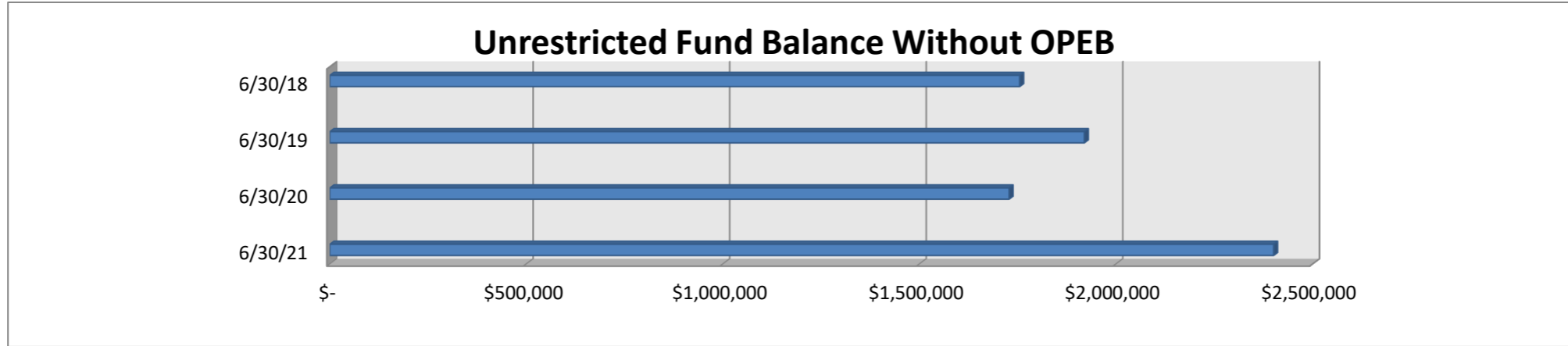


**BARBOUR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 1,754,880	\$ 1,919,329	\$ 1,728,012	\$ 2,400,770	N/A (1)(2)



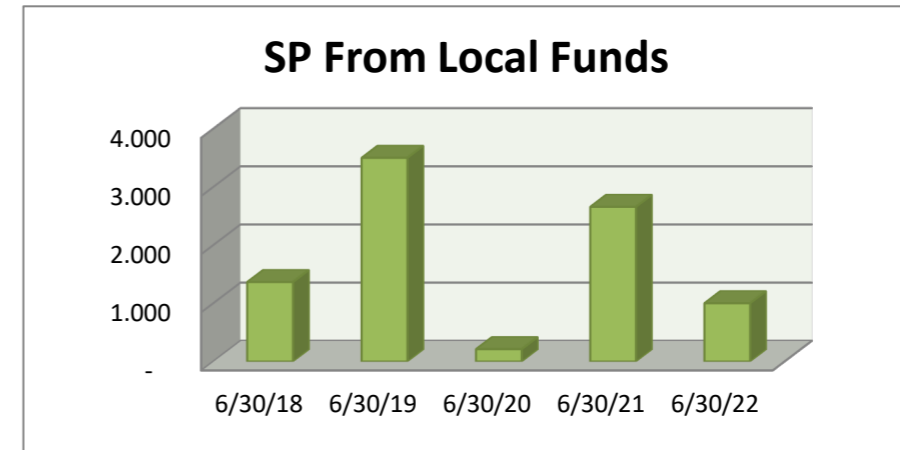
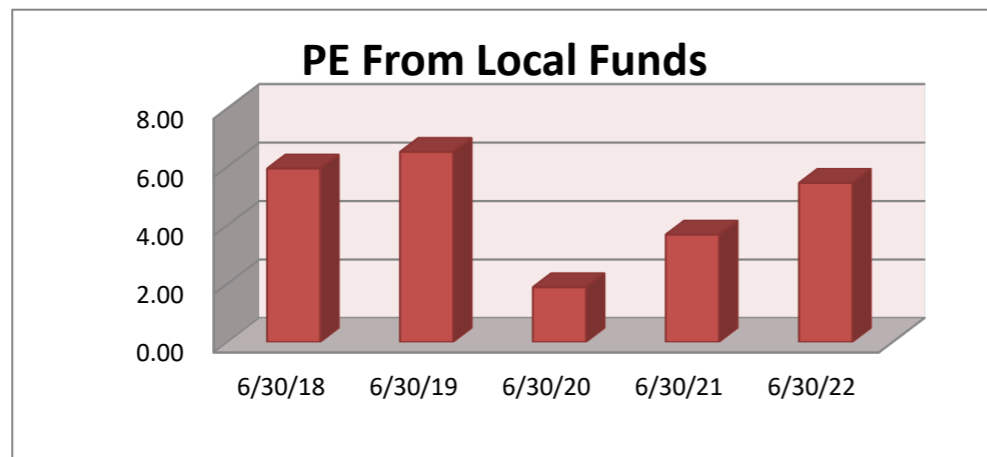
**Excess Levy:**

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Per Pupil Expenditures</b>	\$ 10,468	\$ 10,826	\$ 11,020	\$ 11,977	N/A (2)
<b>Revenues:</b>					
Local Source Revenue	\$ 3,849,603	\$ 4,650,801	\$ 4,293,617	\$ 4,880,066	N/A
State Source Revenue	17,424,020	16,763,546	18,271,505	17,982,812	N/A
Federal Source Revenue	3,543,267	3,921,728	3,856,770	4,934,687	N/A
<b>Total</b>	\$ 24,816,890	\$ 25,336,075	\$ 26,421,892	\$ 27,797,565	\$ - (2)

Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

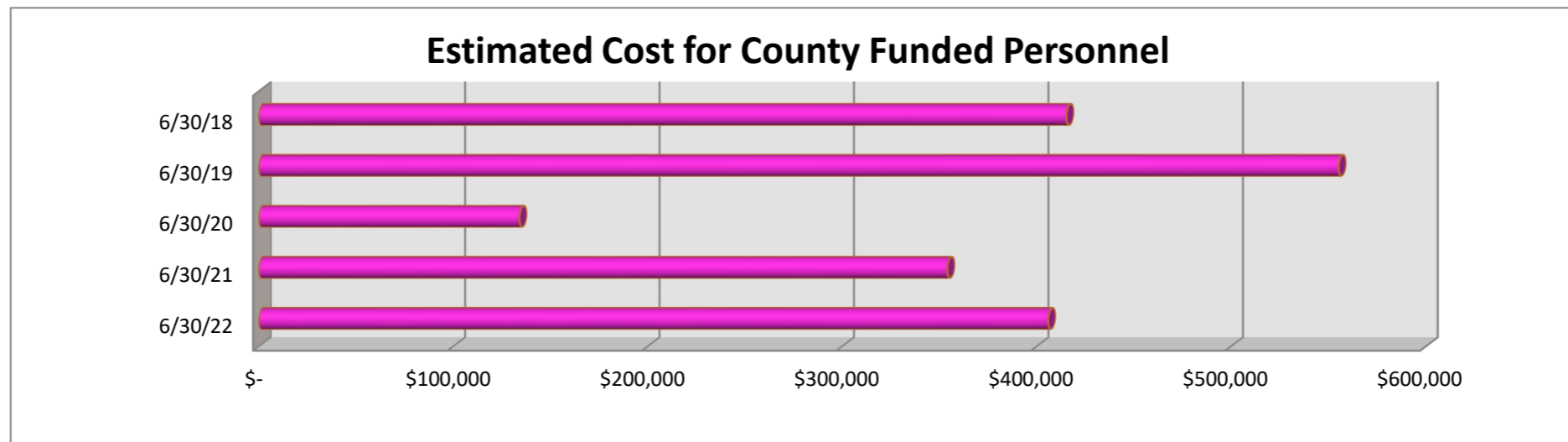
**BARBOUR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	173.99	173.38	178.61	173.98	164.71
Number PE & SSP actually employed	175.43	174.94	175.54	172.71	166.21
Number PE & SSP employed in excess of number funded	1.44	1.56	(3.07)	(1.27)	1.50
Number of professionals employed from local funds	4.50	4.95	4.95	4.95	3.95
Total number of professionals funded by county board	5.94	6.51	1.88	3.68	5.45
<b>Service Personnel:</b>					
Number SP allowed for funding	104.058	103.321	104.137	101.454	95.965
Number SP actually employed	105.425	106.825	104.350	104.115	96.968
Number SP employed in excess of number funded	1.367	3.504	0.213	2.661	1.003
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.367	3.504	0.213	2.661	1.003
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>7.307</b>	<b>10.014</b>	<b>2.093</b>	<b>6.341</b>	<b>6.453</b>



**BARBOUR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 365,163	\$ 421,234	\$ 125,752	\$ 248,999	\$ 366,276
Service Personnel	50,312	134,125	8,421	105,232	39,827
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 415,475</b>	<b>\$ 555,359</b>	<b>\$ 134,173</b>	<b>\$ 354,231</b>	<b>\$ 406,102</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,300	2,326	2,259	2,135	2,135
Increase (Decline) in student enrollment	(24)	26	(67)	(124)	-
Number of schools	7	7	7	7	7
County average number of students/school	329	332	323	305	305
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(83)</b>	<b>(78)</b>	<b>(84)</b>	<b>(90)</b>	<b>(89)</b>

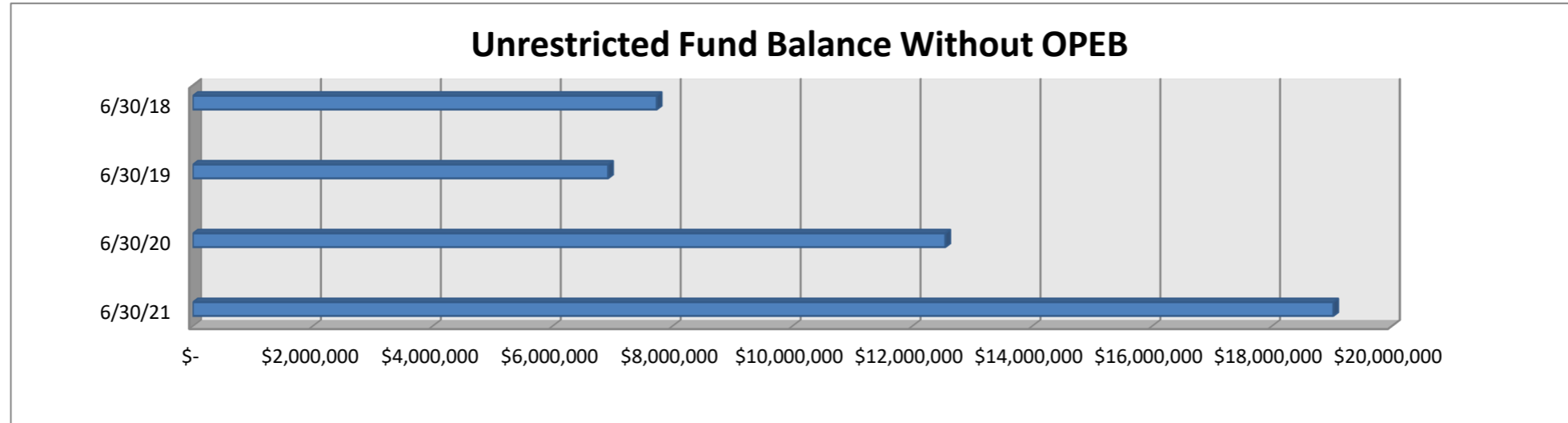
**BERKELEY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

\$	7,736,931	\$	6,926,350	\$	12,550,679	\$	19,027,042	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>	\$	32,530,375	\$	34,528,822	\$	35,918,903	\$	38,209,231	\$	39,968,371
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<b>Per Pupil Expenditures</b>	\$	10,887	\$	11,498	\$	11,305	\$	12,029	N/A	(2)
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**Revenues:**

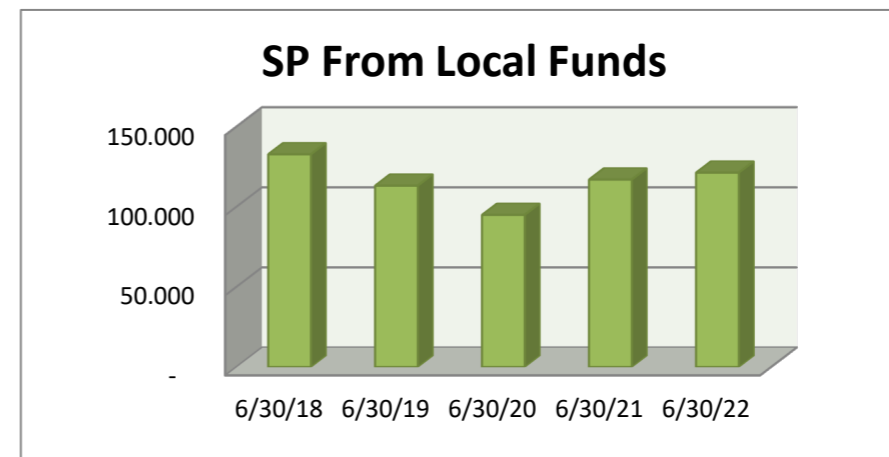
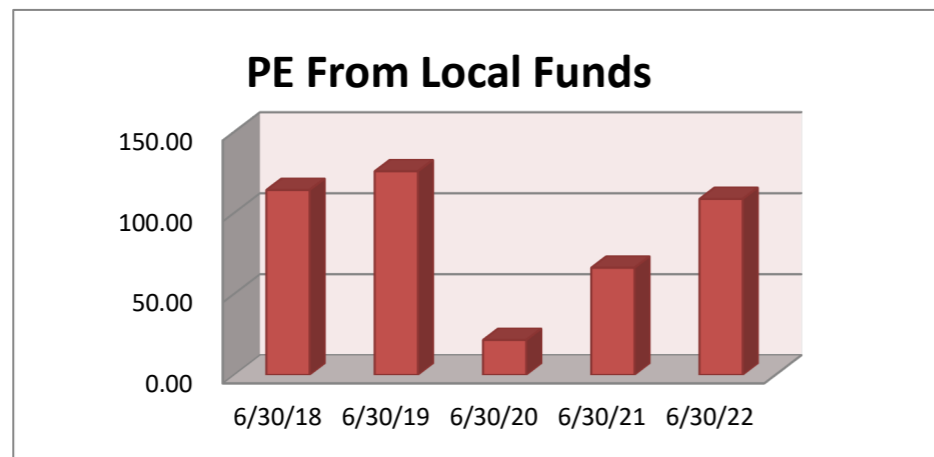
Local Source Revenue	\$	71,342,102	\$	74,778,919	\$	78,255,883	\$	82,238,575	N/A
State Source Revenue		132,830,067		138,763,271		149,485,462		147,945,648	N/A
Federal Source Revenue		21,532,264		25,131,723		22,826,074		34,625,386	N/A

<b>Total</b>	\$	225,704,433	\$	238,673,913	\$	250,567,419	\$	264,809,609	\$	-	(2)
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

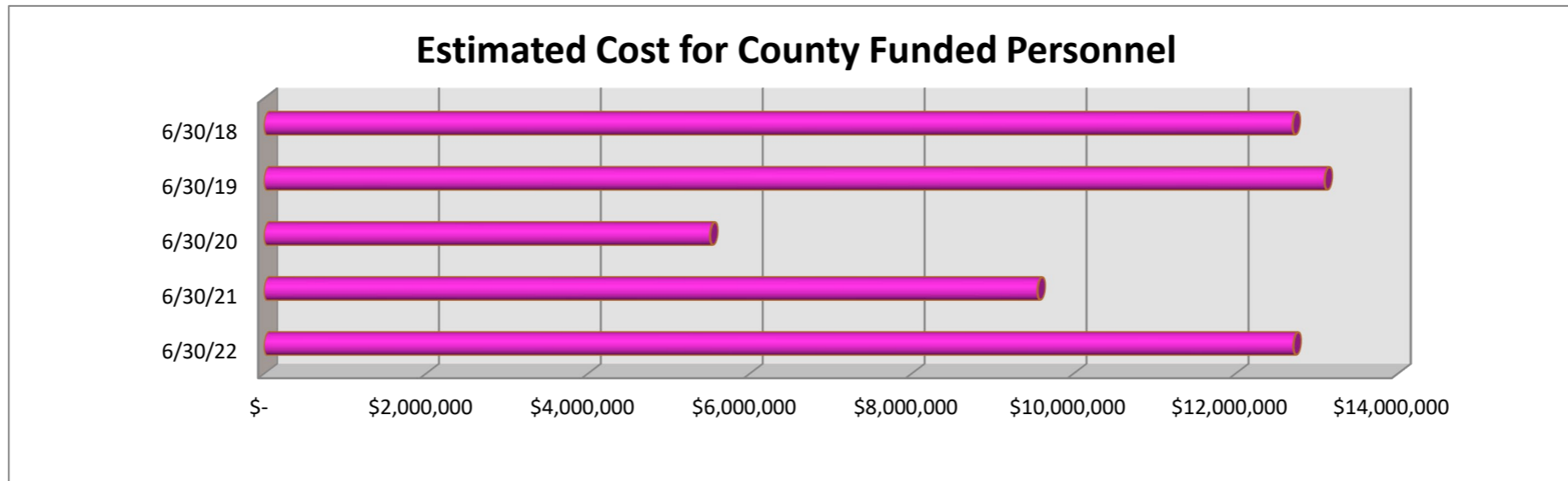
**BERKELEY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	1,433.37	1,455.46	1,512.04	1,525.82	1,498.84
Number PE & SSP actually employed	1,497.25	1,529.90	1,495.90	1,547.30	1,555.80
Number PE & SSP employed in excess of number funded	63.88	74.44	(16.14)	21.48	56.96
Number of professionals employed from local funds	50.30	51.30	37.70	44.70	51.70
Total number of professionals funded by county board	114.18	125.74	21.56	66.18	108.66
<b>Service Personnel:</b>					
Number SP allowed for funding	836.446	849.342	858.340	866.050	851.254
Number SP actually employed	969.265	962.584	953.320	983.103	972.621
Number SP employed in excess of number funded	132.819	113.242	94.980	117.053	121.367
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	132.819	113.242	94.980	117.053	121.367
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>246.999</b>	<b>238.982</b>	<b>116.540</b>	<b>183.233</b>	<b>230.027</b>



**BERKELEY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 7,488,552	\$ 8,514,804	\$ 1,525,571	\$ 4,678,044	\$ 7,634,254
Service Personnel	5,216,496	4,585,765	3,986,218	4,878,290	5,081,555
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 12,705,048</b>	<b>\$ 13,100,569</b>	<b>\$ 5,511,790</b>	<b>\$ 9,556,333</b>	<b>\$ 12,715,808</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	19,294	19,471	19,654	19,254	19,679
Increase (Decline) in student enrollment	294	177	183	(400)	425
Number of schools	31	31	31	31	31
County average number of students/school	622	628	634	621	635
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>210</b>	<b>218</b>	<b>227</b>	<b>226</b>	<b>241</b>

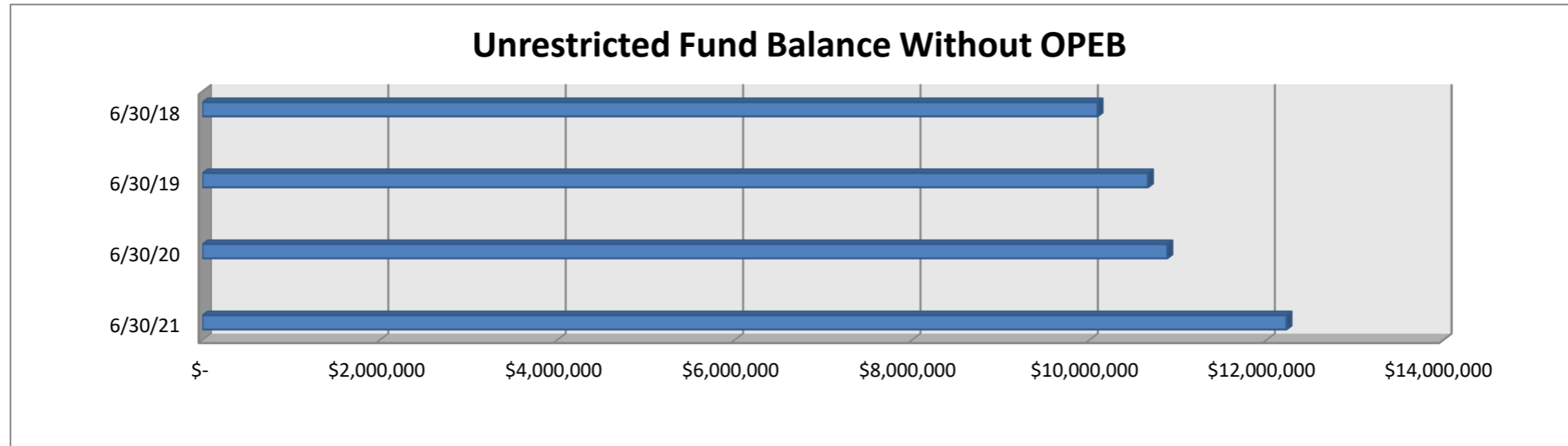
**BOONE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE		FYE		FYE		FYE		FYE
	6/30/18		6/30/19		6/30/20		6/30/21		6/30/22

**FINANCIAL DATA:**

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

	\$	10,092,654		\$	10,661,183		\$	10,879,026		\$	12,227,354		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>	\$	7,475,285	\$	6,877,563	\$	6,790,106	\$	6,857,469	\$	7,244,201

<b>Per Pupil Expenditures</b>	\$	10,285	\$	11,572	\$	13,174	\$	13,387	N/A	(2)
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**Revenues:**

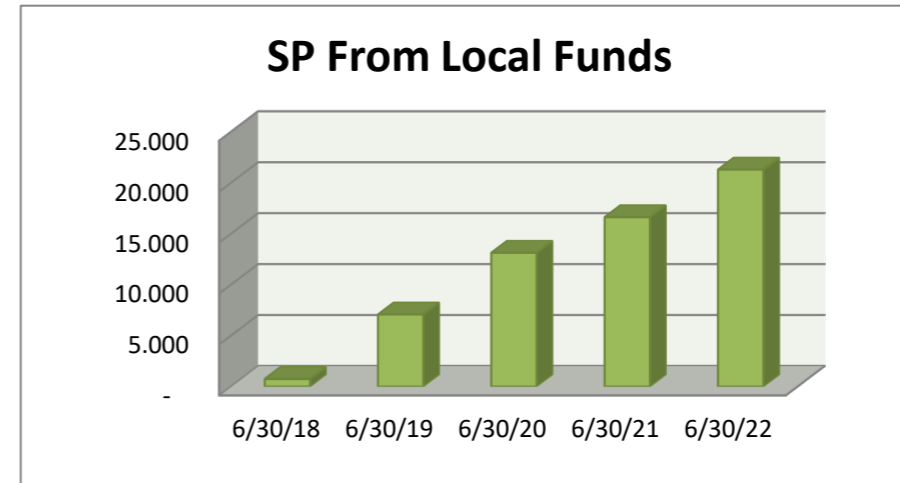
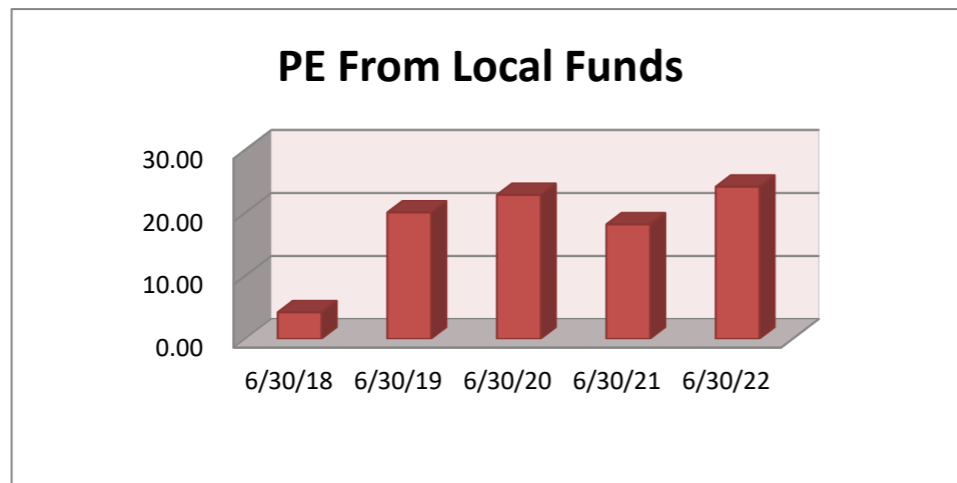
Local Source Revenue	\$	17,396,577	\$	12,373,193	\$	12,331,389	\$	13,423,795	N/A
State Source Revenue		29,142,014		29,372,780		29,810,912		29,063,681	N/A
Federal Source Revenue		6,314,272		7,520,889		7,974,740		8,038,335	N/A

<b>Total</b>	\$	52,852,863	\$	49,266,862	\$	50,117,041	\$	50,525,811	\$	-	(2)
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**BOONE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

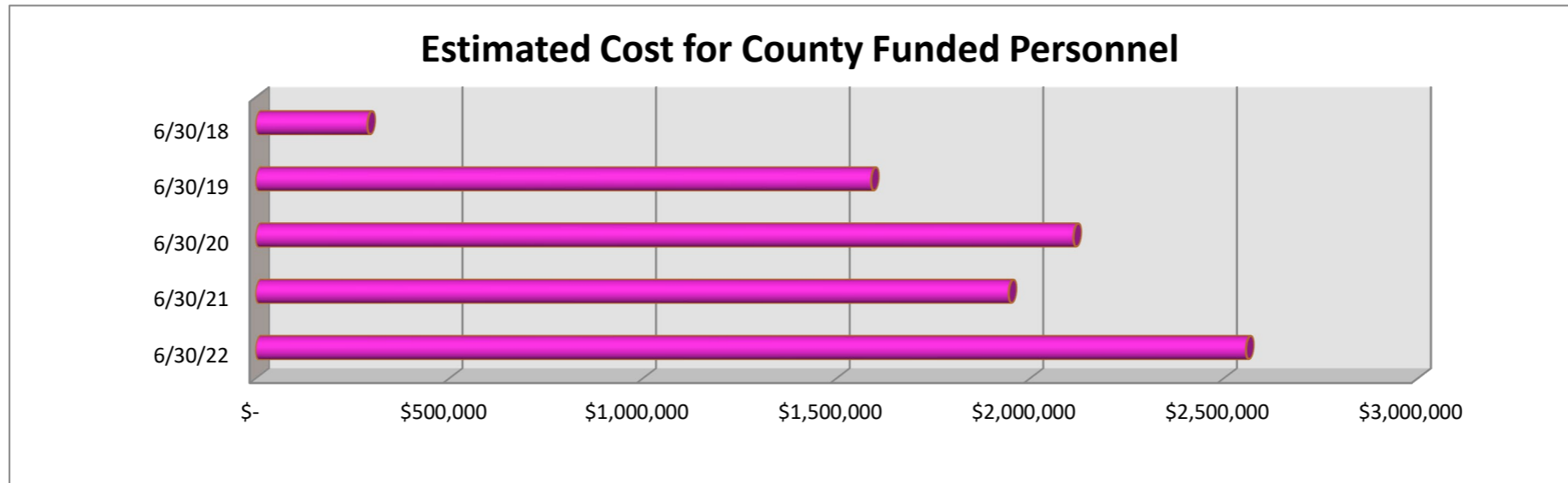
	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	314.31	301.32	297.91	284.76	261.38
Number PE & SSP actually employed	305.75	304.99	305.05	287.75	269.55
Number PE & SSP employed in excess of number funded	(8.56)	3.67	7.14	2.99	8.17
Number of professionals employed from local funds	12.80	16.41	15.73	15.20	16.00
Total number of professionals funded by county board	4.24	20.08	22.87	18.19	24.17
<b>Service Personnel:</b>					
Number SP allowed for funding	188.473	180.941	173.139	165.494	151.913
Number SP actually employed	189.214	188.013	186.267	182.117	173.208
Number SP employed in excess of number funded	0.741	7.072	13.128	16.623	21.295
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.741	7.072	13.128	16.623	21.295
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>4.981</b>	<b>27.152</b>	<b>35.998</b>	<b>34.813</b>	<b>45.465</b>





**BOONE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 261,583	\$ 1,311,311	\$ 1,565,876	\$ 1,257,452	\$ 1,681,834
Service Personnel	27,317	278,462	546,565	687,752	875,942
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 288,900</b>	<b>\$ 1,589,773</b>	<b>\$ 2,112,441</b>	<b>\$ 1,945,203</b>	<b>\$ 2,557,776</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,010	3,839	3,669	3,335	3,175
Increase (Decline) in student enrollment	(168)	(171)	(170)	(334)	(160)
Number of schools	12	12	12	12	12
County average number of students/school	334	320	306	278	265
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(78)</b>	<b>(90)</b>	<b>(101)</b>	<b>(117)</b>	<b>(129)</b>

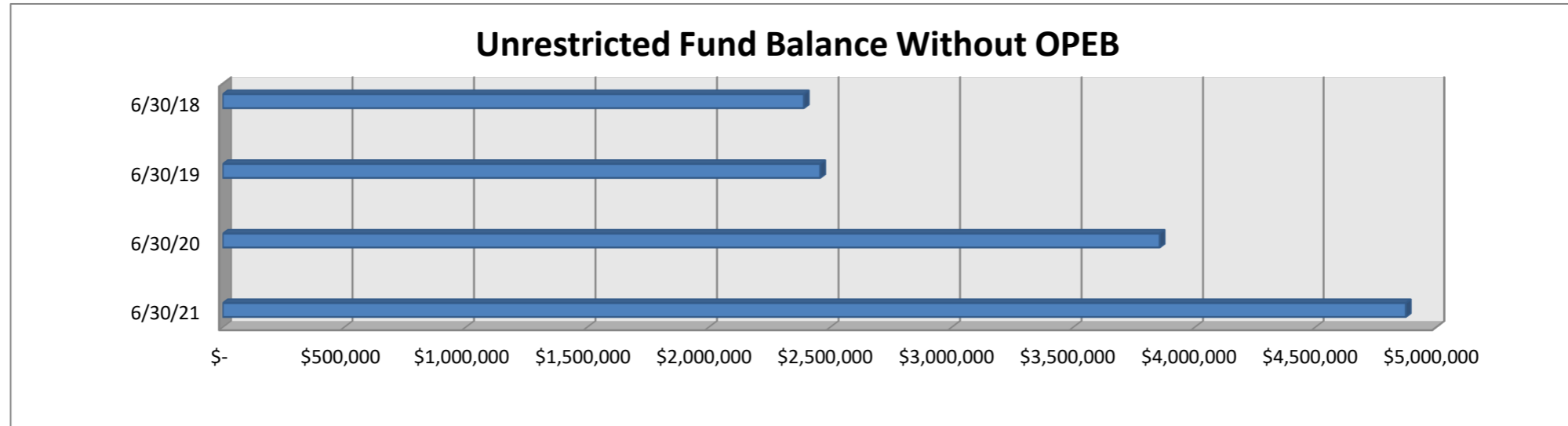
**BRAXTON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$	2,391,568	\$	2,458,840	\$	3,855,560	\$	4,875,440	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>	\$	-	\$	-	\$	-	\$	-	\$	-

<b>Per Pupil Expenditures</b>	\$	10,955	\$	11,578	\$	11,924	\$	13,846	N/A	(2)
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**Revenues:**

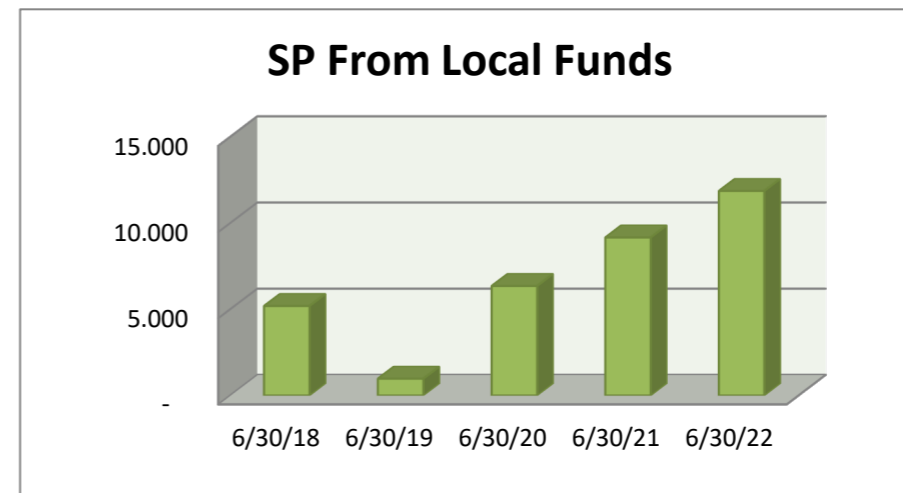
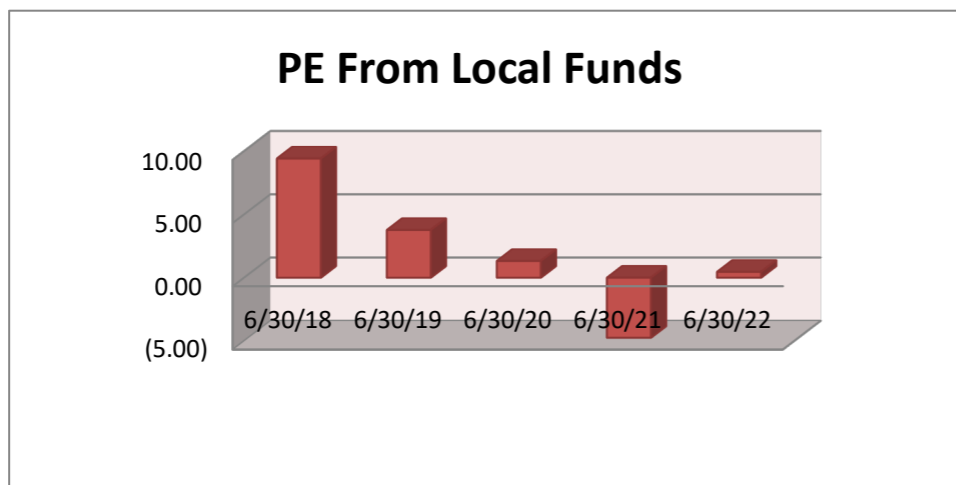
Local Source Revenue	\$	5,679,236	\$	6,074,017	\$	6,212,199	\$	6,454,468	N/A
State Source Revenue		14,202,153		14,283,140		15,498,527		15,673,939	N/A
Federal Source Revenue		3,838,027		4,239,811		4,348,076		4,598,868	N/A

<b>Total</b>	\$	23,719,416	\$	24,596,968	\$	26,058,802	\$	26,727,275	\$	-	(2)
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

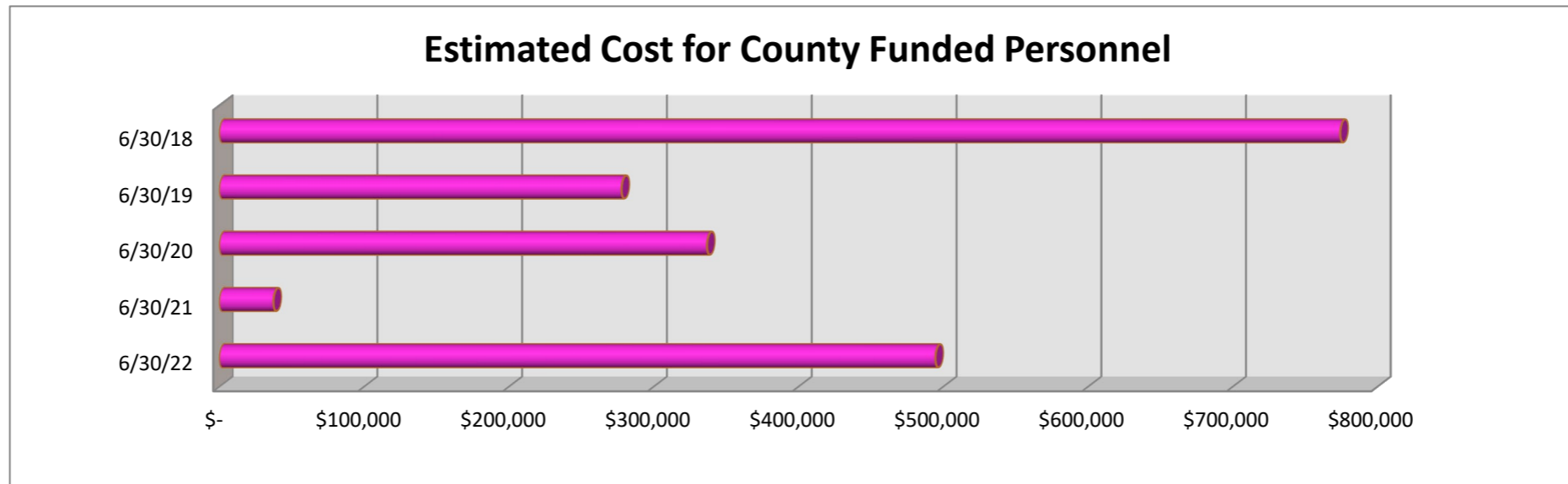
**BRAXTON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	154.12	151.27	153.46	147.99	134.92
Number PE & SSP actually employed	159.71	150.21	150.95	138.41	130.55
Number PE & SSP employed in excess of number funded	5.59	(1.06)	(2.51)	(9.58)	(4.37)
Number of professionals employed from local funds	3.83	4.83	3.83	4.83	4.83
Total number of professionals funded by county board	9.42	3.77	1.32	(4.75)	0.46
<b>Service Personnel:</b>					
Number SP allowed for funding	92.983	91.273	90.160	86.945	79.269
Number SP actually employed	98.177	92.248	96.516	96.114	91.139
Number SP employed in excess of number funded	5.194	0.975	6.356	9.169	11.870
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	5.194	0.975	6.356	9.169	11.870
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>14.614</b>	<b>4.745</b>	<b>7.676</b>	<b>4.419</b>	<b>12.330</b>



**BRAXTON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 583,254	\$ 240,782	\$ 88,514	\$ (319,561)	\$ 30,802
Service Personnel	191,165	37,083	248,377	357,042	463,830
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 774,419</b>	<b>\$ 277,864</b>	<b>\$ 336,891</b>	<b>\$ 37,480</b>	<b>\$ 494,632</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,999	1,975	1,907	1,736	1,722
Increase (Decline) in student enrollment	(40)	(24)	(68)	(171)	(14)
Number of schools	8	8	8	8	8
County average number of students/school	250	247	238	217	215
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(162)</b>	<b>(163)</b>	<b>(169)</b>	<b>(178)</b>	<b>(179)</b>

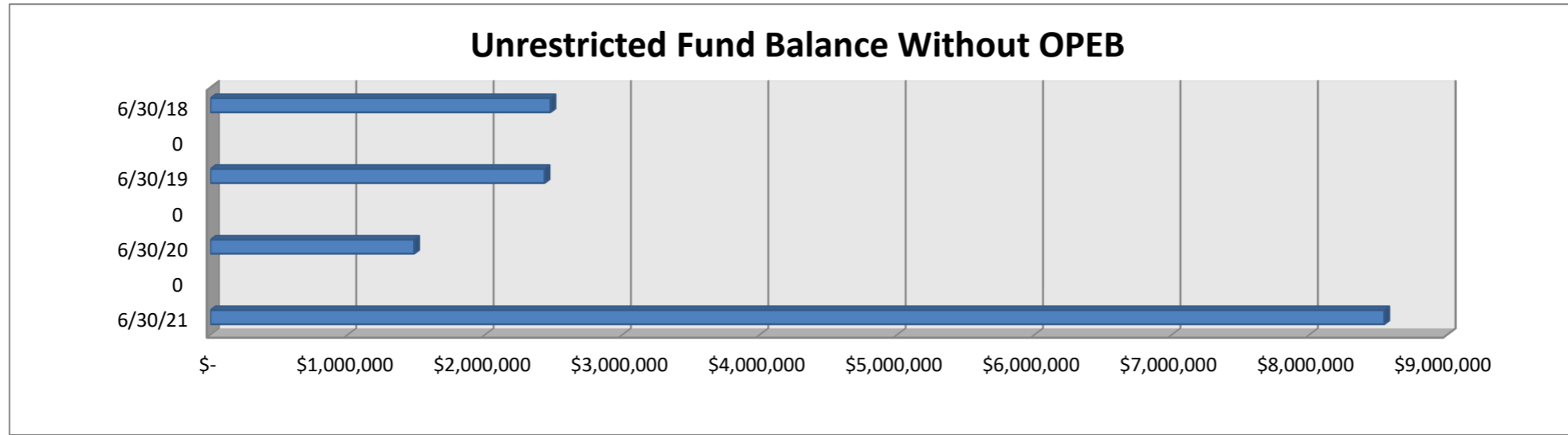
**BROOKE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 2,475,608	\$ 2,432,134	\$ 1,482,849	\$ 8,543,986	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>	\$ 7,738,384	\$ 8,194,697	\$ 8,696,092	\$ 10,574,575	\$ 10,436,260
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<b>Per Pupil Expenditures</b>	\$ 12,597	\$ 13,453	\$ 14,642	\$ 13,992	N/A (2)
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**Revenues:**

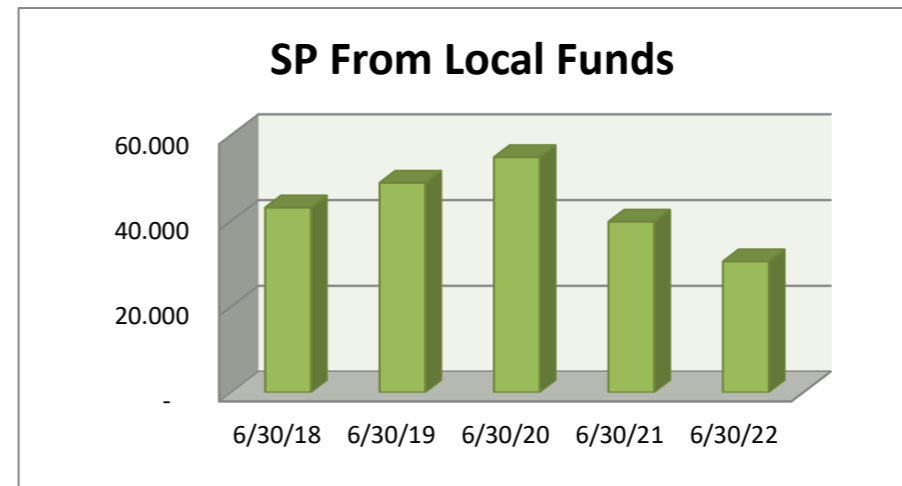
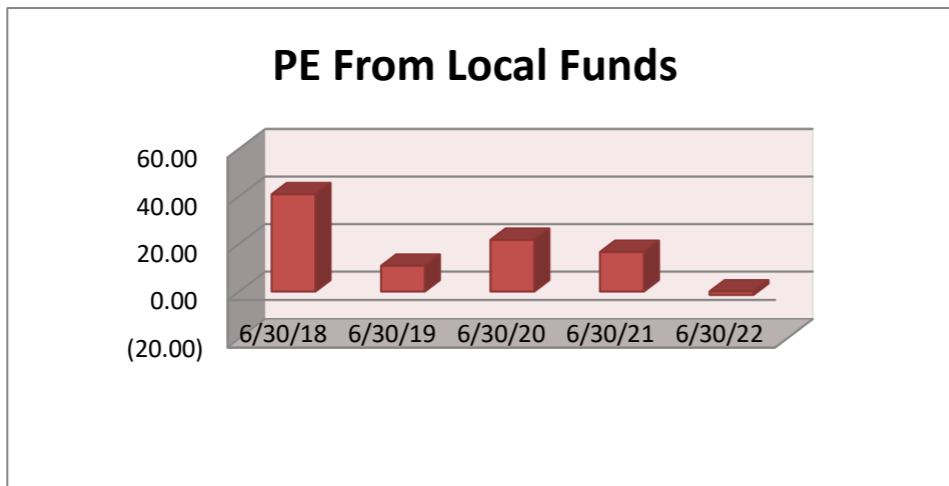
Local Source Revenue	\$ 15,669,951	\$ 17,061,244	\$ 17,085,249	\$ 21,046,897	N/A
State Source Revenue	27,952,978	20,502,198	20,354,707	18,199,885	N/A
Federal Source Revenue	3,156,224	3,109,822	3,257,305	3,252,909	N/A

<b>Total</b>	<b>\$ 46,779,153</b>	<b>\$ 40,673,264</b>	<b>\$ 40,697,261</b>	<b>\$ 42,499,691</b>	<b>\$ - (2)</b>
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

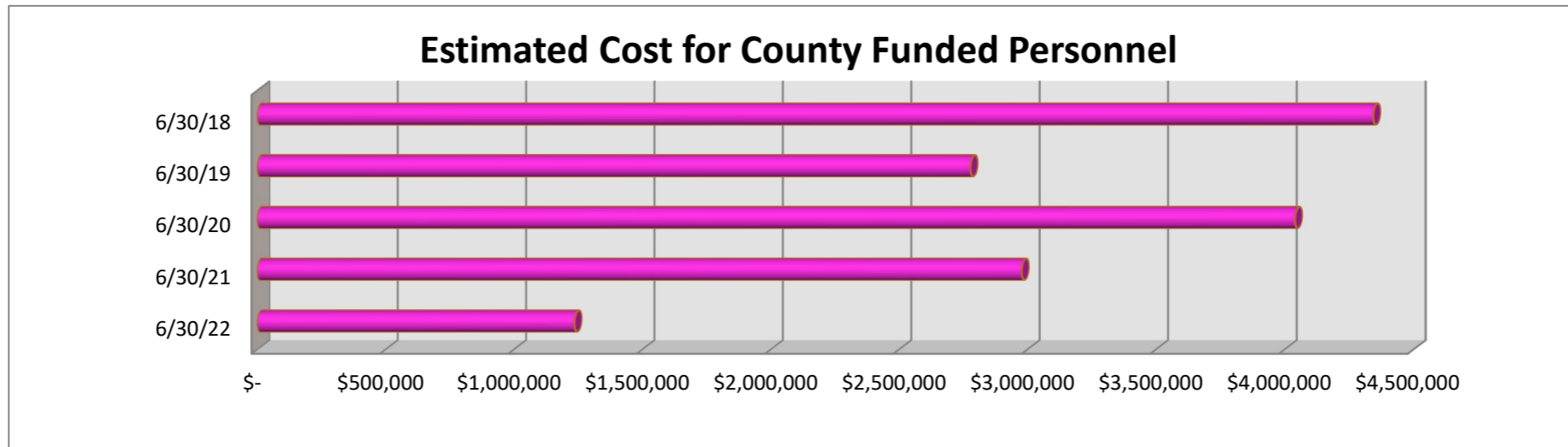
**BROOKE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	222.65	220.24	218.69	207.32	199.45
Number PE & SSP actually employed	253.55	218.55	228.40	213.95	189.99
Number PE & SSP employed in excess of number funded	30.90	(1.69)	9.71	6.63	(9.46)
Number of professionals employed from local funds	10.00	12.50	12.00	10.00	8.00
Total number of professionals funded by county board	40.90	10.81	21.71	16.63	(1.46)
<b>Service Personnel:</b>					
Number SP allowed for funding	130.330	129.052	124.392	117.928	113.450
Number SP actually employed	173.460	177.948	179.253	157.745	144.015
Number SP employed in excess of number funded	43.130	48.896	54.861	39.817	30.565
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	43.130	48.896	54.861	39.817	30.565
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>84.030</b>	<b>59.706</b>	<b>76.571</b>	<b>56.447</b>	<b>29.105</b>



**BROOKE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,590,223	\$ 736,973	\$ 1,564,872	\$ 1,204,715	\$ (107,159)
Service Personnel	1,754,387	2,041,441	2,476,146	1,773,251	1,343,364
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 4,344,611</b>	<b>\$ 2,778,415</b>	<b>\$ 4,041,017</b>	<b>\$ 2,977,966</b>	<b>\$ 1,236,206</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,935	2,830	2,681	2,585	2,575
Increase (Decline) in student enrollment	(30)	(105)	(149)	(96)	(10)
Number of schools	10	6	6	6	6
County average number of students/school	294	472	447	431	429
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(118)</b>	<b>62</b>	<b>40</b>	<b>36</b>	<b>35</b>

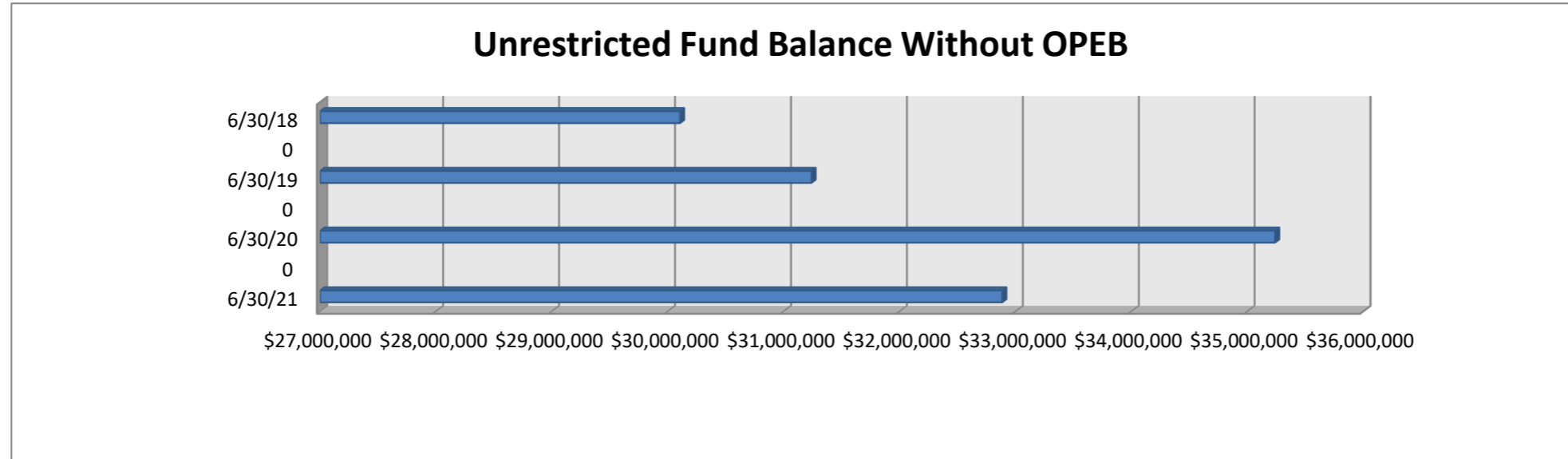
**CABELL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 30,104,306	\$ 31,238,192	\$ 35,237,960	\$ 32,883,099	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>	\$ 26,473,719	\$ 26,699,601	\$ 27,594,904	\$ 28,405,611	\$ 28,352,720

<b>Per Pupil Expenditures</b>	\$ 11,333	\$ 12,248	\$ 12,698	\$ 13,808	N/A (2)
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**Revenues:**

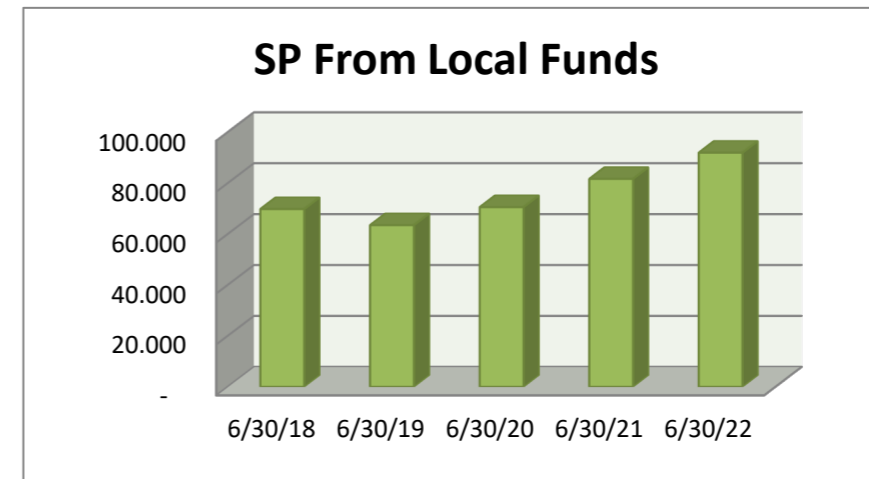
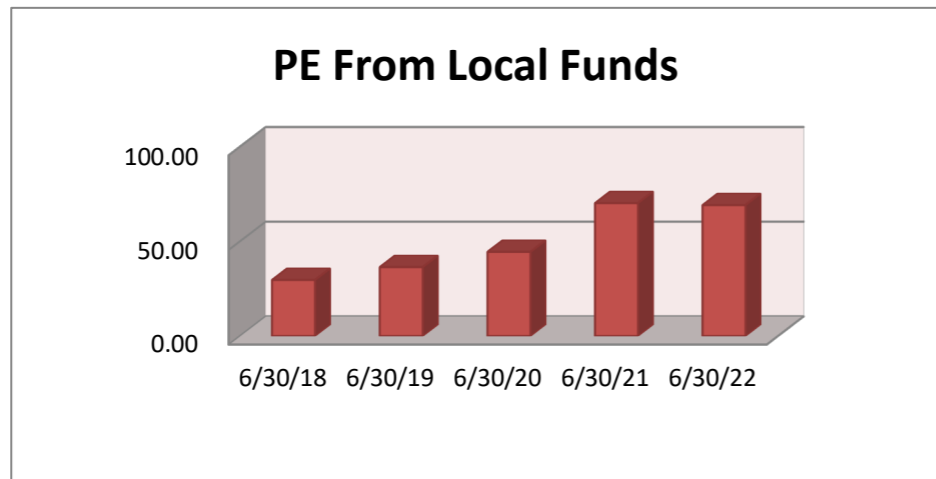
Local Source Revenue	\$ 56,159,918	\$ 57,991,056	\$ 59,423,338	\$ 59,582,302	N/A
State Source Revenue	87,108,295	89,387,314	97,532,256	91,788,748	N/A
Federal Source Revenue	19,917,059	18,500,464	26,460,757	25,892,815	N/A
<b>Total</b>	<b>\$ 163,185,272</b>	<b>\$ 165,878,834</b>	<b>\$ 183,416,351</b>	<b>\$ 177,263,865</b>	<b>\$ - (2)</b>

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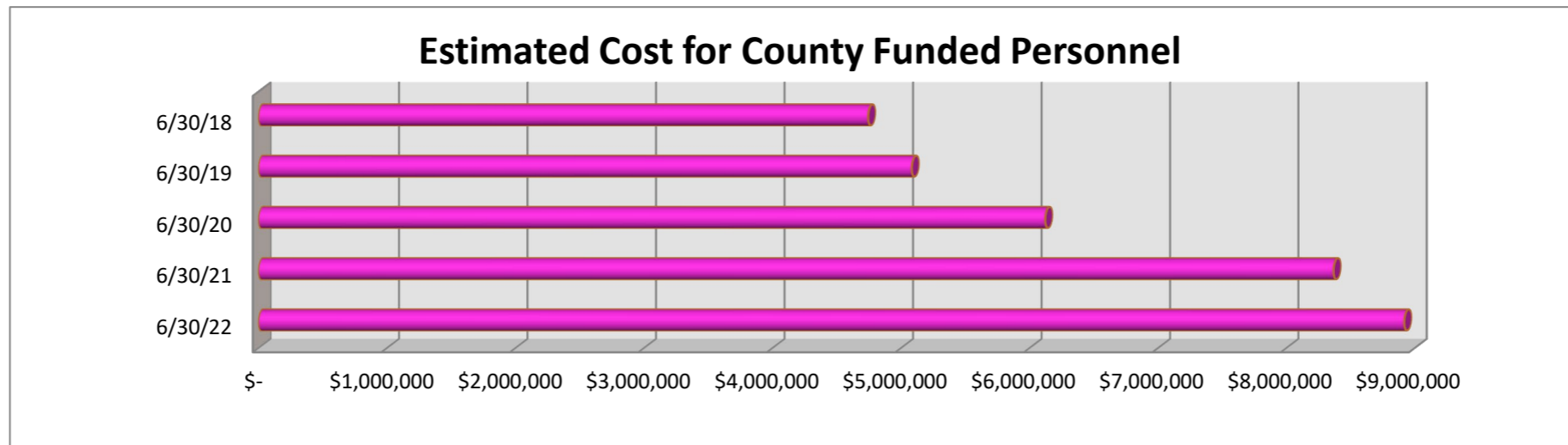
**CABELL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	963.46	951.90	958.53	934.01	917.34
Number PE & SSP actually employed	972.60	971.08	986.00	985.25	969.52
Number PE & SSP employed in excess of number funded	9.14	19.18	27.47	51.24	52.18
Number of professionals employed from local funds	20.50	17.25	17.00	19.00	17.00
Total number of professionals funded by county board	29.64	36.43	44.47	70.24	69.18
<b>Service Personnel:</b>					
Number SP allowed for funding	564.838	558.317	545.233	531.289	521.805
Number SP actually employed	634.680	621.835	615.845	612.985	613.800
Number SP employed in excess of number funded	69.842	63.518	70.612	81.696	91.995
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	69.842	63.518	70.612	81.696	91.995
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>99.482</b>	<b>99.948</b>	<b>115.082</b>	<b>151.936</b>	<b>161.175</b>



**CABELL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,915,903	\$ 2,447,527	\$ 3,100,644	\$ 4,894,069	\$ 4,923,006
Service Personnel	2,829,691	2,637,463	3,022,858	3,475,471	3,997,837
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 4,745,594</b>	<b>\$ 5,084,990</b>	<b>\$ 6,123,503</b>	<b>\$ 8,369,540</b>	<b>\$ 8,920,842</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	12,739	12,434	12,111	11,860	11,645
Increase (Decline) in student enrollment	(129)	(305)	(323)	(251)	(215)
Number of schools	24	24	24	24	24
County average number of students/school	531	518	505	494	485
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>119</b>	<b>108</b>	<b>98</b>	<b>99</b>	<b>91</b>

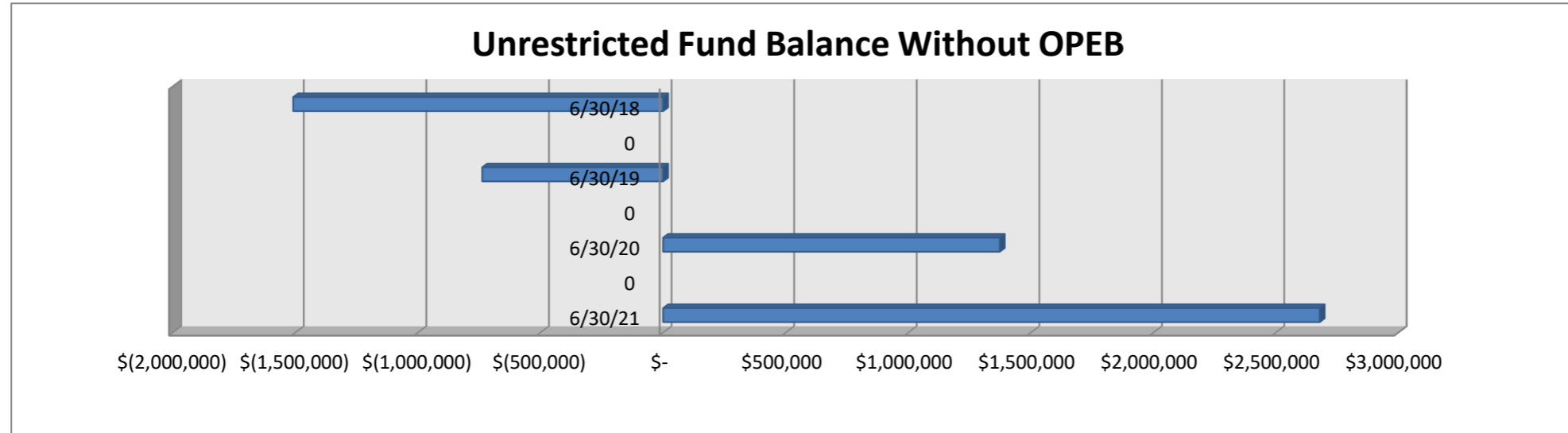
**CALHOUN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ (1,508,838)	\$ (737,893)	\$ 1,373,092	\$ 2,679,319	N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	3.11%	3.11%	3.11%	3.11%	3.11%
<b>Projected excess levy gross tax collections</b>	\$ 48,211	\$ 46,993	\$ 48,767	\$ 55,465	\$ 88,287

**Per Pupil Expenditures**

	\$ 11,397	\$ 12,518	\$ 13,374	\$ 15,327	N/A	(2)
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**Revenues:**

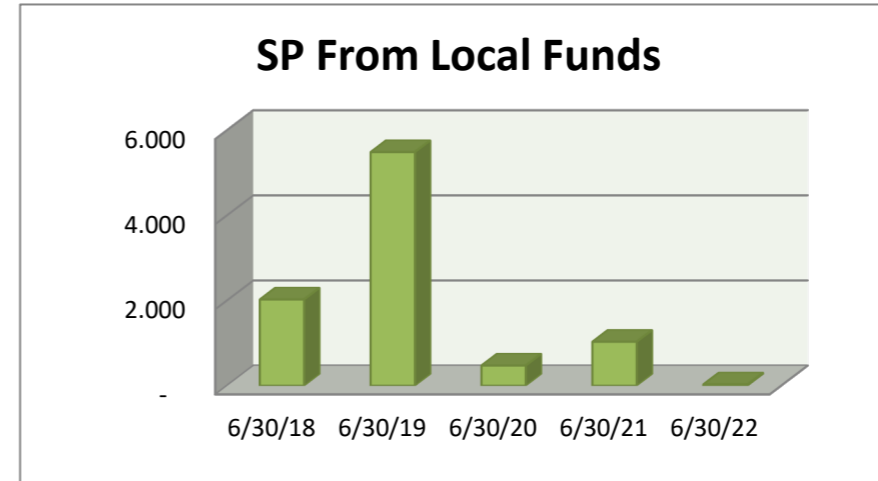
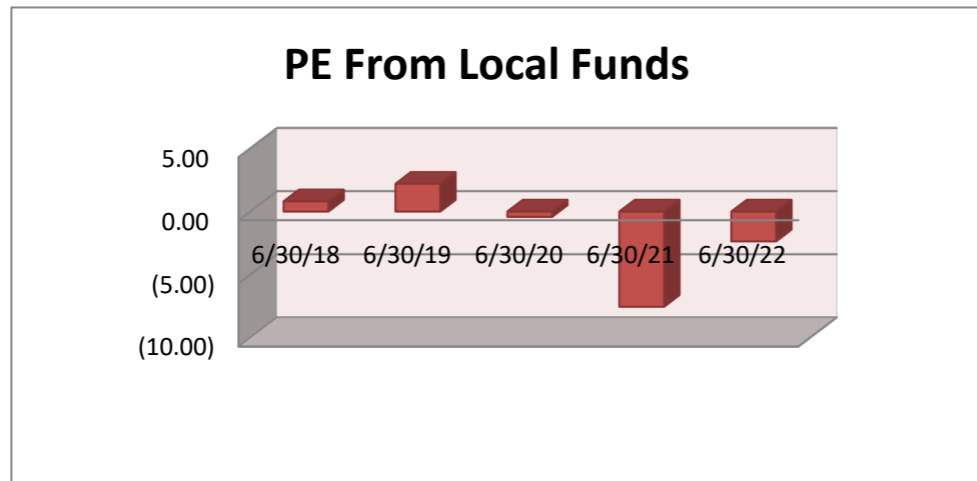
Local Source Revenue	\$ 1,817,613	\$ 1,644,159	\$ 2,610,620	\$ 1,785,685	N/A
State Source Revenue	10,254,823	10,674,017	12,216,487	11,550,149	N/A
Federal Source Revenue	2,060,329	2,390,213	2,382,953	3,930,740	N/A

<b>Total</b>	<b>\$ 14,132,765</b>	<b>\$ 14,708,389</b>	<b>\$ 17,210,060</b>	<b>\$ 17,266,574</b>	<b>\$ -</b>	<b>(2)</b>
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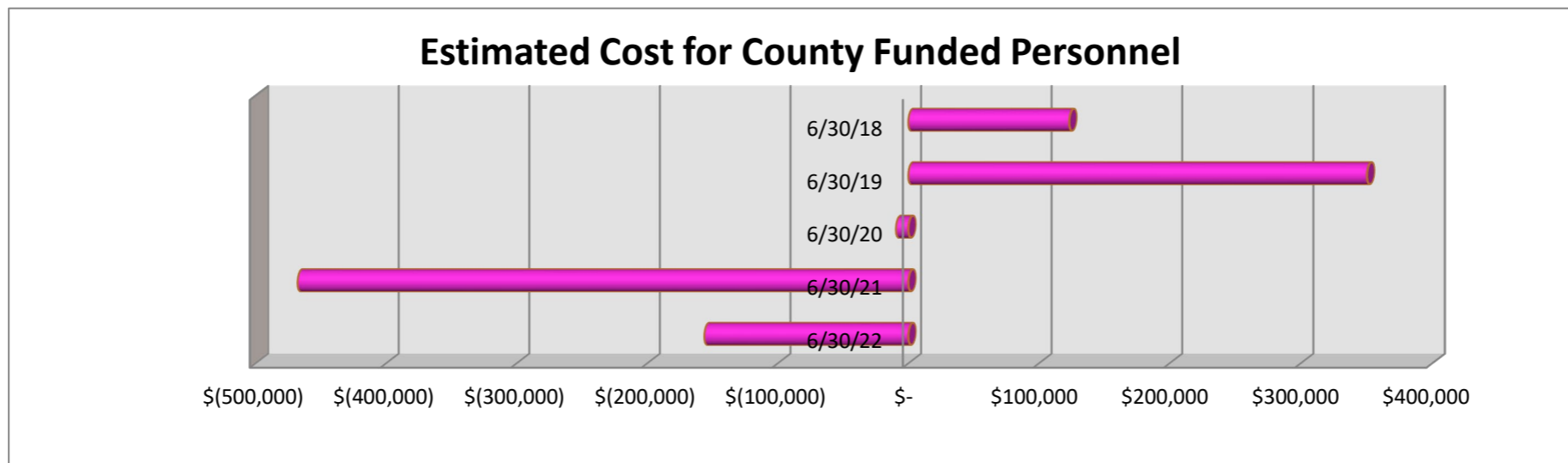
**CALHOUN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	93.94	91.85	97.97	95.37	92.29
Number PE & SSP actually employed	92.75	91.55	95.55	86.33	87.43
Number PE & SSP employed in excess of number funded	(1.19)	(0.30)	(2.42)	(9.04)	(4.86)
Number of professionals employed from local funds	2.00	2.50	2.00	1.50	2.50
Total number of professionals funded by county board	0.81	2.20	(0.42)	(7.54)	(2.36)
<b>Service Personnel:</b>					
Number SP allowed for funding	54.286	53.321	56.364	54.980	53.493
Number SP actually employed	56.313	58.813	56.838	56.013	53.523
Number SP employed in excess of number funded	2.027	5.492	0.474	1.033	0.030
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.027	5.492	0.474	1.033	0.030
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>2.837</b>	<b>7.692</b>	<b>0.054</b>	<b>(6.507)</b>	<b>(2.330)</b>



**CALHOUN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 48,327	\$ 138,237	\$ (28,115)	\$ (508,436)	\$ (157,310)
Service Personnel	74,893	212,246	18,658	40,736	1,132
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 123,220</b>	<b>\$ 350,483</b>	<b>\$ (9,457)</b>	<b>\$ (467,700)</b>	<b>\$ (156,178)</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,028	962	926	882	857
Increase (Decline) in student enrollment	(23)	(66)	(36)	(44)	(25)
County average number of students/school	3	3	3	3	3
Average number of students/school	343	321	309	294	286
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(69)</b>	<b>(89)</b>	<b>(98)</b>	<b>(101)</b>	<b>(108)</b>

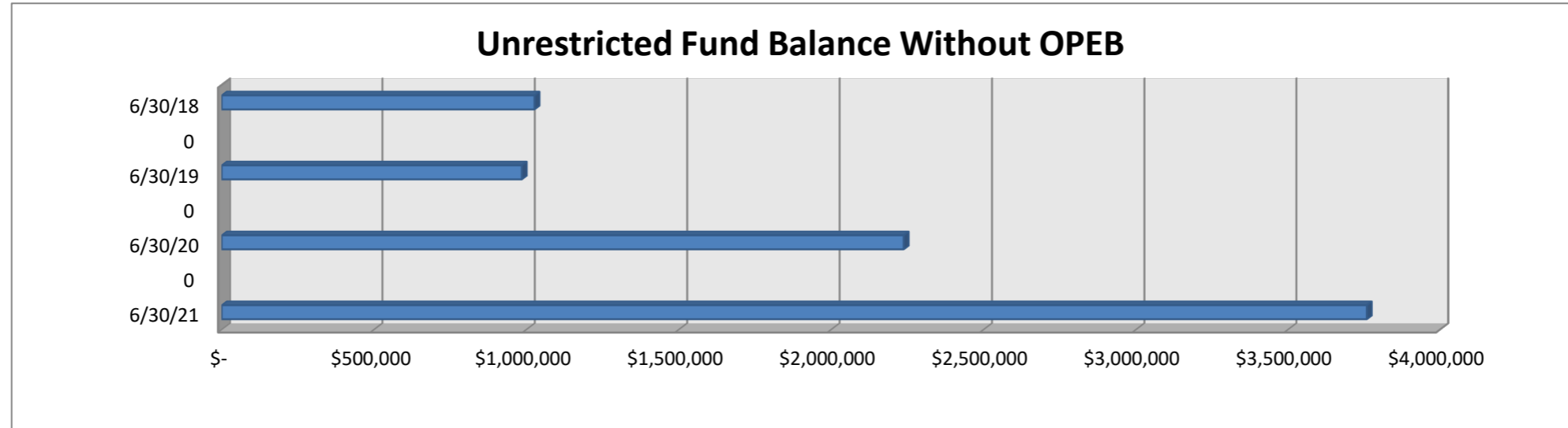
**CLAY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 1,026,339	\$ 984,619	\$ 2,237,706	\$ 3,759,601	N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	31.59%	31.59%	31.59%	32.42%	32.42%
<b>Projected excess levy gross tax collections</b>	\$ 576,949	\$ 563,387	\$ 563,897	\$ 574,038	\$ 565,656

<b>Per Pupil Expenditures</b>	\$ 11,660	\$ 12,835	\$ 12,865	\$ 13,570	N/A	(2)
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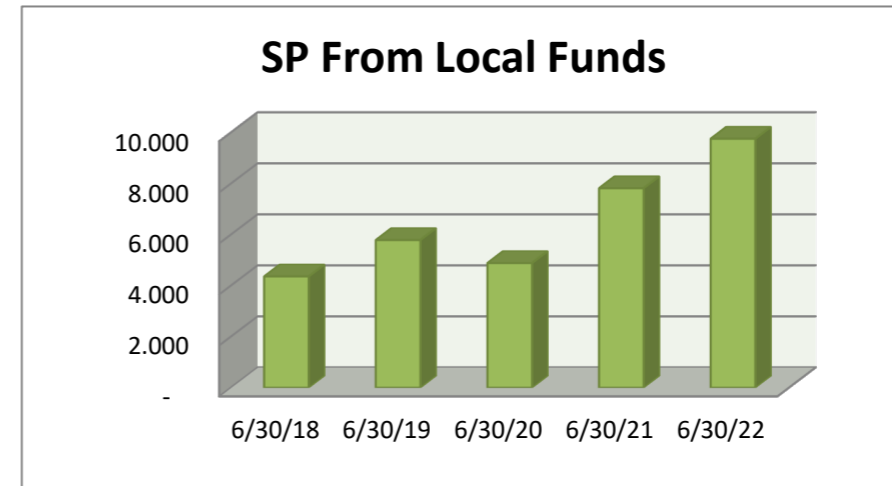
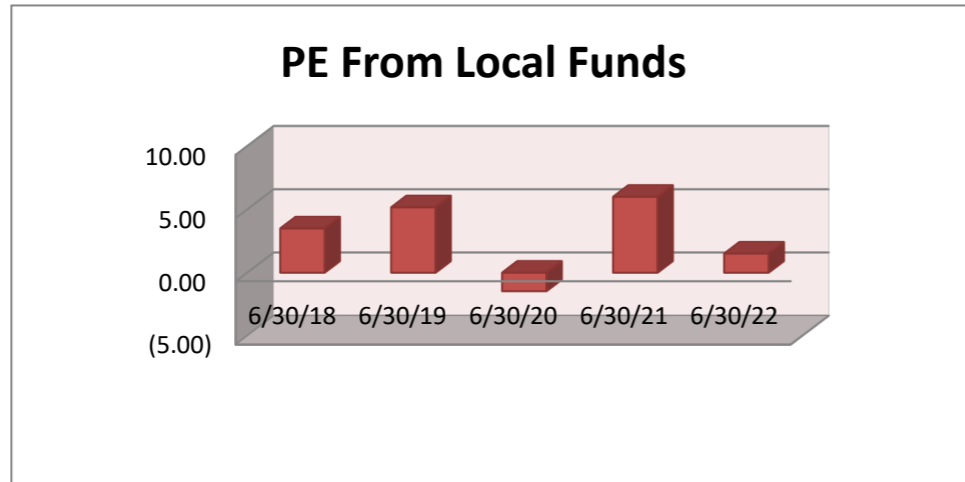
**Revenues:**

Local Source Revenue	\$ 2,459,534	\$ 2,494,483	\$ 2,594,394	\$ 2,490,898	N/A	
State Source Revenue	16,902,101	16,668,629	18,189,917	22,423,855	N/A	
Federal Source Revenue	3,723,782	7,281,173	4,471,648	6,503,514	N/A	
<b>Total</b>	\$ 23,085,417	\$ 26,444,285	\$ 25,255,959	\$ 31,418,267	\$ -	(2)

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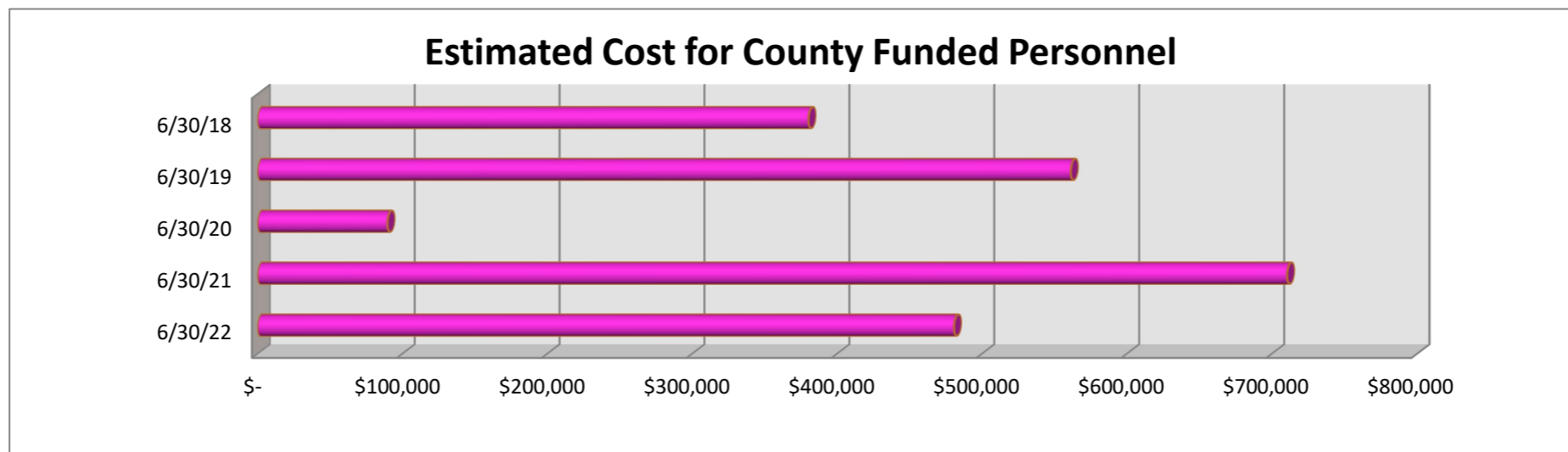
**CLAY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	146.18	145.03	144.26	138.90	134.95
Number PE & SSP actually employed	146.18	145.40	137.30	138.90	133.76
Number PE & SSP employed in excess of number funded	-	0.37	(6.96)	-	(1.19)
Number of professionals employed from local funds	3.50	4.80	5.50	6.00	2.70
Total number of professionals funded by county board	3.50	5.17	(1.46)	6.00	1.51
<b>Service Personnel:</b>					
Number SP allowed for funding	87.404	86.682	83.841	80.729	78.429
Number SP actually employed	91.765	92.470	88.727	88.550	88.190
Number SP employed in excess of number funded	4.361	5.788	4.886	7.821	9.761
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	4.361	5.788	4.886	7.821	9.761
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>7.861</b>	<b>10.958</b>	<b>3.426</b>	<b>13.821</b>	<b>11.271</b>



**CLAY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 220,779	\$ 343,097	\$ (101,517)	\$ 408,129	\$ 102,692
Service Personnel	159,492	218,233	191,213	302,357	378,018
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 380,271</b>	<b>\$ 561,329</b>	<b>\$ 89,696</b>	<b>\$ 710,486</b>	<b>\$ 480,710</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,922	1,859	1,790	1,739	1,654
Increase (Decline) in student enrollment	(16)	(63)	(69)	(51)	(85)
Number of schools	6	6	6	6	6
County average number of students/school	320	310	298	290	276
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(92)</b>	<b>(100)</b>	<b>(109)</b>	<b>(105)</b>	<b>(118)</b>



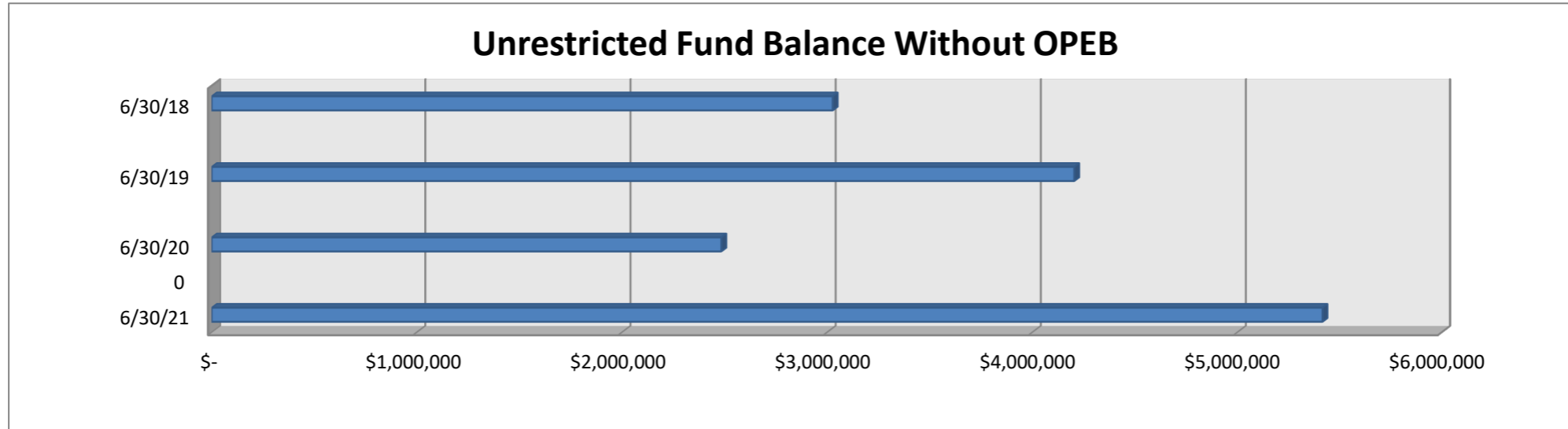
**DODDRIDGE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 3,026,547	\$ 4,203,622	\$ 2,483,745	\$ 5,416,490	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>	\$ 12,065,108	\$ 12,898,567	\$ 17,413,428	\$ 20,385,358	\$ 17,539,932

**Per Pupil Expenditures**

	\$ 18,376	\$ 20,881	\$ 22,830	\$ 25,204	N/A	(2)
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**Revenues:**

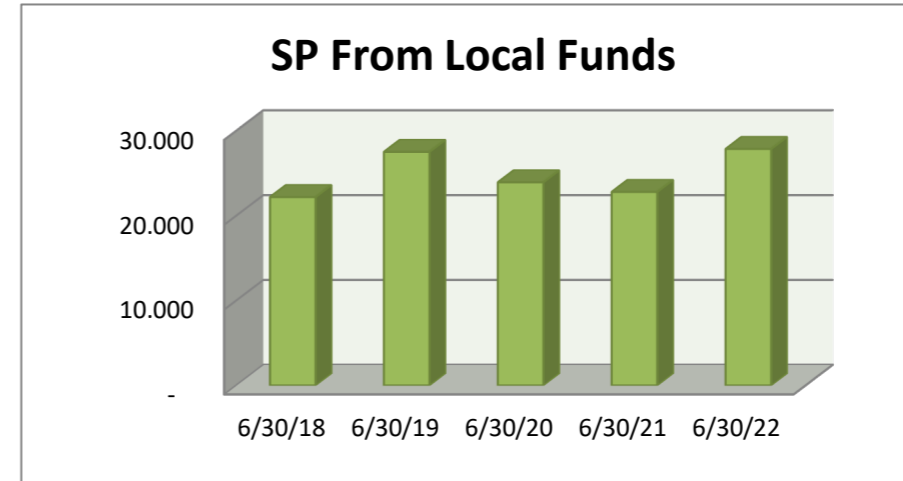
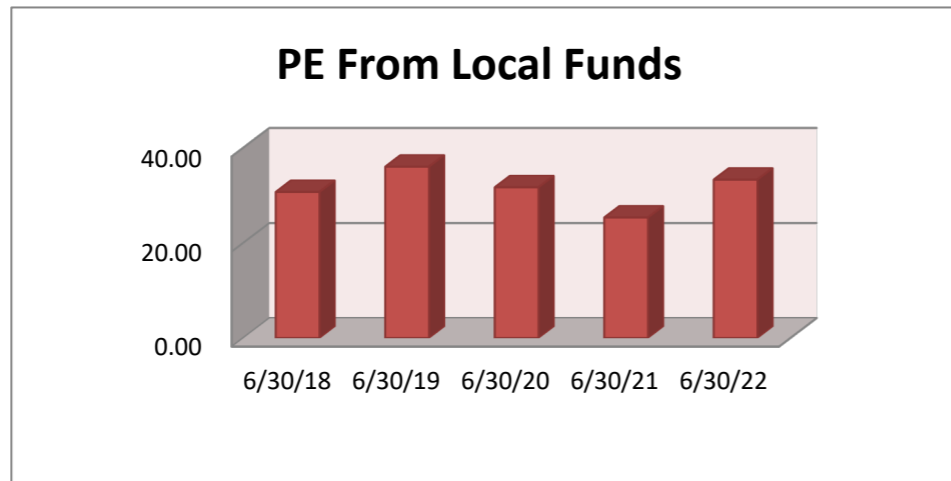
Local Source Revenue	\$ 22,864,881	\$ 23,647,633	\$ 31,239,917	\$ 37,166,919	N/A
State Source Revenue	3,357,295	3,858,428	4,200,909	4,077,126	N/A
Federal Source Revenue	1,421,479	1,612,721	1,779,243	2,222,498	N/A

<b>Total</b>	\$ 27,643,655	\$ 29,118,782	\$ 37,220,069	\$ 43,466,543	\$ -	(2)
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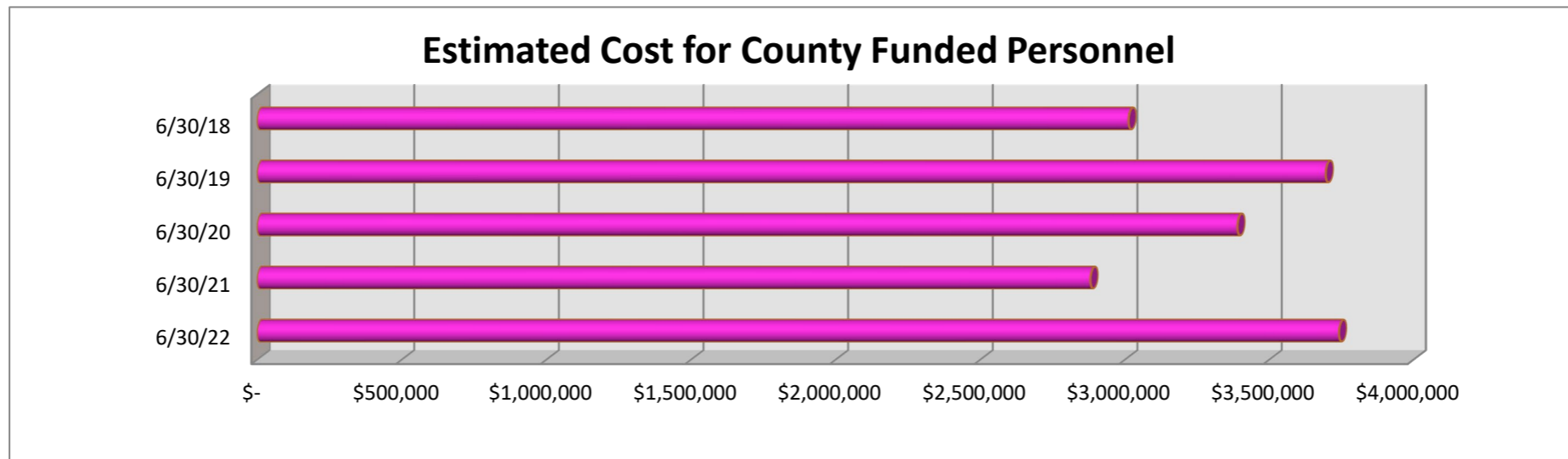
**DODDRIDGE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	91.76	88.94	101.28	100.64	99.67
Number PE & SSP actually employed	115.75	118.25	125.00	119.00	126.00
Number PE & SSP employed in excess of number funded	23.99	29.31	23.72	18.36	26.33
Number of professionals employed from local funds	6.75	6.75	8.00	7.00	7.00
Total number of professionals funded by county board	30.74	36.06	31.72	25.36	33.33
<b>Service Personnel:</b>					
Number SP allowed for funding	55.797	54.052	59.615	59.326	58.612
Number SP actually employed	78.012	81.596	83.568	82.149	86.500
Number SP employed in excess of number funded	22.215	27.544	23.953	22.823	27.888
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	22.215	27.544	23.953	22.823	27.888
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>52.955</b>	<b>63.604</b>	<b>55.673</b>	<b>48.183</b>	<b>61.218</b>



**DODDRIDGE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,132,204	\$ 2,573,579	\$ 2,380,666	\$ 1,912,301	\$ 2,538,992
Service Personnel	880,854	1,122,774	1,009,136	968,828	1,203,408
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,013,058</b>	<b>\$ 3,696,354</b>	<b>\$ 3,389,803</b>	<b>\$ 2,881,130</b>	<b>\$ 3,742,401</b>

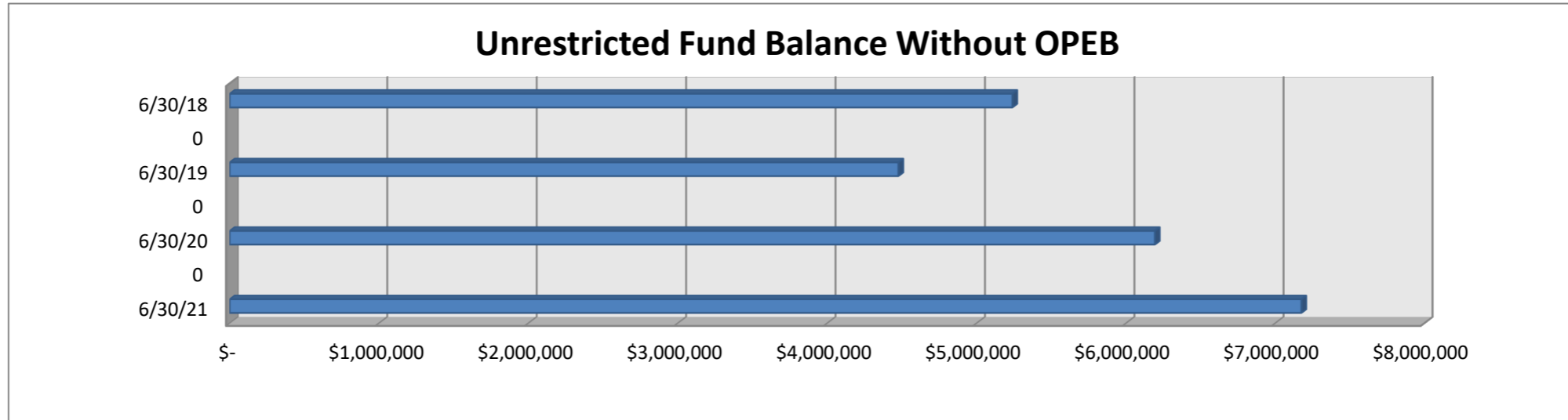


**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,116	1,119	1,118	1,099	1,079
Increase (Decline) in student enrollment	(64)	3	(1)	(19)	(20)
Number of schools	4	4	4	4	4
County average number of students/school	279	280	280	275	270
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(133)</b>	<b>(130)</b>	<b>(127)</b>	<b>(120)</b>	<b>(124)</b>

**FAYETTE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 5,237,994	\$ 4,475,255	\$ 6,191,588	\$ 7,174,400	N/A (1)(2)

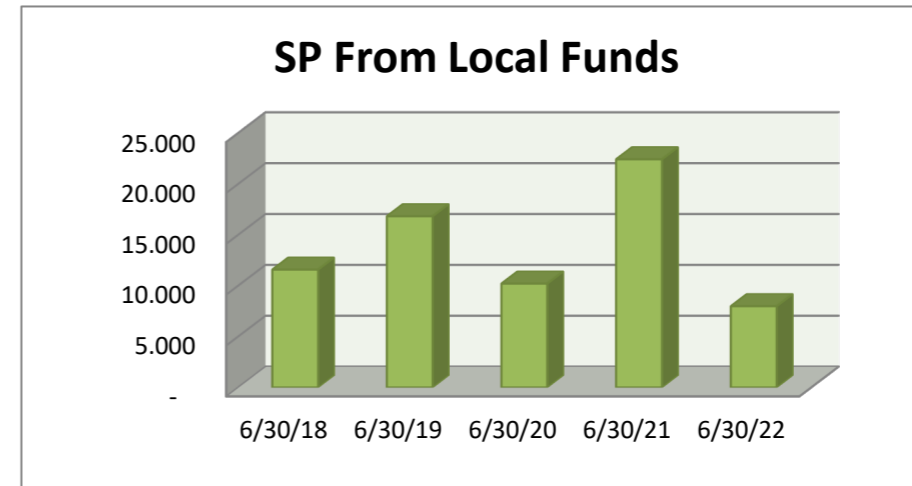
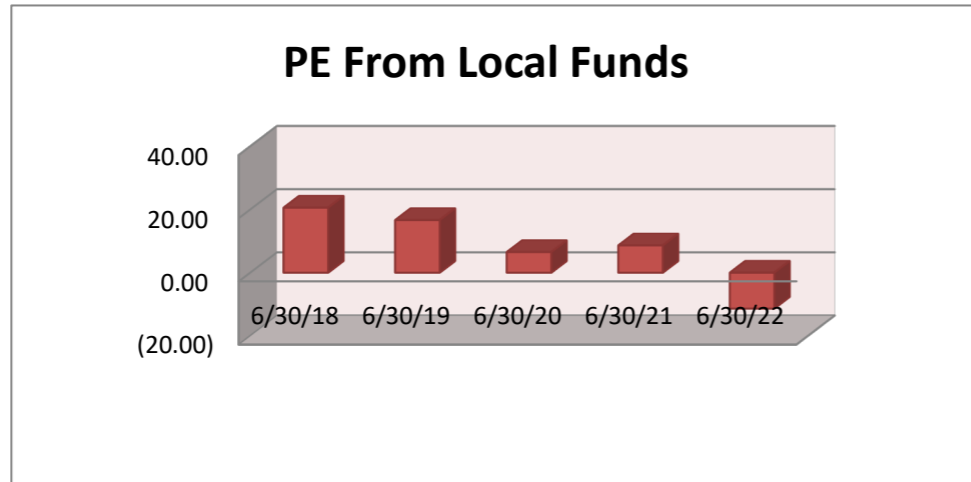


<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 10,427,479	\$ 10,470,213	\$ 10,545,886	\$ 10,941,471	\$ 10,668,322
<b>Per Pupil Expenditures</b>	\$ 11,364	\$ 12,246	\$ 12,888	\$ 13,576	N/A (2)
<b>Revenues:</b>					
Local Source Revenue	\$ 21,560,678	\$ 22,123,213	\$ 24,316,678	\$ 22,787,728	N/A
State Source Revenue	52,656,231	66,463,678	53,804,269	60,765,462	N/A
Federal Source Revenue	9,790,980	10,637,464	10,340,059	16,487,064	N/A
<b>Total</b>	\$ 84,007,889	\$ 99,224,355	\$ 88,461,006	\$ 100,040,254	\$ - (2)

Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

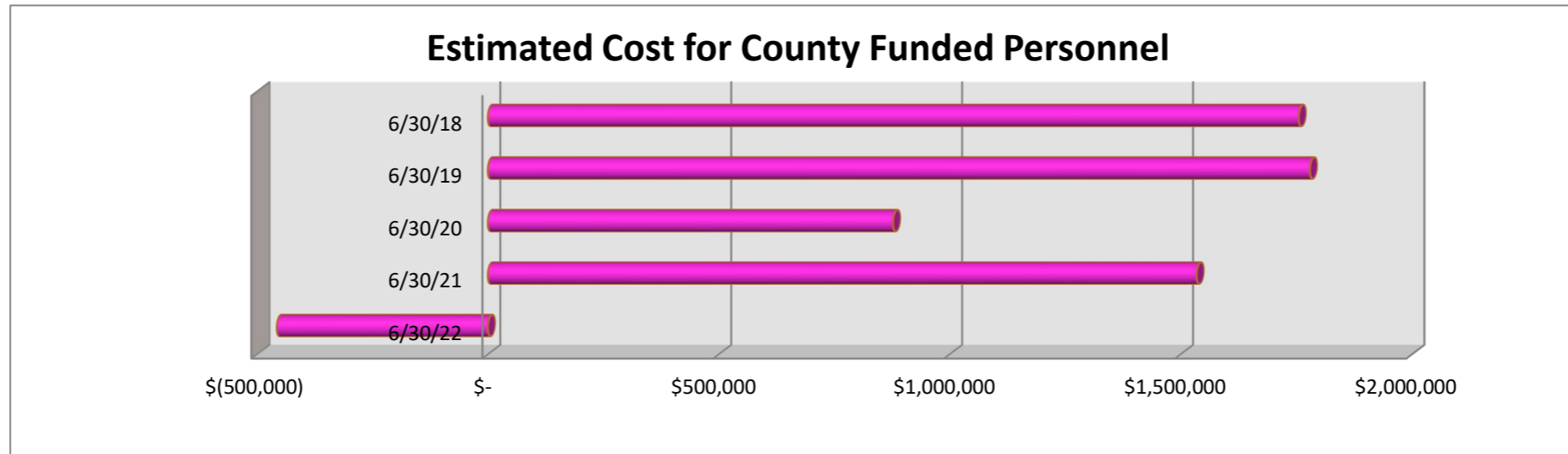
**FAYETTE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	490.59	482.97	476.70	462.35	439.84
Number PE & SSP actually employed	489.18	479.63	459.98	451.98	413.48
Number PE & SSP employed in excess of number funded	(1.41)	(3.34)	(16.72)	(10.37)	(26.36)
Number of professionals employed from local funds	22.00	20.00	23.25	19.00	15.00
Total number of professionals funded by county board	20.59	16.66	6.53	8.63	(11.36)
<b>Service Personnel:</b>					
Number SP allowed for funding	292.654	287.084	277.049	268.709	255.629
Number SP actually employed	304.236	303.916	287.256	291.141	263.616
Number SP employed in excess of number funded	11.582	16.832	10.207	22.432	7.987
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	11.582	16.832	10.207	22.432	7.987
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>32.172</b>	<b>33.492</b>	<b>16.737</b>	<b>31.062</b>	<b>(3.373)</b>



**FAYETTE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,306,196	\$ 1,101,994	\$ 453,133	\$ 598,254	\$ (787,505)
Service Personnel	449,185	677,564	424,150	936,333	330,567
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,755,382</b>	<b>\$ 1,779,558</b>	<b>\$ 877,282</b>	<b>\$ 1,534,586</b>	<b>\$ (456,938)</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	6,365	6,143	5,969	5,657	5,516
Increase (Decline) in student enrollment	(122)	(222)	(174)	(312)	(141)
Total number of schools	17	16	12	12	12
County average number of students/school	374	384	497	471	460
State average number of students/school	412	410	407	395	394
<b>Number of students/all school above (below) state average</b>	<b>(38)</b>	<b>(26)</b>	<b>90</b>	<b>76</b>	<b>66</b>

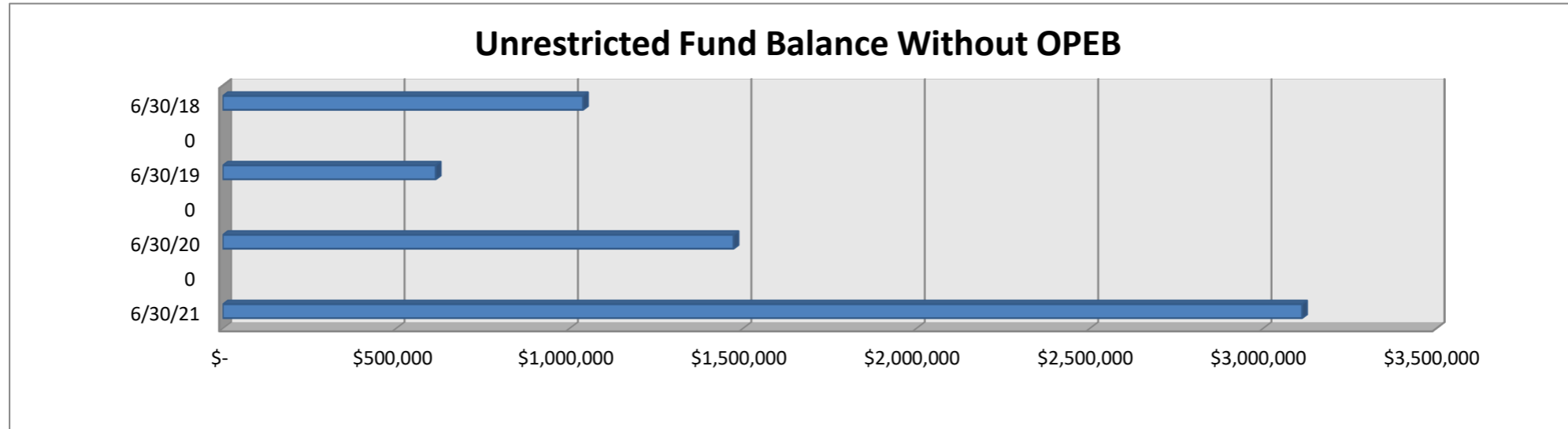
**GILMER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 1,038,613	\$ 614,079	\$ 1,472,664	\$ 3,112,715	N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	40.00%	34.16%	34.16%	34.16%	34.16%
<b>Projected excess levy gross tax collections</b>	\$ 937,919	\$ 752,197	\$ 749,972	\$ 849,896	\$ 801,442

**Per Pupil Expenditures**

	\$ 13,560	\$ 13,949	\$ 14,970	\$ 15,955	N/A	(2)
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**Revenues:**

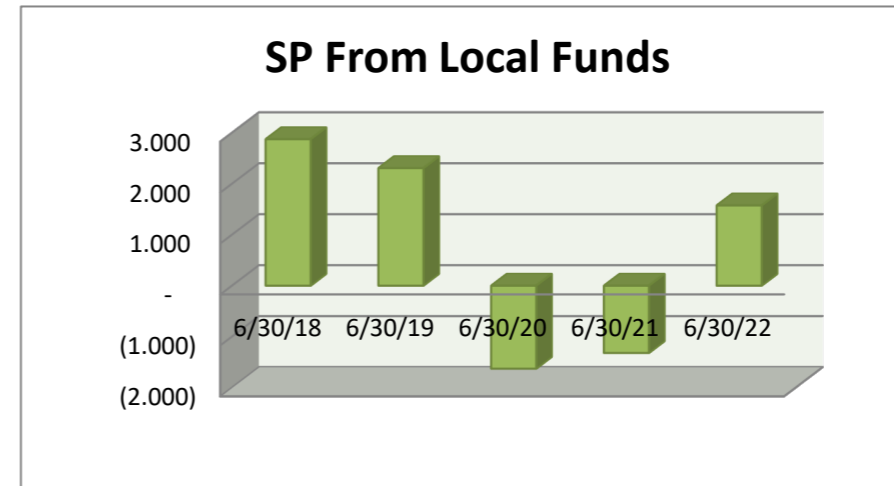
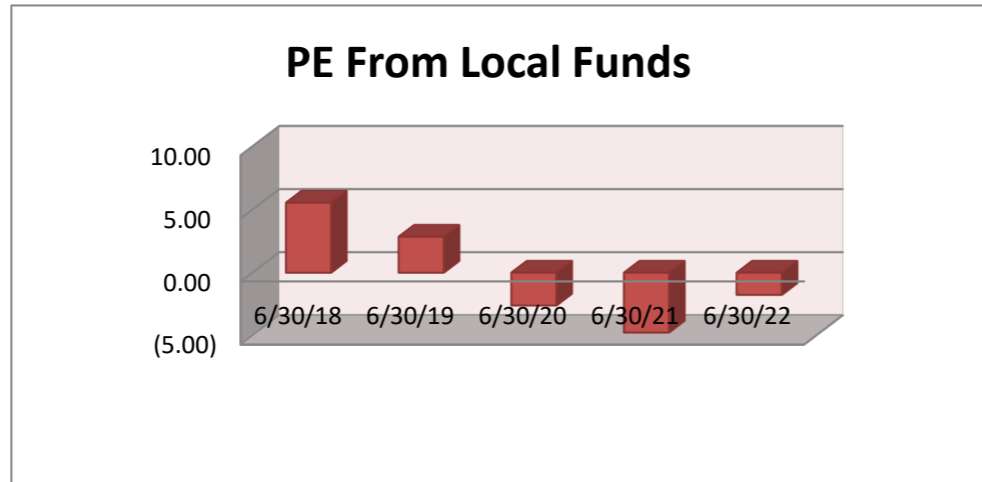
Local Source Revenue	\$ 2,943,540	\$ 2,673,507	\$ 2,575,643	\$ 3,235,155	N/A
State Source Revenue	7,290,096	7,253,868	8,557,691	8,635,265	N/A
Federal Source Revenue	1,416,797	1,385,630	1,668,399	1,826,233	N/A

<b>Total</b>	<b>\$ 11,650,433</b>	<b>\$ 11,313,005</b>	<b>\$ 12,801,733</b>	<b>\$ 13,696,653</b>	<b>\$ -</b>	<b>(2)</b>
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

**GILMER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

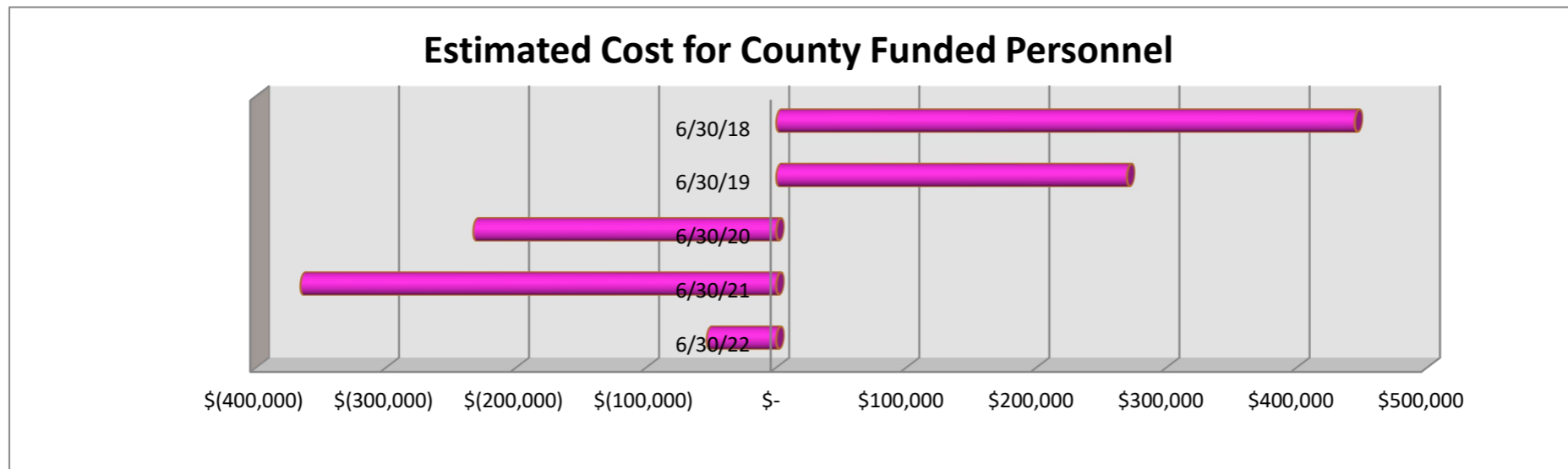
	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	77.45	77.15	88.10	88.24	87.26
Number PE & SSP actually employed	79.25	76.50	76.50	78.50	81.00
Number PE & SSP employed in excess of number funded	1.80	(0.65)	(11.60)	(9.74)	(6.26)
Number of professionals employed from local funds	3.75	3.50	9.00	5.00	4.50
Total number of professionals funded by county board	5.55	2.85	(2.60)	(4.74)	(1.76)
<b>Service Personnel:</b>					
Number SP allowed for funding	48.705	48.073	52.954	52.896	52.210
Number SP actually employed	51.580	50.380	51.325	51.575	53.785
Number SP employed in excess of number funded	2.875	2.307	(1.629)	(1.321)	1.575
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.875	2.307	(1.629)	(1.321)	1.575
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>8.425</b>	<b>5.157</b>	<b>(4.229)</b>	<b>(6.061)</b>	<b>(0.185)</b>





**GILMER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 337,215	\$ 180,956	\$ (169,025)	\$ (312,585)	\$ (116,934)
Service Personnel	107,375	88,646	(63,900)	(53,191)	63,431
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 444,590</b>	<b>\$ 269,602</b>	<b>\$ (232,924)</b>	<b>\$ (365,776)</b>	<b>\$ (53,503)</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	797	811	805	773	799
Increase (Decline) in student enrollment	(42)	14	(6)	(32)	26
Number of schools	2	2	2	2	2
County average number of students/school	399	406	403	387	400
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(13)</b>	<b>(4)</b>	<b>(4)</b>	<b>(8)</b>	<b>6</b>

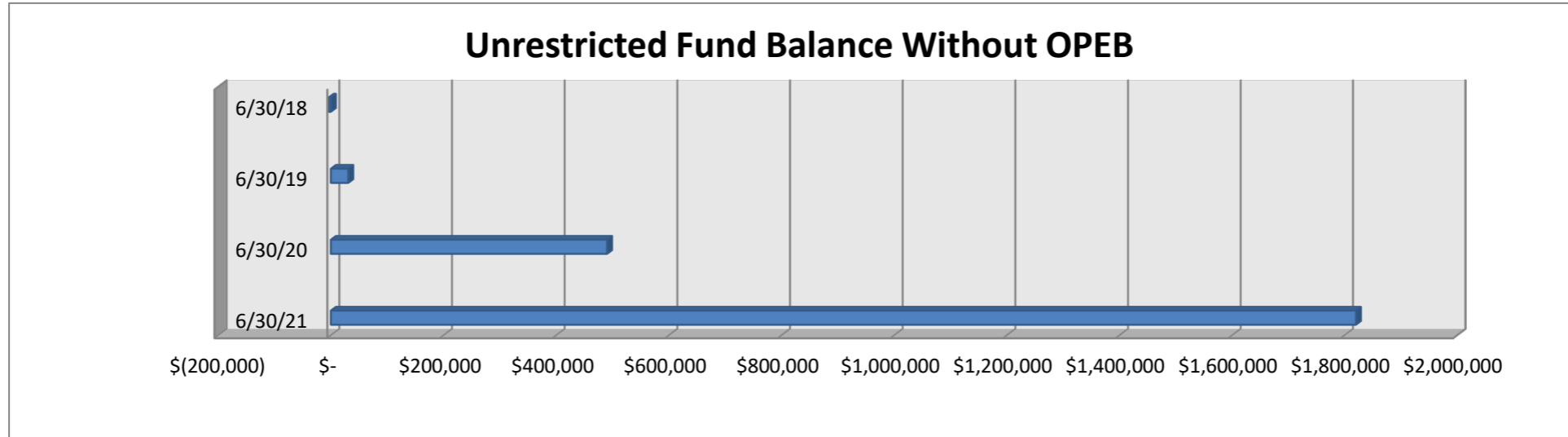
**GRANT COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE		FYE		FYE		FYE		FYE
	6/30/18		6/30/19		6/30/20		6/30/21		6/30/22

**FINANCIAL DATA:**

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

	\$	(3,980)		\$	30,833		\$	490,305		\$	1,820,313		N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect		No		No		No		Yes		Yes
Percent of maximum		-		-		-		26.93%		26.93%
<b>Projected excess levy gross tax collections</b>	\$	-		\$	-		\$	2,362,296		\$ 2,299,964

**Per Pupil Expenditures**

	\$	10,160		\$	10,564		\$	10,850		\$	11,825		N/A	(2)
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**Revenues:**

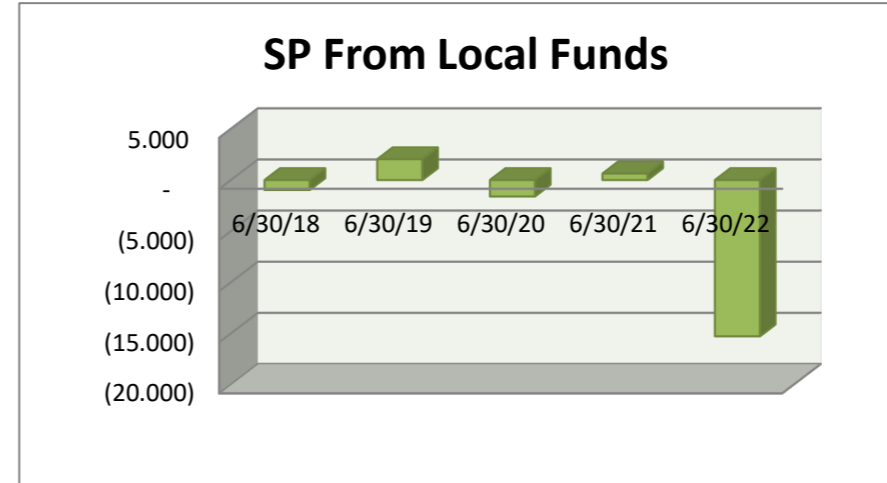
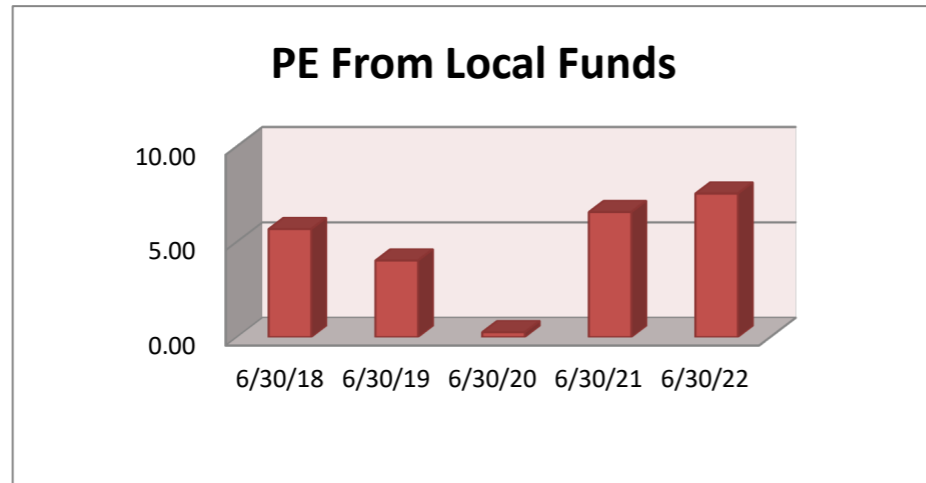
Local Source Revenue	\$	7,432,886		\$	7,504,301		\$	7,530,259		\$	10,293,887		N/A
State Source Revenue		9,951,242		9,731,752		11,451,763		11,211,321		N/A			
Federal Source Revenue		2,252,420		2,249,325		2,703,640		3,712,741		N/A			

<b>Total</b>	\$	19,636,548		\$	19,485,378		\$	21,685,662		\$	25,217,949		\$	-	(2)
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

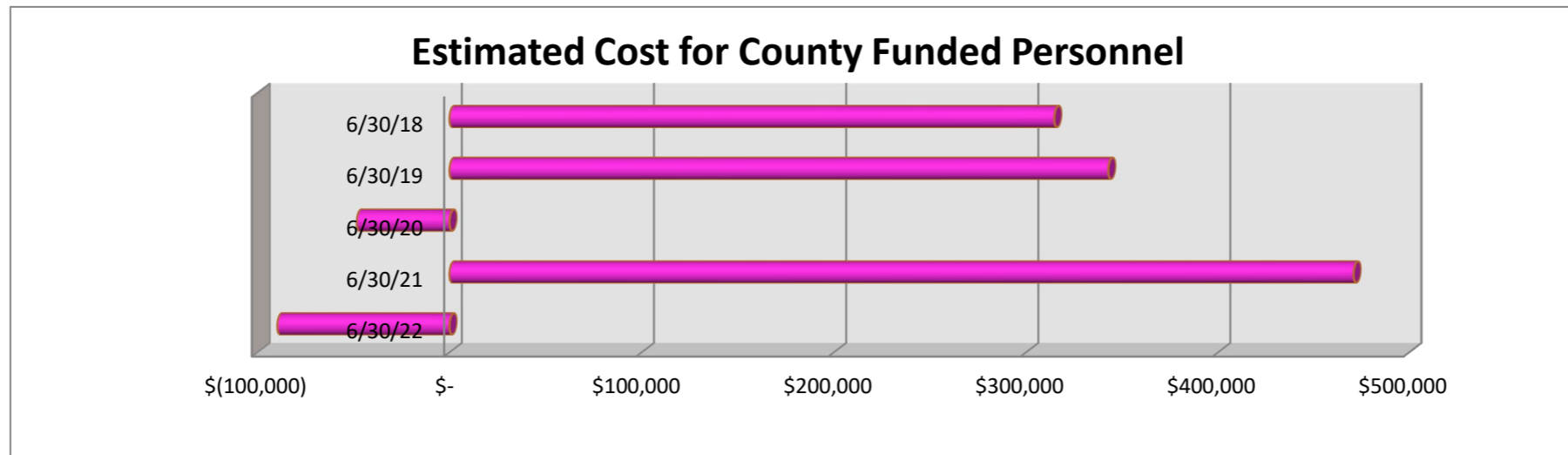
**GRANT COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	131.61	128.78	132.17	129.87	128.70
Number PE & SSP actually employed	132.28	128.80	127.43	131.43	131.23
Number PE & SSP employed in excess of number funded	0.67	0.02	(4.74)	1.56	2.53
Number of professionals employed from local funds	5.00	4.00	5.00	5.00	5.00
Total number of professionals funded by county board	5.67	4.02	0.26	6.56	7.53
<b>Service Personnel:</b>					
Number SP allowed for funding	78.295	76.944	76.357	75.615	74.419
Number SP actually employed	77.320	78.980	74.750	76.250	59.135
Number SP employed in excess of number funded	(0.975)	2.036	(1.607)	0.635	(15.284)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	(0.975)	2.036	(1.607)	0.635	(15.284)
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>4.695</b>	<b>6.056</b>	<b>(1.347)</b>	<b>7.195</b>	<b>(7.754)</b>



**GRANT COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 352,032	\$ 262,222	\$ 17,694	\$ 445,369	\$ 509,620
Service Personnel	(37,322)	80,582	(65,958)	25,611	(599,203)
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 314,710</b>	<b>\$ 342,803</b>	<b>\$ (48,265)</b>	<b>\$ 470,980</b>	<b>\$ (89,583)</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,656	1,633	1,615	1,595	1,607
Increase (Decline) in student enrollment	(25)	(23)	(18)	(20)	12
Number of schools	4	4	4	4	4
County average number of students/school	414	408	404	399	402
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>2</b>	<b>(2)</b>	<b>(3)</b>	<b>4</b>	<b>8</b>

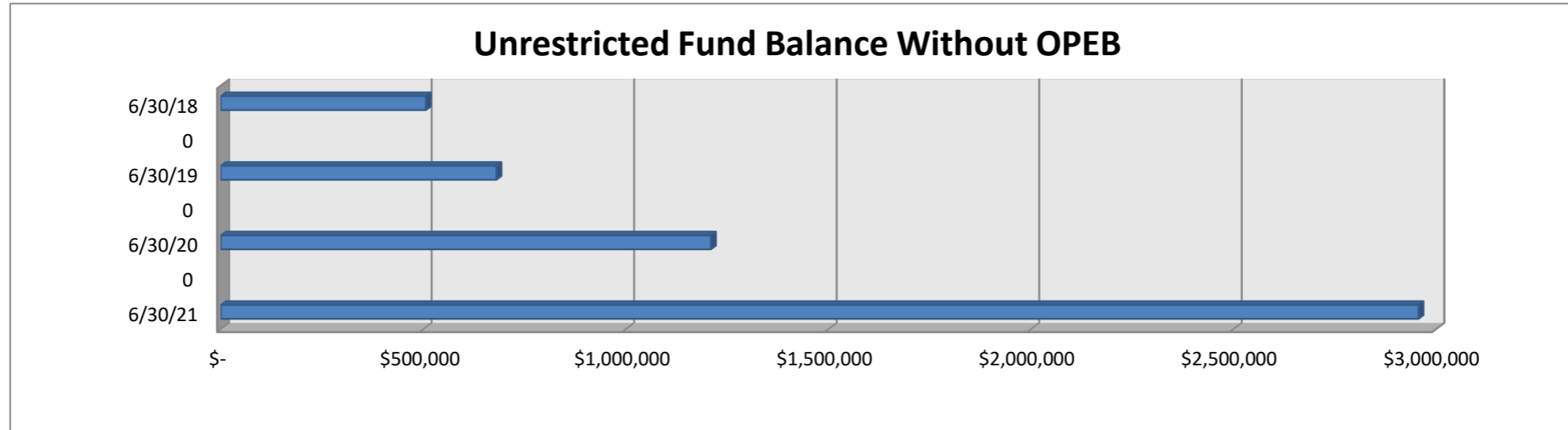
**GREENBRIER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

\$	506,355	\$	680,535	\$	1,210,134	\$	2,957,320	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>	\$ 6,257,517	\$ 6,552,752	\$ 6,788,466	\$ 7,043,982	\$ 7,056,335

**Per Pupil Expenditures**

\$	12,253	\$	12,929	\$	13,361	\$	13,508	N/A	(2)
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**Revenues:**

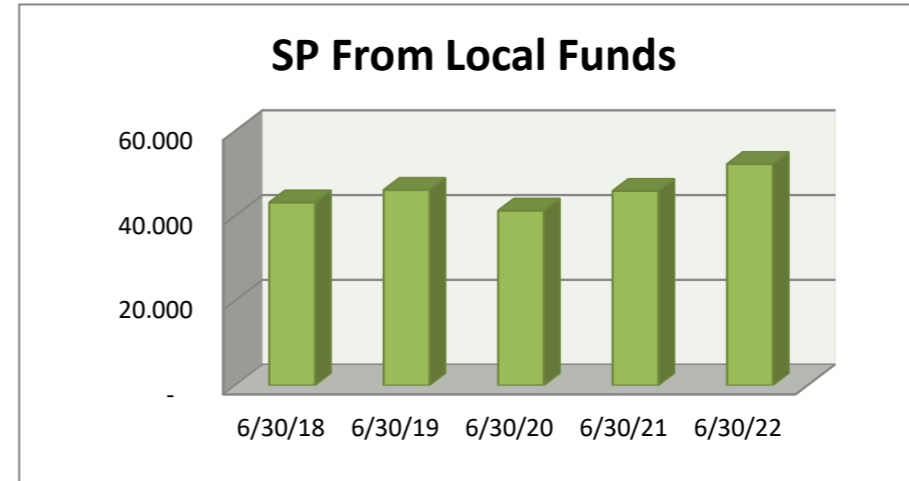
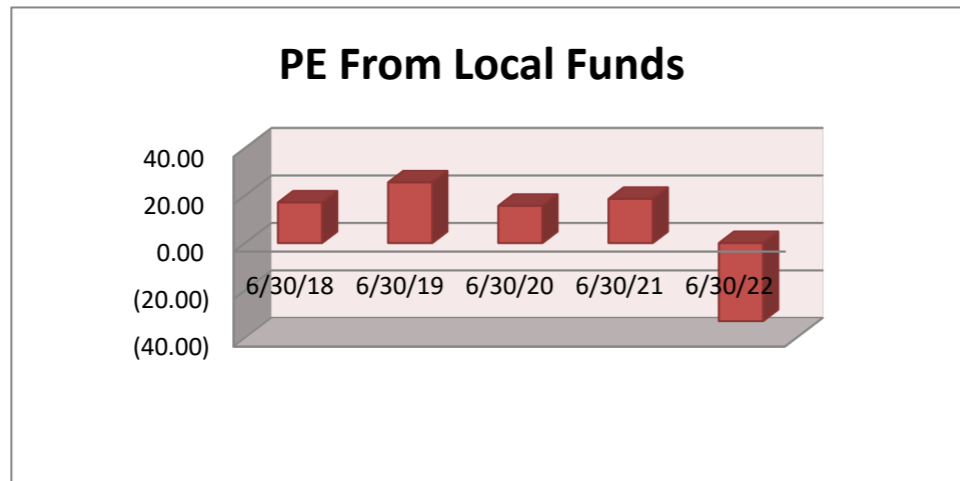
Local Source Revenue	\$ 19,741,362	\$ 21,636,373	\$ 20,928,245	\$ 22,891,547	N/A
State Source Revenue	36,841,135	39,976,697	37,995,069	37,315,561	N/A
Federal Source Revenue	7,342,761	8,438,380	9,262,842	10,692,965	N/A

<b>Total</b>	\$ 63,925,258	\$ 70,051,450	\$ 68,186,156	\$ 70,900,073	\$ -	(2)
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

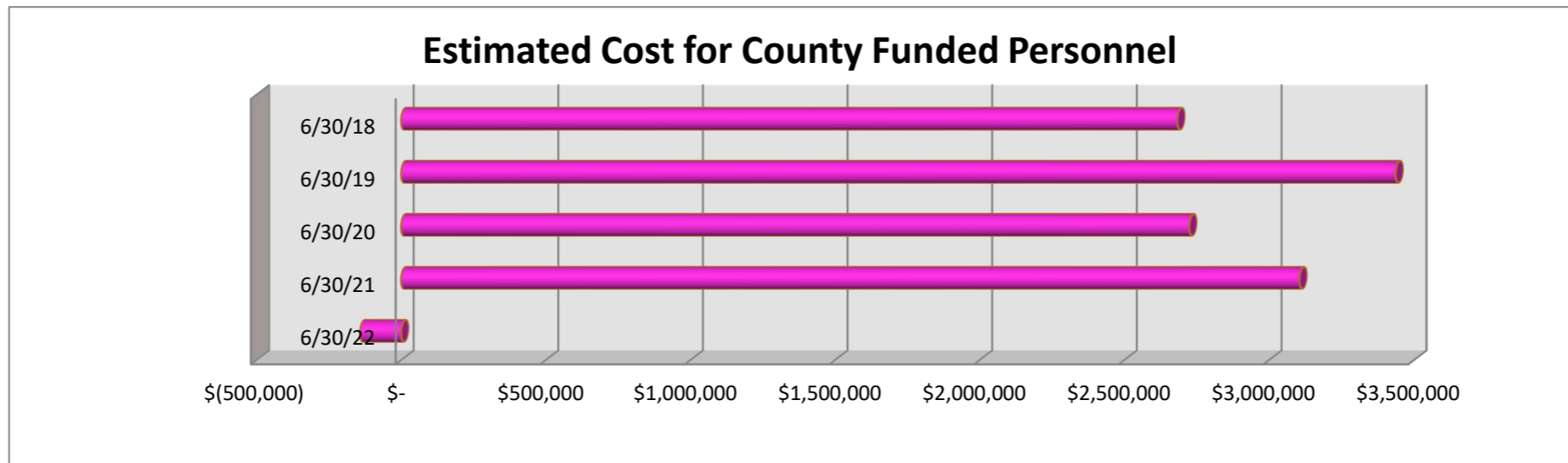
**GREENBRIER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	380.93	376.45	373.83	370.56	363.52
Number PE & SSP actually employed	389.00	387.00	377.50	373.25	315.11
Number PE & SSP employed in excess of number funded	8.07	10.55	3.67	2.69	(48.41)
Number of professionals employed from local funds	9.00	15.00	12.00	15.91	15.50
Total number of professionals funded by county board	17.07	25.55	15.67	18.60	(32.91)
<b>Service Personnel:</b>					
Number SP allowed for funding	226.531	223.695	219.635	217.711	213.577
Number SP actually employed	269.698	269.823	260.875	263.595	265.808
Number SP employed in excess of number funded	43.167	46.128	41.240	45.884	52.231
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	43.167	46.128	41.240	45.884	52.231
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>60.237</b>	<b>71.678</b>	<b>56.910</b>	<b>64.484</b>	<b>19.321</b>



**GREENBRIER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,069,520	\$ 1,661,429	\$ 1,064,301	\$ 1,264,300	\$ (2,236,817)
Service Personnel	1,614,069	1,775,887	1,660,560	1,841,041	2,094,893
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,683,589</b>	<b>\$ 3,437,316</b>	<b>\$ 2,724,861</b>	<b>\$ 3,105,340</b>	<b>\$ (141,924)</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,897	4,813	4,766	4,668	4,657
Increase (Decline) in student enrollment	(65)	(84)	(47)	(98)	(11)
Number of schools	13	13	13	13	13
County average number of students/school	377	370	367	359	358
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(35)</b>	<b>(40)</b>	<b>(40)</b>	<b>(36)</b>	<b>(36)</b>

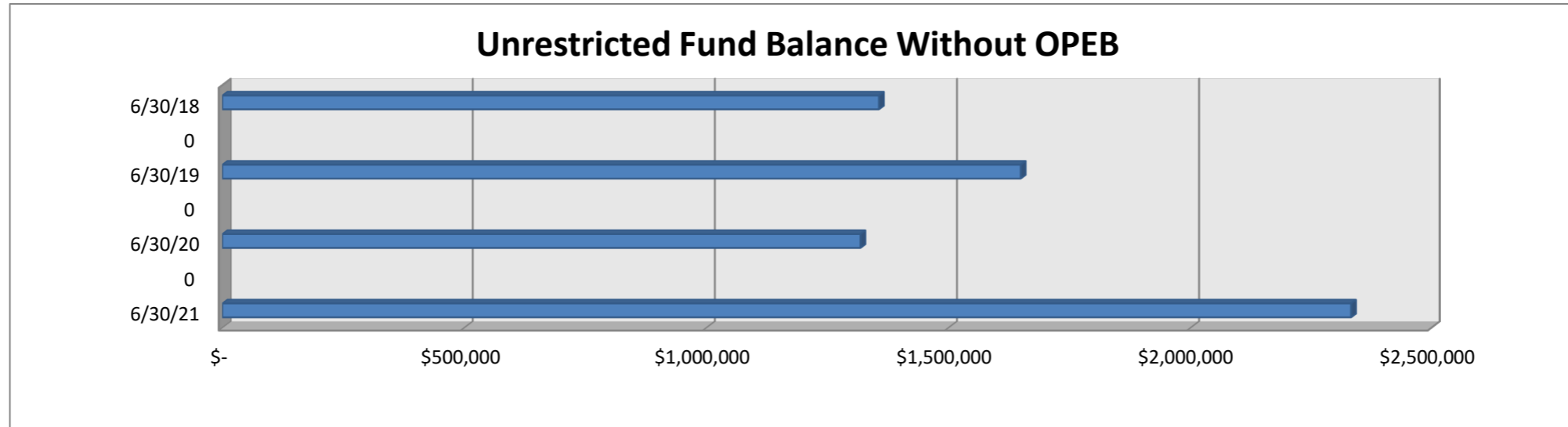
**HAMPSHIRE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 1,355,941	\$ 1,648,772	\$ 1,317,727	\$ 2,333,198	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**

	\$ 10,471	\$ 11,325	\$ 11,763	\$ 12,365	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 8,056,733	\$ 8,194,414	\$ 8,415,985	\$ 10,045,570	N/A
State Source Revenue	21,669,638	22,303,851	22,113,078	22,184,328	N/A
Federal Source Revenue	4,361,362	4,124,606	4,704,621	6,384,602	N/A

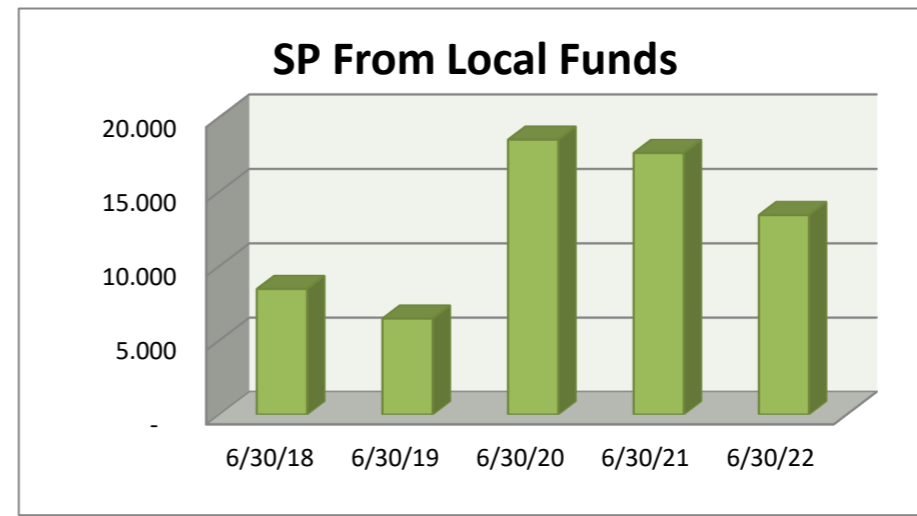
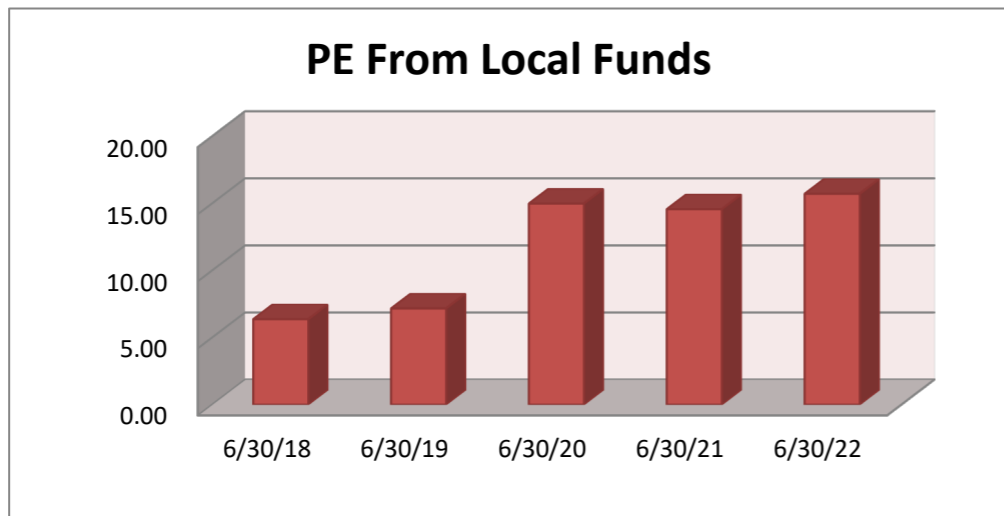
<b>Total</b>	<b>\$ 34,087,733</b>	<b>\$ 34,622,871</b>	<b>\$ 35,233,684</b>	<b>\$ 38,614,500</b>	<b>\$ -</b>	<b>(2)</b>
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.



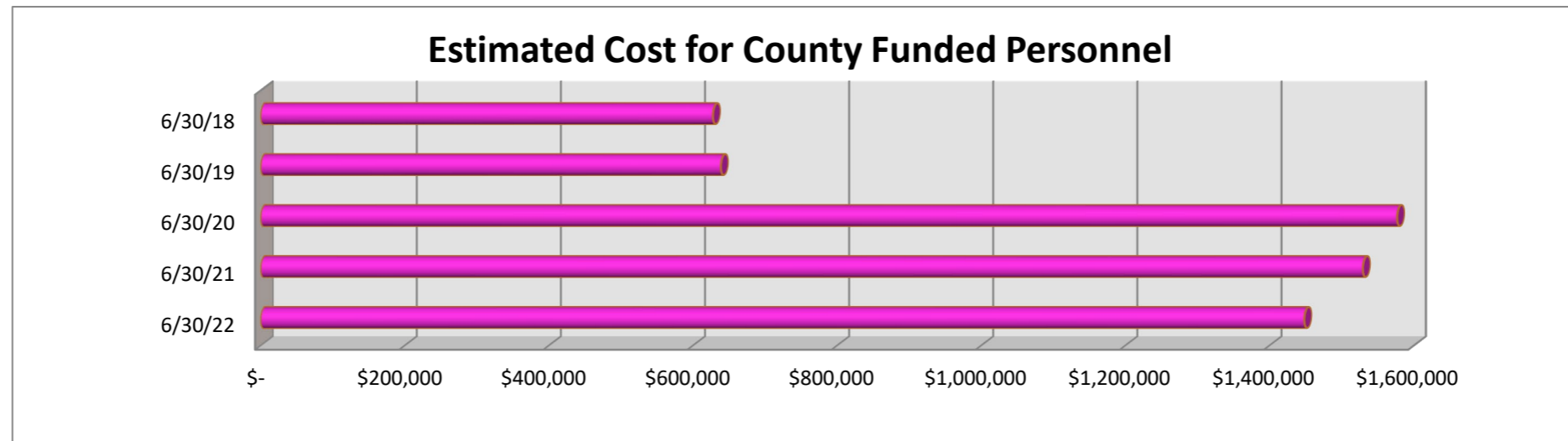
**HAMPSHIRE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	244.89	239.44	232.63	230.08	223.93
Number PE & SSP actually employed	243.44	236.79	236.80	235.55	231.55
Number PE & SSP employed in excess of number funded	(1.45)	(2.65)	4.17	5.47	7.62
Number of professionals employed from local funds	7.82	9.82	10.82	9.10	8.10
Total number of professionals funded by county board	6.37	7.17	14.99	14.57	15.72
<b>Service Personnel:</b>					
Number SP allowed for funding	146.756	143.865	136.676	135.174	131.564
Number SP actually employed	155.223	150.334	155.174	152.774	144.999
Number SP employed in excess of number funded	8.467	6.469	18.498	17.600	13.435
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	8.467	6.469	18.498	17.600	13.435
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>14.837</b>	<b>13.639</b>	<b>33.488</b>	<b>32.170</b>	<b>29.155</b>



**HAMPSHIRE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE	FYE	FYE	FYE	FYE
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	352,061	417,131	904,986	884,984	959,220
Service Personnel	275,816	221,749	672,128	644,644	489,221
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 627,877</b>	<b>\$ 638,880</b>	<b>\$ 1,577,114</b>	<b>\$ 1,529,628</b>	<b>\$ 1,448,441</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,153	2,994	2,962	2,884	2,810
Increase (Decline) in student enrollment	17	(159)	(32)	(78)	(74)
County average number of students/school	9	9	9	9	9
Average number of students/school	350	333	329	320	312
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(62)</b>	<b>(77)</b>	<b>(78)</b>	<b>(75)</b>	<b>(82)</b>

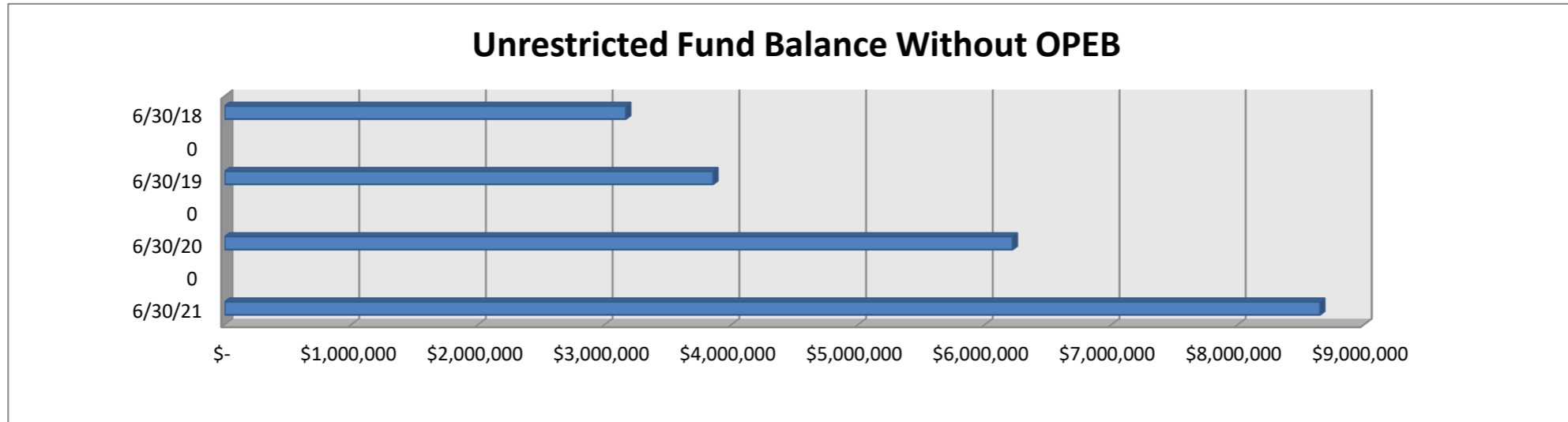
**HANCOCK COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 3,166,053	\$ 3,854,831	\$ 6,217,651	\$ 8,651,968	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>	\$ 7,640,868	\$ 7,956,135	\$ 8,219,031	\$ 8,652,813	\$ 8,390,157

**Per Pupil Expenditures**

	\$ 11,185	\$ 12,219	\$ 12,340	\$ 11,814	N/A	(2)
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**Revenues:**

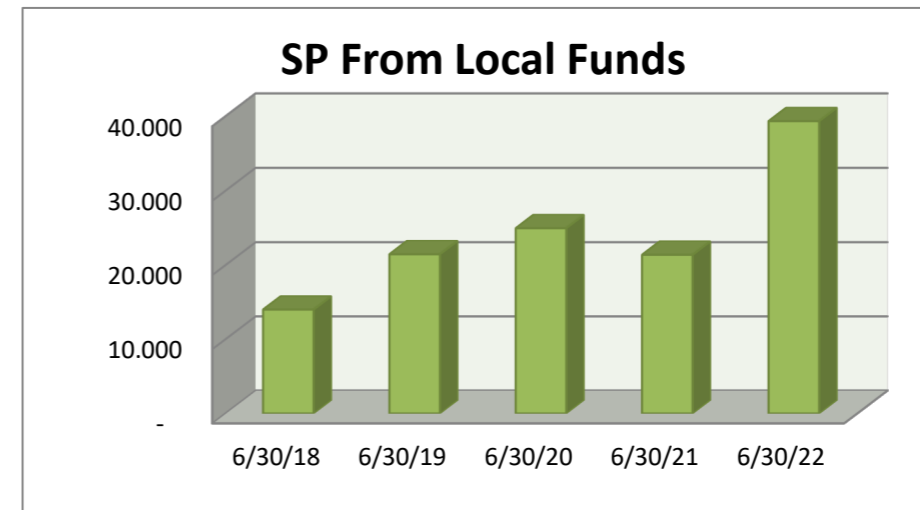
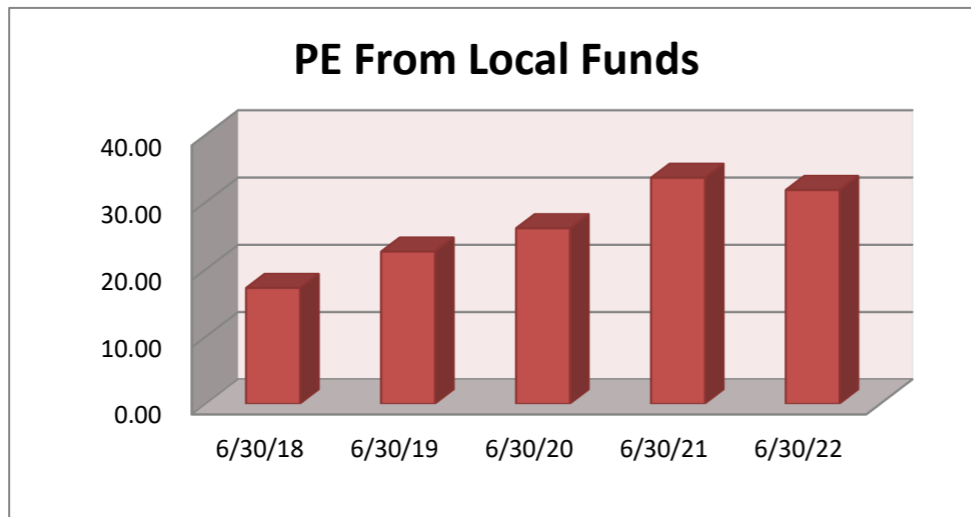
Local Source Revenue	\$ 18,238,474	\$ 19,372,432	\$ 19,397,271	\$ 19,540,594	N/A
State Source Revenue	28,139,292	28,393,247	30,292,125	20,380,167	N/A
Federal Source Revenue	3,862,735	5,664,835	4,688,701	6,949,262	N/A

Total	\$ 50,240,501	\$ 53,430,514	\$ 54,378,097	\$ 46,870,023	\$ -	(2)
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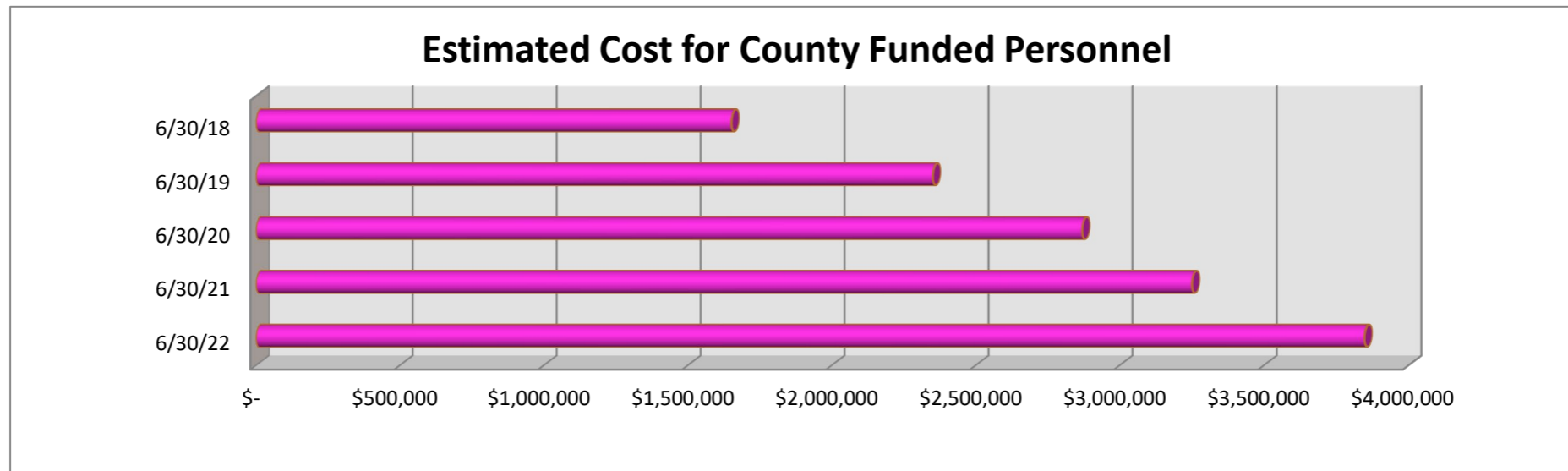
**HANCOCK COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	304.27	305.71	308.39	305.88	292.05
Number PE & SSP actually employed	308.51	311.35	316.50	321.50	306.00
Number PE & SSP employed in excess of number funded	4.24	5.64	8.11	15.62	13.95
Number of professionals employed from local funds	13.00	17.00	18.00	18.00	17.85
Total number of professionals funded by county board	17.24	22.64	26.11	33.62	31.80
<b>Service Personnel:</b>					
Number SP allowed for funding	178.716	179.661	175.418	173.989	166.123
Number SP actually employed	192.735	201.140	200.399	195.399	205.499
Number SP employed in excess of number funded	14.019	21.479	24.981	21.410	39.376
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	14.019	21.479	24.981	21.410	39.376
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>31.259</b>	<b>44.119</b>	<b>51.091</b>	<b>55.030</b>	<b>71.176</b>



**HANCOCK COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,108,306	\$ 1,503,035	\$ 1,836,981	\$ 2,373,176	\$ 2,249,909
Service Personnel	543,299	847,984	1,032,995	877,962	1,597,966
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,651,606</b>	<b>\$ 2,351,018</b>	<b>\$ 2,869,975</b>	<b>\$ 3,251,138</b>	<b>\$ 3,847,875</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,086	3,991	3,957	3,754	3,655
Increase (Decline) in student enrollment	22	(95)	(34)	(203)	(99)
Number of schools	7	7	7	7	7
County average number of students/school	584	570	565	536	522
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>172</b>	<b>160</b>	<b>158</b>	<b>141</b>	<b>128</b>

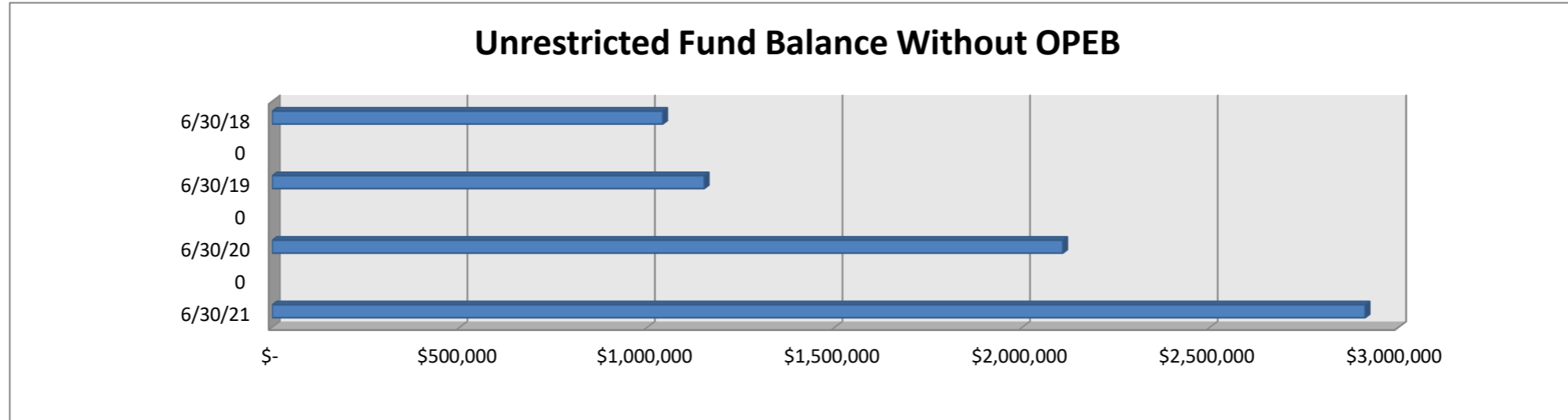
**HARDY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 1,041,392	\$ 1,152,115	\$ 2,108,053	\$ 2,911,973	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>	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Per Pupil Expenditures</b>	\$ 9,722	\$ 10,353	\$ 11,246	\$ 11,026	N/A	(2)
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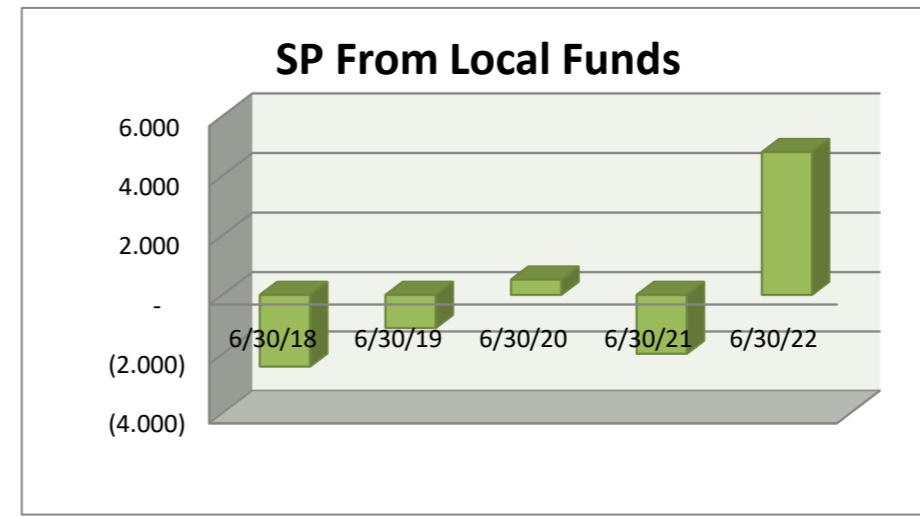
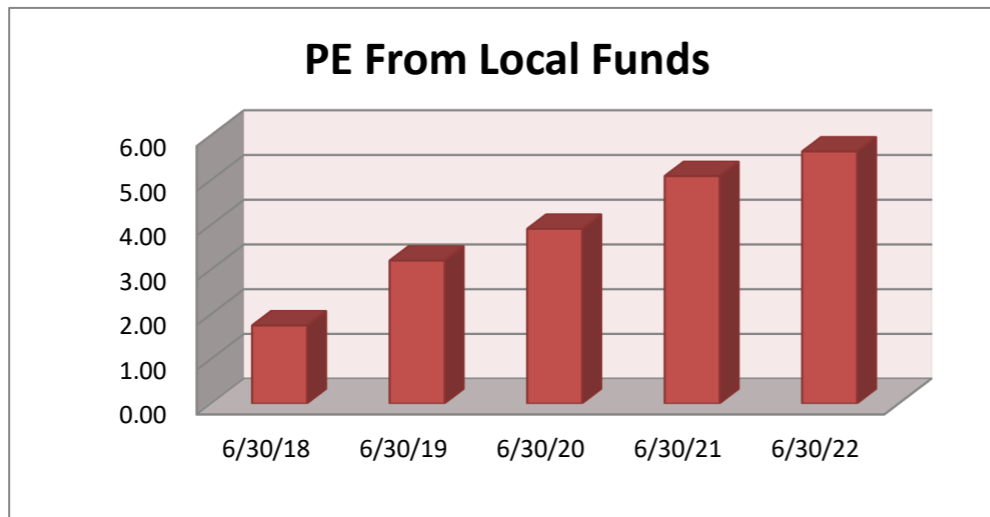
**Revenues:**

Local Source Revenue	\$ 7,467,792	\$ 7,457,022	\$ 7,744,918	\$ 7,584,958	N/A	
State Source Revenue	17,758,075	15,443,922	16,410,026	16,891,635	N/A	
Federal Source Revenue	3,234,026	3,500,583	2,771,078	4,073,016	N/A	
<b>Total</b>	<b>\$ 28,459,893</b>	<b>\$ 26,401,527</b>	<b>\$ 26,926,022</b>	<b>\$ 28,549,609</b>	<b>\$ -</b>	(2)

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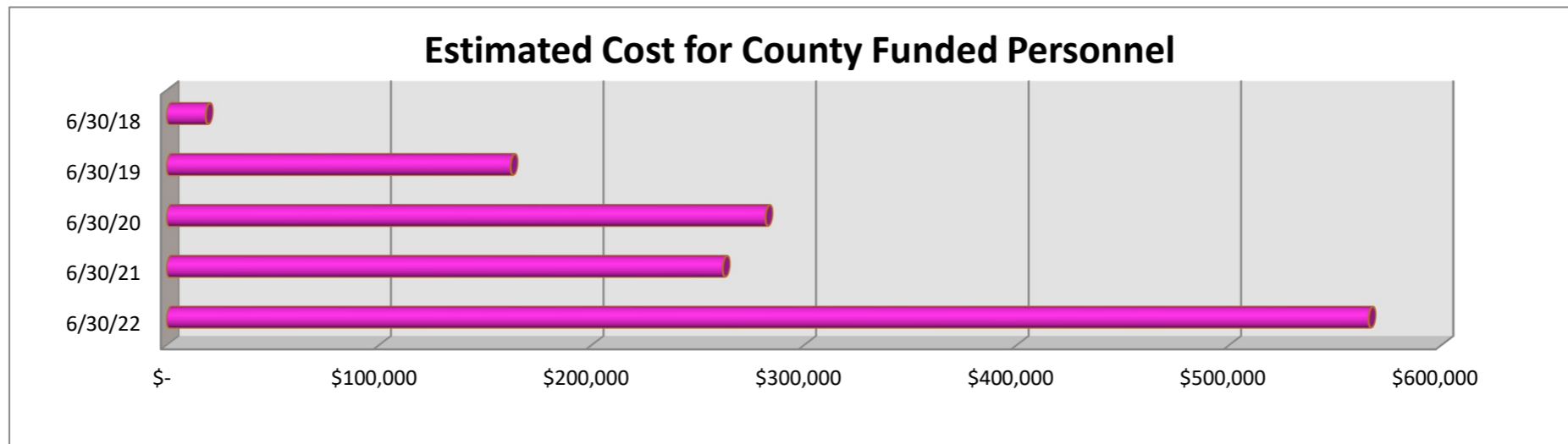
**HARDY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	176.15	174.20	178.49	172.31	169.76
Number PE & SSP actually employed	174.40	173.65	177.50	173.50	171.50
Number PE & SSP employed in excess of number funded	(1.75)	(0.55)	(0.99)	1.19	1.74
Number of professionals employed from local funds	3.50	3.75	4.90	3.90	3.90
Total number of professionals funded by county board	1.75	3.20	3.91	5.09	5.64
<b>Service Personnel:</b>					
Number SP allowed for funding	107.607	106.181	105.623	101.975	100.640
Number SP actually employed	105.190	105.065	106.140	99.990	104.440
Number SP employed in excess of number funded	(2.417)	(1.116)	0.517	(1.985)	3.800
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	(2.417)	(1.116)	0.517	(1.985)	4.800
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>(0.667)</b>	<b>2.084</b>	<b>4.427</b>	<b>3.105</b>	<b>10.440</b>



**HARDY COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 108,362	\$ 204,812	\$ 261,151	\$ 340,675	\$ 378,345
Service Personnel	(89,842)	(42,858)	20,714	(78,919)	187,406
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 18,521</b>	<b>\$ 161,954</b>	<b>\$ 281,865</b>	<b>\$ 261,756</b>	<b>\$ 565,752</b>



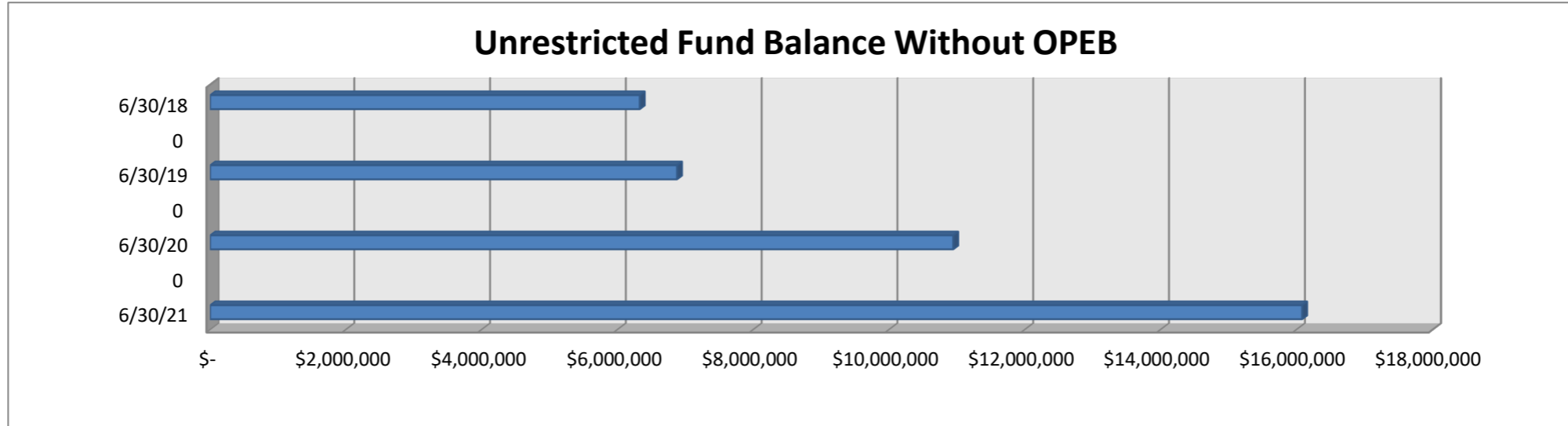
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,354	2,340	2,270	2,240	2,137
Increase (Decline) in student enrollment	(27)	(14)	(70)	(30)	(103)
Number of schools	6	6	6	6	6
County average number of students/school	392	390	378	373	356
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(20)</b>	<b>(20)</b>	<b>(29)</b>	<b>(22)</b>	<b>(38)</b>



**HARRISON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 6,328,388	\$ 6,877,509	\$ 10,945,239	\$ 16,082,840	N/A (1)(2)

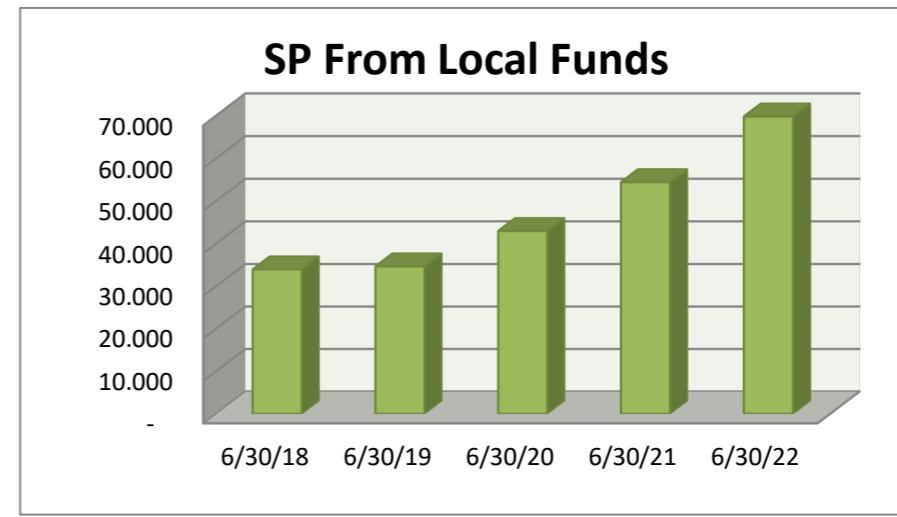
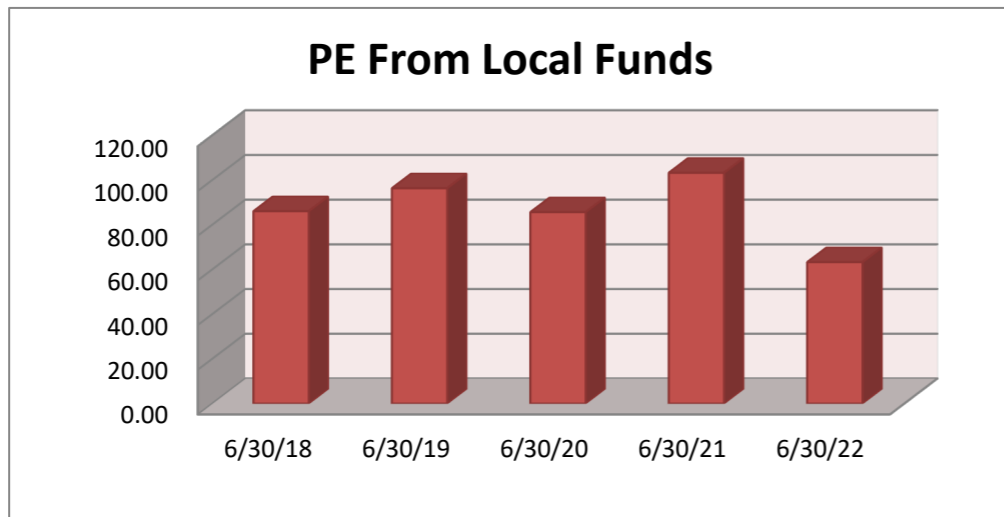


<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	88.58%	88.58%	88.58%	88.58%	88.58%
<b>Projected excess levy gross tax collections</b>	\$ 27,239,769	\$ 27,258,756	\$ 28,682,878	\$ 30,293,585	\$ 28,562,084
<b>Per Pupil Expenditures</b>	\$ 12,053	\$ 12,797	\$ 13,088	\$ 13,699	N/A (2)
<b>Revenues:</b>					
Local Source Revenue	\$ 54,183,623	\$ 54,655,139	\$ 57,461,430	\$ 61,084,959	N/A
State Source Revenue	77,429,207	73,701,452	76,743,342	76,713,302	N/A
Federal Source Revenue	12,938,363	14,188,720	15,114,327	20,802,969	N/A
<b>Total</b>	\$ 144,551,193	\$ 142,545,311	\$ 149,319,099	\$ 158,601,230	\$ - (2)

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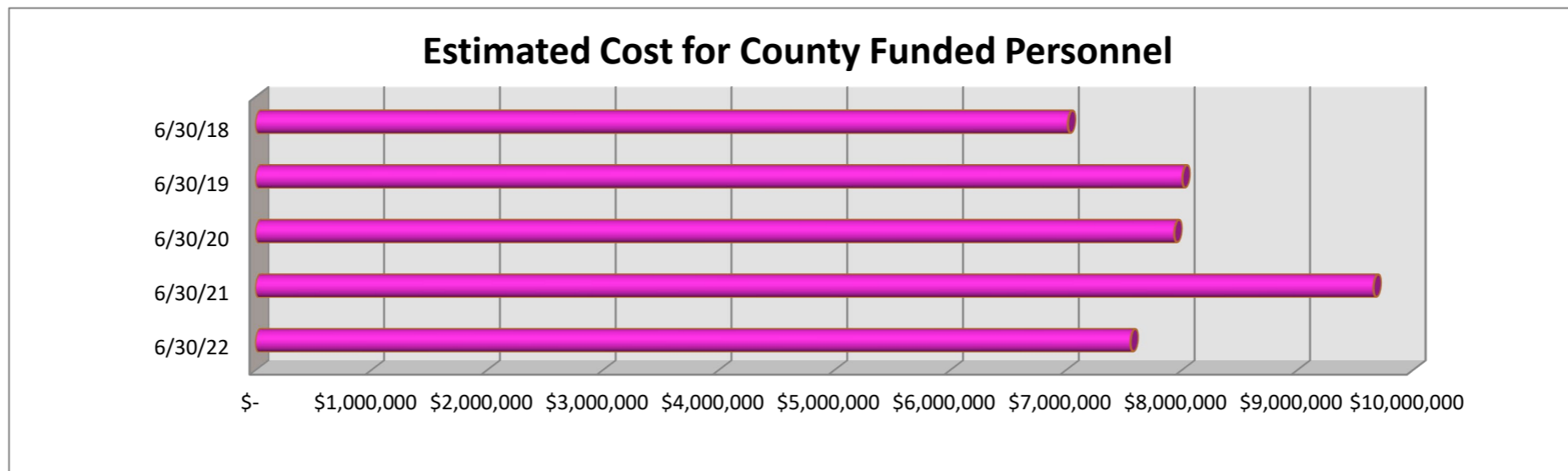
**HARRISON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	809.00	810.97	831.58	818.01	779.30
Number PE & SSP actually employed	869.12	881.35	894.25	896.30	818.60
Number PE & SSP employed in excess of number funded	60.12	70.38	62.67	78.29	39.30
Number of professionals employed from local funds	26.00	26.00	23.00	25.00	24.00
Total number of professionals funded by county board	86.12	96.38	85.67	103.29	63.30
<b>Service Personnel:</b>					
Number SP allowed for funding	472.838	473.931	472.886	465.071	443.250
Number SP actually employed	506.825	508.620	515.880	519.504	509.098
Number SP employed in excess of number funded	33.987	34.689	42.994	54.433	65.848
Number SP employed from local funds	-	-	-	-	4.000
Total number of SP funded by county board	33.987	34.689	42.994	54.433	69.848
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>120.107</b>	<b>131.069</b>	<b>128.664</b>	<b>157.723</b>	<b>133.148</b>



**HARRISON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 5,621,427	\$ 6,523,846	\$ 6,039,308	\$ 7,241,704	\$ 4,446,620
Service Personnel	1,396,107	1,481,926	1,897,178	2,419,917	3,111,765
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 7,017,534</b>	<b>\$ 8,005,772</b>	<b>\$ 7,936,485</b>	<b>\$ 9,661,621</b>	<b>\$ 7,558,385</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	10,753	10,734	10,544	10,067	9,964
Increase (Decline) in student enrollment	45	(19)	(190)	(477)	(103)
Number of schools	23	23	23	23	23
County average number of students/school	468	467	458	438	433
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>56</b>	<b>57</b>	<b>51</b>	<b>43</b>	<b>39</b>

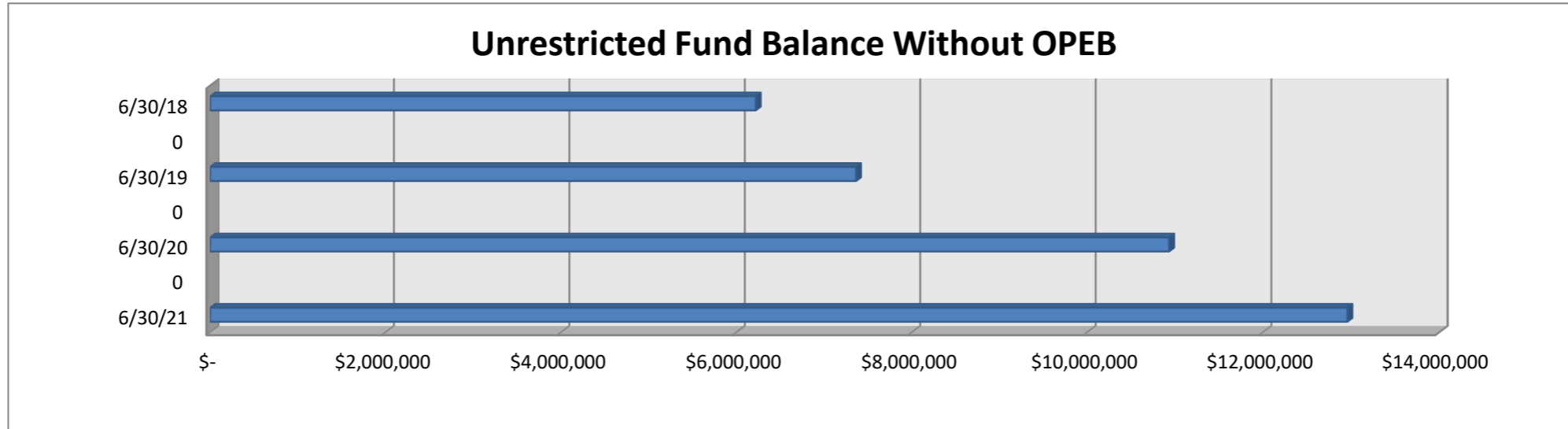
**JACKSON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 6,221,385	\$ 7,364,293	\$ 10,933,907	\$ 12,959,264	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>	\$ 10,093,250	\$ 10,010,832	\$ 10,996,912	\$ 11,183,820	\$ 11,866,143
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<b>Per Pupil Expenditures</b>	\$ 11,261	\$ 11,977	\$ 12,405	\$ 12,847	N/A	(2)
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**Revenues:**

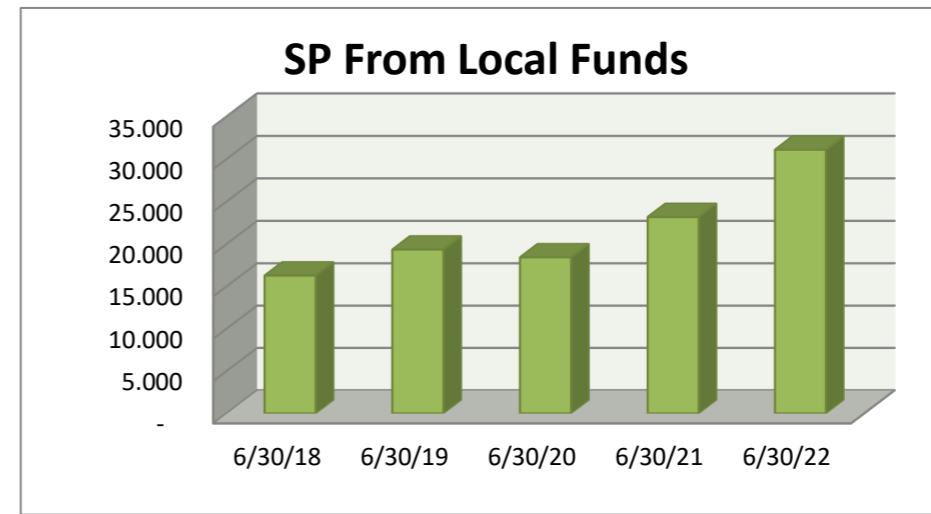
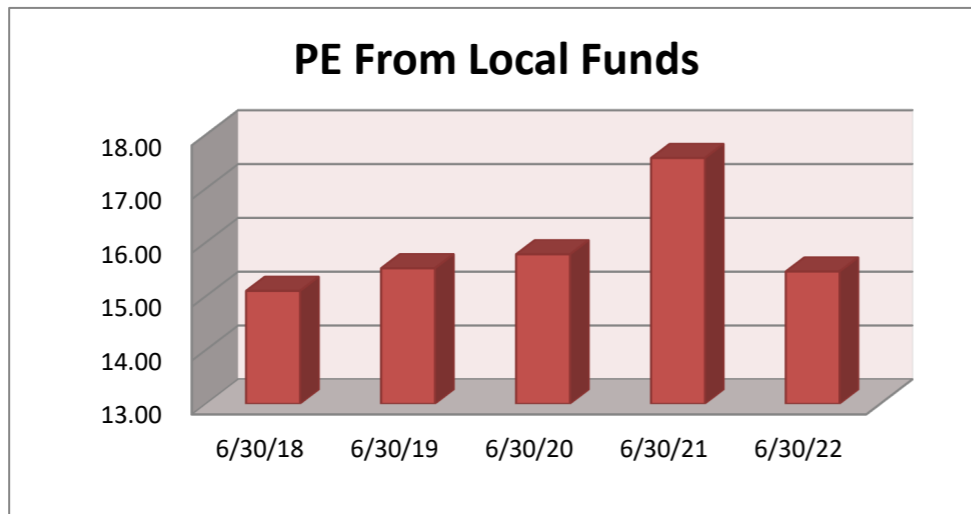
Local Source Revenue	\$ 19,110,484	\$ 19,155,333	\$ 20,959,651	\$ 21,234,958	N/A
State Source Revenue	36,884,055	39,701,717	37,476,968	35,332,518	N/A
Federal Source Revenue	5,503,290	6,074,160	6,258,381	7,300,130	N/A

<b>Total</b>	\$ 61,497,829	\$ 64,931,210	\$ 64,695,000	\$ 63,867,606	\$ -	(2)
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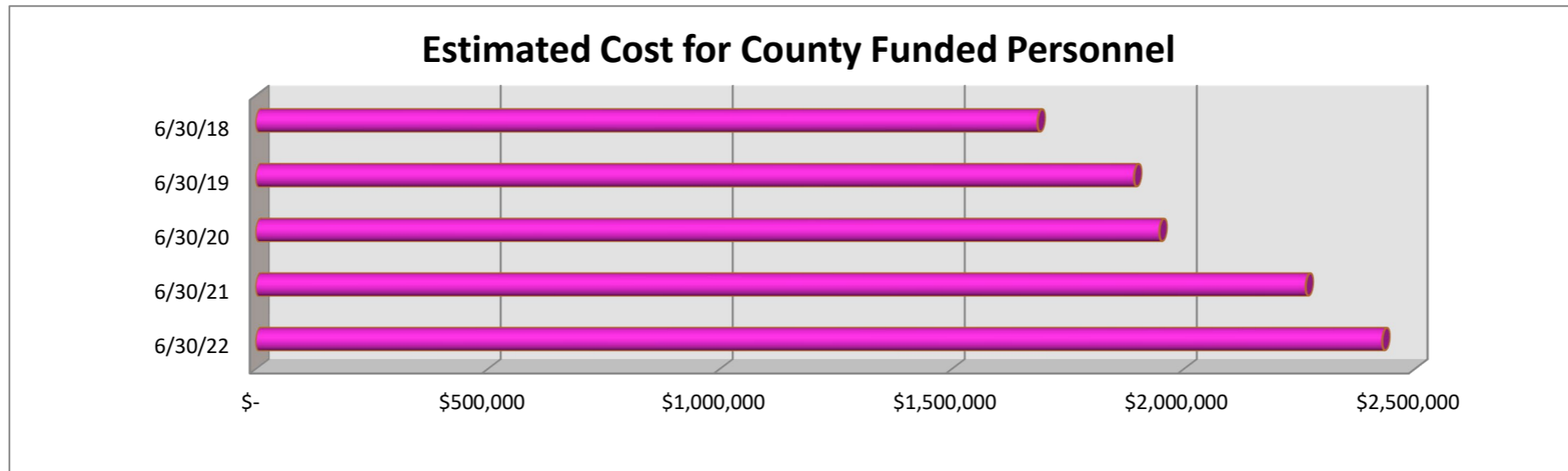
**JACKSON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	364.90	359.88	360.32	352.03	335.74
Number PE & SSP actually employed	372.00	367.40	369.10	361.60	344.70
Number PE & SSP employed in excess of number funded	7.10	7.52	8.78	9.57	8.96
Number of professionals employed from local funds	8.00	8.00	7.00	8.00	6.50
Total number of professionals funded by county board	15.10	15.52	15.78	17.57	15.46
<b>Service Personnel:</b>					
Number SP allowed for funding	212.160	211.577	207.988	203.266	194.032
Number SP actually employed	228.452	230.932	226.427	226.452	225.142
Number SP employed in excess of number funded	16.292	19.355	18.439	23.186	31.110
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.292	19.355	18.439	23.186	31.110
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>31.392</b>	<b>34.875</b>	<b>34.219</b>	<b>40.756</b>	<b>46.570</b>



**JACKSON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,007,757	\$ 1,068,220	\$ 1,135,385	\$ 1,254,261	\$ 1,084,237
Service Personnel	676,999	824,568	812,047	1,009,853	1,345,892
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,684,756</b>	<b>\$ 1,892,788</b>	<b>\$ 1,947,432</b>	<b>\$ 2,264,114</b>	<b>\$ 2,430,129</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,654	4,581	4,481	4,263	4,090
Increase (Decline) in student enrollment	(73)	(73)	(100)	(218)	(173)
Number of schools	12	12	12	12	12
County average number of students/school	388	382	373	355	341
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(24)</b>	<b>(28)</b>	<b>(34)</b>	<b>(40)</b>	<b>(53)</b>

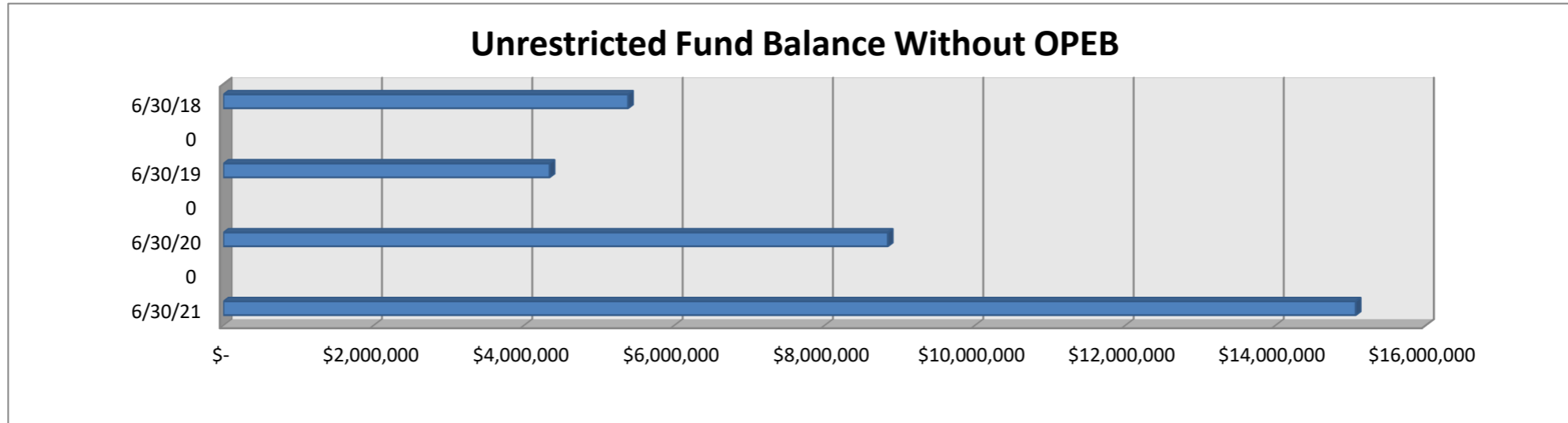
**JEFFERSON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE		FYE		FYE		FYE		FYE
	6/30/18		6/30/19		6/30/20		6/30/21		6/30/22

**FINANCIAL DATA:**

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

	\$	5,384,028		\$	4,339,597		\$	8,839,465		\$	15,068,993		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>	\$	22,232,937		\$	22,693,866		\$	23,455,373		\$	23,956,963		\$	24,361,754

**Per Pupil Expenditures**

	\$	11,539		\$	12,039		\$	12,400		\$	13,014		N/A	(2)
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**Revenues:**

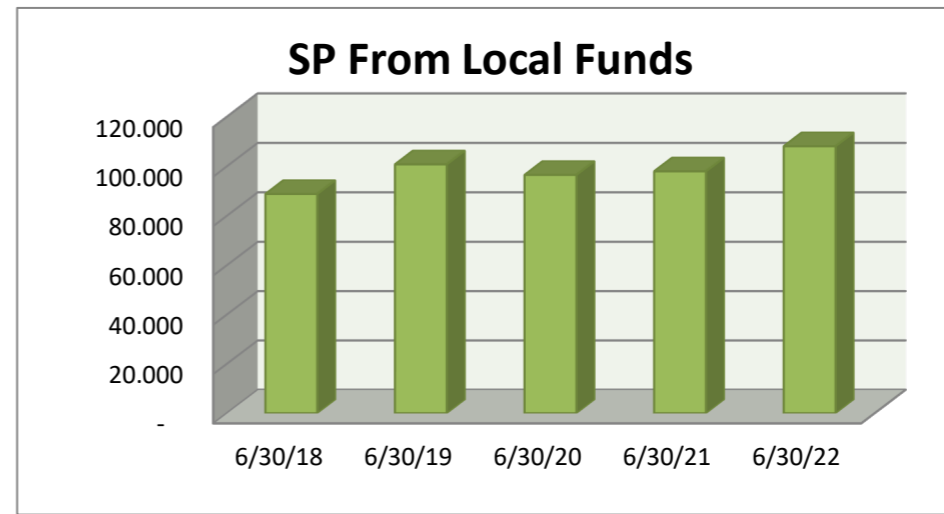
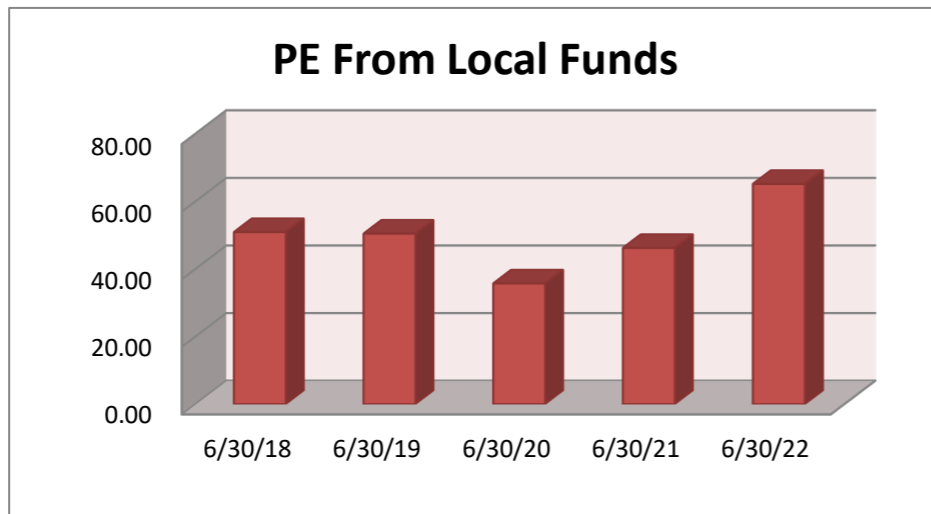
Local Source Revenue	\$	49,827,918		\$	47,554,361		\$	48,330,561		\$	47,373,832		N/A
State Source Revenue		57,450,030		58,861,709		61,525,914		61,313,193		N/A			
Federal Source Revenue		7,942,893		8,760,914		9,204,884		13,082,641		N/A			

<b>Total</b>	\$	115,220,841		\$	115,176,984		\$	119,061,359		\$	121,769,666		\$	-	(2)
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

**JEFFERSON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

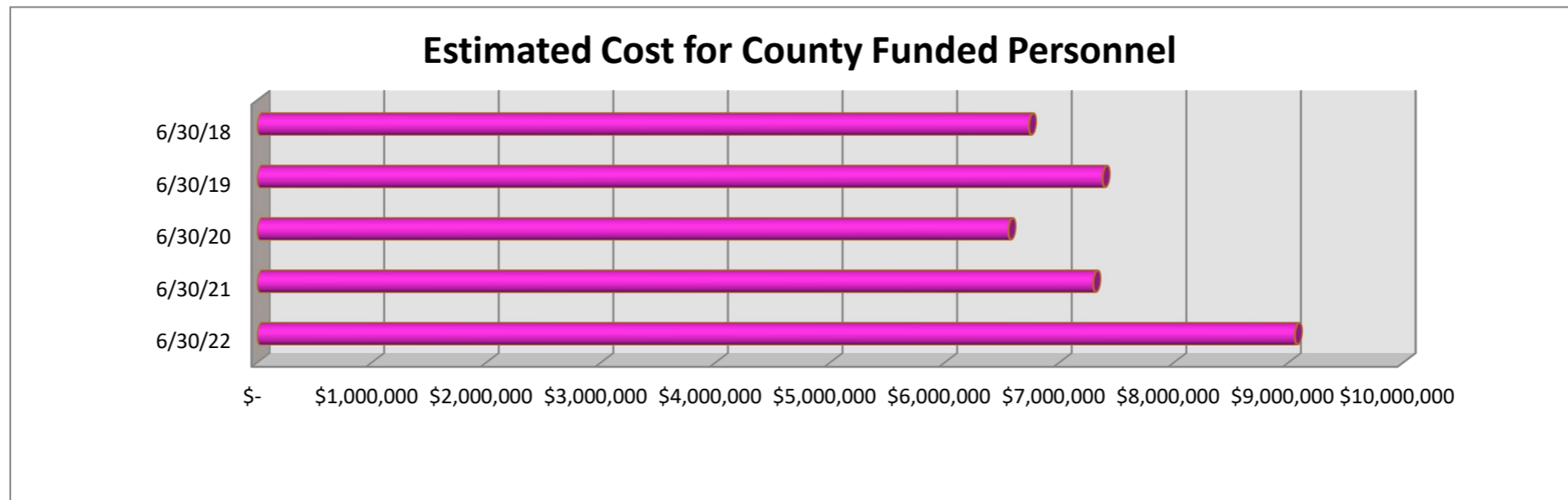
	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	683.04	681.00	690.74	683.04	650.60
Number PE & SSP actually employed	704.50	698.00	691.50	686.50	678.01
Number PE & SSP employed in excess of number funded	21.46	17.00	0.76	3.46	27.41
Number of professionals employed from local funds	29.50	33.50	35.00	42.80	37.80
Total number of professionals funded by county board	50.96	50.50	35.76	46.26	65.21
<b>Service Personnel:</b>					
Number SP allowed for funding	401.174	400.018	394.074	389.880	371.067
Number SP actually employed	490.055	500.890	490.675	487.931	479.272
Number SP employed in excess of number funded	88.881	100.872	96.601	98.051	108.205
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	88.881	100.872	96.601	98.051	108.205
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>139.841</b>	<b>151.372</b>	<b>132.361</b>	<b>144.311</b>	<b>173.415</b>





**JEFFERSON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 3,256,983	\$ 3,321,208	\$ 2,479,361	\$ 3,212,851	\$ 4,524,835
Service Personnel	3,477,853	4,056,533	4,076,478	4,083,417	4,530,557
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 6,734,836</b>	<b>\$ 7,377,741</b>	<b>\$ 6,555,839</b>	<b>\$ 7,296,268</b>	<b>\$ 9,055,391</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	9,173	9,034	8,942	8,493	8,662
Increase (Decline) in student enrollment	(29)	(139)	(92)	(449)	169
Number of schools	16	16	16	16	16
County average number of students/school	573	565	559	531	541
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>161</b>	<b>155</b>	<b>152</b>	<b>136</b>	<b>147</b>

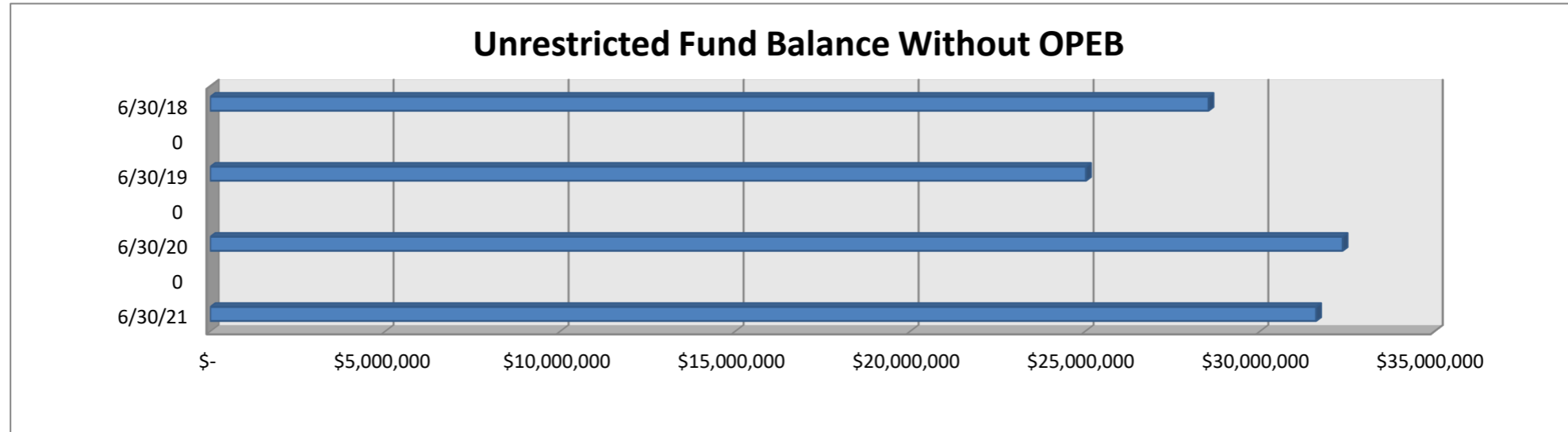
**KANAWHA COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 28,524,640	\$ 25,021,789	\$ 32,371,392	\$ 31,611,275	N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	70.11%	69.54%	100.00%	100.00%	100.00%
<b>Projected excess levy gross tax collections</b>	\$ 50,719,053	\$ 50,732,368	\$ 73,256,906	\$ 74,851,003	\$ 73,387,096

**Per Pupil Expenditures**

	\$ 11,451	\$ 12,080	\$ 12,524	\$ 12,865	N/A	(2)
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**Revenues:**

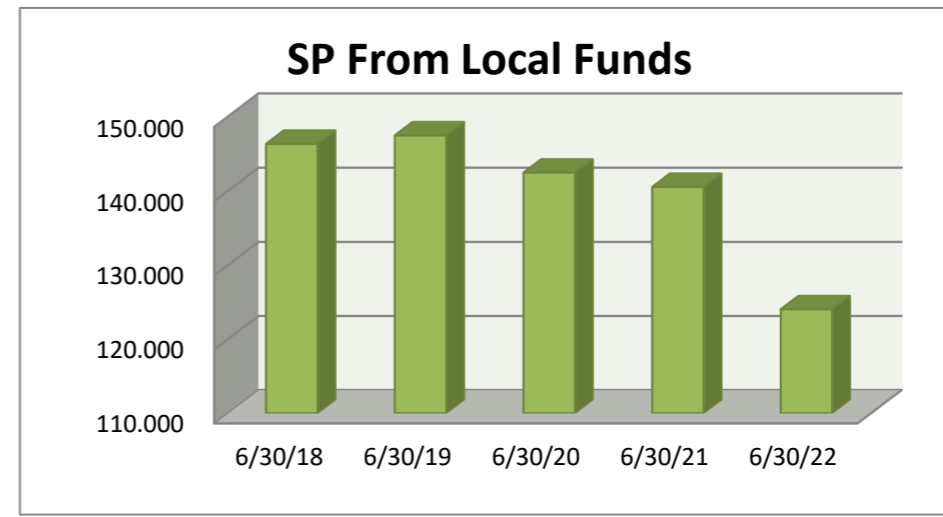
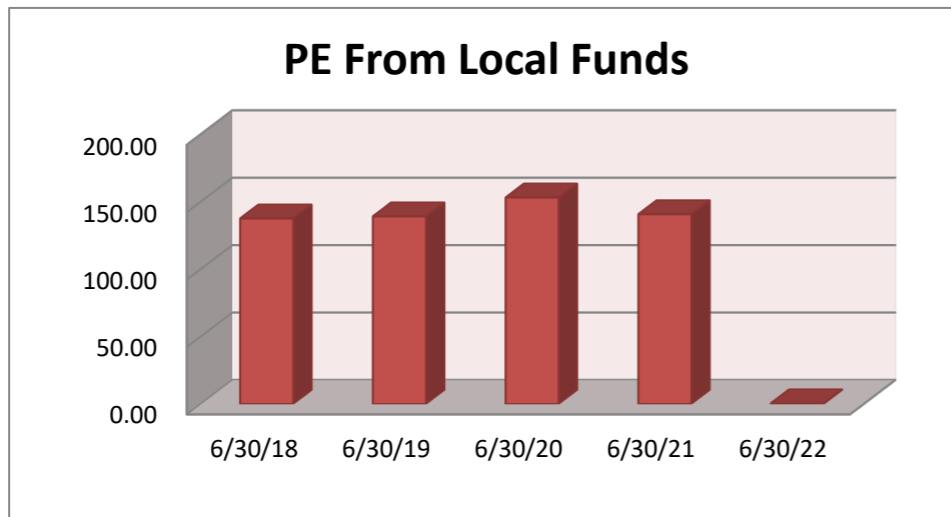
Local Source Revenue	\$ 116,483,389	\$ 116,031,053	\$ 134,933,376	\$ 152,952,074	N/A
State Source Revenue	169,917,552	177,722,537	181,540,477	181,504,068	N/A
Federal Source Revenue	40,279,764	45,441,794	47,502,267	84,142,463	N/A

<b>Total</b>	<b>\$ 326,680,705</b>	<b>\$ 339,195,384</b>	<b>\$ 363,976,120</b>	<b>\$ 418,598,605</b>	<b>\$ -</b>	<b>(2)</b>
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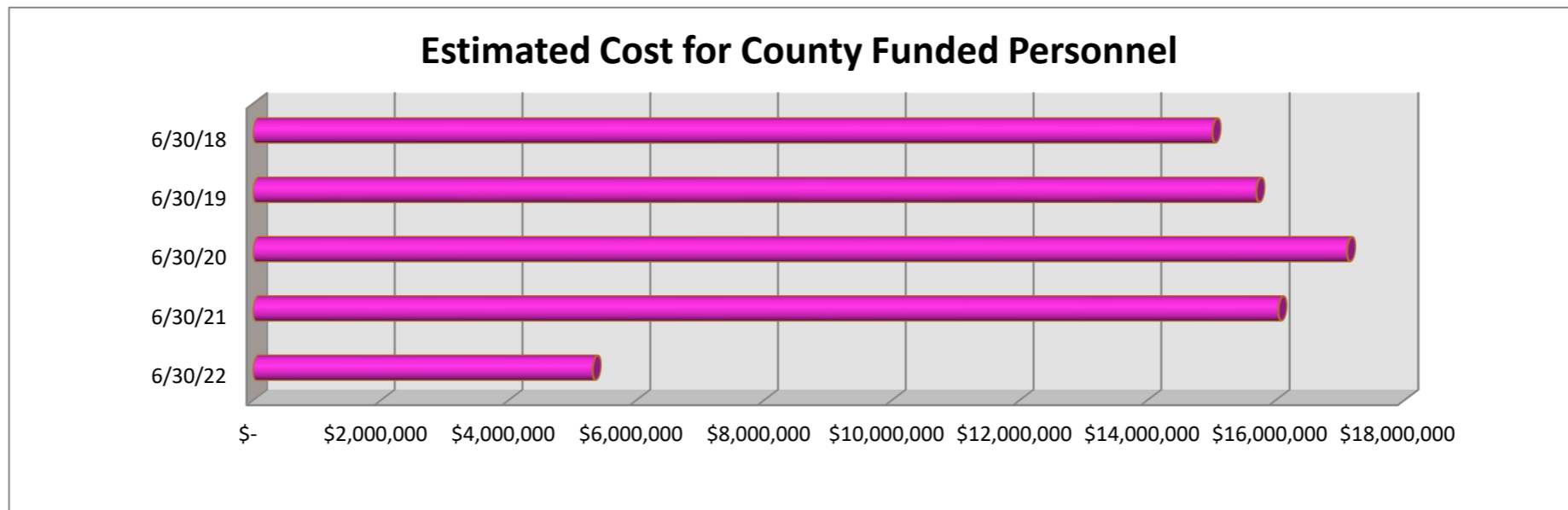
**KANAWHA COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	2,047.81	2,017.98	1,984.80	1,960.76	1,923.34
Number PE & SSP actually employed	2,103.48	2,062.20	2,045.51	2,007.58	1,855.45
Number PE & SSP employed in excess of number funded	55.67	44.22	60.71	46.82	(67.89)
Number of professionals employed from local funds	82.00	95.00	92.50	94.00	68.40
Total number of professionals funded by county board	137.67	139.22	153.21	140.82	0.51
<b>Service Personnel:</b>					
Number SP allowed for funding	1,171.292	1,153.512	1,129.001	1,115.321	1,094.035
Number SP actually employed	1,317.650	1,301.005	1,271.488	1,255.880	1,218.099
Number SP employed in excess of number funded	146.358	147.493	142.487	140.559	124.064
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	146.358	147.493	142.487	140.559	124.064
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>284.028</b>	<b>286.713</b>	<b>295.697</b>	<b>281.379</b>	<b>124.574</b>



**KANAWHA COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 9,112,841	\$ 9,533,992	\$ 10,949,344	\$ 10,022,905	\$ 35,762
Service Personnel	5,906,128	6,167,060	6,163,670	6,021,871	5,282,247
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 15,018,969</b>	<b>\$ 15,701,052</b>	<b>\$ 17,113,014</b>	<b>\$ 16,044,776</b>	<b>\$ 5,318,009</b>

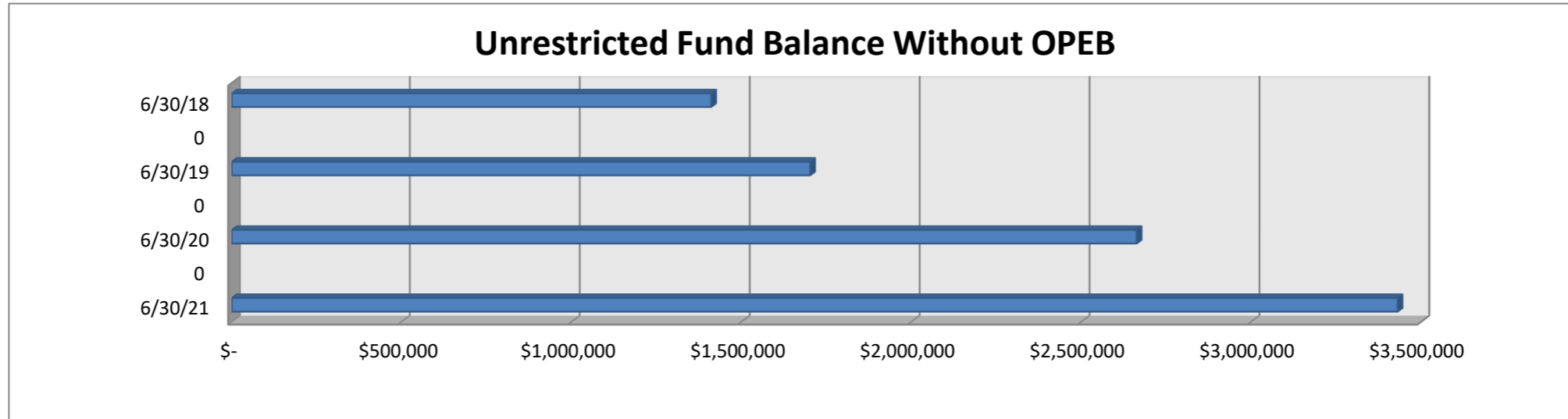


**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	26,230	25,686	25,373	24,698	24,318
Increase (Decline) in student enrollment	(395)	(544)	(313)	(675)	(380)
Number of schools	65	65	65	65	64
County average number of students/school	404	395	390	380	380
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(8)</b>	<b>(15)</b>	<b>(17)</b>	<b>(15)</b>	<b>(14)</b>

**LEWIS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 1,410,845	\$ 1,702,055	\$ 2,662,516	\$ 3,431,018	N/A (1)(2)



**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>	\$ 3,608,455	\$ 3,272,409	\$ 3,199,344	\$ 3,467,994	\$ 3,255,139

<b>Per Pupil Expenditures</b>	\$ 11,044	\$ 11,200	\$ 11,604	\$ 12,744	N/A (2)
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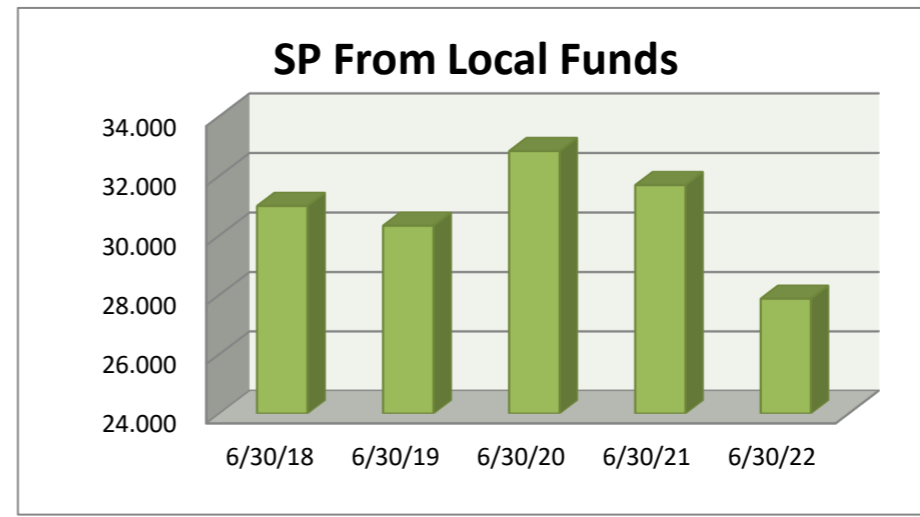
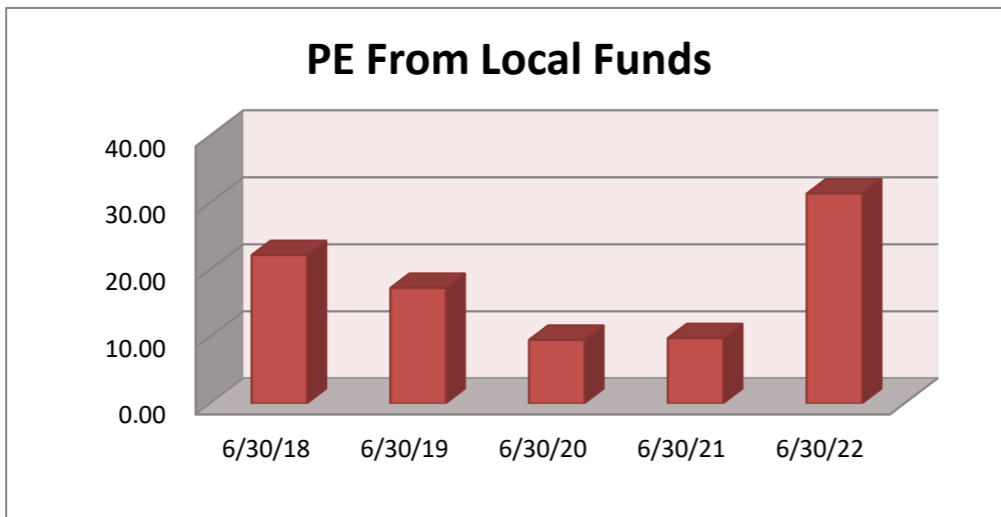
**Revenues:**

Local Source Revenue	\$ 10,854,477	\$ 9,973,986	\$ 9,795,628	\$ 9,755,816	N/A
State Source Revenue	15,543,355	15,859,028	19,226,061	17,335,270	N/A
Federal Source Revenue	3,369,530	2,053,768	5,120,587	2,990,900	N/A
<b>Total</b>	<b>\$ 29,767,362</b>	<b>\$ 27,886,782</b>	<b>\$ 34,142,276</b>	<b>\$ 30,081,986</b>	<b>\$ - (2)</b>

Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

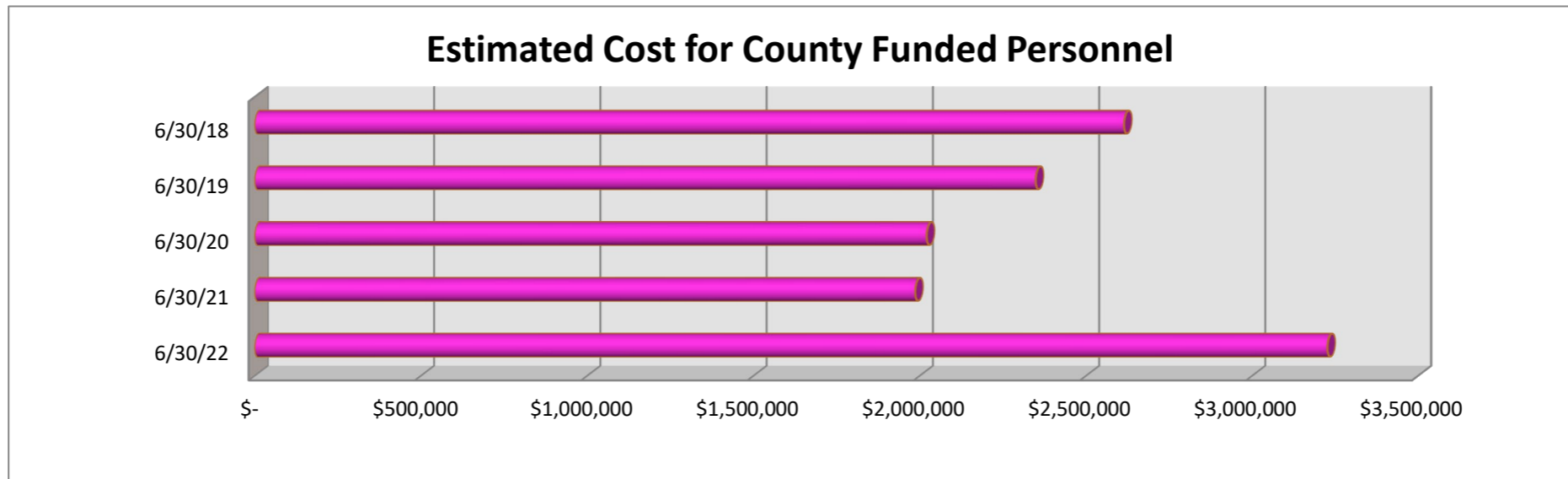
**LEWIS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	189.84	189.95	194.59	195.24	188.66
Number PE & SSP actually employed	207.10	204.10	197.50	196.00	212.00
Number PE & SSP employed in excess of number funded	17.26	14.15	2.91	0.76	23.34
Number of professionals employed from local funds	4.90	3.10	6.60	9.00	8.00
Total number of professionals funded by county board	22.16	17.25	9.51	9.76	31.34
<b>Service Personnel:</b>					
Number SP allowed for funding	114.386	114.548	114.041	114.436	110.455
Number SP actually employed	144.375	144.875	146.875	146.125	138.325
Number SP employed in excess of number funded	29.989	30.327	32.834	31.689	27.870
Number SP employed from local funds	1.000	-	-	-	-
Total number of SP funded by county board	30.989	30.327	32.834	31.689	27.870
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>53.149</b>	<b>47.577</b>	<b>42.344</b>	<b>41.449</b>	<b>59.210</b>



**LEWIS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,403,875	\$ 1,119,280	\$ 646,927	\$ 662,312	\$ 2,078,113
Service Personnel	1,210,769	1,229,790	1,374,225	1,324,450	1,149,205
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,614,645</b>	<b>\$ 2,349,070</b>	<b>\$ 2,021,153</b>	<b>\$ 1,986,763</b>	<b>\$ 3,227,318</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,566	2,558	2,567	2,473	2,447
Increase (Decline) in student enrollment	5	(8)	9	(94)	(26)
Number of schools	6	6	6	6	6
County average number of students/school	428	426	428	412	408
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>16</b>	<b>16</b>	<b>21</b>	<b>17</b>	<b>14</b>

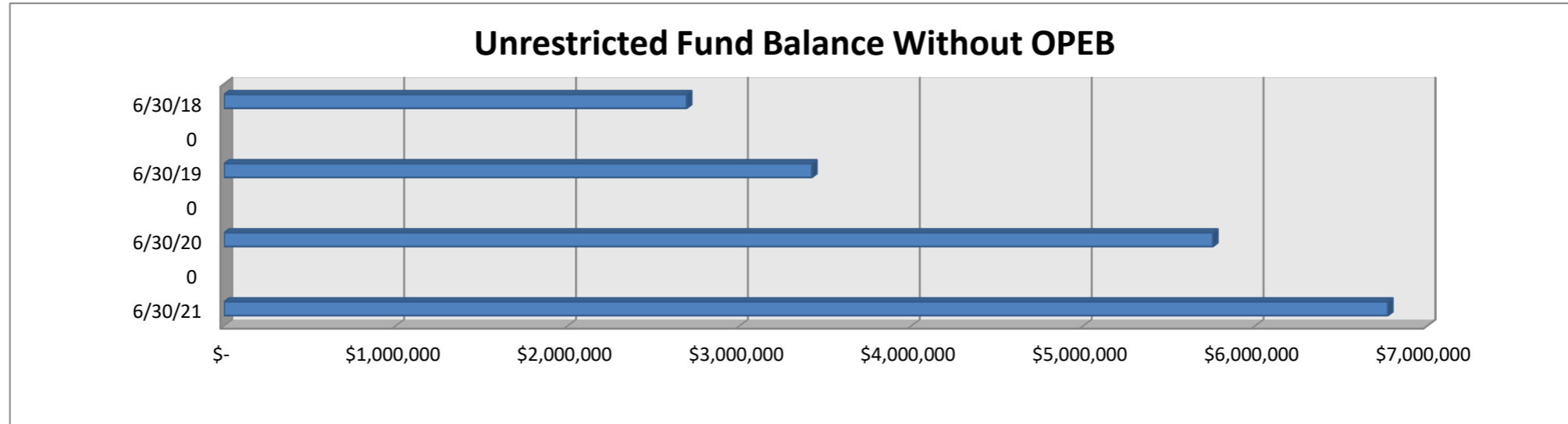
**LINCOLN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 2,691,603	\$ 3,420,232	\$ 5,753,128	\$ 6,771,955	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>	\$ 3,599,470	\$ 3,457,593	\$ 3,385,863	\$ 3,495,796	\$ 3,375,464

**Per Pupil Expenditures**

	\$ 11,683	\$ 12,394	\$ 12,961	\$ 13,631	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 7,426,660	\$ 7,303,784	\$ 6,952,868	\$ 7,650,019	N/A
State Source Revenue	28,783,472	30,817,325	29,244,364	28,889,171	N/A
Federal Source Revenue	6,625,716	7,461,751	8,532,343	8,844,012	N/A

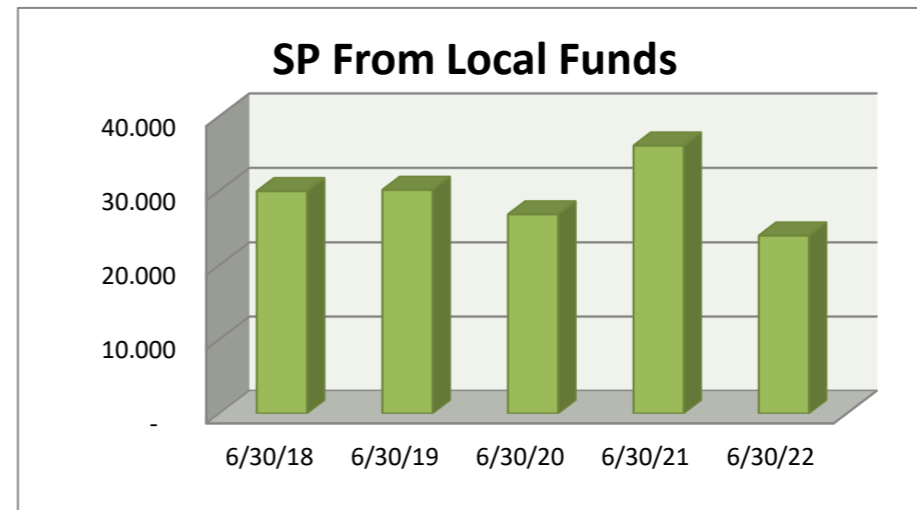
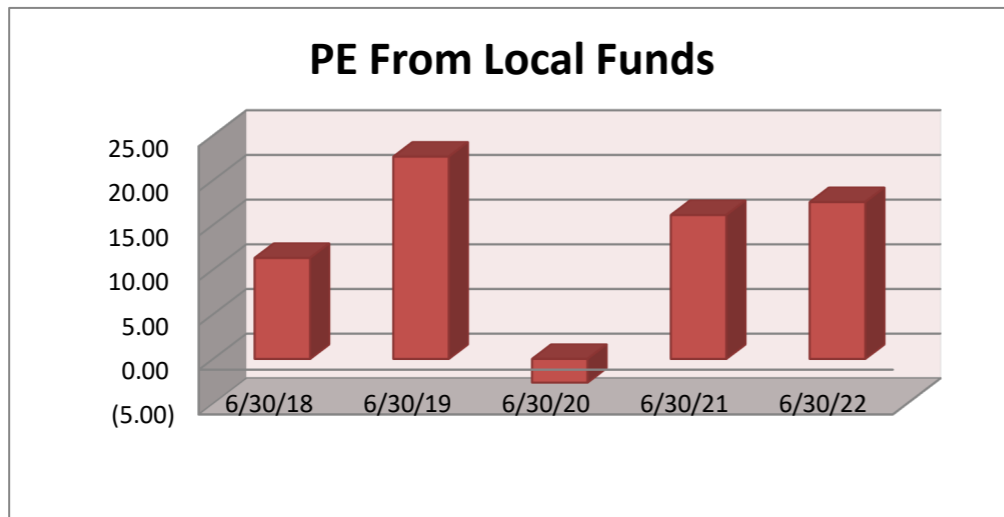
<b>Total</b>	<b>\$ 42,835,848</b>	<b>\$ 45,582,860</b>	<b>\$ 44,729,575</b>	<b>\$ 45,383,202</b>	<b>\$ -</b>	<b>(2)</b>
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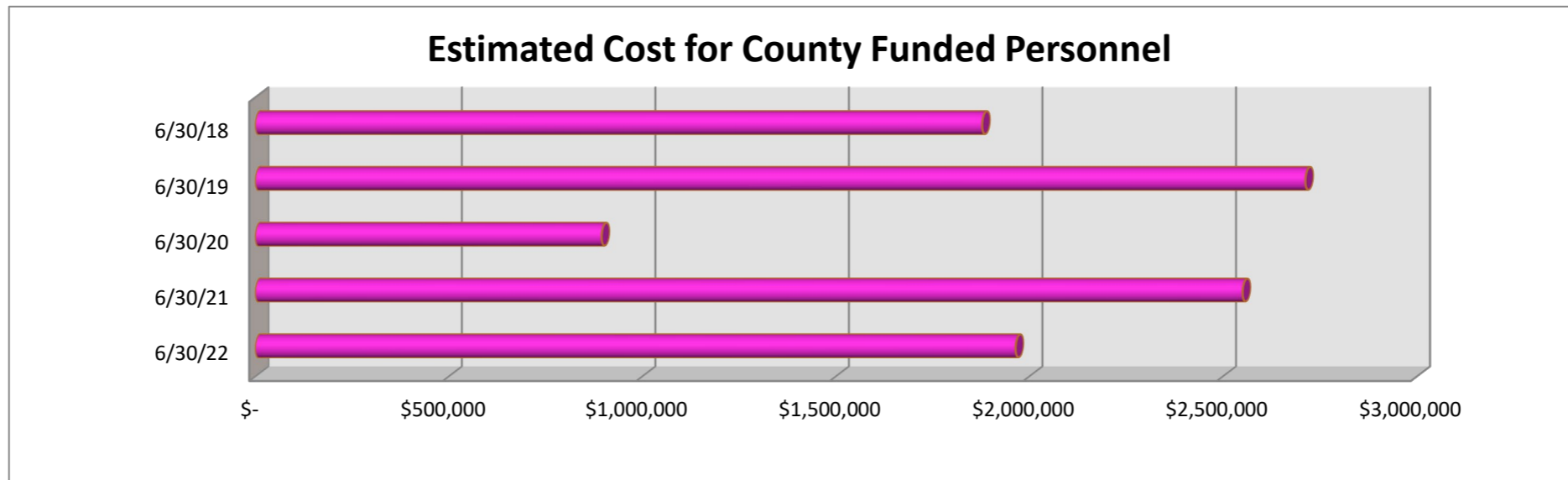
**LINCOLN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	263.59	258.25	262.49	255.00	241.05
Number PE & SSP actually employed	268.89	273.89	252.84	264.60	249.60
Number PE & SSP employed in excess of number funded	5.30	15.64	(9.65)	9.60	8.55
Number of professionals employed from local funds	6.00	7.00	7.00	6.50	9.00
Total number of professionals funded by county board	11.30	22.64	(2.65)	16.10	17.55
<b>Service Personnel:</b>					
Number SP allowed for funding	159.088	155.962	152.558	148.200	140.094
Number SP actually employed	189.037	186.083	179.389	184.266	164.076
Number SP employed in excess of number funded	29.949	30.121	26.831	36.066	23.982
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	29.949	30.121	26.831	36.066	23.982
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>41.249</b>	<b>52.761</b>	<b>24.181</b>	<b>52.166</b>	<b>41.532</b>



**LINCOLN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 752,949	\$ 1,533,565	\$ (182,845)	\$ 1,107,559	\$ 1,083,908
Service Personnel	1,125,635	1,179,627	1,078,121	1,443,719	881,054
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,878,584</b>	<b>\$ 2,713,192</b>	<b>\$ 895,276</b>	<b>\$ 2,551,278</b>	<b>\$ 1,964,962</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,462	3,391	3,295	3,111	3,076
Increase (Decline) in student enrollment	(78)	(71)	(96)	(184)	(35)
Number of schools	8	8	8	8	8
County average number of students/school	433	424	412	389	385
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>21</b>	<b>14</b>	<b>5</b>	<b>(6)</b>	<b>(9)</b>

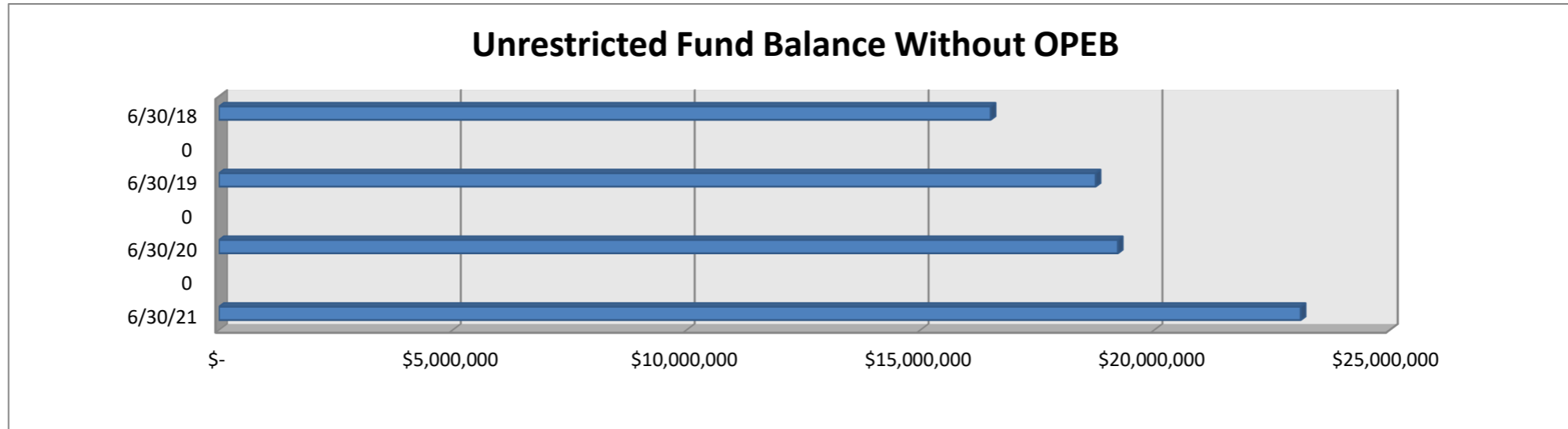
**LOGAN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE		FYE		FYE		FYE		FYE
	6/30/18		6/30/19		6/30/20		6/30/21		6/30/22

**FINANCIAL DATA:**

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

	\$	16,499,616		\$	18,744,639		\$	19,219,306		\$	23,112,163		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>	\$	10,342,550		\$	9,885,903		\$	10,018,605		\$	10,626,697		\$	10,051,873
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<b>Per Pupil Expenditures</b>	\$	11,456		\$	12,436		\$	12,667		\$	12,662		N/A	(2)
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**Revenues:**

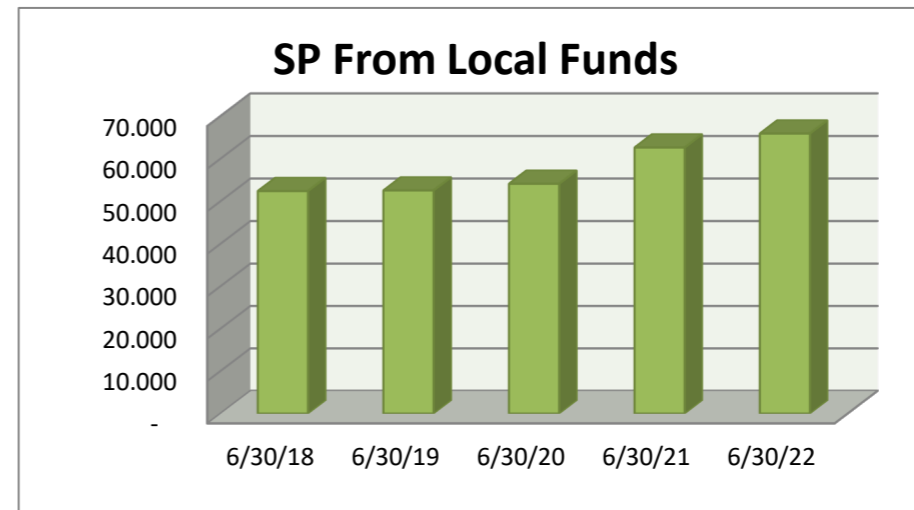
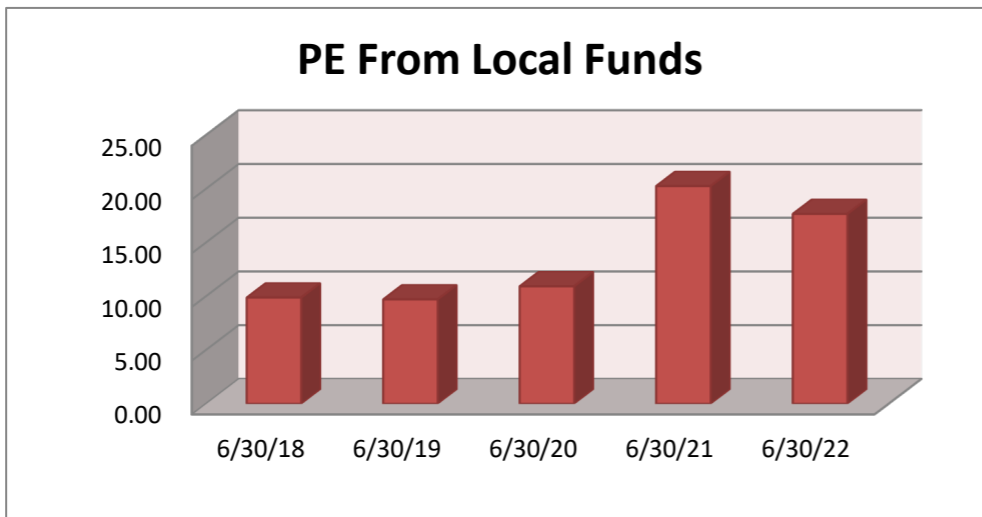
Local Source Revenue	\$	21,920,528		\$	19,164,643		\$	20,033,155		\$	20,566,400		N/A
State Source Revenue		44,728,170		44,845,067		44,170,978		43,031,525		N/A			
Federal Source Revenue		8,369,046		7,789,469		8,554,160		14,852,499		N/A			

<b>Total</b>	\$	75,017,744		\$	71,799,179		\$	72,758,293		\$	78,450,424		\$	-	(2)
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

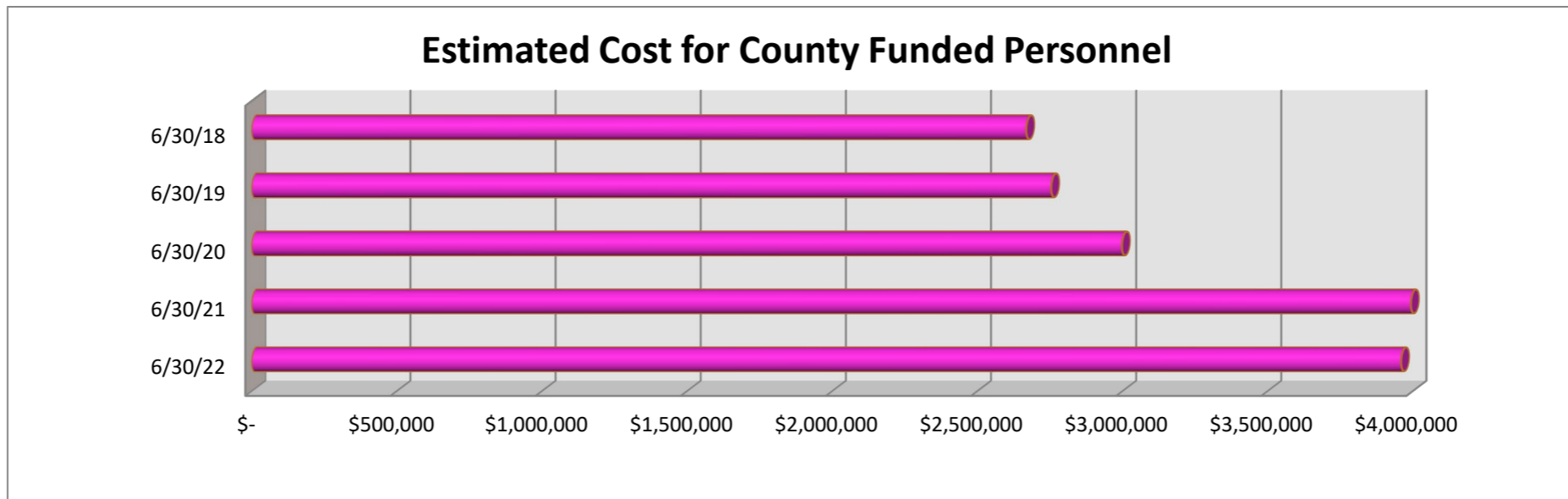
**LOGAN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	438.92	435.79	431.17	421.14	403.53
Number PE & SSP actually employed	436.30	432.00	429.60	426.90	409.70
Number PE & SSP employed in excess of number funded	(2.62)	(3.79)	(1.57)	5.76	6.17
Number of professionals employed from local funds	12.50	13.50	12.50	14.50	11.50
Total number of professionals funded by county board	9.88	9.71	10.93	20.26	17.67
<b>Service Personnel:</b>					
Number SP allowed for funding	260.500	258.628	247.899	242.132	232.008
Number SP actually employed	312.930	311.202	302.042	304.797	297.954
Number SP employed in excess of number funded	52.430	52.574	54.143	62.665	65.946
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	52.430	52.574	54.143	62.665	65.946
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>62.310</b>	<b>62.284</b>	<b>65.073</b>	<b>82.925</b>	<b>83.616</b>



**LOGAN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 619,628	\$ 633,590	\$ 741,982	\$ 1,371,325	\$ 1,200,524
Service Personnel	2,049,359	2,121,225	2,256,480	2,623,220	2,760,235
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,668,987</b>	<b>\$ 2,754,815</b>	<b>\$ 2,998,463</b>	<b>\$ 3,994,545</b>	<b>\$ 3,960,759</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	5,798	5,563	5,438	5,188	5,131
Increase (Decline) in student enrollment	(48)	(235)	(125)	(250)	(57)
Number of schools	17	17	17	17	17
County average number of students/school	341	327	320	305	302
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(71)</b>	<b>(83)</b>	<b>(87)</b>	<b>(90)</b>	<b>(92)</b>

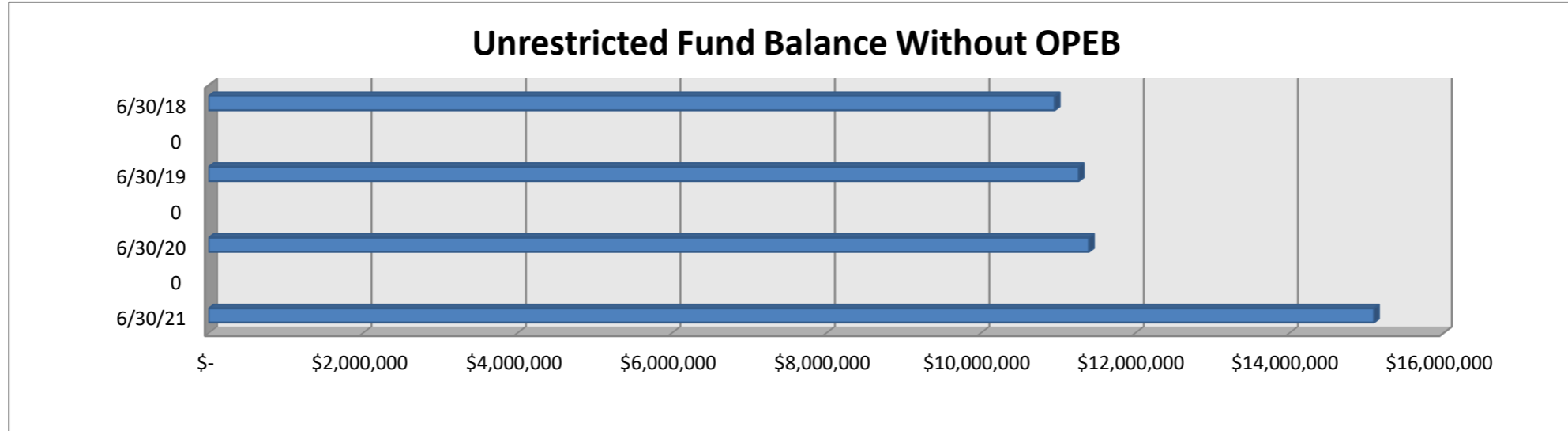
**MARION COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE		FYE		FYE		FYE		FYE
	6/30/18		6/30/19		6/30/20		6/30/21		6/30/22

**FINANCIAL DATA:**

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

	\$	10,955,419		\$	11,267,216		\$	11,398,626		\$	15,098,482		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>	\$	18,724,946		\$	18,733,544		\$	18,906,084		\$	18,962,131		\$	19,086,177
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<b>Per Pupil Expenditures</b>	\$	11,914		\$	12,750		\$	12,865		\$	13,344		N/A	(2)
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**Revenues:**

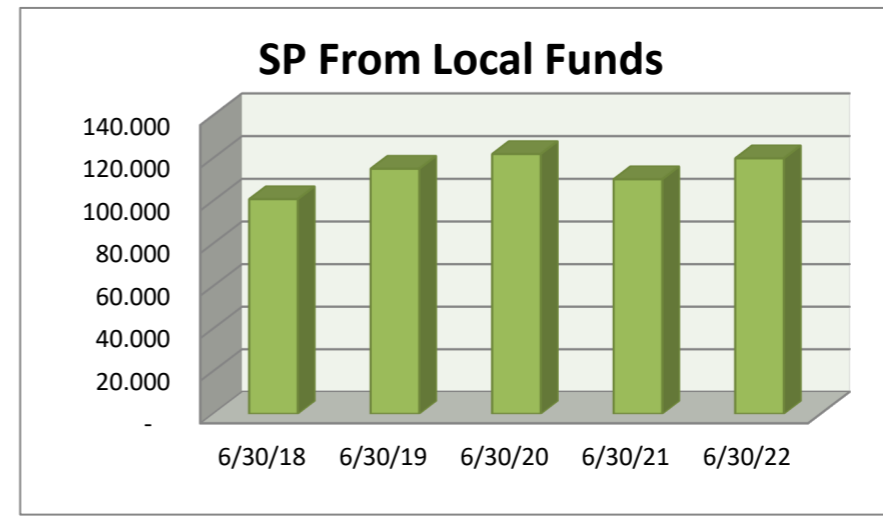
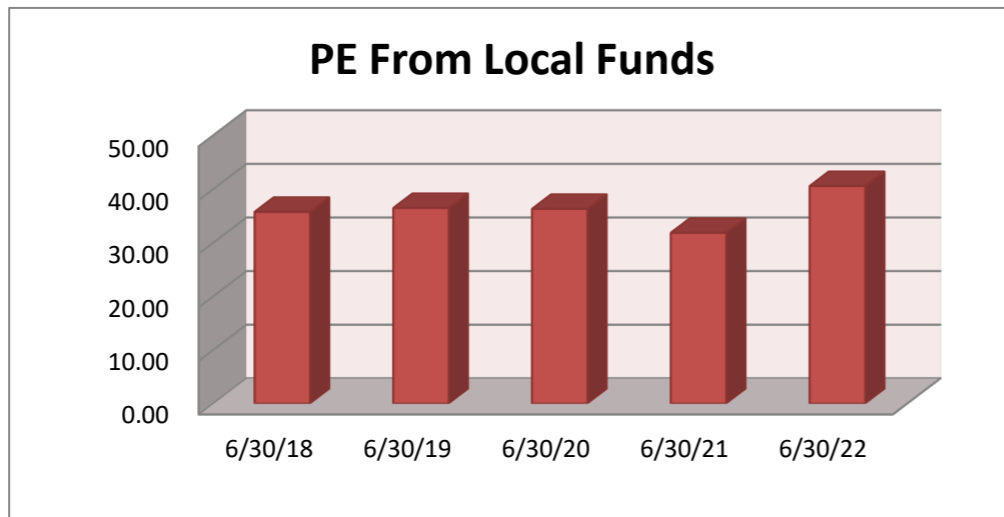
Local Source Revenue	\$	39,231,824		\$	39,057,580		\$	37,258,809		\$	38,915,262		N/A
State Source Revenue		53,841,626		56,866,818		57,228,797		57,992,721		N/A			N/A
Federal Source Revenue		8,125,417		7,113,055		10,473,395		12,823,512		N/A			N/A

<b>Total</b>	\$	101,198,867		\$	103,037,453		\$	104,961,001		\$	109,731,495		\$	-	(2)
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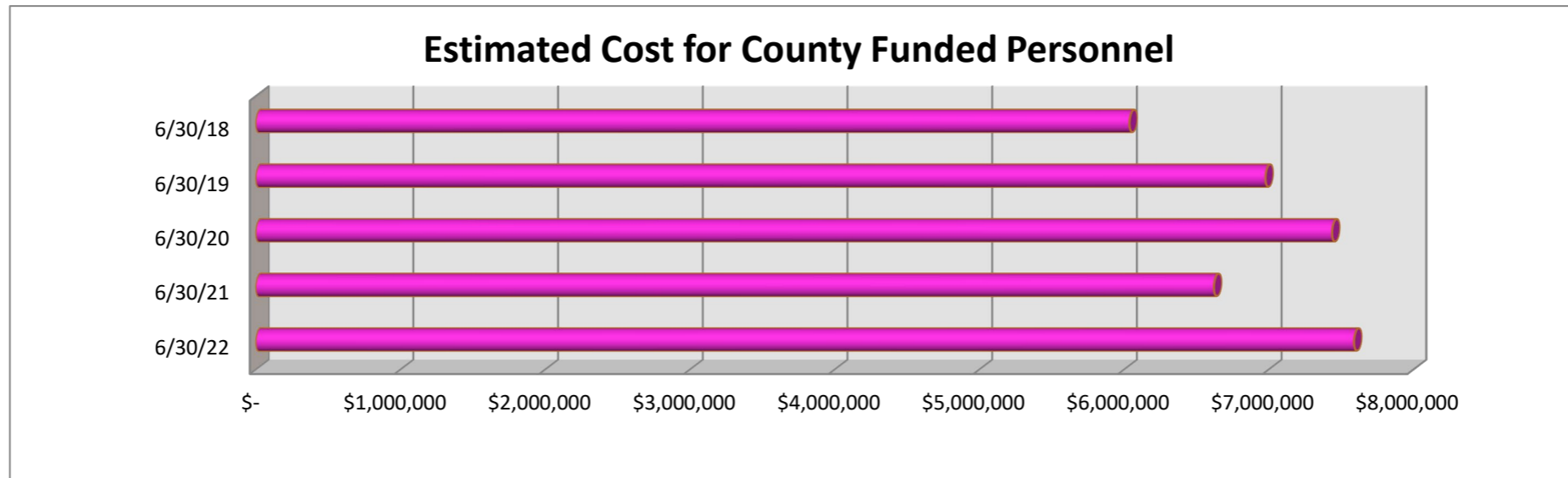
**MARION COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	608.95	602.22	605.88	608.35	586.15
Number PE & SSP actually employed	638.46	629.45	629.95	629.95	615.54
Number PE & SSP employed in excess of number funded	29.51	27.23	24.07	21.60	29.39
Number of professionals employed from local funds	6.25	9.25	12.25	10.25	11.19
Total number of professionals funded by county board	35.76	36.48	36.32	31.85	40.58
<b>Service Personnel:</b>					
Number SP allowed for funding	356.368	351.975	344.640	346.045	333.419
Number SP actually employed	457.203	467.071	466.631	456.227	453.405
Number SP employed in excess of number funded	100.835	115.096	121.991	110.182	119.986
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	100.835	115.096	121.991	110.182	119.986
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>136.595</b>	<b>151.576</b>	<b>158.311</b>	<b>142.032</b>	<b>160.564</b>



**MARION COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,200,625	\$ 2,348,146	\$ 2,419,927	\$ 2,126,233	\$ 2,709,989
Service Personnel	3,837,872	4,630,426	5,019,166	4,495,838	4,881,282
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 6,038,497</b>	<b>\$ 6,978,573</b>	<b>\$ 7,439,093</b>	<b>\$ 6,622,071</b>	<b>\$ 7,591,271</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	7,999	7,838	7,873	7,579	7,377
Increase (Decline) in student enrollment	(106)	(161)	35	(294)	(202)
Number of schools	19	19	19	19	19
County average number of students/school	421	413	414	399	388
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>9</b>	<b>3</b>	<b>7</b>	<b>4</b>	<b>(6)</b>



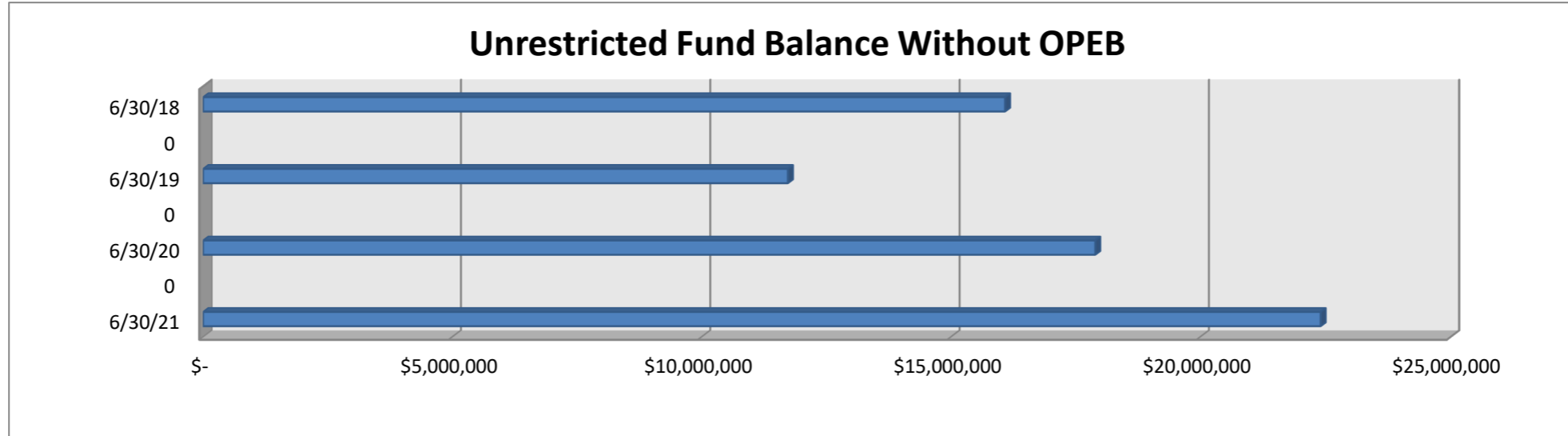
**MARSHALL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 16,082,361	\$ 11,727,903	\$ 17,891,483	\$ 22,404,077	N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	88.02%	88.02%	88.02%	86.01%	86.01%

<b>Projected excess levy gross tax collections</b>	\$ 27,833,055	\$ 27,920,489	\$ 29,402,312	\$ 32,509,762	\$ 35,703,144
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<b>Per Pupil Expenditures</b>	\$ 14,296	\$ 15,206	\$ 16,032	\$ 16,940	N/A	(2)
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**Revenues:**

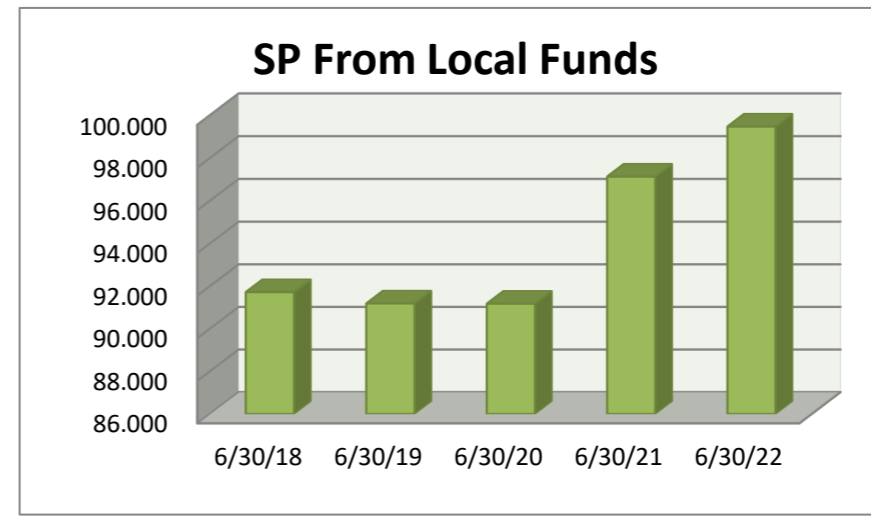
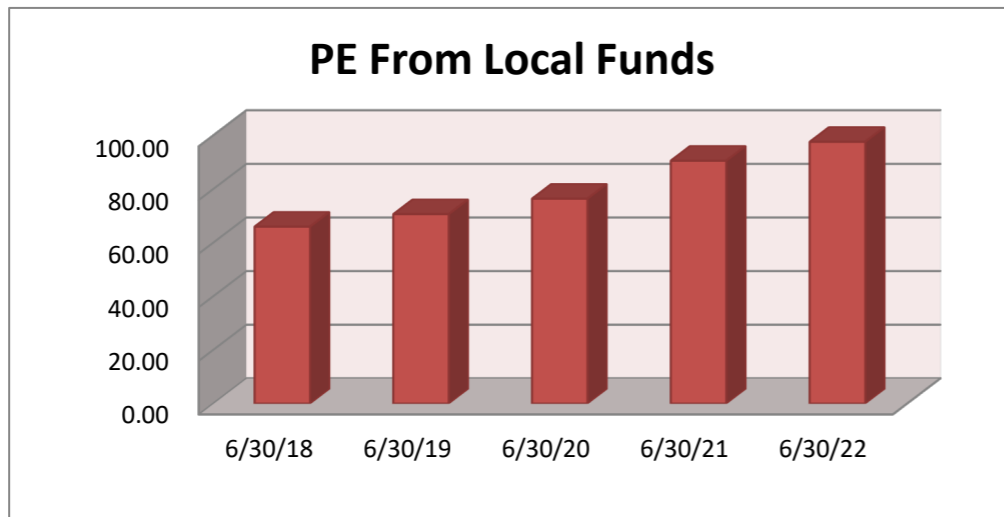
Local Source Revenue	\$ 55,929,017	\$ 53,994,232	\$ 54,244,843	\$ 64,192,487	N/A
State Source Revenue	17,355,819	19,483,214	20,563,669	16,460,222	N/A
Federal Source Revenue	5,708,372	6,236,393	6,577,449	9,270,397	N/A

<b>Total</b>	\$ 78,993,208	\$ 79,713,839	\$ 81,385,961	\$ 89,923,106	\$ -	(2)
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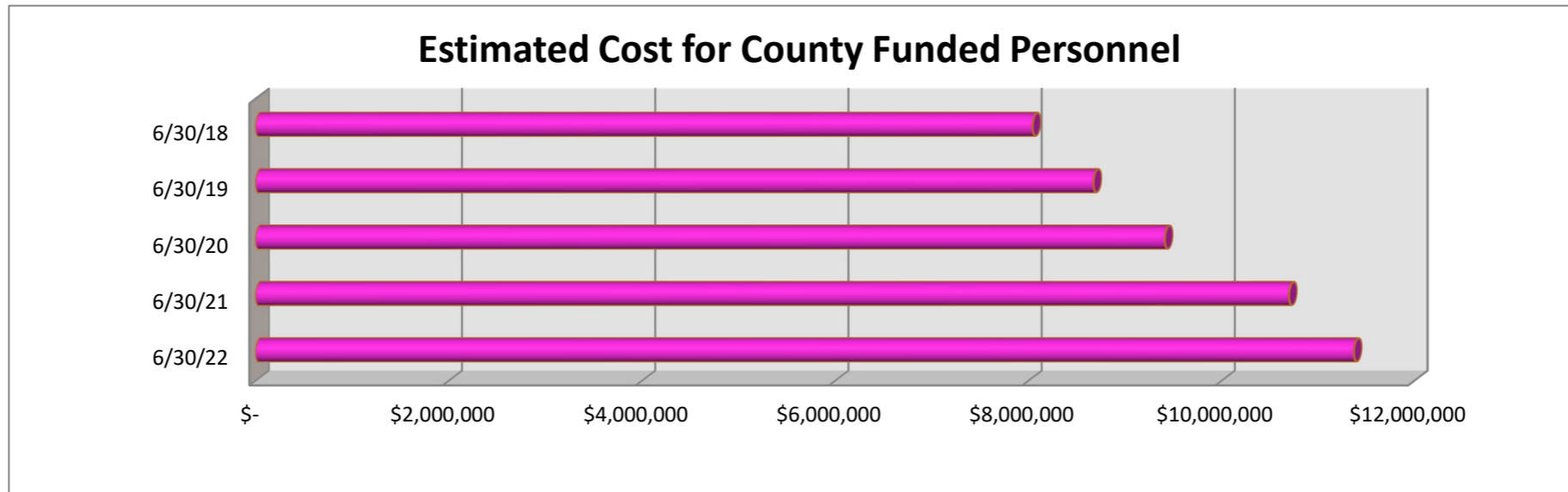
**MARSHALL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	351.10	356.43	356.05	341.50	334.25
Number PE & SSP actually employed	401.60	416.10	417.49	418.60	418.90
Number PE & SSP employed in excess of number funded	50.50	59.67	61.44	77.10	84.65
Number of professionals employed from local funds	15.50	11.00	15.00	13.50	13.00
Total number of professionals funded by county board	66.00	70.67	76.44	90.60	97.65
<b>Service Personnel:</b>					
Number SP allowed for funding	204.528	207.610	204.710	196.341	192.179
Number SP actually employed	296.250	298.800	295.890	293.475	291.655
Number SP employed in excess of number funded	91.722	91.190	91.180	97.134	99.476
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	91.722	91.190	91.180	97.134	99.476
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>157.722</b>	<b>161.860</b>	<b>167.620</b>	<b>187.734</b>	<b>197.126</b>



**MARSHALL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 4,356,508	\$ 4,871,717	\$ 5,488,687	\$ 6,503,384	\$ 7,068,652
Service Personnel	3,688,192	3,803,192	3,924,315	4,198,135	4,306,002
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 8,044,700</b>	<b>\$ 8,674,910</b>	<b>\$ 9,413,002</b>	<b>\$ 10,701,519</b>	<b>\$ 11,374,655</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,671	4,602	4,420	4,308	4,294
Increase (Decline) in student enrollment	64	(69)	(182)	(112)	(14)
Number of schools	12	12	12	12	12
County average number of students/school	389	384	368	359	358
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(23)</b>	<b>(26)</b>	<b>(39)</b>	<b>(36)</b>	<b>(36)</b>

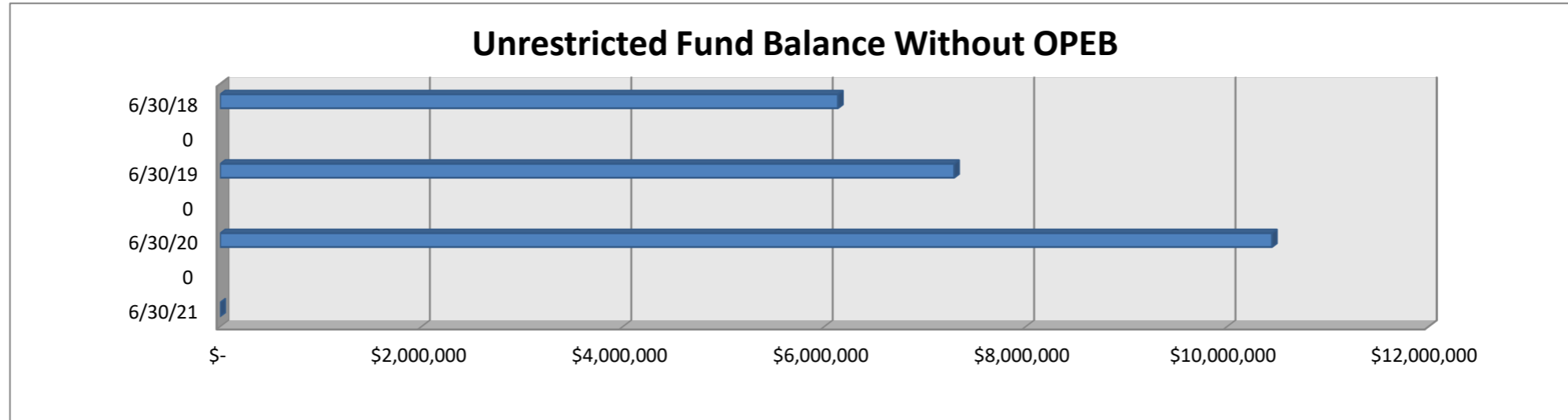
**MASON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 6,134,261	\$ 7,288,106	\$ 10,445,151	\$ -	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>	\$ 8,291,868	\$ 7,928,933	\$ 7,981,489	\$ 8,382,937	\$ 8,149,278

**Per Pupil Expenditures**

	\$ 11,372	\$ 12,099	\$ 12,522	\$ 12,719	N/A (2)
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**Revenues:**

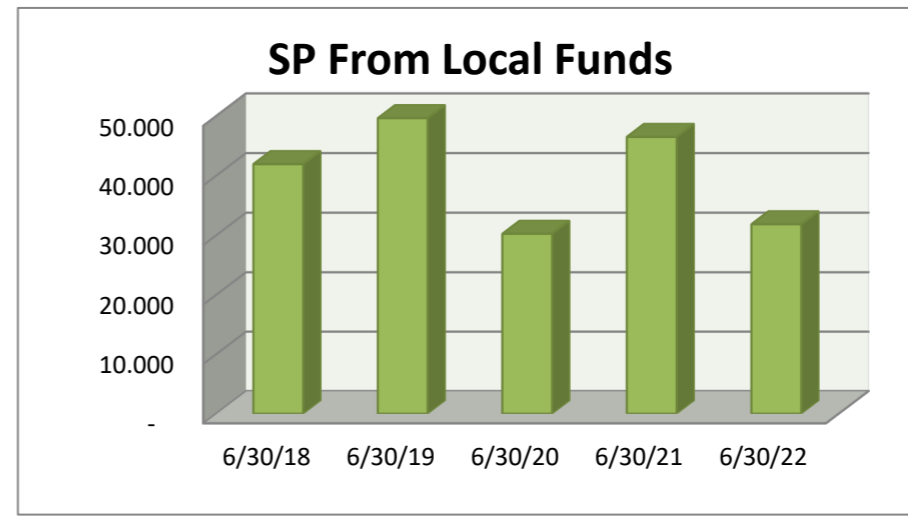
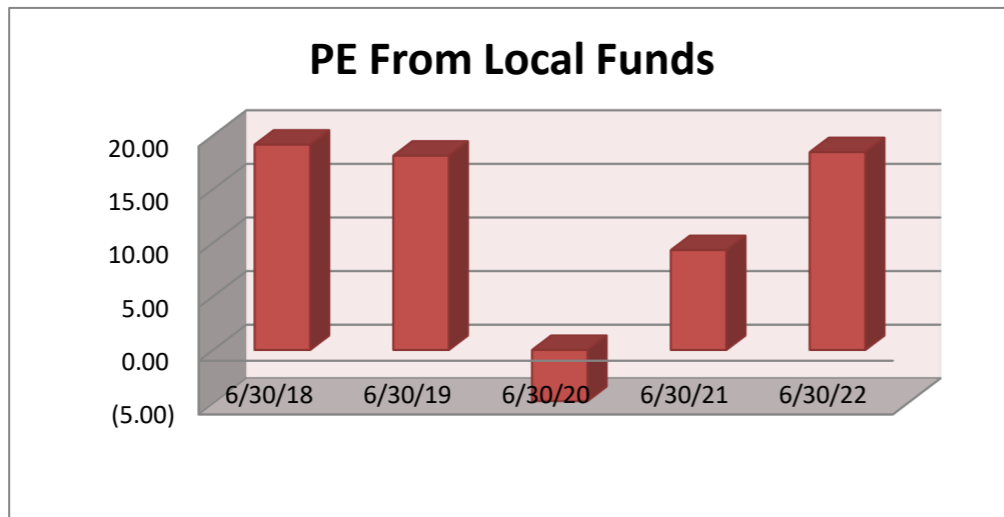
Local Source Revenue	\$ 15,699,852	\$ 15,619,207	\$ 15,663,818	\$ 14,906,136	N/A
State Source Revenue	29,120,926	30,059,992	31,514,020	29,312,345	N/A
Federal Source Revenue	5,902,696	6,553,458	6,353,438	4,043,456	N/A

<b>Total</b>	<b>\$ 50,723,474</b>	<b>\$ 52,232,657</b>	<b>\$ 53,531,276</b>	<b>\$ 48,261,937</b>	<b>\$ - (2)</b>
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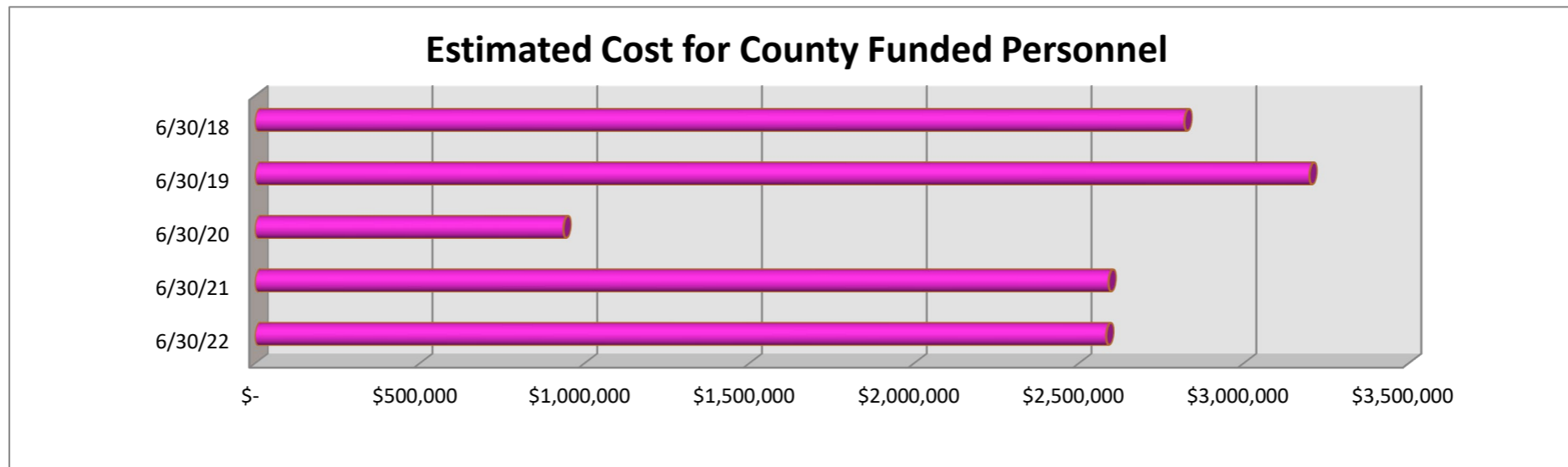
**MASON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	308.35	309.38	315.51	304.69	297.55
Number PE & SSP actually employed	319.50	320.50	304.75	306.00	309.00
Number PE & SSP employed in excess of number funded	11.15	11.12	(10.76)	1.31	11.45
Number of professionals employed from local funds	8.00	7.00	6.00	8.00	7.00
Total number of professionals funded by county board	19.15	18.12	(4.76)	9.31	18.45
<b>Service Personnel:</b>					
Number SP allowed for funding	187.193	187.802	183.368	177.085	172.931
Number SP actually employed	229.132	237.454	213.624	223.594	204.789
Number SP employed in excess of number funded	41.939	49.652	30.256	46.509	31.858
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	41.939	49.652	30.256	46.509	31.858
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>61.089</b>	<b>67.772</b>	<b>25.496</b>	<b>55.819</b>	<b>50.308</b>



**MASON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,208,424	\$ 1,197,649	\$ (329,534)	\$ 642,580	\$ 1,260,418
Service Personnel	1,612,213	2,002,203	1,265,746	1,947,807	1,322,838
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,820,637</b>	<b>\$ 3,199,853</b>	<b>\$ 936,212</b>	<b>\$ 2,590,388</b>	<b>\$ 2,583,256</b>

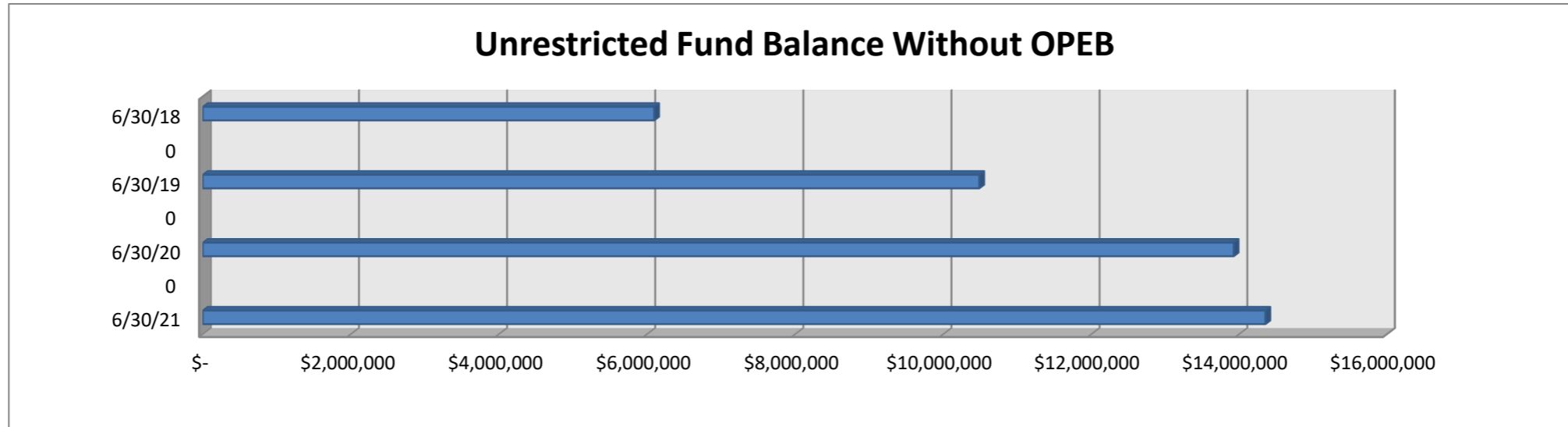


**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,165	4,071	3,928	3,835	3,867
Increase (Decline) in student enrollment	13	(94)	(143)	(93)	32
Number of schools	10	10	10	10	10
County average number of students/school	417	407	393	384	387
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>5</b>	<b>(3)</b>	<b>(14)</b>	<b>(11)</b>	<b>(7)</b>

**MCDOWELL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 6,096,011	\$ 10,485,052	\$ 13,925,198	\$ 14,355,566	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>	\$ 5,899,565	\$ 5,311,907	\$ 5,851,320	\$ 6,263,067	\$ 5,960,320

<b>Per Pupil Expenditures</b>	\$ 13,050	\$ 13,685	\$ 14,229	\$ 15,575	N/A (2)
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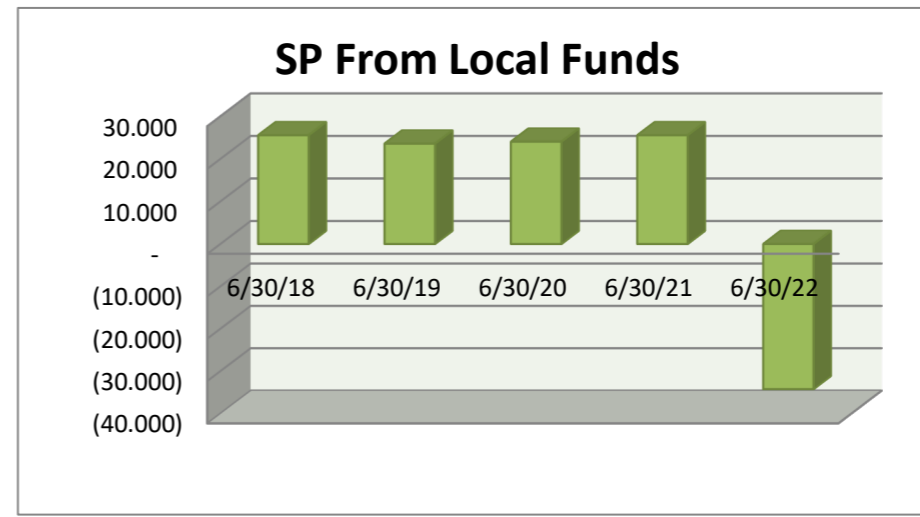
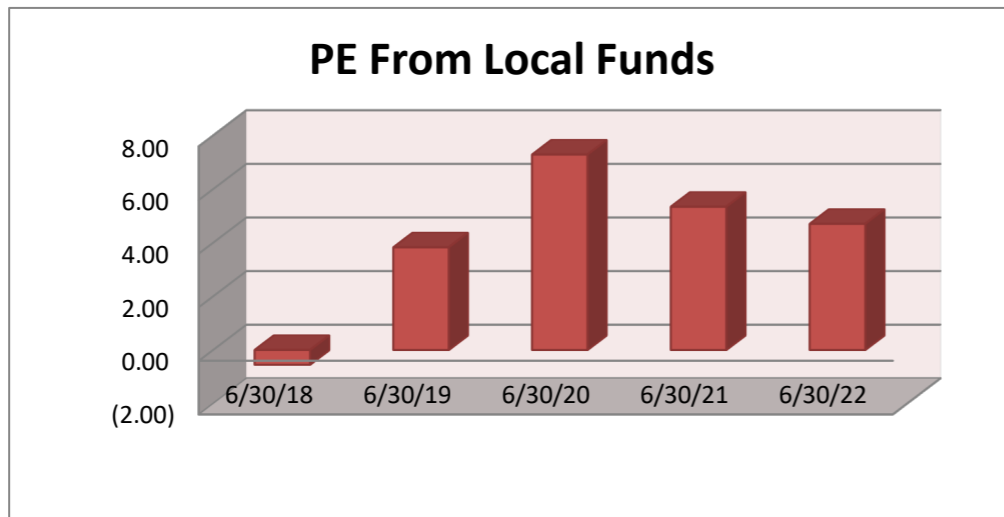
**Revenues:**

Local Source Revenue	\$ 11,631,433	\$ 10,098,925	\$ 11,089,053	\$ 12,386,608	N/A
State Source Revenue	23,914,484	23,701,125	24,602,304	22,713,952	N/A
Federal Source Revenue	8,369,322	7,427,772	7,447,249	9,664,143	N/A
<b>Total</b>	<b>\$ 43,915,239</b>	<b>\$ 41,227,822</b>	<b>\$ 43,138,606</b>	<b>\$ 44,764,703</b>	<b>\$ - (2)</b>

Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

**MCDOWELL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

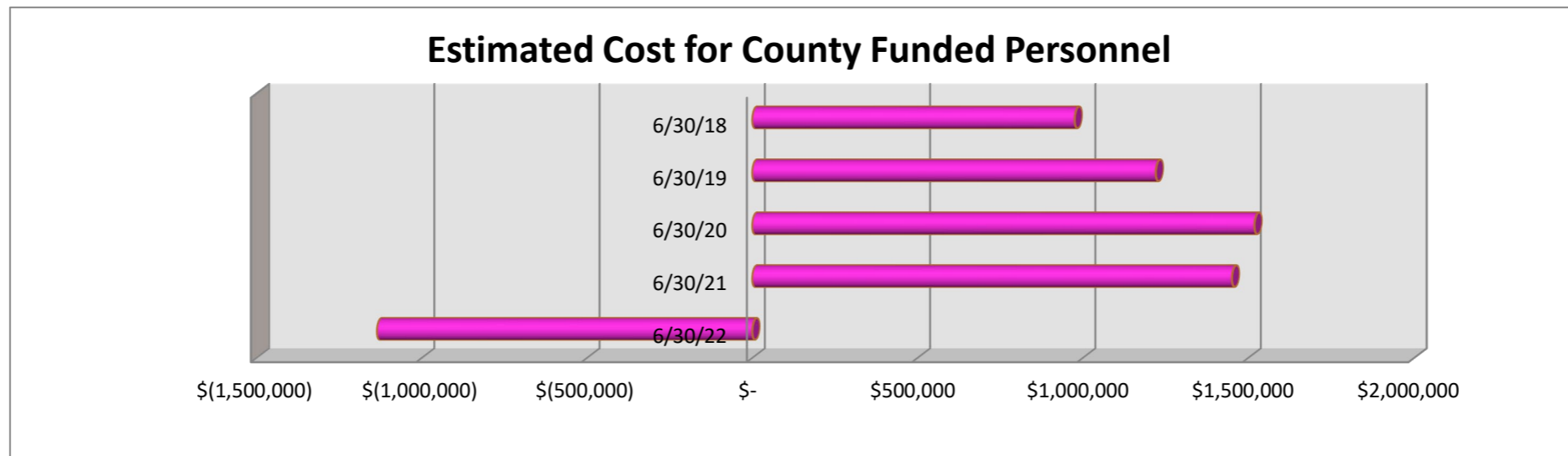
	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	246.55	235.67	230.54	219.59	205.73
Number PE & SSP actually employed	242.00	235.50	229.00	217.10	202.52
Number PE & SSP employed in excess of number funded	(4.55)	(0.17)	(1.54)	(2.49)	(3.21)
Number of professionals employed from local funds	4.00	4.00	8.83	7.83	7.92
Total number of professionals funded by county board	(0.55)	3.83	7.29	5.34	4.70
<b>Service Personnel:</b>					
Number SP allowed for funding	144.488	137.859	133.991	127.619	120.869
Number SP actually employed	170.065	161.458	158.051	153.193	86.621
Number SP employed in excess of number funded	25.577	23.599	24.060	25.574	(34.248)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	25.577	23.599	24.060	25.574	(34.248)
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>25.027</b>	<b>27.429</b>	<b>31.350</b>	<b>30.917</b>	<b>(29.543)</b>





**MCDOWELL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ (35,509)	\$ 256,129	\$ 504,317	\$ 366,891	\$ 320,030
Service Personnel	1,010,836	964,650	1,014,446	1,083,830	(1,455,557)
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 975,328</b>	<b>\$ 1,220,778</b>	<b>\$ 1,518,763</b>	<b>\$ 1,450,722</b>	<b>\$ (1,135,527)</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,056	2,967	2,825	2,637	2,551
Increase (Decline) in student enrollment	(144)	(89)	(142)	(188)	(86)
Number of schools	10	10	9	9	9
County average number of students/school	306	297	314	293	283
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(106)</b>	<b>(113)</b>	<b>(93)</b>	<b>(102)</b>	<b>(111)</b>

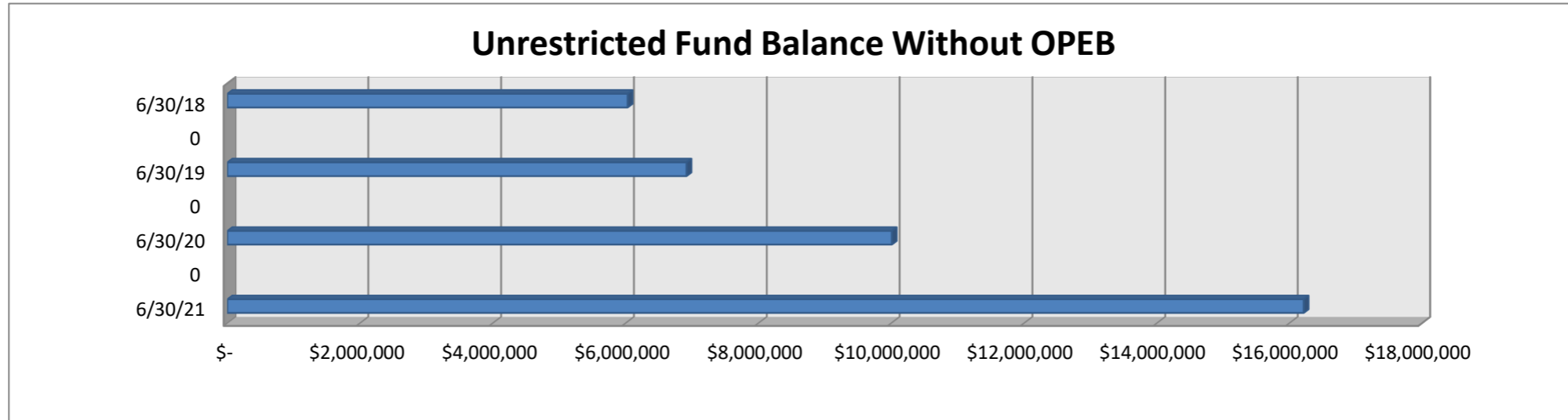
**MERCER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 6,028,145	\$ 6,915,084	\$ 10,006,316	\$ 16,213,605	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>	\$ 13,536,802	\$ 13,628,835	\$ 13,923,431	\$ 14,281,387	\$ 14,619,518
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**Per Pupil Expenditures**

	\$ 10,985	\$ 11,592	\$ 11,956	\$ 12,874	N/A	(2)
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**Revenues:**

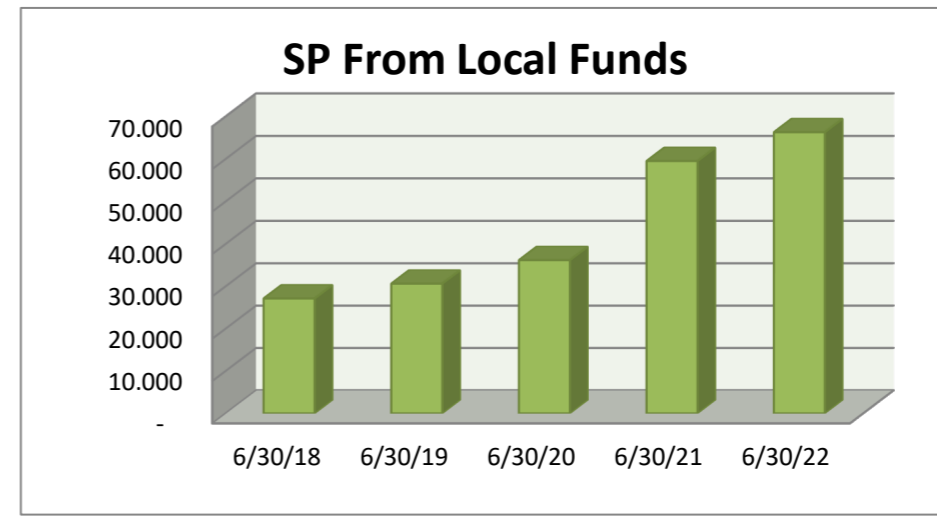
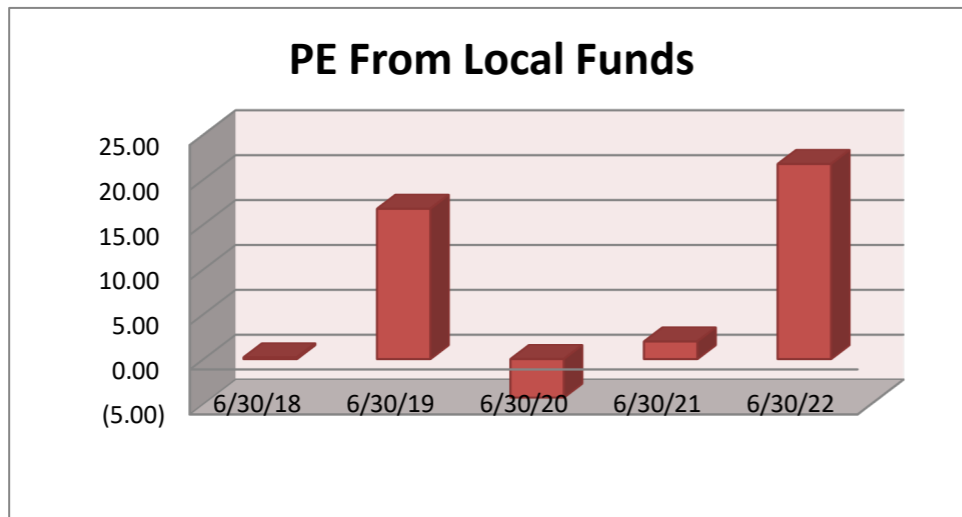
Local Source Revenue	\$ 27,340,976	\$ 28,361,196	\$ 28,122,935	\$ 28,482,531	N/A
State Source Revenue	67,662,030	72,024,586	80,604,134	72,013,612	N/A
Federal Source Revenue	15,163,741	16,000,281	16,054,590	16,557,868	N/A

<b>Total</b>	<b>\$ 110,166,747</b>	<b>\$ 116,386,063</b>	<b>\$ 124,781,659</b>	<b>\$ 117,054,011</b>	<b>\$ -</b>	(2)
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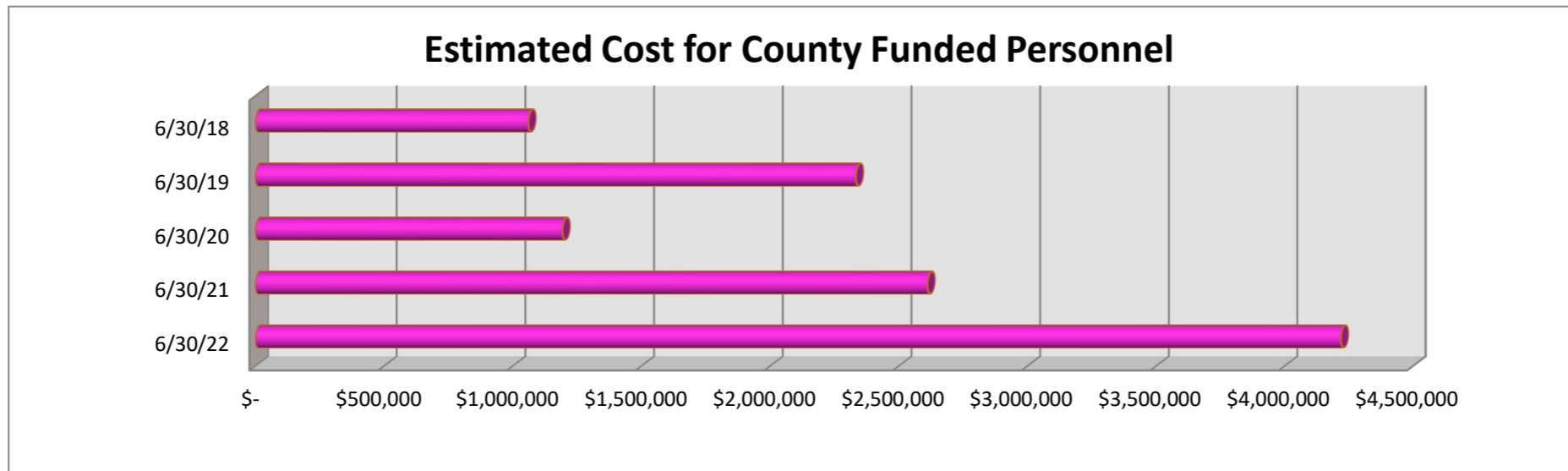
**MERCER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	690.61	671.06	682.59	670.54	657.72
Number PE & SSP actually employed	682.80	675.80	667.30	661.50	666.45
Number PE & SSP employed in excess of number funded	(7.81)	4.74	(15.29)	(9.04)	8.73
Number of professionals employed from local funds	8.00	12.00	11.00	11.00	13.00
Total number of professionals funded by county board	0.19	16.74	(4.29)	1.96	21.73
<b>Service Personnel:</b>					
Number SP allowed for funding	404.510	392.750	388.273	381.418	374.130
Number SP actually employed	431.673	423.414	424.498	440.974	440.468
Number SP employed in excess of number funded	27.163	30.664	36.225	59.556	66.338
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	27.163	30.664	36.225	59.556	66.338
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>27.353</b>	<b>47.404</b>	<b>31.935</b>	<b>61.516</b>	<b>88.068</b>



**MERCER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 12,045	\$ 1,101,746	\$ (292,328)	\$ 133,232	\$ 1,479,757
Service Personnel	1,049,296	1,232,018	1,486,141	2,478,466	2,740,127
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,061,341</b>	<b>\$ 2,333,764</b>	<b>\$ 1,193,814</b>	<b>\$ 2,611,697</b>	<b>\$ 4,219,884</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	8,960	8,854	8,688	8,458	8,544
Increase (Decline) in student enrollment	(256)	(106)	(166)	(230)	86
Number of schools	25	25	25	24	24
County average number of students/school	358	354	348	352	356
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(54)</b>	<b>(56)</b>	<b>(59)</b>	<b>(43)</b>	<b>(38)</b>

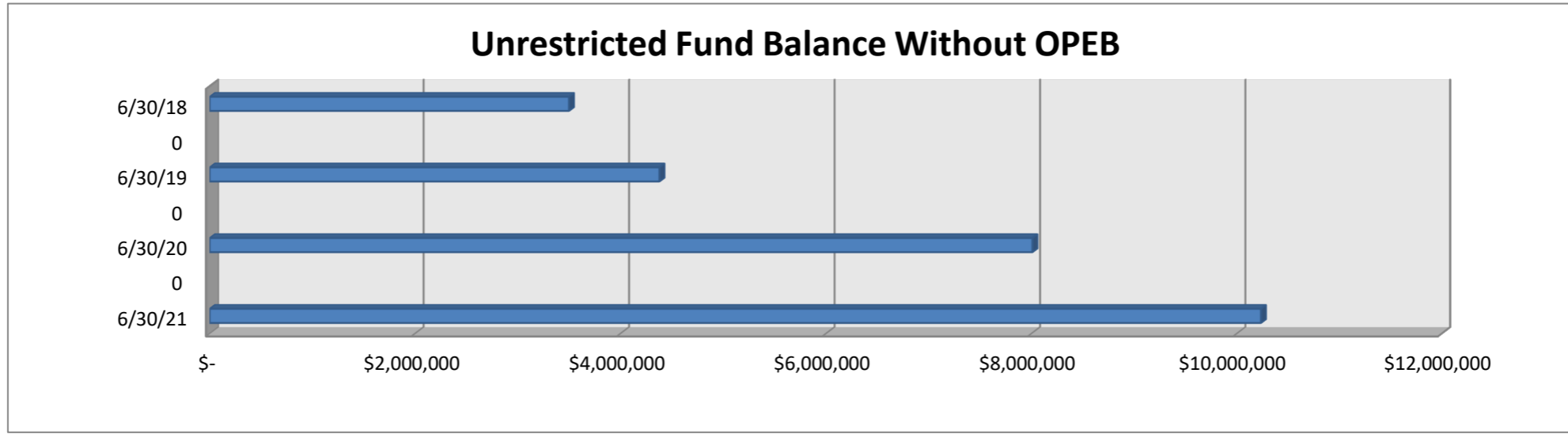
**MINERAL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE		FYE		FYE		FYE		FYE
	6/30/18		6/30/19		6/30/20		6/30/21		6/30/22

**FINANCIAL DATA:**

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

	\$	3,497,050		\$	4,377,377		\$	8,007,755		\$	10,234,591		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>	\$	7,185,662		\$	7,152,209		\$	7,274,143		\$	8,124,457		\$	7,670,762
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<b>Per Pupil Expenditures</b>	\$	12,141		\$	12,135		\$	12,430		\$	12,634		N/A	(2)
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**Revenues:**

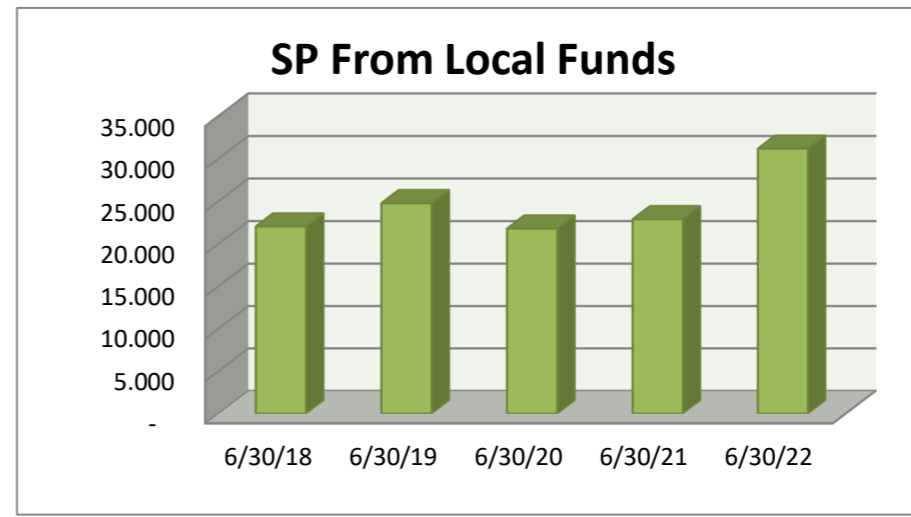
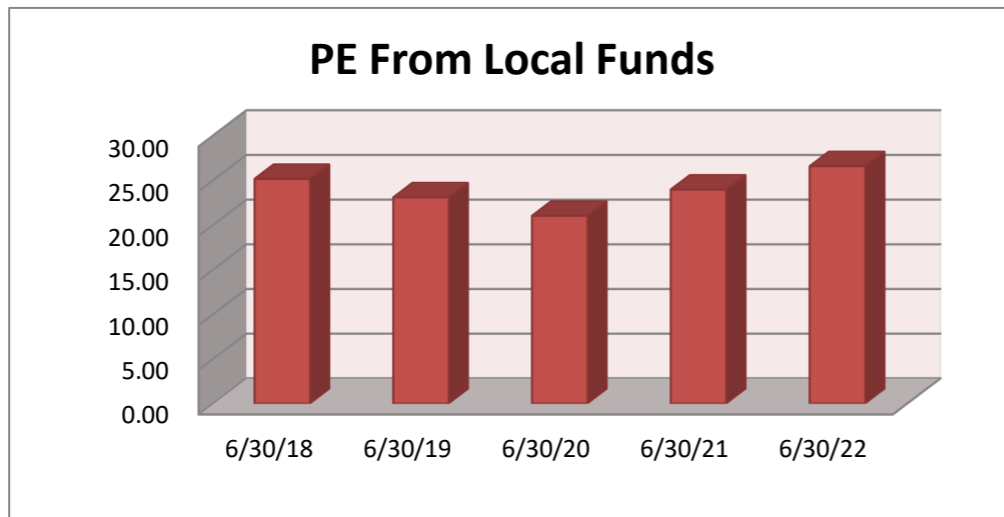
Local Source Revenue	\$	13,858,052		\$	13,780,335		\$	14,085,747		\$	14,316,043		N/A
State Source Revenue		31,159,428			32,154,798			33,703,124			32,892,870		N/A
Federal Source Revenue		5,987,468			5,882,557			4,698,047			10,608,860		N/A

<b>Total</b>	\$	51,004,948		\$	51,817,690		\$	52,486,918		\$	57,817,773		\$	-	(2)
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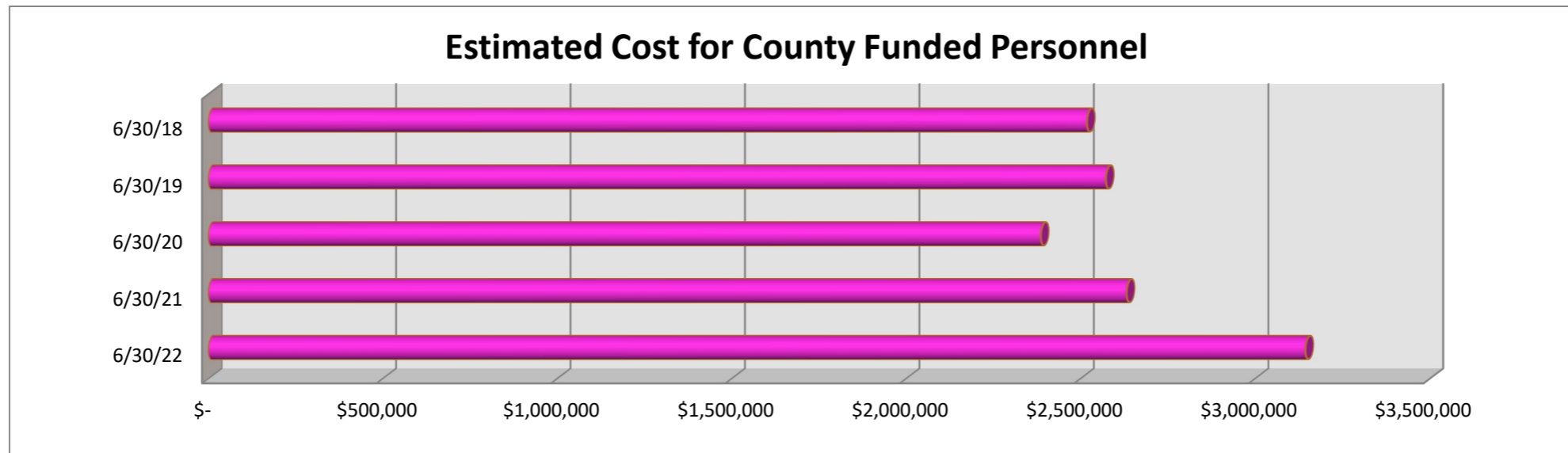
**MINERAL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	316.54	312.61	317.45	312.24	306.97
Number PE & SSP actually employed	332.69	325.69	326.47	324.19	320.54
Number PE & SSP employed in excess of number funded	16.15	13.08	9.02	11.95	13.57
Number of professionals employed from local funds	9.00	10.00	12.00	12.00	13.00
Total number of professionals funded by county board	25.15	23.08	21.02	23.95	26.57
<b>Service Personnel:</b>					
Number SP allowed for funding	184.813	182.393	182.521	179.522	176.492
Number SP actually employed	206.867	207.184	204.329	202.429	207.689
Number SP employed in excess of number funded	22.054	24.791	21.808	22.907	31.197
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	22.054	24.791	21.808	22.907	31.197
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>47.204</b>	<b>47.871</b>	<b>42.828</b>	<b>46.857</b>	<b>57.767</b>



**MINERAL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,643,451	\$ 1,553,049	\$ 1,463,537	\$ 1,673,706	\$ 1,849,855
Service Personnel	875,601	1,020,339	923,302	959,130	1,294,965
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,519,052</b>	<b>\$ 2,573,388</b>	<b>\$ 2,386,838</b>	<b>\$ 2,632,836</b>	<b>\$ 3,144,820</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,105	4,104	4,038	3,965	3,966
Increase (Decline) in student enrollment	(60)	(1)	(66)	(73)	1
Number of schools	12	12	12	12	12
County average number of students/school	342	342	337	330	331
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(70)</b>	<b>(68)</b>	<b>(70)</b>	<b>(65)</b>	<b>(63)</b>

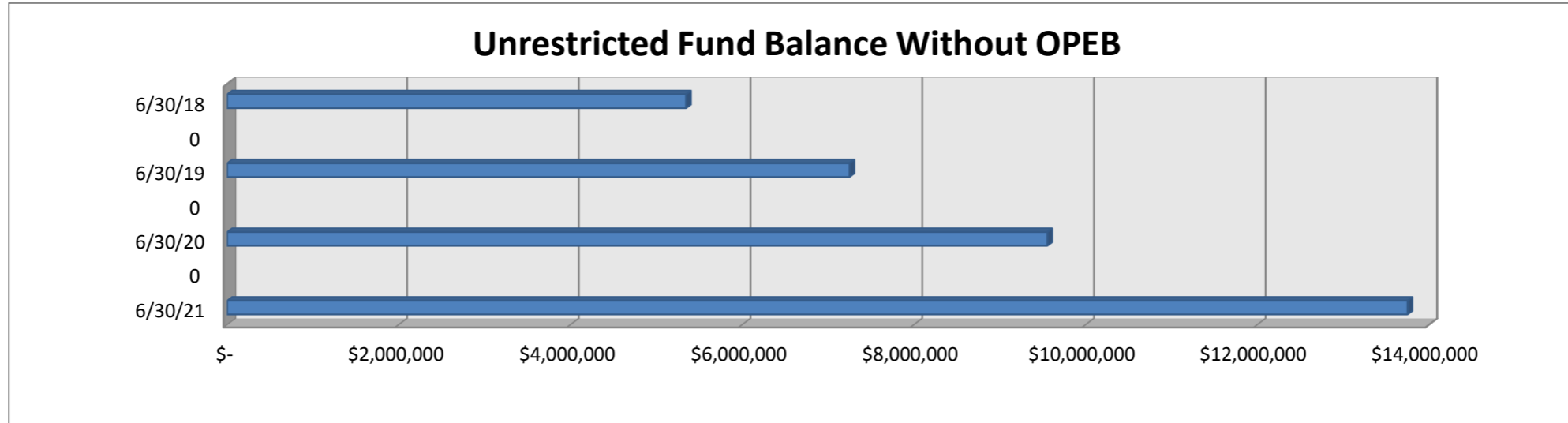
**MINGO COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 5,344,705	\$ 7,247,722	\$ 9,552,605	\$ 13,750,993	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>	\$ 7,241,282	\$ 6,659,619	\$ 6,712,930	\$ 6,642,311	\$ 6,500,613

<b>Per Pupil Expenditures</b>	\$ 11,228	\$ 11,922	\$ 12,220	\$ 12,778	N/A	(2)
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**Revenues:**

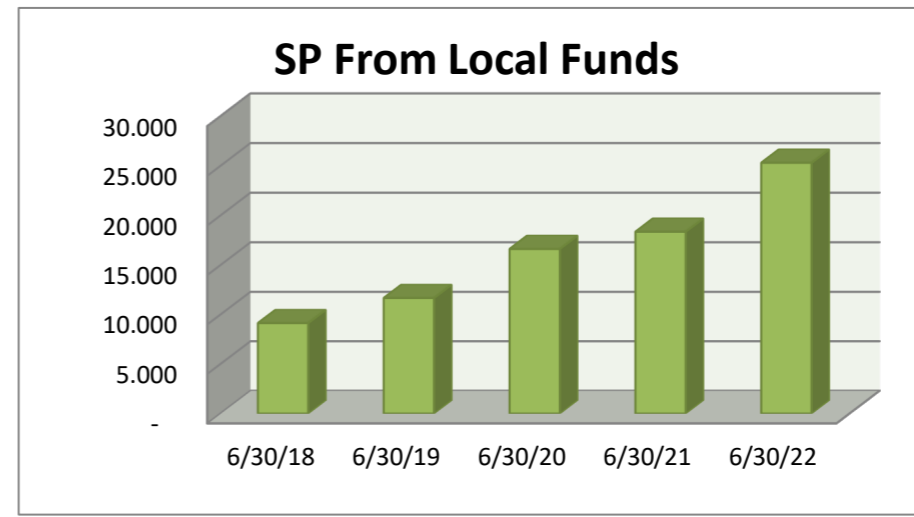
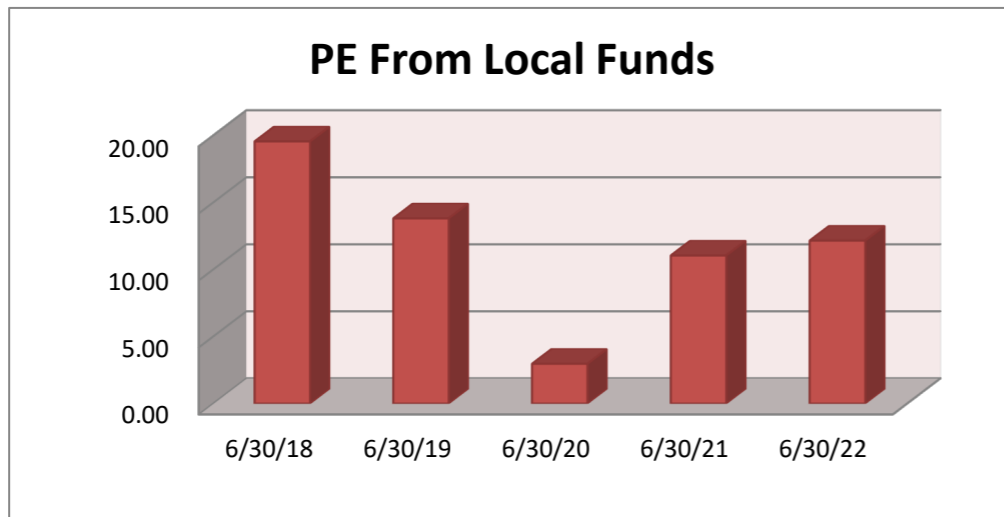
Local Source Revenue	\$ 12,917,090	\$ 12,831,913	\$ 11,237,489	\$ 13,303,782	N/A	
State Source Revenue	30,114,416	32,962,337	34,011,466	32,653,158	N/A	
Federal Source Revenue	7,053,013	7,532,221	8,176,125	10,075,534	N/A	
<b>Total</b>	<b>\$ 50,084,519</b>	<b>\$ 53,326,471</b>	<b>\$ 53,425,080</b>	<b>\$ 56,032,474</b>	<b>\$ -</b>	(2)

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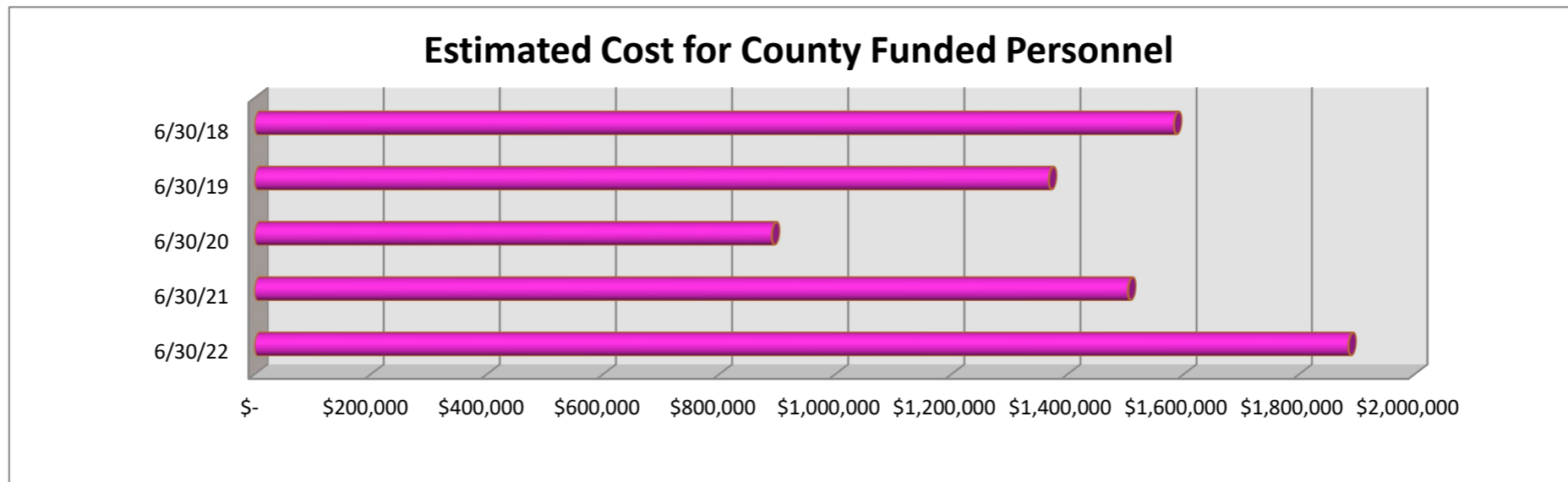
**MINGO COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	315.19	316.63	316.23	310.64	296.20
Number PE & SSP actually employed	322.75	320.45	308.20	310.69	297.36
Number PE & SSP employed in excess of number funded	7.56	3.82	(8.03)	0.05	1.16
Number of professionals employed from local funds	12.00	10.00	11.00	11.00	11.00
Total number of professionals funded by county board	19.56	13.82	2.97	11.05	12.16
<b>Service Personnel:</b>					
Number SP allowed for funding	189.224	189.438	183.783	180.535	172.147
Number SP actually employed	197.370	201.123	200.423	198.910	197.470
Number SP employed in excess of number funded	8.146	11.685	16.640	18.375	25.323
Number SP employed from local funds	1.000	-	-	-	-
Total number of SP funded by county board	9.146	11.685	16.640	18.375	25.323
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>28.706</b>	<b>25.505</b>	<b>19.610</b>	<b>29.425</b>	<b>37.483</b>



**MINGO COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,225,988	\$ 900,612	\$ 202,232	\$ 740,099	\$ 834,449
Service Personnel	357,647	467,600	688,838	764,347	1,051,403
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,583,635</b>	<b>\$ 1,368,212</b>	<b>\$ 891,070</b>	<b>\$ 1,504,446</b>	<b>\$ 1,885,852</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,209	4,075	4,003	3,817	3,780
Increase (Decline) in student enrollment	9	(134)	(72)	(186)	(37)
Number of schools	10	9	9	9	9
County average number of students/school	421	453	445	424	420
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>9</b>	<b>43</b>	<b>38</b>	<b>29</b>	<b>26</b>

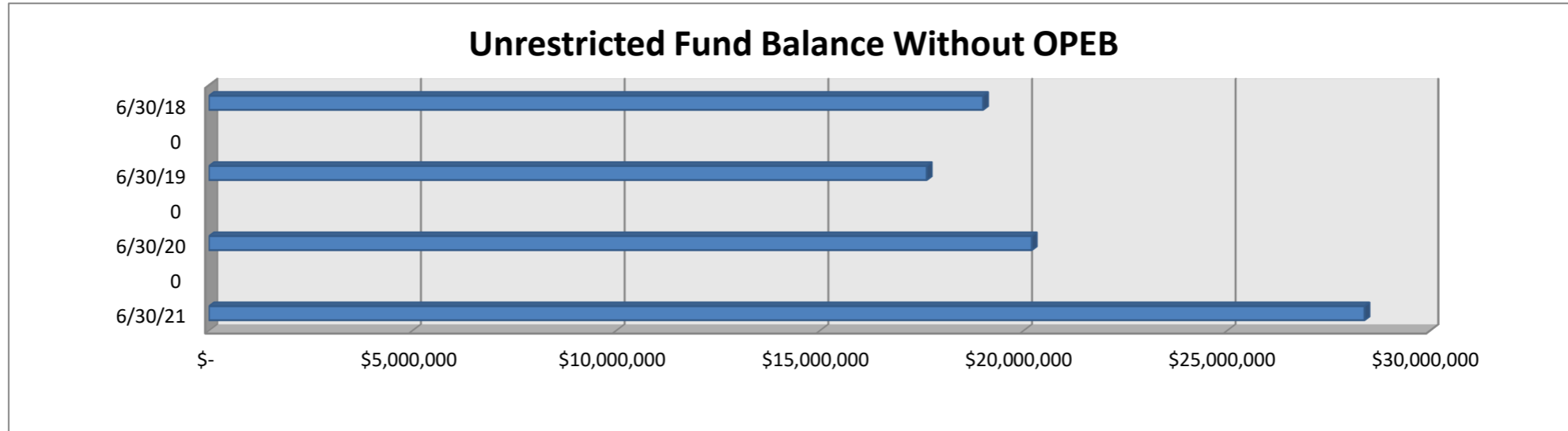
**MONONGALIA COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE	FYE	FYE	FYE	FYE
	6/30/18	6/30/19	6/30/20	6/30/21	6/30/22

**FINANCIAL DATA:**

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

	\$	19,002,804	\$	17,620,263	\$	20,198,207	\$	28,387,799	N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	72.98%	72.98%	72.98%	72.98%	72.98%

<b>Projected excess levy gross tax collections</b>	\$	31,734,404	\$	32,419,008	\$	32,974,447	\$	34,387,985	\$	34,181,293
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<b>Per Pupil Expenditures</b>	\$	11,903	\$	12,512	\$	12,747	\$	13,427	N/A	(2)
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**Revenues:**

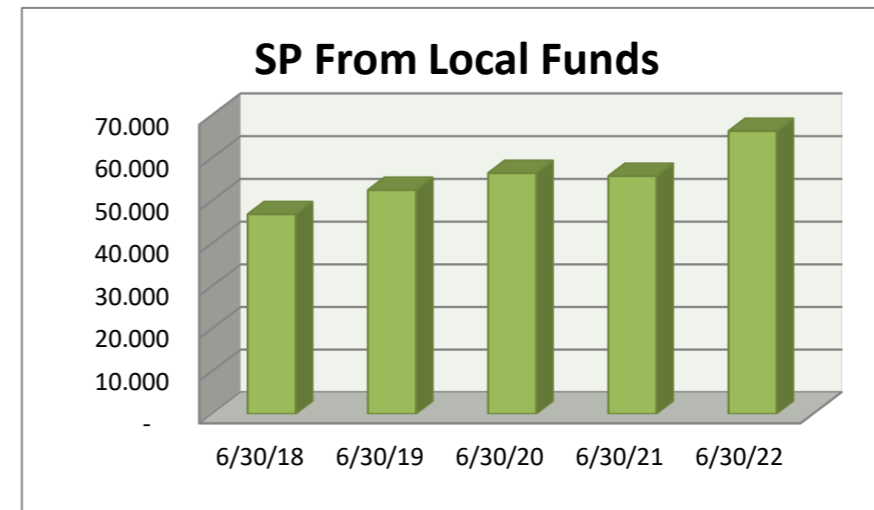
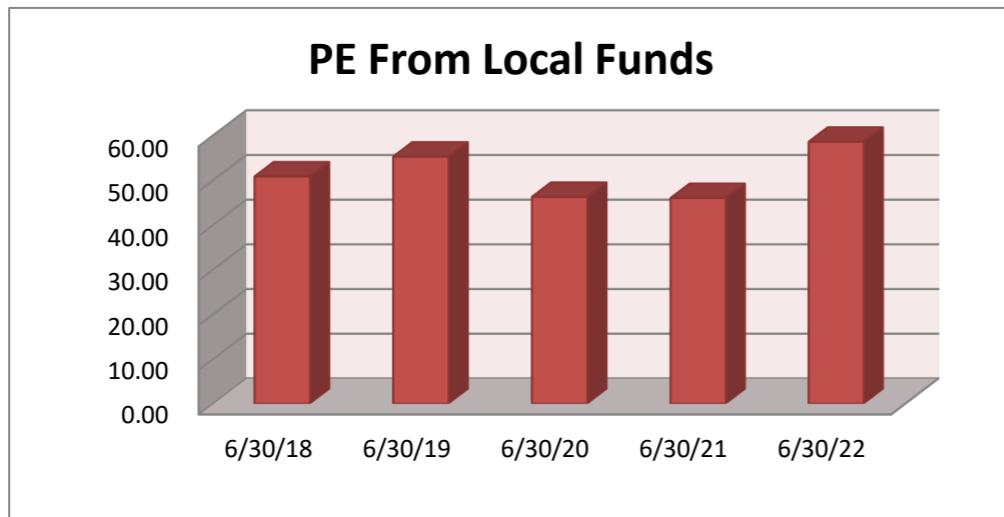
Local Source Revenue	\$	73,846,963	\$	75,814,025	\$	75,471,349	\$	77,982,865	N/A
State Source Revenue		69,091,151		74,394,965		75,488,347		77,291,603	N/A
Federal Source Revenue		11,288,747		13,917,347		13,359,239		15,704,739	N/A

<b>Total</b>	\$	154,226,861	\$	164,126,337	\$	164,318,935	\$	170,979,207	\$	-	(2)
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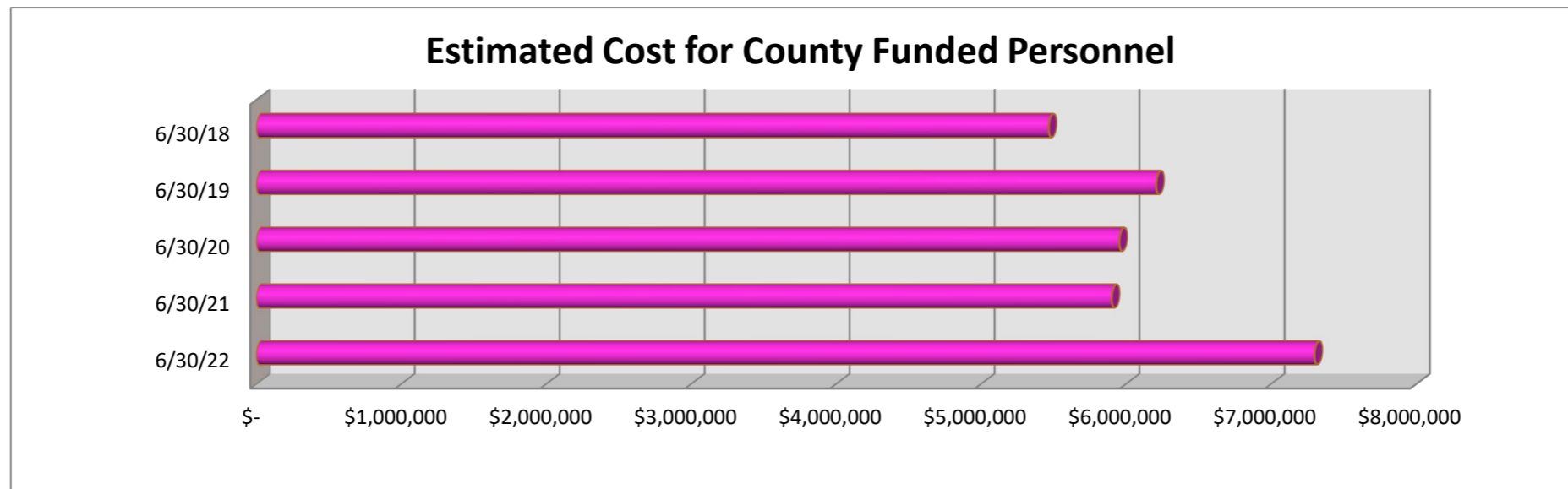
**MONONGALIA COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	860.12	871.37	889.68	895.25	857.56
Number PE & SSP actually employed	886.75	894.25	909.54	913.35	879.25
Number PE & SSP employed in excess of number funded	26.63	22.88	19.86	18.10	21.69
Number of professionals employed from local funds	24.20	32.40	26.40	27.90	36.90
Total number of professionals funded by county board	50.83	55.28	46.26	46.00	58.59
<b>Service Personnel:</b>					
Number SP allowed for funding	502.931	509.682	506.066	509.239	487.802
Number SP actually employed	547.784	562.204	562.555	565.032	554.119
Number SP employed in excess of number funded	44.853	52.522	56.489	55.793	66.317
Number SP employed from local funds	2.000	-	-	-	-
Total number of SP funded by county board	46.853	52.522	56.489	55.793	66.317
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>97.683</b>	<b>107.802</b>	<b>102.749</b>	<b>101.793</b>	<b>124.907</b>



**MONONGALIA COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 3,429,559	\$ 3,859,329	\$ 3,363,723	\$ 3,350,826	\$ 4,254,939
Service Personnel	2,036,913	2,348,817	2,590,634	2,550,664	3,044,313
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 5,466,472</b>	<b>\$ 6,208,146</b>	<b>\$ 5,954,357</b>	<b>\$ 5,901,489</b>	<b>\$ 7,299,252</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	11,595	11,521	11,589	11,062	11,260
Increase (Decline) in student enrollment	141	(74)	68	(527)	198
Number of schools	17	17	17	17	17
County average number of students/school	682	678	682	651	662
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>270</b>	<b>268</b>	<b>275</b>	<b>256</b>	<b>268</b>

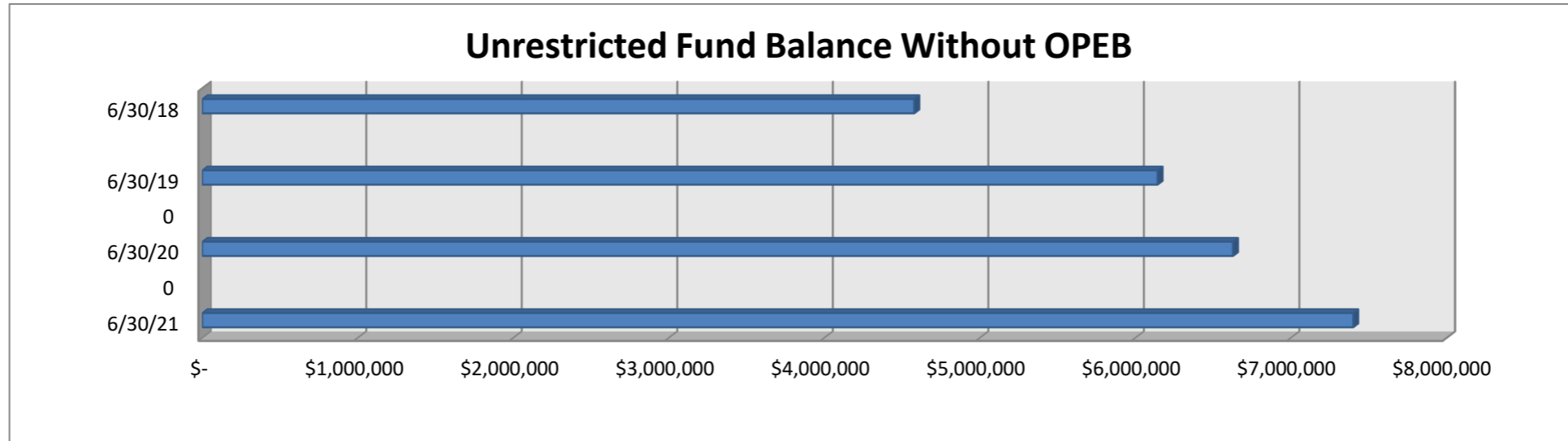
**MONROE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE		FYE		FYE		FYE		FYE
	6/30/18		6/30/19		6/30/20		6/30/21		6/30/22

**FINANCIAL DATA:**

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

	\$	4,578,309		\$	6,142,830		\$	6,627,709		\$	7,400,859		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>	\$	2,191,524		\$	2,190,072		\$	2,317,888		\$	2,564,268		\$	2,464,142

<b>Per Pupil Expenditures</b>		\$	11,575		\$	11,796		\$	12,809		\$	13,490		N/A	(2)
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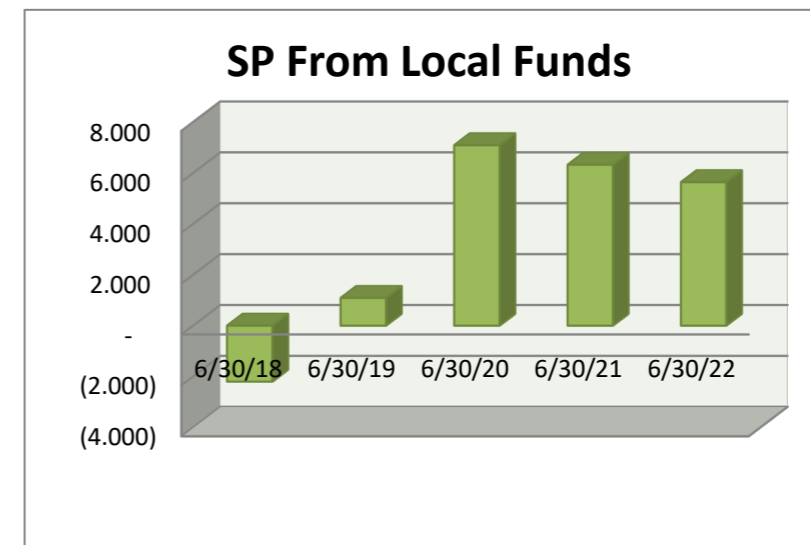
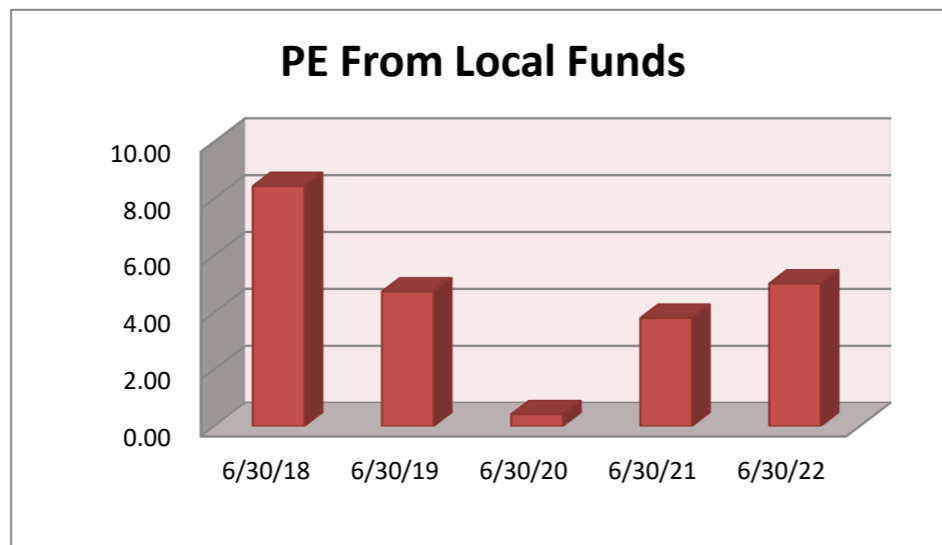
**Revenues:**

Local Source Revenue		\$	4,993,653		\$	5,259,962		\$	6,519,095		\$	5,931,205		N/A	
State Source Revenue			14,322,621			14,290,200			15,903,052			21,475,373		N/A	
Federal Source Revenue			2,707,086			2,438,431			3,035,103			2,931,229		N/A	
<b>Total</b>		\$	22,023,360		\$	21,988,593		\$	25,457,250		\$	30,337,807		\$ -	(2)

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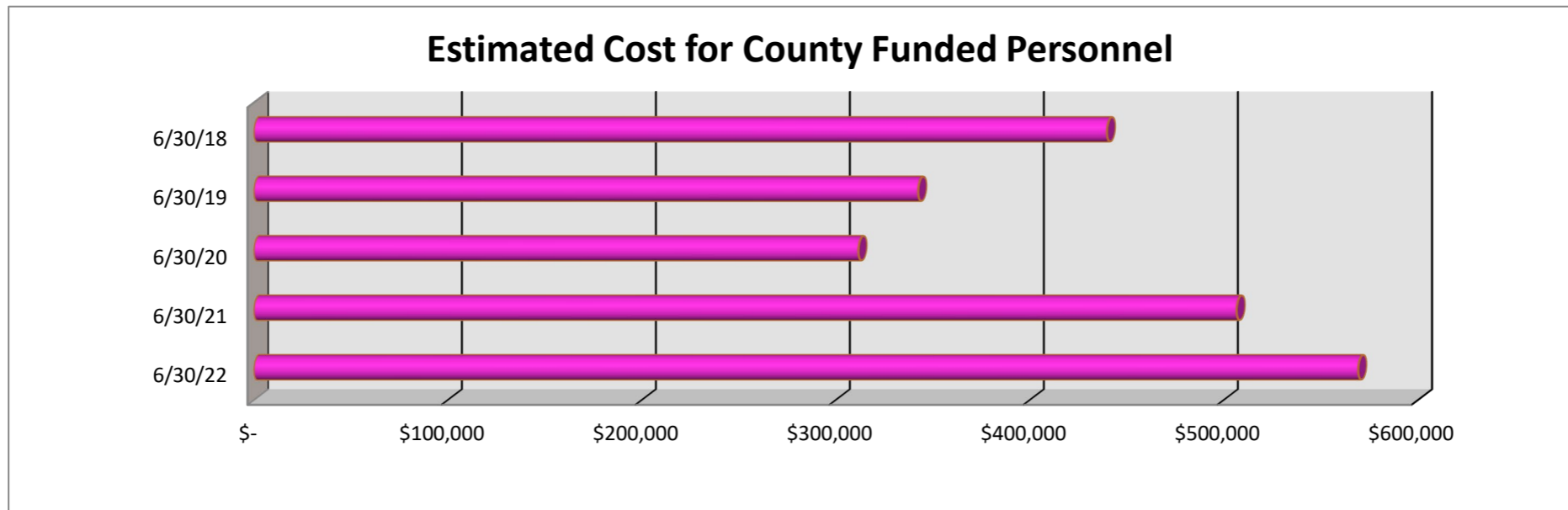
**MONROE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	135.32	134.94	134.90	130.77	128.06
Number PE & SSP actually employed	139.09	135.07	129.52	127.47	127.47
Number PE & SSP employed in excess of number funded	3.77	0.13	(5.38)	(3.30)	(0.59)
Number of professionals employed from local funds	4.67	4.60	5.80	7.10	5.60
Total number of professionals funded by county board	8.440	4.730	0.420	3.802	5.010
<b>Service Personnel:</b>					
Number SP allowed for funding	82.350	81.260	79.257	76.827	75.235
Number SP actually employed	80.150	82.350	86.350	83.150	80.875
Number SP employed in excess of number funded	(2.200)	1.090	7.093	6.323	5.640
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	(2.200)	1.090	7.093	6.323	5.640
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>6.240</b>	<b>5.820</b>	<b>7.513</b>	<b>10.125</b>	<b>10.650</b>



**MONROE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 522,115	\$ 300,889	\$ 28,021	\$ 254,577	\$ 334,330
Service Personnel	(82,323)	41,611	283,675	252,064	234,923
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 439,791</b>	<b>\$ 342,499</b>	<b>\$ 311,696</b>	<b>\$ 506,641</b>	<b>\$ 569,253</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,784	1,736	1,684	1,647	1,626
Increase (Decline) in student enrollment	(45)	(48)	(52)	(37)	(21)
Number of schools	4	4	4	4	4
County average number of students/school	446	434	421	412	407
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>34</b>	<b>24</b>	<b>14</b>	<b>17</b>	<b>13</b>



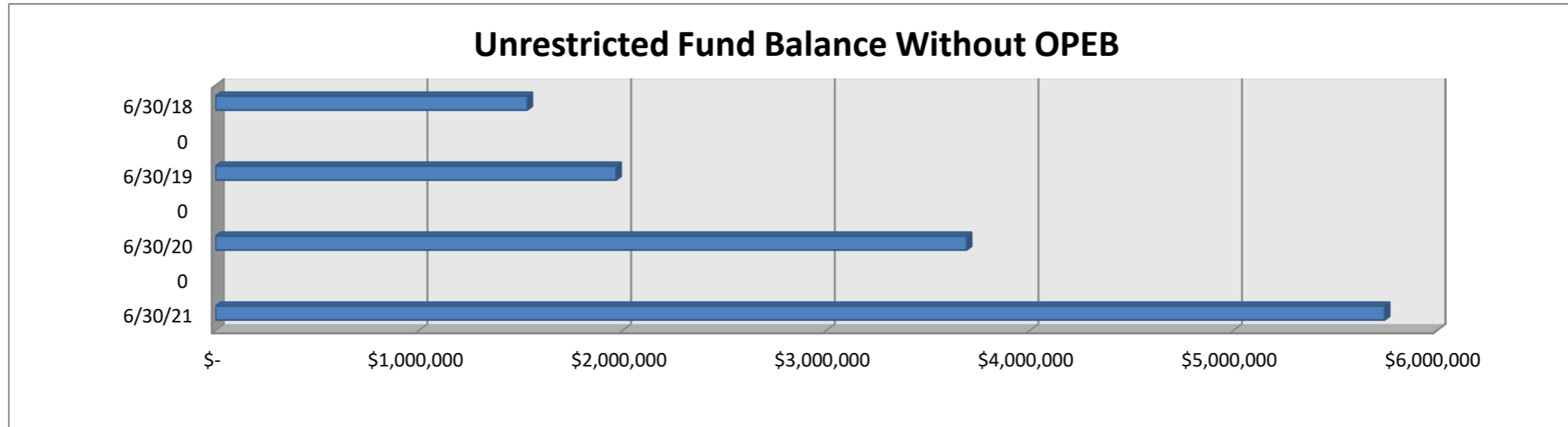
**MORGAN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 1,531,318	\$ 1,967,429	\$ 3,688,398	\$ 5,742,834	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>	\$ 4,454,673	\$ 4,429,036	\$ 4,565,053	\$ 4,654,161	\$ 4,827,651

**Per Pupil Expenditures**

	\$ 11,402	\$ 11,813	\$ 12,364	\$ 12,700	N/A	(2)
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**Revenues:**

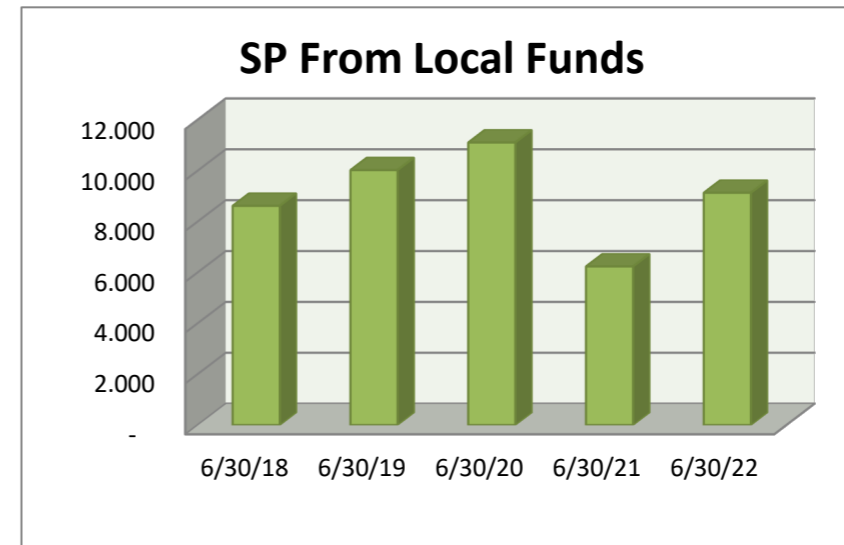
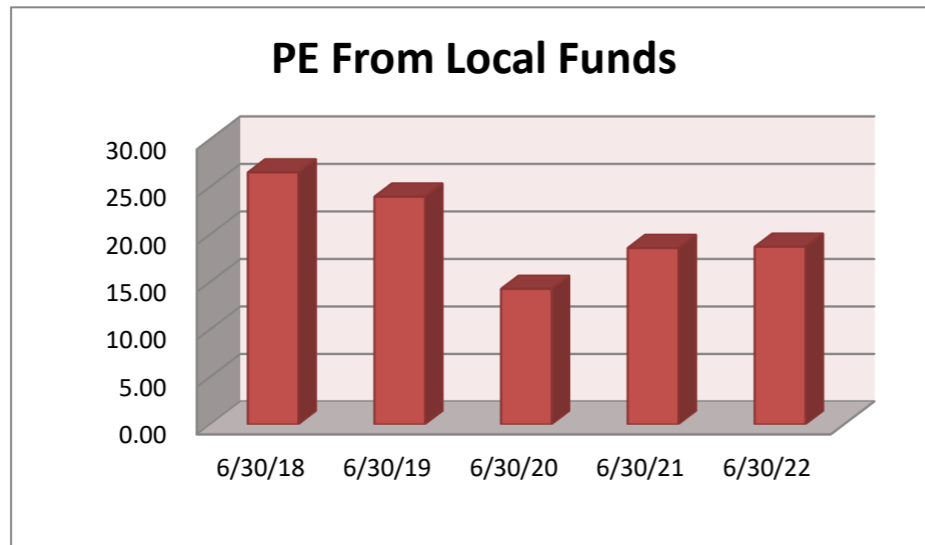
Local Source Revenue	\$ 10,363,875	\$ 10,367,935	\$ 10,621,164	\$ 11,515,234	N/A
State Source Revenue	15,108,711	18,558,315	16,834,611	15,810,733	N/A
Federal Source Revenue	2,719,287	2,981,171	3,033,528	4,034,306	N/A

<b>Total</b>	<b>\$ 28,191,873</b>	<b>\$ 31,907,421</b>	<b>\$ 30,489,303</b>	<b>\$ 31,360,273</b>	<b>\$ -</b>	<b>(2)</b>
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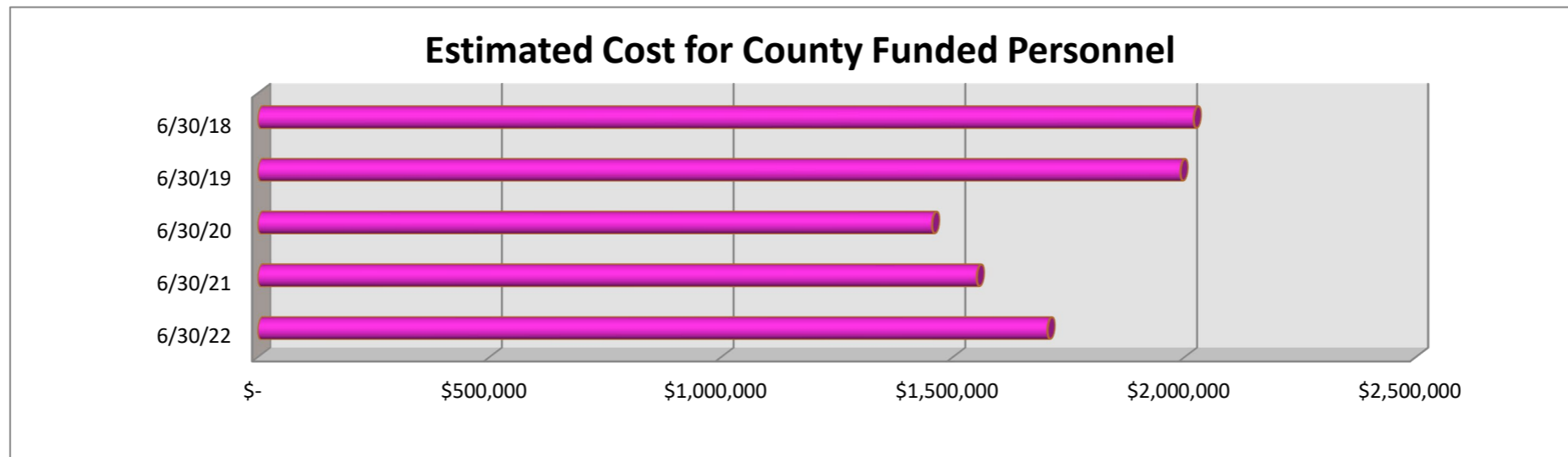
**MORGAN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	172.69	172.44	174.64	169.34	166.99
Number PE & SSP actually employed	189.42	184.62	179.12	175.12	172.54
Number PE & SSP employed in excess of number funded	16.73	12.18	4.48	5.78	5.55
Number of professionals employed from local funds	9.80	11.80	9.80	12.80	13.16
Total number of professionals funded by county board	26.53	23.98	14.28	18.58	18.71
<b>Service Personnel:</b>					
Number SP allowed for funding	102.522	102.668	102.108	98.962	97.405
Number SP actually employed	111.143	111.694	113.219	105.199	106.539
Number SP employed in excess of number funded	8.621	9.026	11.111	6.237	9.134
Number SP employed from local funds	-	1.000	-	-	-
Total number of SP funded by county board	8.621	10.026	11.111	6.237	9.134
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>35.151</b>	<b>34.006</b>	<b>25.391</b>	<b>24.817</b>	<b>27.842</b>



**MORGAN COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,685,754	\$ 1,588,286	\$ 990,734	\$ 1,289,912	\$ 1,322,845
Service Personnel	334,183	402,982	464,552	261,875	381,474
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,019,937</b>	<b>\$ 1,991,269</b>	<b>\$ 1,455,286</b>	<b>\$ 1,551,787</b>	<b>\$ 1,704,319</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,332	2,302	2,219	2,178	2,216
Increase (Decline) in student enrollment	9	(30)	(83)	(41)	38
Number of schools	7	7	7	7	7
County average number of students/school	333	329	317	311	317
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(79)</b>	<b>(81)</b>	<b>(90)</b>	<b>(84)</b>	<b>(77)</b>

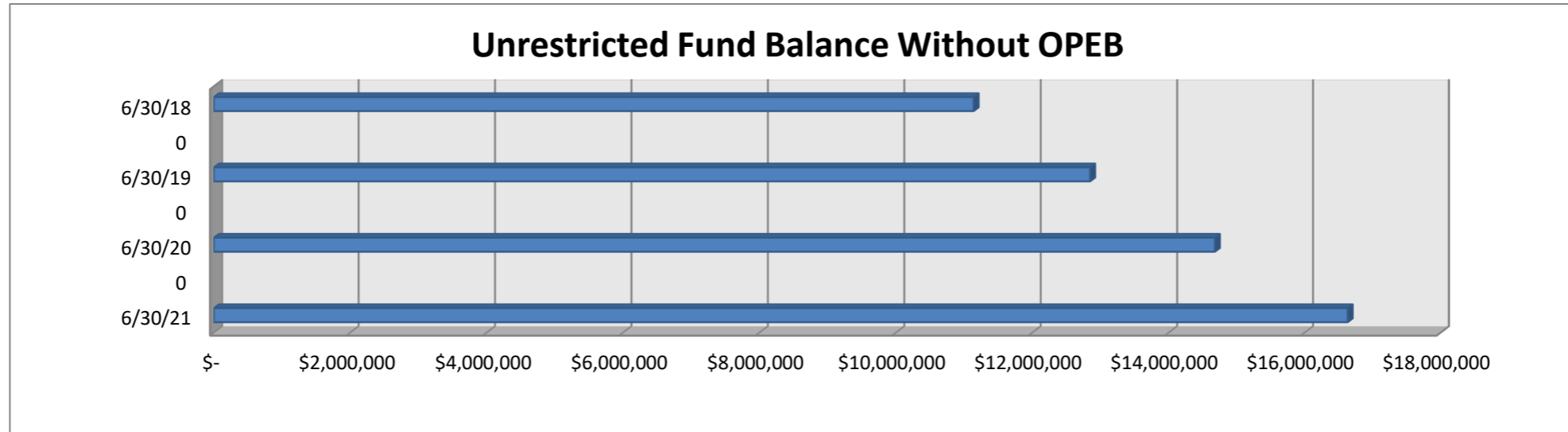
**NICHOLAS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 11,139,773	\$ 12,847,373	\$ 14,677,245	\$ 16,634,923	N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	65.97%	65.97%	65.97%	65.97%	65.97%
<b>Projected excess levy gross tax collections</b>	\$ 4,324,699	\$ 4,317,829	\$ 4,457,004	\$ 4,794,324	\$ 4,563,580

**Per Pupil Expenditures**

	\$ 11,596	\$ 11,939	\$ 12,535	\$ 13,076	N/A	(2)
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**Revenues:**

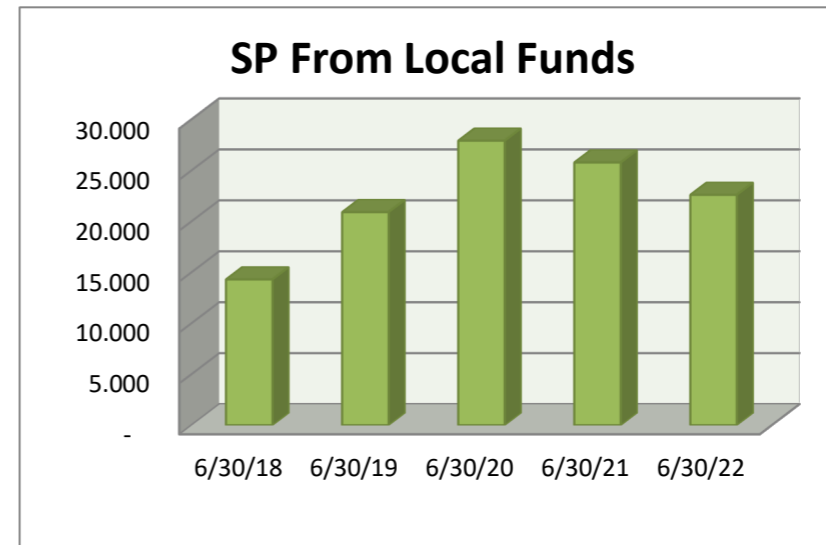
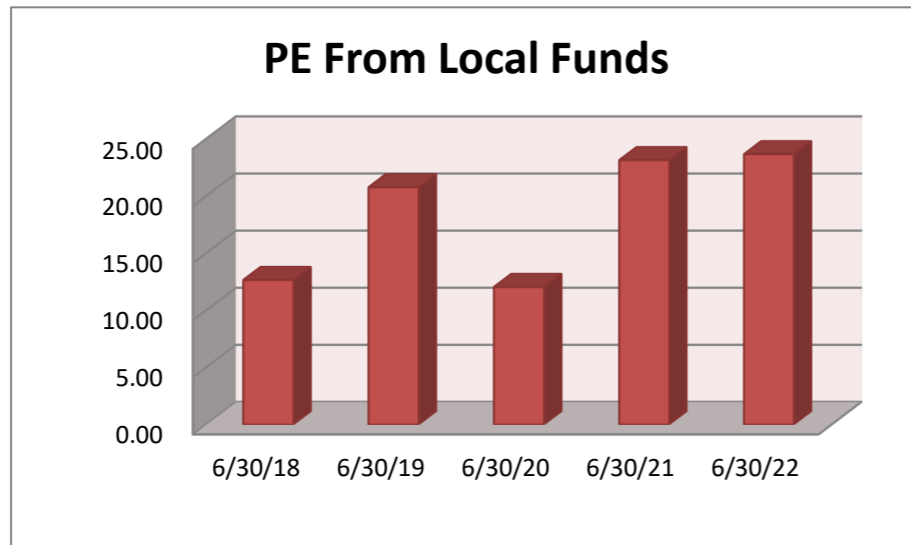
Local Source Revenue	\$ 10,882,620	\$ 10,546,604	\$ 11,027,732	\$ 11,699,988	N/A
State Source Revenue	27,690,578	29,491,573	30,523,908	29,889,615	N/A
Federal Source Revenue	7,818,608	7,031,037	10,522,545	10,573,234	N/A

<b>Total</b>	<b>\$ 46,391,806</b>	<b>\$ 47,069,214</b>	<b>\$ 52,074,185</b>	<b>\$ 52,162,837</b>	<b>\$ -</b>	<b>(2)</b>
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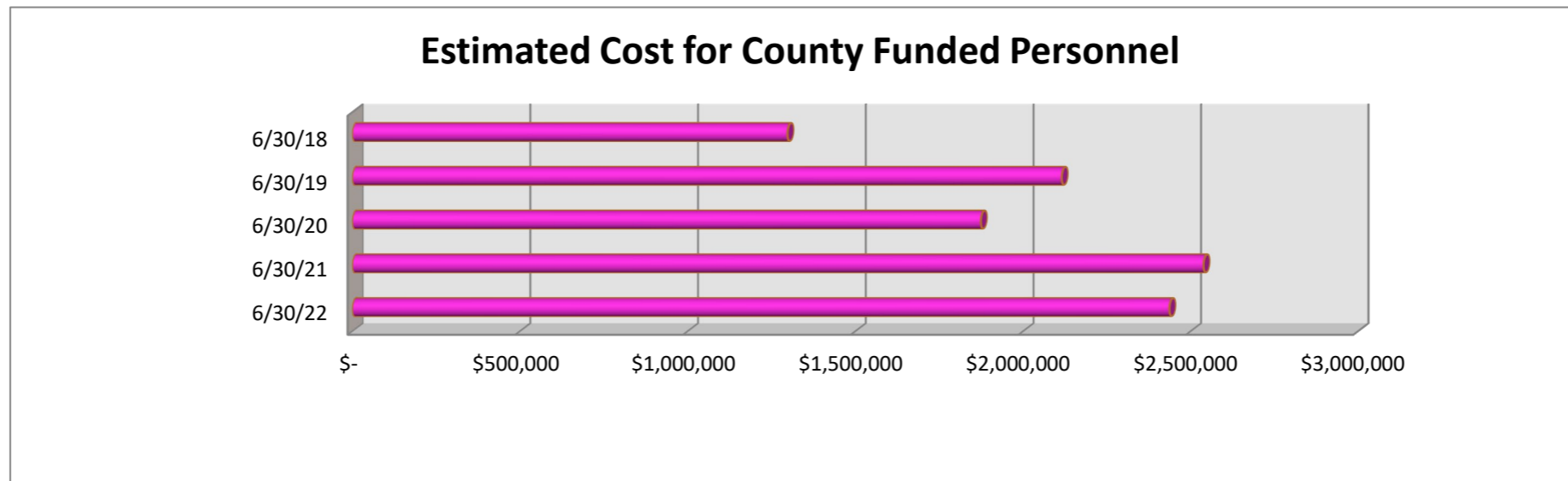
**NICHOLAS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	286.46	283.61	285.84	277.24	266.22
Number PE & SSP actually employed	277.65	280.65	285.15	283.15	278.90
Number PE & SSP employed in excess of number funded	(8.81)	(2.96)	(0.69)	5.91	12.68
Number of professionals employed from local funds	21.48	23.75	12.75	17.25	11.00
Total number of professionals funded by county board	12.67	20.79	12.06	23.16	23.68
<b>Service Personnel:</b>					
Number SP allowed for funding	170.256	168.381	166.122	161.130	154.727
Number SP actually employed	184.567	189.295	193.050	186.919	177.339
Number SP employed in excess of number funded	14.311	20.914	26.928	25.789	22.612
Number SP employed from local funds	-	-	1.000	-	-
Total number of SP funded by county board	14.311	20.914	27.928	25.789	22.612
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>26.981</b>	<b>41.704</b>	<b>39.988</b>	<b>48.949</b>	<b>46.292</b>



**NICHOLAS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 781,514	\$ 1,325,686	\$ 795,835	\$ 1,531,497	\$ 1,568,674
Service Personnel	515,897	789,263	1,078,048	1,006,954	867,688
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,297,412</b>	<b>\$ 2,114,949</b>	<b>\$ 1,873,883</b>	<b>\$ 2,538,451</b>	<b>\$ 2,436,361</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,738	3,693	3,587	3,444	3,447
Increase (Decline) in student enrollment	(57)	(45)	(106)	(143)	3
Number of schools	13	13	13	13	13
County average number of students/school	288	284	276	265	265
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(124)</b>	<b>(126)</b>	<b>(131)</b>	<b>(130)</b>	<b>(129)</b>

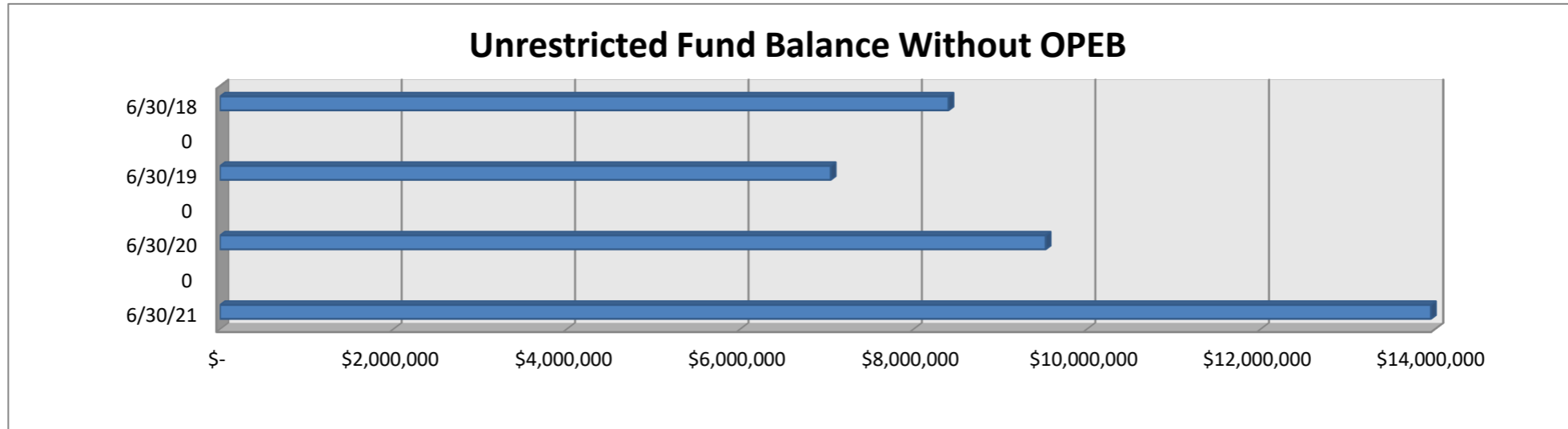
**OHIO COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 8,402,752	\$ 7,043,975	\$ 9,523,119	\$ 13,956,099	N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	95.51%	95.51%	95.51%	95.51%	95.51%
<b>Projected excess levy gross tax collections</b>	\$ 18,037,734	\$ 18,248,930	\$ 19,139,464	\$ 22,254,115	\$ 21,553,236

<b>Per Pupil Expenditures</b>	\$ 13,024	\$ 14,189	\$ 14,123	\$ 14,554	N/A	(2)
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**Revenues:**

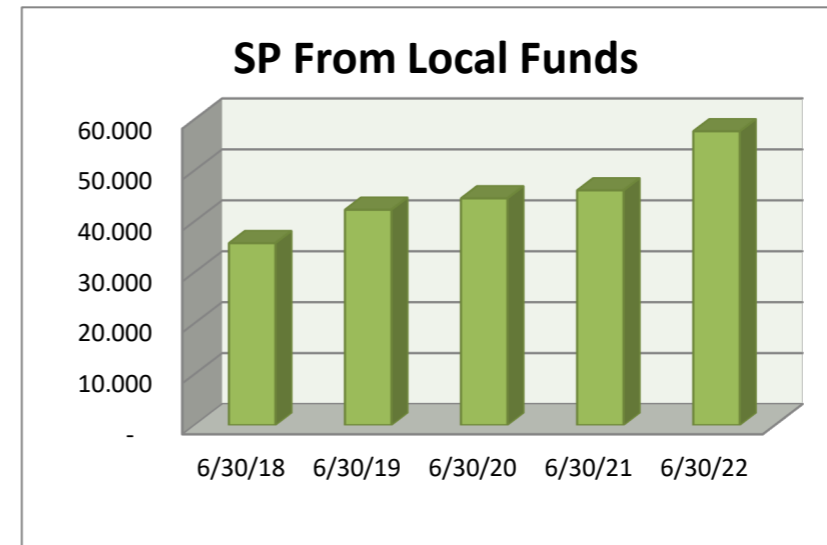
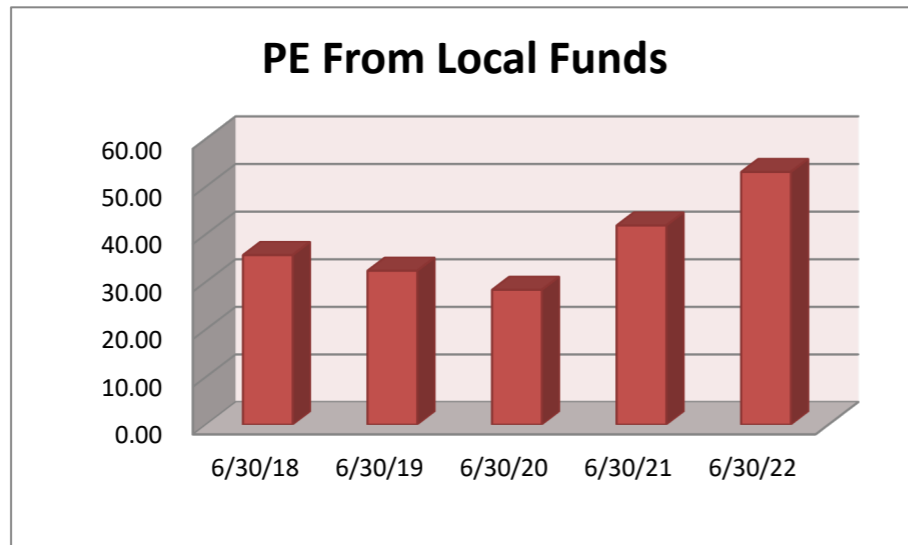
Local Source Revenue	\$ 34,505,323	\$ 32,990,335	\$ 38,184,898	\$ 42,898,840	N/A
State Source Revenue	32,735,443	34,629,150	38,324,878	37,442,225	N/A
Federal Source Revenue	6,480,858	7,405,852	8,595,109	9,639,310	N/A

<b>Total</b>	\$ 73,721,624	\$ 75,025,337	\$ 85,104,885	\$ 89,980,375	\$ -	(2)
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**OHIO COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

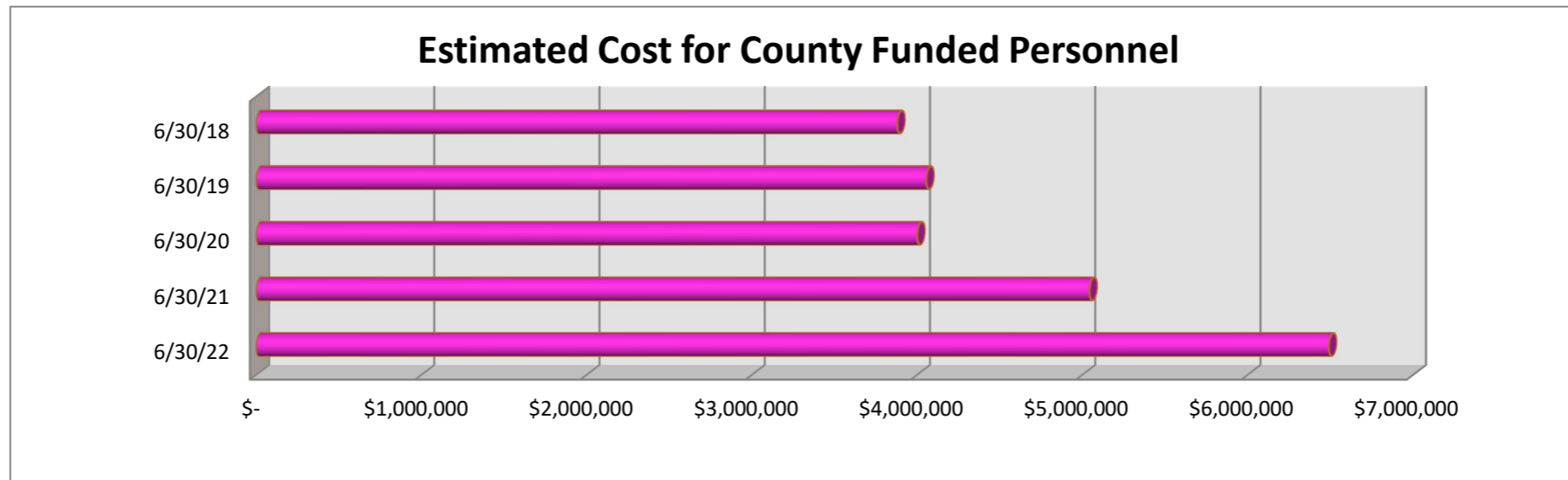
	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	401.69	397.15	403.66	401.65	390.66
Number PE & SSP actually employed	427.83	419.00	420.50	433.00	434.25
Number PE & SSP employed in excess of number funded	26.14	21.85	16.84	31.35	43.59
Number of professionals employed from local funds	9.50	10.50	11.50	10.50	9.50
Total number of professionals funded by county board	35.64	32.35	28.34	41.85	53.09
<b>Service Personnel:</b>					
Number SP allowed for funding	234.466	231.656	229.611	228.468	222.213
Number SP actually employed	270.215	273.959	274.151	274.573	279.923
Number SP employed in excess of number funded	35.749	42.303	44.540	46.105	57.710
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	35.749	42.303	44.540	46.105	57.710
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>71.389</b>	<b>74.653</b>	<b>72.880</b>	<b>87.955</b>	<b>110.800</b>





**OHIO COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,380,714	\$ 2,238,914	\$ 2,028,297	\$ 3,014,871	\$ 3,920,359
Service Personnel	1,500,693	1,818,286	1,973,879	2,030,171	2,572,454
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,881,406</b>	<b>\$ 4,057,200</b>	<b>\$ 4,002,176</b>	<b>\$ 5,045,042</b>	<b>\$ 6,492,813</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	5,269	5,222	5,202	5,056	5,023
Increase (Decline) in student enrollment	(98)	(47)	(20)	(146)	(33)
Number of schools	13	13	13	13	13
County average number of students/school	405	402	400	389	386
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(7)</b>	<b>(8)</b>	<b>(7)</b>	<b>(6)</b>	<b>(8)</b>

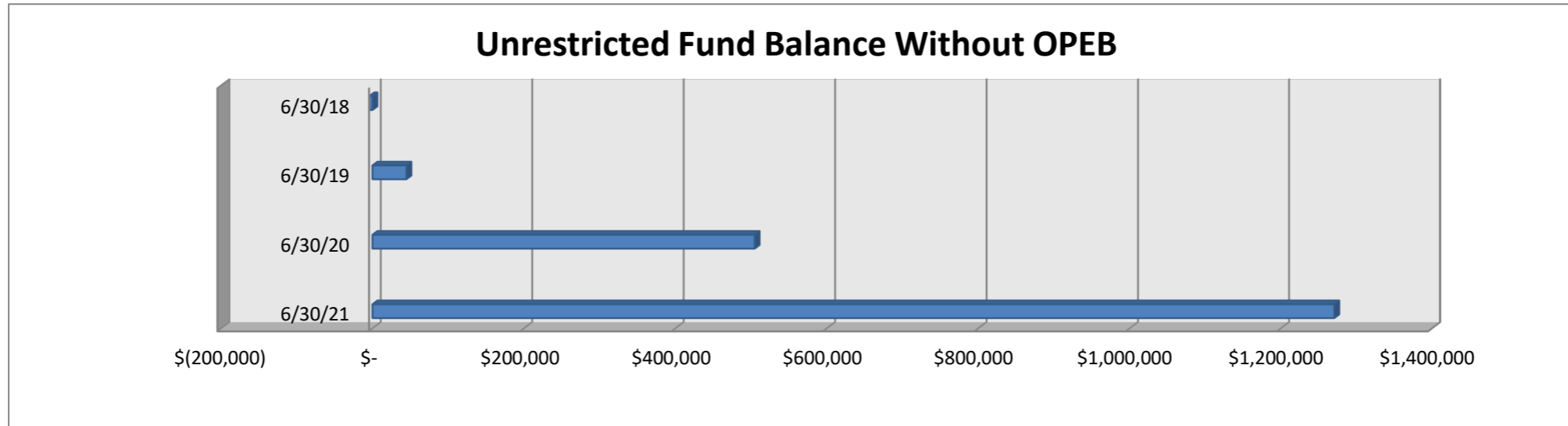
**PENDLETON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ (4,123)	\$ 44,862	\$ 504,732	\$ 1,270,952	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**

	\$ 13,739	\$ 14,654	\$ 16,351	\$ 17,744	N/A (2)
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**Revenues:**

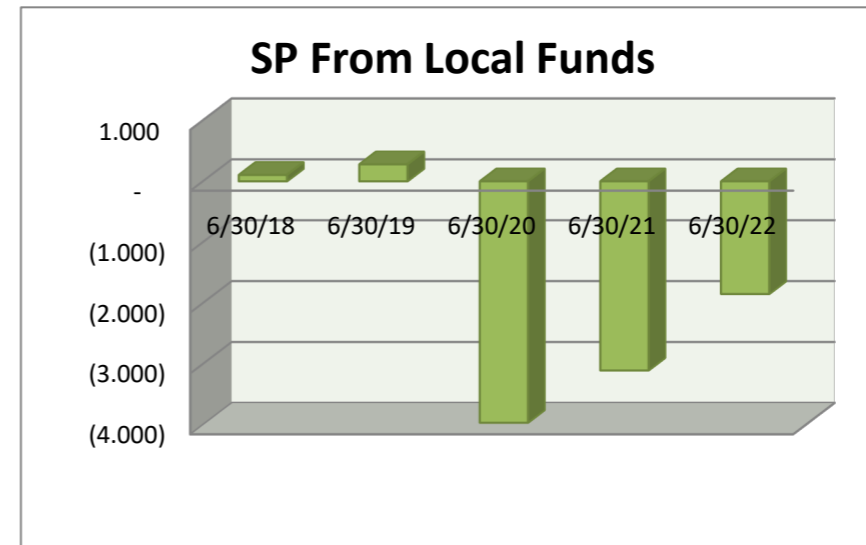
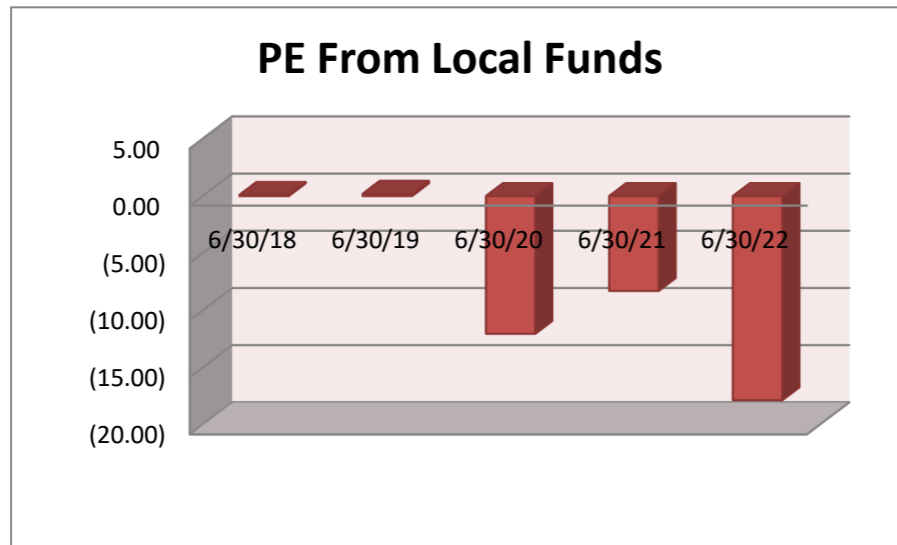
Local Source Revenue	\$ 2,654,698	\$ 2,811,349	\$ 3,103,193	\$ 4,015,750	N/A
State Source Revenue	8,895,513	9,914,804	11,274,296	16,074,430	N/A
Federal Source Revenue	1,491,896	1,532,854	1,832,820	1,972,267	N/A

<b>Total</b>	<b>\$ 13,042,107</b>	<b>\$ 14,259,007</b>	<b>\$ 16,210,309</b>	<b>\$ 22,062,447</b>	<b>\$ - (2)</b>
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

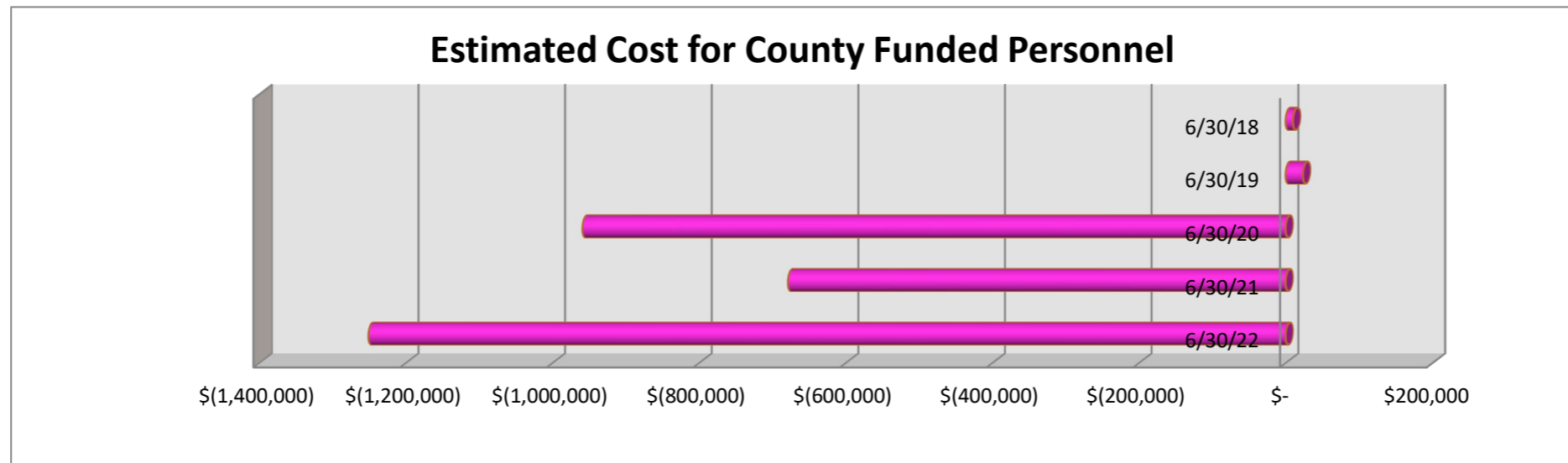
**PENDLETON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	96.52	96.22	106.79	107.11	107.75
Number PE & SSP actually employed	94.12	94.42	92.25	96.32	86.40
Number PE & SSP employed in excess of number funded	(2.40)	(1.80)	(14.54)	(10.79)	(21.35)
Number of professionals employed from local funds	2.50	2.00	2.50	2.50	3.50
Total number of professionals funded by county board	0.10	0.20	(12.04)	(8.29)	(17.85)
<b>Service Personnel:</b>					
Number SP allowed for funding	59.926	59.542	63.286	63.388	63.597
Number SP actually employed	60.031	59.821	59.321	60.281	61.746
Number SP employed in excess of number funded	0.105	0.279	(3.965)	(3.107)	(1.851)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.105	0.279	(3.965)	(3.107)	(1.851)
<b>Total number of personnel employed in excess of number funded through PSSP</b>	0.205	0.479	(16.005)	(11.397)	(19.701)



**PENDLETON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 6,044	\$ 12,682	\$ (797,414)	\$ (551,665)	\$ (1,175,328)
Service Personnel	4,053	11,011	(161,590)	(127,004)	(75,577)
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 10,098</b>	<b>\$ 23,693</b>	<b>\$ (959,004)</b>	<b>\$ (678,670)</b>	<b>\$ (1,250,905)</b>

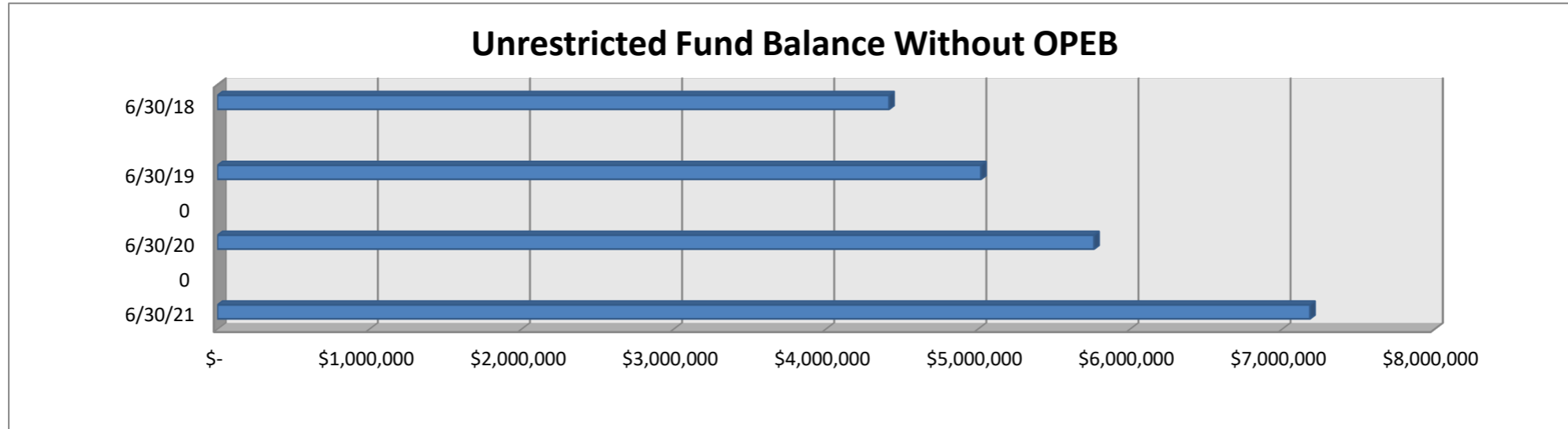


**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	932	929	860	869	869
Increase (Decline) in student enrollment	1	(3)	(69)	9	-
Number of schools	4	4	4	4	4
County average number of students/school	233	232	215	217	217
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(179)</b>	<b>(178)</b>	<b>(192)</b>	<b>(178)</b>	<b>(177)</b>

**PLEASANTS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 4,415,404	\$ 5,019,567	\$ 5,762,796	\$ 7,182,559	N/A (1)(2)

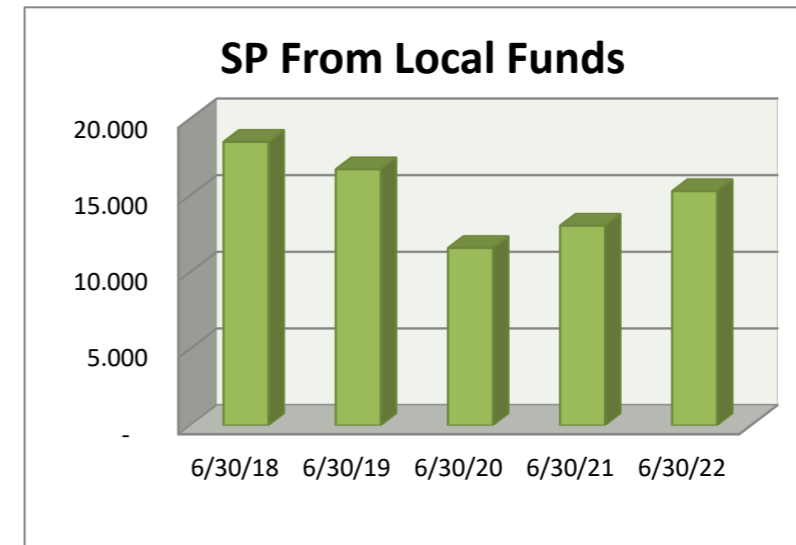
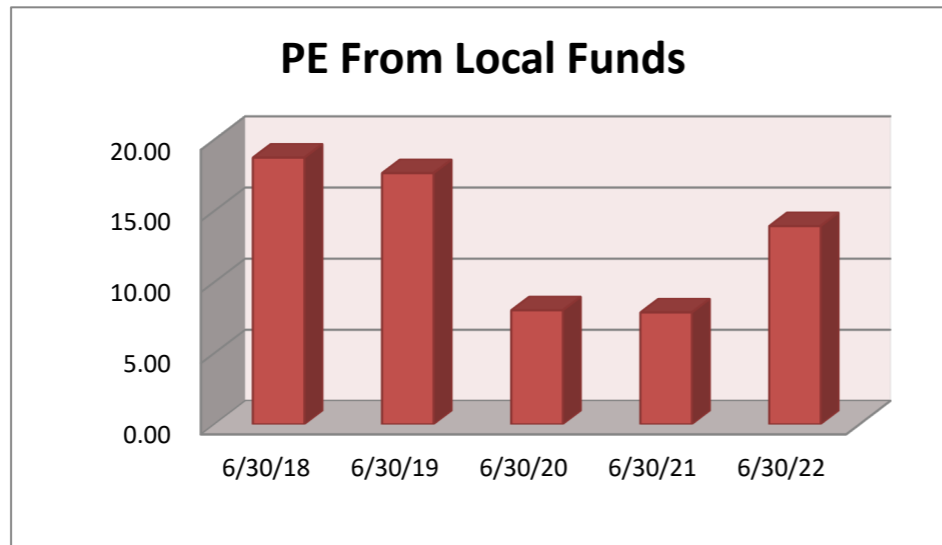


<b>Excess Levy:</b>					
Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	83.05%	83.05%	83.05%	83.05%	83.05%
<b>Projected excess levy gross tax collections</b>	\$ 4,299,346	\$ 3,177,170	\$ 2,941,330	\$ 3,324,805	\$ 3,708,421
<b>Per Pupil Expenditures</b>	\$ 13,959	\$ 14,603	\$ 14,872	\$ 15,277	N/A (2)
<b>Revenues:</b>					
Local Source Revenue	\$ 12,225,710	\$ 10,885,218	\$ 9,844,742	\$ 10,471,589	N/A
State Source Revenue	7,404,432	8,978,616	10,993,423	9,630,462	N/A
Federal Source Revenue	1,317,507	1,560,318	1,487,218	2,371,674	N/A
<b>Total</b>	\$ 20,947,649	\$ 21,424,152	\$ 22,325,383	\$ 22,473,725	\$ - (2)

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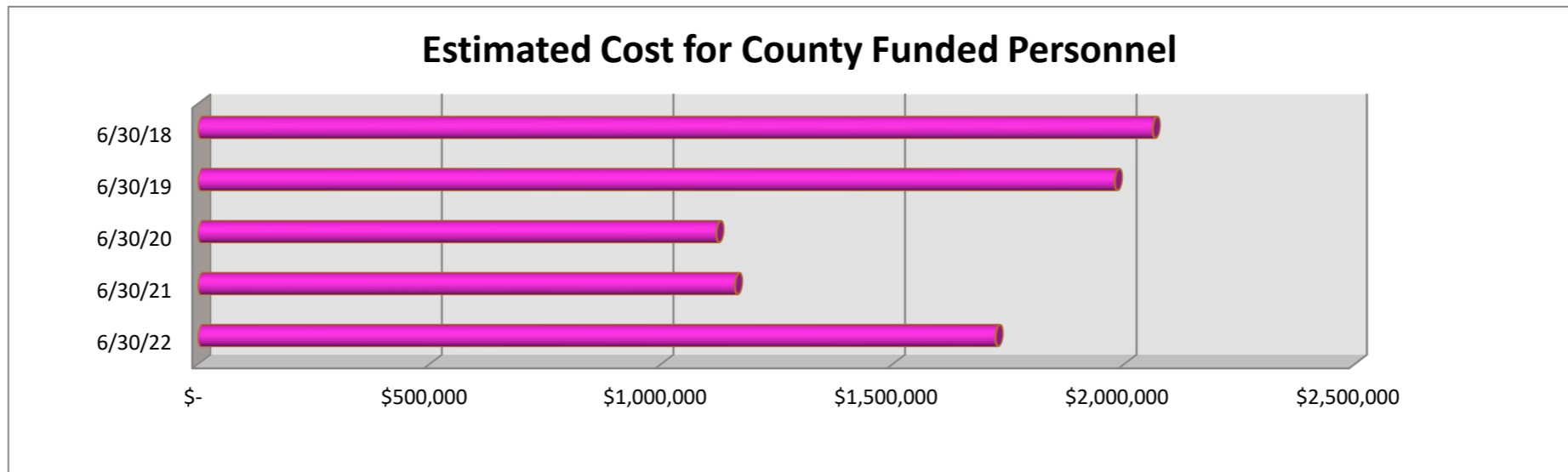
**PLEASANTS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	97.25	98.34	106.98	106.13	102.06
Number PE & SSP actually employed	111.50	111.50	110.50	109.50	111.50
Number PE & SSP employed in excess of number funded	14.25	13.16	3.52	3.37	9.44
Number of professionals employed from local funds	4.50	4.50	4.50	4.50	4.50
Total number of professionals funded by county board	18.75	17.66	8.02	7.87	13.94
<b>Service Personnel:</b>					
Number SP allowed for funding	55.167	55.671	59.237	58.823	56.737
Number SP actually employed	73.670	72.385	70.820	71.860	72.030
Number SP employed in excess of number funded	18.503	16.714	11.583	13.037	15.293
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	18.503	16.714	11.583	13.037	15.293
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>37.253</b>	<b>34.374</b>	<b>19.603</b>	<b>20.907</b>	<b>29.233</b>



**PLEASANTS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,252,731	\$ 1,227,236	\$ 581,053	\$ 569,544	\$ 1,026,209
Service Personnel	809,110	752,596	538,489	590,158	696,060
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,061,841</b>	<b>\$ 1,979,832</b>	<b>\$ 1,119,542</b>	<b>\$ 1,159,702</b>	<b>\$ 1,722,269</b>

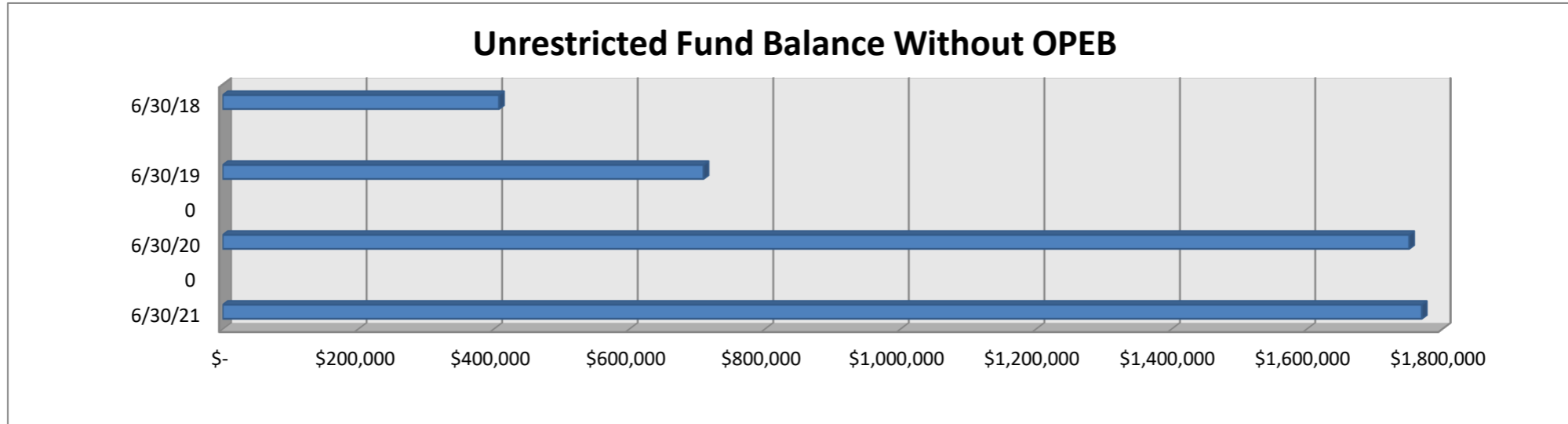


**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,145	1,100	1,093	1,050	1,066
Increase (Decline) in student enrollment	8	(45)	(7)	(43)	16
Number of schools	4	4	4	4	4
County average number of students/school	286	275	273	263	267
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(126)</b>	<b>(135)</b>	<b>(134)</b>	<b>(132)</b>	<b>(127)</b>

**POCAHONTAS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	
<b>FINANCIAL DATA:</b>						
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 407,691	\$ 709,434	\$ 1,751,372	\$ 1,770,081	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>	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Per Pupil Expenditures</b>	\$ 14,542	\$ 15,594	\$ 16,159	\$ 17,373	N/A	(2)
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**Revenues:**

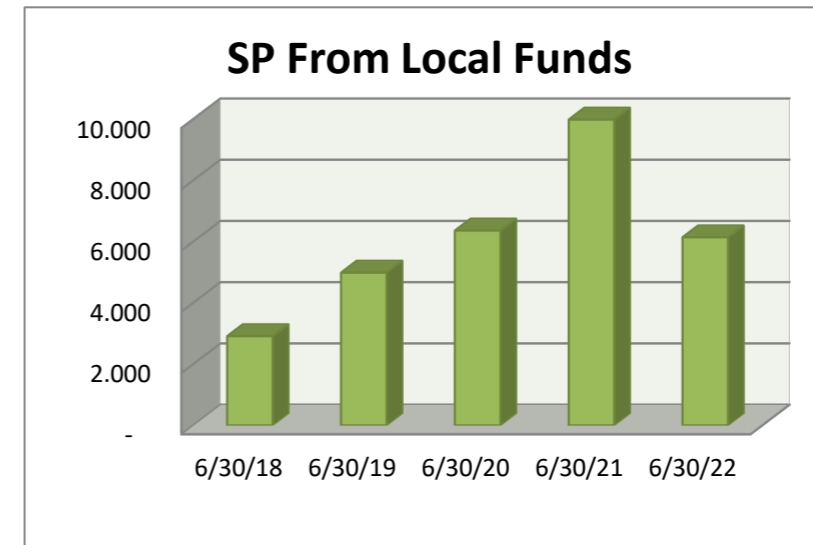
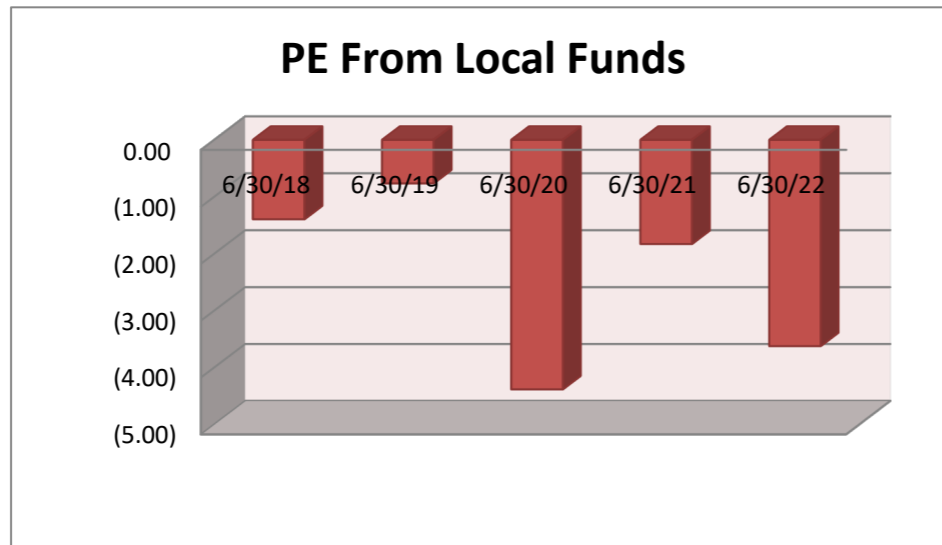
Local Source Revenue	\$ 4,288,549	\$ 4,330,247	\$ 4,401,229	\$ 4,672,046	N/A	
State Source Revenue	8,937,267	10,145,288	10,565,068	10,880,562	N/A	
Federal Source Revenue	1,882,581	2,281,886	2,371,303	2,895,096	N/A	
<b>Total</b>	<b>\$ 15,108,397</b>	<b>\$ 16,757,421</b>	<b>\$ 17,337,600</b>	<b>\$ 18,447,704</b>	<b>\$ -</b>	<b>(2)</b>

Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.



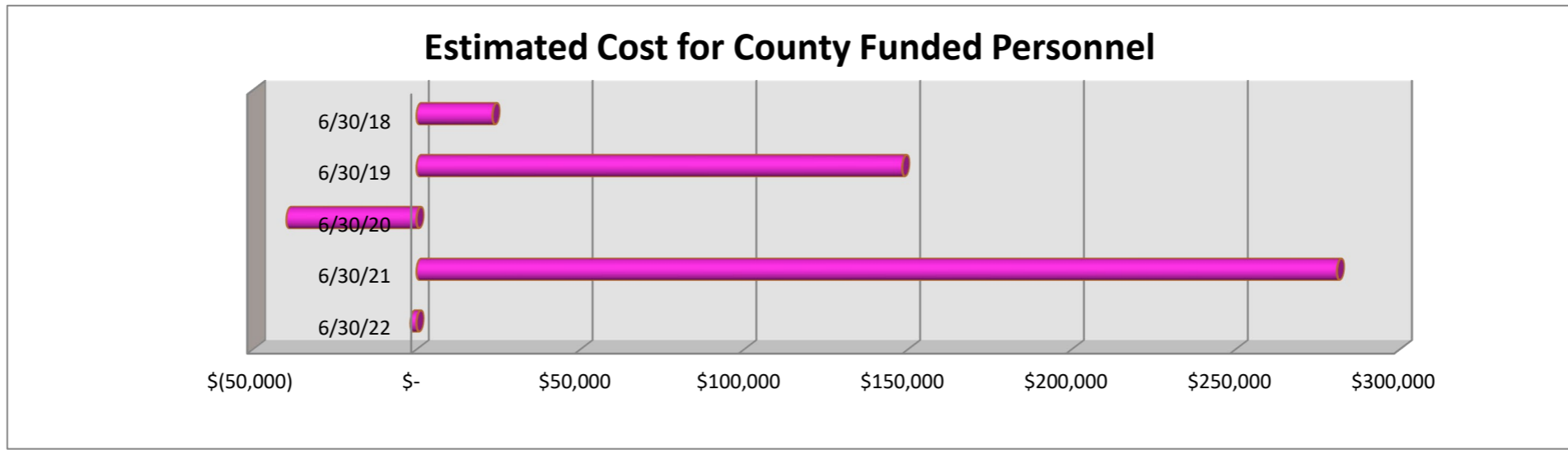
**POCAHONTAS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	105.75	105.72	108.85	108.85	108.85
Number PE & SSP actually employed	102.16	102.91	100.42	101.19	101.38
Number PE & SSP employed in excess of number funded	(3.59)	(2.81)	(8.43)	(7.66)	(7.47)
Number of professionals employed from local funds	2.20	2.05	4.05	5.83	3.85
Total number of professionals funded by county board	(1.40)	(0.77)	(4.38)	(1.83)	(3.63)
<b>Service Personnel:</b>					
Number SP allowed for funding	63.952	63.952	63.952	63.952	63.952
Number SP actually employed	66.865	68.940	70.315	73.939	70.094
Number SP employed in excess of number funded	2.913	4.988	6.363	9.987	6.142
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.913	4.988	6.363	9.987	6.142
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>1.518</b>	<b>4.223</b>	<b>1.978</b>	<b>8.157</b>	<b>2.517</b>



**POCAHONTAS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ (87,242)	\$ (49,660)	\$ (300,790)	\$ (125,620)	\$ (249,452)
Service Personnel	110,441	197,946	261,066	406,544	247,589
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 23,200</b>	<b>\$ 148,286</b>	<b>\$ (39,724)</b>	<b>\$ 280,923</b>	<b>\$ (1,863)</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,025	1,004	978	955	942
Increase (Decline) in student enrollment	(36)	(21)	(26)	(23)	(13)
Number of schools	5	5	5	5	5
County average number of students/school	205	201	196	191	188
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(207)</b>	<b>(209)</b>	<b>(211)</b>	<b>(204)</b>	<b>(206)</b>

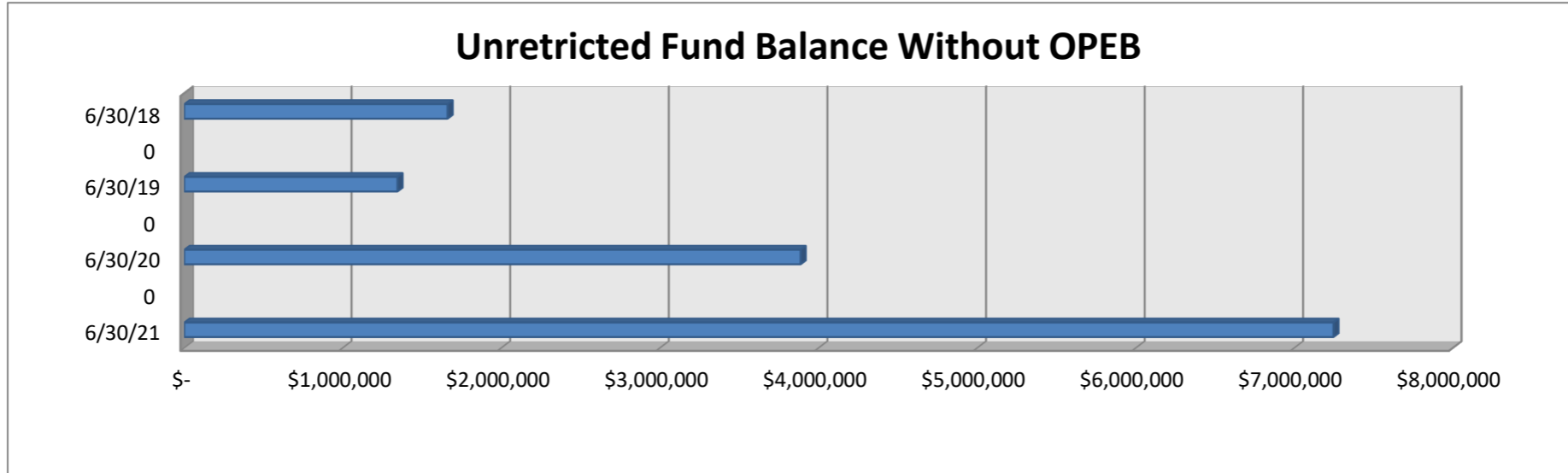
**PRESTON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 1,660,045	\$ 1,344,161	\$ 3,885,861	\$ 7,246,418	N/A (1)(2)
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**Excess Levy:**

Excess Levy in Effect	No	No	Yes	Yes	Yes
Percent of maximum	-	-	45.97%	45.97%	45.97%
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ 4,565,083	\$ 4,655,240	\$ 4,673,331

**Per Pupil Expenditures**

	\$ 9,504	\$ 10,302	\$ 10,929	\$ 11,399	N/A (2)
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**Revenues:**

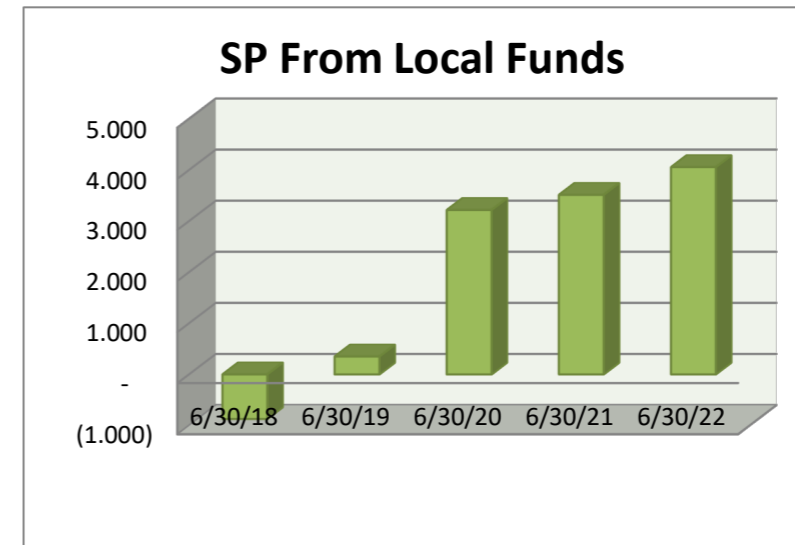
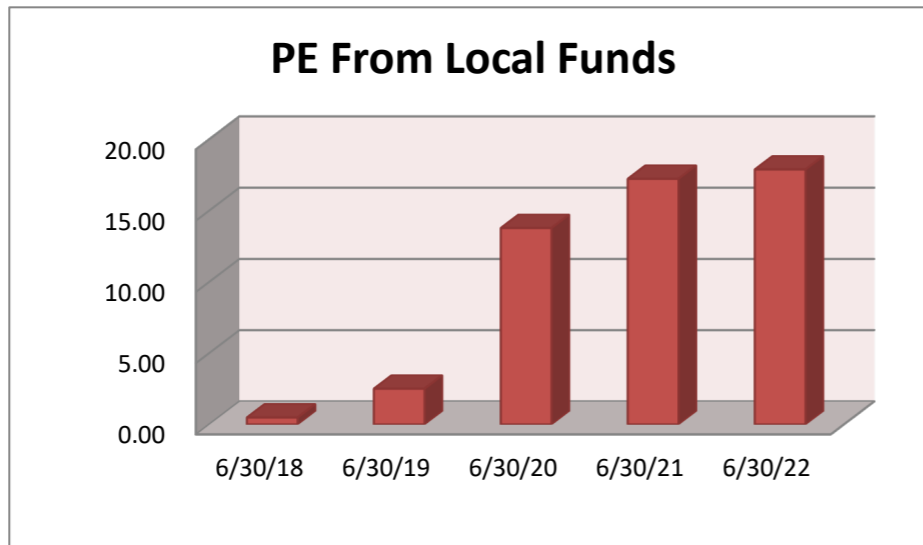
Local Source Revenue	\$ 12,334,189	\$ 12,640,147	\$ 17,014,139	\$ 17,203,413	N/A
State Source Revenue	30,873,628	32,332,992	27,479,280	33,900,532	N/A
Federal Source Revenue	4,769,800	6,269,944	5,035,835	7,851,339	N/A

<b>Total</b>	<b>\$ 47,977,617</b>	<b>\$ 51,243,083</b>	<b>\$ 49,529,254</b>	<b>\$ 58,955,284</b>	<b>\$ - (2)</b>
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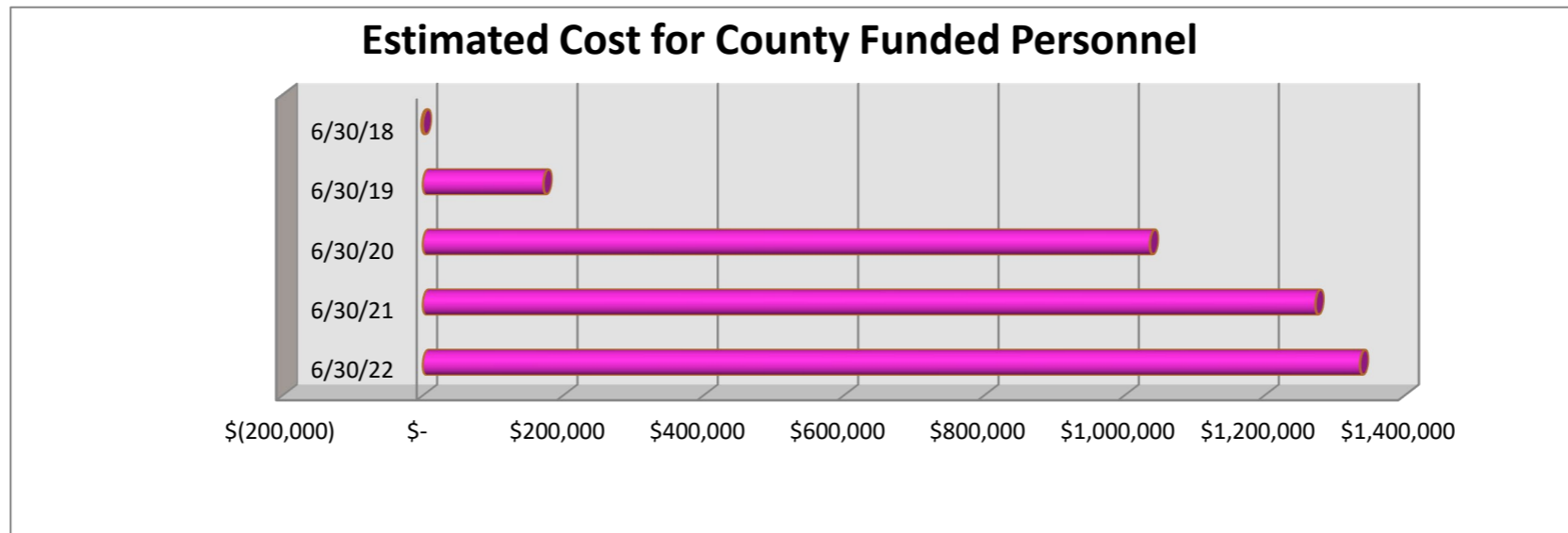
**PRESTON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	338.61	339.55	341.62	338.83	325.44
Number PE & SSP actually employed	335.05	337.06	338.41	337.07	321.96
Number PE & SSP employed in excess of number funded	(3.56)	(2.49)	(3.21)	(1.76)	(3.48)
Number of professionals employed from local funds	4.05	5.00	17.00	19.00	21.38
Total number of professionals funded by county board	0.49	2.51	13.79	17.24	17.89
<b>Service Personnel:</b>					
Number SP allowed for funding	203.083	203.628	198.546	196.926	189.138
Number SP actually employed	202.211	203.978	201.764	200.440	192.195
Number SP employed in excess of number funded	(0.872)	0.350	3.218	3.514	3.057
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	(0.872)	0.350	3.218	3.514	4.057
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>(0.384)</b>	<b>2.860</b>	<b>17.008</b>	<b>20.754</b>	<b>21.952</b>



**PRESTON COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 29,687	\$ 158,476	\$ 909,803	\$ 1,135,444	\$ 1,178,311
Service Personnel	(31,955)	13,358	126,324	137,258	158,035
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ (2,268)</b>	<b>\$ 171,835</b>	<b>\$ 1,036,126</b>	<b>\$ 1,272,702</b>	<b>\$ 1,336,346</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,518	4,408	4,373	4,205	4,231
Increase (Decline) in student enrollment	5	(110)	(35)	(168)	26
Number of schools	10	10	10	10	10
County average number of students/school	452	441	437	421	423
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>40</b>	<b>31</b>	<b>30</b>	<b>26</b>	<b>29</b>

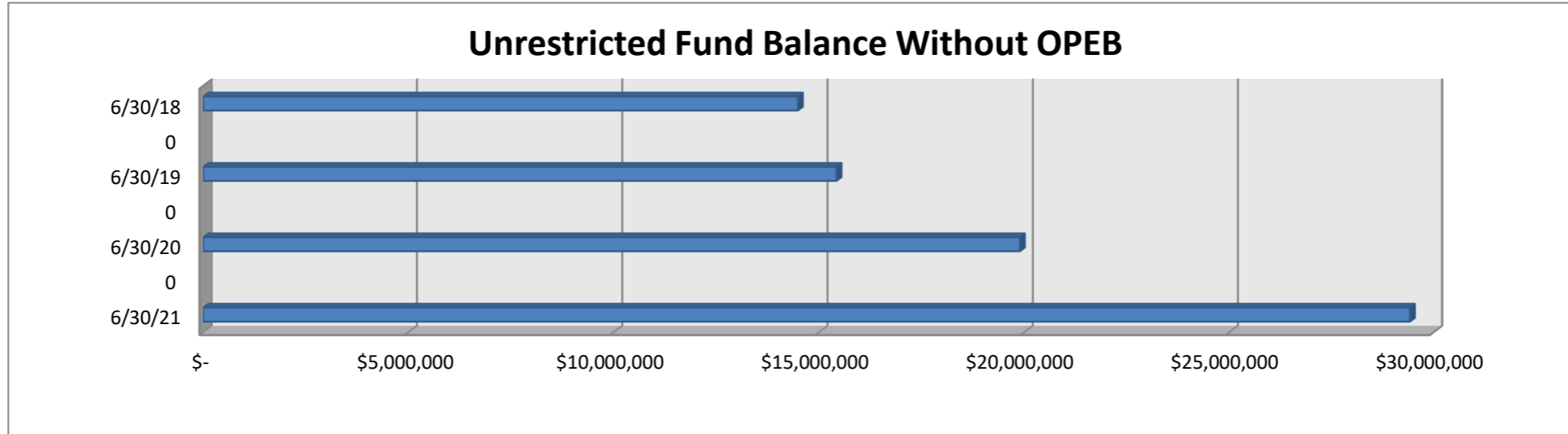
**PUTNAM COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 14,482,758	\$ 15,424,176	\$ 19,889,624	\$ 29,420,051	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>	\$ 21,423,993	\$ 22,312,434	\$ 23,051,672	\$ 24,129,324	\$ 23,773,170
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<b>Per Pupil Expenditures</b>	\$ 11,316	\$ 11,842	\$ 12,109	\$ 12,926	N/A	(2)
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**Revenues:**

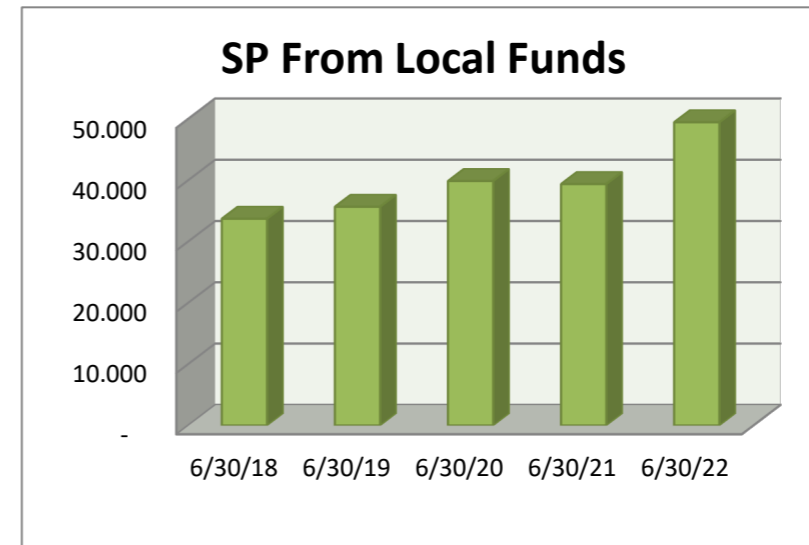
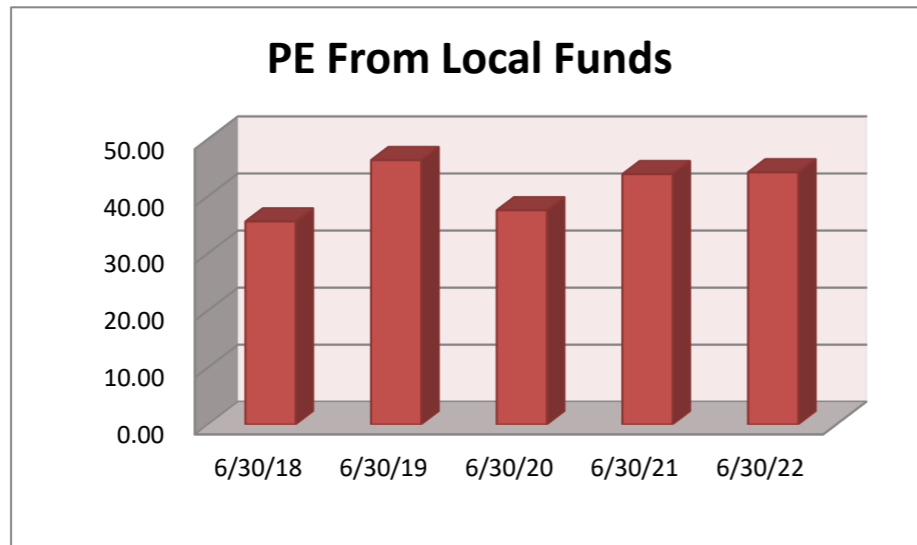
Local Source Revenue	\$ 47,563,520	\$ 49,865,617	\$ 49,683,300	\$ 52,111,084	N/A
State Source Revenue	62,979,932	66,717,077	71,020,397	68,144,354	N/A
Federal Source Revenue	7,450,736	8,175,416	8,372,372	11,754,383	N/A

<b>Total</b>	\$ 117,994,188	\$ 124,758,110	\$ 129,076,069	\$ 132,009,821	\$ -	(2)
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

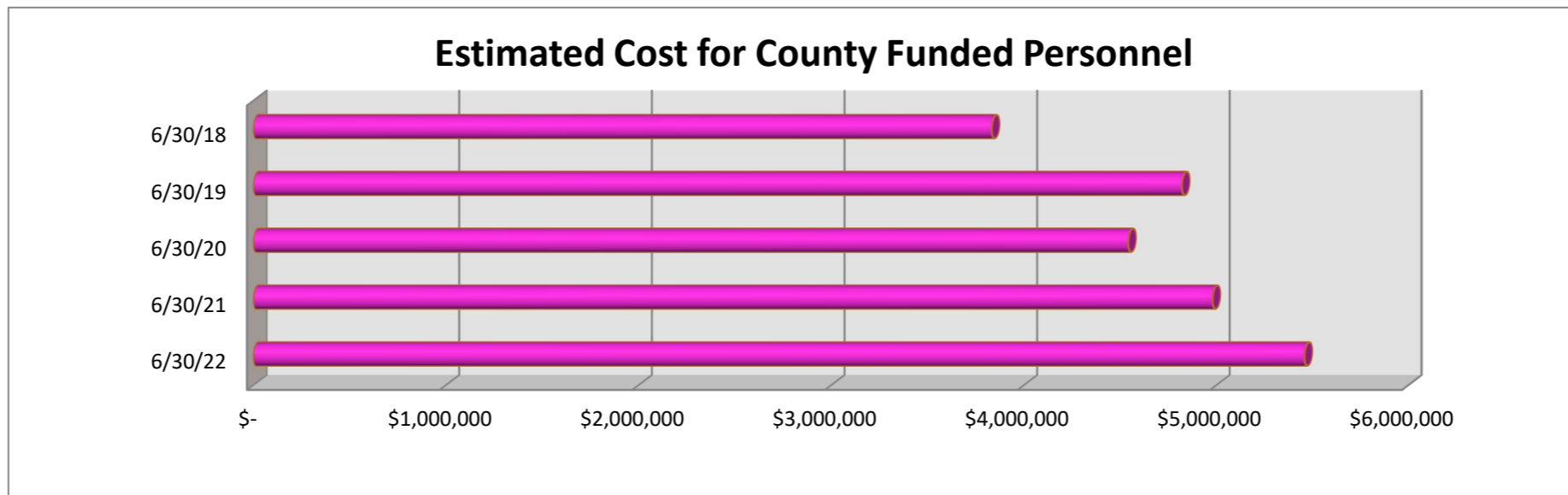
**PUTNAM COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	730.90	724.06	736.91	731.12	707.57
Number PE & SSP actually employed	745.21	746.95	751.05	752.55	729.30
Number PE & SSP employed in excess of number funded	14.31	22.89	14.14	21.43	21.73
Number of professionals employed from local funds	21.29	23.46	23.42	22.46	22.49
Total number of professionals funded by county board	35.60	46.35	37.56	43.89	44.22
<b>Service Personnel:</b>					
Number SP allowed for funding	427.773	423.161	419.166	415.879	402.479
Number SP actually employed	461.503	458.848	458.056	455.271	451.954
Number SP employed in excess of number funded	33.730	35.687	38.890	39.392	49.475
Number SP employed from local funds	-	-	1.000	-	-
Total number of SP funded by county board	33.730	35.687	39.890	39.392	49.475
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>69.330</b>	<b>82.037</b>	<b>77.450</b>	<b>83.282</b>	<b>93.695</b>



**PUTNAM COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 2,411,502	\$ 3,272,290	\$ 2,762,880	\$ 3,228,396	\$ 3,259,642
Service Personnel	1,422,248	1,548,544	1,779,480	1,752,131	2,200,296
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 3,833,750</b>	<b>\$ 4,820,833</b>	<b>\$ 4,542,360</b>	<b>\$ 4,980,527</b>	<b>\$ 5,459,938</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	9,628	9,536	9,460	9,138	9,120
Increase (Decline) in student enrollment	(87)	(92)	(76)	(322)	(18)
Number of schools	22	22	22	22	22
County average number of students/school	438	433	430	415	415
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>26</b>	<b>23</b>	<b>23</b>	<b>20</b>	<b>21</b>



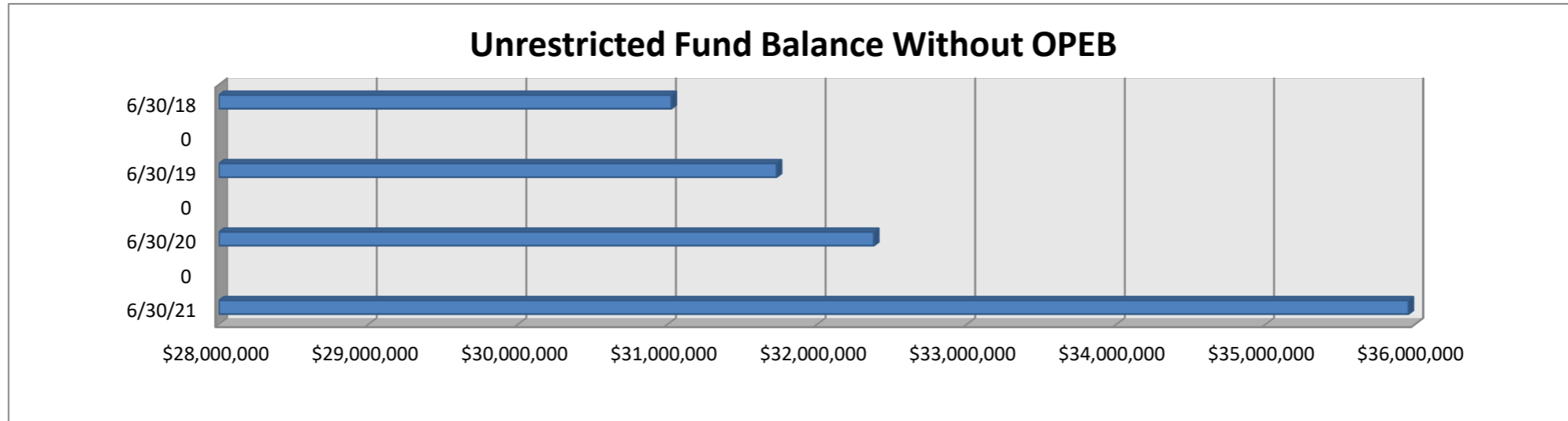
**RALEIGH COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 31,024,222	\$ 31,727,494	\$ 32,377,502	\$ 35,957,013	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>	\$ 23,683,717	\$ 23,126,090	\$ 23,867,098	\$ 24,072,224	\$ 23,470,680

**Per Pupil Expenditures**

	\$ 10,952	\$ 11,743	\$ 12,259	\$ 12,934	N/A	(2)
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**Revenues:**

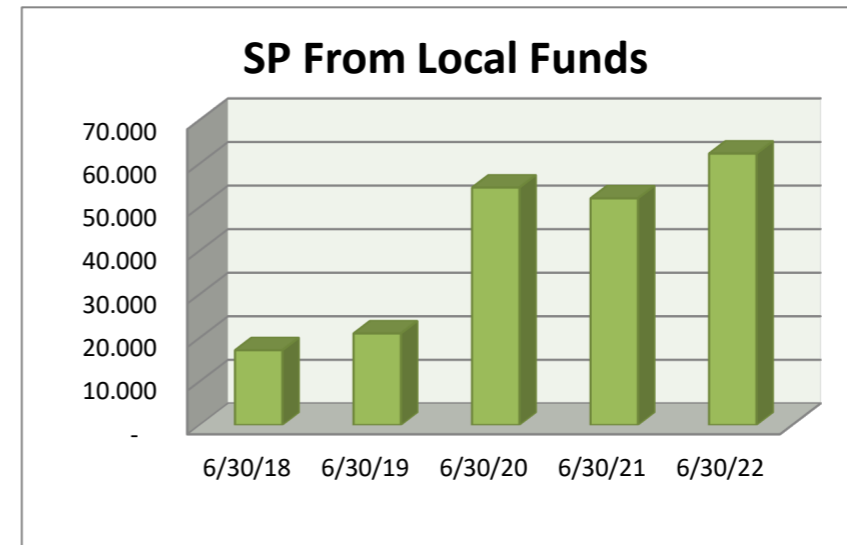
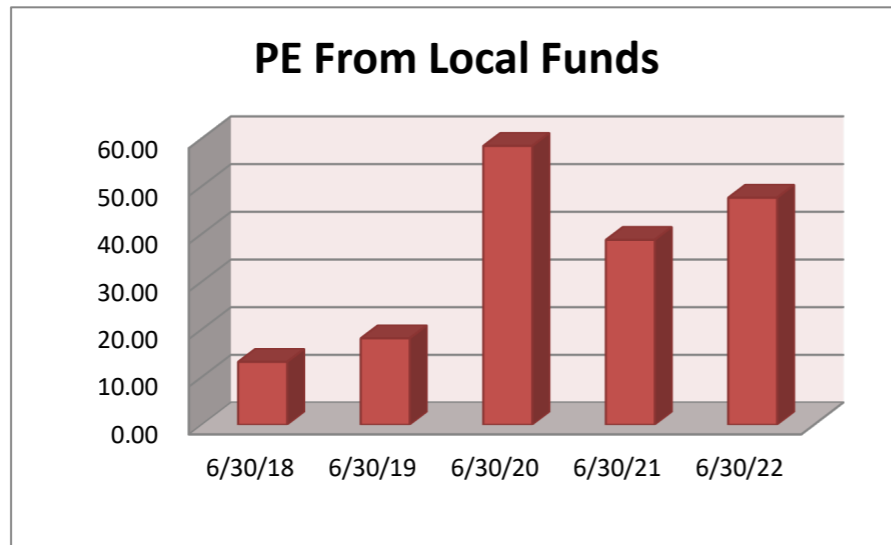
Local Source Revenue	\$ 48,666,002	\$ 47,154,755	\$ 47,476,104	\$ 49,977,981	N/A
State Source Revenue	97,250,380	88,704,111	89,212,305	88,751,845	N/A
Federal Source Revenue	15,592,637	16,430,770	17,396,633	25,707,932	N/A

<b>Total</b>	<b>\$ 161,509,019</b>	<b>\$ 152,289,636</b>	<b>\$ 154,085,042</b>	<b>\$ 164,437,758</b>	<b>\$ -</b>	<b>(2)</b>
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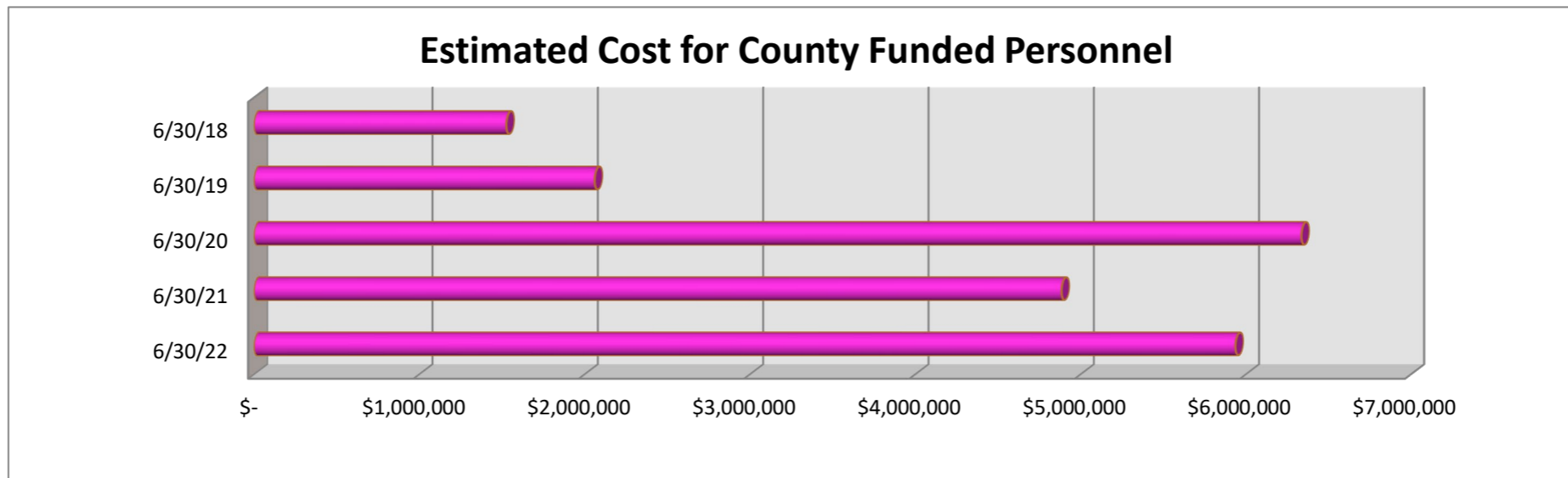
**RALEIGH COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	919.50	908.76	898.92	880.61	843.28
Number PE & SSP actually employed	908.70	899.40	928.90	887.90	864.40
Number PE & SSP employed in excess of number funded	(10.80)	(9.36)	29.98	7.29	21.12
Number of professionals employed from local funds	24.00	27.50	28.50	31.50	26.50
Total number of professionals funded by county board	13.20	18.14	58.48	38.79	47.62
<b>Service Personnel:</b>					
Number SP allowed for funding	540.375	533.442	516.837	506.309	484.847
Number SP actually employed	557.541	554.457	571.344	558.341	547.159
Number SP employed in excess of number funded	17.166	21.015	54.507	52.032	62.312
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	17.166	21.015	54.507	52.032	62.312
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>30.366</b>	<b>39.155</b>	<b>112.987</b>	<b>90.822</b>	<b>109.932</b>



**RALEIGH COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 842,276	\$ 1,191,755	\$ 4,012,149	\$ 2,675,321	\$ 3,284,479
Service Personnel	684,176	868,981	2,324,473	2,208,914	2,652,039
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,526,452</b>	<b>\$ 2,060,736</b>	<b>\$ 6,336,623</b>	<b>\$ 4,884,235</b>	<b>\$ 5,936,518</b>

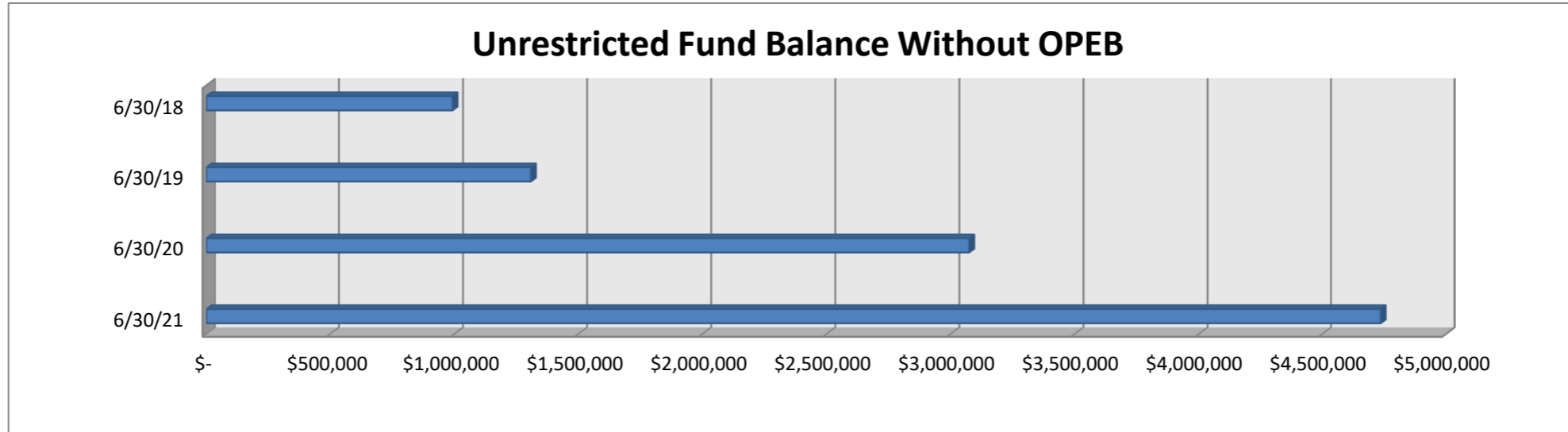


**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	11,993	11,627	11,390	10,849	10,778
Increase (Decline) in student enrollment	(156)	(366)	(237)	(541)	(71)
Number of schools	28	26	26	26	26
County average number of students/school	428	447	438	417	415
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>16</b>	<b>37</b>	<b>31</b>	<b>22</b>	<b>21</b>

**RANDOLPH COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 991,919	\$ 1,307,626	\$ 3,073,766	\$ 4,735,491	N/A (1)(2)

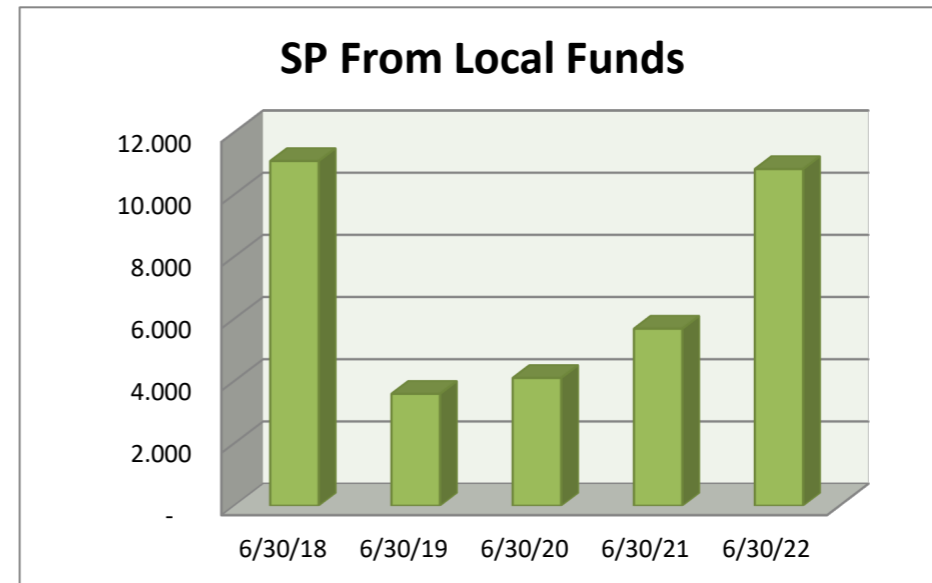
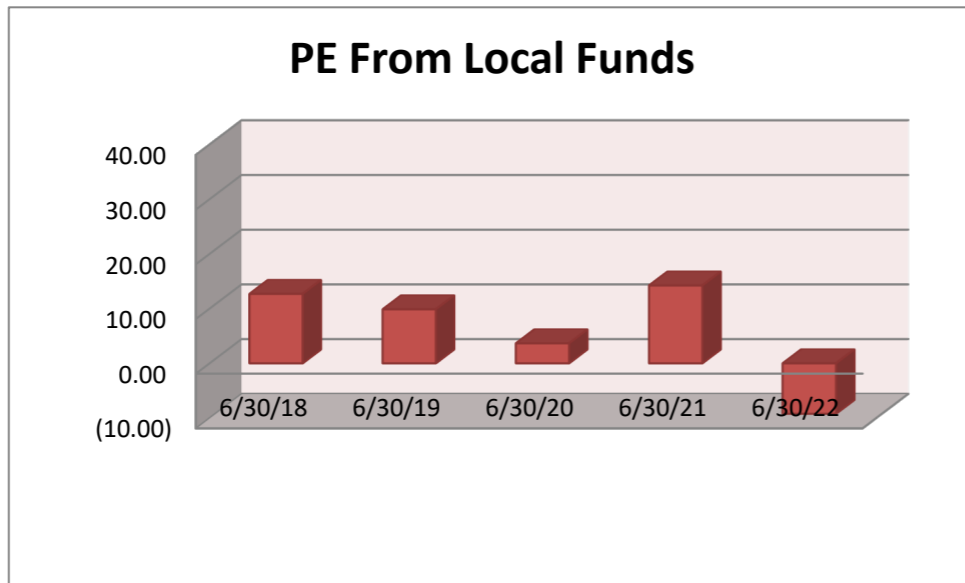


<b>Excess Levy:</b>					
Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
<b>Projected excess levy gross tax collections</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Per Pupil Expenditures</b>	\$ 10,220	\$ 10,820	\$ 11,277	\$ 12,182	N/A (2)
<b>Revenues:</b>					
Local Source Revenue	\$ 8,203,624	\$ 8,393,939	\$ 8,556,972	\$ 9,375,021	N/A
State Source Revenue	30,291,806	36,834,455	31,323,513	29,677,057	N/A
Federal Source Revenue	5,668,432	5,921,988	6,851,039	10,148,624	N/A
<b>Total</b>	\$ 44,163,862	\$ 51,150,382	\$ 46,731,524	\$ 49,200,702	\$ - (2)

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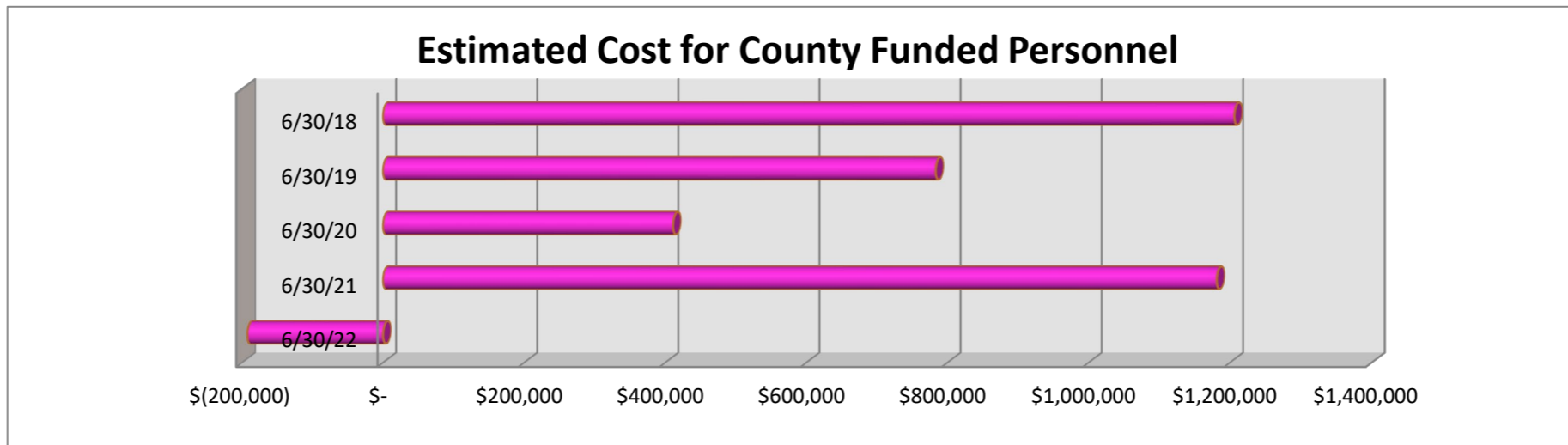
**RANDOLPH COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	309.93	309.63	306.35	299.77	295.31
Number PE & SSP actually employed	313.82	309.50	300.00	303.00	276.09
Number PE & SSP employed in excess of number funded	3.89	(0.13)	(6.35)	3.23	(19.22)
Number of professionals employed from local funds	8.80	10.00	10.00	11.00	10.00
Total number of professionals funded by county board	12.69	9.87	3.65	14.23	(9.22)
<b>Service Personnel:</b>					
Number SP allowed for funding	184.366	184.010	179.987	176.119	173.505
Number SP actually employed	195.450	187.604	184.092	181.807	184.331
Number SP employed in excess of number funded	11.084	3.594	4.105	5.688	10.826
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	11.084	3.594	4.105	5.688	10.826
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>23.774</b>	<b>13.464</b>	<b>7.755</b>	<b>19.918</b>	<b>1.606</b>



**RANDOLPH COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 796,795	\$ 644,896	\$ 247,296	\$ 955,184	\$ (615,915)
Service Personnel	409,365	138,287	163,656	225,971	423,640
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,206,160</b>	<b>\$ 783,182</b>	<b>\$ 410,952</b>	<b>\$ 1,181,155</b>	<b>\$ (192,275)</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	4,040	3,949	3,866	3,789	3,623
County average number of students/school	(8)	(91)	(83)	(77)	(166)
Number of schools	12	12	12	12	12
Average number of students/school	337	329	322	316	302
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(75)</b>	<b>(81)</b>	<b>(85)</b>	<b>(79)</b>	<b>(92)</b>

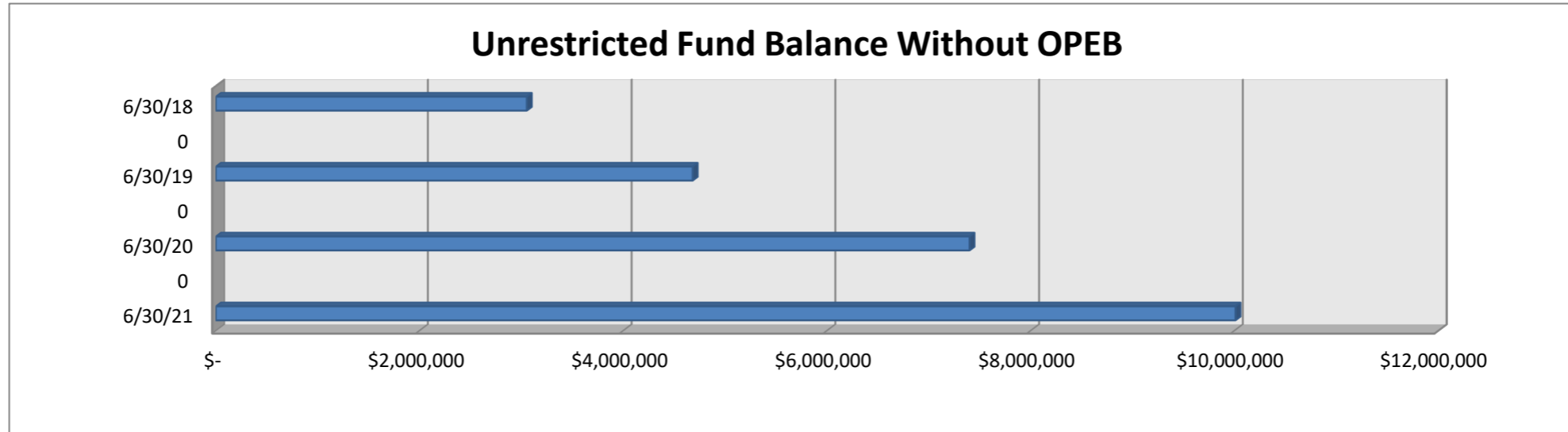
**RITCHIE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 3,053,369	\$ 4,681,742	\$ 7,399,352	\$ 10,010,514	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>	\$ 3,427,726	\$ 4,608,721	\$ 6,339,640	\$ 6,838,412	\$ 6,606,535
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<b>Per Pupil Expenditures</b>	\$ 11,947	\$ 13,441	\$ 13,672	\$ 14,294	N/A (2)
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**Revenues:**

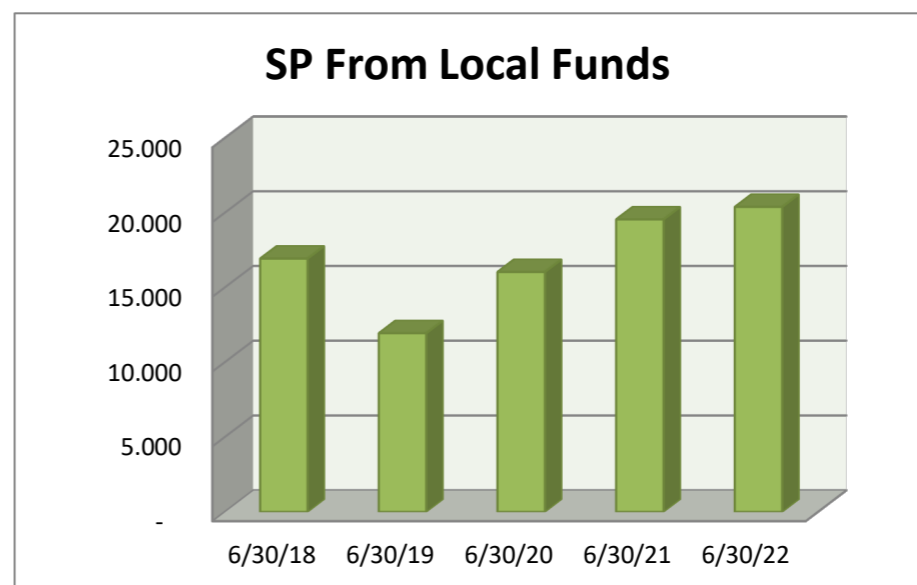
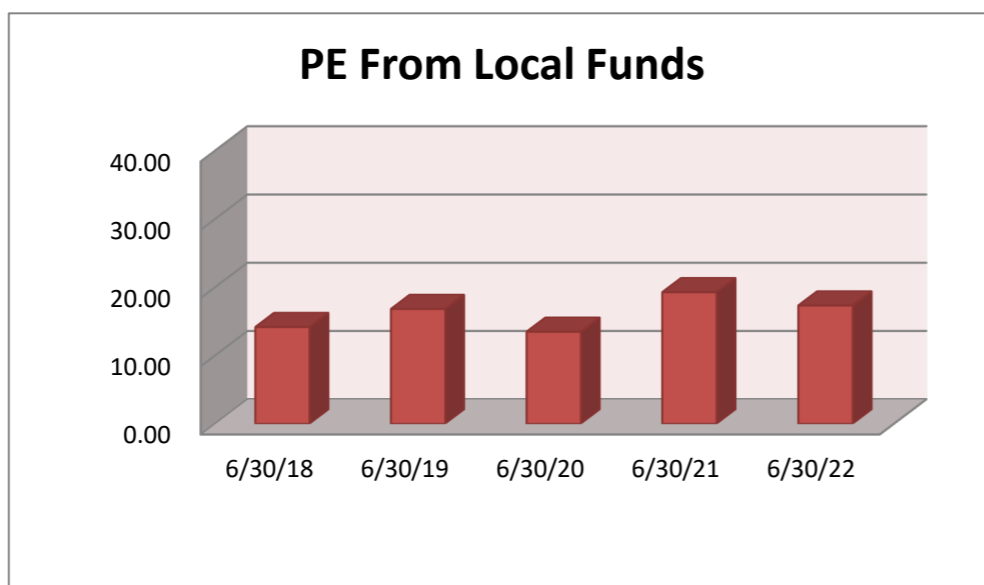
Local Source Revenue	\$ 7,892,614	\$ 10,511,878	\$ 14,333,202	\$ 15,382,313	N/A
State Source Revenue	9,065,622	8,679,708	6,601,699	5,932,636	N/A
Federal Source Revenue	2,661,213	2,512,087	2,443,345	2,996,973	N/A

<b>Total</b>	\$ 19,619,449	\$ 21,703,673	\$ 23,378,246	\$ 24,311,922	\$ - (2)
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

**RITCHIE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

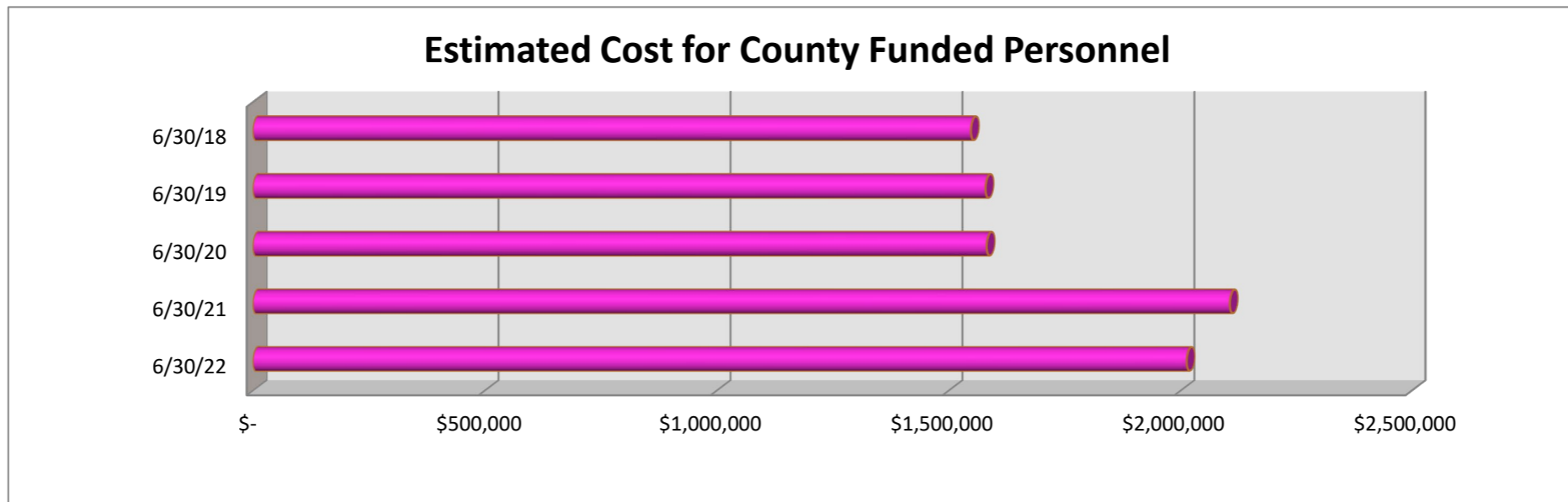
	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	103.87	104.20	103.84	102.91	103.41
Number PE & SSP actually employed	116.06	116.54	113.34	116.70	116.25
Number PE & SSP employed in excess of number funded	12.19	12.34	9.50	13.79	12.84
Number of professionals employed from local funds	2.00	4.50	4.00	5.50	4.50
Total number of professionals funded by county board	14.19	16.84	13.50	19.29	17.34
<b>Service Personnel:</b>					
Number SP allowed for funding	64.501	64.862	62.552	62.290	62.429
Number SP actually employed	81.436	76.803	78.591	81.849	82.824
Number SP employed in excess of number funded	16.935	11.941	16.039	19.559	20.395
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.935	11.941	16.039	19.559	20.395
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>31.125</b>	<b>28.781</b>	<b>29.539</b>	<b>38.849</b>	<b>37.735</b>





**RITCHIE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 886,499	\$ 1,107,817	\$ 920,063	\$ 1,302,926	\$ 1,168,033
Service Personnel	661,474	471,637	661,795	803,337	844,946
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,547,973</b>	<b>\$ 1,579,454</b>	<b>\$ 1,581,858</b>	<b>\$ 2,106,262</b>	<b>\$ 2,012,980</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,457	1,357	1,339	1,294	1,247
Increase (Decline) in student enrollment	13	(100)	(18)	(45)	(47)
Number of schools	6	5	5	5	5
County average number of students/school	243	271	268	259	249
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(169)</b>	<b>(139)</b>	<b>(139)</b>	<b>(136)</b>	<b>(145)</b>

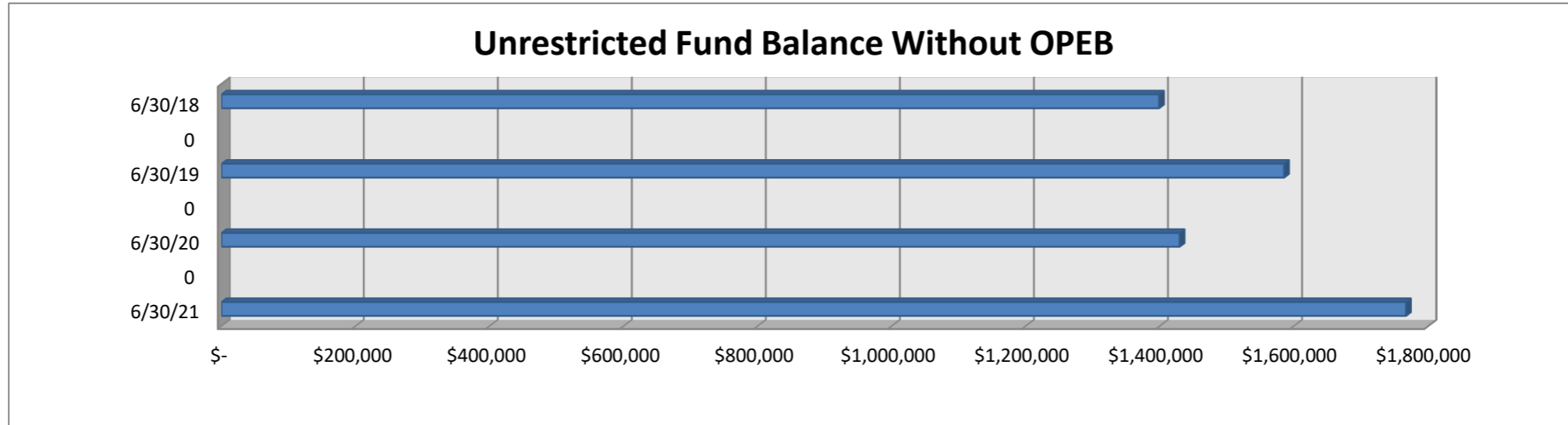
**ROANE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 1,399,073	\$ 1,585,580	\$ 1,429,723	\$ 1,767,391	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**

	\$ 10,239	\$ 11,080	\$ 11,855	\$ 13,456	N/A	(2)
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**Revenues:**

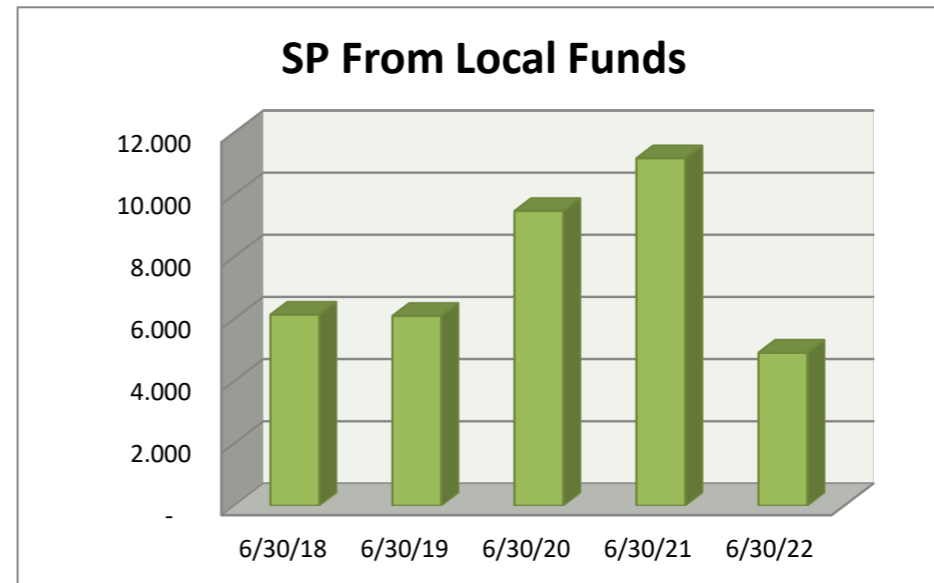
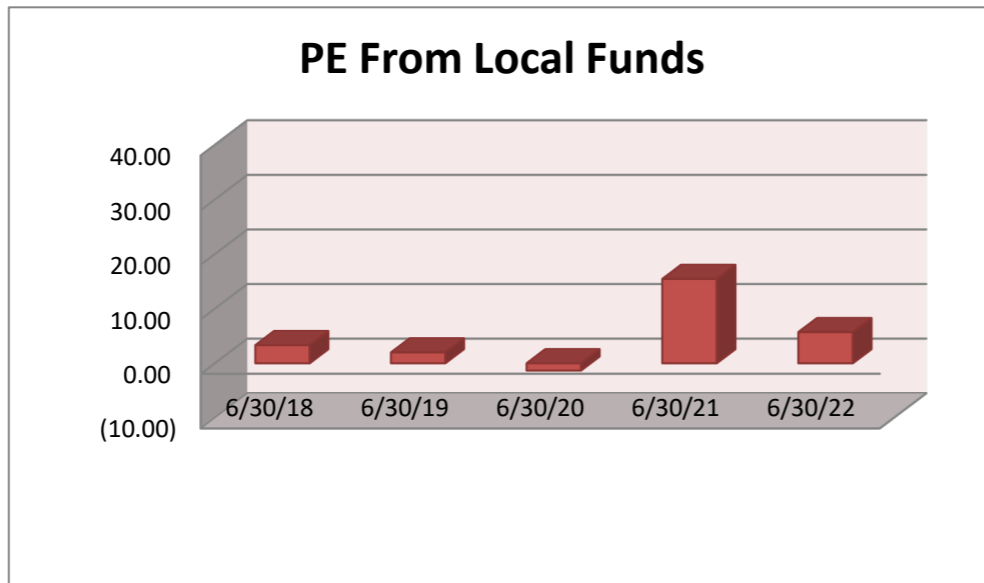
Local Source Revenue	\$ 3,466,942	\$ 3,457,438	\$ 4,900,107	\$ 5,044,302	N/A
State Source Revenue	16,551,731	16,504,824	16,126,848	15,576,512	N/A
Federal Source Revenue	3,801,074	3,867,472	4,619,624	9,192,785	N/A

<b>Total</b>	<b>\$ 23,819,747</b>	<b>\$ 23,829,734</b>	<b>\$ 25,646,579</b>	<b>\$ 29,813,599</b>	<b>\$ -</b>	<b>(2)</b>
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

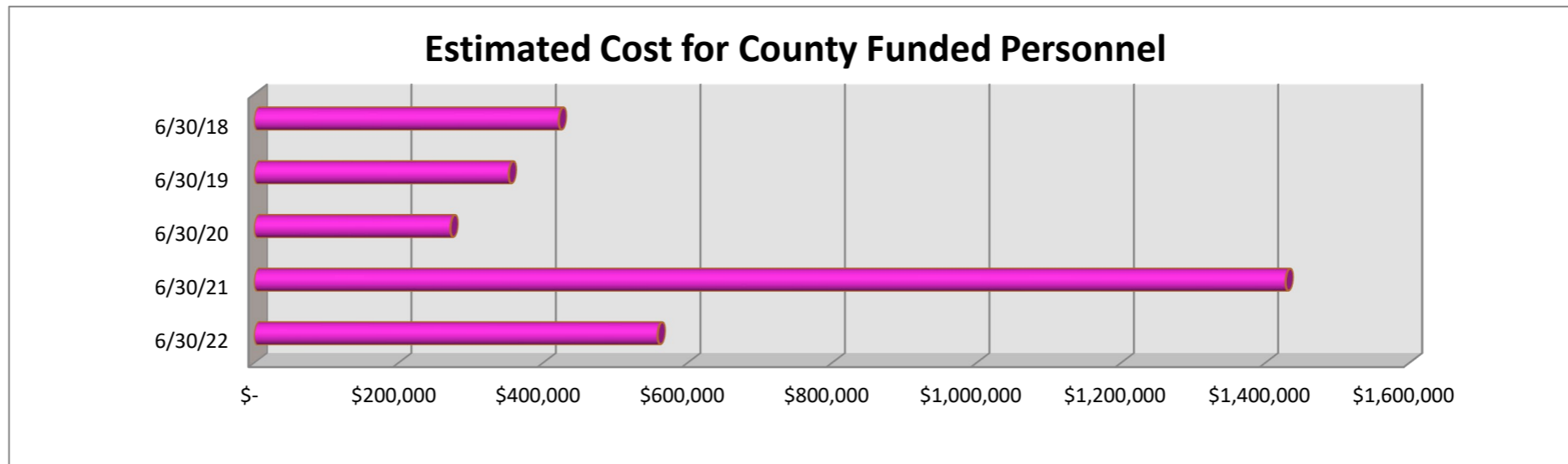
**ROANE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	167.93	162.36	156.79	150.91	142.65
Number PE & SSP actually employed	168.15	160.85	152.45	162.35	144.35
Number PE & SSP employed in excess of number funded	0.22	(1.51)	(4.34)	11.44	1.70
Number of professionals employed from local funds	3.10	3.50	3.00	4.00	4.00
Total number of professionals funded by county board	3.32	1.99	(1.34)	15.44	5.70
<b>Service Personnel:</b>					
Number SP allowed for funding	103.269	99.791	93.576	90.023	84.930
Number SP actually employed	109.409	105.890	103.055	101.199	89.848
Number SP employed in excess of number funded	6.140	6.099	9.479	11.176	4.918
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	6.140	6.099	9.479	11.176	4.918
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>9.460</b>	<b>8.089</b>	<b>8.139</b>	<b>26.616</b>	<b>10.618</b>



**ROANE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 201,966	\$ 124,746	\$ (87,976)	\$ 1,004,884	\$ 372,565
Service Personnel	219,746	227,676	359,660	423,209	185,870
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 421,712</b>	<b>\$ 352,422</b>	<b>\$ 271,684</b>	<b>\$ 1,428,093</b>	<b>\$ 558,435</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,226	2,090	2,010	1,901	1,800
Increase (Decline) in student enrollment	(78)	(136)	(80)	(109)	(101)
Number of schools	5	5	5	5	5
County average number of students/school	445	418	402	380	360
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>33</b>	<b>8</b>	<b>(5)</b>	<b>(15)</b>	<b>(34)</b>

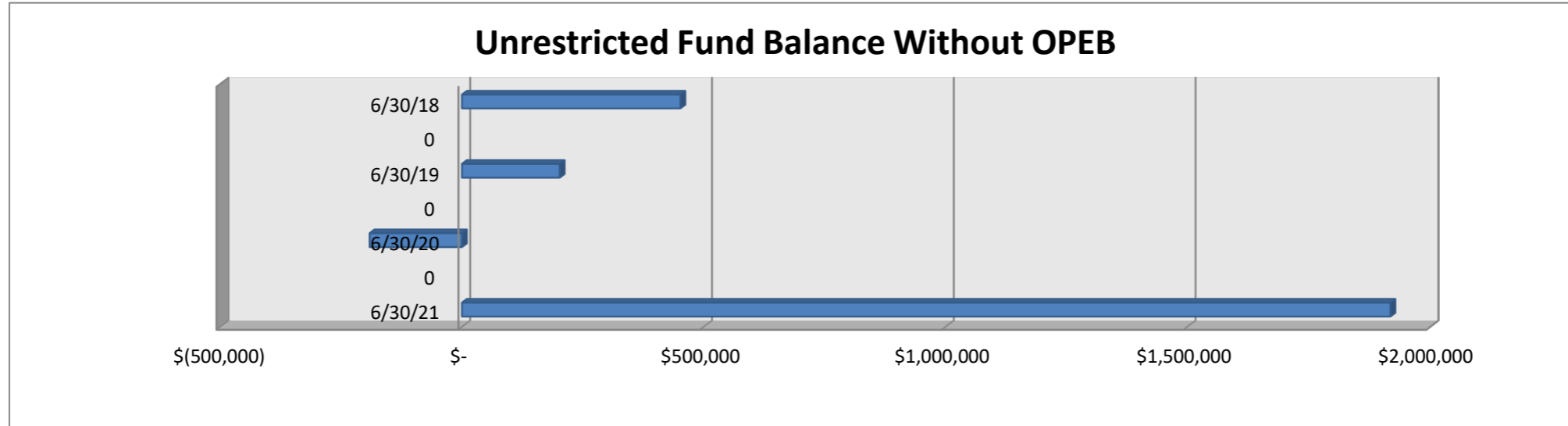
**SUMMERS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 451,762	\$ 202,219	\$ (190,943)	\$ 1,918,443	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**

	\$ 10,304	\$ 10,850	\$ 11,486	\$ 12,630	N/A	(2)
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**Revenues:**

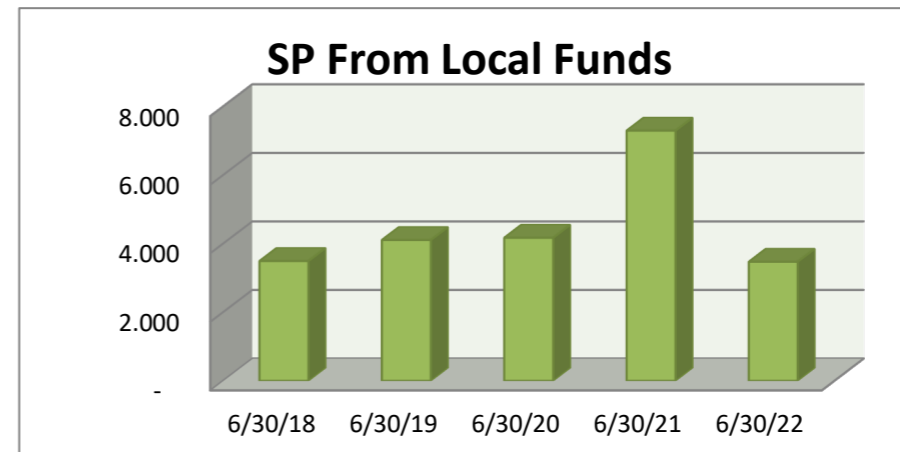
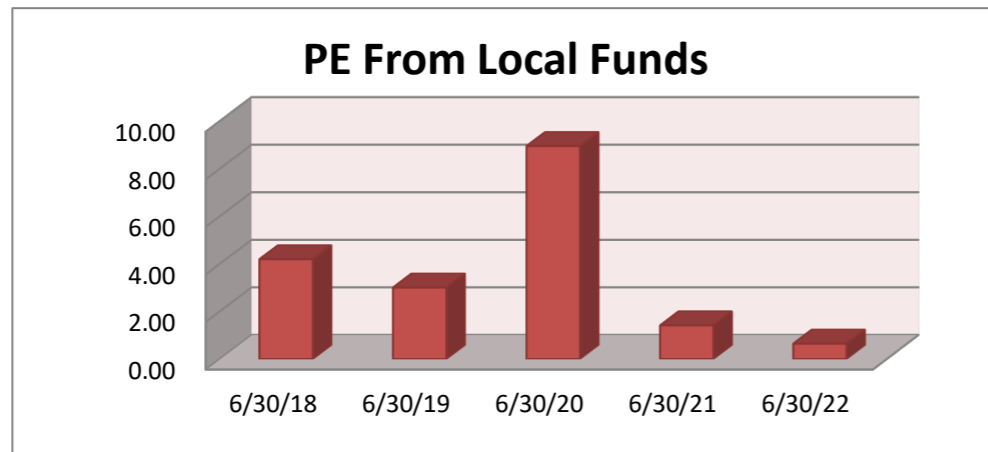
Local Source Revenue	\$ 3,323,342	\$ 3,346,624	\$ 3,676,777	\$ 3,913,541	N/A
State Source Revenue	10,330,940	10,632,870	10,994,579	11,718,508	N/A
Federal Source Revenue	2,698,215	2,296,421	2,400,662	4,004,350	N/A

<b>Total</b>	<b>\$ 16,352,497</b>	<b>\$ 16,275,915</b>	<b>\$ 17,072,018</b>	<b>\$ 19,636,399</b>	<b>\$ -</b>	<b>(2)</b>
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

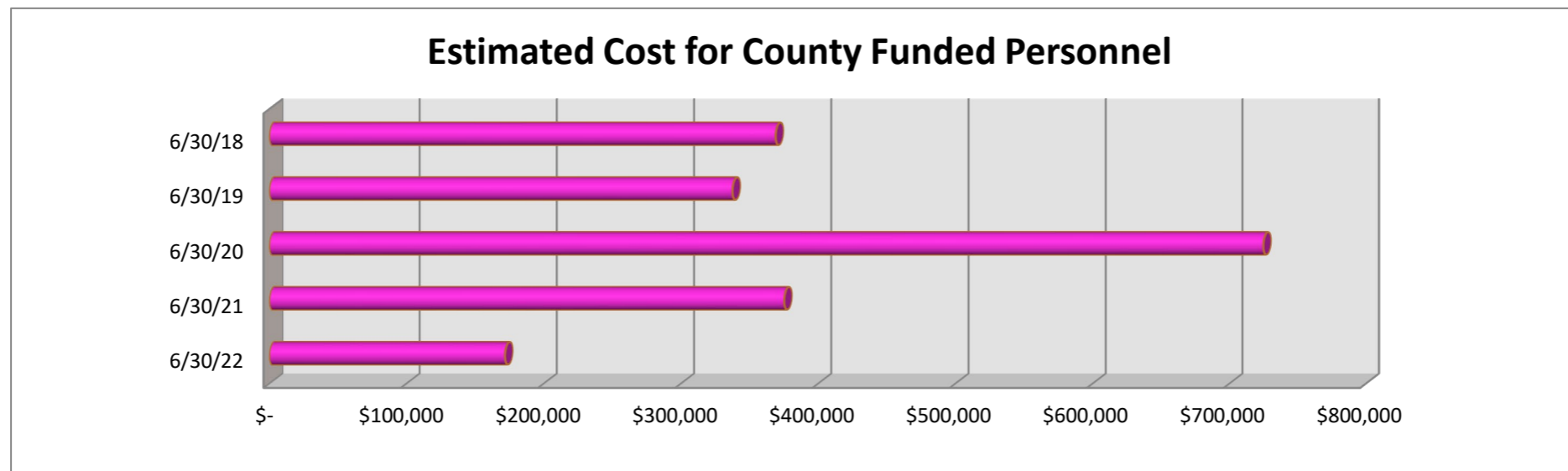
**SUMMERS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	119.80	116.99	115.54	112.58	108.85
Number PE & SSP actually employed	120.00	115.00	119.50	110.00	105.05
Number PE & SSP employed in excess of number funded	0.20	(1.99)	3.96	(2.58)	(3.80)
Number of professionals employed from local funds	4.00	5.00	5.00	4.00	4.45
Total number of professionals funded by county board	4.20	3.01	8.96	1.42	0.65
<b>Service Personnel:</b>					
Number SP allowed for funding	71.215	69.342	67.880	66.145	63.952
Number SP actually employed	74.710	73.450	72.054	73.445	67.425
Number SP employed in excess of number funded	3.495	4.108	4.174	7.300	3.473
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.495	4.108	4.174	7.300	3.473
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>7.695</b>	<b>7.118</b>	<b>13.134</b>	<b>8.720</b>	<b>4.123</b>



**SUMMERS COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 242,929	\$ 185,676	\$ 561,891	\$ 89,828	\$ 40,099
Service Personnel	126,058	151,875	162,938	285,388	131,675
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 368,987</b>	<b>\$ 337,551</b>	<b>\$ 724,829</b>	<b>\$ 375,216</b>	<b>\$ 171,773</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,518	1,486	1,448	1,387	1,341
Increase (Decline) in student enrollment	(41)	(32)	(38)	(61)	(46)
Number of schools	5	5	5	5	4
County average number of students/school	304	297	290	277	335
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(108)</b>	<b>(113)</b>	<b>(117)</b>	<b>(118)</b>	<b>(59)</b>

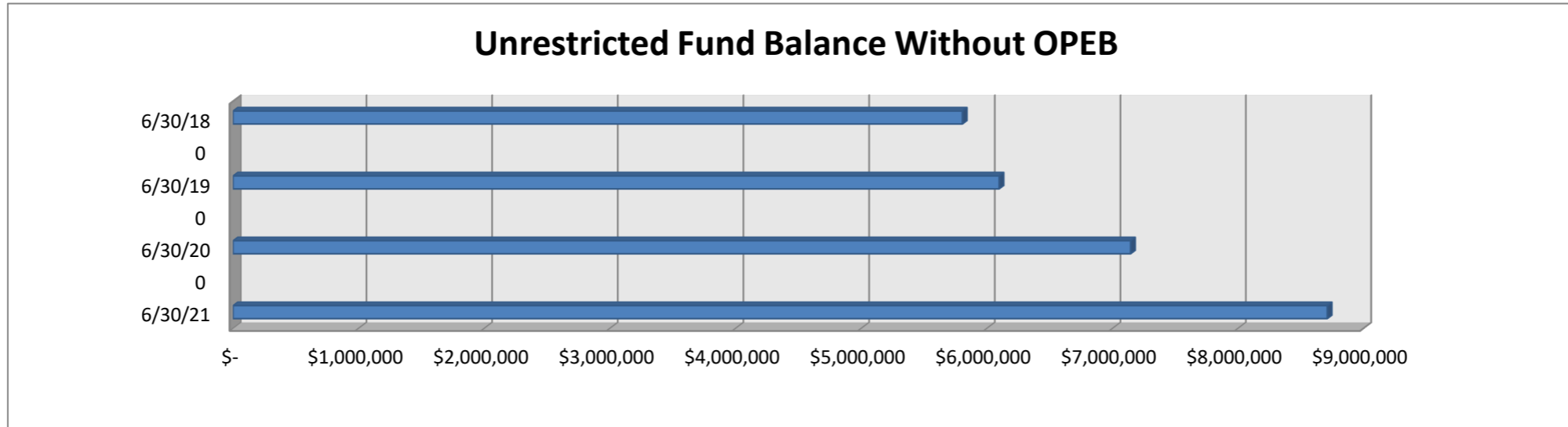
**TAYLOR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 5,804,014	\$ 6,096,480	\$ 7,142,614	\$ 8,711,824	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>	\$ 3,231,943	\$ 3,244,390	\$ 3,410,024	\$ 3,513,229	\$ 3,461,858
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<b>Per Pupil Expenditures</b>	\$ 10,775	\$ 11,563	\$ 12,041	\$ 12,106	N/A	(2)
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**Revenues:**

Local Source Revenue	\$ 10,213,273	\$ 10,185,356	\$ 9,723,421	\$ 10,144,918	N/A
State Source Revenue	17,312,981	16,457,462	16,992,084	16,930,055	N/A
Federal Source Revenue	2,715,329	3,224,552	3,042,687	3,461,988	N/A

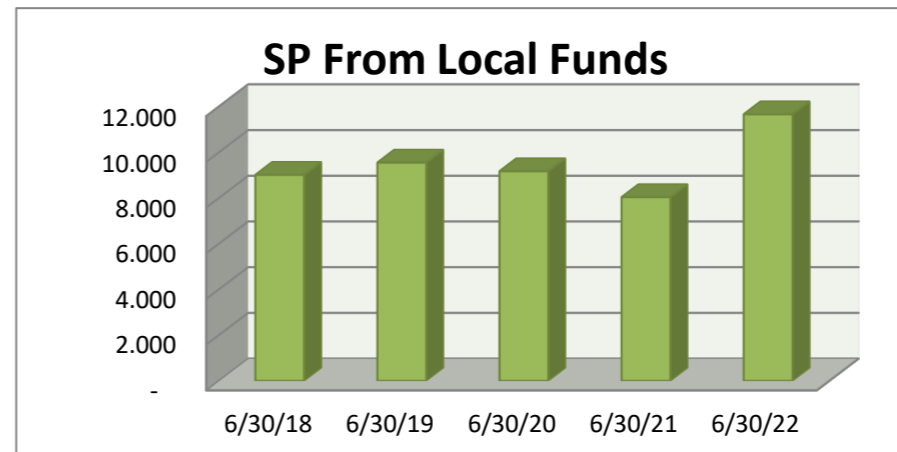
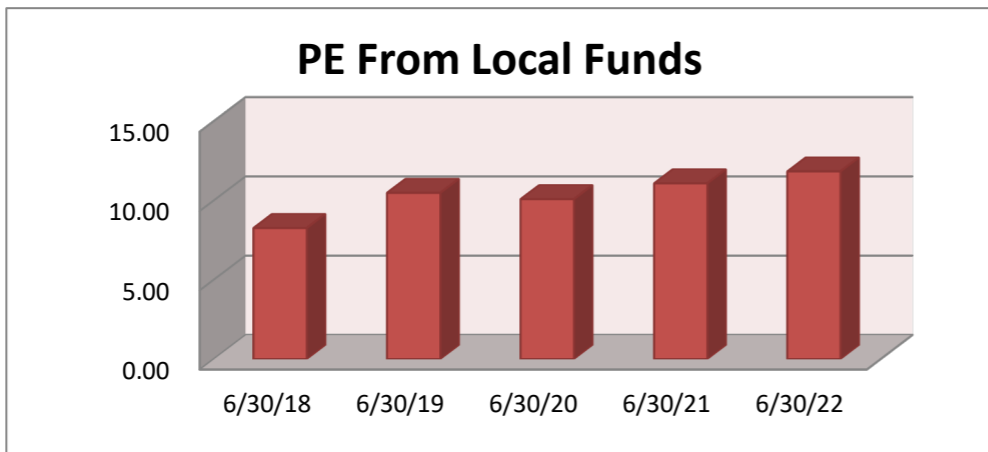
<b>Total</b>	<b>\$ 30,241,583</b>	<b>\$ 29,867,370</b>	<b>\$ 29,758,192</b>	<b>\$ 30,536,961</b>	<b>\$ -</b>	<b>(2)</b>
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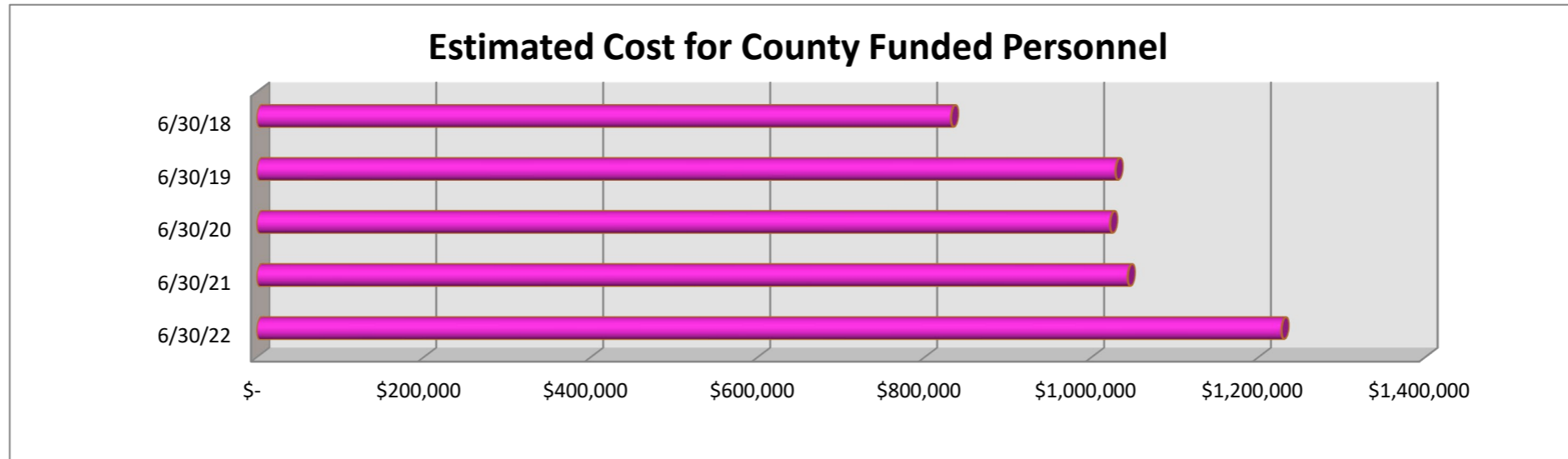
**TAYLOR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	184.40	183.16	185.06	183.56	176.31
Number PE & SSP actually employed	187.67	186.65	188.15	186.65	179.15
Number PE & SSP employed in excess of number funded	3.27	3.49	3.09	3.09	2.84
Number of professionals employed from local funds	5.00	7.00	7.00	8.00	9.00
Total number of professionals funded by county board	8.27	10.49	10.09	11.09	11.84
<b>Service Personnel:</b>					
Number SP allowed for funding	108.638	107.825	106.456	105.614	101.386
Number SP actually employed	117.650	117.375	115.628	113.650	113.050
Number SP employed in excess of number funded	9.012	9.550	9.172	8.036	11.664
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	9.012	9.550	9.172	8.036	11.664
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>17.282</b>	<b>20.040</b>	<b>19.262</b>	<b>19.126</b>	<b>23.504</b>



**TAYLOR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 495,836	\$ 661,263	\$ 659,116	\$ 728,638	\$ 771,084
Service Personnel	335,911	367,573	363,215	314,734	456,708
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 831,747</b>	<b>\$ 1,028,836</b>	<b>\$ 1,022,330</b>	<b>\$ 1,043,372</b>	<b>\$ 1,227,793</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,432	2,404	2,381	2,293	2,262
Increase (Decline) in student enrollment	(24)	(28)	(23)	(88)	(31)
Number of schools	5	5	5	5	5
County average number of students/school	486	481	476	459	452
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>74</b>	<b>71</b>	<b>69</b>	<b>64</b>	<b>58</b>

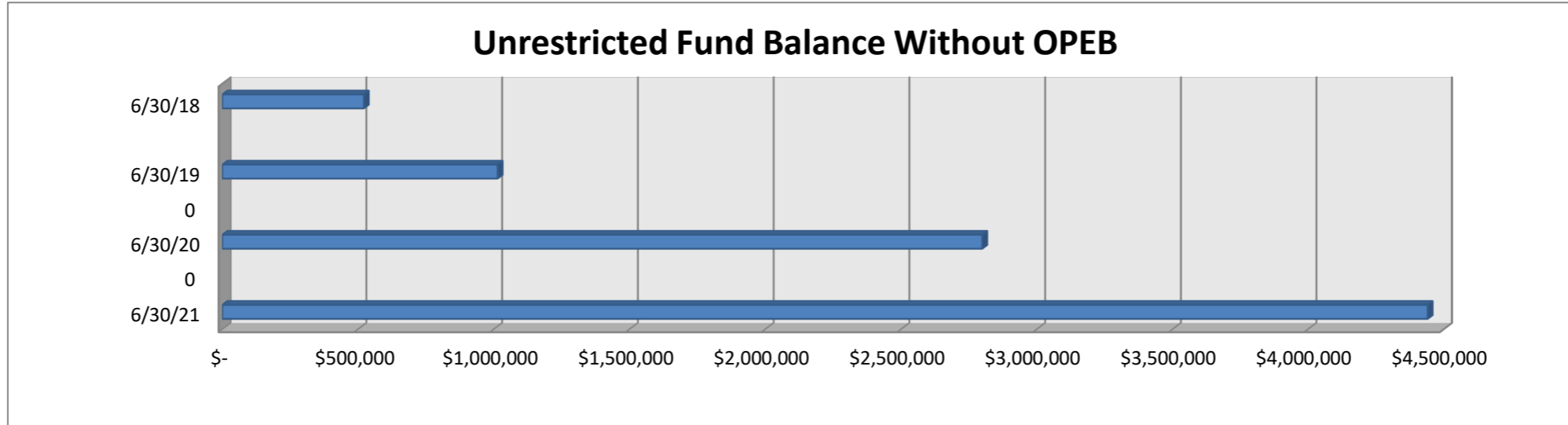
**TUCKER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 521,456	\$ 1,014,276	\$ 2,799,079	\$ 4,441,908	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**

	\$ 11,765	\$ 12,376	\$ 13,081	\$ 14,530	N/A	(2)
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**Revenues:**

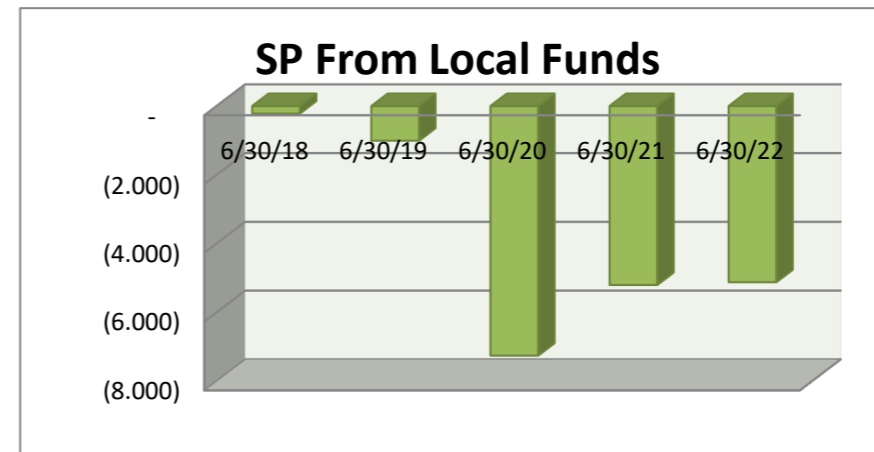
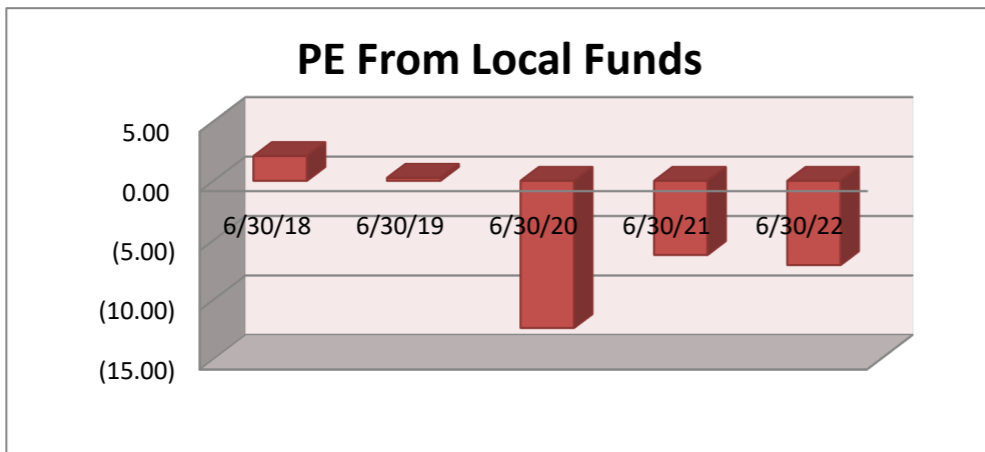
Local Source Revenue	\$ 4,096,914	\$ 4,214,313	\$ 4,105,843	\$ 4,442,167	N/A
State Source Revenue	6,979,808	8,133,448	11,872,793	8,967,045	N/A
Federal Source Revenue	1,074,244	1,601,896	1,024,480	2,537,220	N/A

<b>Total</b>	<b>\$ 12,150,966</b>	<b>\$ 13,949,657</b>	<b>\$ 17,003,116</b>	<b>\$ 15,946,432</b>	<b>\$ -</b>	<b>(2)</b>
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Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

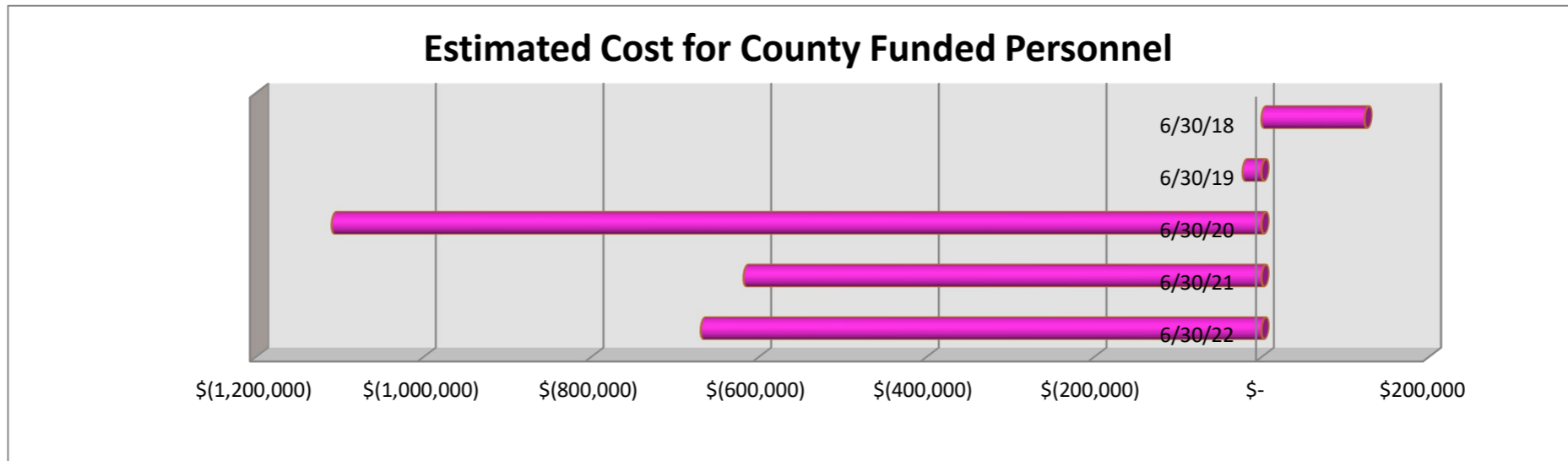
**TUCKER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	88.40	88.75	101.07	99.63	97.92
Number PE & SSP actually employed	87.48	86.00	85.69	90.39	87.83
Number PE & SSP employed in excess of number funded	(0.92)	(2.75)	(15.38)	(9.24)	(10.09)
Number of professionals employed from local funds	3.00	3.00	3.00	3.00	3.00
Total number of professionals funded by county board	2.08	0.25	(12.38)	(6.24)	(7.09)
<b>Service Personnel:</b>					
Number SP allowed for funding	53.997	54.187	59.380	58.536	57.529
Number SP actually employed	53.780	53.180	52.120	53.331	52.405
Number SP employed in excess of number funded	(0.217)	(1.007)	(7.260)	(5.205)	(5.124)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	(0.217)	(1.007)	(7.260)	(5.205)	(5.124)
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>1.863</b>	<b>(0.757)</b>	<b>(19.640)</b>	<b>(11.445)</b>	<b>(12.214)</b>



**TUCKER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 131,352	\$ 15,863	\$ (821,915)	\$ (410,850)	\$ (466,663)
Service Personnel	(7,960)	(38,396)	(287,382)	(207,084)	(202,379)
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 123,392</b>	<b>\$ (22,533)</b>	<b>\$ (1,109,297)</b>	<b>\$ (617,934)</b>	<b>\$ (669,042)</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,008	1,009	974	928	956
Increase (Decline) in student enrollment	30	1	(35)	(46)	28
Number of schools	3	3	3	3	3
County average number of students/school	336	336	325	309	319
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(76)</b>	<b>(74)</b>	<b>(82)</b>	<b>(86)</b>	<b>(75)</b>

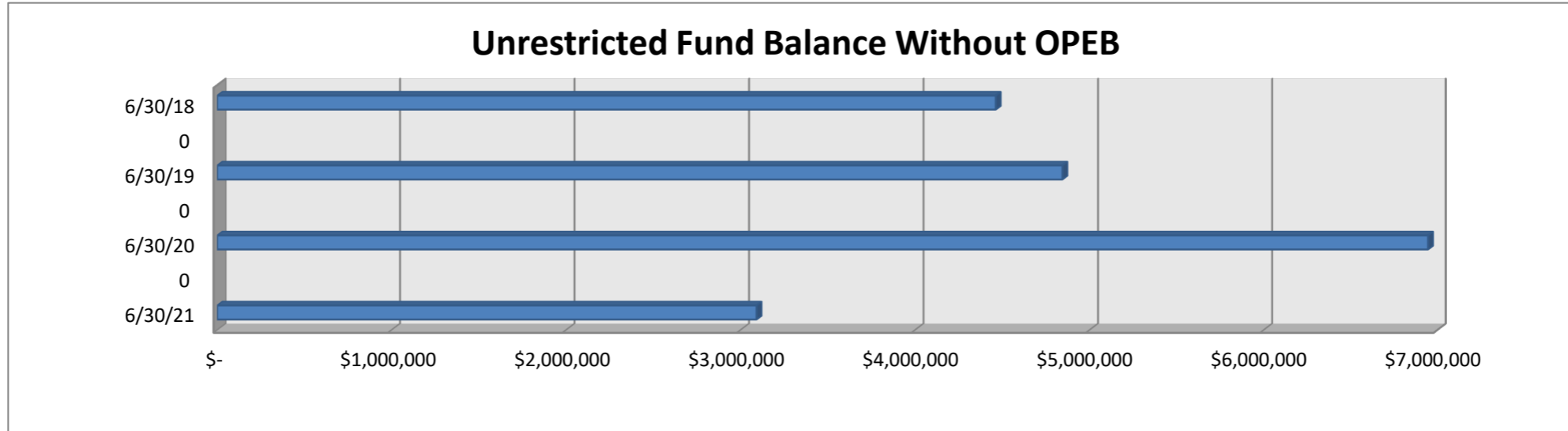
**TYLER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 4,461,485	\$ 4,843,453	\$ 6,946,907	\$ 3,090,855	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>	\$ 5,279,869	\$ 7,148,060	\$ 11,655,025	\$ 17,865,931	\$ 19,286,824

**Per Pupil Expenditures**

	\$ 13,729	\$ 16,137	\$ 19,460	\$ 20,887	N/A (2)
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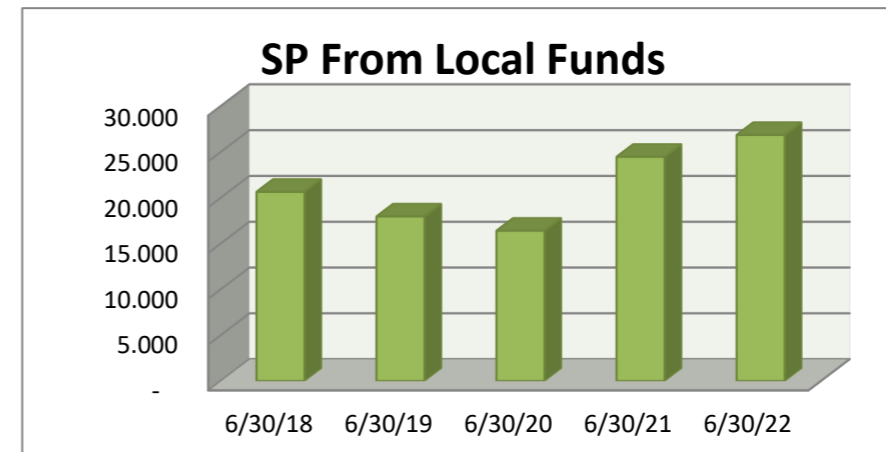
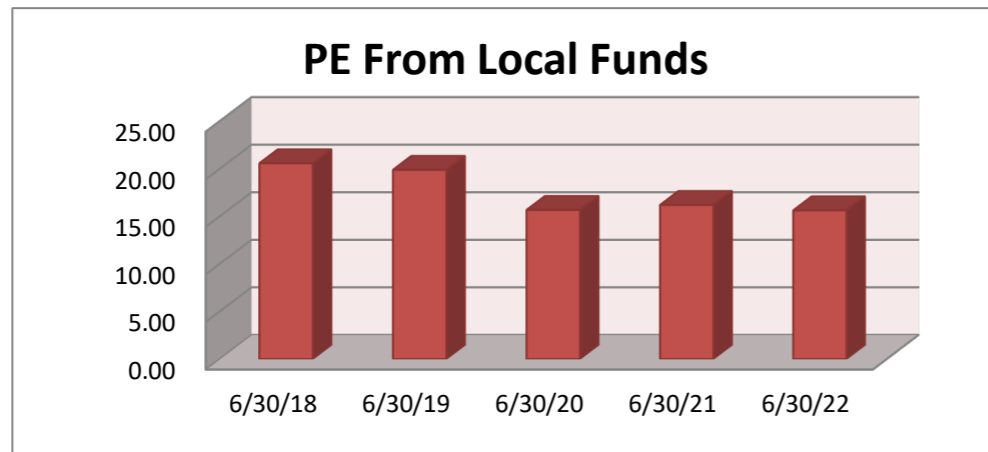
**Revenues:**

Local Source Revenue	\$ 9,572,368	\$ 13,426,587	\$ 21,223,797	\$ 32,451,604	N/A
State Source Revenue	9,391,541	9,474,932	5,635,436	4,102,210	N/A
Federal Source Revenue	1,659,112	2,063,250	2,051,133	2,743,918	N/A
<b>Total</b>	\$ 20,623,021	\$ 24,964,769	\$ 28,910,366	\$ 39,297,732	\$ - (2)

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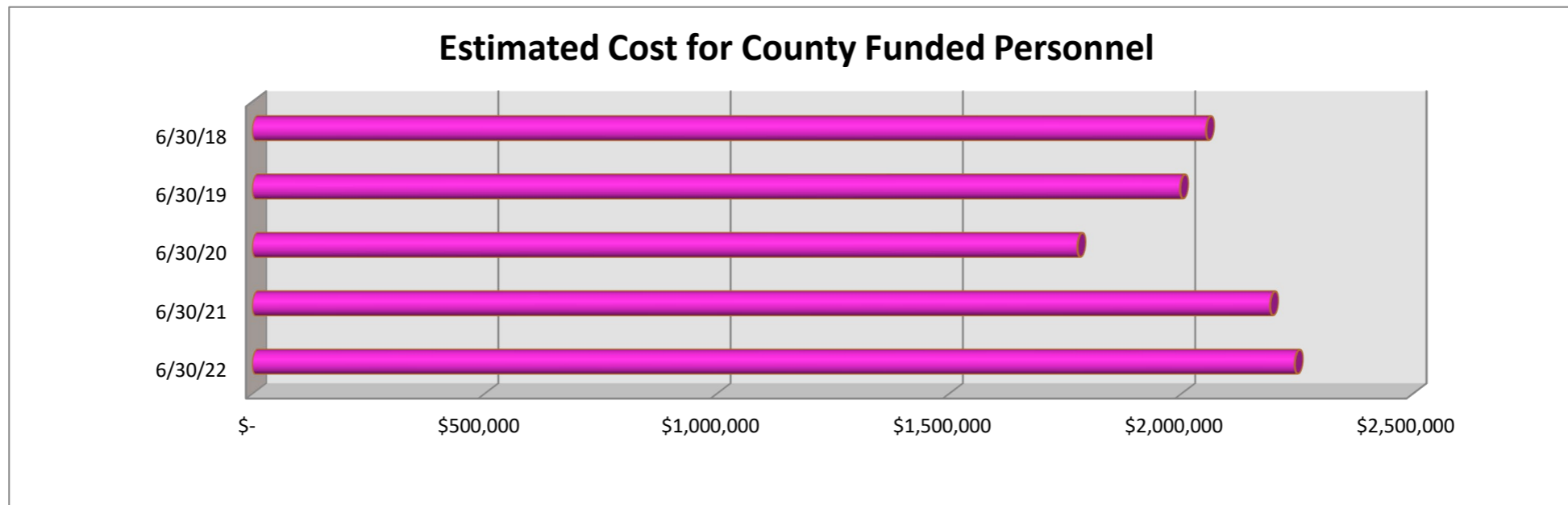
**TYLER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	97.75	96.78	106.00	106.54	106.82
Number PE & SSP actually employed	114.34	112.68	117.68	117.75	116.46
Number PE & SSP employed in excess of number funded	16.59	15.90	11.68	11.21	9.64
Number of professionals employed from local funds	4.00	4.00	4.00	5.00	6.00
Total number of professionals funded by county board	20.59	19.90	15.68	16.21	15.64
<b>Service Personnel:</b>					
Number SP allowed for funding	59.915	59.406	63.154	63.307	63.385
Number SP actually employed	80.568	77.368	79.558	87.778	90.248
Number SP employed in excess of number funded	20.653	17.962	16.404	24.471	26.863
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	20.653	17.962	16.404	24.471	26.863
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>41.243</b>	<b>37.862</b>	<b>32.084</b>	<b>40.681</b>	<b>42.503</b>



**TYLER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 1,286,077	\$ 1,295,060	\$ 1,079,556	\$ 1,151,765	\$ 1,099,576
Service Personnel	767,510	702,595	696,920	1,040,333	1,145,789
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,053,587</b>	<b>\$ 1,997,655</b>	<b>\$ 1,776,477</b>	<b>\$ 2,192,098</b>	<b>\$ 2,245,365</b>



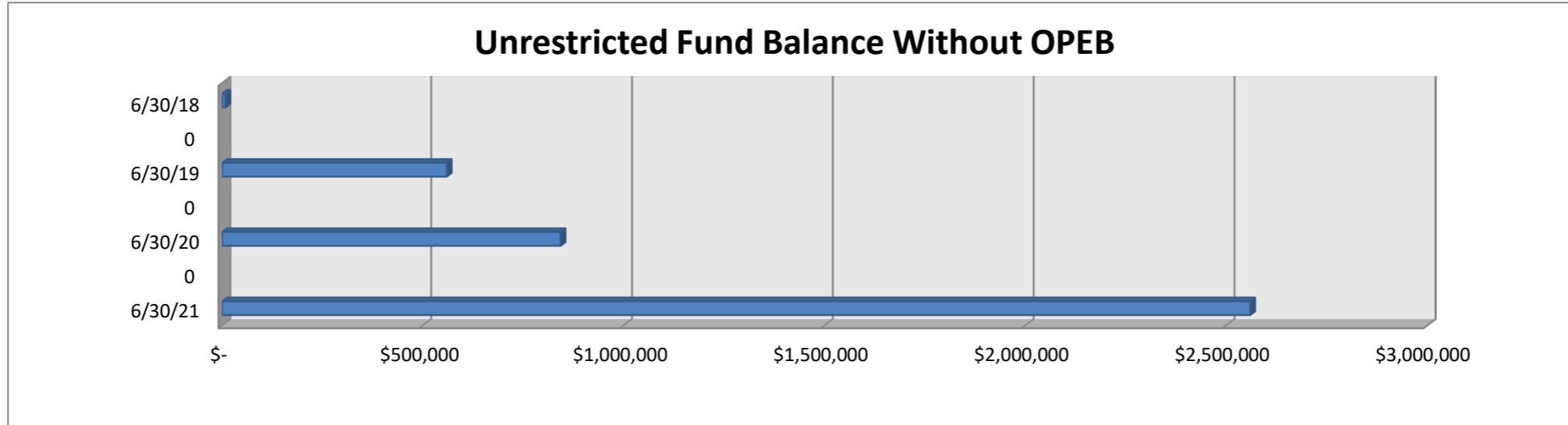
**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,291	1,260	1,233	1,185	1,228
Increase (Decline) in student enrollment	(18)	(31)	(27)	(48)	43
Number of schools	4	4	4	4	4
County average number of students/school	323	315	308	296	307
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(89)</b>	<b>(95)</b>	<b>(99)</b>	<b>(99)</b>	<b>(87)</b>



**UPSHUR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 8,477	\$ 559,412	\$ 842,747	\$ 2,559,775	N/A (1)(2)



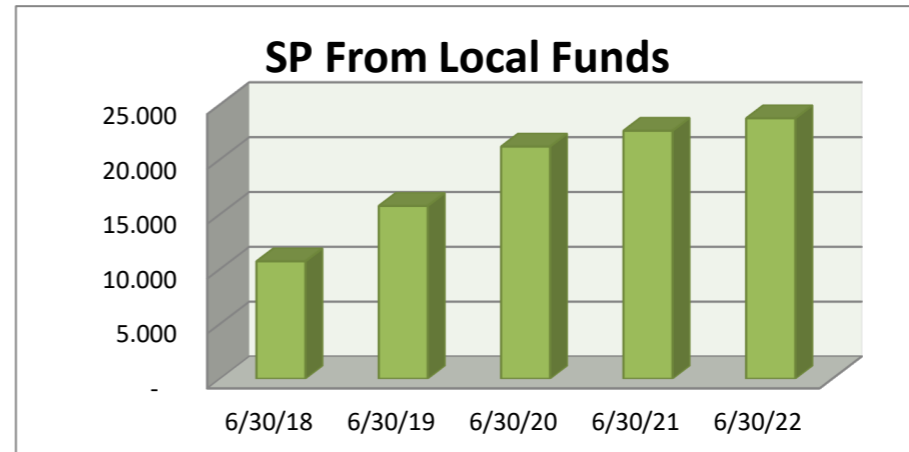
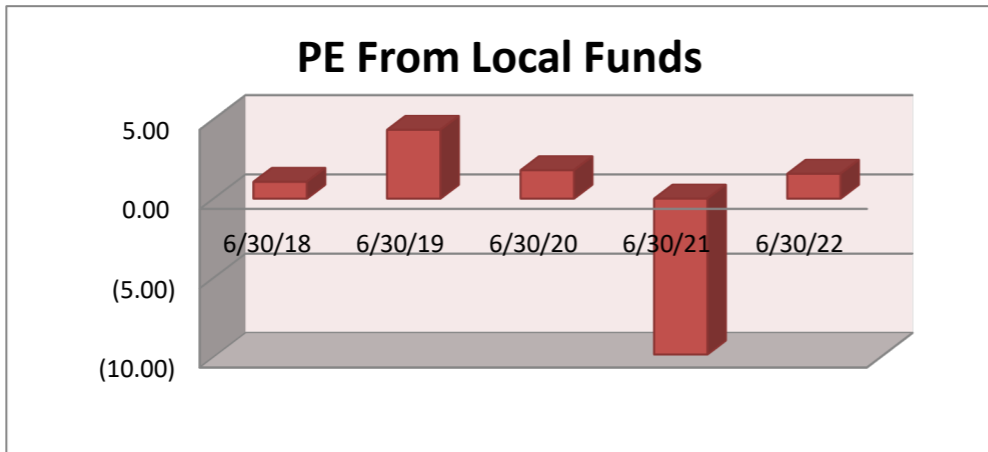
**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	42.83%	42.83%	42.83%	42.83%	42.83%
<b>Projected excess levy gross tax collections</b>	\$ 3,379,565	\$ 3,476,027	\$ 3,609,635	\$ 3,666,827	\$ 3,496,335
<b>Per Pupil Expenditures</b>	\$ 10,490	\$ 11,078	\$ 11,993	\$ 12,889	N/A (2)
<b>Revenues:</b>					
Local Source Revenue	\$ 10,795,190	\$ 11,307,207	\$ 11,625,470	\$ 11,465,094	N/A
State Source Revenue	28,073,376	28,823,389	32,224,602	31,482,413	N/A
Federal Source Revenue	4,870,301	5,383,670	7,083,948	9,925,609	N/A
<b>Total</b>	<b>\$ 43,738,867</b>	<b>\$ 45,514,266</b>	<b>\$ 50,934,020</b>	<b>\$ 52,873,116</b>	<b>\$ - (2)</b>

Notes: (1) The financial data presented for FY18 through 20 are from audited financial reports. (2) The financial data for FY21 through FY22 are either not available as of the date of this report or are from unaudited financial statements.

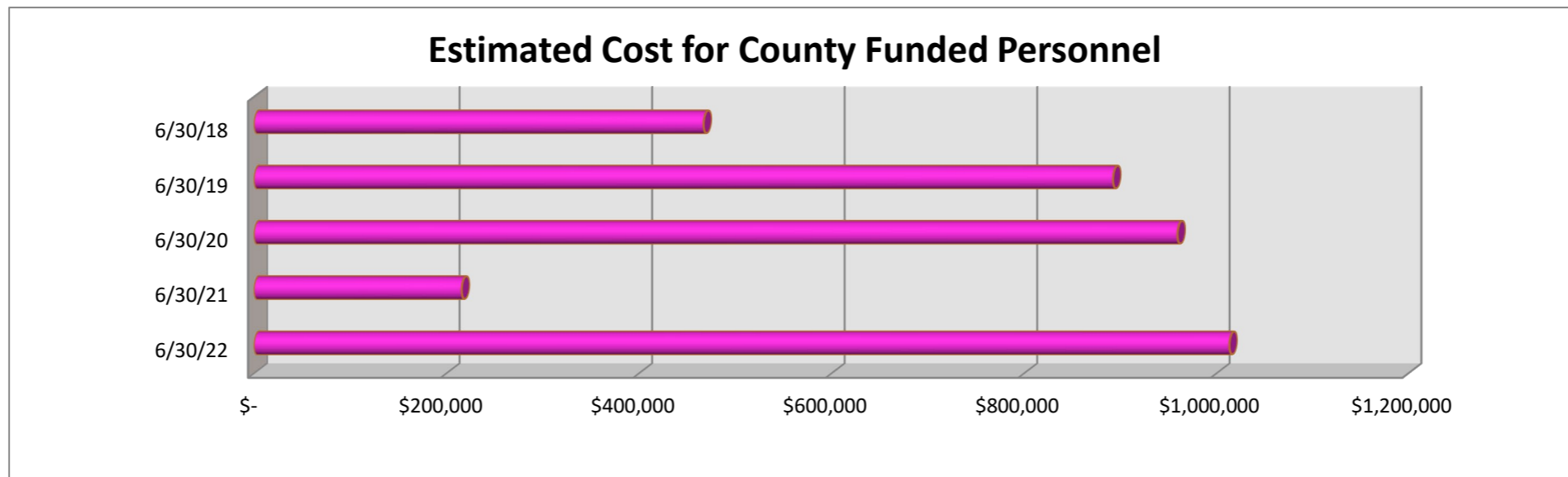
**UPSHUR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	291.24	289.96	295.40	294.04	295.39
Number PE & SSP actually employed	288.30	287.30	288.19	264.71	275.46
Number PE & SSP employed in excess of number funded	(2.94)	(2.66)	(7.21)	(29.33)	(19.93)
Number of professionals employed from local funds	4.00	7.00	9.00	19.50	21.50
Total number of professionals funded by county board	1.06	4.34	1.79	(9.83)	1.57
<b>Service Personnel:</b>					
Number SP allowed for funding	169.911	168.956	168.593	167.787	168.814
Number SP actually employed	180.620	184.720	189.770	189.405	191.570
Number SP employed in excess of number funded	10.709	15.764	21.177	21.618	22.756
Number SP employed from local funds	-	-	-	1.000	1.000
Total number of SP funded by county board	10.709	15.764	21.177	22.618	23.756
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>11.769</b>	<b>20.104</b>	<b>22.967</b>	<b>12.788</b>	<b>25.326</b>



**UPSHUR COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 66,068	\$ 282,590	\$ 121,128	\$ (660,566)	\$ 104,098
Service Personnel	401,061	609,798	838,178	876,398	909,321
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 467,129</b>	<b>\$ 892,389</b>	<b>\$ 959,306</b>	<b>\$ 215,831</b>	<b>\$ 1,013,420</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,757	3,762	3,737	3,701	3,947
Increase (Decline) in student enrollment	(28)	5	(25)	(36)	246
Number of schools	9	9	9	9	9
County average number of students/school	417	418	415	411	439
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>5</b>	<b>8</b>	<b>8</b>	<b>16</b>	<b>45</b>

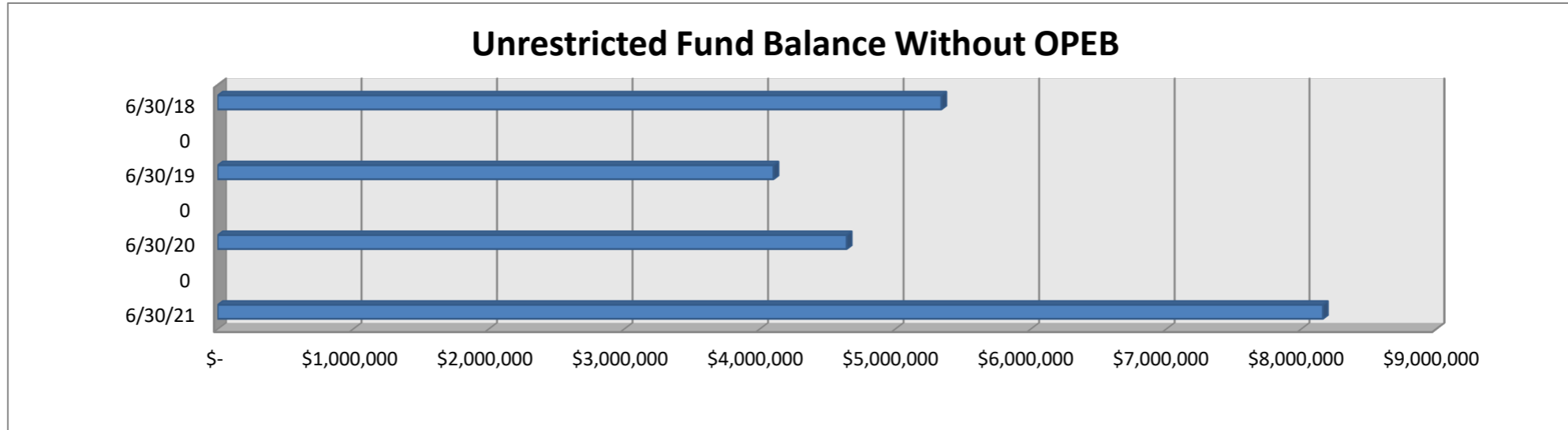
**WAYNE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 5,340,264	\$ 4,101,275	\$ 4,641,651	\$ 8,161,499	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>	\$ 8,923,571	\$ 8,926,325	\$ 9,385,540	\$ 9,611,375	\$10,172,672

**Per Pupil Expenditures**

	\$ 10,691	\$ 11,567	\$ 12,025	\$ 12,695	N/A (2)
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**Revenues:**

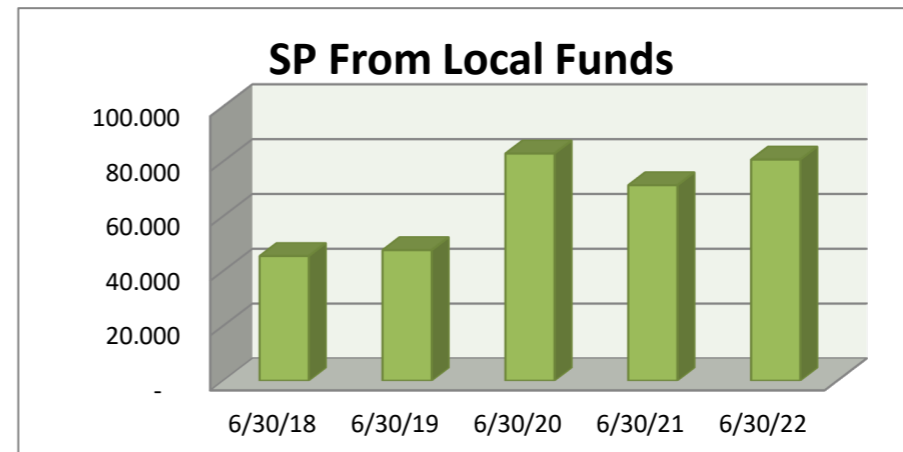
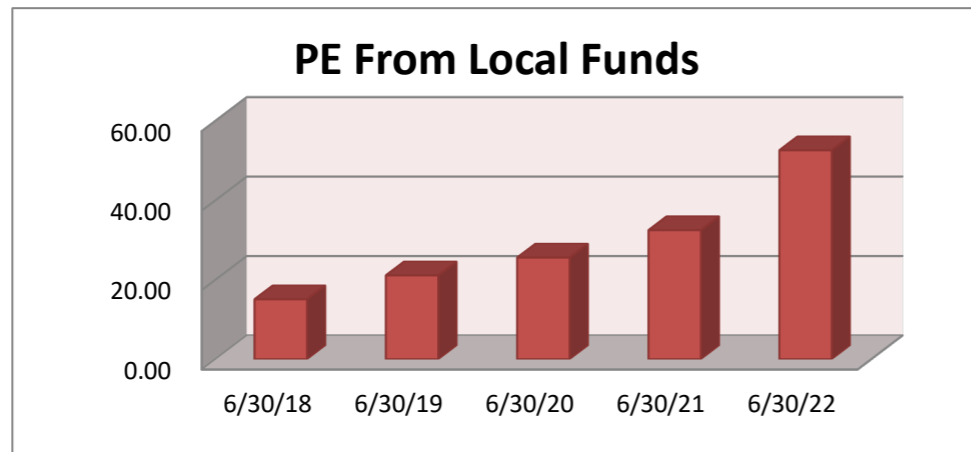
Local Source Revenue	\$ 20,336,316	\$ 20,309,330	\$ 21,148,998	\$ 21,978,339	N/A
State Source Revenue	54,843,005	56,079,559	57,592,370	54,102,004	N/A
Federal Source Revenue	8,506,758	9,680,898	8,807,390	13,781,532	N/A

<b>Total</b>	<b>\$ 83,686,079</b>	<b>\$ 86,069,787</b>	<b>\$ 87,548,758</b>	<b>\$ 89,861,875</b>	<b>\$ - (2)</b>
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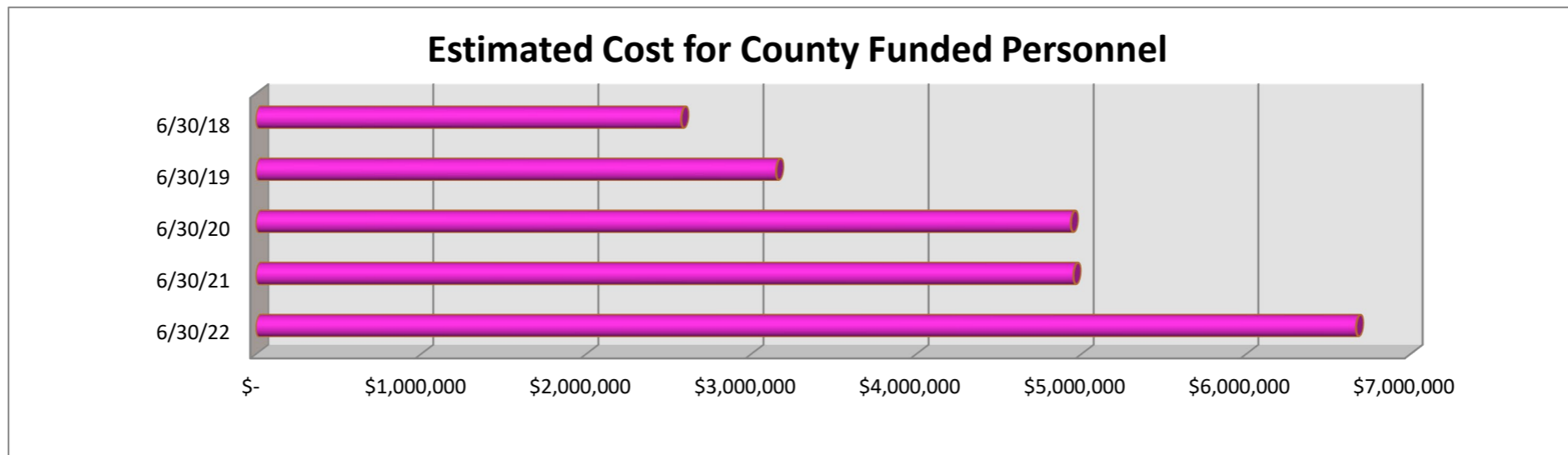
**WAYNE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	533.29	523.77	520.09	515.48	496.86
Number PE & SSP actually employed	533.00	530.50	527.70	527.00	531.50
Number PE & SSP employed in excess of number funded	(0.29)	6.73	7.61	11.52	34.64
Number of professionals employed from local funds	15.40	14.40	18.00	21.00	18.00
Total number of professionals funded by county board	15.11	21.13	25.61	32.52	52.64
<b>Service Personnel:</b>					
Number SP allowed for funding	317.048	311.092	299.026	296.376	285.668
Number SP actually employed	362.563	358.759	381.938	366.729	366.399
Number SP employed in excess of number funded	45.515	47.667	82.912	70.353	80.731
Number SP employed from local funds	-	-	-	1.000	-
Total number of SP funded by county board	45.515	47.667	82.912	71.353	80.731
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>60.625</b>	<b>68.797</b>	<b>108.522</b>	<b>103.873</b>	<b>133.371</b>



**WAYNE COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 911,804	\$ 1,331,319	\$ 1,683,406	\$ 2,146,444	\$ 3,495,880
Service Personnel	1,665,205	1,820,505	3,253,478	2,806,234	3,174,583
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 2,577,008</b>	<b>\$ 3,151,824</b>	<b>\$ 4,936,883</b>	<b>\$ 4,952,678</b>	<b>\$ 6,670,463</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	6,999	6,730	6,660	6,421	6,309
Increase (Decline) in student enrollment	(136)	(269)	(70)	(239)	(112)
Number of schools	18	18	18	18	18
County average number of students/school	389	374	370	357	351
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(23)</b>	<b>(36)</b>	<b>(37)</b>	<b>(38)</b>	<b>(43)</b>

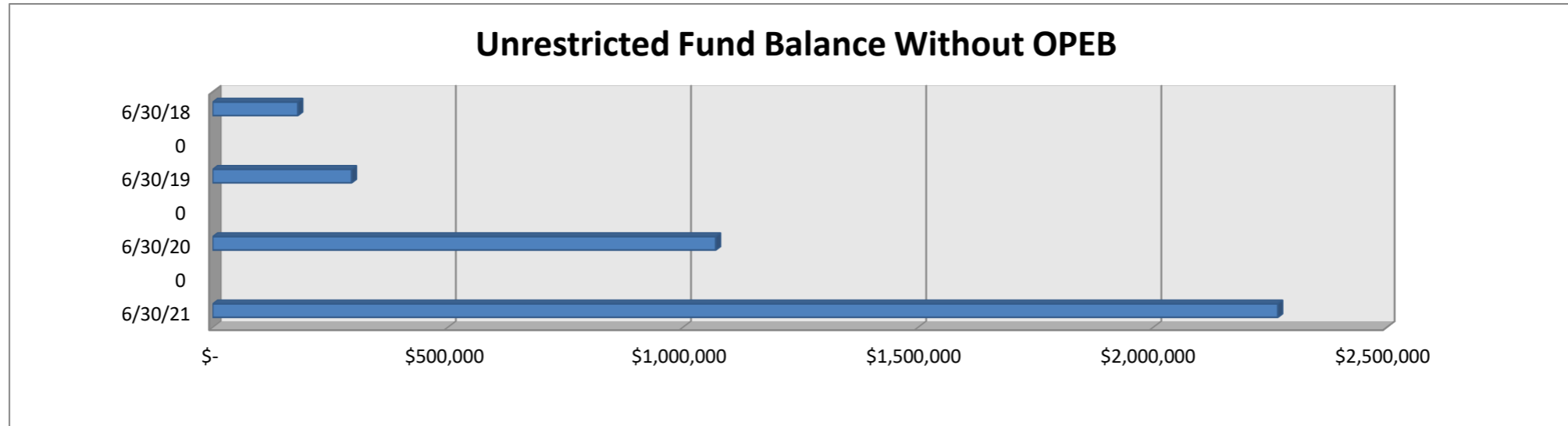
**WEBSTER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 181,085	\$ 295,382	\$ 1,069,570	\$ 2,266,806	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**

	\$ 11,008	\$ 12,045	\$ 12,532	\$ 13,726	N/A	(2)
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**Revenues:**

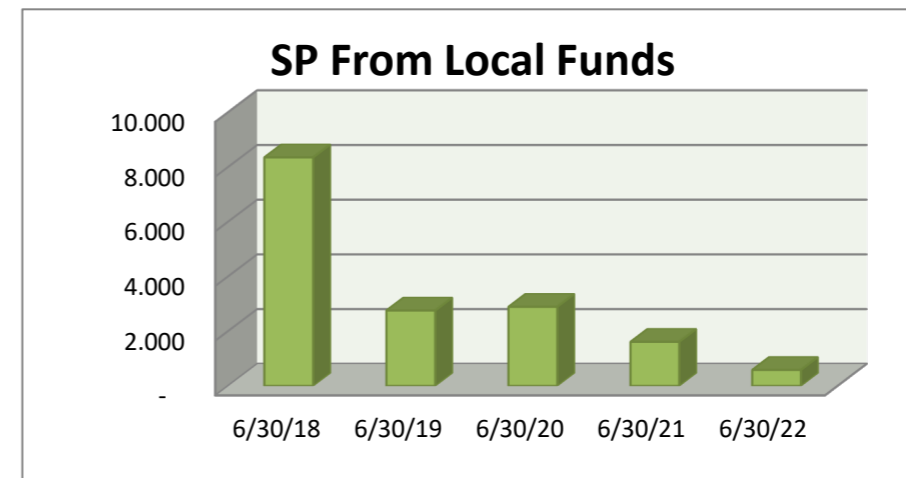
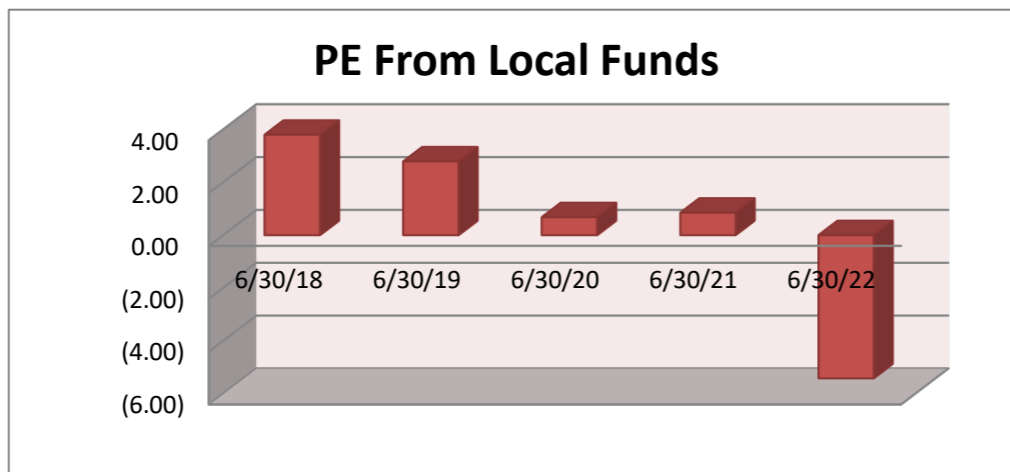
Local Source Revenue	\$ 2,028,589	\$ 1,944,693	\$ 1,970,084	\$ 2,173,628	N/A
State Source Revenue	11,308,678	11,667,599	11,737,419	12,299,948	N/A
Federal Source Revenue	2,418,149	2,831,545	3,080,236	4,218,621	N/A

<b>Total</b>	<b>\$ 15,755,416</b>	<b>\$ 16,443,837</b>	<b>\$ 16,787,739</b>	<b>\$ 18,692,197</b>	<b>\$ -</b>	<b>(2)</b>
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**WEBSTER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

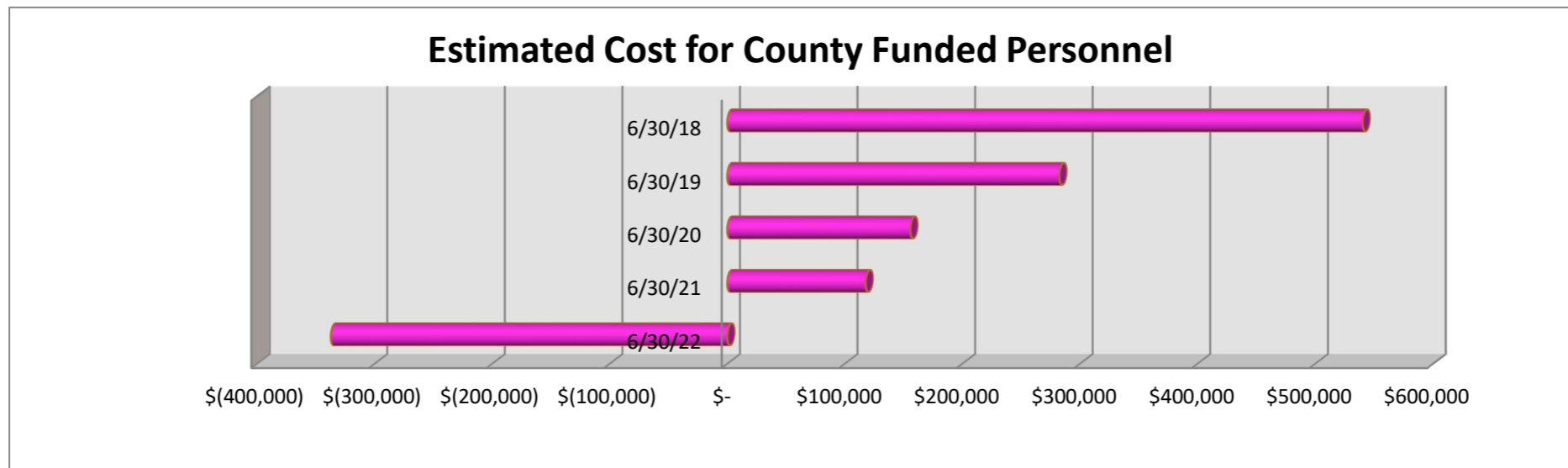
	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	106.20	105.01	108.85	108.85	108.85
Number PE & SSP actually employed	106.50	105.30	107.03	105.80	100.43
Number PE & SSP employed in excess of number funded	0.30	0.29	(1.82)	(3.05)	(8.42)
Number of professionals employed from local funds	3.50	2.50	2.50	3.90	3.00
Total number of professionals funded by county board	3.80	2.79	0.68	0.85	(5.42)
<b>Service Personnel:</b>					
Number SP allowed for funding	63.852	63.087	63.952	63.952	63.952
Number SP actually employed	72.208	65.843	66.843	65.563	64.535
Number SP employed in excess of number funded	8.356	2.756	2.891	1.611	0.583
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	8.356	2.756	2.891	1.611	0.583
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>12.156</b>	<b>5.546</b>	<b>3.571</b>	<b>2.461</b>	<b>(4.837)</b>





**WEBSTER COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 234,482	\$ 178,434	\$ 45,204	\$ 56,676	\$ (359,284)
Service Personnel	305,725	104,027	110,525	61,006	22,073
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>					
	\$ 540,207	\$ 282,461	\$ 155,730	\$ 117,682	\$ (337,211)

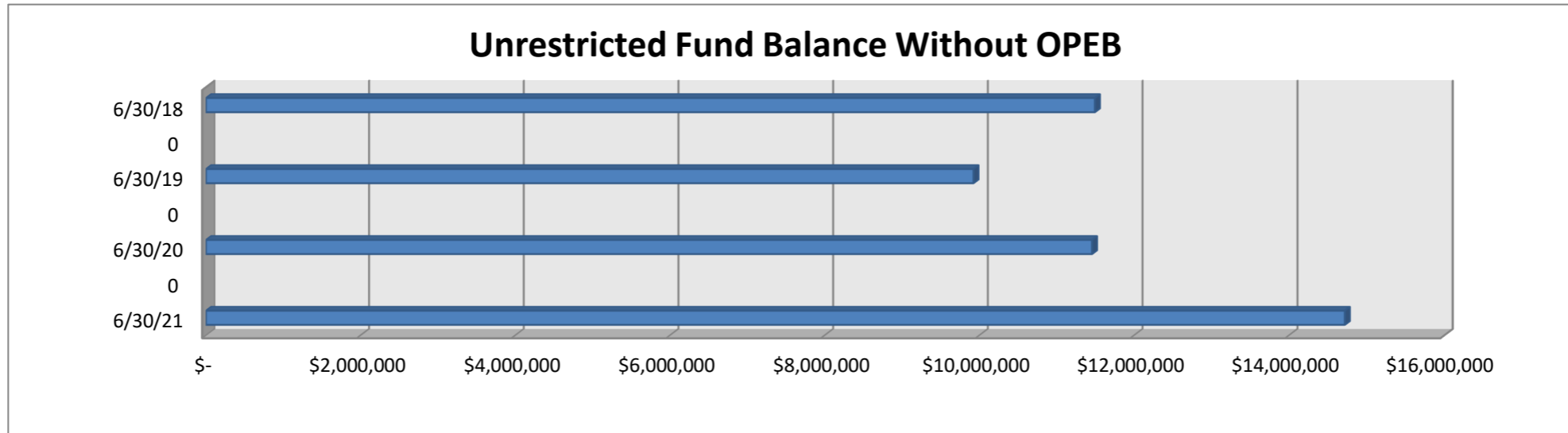


**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,366	1,312	1,273	1,194	1,204
Increase (Decline) in student enrollment	(30)	(54)	(39)	(79)	10
Number of schools	4	4	4	4	4
County average number of students/school	342	328	318	299	301
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(70)</b>	<b>(82)</b>	<b>(89)</b>	<b>(96)</b>	<b>(93)</b>

**WETZEL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>FINANCIAL DATA:</b>					
<b>Unrestricted Fund Balance without OPEB Liability or Encumbrances</b>	\$ 11,493,410	\$ 9,924,048	\$ 11,456,222	\$ 14,720,007	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>	\$ 16,448,853	\$ 15,827,553	\$ 17,846,018	\$ 19,870,332	\$ 19,563,385

<b>Per Pupil Expenditures</b>	\$ 16,868	\$ 18,172	\$ 18,874	\$ 20,859	N/A (2)
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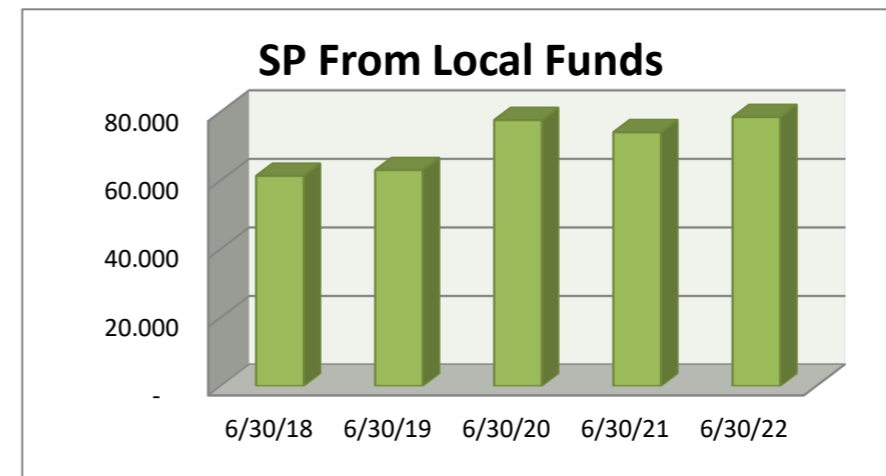
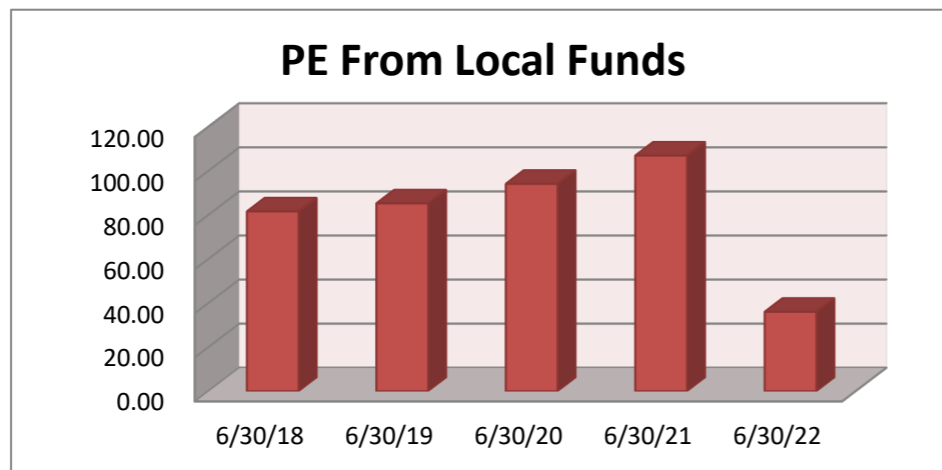
**Revenues:**

Local Source Revenue	\$ 29,665,385	\$ 29,354,529	\$ 32,211,964	\$ 35,805,195	N/A
State Source Revenue	10,422,189	11,557,706	11,880,747	10,350,248	N/A
Federal Source Revenue	3,816,810	4,502,220	4,655,204	7,060,691	N/A
<b>Total</b>	<b>\$ 43,904,384</b>	<b>\$ 45,414,455</b>	<b>\$ 48,747,915</b>	<b>\$ 53,216,134</b>	<b>\$ - (2)</b>

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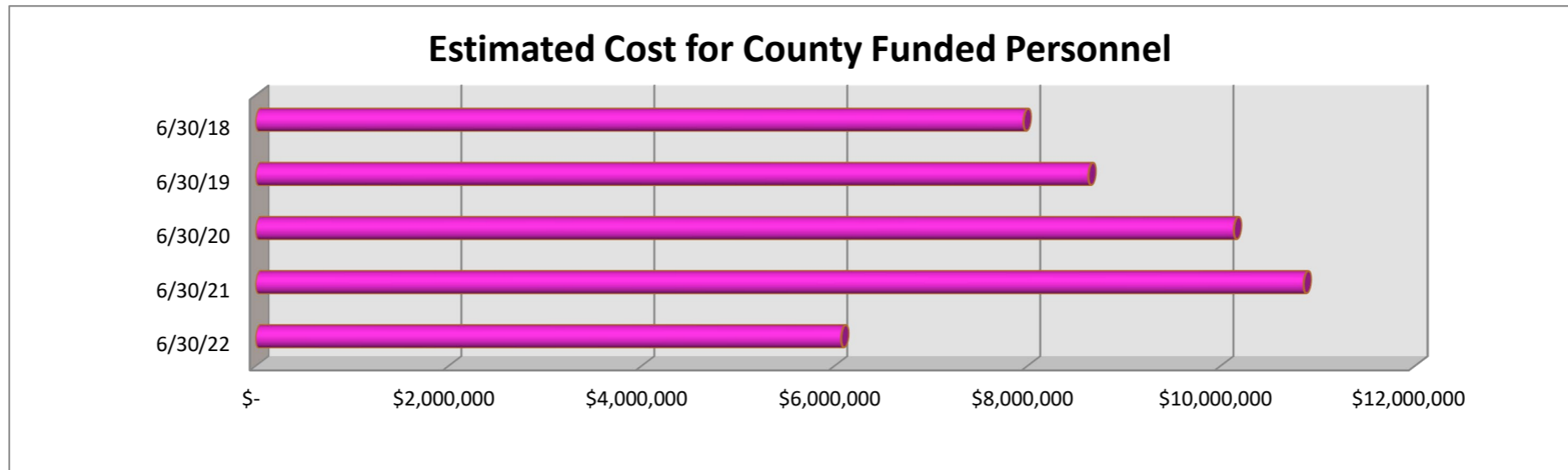
**WETZEL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	190.42	188.97	190.10	186.26	179.67
Number PE & SSP actually employed	260.05	260.25	269.25	279.25	203.75
Number PE & SSP employed in excess of number funded	69.63	71.28	79.15	92.99	24.08
Number of professionals employed from local funds	12.00	14.00	15.00	14.00	12.00
Total number of professionals funded by county board	81.63	85.28	94.15	106.99	36.08
<b>Service Personnel:</b>					
Number SP allowed for funding	114.278	113.460	111.051	108.622	104.739
Number SP actually employed	174.631	175.479	187.684	182.709	183.234
Number SP employed in excess of number funded	60.353	62.019	76.633	74.087	78.495
Number SP employed from local funds	1.000	1.000	1.000	-	-
Total number of SP funded by county board	61.353	63.019	77.633	74.087	78.495
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>142.983</b>	<b>148.299</b>	<b>171.783</b>	<b>181.077</b>	<b>114.575</b>



**WETZEL COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 5,451,272	\$ 5,951,679	\$ 6,781,845	\$ 7,648,214	\$ 2,593,410
Service Personnel	2,509,237	2,680,741	3,356,053	3,208,161	3,476,447
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 7,960,509</b>	<b>\$ 8,632,420</b>	<b>\$ 10,137,898</b>	<b>\$ 10,856,374</b>	<b>\$ 6,069,857</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	2,531	2,479	2,421	2,332	2,264
Increase (Decline) in student enrollment	(23)	(52)	(58)	(89)	(68)
Number of schools	8	8	8	8	8
County average number of students/school	316	310	303	292	283
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(96)</b>	<b>(100)</b>	<b>(104)</b>	<b>(103)</b>	<b>(111)</b>

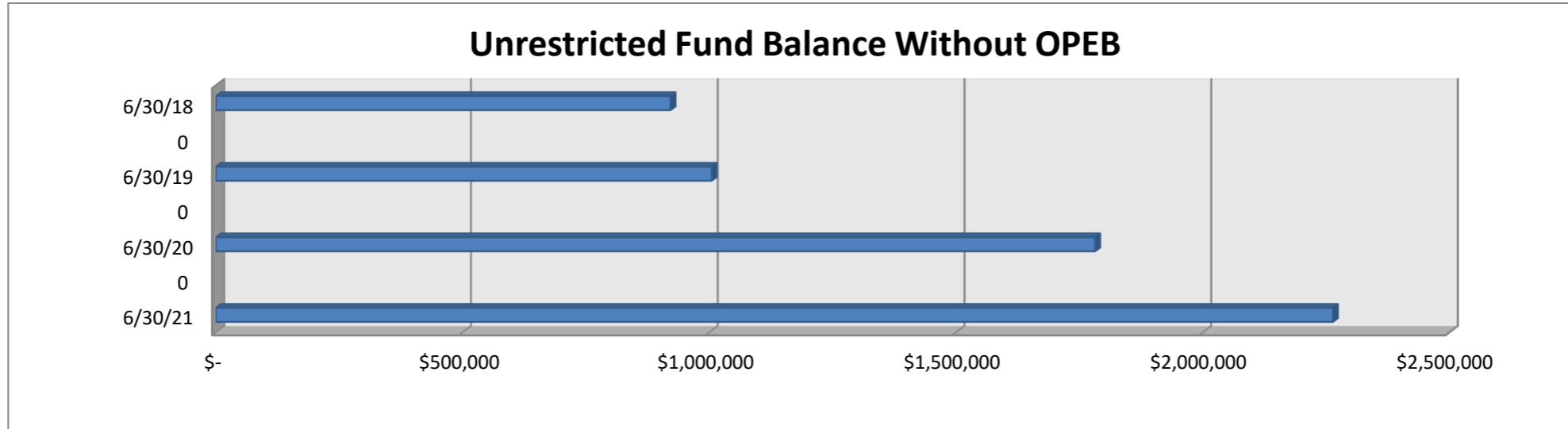
**WIRT COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE		FYE		FYE		FYE		FYE
	6/30/18		6/30/19		6/30/20		6/30/21		6/30/22

**FINANCIAL DATA:**

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

	\$	921,382		\$	1,004,830		\$	1,781,784		\$	2,263,993		N/A	(1)(2)
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**Excess Levy:**

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	90.02%	89.89%	90.02%	90.02%	90.02%

<b>Projected excess levy gross tax collections</b>	\$	891,494		\$	962,443		\$	1,253,792		\$	1,270,836		\$	1,601,222
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<b>Per Pupil Expenditures</b>	\$	11,536		\$	12,749		\$	13,641		\$	15,004		N/A	(2)
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**Revenues:**

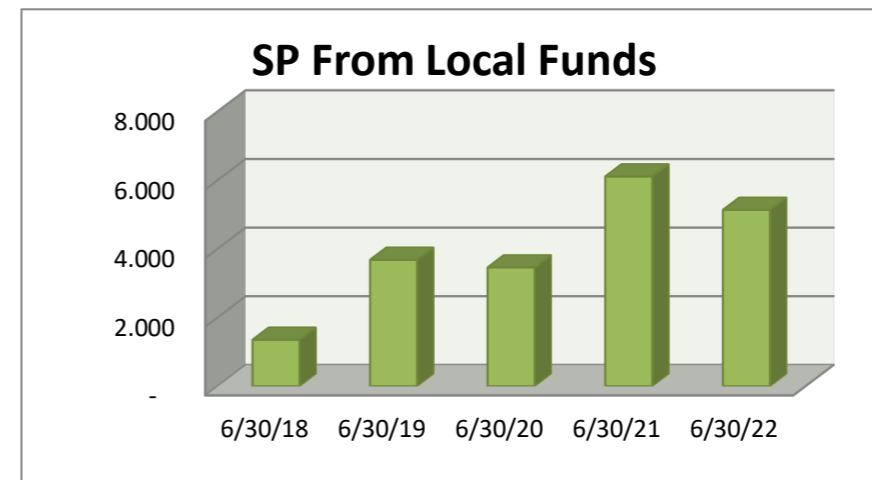
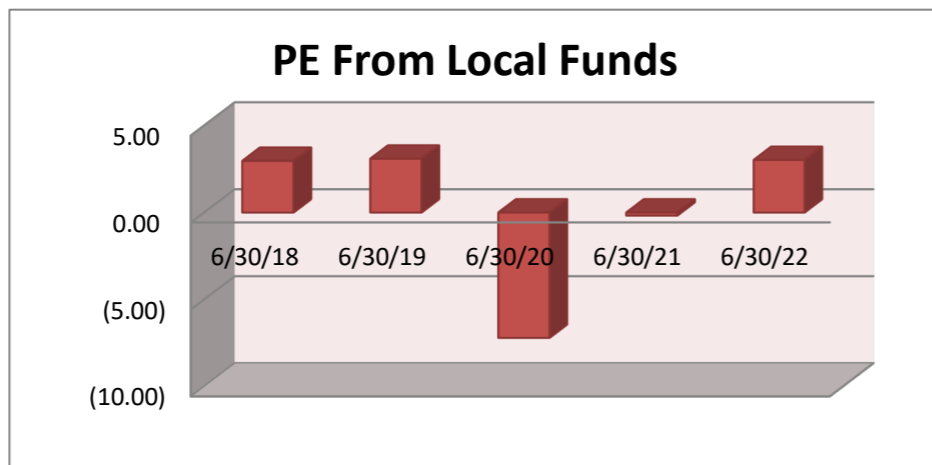
Local Source Revenue	\$	2,008,975		\$	2,199,420		\$	2,854,198		\$	2,695,556		N/A
State Source Revenue		8,684,064			9,755,469			9,876,555			9,803,065		N/A
Federal Source Revenue		1,693,407			1,957,179			2,149,424			2,472,081		N/A

<b>Total</b>	\$	12,386,446		\$	13,912,068		\$	14,880,177		\$	14,970,702		\$	-	(2)
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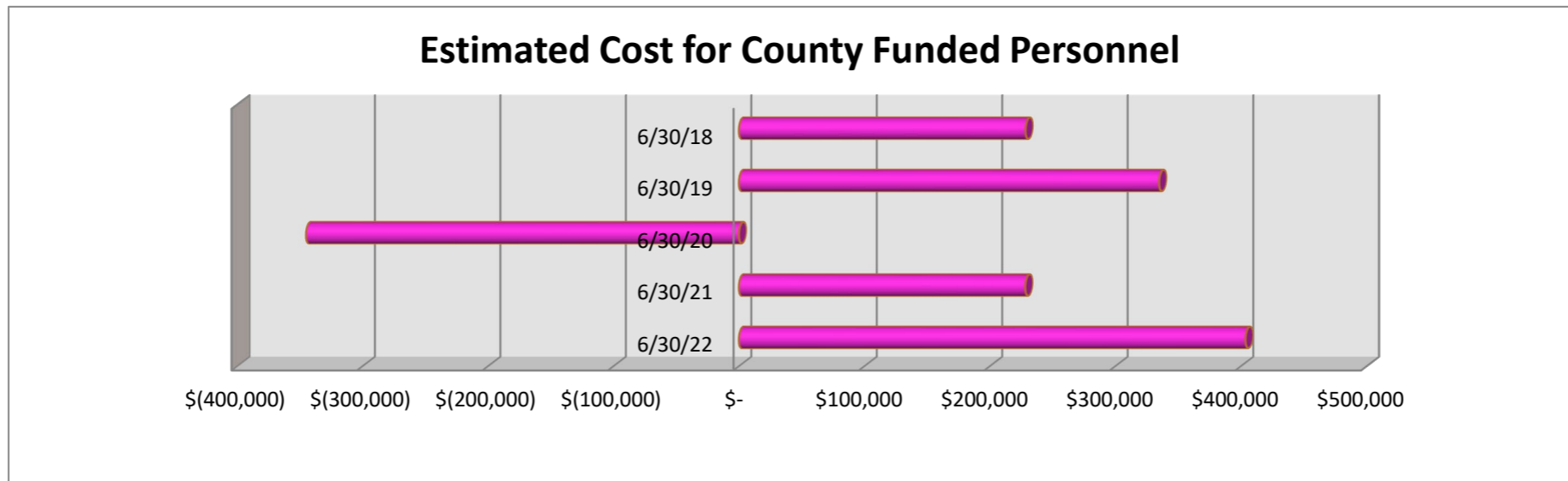
**WIRT COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	84.73	85.44	94.54	92.79	90.59
Number PE & SSP actually employed	85.70	86.70	85.50	90.78	90.78
Number PE & SSP employed in excess of number funded	0.97	1.26	(9.04)	(2.01)	0.19
Number of professionals employed from local funds	2.00	1.83	1.83	1.83	2.83
Total number of professionals funded by county board	2.97	3.09	(7.21)	(0.18)	3.02
<b>Service Personnel:</b>					
Number SP allowed for funding	51.190	51.366	55.545	54.942	53.222
Number SP actually employed	52.542	55.048	59.005	61.053	58.360
Number SP employed in excess of number funded	1.352	3.682	3.460	6.111	5.138
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.352	3.682	3.460	6.111	5.138
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>4.322</b>	<b>6.775</b>	<b>(3.747)</b>	<b>5.934</b>	<b>8.161</b>



**WIRT COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 179,701	\$ 194,704	\$ (481,296)	\$ (11,829)	\$ 203,068
Service Personnel	48,731	140,222	136,279	240,053	200,577
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 228,432</b>	<b>\$ 334,926</b>	<b>\$ (345,017)</b>	<b>\$ 228,224</b>	<b>\$ 403,645</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	1,035	1,009	995	948	923
Increase (Decline) in student enrollment	10	(26)	(14)	(47)	(25)
Number of schools	3	3	3	3	3
County average number of students/school	345	336	332	316	308
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(67)</b>	<b>(74)</b>	<b>(75)</b>	<b>(79)</b>	<b>(86)</b>

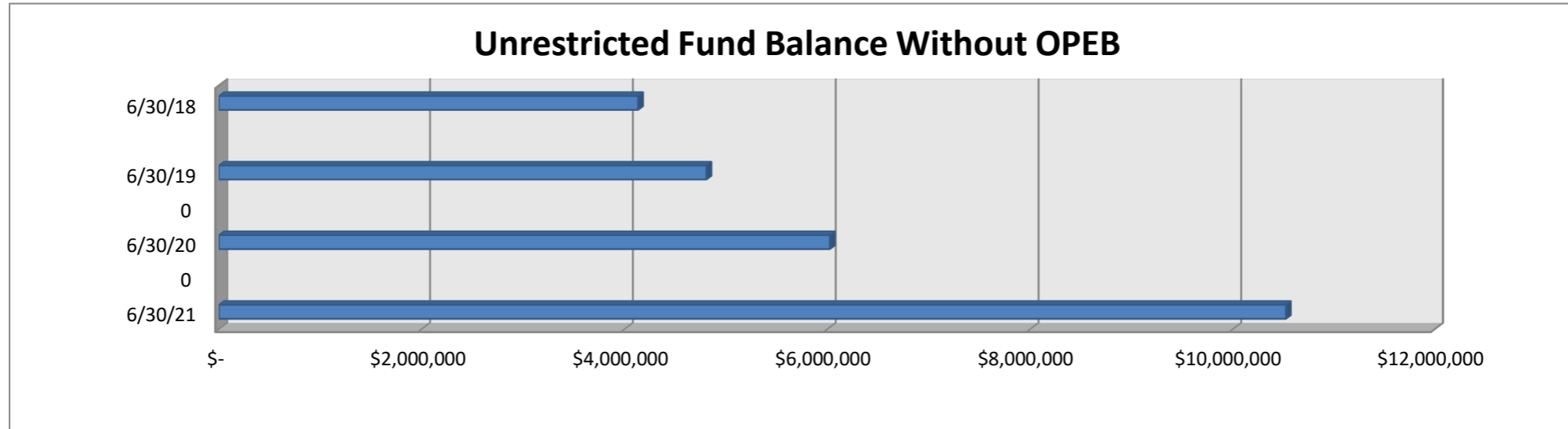
**WOOD COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

	\$ 4,133,294	\$ 4,807,327	\$ 6,024,420	\$ 10,525,751	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>	\$ 18,786,768	\$ 19,008,316	\$ 19,629,252	\$ 20,687,656	\$ 21,060,453
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<b>Per Pupil Expenditures</b>	\$ 10,965	\$ 12,244	\$ 12,154	\$ 12,150	N/A (2)
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**Revenues:**

Local Source Revenue	\$ 50,394,976	\$ 50,524,182	\$ 49,430,191	\$ 51,305,840	N/A
State Source Revenue	88,840,282	90,850,434	98,037,714	91,835,988	N/A
Federal Source Revenue	15,033,659	16,865,619	18,837,105	18,545,453	N/A

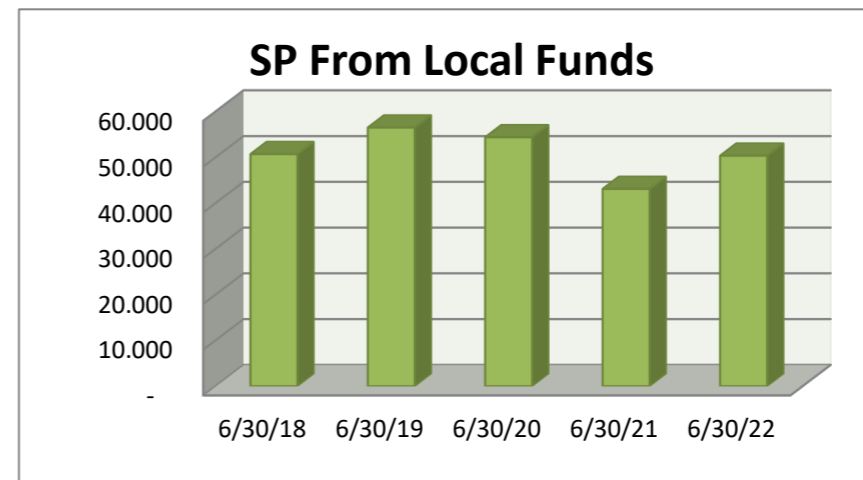
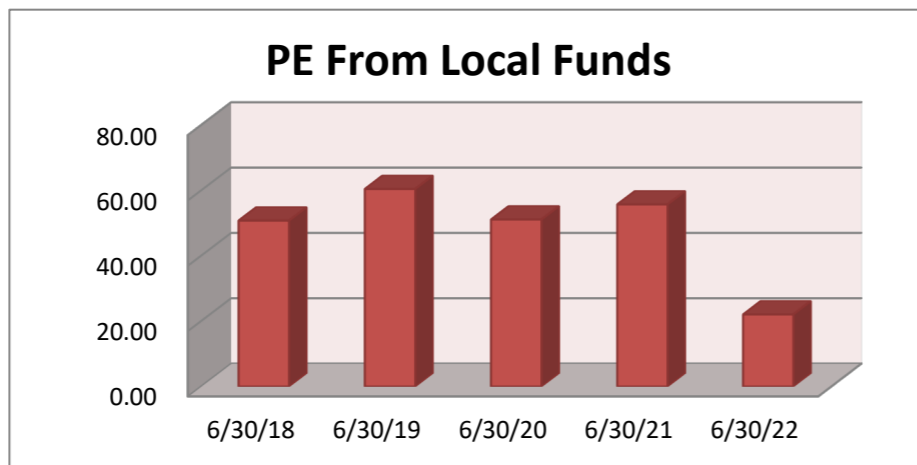
<b>Total</b>	\$ 154,268,917	\$ 158,240,235	\$ 166,305,010	\$ 161,687,281	\$ - (2)
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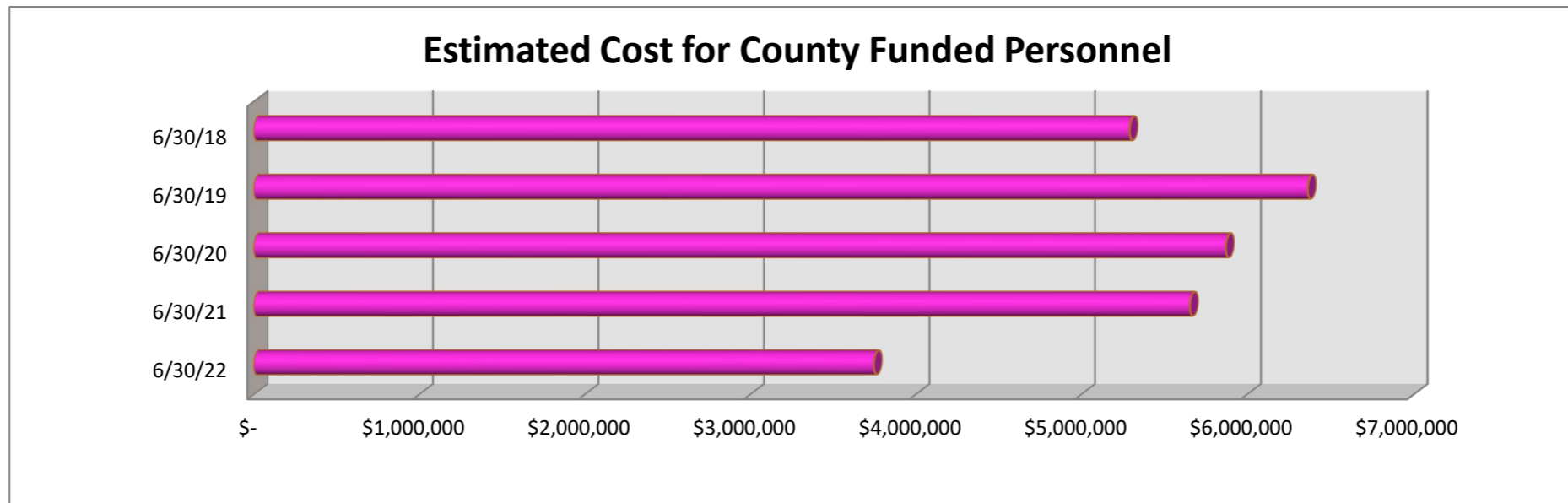
**WOOD COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	970.48	953.20	954.75	942.74	915.14
Number PE & SSP actually employed	996.67	983.07	974.40	971.50	922.72
Number PE & SSP employed in excess of number funded	26.19	29.87	19.65	28.76	7.58
Number of professionals employed from local funds	24.63	30.63	31.50	27.00	14.50
Total number of professionals funded by county board	50.81	60.50	51.15	55.76	22.08
<b>Service Personnel:</b>					
Number SP allowed for funding	564.157	552.775	543.080	536.253	520.557
Number SP actually employed	614.887	609.305	597.485	578.369	567.934
Number SP employed in excess of number funded	50.730	56.530	54.405	42.116	47.377
Number SP employed from local funds	-	-	-	1.000	3.000
Total number of SP funded by county board	50.730	56.530	54.405	43.116	50.377
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>101.545</b>	<b>117.025</b>	<b>105.555</b>	<b>98.876</b>	<b>72.457</b>



**WOOD COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 3,217,495	\$ 3,989,008	\$ 3,516,586	\$ 3,804,278	\$ 1,542,801
Service Personnel	2,075,543	2,376,153	2,356,516	1,853,188	2,204,869
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 5,293,038</b>	<b>\$ 6,365,161</b>	<b>\$ 5,873,102</b>	<b>\$ 5,657,466</b>	<b>\$ 3,747,670</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	12,606	12,384	12,216	11,855	11,886
Increase (Decline) in student enrollment	(254)	(222)	(168)	(361)	31
Number of schools	27	27	27	24	24
County average number of students/school	467	459	452	494	495
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>55</b>	<b>49</b>	<b>45</b>	<b>99</b>	<b>101</b>

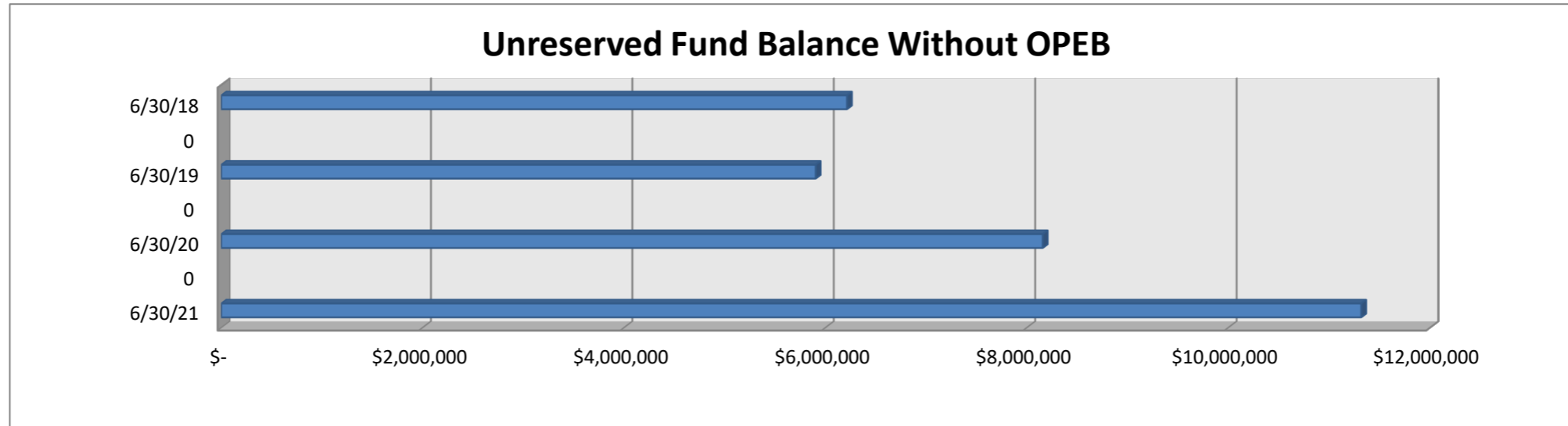
**WYOMING COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
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**FINANCIAL DATA:**

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

\$	6,213,592	\$	5,902,730	\$	8,157,148	\$	11,318,667	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>	\$	6,702,933	\$	6,254,863	\$	6,807,125	\$	6,596,182	\$	6,644,215
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<b>Per Pupil Expenditures</b>	\$	11,616	\$	12,282	\$	12,666	\$	13,637	N/A	(2)
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**Revenues:**

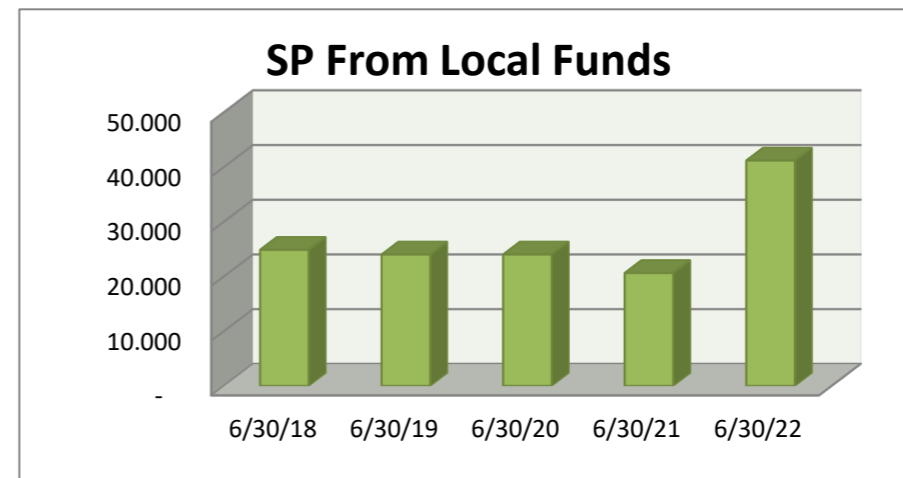
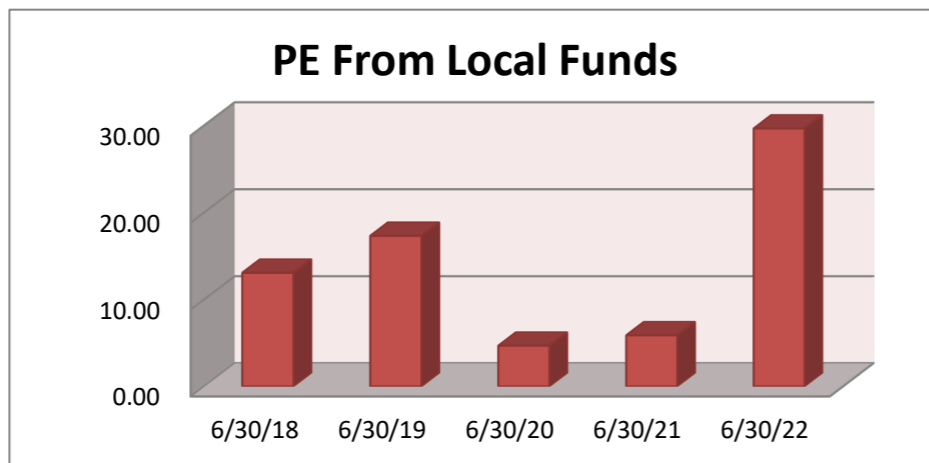
Local Source Revenue	\$	15,242,364	\$	10,876,786	\$	12,024,102	\$	13,568,744	N/A
State Source Revenue		30,424,709		32,898,195		34,145,823		31,650,703	N/A
Federal Source Revenue		6,244,449		6,374,009		6,755,311		9,467,416	N/A

<b>Total</b>	\$	51,911,522	\$	50,148,990	\$	52,925,236	\$	54,686,863	\$	-	(2)
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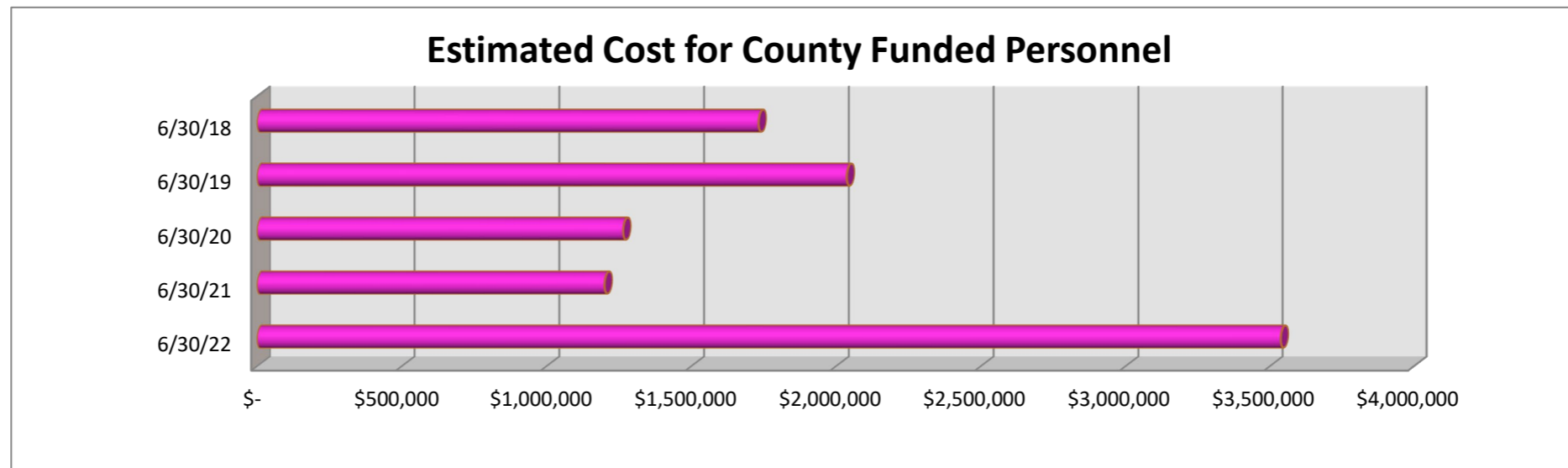
**WYOMING COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>PERSONNEL DATA:</b>					
<b>Professional Personnel:</b>					
Number PE & SSP allowed for funding	300.13	296.38	302.02	295.32	280.04
Number PE & SSP actually employed	308.20	307.70	300.70	295.20	294.20
Number PE & SSP employed in excess of number funded	8.07	11.32	(1.32)	(0.12)	14.16
Number of professionals employed from local funds	5.00	6.00	6.00	6.00	15.50
Total number of professionals funded by county board	13.07	17.32	4.68	5.88	29.66
<b>Service Personnel:</b>					
Number SP allowed for funding	181.951	179.696	175.529	171.634	162.760
Number SP actually employed	206.827	203.718	199.557	191.274	202.960
Number SP employed in excess of number funded	24.876	24.022	24.028	19.640	40.200
Number SP employed from local funds	-	-	-	1.000	1.000
Total number of SP funded by county board	24.876	24.022	24.028	20.640	41.200
<b>Total number of personnel employed in excess of number funded through PSSP</b>	<b>37.946</b>	<b>41.342</b>	<b>28.708</b>	<b>26.520</b>	<b>70.860</b>



**WYOMING COUNTY SCHOOLS  
FINANCIAL ANALYSIS  
FYE 6/30/18 - 6/30/22**

	FYE 6/30/18	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22
<b>Estimated salary and employee costs including PEIA for Locally-Funded Employees:</b>					
Professional Personnel	\$ 809,988	\$ 1,121,990	\$ 314,669	\$ 394,199	\$ 1,958,761
Service Personnel	922,741	915,455	950,398	806,573	1,579,333
<b>Total estimated costs of personnel employed in excess of number funded through PSSP</b>	<b>\$ 1,732,729</b>	<b>\$ 2,037,445</b>	<b>\$ 1,265,068</b>	<b>\$ 1,200,772</b>	<b>\$ 3,538,094</b>



**STUDENTS AND SCHOOL DATA:**

Number of students (2nd Month headcount enrollment)	3,936	3,848	3,771	3,588	3,562
Increase (Decline) in student enrollment	(41)	(88)	(77)	(183)	(26)
Number of schools	13	13	13	13	13
County average number of students/school	303	296	290	276	274
State average number of students/school	412	410	407	395	394
<b>Number of students/school above (below) state average</b>	<b>(109)</b>	<b>(114)</b>	<b>(117)</b>	<b>(119)</b>	<b>(120)</b>