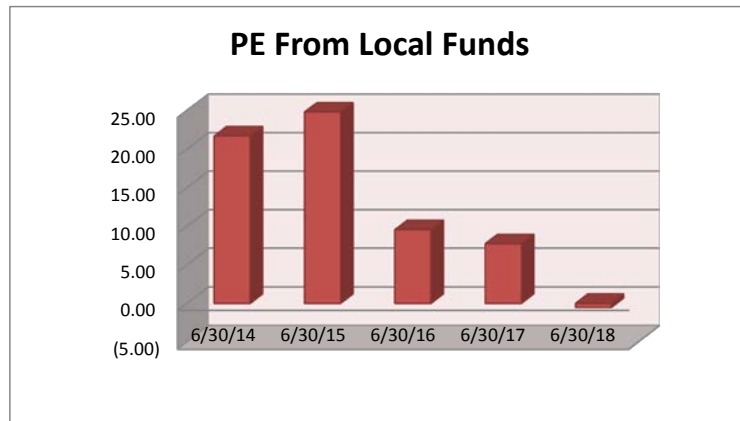
Local Source Revenue	\$ 14,799,244	\$ 14,447,437	\$ 13,976,976	\$ 12,850,704	N/A
State Source Revenue	\$ 24,803,381	\$ 24,108,522	\$ 28,135,522	\$ 23,436,245	N/A
Federal Source Revenue	\$ 10,202,449	\$ 9,254,677	\$ 8,596,735	\$ 8,726,563	N/A
Total	\$ 49,805,074	\$ 47,810,636	\$ 50,709,233	\$ 45,013,512	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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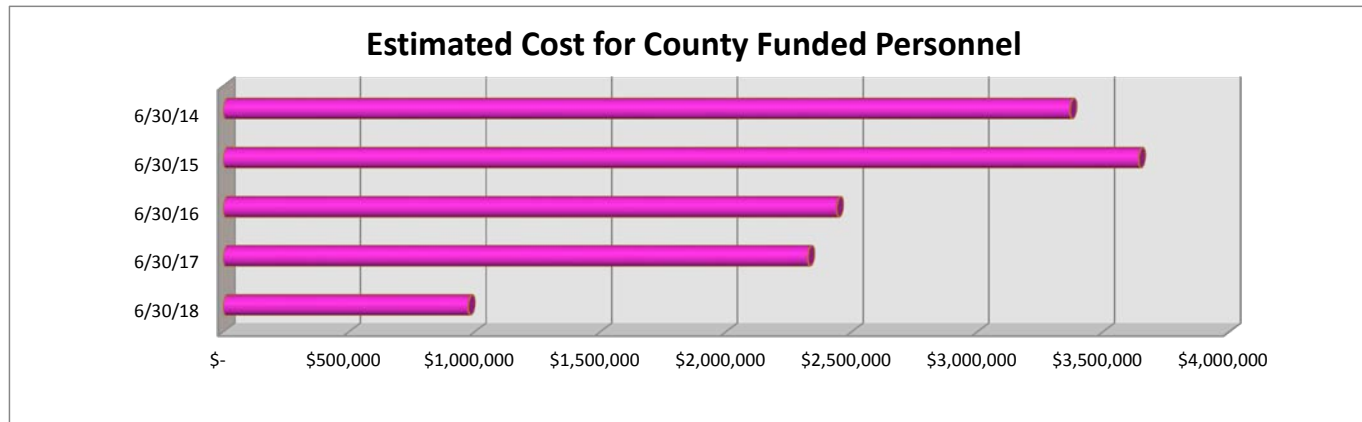
**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	268.89	261.80	260.29	253.11	246.55
Number PE & SSP actually employed	286.08	282.59	265.33	255.83	242.00
Number PE & SSP employed in excess of number funded	17.19	20.79	5.04	2.72	(4.55)
Number of professionals employed from local funds	4.50	4.00	4.50	5.00	4.00
Total number of professionals funded by county board	21.69	24.79	9.54	7.72	(0.55)
Service Personnel:					
Number SP allowed for funding	159.631	155.685	154.895	148.840	144.488
Number SP actually employed	213.165	208.065	202.965	195.153	170.065
Number SP employed in excess of number funded	53.534	52.380	48.070	46.313	25.577
Number SP employed from local funds	-	1.000	-	-	-
Total number of SP funded by county board	53.534	53.380	48.070	46.313	25.577
Total number of personnel employed in excess of number funded through PSSP	75.224	78.170	57.610	54.033	25.027



**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,333,388	\$ 1,549,976	\$ 596,107	\$ 488,622	\$ (35,509)
Service Personnel	2,036,124	2,092,735	1,845,050	1,837,753	1,010,836
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,369,512	\$ 3,642,711	\$ 2,441,156	\$ 2,326,375	\$ 975,328



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,437	3,417	3,296	3,200	3,056
Increase (Decline) in student enrollment	(100)	(20)	(121)	(96)	(144)
Number of schools	10	10	10	10	10
County average number of students/school	344	342	330	320	306
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(67)	(70)	(80)	(91)	(106)

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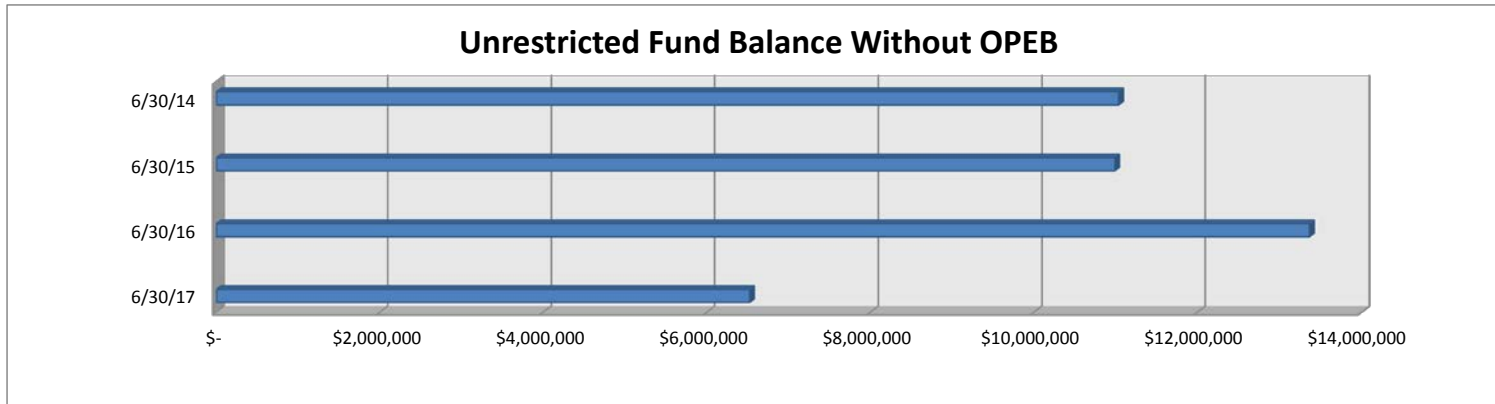
**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 11,035,711	\$ 10,987,469	\$ 13,367,028	\$ 6,522,837	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%

Projected excess levy gross tax collections	\$ 12,180,774	\$ 12,614,766	\$ 13,101,021	\$ 13,291,389	\$ 13,536,802
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Per Pupil Expenditures

	\$ 10,642	\$ 10,931	\$ 10,990	\$ 10,845	N/A	(2)
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Revenues:

Local Source Revenue	\$ 25,359,724	\$ 26,755,800	\$ 25,976,286	\$ 27,665,862	N/A
State Source Revenue	\$ 75,717,297	\$ 73,334,931	\$ 64,251,456	\$ 66,446,351	N/A
Federal Source Revenue	\$ 13,076,963	\$ 12,670,173	\$ 15,649,095	\$ 15,207,890	N/A

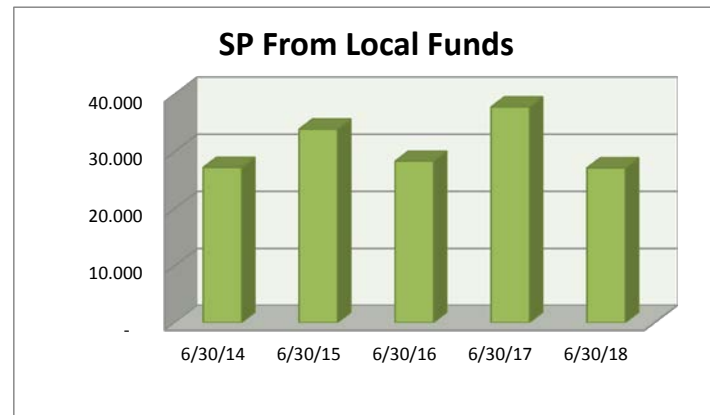
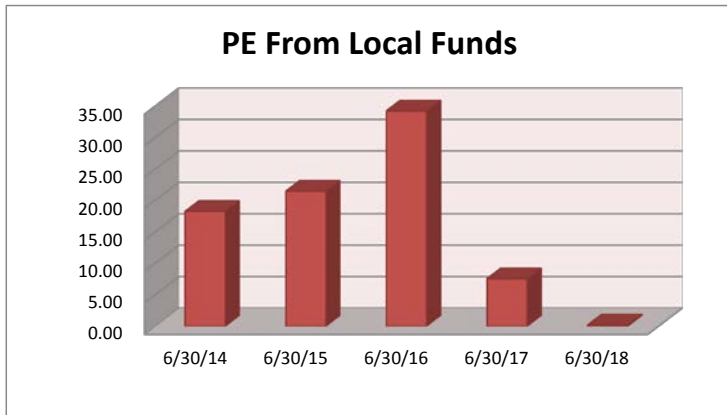
Total	\$ 114,153,984	\$ 112,760,904	\$ 105,876,837	\$ 109,320,103	\$ -	(2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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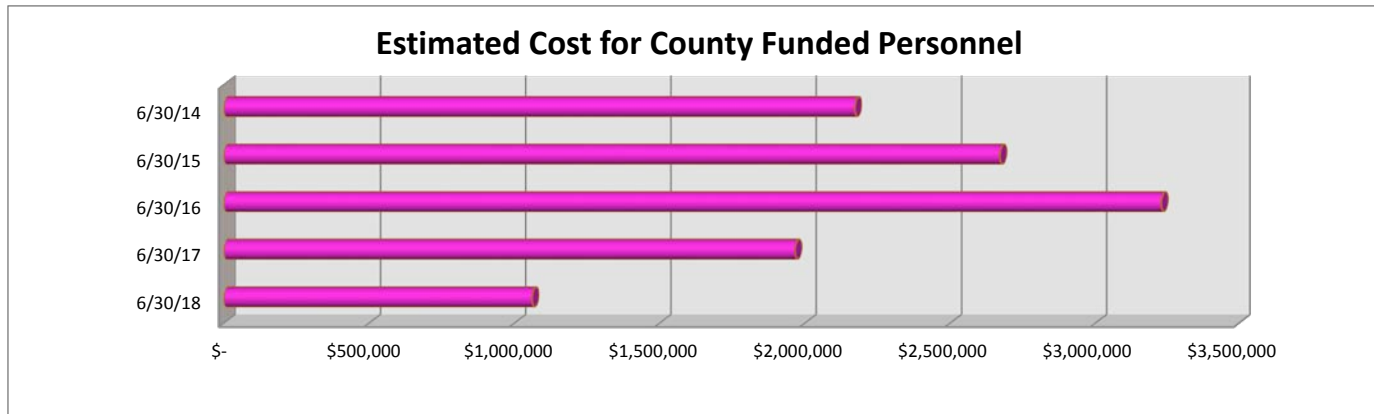
**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	722.78	714.76	706.22	697.23	690.61
Number PE & SSP actually employed	730.07	728.25	721.00	697.80	682.80
Number PE & SSP employed in excess of number funded	7.29	13.49	14.78	0.57	(7.81)
Number of professionals employed from local funds	11.00	8.00	19.50	7.00	8.00
Total number of professionals funded by county board	18.29	21.49	34.28	7.57	0.19
Service Personnel:					
Number SP allowed for funding	424.480	420.333	414.937	408.683	404.510
Number SP actually employed	451.730	453.281	443.266	446.499	431.673
Number SP employed in excess of number funded	27.250	32.948	28.329	37.816	27.163
Number SP employed from local funds	-	1.000	-	-	-
Total number of SP funded by county board	27.250	33.948	28.329	37.816	27.163
Total number of personnel employed in excess of number funded through PSSP	45.540	55.438	62.609	45.386	27.353



**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,146,924	\$ 1,364,334	\$ 2,148,237	\$ 483,028	\$ 12,045
Service Personnel	1,025,605	1,307,693	1,079,227	1,483,786	1,049,296
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,172,529	\$ 2,672,026	\$ 3,227,464	\$ 1,966,814	\$ 1,061,341



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	9,585	9,461	9,366	9,216	8,960
Increase (Decline) in student enrollment	(88)	(124)	(95)	(150)	(256)
Number of schools	25	25	25	25	25
County average number of students/school	383	378	375	369	358
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(28)	(34)	(35)	(42)	(54)

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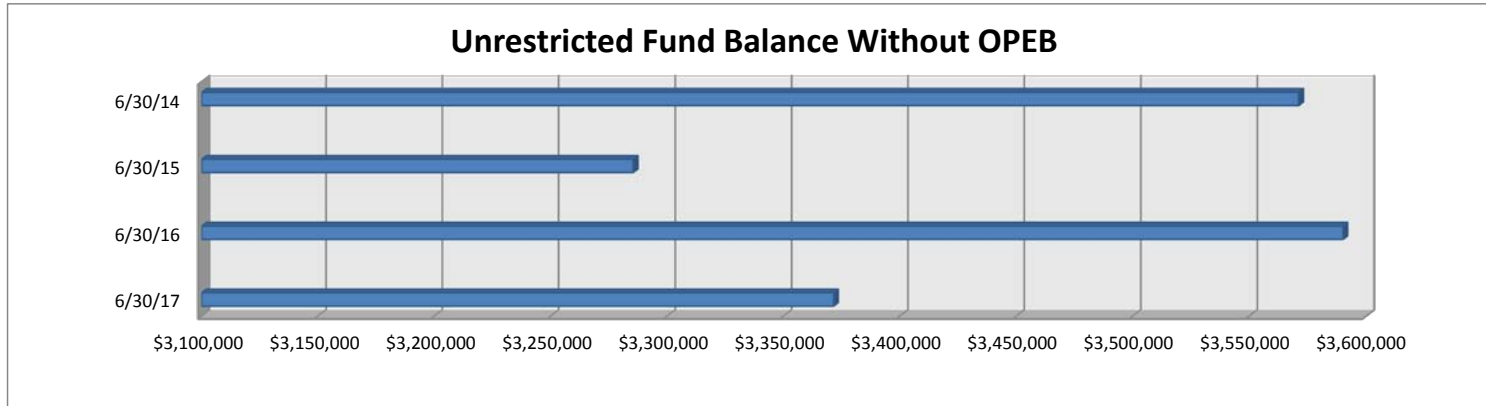
**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 3,571,168	\$ 3,285,400	\$ 3,590,198	\$ 3,371,471	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 7,034,926	\$ 7,086,188	\$ 7,047,431	\$ 7,158,795	\$ 7,185,662

Per Pupil Expenditures

	\$ 11,828	\$ 11,575	\$ 11,521	\$ 11,875	N/A (2)
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Revenues:

Local Source Revenue	\$ 12,759,406	\$ 13,061,812	\$ 13,816,714	\$ 14,088,934	N/A
State Source Revenue	\$ 35,081,198	\$ 32,105,445	\$ 30,969,336	\$ 30,785,363	N/A
Federal Source Revenue	\$ 5,106,662	\$ 4,978,982	\$ 5,072,534	\$ 5,178,099	N/A

Total	\$ 52,947,266	\$ 50,146,239	\$ 49,858,584	\$ 50,052,396	\$ - (2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

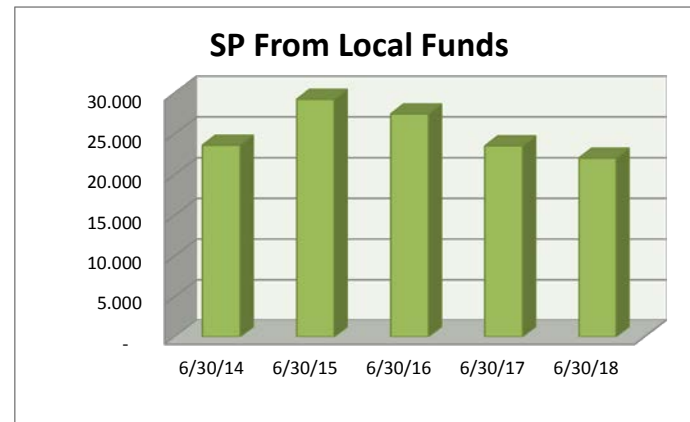
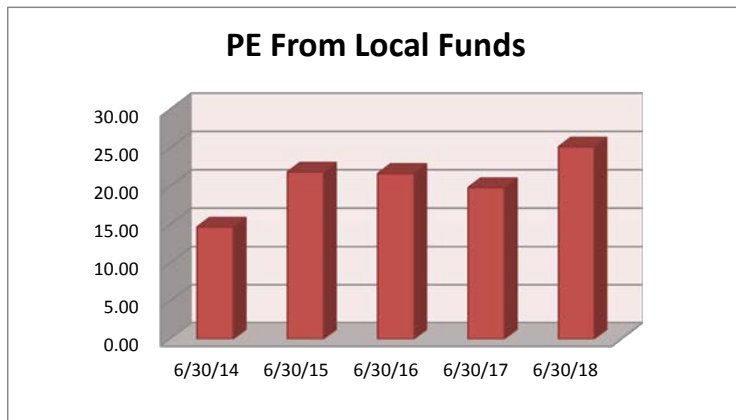
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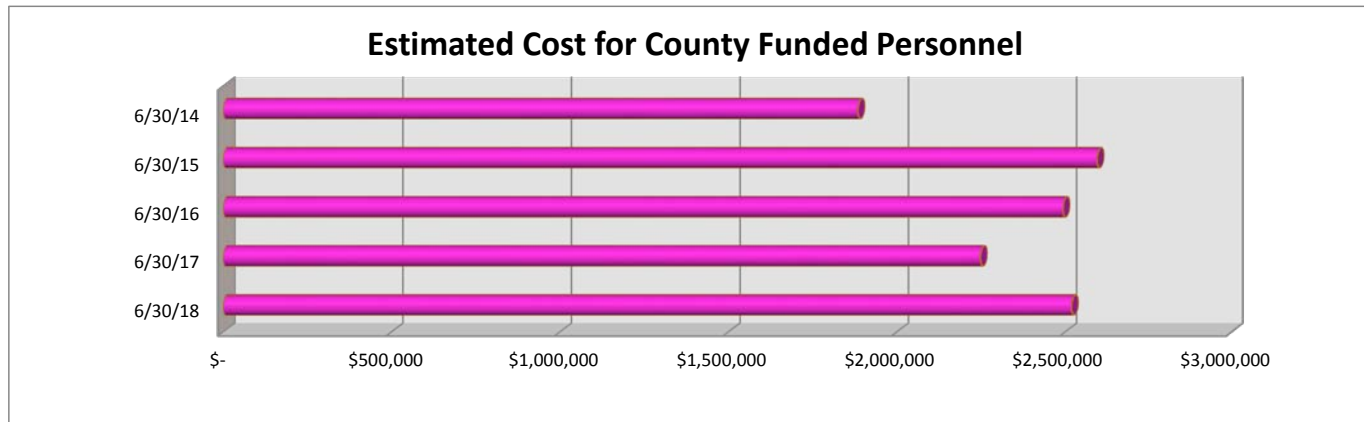
**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	323.25	318.54	319.03	318.85	316.54
Number PE & SSP actually employed	330.44	331.89	332.19	329.69	332.69
Number PE & SSP employed in excess of number funded	7.19	13.35	13.16	10.84	16.15
Number of professionals employed from local funds	7.50	8.50	8.50	9.00	9.00
Total number of professionals funded by county board	14.69	21.85	21.66	19.84	25.15
Service Personnel:					
Number SP allowed for funding	189.831	186.916	187.136	186.166	184.813
Number SP actually employed	213.478	216.186	214.611	209.712	206.867
Number SP employed in excess of number funded	23.647	29.270	27.475	23.546	22.054
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	23.647	29.270	27.475	23.546	22.054
Total number of personnel employed in excess of number funded through PSSP	38.337	51.120	49.135	43.386	47.204



**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 958,175	\$ 1,434,593	\$ 1,409,821	\$ 1,301,421	\$ 1,643,451
Service Personnel	926,943	1,160,445	1,084,031	947,270	875,601
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,885,118	\$ 2,595,038	\$ 2,493,852	\$ 2,248,691	\$ 2,519,052



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,187	4,192	4,190	4,165	4,105
Increase (Decline) in student enrollment	(57)	5	(2)	(25)	(60)
Number of schools	12	12	12	12	12
County average number of students/school	349	349	349	347	342
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(62)	(63)	(61)	(64)	(70)

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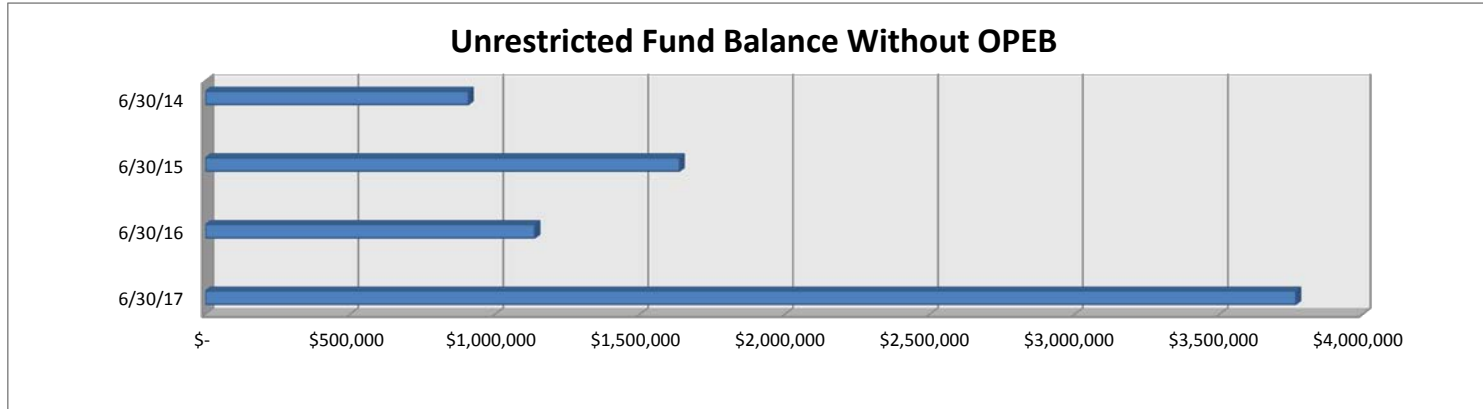
**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 906,789	\$ 1,634,930	\$ 1,136,165	\$ 3,763,129	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 10,295,196	\$ 9,406,885	\$ 8,694,327	\$ 7,739,701	\$ 7,241,282

Per Pupil Expenditures

	\$ 11,647	\$ 11,850	\$ 11,855	\$ 11,389	N/A (2)
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Revenues:

Local Source Revenue	\$ 18,630,381	\$ 17,643,198	\$ 14,889,273	\$ 14,678,275	N/A
State Source Revenue	\$ 29,059,000	\$ 32,156,623	\$ 33,575,777	\$ 30,961,492	N/A
Federal Source Revenue	\$ 6,938,370	\$ 6,880,485	\$ 6,503,230	\$ 7,105,409	N/A

Total	\$ 54,627,751	\$ 56,680,306	\$ 54,968,280	\$ 52,745,176	\$ - (2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

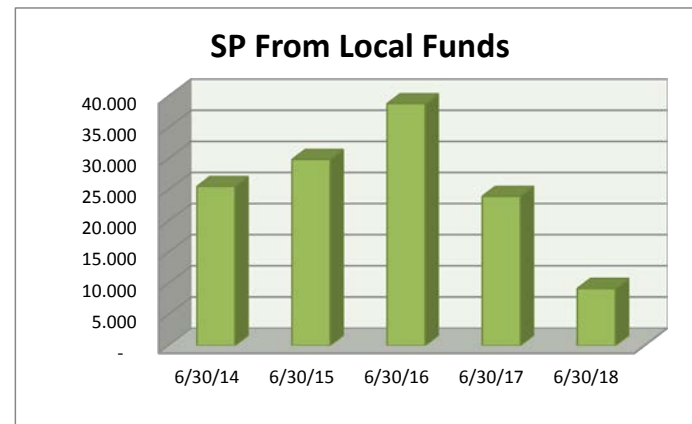
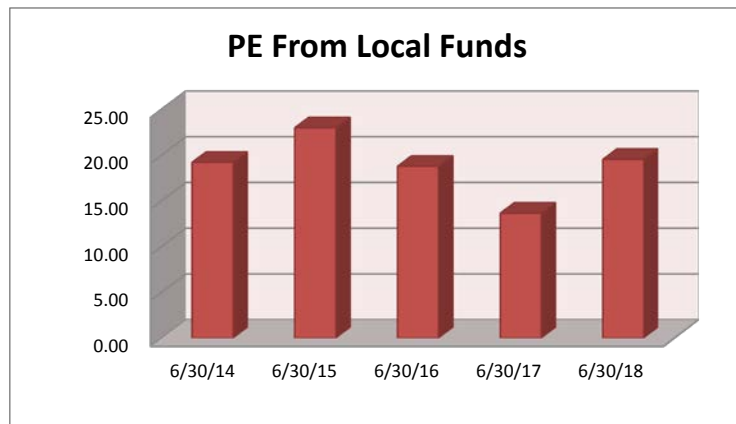
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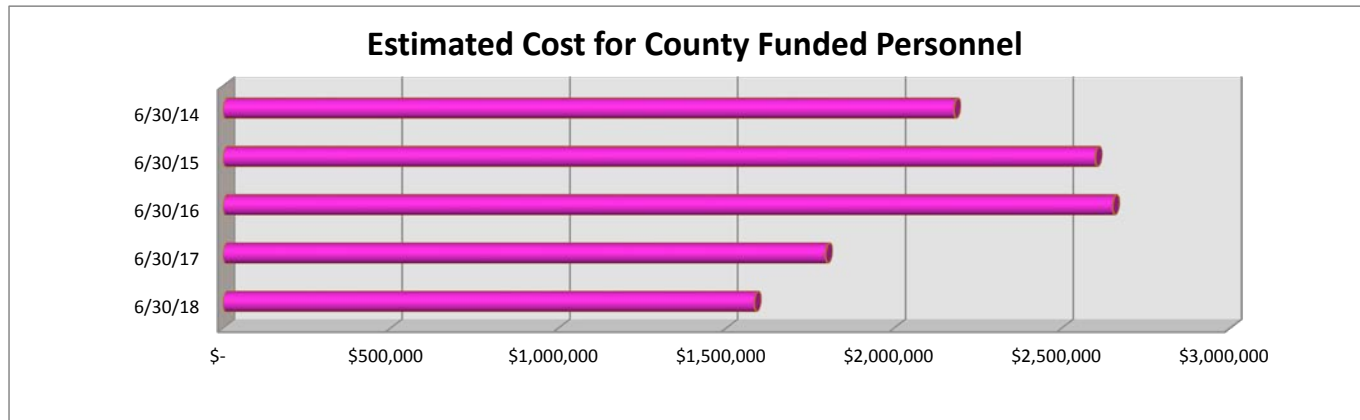
**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	331.78	329.35	325.91	316.04	315.19
Number PE & SSP actually employed	338.00	340.00	330.70	317.70	322.75
Number PE & SSP employed in excess of number funded	6.22	10.65	4.79	1.66	7.56
Number of professionals employed from local funds	13.00	12.36	14.00	12.00	12.00
Total number of professionals funded by county board	19.22	23.01	18.79	13.66	19.56
Service Personnel:					
Number SP allowed for funding	198.000	196.752	194.576	189.332	189.224
Number SP actually employed	223.545	226.615	233.417	212.280	197.370
Number SP employed in excess of number funded	25.545	29.863	38.841	22.948	8.146
Number SP employed from local funds	-	-	-	1.000	1.000
Total number of SP funded by county board	25.545	29.863	38.841	23.948	9.146
Total number of personnel employed in excess of number funded through PSSP	44.765	52.873	57.631	37.608	28.706



**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,210,476	\$ 1,453,144	\$ 1,175,319	\$ 860,187	\$ 1,225,988
Service Personnel	967,852	1,146,450	1,476,006	935,770	357,647
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,178,329	\$ 2,599,594	\$ 2,651,326	\$ 1,795,957	\$ 1,583,635



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,403	4,351	4,202	4,200	4,209
Increase (Decline) in student enrollment	(38)	(52)	(149)	(2)	9
Number of schools	11	11	11	10	10
County average number of students/school	400	396	382	420	421
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(11)	(16)	(28)	9	9

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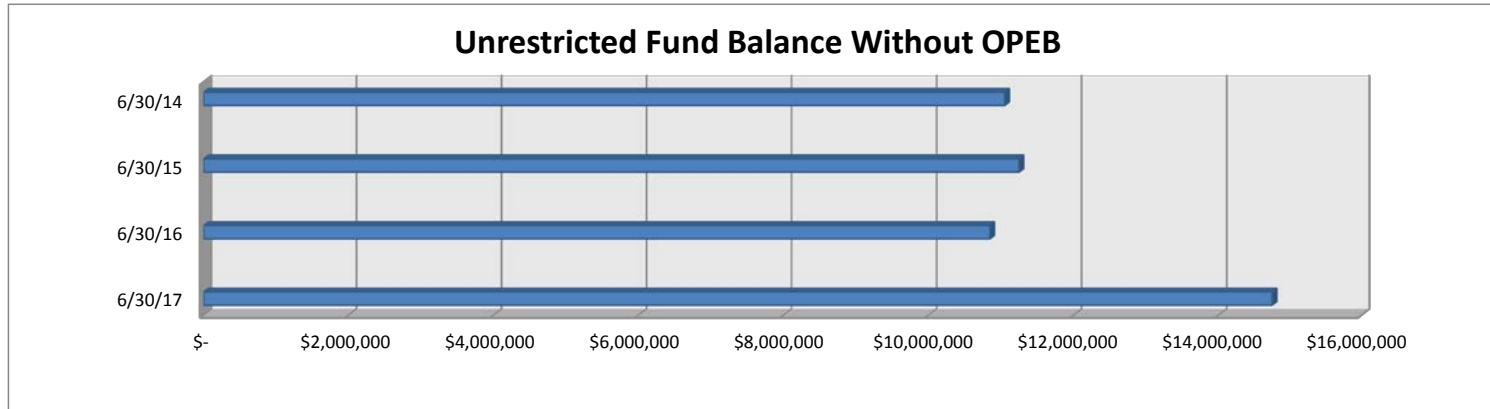
**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

FYE 6/30/14 FYE 6/30/15 FYE 6/30/16 FYE 6/30/17 FYE 6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 11,047,737 \$ 11,245,593 \$ 10,842,856 \$ 14,736,029 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	74.99%	74.03%	74.03%	74.03%	72.98%
Projected excess levy gross tax collections	\$ 26,697,969	\$ 28,917,621	\$ 29,923,897	\$ 30,894,980	\$ 31,734,404

Per Pupil Expenditures

\$ 11,360 \$ 11,575 \$ 11,293 \$ 11,703 N/A (2)

Revenues:

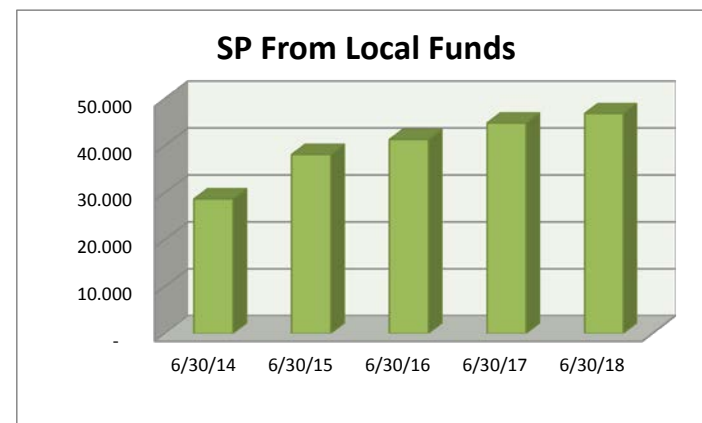
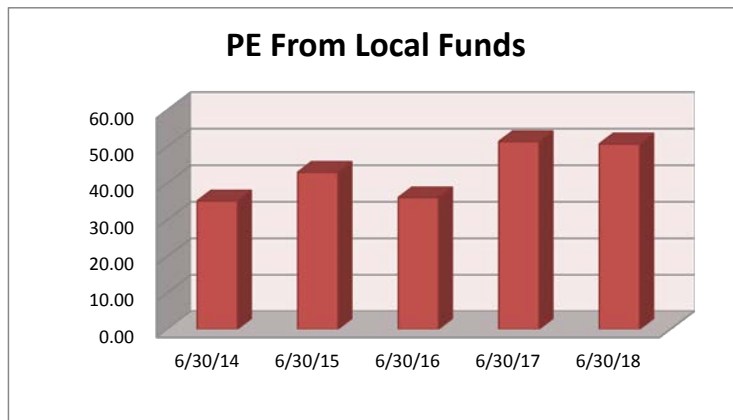
Local Source Revenue	\$ 64,417,043	\$ 67,168,246	\$ 69,414,773	\$ 71,115,430	N/A
State Source Revenue	\$ 67,137,363	\$ 66,499,628	\$ 68,682,958	\$ 70,352,522	N/A
Federal Source Revenue	\$ 11,343,993	\$ 10,267,324	\$ 10,685,545	\$ 12,096,346	N/A
Total	\$ 142,898,399	\$ 143,935,198	\$ 148,783,276	\$ 153,564,298	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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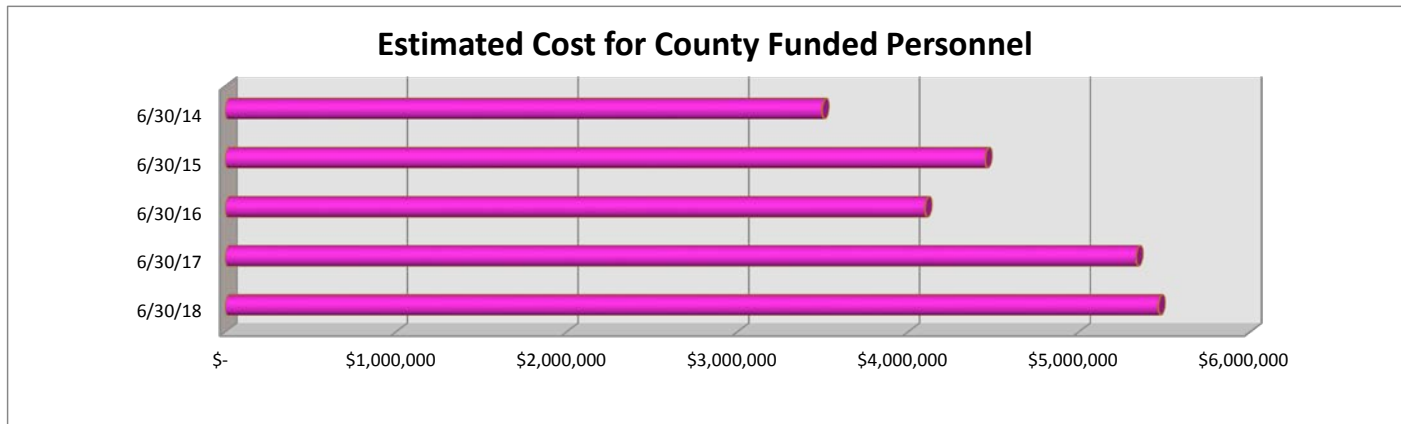
**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	831.77	836.42	850.06	853.95	860.12
Number PE & SSP actually employed	839.60	854.50	859.50	878.00	886.75
Number PE & SSP employed in excess of number funded	7.83	18.08	9.44	24.05	26.63
Number of professionals employed from local funds	27.40	25.00	26.70	27.42	24.20
Total number of professionals funded by county board	35.23	43.08	36.14	51.47	50.83
Service Personnel:					
Number SP allowed for funding	487.751	493.923	498.633	501.164	502.931
Number SP actually employed	515.411	530.059	538.946	544.996	547.784
Number SP employed in excess of number funded	27.660	36.136	40.313	43.832	44.853
Number SP employed from local funds	1.000	2.000	1.000	1.000	2.000
Total number of SP funded by county board	28.660	38.136	41.313	44.832	46.853
Total number of personnel employed in excess of number funded through PSSP	63.890	81.216	77.453	96.302	97.683



**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,323,273	\$ 2,869,219	\$ 2,387,700	\$ 3,437,298	\$ 3,429,559
Service Personnel	1,174,015	1,583,613	1,712,903	1,899,232	2,036,913
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,497,289	\$ 4,452,832	\$ 4,100,603	\$ 5,336,529	\$ 5,466,472



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	11,192	11,296	11,414	11,454	11,595
Increase (Decline) in student enrollment	163	104	118	40	141
Number of schools	17	18	18	18	17
County average number of students/school	658	628	634	636	682
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	247	216	224	225	270

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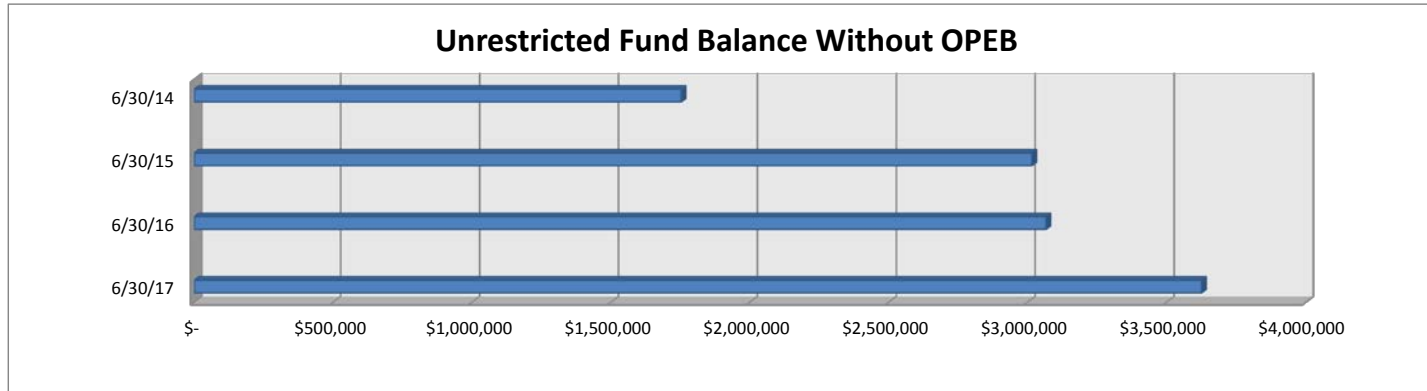
**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,753,540	\$ 3,015,713	\$ 3,066,351	\$ 3,626,653	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Projected excess levy gross tax collections	74.99%	74.99%	74.99%	74.99%	74.99%
Projected excess levy gross tax collections	\$ 1,840,338	\$ 1,859,902	\$ 2,031,981	\$ 2,182,446	\$ 2,191,524

Per Pupil Expenditures	\$ 11,084	\$ 10,884	\$ 10,833	\$ 11,228	N/A	(2)
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Revenues:

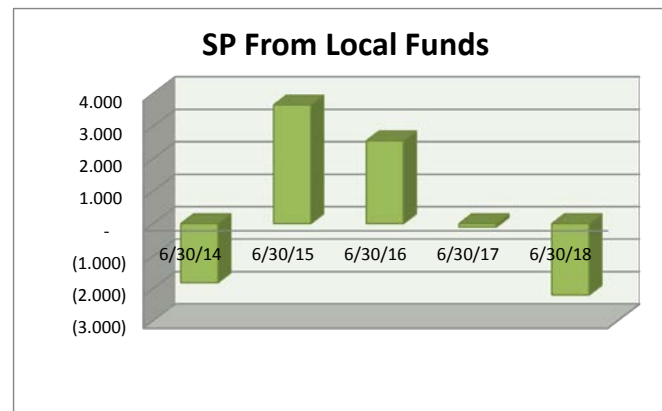
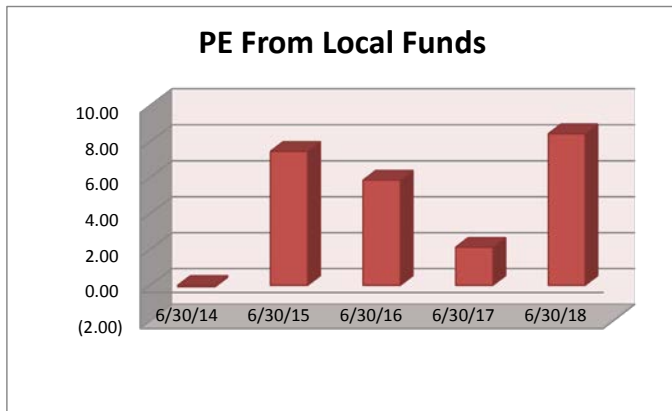
Local Source Revenue	\$ 4,400,395	\$ 4,689,738	\$ 5,174,707	\$ 5,337,639	N/A	
State Source Revenue	\$ 14,048,322	\$ 14,377,520	\$ 13,208,467	\$ 13,818,860	N/A	
Federal Source Revenue	\$ 2,903,227	\$ 2,624,285	\$ 1,997,751	\$ 2,854,091	N/A	
Total	\$ 21,351,944	\$ 21,691,543	\$ 20,380,925	\$ 22,010,590	\$ -	(2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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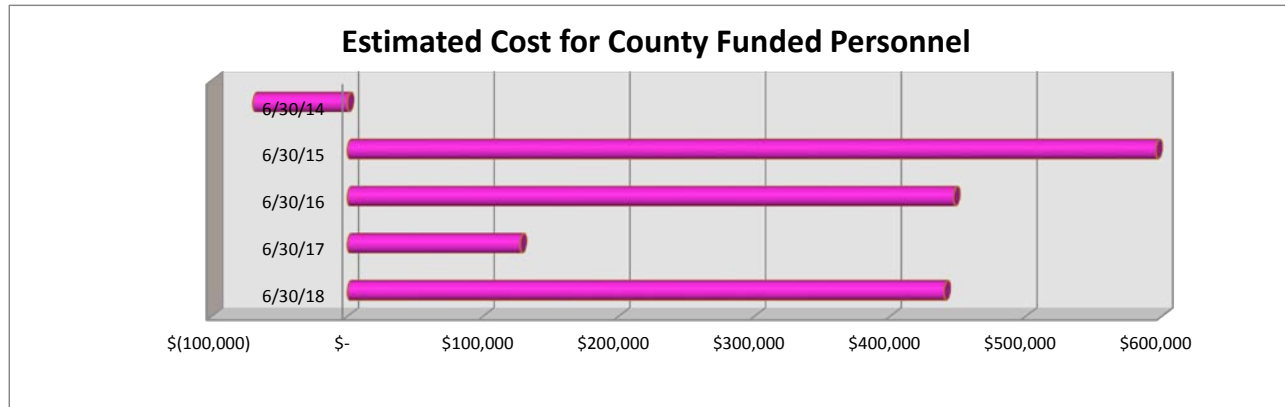
**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	139.86	134.82	138.42	137.15	135.32
Number PE & SSP actually employed	135.86	139.61	139.78	136.63	139.09
Number PE & SSP employed in excess of number funded	(4.00)	4.79	1.36	(0.52)	3.77
Number of professionals employed from local funds	3.92	2.67	4.50	2.65	4.67
Total number of professionals funded by county board	(0.085)	7.460	5.860	2.130	8.440
Service Personnel:					
Number SP allowed for funding	84.723	82.905	84.299	82.458	82.350
Number SP actually employed	82.905	86.560	86.850	82.350	80.150
Number SP employed in excess of number funded	(1.818)	3.655	2.551	(0.108)	(2.200)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	(1.818)	3.655	2.551	(0.108)	(2.200)
Total number of personnel employed in excess of number funded through PSSP	(1.903)	11.115	8.411	2.022	6.240



**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ (4,997)	\$ 453,021	\$ 354,486	\$ 131,475	\$ 522,115
Service Personnel	(64,582)	142,874	92,348	(4,078)	(82,323)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ (69,579)	\$ 595,896	\$ 446,834	\$ 127,396	\$ 439,791



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,820	1,839	1,814	1,829	1,784
Increase (Decline) in student enrollment	(32)	19	(25)	15	(45)
Number of schools	4	4	4	4	4
County average number of students/school	455	460	454	457	446
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	44	48	44	46	34

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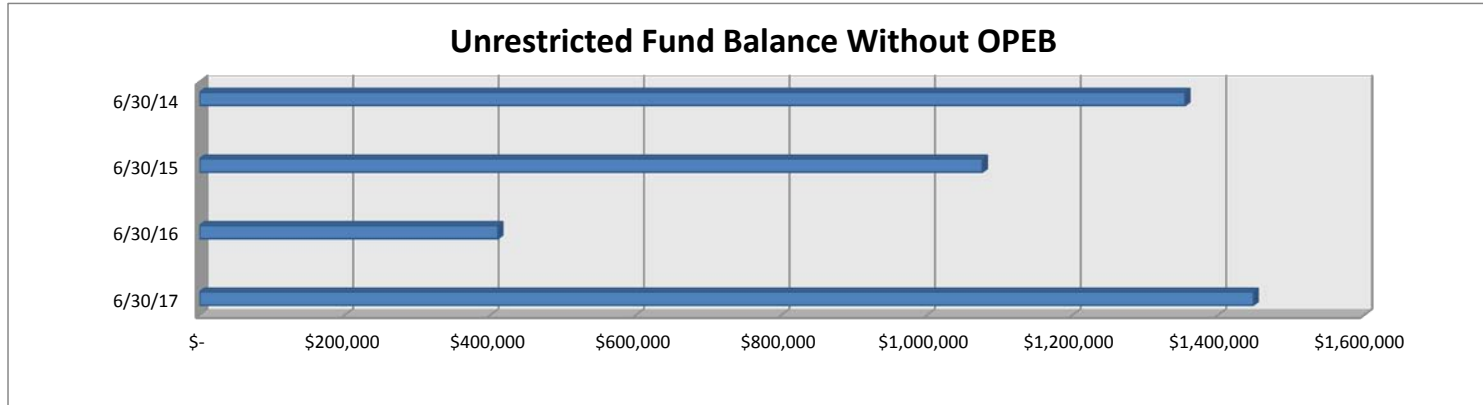
**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,354,580	\$ 1,076,007	\$ 410,022	\$ 1,448,442	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	95.99%	70.07%	70.07%	70.07%	70.07%
Projected excess levy gross tax collections	\$ 5,984,957	\$ 4,316,684	\$ 4,396,422	\$ 4,436,496	\$ 4,454,673

Per Pupil Expenditures

	\$ 11,110	\$ 11,320	\$ 11,369	\$ 11,542	N/A (2)
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Revenues:

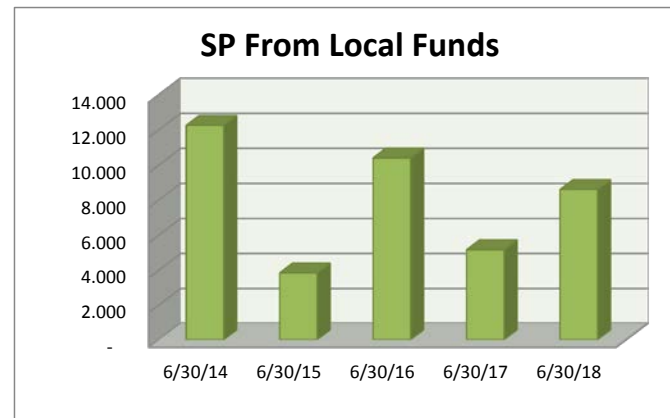
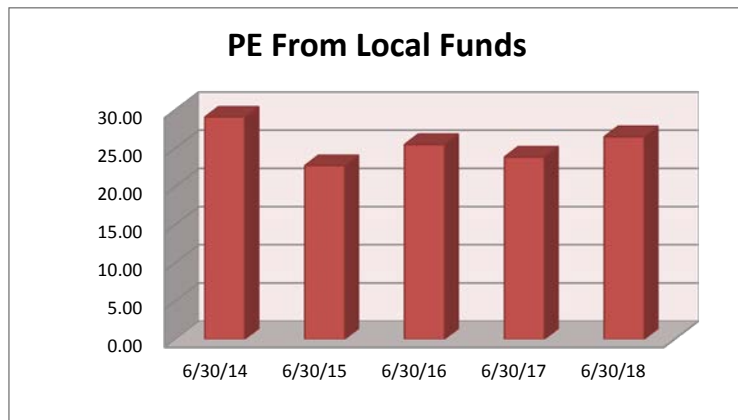
Local Source Revenue	\$ 11,801,486	\$ 10,007,008	\$ 10,227,129	\$ 10,319,580	N/A
State Source Revenue	\$ 15,355,571	\$ 15,505,564	\$ 14,740,503	\$ 14,485,879	N/A
Federal Source Revenue	\$ 2,470,537	\$ 2,988,940	\$ 2,555,105	\$ 2,999,402	N/A
Total	\$ 29,627,594	\$ 28,501,512	\$ 27,522,737	\$ 27,804,861	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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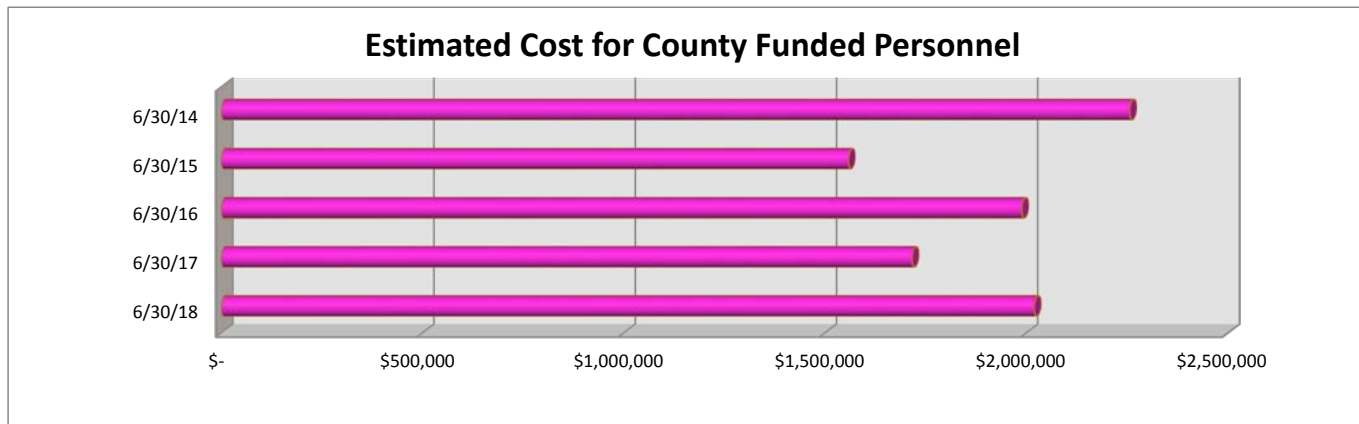
**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	185.82	186.68	181.96	175.81	172.69
Number PE & SSP actually employed	207.92	201.42	194.67	189.67	189.42
Number PE & SSP employed in excess of number funded	22.10	14.74	12.71	13.86	16.73
Number of professionals employed from local funds	7.00	8.00	12.80	10.00	9.80
Total number of professionals funded by county board	29.10	22.74	25.51	23.86	26.53
Service Personnel:					
Number SP allowed for funding	111.379	112.084	108.576	104.865	102.522
Number SP actually employed	123.661	115.948	119.002	110.053	111.143
Number SP employed in excess of number funded	12.282	3.864	10.426	5.188	8.621
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	12.282	3.864	10.426	5.188	8.621
Total number of personnel employed in excess of number funded through PSSP	41.382	26.604	35.936	29.048	35.151



**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,789,227	\$ 1,408,607	\$ 1,590,662	\$ 1,514,363	\$ 1,685,754
Service Personnel	468,017	149,795	398,432	202,055	334,183
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,257,244	\$ 1,558,402	\$ 1,989,094	\$ 1,716,418	\$ 2,019,937



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,580	2,505	2,404	2,323	2,332
Increase (Decline) in student enrollment	8	(75)	(101)	(81)	9
Number of schools	8	8	8	7	7
County average number of students/school	323	313	301	332	333
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(88)	(99)	(109)	(79)	(79)

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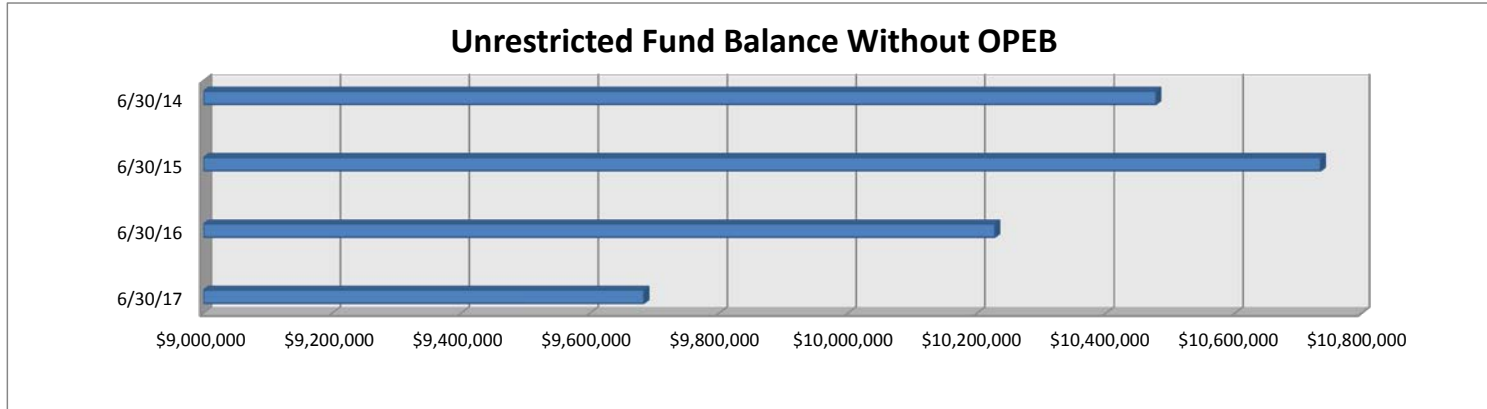
**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 10,477,167	\$ 10,734,398	\$ 10,227,365	\$ 9,682,956	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	58.00%	58.00%	58.00%	65.97%	65.97%
Projected excess levy gross tax collections	\$ 4,619,950	\$ 4,215,695	\$ 4,144,694	\$ 4,586,580	\$ 4,324,699

Per Pupil Expenditures

	\$ 11,132	\$ 10,986	\$ 10,720	\$ 14,963	N/A	(2)
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Revenues:

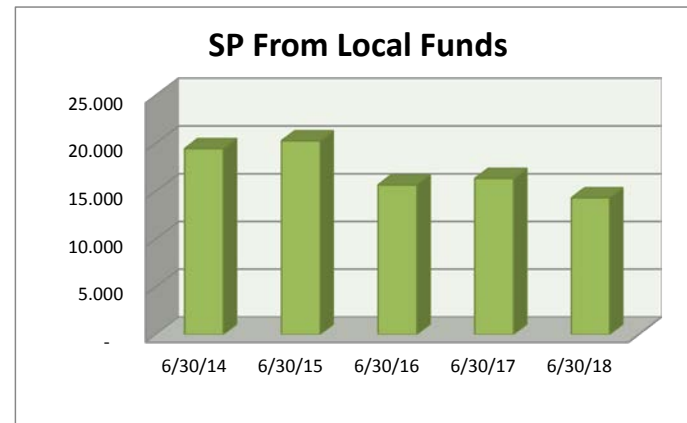
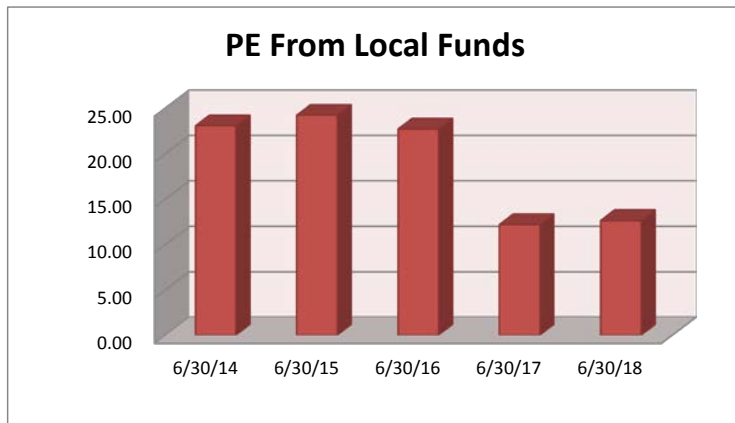
Local Source Revenue	\$ 12,090,809	\$ 11,411,159	\$ 10,176,481	\$ 10,181,902	N/A	
State Source Revenue	\$ 29,786,012	\$ 28,113,783	\$ 27,938,232	\$ 27,660,494	N/A	
Federal Source Revenue	\$ 5,652,833	\$ 5,173,817	\$ 4,894,830	\$ 16,500,530	N/A	
Total	\$ 47,529,654	\$ 44,698,759	\$ 43,009,543	\$ 54,342,926	\$ -	(2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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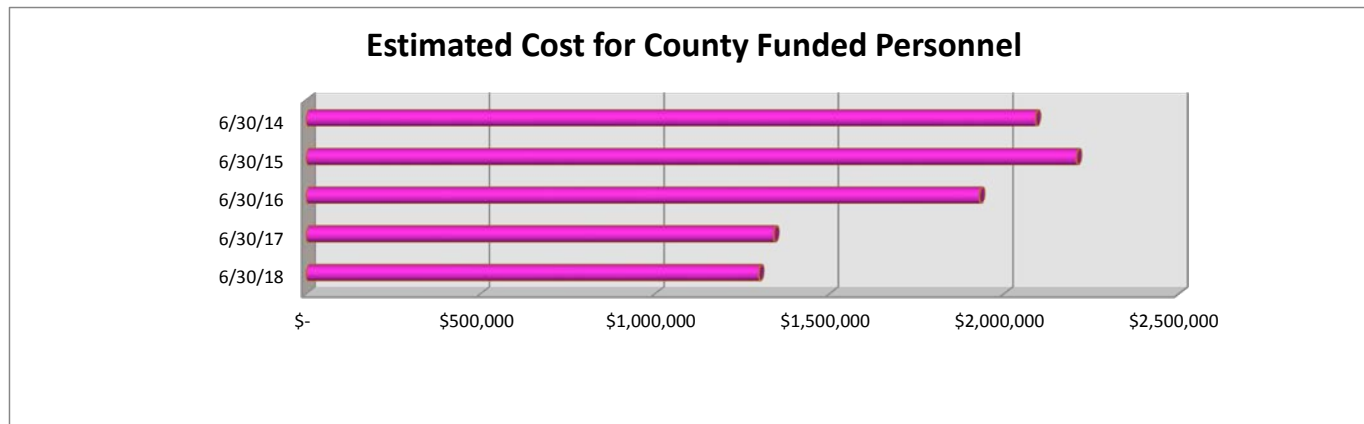
**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	304.96	298.14	296.67	291.68	286.46
Number PE & SSP actually employed	317.55	311.15	306.15	284.65	277.65
Number PE & SSP employed in excess of number funded	12.59	13.01	9.48	(7.03)	(8.81)
Number of professionals employed from local funds	10.50	11.25	13.25	19.25	21.48
Total number of professionals funded by county board	23.09	24.26	22.73	12.22	12.67
Service Personnel:					
Number SP allowed for funding	182.842	178.951	178.251	173.263	170.256
Number SP actually employed	202.299	187.719	193.917	188.592	184.567
Number SP employed in excess of number funded	19.457	8.768	15.666	15.329	14.311
Number SP employed from local funds	-	11.500	-	1.000	-
Total number of SP funded by county board	19.457	20.268	15.666	16.329	14.311
Total number of personnel employed in excess of number funded through PSSP	42.547	44.528	38.396	28.549	26.981



**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,401,586	\$ 1,482,092	\$ 1,372,637	\$ 746,591	\$ 781,514
Service Personnel	688,717	725,767	557,329	593,979	515,897
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,090,303	\$ 2,207,860	\$ 1,929,966	\$ 1,340,570	\$ 1,297,412



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,956	3,953	3,870	3,795	3,738
Increase (Decline) in student enrollment	(79)	(3)	(83)	(75)	(57)
Number of schools	14	14	14	13	13
County average number of students/school	283	282	276	292	288
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(128)	(130)	(134)	(119)	(124)

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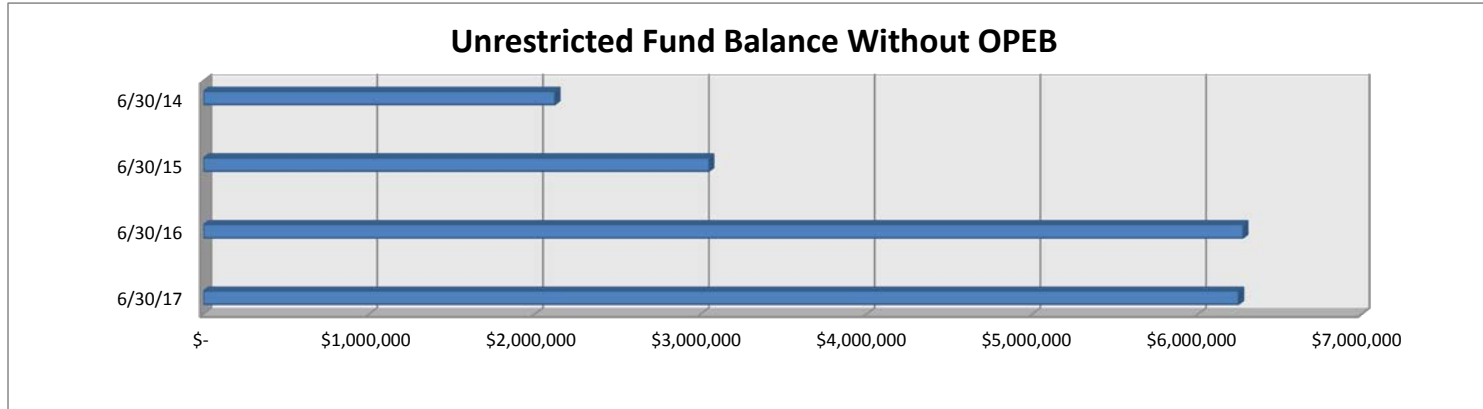
**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE	FYE	FYE	FYE	FYE
	6/30/14	6/30/15	6/30/16	6/30/17	6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 2,119,390	\$ 3,049,020	\$ 6,270,433	\$ 6,243,246	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	95.51%	95.51%	93.51%	94.51%	95.51%
Projected excess levy gross tax collections	\$ 12,927,738	\$ 14,430,569	\$ 18,344,163	\$ 18,806,552	\$ 18,037,734

Per Pupil Expenditures

	\$ 11,935	\$ 11,930	\$ 12,195	\$ 12,715	N/A	(2)
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Revenues:

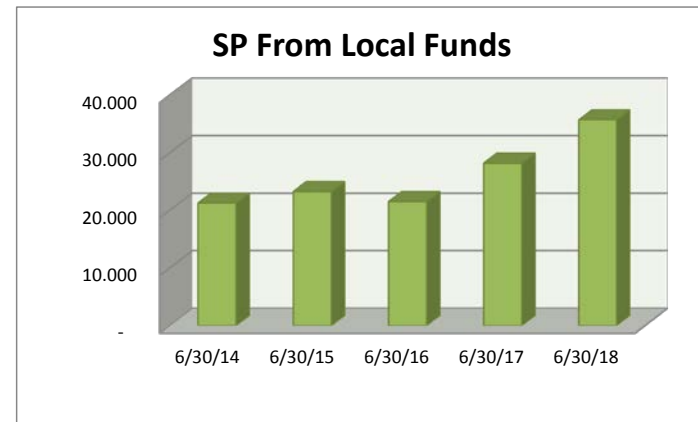
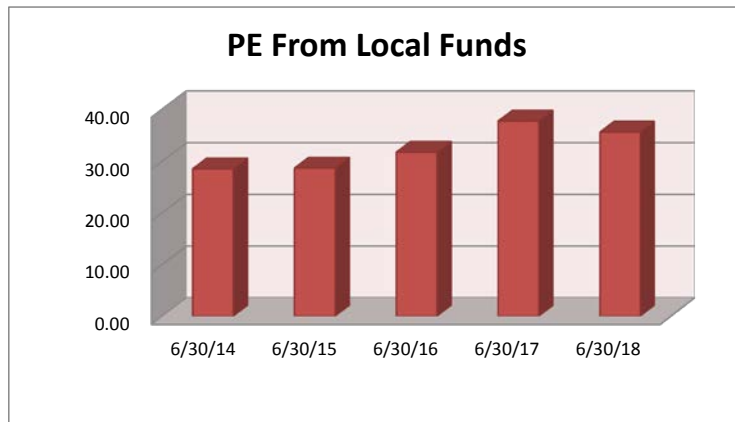
Local Source Revenue	\$ 25,378,838	\$ 27,577,072	\$ 35,452,803	\$ 35,383,189	N/A	
State Source Revenue	\$ 35,519,016	\$ 34,201,849	\$ 35,991,475	\$ 32,998,150	N/A	
Federal Source Revenue	\$ 6,585,179	\$ 6,050,701	\$ 6,263,171	\$ 6,793,629	N/A	
Total	\$ 67,483,033	\$ 67,829,622	\$ 77,707,449	\$ 75,174,968	\$ -	(2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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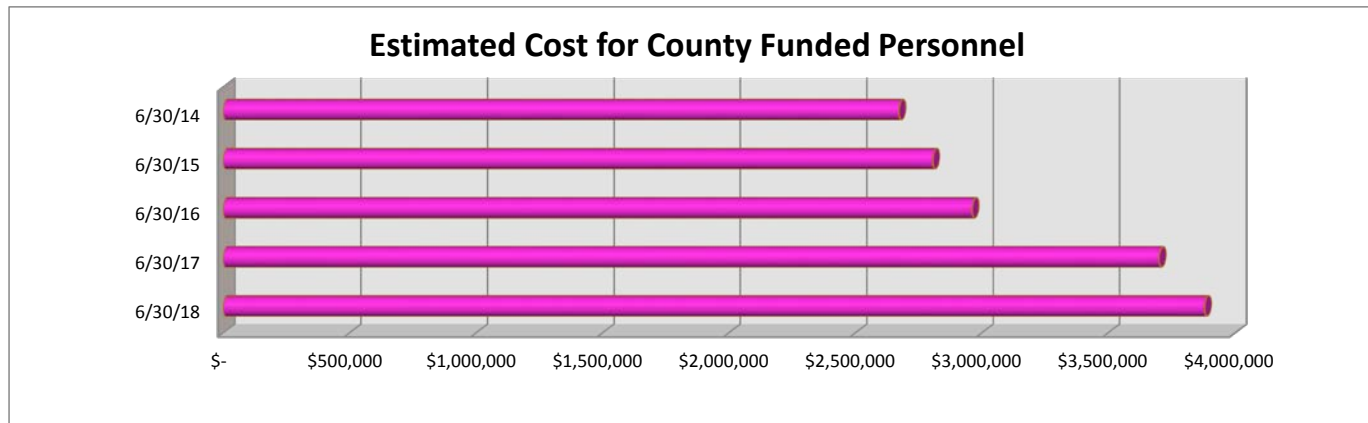
**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	409.48	405.34	408.51	404.07	401.69
Number PE & SSP actually employed	429.50	426.75	430.25	435.33	427.83
Number PE & SSP employed in excess of number funded	20.02	21.41	21.74	31.26	26.14
Number of professionals employed from local funds	8.50	7.25	10.00	6.50	9.50
Total number of professionals funded by county board	28.52	28.66	31.74	37.76	35.64
Service Personnel:					
Number SP allowed for funding	240.090	237.939	239.980	235.864	234.466
Number SP actually employed	261.360	261.205	261.503	264.078	270.215
Number SP employed in excess of number funded	21.270	23.266	21.523	28.214	35.749
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	21.270	23.266	21.523	28.214	35.749
Total number of personnel employed in excess of number funded through PSSP	49.790	51.926	53.263	65.974	71.389



**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,824,442	\$ 1,866,135	\$ 2,069,694	\$ 2,501,717	\$ 2,380,714
Service Personnel	848,700	940,601	892,763	1,200,481	1,500,693
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,673,143	\$ 2,806,736	\$ 2,962,457	\$ 3,702,198	\$ 3,881,406



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,428	5,453	5,379	5,367	5,269
Increase (Decline) in student enrollment	(57)	25	(74)	(12)	(98)
Number of schools	13	13	13	13	13
County average number of students/school	418	419	414	413	405
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	7	7	4	2	(7)

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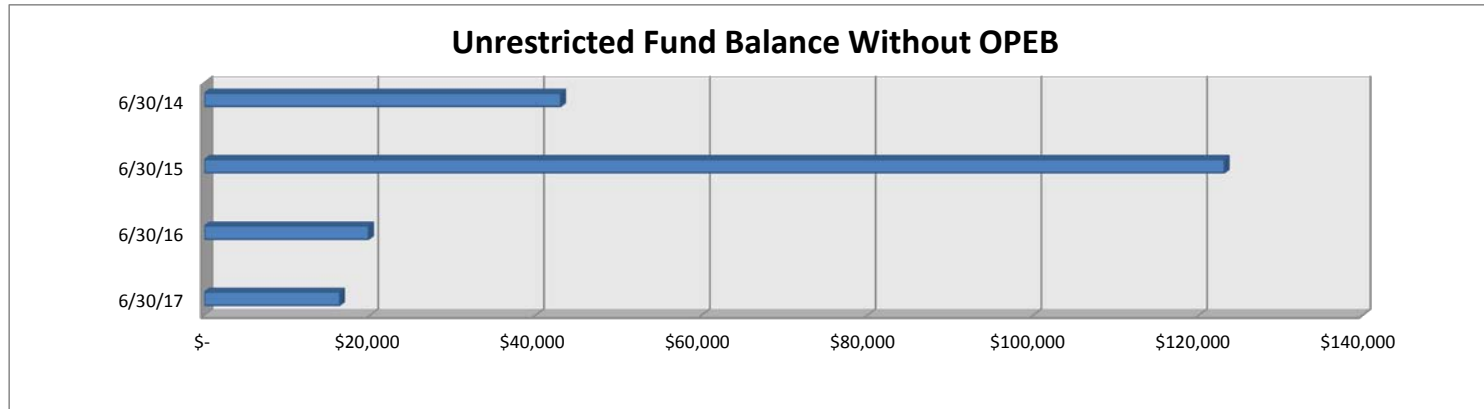
**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 42,955	\$ 123,015	\$ 19,780	\$ 16,294	N/A (1)(2)
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Excess Levy:

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

Per Pupil Expenditures

	\$ 13,742	\$ 14,132	\$ 14,567	\$ 14,425	N/A (2)
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Revenues:

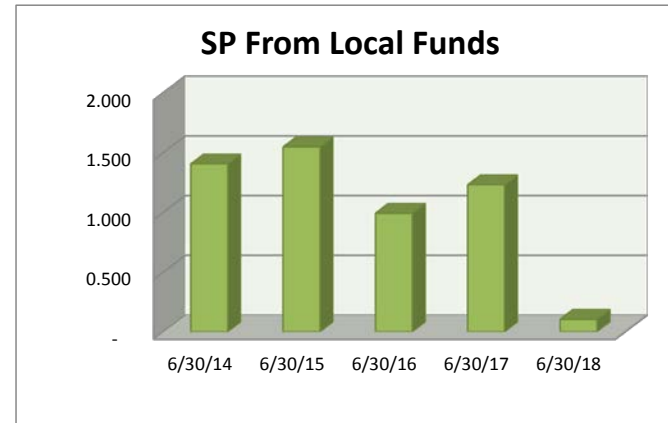
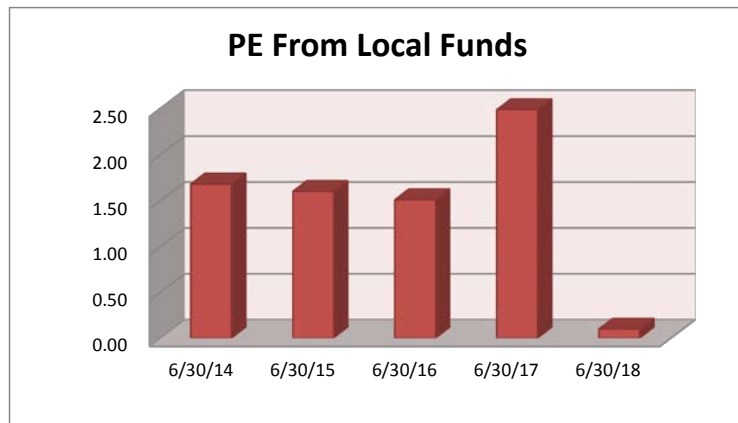
Local Source Revenue	\$ 2,420,295	\$ 2,609,935	\$ 2,815,998	\$ 2,833,135	N/A
State Source Revenue	\$ 16,783,248	\$ 14,457,373	\$ 9,363,116	\$ 9,126,224	N/A
Federal Source Revenue	\$ 1,316,134	\$ 1,642,712	\$ 1,123,799	\$ 1,243,273	N/A
Total	\$ 20,519,677	\$ 18,710,020	\$ 13,302,913	\$ 13,202,632	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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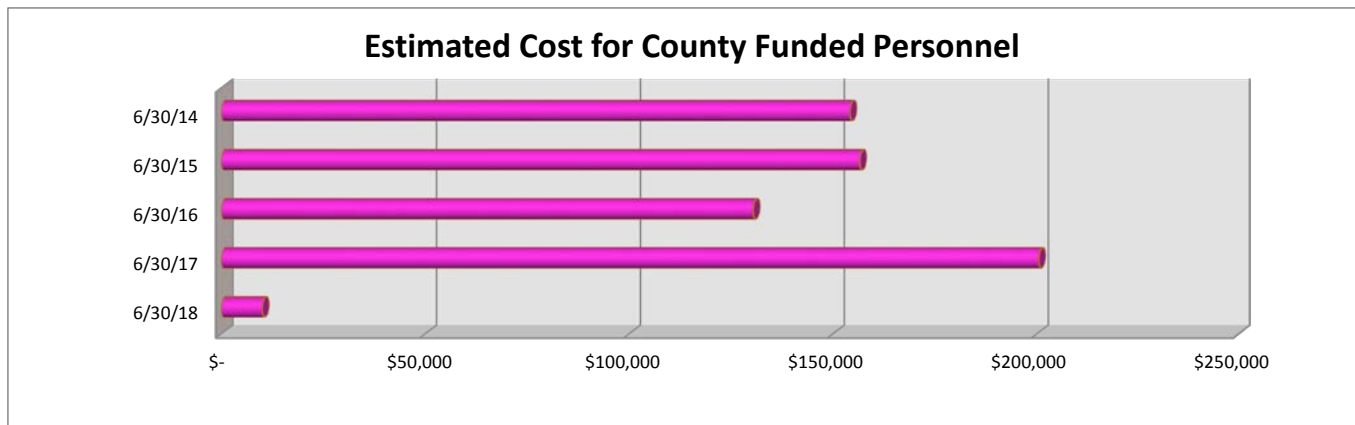
**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	97.76	97.61	97.61	96.37	96.52
Number PE & SSP actually employed	97.94	97.71	97.62	97.36	94.12
Number PE & SSP employed in excess of number funded	0.18	0.10	0.01	0.99	(2.40)
Number of professionals employed from local funds	1.50	1.50	1.50	1.50	2.50
Total number of professionals funded by county board	1.68	1.60	1.51	2.49	0.10
Service Personnel:					
Number SP allowed for funding	60.644	60.462	60.438	59.800	59.926
Number SP actually employed	62.050	62.010	61.431	61.031	60.031
Number SP employed in excess of number funded	1.406	1.548	0.993	1.231	0.105
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.406	1.548	0.993	1.231	0.105
Total number of personnel employed in excess of number funded through PSSP	3.086	3.148	2.503	3.721	0.205



**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 102,208	\$ 98,248	\$ 93,363	\$ 152,856	\$ 6,044
Service Personnel	52,019	58,380	37,133	47,660	4,053
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 154,227	\$ 156,628	\$ 130,496	\$ 200,516	\$ 10,098



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,001	946	957	931	932
Increase (Decline) in student enrollment	(6)	(55)	11	(26)	1
Number of schools	4	4	4	4	4
County average number of students/school	250	237	239	233	233
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(161)	(175)	(171)	(178)	(179)

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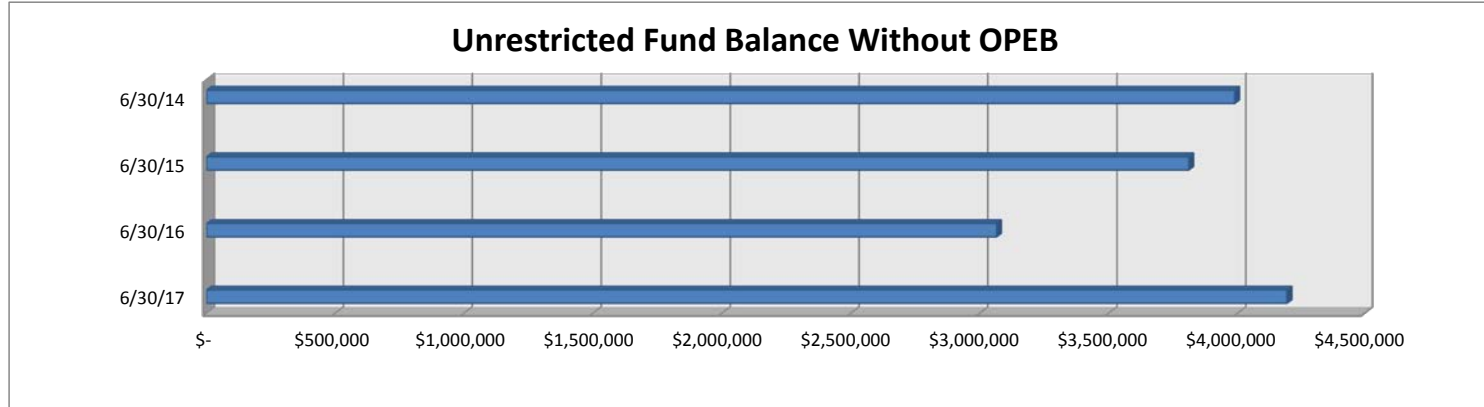
**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 3,987,915	\$ 3,809,167	\$ 3,064,210	\$ 4,190,756	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	83.05%	83.05%	83.05%	83.05%	83.05%
Projected excess levy gross tax collections	\$ 3,990,845	\$ 3,828,259	\$ 4,652,196	\$ 4,285,977	\$ 4,299,346

Per Pupil Expenditures

	\$ 13,157	\$ 14,313	\$ 15,813	\$ 15,293	N/A (2)
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Revenues:

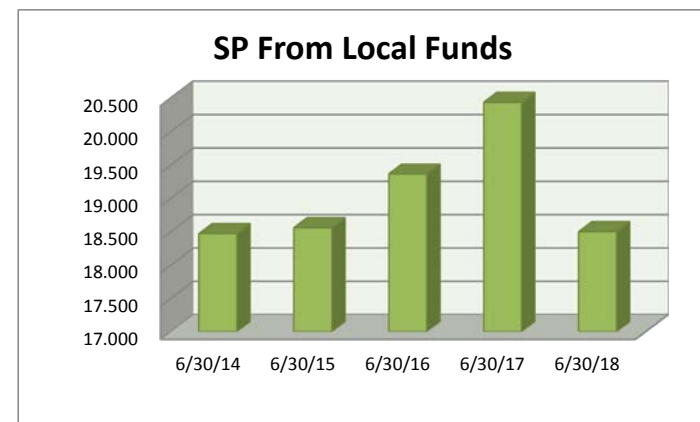
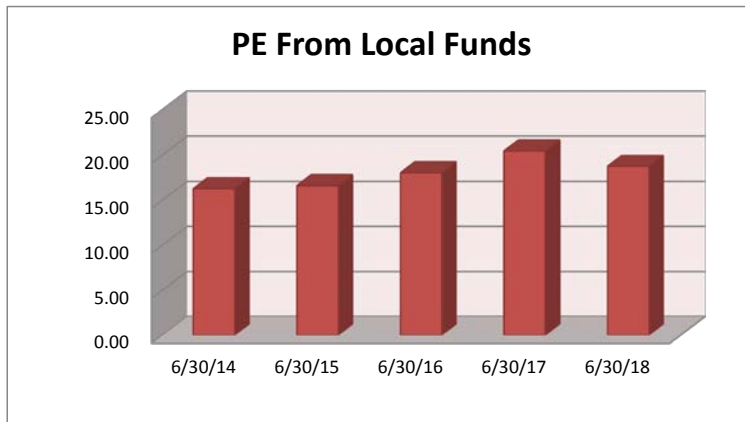
Local Source Revenue	\$ 10,463,897	\$ 10,311,453	\$ 12,430,386	\$ 12,204,740	N/A
State Source Revenue	\$ 13,797,655	\$ 13,326,979	\$ 8,029,707	\$ 7,425,758	N/A
Federal Source Revenue	\$ 1,224,663	\$ 1,258,543	\$ 1,192,872	\$ 1,492,414	N/A
Total	\$ 25,486,215	\$ 24,896,975	\$ 21,652,965	\$ 21,122,912	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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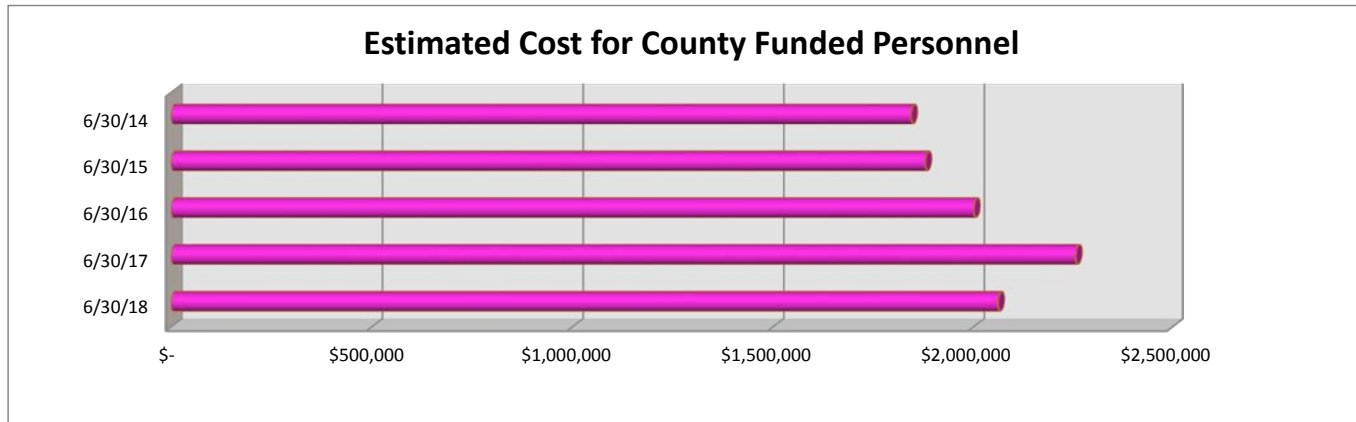
**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	104.72	105.39	102.97	99.55	97.25
Number PE & SSP actually employed	119.00	119.50	118.50	117.50	111.50
Number PE & SSP employed in excess of number funded	14.28	14.11	15.53	17.95	14.25
Number of professionals employed from local funds	2.00	2.50	2.50	2.50	4.50
Total number of professionals funded by county board	16.28	16.61	18.03	20.45	18.75
Service Personnel:					
Number SP allowed for funding	59.591	59.513	58.397	56.350	55.167
Number SP actually employed	78.065	78.075	77.765	76.790	73.670
Number SP employed in excess of number funded	18.474	18.562	19.368	20.440	18.503
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.474	18.562	19.368	20.440	18.503
Total number of personnel employed in excess of number funded through PSSP	34.754	35.172	37.398	40.890	37.253



**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,074,933	\$ 1,093,051	\$ 1,181,748	\$ 1,363,906	\$ 1,252,731
Service Personnel	769,909	787,300	819,555	891,399	809,110
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,844,841	\$ 1,880,351	\$ 2,001,303	\$ 2,255,305	\$ 2,061,841



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,232	1,212	1,163	1,137	1,145
Increase (Decline) in student enrollment	(11)	(20)	(49)	(26)	8
Number of schools	4	4	4	4	4
County average number of students/school	308	303	291	284	286
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(103)	(109)	(119)	(127)	(126)

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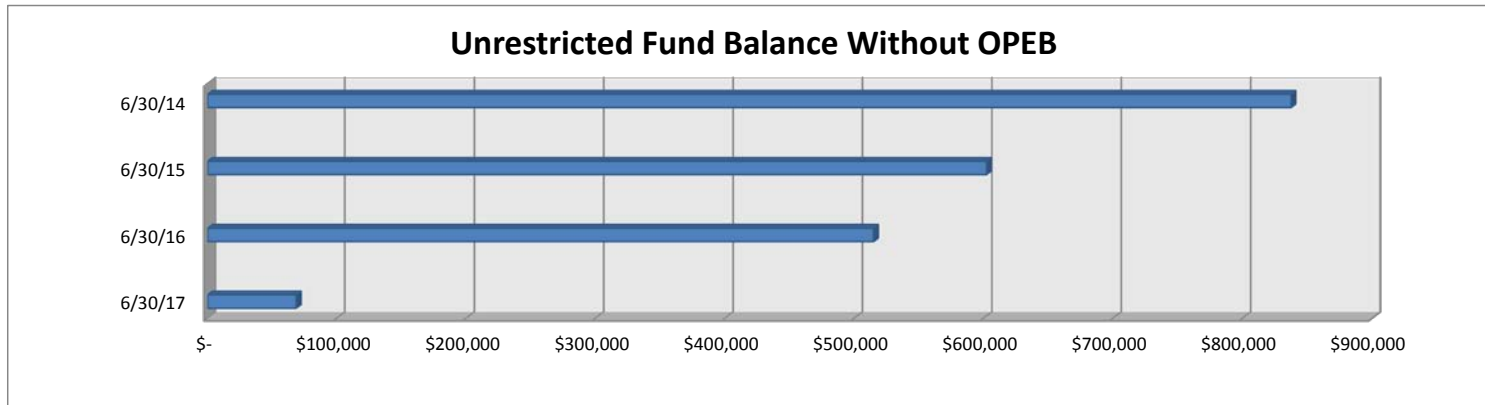
**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 837,431	\$ 602,098	\$ 514,797	\$ 68,637	N/A (1)(2)
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Excess Levy:

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

Per Pupil Expenditures

	\$ 13,579	\$ 14,165	\$ 13,987	\$ 14,654	N/A (2)
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Revenues:

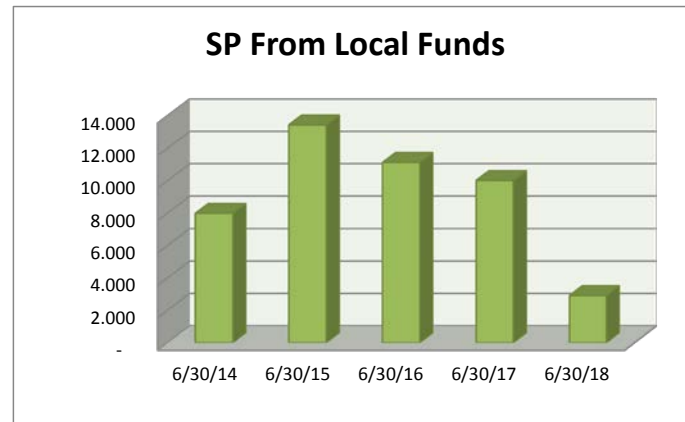
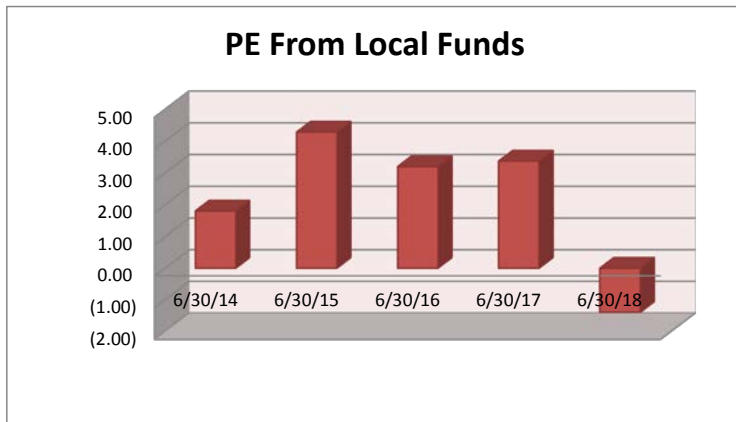
Local Source Revenue	\$ 4,237,672	\$ 4,158,761	\$ 4,510,191	\$ 4,404,317	N/A
State Source Revenue	\$ 10,412,911	\$ 8,705,764	\$ 8,854,013	\$ 8,439,928	N/A
Federal Source Revenue	\$ 1,805,912	\$ 2,029,836	\$ 1,954,026	\$ 2,259,075	N/A
Total	\$ 16,456,495	\$ 14,894,361	\$ 15,318,230	\$ 15,103,320	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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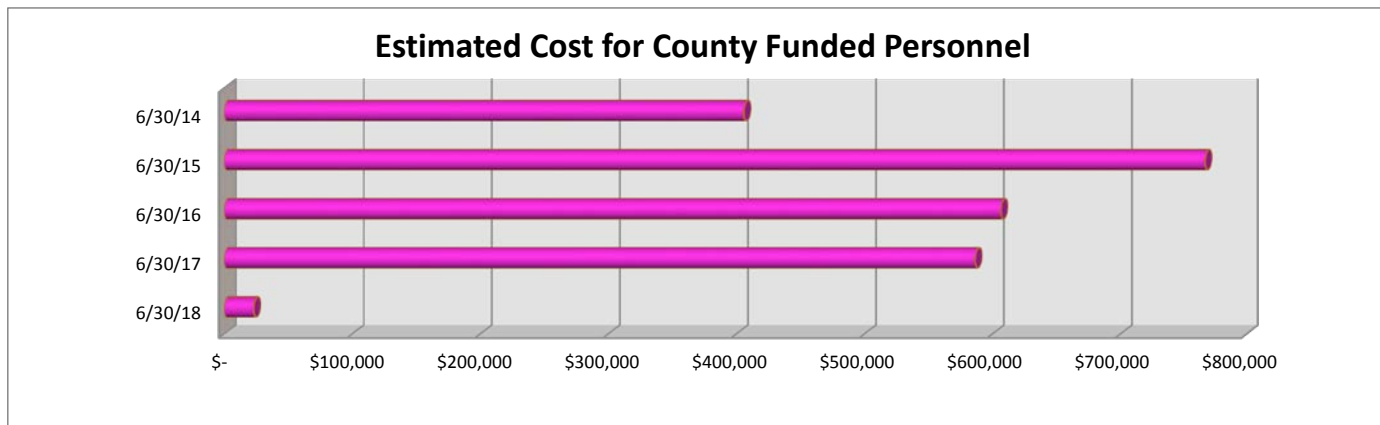
**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	106.39	106.03	106.20	105.79	105.75
Number PE & SSP actually employed	106.64	106.99	106.90	107.12	102.16
Number PE & SSP employed in excess of number funded	0.25	0.96	0.70	1.33	(3.59)
Number of professionals employed from local funds	1.55	3.33	2.50	2.05	2.20
Total number of professionals funded by county board	1.80	4.28	3.20	3.38	(1.40)
Service Personnel:					
Number SP allowed for funding	64.232	64.232	64.232	63.952	63.952
Number SP actually employed	72.219	77.686	75.358	73.965	66.865
Number SP employed in excess of number funded	7.987	13.454	11.126	10.013	2.913
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	7.987	13.454	11.126	10.013	2.913
Total number of personnel employed in excess of number funded through PSSP	9.791	17.739	14.326	13.388	1.518



**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 110,648	\$ 266,758	\$ 197,208	\$ 208,446	\$ (87,242)
Service Personnel	295,368	500,101	409,493	378,114	110,441
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 406,016	\$ 766,859	\$ 606,701	\$ 586,560	\$ 23,200



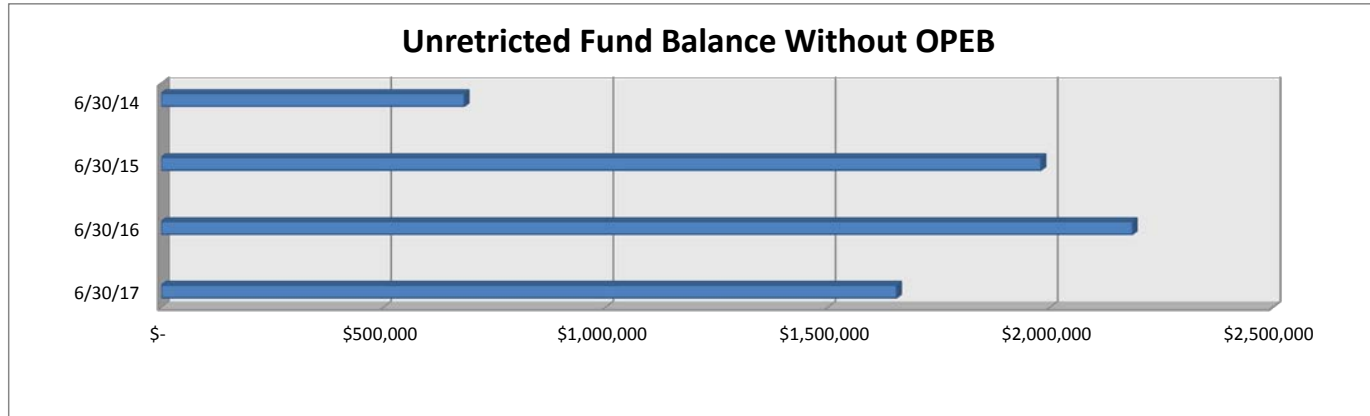
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,112	1,074	1,067	1,061	1,025
Increase (Decline) in student enrollment	(21)	(38)	(7)	(6)	(36)
Number of schools	5	5	5	5	5
County average number of students/school	222	215	213	212	205
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(189)	(197)	(197)	(199)	(207)

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**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	
FINANCIAL DATA:						
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 682,101	\$ 1,979,572	\$ 2,185,491	\$ 1,654,762	N/A	(1)(2)



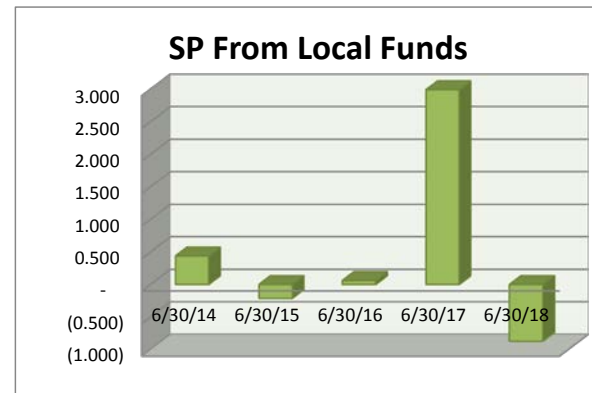
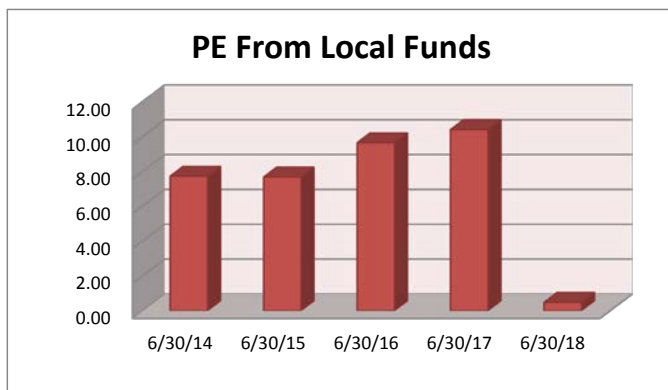
Excess Levy:						
Excess Levy in Effect	No	No	No	No	No	
Percent of maximum	-	-	-	-	-	
Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -	
Per Pupil Expenditures	\$ 9,389	\$ 9,352	\$ 9,513	\$ 9,811	N/A	(2)
Revenues:						
Local Source Revenue	\$ 11,941,881	\$ 11,934,057	\$ 12,453,074	\$ 12,564,112	N/A	
State Source Revenue	\$ 40,502,058	\$ 38,188,653	\$ 35,107,391	\$ 31,212,986	N/A	
Federal Source Revenue	\$ 4,327,025	\$ 5,760,924	\$ 5,354,190	\$ 5,197,497	N/A	
Total	\$ 56,770,964	\$ 55,883,634	\$ 52,914,655	\$ 48,974,595	\$ -	(2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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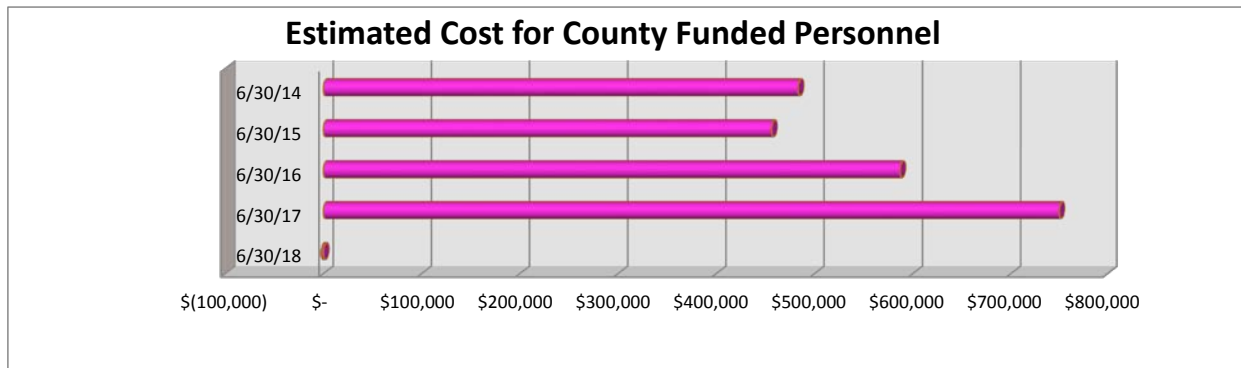
**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	342.95	343.47	343.34	341.46	338.61
Number PE & SSP actually employed	345.69	346.16	346.00	345.88	335.05
Number PE & SSP employed in excess of number funded	2.74	2.69	2.66	4.42	(3.56)
Number of professionals employed from local funds	5.00	5.00	7.00	6.00	4.05
Total number of professionals funded by county board	7.74	7.69	9.66	10.42	0.49
Service Personnel:					
Number SP allowed for funding	206.588	207.027	206.813	204.802	203.083
Number SP actually employed	207.027	206.813	206.874	207.797	202.211
Number SP employed in excess of number funded	0.439	(0.214)	0.061	2.995	(0.872)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.439	(0.214)	0.061	2.995	(0.872)
Total number of personnel employed in excess of number funded through PSSP	8.179	7.476	9.721	13.415	(0.384)



**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 467,844	\$ 463,961	\$ 584,963	\$ 639,097	\$ 29,687
Service Personnel	15,544	(7,627)	2,178	110,700	(31,955)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 483,388	\$ 456,334	\$ 587,141	\$ 749,797	\$ (2,268)



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,583	4,583	4,544	4,513	4,518
Increase (Decline) in student enrollment	8	-	(39)	(31)	5
Number of schools	12	11	11	10	10
County average number of students/school	382	417	413	451	452
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(29)	5	3	40	40

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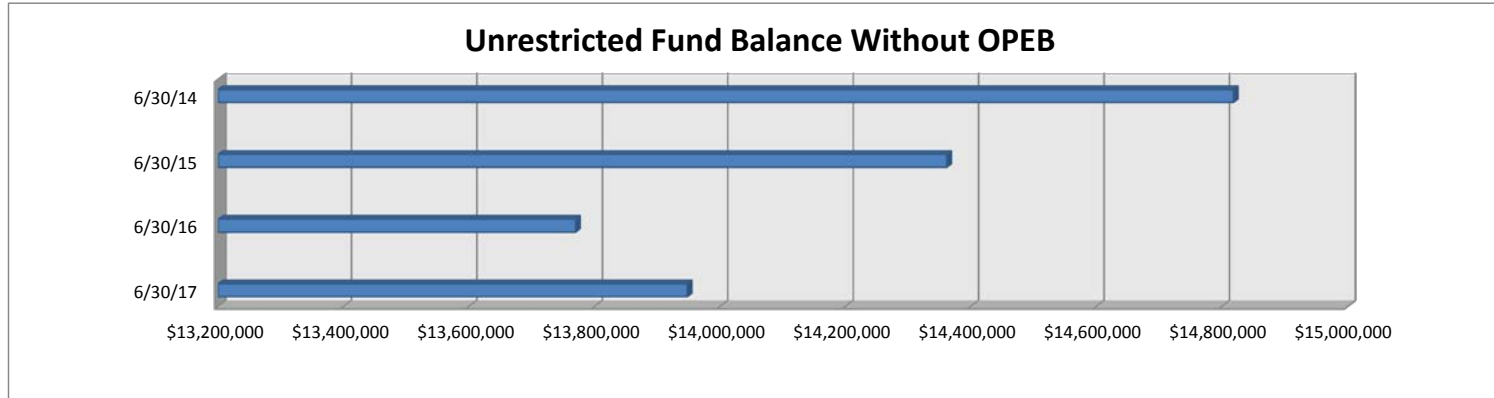
**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 14,818,567	\$ 14,361,524	\$ 13,769,790	\$ 13,947,819	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 19,588,122	\$ 20,020,079	\$ 19,649,535	\$ 20,287,656	\$ 21,423,993

Per Pupil Expenditures

	\$ 10,771	\$ 11,121	\$ 10,911	\$ 11,082	N/A	(2)
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Revenues:

Local Source Revenue	\$ 45,074,047	\$ 45,410,552	\$ 45,873,180	\$ 46,084,941	N/A
State Source Revenue	\$ 73,518,222	\$ 66,385,141	\$ 63,170,163	\$ 64,190,767	N/A
Federal Source Revenue	\$ 6,999,866	\$ 7,261,982	\$ 7,030,003	\$ 7,269,170	N/A

Total	\$ 125,592,135	\$ 119,057,675	\$ 116,073,346	\$ 117,544,878	\$ -	(2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

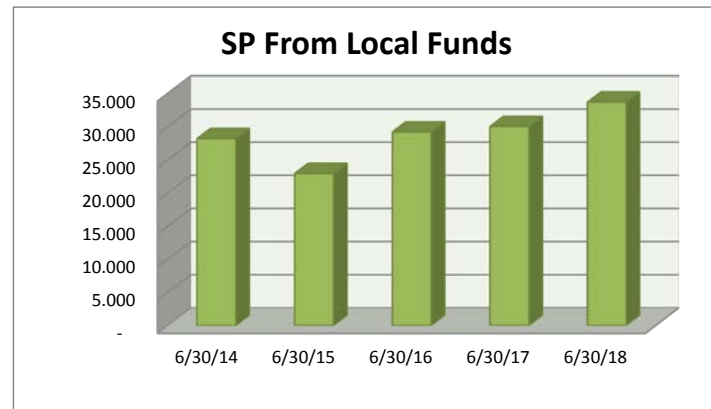
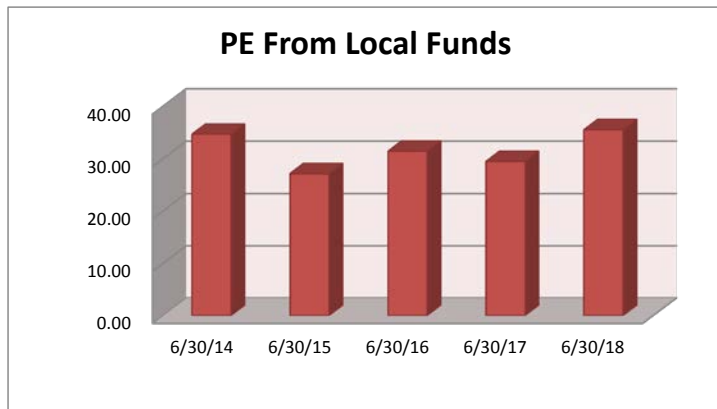
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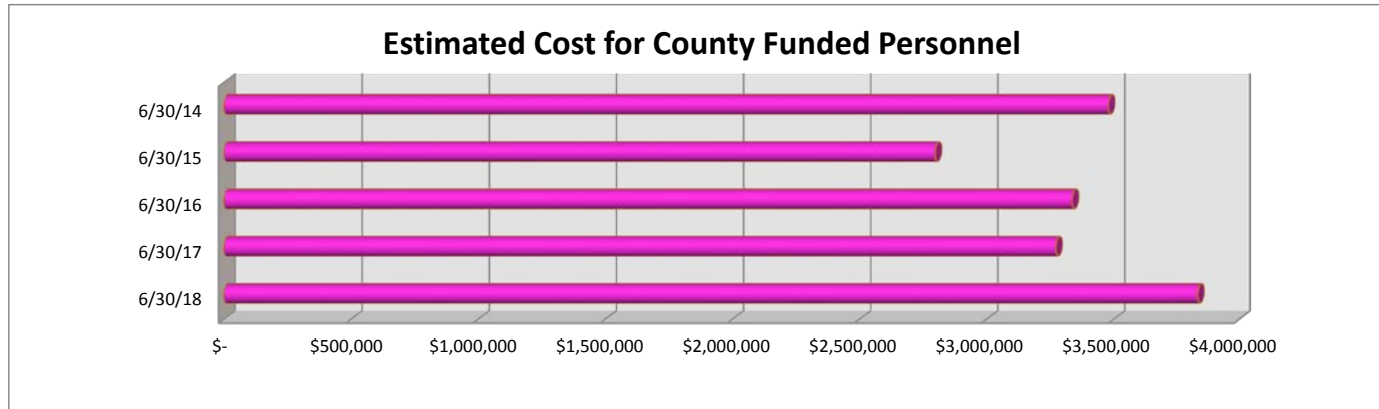
**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	736.21	750.24	740.97	735.91	730.90
Number PE & SSP actually employed	752.95	758.45	752.45	747.45	745.21
Number PE & SSP employed in excess of number funded	16.74	8.21	11.48	11.54	14.31
Number of professionals employed from local funds	18.00	19.00	20.00	18.00	21.29
Total number of professionals funded by county board	34.74	27.21	31.48	29.54	35.60
Service Personnel:					
Number SP allowed for funding	431.475	441.093	434.627	430.532	427.773
Number SP actually employed	459.683	464.028	463.833	460.558	461.503
Number SP employed in excess of number funded	28.208	22.935	29.206	30.026	33.730
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	28.208	22.935	29.206	30.026	33.730
Total number of personnel employed in excess of number funded through PSSP	62.948	50.145	60.686	59.566	69.330



**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,325,735	\$ 1,841,102	\$ 2,118,345	\$ 2,000,041	\$ 2,411,502
Service Personnel	1,153,614	956,904	1,218,665	1,272,681	1,422,248
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,479,348	\$ 2,798,006	\$ 3,337,010	\$ 3,272,723	\$ 3,833,750



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	9,907	9,792	9,761	9,715	9,628
Increase (Decline) in student enrollment	119	(115)	(31)	(46)	(87)
Number of schools	22	22	22	22	22
County average number of students/school	450	445	444	442	438
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	39	33	34	31	26

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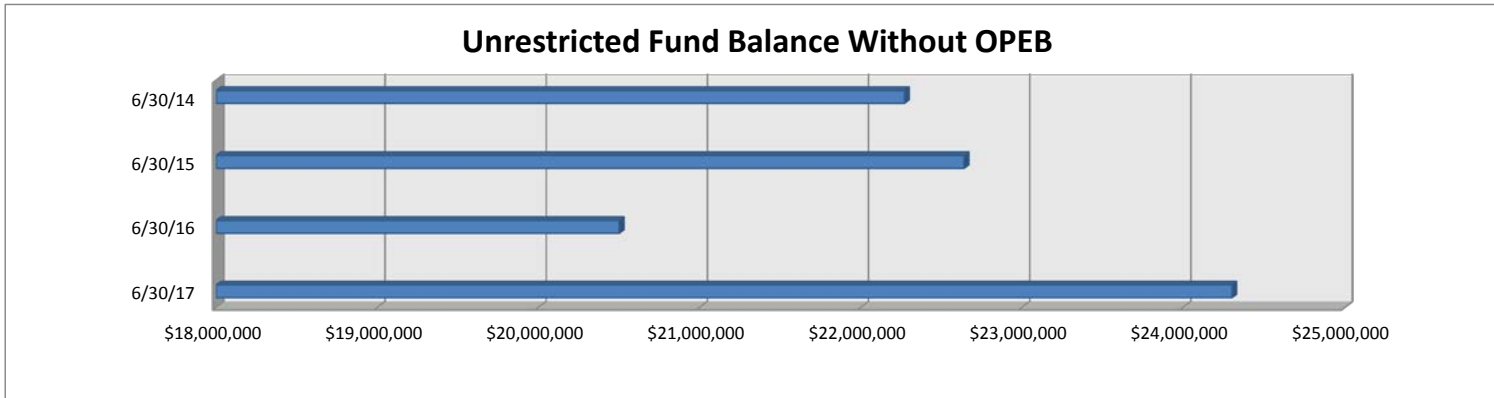
**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 22,271,130	\$ 22,641,410	\$ 20,501,299	\$ 24,302,992	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 23,859,292	\$ 25,052,228	\$ 24,450,877	\$ 24,460,680	\$ 23,683,717

Per Pupil Expenditures

	\$ 11,429	\$ 11,152	\$ 11,194	\$ 11,702	N/A (2)
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Revenues:

Local Source Revenue	\$ 46,062,847	\$ 48,312,110	\$ 46,433,815	\$ 45,630,227	N/A
State Source Revenue	\$ 86,386,063	\$ 84,963,528	\$ 83,755,294	\$ 88,049,500	N/A
Federal Source Revenue	\$ 15,077,349	\$ 14,698,177	\$ 15,157,880	\$ 15,665,819	N/A
Total	\$ 147,526,259	\$ 147,973,815	\$ 145,346,989	\$ 149,345,546	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

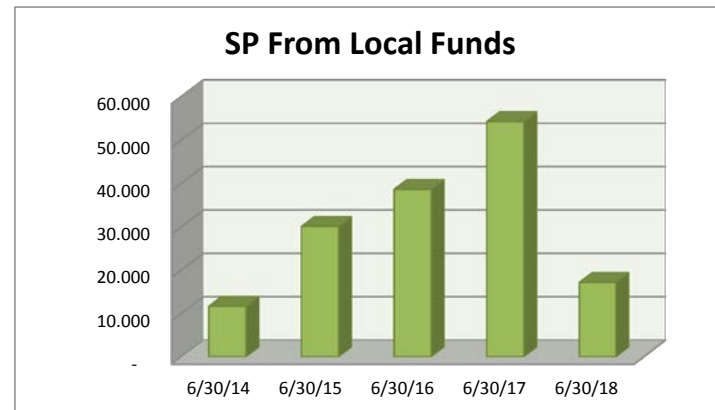
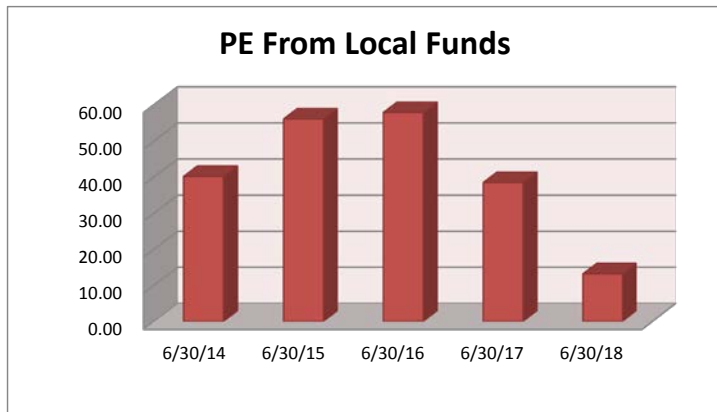
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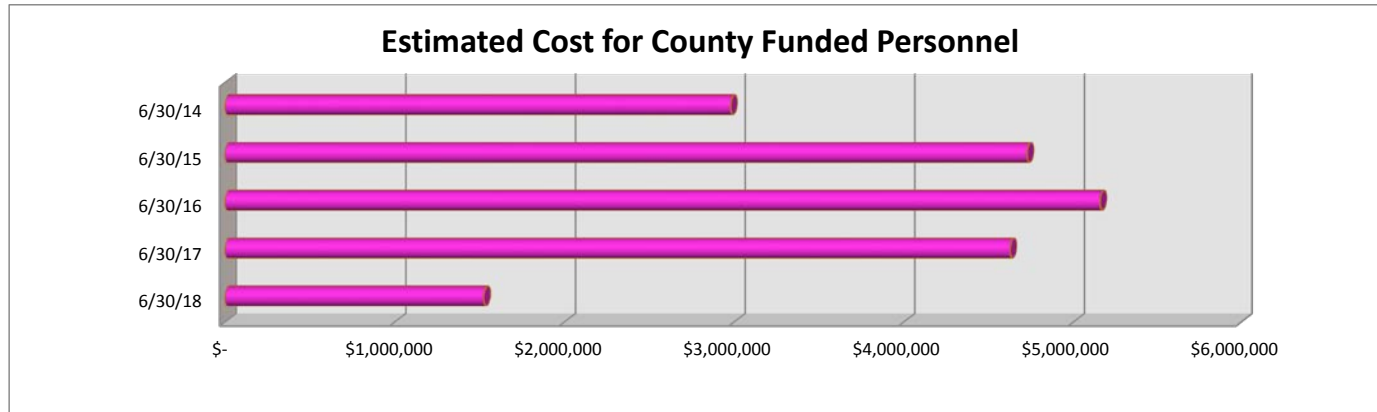
**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	942.58	951.62	943.39	931.71	919.50
Number PE & SSP actually employed	962.60	982.74	975.30	944.20	908.70
Number PE & SSP employed in excess of number funded	20.02	31.12	31.91	12.49	(10.80)
Number of professionals employed from local funds	20.20	25.00	26.00	26.00	24.00
Total number of professionals funded by county board	40.22	56.12	57.91	38.49	13.20
Service Personnel:					
Number SP allowed for funding	540.447	552.119	549.136	541.809	540.375
Number SP actually employed	552.119	582.202	587.777	596.077	557.541
Number SP employed in excess of number funded	11.672	30.083	38.641	54.268	17.166
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	11.672	30.083	38.641	54.268	17.166
Total number of personnel employed in excess of number funded through PSSP	51.892	86.203	96.551	92.758	30.366



**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,535,406	\$ 3,549,588	\$ 3,647,921	\$ 2,457,570	\$ 842,276
Service Personnel	445,479	1,178,973	1,509,976	2,170,585	684,176
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,980,885	\$ 4,728,561	\$ 5,157,897	\$ 4,628,155	\$ 1,526,452



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	12,568	12,428	12,328	12,149	11,993
Increase (Decline) in student enrollment	(12)	(140)	(100)	(179)	(156)
Number of schools	28	28	28	28	28
County average number of students/school	449	444	440	434	428
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	38	32	30	23	16

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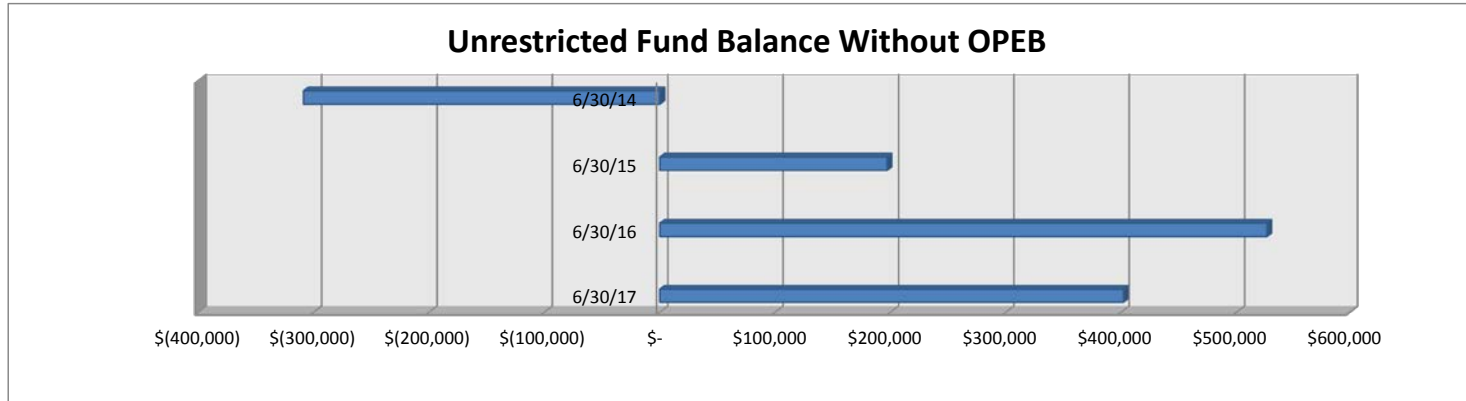
**RANDOLPH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

FYE FYE FYE FYE FYE
6/30/14 6/30/15 6/30/16 6/30/17 6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ (308,889) \$ 196,967 \$ 526,174 \$ 401,667 N/A (1)(2)



Excess Levy:

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

Per Pupil Expenditures \$ 11,155 \$ 11,250 \$ 11,016 \$ 10,514 N/A (2)

Revenues:

Local Source Revenue	\$ 10,504,951	\$ 11,153,953	\$ 11,209,479	\$ 8,403,258	N/A
State Source Revenue	\$ 32,949,731	\$ 31,209,250	\$ 29,491,401	\$ 29,128,216	N/A
Federal Source Revenue	\$ 5,449,052	\$ 5,424,593	\$ 5,028,157	\$ 5,380,318	N/A

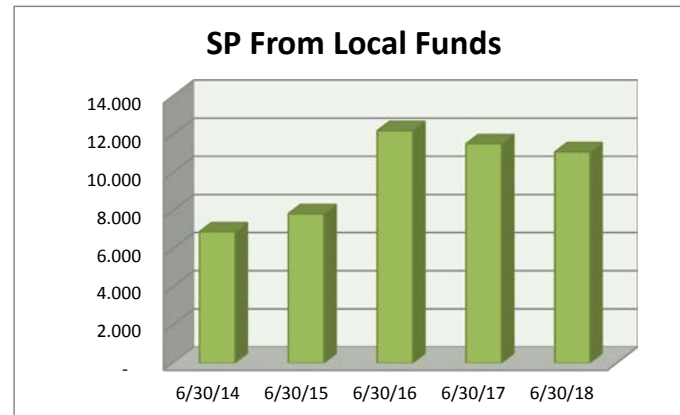
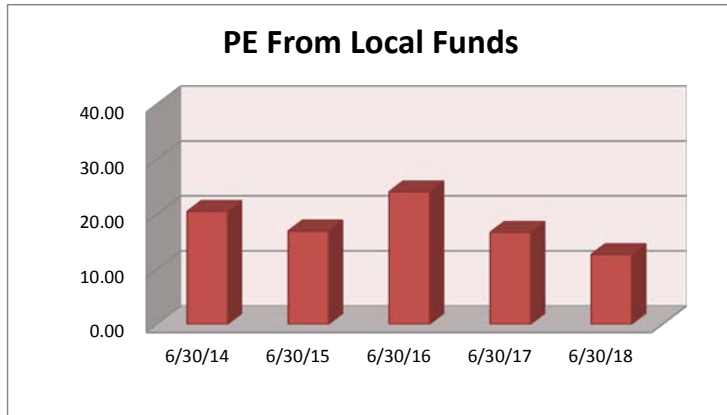
Total \$ 48,903,734 \$ 47,787,796 \$ 45,729,037 \$ 42,911,792 \$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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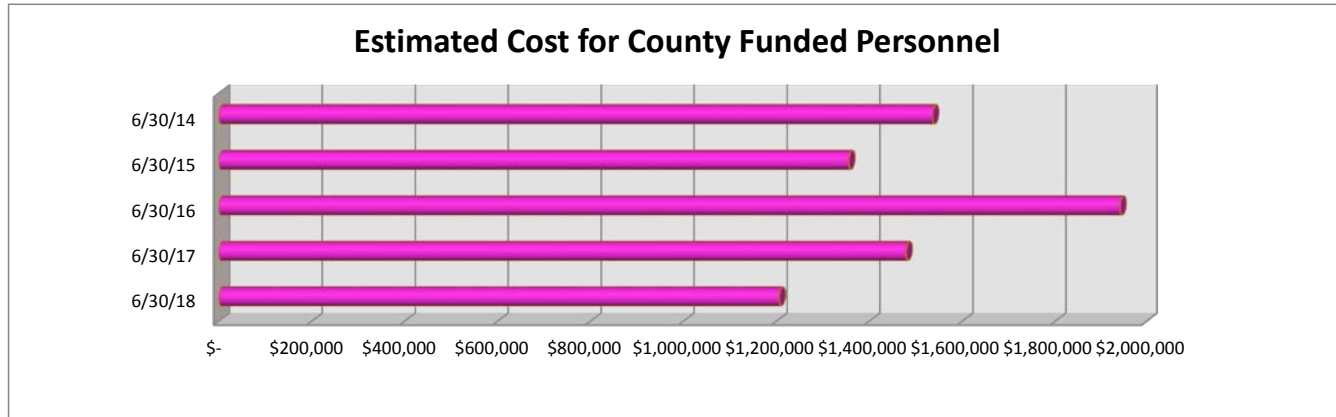
**RANDOLPH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	326.13	322.83	311.75	311.14	309.93
Number PE & SSP actually employed	336.02	329.10	325.62	316.62	313.82
Number PE & SSP employed in excess of number funded	9.89	6.27	13.87	5.48	3.89
Number of professionals employed from local funds	10.65	10.69	10.25	11.25	8.80
Total number of professionals funded by county board	20.54	16.96	24.12	16.73	12.69
Service Personnel:					
Number SP allowed for funding	196.057	193.611	186.556	184.987	184.366
Number SP actually employed	202.950	201.450	198.750	195.500	195.450
Number SP employed in excess of number funded	6.893	7.839	12.194	10.513	11.084
Number SP employed from local funds	-	-	-	1.000	-
Total number of SP funded by county board	6.893	7.839	12.194	11.513	11.084
Total number of personnel employed in excess of number funded through PSSP	27.433	24.799	36.314	28.243	23.774



**RANDOLPH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,290,025	\$ 1,071,099	\$ 1,502,959	\$ 1,051,926	\$ 796,795
Service Personnel	246,372	284,906	439,324	427,229	409,365
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,536,397	\$ 1,356,005	\$ 1,942,283	\$ 1,479,155	\$ 1,206,160



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,225	4,073	4,060	4,048	4,040
County average number of students/school	(48)	(152)	(13)	(12)	(8)
Number of schools	14	14	14	13	12
Average number of students/school	302	291	290	311	337
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(109)	(121)	(120)	(100)	(75)

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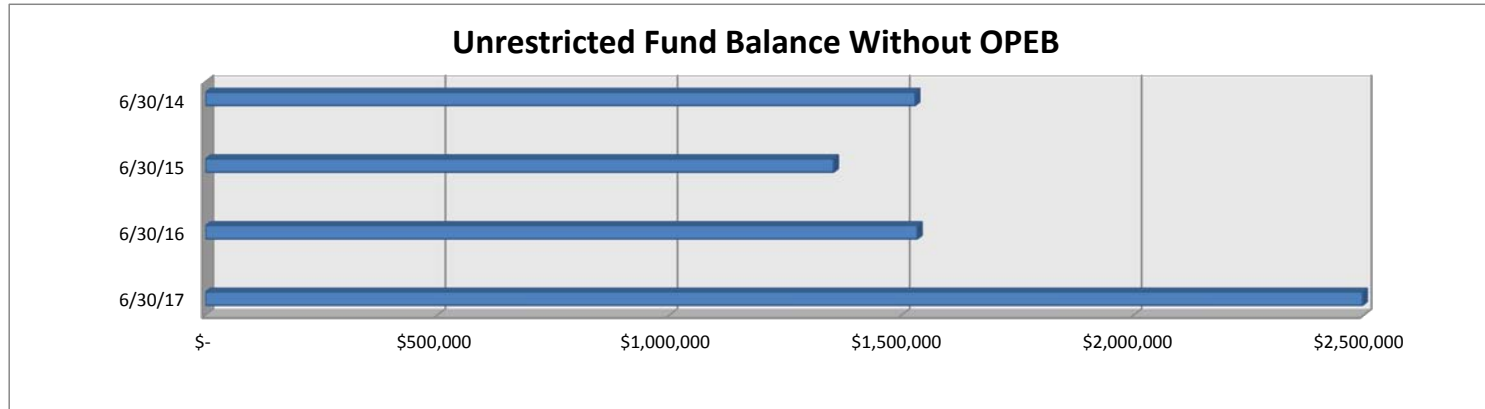
**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,528,813	\$ 1,353,208	\$ 1,533,517	\$ 2,498,069	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	65.01%	65.01%	65.01%	65.01%	65.01%
Projected excess levy gross tax collections	\$ 2,064,274	\$ 2,067,950	\$ 3,075,003	\$ 3,721,010	\$ 3,427,726

Per Pupil Expenditures

	\$ 11,506	\$ 11,815	\$ 11,728	\$ 12,448	N/A (2)
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Revenues:

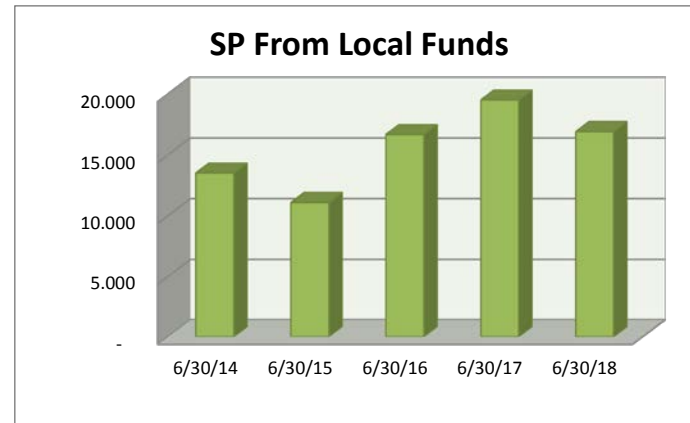
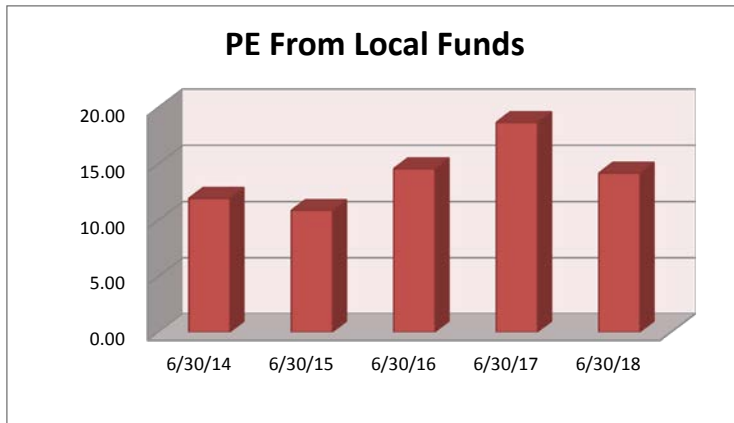
Local Source Revenue	\$ 4,901,657	\$ 4,863,025	\$ 7,114,895	\$ 7,924,002	N/A
State Source Revenue	\$ 11,190,106	\$ 10,201,324	\$ 8,672,763	\$ 7,862,115	N/A
Federal Source Revenue	\$ 1,849,132	\$ 2,289,324	\$ 2,065,229	\$ 2,264,766	N/A
Total	\$ 17,940,895	\$ 17,353,673	\$ 17,852,887	\$ 18,050,883	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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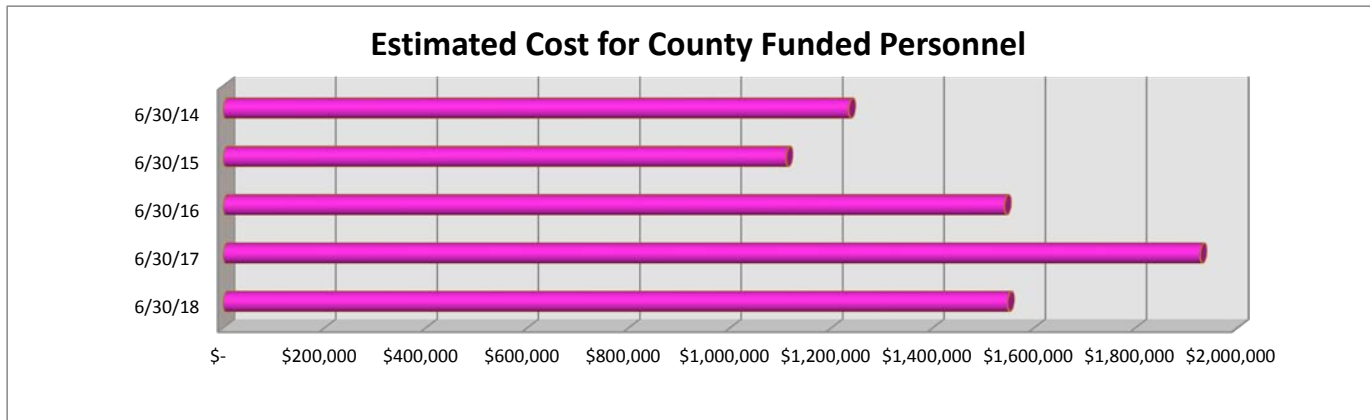
**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	111.50	109.08	107.47	106.36	103.87
Number PE & SSP actually employed	120.95	117.96	119.56	122.56	116.06
Number PE & SSP employed in excess of number funded	9.45	8.88	12.09	16.20	12.19
Number of professionals employed from local funds	2.50	2.00	2.50	2.50	2.00
Total number of professionals funded by county board	11.95	10.88	14.59	18.70	14.19
Service Personnel:					
Number SP allowed for funding	69.747	68.258	67.357	66.166	64.501
Number SP actually employed	83.283	79.363	84.053	85.706	81.436
Number SP employed in excess of number funded	13.536	11.105	16.696	19.540	16.935
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	13.536	11.105	16.696	19.540	16.935
Total number of personnel employed in excess of number funded through PSSP	25.486	21.985	31.286	38.240	31.125



**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 738,634	\$ 689,433	\$ 912,136	\$ 1,176,126	\$ 886,499
Service Personnel	496,056	421,650	629,755	751,596	661,474
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,234,690	\$ 1,111,083	\$ 1,541,890	\$ 1,927,722	\$ 1,547,973



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,516	1,500	1,488	1,444	1,457
Increase (Decline) in student enrollment	(33)	(16)	(12)	(44)	13
Number of schools	6	6	6	6	6
County average number of students/school	253	250	248	241	243
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(158)	(162)	(162)	(170)	(169)

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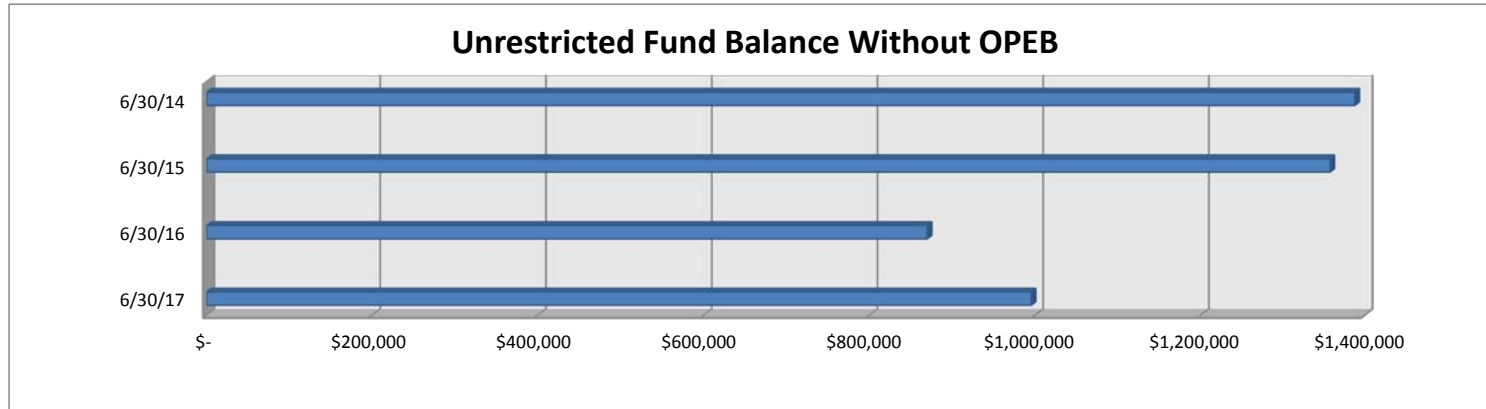
**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,387,953	\$ 1,357,148	\$ 869,579	\$ 995,073	N/A (1)(2)
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Excess Levy:

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

Per Pupil Expenditures

	\$ 10,404	\$ 10,178	\$ 10,040	\$ 10,165	N/A (2)
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Revenues:

Local Source Revenue	\$ 3,648,203	\$ 3,442,608	\$ 3,368,727	\$ 3,385,649	N/A
State Source Revenue	\$ 17,828,100	\$ 17,608,144	\$ 16,470,619	\$ 17,313,969	N/A
Federal Source Revenue	\$ 4,213,731	\$ 3,278,495	\$ 2,828,595	\$ 3,374,562	N/A

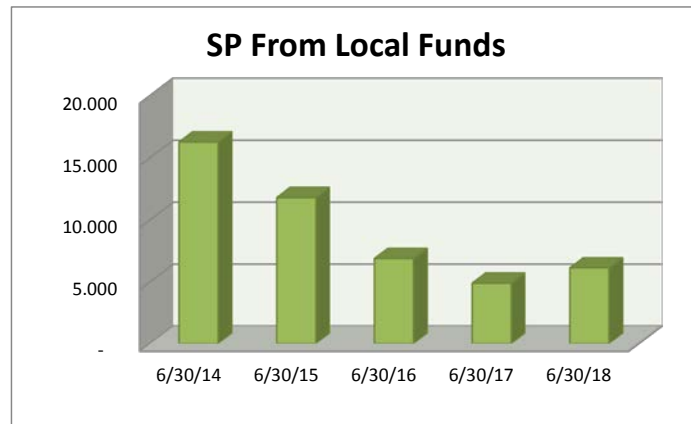
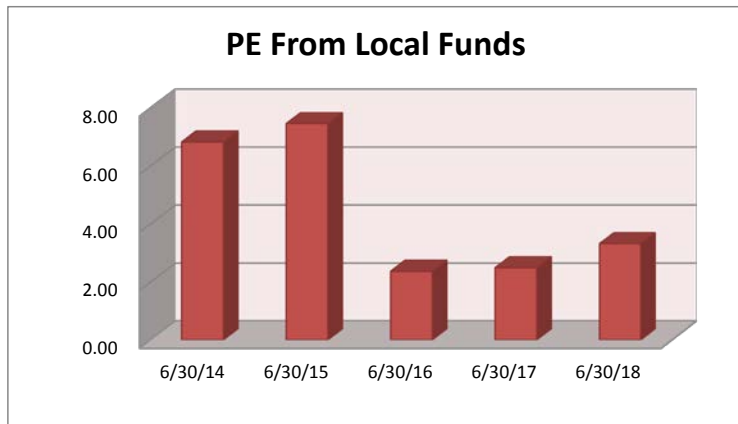
Total	\$ 25,690,034	\$ 24,329,247	\$ 22,667,941	\$ 24,074,180	\$ - (2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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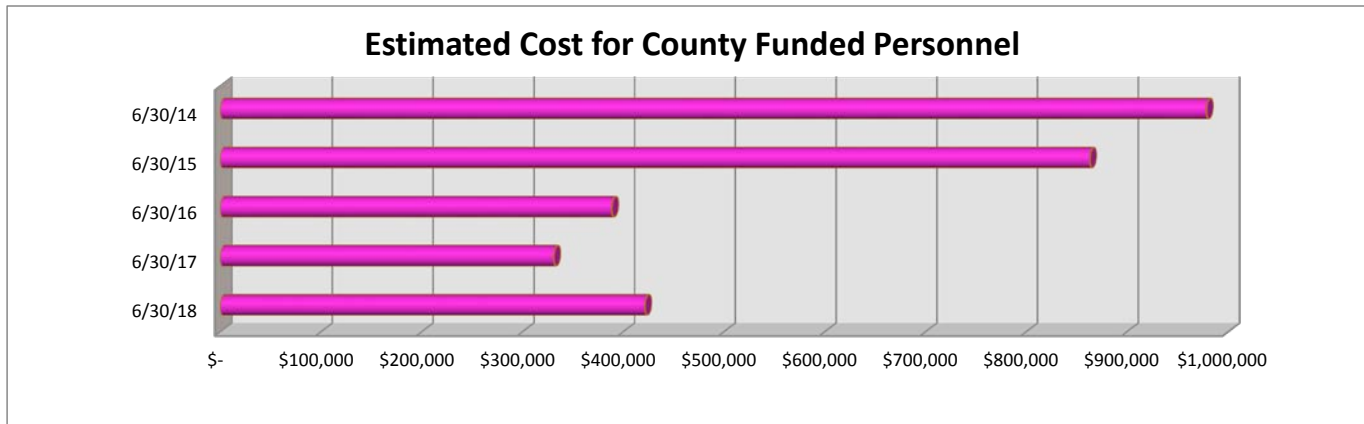
**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	178.51	178.05	174.28	170.66	167.93
Number PE & SSP actually employed	181.34	182.11	174.05	170.55	168.15
Number PE & SSP employed in excess of number funded	2.83	4.06	(0.23)	(0.11)	0.22
Number of professionals employed from local funds	4.00	3.40	2.60	2.60	3.10
Total number of professionals funded by county board	6.83	7.46	2.37	2.49	3.32
Service Personnel:					
Number SP allowed for funding	109.343	108.927	107.541	104.649	103.269
Number SP actually employed	125.624	120.739	114.439	109.559	109.409
Number SP employed in excess of number funded	16.281	11.812	6.898	4.910	6.140
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.281	11.812	6.898	4.910	6.140
Total number of personnel employed in excess of number funded through PSSP	23.111	19.272	9.268	7.400	9.460



**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 400,906	\$ 441,508	\$ 142,679	\$ 152,807	\$ 201,966
Service Personnel	578,043	421,741	246,139	178,458	219,746
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 978,949	\$ 863,249	\$ 388,817	\$ 331,265	\$ 421,712



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,443	2,378	2,334	2,304	2,226
Increase (Decline) in student enrollment	(12)	(65)	(44)	(30)	(78)
Number of schools	6	6	6	5	5
County average number of students/school	407	396	389	461	445
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(4)	(16)	(21)	50	33

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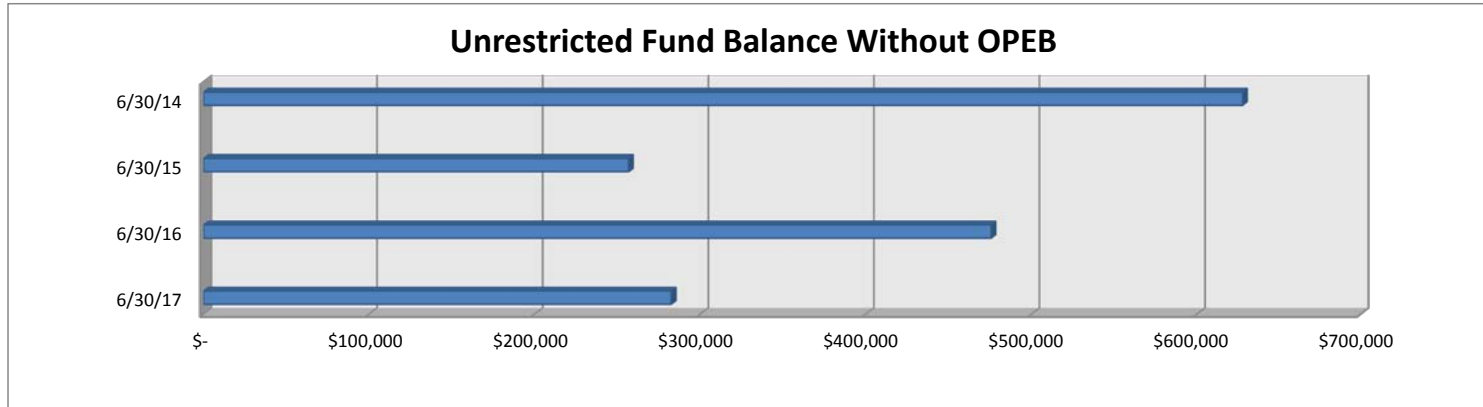
**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

FYE 6/30/14 FYE 6/30/15 FYE 6/30/16 FYE 6/30/17 FYE 6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 627,343 \$ 256,621 \$ 475,517 \$ 282,409 N/A (1)(2)



Excess Levy:

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

Per Pupil Expenditures

\$ 10,478 \$ 10,334 \$ 10,537 \$ 10,410 N/A (2)

Revenues:

Local Source Revenue	\$ 2,770,765	\$ 3,050,655	\$ 3,143,432	\$ 3,222,943	N/A
State Source Revenue	\$ 11,810,069	\$ 11,543,204	\$ 11,390,755	\$ 10,852,673	N/A
Federal Source Revenue	\$ 2,647,495	\$ 2,564,743	\$ 2,508,466	\$ 2,339,081	N/A

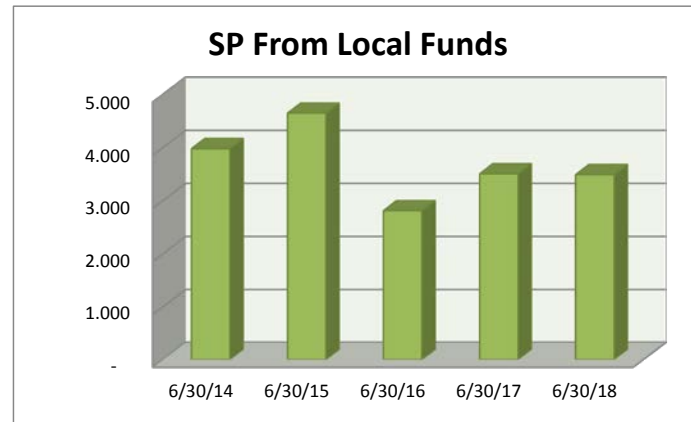
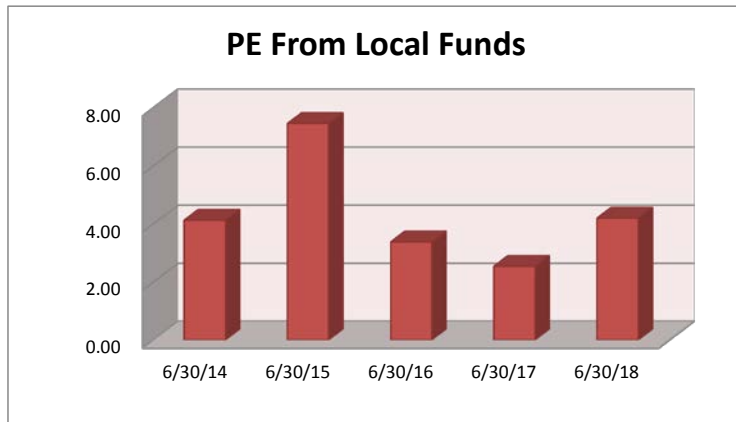
Total	\$ 17,228,329	\$ 17,158,602	\$ 17,042,653	\$ 16,414,697	\$ - (2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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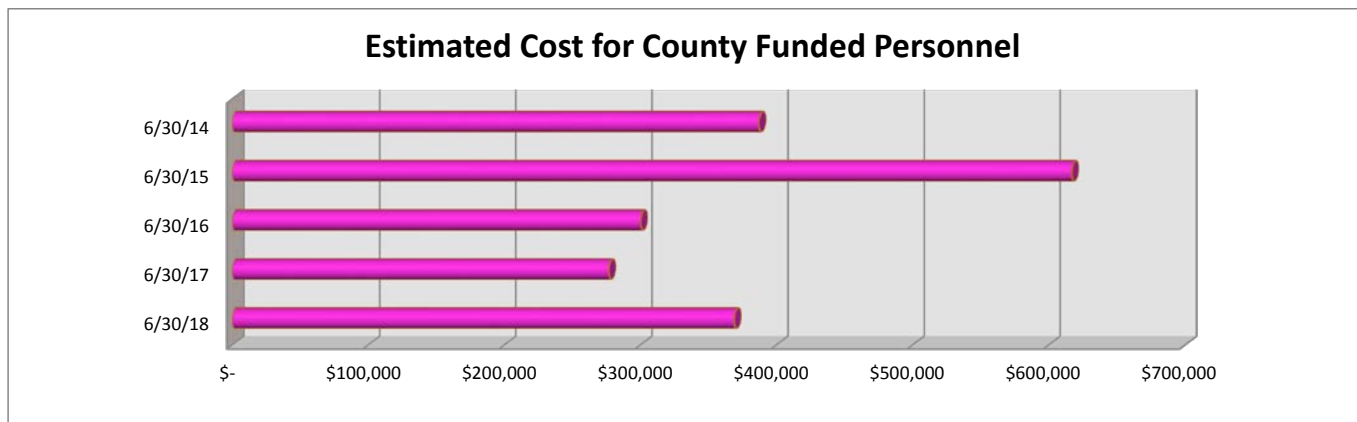
**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	120.22	121.49	125.57	120.45	119.80
Number PE & SSP actually employed	121.35	125.95	125.95	119.99	120.00
Number PE & SSP employed in excess of number funded	1.13	4.46	0.38	(0.46)	0.20
Number of professionals employed from local funds	3.00	3.00	3.00	3.00	4.00
Total number of professionals funded by county board	4.13	7.46	3.38	2.54	4.20
Service Personnel:					
Number SP allowed for funding	71.802	73.133	74.968	71.726	71.215
Number SP actually employed	75.785	77.785	77.785	75.235	74.710
Number SP employed in excess of number funded	3.983	4.652	2.817	3.509	3.495
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.983	4.652	2.817	3.509	3.495
Total number of personnel employed in excess of number funded through PSSP	8.113	12.112	6.197	6.049	7.695



**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 245,077	\$ 447,173	\$ 198,914	\$ 149,463	\$ 242,929
Service Personnel	142,061	169,852	101,340	127,376	126,058
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 387,138	\$ 617,025	\$ 300,253	\$ 276,839	\$ 368,987



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,596	1,635	1,573	1,559	1,518
Increase (Decline) in student enrollment	27	39	(62)	(14)	(41)
Number of schools	5	5	5	5	5
County average number of students/school	319	327	315	312	304
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(92)	(85)	(95)	(99)	(108)

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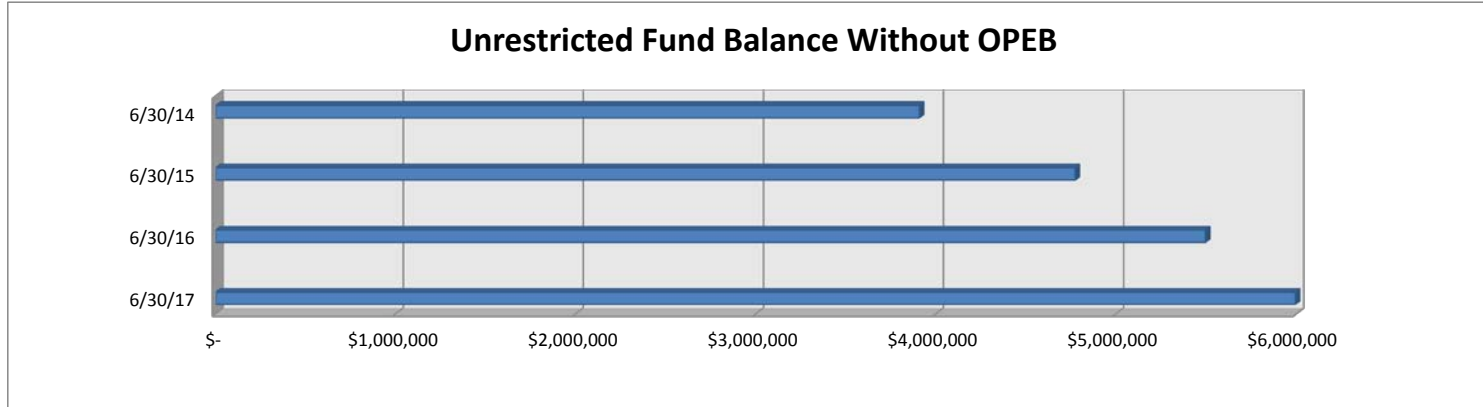
**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 3,906,969	\$ 4,772,091	\$ 5,495,284	\$ 5,994,333	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	50.00%	50.00%	50.00%	50.00%	50.00%
Projected excess levy gross tax collections	\$ 2,549,341	\$ 2,800,639	\$ 3,091,139	\$ 3,308,658	\$ 3,231,943

Per Pupil Expenditures

	\$ 10,567	\$ 10,410	\$ 10,356	\$ 10,781	N/A (2)
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Revenues:

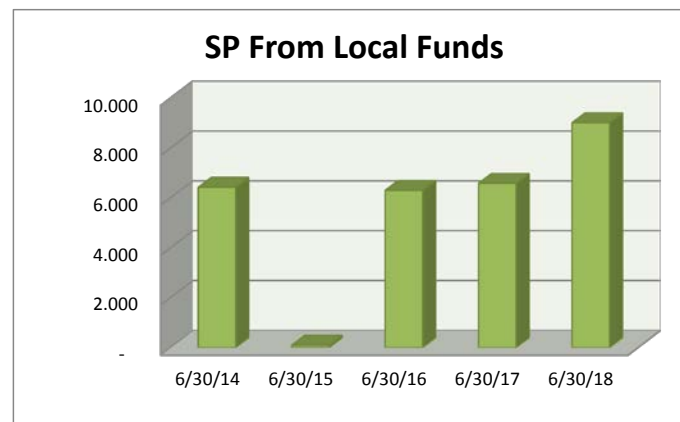
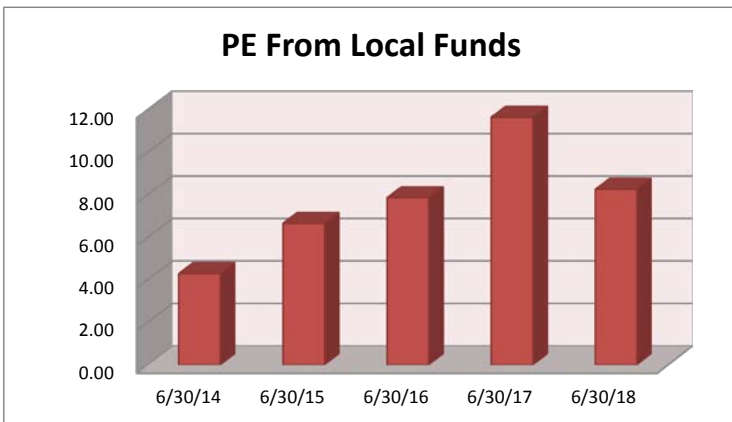
Local Source Revenue	\$ 8,086,419	\$ 9,073,631	\$ 9,771,328	\$ 10,364,336	N/A
State Source Revenue	\$ 17,532,515	\$ 16,218,966	\$ 15,251,667	\$ 15,398,529	N/A
Federal Source Revenue	\$ 3,061,072	\$ 2,930,722	\$ 2,836,790	\$ 2,892,796	N/A
Total	\$ 28,680,006	\$ 28,223,319	\$ 27,859,785	\$ 28,655,661	\$ - (2)

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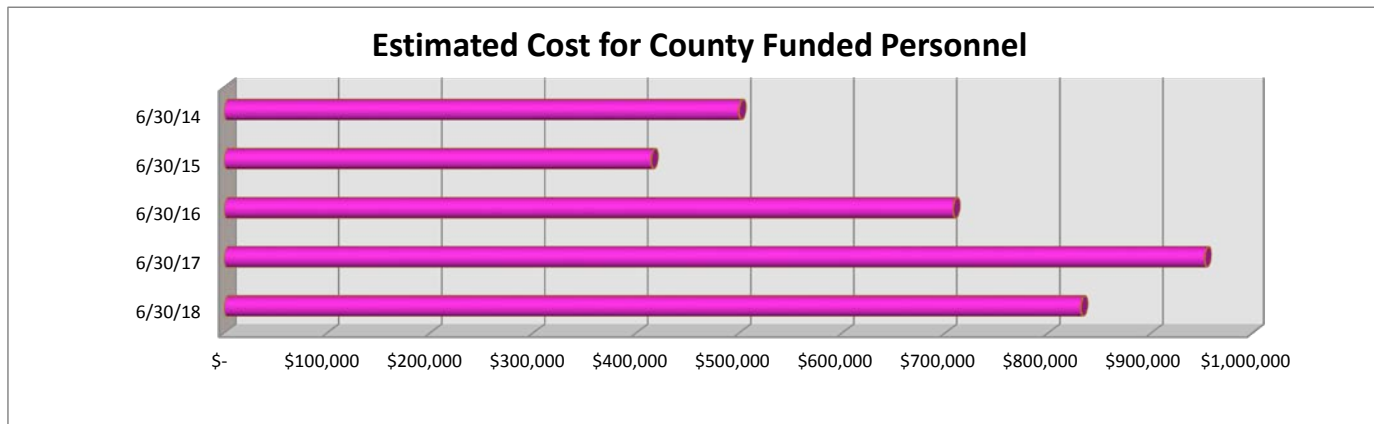
**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	180.11	181.24	181.10	183.51	184.40
Number PE & SSP actually employed	180.40	181.90	183.97	189.17	187.67
Number PE & SSP employed in excess of number funded	0.29	0.66	2.87	5.66	3.27
Number of professionals employed from local funds	4.00	6.00	5.00	6.00	5.00
Total number of professionals funded by county board	4.29	6.66	7.87	11.66	8.27
Service Personnel:					
Number SP allowed for funding	106.951	107.765	106.849	108.018	108.638
Number SP actually employed	113.375	107.860	113.150	114.600	117.650
Number SP employed in excess of number funded	6.424	0.095	6.301	6.582	9.012
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	6.424	0.095	6.301	6.582	9.012
Total number of personnel employed in excess of number funded through PSSP	10.714	6.755	14.171	18.242	17.282



**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 263,518	\$ 411,198	\$ 475,880	\$ 707,625	\$ 495,836
Service Personnel	236,469	3,510	231,890	244,837	335,911
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 499,987	\$ 414,708	\$ 707,770	\$ 952,462	\$ 831,747



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,423	2,406	2,450	2,456	2,432
Increase (Decline) in student enrollment	14	(17)	44	6	(24)
Number of schools	5	5	5	5	5
County average number of students/school	485	481	490	491	486
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	74	69	80	80	74

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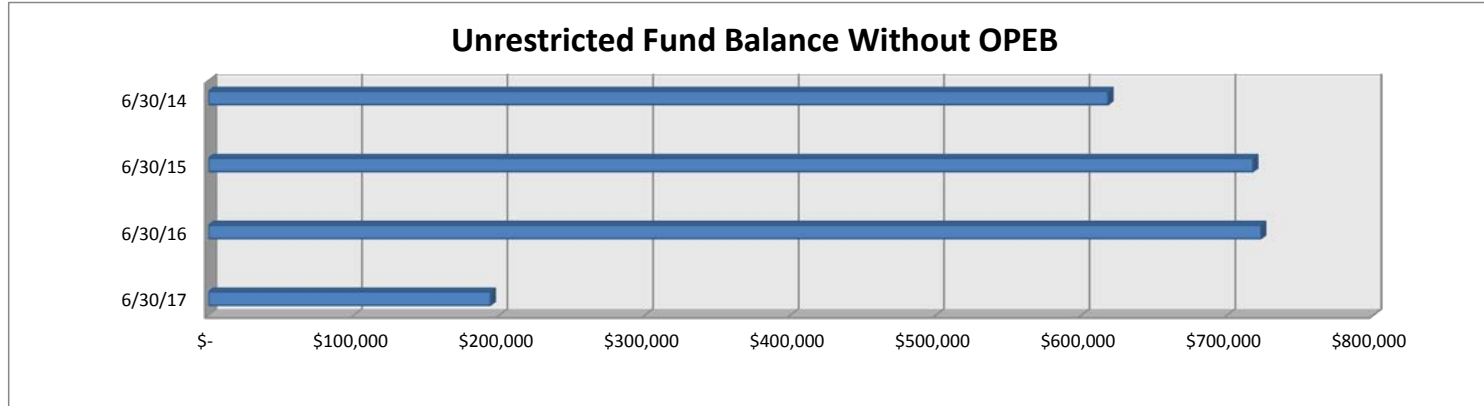
**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 618,141	\$ 717,680	\$ 723,142	\$ 193,723	N/A (1)(2)
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Excess Levy:

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

Per Pupil Expenditures	\$ 12,164	\$ 12,065	\$ 10,067	\$ 12,725	N/A (2)
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Revenues:

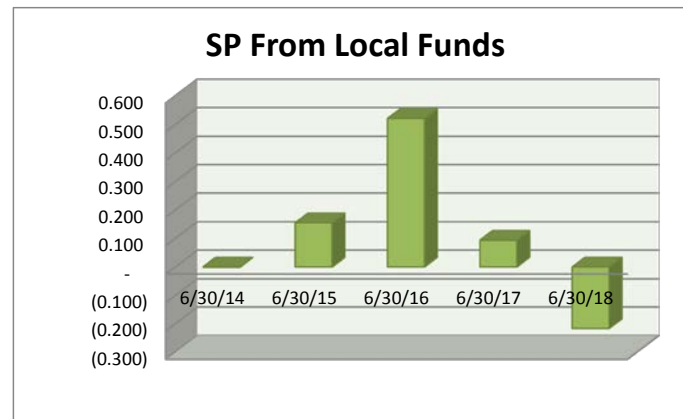
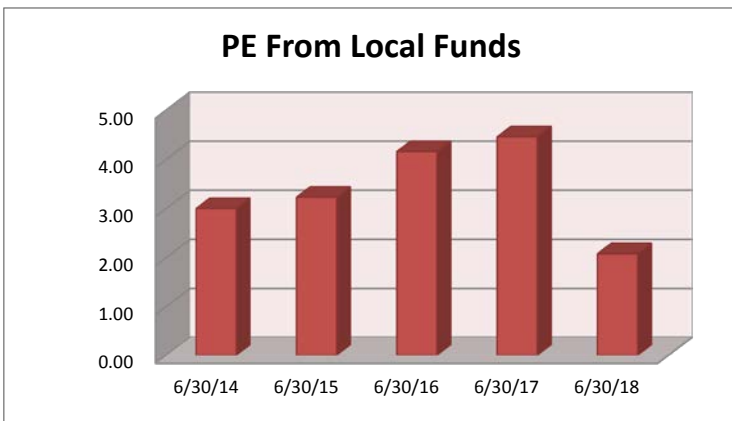
Local Source Revenue	\$ 3,935,193	\$ 4,245,458	\$ 4,165,958	\$ 4,254,576	N/A
State Source Revenue	\$ 7,546,044	\$ 6,966,666	\$ 4,997,398	\$ 9,068,260	N/A
Federal Source Revenue	\$ 1,265,866	\$ 1,461,450	\$ 1,369,855	\$ 1,208,813	N/A
Total	\$ 12,747,103	\$ 12,673,574	\$ 10,533,211	\$ 14,531,649	\$ - (2)

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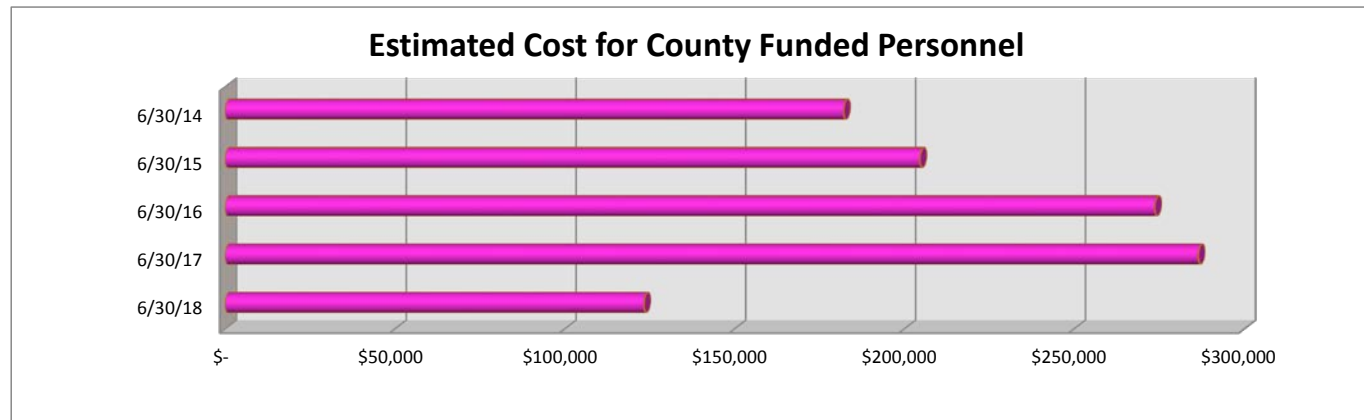
**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	91.33	90.95	90.33	89.53	88.40
Number PE & SSP actually employed	91.82	91.55	91.49	90.99	87.48
Number PE & SSP employed in excess of number funded	0.49	0.60	1.16	1.46	(0.92)
Number of professionals employed from local funds	2.51	2.63	3.00	3.00	3.00
Total number of professionals funded by county board	3.00	3.23	4.16	4.46	2.08
Service Personnel:					
Number SP allowed for funding	55.576	55.420	55.054	54.686	53.997
Number SP actually employed	55.575	55.575	55.575	54.780	53.780
Number SP employed in excess of number funded	(0.001)	0.155	0.521	0.094	(0.217)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	(0.001)	0.155	0.521	0.094	(0.217)
Total number of personnel employed in excess of number funded through PSSP	2.999	3.385	4.681	4.554	1.863



**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 182,240	\$ 199,051	\$ 254,977	\$ 283,081	\$ 131,352
Service Personnel	(36)	5,631	18,859	3,518	(7,960)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 182,203	\$ 204,681	\$ 273,837	\$ 286,599	\$ 123,392



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,029	1,023	1,022	978	1,008
Increase (Decline) in student enrollment	(2)	(6)	(1)	(44)	30
Number of schools	3	3	3	3	3
County average number of students/school	343	341	341	326	336
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(68)	(71)	(69)	(85)	(76)

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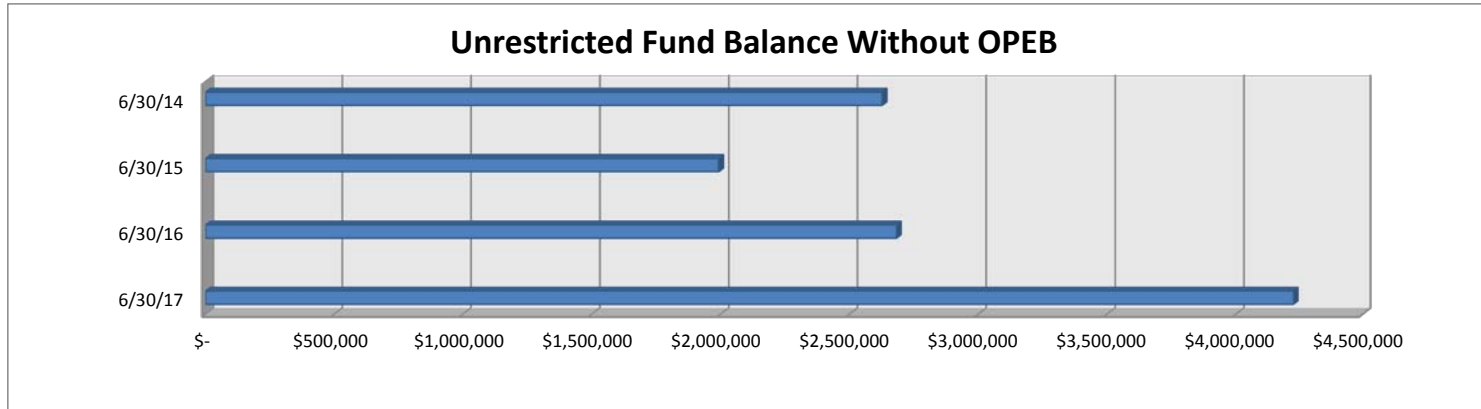
**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

FYE FYE FYE FYE FYE
6/30/14 6/30/15 6/30/16 6/30/17 6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 2,626,511 \$ 1,991,801 \$ 2,681,888 \$ 4,223,442 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 2,893,643	\$ 3,196,879	\$ 4,377,021	\$ 6,145,867	\$ 5,279,869

Per Pupil Expenditures

\$ 12,990 \$ 13,598 \$ 13,579 \$ 14,298 N/A (2)

Revenues:

Local Source Revenue	\$ 6,033,673	\$ 5,888,875	\$ 8,379,206	\$ 11,533,353	N/A
State Source Revenue	\$ 10,164,652	\$ 9,524,796	\$ 8,433,036	\$ 7,254,512	N/A
Federal Source Revenue	\$ 1,878,574	\$ 1,765,815	\$ 1,663,110	\$ 1,907,055	N/A

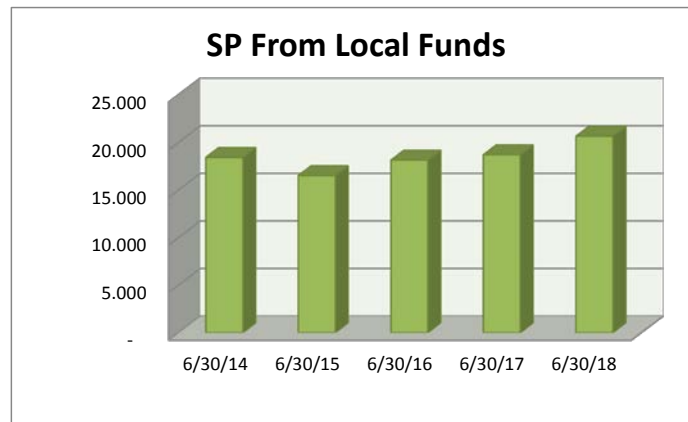
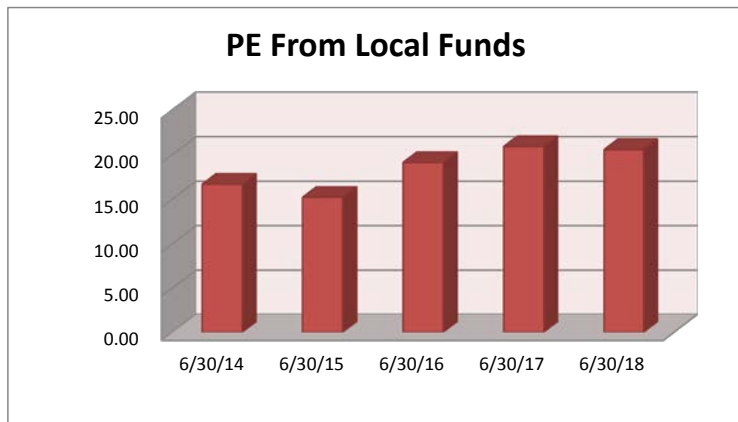
Total	\$ 18,076,899	\$ 17,179,486	\$ 18,475,352	\$ 20,694,920	\$ - (2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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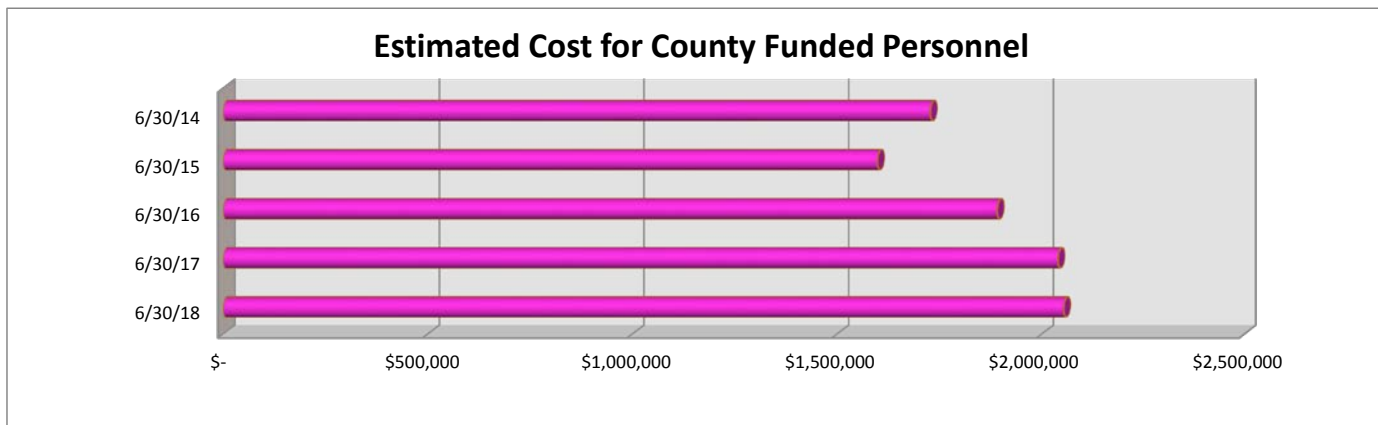
**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	103.36	101.15	99.08	96.88	97.75
Number PE & SSP actually employed	114.14	110.47	112.23	113.81	114.34
Number PE & SSP employed in excess of number funded	10.78	9.32	13.15	16.93	16.59
Number of professionals employed from local funds	5.92	5.92	6.00	4.00	4.00
Total number of professionals funded by county board	16.70	15.24	19.15	20.93	20.59
Service Personnel:					
Number SP allowed for funding	61.916	60.827	60.218	59.650	59.915
Number SP actually employed	80.368	77.368	78.368	78.368	80.568
Number SP employed in excess of number funded	18.452	16.541	18.150	18.718	20.653
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.452	16.541	18.150	18.718	20.653
Total number of personnel employed in excess of number funded through PSSP	35.152	31.781	37.300	39.648	41.243



**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,045,035	\$ 977,544	\$ 1,216,011	\$ 1,322,993	\$ 1,286,077
Service Personnel	682,877	621,143	675,136	716,531	767,510
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,727,911	\$ 1,598,687	\$ 1,891,147	\$ 2,039,525	\$ 2,053,587



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,348	1,304	1,303	1,309	1,291
Increase (Decline) in student enrollment	(25)	(44)	(1)	6	(18)
Number of schools	4	4	4	4	4
County average number of students/school	337	326	326	327	323
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(74)	(86)	(84)	(84)	(89)

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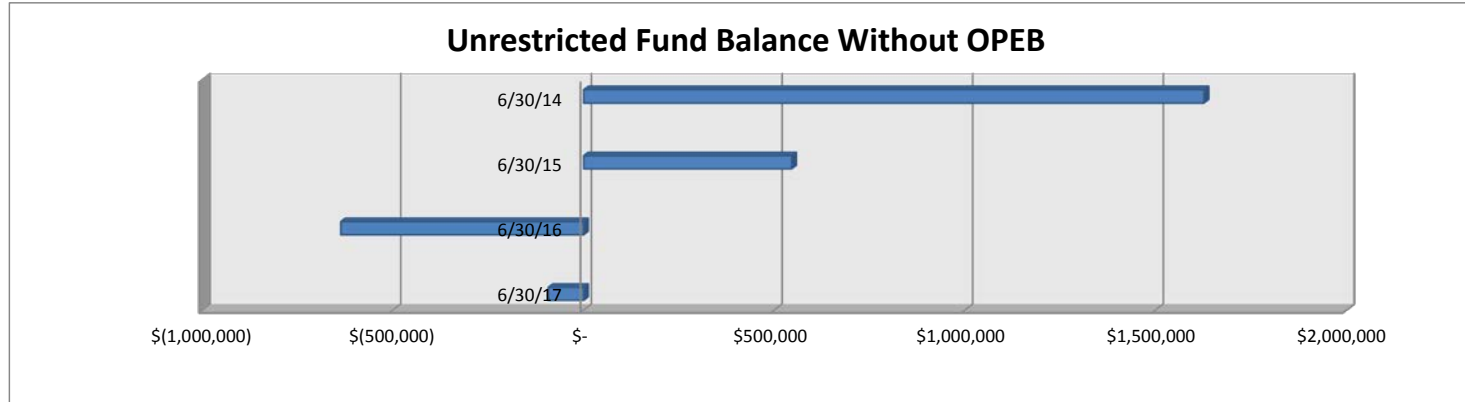
**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,627,280	\$ 545,540	\$ (637,054)	\$ (92,619)	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	42.83%	42.83%	42.83%	42.83%	42.83%

Projected excess levy gross tax collections	\$ 3,593,901	\$ 3,273,298	\$ 3,426,859	\$ 3,605,437	\$ 3,379,565
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Per Pupil Expenditures	\$ 11,076	\$ 11,168	\$ 11,007	\$ 10,933	N/A	(2)
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Revenues:

Local Source Revenue	\$ 11,596,715	\$ 10,666,393	\$ 10,915,737	\$ 11,666,276	N/A
State Source Revenue	\$ 29,402,526	\$ 28,776,556	\$ 26,950,902	\$ 26,977,578	N/A
Federal Source Revenue	\$ 5,040,580	\$ 4,690,018	\$ 4,280,461	\$ 4,909,277	N/A

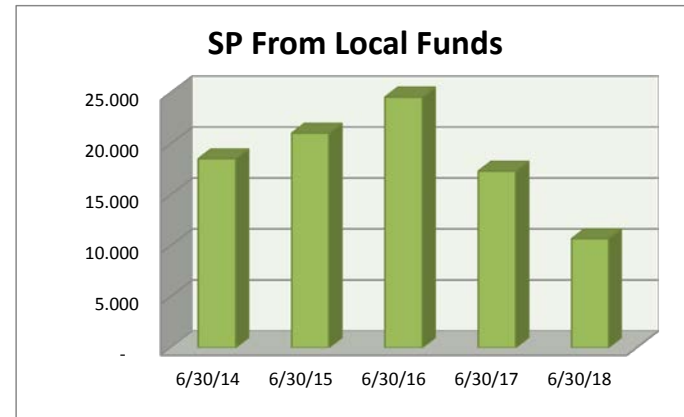
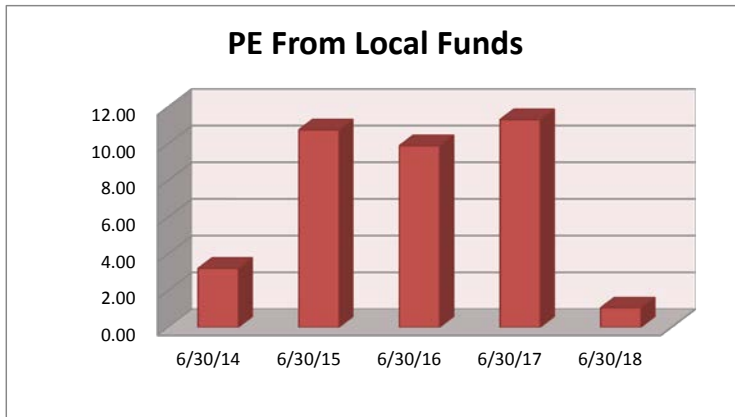
Total	\$ 46,039,821	\$ 44,132,967	\$ 42,147,100	\$ 43,553,131	\$ -	(2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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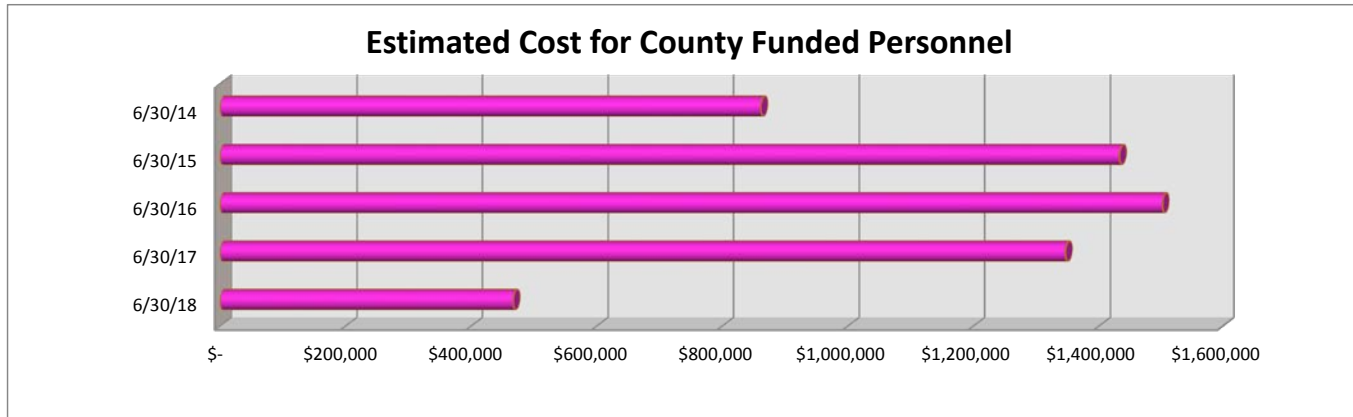
**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	297.39	296.54	294.75	291.98	291.24
Number PE & SSP actually employed	297.60	303.30	299.65	297.30	288.30
Number PE & SSP employed in excess of number funded	0.21	6.76	4.90	5.32	(2.94)
Number of professionals employed from local funds	3.00	4.00	5.00	6.00	4.00
Total number of professionals funded by county board	3.21	10.76	9.90	11.32	1.06
Service Personnel:					
Number SP allowed for funding	174.458	174.004	172.458	170.072	169.911
Number SP actually employed	193.010	195.060	197.060	187.410	180.620
Number SP employed in excess of number funded	18.552	21.056	24.602	17.338	10.709
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.552	21.056	24.602	17.338	10.709
Total number of personnel employed in excess of number funded through PSSP	21.762	31.813	34.502	28.658	11.769



**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 198,520	\$ 665,794	\$ 605,824	\$ 704,351	\$ 66,068
Service Personnel	663,176	767,203	895,669	642,455	401,061
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 861,695	\$ 1,432,997	\$ 1,501,493	\$ 1,346,806	\$ 467,129



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,822	3,832	3,794	3,785	3,757
Increase (Decline) in student enrollment	(32)	10	(38)	(9)	(28)
Number of schools	9	9	9	9	9
County average number of students/school	425	426	422	421	417
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	14	14	12	10	5

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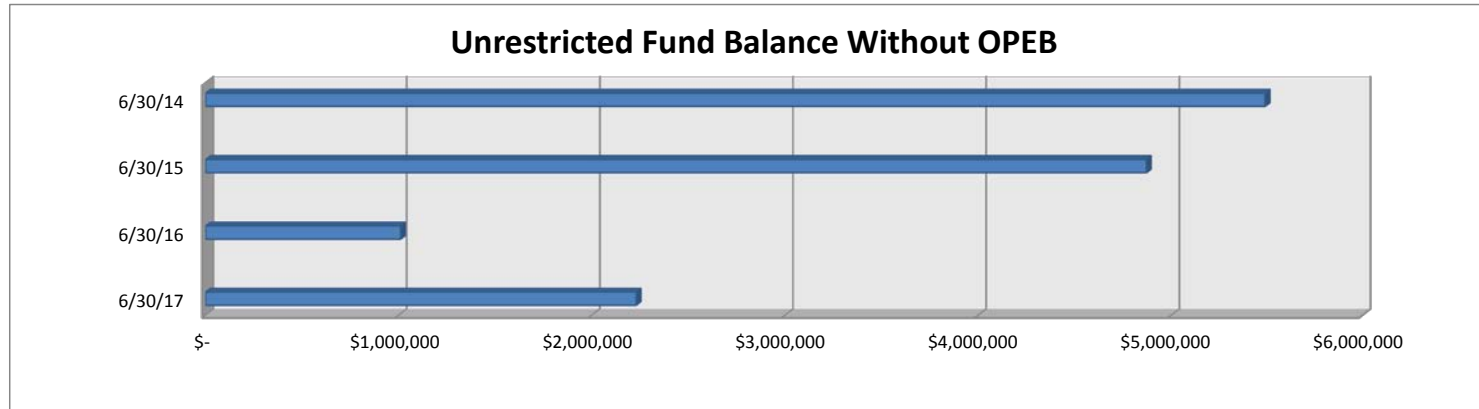
**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 5,484,287	\$ 4,869,544	\$ 1,009,671	\$ 2,228,935	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 9,664,477	\$ 9,388,891	\$ 9,256,582	\$ 9,405,521	\$ 8,923,571

Per Pupil Expenditures

	\$ 10,536	\$ 10,672	\$ 10,942	\$ 10,812	N/A (2)
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Revenues:

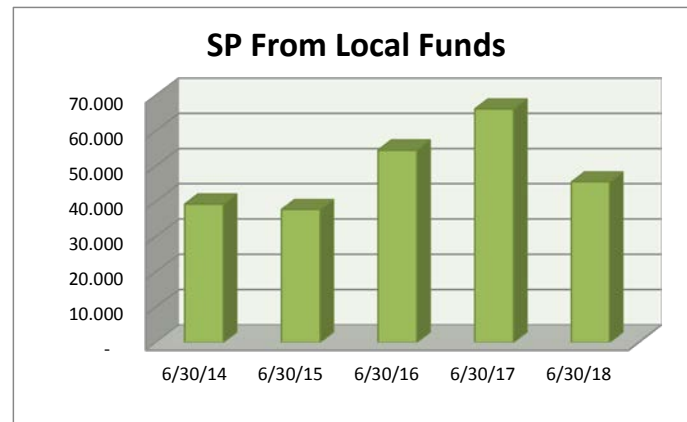
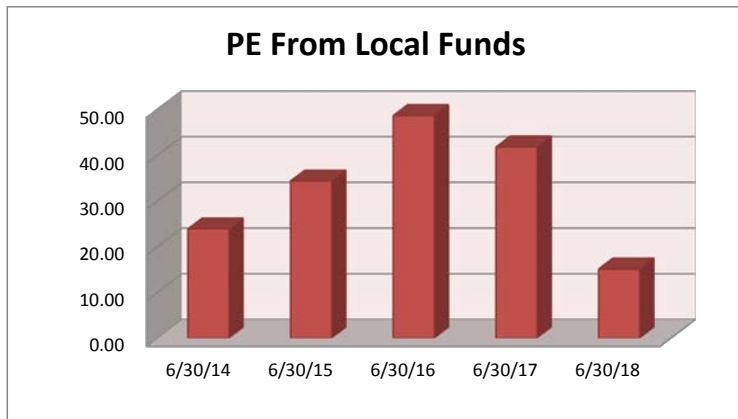
Local Source Revenue	\$ 19,253,255	\$ 20,571,222	\$ 19,549,102	\$ 19,567,756	N/A
State Source Revenue	\$ 54,919,882	\$ 54,378,012	\$ 56,071,497	\$ 59,776,221	N/A
Federal Source Revenue	\$ 8,683,168	\$ 9,052,276	\$ 9,309,570	\$ 9,780,484	N/A
Total	\$ 82,856,305	\$ 84,001,510	\$ 84,930,169	\$ 89,124,461	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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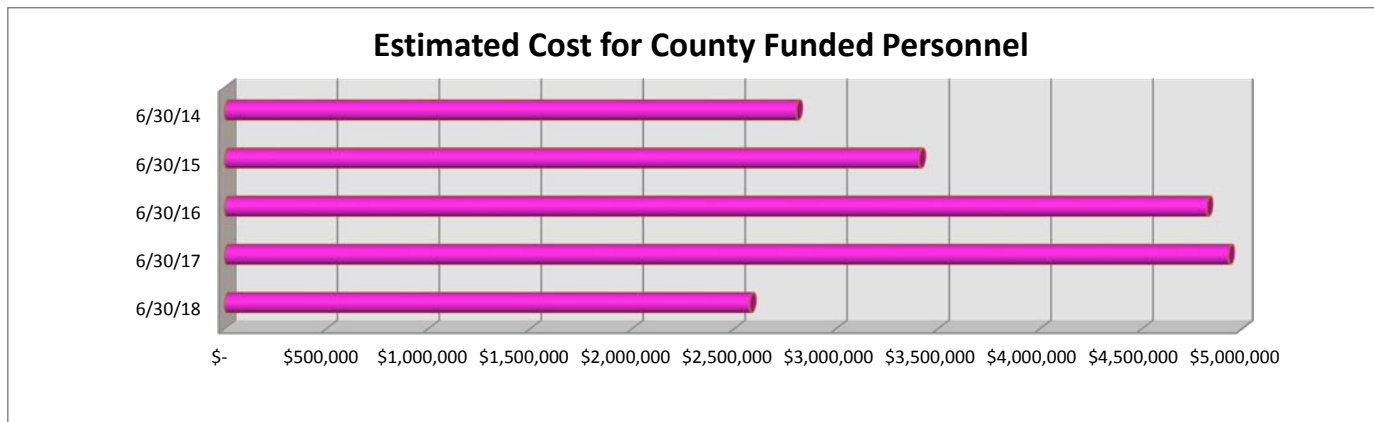
**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	560.99	557.10	553.29	545.78	533.29
Number PE & SSP actually employed	568.40	572.00	581.50	569.61	533.00
Number PE & SSP employed in excess of number funded	7.41	14.90	28.21	23.83	(0.29)
Number of professionals employed from local funds	16.50	19.50	20.50	18.00	15.40
Total number of professionals funded by county board	23.91	34.40	48.71	41.83	15.11
Service Personnel:					
Number SP allowed for funding	334.974	332.657	330.479	324.582	317.048
Number SP actually employed	374.176	369.314	384.023	388.788	362.563
Number SP employed in excess of number funded	39.202	36.657	53.544	64.206	45.515
Number SP employed from local funds	-	1.000	1.000	2.000	-
Total number of SP funded by county board	39.202	37.657	54.544	66.206	45.515
Total number of personnel employed in excess of number funded through PSSP	63.112	72.057	103.254	108.036	60.625



**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,418,501	\$ 2,046,668	\$ 2,871,922	\$ 2,505,052	\$ 911,804
Service Personnel	1,386,711	1,361,794	1,951,675	2,428,046	1,665,205
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,805,212	\$ 3,408,461	\$ 4,823,598	\$ 4,933,098	\$ 2,577,008



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	7,446	7,412	7,315	7,135	6,999
Increase (Decline) in student enrollment	(62)	(34)	(97)	(180)	(136)
Number of schools	21	20	20	20	18
County average number of students/school	355	371	366	357	389
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(56)	(41)	(44)	(54)	(23)

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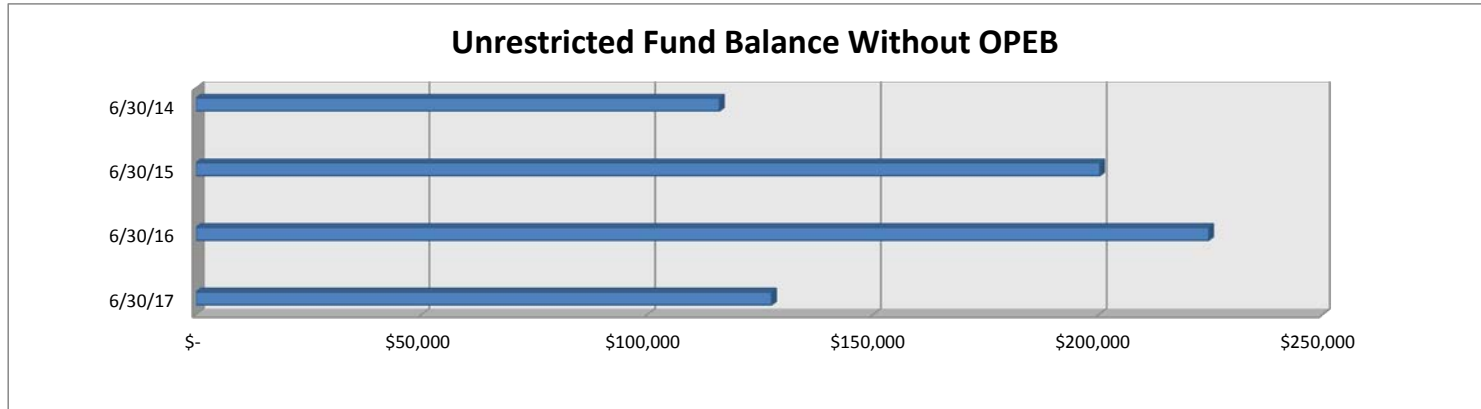
**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 115,941	\$ 200,204	\$ 224,308	\$ 127,505	N/A (1)(2)
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Excess Levy:

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

Per Pupil Expenditures

	\$ 11,266	\$ 11,042	\$ 10,811	\$ 10,958	N/A (2)
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Revenues:

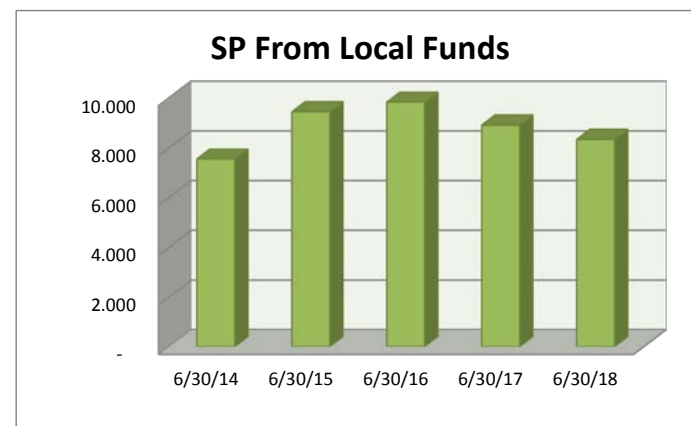
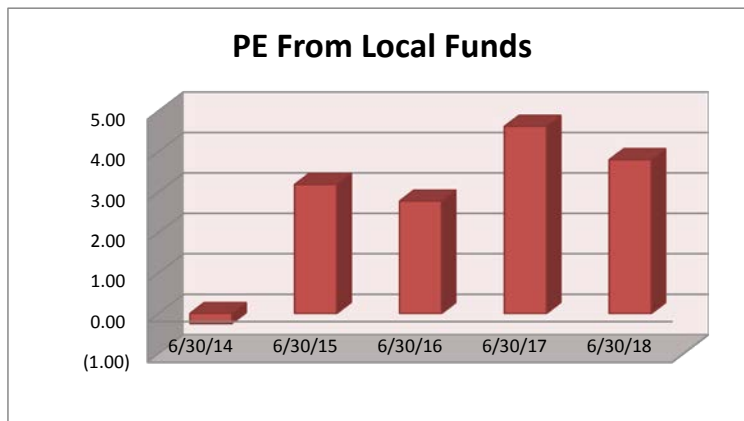
Local Source Revenue	\$ 2,028,824	\$ 2,027,163	\$ 1,825,678	\$ 2,188,541	N/A
State Source Revenue	\$ 12,803,597	\$ 14,338,925	\$ 11,258,095	\$ 11,169,228	N/A
Federal Source Revenue	\$ 2,721,925	\$ 2,658,535	\$ 2,523,251	\$ 2,367,875	N/A
Total	\$ 17,554,346	\$ 19,024,623	\$ 15,607,024	\$ 15,725,644	\$ - (2)

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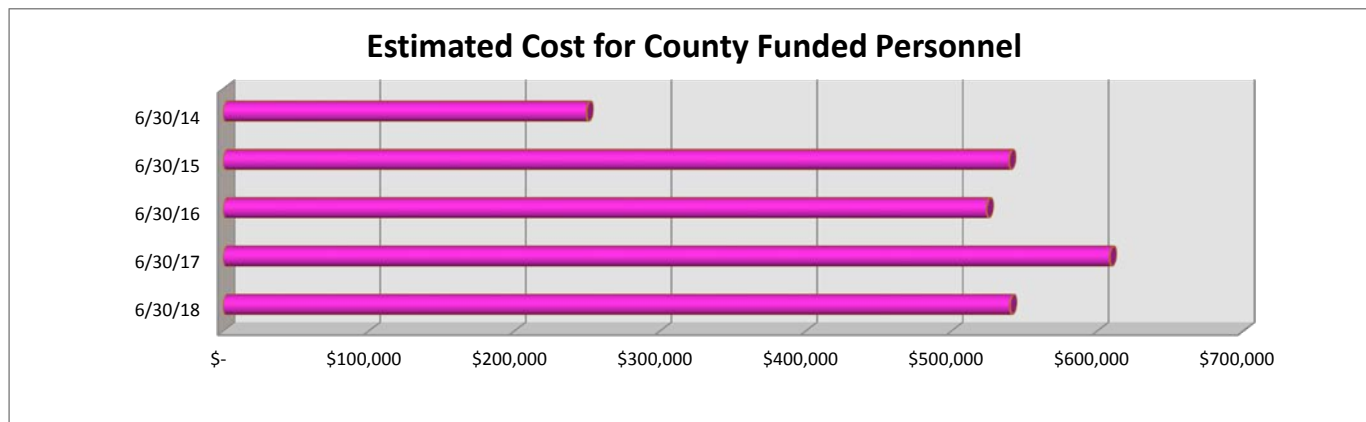
**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	113.15	110.10	109.41	106.93	106.20
Number PE & SSP actually employed	110.90	110.29	109.19	108.05	106.50
Number PE & SSP employed in excess of number funded	(2.25)	0.19	(0.22)	1.12	0.30
Number of professionals employed from local funds	2.00	3.00	3.00	3.50	3.50
Total number of professionals funded by county board	(0.25)	3.19	2.78	4.62	3.80
Service Personnel:					
Number SP allowed for funding	68.086	66.297	65.930	64.226	63.852
Number SP actually employed	75.653	75.758	75.783	73.158	72.208
Number SP employed in excess of number funded	7.567	9.461	9.853	8.932	8.356
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	7.567	9.461	9.853	8.932	8.356
Total number of personnel employed in excess of number funded through PSSP	7.317	12.651	12.633	13.555	12.156



**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ (15,540)	\$ 200,933	\$ 171,940	\$ 284,671	\$ 234,482
Service Personnel	265,076	338,634	352,242	323,945	305,725
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 249,536	\$ 539,567	\$ 524,182	\$ 608,616	\$ 540,207



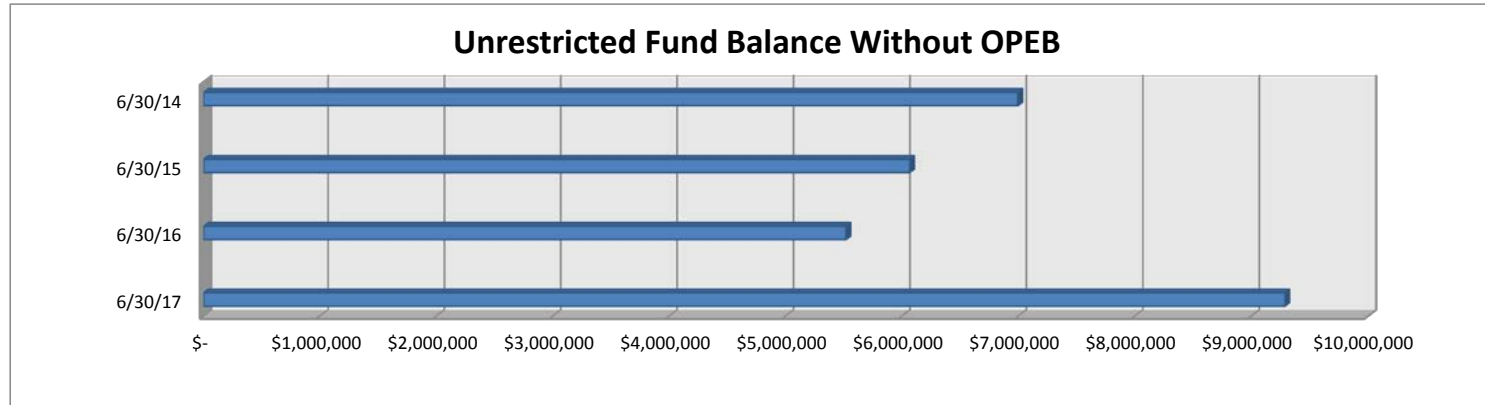
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,446	1,438	1,407	1,396	1,366
Increase (Decline) in student enrollment	(47)	(8)	(31)	(11)	(30)
Number of schools	6	4	4	4	4
County average number of students/school	241	360	352	349	342
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(170)	(52)	(58)	(62)	(70)

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**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 6,995,024	\$ 6,065,447	\$ 5,518,160	\$ 9,289,029	N/A (1)(2)



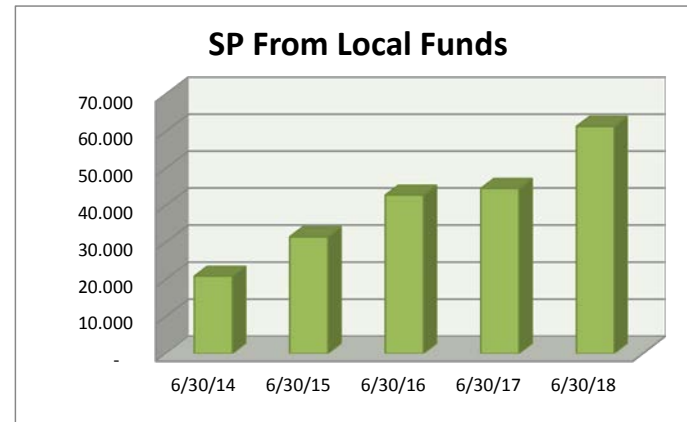
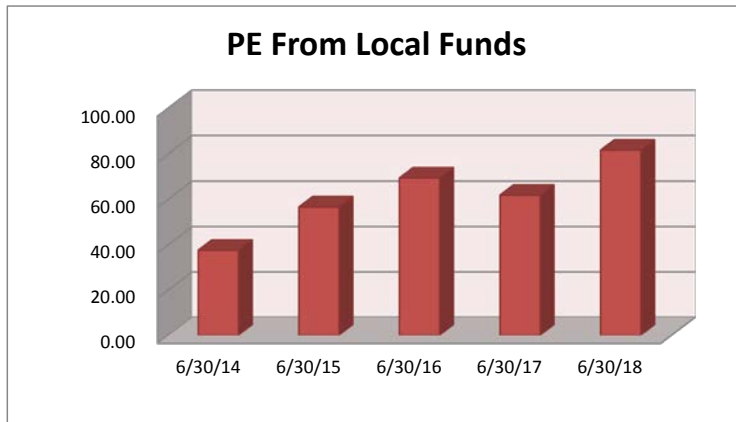
Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 10,551,000	\$ 12,242,231	\$ 16,993,534	\$ 19,382,897	\$ 16,448,853
Per Pupil Expenditures	\$ 13,544	\$ 14,718	\$ 15,488	\$ 17,469	N/A (2)
Revenues:					
Local Source Revenue	\$ 20,038,416	\$ 22,482,401	\$ 31,261,330	\$ 35,134,925	N/A
State Source Revenue	\$ 16,217,805	\$ 14,199,944	\$ 9,897,200	\$ 8,763,280	N/A
Federal Source Revenue	\$ 3,339,286	\$ 3,113,873	\$ 3,123,631	\$ 3,887,340	N/A
Total	\$ 39,595,507	\$ 39,796,218	\$ 44,282,161	\$ 47,785,545	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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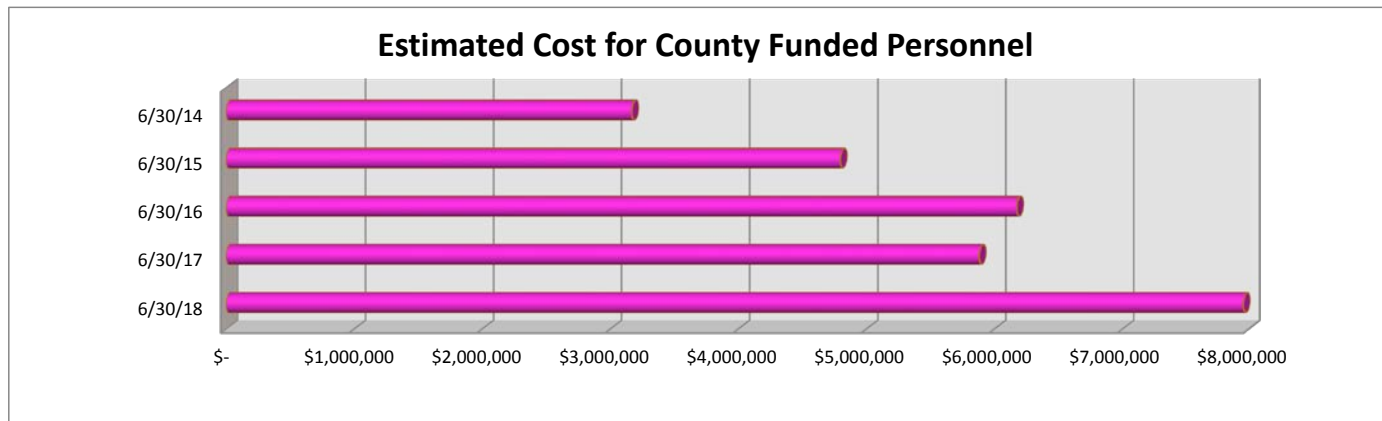
**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	209.10	204.37	201.90	200.70	190.42
Number PE & SSP actually employed	242.75	257.00	263.30	253.57	260.05
Number PE & SSP employed in excess of number funded	33.65	52.63	61.40	52.87	69.63
Number of professionals employed from local funds	4.00	4.00	8.00	9.00	12.00
Total number of professionals funded by county board	37.65	56.63	69.40	61.87	81.63
Service Personnel:					
Number SP allowed for funding	126.573	123.766	122.140	120.542	114.278
Number SP actually employed	147.431	155.286	158.931	165.131	174.631
Number SP employed in excess of number funded	20.858	31.520	36.791	44.589	60.353
Number SP employed from local funds	-	-	6.000	-	1.000
Total number of SP funded by county board	20.858	31.520	42.791	44.589	61.353
Total number of personnel employed in excess of number funded through PSSP	58.508	88.150	112.191	106.459	142.983



**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,376,787	\$ 3,576,486	\$ 4,488,866	\$ 4,080,617	\$ 5,451,272
Service Personnel	792,860	1,221,246	1,686,368	1,801,636	2,509,237
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,169,647	\$ 4,797,732	\$ 6,175,233	\$ 5,882,253	\$ 7,960,509



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,757	2,729	2,695	2,554	2,531
Increase (Decline) in student enrollment	(61)	(28)	(34)	(141)	(23)
Number of schools	9	9	9	9	8
County average number of students/school	306	303	299	284	316
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(105)	(109)	(111)	(127)	(96)

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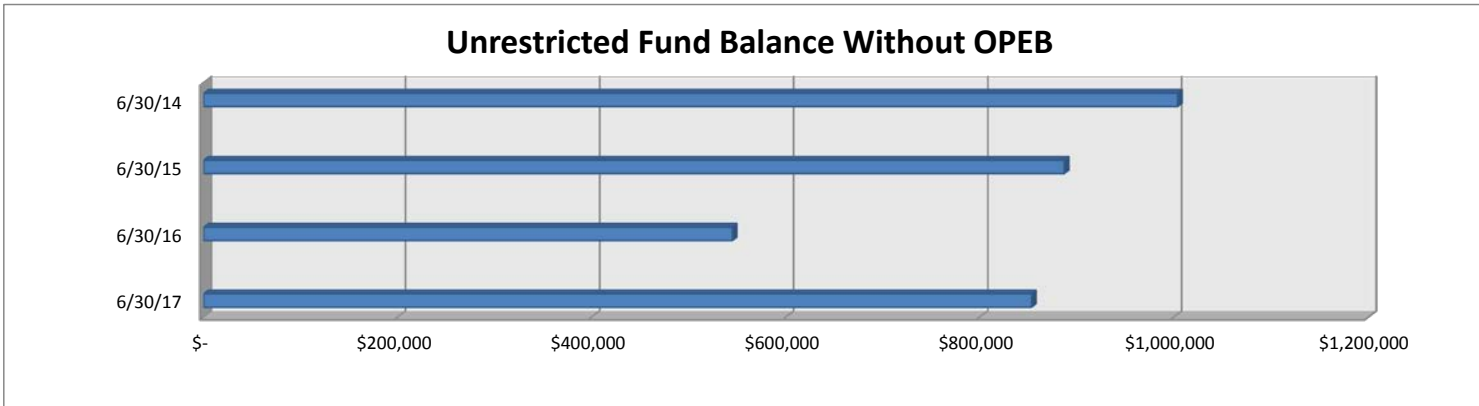
**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

FYE FYE FYE FYE FYE
6/30/14 6/30/15 6/30/16 6/30/17 6/30/18

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,003,696 \$ 886,908 \$ 544,914 \$ 853,216 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	90.02%	86.58%	90.02%	90.02%	90.02%
Projected excess levy gross tax collections	\$ 782,637	\$ 823,259	\$ 877,418	\$ 909,753	\$ 891,494

Per Pupil Expenditures

\$ 11,419 \$ 11,270 \$ 11,172 \$ 11,728 N/A (2)

Revenues:

Local Source Revenue	\$ 1,649,379	\$ 1,735,703	\$ 1,840,344	\$ 1,910,830	N/A
State Source Revenue	\$ 9,148,860	\$ 8,666,667	\$ 9,735,688	\$ 9,958,482	N/A
Federal Source Revenue	\$ 1,408,887	\$ 1,414,096	\$ 1,442,133	\$ 1,765,993	N/A

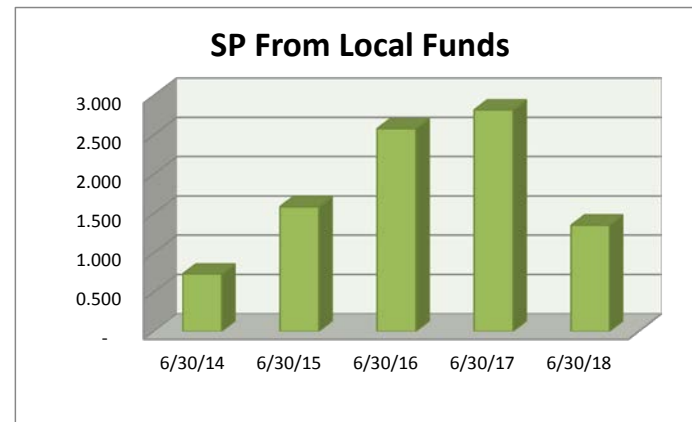
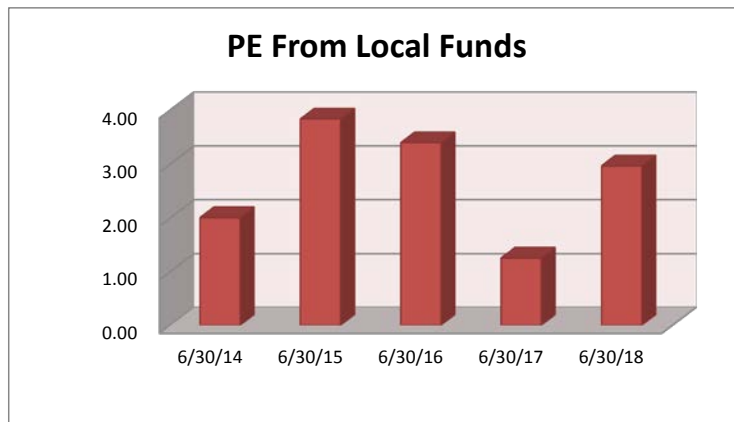
Total	\$ 12,207,126	\$ 11,816,466	\$ 13,018,165	\$ 13,635,305	\$ - (2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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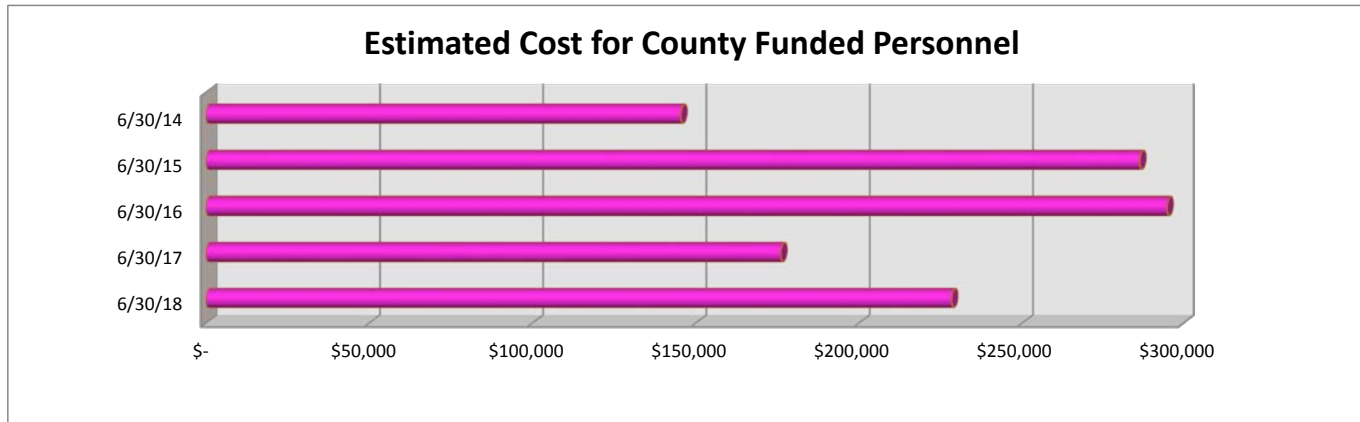
**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	86.19	85.36	85.80	86.94	84.73
Number PE & SSP actually employed	87.20	87.70	87.70	86.70	85.70
Number PE & SSP employed in excess of number funded	1.01	2.34	1.90	(0.24)	0.97
Number of professionals employed from local funds	1.00	1.50	1.50	1.50	2.00
Total number of professionals funded by county board	2.01	3.84	3.40	1.26	2.97
Service Personnel:					
Number SP allowed for funding	52.056	51.601	51.913	52.723	51.190
Number SP actually employed	52.787	53.187	54.492	55.542	52.542
Number SP employed in excess of number funded	0.731	1.586	2.579	2.819	1.352
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.731	1.586	2.579	2.819	1.352
Total number of personnel employed in excess of number funded through PSSP	2.741	5.426	5.979	4.079	4.322



**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 119,649	\$ 230,330	\$ 202,661	\$ 76,195	\$ 179,701
Service Personnel	25,862	55,997	92,296	99,950	48,731
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 145,511	\$ 286,326	\$ 294,957	\$ 176,145	\$ 228,432



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,022	1,039	1,073	1,025	1,035
Increase (Decline) in student enrollment	(13)	17	34	(48)	10
Number of schools	3	3	3	3	3
County average number of students/school	341	346	358	342	345
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(70)	(66)	(52)	(69)	(67)

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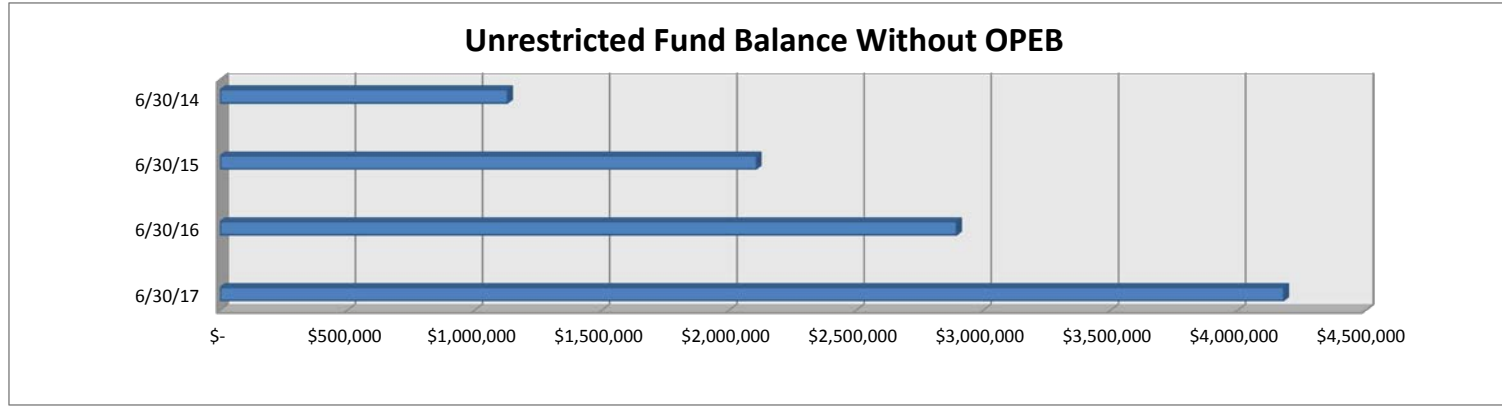
**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,129,342	\$ 2,106,498	\$ 2,894,162	\$ 4,179,770	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	80.00%	80.00%	80.00%	80.00%	80.00%

Projected excess levy gross tax collections	\$ 17,461,178	\$ 17,777,380	\$ 18,203,956	\$ 18,534,827	\$ 18,786,768
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Per Pupil Expenditures	\$ 10,884	\$ 10,659	\$ 10,558	\$ 11,029	N/A	(2)
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Revenues:

Local Source Revenue	\$ 42,554,781	\$ 42,574,248	\$ 43,451,860	\$ 44,680,026	N/A
State Source Revenue	\$ 95,179,482	\$ 93,434,224	\$ 86,460,479	\$ 88,843,438	N/A
Federal Source Revenue	\$ 13,626,865	\$ 14,642,688	\$ 14,487,341	\$ 15,540,904	N/A

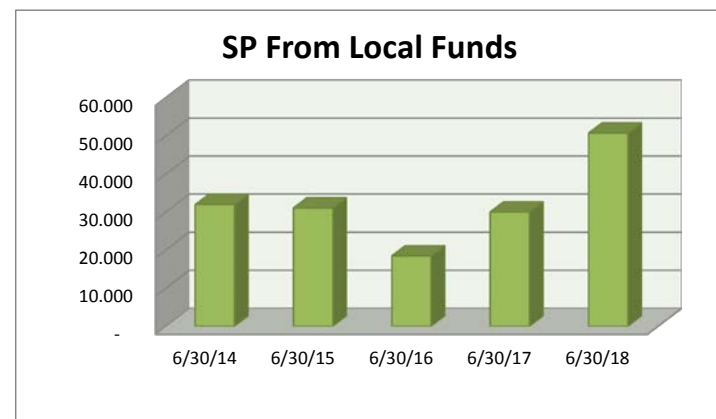
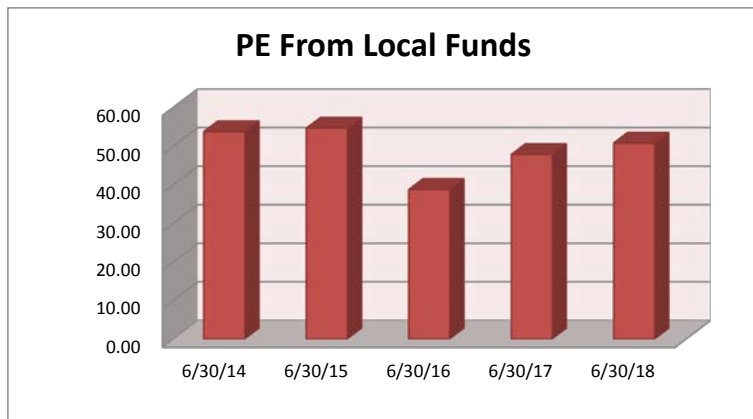
Total	\$ 151,361,128	\$ 150,651,160	\$ 144,399,680	\$ 149,064,368	\$ -	(2)
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Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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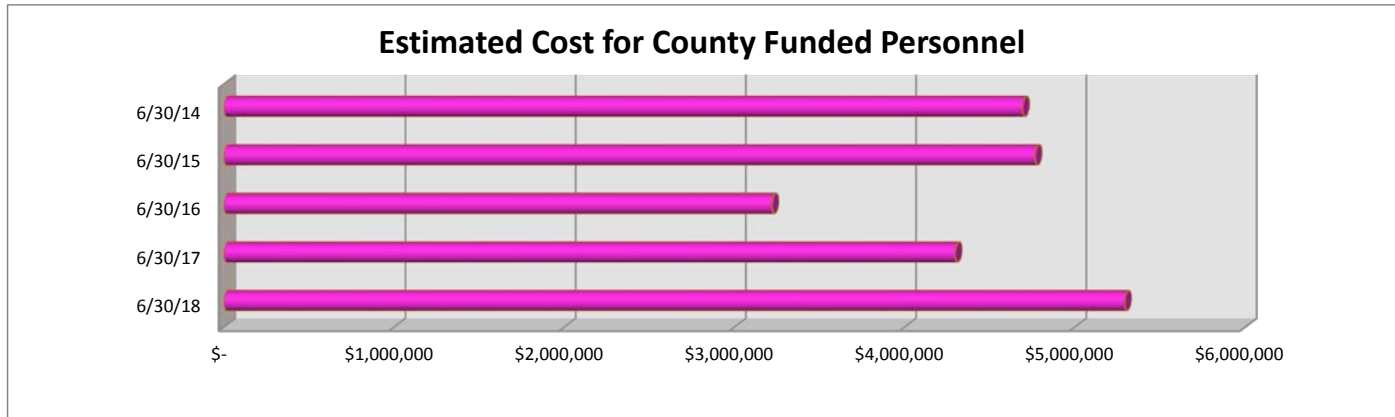
**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	1,003.21	999.84	996.54	985.77	970.48
Number PE & SSP actually employed	1,036.00	1,030.50	1,015.30	1,009.90	996.67
Number PE & SSP employed in excess of number funded	32.79	30.66	18.76	24.13	26.19
Number of professionals employed from local funds	21.00	24.00	20.00	23.70	24.63
Total number of professionals funded by county board	53.79	54.66	38.76	47.83	50.81
Service Personnel:					
Number SP allowed for funding	586.974	584.701	582.745	572.919	564.157
Number SP actually employed	618.915	615.785	601.235	602.933	614.887
Number SP employed in excess of number funded	31.941	31.084	18.490	30.014	50.730
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	31.941	31.084	18.490	30.014	50.730
Total number of personnel employed in excess of number funded through PSSP	85.731	85.744	57.250	77.844	101.545



**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,397,064	\$ 3,495,747	\$ 2,470,063	\$ 3,058,083	\$ 3,217,495
Service Personnel	1,297,013	1,272,205	750,878	1,239,431	2,075,543
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,694,077	\$ 4,767,952	\$ 3,220,942	\$ 4,297,514	\$ 5,293,038



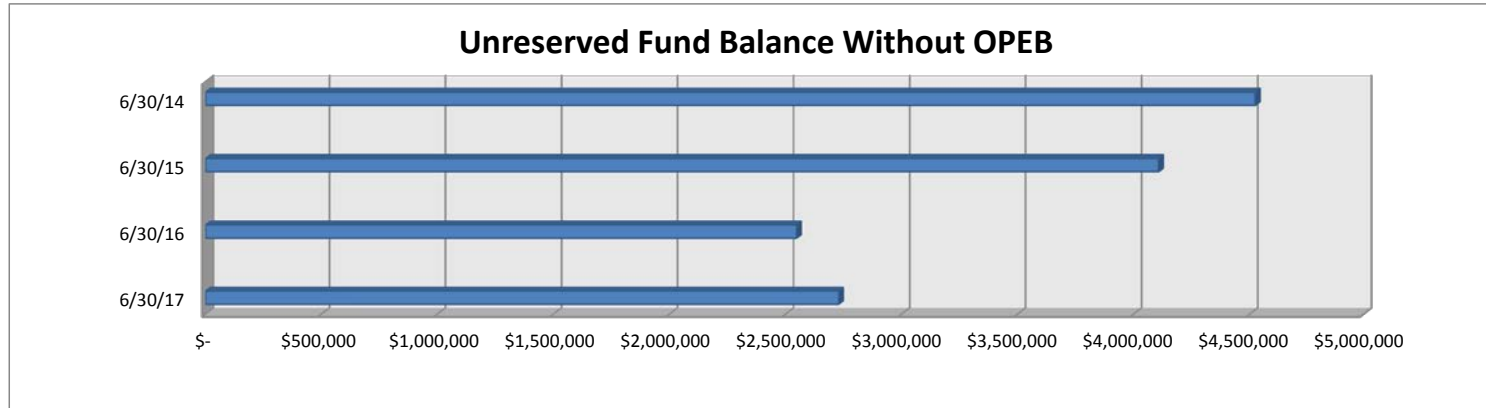
STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	13,260	13,259	13,086	12,860	12,606
Increase (Decline) in student enrollment	(81)	(1)	(173)	(226)	(254)
Number of schools	27	27	27	27	27
County average number of students/school	491	491	485	476	467
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	80	79	75	65	55

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**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 4,524,020	\$ 4,106,771	\$ 2,546,942	\$ 2,728,374	N/A (1)(2)



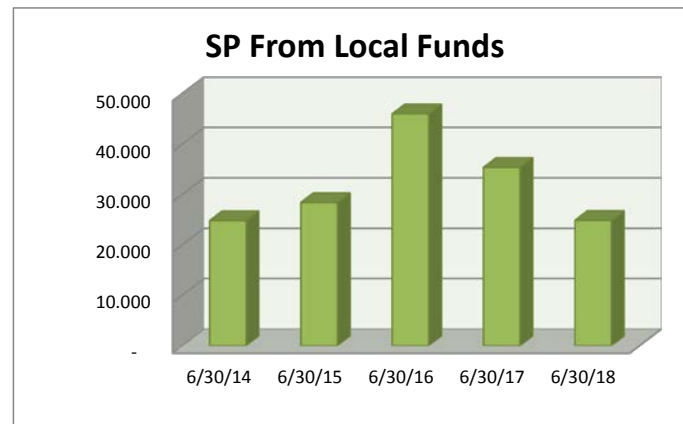
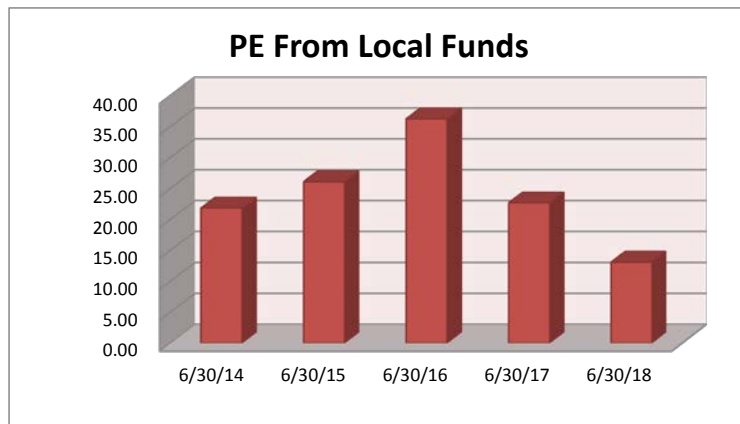
Excess Levy:					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 8,102,826	\$ 8,020,584	\$ 7,577,848	\$ 7,125,974	\$ 6,702,933
Per Pupil Expenditures	\$ 11,820	\$ 12,436	\$ 12,444	\$ 11,914	N/A (2)
Revenues:					
Local Source Revenue	\$ 16,493,028	\$ 16,186,726	\$ 13,205,280	\$ 12,718,121	N/A
State Source Revenue	\$ 44,011,553	\$ 32,704,094	\$ 30,218,879	\$ 29,839,113	N/A
Federal Source Revenue	\$ 5,289,589	\$ 5,583,729	\$ 5,645,078	\$ 6,252,562	N/A
Total	\$ 65,794,170	\$ 54,474,549	\$ 49,069,237	\$ 48,809,796	\$ - (2)

Notes: (1) The financial data presented for FY 14 through 17 are from audited financial reports. (2) The financial data for FY18 are either not available as of the date of this report or are from unaudited financial statements.

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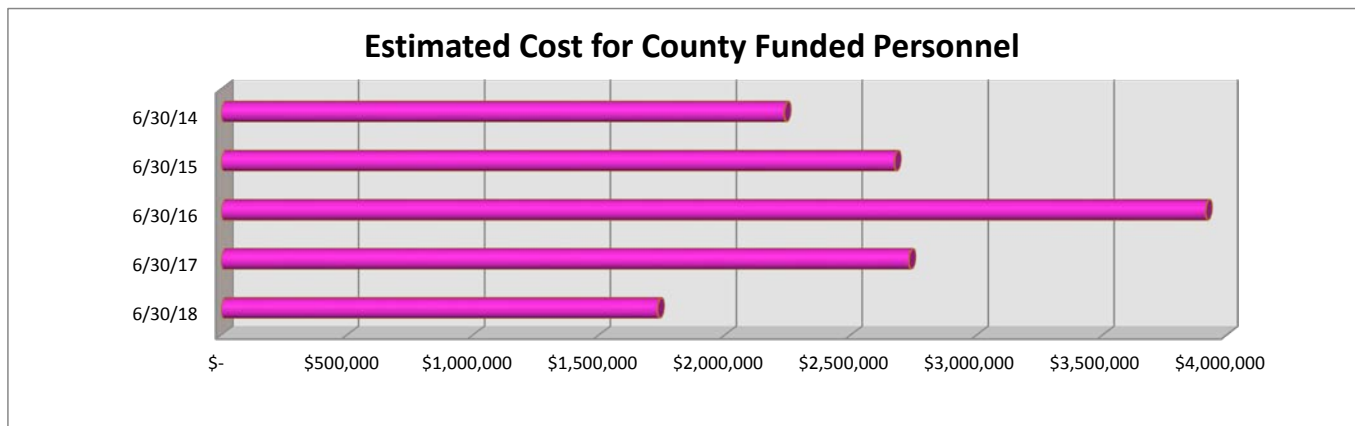
**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	320.13	320.37	310.95	305.54	300.13
Number PE & SSP actually employed	336.45	340.45	341.20	322.20	308.20
Number PE & SSP employed in excess of number funded	16.32	20.08	30.25	16.66	8.07
Number of professionals employed from local funds	5.50	6.00	6.00	6.00	5.00
Total number of professionals funded by county board	21.82	26.08	36.25	22.66	13.07
Service Personnel:					
Number SP allowed for funding	194.215	194.518	188.629	185.293	181.951
Number SP actually employed	219.040	222.955	234.655	220.697	206.827
Number SP employed in excess of number funded	24.825	28.437	46.026	35.404	24.876
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	24.825	28.437	46.026	35.404	24.876
Total number of personnel employed in excess of number funded through PSSP	46.645	54.517	82.276	58.064	37.946



**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/14 - 6/30/18**

	FYE 6/30/14	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,349,658	\$ 1,640,861	\$ 2,250,271	\$ 1,421,502	\$ 809,988
Service Personnel	886,411	1,032,392	1,665,085	1,309,456	922,741
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,236,069	\$ 2,673,253	\$ 3,915,355	\$ 2,730,958	\$ 1,732,729



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,256	4,142	4,060	3,977	3,936
Increase (Decline) in student enrollment	(14)	(114)	(82)	(83)	(41)
Number of schools	13	13	13	13	13
County average number of students/school	327	319	312	306	303
State average number of students/school	411	412	410	411	412
Number of students/school above (below) state average	(84)	(93)	(98)	(105)	(109)

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