

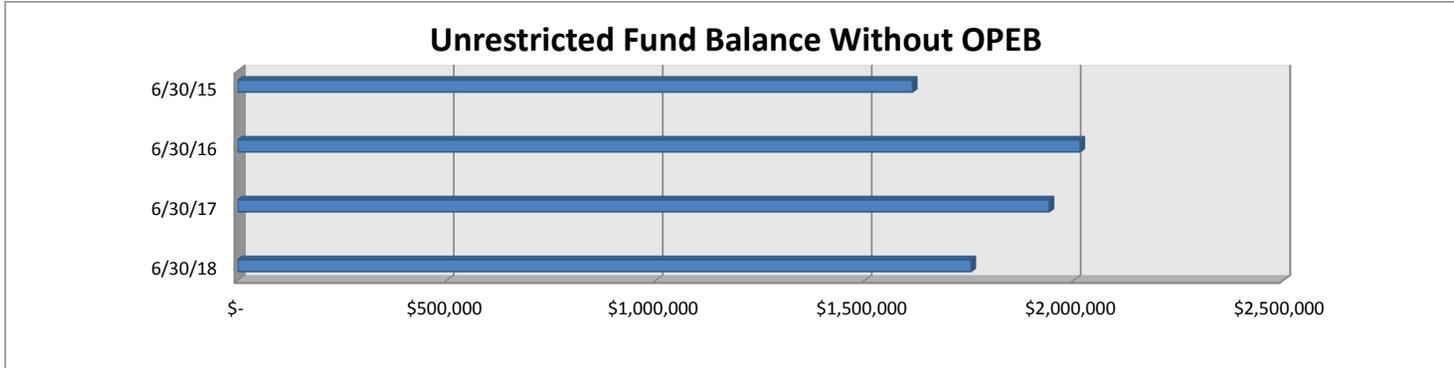
**BARBOUR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

FYE 6/30/15      FYE 6/30/16      FYE 6/30/17      FYE 6/30/18      FYE 6/30/19

**FINANCIAL DATA:**

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

\$ 1,614,810      \$ 2,015,804      \$ 1,942,080      \$ 1,754,880      N/A      (1)(2)



**Excess Levy:**

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

**Per Pupil Expenditures**      \$ 10,129      \$ 10,485      \$ 10,793      \$ 10,468      N/A      (2)

**Revenues:**

Local Source Revenue	\$ 3,681,864	\$ 4,593,803	\$ 5,465,947	\$ 3,849,603	N/A
State Source Revenue	18,014,896	16,673,837	20,028,043	17,424,020	N/A
Federal Source Revenue	3,325,136	3,349,646	3,748,865	3,543,267	N/A

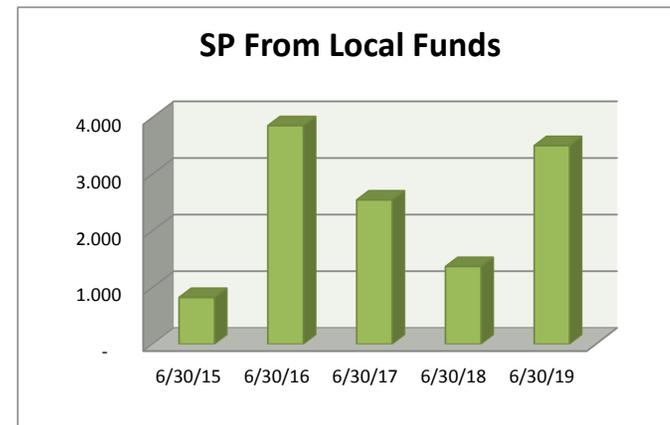
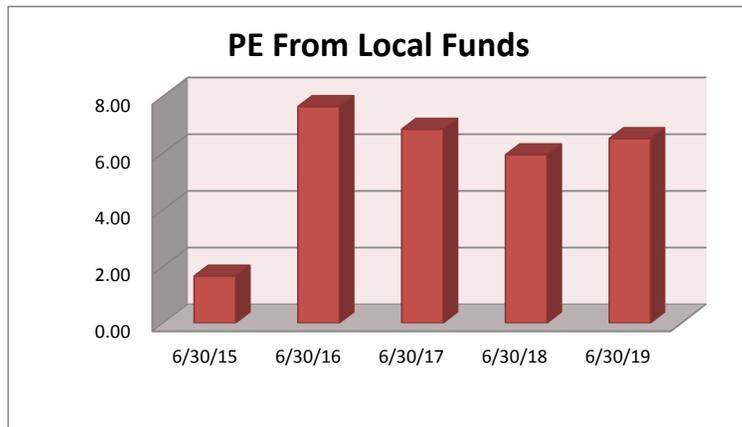
<b>Total</b>	<b>25,021,896</b>	<b>24,617,286</b>	<b>29,242,855</b>	<b>24,816,890</b>	\$ -	(2)
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

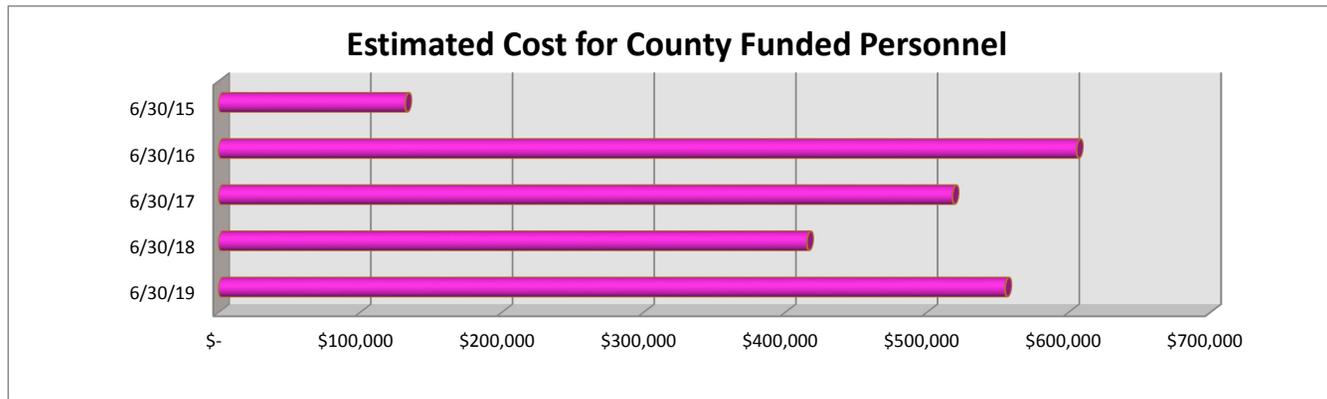
**BARBOUR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	183.42	183.29	178.380	173.990	173.380
Number PE & SSP actually employed	184.08	188.43	180.720	175.430	174.940
Number PE & SSP employed in excess of number funded	0.66	5.14	2.340	1.440	1.560
Number of professionals employed from local funds	1.00	2.50	4.500	4.500	4.950
Total number of professionals funded by county board	1.66	7.64	6.840	5.940	6.510
<b>Service Personnel:</b>					
Number SP allowed for funding	110.467	110.183	106.760	104.058	103.321
Number SP actually employed	111.289	114.039	109.304	105.425	106.825
Number SP employed in excess of number funded	0.822	3.856	2.544	1.367	3.504
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.822	3.856	2.544	1.367	3.504
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>2.482</b>	<b>11.496</b>	<b>9.384</b>	<b>7.307</b>	<b>10.014</b>



**BARBOUR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 102,823	\$ 468,618	\$ 425,010	\$ 365,163	\$ 421,234
Service Personnel	29,092	137,191	93,150	50,312	134,125
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 131,916</b>	<b>\$ 605,809</b>	<b>\$ 518,160</b>	<b>\$ 415,475</b>	<b>\$ 555,359</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,449	2,392	2,324	2,300	2,326
Increase (Decline) in student enrollment	(5)	(57)	(68)	(24)	26
Number of schools	9	9	9	7	7
County average number of students/school	272	266	258	329	332
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(140)</b>	<b>(144)</b>	<b>(153)</b>	<b>(83)</b>	<b>(78)</b>

OSF  
07/29/19  
Financial Analysis 19

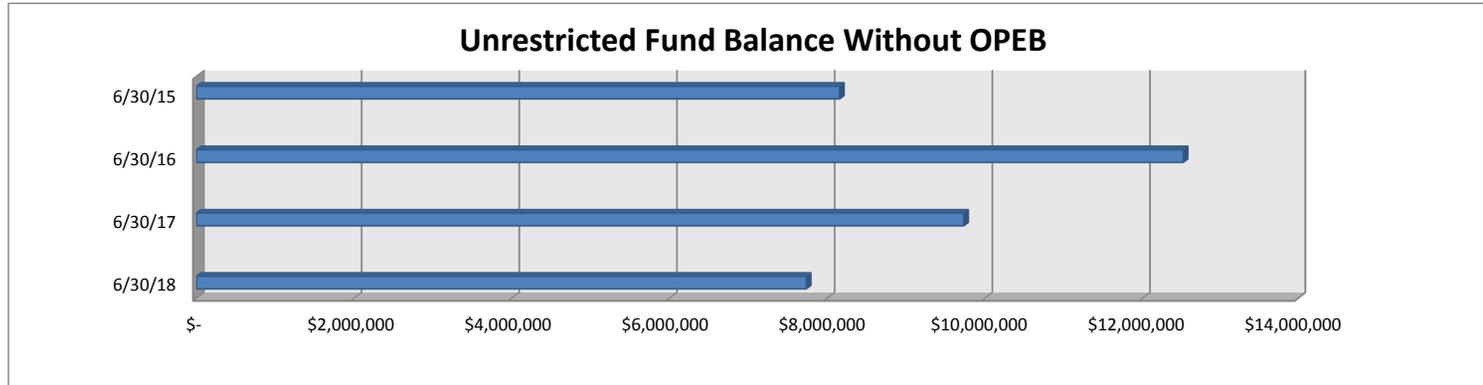
**BERKELEY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE	FYE	FYE	FYE	FYE
	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19

**FINANCIAL DATA:**

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

	\$ 8,158,071	\$ 12,518,298	\$ 9,733,355	\$ 7,736,931	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%
<b>Projected excess levy gross tax collections</b>	\$ 29,502,556	\$ 30,199,815	\$ 31,149,859	\$ 32,530,375	\$ 34,528,822

<b>Per Pupil Expenditures</b>	\$ 10,751	\$ 10,311	\$ 10,998	\$ 10,887	N/A	(2)
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**Revenues:**

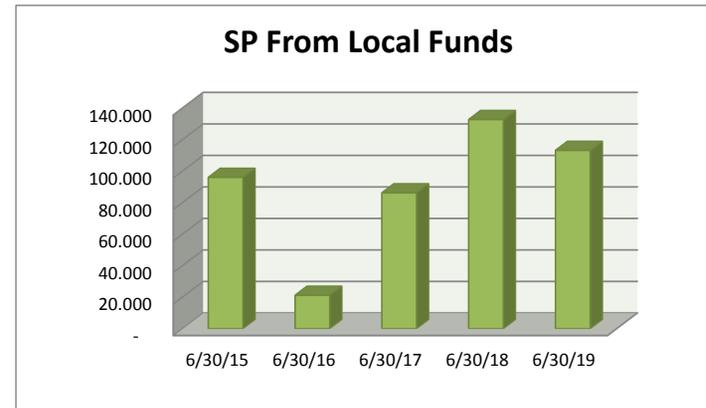
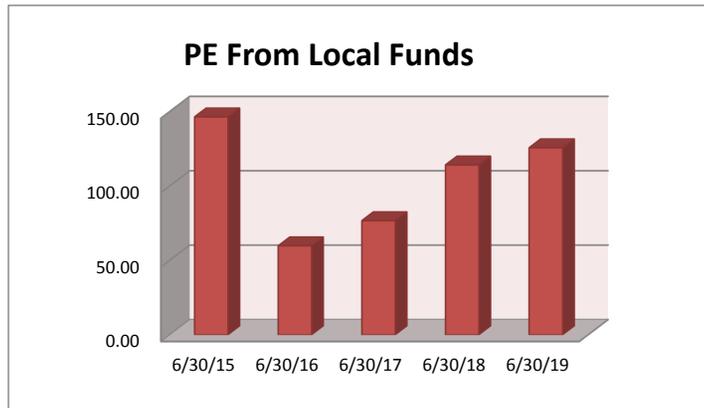
Local Source Revenue	\$ 69,547,022	\$ 71,052,170	\$ 70,002,797	\$ 71,342,102	N/A	
State Source Revenue	\$ 130,003,885	\$ 125,987,255	\$ 129,764,959	\$ 132,830,067	N/A	
Federal Source Revenue	\$ 18,566,999	\$ 17,298,238	\$ 21,044,343	\$ 21,532,264	N/A	
<b>Total</b>	\$ 218,117,906	\$ 214,337,663	\$ 220,812,099	\$ 225,704,433	\$ -	(2)

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07/29/19  
Financial Analysis 19

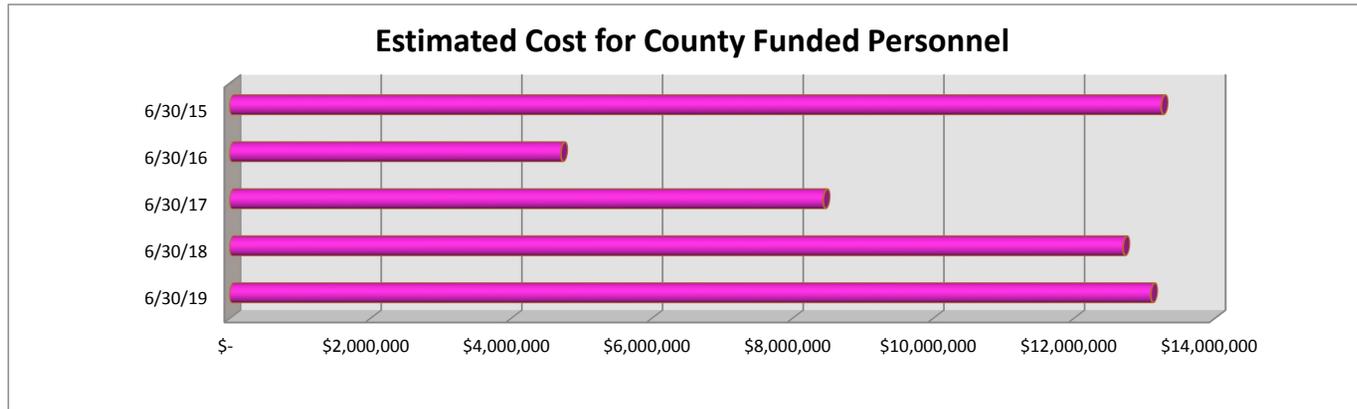
**BERKELEY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	1,382.01	1,413.00	1,424.57	1,433.37	1,455.46
Number PE & SSP actually employed	1,495.00	1,438.03	1,455.40	1,497.25	1,529.90
Number PE & SSP employed in excess of number funded	112.99	25.03	30.83	63.88	74.44
Number of professionals employed from local funds	33.50	34.75	45.85	50.30	51.30
Total number of professionals funded by county board	146.49	59.78	76.68	114.18	125.74
<b>Service Personnel:</b>					
Number SP allowed for funding	805.513	824.668	829.955	836.446	849.342
Number SP actually employed	901.616	845.896	915.253	969.265	962.584
Number SP employed in excess of number funded	96.103	21.228	85.298	132.819	113.242
Number SP employed from local funds	-	-	1.000	-	-
Total number of SP funded by county board	96.103	21.228	86.298	132.819	113.242
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>242.593</b>	<b>81.008</b>	<b>162.978</b>	<b>246.999</b>	<b>238.982</b>



**BERKELEY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 9,511,736	\$ 3,884,402	\$ 5,030,526	\$ 7,488,552	\$ 8,514,804
Service Personnel	3,736,435	828,649	3,413,065	5,216,496	4,585,765
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 13,248,171</b>	<b>\$ 4,713,051</b>	<b>\$ 8,443,591</b>	<b>\$ 12,705,048</b>	<b>\$ 13,100,569</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	18,668	18,877	19,000	19,294	19,471
Increase (Decline) in student enrollment	447	209	123	294	177
Number of schools	32	31	31	31	31
County average number of students/school	583	609	613	622	628
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>171</b>	<b>199</b>	<b>202</b>	<b>210</b>	<b>218</b>

OSF  
07/29/19  
Financial Analysis 19

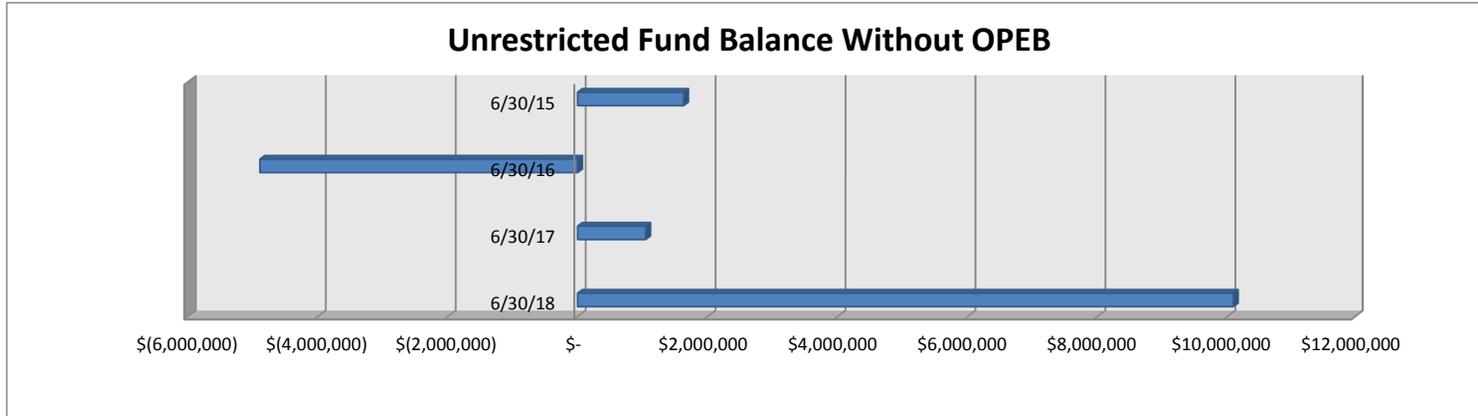
**BOONE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE	FYE	FYE	FYE	FYE
	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19

**FINANCIAL DATA:**

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

	\$ 1,631,512	\$ (4,889,365)	\$ 1,047,639	\$ 10,092,654	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%
<b>Projected excess levy gross tax collections</b>	\$ 12,520,183	\$ 11,090,686	\$ 9,928,647	\$ 7,475,285	\$ 6,877,563

<b>Per Pupil Expenditures</b>	\$ 13,393	\$ 12,638	\$ 10,468	\$ 10,285	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 23,550,920	\$ 15,325,541	\$ 16,965,299	\$ 17,396,577	N/A
State Source Revenue	\$ 30,445,694	\$ 30,257,016	\$ 29,362,017	\$ 29,142,014	N/A
Federal Source Revenue	\$ 6,316,673	\$ 5,561,115	\$ 5,390,524	\$ 6,314,272	N/A

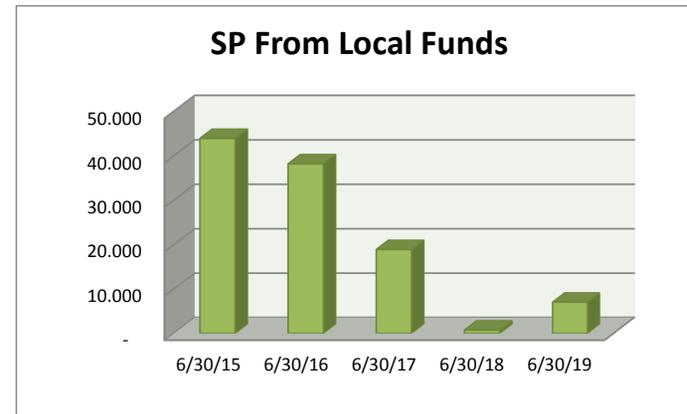
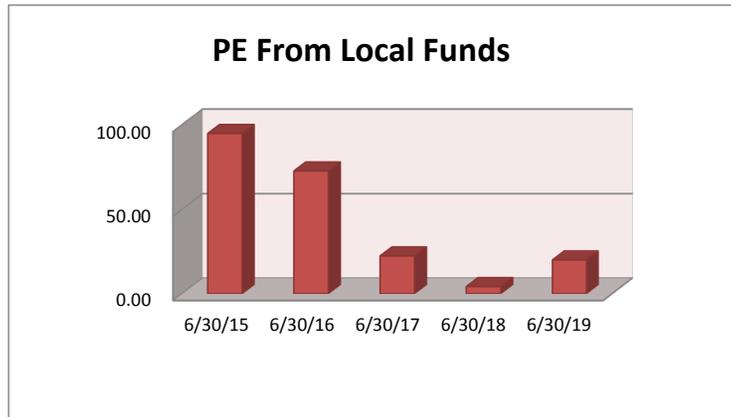
<b>Total</b>	\$ 60,313,287	\$ 51,143,672	\$ 51,717,840	\$ 52,852,863	\$ -	(2)
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OSF  
07/29/19  
Financial Analysis 19

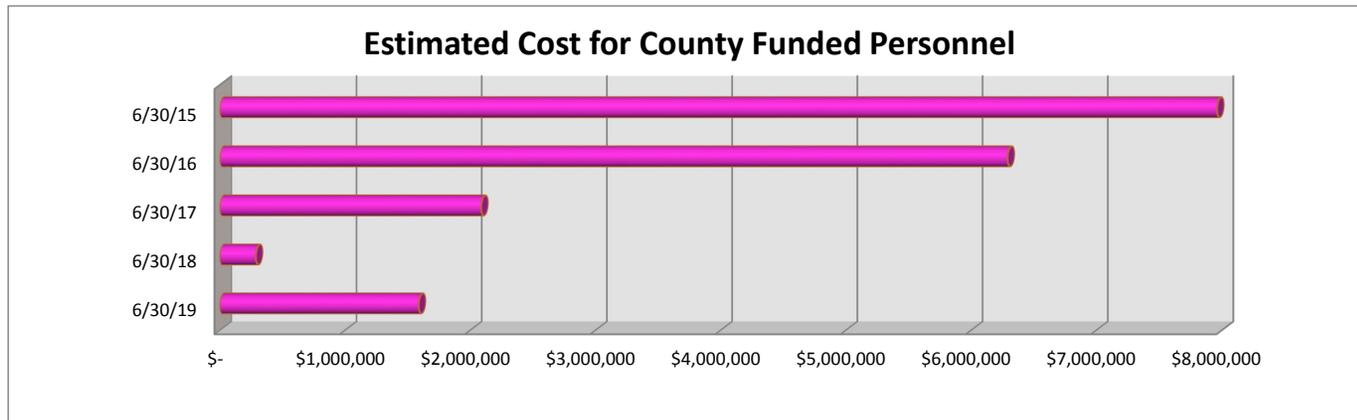
**BOONE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	337.68	331.34	322.61	314.31	301.32
Number PE & SSP actually employed	423.55	396.05	337.05	305.75	304.99
Number PE & SSP employed in excess of number funded	85.87	64.71	14.44	(8.56)	3.67
Number of professionals employed from local funds	9.00	8.00	8.00	12.80	16.41
Total number of professionals funded by county board	94.87	72.71	22.44	4.24	20.08
<b>Service Personnel:</b>					
Number SP allowed for funding	203.850	199.728	193.547	188.473	180.941
Number SP actually employed	247.788	237.948	212.504	189.214	188.013
Number SP employed in excess of number funded	43.938	38.220	18.957	0.741	7.072
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	43.938	38.220	18.957	0.741	7.072
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>138.808</b>	<b>110.930</b>	<b>41.397</b>	<b>4.981</b>	<b>27.152</b>



**BOONE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 6,167,000	\$ 4,727,097	\$ 1,381,818	\$ 261,583	\$ 1,311,311
Service Personnel	1,797,309	1,565,426	707,071	27,317	278,462
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 7,964,310</b>	<b>\$ 6,292,523</b>	<b>\$ 2,088,889</b>	<b>\$ 288,900</b>	<b>\$ 1,589,773</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,449	4,331	4,178	4,010	3,839
Increase (Decline) in student enrollment	(92)	(118)	(153)	(168)	(171)
Number of schools	15	15	12	12	12
County average number of students/school	297	289	348	334	320
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(115)</b>	<b>(121)</b>	<b>(63)</b>	<b>(78)</b>	<b>(90)</b>

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07/29/19  
Financial Analysis 19

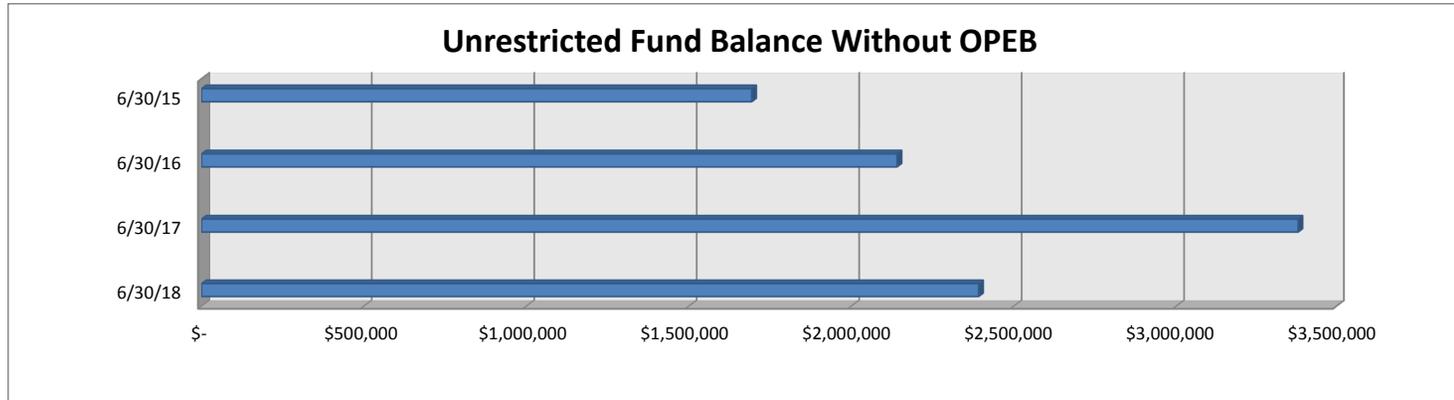
**BRAXTON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

FYE 6/30/15      FYE 6/30/16      FYE 6/30/17      FYE 6/30/18      FYE 6/30/19

**FINANCIAL DATA:**

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

\$ 1,693,293      \$ 2,140,562      \$ 3,378,488      \$ 2,391,568      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**      \$ 10,536      \$ 10,421      \$ 11,104      \$ 10,955      N/A      (2)

**Revenues:**

Local Source Revenue      \$ 4,782,515      \$ 5,392,197      \$ 5,674,669      \$ 5,679,236      N/A

State Source Revenue      \$ 15,679,346      \$ 14,582,609      \$ 14,381,897      \$ 14,202,153      N/A

Federal Source Revenue      \$ 3,950,297      \$ 3,742,471      \$ 4,062,373      \$ 3,838,027      N/A

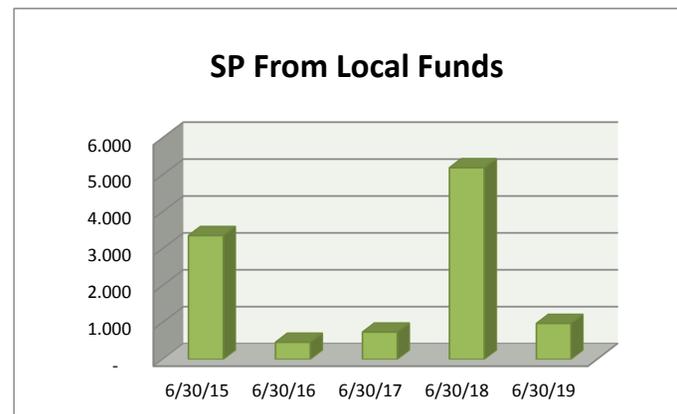
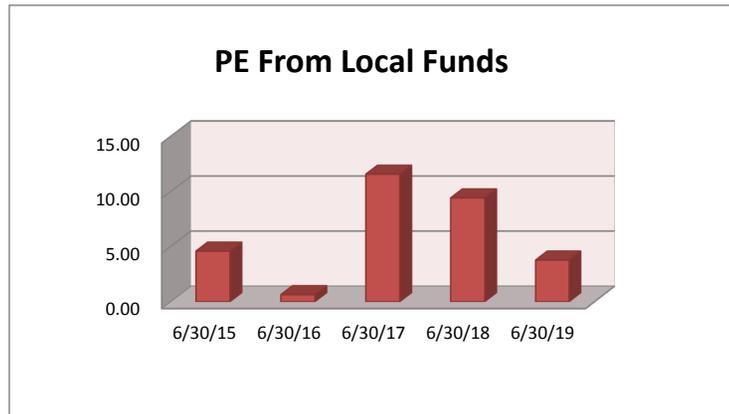
**Total**      \$ 24,412,158      \$ 23,717,277      \$ 24,118,939      \$ 23,719,416      \$ -      (2)

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07/29/19  
Financial Analysis 19

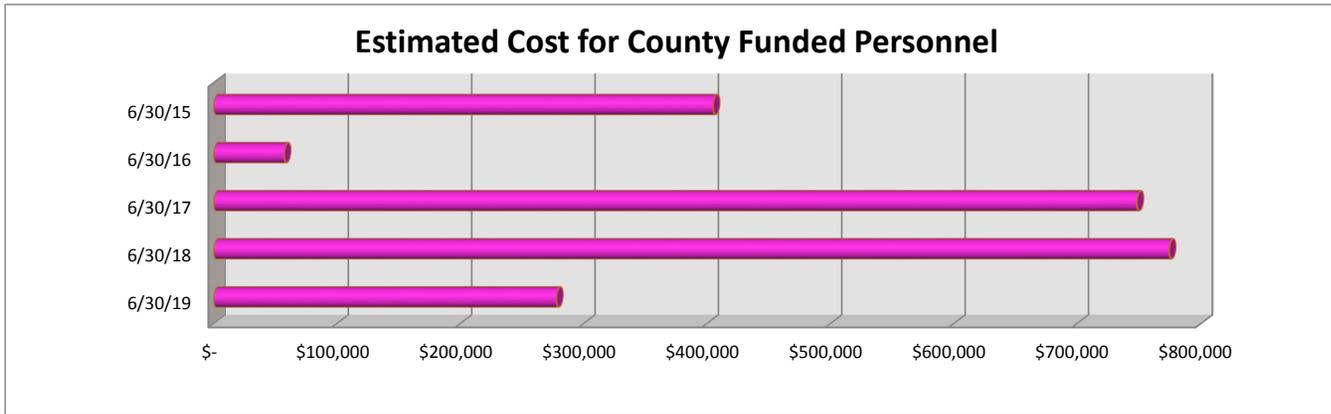
**BRAXTON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	159.75	160.11	154.84	154.12	151.27
Number PE & SSP actually employed	159.11	154.43	163.08	159.71	150.21
Number PE & SSP employed in excess of number funded	(0.64)	(5.68)	8.24	5.59	(1.06)
Number of professionals employed from local funds	5.22	6.33	3.33	3.83	4.83
Total number of professionals funded by county board	4.58	0.65	11.57	9.42	3.77
<b>Service Personnel:</b>					
Number SP allowed for funding	97.266	97.128	95.608	92.983	91.273
Number SP actually employed	100.621	97.592	96.347	98.177	92.248
Number SP employed in excess of number funded	3.355	0.464	0.739	5.194	0.975
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.355	0.464	0.739	5.194	0.975
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>7.935</b>	<b>1.114</b>	<b>12.309</b>	<b>14.614</b>	<b>4.745</b>



**BRAXTON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 282,726	\$ 40,445	\$ 720,918	\$ 583,254	\$ 240,782
Service Personnel	122,231	16,759	27,498	191,165	37,083
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 404,957</b>	<b>\$ 57,204</b>	<b>\$ 748,415</b>	<b>\$ 774,419</b>	<b>\$ 277,864</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,127	2,100	2,039	1,999	1,975
Increase (Decline) in student enrollment	(1)	(27)	(61)	(40)	(24)
Number of schools	8	8	8	8	8
County average number of students/school	266	263	255	250	247
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(146)</b>	<b>(147)</b>	<b>(156)</b>	<b>(162)</b>	<b>(163)</b>

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07/29/19  
Financial Analysis 19

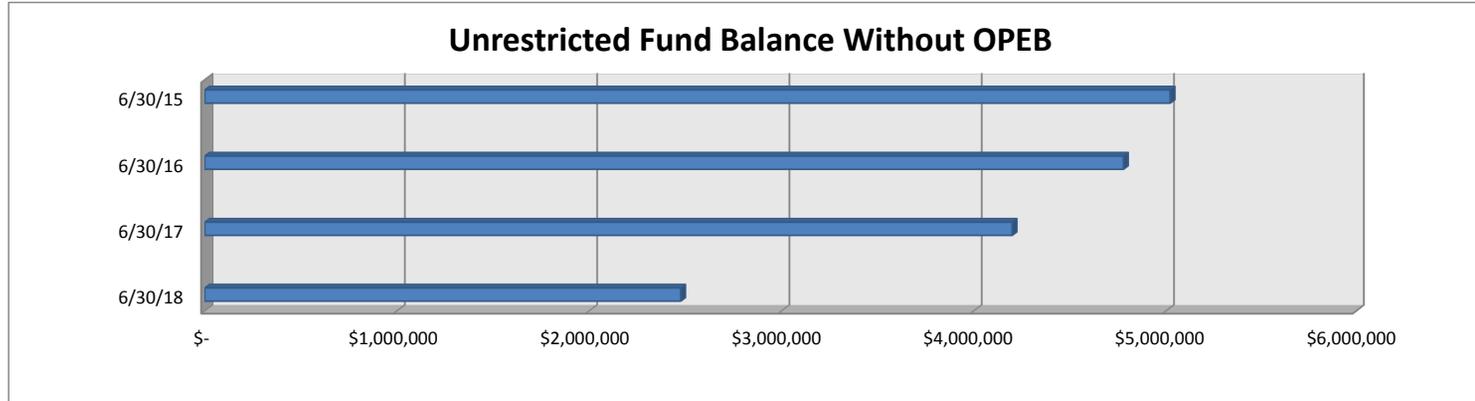
**BROOKE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE	FYE	FYE	FYE	FYE
	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19

**FINANCIAL DATA:**

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

	\$ 5,021,036	\$ 4,778,162	\$ 4,199,236	\$ 2,475,608	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%
<b>Projected excess levy gross tax collections</b>	\$ 6,176,326	\$ 8,155,530	\$ 8,685,826	\$ 7,738,384	\$ 8,194,697

**Per Pupil Expenditures**

	\$ 12,025	\$ 11,719	\$ 12,826	\$ 12,597	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 13,210,229	\$ 16,660,793	\$ 17,743,180	\$ 15,669,951	N/A
State Source Revenue	\$ 23,382,596	\$ 21,807,701	\$ 26,560,472	\$ 27,952,978	N/A
Federal Source Revenue	\$ 3,309,334	\$ 2,869,329	\$ 3,222,097	\$ 3,156,224	N/A

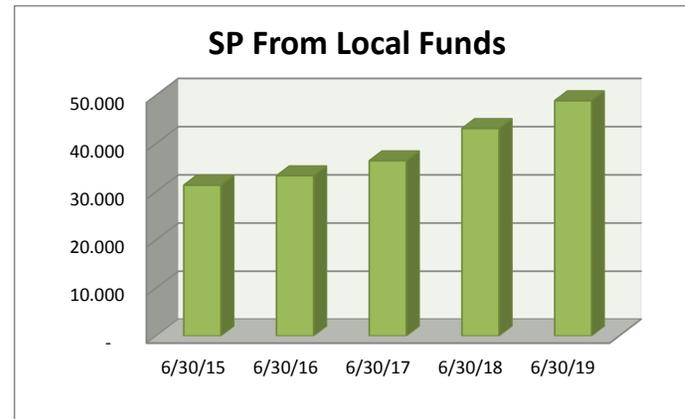
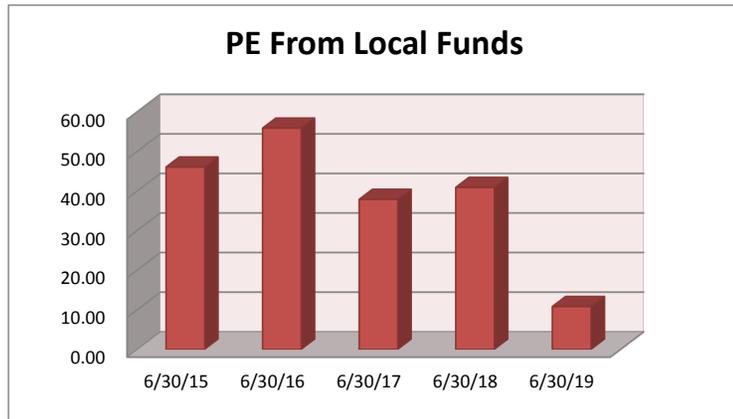
<b>Total</b>	\$ 39,902,159	\$ 41,337,823	\$ 47,525,749	\$ 46,779,153	\$ -	(2)
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OSF  
07/29/19  
Financial Analysis 19

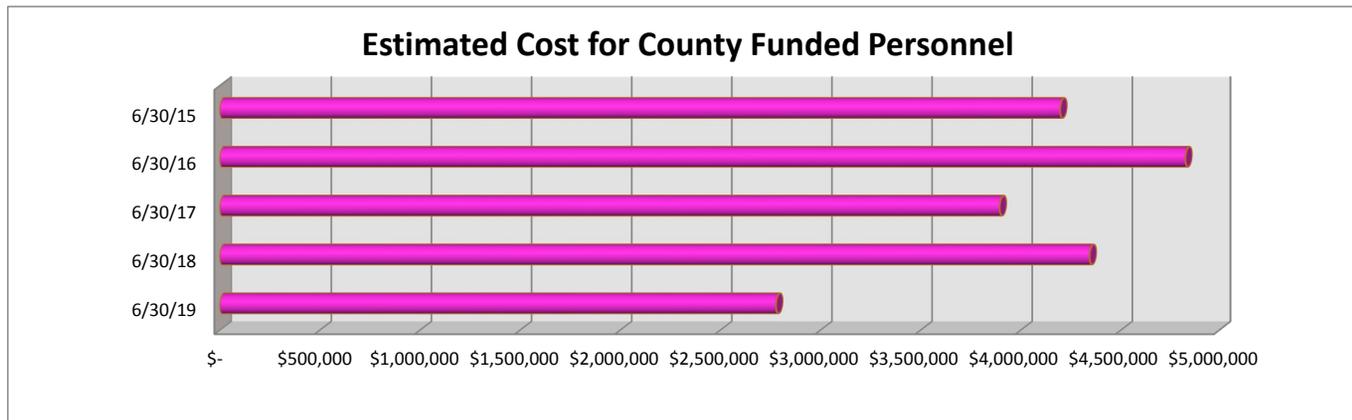
**BROOKE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	243.15	235.05	232.17	222.65	220.24
Number PE & SSP actually employed	278.70	281.95	260.05	253.55	218.55
Number PE & SSP employed in excess of number funded	35.55	46.90	27.88	30.90	(1.69)
Number of professionals employed from local funds	10.50	9.00	10.00	10.00	12.50
Total number of professionals funded by county board	46.05	55.90	37.88	40.90	10.81
<b>Service Personnel:</b>					
Number SP allowed for funding	143.111	138.235	136.201	130.330	129.052
Number SP actually employed	174.477	171.550	172.630	173.460	177.948
Number SP employed in excess of number funded	31.366	33.315	36.429	43.130	48.896
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	31.366	33.315	36.429	43.130	48.896
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>77.416</b>	<b>89.215</b>	<b>74.309</b>	<b>84.030</b>	<b>59.706</b>



**BROOKE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,924,891	\$ 3,492,364	\$ 2,401,363	\$ 2,590,223	\$ 736,973
Service Personnel	1,272,619	1,335,346	1,494,019	1,754,387	2,041,441
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 4,197,510</b>	<b>\$ 4,827,710</b>	<b>\$ 3,895,383</b>	<b>\$ 4,344,611</b>	<b>\$ 2,778,415</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,131	3,106	2,965	2,935	2,830
Increase (Decline) in student enrollment	(115)	(25)	(141)	(30)	(105)
Number of schools	10	10	10	10	6
County average number of students/school	313	311	297	294	472
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(99)</b>	<b>(99)</b>	<b>(114)</b>	<b>(118)</b>	<b>62</b>

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07/29/19  
Financial Analysis 19

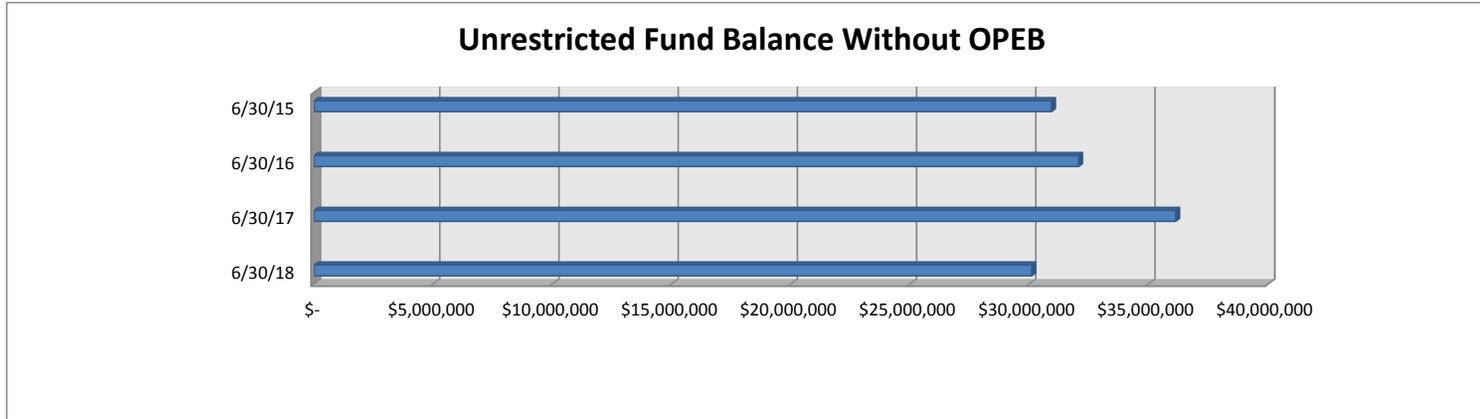
**CABELL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 30,931,508	\$ 32,070,614	\$ 36,138,627	\$ 30,104,306	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%
<b>Projected excess levy gross tax collections</b>	\$ 25,895,740	\$ 26,405,765	\$ 26,919,413	\$ 26,473,719	\$ 26,699,601

<b>Per Pupil Expenditures</b>	\$ 10,920	\$ 10,952	\$ 11,221	\$ 11,333	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 55,795,953	\$ 56,815,697	\$ 57,620,513	\$ 56,159,918	N/A
State Source Revenue	\$ 88,724,374	\$ 84,535,480	\$ 84,984,255	\$ 87,108,295	N/A
Federal Source Revenue	\$ 17,019,267	\$ 16,998,175	\$ 16,331,307	\$ 19,917,059	N/A

<b>Total</b>	<b>\$ 161,539,594</b>	<b>\$ 158,349,352</b>	<b>\$ 158,936,075</b>	<b>\$ 163,185,272</b>	<b>\$ - (2)</b>
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

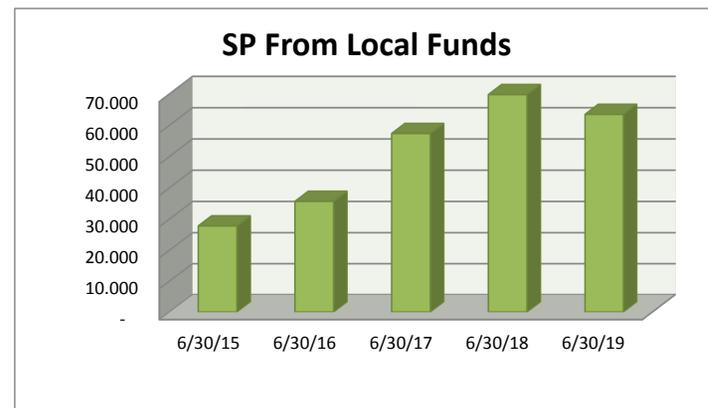
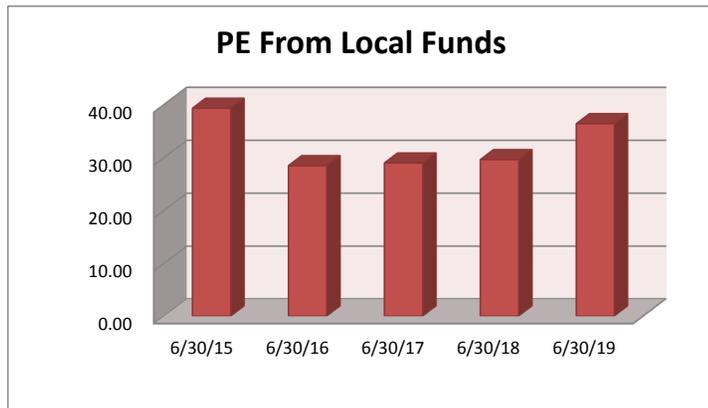
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07/29/19

Financial Analysis 19

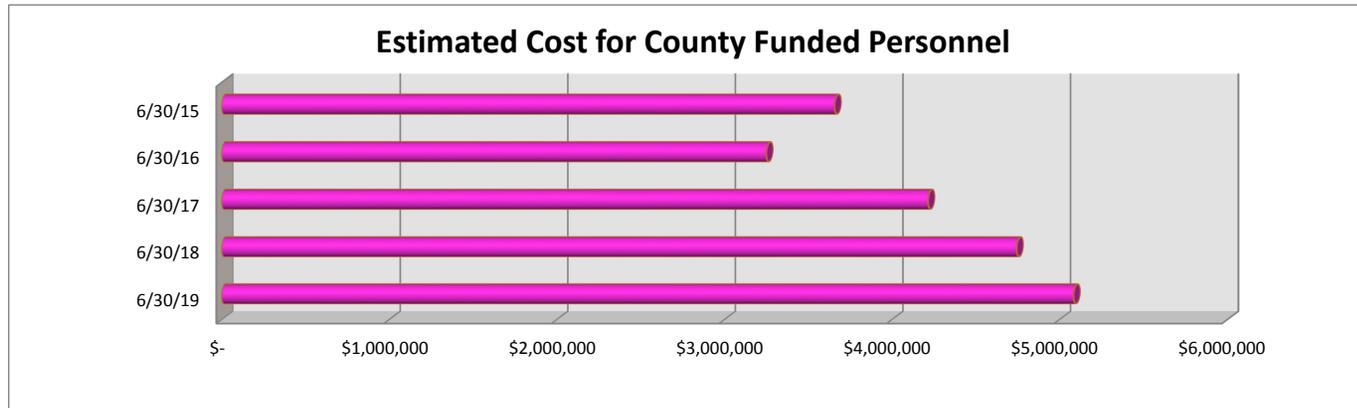
**CABELL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	977.40	986.36	973.20	963.46	951.90
Number PE & SSP actually employed	993.25	995.85	982.20	972.60	971.08
Number PE & SSP employed in excess of number funded	15.85	9.49	9.00	9.14	19.18
Number of professionals employed from local funds	23.50	19.00	20.00	20.50	17.25
Total number of professionals funded by county board	39.35	28.49	29.00	29.64	36.43
<b>Service Personnel:</b>					
Number SP allowed for funding	575.819	580.775	571.060	564.838	558.317
Number SP actually employed	603.630	616.450	628.450	634.680	621.835
Number SP employed in excess of number funded	27.811	35.675	57.390	69.842	63.518
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	27.811	35.675	57.390	69.842	63.518
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>67.161</b>	<b>64.165</b>	<b>86.390</b>	<b>99.482</b>	<b>99.948</b>



**CABELL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,531,885	\$ 1,819,679	\$ 1,876,456	\$ 1,915,903	\$ 2,447,527
Service Personnel	1,127,137	1,431,994	2,340,544	2,829,691	2,637,463
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,659,022</b>	<b>\$ 3,251,672</b>	<b>\$ 4,216,999</b>	<b>\$ 4,745,594</b>	<b>\$ 5,084,990</b>



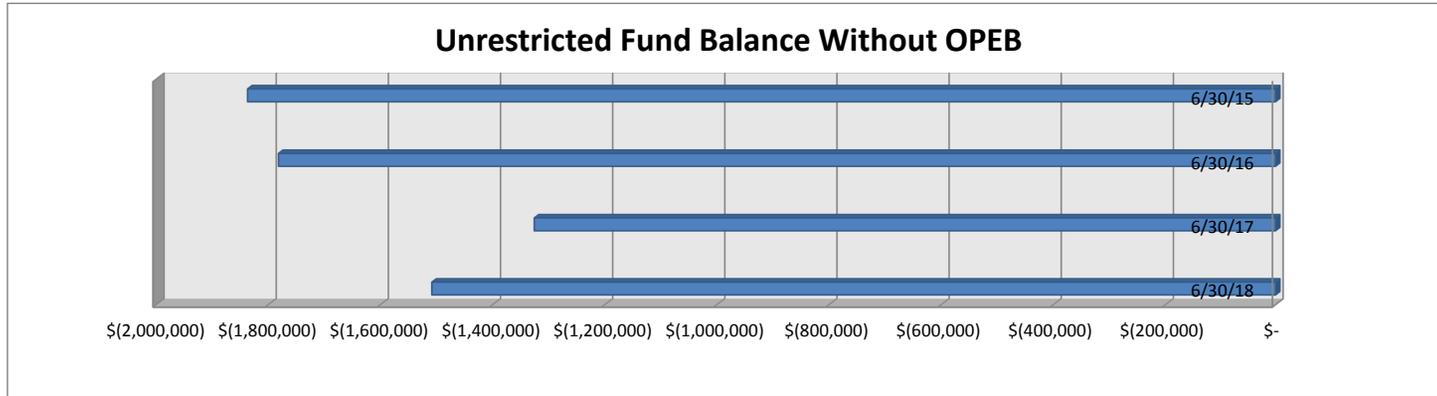
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	13,204	13,022	12,868	12,739	12,434
Increase (Decline) in student enrollment	119	(182)	(154)	(129)	(305)
Number of schools	25	24	24	24	24
County average number of students/school	528	543	536	531	518
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>116</b>	<b>133</b>	<b>125</b>	<b>119</b>	<b>108</b>

OSF  
07/29/19  
Financial Analysis 19

**CALHOUN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ (1,837,520)	\$ (1,782,350)	\$ (1,326,140)	\$ (1,508,838)	N/A (1)(2)



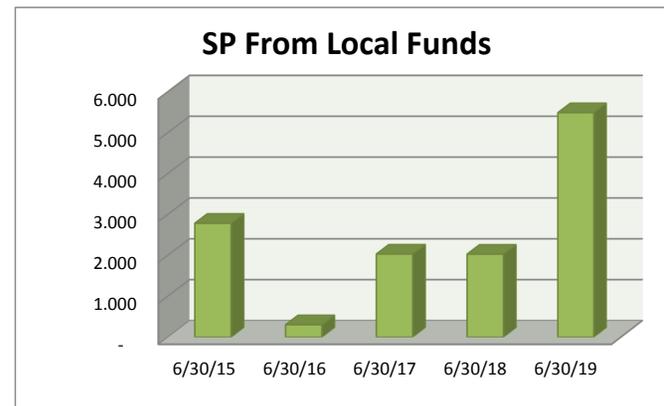
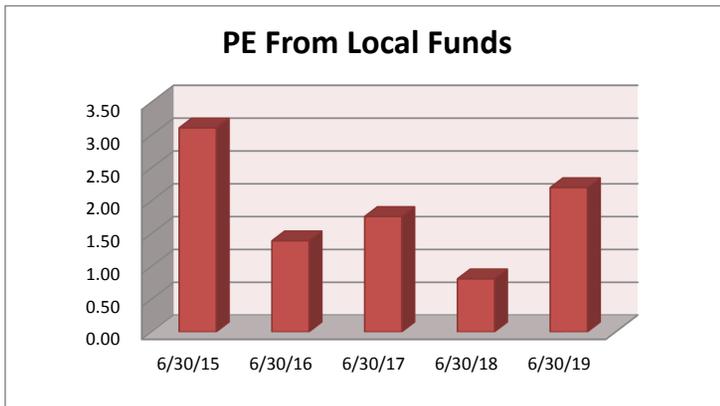
<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	1.74%	1.74%	1.74%	3.11%	3.11%
<b>Projected excess levy gross tax collections</b>	\$ 28,142	\$ 28,574	\$ 29,063	\$ 48,211	\$ 46,993
<b>Per Pupil Expenditures</b>	\$ 11,499	\$ 11,189	\$ 11,606	\$ 11,397	N/A (2)
<b>Revenues:</b>					
Local Source Revenue	\$ 1,579,166	\$ 1,838,786	\$ 1,580,087	\$ 1,817,613	N/A
State Source Revenue	\$ 11,164,894	\$ 9,396,639	\$ 11,447,949	\$ 10,254,823	N/A
Federal Source Revenue	\$ 2,026,574	\$ 1,297,624	\$ 2,127,597	\$ 2,060,329	N/A
<b>Total</b>	<b>\$ 14,770,634</b>	<b>\$ 12,533,049</b>	<b>\$ 15,155,633</b>	<b>\$ 14,132,765</b>	<b>\$ - (2)</b>

Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

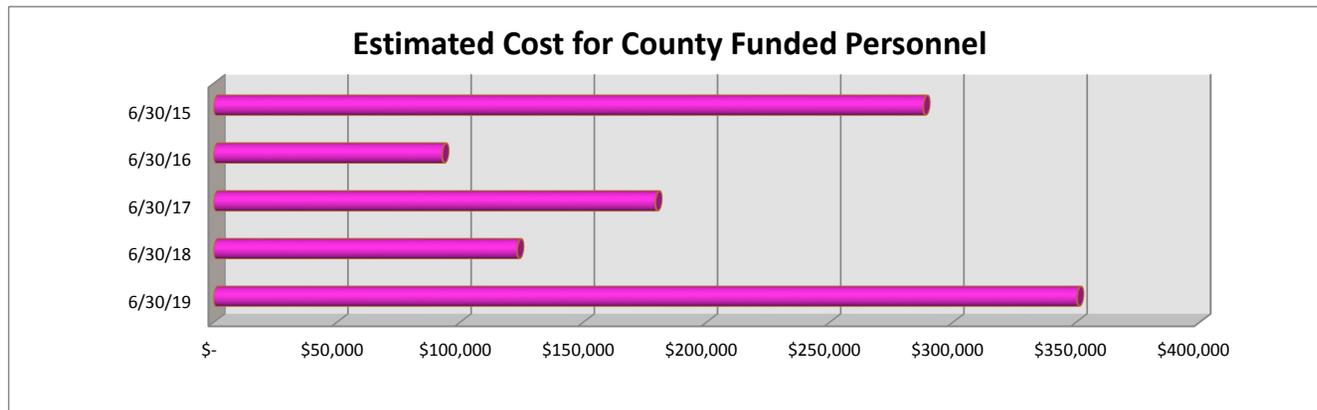
**CALHOUN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	94.31	94.16	94.29	93.94	91.85
Number PE & SSP actually employed	95.22	94.05	94.05	92.75	91.55
Number PE & SSP employed in excess of number funded	0.91	(0.11)	(0.24)	(1.19)	(0.30)
Number of professionals employed from local funds	2.20	1.50	2.00	2.00	2.50
Total number of professionals funded by county board	3.11	1.39	1.76	0.81	2.20
<b>Service Personnel:</b>					
Number SP allowed for funding	55.529	55.152	54.733	54.286	53.321
Number SP actually employed	58.313	55.455	56.763	56.313	58.813
Number SP employed in excess of number funded	2.784	0.303	2.030	2.027	5.492
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.784	0.303	2.030	2.027	5.492
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>5.894</b>	<b>1.693</b>	<b>3.790</b>	<b>2.837</b>	<b>7.692</b>



**CALHOUN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 182,270	\$ 81,549	\$ 103,952	\$ 48,327	\$ 138,237
Service Personnel	105,823	11,276	75,377	74,893	212,246
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 288,093</b>	<b>\$ 92,824</b>	<b>\$ 179,329</b>	<b>\$ 123,220</b>	<b>\$ 350,483</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,066	1,059	1,051	1,028	962
Increase (Decline) in student enrollment	(3)	(7)	(8)	(23)	(66)
County average number of students/school	3	3	3	3	3
Average number of students/school	355	353	350	343	321
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(57)</b>	<b>(57)</b>	<b>(61)</b>	<b>(69)</b>	<b>(89)</b>

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Financial Analysis 19

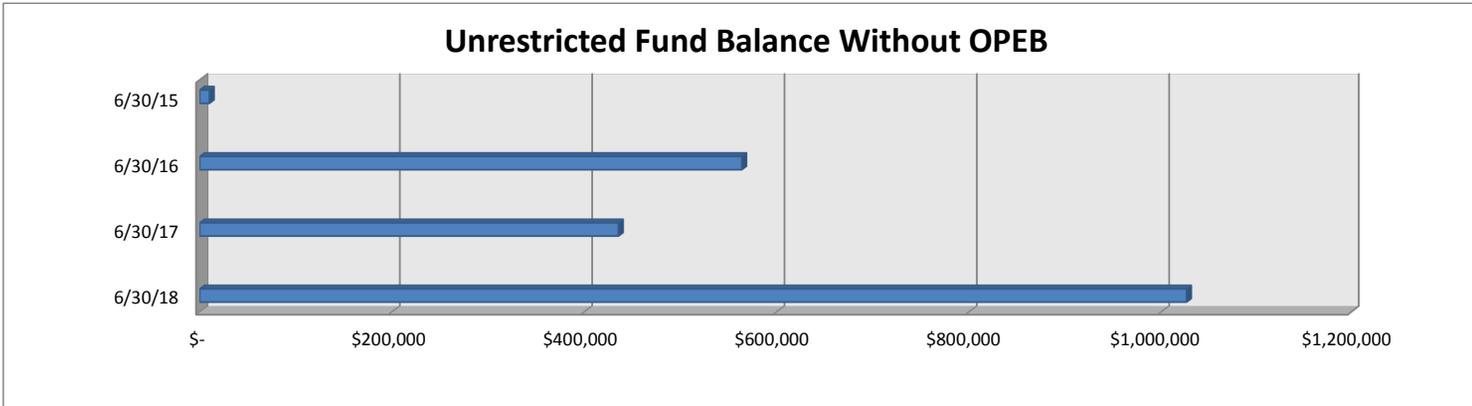
**CLAY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 10,133	\$ 563,801	\$ 435,531	\$ 1,026,339	N/A (1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	28.32%	31.59%	31.59%	31.59%	31.59%
<b>Projected excess levy gross tax collections</b>	\$ 551,036	\$ 624,569	\$ 603,643	\$ 576,949	\$ 563,387

**Per Pupil Expenditures**

	\$ 10,828	\$ 10,513	\$ 11,603	\$ 11,660	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 2,424,178	\$ 2,549,672	\$ 2,437,521	\$ 2,459,534	N/A
State Source Revenue	\$ 17,287,671	\$ 15,943,322	\$ 16,018,032	\$ 16,902,101	N/A
Federal Source Revenue	\$ 3,602,844	\$ 3,181,959	\$ 6,968,193	\$ 3,723,782	N/A

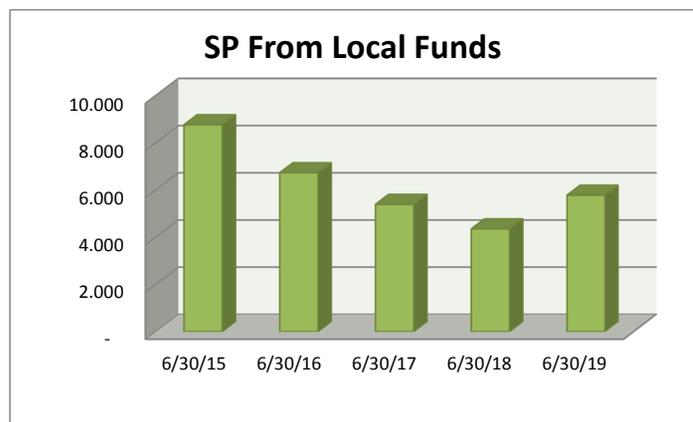
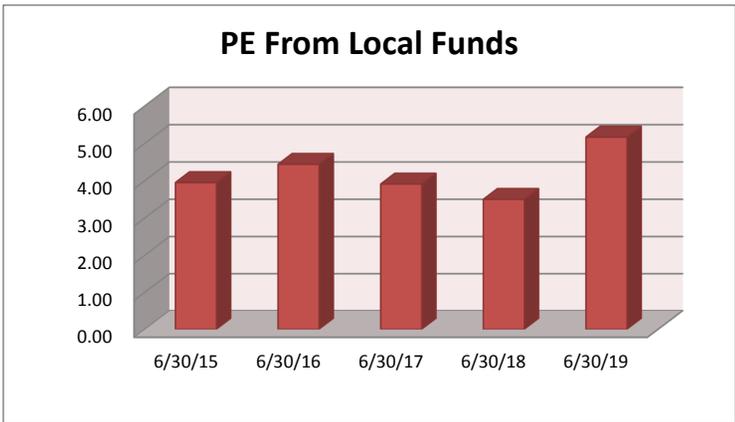
<b>Total</b>	<b>\$ 23,314,693</b>	<b>\$ 21,674,953</b>	<b>\$ 25,423,746</b>	<b>\$ 23,085,417</b>	<b>\$ - (2)</b>
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

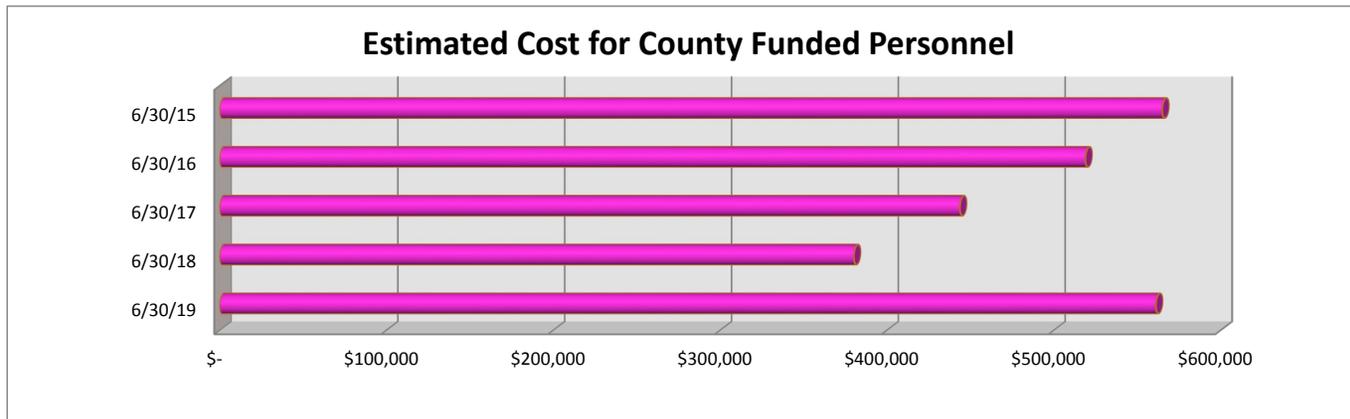
**CLAY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	147.65	147.86	149.74	146.18	145.03
Number PE & SSP actually employed	148.85	148.50	149.80	146.18	145.40
Number PE & SSP employed in excess of number funded	1.20	0.64	0.06	-	0.37
Number of professionals employed from local funds	2.75	3.80	3.85	3.50	4.80
Total number of professionals funded by county board	3.95	4.44	3.91	3.50	5.17
<b>Service Personnel:</b>					
Number SP allowed for funding	89.468	89.603	90.155	87.404	86.682
Number SP actually employed	98.243	96.343	95.555	91.765	92.470
Number SP employed in excess of number funded	8.775	6.740	5.400	4.361	5.788
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	8.775	6.740	5.400	4.361	5.788
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>12.725</b>	<b>11.180</b>	<b>9.310</b>	<b>7.861</b>	<b>10.958</b>



**CLAY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 248,488	\$ 276,373	\$ 245,675	\$ 220,779	\$ 343,097
Service Personnel	316,634	242,685	198,168	159,492	218,233
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 565,122</b>	<b>\$ 519,058</b>	<b>\$ 443,843</b>	<b>\$ 380,271</b>	<b>\$ 561,329</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,978	1,999	1,938	1,922	1,859
Increase (Decline) in student enrollment	3	21	(61)	(16)	(63)
Number of schools	6	6	6	6	6
County average number of students/school	330	333	323	320	310
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(82)</b>	<b>(77)</b>	<b>(88)</b>	<b>(92)</b>	<b>(100)</b>

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Financial Analysis 19

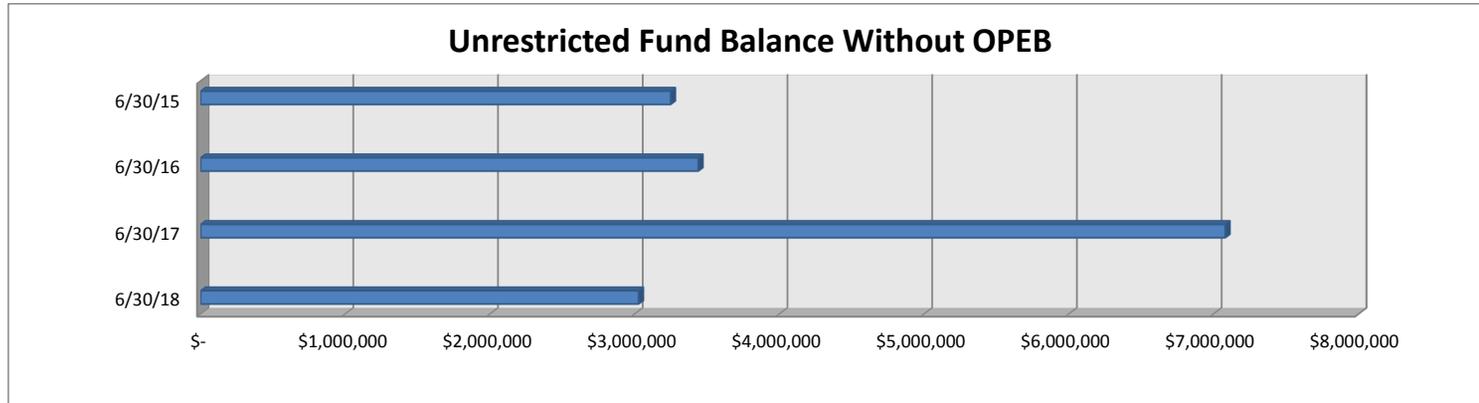
**DODDRIDGE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 3,247,560	\$ 3,438,340	\$ 7,079,697	\$ 3,026,547	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%
<b>Projected excess levy gross tax collections</b>	\$ 6,396,962	\$ 8,387,403	\$ 12,927,149	\$ 12,065,108	\$ 12,898,567

**Per Pupil Expenditures**

	\$ 15,207	\$ 15,338	\$ 18,298	\$ 18,376	N/A	(2)
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**Revenues:**

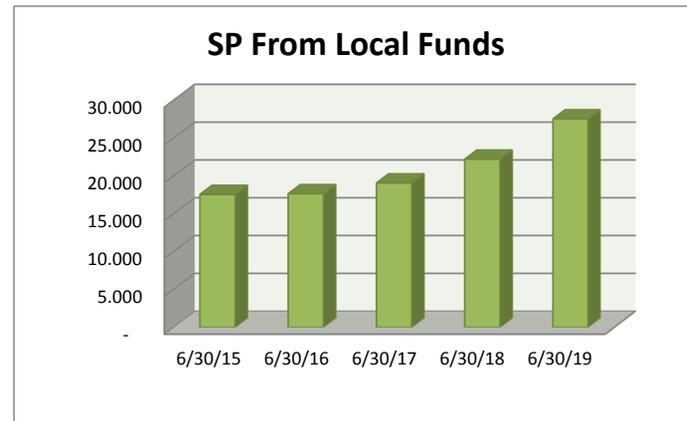
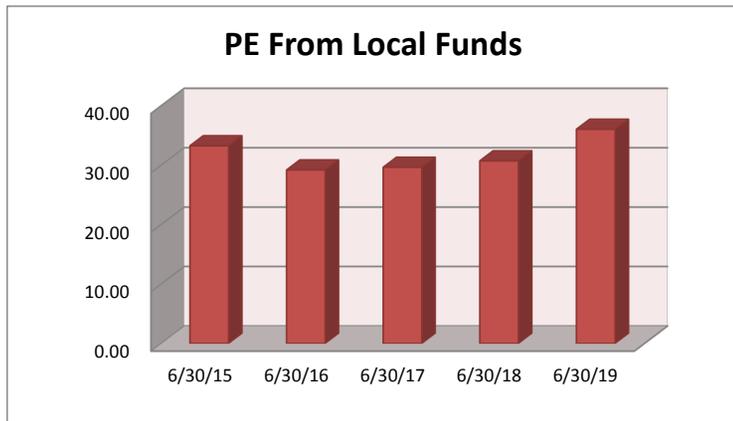
Local Source Revenue	\$ 12,570,408	\$ 16,049,671	\$ 24,764,750	\$ 22,864,881	N/A	
State Source Revenue	\$ 5,970,137	\$ 4,493,356	\$ 3,918,232	\$ 3,357,295	N/A	
Federal Source Revenue	\$ 1,326,789	\$ 1,290,242	\$ 1,486,057	\$ 1,421,479	N/A	
<b>Total</b>	<b>\$ 19,867,334</b>	<b>\$ 21,833,269</b>	<b>\$ 30,169,039</b>	<b>\$ 27,643,655</b>	<b>\$ -</b>	(2)

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07/29/19  
Financial Analysis 19

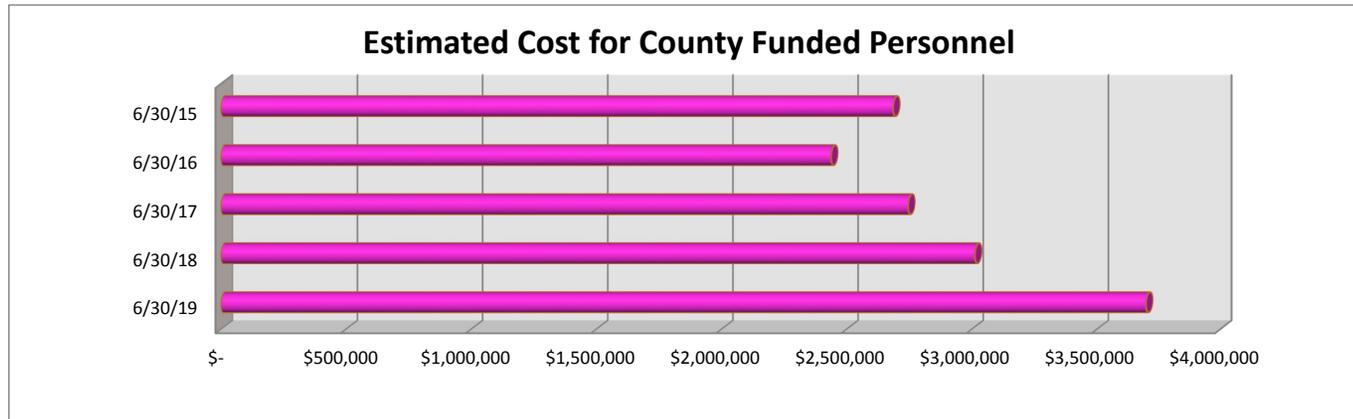
**DODDRIDGE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	91.22	90.79	92.34	91.76	88.94
Number PE & SSP actually employed	117.75	114.25	115.00	115.75	118.25
Number PE & SSP employed in excess of number funded	26.53	23.46	22.66	23.99	29.31
Number of professionals employed from local funds	6.75	5.75	7.00	6.75	6.75
Total number of professionals funded by county board	33.28	29.21	29.66	30.74	36.06
<b>Service Personnel:</b>					
Number SP allowed for funding	55.541	55.484	56.133	55.797	54.052
Number SP actually employed	73.090	73.125	75.202	78.012	81.596
Number SP employed in excess of number funded	17.549	17.641	19.069	22.215	27.544
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	17.549	17.641	19.069	22.215	27.544
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>50.829</b>	<b>46.851</b>	<b>48.729</b>	<b>52.955</b>	<b>63.604</b>



**DODDRIDGE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,062,767	\$ 1,809,552	\$ 2,003,515	\$ 2,132,204	\$ 2,573,579
Service Personnel	623,500	628,806	742,725	880,854	1,122,774
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,686,267</b>	<b>\$ 2,438,358</b>	<b>\$ 2,746,240</b>	<b>\$ 3,013,058</b>	<b>\$ 3,696,354</b>



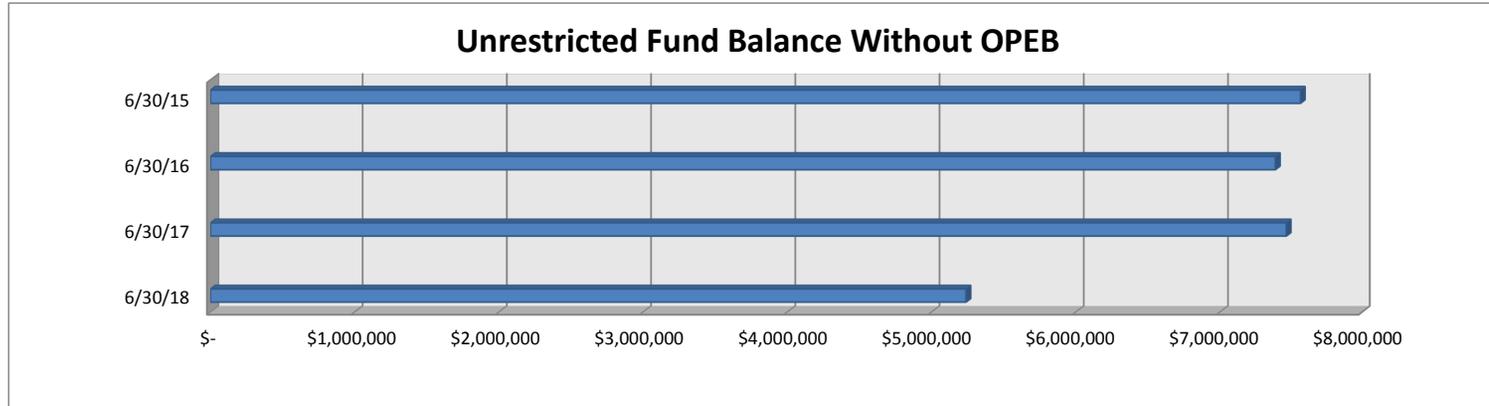
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,160	1,184	1,180	1,116	1,119
Increase (Decline) in student enrollment	1	24	(4)	(64)	3
Number of schools	4	4	4	4	4
County average number of students/school	290	296	295	279	280
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(122)</b>	<b>(114)</b>	<b>(116)</b>	<b>(133)</b>	<b>(130)</b>

OSF  
07/29/19  
Financial Analysis 19

**FAYETTE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 7,560,209	\$ 7,383,287	\$ 7,459,104	\$ 5,237,994	N/A (1)(2)



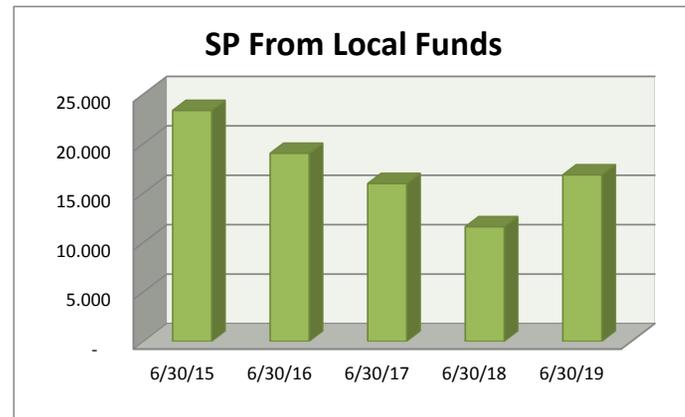
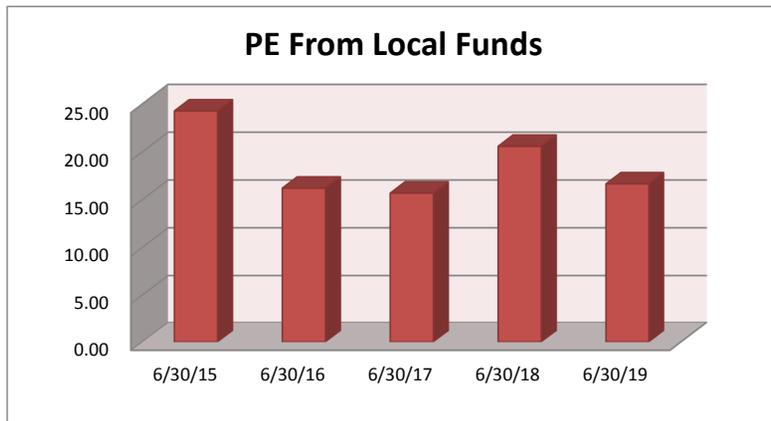
<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 11,361,026	\$ 11,204,635	\$ 10,351,299	\$ 10,427,479	\$ 10,470,213
<b>Per Pupil Expenditures</b>	\$ 11,291	\$ 11,172	\$ 11,723	\$ 11,364	N/A (2)
<b>Revenues:</b>					
Local Source Revenue	\$ 22,040,376	\$ 20,672,706	\$ 20,600,537	\$ 21,560,678	N/A
State Source Revenue	\$ 48,953,935	\$ 47,725,046	\$ 49,707,642	\$ 52,656,231	N/A
Federal Source Revenue	\$ 9,657,397	\$ 9,317,919	\$ 10,071,305	\$ 9,790,980	N/A
<b>Total</b>	<b>\$ 80,651,708</b>	<b>\$ 77,715,671</b>	<b>\$ 80,379,484</b>	<b>\$ 84,007,889</b>	<b>\$ - (2)</b>

Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

OSF  
07/29/19  
Financial Analysis 19

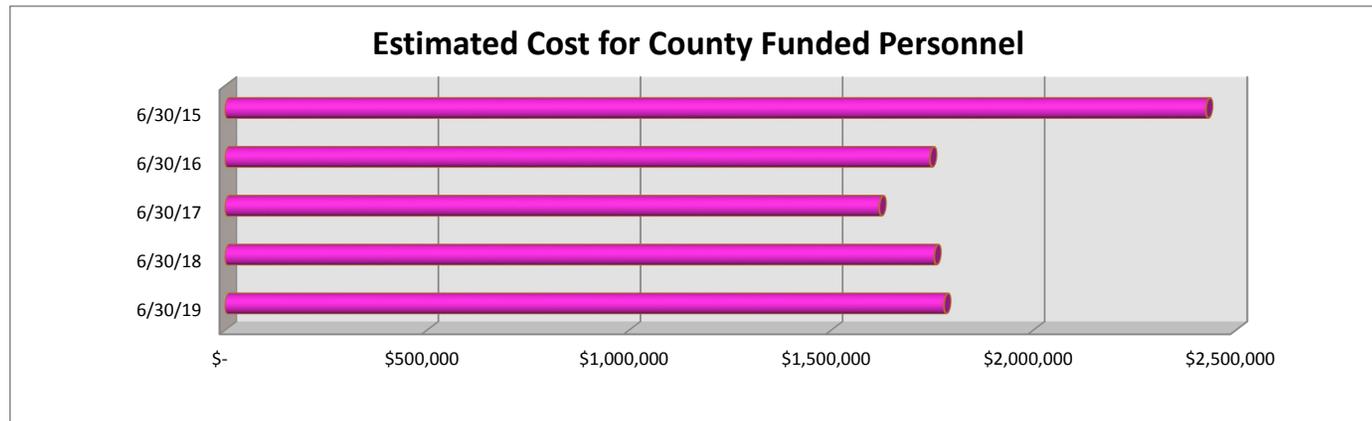
**FAYETTE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	512.61	512.17	502.71	490.59	482.97
Number PE & SSP actually employed	515.90	510.38	503.40	489.18	479.63
Number PE & SSP employed in excess of number funded	3.29	(1.79)	0.69	(1.41)	(3.34)
Number of professionals employed from local funds	21.00	18.00	15.00	22.00	20.00
Total number of professionals funded by county board	24.29	16.21	15.69	20.59	16.66
<b>Service Personnel:</b>					
Number SP allowed for funding	304.701	304.237	300.389	292.654	287.084
Number SP actually employed	328.056	323.251	316.346	304.236	303.916
Number SP employed in excess of number funded	23.355	19.014	15.957	11.582	16.832
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	23.355	19.014	15.957	11.582	16.832
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>47.645</b>	<b>35.224</b>	<b>31.647</b>	<b>32.172</b>	<b>33.492</b>



**FAYETTE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,521,063	\$ 1,015,686	\$ 994,930	\$ 1,306,196	\$ 1,101,994
Service Personnel	905,950	729,080	624,609	449,185	677,564
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,427,013</b>	<b>\$ 1,744,766</b>	<b>\$ 1,619,539</b>	<b>\$ 1,755,382</b>	<b>\$ 1,779,558</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	6,788	6,661	6,487	6,365	6,143
Increase (Decline) in student enrollment	(22)	(127)	(174)	(122)	(222)
Total number of schools	17	17	17	17	16
County average number of students/school	399	392	382	374	384
State average number of students/school	412	410	411	412	410
<b>Number of students/all school above (below) state average</b>	<b>(13)</b>	<b>(18)</b>	<b>(29)</b>	<b>(38)</b>	<b>(26)</b>

OSF  
07/29/19  
Financial Analysis 19

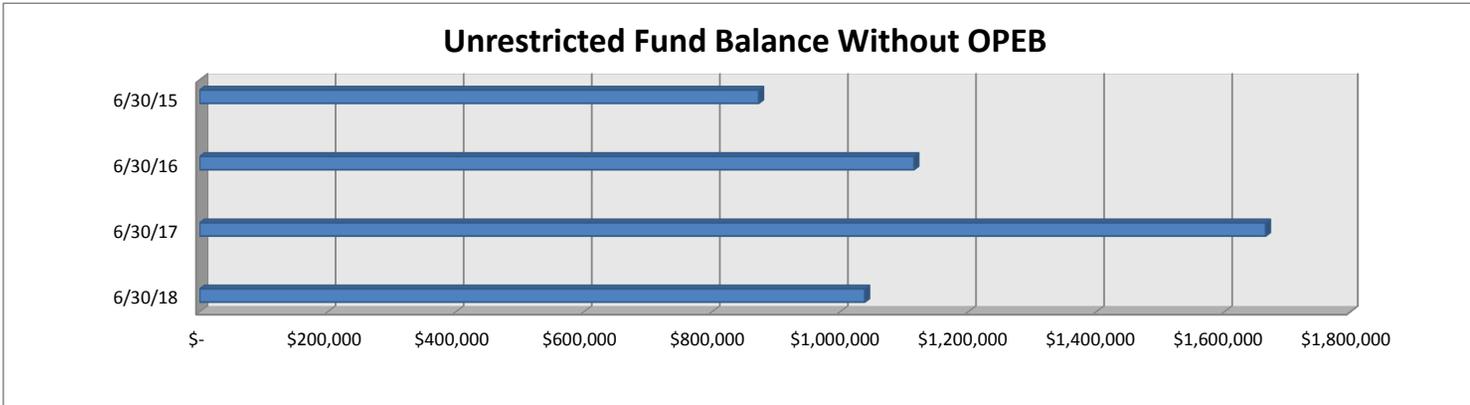
**GILMER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 873,061	\$ 1,115,492	\$ 1,664,538	\$ 1,038,613	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%	34.16%
<b>Projected excess levy gross tax collections</b>	\$ 975,489	\$ 1,009,947	\$ 1,026,024	\$ 937,919	\$ 752,197

**Per Pupil Expenditures**

	\$ 13,274	\$ 13,699	\$ 13,837	\$ 13,560	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 3,337,551	\$ 3,509,721	\$ 3,450,033	\$ 2,943,540	N/A
State Source Revenue	\$ 8,218,099	\$ 15,872,995	\$ 8,839,326	\$ 7,290,096	N/A
Federal Source Revenue	\$ 1,323,054	\$ 1,114,341	\$ 985,133	\$ 1,416,797	N/A

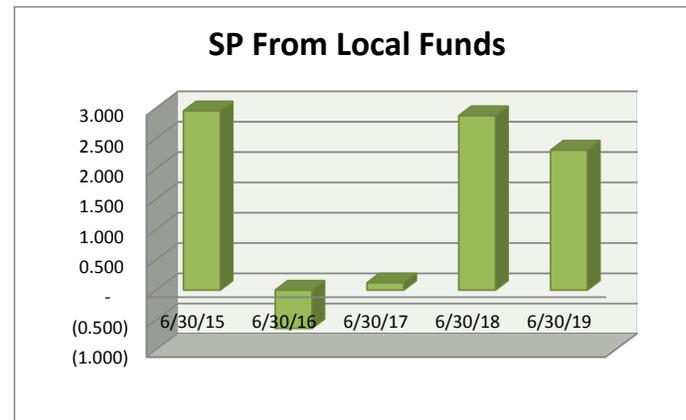
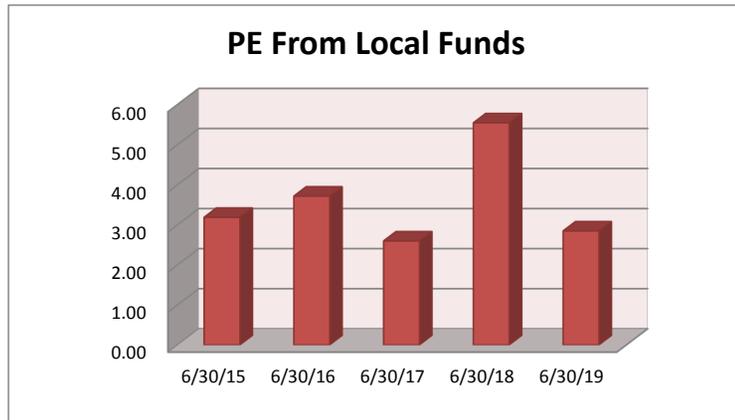
<b>Total</b>	<b>\$ 12,878,704</b>	<b>\$ 20,497,057</b>	<b>\$ 13,274,492</b>	<b>\$ 11,650,433</b>	<b>\$ - (2)</b>
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OSF  
07/29/19  
Financial Analysis 19

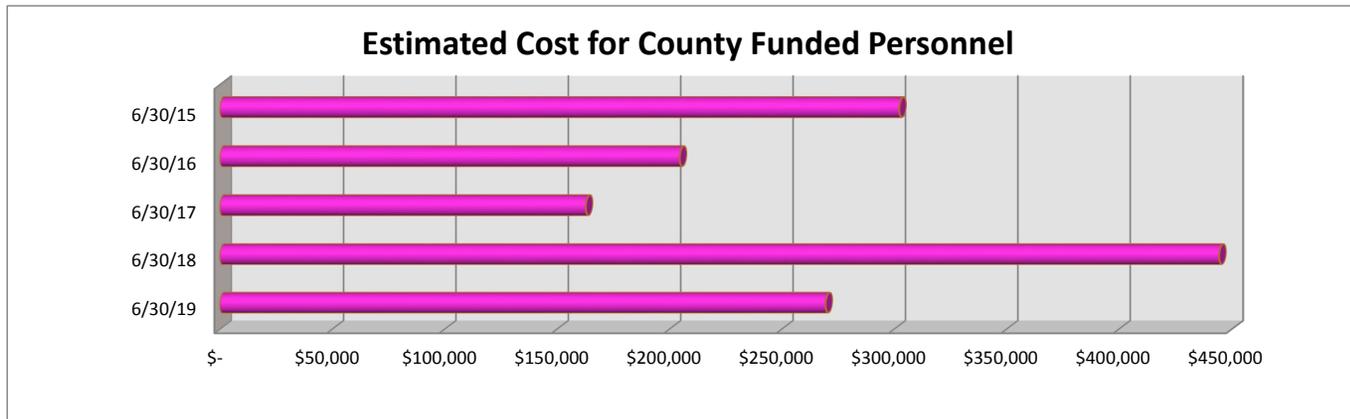
**GILMER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	79.23	78.25	77.87	77.45	77.15
Number PE & SSP actually employed	79.42	78.47	77.97	79.25	76.50
Number PE & SSP employed in excess of number funded	0.19	0.22	0.10	1.80	(0.65)
Number of professionals employed from local funds	3.00	3.50	2.50	3.75	3.50
Total number of professionals funded by county board	3.19	3.72	2.60	5.55	2.85
<b>Service Personnel:</b>					
Number SP allowed for funding	50.120	49.715	49.054	48.705	48.073
Number SP actually employed	53.075	49.075	49.175	51.580	50.380
Number SP employed in excess of number funded	2.955	(0.640)	0.121	2.875	2.307
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.955	(0.640)	0.121	2.875	2.307
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>6.145</b>	<b>3.080</b>	<b>2.721</b>	<b>8.425</b>	<b>5.157</b>



**GILMER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 195,347	\$ 228,014	\$ 158,420	\$ 337,215	\$ 180,956
Service Personnel	107,065	(23,285)	4,513	107,375	88,646
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 302,412</b>	<b>\$ 204,730</b>	<b>\$ 162,933</b>	<b>\$ 444,590</b>	<b>\$ 269,602</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	904	856	839	797	811
Increase (Decline) in student enrollment	1	(48)	(17)	(42)	14
Number of schools	5	4	2	2	2
County average number of students/school	181	214	420	399	406
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(231)</b>	<b>(196)</b>	<b>9</b>	<b>(13)</b>	<b>(4)</b>

OSF  
07/29/19  
Financial Analysis 19

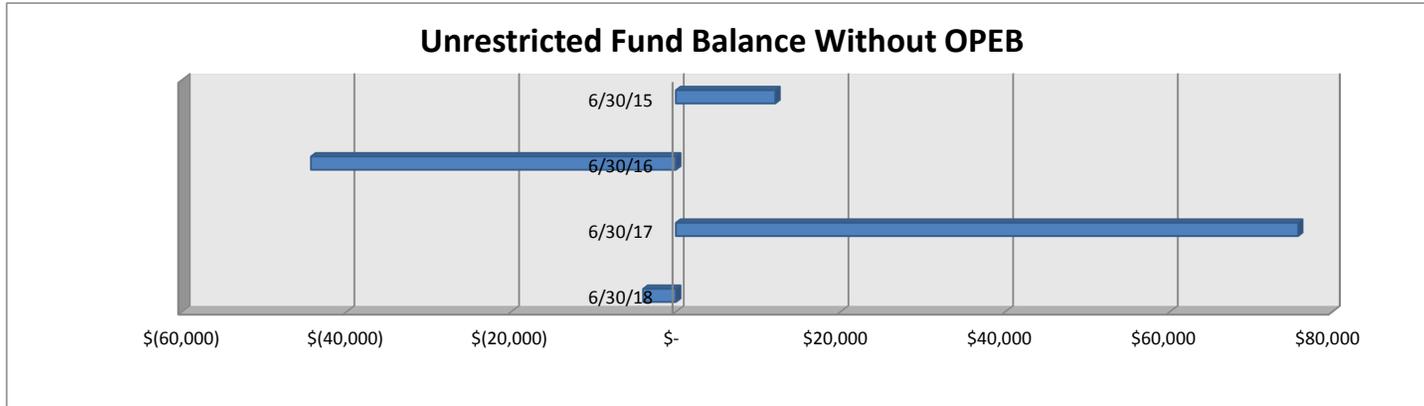
**GRANT COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

FYE 6/30/15      FYE 6/30/16      FYE 6/30/17      FYE 6/30/18      FYE 6/30/19

**FINANCIAL DATA:**

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

\$ 12,063      \$ (44,321)      \$ 75,729      \$ (3,980)      N/A (1)(2)



**Excess Levy:**

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

**Per Pupil Expenditures**

\$ 10,183      \$ 10,261      \$ 10,693      \$ 10,160      N/A (2)

**Revenues:**

Local Source Revenue	\$ 7,113,746	\$ 7,473,137	\$ 7,512,594	\$ 7,432,886	N/A
State Source Revenue	\$ 10,641,876	\$ 9,475,236	\$ 9,419,270	\$ 9,951,242	N/A
Federal Source Revenue	\$ 2,534,968	\$ 2,186,196	\$ 2,314,162	\$ 2,252,420	N/A

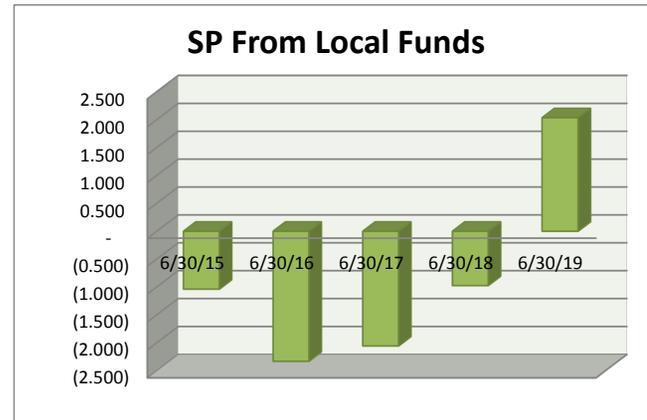
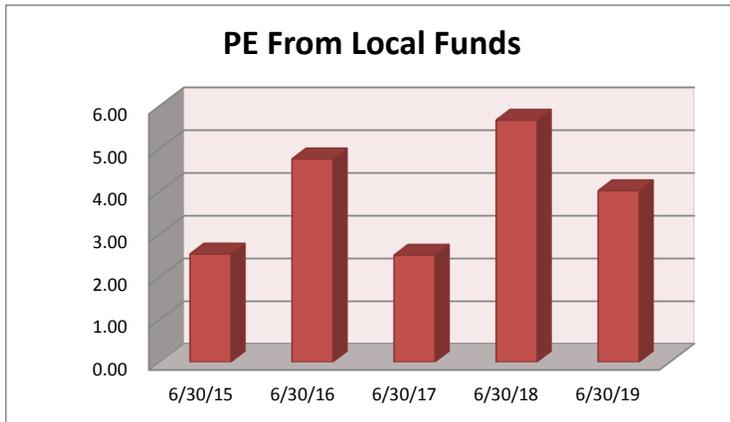
<b>Total</b>	<b>\$ 20,290,590</b>	<b>\$ 19,134,569</b>	<b>\$ 19,246,026</b>	<b>\$ 19,636,548</b>	<b>\$ - (2)</b>
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07/29/19  
Financial Analysis 19

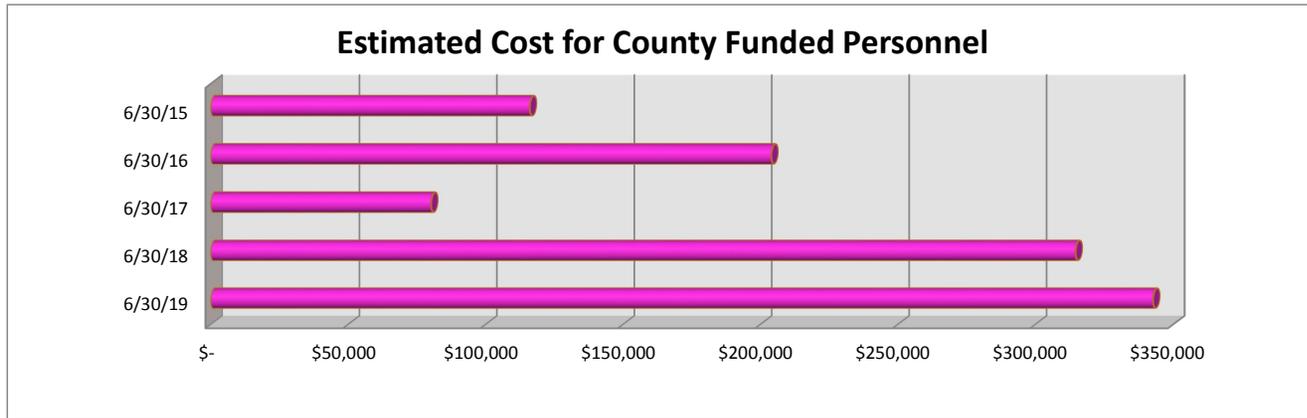
**GRANT COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	142.26	141.04	136.76	131.61	128.78
Number PE & SSP actually employed	141.80	139.80	133.02	132.28	128.80
Number PE & SSP employed in excess of number funded	(0.46)	(1.24)	(3.74)	0.67	0.02
Number of professionals employed from local funds	3.00	6.00	6.25	5.00	4.00
Total number of professionals funded by county board	2.54	4.76	2.51	5.67	4.02
<b>Service Personnel:</b>					
Number SP allowed for funding	84.918	83.879	81.246	78.295	76.944
Number SP actually employed	83.879	81.550	79.190	77.320	78.980
Number SP employed in excess of number funded	(1.039)	(2.329)	(2.056)	(0.975)	2.036
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	(1.039)	(2.329)	(2.056)	(0.975)	2.036
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>1.501</b>	<b>2.435</b>	<b>0.458</b>	<b>4.695</b>	<b>6.056</b>



**GRANT COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 154,999	\$ 289,763	\$ 156,181	\$ 352,032	\$ 262,222
Service Personnel	(38,860)	(85,754)	(75,938)	(37,322)	80,582
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 116,139</b>	<b>\$ 204,009</b>	<b>\$ 80,243</b>	<b>\$ 314,710</b>	<b>\$ 342,803</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,800	1,747	1,681	1,656	1,633
Increase (Decline) in student enrollment	(19)	(53)	(66)	(25)	(23)
Number of schools	4	4	4	4	4
County average number of students/school	450	437	420	414	408
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>38</b>	<b>27</b>	<b>9</b>	<b>2</b>	<b>(2)</b>

OSF  
07/29/19  
Financial Analysis 19

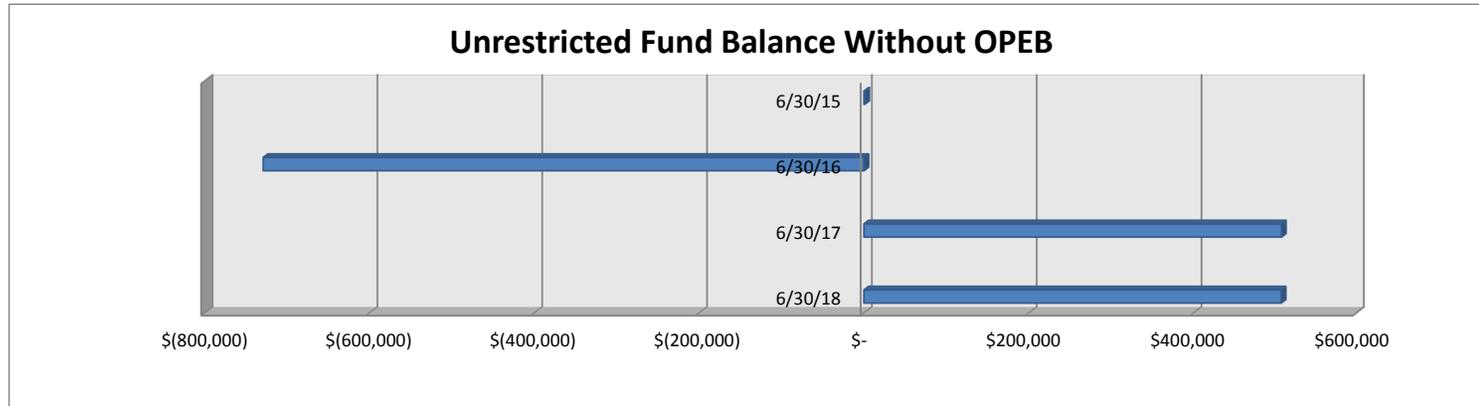
**GREENBRIER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE	FYE	FYE	FYE	FYE
	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19

**FINANCIAL DATA:**

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

	\$	867	\$	(728,983)	\$	506,627	\$	506,355	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%					
<b>Projected excess levy gross tax collections</b>	\$	6,120,255	\$	6,350,056	\$	6,388,882	\$	6,257,517	\$	6,552,752

**Per Pupil Expenditures**

	\$	11,551	\$	11,533	\$	11,988	\$	12,253	N/A	(2)
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**Revenues:**

Local Source Revenue	\$	20,580,931	\$	20,782,877	\$	21,527,366	\$	19,741,362	N/A
State Source Revenue	\$	36,585,002	\$	35,805,372	\$	36,531,409	\$	36,841,135	N/A
Federal Source Revenue	\$	7,368,006	\$	7,478,659	\$	7,401,963	\$	7,342,761	N/A

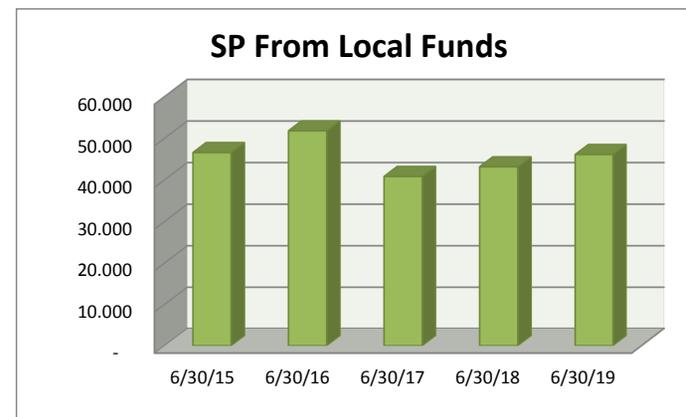
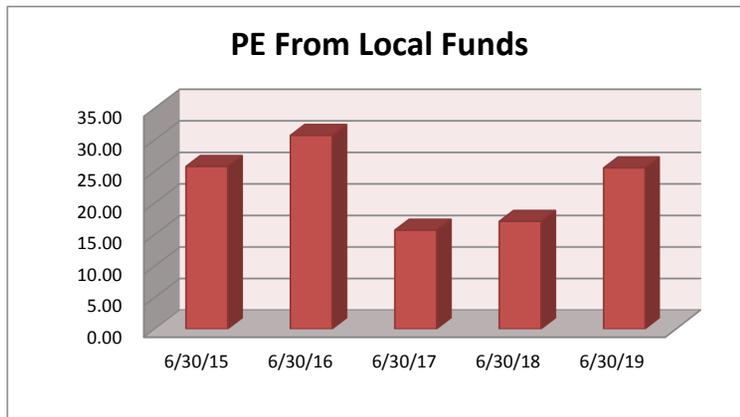
<b>Total</b>	\$	64,533,939	\$	64,066,908	\$	65,460,738	\$	63,925,258	\$	-	(2)
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07/29/19  
Financial Analysis 19

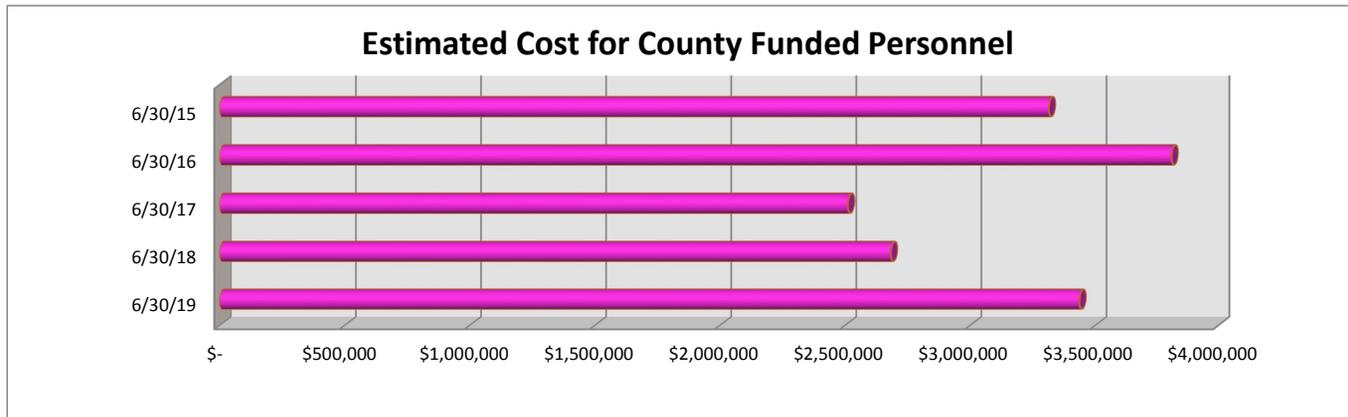
**GREENBRIER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	397.17	394.26	390.83	380.93	376.45
Number PE & SSP actually employed	411.44	413.96	394.50	389.00	387.00
Number PE & SSP employed in excess of number funded	14.27	19.70	3.67	8.07	10.55
Number of professionals employed from local funds	11.50	11.00	12.00	9.00	15.00
Total number of professionals funded by county board	25.77	30.70	15.67	17.07	25.55
<b>Service Personnel:</b>					
Number SP allowed for funding	235.242	233.478	233.265	226.531	223.695
Number SP actually employed	281.843	285.305	274.118	269.698	269.823
Number SP employed in excess of number funded	46.601	51.827	40.853	43.167	46.128
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	46.601	51.827	40.853	43.167	46.128
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>72.371</b>	<b>82.527</b>	<b>56.523</b>	<b>60.237</b>	<b>71.678</b>



**GREENBRIER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,591,266	\$ 1,906,146	\$ 985,542	\$ 1,069,520	\$ 1,661,429
Service Personnel	1,723,634	1,902,148	1,526,329	1,614,069	1,775,887
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,314,901</b>	<b>\$ 3,808,295</b>	<b>\$ 2,511,871</b>	<b>\$ 2,683,589</b>	<b>\$ 3,437,316</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	5,159	5,108	4,962	4,897	4,813
Increase (Decline) in student enrollment	(32)	(51)	(146)	(65)	(84)
Number of schools	13	13	13	13	13
County average number of students/school	397	393	382	377	370
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(15)</b>	<b>(17)</b>	<b>(29)</b>	<b>(35)</b>	<b>(40)</b>

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07/29/19  
Financial Analysis 19

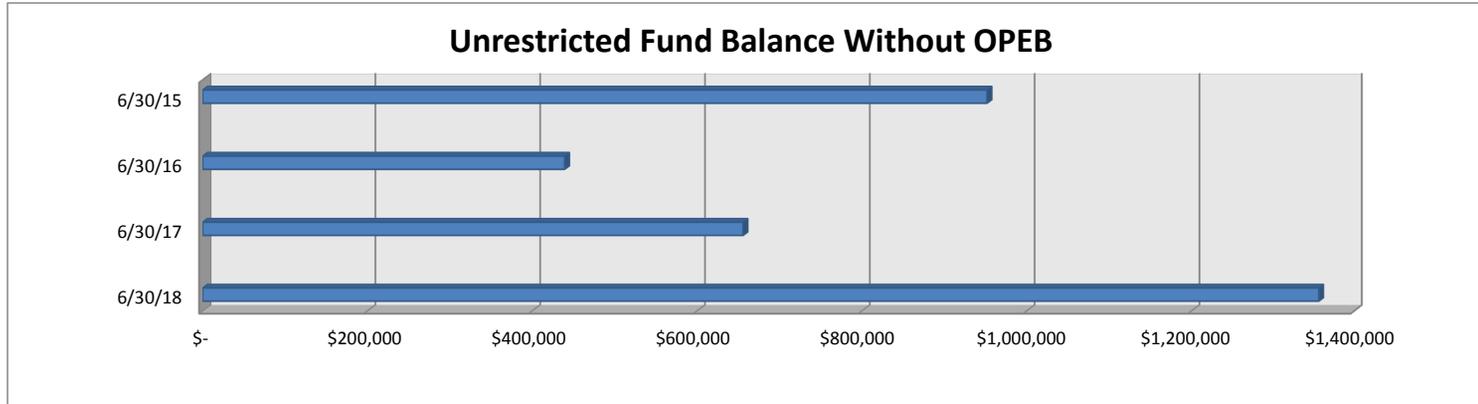
**HAMPSHIRE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 951,848	\$ 439,284	\$ 655,752	\$ 1,355,941	N/A (1)(2)
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**Excess Levy:**

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

**Per Pupil Expenditures**

	\$ 10,486	\$ 10,583	\$ 10,415	\$ 10,471	N/A (2)
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**Revenues:**

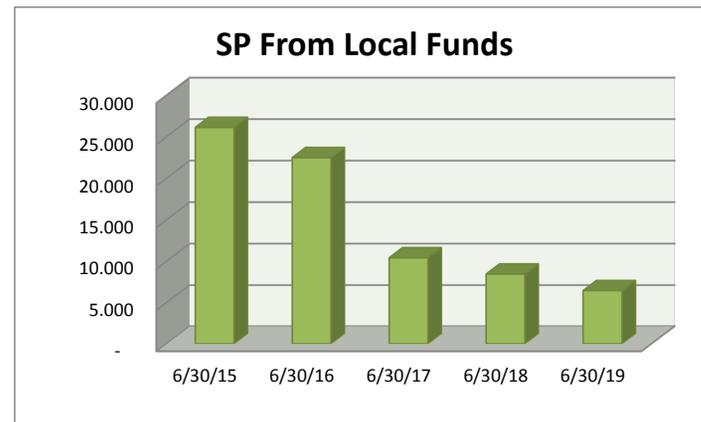
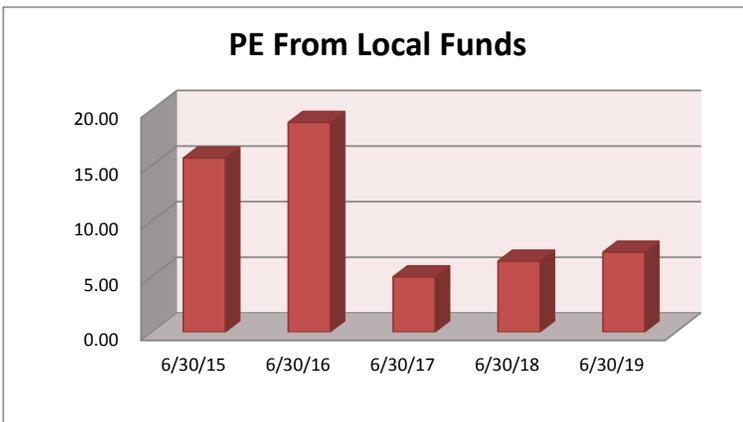
Local Source Revenue	\$ 7,851,237	\$ 7,887,522	\$ 8,125,048	\$ 8,056,733	N/A
State Source Revenue	\$ 23,213,696	\$ 22,164,810	\$ 21,896,136	\$ 21,669,638	N/A
Federal Source Revenue	\$ 4,645,039	\$ 4,756,859	\$ 4,900,417	\$ 4,361,362	N/A
<b>Total</b>	<b>\$ 35,709,972</b>	<b>\$ 34,809,191</b>	<b>\$ 34,921,601</b>	<b>\$ 34,087,733</b>	<b>\$ - (2)</b>

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OSF  
07/29/19  
Financial Analysis 19

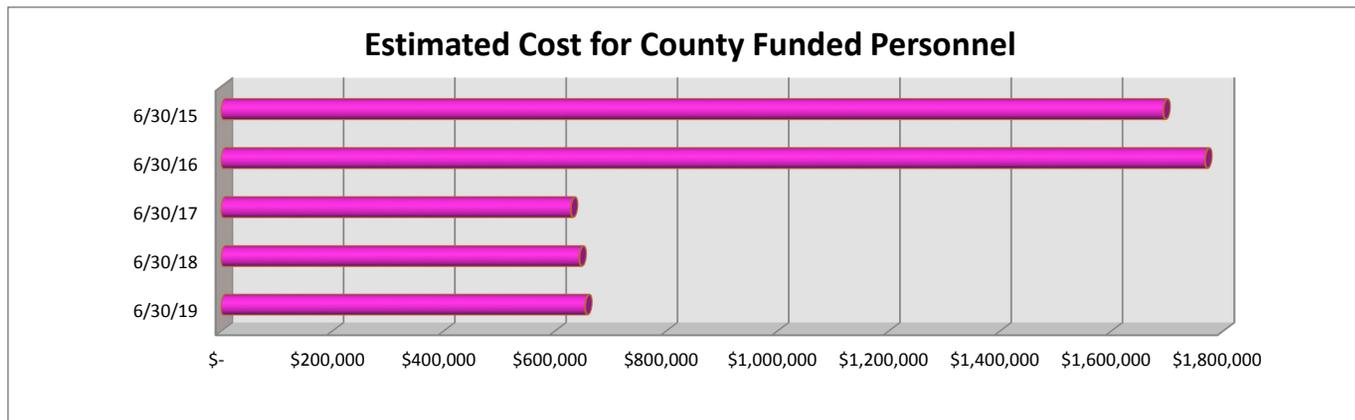
**HAMPSHIRE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	260.11	259.31	252.30	244.89	239.44
Number PE & SSP actually employed	264.95	266.35	247.16	243.44	236.79
Number PE & SSP employed in excess of number funded	4.84	7.04	(5.14)	(1.45)	(2.65)
Number of professionals employed from local funds	10.80	11.80	10.10	7.82	9.82
Total number of professionals funded by county board	15.64	18.84	4.96	6.37	7.17
<b>Service Personnel:</b>					
Number SP allowed for funding	154.971	154.605	149.962	146.756	143.865
Number SP actually employed	181.113	177.105	160.394	155.223	150.334
Number SP employed in excess of number funded	26.142	22.500	10.432	8.467	6.469
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	26.142	22.500	10.432	8.467	6.469
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>41.782</b>	<b>41.340</b>	<b>15.392</b>	<b>14.837</b>	<b>13.639</b>



**HAMPSHIRE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE	FYE	FYE	FYE	FYE
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	864,476	1,044,900	280,606	359,311	425,750
Service Personnel	829,575	723,830	348,601	285,285	229,154
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,694,051</b>	<b>\$ 1,768,730</b>	<b>\$ 629,207</b>	<b>\$ 644,596</b>	<b>\$ 654,904</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,418	3,328	3,255	3,153	2,994
Increase (Decline) in student enrollment	17	(90)	(73)	(102)	(159)
County average number of students/school	9	9	9	9	9
Average number of students/school	380	370	362	350	333
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(32)</b>	<b>(40)</b>	<b>(49)</b>	<b>(62)</b>	<b>(77)</b>

OSF  
07/29/19  
Financial Analysis 19

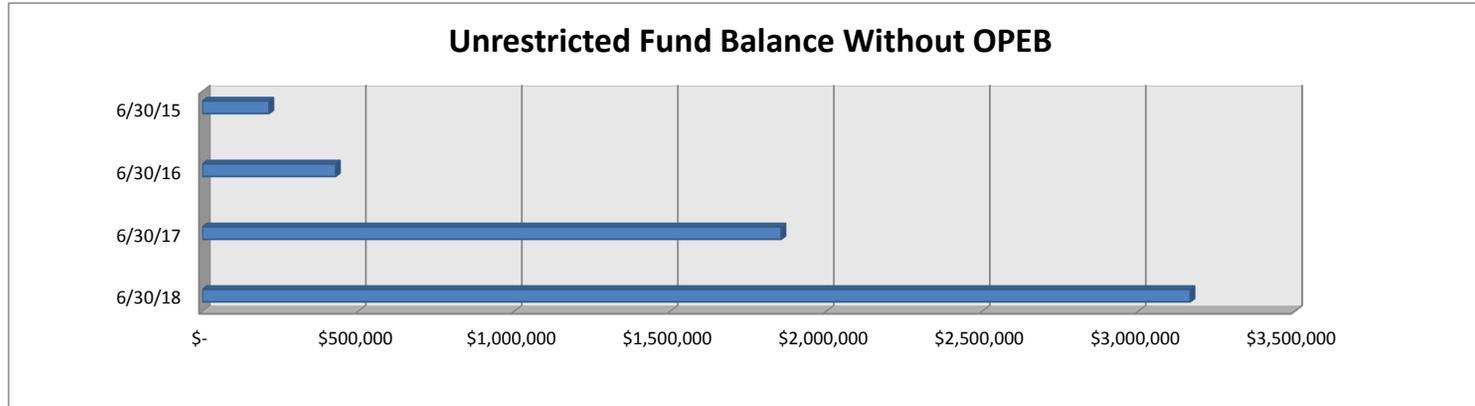
**HANCOCK COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 213,599	\$ 426,906	\$ 1,854,909	\$ 3,166,053	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%
<b>Projected excess levy gross tax collections</b>	\$ 7,153,436	\$ 7,394,089	\$ 7,656,218	\$ 7,640,868	\$ 7,956,135

**Per Pupil Expenditures**

	\$ 11,489	\$ 11,097	\$ 11,219	\$ 11,185	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 17,613,146	\$ 18,365,242	\$ 18,570,452	\$ 18,238,474	N/A
State Source Revenue	\$ 29,834,259	\$ 27,215,086	\$ 28,326,660	\$ 28,139,292	N/A
Federal Source Revenue	\$ 4,795,823	\$ 4,597,512	\$ 4,386,714	\$ 3,862,735	N/A

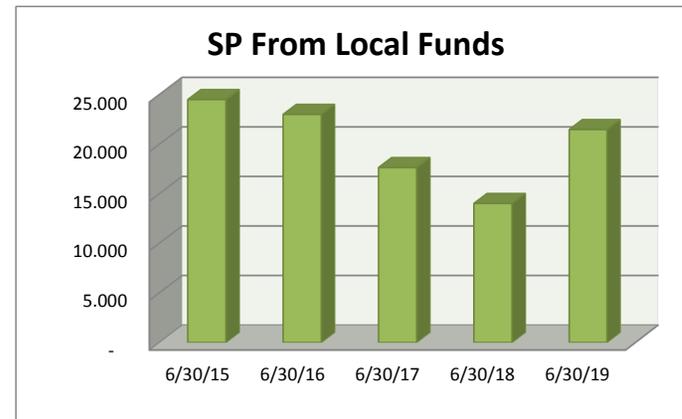
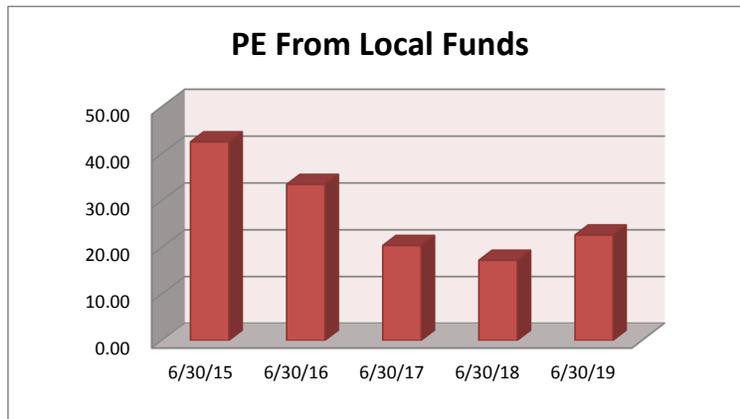
<b>Total</b>	<b>\$ 52,243,228</b>	<b>\$ 50,177,840</b>	<b>\$ 51,283,826</b>	<b>\$ 50,240,501</b>	<b>\$ - (2)</b>
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07/29/19  
Financial Analysis 19

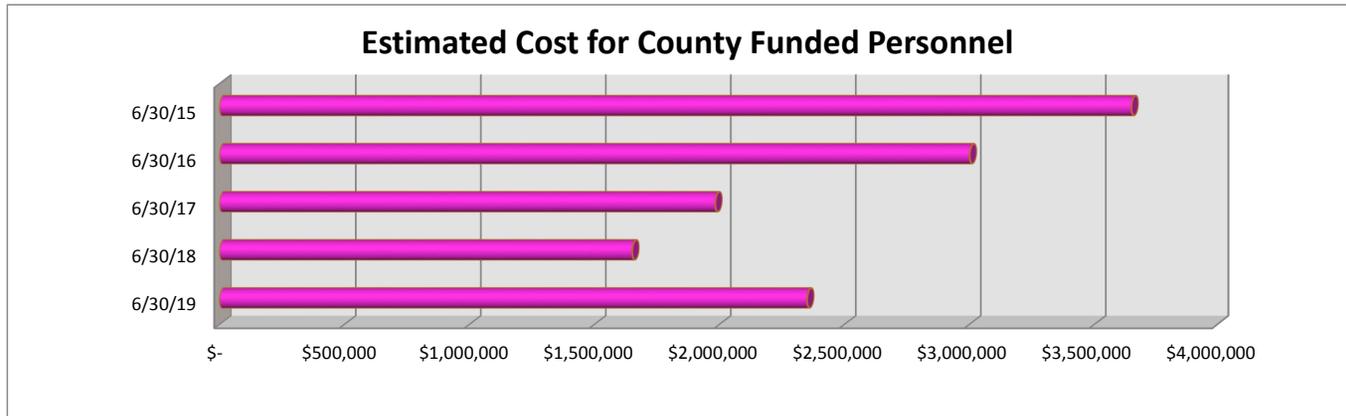
**HANCOCK COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	312.64	311.73	310.77	304.27	305.71
Number PE & SSP actually employed	342.16	331.16	316.16	308.51	311.35
Number PE & SSP employed in excess of number funded	29.52	19.43	5.39	4.24	5.64
Number of professionals employed from local funds	13.00	14.00	15.00	13.00	17.00
Total number of professionals funded by county board	42.52	33.43	20.39	17.24	22.64
<b>Service Personnel:</b>					
Number SP allowed for funding	184.394	183.917	182.918	178.716	179.661
Number SP actually employed	205.901	206.925	200.560	192.735	201.140
Number SP employed in excess of number funded	21.507	23.008	17.642	14.019	21.479
Number SP employed from local funds	3.000	-	-	-	-
Total number of SP funded by county board	24.507	23.008	17.642	14.019	21.479
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>67.027</b>	<b>56.438</b>	<b>38.032</b>	<b>31.259</b>	<b>44.119</b>



**HANCOCK COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,720,735	\$ 2,127,210	\$ 1,297,107	\$ 1,108,306	\$ 1,503,035
Service Personnel	927,661	874,250	686,633	543,299	847,984
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,648,396</b>	<b>\$ 3,001,460</b>	<b>\$ 1,983,739</b>	<b>\$ 1,651,606</b>	<b>\$ 2,351,018</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,170	4,168	4,064	4,086	3,991
Increase (Decline) in student enrollment	(11)	(2)	(104)	22	(95)
Number of schools	7	7	7	7	7
County average number of students/school	596	595	581	584	570
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>184</b>	<b>185</b>	<b>170</b>	<b>172</b>	<b>160</b>

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07/29/19  
Financial Analysis 19

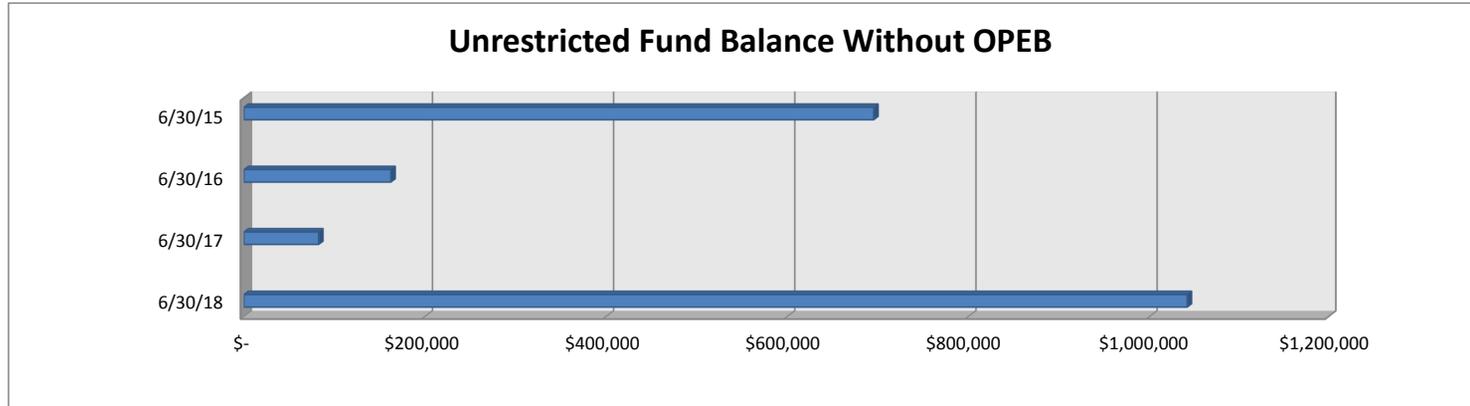
**HARDY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 695,326	\$ 162,286	\$ 82,559	\$ 1,041,392	N/A (1)(2)
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**Excess Levy:**

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

**Per Pupil Expenditures**

	\$ 9,793	\$ 9,948	\$ 10,151	\$ 9,722	N/A (2)
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**Revenues:**

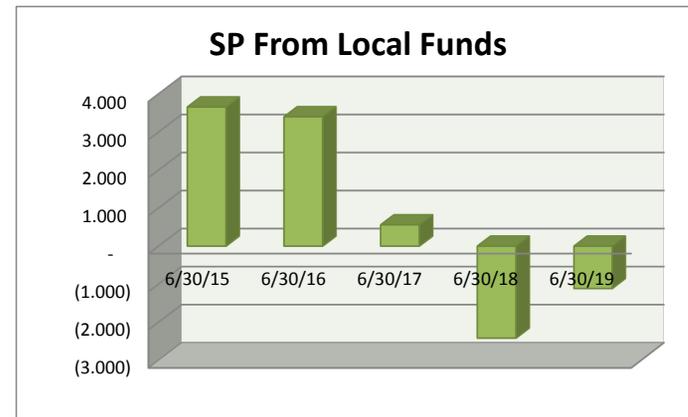
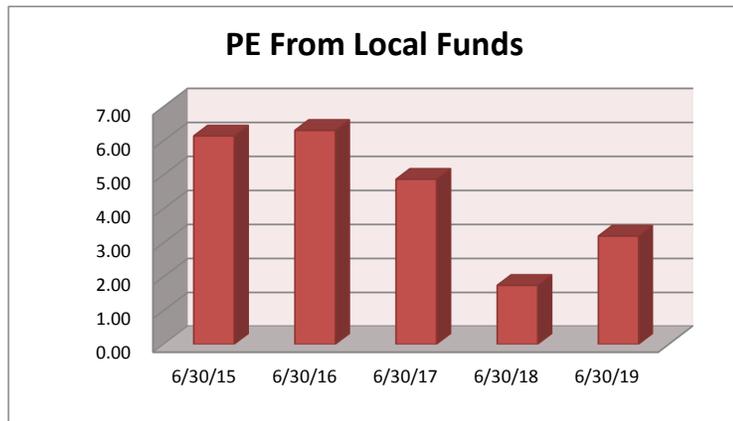
Local Source Revenue	\$ 7,151,289	\$ 7,287,400	\$ 7,245,659	\$ 7,467,792	N/A
State Source Revenue	\$ 29,552,681	\$ 16,675,899	\$ 15,066,545	\$ 17,758,075	N/A
Federal Source Revenue	\$ 2,727,764	\$ 2,801,549	\$ 3,441,603	\$ 3,234,026	N/A
<b>Total</b>	<b>\$ 39,431,734</b>	<b>\$ 26,764,848</b>	<b>\$ 25,753,807</b>	<b>\$ 28,459,893</b>	<b>\$ - (2)</b>

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07/29/19  
Financial Analysis 19

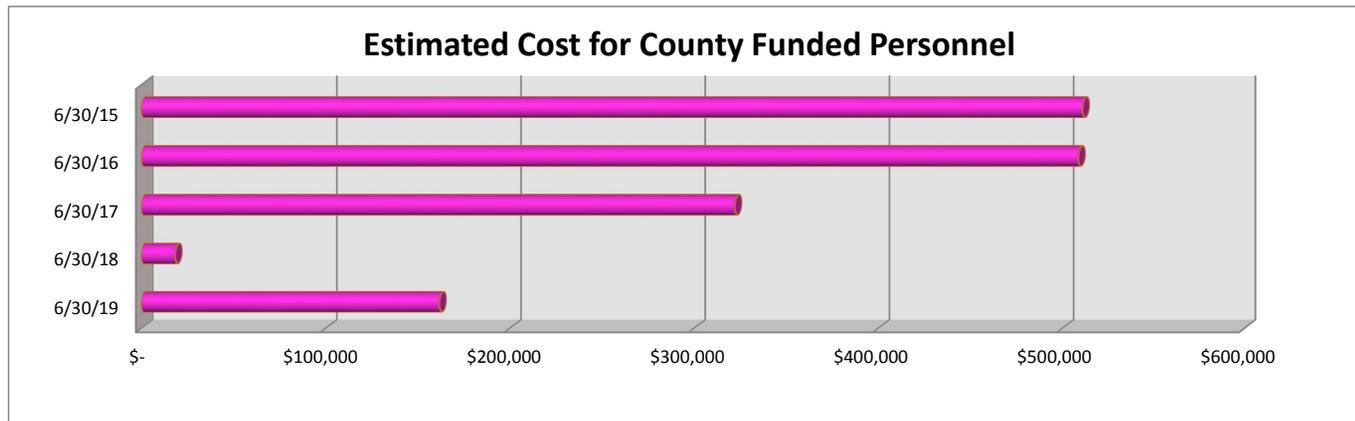
**HARDY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	172.36	174.14	175.78	176.15	174.20
Number PE & SSP actually employed	175.18	178.14	177.20	174.40	173.65
Number PE & SSP employed in excess of number funded	2.82	4.00	1.42	(1.75)	(0.55)
Number of professionals employed from local funds	3.32	2.31	3.45	3.50	3.75
Total number of professionals funded by county board	6.14	6.31	4.87	1.75	3.20
<b>Service Personnel:</b>					
Number SP allowed for funding	105.165	106.327	107.690	107.607	106.181
Number SP actually employed	108.825	109.730	108.250	105.190	105.065
Number SP employed in excess of number funded	3.660	3.403	0.560	(2.417)	(1.116)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.660	3.403	0.560	(2.417)	(1.116)
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>9.803</b>	<b>9.710</b>	<b>5.430</b>	<b>(0.667)</b>	<b>2.084</b>



**HARDY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 377,953	\$ 387,389	\$ 301,431	\$ 108,362	\$ 204,812
Service Personnel	133,162	121,488	20,929	(89,842)	(42,858)
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 511,115</b>	<b>\$ 508,878</b>	<b>\$ 322,360</b>	<b>\$ 18,521</b>	<b>\$ 161,954</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,352	2,393	2,381	2,354	2,340
Increase (Decline) in student enrollment	31	41	(12)	(27)	(14)
Number of schools	6	6	6	6	6
County average number of students/school	392	399	397	392	390
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(20)</b>	<b>(11)</b>	<b>(14)</b>	<b>(20)</b>	<b>(20)</b>

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07/29/19  
Financial Analysis 19

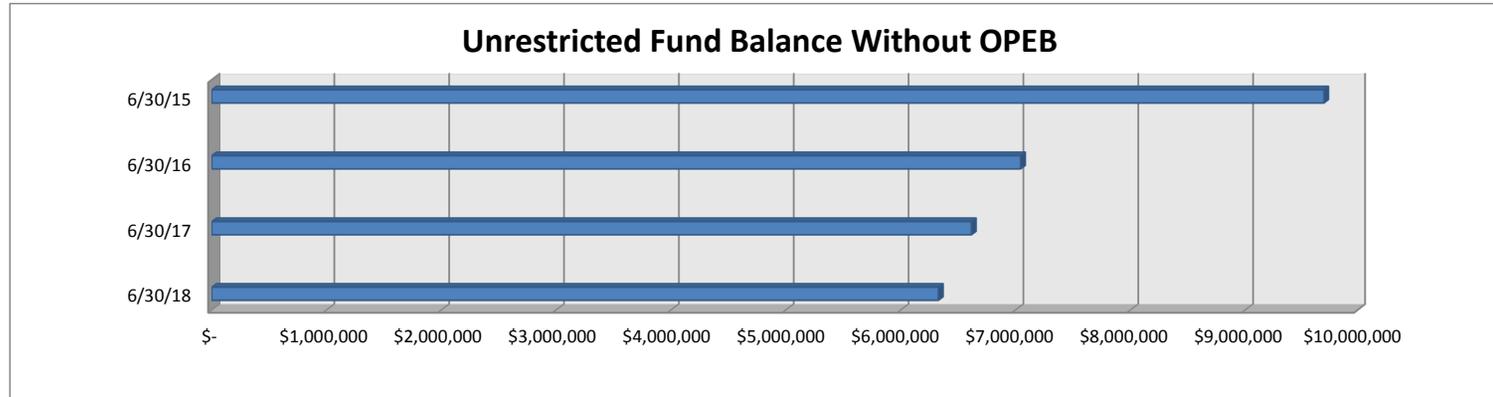
**HARRISON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 9,696,705	\$ 7,044,231	\$ 6,615,904	\$ 6,328,388	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%

<b>Projected excess levy gross tax collections</b>	\$ 26,259,803	\$ 26,844,351	\$ 29,021,385	\$ 27,239,769	\$ 27,258,756
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**Per Pupil Expenditures**

	\$ 11,483	\$ 11,733	\$ 12,441	\$ 12,053	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 53,799,700	\$ 54,349,521	\$ 57,488,879	\$ 54,183,623	N/A
State Source Revenue	\$ 72,186,500	\$ 66,105,710	\$ 66,601,604	\$ 77,429,207	N/A
Federal Source Revenue	\$ 12,354,261	\$ 12,887,660	\$ 14,614,729	\$ 12,938,363	N/A

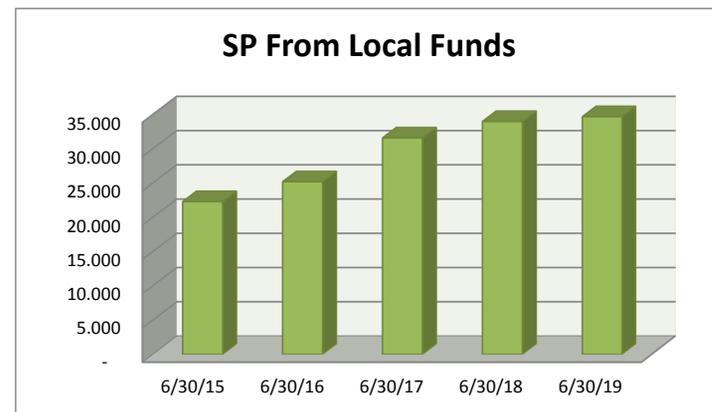
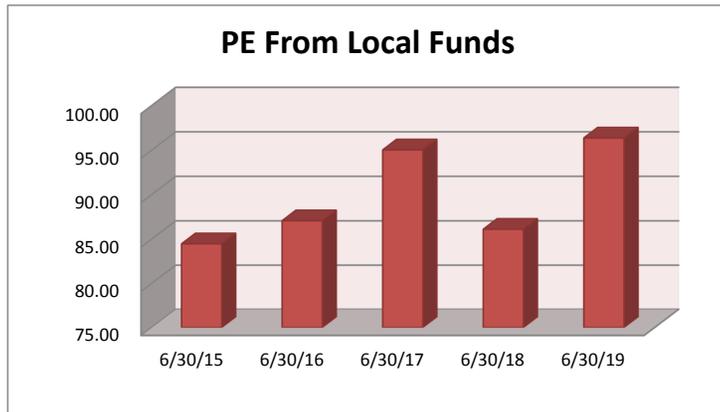
<b>Total</b>	<b>\$ 138,340,461</b>	<b>\$ 133,342,891</b>	<b>\$ 138,705,212</b>	<b>\$ 144,551,193</b>	<b>\$ - (2)</b>
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07/29/19  
Financial Analysis 19

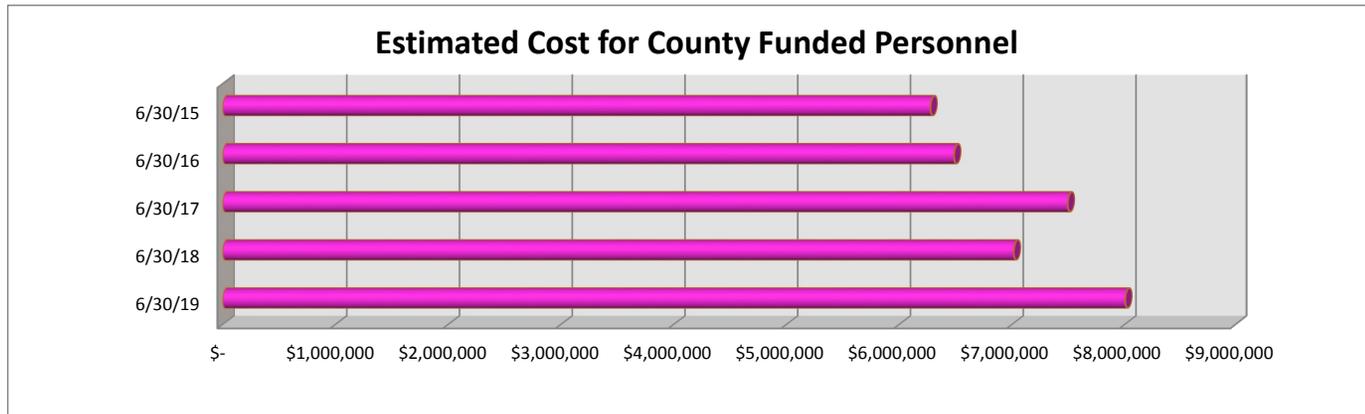
**HARRISON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	825.65	826.32	817.53	809.00	810.97
Number PE & SSP actually employed	888.13	889.40	884.32	869.12	881.35
Number PE & SSP employed in excess of number funded	62.48	63.08	66.79	60.12	70.38
Number of professionals employed from local funds	22.00	24.00	28.25	26.00	26.00
Total number of professionals funded by county board	84.48	87.08	95.04	86.12	96.38
<b>Service Personnel:</b>					
Number SP allowed for funding	485.134	485.343	478.141	472.838	473.931
Number SP actually employed	507.415	510.526	509.723	506.825	508.620
Number SP employed in excess of number funded	22.281	25.183	31.582	33.987	34.689
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	22.281	25.183	31.582	33.987	34.689
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>106.761</b>	<b>112.263</b>	<b>126.622</b>	<b>120.107</b>	<b>131.069</b>



**HARRISON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 5,388,723	\$ 5,488,129	\$ 6,195,377	\$ 5,621,427	\$ 6,523,846
Service Personnel	889,954	999,703	1,300,634	1,396,107	1,481,926
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 6,278,677</b>	<b>\$ 6,487,832</b>	<b>\$ 7,496,011</b>	<b>\$ 7,017,534</b>	<b>\$ 8,005,772</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	10,947	10,836	10,708	10,753	10,734
Increase (Decline) in student enrollment	34	(111)	(128)	45	(19)
Number of schools	23	23	23	23	23
County average number of students/school	476	471	466	468	467
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>64</b>	<b>61</b>	<b>55</b>	<b>56</b>	<b>57</b>

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07/29/19  
Financial Analysis 19

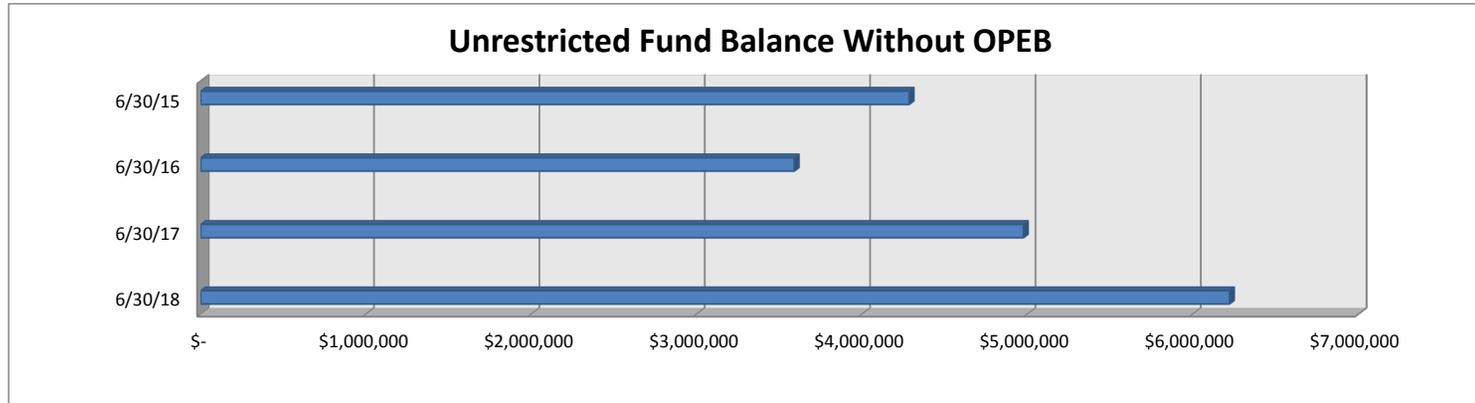
**JACKSON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 4,284,154	\$ 3,589,161	\$ 4,974,995	\$ 6,221,385	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%
<b>Projected excess levy gross tax collections</b>	\$ 9,258,368	\$ 9,497,945	\$ 9,880,193	\$ 10,093,250	\$ 10,010,832

**Per Pupil Expenditures**

	\$ 11,506	\$ 11,500	\$ 11,461	\$ 11,261	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 18,035,009	\$ 18,050,753	\$ 18,754,637	\$ 19,110,484	N/A
State Source Revenue	\$ 36,059,481	\$ 34,282,994	\$ 34,350,211	\$ 36,884,055	N/A
Federal Source Revenue	\$ 5,761,188	\$ 5,233,639	\$ 5,315,740	\$ 5,503,290	N/A

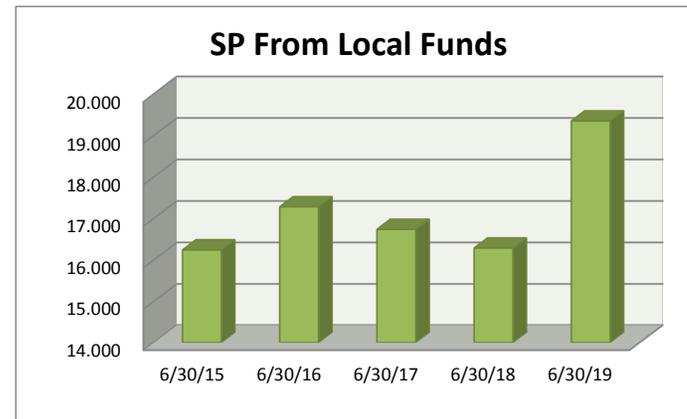
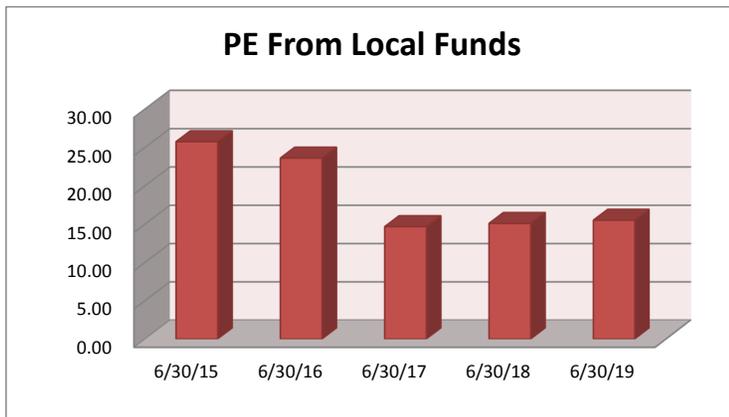
<b>Total</b>	<b>\$ 59,855,678</b>	<b>\$ 57,567,386</b>	<b>\$ 58,420,588</b>	<b>\$ 61,497,829</b>	<b>\$ -</b>	<b>(2)</b>
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07/29/19  
Financial Analysis 19

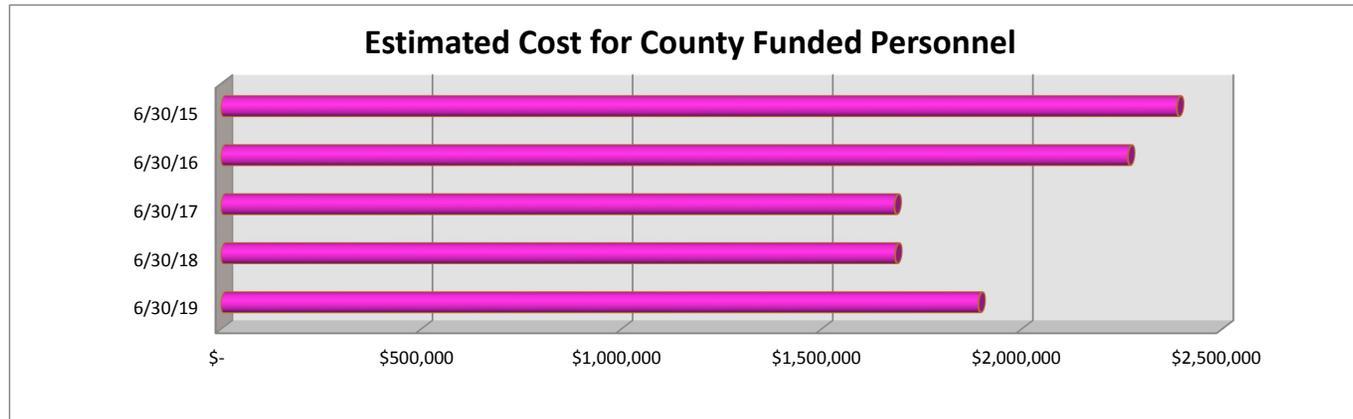
**JACKSON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	378.73	376.87	371.32	364.90	359.88
Number PE & SSP actually employed	402.00	398.00	380.00	372.00	367.40
Number PE & SSP employed in excess of number funded	23.27	21.13	8.68	7.10	7.52
Number of professionals employed from local funds	2.50	2.50	6.00	8.00	8.00
Total number of professionals funded by county board	25.77	23.63	14.68	15.10	15.52
<b>Service Personnel:</b>					
Number SP allowed for funding	221.680	220.641	216.285	212.160	211.577
Number SP actually employed	237.927	237.927	233.027	228.452	230.932
Number SP employed in excess of number funded	16.247	17.286	16.742	16.292	19.355
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.247	17.286	16.742	16.292	19.355
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>42.017</b>	<b>40.916</b>	<b>31.422</b>	<b>31.392</b>	<b>34.875</b>



**JACKSON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,715,695	\$ 1,554,855	\$ 981,832	\$ 1,007,757	\$ 1,068,220
Service Personnel	672,795	711,499	701,289	676,999	824,568
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,388,490</b>	<b>\$ 2,266,354</b>	<b>\$ 1,683,122</b>	<b>\$ 1,684,756</b>	<b>\$ 1,892,788</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,902	4,820	4,727	4,654	4,581
Increase (Decline) in student enrollment	(12)	(82)	(93)	(73)	(73)
Number of schools	12	12	12	12	12
County average number of students/school	409	402	394	388	382
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(3)</b>	<b>(8)</b>	<b>(17)</b>	<b>(24)</b>	<b>(28)</b>

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07/29/19  
Financial Analysis 19

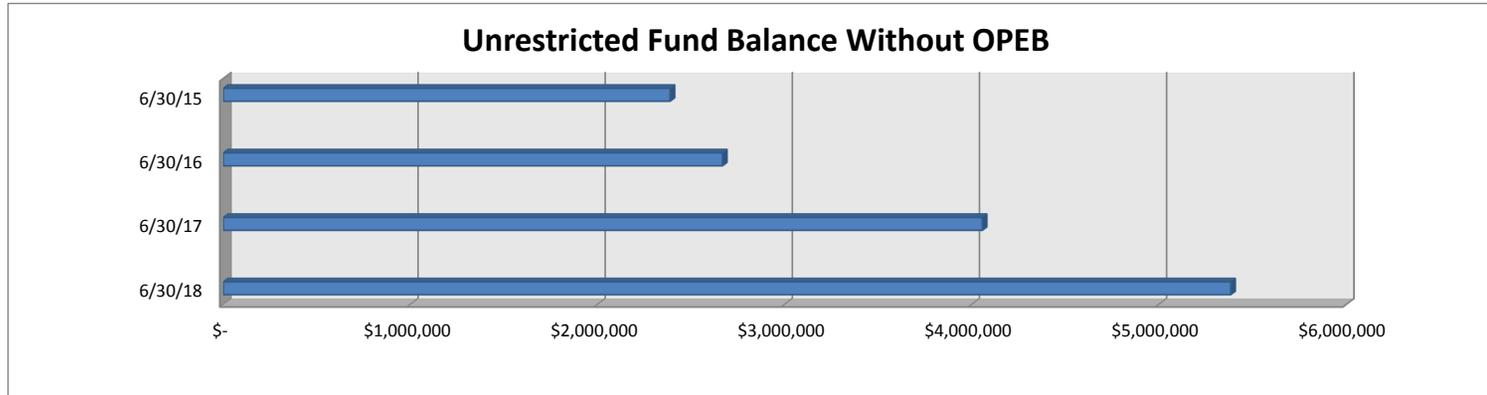
**JEFFERSON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

FYE 6/30/15      FYE 6/30/16      FYE 6/30/17      FYE 6/30/18      FYE 6/30/19

**FINANCIAL DATA:**

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

\$ 2,388,099      \$ 2,667,963      \$ 4,056,294      \$ 5,384,028      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%
<b>Projected excess levy gross tax collections</b>	\$ 19,923,019	\$ 20,357,488	\$ 21,374,969	\$ 22,232,937	\$ 22,693,866

**Per Pupil Expenditures**

\$ 11,428      \$ 11,231      \$ 11,498      \$ 11,539      N/A      (2)

**Revenues:**

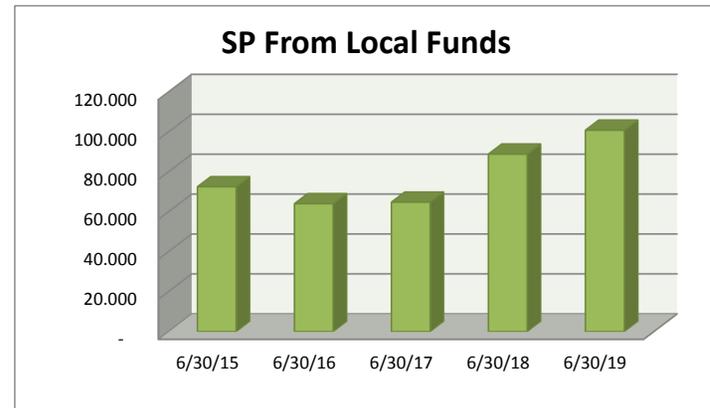
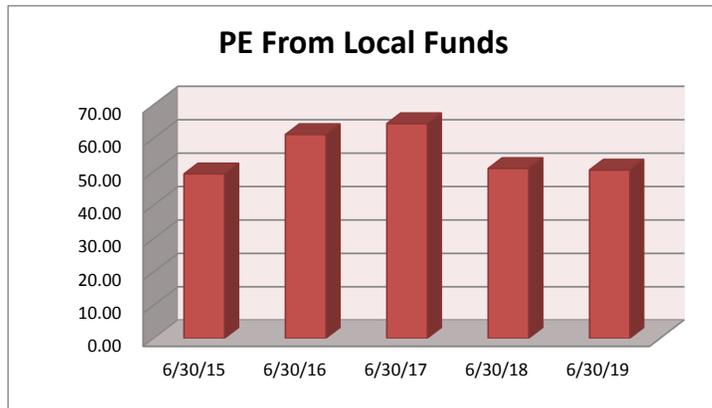
Local Source Revenue	\$ 44,487,326	\$ 43,942,007	\$ 46,066,245	\$ 49,827,918	N/A
State Source Revenue	\$ 55,393,296	\$ 54,482,566	\$ 55,990,063	\$ 57,450,030	N/A
Federal Source Revenue	\$ 6,900,971	\$ 6,719,818	\$ 7,185,346	\$ 7,942,893	N/A
<b>Total</b>	<b>\$ 106,781,593</b>	<b>\$ 105,144,391</b>	<b>\$ 109,241,654</b>	<b>\$ 115,220,841</b>	\$ -      (2)

Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

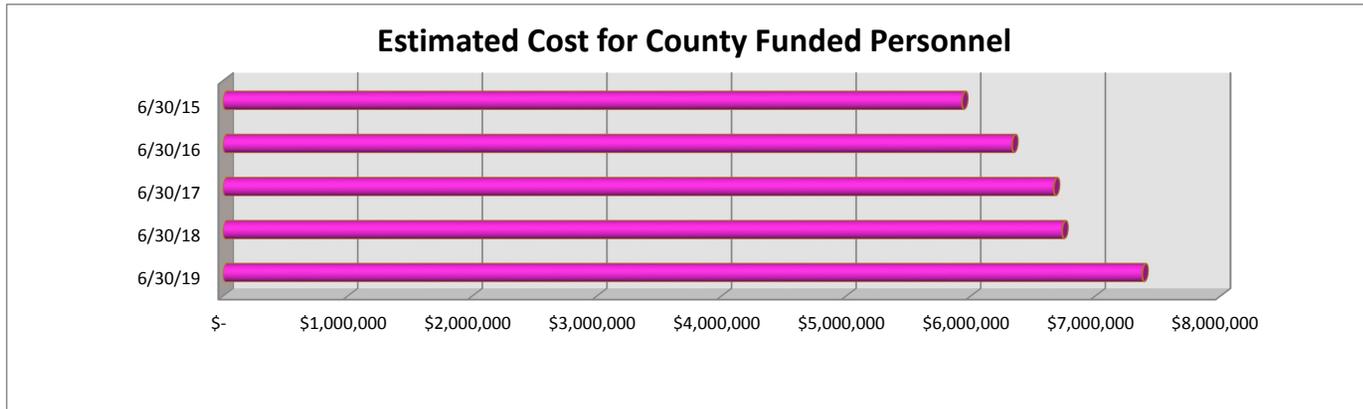
**JEFFERSON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	667.66	667.89	674.64	683.04	681.00
Number PE & SSP actually employed	688.00	699.00	717.50	704.50	698.00
Number PE & SSP employed in excess of number funded	20.34	31.11	42.86	21.46	17.00
Number of professionals employed from local funds	29.00	30.00	21.50	29.50	33.50
Total number of professionals funded by county board	49.34	61.11	64.36	50.96	50.50
<b>Service Personnel:</b>					
Number SP allowed for funding	394.285	394.480	396.726	401.174	400.018
Number SP actually employed	466.810	458.507	461.535	490.055	500.890
Number SP employed in excess of number funded	72.525	64.027	64.809	88.881	100.872
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	72.525	64.027	64.809	88.881	100.872
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>121.865</b>	<b>125.137</b>	<b>129.169</b>	<b>139.841</b>	<b>151.372</b>



**JEFFERSON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 3,139,842	\$ 3,887,577	\$ 4,123,517	\$ 3,256,983	\$ 3,321,208
Service Personnel	2,790,971	2,445,217	2,543,841	3,477,853	4,056,533
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 5,930,814</b>	<b>\$ 6,332,793</b>	<b>\$ 6,667,358</b>	<b>\$ 6,734,836</b>	<b>\$ 7,377,741</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	9,066	9,138	9,202	9,173	9,034
Increase (Decline) in student enrollment	5	72	64	(29)	(139)
Number of schools	17	17	16	16	16
County average number of students/school	533	538	575	573	565
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>121</b>	<b>128</b>	<b>164</b>	<b>161</b>	<b>155</b>

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07/29/19  
Financial Analysis 19

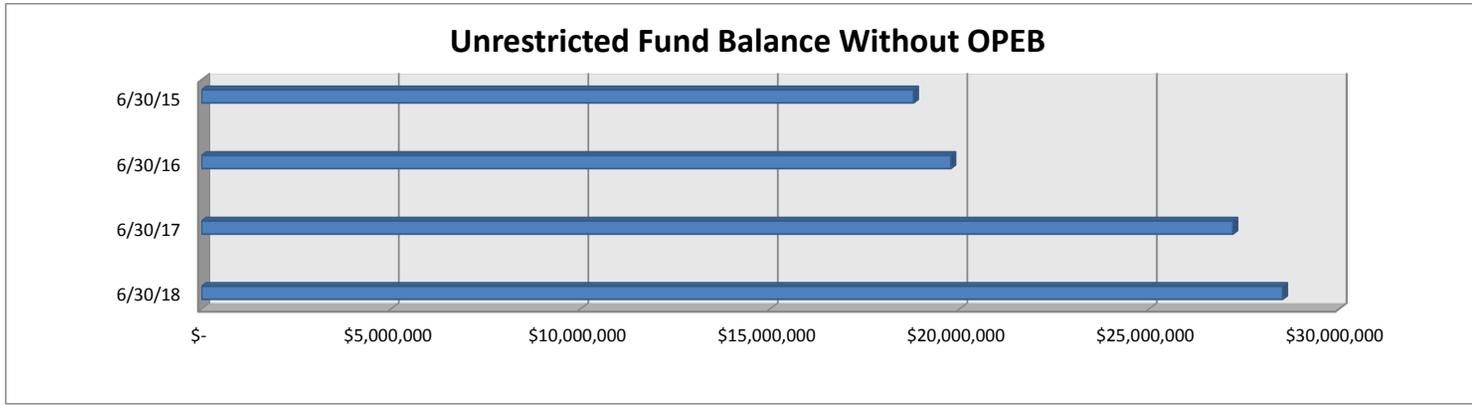
**KANAWHA COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 18,787,475	\$ 19,772,363	\$ 27,211,554	\$ 28,524,640	N/A (1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	66.01%	70.15%	70.50%	70.11%	69.54%

<b>Projected excess levy gross tax collections</b>	\$ 47,447,654	\$ 50,698,659	\$ 50,683,891	\$ 50,719,053	\$ 50,732,368
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<b>Per Pupil Expenditures</b>	\$ 11,531	\$ 10,910	\$ 12,228	\$ 11,451	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 113,123,216	\$ 113,087,995	\$ 117,261,476	\$ 116,483,389	N/A
State Source Revenue	\$ 178,282,860	\$ 167,190,332	\$ 174,228,521	\$ 169,917,552	N/A
Federal Source Revenue	\$ 34,396,831	\$ 33,639,407	\$ 45,940,940	\$ 40,279,764	N/A

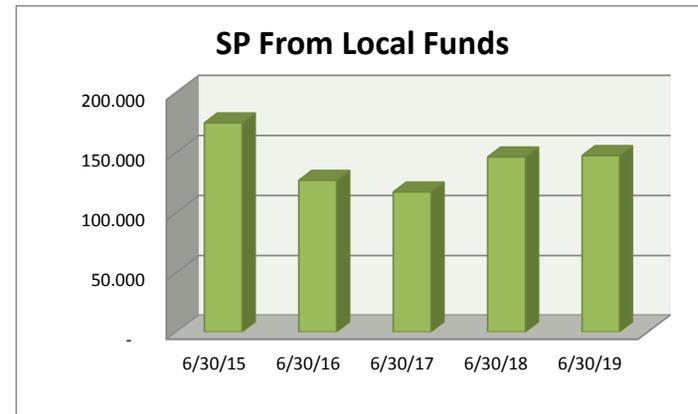
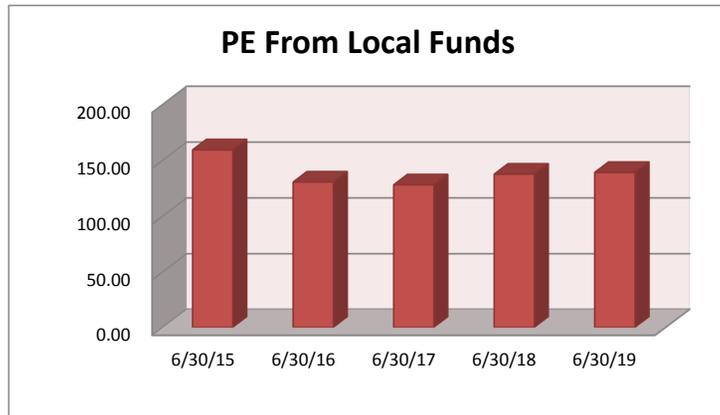
<b>Total</b>	<b>\$ 325,802,907</b>	<b>\$ 313,917,734</b>	<b>\$ 337,430,937</b>	<b>\$ 326,680,705</b>	<b>\$ - (2)</b>
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07/29/19  
Financial Analysis 19

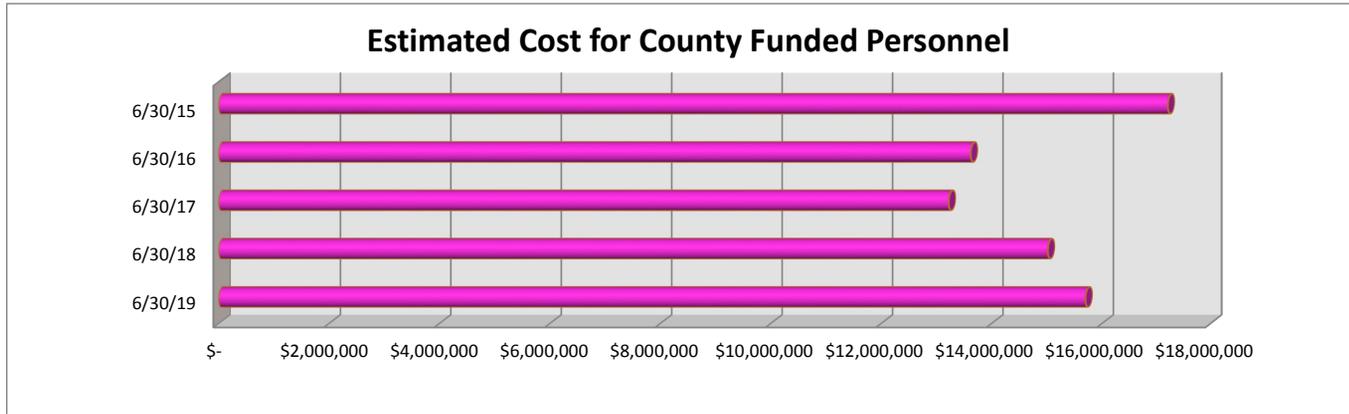
**KANAWHA COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	2,144.83	2,136.41	2,100.46	2,047.81	2,017.98
Number PE & SSP actually employed	2,226.33	2,181.52	2,144.07	2,103.48	2,062.20
Number PE & SSP employed in excess of number funded	81.50	45.11	43.61	55.67	44.22
Number of professionals employed from local funds	78.00	85.50	84.50	82.00	95.00
Total number of professionals funded by county board	159.50	130.61	128.11	137.67	139.22
<b>Service Personnel:</b>					
Number SP allowed for funding	1,239.971	1,235.410	1,203.440	1,171.292	1,153.512
Number SP actually employed	1,414.713	1,359.303	1,320.660	1,317.650	1,301.005
Number SP employed in excess of number funded	174.742	123.893	117.220	146.358	147.493
Number SP employed from local funds	-	3.000	-	-	-
Total number of SP funded by county board	174.742	126.893	117.220	146.358	147.493
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>334.242</b>	<b>257.503</b>	<b>245.330</b>	<b>284.028</b>	<b>286.713</b>



**KANAWHA COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 10,316,691	\$ 8,567,945	\$ 8,484,602	\$ 9,112,841	\$ 9,533,992
Service Personnel	6,889,712	5,055,772	4,739,982	5,906,128	6,167,060
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>					
	\$ 17,206,402	\$ 13,623,717	\$ 13,224,585	\$ 15,018,969	\$ 15,701,052



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	27,936	27,346	26,625	26,230	25,686
Increase (Decline) in student enrollment	(442)	(590)	(721)	(395)	(544)
Number of schools	65	65	65	65	65
County average number of students/school	430	421	410	404	395
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>18</b>	<b>11</b>	<b>(1)</b>	<b>(8)</b>	<b>(15)</b>

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07/29/19  
Financial Analysis 19

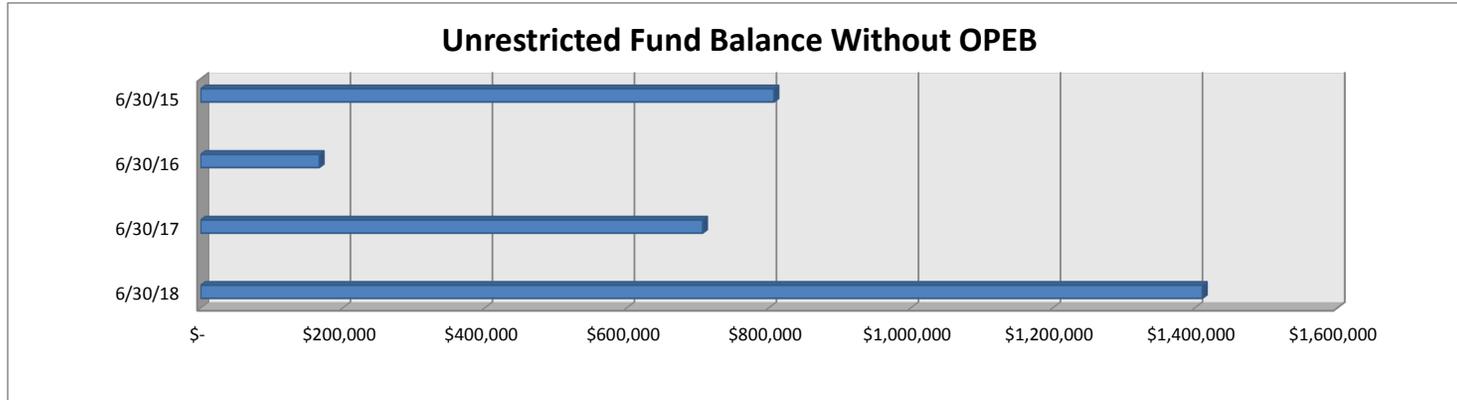
**LEWIS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 807,537	\$ 167,149	\$ 706,992	\$ 1,410,845	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%

<b>Projected excess levy gross tax collections</b>	\$ 3,408,617	\$ 3,535,226	\$ 3,326,226	\$ 3,608,455	\$ 3,272,409
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<b>Per Pupil Expenditures</b>	\$ 11,278	\$ 11,529	\$ 11,621	\$ 11,044	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 10,487,523	\$ 11,268,611	\$ 11,321,120	\$ 10,854,477	N/A
State Source Revenue	\$ 24,455,367	\$ 16,088,808	\$ 15,520,893	\$ 15,543,355	N/A
Federal Source Revenue	\$ 3,648,524	\$ 3,630,653	\$ 3,976,137	\$ 3,369,530	N/A

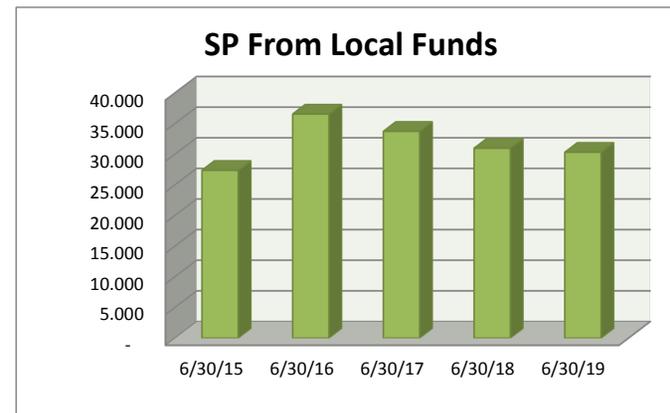
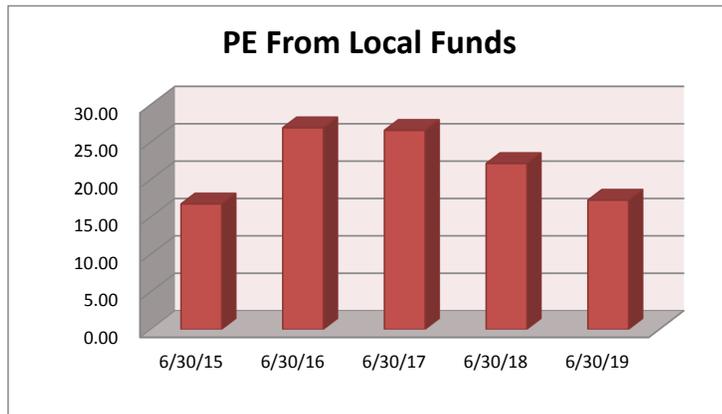
<b>Total</b>	<b>\$ 38,591,414</b>	<b>\$ 30,988,072</b>	<b>\$ 30,818,150</b>	<b>\$ 29,767,362</b>	<b>\$ - (2)</b>
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

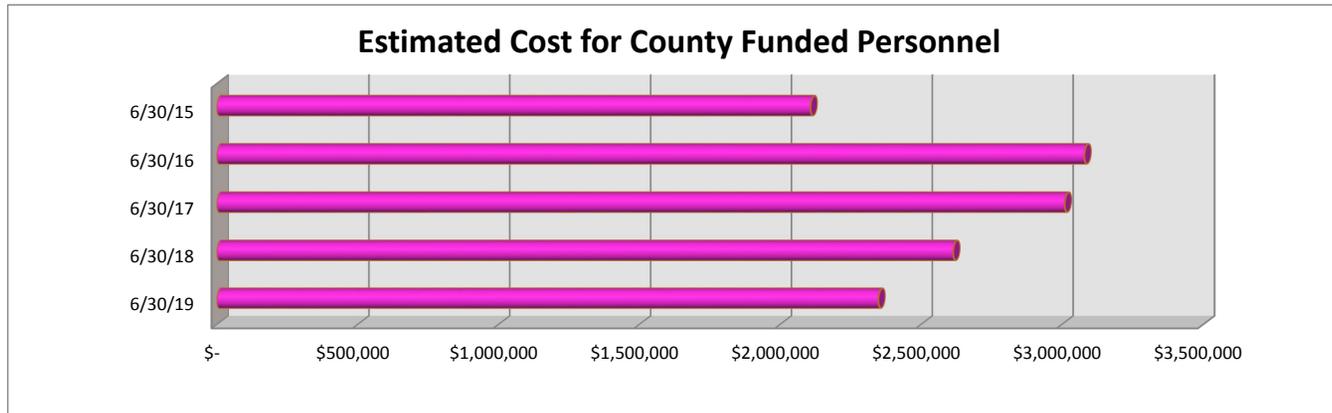
**LEWIS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	194.96	191.06	188.80	189.84	189.95
Number PE & SSP actually employed	206.00	213.70	211.90	207.10	204.10
Number PE & SSP employed in excess of number funded	11.04	22.64	23.10	17.26	14.15
Number of professionals employed from local funds	5.70	4.30	3.50	4.90	3.10
Total number of professionals funded by county board	16.74	26.94	26.60	22.16	17.25
<b>Service Personnel:</b>					
Number SP allowed for funding	117.770	115.356	113.874	114.386	114.548
Number SP actually employed	145.150	151.925	147.625	144.375	144.875
Number SP employed in excess of number funded	27.380	36.569	33.751	29.989	30.327
Number SP employed from local funds	-	-	-	1.000	-
Total number of SP funded by county board	27.380	36.569	33.751	30.989	30.327
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>44.120</b>	<b>63.509</b>	<b>60.351</b>	<b>53.149</b>	<b>47.577</b>



**LEWIS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,072,682	\$ 1,687,137	\$ 1,697,920	\$ 1,403,875	\$ 1,119,280
Service Personnel	1,035,389	1,393,259	1,312,658	1,210,769	1,229,790
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,108,071</b>	<b>\$ 3,080,396</b>	<b>\$ 3,010,578</b>	<b>\$ 2,614,645</b>	<b>\$ 2,349,070</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,576	2,559	2,561	2,566	2,558
Increase (Decline) in student enrollment	(48)	(17)	2	5	(8)
Number of schools	6	6	6	6	6
County average number of students/school	429	427	427	428	426
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>17</b>	<b>17</b>	<b>16</b>	<b>16</b>	<b>16</b>

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07/29/19  
Financial Analysis 19

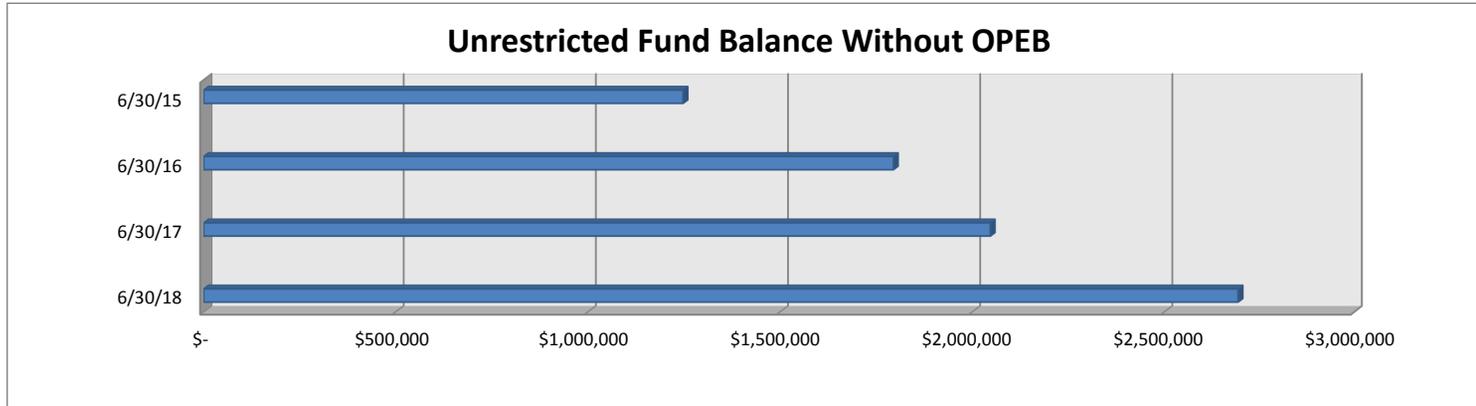
**LINCOLN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 1,247,501	\$ 1,794,773	\$ 2,046,882	\$ 2,691,603	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%
<b>Projected excess levy gross tax collections</b>	\$ 3,977,837	\$ 3,889,193	\$ 3,853,040	\$ 3,599,470	\$ 3,457,593

**Per Pupil Expenditures**

	\$ 11,290	\$ 11,665	\$ 11,758	\$ 11,683	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 7,962,528	\$ 8,130,202	\$ 7,988,895	\$ 7,426,660	N/A
State Source Revenue	\$ 28,875,662	\$ 28,448,100	\$ 28,468,843	\$ 28,783,472	N/A
Federal Source Revenue	\$ 6,273,263	\$ 6,295,487	\$ 6,277,906	\$ 6,625,716	N/A

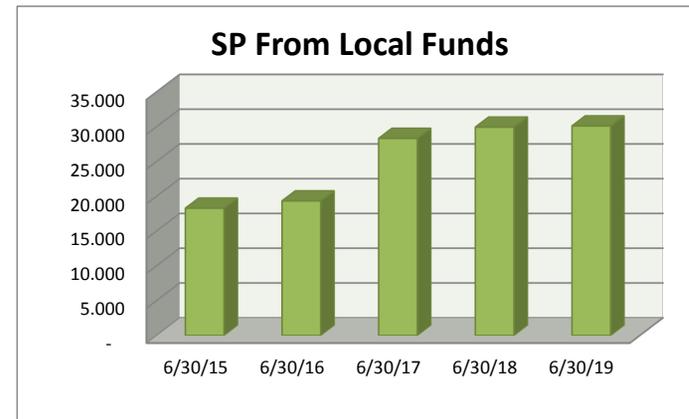
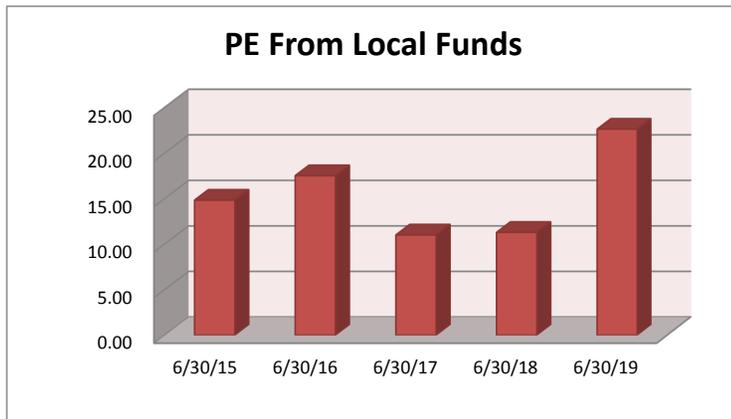
<b>Total</b>	<b>\$ 43,111,453</b>	<b>\$ 42,873,789</b>	<b>\$ 42,735,644</b>	<b>\$ 42,835,848</b>	<b>\$ - (2)</b>
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

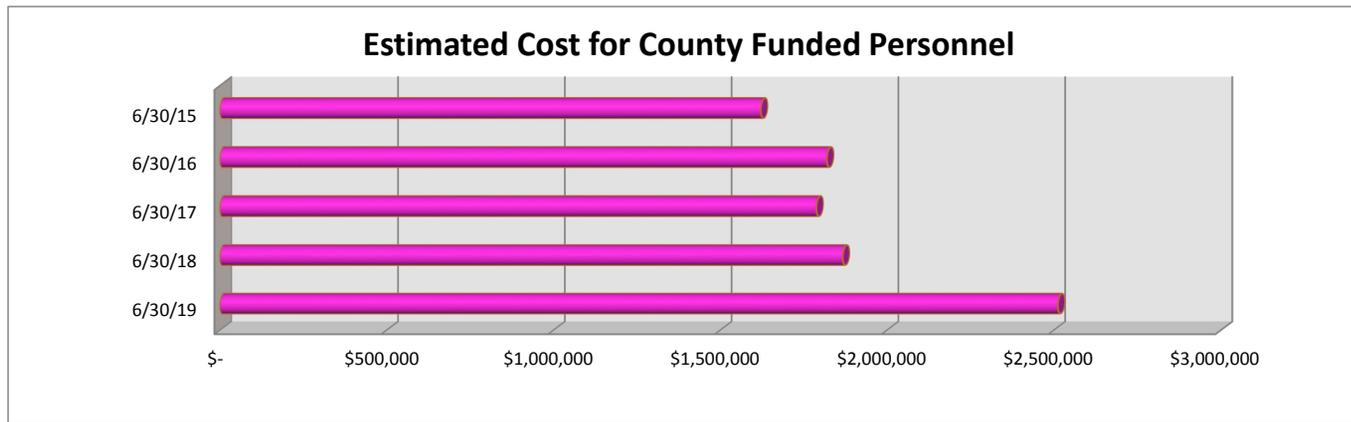
**LINCOLN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	274.86	275.67	270.17	263.59	258.25
Number PE & SSP actually employed	284.70	288.20	275.19	268.89	273.89
Number PE & SSP employed in excess of number funded	9.84	12.53	5.02	5.30	15.64
Number of professionals employed from local funds	5.00	5.00	6.00	6.00	7.00
Total number of professionals funded by county board	14.84	17.53	11.02	11.30	22.64
<b>Service Personnel:</b>					
Number SP allowed for funding	166.704	167.556	163.004	159.088	155.962
Number SP actually employed	184.987	186.887	191.337	189.037	186.083
Number SP employed in excess of number funded	18.283	19.331	28.333	29.949	30.121
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.283	19.331	28.333	29.949	30.121
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>33.123</b>	<b>36.861</b>	<b>39.353</b>	<b>41.249</b>	<b>52.761</b>



**LINCOLN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 953,709	\$ 1,114,624	\$ 728,566	\$ 748,392	\$ 1,402,212
Service Personnel	668,641	705,688	1,060,442	1,119,456	1,110,629
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,622,349</b>	<b>\$ 1,820,311</b>	<b>\$ 1,789,008</b>	<b>\$ 1,867,848</b>	<b>\$ 2,512,841</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,711	3,627	3,540	3,462	3,391
Increase (Decline) in student enrollment	20	(84)	(87)	(78)	(71)
Number of schools	8	8	8	8	8
County average number of students/school	464	453	443	433	424
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>52</b>	<b>43</b>	<b>32</b>	<b>21</b>	<b>14</b>

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07/29/19  
Financial Analysis 19

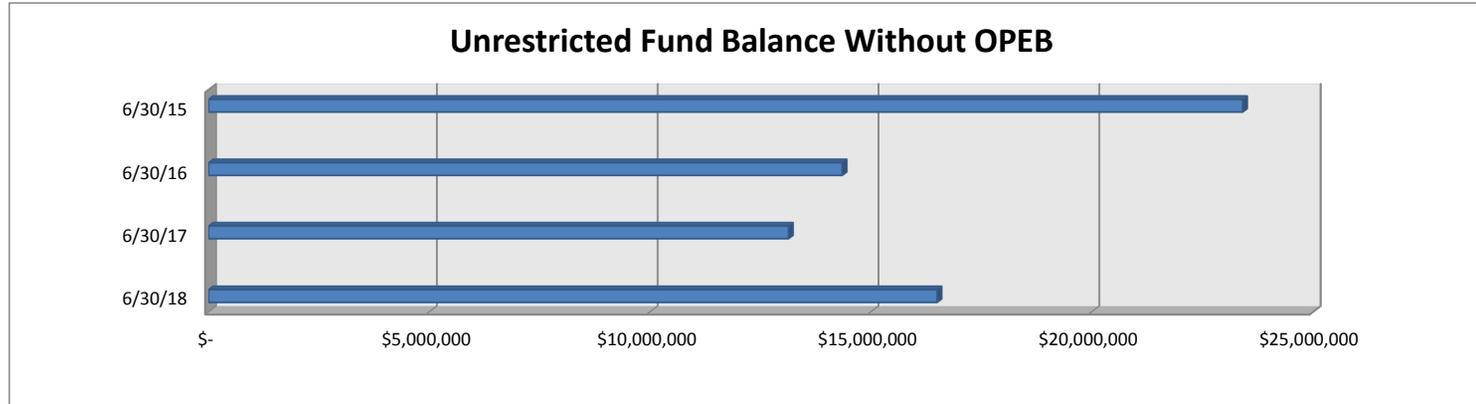
**LOGAN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE	FYE	FYE	FYE	FYE
	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19

**FINANCIAL DATA:**

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

	\$ 23,418,058	\$ 14,350,025	\$ 13,134,486	\$ 16,499,616	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%
<b>Projected excess levy gross tax collections</b>	\$ 12,568,884	\$ 12,476,211	\$ 11,274,168	\$ 10,342,550	\$ 9,885,903

**Per Pupil Expenditures**

	\$ 11,619	\$ 11,597	\$ 11,642	\$ 11,456	N/A	(2)
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**Revenues:**

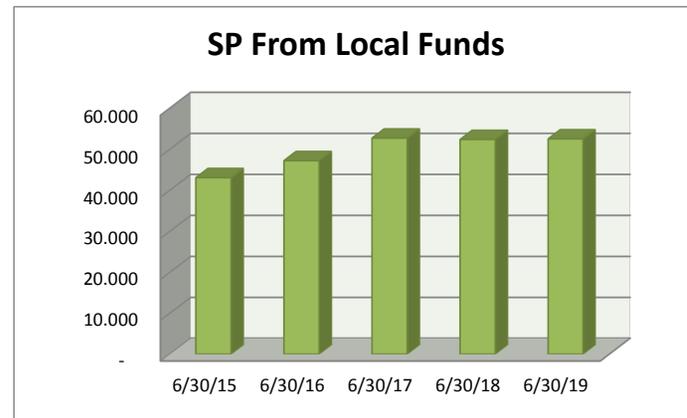
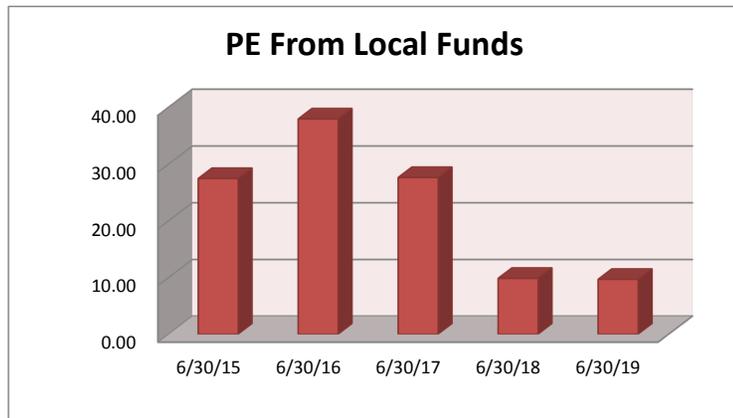
Local Source Revenue	\$ 23,808,750	\$ 22,426,359	\$ 20,514,702	\$ 21,920,528	N/A	
State Source Revenue	\$ 41,709,711	\$ 40,428,682	\$ 40,377,366	\$ 44,728,170	N/A	
Federal Source Revenue	\$ 7,717,677	\$ 7,129,916	\$ 7,646,925	\$ 8,369,046	N/A	
<b>Total</b>	<b>\$ 73,236,138</b>	<b>\$ 69,984,957</b>	<b>\$ 68,538,993</b>	<b>\$ 75,017,744</b>	\$ -	(2)

Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

OSF  
07/29/19  
Financial Analysis 19

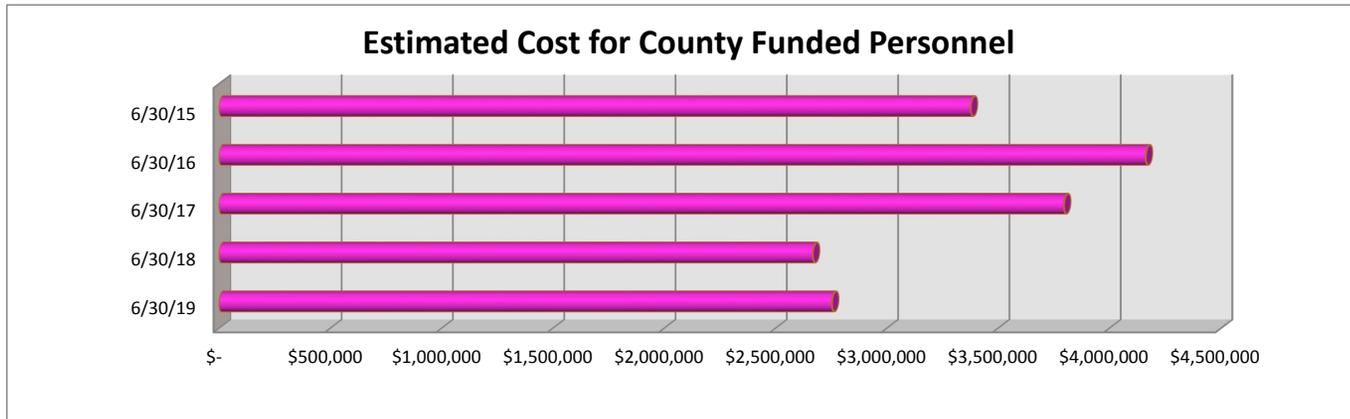
**LOGAN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	469.82	461.72	454.14	438.92	435.79
Number PE & SSP actually employed	487.30	486.70	470.30	436.30	432.00
Number PE & SSP employed in excess of number funded	17.48	24.98	16.16	(2.62)	(3.79)
Number of professionals employed from local funds	10.00	13.00	11.50	12.50	13.50
Total number of professionals funded by county board	27.48	37.98	27.66	9.88	9.71
<b>Service Personnel:</b>					
Number SP allowed for funding	280.535	275.336	269.728	260.500	258.628
Number SP actually employed	323.658	322.595	322.488	312.930	311.202
Number SP employed in excess of number funded	43.123	47.259	52.760	52.430	52.574
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	43.123	47.259	52.760	52.430	52.574
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>70.603</b>	<b>85.239</b>	<b>80.420</b>	<b>62.310</b>	<b>62.284</b>



**LOGAN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,715,329	\$ 2,357,554	\$ 1,727,549	\$ 619,628	\$ 633,590
Service Personnel	1,663,004	1,806,787	2,069,529	2,049,359	2,121,225
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,378,332</b>	<b>\$ 4,164,341</b>	<b>\$ 3,797,078</b>	<b>\$ 2,668,987</b>	<b>\$ 2,754,815</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	6,156	6,063	5,846	5,798	5,563
Increase (Decline) in student enrollment	(115)	(93)	(217)	(48)	(235)
Number of schools	17	17	17	17	17
County average number of students/school	362	357	344	341	327
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(50)</b>	<b>(53)</b>	<b>(67)</b>	<b>(71)</b>	<b>(83)</b>

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07/29/19  
Financial Analysis 19

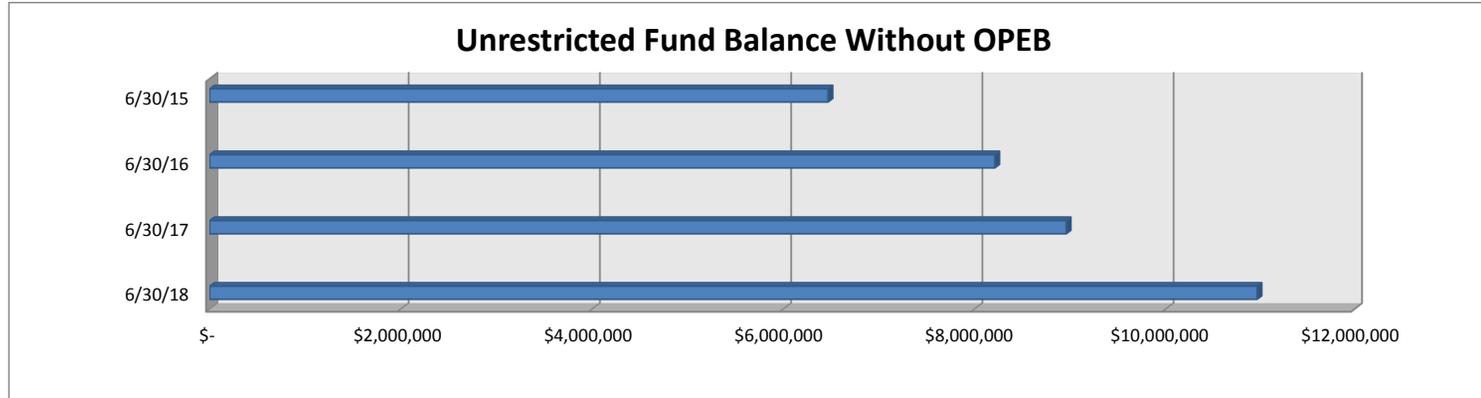
**MARION COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 6,468,481	\$ 8,212,174	\$ 8,959,291	\$ 10,955,419	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%

<b>Projected excess levy gross tax collections</b>	\$ 18,217,704	\$ 18,959,033	\$ 20,655,108	\$ 18,724,946	\$ 18,733,544
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<b>Per Pupil Expenditures</b>	\$ 11,356	\$ 11,710	\$ 11,750	\$ 11,914	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 37,705,248	\$ 40,138,441	\$ 40,811,268	\$ 39,231,824	N/A
State Source Revenue	\$ 53,419,610	\$ 51,484,657	\$ 50,307,733	\$ 53,841,626	N/A
Federal Source Revenue	\$ 7,639,266	\$ 9,213,842	\$ 8,778,412	\$ 8,125,417	N/A

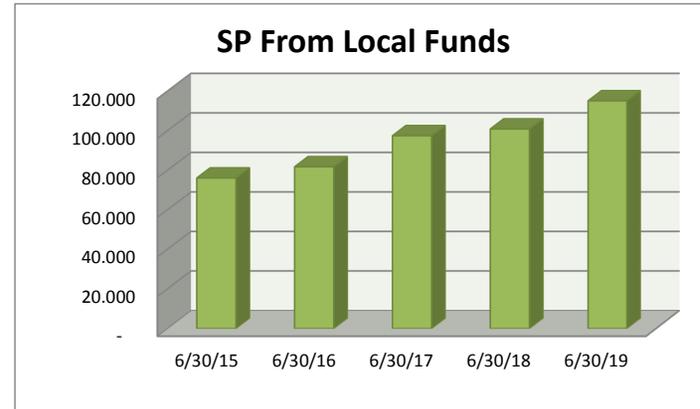
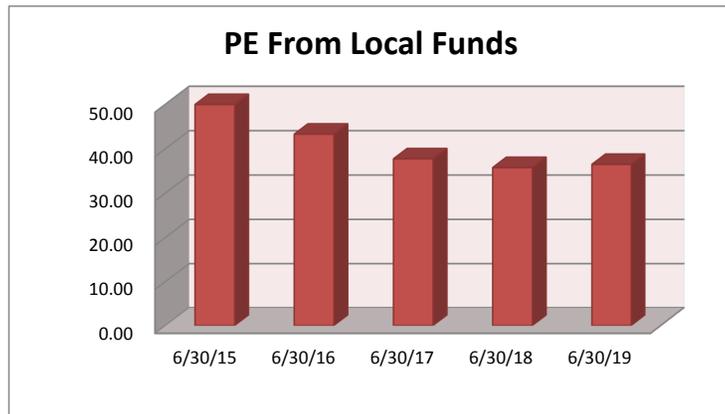
<b>Total</b>	<b>\$ 98,764,124</b>	<b>\$ 100,836,940</b>	<b>\$ 99,897,413</b>	<b>\$ 101,198,867</b>	<b>\$ - (2)</b>
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

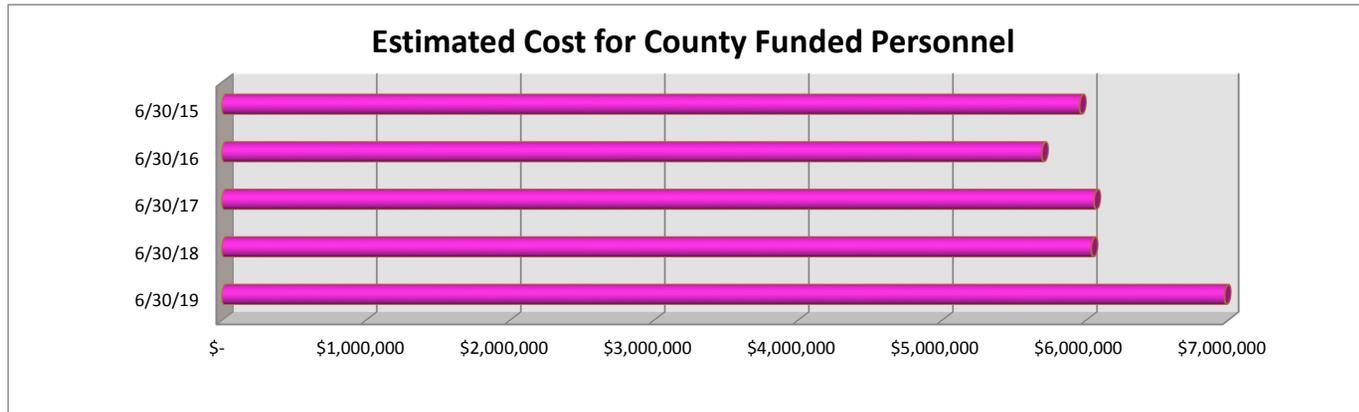
**MARION COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	606.03	615.32	609.67	608.95	602.22
Number PE & SSP actually employed	652.00	654.61	643.40	638.46	629.45
Number PE & SSP employed in excess of number funded	45.97	39.29	33.73	29.51	27.23
Number of professionals employed from local funds	4.00	4.00	4.00	6.25	9.25
Total number of professionals funded by county board	49.97	43.29	37.73	35.76	36.48
<b>Service Personnel:</b>					
Number SP allowed for funding	355.544	361.234	356.827	356.368	351.975
Number SP actually employed	431.575	441.928	454.243	457.203	467.071
Number SP employed in excess of number funded	76.031	80.694	97.416	100.835	115.096
Number SP employed from local funds	-	1.000	-	-	-
Total number of SP funded by county board	76.031	81.694	97.416	100.835	115.096
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>126.001</b>	<b>124.984</b>	<b>135.146</b>	<b>136.595</b>	<b>151.576</b>



**MARION COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 3,097,712	\$ 2,655,299	\$ 2,344,443	\$ 2,200,625	\$ 2,348,146
Service Personnel	2,859,573	3,039,284	3,713,270	3,837,872	4,630,426
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 5,957,285</b>	<b>\$ 5,694,583</b>	<b>\$ 6,057,714</b>	<b>\$ 6,038,497</b>	<b>\$ 6,978,573</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	8,168	8,107	8,105	7,999	7,838
Increase (Decline) in student enrollment	132	(61)	(2)	(106)	(161)
Number of schools	20	19	19	19	19
County average number of students/school	408	427	427	421	413
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(4)</b>	<b>17</b>	<b>16</b>	<b>9</b>	<b>3</b>

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07/29/19  
Financial Analysis 19

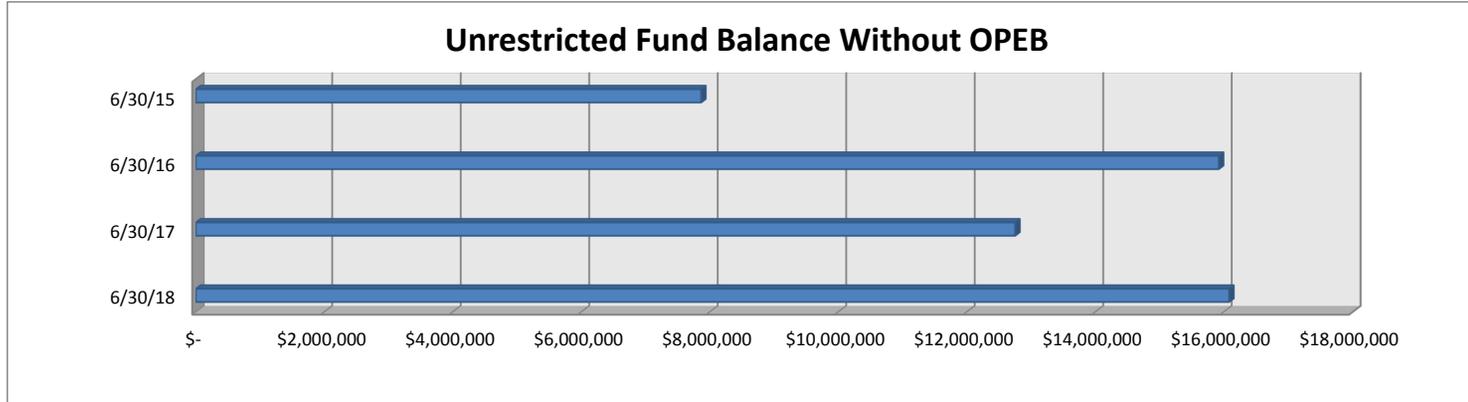
**MARSHALL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE	FYE	FYE	FYE	FYE
	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19

**FINANCIAL DATA:**

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

	\$ 7,864,445	\$ 15,922,079	\$ 12,752,392	\$ 16,082,361	N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	93.99%	90.02%	88.02%	88.02%	90.02%
<b>Projected excess levy gross tax collections</b>	\$ 23,160,729	\$ 28,017,894	\$ 30,631,138	\$ 27,833,055	\$ 27,920,489

**Per Pupil Expenditures**

	\$ 13,029	\$ 13,369	\$ 13,984	\$ 14,296	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 45,908,756	\$ 56,540,957	\$ 61,495,803	\$ 55,929,017	N/A
State Source Revenue	\$ 25,364,666	\$ 18,286,932	\$ 14,602,434	\$ 17,355,819	N/A
Federal Source Revenue	\$ 6,341,307	\$ 5,745,097	\$ 6,135,824	\$ 5,708,372	N/A

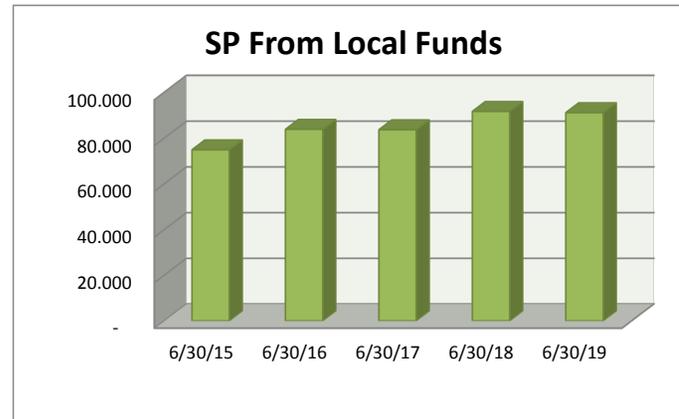
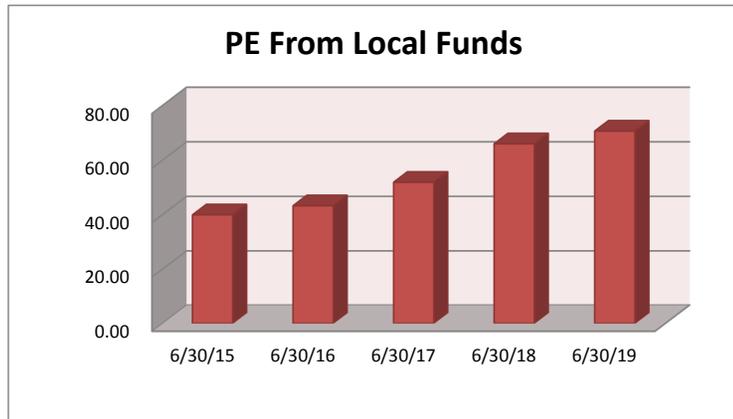
<b>Total</b>	\$ 77,614,729	\$ 80,572,986	\$ 82,234,061	\$ 78,993,208	\$ -	(2)
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

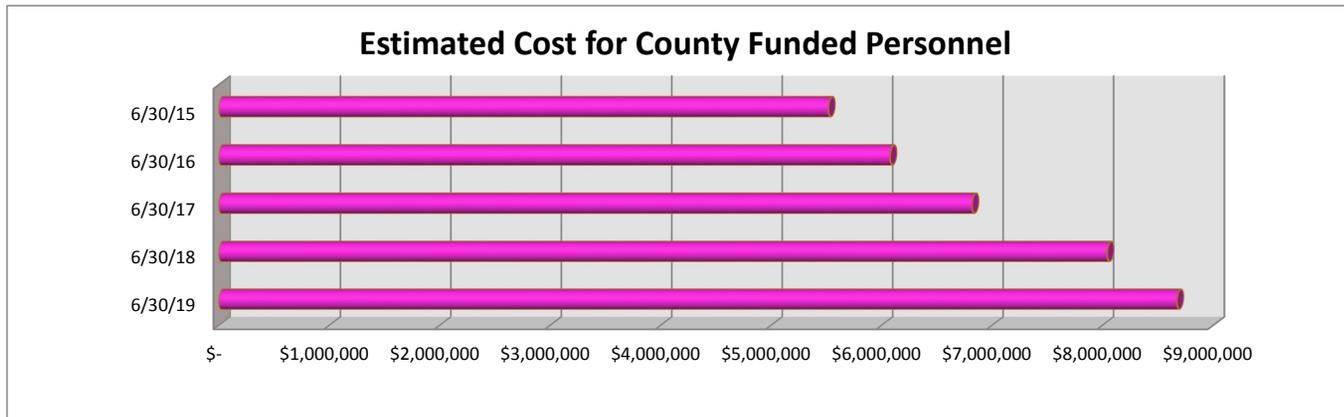
**MARSHALL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	356.16	356.02	354.21	351.10	356.43
Number PE & SSP actually employed	382.10	389.30	393.60	401.60	416.10
Number PE & SSP employed in excess of number funded	25.94	33.28	39.39	50.50	59.67
Number of professionals employed from local funds	14.00	10.00	12.50	15.50	11.00
Total number of professionals funded by county board	39.94	43.28	51.89	66.00	70.67
<b>Service Personnel:</b>					
Number SP allowed for funding	209.796	209.359	206.613	204.528	207.610
Number SP actually employed	284.748	293.248	289.338	296.250	298.800
Number SP employed in excess of number funded	74.952	83.889	82.725	91.722	91.190
Number SP employed from local funds	-	-	1.000	-	-
Total number of SP funded by county board	74.952	83.889	83.725	91.722	91.190
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>114.892</b>	<b>127.169</b>	<b>135.615</b>	<b>157.722</b>	<b>161.860</b>



**MARSHALL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,618,699	\$ 2,821,947	\$ 3,426,480	\$ 4,356,508	\$ 4,871,717
Service Personnel	2,902,045	3,256,985	3,394,740	3,688,192	3,803,192
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 5,520,744</b>	<b>\$ 6,078,932</b>	<b>\$ 6,821,220</b>	<b>\$ 8,044,700</b>	<b>\$ 8,674,910</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,691	4,652	4,607	4,671	4,602
Increase (Decline) in student enrollment	(17)	(39)	(45)	64	(69)
Number of schools	12	12	12	12	12
County average number of students/school	391	388	384	389	384
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(21)</b>	<b>(22)</b>	<b>(27)</b>	<b>(23)</b>	<b>(26)</b>

OSF  
07/29/19  
Financial Analysis 19

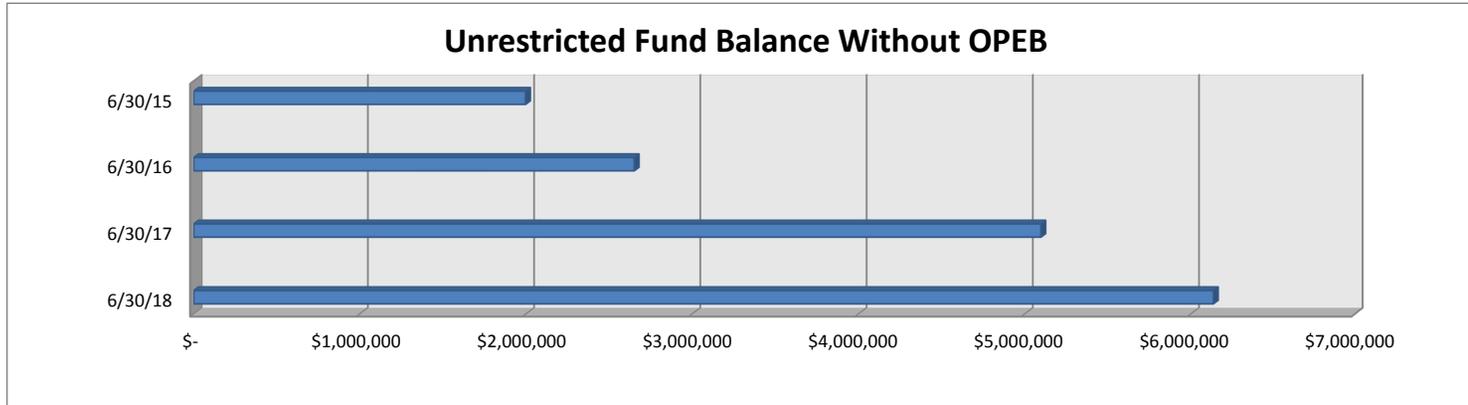
**MASON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 1,996,463	\$ 2,650,500	\$ 5,096,666	\$ 6,134,261	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%
<b>Projected excess levy gross tax collections</b>	\$ 7,536,613	\$ 7,519,709	\$ 7,521,495	\$ 8,291,868	\$ 7,928,933

**Per Pupil Expenditures**

	\$ 11,297	\$ 11,301	\$ 11,364	\$ 11,372	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 16,185,611	\$ 16,104,130	\$ 14,487,672	\$ 15,699,852	N/A
State Source Revenue	\$ 29,681,351	\$ 29,222,403	\$ 29,532,486	\$ 29,120,926	N/A
Federal Source Revenue	\$ 5,584,031	\$ 5,669,489	\$ 6,330,819	\$ 5,902,696	N/A

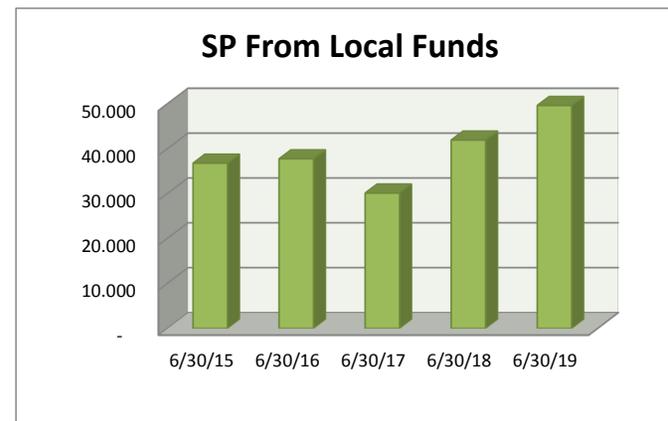
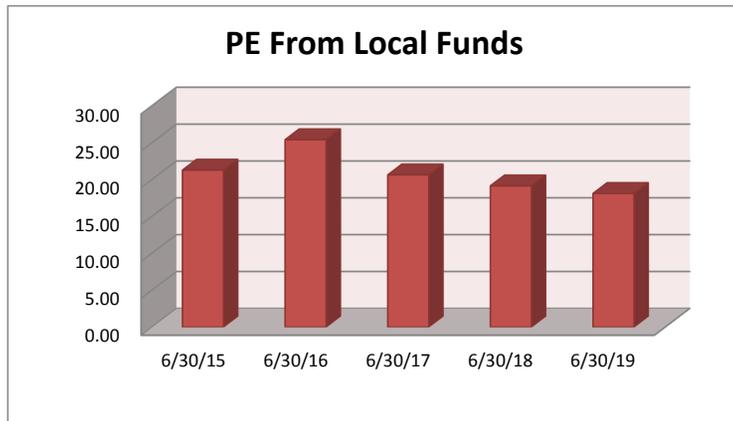
<b>Total</b>	<b>\$ 51,450,993</b>	<b>\$ 50,996,022</b>	<b>\$ 50,350,977</b>	<b>\$ 50,723,474</b>	<b>\$ - (2)</b>
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07/29/19  
Financial Analysis 19

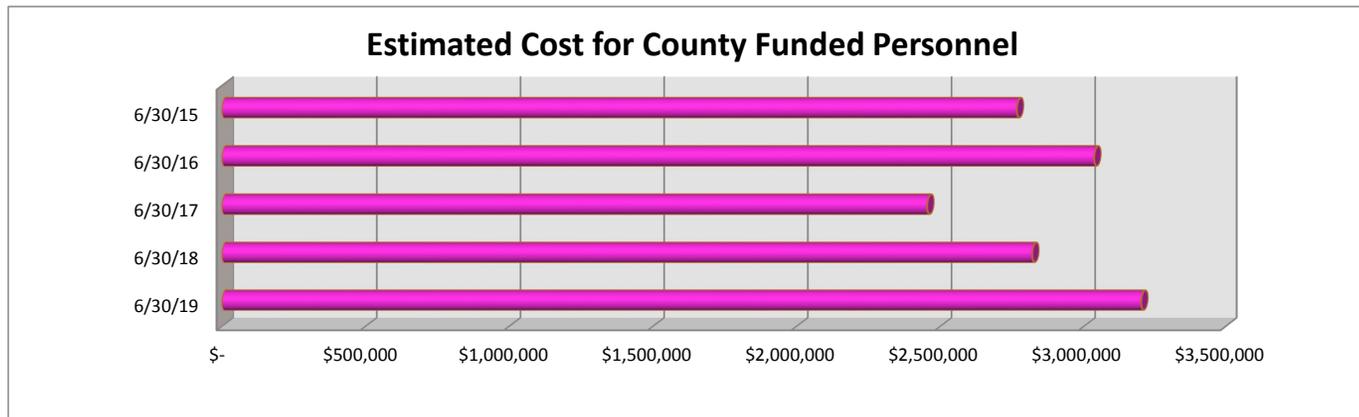
**MASON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	320.36	319.08	314.95	308.35	309.38
Number PE & SSP actually employed	333.15	337.00	327.09	319.50	320.50
Number PE & SSP employed in excess of number funded	12.79	17.92	12.14	11.15	11.12
Number of professionals employed from local funds	8.50	7.50	8.50	8.00	7.00
Total number of professionals funded by county board	21.29	25.42	20.64	19.15	18.12
<b>Service Personnel:</b>					
Number SP allowed for funding	193.260	192.562	191.365	187.193	187.802
Number SP actually employed	230.045	230.318	221.476	229.132	237.454
Number SP employed in excess of number funded	36.785	37.756	30.111	41.939	49.652
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	36.785	37.756	30.111	41.939	49.652
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>58.075</b>	<b>63.176</b>	<b>50.751</b>	<b>61.089</b>	<b>67.772</b>



**MASON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,341,024	\$ 1,596,547	\$ 1,295,660	\$ 1,208,424	\$ 1,197,649
Service Personnel	1,425,996	1,439,715	1,159,451	1,612,213	2,002,203
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,767,020</b>	<b>\$ 3,036,262</b>	<b>\$ 2,455,111</b>	<b>\$ 2,820,637</b>	<b>\$ 3,199,853</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,251	4,244	4,152	4,165	4,071
Increase (Decline) in student enrollment	(61)	(7)	(92)	13	(94)
Number of schools	10	10	10	10	10
County average number of students/school	425	424	415	417	407
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>13</b>	<b>14</b>	<b>4</b>	<b>5</b>	<b>(3)</b>

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07/29/19  
Financial Analysis 19

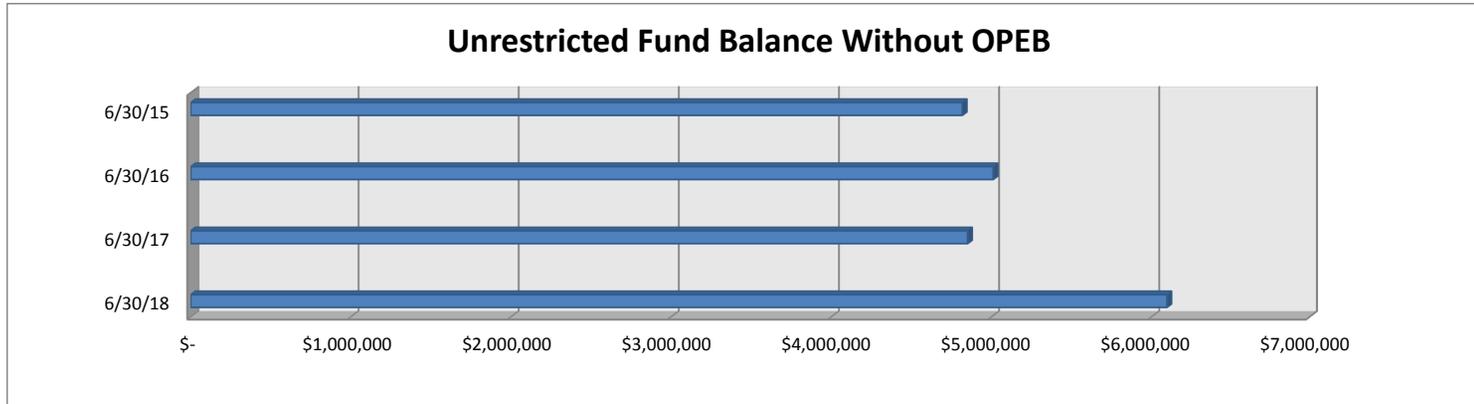
**MCDOWELL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 4,818,298	\$ 5,010,933	\$ 4,851,101	\$ 6,096,011	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%
<b>Projected excess levy gross tax collections</b>	\$ 8,028,795	\$ 7,886,961	\$ 7,022,339	\$ 5,899,565	\$ 5,311,907

**Per Pupil Expenditures**

	\$ 13,584	\$ 13,750	\$ 13,467	\$ 13,050	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 14,447,437	\$ 13,976,976	\$ 12,850,704	\$ 11,631,433	N/A
State Source Revenue	\$ 24,108,522	\$ 28,135,522	\$ 23,436,245	\$ 23,914,484	N/A
Federal Source Revenue	\$ 9,254,677	\$ 8,596,735	\$ 8,726,563	\$ 8,369,322	N/A

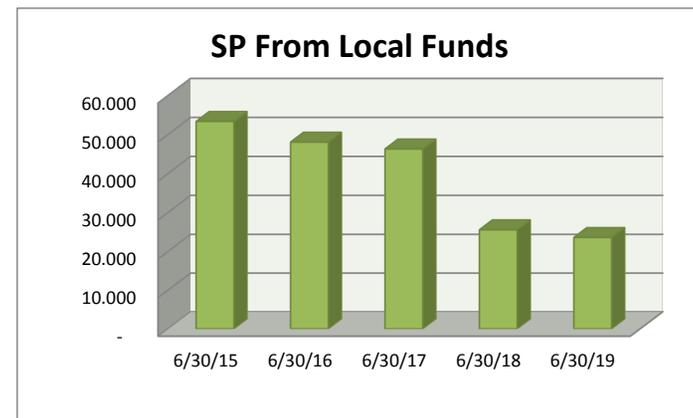
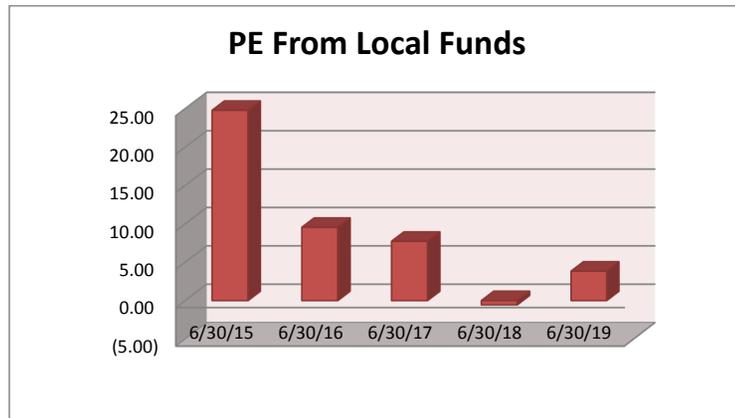
<b>Total</b>	<b>\$ 47,810,636</b>	<b>\$ 50,709,233</b>	<b>\$ 45,013,512</b>	<b>\$ 43,915,239</b>	<b>\$ - (2)</b>
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

OSF  
07/29/19  
Financial Analysis 19

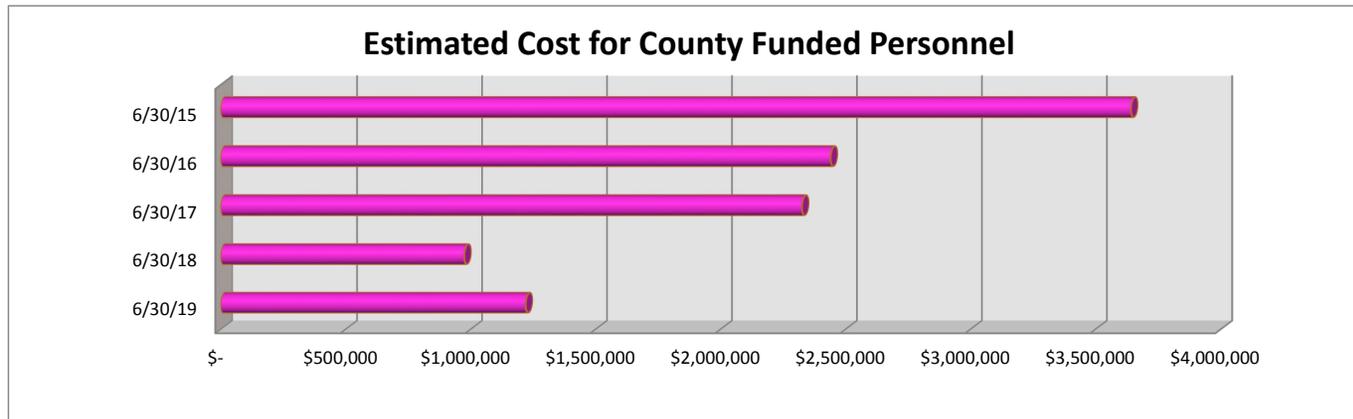
**MCDOWELL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	261.80	260.29	253.11	246.55	235.67
Number PE & SSP actually employed	282.59	265.33	255.83	242.00	235.50
Number PE & SSP employed in excess of number funded	20.79	5.04	2.72	(4.55)	(0.17)
Number of professionals employed from local funds	4.00	4.50	5.00	4.00	4.00
Total number of professionals funded by county board	24.79	9.54	7.72	(0.55)	3.83
<b>Service Personnel:</b>					
Number SP allowed for funding	155.685	154.895	148.840	144.488	137.859
Number SP actually employed	208.065	202.965	195.153	170.065	161.458
Number SP employed in excess of number funded	52.380	48.070	46.313	25.577	23.599
Number SP employed from local funds	1.000	-	-	-	-
Total number of SP funded by county board	53.380	48.070	46.313	25.577	23.599
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>78.170</b>	<b>57.610</b>	<b>54.033</b>	<b>25.027</b>	<b>27.429</b>



**MCDOWELL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,549,976	\$ 596,107	\$ 488,622	\$ (35,509)	\$ 256,129
Service Personnel	2,092,735	1,845,050	1,837,753	1,010,836	964,650
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,642,711</b>	<b>\$ 2,441,156</b>	<b>\$ 2,326,375</b>	<b>\$ 975,328</b>	<b>\$ 1,220,778</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,417	3,296	3,200	3,056	2,967
Increase (Decline) in student enrollment	(20)	(121)	(96)	(144)	(89)
Number of schools	10	10	10	10	10
County average number of students/school	342	330	320	306	297
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(70)</b>	<b>(80)</b>	<b>(91)</b>	<b>(106)</b>	<b>(113)</b>

OSF  
07/29/19  
Financial Analysis 19

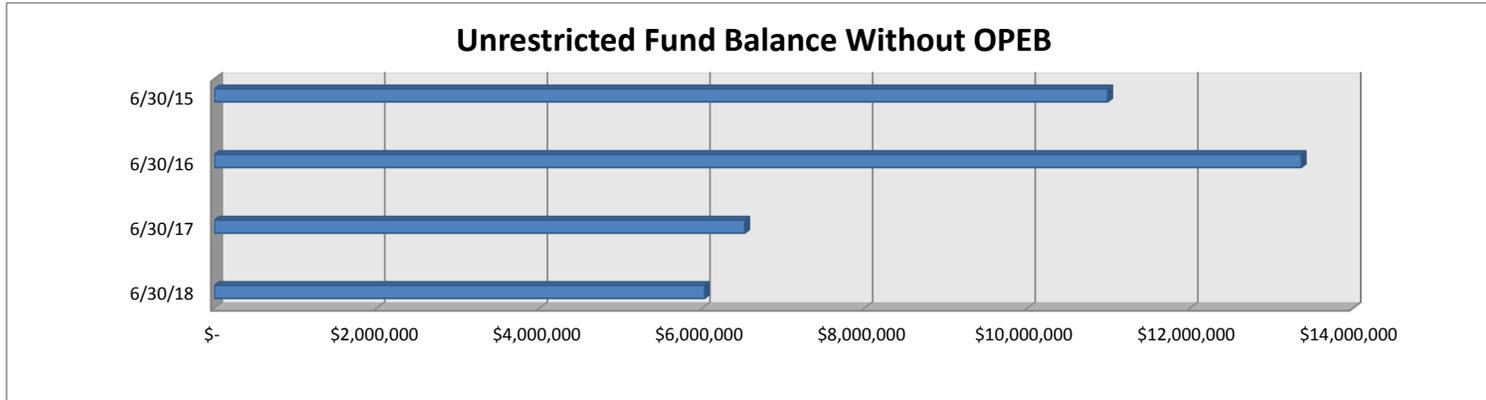
**MERCER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 10,987,469	\$ 13,367,028	\$ 6,522,837	\$ 6,028,145	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%

<b>Projected excess levy gross tax collections</b>	\$ 12,614,766	\$ 13,101,021	\$ 13,291,389	\$ 13,536,802	\$ 13,628,835
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**Per Pupil Expenditures**

	\$ 10,931	\$ 10,990	\$ 10,845	\$ 10,985	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 26,755,800	\$ 25,976,286	\$ 27,665,862	\$ 27,340,976	N/A
State Source Revenue	\$ 73,334,931	\$ 64,251,456	\$ 66,446,351	\$ 67,662,030	N/A
Federal Source Revenue	\$ 12,670,173	\$ 15,649,095	\$ 15,207,890	\$ 15,163,741	N/A

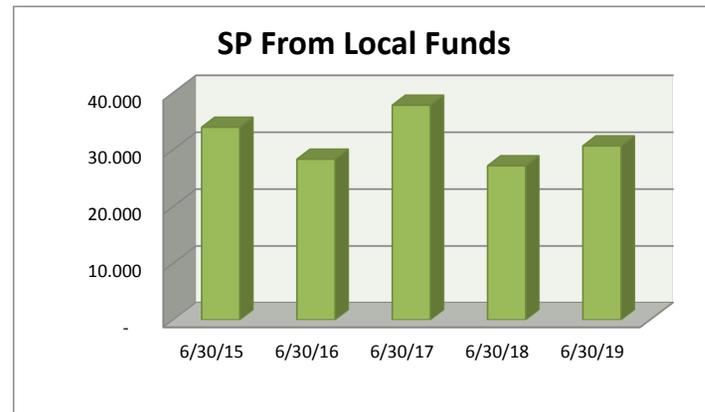
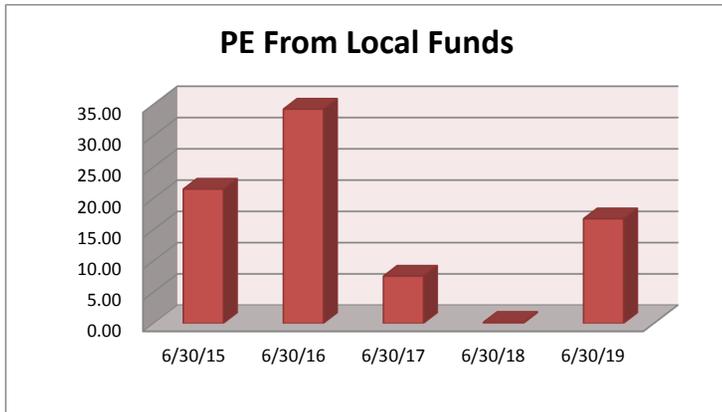
<b>Total</b>	<b>\$ 112,760,904</b>	<b>\$ 105,876,837</b>	<b>\$ 109,320,103</b>	<b>\$ 110,166,747</b>	<b>\$ -</b>	<b>(2)</b>
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07/29/19  
Financial Analysis 19

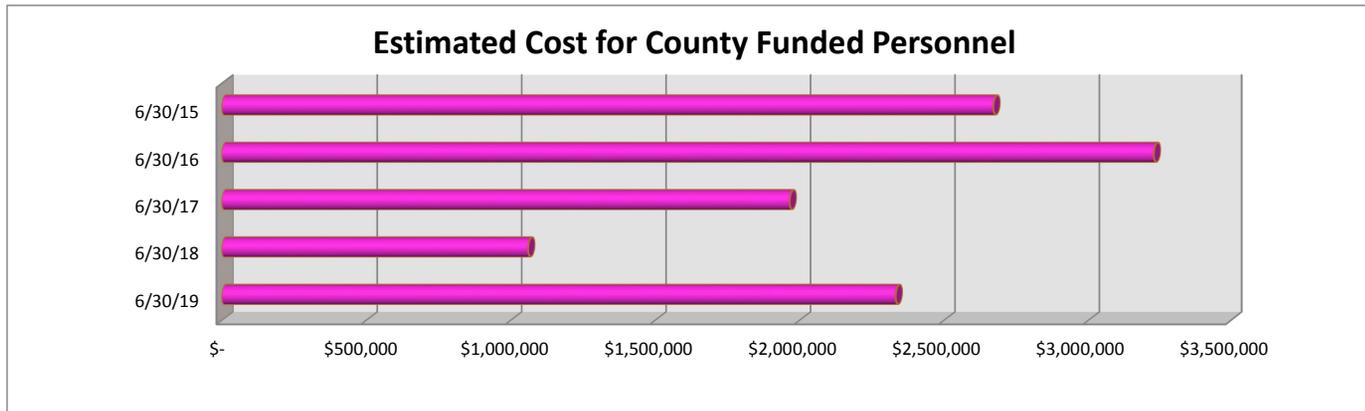
**MERCER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	714.76	706.22	697.23	690.61	671.06
Number PE & SSP actually employed	728.25	721.00	697.80	682.80	675.80
Number PE & SSP employed in excess of number funded	13.49	14.78	0.57	(7.81)	4.74
Number of professionals employed from local funds	8.00	19.50	7.00	8.00	12.00
Total number of professionals funded by county board	21.49	34.28	7.57	0.19	16.74
<b>Service Personnel:</b>					
Number SP allowed for funding	420.333	414.937	408.683	404.510	392.750
Number SP actually employed	453.281	443.266	446.499	431.673	423.414
Number SP employed in excess of number funded	32.948	28.329	37.816	27.163	30.664
Number SP employed from local funds	1.000	-	-	-	-
Total number of SP funded by county board	33.948	28.329	37.816	27.163	30.664
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>55.438</b>	<b>62.609</b>	<b>45.386</b>	<b>27.353</b>	<b>47.404</b>



**MERCER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,364,334	\$ 2,148,237	\$ 483,028	\$ 12,045	\$ 1,101,746
Service Personnel	1,307,693	1,079,227	1,483,786	1,049,296	1,232,018
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,672,026</b>	<b>\$ 3,227,464</b>	<b>\$ 1,966,814</b>	<b>\$ 1,061,341</b>	<b>\$ 2,333,764</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	9,461	9,366	9,216	8,960	8,854
Increase (Decline) in student enrollment	(124)	(95)	(150)	(256)	(106)
Number of schools	25	25	25	25	25
County average number of students/school	378	375	369	358	354
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(34)</b>	<b>(35)</b>	<b>(42)</b>	<b>(54)</b>	<b>(56)</b>

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07/29/19  
Financial Analysis 19

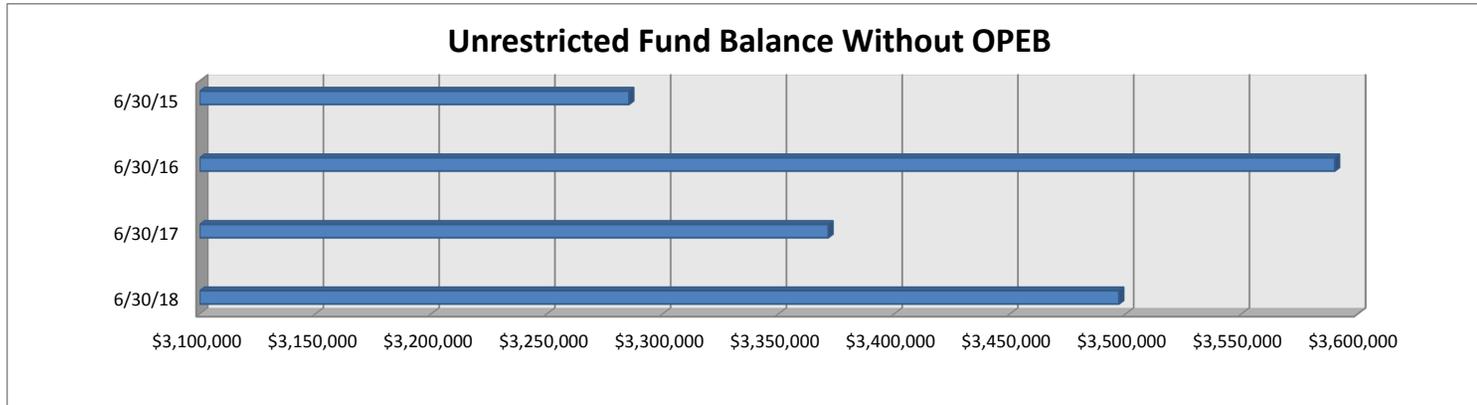
**MINERAL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 3,285,400	\$ 3,590,198	\$ 3,371,471	\$ 3,497,050	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%
<b>Projected excess levy gross tax collections</b>	\$ 7,086,188	\$ 7,047,431	\$ 7,158,795	\$ 7,185,662	\$ 7,152,209

**Per Pupil Expenditures**

	\$ 11,575	\$ 11,521	\$ 11,875	\$ 12,141	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 13,061,812	\$ 13,816,714	\$ 14,088,934	\$ 13,858,052	N/A
State Source Revenue	\$ 32,105,445	\$ 30,969,336	\$ 30,785,363	\$ 31,159,428	N/A
Federal Source Revenue	\$ 4,978,982	\$ 5,072,534	\$ 5,178,099	\$ 5,987,468	N/A

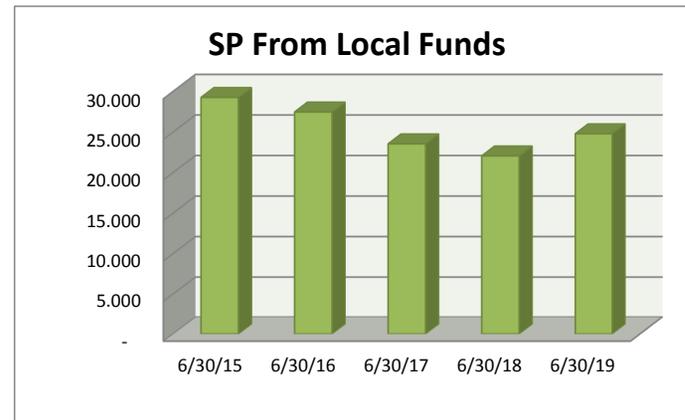
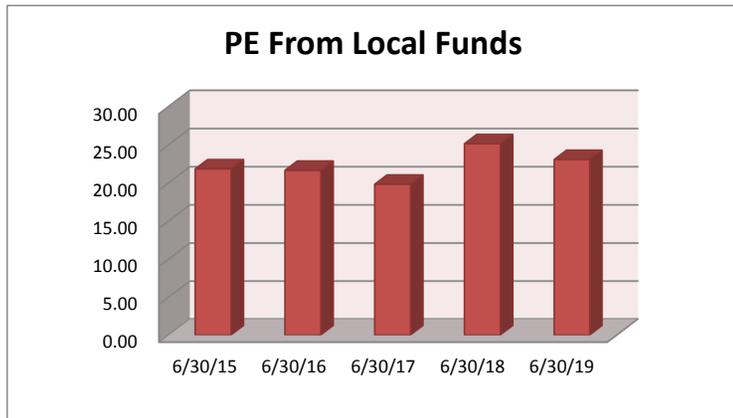
<b>Total</b>	<b>\$ 50,146,239</b>	<b>\$ 49,858,584</b>	<b>\$ 50,052,396</b>	<b>\$ 51,004,948</b>	<b>\$ - (2)</b>
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OSF  
07/29/19  
Financial Analysis 19

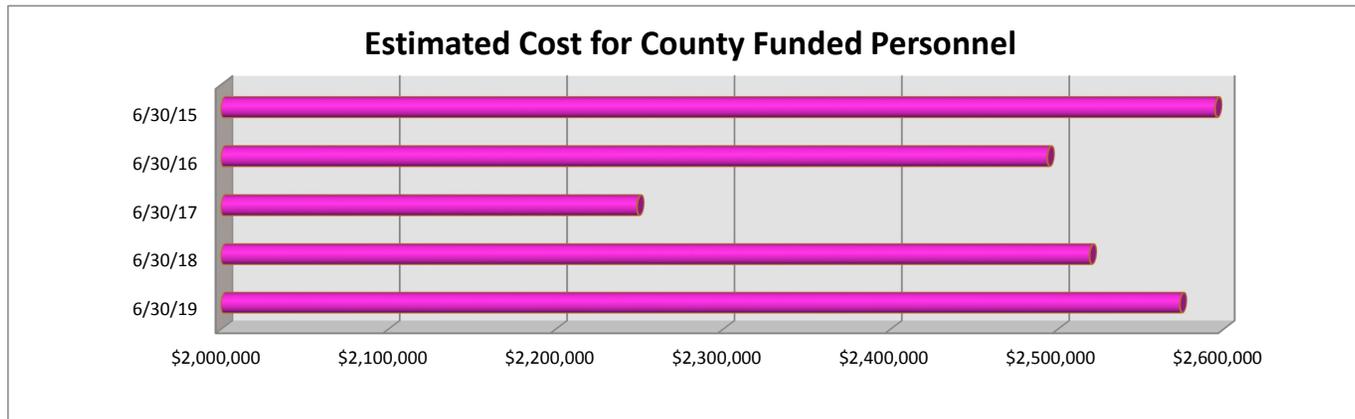
**MINERAL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	318.54	319.03	318.85	316.54	312.61
Number PE & SSP actually employed	331.89	332.19	329.69	332.69	325.69
Number PE & SSP employed in excess of number funded	13.35	13.16	10.84	16.15	13.08
Number of professionals employed from local funds	8.50	8.50	9.00	9.00	10.00
Total number of professionals funded by county board	21.85	21.66	19.84	25.15	23.08
<b>Service Personnel:</b>					
Number SP allowed for funding	186.916	187.136	186.166	184.813	182.393
Number SP actually employed	216.186	214.611	209.712	206.867	207.184
Number SP employed in excess of number funded	29.270	27.475	23.546	22.054	24.791
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	29.270	27.475	23.546	22.054	24.791
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>51.120</b>	<b>49.135</b>	<b>43.386</b>	<b>47.204</b>	<b>47.871</b>



**MINERAL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,434,593	\$ 1,409,821	\$ 1,301,421	\$ 1,643,451	\$ 1,553,049
Service Personnel	1,160,445	1,084,031	947,270	875,601	1,020,339
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,595,038</b>	<b>\$ 2,493,852</b>	<b>\$ 2,248,691</b>	<b>\$ 2,519,052</b>	<b>\$ 2,573,388</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,192	4,190	4,165	4,105	4,104
Increase (Decline) in student enrollment	5	(2)	(25)	(60)	(1)
Number of schools	12	12	12	12	12
County average number of students/school	349	349	347	342	342
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(63)</b>	<b>(61)</b>	<b>(64)</b>	<b>(70)</b>	<b>(68)</b>

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07/29/19  
Financial Analysis 19

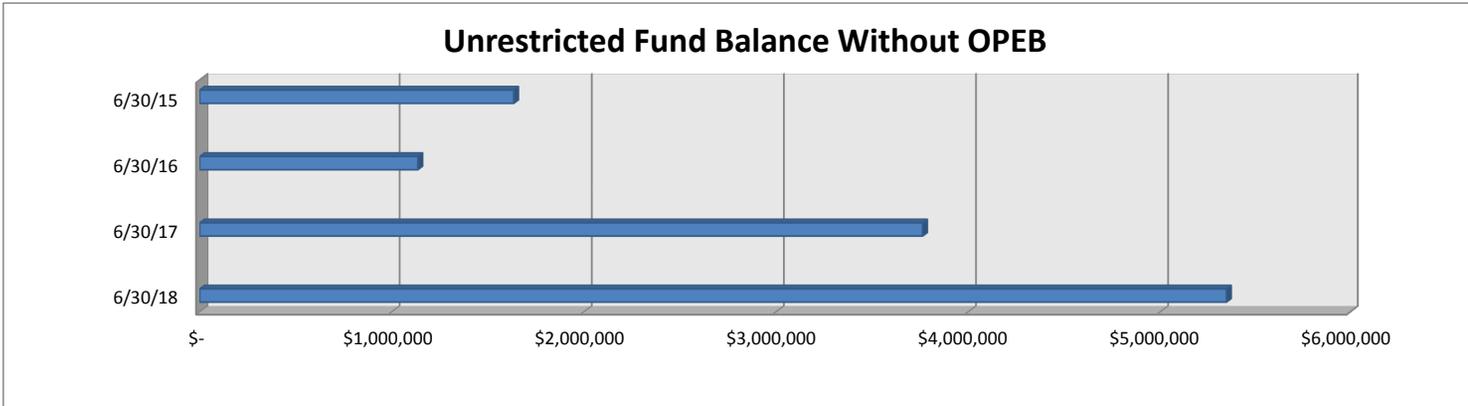
**MINGO COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 1,634,930	\$ 1,136,165	\$ 3,763,129	\$ 5,344,705	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%
<b>Projected excess levy gross tax collections</b>	\$ 9,406,885	\$ 8,694,327	\$ 7,739,701	\$ 7,241,282	\$ 6,659,619

**Per Pupil Expenditures**

	\$ 11,850	\$ 11,855	\$ 11,389	\$ 11,228	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 17,643,198	\$ 14,889,273	\$ 14,678,275	\$ 12,917,090	N/A
State Source Revenue	\$ 32,156,623	\$ 33,575,777	\$ 30,961,492	\$ 30,114,416	N/A
Federal Source Revenue	\$ 6,880,485	\$ 6,503,230	\$ 7,105,409	\$ 7,053,013	N/A

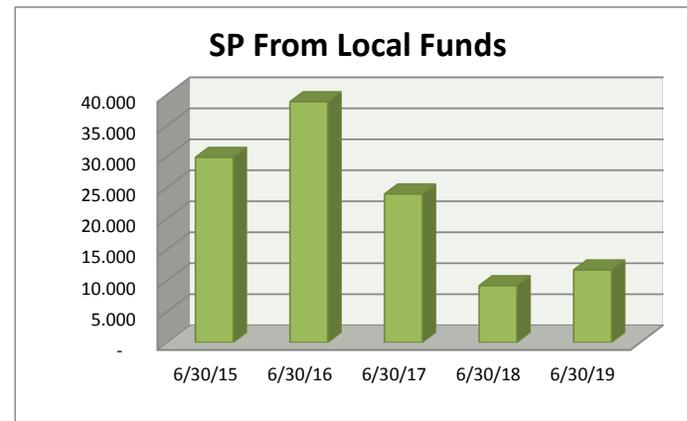
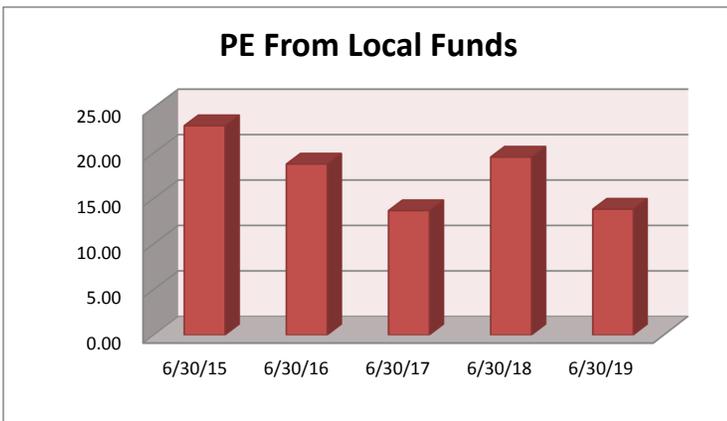
<b>Total</b>	<b>\$ 56,680,306</b>	<b>\$ 54,968,280</b>	<b>\$ 52,745,176</b>	<b>\$ 50,084,519</b>	<b>\$ - (2)</b>
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07/29/19  
Financial Analysis 19

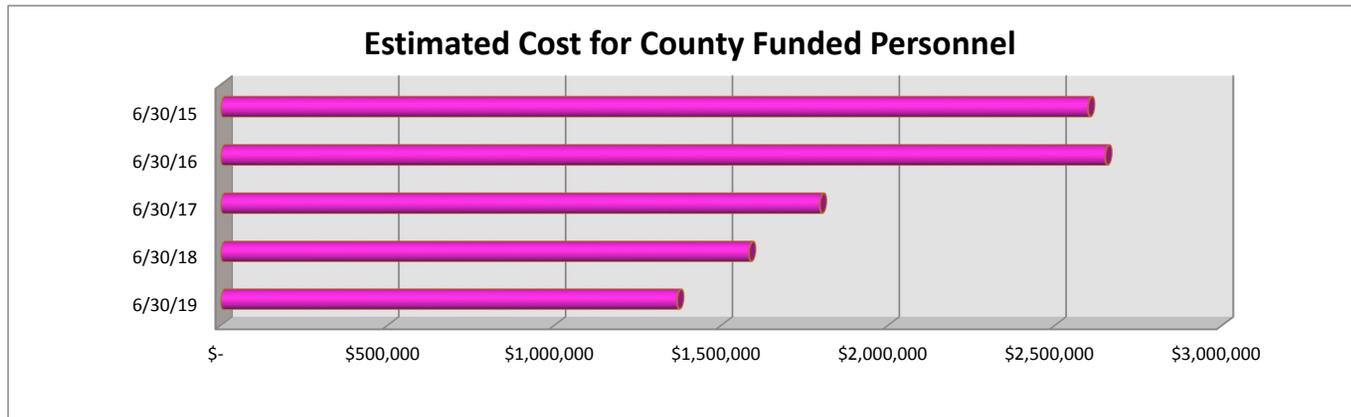
**MINGO COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	329.35	325.91	316.04	315.19	316.63
Number PE & SSP actually employed	340.00	330.70	317.70	322.75	320.45
Number PE & SSP employed in excess of number funded	10.65	4.79	1.66	7.56	3.82
Number of professionals employed from local funds	12.36	14.00	12.00	12.00	10.00
Total number of professionals funded by county board	23.01	18.79	13.66	19.56	13.82
<b>Service Personnel:</b>					
Number SP allowed for funding	196.752	194.576	189.332	189.224	189.438
Number SP actually employed	226.615	233.417	212.280	197.370	201.123
Number SP employed in excess of number funded	29.863	38.841	22.948	8.146	11.685
Number SP employed from local funds	-	-	1.000	1.000	-
Total number of SP funded by county board	29.863	38.841	23.948	9.146	11.685
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>52.873</b>	<b>57.631</b>	<b>37.608</b>	<b>28.706</b>	<b>25.505</b>



**MINGO COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,453,144	\$ 1,175,319	\$ 860,187	\$ 1,225,988	\$ 900,612
Service Personnel	1,146,450	1,476,006	935,770	357,647	467,600
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,599,594</b>	<b>\$ 2,651,326</b>	<b>\$ 1,795,957</b>	<b>\$ 1,583,635</b>	<b>\$ 1,368,212</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,351	4,202	4,200	4,209	4,075
Increase (Decline) in student enrollment	(52)	(149)	(2)	9	(134)
Number of schools	11	11	10	10	9
County average number of students/school	396	382	420	421	453
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(16)</b>	<b>(28)</b>	<b>9</b>	<b>9</b>	<b>43</b>

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07/29/19  
Financial Analysis 19

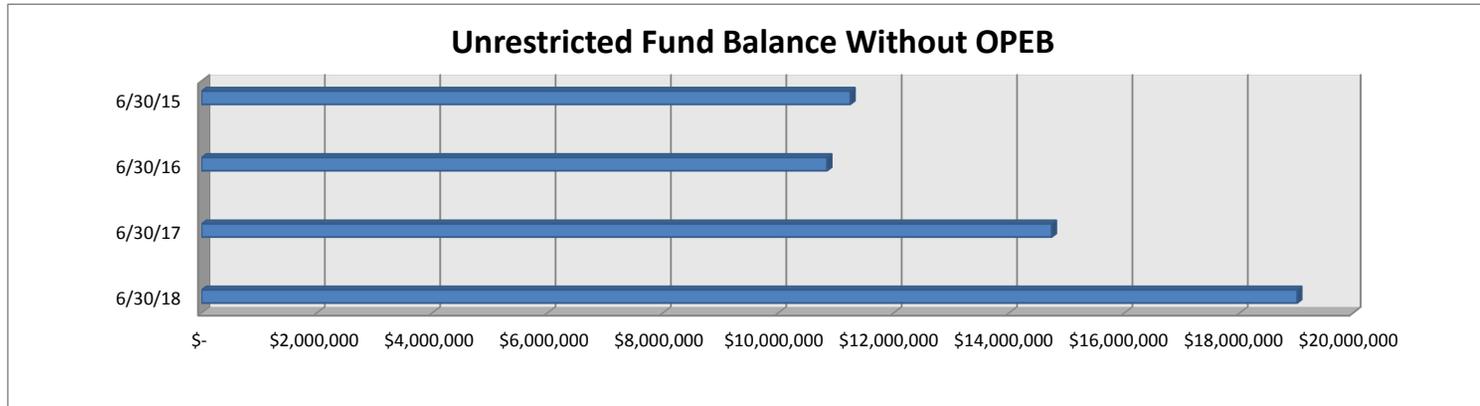
**MONONGALIA COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE	FYE	FYE	FYE	FYE
	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19

**FINANCIAL DATA:**

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

	\$ 11,245,593	\$ 10,842,856	\$ 14,736,029	\$ 19,002,804	N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	74.03%	74.03%	74.03%	72.98%	72.98%
<b>Projected excess levy gross tax collections</b>	\$ 28,917,621	\$ 29,923,897	\$ 30,894,980	\$ 31,734,404	\$ 32,419,008

**Per Pupil Expenditures**

	\$ 11,575	\$ 11,293	\$ 11,703	\$ 11,903	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 67,168,246	\$ 69,414,773	\$ 71,115,430	\$ 73,846,963	N/A
State Source Revenue	\$ 66,499,628	\$ 68,682,958	\$ 70,352,522	\$ 69,091,151	N/A
Federal Source Revenue	\$ 10,267,324	\$ 10,685,545	\$ 12,096,346	\$ 11,288,747	N/A

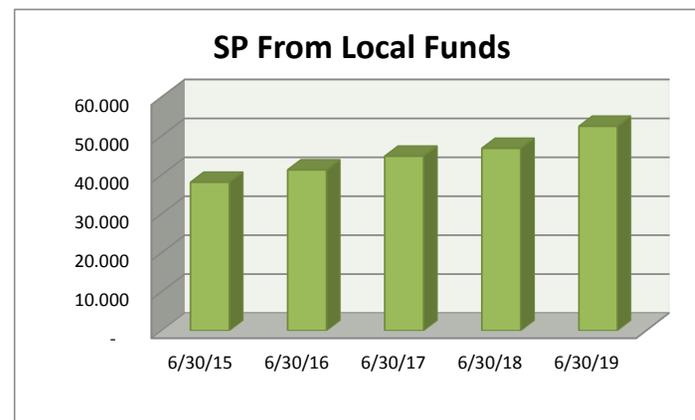
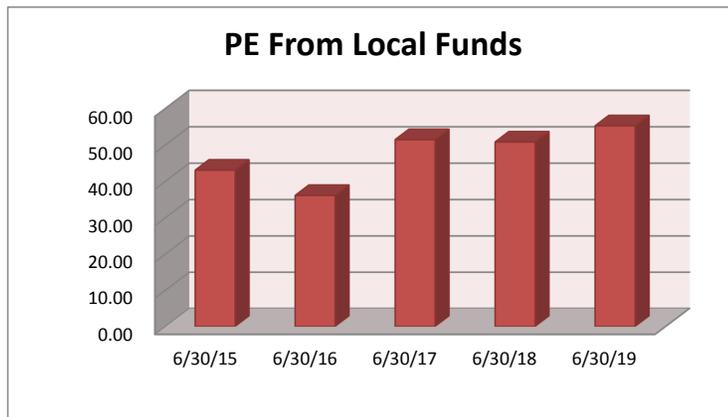
<b>Total</b>	\$ 143,935,198	\$ 148,783,276	\$ 153,564,298	\$ 154,226,861	\$ -	(2)
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07/29/19  
Financial Analysis 19

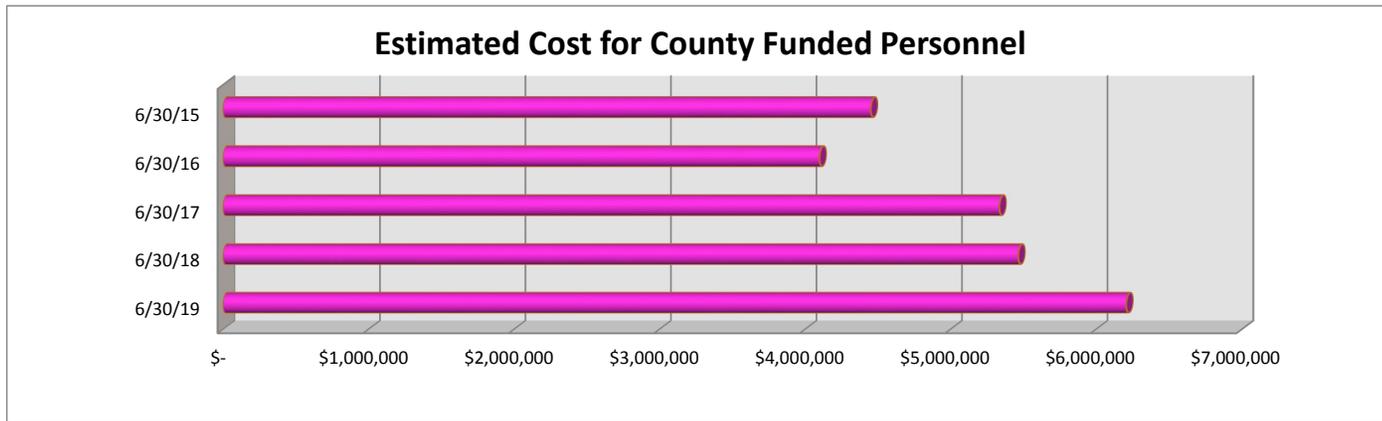
**MONONGALIA COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	836.42	850.06	853.95	860.12	871.37
Number PE & SSP actually employed	854.50	859.50	878.00	886.75	894.25
Number PE & SSP employed in excess of number funded	18.08	9.44	24.05	26.63	22.88
Number of professionals employed from local funds	25.00	26.70	27.42	24.20	32.40
Total number of professionals funded by county board	43.08	36.14	51.47	50.83	55.28
<b>Service Personnel:</b>					
Number SP allowed for funding	493.923	498.633	501.164	502.931	509.682
Number SP actually employed	530.059	538.946	544.996	547.784	562.204
Number SP employed in excess of number funded	36.136	40.313	43.832	44.853	52.522
Number SP employed from local funds	2.000	1.000	1.000	2.000	-
Total number of SP funded by county board	38.136	41.313	44.832	46.853	52.522
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>81.216</b>	<b>77.453</b>	<b>96.302</b>	<b>97.683</b>	<b>107.802</b>



**MONONGALIA COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,869,219	\$ 2,387,700	\$ 3,437,298	\$ 3,429,559	\$ 3,859,329
Service Personnel	1,583,613	1,712,903	1,899,232	2,036,913	2,348,817
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 4,452,832</b>	<b>\$ 4,100,603</b>	<b>\$ 5,336,529</b>	<b>\$ 5,466,472</b>	<b>\$ 6,208,146</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	11,296	11,414	11,454	11,595	11,521
Increase (Decline) in student enrollment	104	118	40	141	(74)
Number of schools	18	18	18	17	17
County average number of students/school	628	634	636	682	678
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>216</b>	<b>224</b>	<b>225</b>	<b>270</b>	<b>268</b>

OSF  
07/29/19  
Financial Analysis 19

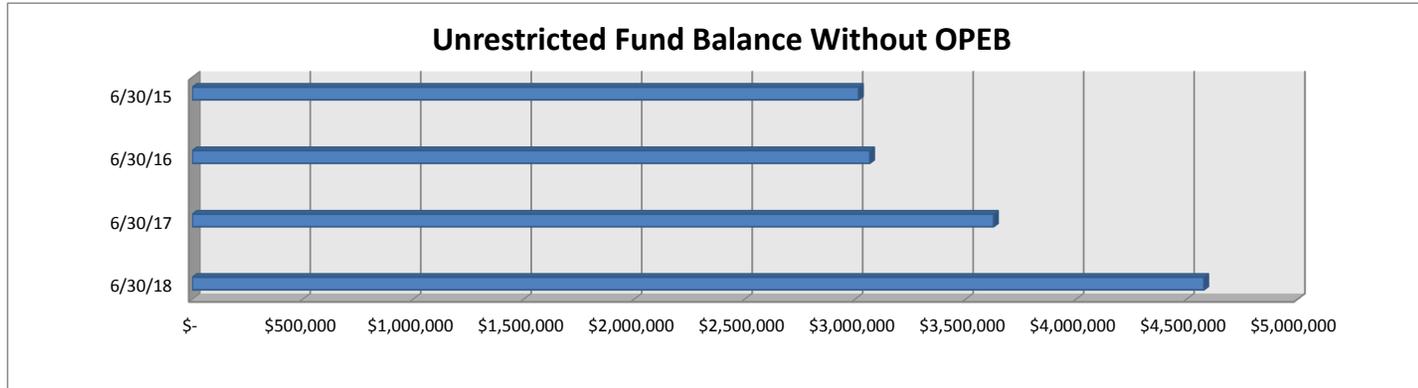
**MONROE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE	FYE	FYE	FYE	FYE
	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19

**FINANCIAL DATA:**

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

	\$ 3,015,713	\$ 3,066,351	\$ 3,626,653	\$ 4,578,309	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%
<b>Projected excess levy gross tax collections</b>	\$ 1,859,902	\$ 2,031,981	\$ 2,182,446	\$ 2,191,524	\$ 2,190,072

<b>Per Pupil Expenditures</b>	\$ 10,884	\$ 10,833	\$ 11,228	\$ 11,575	N/A	(2)
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**Revenues:**

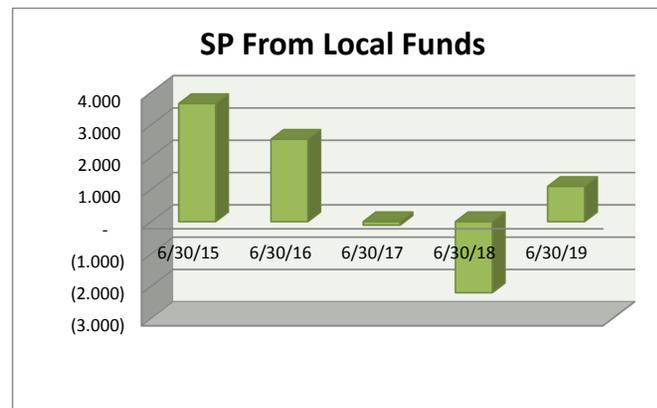
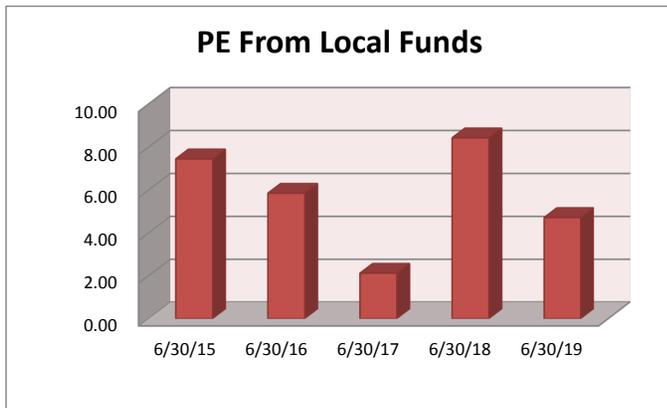
Local Source Revenue	\$ 4,689,738	\$ 5,174,707	\$ 5,337,639	\$ 4,993,653	N/A
State Source Revenue	\$ 14,377,520	\$ 13,208,467	\$ 13,818,860	\$ 14,322,621	N/A
Federal Source Revenue	\$ 2,624,285	\$ 1,997,751	\$ 2,854,091	\$ 2,707,086	N/A
<b>Total</b>	\$ 21,691,543	\$ 20,380,925	\$ 22,010,590	\$ 22,023,360	\$ - (2)

Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

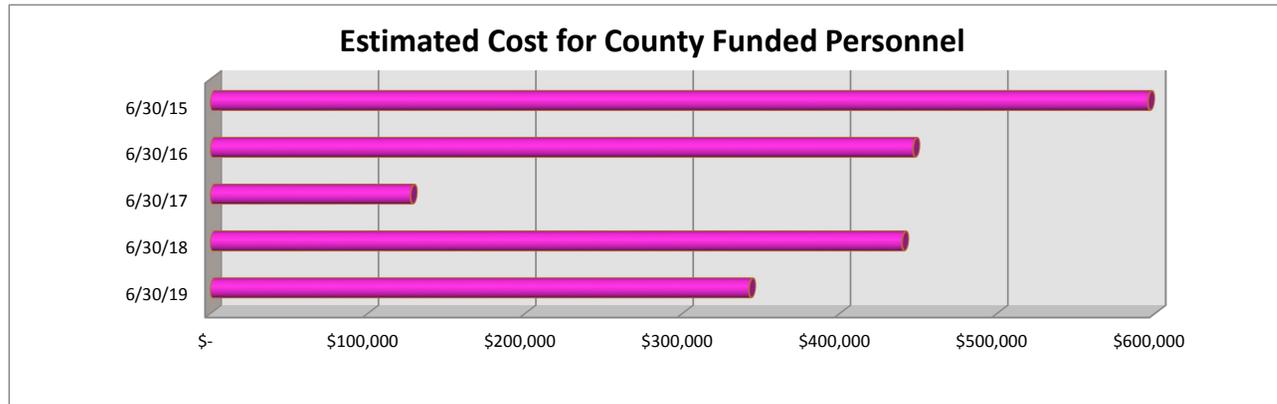
**MONROE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	134.82	138.42	137.15	135.32	134.94
Number PE & SSP actually employed	139.61	139.78	136.63	139.09	135.07
Number PE & SSP employed in excess of number funded	4.79	1.36	(0.52)	3.77	0.13
Number of professionals employed from local funds	2.67	4.50	2.65	4.67	4.60
Total number of professionals funded by county board	7.460	5.860	2.130	8.440	4.730
<b>Service Personnel:</b>					
Number SP allowed for funding	82.905	84.299	82.458	82.350	81.260
Number SP actually employed	86.560	86.850	82.350	80.150	82.350
Number SP employed in excess of number funded	3.655	2.551	(0.108)	(2.200)	1.090
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.655	2.551	(0.108)	(2.200)	1.090
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>11.115</b>	<b>8.411</b>	<b>2.022</b>	<b>6.240</b>	<b>5.820</b>



**MONROE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 453,021	\$ 354,486	\$ 131,475	\$ 522,115	\$ 300,889
Service Personnel	142,874	92,348	(4,078)	(82,323)	41,611
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 595,896</b>	<b>\$ 446,834</b>	<b>\$ 127,396</b>	<b>\$ 439,791</b>	<b>\$ 342,499</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,839	1,814	1,829	1,784	1,736
Increase (Decline) in student enrollment	19	(25)	15	(45)	(48)
Number of schools	4	4	4	4	4
County average number of students/school	460	454	457	446	434
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>48</b>	<b>44</b>	<b>46</b>	<b>34</b>	<b>24</b>

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07/29/19  
Financial Analysis 19

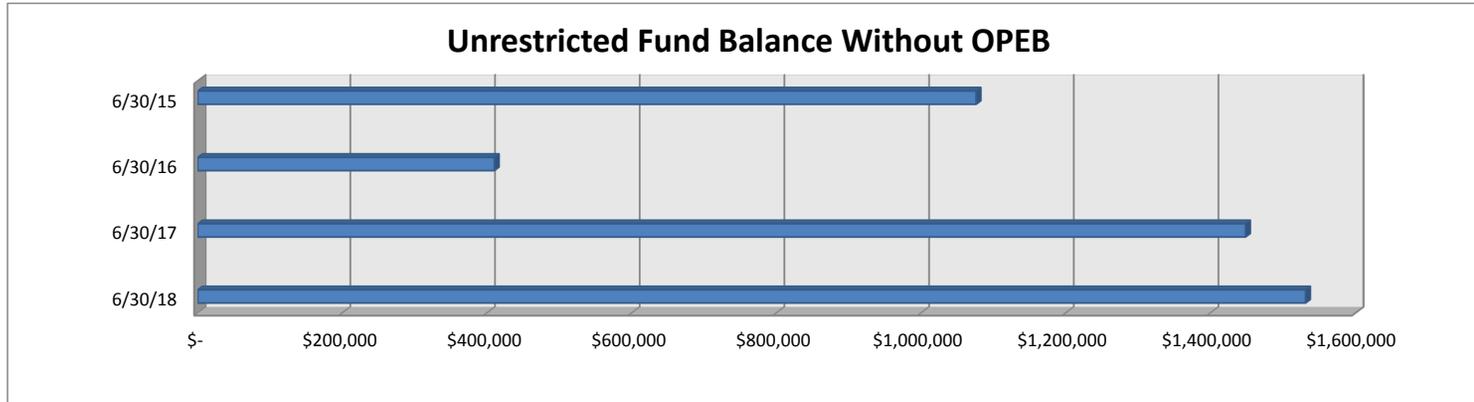
**MORGAN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 1,076,007	\$ 410,022	\$ 1,448,442	\$ 1,531,318	N/A (1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	70.07%	70.07%	70.07%	70.07%	70.07%
<b>Projected excess levy gross tax collections</b>	\$ 4,316,684	\$ 4,396,422	\$ 4,436,496	\$ 4,454,673	\$ 4,429,036

**Per Pupil Expenditures**

	\$ 11,320	\$ 11,369	\$ 11,542	\$ 11,402	N/A (2)
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**Revenues:**

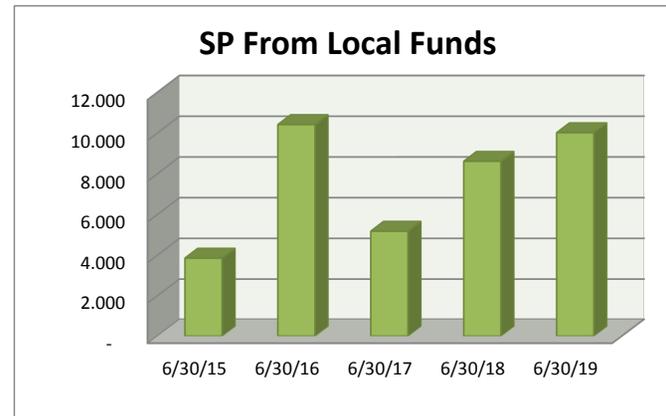
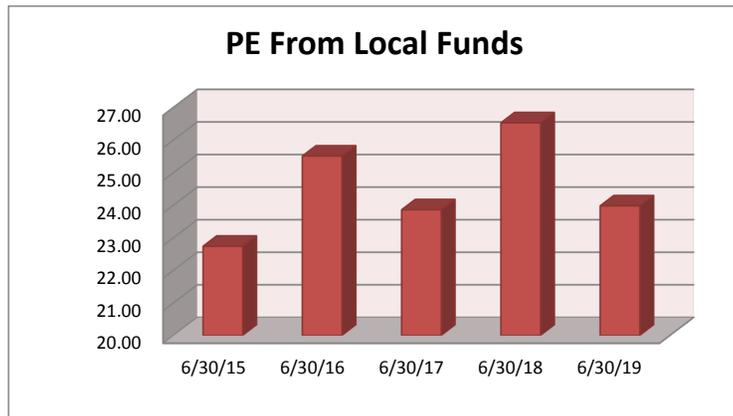
Local Source Revenue	\$ 10,007,008	\$ 10,227,129	\$ 10,319,580	\$ 10,363,875	N/A
State Source Revenue	\$ 15,505,564	\$ 14,740,503	\$ 14,485,879	\$ 15,108,711	N/A
Federal Source Revenue	\$ 2,988,940	\$ 2,555,105	\$ 2,999,402	\$ 2,719,287	N/A
<b>Total</b>	<b>\$ 28,501,512</b>	<b>\$ 27,522,737</b>	<b>\$ 27,804,861</b>	<b>\$ 28,191,873</b>	<b>\$ - (2)</b>

Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

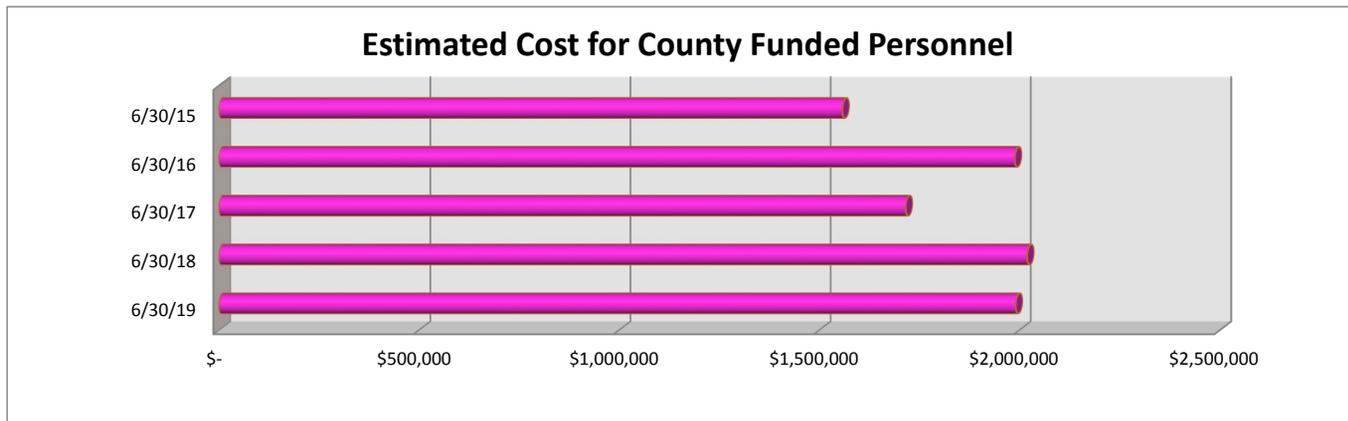
**MORGAN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	186.68	181.96	175.81	172.69	172.44
Number PE & SSP actually employed	201.42	194.67	189.67	189.42	184.62
Number PE & SSP employed in excess of number funded	14.74	12.71	13.86	16.73	12.18
Number of professionals employed from local funds	8.00	12.80	10.00	9.80	11.80
Total number of professionals funded by county board	22.74	25.51	23.86	26.53	23.98
<b>Service Personnel:</b>					
Number SP allowed for funding	112.084	108.576	104.865	102.522	102.668
Number SP actually employed	115.948	119.002	110.053	111.143	111.694
Number SP employed in excess of number funded	3.864	10.426	5.188	8.621	9.026
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	3.864	10.426	5.188	8.621	10.026
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>26.604</b>	<b>35.936</b>	<b>29.048</b>	<b>35.151</b>	<b>34.006</b>



**MORGAN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,408,607	\$ 1,590,662	\$ 1,514,363	\$ 1,685,754	\$ 1,588,286
Service Personnel	149,795	398,432	202,055	334,183	402,982
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,558,402</b>	<b>\$ 1,989,094</b>	<b>\$ 1,716,418</b>	<b>\$ 2,019,937</b>	<b>\$ 1,991,269</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,505	2,404	2,323	2,332	2,302
Increase (Decline) in student enrollment	(75)	(101)	(81)	9	(30)
Number of schools	8	8	7	7	7
County average number of students/school	313	301	332	333	329
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(99)</b>	<b>(109)</b>	<b>(79)</b>	<b>(79)</b>	<b>(81)</b>

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07/29/19  
Financial Analysis 19

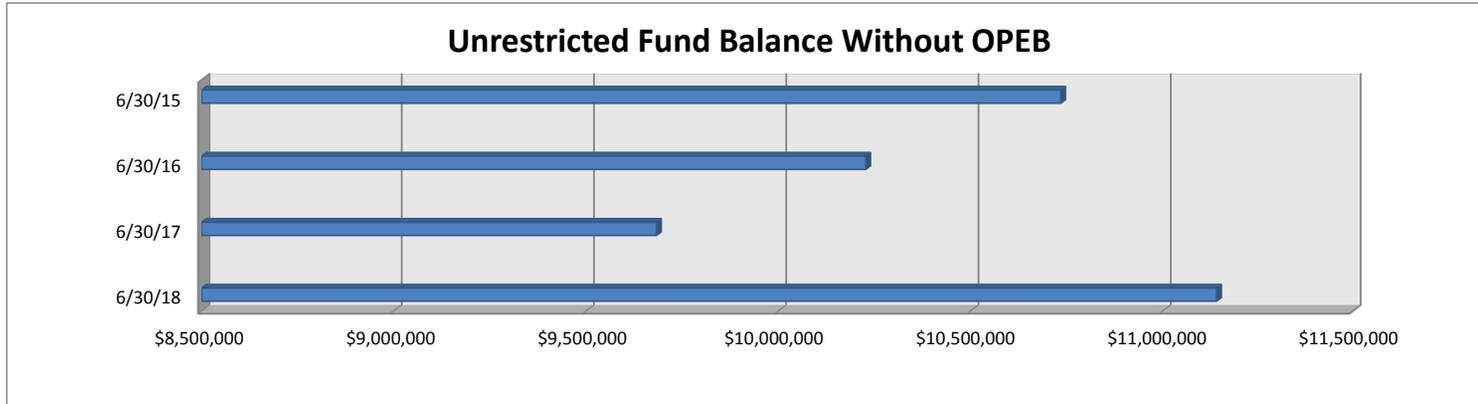
**NICHOLAS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 10,734,398	\$ 10,227,365	\$ 9,682,956	\$ 11,139,773	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%	65.97%	65.97%	65.97%
<b>Projected excess levy gross tax collections</b>	\$ 4,215,695	\$ 4,144,694	\$ 4,586,580	\$ 4,324,699	\$ 4,317,829

**Per Pupil Expenditures**

	\$ 10,986	\$ 10,720	\$ 14,963	\$ 11,596	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 11,411,159	\$ 10,176,481	\$ 10,181,902	\$ 10,882,620	N/A
State Source Revenue	\$ 28,113,783	\$ 27,938,232	\$ 27,660,494	\$ 27,690,578	N/A
Federal Source Revenue	\$ 5,173,817	\$ 4,894,830	\$ 16,500,530	\$ 7,818,608	N/A

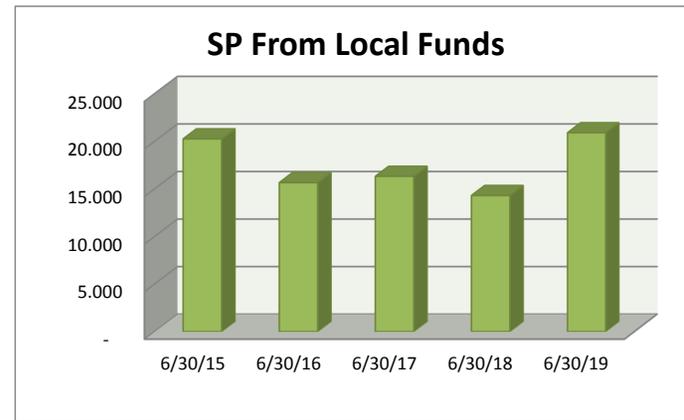
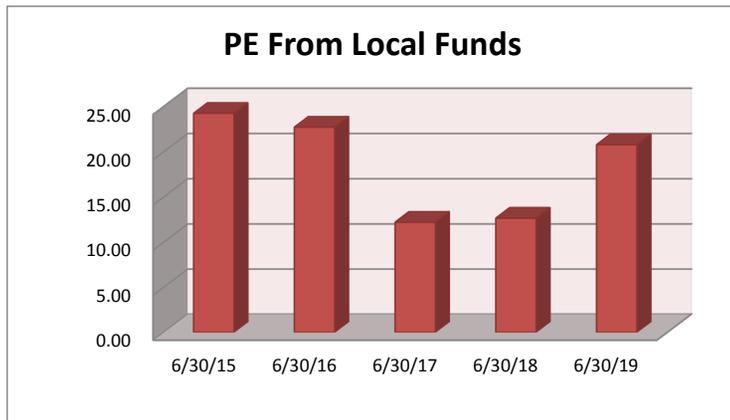
<b>Total</b>	<b>\$ 44,698,759</b>	<b>\$ 43,009,543</b>	<b>\$ 54,342,926</b>	<b>\$ 46,391,806</b>	<b>\$ -</b>	(2)
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

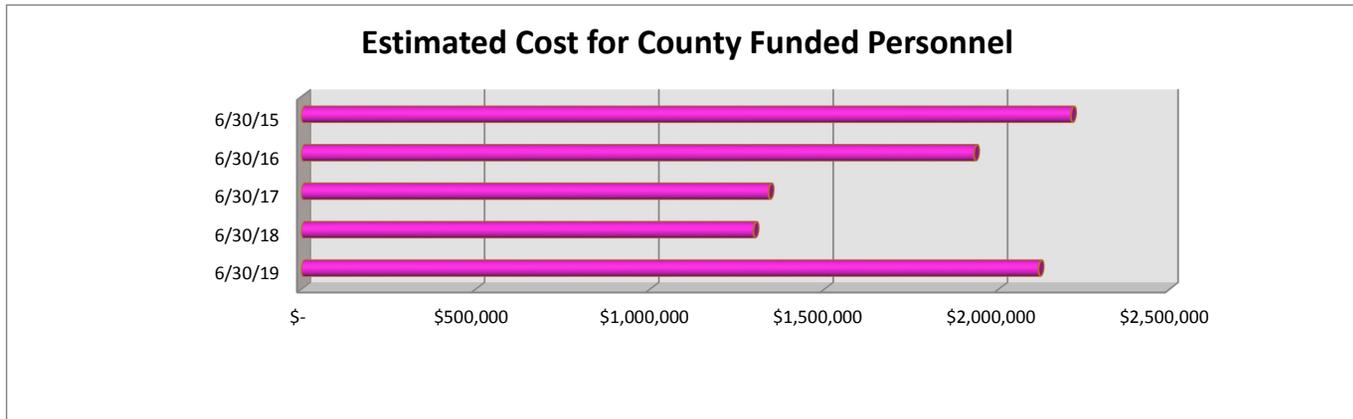
**NICHOLAS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	298.14	296.67	291.68	286.46	283.61
Number PE & SSP actually employed	311.15	306.15	284.65	277.65	280.65
Number PE & SSP employed in excess of number funded	13.01	9.48	(7.03)	(8.81)	(2.96)
Number of professionals employed from local funds	11.25	13.25	19.25	21.48	23.75
Total number of professionals funded by county board	24.26	22.73	12.22	12.67	20.79
<b>Service Personnel:</b>					
Number SP allowed for funding	178.951	178.251	173.263	170.256	168.381
Number SP actually employed	187.719	193.917	188.592	184.567	189.295
Number SP employed in excess of number funded	8.768	15.666	15.329	14.311	20.914
Number SP employed from local funds	11.500	-	1.000	-	-
Total number of SP funded by county board	20.268	15.666	16.329	14.311	20.914
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>44.528</b>	<b>38.396</b>	<b>28.549</b>	<b>26.981</b>	<b>41.704</b>



**NICHOLAS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,482,092	\$ 1,372,637	\$ 746,591	\$ 781,514	\$ 1,325,686
Service Personnel	725,767	557,329	593,979	515,897	789,263
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,207,860</b>	<b>\$ 1,929,966</b>	<b>\$ 1,340,570</b>	<b>\$ 1,297,412</b>	<b>\$ 2,114,949</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,953	3,870	3,795	3,738	3,693
Increase (Decline) in student enrollment	(3)	(83)	(75)	(57)	(45)
Number of schools	14	14	13	13	13
County average number of students/school	282	276	292	288	284
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(130)</b>	<b>(134)</b>	<b>(119)</b>	<b>(124)</b>	<b>(126)</b>

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07/29/19  
Financial Analysis 19

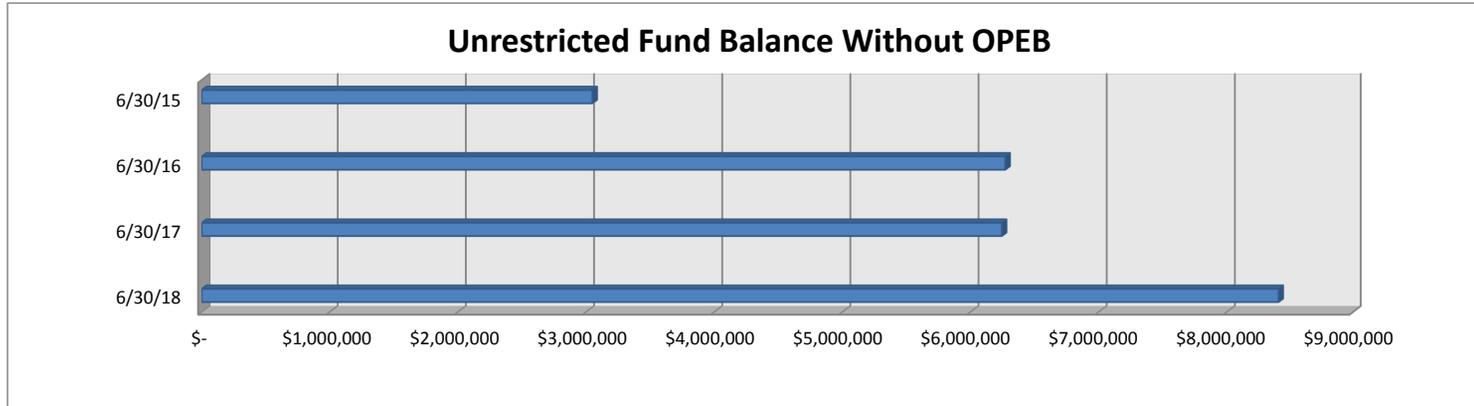
**OHIO COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 3,049,020	\$ 6,270,433	\$ 6,243,246	\$ 8,402,752	N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	95.51%	93.51%	94.51%	95.51%	95.51%
<b>Projected excess levy gross tax collections</b>	\$ 14,430,569	\$ 18,344,163	\$ 18,806,552	\$ 18,037,734	\$ 18,248,930

**Per Pupil Expenditures**

	\$ 11,930	\$ 12,195	\$ 12,715	\$ 13,024	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 27,577,072	\$ 35,452,803	\$ 35,383,189	\$ 34,505,323	N/A
State Source Revenue	\$ 34,201,849	\$ 35,991,475	\$ 32,998,150	\$ 32,735,443	N/A
Federal Source Revenue	\$ 6,050,701	\$ 6,263,171	\$ 6,793,629	\$ 6,480,858	N/A

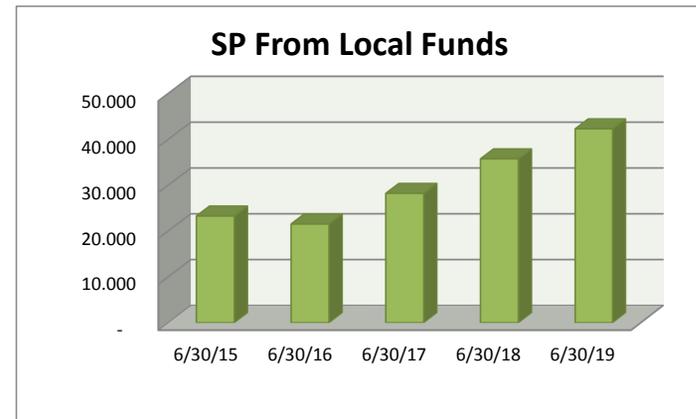
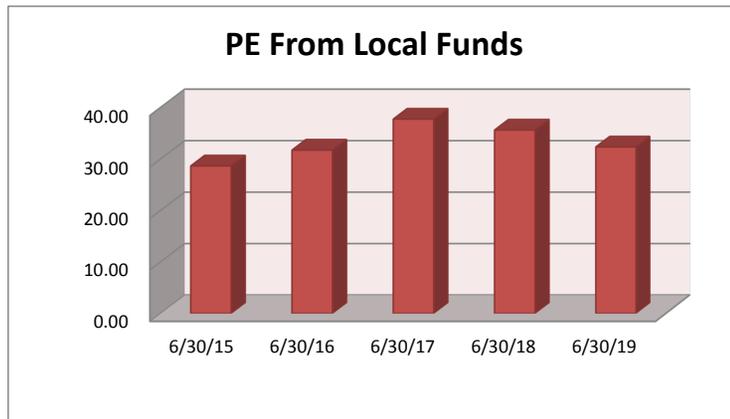
<b>Total</b>	<b>\$ 67,829,622</b>	<b>\$ 77,707,449</b>	<b>\$ 75,174,968</b>	<b>\$ 73,721,624</b>	\$ -	(2)
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

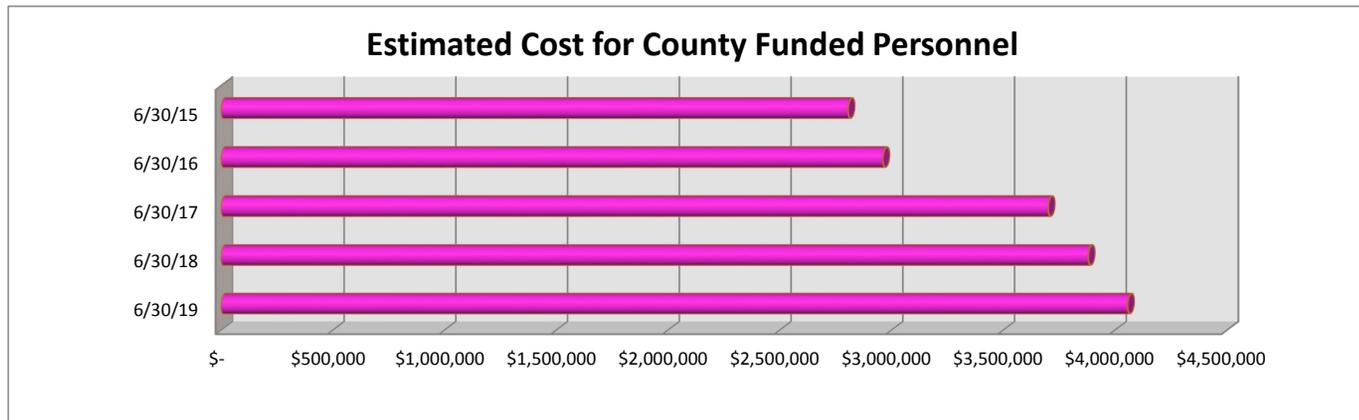
**OHIO COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	405.34	408.51	404.07	401.69	397.15
Number PE & SSP actually employed	426.75	430.25	435.33	427.83	419.00
Number PE & SSP employed in excess of number funded	21.41	21.74	31.26	26.14	21.85
Number of professionals employed from local funds	7.25	10.00	6.50	9.50	10.50
Total number of professionals funded by county board	28.66	31.74	37.76	35.64	32.35
<b>Service Personnel:</b>					
Number SP allowed for funding	237.939	239.980	235.864	234.466	231.656
Number SP actually employed	261.205	261.503	264.078	270.215	273.959
Number SP employed in excess of number funded	23.266	21.523	28.214	35.749	42.303
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	23.266	21.523	28.214	35.749	42.303
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>51.926</b>	<b>53.263</b>	<b>65.974</b>	<b>71.389</b>	<b>74.653</b>



**OHIO COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,866,135	\$ 2,069,694	\$ 2,501,717	\$ 2,380,714	\$ 2,238,914
Service Personnel	940,601	892,763	1,200,481	1,500,693	1,818,286
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,806,736</b>	<b>\$ 2,962,457</b>	<b>\$ 3,702,198</b>	<b>\$ 3,881,406</b>	<b>\$ 4,057,200</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	5,453	5,379	5,367	5,269	5,222
Increase (Decline) in student enrollment	25	(74)	(12)	(98)	(47)
Number of schools	13	13	13	13	13
County average number of students/school	419	414	413	405	402
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>7</b>	<b>4</b>	<b>2</b>	<b>(7)</b>	<b>(8)</b>

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07/29/19  
Financial Analysis 19

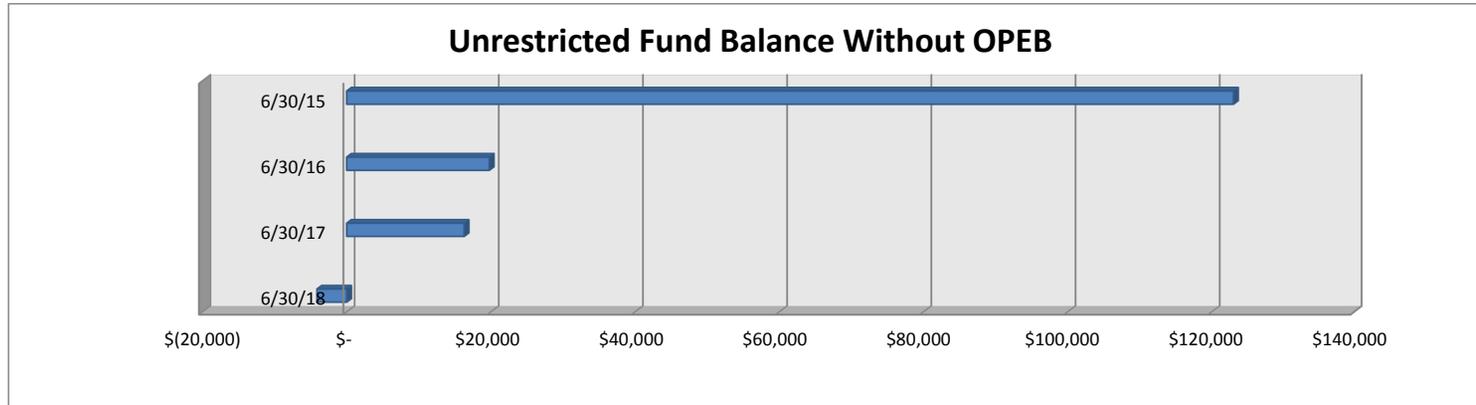
**PENDLETON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 123,015	\$ 19,780	\$ 16,294	\$ (4,123)	N/A (1)(2)
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**Excess Levy:**

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

**Per Pupil Expenditures**

	\$ 14,132	\$ 14,567	\$ 14,425	\$ 13,739	N/A (2)
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**Revenues:**

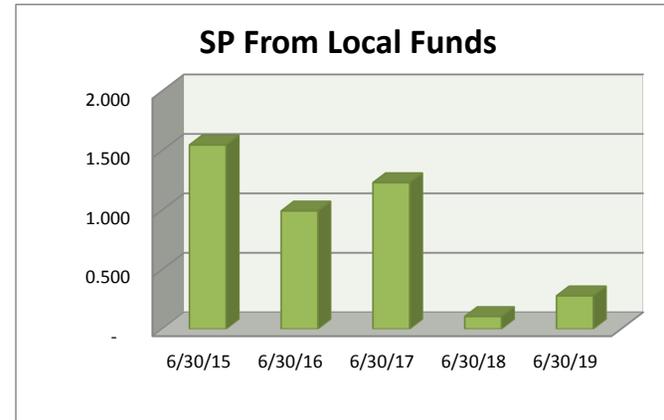
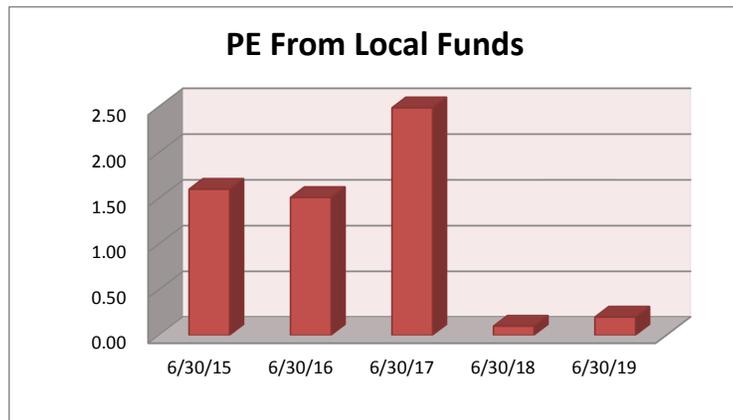
Local Source Revenue	\$ 2,609,935	\$ 2,815,998	\$ 2,833,135	\$ 2,654,698	N/A
State Source Revenue	\$ 14,457,373	\$ 9,363,116	\$ 9,126,224	\$ 8,895,513	N/A
Federal Source Revenue	\$ 1,642,712	\$ 1,123,799	\$ 1,243,273	\$ 1,491,896	N/A
<b>Total</b>	<b>\$ 18,710,020</b>	<b>\$ 13,302,913</b>	<b>\$ 13,202,632</b>	<b>\$ 13,042,107</b>	<b>\$ - (2)</b>

Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

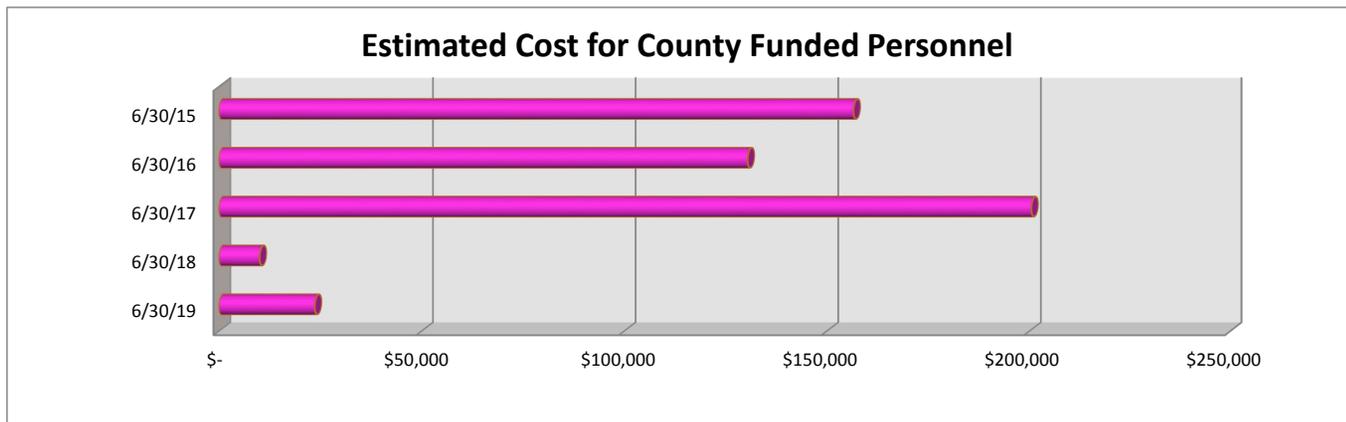
**PENDLETON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	97.61	97.61	96.37	96.52	96.22
Number PE & SSP actually employed	97.71	97.62	97.36	94.12	94.42
Number PE & SSP employed in excess of number funded	0.10	0.01	0.99	(2.40)	(1.80)
Number of professionals employed from local funds	1.50	1.50	1.50	2.50	2.00
Total number of professionals funded by county board	1.60	1.51	2.49	0.10	0.20
<b>Service Personnel:</b>					
Number SP allowed for funding	60.462	60.438	59.800	59.926	59.542
Number SP actually employed	62.010	61.431	61.031	60.031	59.821
Number SP employed in excess of number funded	1.548	0.993	1.231	0.105	0.279
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.548	0.993	1.231	0.105	0.279
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>3.148</b>	<b>2.503</b>	<b>3.721</b>	<b>0.205</b>	<b>0.479</b>



**PENDLETON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 98,248	\$ 93,363	\$ 152,856	\$ 6,044	\$ 12,682
Service Personnel	58,380	37,133	47,660	4,053	11,011
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 156,628</b>	<b>\$ 130,496</b>	<b>\$ 200,516</b>	<b>\$ 10,098</b>	<b>\$ 23,693</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	946	957	931	932	929
Increase (Decline) in student enrollment	(55)	11	(26)	1	(3)
Number of schools	4	4	4	4	4
County average number of students/school	237	239	233	233	232
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(175)</b>	<b>(171)</b>	<b>(178)</b>	<b>(179)</b>	<b>(178)</b>

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07/29/19  
Financial Analysis 19

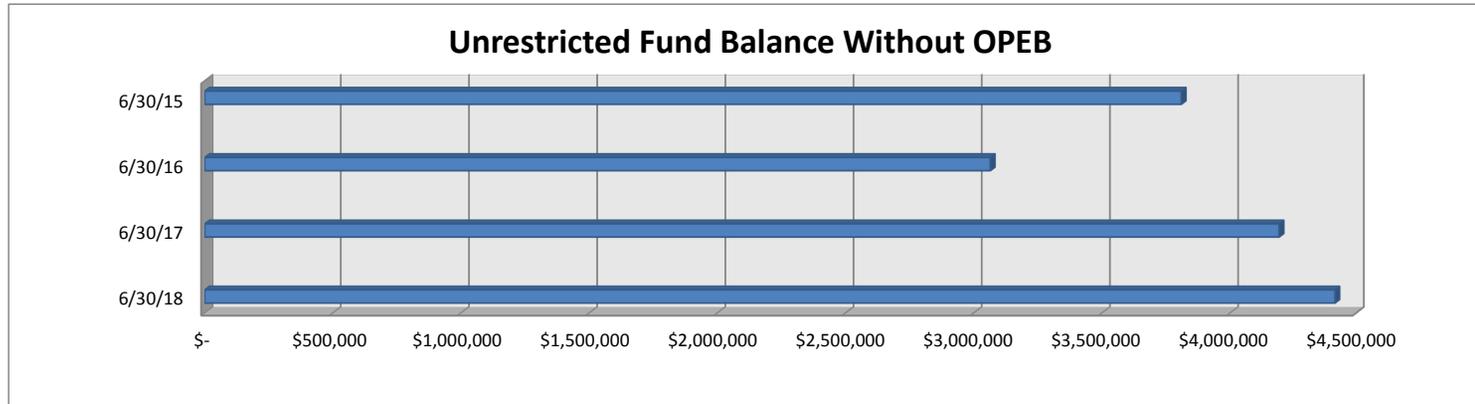
**PLEASANTS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 3,809,167	\$ 3,064,210	\$ 4,190,756	\$ 4,415,404	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%
<b>Projected excess levy gross tax collections</b>	\$ 3,828,259	\$ 4,652,196	\$ 4,285,977	\$ 4,299,346	\$ 3,177,170

**Per Pupil Expenditures**

	\$ 14,313	\$ 15,813	\$ 15,293	\$ 13,959	N/A (2)
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**Revenues:**

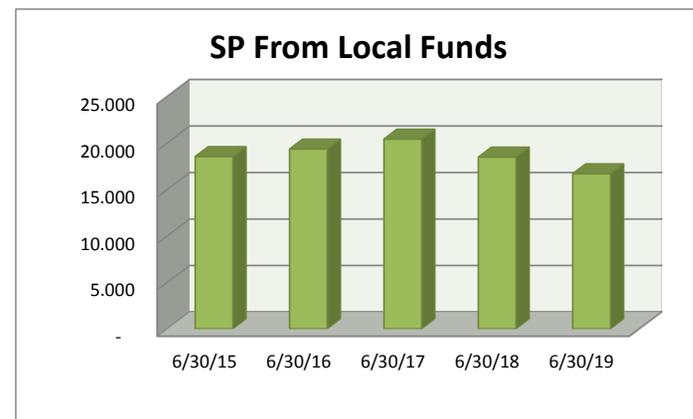
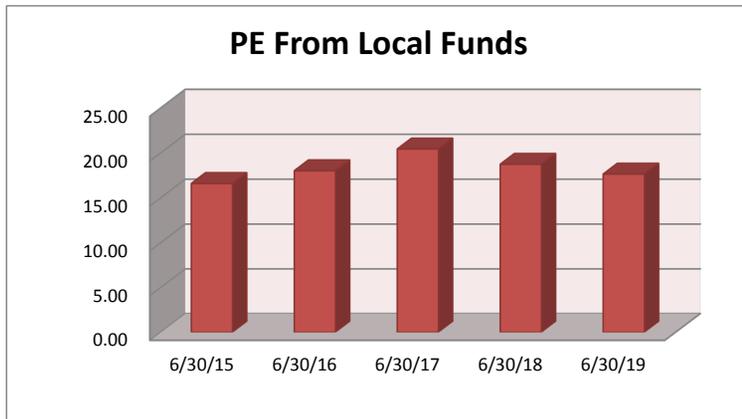
Local Source Revenue	\$ 10,311,453	\$ 12,430,386	\$ 12,204,740	\$ 12,225,710	N/A
State Source Revenue	\$ 13,326,979	\$ 8,029,707	\$ 7,425,758	\$ 7,404,432	N/A
Federal Source Revenue	\$ 1,258,543	\$ 1,192,872	\$ 1,492,414	\$ 1,317,507	N/A
<b>Total</b>	<b>\$ 24,896,975</b>	<b>\$ 21,652,965</b>	<b>\$ 21,122,912</b>	<b>\$ 20,947,649</b>	<b>\$ - (2)</b>

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OSF  
07/29/19  
Financial Analysis 19

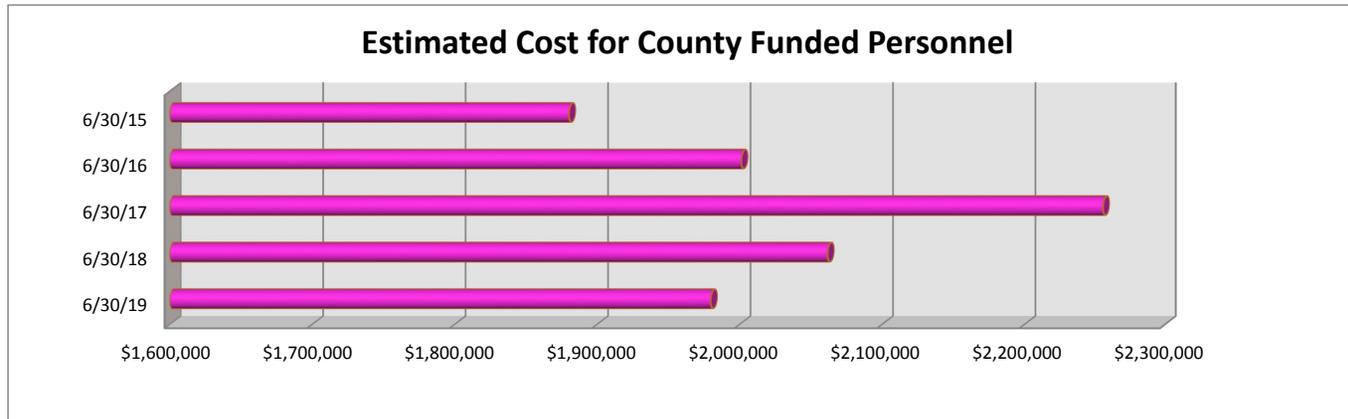
**PLEASANTS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	105.39	102.97	99.55	97.25	98.34
Number PE & SSP actually employed	119.50	118.50	117.50	111.50	111.50
Number PE & SSP employed in excess of number funded	14.11	15.53	17.95	14.25	13.16
Number of professionals employed from local funds	2.50	2.50	2.50	4.50	4.50
Total number of professionals funded by county board	16.61	18.03	20.45	18.75	17.66
<b>Service Personnel:</b>					
Number SP allowed for funding	59.513	58.397	56.350	55.167	55.671
Number SP actually employed	78.075	77.765	76.790	73.670	72.385
Number SP employed in excess of number funded	18.562	19.368	20.440	18.503	16.714
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.562	19.368	20.440	18.503	16.714
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>35.172</b>	<b>37.398</b>	<b>40.890</b>	<b>37.253</b>	<b>34.374</b>



**PLEASANTS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,093,051	\$ 1,181,748	\$ 1,363,906	\$ 1,252,731	\$ 1,227,236
Service Personnel	787,300	819,555	891,399	809,110	752,596
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,880,351</b>	<b>\$ 2,001,303</b>	<b>\$ 2,255,305</b>	<b>\$ 2,061,841</b>	<b>\$ 1,979,832</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,212	1,163	1,137	1,145	1,100
Increase (Decline) in student enrollment	(20)	(49)	(26)	8	(45)
Number of schools	4	4	4	4	4
County average number of students/school	303	291	284	286	275
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(109)</b>	<b>(119)</b>	<b>(127)</b>	<b>(126)</b>	<b>(135)</b>

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07/29/19  
Financial Analysis 19

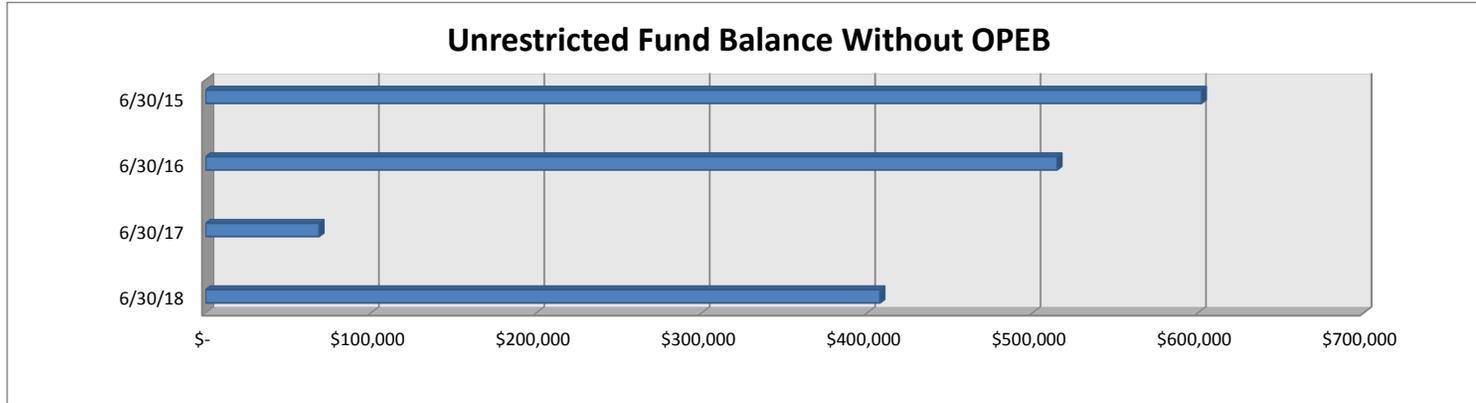
**POCAHONTAS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 602,098	\$ 514,797	\$ 68,637	\$ 407,691	N/A (1)(2)
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**Excess Levy:**

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

**Per Pupil Expenditures**

	\$ 14,165	\$ 13,987	\$ 14,654	\$ 14,542	N/A (2)
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**Revenues:**

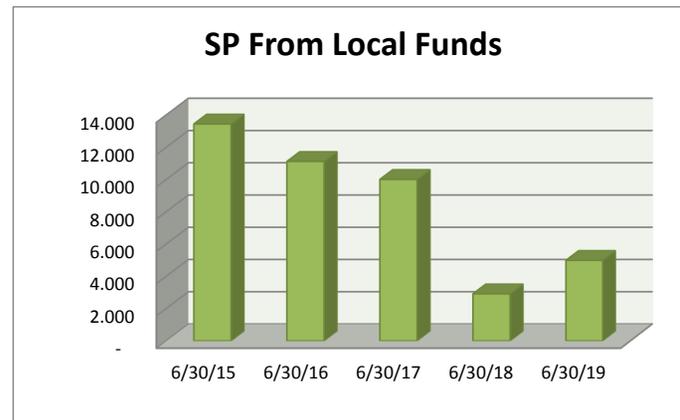
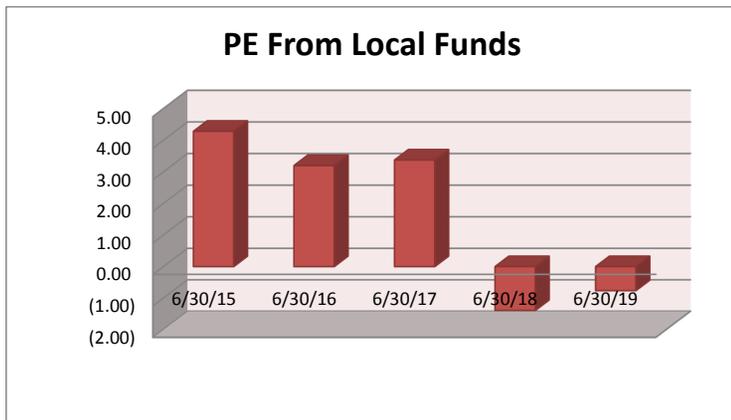
Local Source Revenue	\$ 4,158,761	\$ 4,510,191	\$ 4,404,317	\$ 4,288,549	N/A
State Source Revenue	\$ 8,705,764	\$ 8,854,013	\$ 8,439,928	\$ 8,937,267	N/A
Federal Source Revenue	\$ 2,029,836	\$ 1,954,026	\$ 2,259,075	\$ 1,882,581	N/A
<b>Total</b>	<b>\$ 14,894,361</b>	<b>\$ 15,318,230</b>	<b>\$ 15,103,320</b>	<b>\$ 15,108,397</b>	<b>\$ - (2)</b>

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07/29/19  
Financial Analysis 19

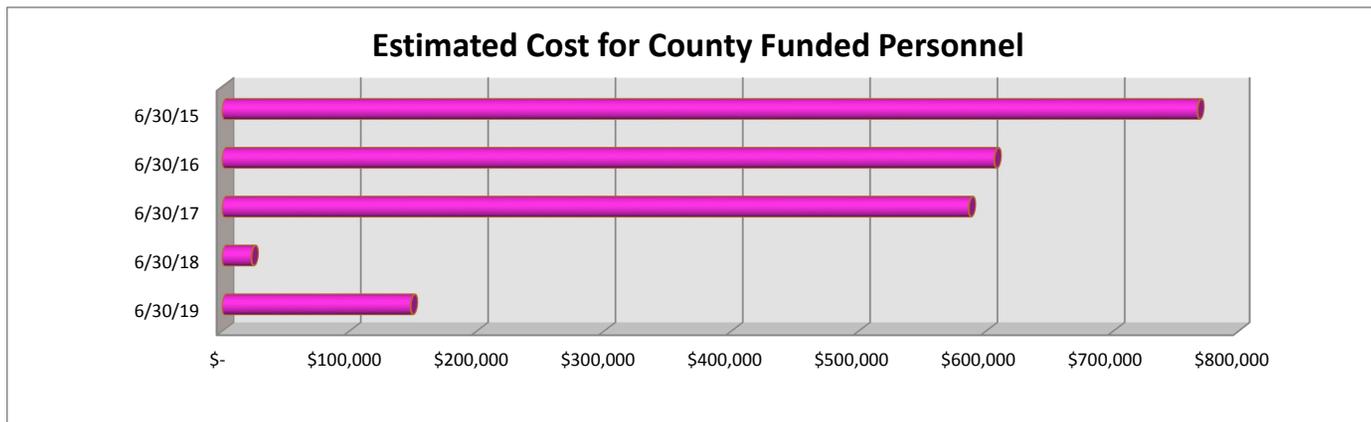
**POCAHONTAS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	106.03	106.20	105.79	105.75	105.72
Number PE & SSP actually employed	106.99	106.90	107.12	102.16	102.91
Number PE & SSP employed in excess of number funded	0.96	0.70	1.33	(3.59)	(2.81)
Number of professionals employed from local funds	3.33	2.50	2.05	2.20	2.05
Total number of professionals funded by county board	4.28	3.20	3.38	(1.40)	(0.77)
<b>Service Personnel:</b>					
Number SP allowed for funding	64.232	64.232	63.952	63.952	63.952
Number SP actually employed	77.686	75.358	73.965	66.865	68.940
Number SP employed in excess of number funded	13.454	11.126	10.013	2.913	4.988
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	13.454	11.126	10.013	2.913	4.988
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>17.739</b>	<b>14.326</b>	<b>13.388</b>	<b>1.518</b>	<b>4.223</b>



**POCAHONTAS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 266,758	\$ 197,208	\$ 208,446	\$ (87,242)	\$ (49,660)
Service Personnel	500,101	409,493	378,114	110,441	197,946
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 766,859</b>	<b>\$ 606,701</b>	<b>\$ 586,560</b>	<b>\$ 23,200</b>	<b>\$ 148,286</b>



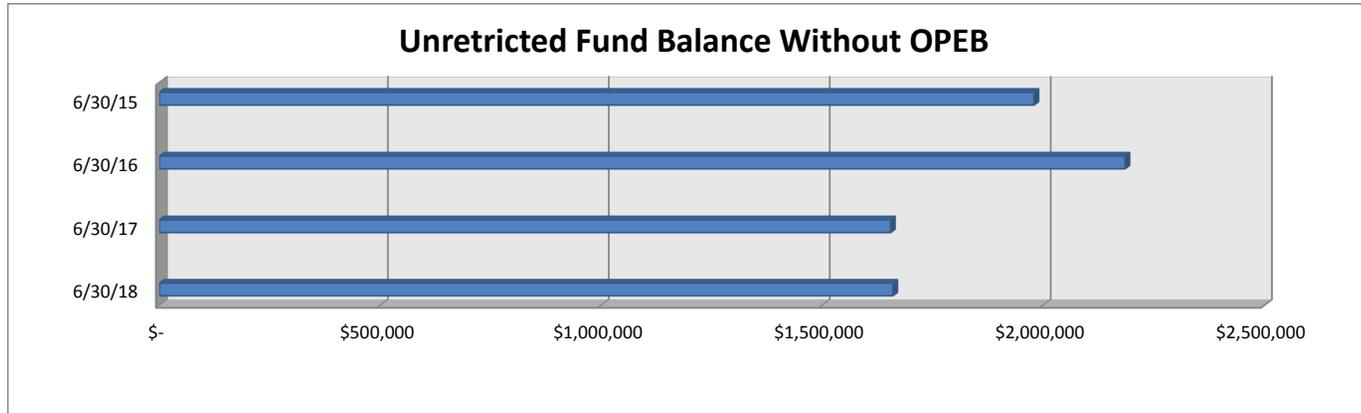
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,074	1,067	1,061	1,025	1,004
Increase (Decline) in student enrollment	(38)	(7)	(6)	(36)	(21)
Number of schools	5	5	5	5	5
County average number of students/school	215	213	212	205	201
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(197)</b>	<b>(197)</b>	<b>(199)</b>	<b>(207)</b>	<b>(209)</b>

OSF  
07/29/19  
Financial Analysis 19

**PRESTON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 1,979,572	\$ 2,185,491	\$ 1,654,762	\$ 1,660,045	N/A (1)(2)



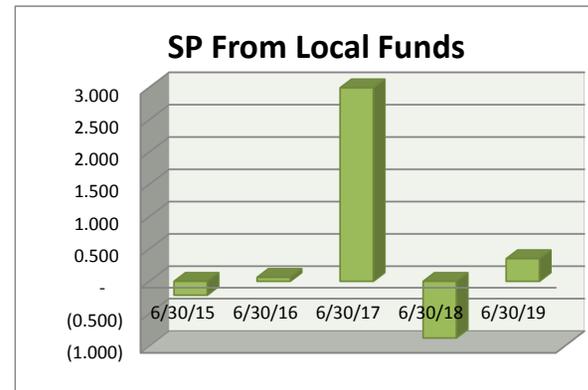
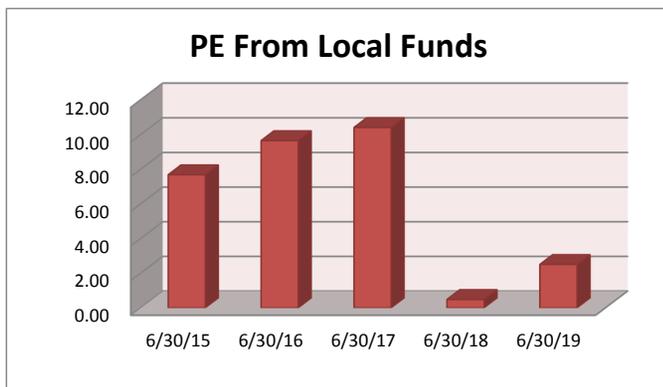
<b>Excess Levy:</b>					
Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Per Pupil Expenditures</b>	\$ 9,352	\$ 9,513	\$ 9,811	\$ 9,504	N/A (2)
<b>Revenues:</b>					
Local Source Revenue	\$ 11,934,057	\$ 12,453,074	\$ 12,564,112	\$ 12,334,189	N/A
State Source Revenue	\$ 38,188,653	\$ 35,107,391	\$ 31,212,986	\$ 30,873,628	N/A
Federal Source Revenue	\$ 5,760,924	\$ 5,354,190	\$ 5,197,497	\$ 4,769,800	N/A
<b>Total</b>	<b>\$ 55,883,634</b>	<b>\$ 52,914,655</b>	<b>\$ 48,974,595</b>	<b>\$ 47,977,617</b>	<b>\$ - (2)</b>

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07/29/19  
Financial Analysis 19

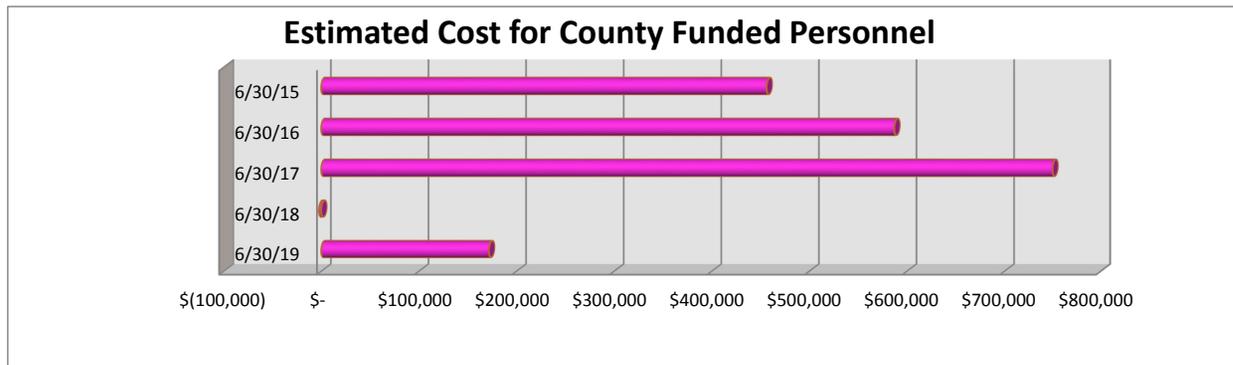
**PRESTON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	343.47	343.34	341.46	338.61	339.55
Number PE & SSP actually employed	346.16	346.00	345.88	335.05	337.06
Number PE & SSP employed in excess of number funded	2.69	2.66	4.42	(3.56)	(2.49)
Number of professionals employed from local funds	5.00	7.00	6.00	4.05	5.00
Total number of professionals funded by county board	7.69	9.66	10.42	0.49	2.51
<b>Service Personnel:</b>					
Number SP allowed for funding	207.027	206.813	204.802	203.083	203.628
Number SP actually employed	206.813	206.874	207.797	202.211	203.978
Number SP employed in excess of number funded	(0.214)	0.061	2.995	(0.872)	0.350
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	(0.214)	0.061	2.995	(0.872)	0.350
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>7.476</b>	<b>9.721</b>	<b>13.415</b>	<b>(0.384)</b>	<b>2.860</b>



**PRESTON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 463,961	\$ 584,963	\$ 639,097	\$ 29,687	\$ 158,476
Service Personnel	(7,627)	2,178	110,700	(31,955)	13,358
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 456,334</b>	<b>\$ 587,141</b>	<b>\$ 749,797</b>	<b>\$ (2,268)</b>	<b>\$ 171,835</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,583	4,544	4,513	4,518	4,408
Increase (Decline) in student enrollment	-	(39)	(31)	5	(110)
Number of schools	11	11	10	10	10
County average number of students/school	417	413	451	452	441
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>5</b>	<b>3</b>	<b>40</b>	<b>40</b>	<b>31</b>

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07/29/19  
Financial Analysis 19

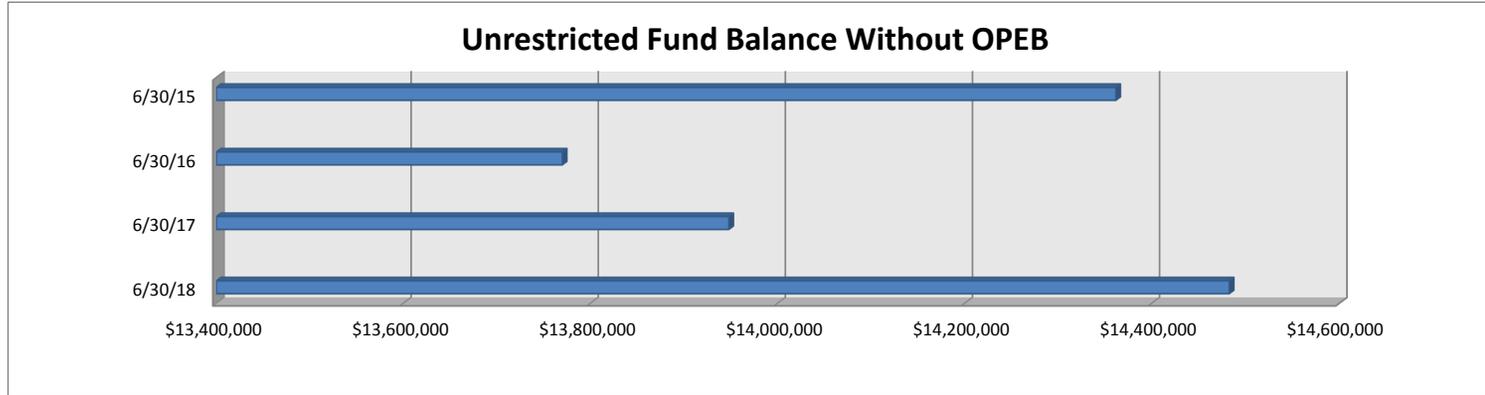
**PUTNAM COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 14,361,524	\$ 13,769,790	\$ 13,947,819	\$ 14,482,758	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%
<b>Projected excess levy gross tax collections</b>	\$ 20,020,079	\$ 19,649,535	\$ 20,287,656	\$ 21,423,993	\$ 22,312,434

**Per Pupil Expenditures**

	\$ 11,121	\$ 10,911	\$ 11,082	\$ 11,316	N/A (2)
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**Revenues:**

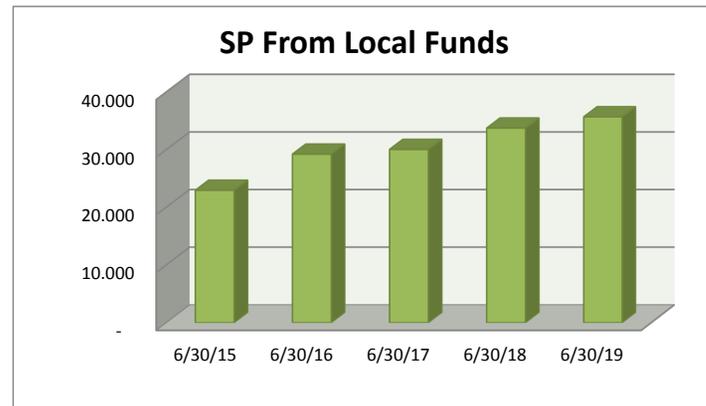
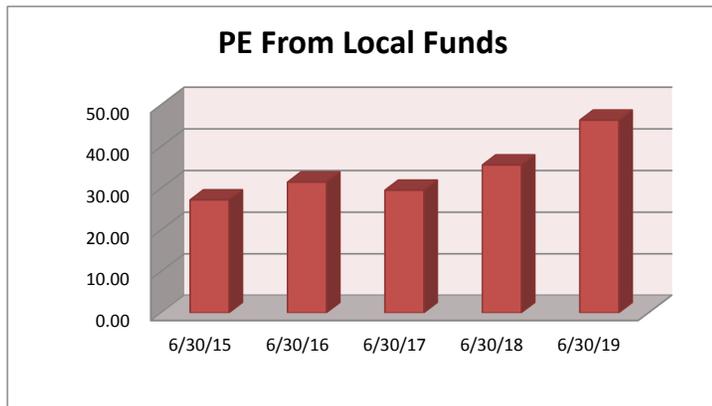
Local Source Revenue	\$ 45,410,552	\$ 45,873,180	\$ 46,084,941	\$ 47,563,520	N/A
State Source Revenue	\$ 66,385,141	\$ 63,170,163	\$ 64,190,767	\$ 62,979,932	N/A
Federal Source Revenue	\$ 7,261,982	\$ 7,030,003	\$ 7,269,170	\$ 7,450,736	N/A
<b>Total</b>	<b>\$ 119,057,675</b>	<b>\$ 116,073,346</b>	<b>\$ 117,544,878</b>	<b>\$ 117,994,188</b>	<b>\$ - (2)</b>

Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

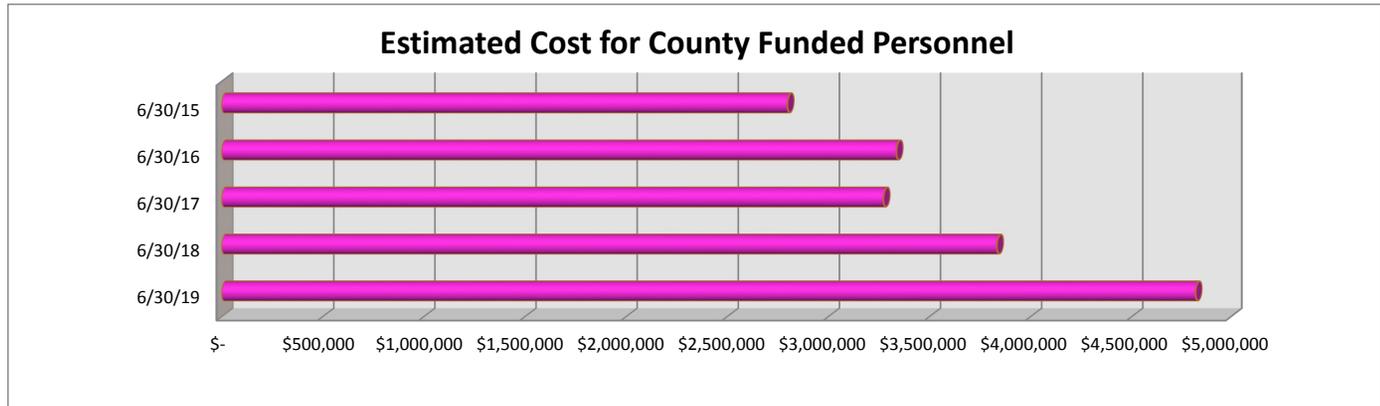
**PUTNAM COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	750.24	740.97	735.91	730.90	724.06
Number PE & SSP actually employed	758.45	752.45	747.45	745.21	746.95
Number PE & SSP employed in excess of number funded	8.21	11.48	11.54	14.31	22.89
Number of professionals employed from local funds	19.00	20.00	18.00	21.29	23.46
Total number of professionals funded by county board	27.21	31.48	29.54	35.60	46.35
<b>Service Personnel:</b>					
Number SP allowed for funding	441.093	434.627	430.532	427.773	423.161
Number SP actually employed	464.028	463.833	460.558	461.503	458.848
Number SP employed in excess of number funded	22.935	29.206	30.026	33.730	35.687
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	22.935	29.206	30.026	33.730	35.687
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>50.145</b>	<b>60.686</b>	<b>59.566</b>	<b>69.330</b>	<b>82.037</b>



**PUTNAM COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,841,102	\$ 2,118,345	\$ 2,000,041	\$ 2,411,502	\$ 3,272,290
Service Personnel	956,904	1,218,665	1,272,681	1,422,248	1,548,544
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,798,006</b>	<b>\$ 3,337,010</b>	<b>\$ 3,272,723</b>	<b>\$ 3,833,750</b>	<b>\$ 4,820,833</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	9,792	9,761	9,715	9,628	9,536
Increase (Decline) in student enrollment	(115)	(31)	(46)	(87)	(92)
Number of schools	22	22	22	22	22
County average number of students/school	445	444	442	438	433
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>33</b>	<b>34</b>	<b>31</b>	<b>26</b>	<b>23</b>

OSF  
07/29/19  
Financial Analysis 19

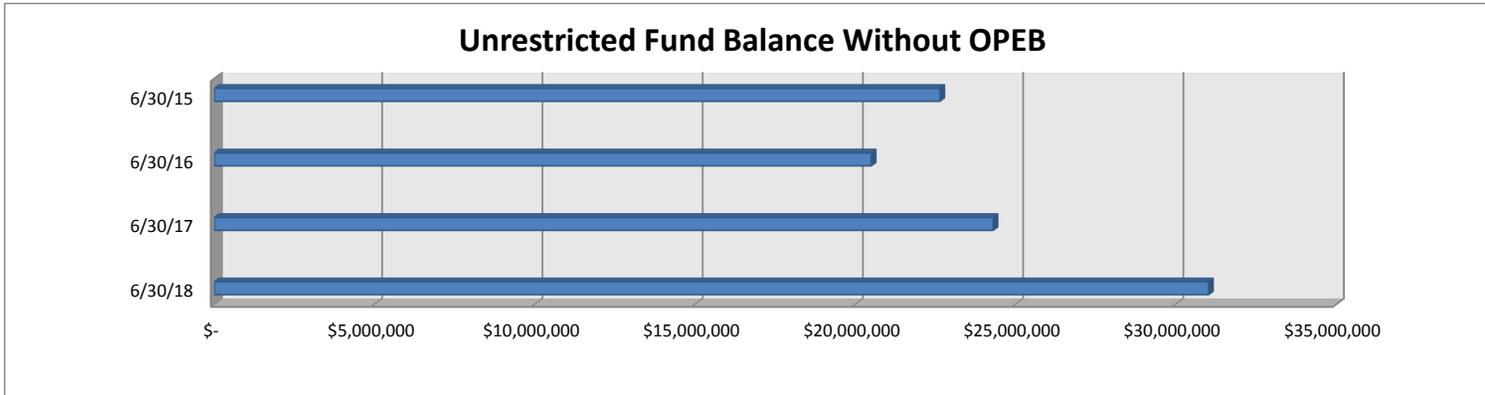
**RALEIGH COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 22,641,410	\$ 20,501,299	\$ 24,302,992	\$ 31,024,222	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%
<b>Projected excess levy gross tax collections</b>	\$ 25,052,228	\$ 24,450,877	\$ 24,460,680	\$ 23,683,717	\$ 23,126,090

**Per Pupil Expenditures**

	\$ 11,152	\$ 11,194	\$ 11,702	\$ 10,952	N/A (2)
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**Revenues:**

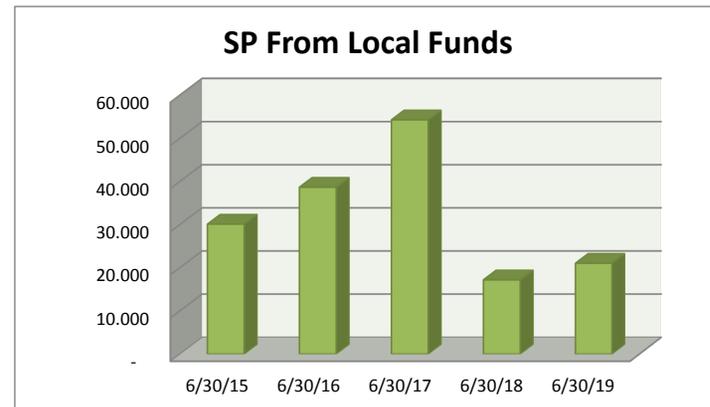
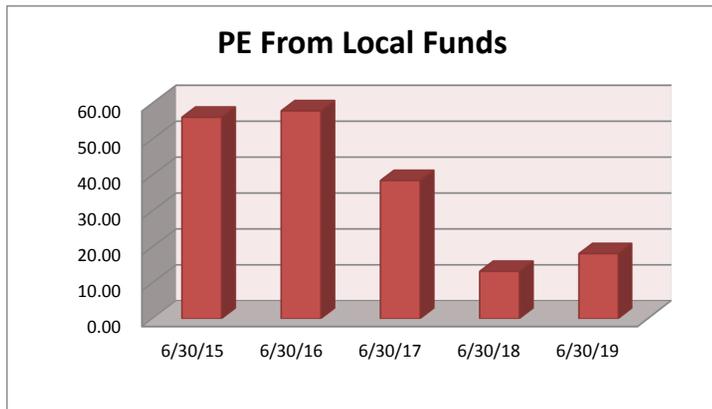
Local Source Revenue	\$ 48,312,110	\$ 46,433,815	\$ 45,630,227	\$ 48,666,002	N/A
State Source Revenue	\$ 84,963,528	\$ 83,755,294	\$ 88,049,500	\$ 97,250,380	N/A
Federal Source Revenue	\$ 14,698,177	\$ 15,157,880	\$ 15,665,819	\$ 15,592,637	N/A
<b>Total</b>	<b>\$ 147,973,815</b>	<b>\$ 145,346,989</b>	<b>\$ 149,345,546</b>	<b>\$ 161,509,019</b>	<b>\$ - (2)</b>

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07/29/19  
Financial Analysis 19

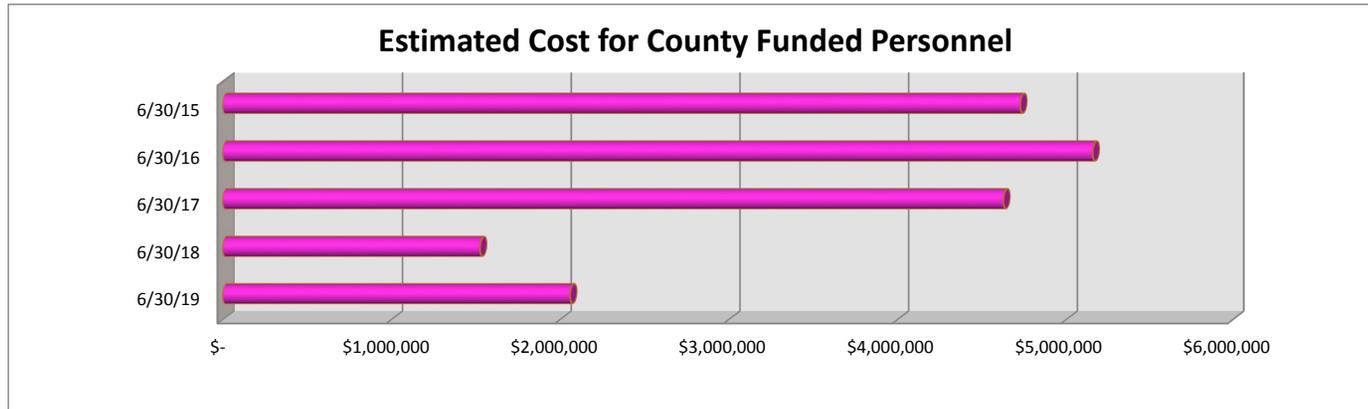
**RALEIGH COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	951.62	943.39	931.71	919.50	908.76
Number PE & SSP actually employed	982.74	975.30	944.20	908.70	899.40
Number PE & SSP employed in excess of number funded	31.12	31.91	12.49	(10.80)	(9.36)
Number of professionals employed from local funds	25.00	26.00	26.00	24.00	27.50
Total number of professionals funded by county board	56.12	57.91	38.49	13.20	18.14
<b>Service Personnel:</b>					
Number SP allowed for funding	552.119	549.136	541.809	540.375	533.442
Number SP actually employed	582.202	587.777	596.077	557.541	554.457
Number SP employed in excess of number funded	30.083	38.641	54.268	17.166	21.015
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	30.083	38.641	54.268	17.166	21.015
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>86.203</b>	<b>96.551</b>	<b>92.758</b>	<b>30.366</b>	<b>39.155</b>



**RALEIGH COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 3,549,588	\$ 3,647,921	\$ 2,457,570	\$ 842,276	\$ 1,191,755
Service Personnel	1,178,973	1,509,976	2,170,585	684,176	868,981
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 4,728,561</b>	<b>\$ 5,157,897</b>	<b>\$ 4,628,155</b>	<b>\$ 1,526,452</b>	<b>\$ 2,060,736</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	12,428	12,328	12,149	11,993	11,627
Increase (Decline) in student enrollment	(140)	(100)	(179)	(156)	(366)
Number of schools	28	28	28	28	26
County average number of students/school	444	440	434	428	447
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>32</b>	<b>30</b>	<b>23</b>	<b>16</b>	<b>37</b>

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07/29/19  
Financial Analysis 19

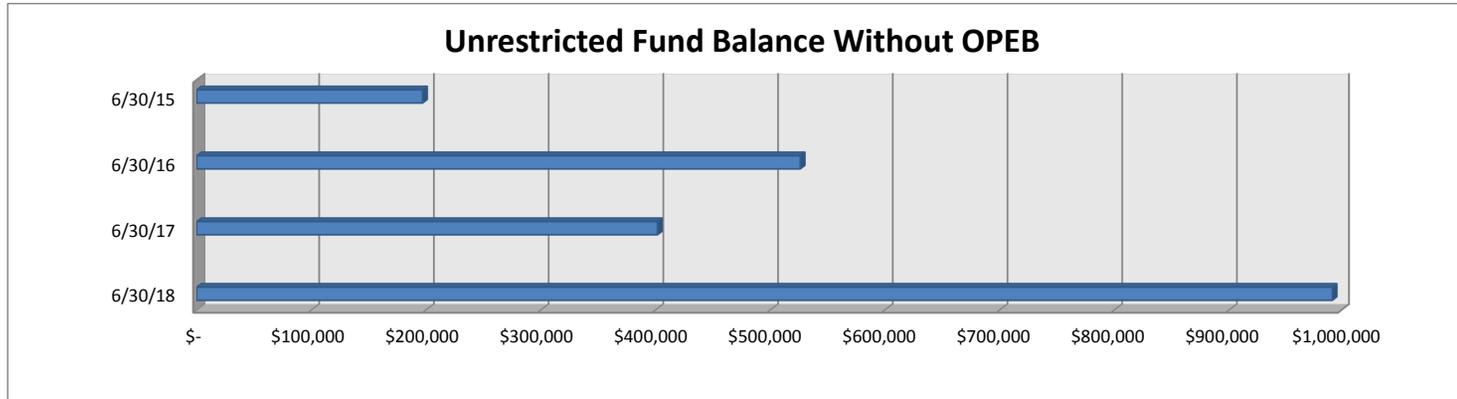
**RANDOLPH COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 196,967	\$ 526,174	\$ 401,667	\$ 991,919	N/A (1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	No	No	No
Percent of maximum	40.31%	40.31%	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ 3,350,568	\$ 3,438,759	\$ -	\$ -	\$ -

<b>Per Pupil Expenditures</b>	\$ 11,250	\$ 11,016	\$ 10,514	\$ 10,220	N/A (2)
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**Revenues:**

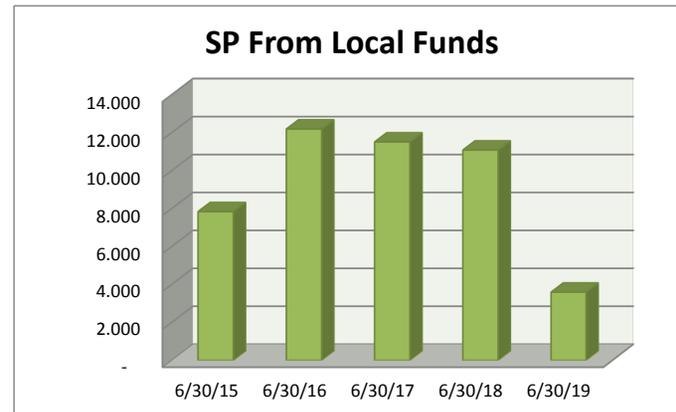
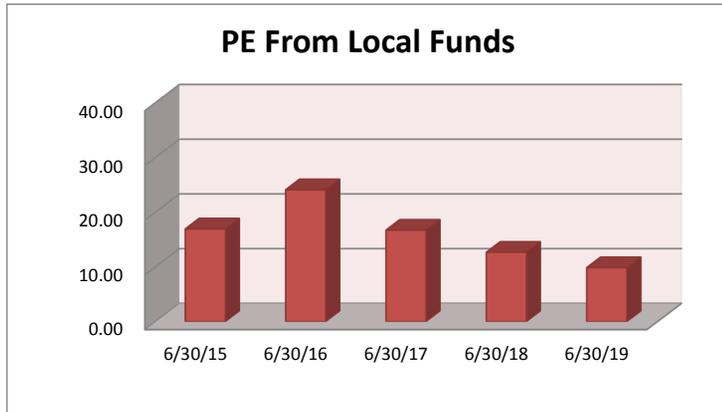
Local Source Revenue	\$ 11,153,953	\$ 11,209,479	\$ 8,403,258	\$ 8,203,624	N/A
State Source Revenue	\$ 31,209,250	\$ 29,491,401	\$ 29,128,216	\$ 30,291,806	N/A
Federal Source Revenue	\$ 5,424,593	\$ 5,028,157	\$ 5,380,318	\$ 5,668,432	N/A
<b>Total</b>	<b>\$ 47,787,796</b>	<b>\$ 45,729,037</b>	<b>\$ 42,911,792</b>	<b>\$ 44,163,862</b>	<b>\$ - (2)</b>

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07/29/19  
Financial Analysis 19

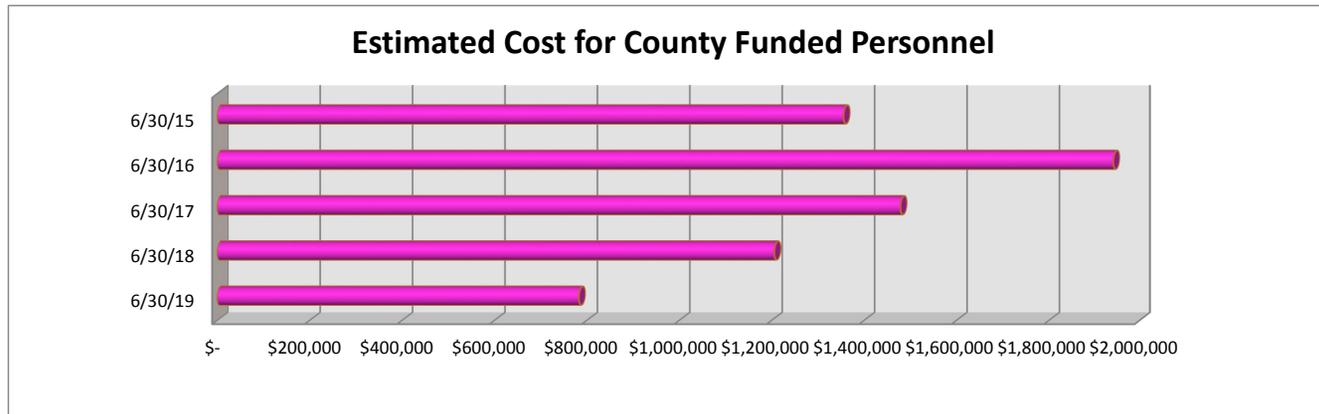
**RANDOLPH COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	322.83	311.75	311.14	309.93	309.63
Number PE & SSP actually employed	329.10	325.62	316.62	313.82	309.50
Number PE & SSP employed in excess of number funded	6.27	13.87	5.48	3.89	(0.13)
Number of professionals employed from local funds	10.69	10.25	11.25	8.80	10.00
Total number of professionals funded by county board	16.96	24.12	16.73	12.69	9.87
<b>Service Personnel:</b>					
Number SP allowed for funding	193.611	186.556	184.987	184.366	184.010
Number SP actually employed	201.450	198.750	195.500	195.450	187.604
Number SP employed in excess of number funded	7.839	12.194	10.513	11.084	3.594
Number SP employed from local funds	-	-	1.000	-	-
Total number of SP funded by county board	7.839	12.194	11.513	11.084	3.594
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>24.799</b>	<b>36.314</b>	<b>28.243</b>	<b>23.774</b>	<b>13.464</b>



**RANDOLPH COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,071,099	\$ 1,502,959	\$ 1,051,926	\$ 796,795	\$ 644,896
Service Personnel	284,906	439,324	427,229	409,365	138,287
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,356,005</b>	<b>\$ 1,942,283</b>	<b>\$ 1,479,155</b>	<b>\$ 1,206,160</b>	<b>\$ 783,182</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,073	4,060	4,048	4,040	3,949
County average number of students/school	(152)	(13)	(12)	(8)	(91)
Number of schools	14	14	13	12	12
Average number of students/school	291	290	311	337	329
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(121)</b>	<b>(120)</b>	<b>(100)</b>	<b>(75)</b>	<b>(81)</b>

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07/29/19  
Financial Analysis 19

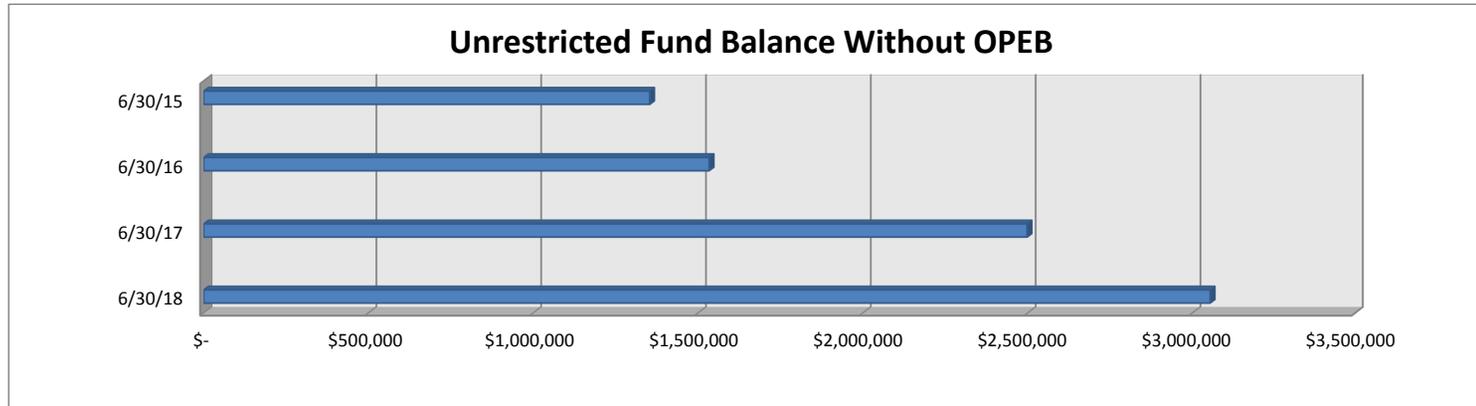
**RITCHIE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE	FYE	FYE	FYE	FYE
	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19

**FINANCIAL DATA:**

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

	\$ 1,353,208	\$ 1,533,517	\$ 2,498,069	\$ 3,053,369	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%
<b>Projected excess levy gross tax collections</b>	\$ 2,067,950	\$ 3,075,003	\$ 3,721,010	\$ 3,427,726	\$ 4,608,721

**Per Pupil Expenditures**

	\$ 11,815	\$ 11,728	\$ 12,448	\$ 11,947	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 4,863,025	\$ 7,114,895	\$ 7,924,002	\$ 7,892,614	N/A
State Source Revenue	\$ 10,201,324	\$ 8,672,763	\$ 7,862,115	\$ 9,065,622	N/A
Federal Source Revenue	\$ 2,289,324	\$ 2,065,229	\$ 2,264,766	\$ 2,661,213	N/A

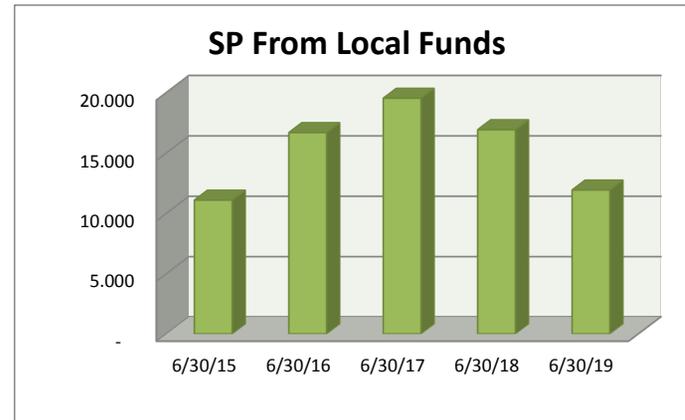
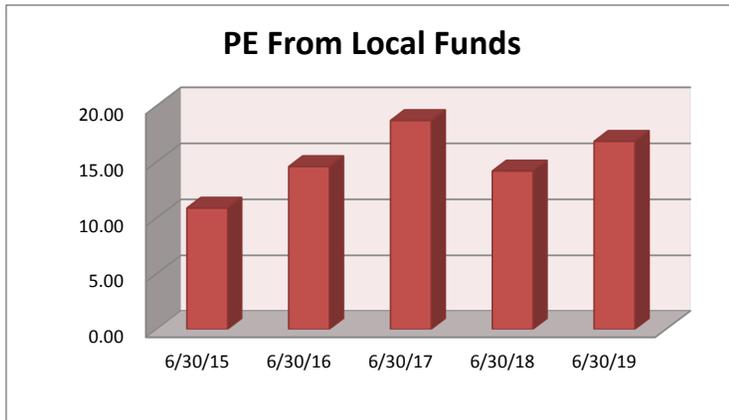
<b>Total</b>	<b>\$ 17,353,673</b>	<b>\$ 17,852,887</b>	<b>\$ 18,050,883</b>	<b>\$ 19,619,449</b>	\$ -	(2)
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

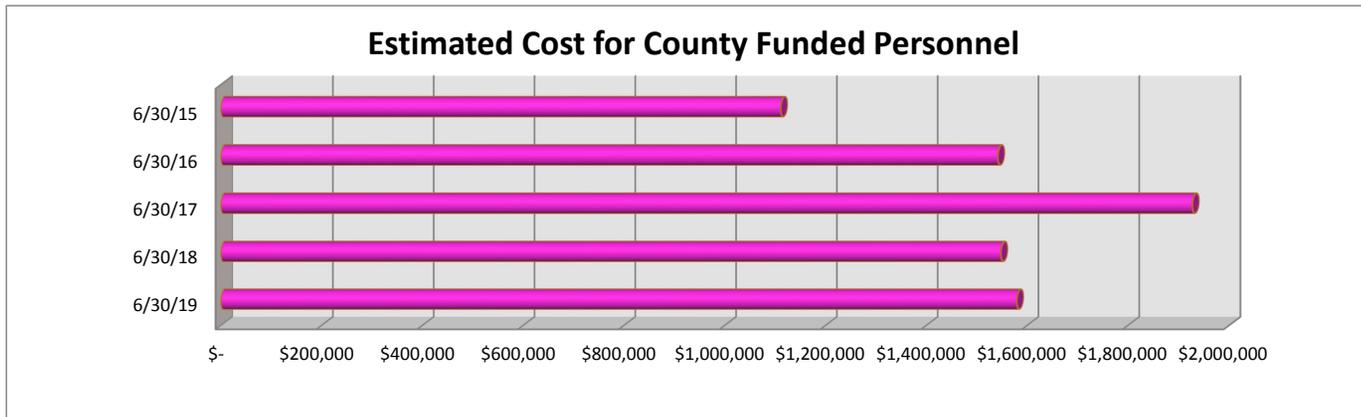
**RITCHIE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	109.08	107.47	106.36	103.87	104.20
Number PE & SSP actually employed	117.96	119.56	122.56	116.06	116.54
Number PE & SSP employed in excess of number funded	8.88	12.09	16.20	12.19	12.34
Number of professionals employed from local funds	2.00	2.50	2.50	2.00	4.50
Total number of professionals funded by county board	10.88	14.59	18.70	14.19	16.84
<b>Service Personnel:</b>					
Number SP allowed for funding	68.258	67.357	66.166	64.501	64.862
Number SP actually employed	79.363	84.053	85.706	81.436	76.803
Number SP employed in excess of number funded	11.105	16.696	19.540	16.935	11.941
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	11.105	16.696	19.540	16.935	11.941
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>21.985</b>	<b>31.286</b>	<b>38.240</b>	<b>31.125</b>	<b>28.781</b>



**RITCHIE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 689,433	\$ 912,136	\$ 1,176,126	\$ 886,499	\$ 1,107,817
Service Personnel	421,650	629,755	751,596	661,474	471,637
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,111,083</b>	<b>\$ 1,541,890</b>	<b>\$ 1,927,722</b>	<b>\$ 1,547,973</b>	<b>\$ 1,579,454</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,500	1,488	1,444	1,457	1,357
Increase (Decline) in student enrollment	(16)	(12)	(44)	13	(100)
Number of schools	6	6	6	6	5
County average number of students/school	250	248	241	243	271
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(162)</b>	<b>(162)</b>	<b>(170)</b>	<b>(169)</b>	<b>(139)</b>

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07/29/19  
Financial Analysis 19

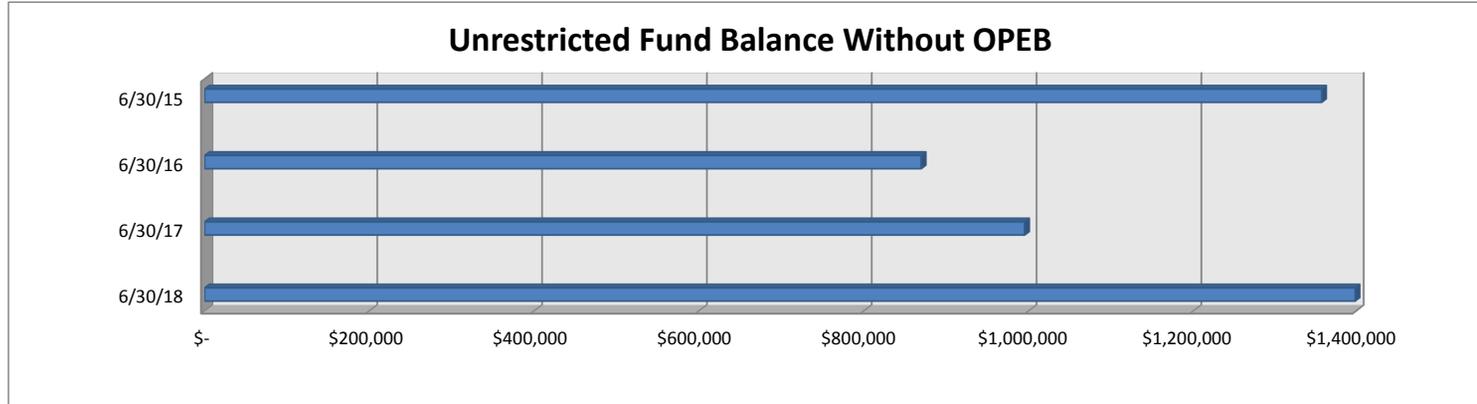
**ROANE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 1,357,148	\$ 869,579	\$ 995,073	\$ 1,399,073	N/A (1)(2)
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**Excess Levy:**

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

**Per Pupil Expenditures**

	\$ 10,178	\$ 10,040	\$ 10,165	\$ 10,239	N/A (2)
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**Revenues:**

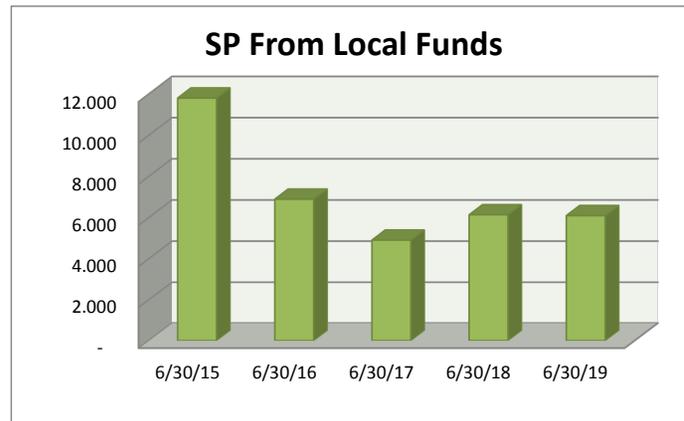
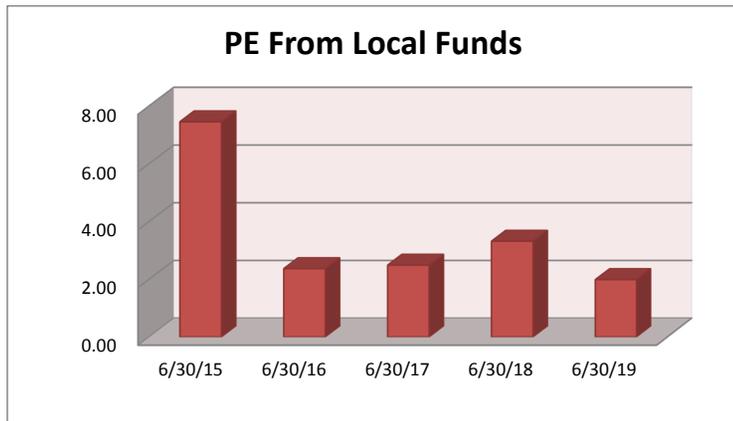
Local Source Revenue	\$ 3,442,608	\$ 3,368,727	\$ 3,385,649	\$ 3,466,942	N/A
State Source Revenue	\$ 17,608,144	\$ 16,470,619	\$ 17,313,969	\$ 16,551,731	N/A
Federal Source Revenue	\$ 3,278,495	\$ 2,828,595	\$ 3,374,562	\$ 3,801,074	N/A
<b>Total</b>	<b>\$ 24,329,247</b>	<b>\$ 22,667,941</b>	<b>\$ 24,074,180</b>	<b>\$ 23,819,747</b>	<b>\$ - (2)</b>

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07/29/19  
Financial Analysis 19

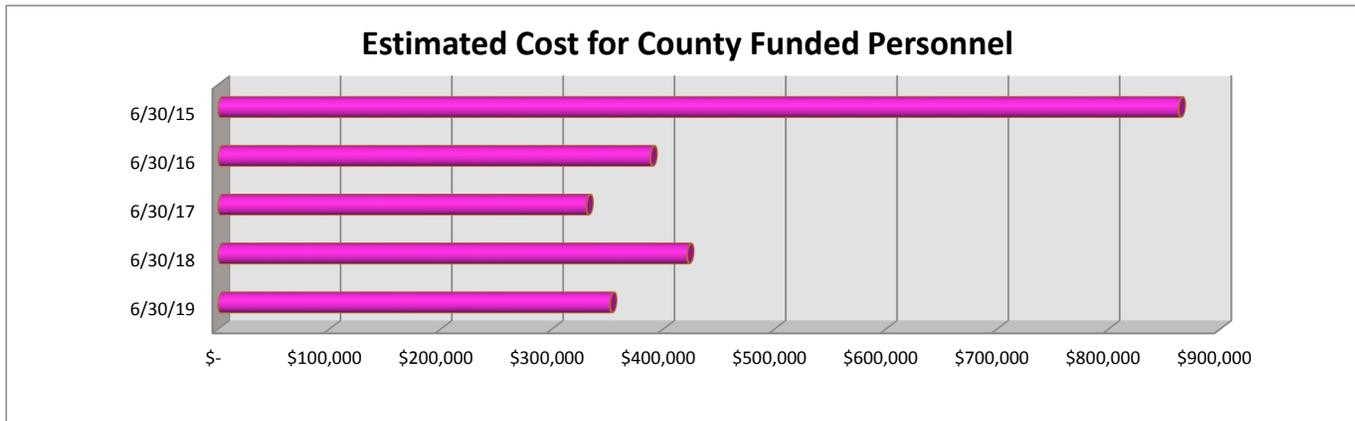
**ROANE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	178.05	174.28	170.66	167.93	162.36
Number PE & SSP actually employed	182.11	174.05	170.55	168.15	160.85
Number PE & SSP employed in excess of number funded	4.06	(0.23)	(0.11)	0.22	(1.51)
Number of professionals employed from local funds	3.40	2.60	2.60	3.10	3.50
Total number of professionals funded by county board	7.46	2.37	2.49	3.32	1.99
<b>Service Personnel:</b>					
Number SP allowed for funding	108.927	107.541	104.649	103.269	99.791
Number SP actually employed	120.739	114.439	109.559	109.409	105.890
Number SP employed in excess of number funded	11.812	6.898	4.910	6.140	6.099
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	11.812	6.898	4.910	6.140	6.099
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>19.272</b>	<b>9.268</b>	<b>7.400</b>	<b>9.460</b>	<b>8.089</b>



**ROANE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 441,508	\$ 142,679	\$ 152,807	\$ 201,966	\$ 124,746
Service Personnel	421,741	246,139	178,458	219,746	227,676
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 863,249</b>	<b>\$ 388,817</b>	<b>\$ 331,265</b>	<b>\$ 421,712</b>	<b>\$ 352,422</b>



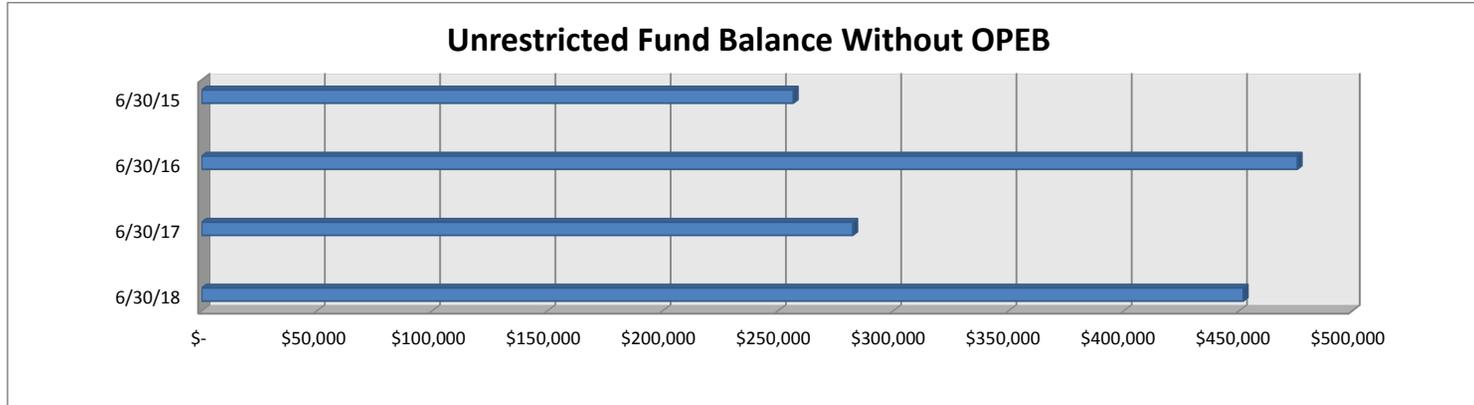
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,378	2,334	2,304	2,226	2,090
Increase (Decline) in student enrollment	(65)	(44)	(30)	(78)	(136)
Number of schools	6	6	5	5	5
County average number of students/school	396	389	461	445	418
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(16)</b>	<b>(21)</b>	<b>50</b>	<b>33</b>	<b>8</b>

OSF  
07/29/19  
Financial Analysis 19

**SUMMERS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 256,621	\$ 475,517	\$ 282,409	\$ 451,762	N/A (1)(2)



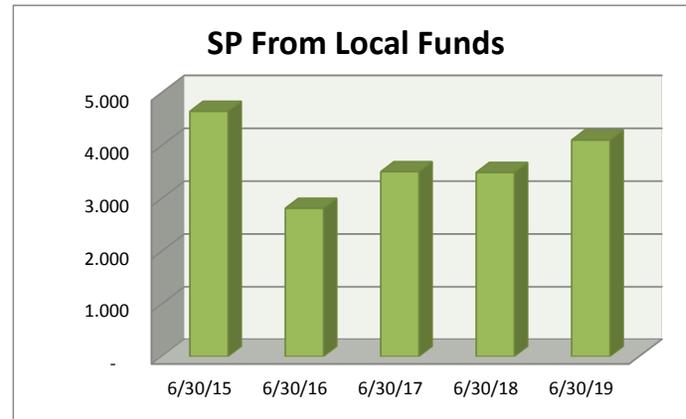
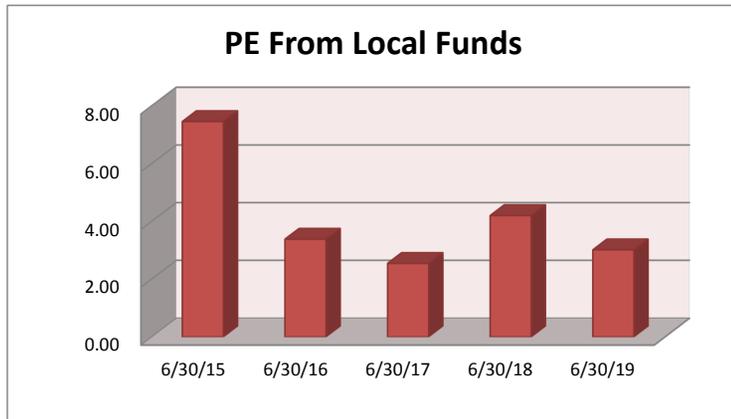
<b>Excess Levy:</b>					
Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Per Pupil Expenditures</b>	\$ 10,334	\$ 10,537	\$ 10,410	\$ 10,304	N/A (2)
<b>Revenues:</b>					
Local Source Revenue	\$ 3,050,655	\$ 3,143,432	\$ 3,222,943	\$ 3,323,342	N/A
State Source Revenue	\$ 11,543,204	\$ 11,390,755	\$ 10,852,673	\$ 10,330,940	N/A
Federal Source Revenue	\$ 2,564,743	\$ 2,508,466	\$ 2,339,081	\$ 2,698,215	N/A
<b>Total</b>	<b>\$ 17,158,602</b>	<b>\$ 17,042,653</b>	<b>\$ 16,414,697</b>	<b>\$ 16,352,497</b>	<b>\$ - (2)</b>

Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

OSF  
07/29/19  
Financial Analysis 19

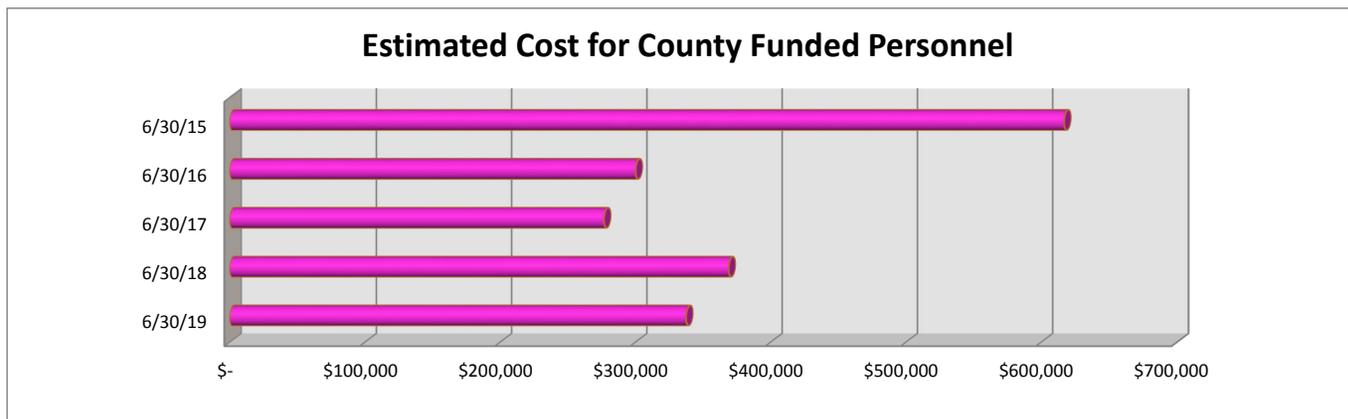
**SUMMERS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	121.49	125.57	120.45	119.80	116.99
Number PE & SSP actually employed	125.95	125.95	119.99	120.00	115.00
Number PE & SSP employed in excess of number funded	4.46	0.38	(0.46)	0.20	(1.99)
Number of professionals employed from local funds	3.00	3.00	3.00	4.00	5.00
Total number of professionals funded by county board	7.46	3.38	2.54	4.20	3.01
<b>Service Personnel:</b>					
Number SP allowed for funding	73.133	74.968	71.726	71.215	69.342
Number SP actually employed	77.785	77.785	75.235	74.710	73.450
Number SP employed in excess of number funded	4.652	2.817	3.509	3.495	4.108
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	4.652	2.817	3.509	3.495	4.108
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>12.112</b>	<b>6.197</b>	<b>6.049</b>	<b>7.695</b>	<b>7.118</b>



**SUMMERS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 447,173	\$ 198,914	\$ 149,463	\$ 242,929	\$ 185,676
Service Personnel	169,852	101,340	127,376	126,058	151,875
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 617,025</b>	<b>\$ 300,253</b>	<b>\$ 276,839</b>	<b>\$ 368,987</b>	<b>\$ 337,551</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,635	1,573	1,559	1,518	1,486
Increase (Decline) in student enrollment	39	(62)	(14)	(41)	(32)
Number of schools	5	5	5	5	5
County average number of students/school	327	315	312	304	297
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(85)</b>	<b>(95)</b>	<b>(99)</b>	<b>(108)</b>	<b>(113)</b>

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07/29/19  
Financial Analysis 19

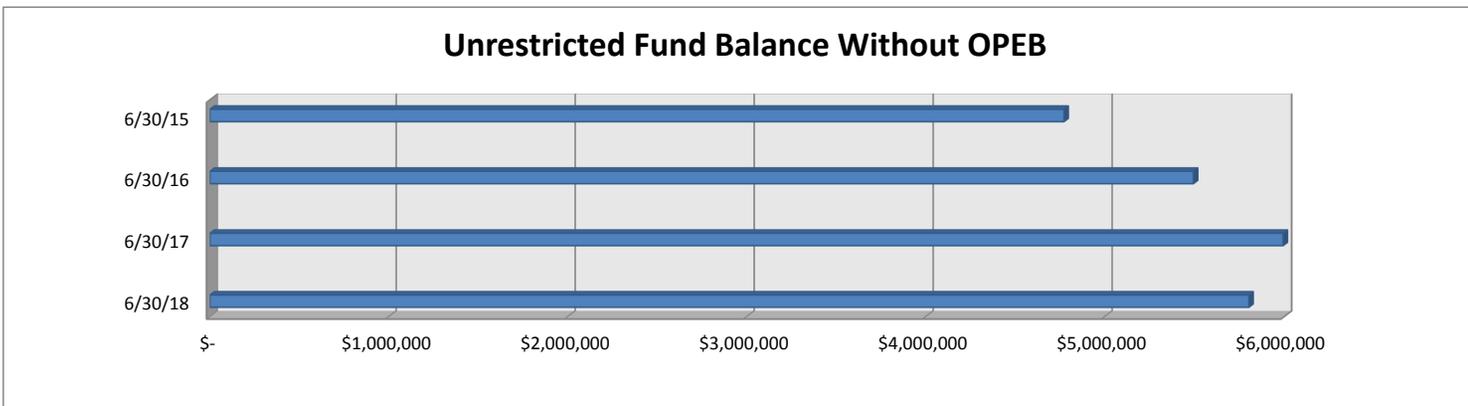
**TAYLOR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 4,772,091	\$ 5,495,284	\$ 5,994,333	\$ 5,804,014	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%
<b>Projected excess levy gross tax collections</b>	\$ 2,800,639	\$ 3,091,139	\$ 3,308,658	\$ 3,231,943	\$ 3,244,390

**Per Pupil Expenditures**

	\$ 10,410	\$ 10,356	\$ 10,781	\$ 10,775	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 9,073,631	\$ 9,771,328	\$ 10,364,336	\$ 10,213,273	N/A
State Source Revenue	\$ 16,218,966	\$ 15,251,667	\$ 15,398,529	\$ 17,312,981	N/A
Federal Source Revenue	\$ 2,930,722	\$ 2,836,790	\$ 2,892,796	\$ 2,715,329	N/A

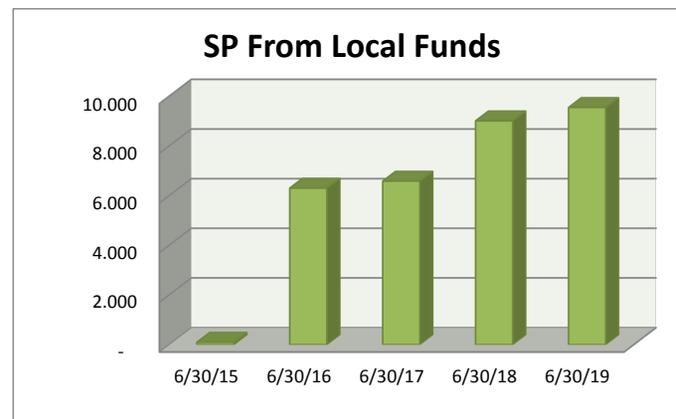
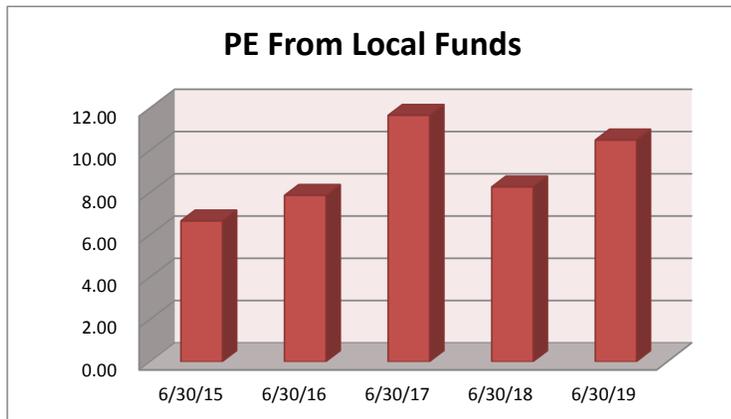
<b>Total</b>	<b>\$ 28,223,319</b>	<b>\$ 27,859,785</b>	<b>\$ 28,655,661</b>	<b>\$ 30,241,583</b>	<b>\$ -</b>	<b>(2)</b>
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07/29/19  
Financial Analysis 19

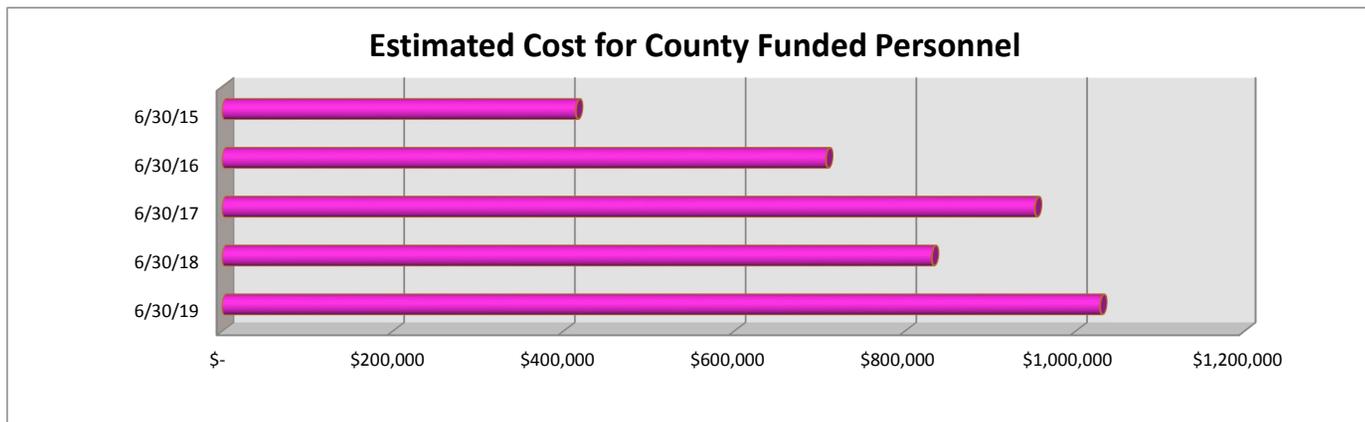
**TAYLOR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	181.24	181.10	183.51	184.40	183.16
Number PE & SSP actually employed	181.90	183.97	189.17	187.67	186.65
Number PE & SSP employed in excess of number funded	0.66	2.87	5.66	3.27	3.49
Number of professionals employed from local funds	6.00	5.00	6.00	5.00	7.00
Total number of professionals funded by county board	6.66	7.87	11.66	8.27	10.49
<b>Service Personnel:</b>					
Number SP allowed for funding	107.765	106.849	108.018	108.638	107.825
Number SP actually employed	107.860	113.150	114.600	117.650	117.375
Number SP employed in excess of number funded	0.095	6.301	6.582	9.012	9.550
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.095	6.301	6.582	9.012	9.550
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>6.755</b>	<b>14.171</b>	<b>18.242</b>	<b>17.282</b>	<b>20.040</b>



**TAYLOR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 411,198	\$ 475,880	\$ 707,625	\$ 495,836	\$ 661,263
Service Personnel	3,510	231,890	244,837	335,911	367,573
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 414,708</b>	<b>\$ 707,770</b>	<b>\$ 952,462</b>	<b>\$ 831,747</b>	<b>\$ 1,028,836</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,406	2,450	2,456	2,432	2,404
Increase (Decline) in student enrollment	(17)	44	6	(24)	(28)
Number of schools	5	5	5	5	5
County average number of students/school	481	490	491	486	481
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>69</b>	<b>80</b>	<b>80</b>	<b>74</b>	<b>71</b>

OSF  
07/29/19  
Financial Analysis 19

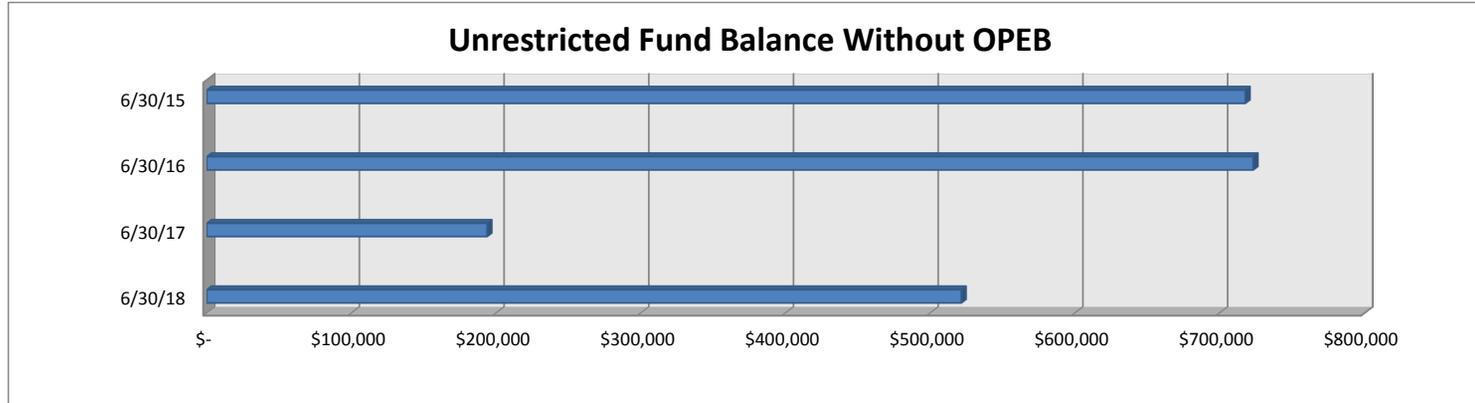
**TUCKER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 717,680	\$ 723,142	\$ 193,723	\$ 521,456	N/A (1)(2)
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**Excess Levy:**

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

**Per Pupil Expenditures**

	\$ 12,065	\$ 10,067	\$ 12,725	\$ 11,765	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 4,245,458	\$ 4,165,958	\$ 4,254,576	\$ 4,096,914	N/A
State Source Revenue	\$ 6,966,666	\$ 4,997,398	\$ 9,068,260	\$ 6,979,808	N/A
Federal Source Revenue	\$ 1,461,450	\$ 1,369,855	\$ 1,208,813	\$ 1,074,244	N/A

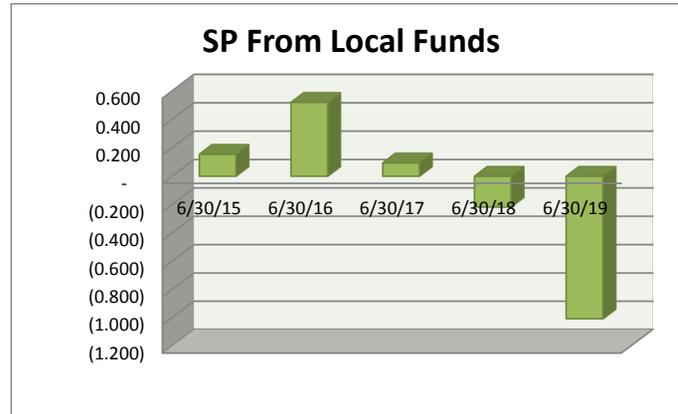
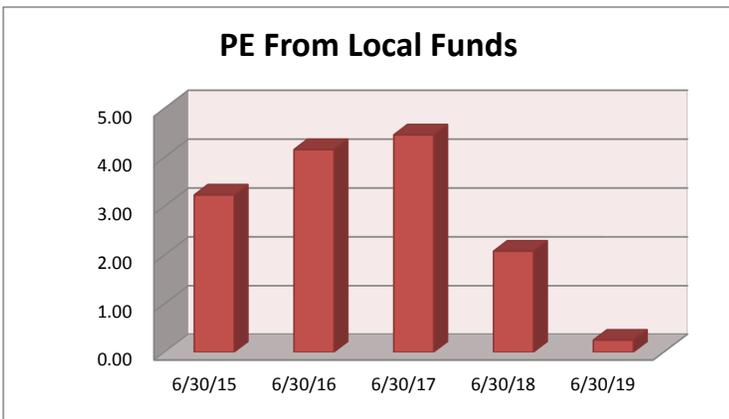
<b>Total</b>	<b>\$ 12,673,574</b>	<b>\$ 10,533,211</b>	<b>\$ 14,531,649</b>	<b>\$ 12,150,966</b>	<b>\$ - (2)</b>
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

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07/29/19  
Financial Analysis 19

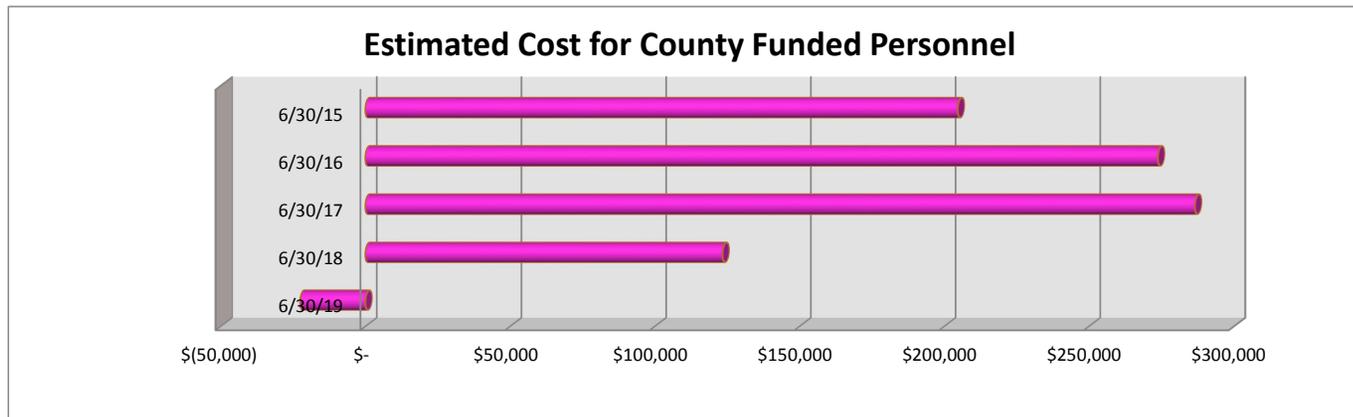
**TUCKER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	90.95	90.33	89.53	88.40	88.75
Number PE & SSP actually employed	91.55	91.49	90.99	87.48	86.00
Number PE & SSP employed in excess of number funded	0.60	1.16	1.46	(0.92)	(2.75)
Number of professionals employed from local funds	2.63	3.00	3.00	3.00	3.00
Total number of professionals funded by county board	3.23	4.16	4.46	2.08	0.25
<b>Service Personnel:</b>					
Number SP allowed for funding	55.420	55.054	54.686	53.997	54.187
Number SP actually employed	55.575	55.575	54.780	53.780	53.180
Number SP employed in excess of number funded	0.155	0.521	0.094	(0.217)	(1.007)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.155	0.521	0.094	(0.217)	(1.007)
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>3.385</b>	<b>4.681</b>	<b>4.554</b>	<b>1.863</b>	<b>(0.757)</b>



**TUCKER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 199,051	\$ 254,977	\$ 283,081	\$ 131,352	\$ 15,863
Service Personnel	5,631	18,859	3,518	(7,960)	(38,396)
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 204,681</b>	<b>\$ 273,837</b>	<b>\$ 286,599</b>	<b>\$ 123,392</b>	<b>\$ (22,533)</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,023	1,022	978	1,008	1,009
Increase (Decline) in student enrollment	(6)	(1)	(44)	30	1
Number of schools	3	3	3	3	3
County average number of students/school	341	341	326	336	336
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(71)</b>	<b>(69)</b>	<b>(85)</b>	<b>(76)</b>	<b>(74)</b>

OSF  
07/29/19  
Financial Analysis 19

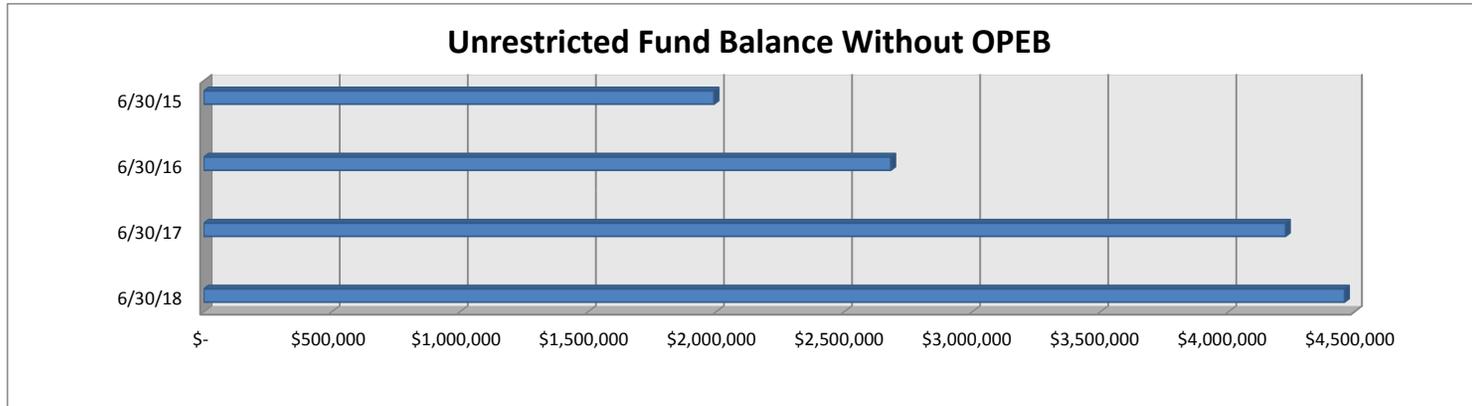
**TYLER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

FYE                      FYE                      FYE                      FYE                      FYE  
6/30/15                  6/30/16                  6/30/17                  6/30/18                  6/30/19

**FINANCIAL DATA:**

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

\$ 1,991,801      \$ 2,681,888      \$ 4,223,442      \$ 4,461,485      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%
<b>Projected excess levy gross tax collections</b>	\$ 3,196,879	\$ 4,377,021	\$ 6,145,867	\$ 5,279,869	\$ 7,148,060

**Per Pupil Expenditures**

\$ 13,598      \$ 13,579      \$ 14,298      \$ 13,729      N/A      (2)

**Revenues:**

Local Source Revenue	\$ 5,888,875	\$ 8,379,206	\$ 11,533,353	\$ 9,572,368	N/A
State Source Revenue	\$ 9,524,796	\$ 8,433,036	\$ 7,254,512	\$ 9,391,541	N/A
Federal Source Revenue	\$ 1,765,815	\$ 1,663,110	\$ 1,907,055	\$ 1,659,112	N/A

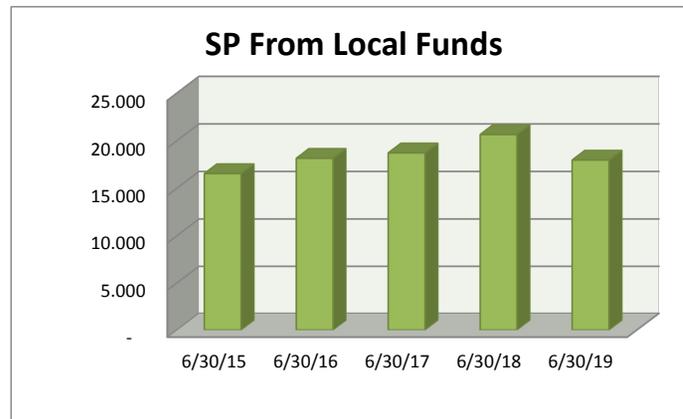
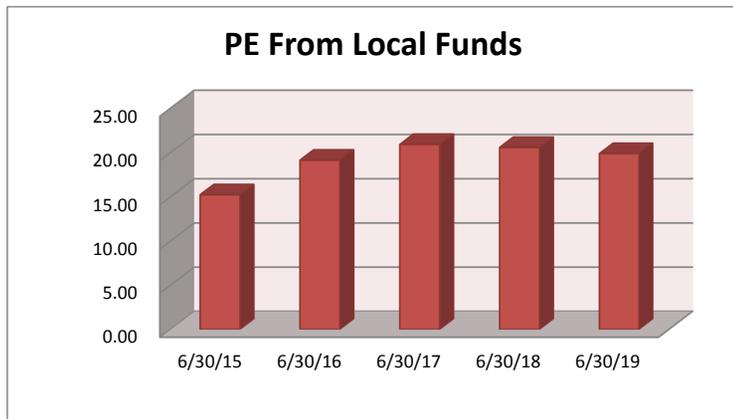
<b>Total</b>	<b>\$ 17,179,486</b>	<b>\$ 18,475,352</b>	<b>\$ 20,694,920</b>	<b>\$ 20,623,021</b>	<b>\$ -</b> (2)
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

OSF  
07/29/19  
Financial Analysis 19

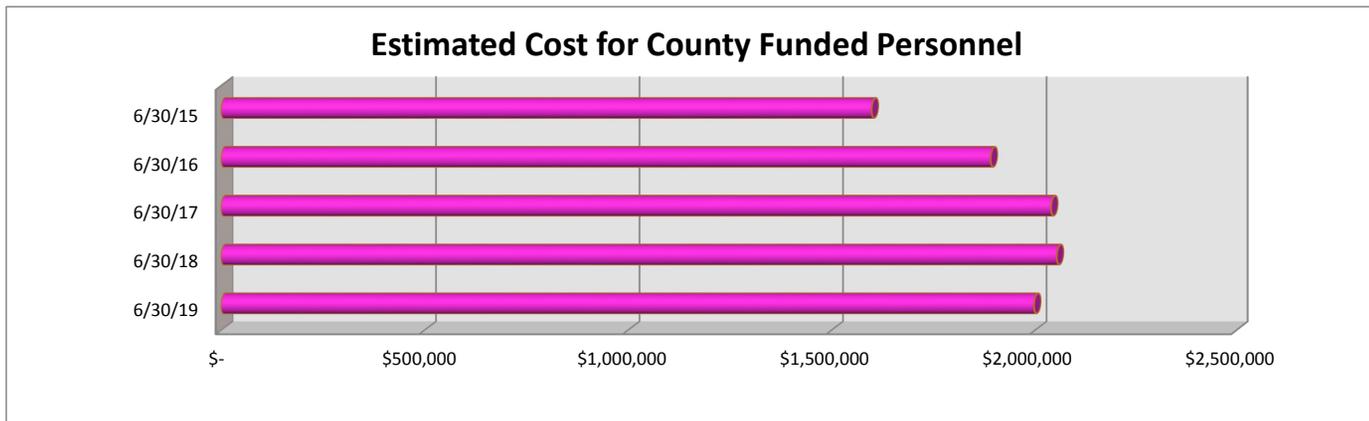
**TYLER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	101.15	99.08	96.88	97.75	96.78
Number PE & SSP actually employed	110.47	112.23	113.81	114.34	112.68
Number PE & SSP employed in excess of number funded	9.32	13.15	16.93	16.59	15.90
Number of professionals employed from local funds	5.92	6.00	4.00	4.00	4.00
Total number of professionals funded by county board	15.24	19.15	20.93	20.59	19.90
<b>Service Personnel:</b>					
Number SP allowed for funding	60.827	60.218	59.650	59.915	59.406
Number SP actually employed	77.368	78.368	78.368	80.568	77.368
Number SP employed in excess of number funded	16.541	18.150	18.718	20.653	17.962
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.541	18.150	18.718	20.653	17.962
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>31.781</b>	<b>37.300</b>	<b>39.648</b>	<b>41.243</b>	<b>37.862</b>



**TYLER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 977,544	\$ 1,216,011	\$ 1,322,993	\$ 1,286,077	\$ 1,295,060
Service Personnel	621,143	675,136	716,531	767,510	702,595
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,598,687</b>	<b>\$ 1,891,147</b>	<b>\$ 2,039,525</b>	<b>\$ 2,053,587</b>	<b>\$ 1,997,655</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,304	1,303	1,309	1,291	1,260
Increase (Decline) in student enrollment	(44)	(1)	6	(18)	(31)
Number of schools	4	4	4	4	4
County average number of students/school	326	326	327	323	315
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(86)</b>	<b>(84)</b>	<b>(84)</b>	<b>(89)</b>	<b>(95)</b>

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07/29/19  
Financial Analysis 19

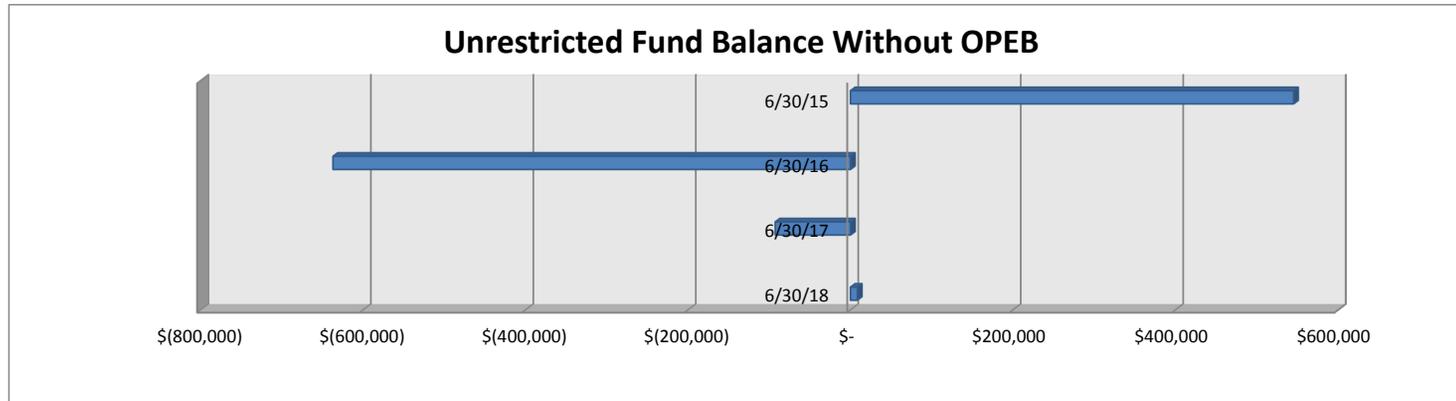
**UPSHUR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

FYE 6/30/15      FYE 6/30/16      FYE 6/30/17      FYE 6/30/18      FYE 6/30/19

**FINANCIAL DATA:**

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

\$ 545,540      \$ (637,054)      \$ (92,619)      \$ 8,477      N/A      (1)(2)



**Excess Levy:**

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

**Projected excess levy gross tax collections**      \$ 3,273,298      \$ 3,426,859      \$ 3,605,437      \$ 3,379,565      \$ 3,476,027

**Per Pupil Expenditures**      \$ 11,168      \$ 11,007      \$ 10,933      \$ 10,490      N/A      (2)

**Revenues:**

Local Source Revenue	\$ 10,666,393	\$ 10,915,737	\$ 11,666,276	\$ 10,795,190	N/A
State Source Revenue	\$ 28,776,556	\$ 26,950,902	\$ 26,977,578	\$ 28,073,376	N/A
Federal Source Revenue	\$ 4,690,018	\$ 4,280,461	\$ 4,909,277	\$ 4,870,301	N/A

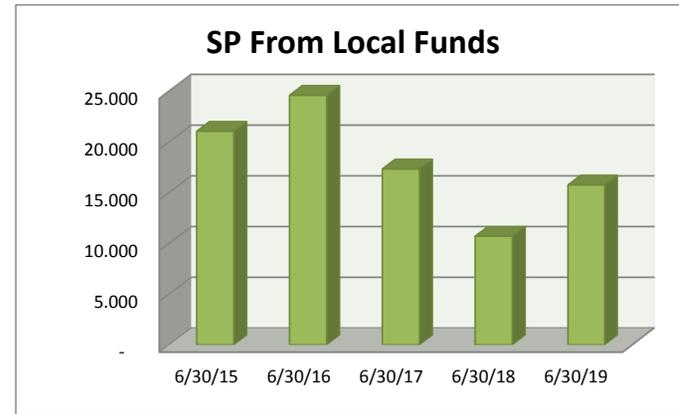
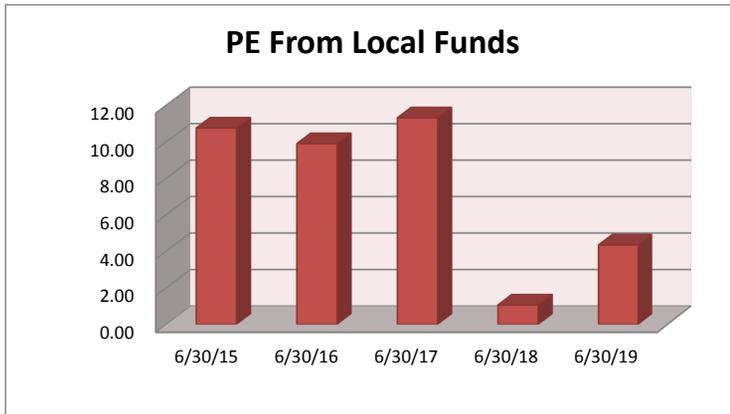
**Total**      \$ 44,132,967      \$ 42,147,100      \$ 43,553,131      \$ 43,738,867      \$ -      (2)

Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

OSF  
07/29/19  
Financial Analysis 19

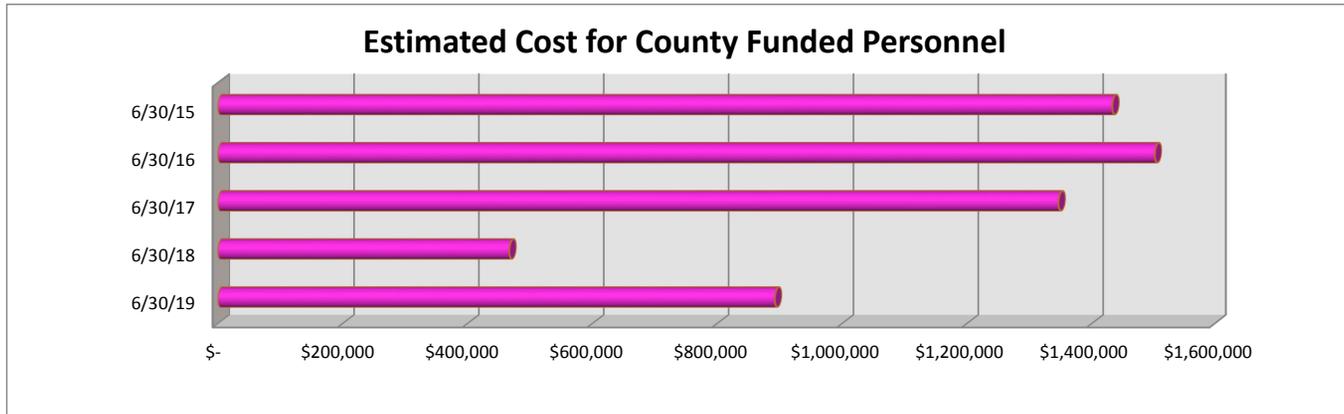
**UPSHUR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	296.54	294.75	291.98	291.24	289.96
Number PE & SSP actually employed	303.30	299.65	297.30	288.30	287.30
Number PE & SSP employed in excess of number funded	6.76	4.90	5.32	(2.94)	(2.66)
Number of professionals employed from local funds	4.00	5.00	6.00	4.00	7.00
Total number of professionals funded by county board	10.76	9.90	11.32	1.06	4.34
<b>Service Personnel:</b>					
Number SP allowed for funding	174.004	172.458	170.072	169.911	168.956
Number SP actually employed	195.060	197.060	187.410	180.620	184.720
Number SP employed in excess of number funded	21.056	24.602	17.338	10.709	15.764
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	21.056	24.602	17.338	10.709	15.764
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>31.813</b>	<b>34.502</b>	<b>28.658</b>	<b>11.769</b>	<b>20.104</b>



**UPSHUR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 665,794	\$ 605,824	\$ 704,351	\$ 66,068	\$ 282,590
Service Personnel	767,203	895,669	642,455	401,061	609,798
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,432,997</b>	<b>\$ 1,501,493</b>	<b>\$ 1,346,806</b>	<b>\$ 467,129</b>	<b>\$ 892,389</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,832	3,794	3,785	3,757	3,762
Increase (Decline) in student enrollment	10	(38)	(9)	(28)	5
Number of schools	9	9	9	9	9
County average number of students/school	426	422	421	417	418
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>14</b>	<b>12</b>	<b>10</b>	<b>5</b>	<b>8</b>

OSF  
07/29/19  
Financial Analysis 19

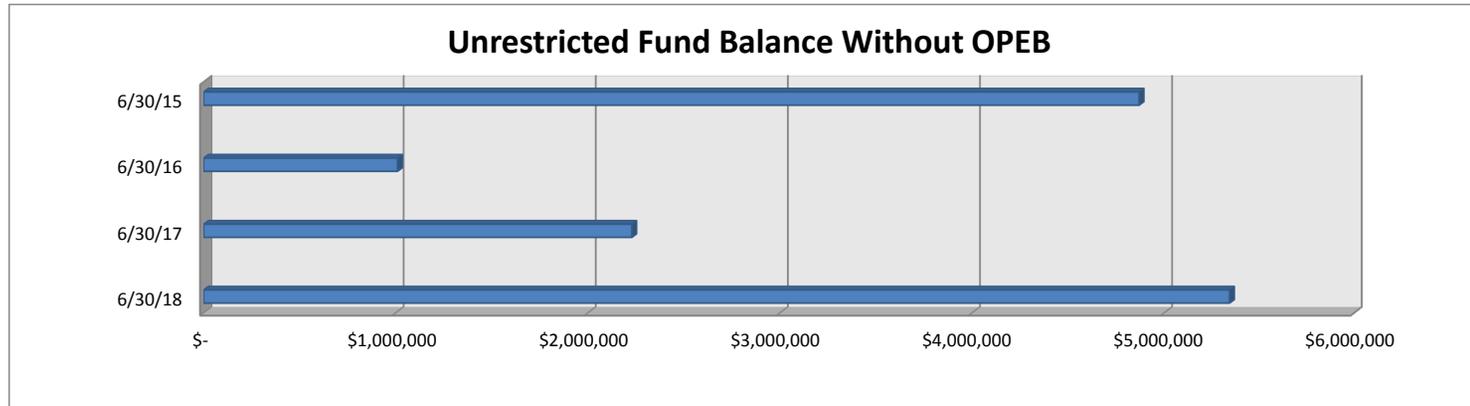
**WAYNE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 4,869,544	\$ 1,009,671	\$ 2,228,935	\$ 5,340,264	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%
<b>Projected excess levy gross tax collections</b>	\$ 9,388,891	\$ 9,256,582	\$ 9,405,521	\$ 8,923,571	\$ 8,926,325

**Per Pupil Expenditures**

	\$ 10,672	\$ 10,942	\$ 10,812	\$ 10,691	N/A (2)
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**Revenues:**

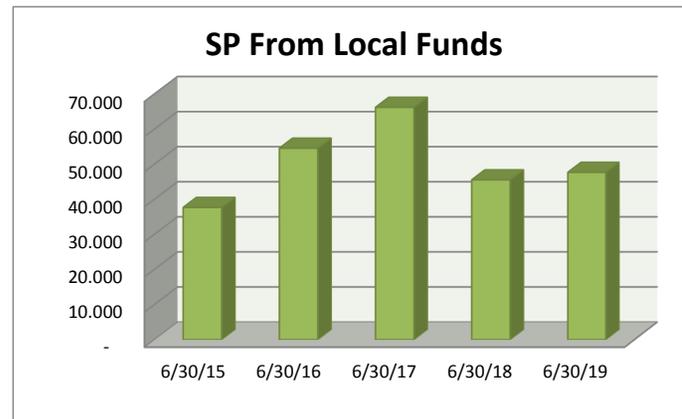
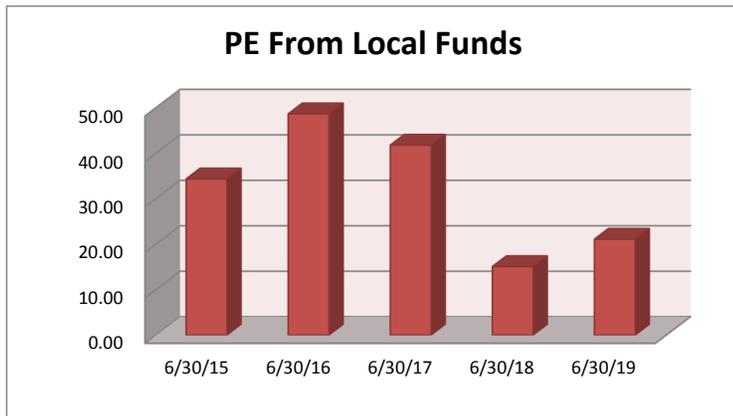
Local Source Revenue	\$ 20,571,222	\$ 19,549,102	\$ 19,567,756	\$ 20,336,316	N/A
State Source Revenue	\$ 54,378,012	\$ 56,071,497	\$ 59,776,221	\$ 54,843,005	N/A
Federal Source Revenue	\$ 9,052,276	\$ 9,309,570	\$ 9,780,484	\$ 8,506,758	N/A
<b>Total</b>	<b>\$ 84,001,510</b>	<b>\$ 84,930,169</b>	<b>\$ 89,124,461</b>	<b>\$ 83,686,079</b>	<b>\$ - (2)</b>

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OSF  
07/29/19  
Financial Analysis 19

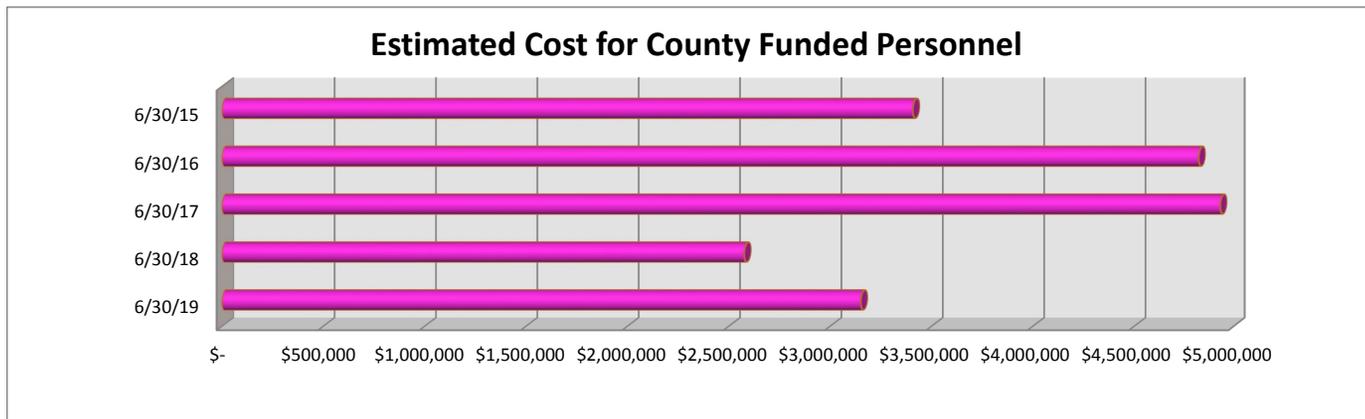
**WAYNE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	557.10	553.29	545.78	533.29	523.77
Number PE & SSP actually employed	572.00	581.50	569.61	533.00	530.50
Number PE & SSP employed in excess of number funded	14.90	28.21	23.83	(0.29)	6.73
Number of professionals employed from local funds	19.50	20.50	18.00	15.40	14.40
Total number of professionals funded by county board	34.40	48.71	41.83	15.11	21.13
<b>Service Personnel:</b>					
Number SP allowed for funding	332.657	330.479	324.582	317.048	311.092
Number SP actually employed	369.314	384.023	388.788	362.563	358.759
Number SP employed in excess of number funded	36.657	53.544	64.206	45.515	47.667
Number SP employed from local funds	1.000	1.000	2.000	-	-
Total number of SP funded by county board	37.657	54.544	66.206	45.515	47.667
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>72.057</b>	<b>103.254</b>	<b>108.036</b>	<b>60.625</b>	<b>68.797</b>



**WAYNE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,046,668	\$ 2,871,922	\$ 2,505,052	\$ 911,804	\$ 1,331,319
Service Personnel	1,361,794	1,951,675	2,428,046	1,665,205	1,820,505
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,408,461</b>	<b>\$ 4,823,598</b>	<b>\$ 4,933,098</b>	<b>\$ 2,577,008</b>	<b>\$ 3,151,824</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	7,412	7,315	7,135	6,999	6,730
Increase (Decline) in student enrollment	(34)	(97)	(180)	(136)	(269)
Number of schools	20	20	20	18	18
County average number of students/school	371	366	357	389	374
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(41)</b>	<b>(44)</b>	<b>(54)</b>	<b>(23)</b>	<b>(36)</b>

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07/29/19  
Financial Analysis 19

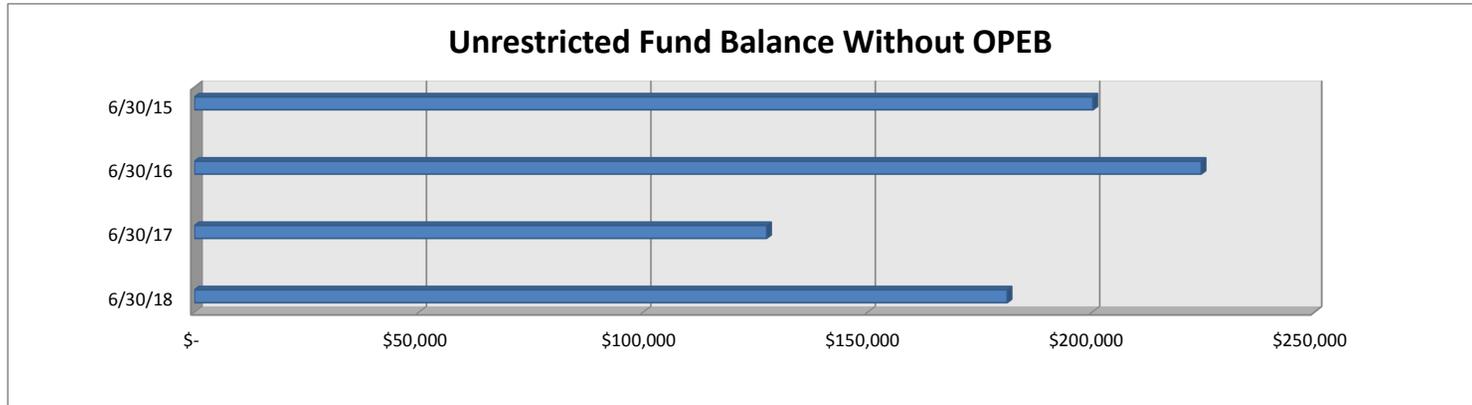
**WEBSTER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 200,204	\$ 224,308	\$ 127,505	\$ 181,085	N/A (1)(2)
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**Excess Levy:**

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

**Per Pupil Expenditures**

	\$ 11,042	\$ 10,811	\$ 10,958	\$ 11,008	N/A (2)
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**Revenues:**

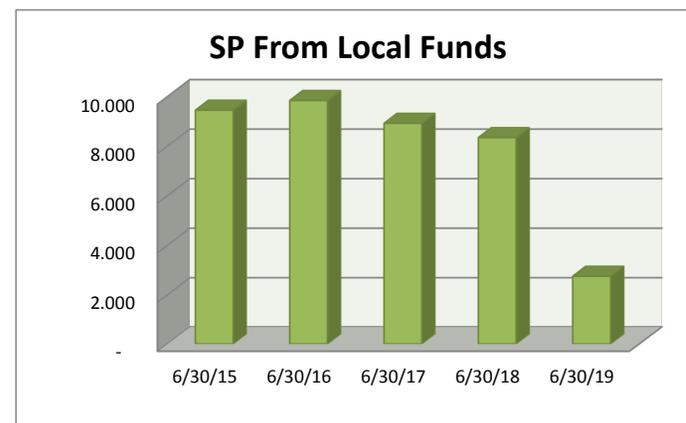
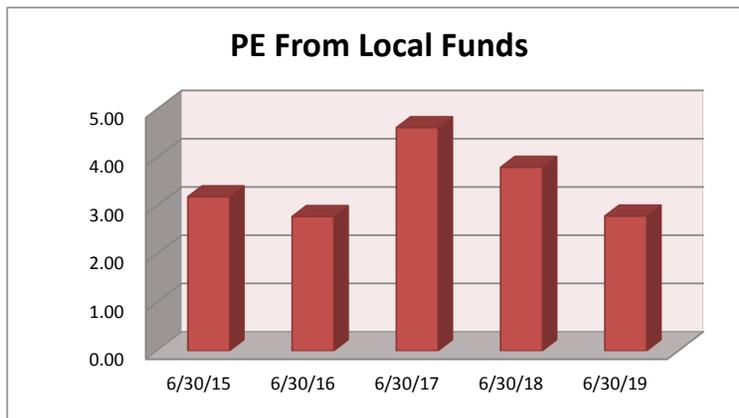
Local Source Revenue	\$ 2,027,163	\$ 1,825,678	\$ 2,188,541	\$ 2,028,589	N/A
State Source Revenue	\$ 14,338,925	\$ 11,258,095	\$ 11,169,228	\$ 11,308,678	N/A
Federal Source Revenue	\$ 2,658,535	\$ 2,523,251	\$ 2,367,875	\$ 2,418,149	N/A
<b>Total</b>	<b>\$ 19,024,623</b>	<b>\$ 15,607,024</b>	<b>\$ 15,725,644</b>	<b>\$ 15,755,416</b>	<b>\$ - (2)</b>

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OSF  
07/29/19  
Financial Analysis 19

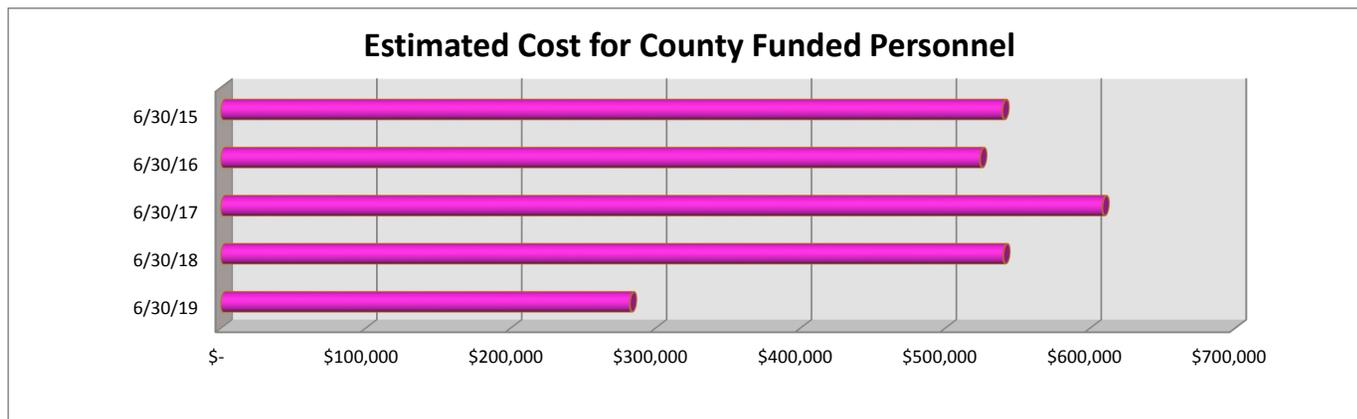
**WEBSTER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	110.10	109.41	106.93	106.20	105.01
Number PE & SSP actually employed	110.29	109.19	108.05	106.50	105.30
Number PE & SSP employed in excess of number funded	0.19	(0.22)	1.12	0.30	0.29
Number of professionals employed from local funds	3.00	3.00	3.50	3.50	2.50
Total number of professionals funded by county board	3.19	2.78	4.62	3.80	2.79
<b>Service Personnel:</b>					
Number SP allowed for funding	66.297	65.930	64.226	63.852	63.087
Number SP actually employed	75.758	75.783	73.158	72.208	65.843
Number SP employed in excess of number funded	9.461	9.853	8.932	8.356	2.756
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	9.461	9.853	8.932	8.356	2.756
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>12.651</b>	<b>12.633</b>	<b>13.555</b>	<b>12.156</b>	<b>5.546</b>



**WEBSTER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 200,933	\$ 171,940	\$ 284,671	\$ 234,482	\$ 178,434
Service Personnel	338,634	352,242	323,945	305,725	104,027
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 539,567</b>	<b>\$ 524,182</b>	<b>\$ 608,616</b>	<b>\$ 540,207</b>	<b>\$ 282,461</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,438	1,407	1,396	1,366	1,312
Increase (Decline) in student enrollment	(8)	(31)	(11)	(30)	(54)
Number of schools	4	4	4	4	4
County average number of students/school	360	352	349	342	328
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(52)</b>	<b>(58)</b>	<b>(62)</b>	<b>(70)</b>	<b>(82)</b>

OSF  
07/29/19  
Financial Analysis 19

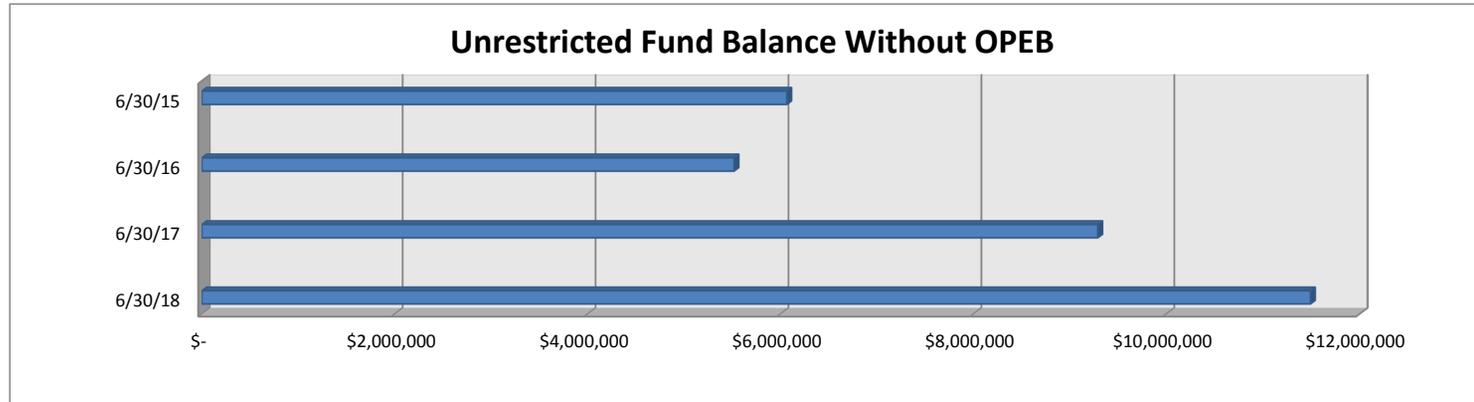
**WETZEL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE	FYE	FYE	FYE	FYE
	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19

**FINANCIAL DATA:**

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

	\$ 6,065,447	\$ 5,518,160	\$ 9,289,029	\$ 11,493,410	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%
<b>Projected excess levy gross tax collections</b>	\$ 12,242,231	\$ 16,993,534	\$ 19,382,897	\$ 16,448,853	\$ 15,827,553

**Per Pupil Expenditures**

	\$ 14,718	\$ 15,488	\$ 17,469	\$ 16,868	N/A	(2)
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**Revenues:**

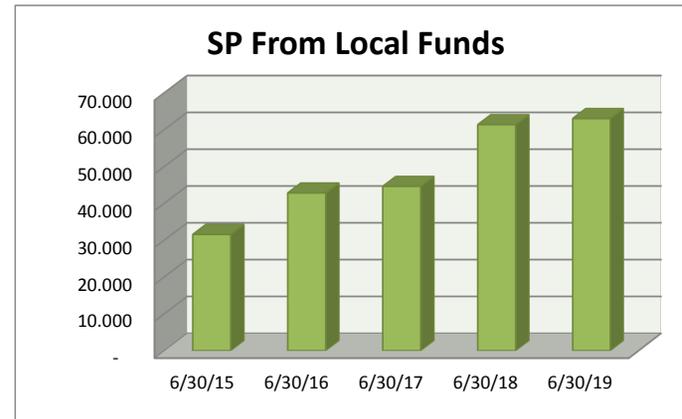
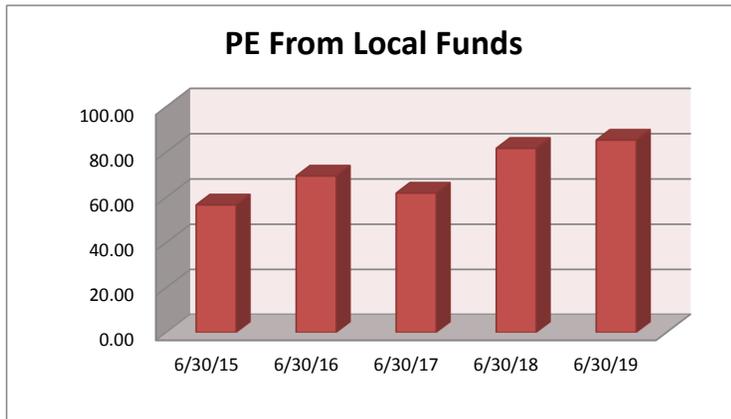
Local Source Revenue	\$ 22,482,401	\$ 31,261,330	\$ 35,134,925	\$ 29,665,385	N/A	
State Source Revenue	\$ 14,199,944	\$ 9,897,200	\$ 8,763,280	\$ 10,422,189	N/A	
Federal Source Revenue	\$ 3,113,873	\$ 3,123,631	\$ 3,887,340	\$ 3,816,810	N/A	
<b>Total</b>	\$ 39,796,218	\$ 44,282,161	\$ 47,785,545	\$ 43,904,384	\$ -	(2)

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07/29/19  
Financial Analysis 19

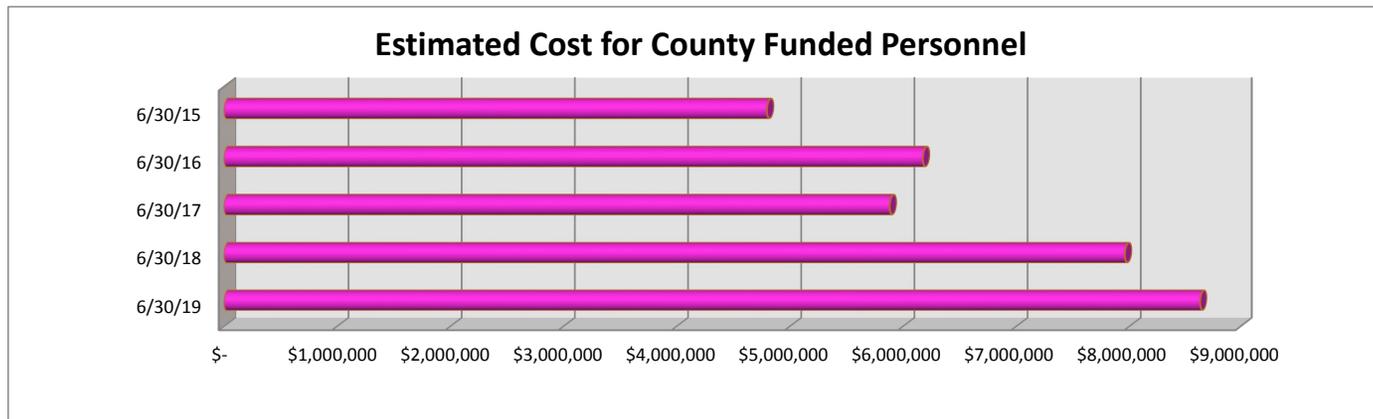
**WETZEL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	204.37	201.90	200.70	190.42	188.97
Number PE & SSP actually employed	257.00	263.30	253.57	260.05	260.25
Number PE & SSP employed in excess of number funded	52.63	61.40	52.87	69.63	71.28
Number of professionals employed from local funds	4.00	8.00	9.00	12.00	14.00
Total number of professionals funded by county board	56.63	69.40	61.87	81.63	85.28
<b>Service Personnel:</b>					
Number SP allowed for funding	123.766	122.140	120.542	114.278	113.460
Number SP actually employed	155.286	158.931	165.131	174.631	175.479
Number SP employed in excess of number funded	31.520	36.791	44.589	60.353	62.019
Number SP employed from local funds	-	6.000	-	1.000	1.000
Total number of SP funded by county board	31.520	42.791	44.589	61.353	63.019
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>88.150</b>	<b>112.191</b>	<b>106.459</b>	<b>142.983</b>	<b>148.299</b>



**WETZEL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 3,576,486	\$ 4,488,866	\$ 4,080,617	\$ 5,451,272	\$ 5,951,679
Service Personnel	1,221,246	1,686,368	1,801,636	2,509,237	2,680,741
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 4,797,732</b>	<b>\$ 6,175,233</b>	<b>\$ 5,882,253</b>	<b>\$ 7,960,509</b>	<b>\$ 8,632,420</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,729	2,695	2,554	2,531	2,479
Increase (Decline) in student enrollment	(28)	(34)	(141)	(23)	(52)
Number of schools	9	9	9	8	8
County average number of students/school	303	299	284	316	310
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(109)</b>	<b>(111)</b>	<b>(127)</b>	<b>(96)</b>	<b>(100)</b>

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07/29/19  
Financial Analysis 19

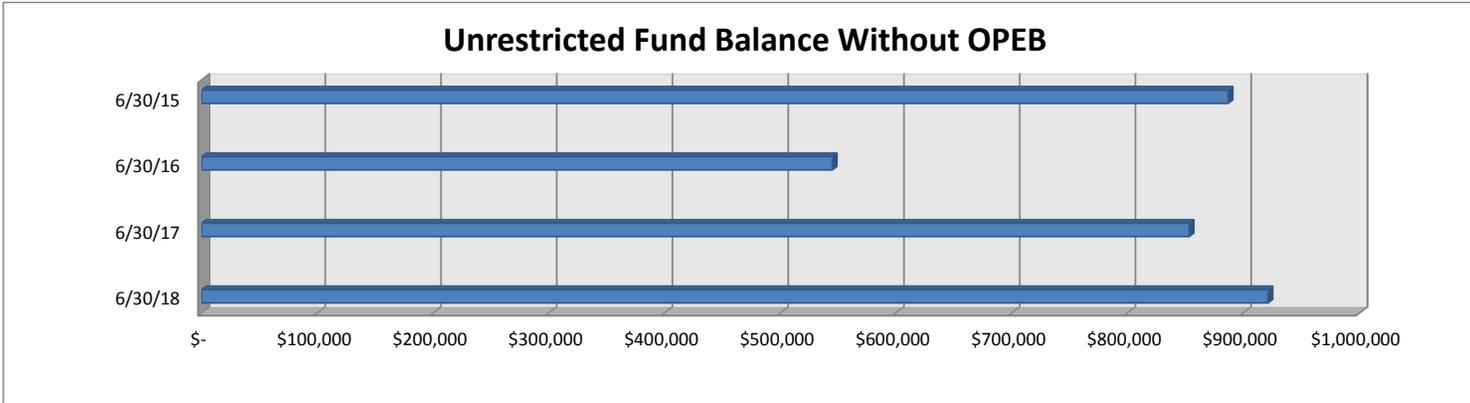
**WIRT COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE	FYE	FYE	FYE	FYE
	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19

**FINANCIAL DATA:**

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

	\$ 886,908	\$ 544,914	\$ 853,216	\$ 921,382	N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	86.58%	90.02%	90.02%	90.02%	89.89%
<b>Projected excess levy gross tax collections</b>	\$ 823,259	\$ 877,418	\$ 909,753	\$ 891,494	\$ 962,443

**Per Pupil Expenditures**

	\$ 11,270	\$ 11,172	\$ 11,728	\$ 11,536	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 1,735,703	\$ 1,840,344	\$ 1,910,830	\$ 2,008,975	N/A
State Source Revenue	\$ 8,666,667	\$ 9,735,688	\$ 9,958,482	\$ 8,684,064	N/A
Federal Source Revenue	\$ 1,414,096	\$ 1,442,133	\$ 1,765,993	\$ 1,693,407	N/A

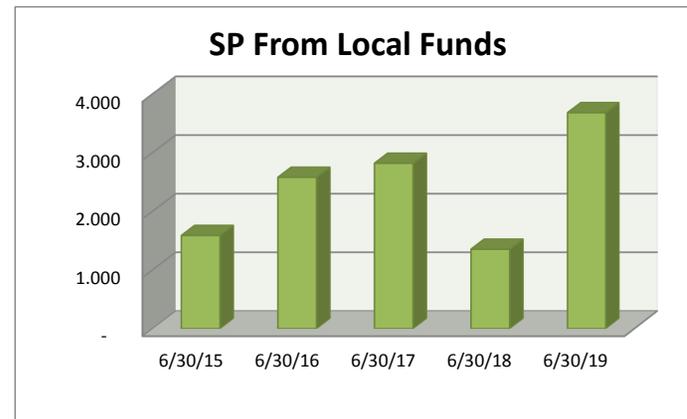
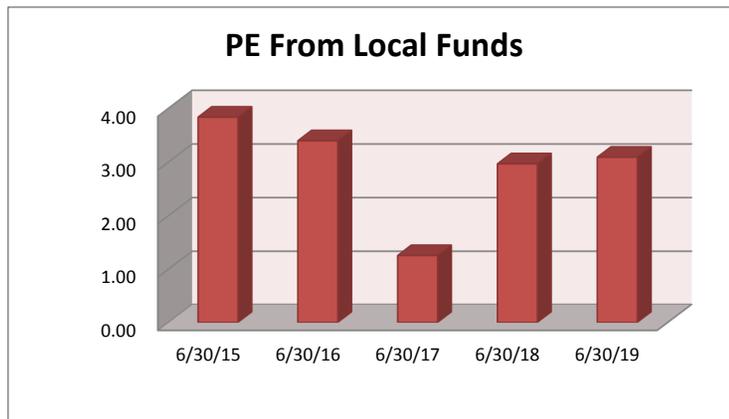
<b>Total</b>	<b>\$ 11,816,466</b>	<b>\$ 13,018,165</b>	<b>\$ 13,635,305</b>	<b>\$ 12,386,446</b>	<b>\$ -</b>	<b>(2)</b>
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07/29/19  
Financial Analysis 19

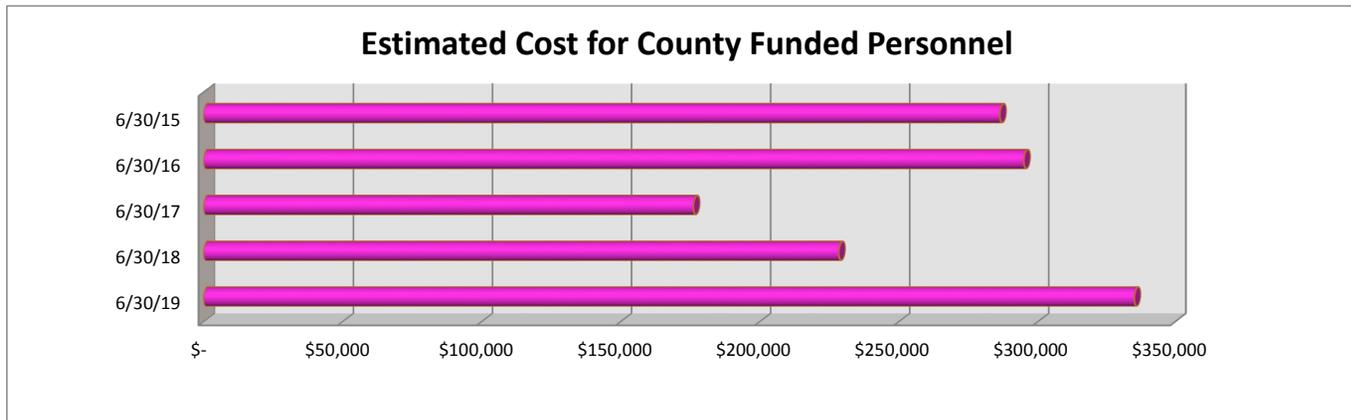
**WIRT COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	85.36	85.80	86.94	84.73	85.44
Number PE & SSP actually employed	87.70	87.70	86.70	85.70	86.70
Number PE & SSP employed in excess of number funded	2.34	1.90	(0.24)	0.97	1.26
Number of professionals employed from local funds	1.50	1.50	1.50	2.00	1.83
Total number of professionals funded by county board	3.84	3.40	1.26	2.97	3.09
<b>Service Personnel:</b>					
Number SP allowed for funding	51.601	51.913	52.723	51.190	51.366
Number SP actually employed	53.187	54.492	55.542	52.542	55.048
Number SP employed in excess of number funded	1.586	2.579	2.819	1.352	3.682
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.586	2.579	2.819	1.352	3.682
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>5.426</b>	<b>5.979</b>	<b>4.079</b>	<b>4.322</b>	<b>6.775</b>



**WIRT COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 230,330	\$ 202,661	\$ 76,195	\$ 179,701	\$ 194,704
Service Personnel	55,997	92,296	99,950	48,731	140,222
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 286,326</b>	<b>\$ 294,957</b>	<b>\$ 176,145</b>	<b>\$ 228,432</b>	<b>\$ 334,926</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,039	1,073	1,025	1,035	1,009
Increase (Decline) in student enrollment	17	34	(48)	10	(26)
Number of schools	3	3	3	3	3
County average number of students/school	346	358	342	345	336
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(66)</b>	<b>(52)</b>	<b>(69)</b>	<b>(67)</b>	<b>(74)</b>

OSF  
07/29/19  
Financial Analysis 19

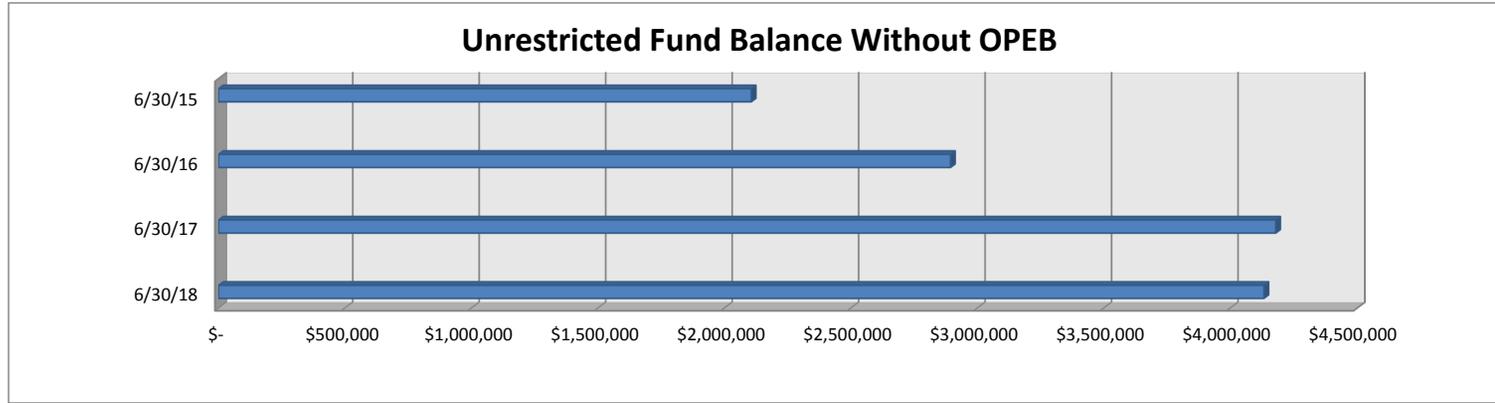
**WOOD COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
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**FINANCIAL DATA:**

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

	\$ 2,106,498	\$ 2,894,162	\$ 4,179,770	\$ 4,133,294	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%

<b>Projected excess levy gross tax collections</b>	\$ 17,777,380	\$ 18,203,956	\$ 18,534,827	\$ 18,786,768	\$ 19,008,316
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<b>Per Pupil Expenditures</b>	\$ 10,659	\$ 10,558	\$ 11,029	\$ 10,965	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 42,574,248	\$ 43,451,860	\$ 44,680,026	\$ 50,394,976	N/A
State Source Revenue	\$ 93,434,224	\$ 86,460,479	\$ 88,843,438	\$ 88,840,282	N/A
Federal Source Revenue	\$ 14,642,688	\$ 14,487,341	\$ 15,540,904	\$ 15,033,659	N/A

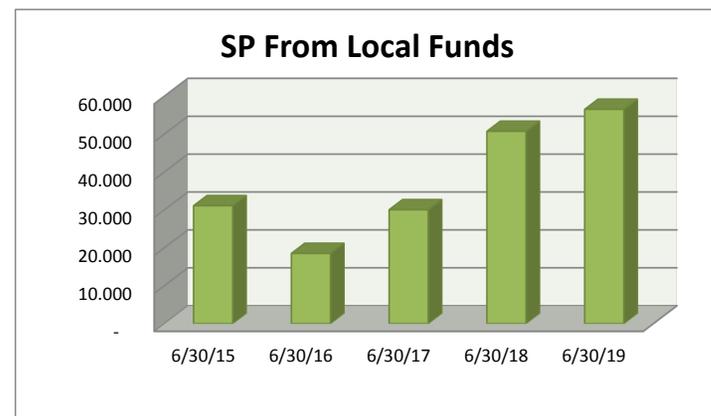
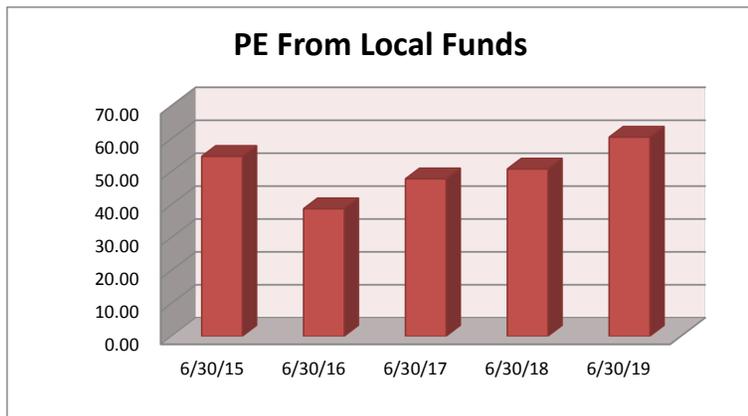
<b>Total</b>	\$ 150,651,160	\$ 144,399,680	\$ 149,064,368	\$ 154,268,917	\$ -	(2)
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

OSF  
07/29/19  
Financial Analysis 19

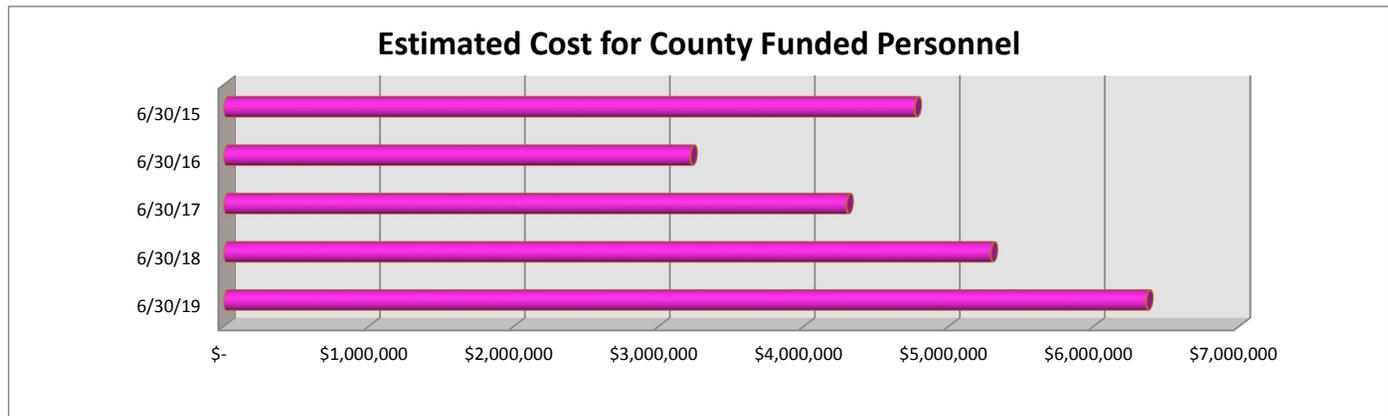
**WOOD COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	999.84	996.54	985.77	970.48	953.20
Number PE & SSP actually employed	1,030.50	1,015.30	1,009.90	996.67	983.07
Number PE & SSP employed in excess of number funded	30.66	18.76	24.13	26.19	29.87
Number of professionals employed from local funds	24.00	20.00	23.70	24.63	30.63
Total number of professionals funded by county board	54.66	38.76	47.83	50.81	60.50
<b>Service Personnel:</b>					
Number SP allowed for funding	584.701	582.745	572.919	564.157	552.775
Number SP actually employed	615.785	601.235	602.933	614.887	609.305
Number SP employed in excess of number funded	31.084	18.490	30.014	50.730	56.530
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	31.084	18.490	30.014	50.730	56.530
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>85.744</b>	<b>57.250</b>	<b>77.844</b>	<b>101.545</b>	<b>117.025</b>



**WOOD COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 3,495,747	\$ 2,470,063	\$ 3,058,083	\$ 3,217,495	\$ 3,989,008
Service Personnel	1,272,205	750,878	1,239,431	2,075,543	2,376,153
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 4,767,952</b>	<b>\$ 3,220,942</b>	<b>\$ 4,297,514</b>	<b>\$ 5,293,038</b>	<b>\$ 6,365,161</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	13,259	13,086	12,860	12,606	12,384
Increase (Decline) in student enrollment	(1)	(173)	(226)	(254)	(222)
Number of schools	27	27	27	27	27
County average number of students/school	491	485	476	467	459
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>79</b>	<b>75</b>	<b>65</b>	<b>55</b>	<b>49</b>

OSF  
07/29/19  
Financial Analysis 19

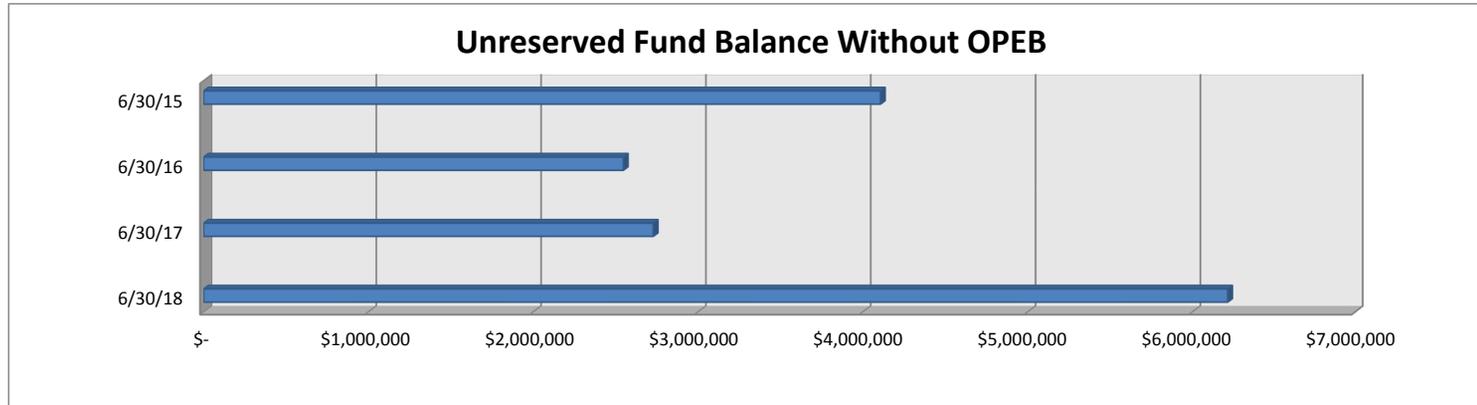
**WYOMING COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE	FYE	FYE	FYE	FYE
	6/30/15	6/30/16	6/30/17	6/30/18	6/30/19

**FINANCIAL DATA:**

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

	\$ 4,106,771	\$ 2,546,942	\$ 2,728,374	\$ 6,213,592	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%
<b>Projected excess levy gross tax collections</b>	\$ 8,020,584	\$ 7,577,848	\$ 7,125,974	\$ 6,702,933	\$ 6,254,863

**Per Pupil Expenditures**

	\$ 12,436	\$ 12,444	\$ 11,914	\$ 11,616	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 16,186,726	\$ 13,205,280	\$ 12,718,121	\$ 15,242,364	N/A
State Source Revenue	\$ 32,704,094	\$ 30,218,879	\$ 29,839,113	\$ 30,424,709	N/A
Federal Source Revenue	\$ 5,583,729	\$ 5,645,078	\$ 6,252,562	\$ 6,244,449	N/A

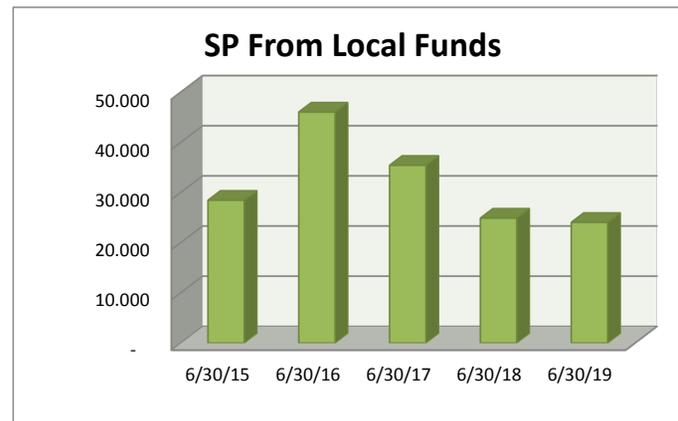
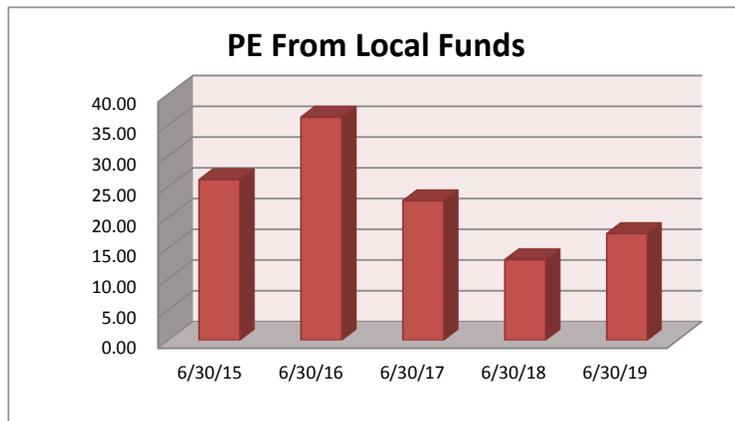
<b>Total</b>	<b>\$ 54,474,549</b>	<b>\$ 49,069,237</b>	<b>\$ 48,809,796</b>	<b>\$ 51,911,522</b>	\$ -	(2)
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Notes: (1) The financial data presented for FY15 through 18 are from audited financial reports. (2) The financial data for FY19 are either not available as of the date of this report or are from unaudited financial statements.

OSF  
07/29/19  
Financial Analysis 19

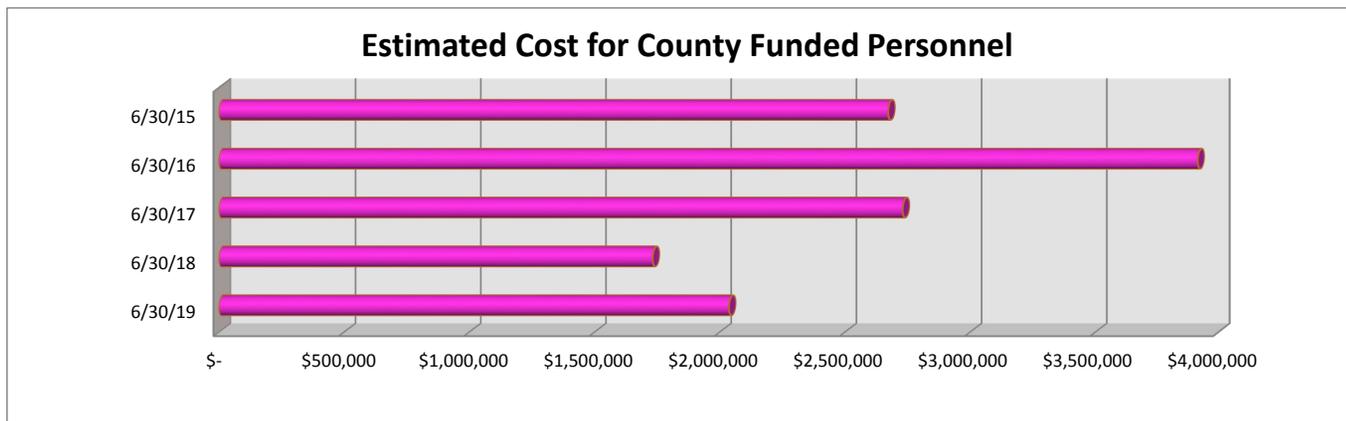
**WYOMING COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	320.37	310.95	305.54	300.13	296.38
Number PE & SSP actually employed	340.45	341.20	322.20	308.20	307.70
Number PE & SSP employed in excess of number funded	20.08	30.25	16.66	8.07	11.32
Number of professionals employed from local funds	6.00	6.00	6.00	5.00	6.00
Total number of professionals funded by county board	26.08	36.25	22.66	13.07	17.32
<b>Service Personnel:</b>					
Number SP allowed for funding	194.518	188.629	185.293	181.951	179.696
Number SP actually employed	222.955	234.655	220.697	206.827	203.718
Number SP employed in excess of number funded	28.437	46.026	35.404	24.876	24.022
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	28.437	46.026	35.404	24.876	24.022
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>54.517</b>	<b>82.276</b>	<b>58.064</b>	<b>37.946</b>	<b>41.342</b>



**WYOMING COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/15 - 6/30/19**

	FYE 6/30/15	FYE 6/30/16	FYE 6/30/17	FYE 6/30/18	FYE 6/30/19
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,640,861	\$ 2,250,271	\$ 1,421,502	\$ 809,988	\$ 1,121,990
Service Personnel	1,032,392	1,665,085	1,309,456	922,741	915,455
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,673,253</b>	<b>\$ 3,915,355</b>	<b>\$ 2,730,958</b>	<b>\$ 1,732,729</b>	<b>\$ 2,037,445</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,142	4,060	3,977	3,936	3,848
Increase (Decline) in student enrollment	(114)	(82)	(83)	(41)	(88)
Number of schools	13	13	13	13	13
County average number of students/school	319	312	306	303	296
State average number of students/school	412	410	411	412	410
<b>Number of students/school above (below) state average</b>	<b>(93)</b>	<b>(98)</b>	<b>(105)</b>	<b>(109)</b>	<b>(114)</b>

OSF  
07/29/19  
Financial Analysis 19