

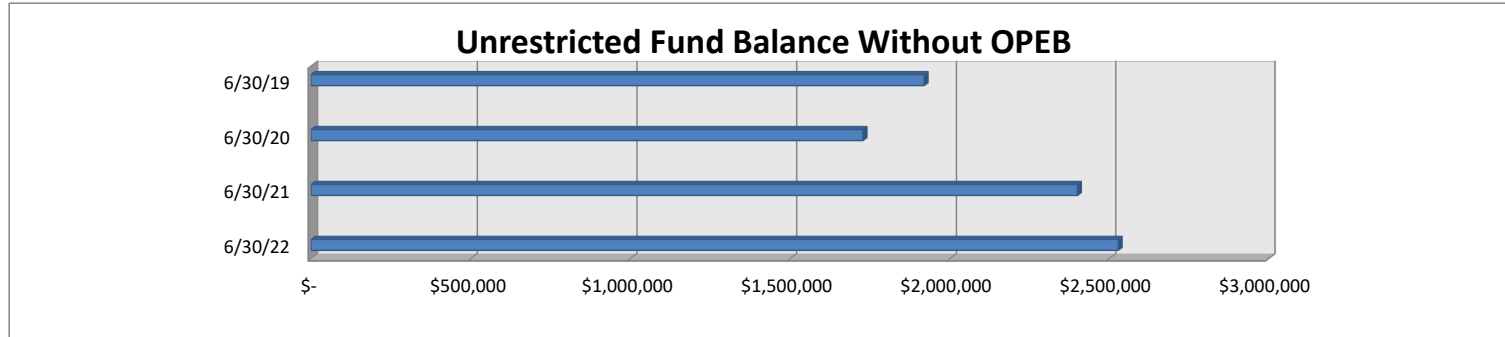
**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,919,329 \$ 1,728,012 \$ 2,399,700 \$ 2,527,953 N/A (1)(2)



Excess Levy:

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

Per Pupil Expenditures \$ 10,826 \$ 11,020 \$ 11,977 \$ 12,728 N/A (2)

Revenues:

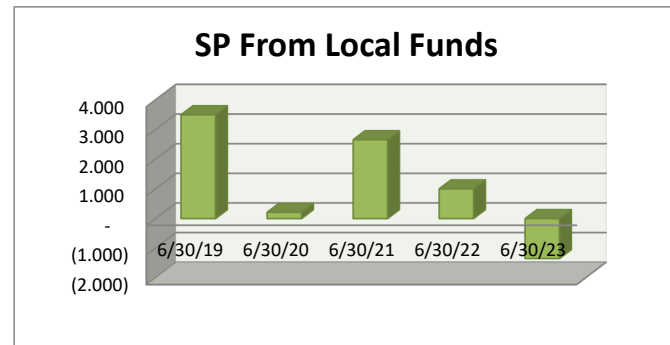
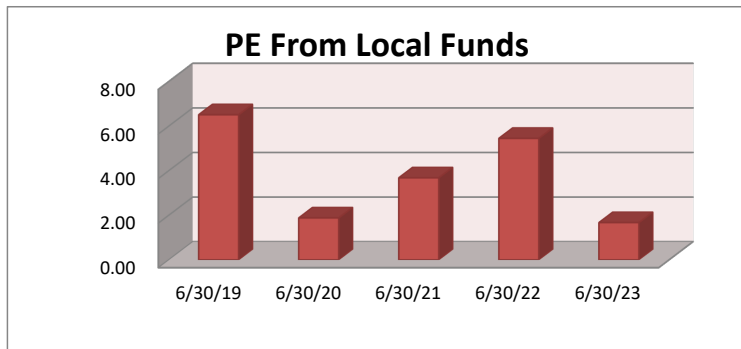
Local Source Revenue	\$ 4,650,801	\$ 4,293,617	\$ 4,880,066	\$ 5,676,159	N/A
State Source Revenue	16,763,546	18,271,505	17,982,812	16,439,092	N/A
Federal Source Revenue	3,921,728	3,856,770	4,934,687	6,984,011	N/A

Total \$ 25,336,075 \$ 26,421,892 \$ 27,797,565 \$ 29,099,262 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

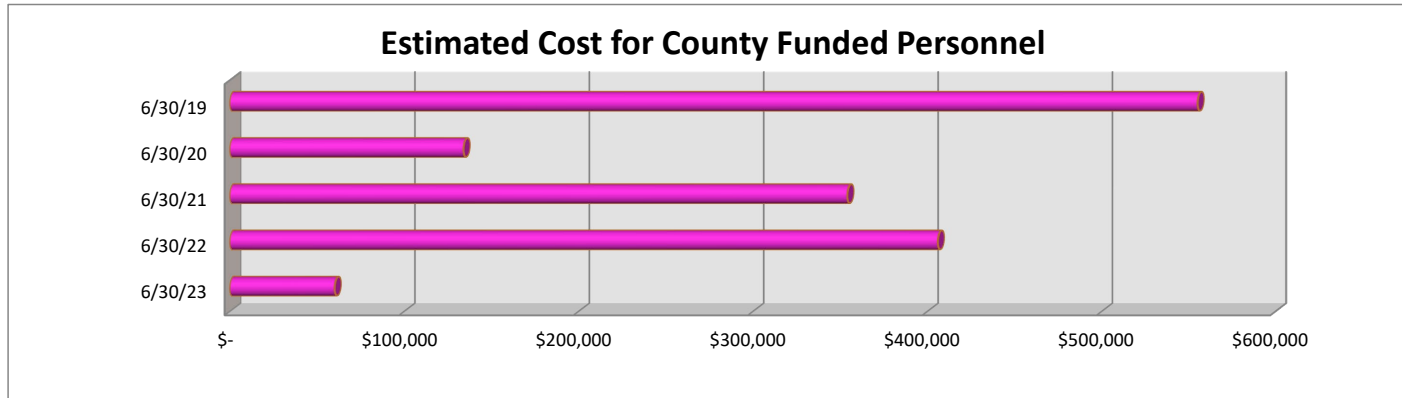
**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	173.38	178.61	173.98	164.71	164.49
Number PE & SSP actually employed	174.94	175.54	172.71	166.21	162.21
Number PE & SSP employed in excess of number funded	1.56	(3.07)	(1.27)	1.50	(2.28)
Number of professionals employed from local funds	4.95	4.95	4.95	3.95	3.95
Total number of professionals funded by county board	6.51	1.88	3.68	5.45	1.67
Service Personnel:					
Number SP allowed for funding	103.321	104.137	101.454	95.965	95.801
Number SP actually employed	106.825	104.350	104.115	96.968	94.453
Number SP employed in excess of number funded	3.504	0.213	2.661	1.003	(1.348)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.504	0.213	2.661	1.003	(1.348)
Total number of personnel employed in excess of number funded through PSSP	10.014	2.093	6.341	6.453	0.322



**BARBOUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 421,234	\$ 125,752	\$ 248,999	\$ 366,276	\$ 106,123
Service Personnel	134,125	8,421	105,232	39,827	(45,840)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 555,359	\$ 134,173	\$ 354,231	\$ 406,102	\$ 60,283



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,326	2,259	2,135	2,135	2,147
Increase (Decline) in student enrollment	26	(67)	(124)	-	12
Number of schools	7	7	7	7	7
County average number of students/school	332	323	305	305	307
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(78)	(84)	(90)	(89)	(86)

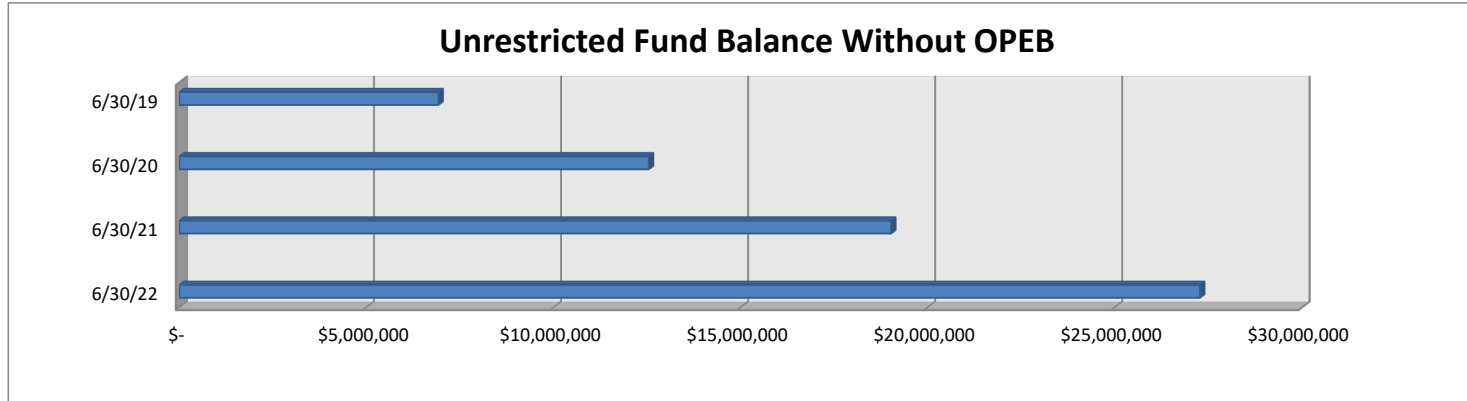
**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 6,926,350 \$ 12,550,679 \$ 19,027,041 \$ 27,280,728 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	98.04%	98.04%	98.04%	98.04%	98.04%
Projected excess levy gross tax collections	\$ 34,528,822	\$ 35,918,903	\$ 38,209,231	\$ 39,968,371	\$ 43,841,916

Per Pupil Expenditures \$ 11,498 \$ 11,305 \$ 12,029 \$ 13,002 N/A (2)

Revenues:

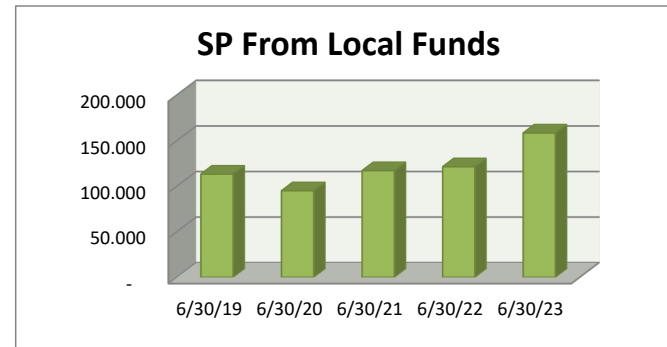
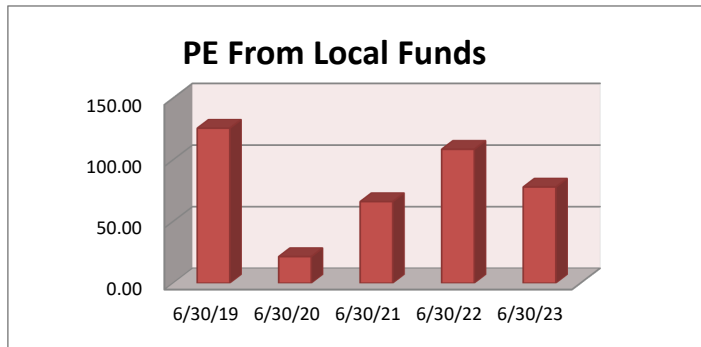
Local Source Revenue	\$ 74,778,919	\$ 78,255,883	\$ 82,238,575	\$ 89,025,849	N/A
State Source Revenue	138,763,271	149,485,462	147,945,648	143,130,966	N/A
Federal Source Revenue	25,131,723	22,826,074	34,625,386	50,873,228	N/A

Total \$ 238,673,913 \$ 250,567,419 \$ 264,809,609 \$ 283,030,043 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

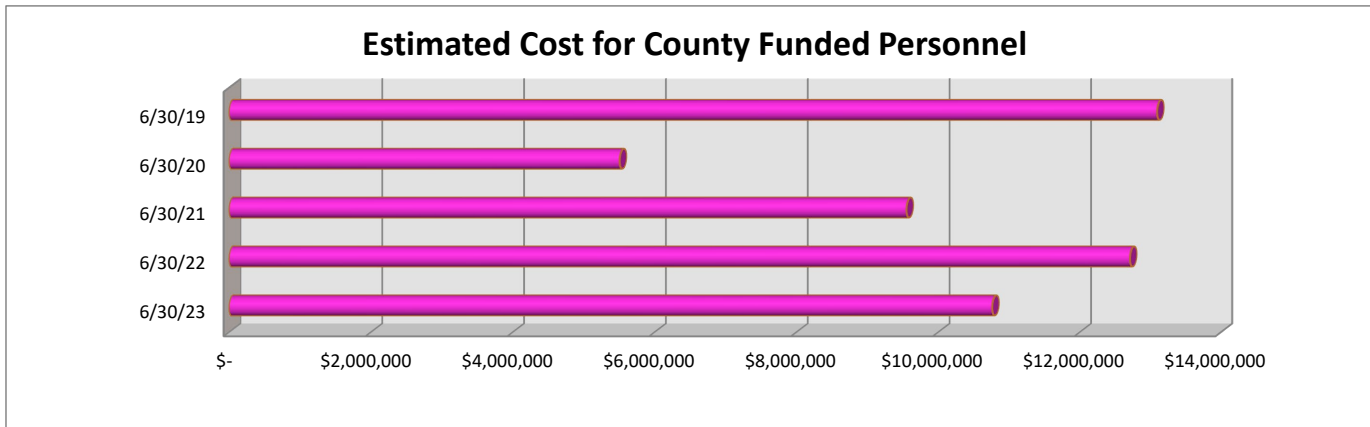
**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	1,455.46	1,512.04	1,525.82	1,498.84	1,531.28
Number PE & SSP actually employed	1,529.90	1,495.90	1,547.30	1,555.80	1,543.80
Number PE & SSP employed in excess of number funded	74.44	(16.14)	21.48	56.96	12.52
Number of professionals employed from local funds	51.30	37.70	44.70	51.70	65.50
Total number of professionals funded by county board	125.74	21.56	66.18	108.66	78.02
Service Personnel:					
Number SP allowed for funding	849.342	858.340	866.050	851.254	869.383
Number SP actually employed	962.584	953.320	983.103	972.621	1,027.798
Number SP employed in excess of number funded	113.242	94.980	117.053	121.367	158.415
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	113.242	94.980	117.053	121.367	158.415
Total number of personnel employed in excess of number funded through PSSP	238.982	116.540	183.233	230.027	236.435



**BERKELEY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 8,514,804	\$ 1,525,571	\$ 4,678,044	\$ 7,634,254	\$ 5,115,339
Service Personnel	4,585,765	3,986,218	4,878,290	5,081,555	5,649,763
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 13,100,569	\$ 5,511,790	\$ 9,556,333	\$ 12,715,808	\$ 10,765,102



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	19,471	19,654	19,254	19,679	19,855
Increase (Decline) in student enrollment	177	183	(400)	425	176
Number of schools	31	31	31	31	31
County average number of students/school	628	634	621	635	640
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	218	227	226	241	247

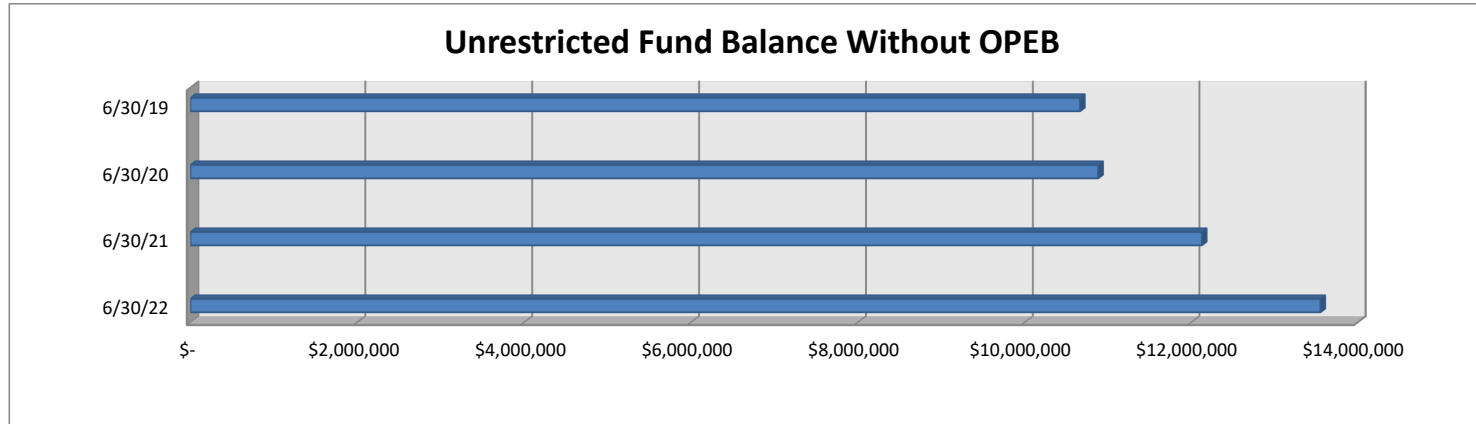
**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 10,661,183 \$ 10,879,026 \$ 12,125,241 \$ 13,553,089 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 6,877,563	\$ 6,790,106	\$ 6,857,469	\$ 7,244,201	\$ 6,367,413

Per Pupil Expenditures \$ 11,572 \$ 13,174 \$ 13,387 \$ 14,848 N/A (2)

Revenues:

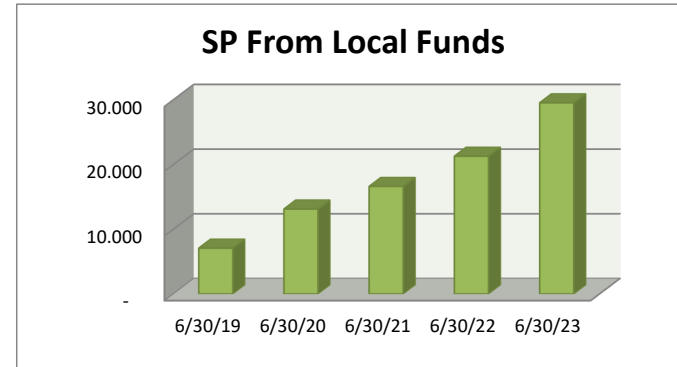
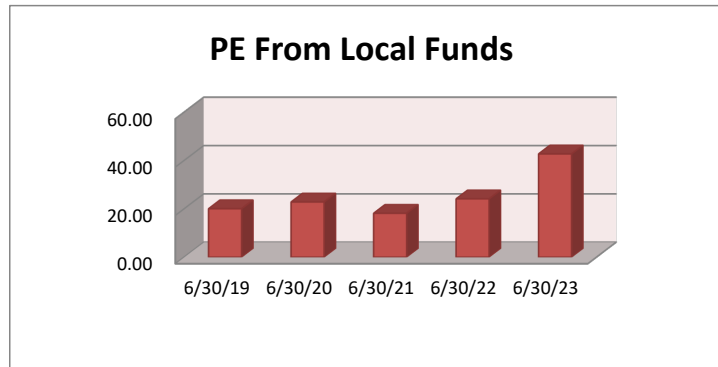
Local Source Revenue	\$ 12,373,193	\$ 12,331,389	\$ 13,423,795	\$ 12,989,791	N/A
State Source Revenue	29,372,780	29,810,912	29,063,681	26,690,666	N/A
Federal Source Revenue	7,520,889	7,974,740	8,038,335	8,106,513	N/A

Total \$ 49,266,862 \$ 50,117,041 \$ 50,525,811 \$ 47,786,970 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

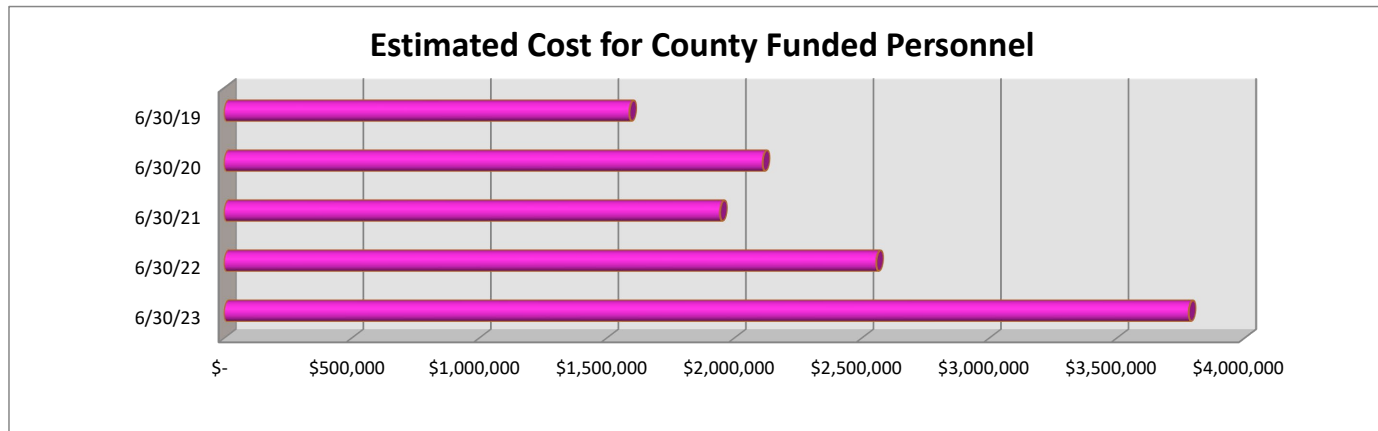
**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	301.32	297.91	284.76	261.38	249.77
Number PE & SSP actually employed	304.99	305.05	287.75	269.55	273.30
Number PE & SSP employed in excess of number funded	3.67	7.14	2.99	8.17	23.53
Number of professionals employed from local funds	16.41	15.73	15.20	16.00	19.25
Total number of professionals funded by county board	20.08	22.87	18.19	24.17	42.78
Service Personnel:					
Number SP allowed for funding	180.941	173.139	165.494	151.913	145.165
Number SP actually employed	188.013	186.267	182.117	173.208	174.722
Number SP employed in excess of number funded	7.072	13.128	16.623	21.295	29.557
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	7.072	13.128	16.623	21.295	29.557
Total number of personnel employed in excess of number funded through PSSP	27.152	35.998	34.813	45.465	72.337



**BOONE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,311,311	\$ 1,565,876	\$ 1,257,452	\$ 1,681,834	\$ 2,737,089
Service Personnel	278,462	546,565	687,752	875,942	1,045,766
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,589,773	\$ 2,112,441	\$ 1,945,203	\$ 2,557,776	\$ 3,782,855



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,839	3,669	3,335	3,175	3,187
Increase (Decline) in student enrollment	(171)	(170)	(334)	(160)	12
Number of schools	12	12	12	12	12
County average number of students/school	320	306	278	265	266
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(90)	(101)	(117)	(129)	(127)

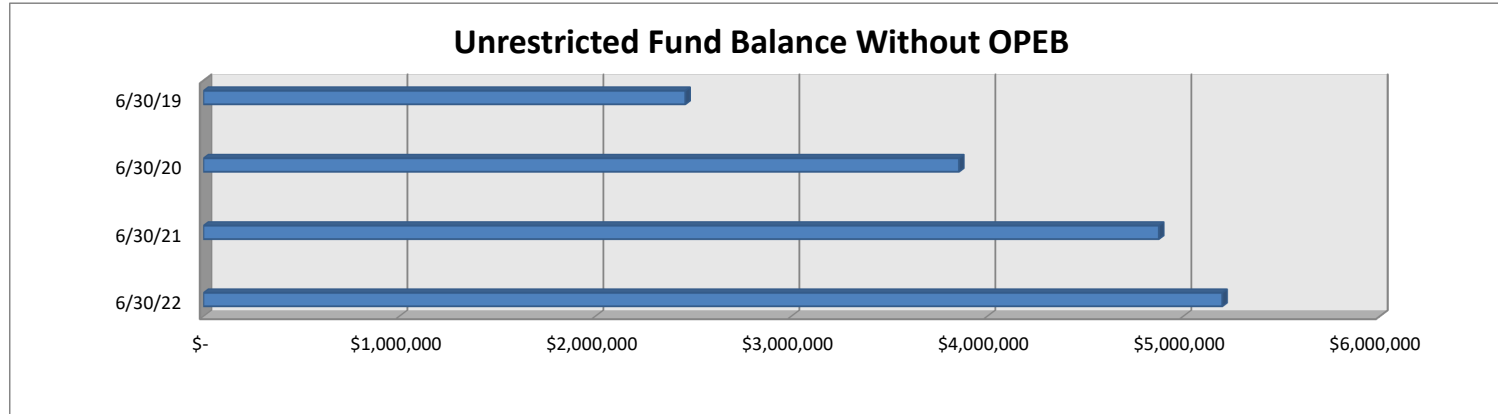
**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 2,458,840 \$ 3,855,560 \$ 4,875,440 \$ 5,198,566 N/A (1)(2)



Excess Levy:

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

Per Pupil Expenditures \$ 11,578 \$ 11,924 \$ 13,846 \$ 14,001 N/A (2)

Revenues:

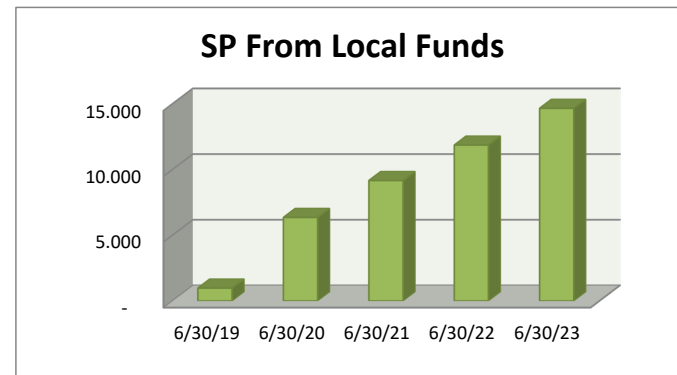
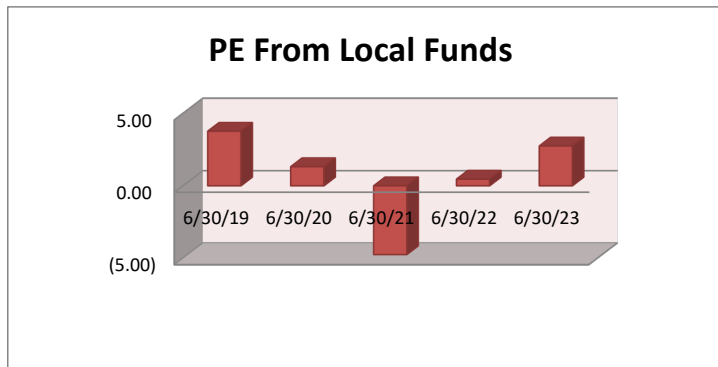
Local Source Revenue	\$ 6,074,017	\$ 6,212,199	\$ 6,454,468	\$ 6,436,890	N/A
State Source Revenue	14,283,140	15,498,527	15,673,939	12,672,464	N/A
Federal Source Revenue	4,239,811	4,348,076	4,598,868	6,343,305	N/A

Total \$ 24,596,968 \$ 26,058,802 \$ 26,727,275 \$ 25,452,659 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

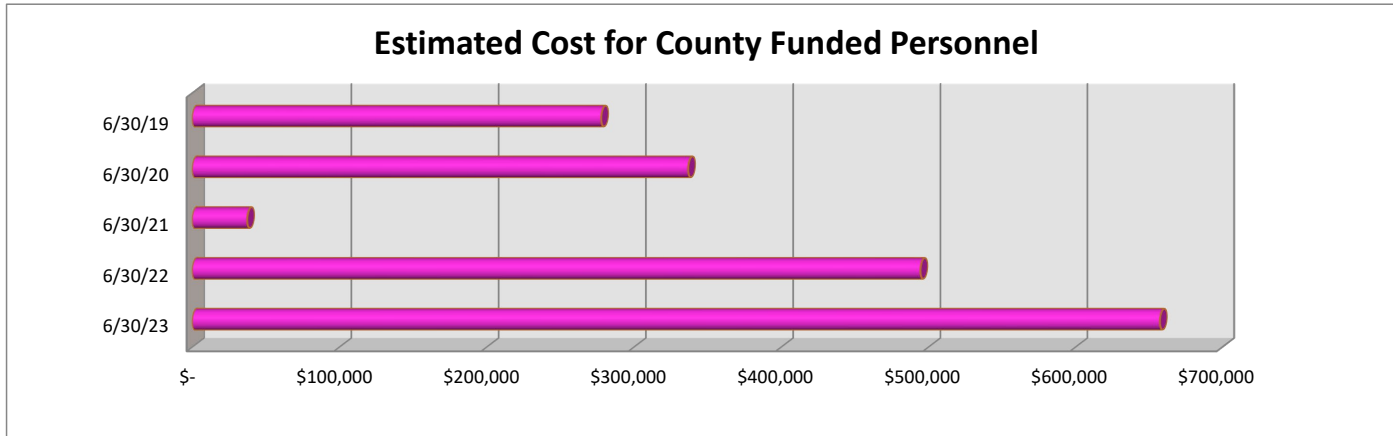
**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	151.27	153.46	147.99	134.92	132.74
Number PE & SSP actually employed	150.21	150.95	138.41	130.55	130.49
Number PE & SSP employed in excess of number funded	(1.06)	(2.51)	(9.58)	(4.37)	(2.25)
Number of professionals employed from local funds	4.83	3.83	4.83	4.83	5.00
Total number of professionals funded by county board	3.77	1.32	(4.75)	0.46	2.75
Service Personnel:					
Number SP allowed for funding	91.273	90.160	86.945	79.269	78.661
Number SP actually employed	92.248	96.516	96.114	91.139	92.334
Number SP employed in excess of number funded	0.975	6.356	9.169	11.870	13.673
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	0.975	6.356	9.169	11.870	14.673
Total number of personnel employed in excess of number funded through PSSP	4.745	7.676	4.419	12.330	17.423



**BRAXTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 240,782	\$ 88,514	\$ (319,561)	\$ 30,802	\$ 172,169
Service Personnel	37,083	248,377	357,042	463,830	485,474
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 277,864	\$ 336,891	\$ 37,480	\$ 494,632	\$ 657,642



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,975	1,907	1,736	1,722	1,692
Increase (Decline) in student enrollment	(24)	(68)	(171)	(14)	(30)
Number of schools	8	8	8	8	8
County average number of students/school	247	238	217	215	212
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(163)	(169)	(178)	(179)	(181)

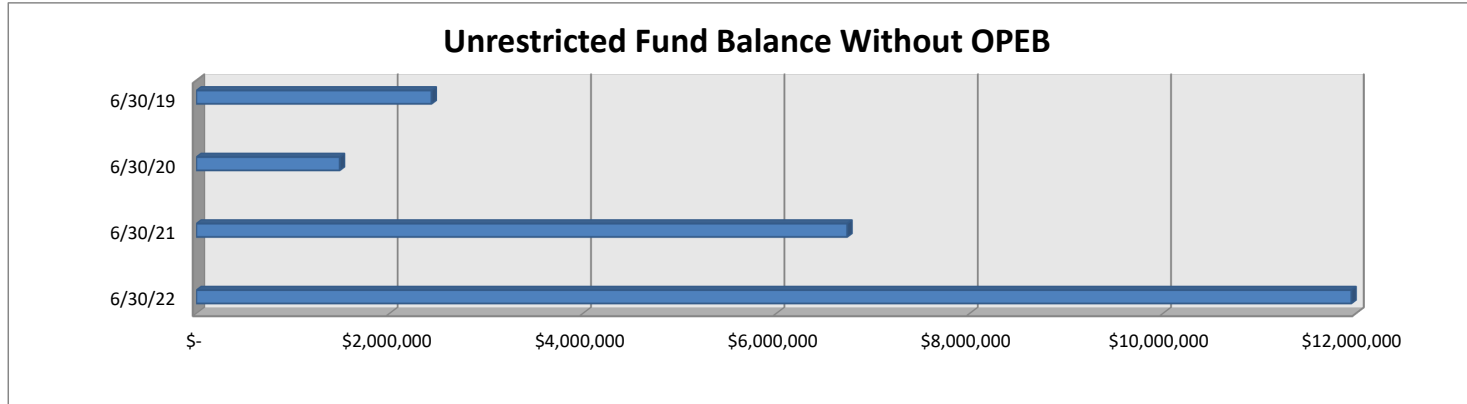
**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE		FYE		FYE		FYE		FYE
	6/30/19		6/30/20		6/30/21		6/30/22		6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$	2,432,134	\$	1,482,849	\$	6,731,357	\$	11,954,065	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes					
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%					
Projected excess levy gross tax collections	\$	8,194,697	\$	8,696,092	\$	10,574,575	\$	10,436,260	\$	11,317,671

Per Pupil Expenditures

\$	13,453	\$	14,642	\$	13,992	\$	15,889	N/A	(2)
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Revenues:

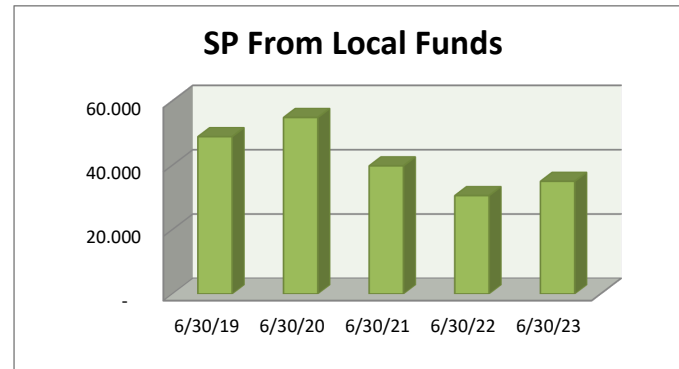
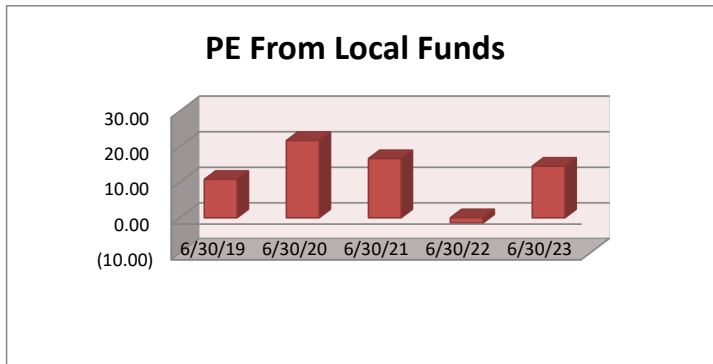
Local Source Revenue	\$	17,061,244	\$	17,085,249	\$	21,046,897	\$	20,680,202	N/A
State Source Revenue		20,502,198		20,354,707		18,199,885		13,501,919	N/A
Federal Source Revenue		3,109,822		3,257,305		3,252,909		4,792,382	N/A

Total	\$	40,673,264	\$	40,697,261	\$	42,499,691	\$	38,974,503	\$	-	(2)
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Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

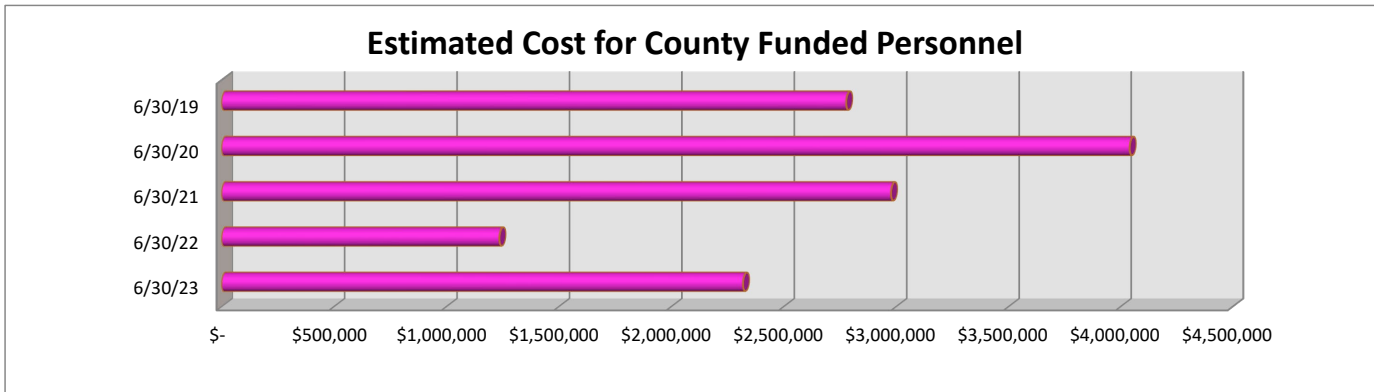
**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	220.24	218.69	207.32	199.45	199.05
Number PE & SSP actually employed	218.55	228.40	213.95	189.99	203.55
Number PE & SSP employed in excess of number funded	(1.69)	9.71	6.63	(9.46)	4.50
Number of professionals employed from local funds	12.50	12.00	10.00	8.00	10.00
Total number of professionals funded by county board	10.81	21.71	16.63	(1.46)	14.50
Service Personnel:					
Number SP allowed for funding	129.052	124.392	117.928	113.450	113.223
Number SP actually employed	177.948	179.253	157.745	144.015	148.230
Number SP employed in excess of number funded	48.896	54.861	39.817	30.565	35.007
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	48.896	54.861	39.817	30.565	35.007
Total number of personnel employed in excess of number funded through PSSP	59.706	76.571	56.447	29.105	49.507



**BROOKE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 736,973	\$ 1,564,872	\$ 1,204,715	\$ (107,159)	\$ 982,935
Service Personnel	2,041,441	2,476,146	1,773,251	1,343,364	1,336,812
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,778,415	\$ 4,041,017	\$ 2,977,966	\$ 1,236,206	\$ 2,319,747



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,830	2,681	2,585	2,575	2,476
Increase (Decline) in student enrollment	(105)	(149)	(96)	(10)	(99)
Number of schools	6	6	6	6	6
County average number of students/school	472	447	431	429	413
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	62	40	36	35	20

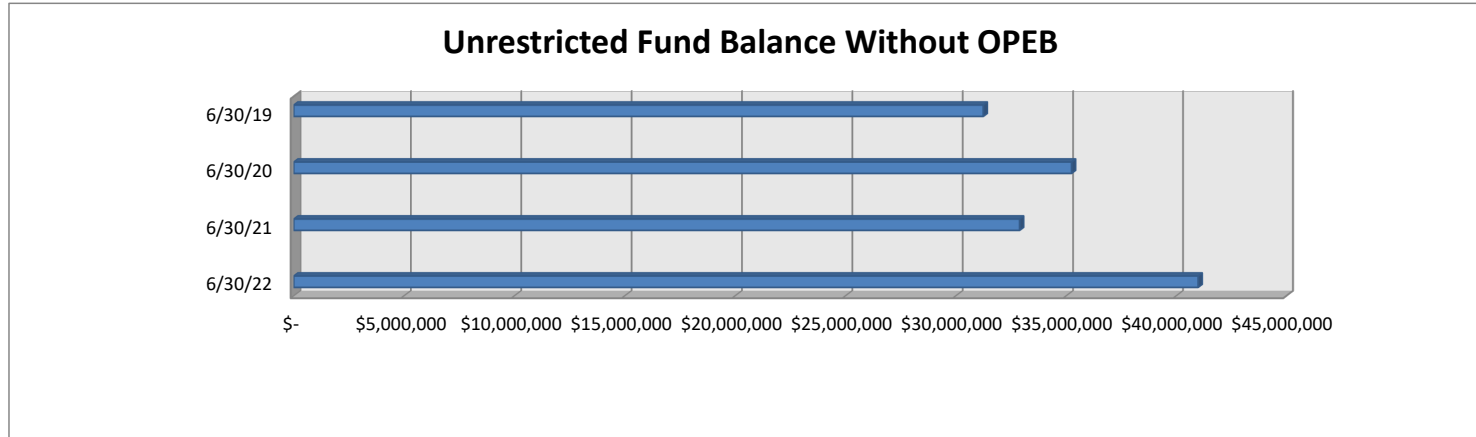
**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE		FYE		FYE		FYE		FYE
	6/30/19		6/30/20		6/30/21		6/30/22		6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$	31,238,192		\$	35,237,960		\$	32,883,101		\$	40,996,198		N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect		Yes		Yes		Yes		Yes		Yes				
Percent of maximum		100.00%		100.00%		100.00%		100.00%		100.00%				
Projected excess levy gross tax collections	\$	26,699,601		\$	27,594,904		\$	28,405,611		\$	28,352,720		\$	29,575,761

Per Pupil Expenditures	\$	12,248		\$	12,698		\$	13,808		\$	14,638		N/A	(2)
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Revenues:

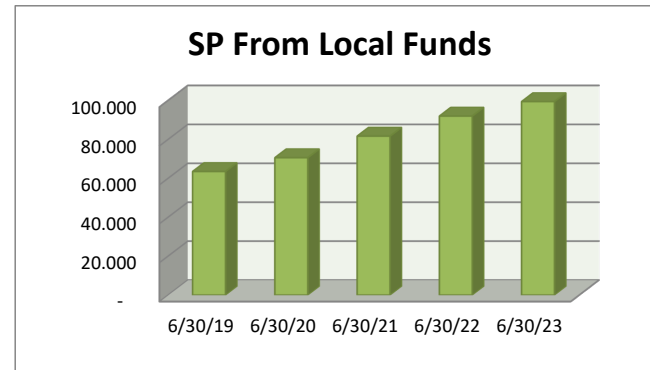
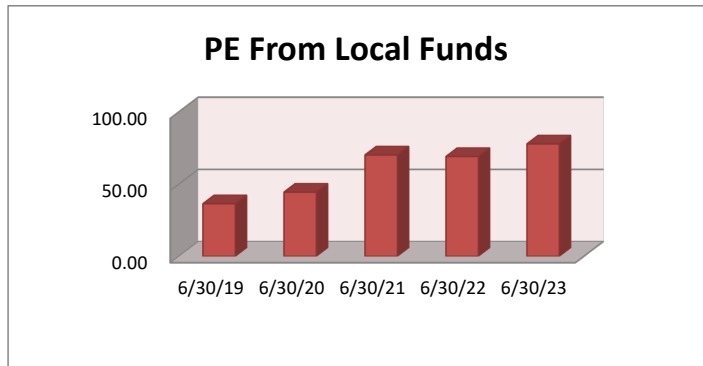
Local Source Revenue	\$	57,991,056		\$	59,423,338		\$	59,582,302		\$	65,558,689		N/A
State Source Revenue		89,387,314		97,532,256		91,788,748		87,589,266		87,589,266		N/A	
Federal Source Revenue		18,500,464		26,460,757		25,892,815		42,220,293		42,220,293		N/A	

Total	\$	165,878,834		\$	183,416,351		\$	177,263,865		\$	195,368,248		\$	-	(2)
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Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

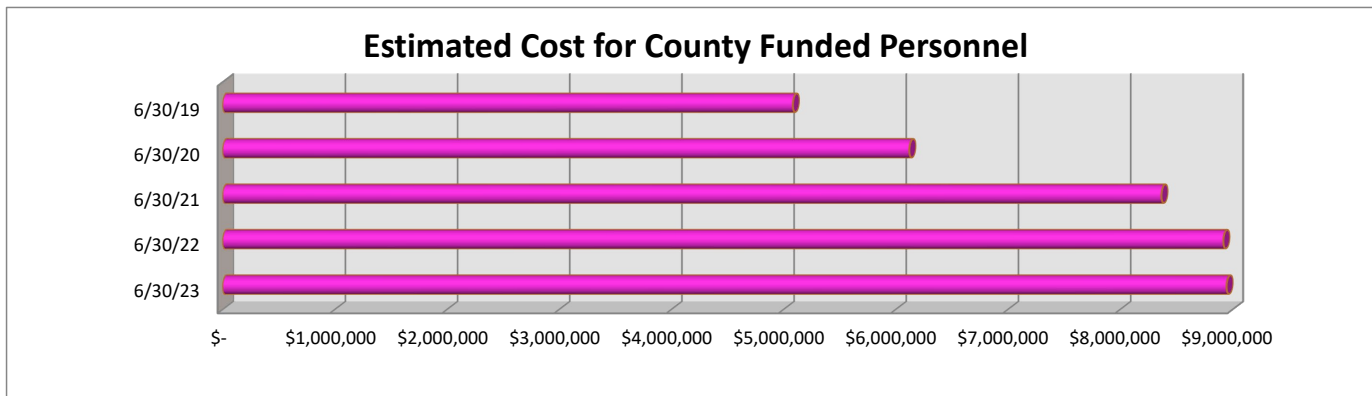
**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	951.90	958.53	934.01	917.34	903.22
Number PE & SSP actually employed	971.08	986.00	985.25	969.52	966.13
Number PE & SSP employed in excess of number funded	19.18	27.47	51.24	52.18	62.91
Number of professionals employed from local funds	17.25	17.00	19.00	17.00	15.00
Total number of professionals funded by county board	36.43	44.47	70.24	69.18	77.91
Service Personnel:					
Number SP allowed for funding	558.317	545.233	531.289	521.805	513.774
Number SP actually employed	621.835	615.845	612.985	613.800	613.225
Number SP employed in excess of number funded	63.518	70.612	81.696	91.995	99.451
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	63.518	70.612	81.696	91.995	99.451
Total number of personnel employed in excess of number funded through PSSP	99.948	115.082	151.936	161.175	177.361



**CABELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,447,527	\$ 3,100,644	\$ 4,894,069	\$ 4,923,006	\$ 5,198,284
Service Personnel	2,637,463	3,022,858	3,475,471	3,997,837	3,751,351
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 5,084,990	\$ 6,123,503	\$ 8,369,540	\$ 8,920,842	\$ 8,949,635



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	12,434	12,111	11,860	11,645	11,587
Increase (Decline) in student enrollment	(305)	(323)	(251)	(215)	(58)
Number of schools	24	24	24	24	24
County average number of students/school	518	505	494	485	483
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	108	98	99	91	90

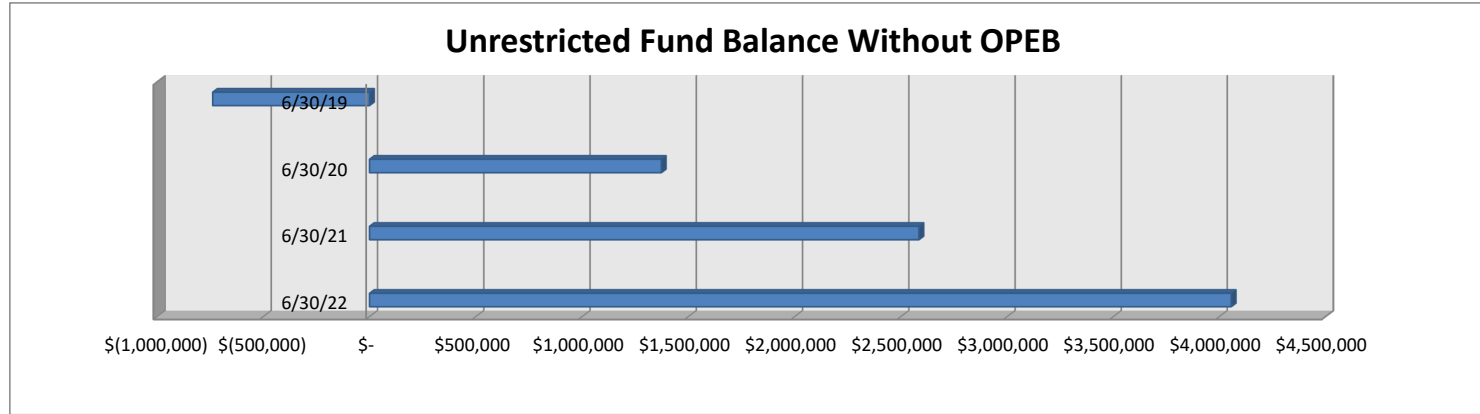
**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ (737,893) \$ 1,373,092 \$ 2,585,277 \$ 4,056,552 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	3.11%	3.11%	3.11%	3.11%	3.11%
Projected excess levy gross tax collections	\$ 46,993	\$ 48,767	\$ 55,465	\$ 88,287	\$ 103,176

Per Pupil Expenditures \$ 12,518 \$ 13,374 \$ 15,327 \$ 16,960 N/A (2)

Revenues:

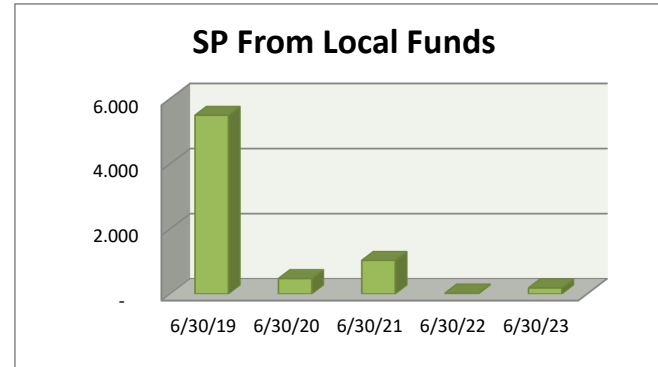
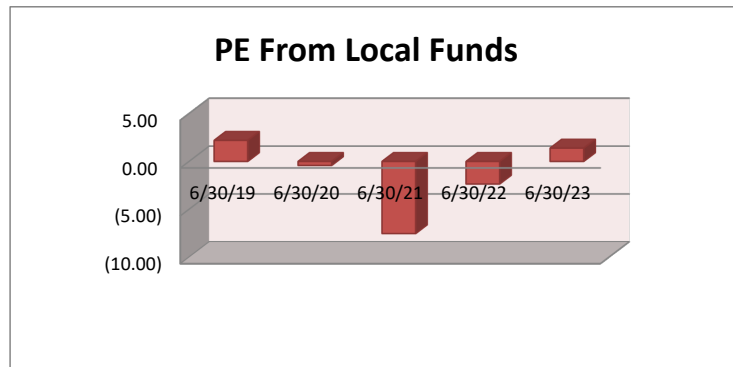
Local Source Revenue	\$ 1,644,159	\$ 2,610,620	\$ 1,785,685	\$ 3,245,827	N/A
State Source Revenue	10,674,017	12,216,487	11,550,149	11,323,423	N/A
Federal Source Revenue	2,390,213	2,382,953	3,930,740	3,931,554	N/A

Total \$ 14,708,389 \$ 17,210,060 \$ 17,266,574 \$ 18,500,804 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

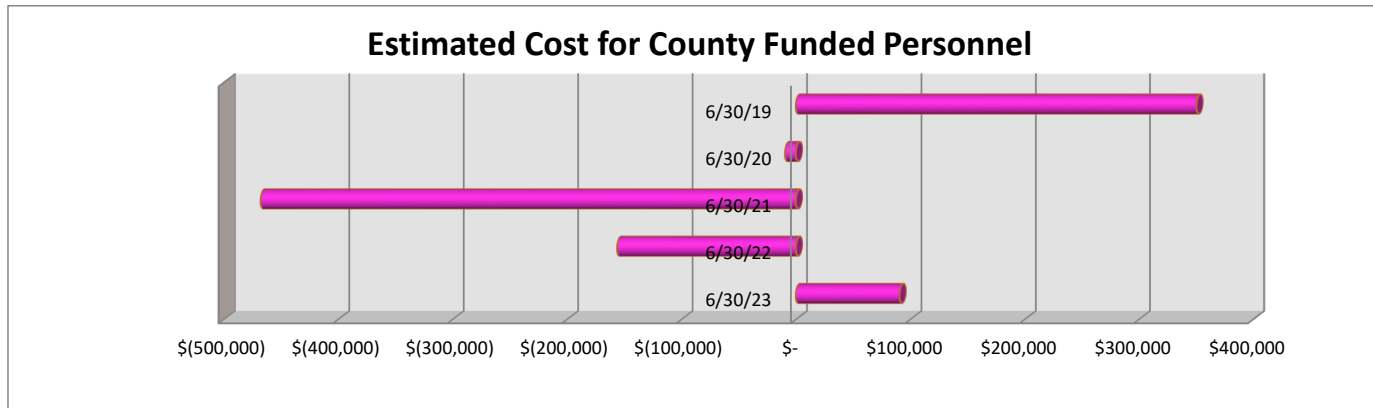
**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	91.85	97.97	95.37	92.29	91.24
Number PE & SSP actually employed	91.55	95.55	86.33	87.43	91.13
Number PE & SSP employed in excess of number funded	(0.30)	(2.42)	(9.04)	(4.86)	(0.11)
Number of professionals employed from local funds	2.50	2.00	1.50	2.50	1.50
Total number of professionals funded by county board	2.20	(0.42)	(7.54)	(2.36)	1.39
Service Personnel:					
Number SP allowed for funding	53.321	56.364	54.980	53.493	52.750
Number SP actually employed	58.813	56.838	56.013	53.523	52.935
Number SP employed in excess of number funded	5.492	0.474	1.033	0.030	0.185
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	5.492	0.474	1.033	0.030	0.185
Total number of personnel employed in excess of number funded through PSSP	7.692	0.054	(6.507)	(2.330)	1.575



**CALHOUN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 138,237	\$ (28,115)	\$ (508,436)	\$ (157,310)	\$ 84,665
Service Personnel	212,246	18,658	40,736	1,132	5,958
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 350,483	\$ (9,457)	\$ (467,700)	\$ (156,178)	\$ 90,623



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	962	926	882	857	863
Increase (Decline) in student enrollment	(66)	(36)	(44)	(25)	6
County average number of students/school	3	3	3	3	3
Average number of students/school	321	309	294	286	288
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(89)	(98)	(101)	(108)	(105)

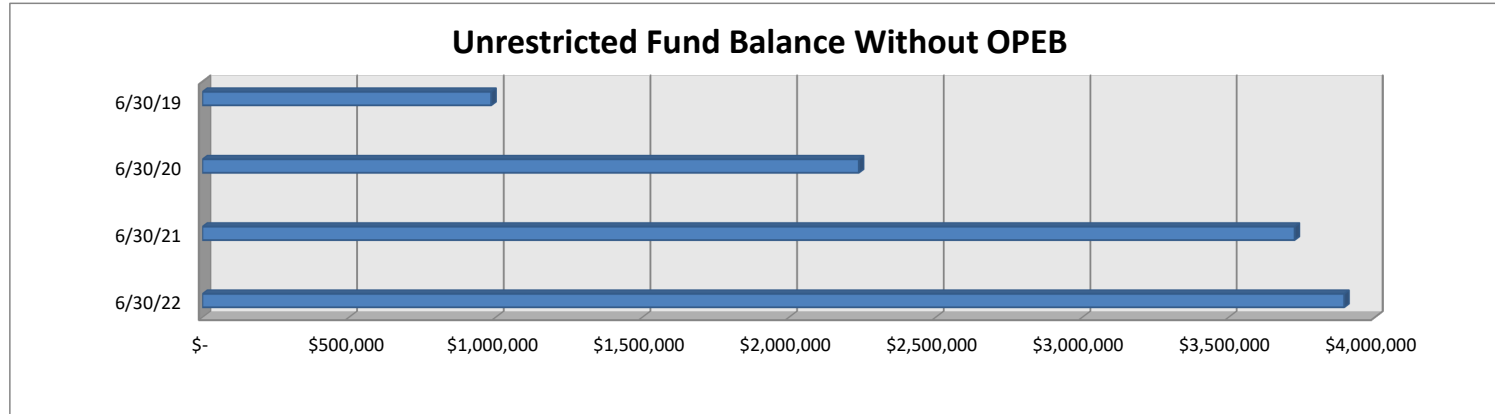
**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 984,619 \$ 2,237,706 \$ 3,725,867 \$ 3,895,835 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	31.59%	31.59%	32.42%	32.42%	4.10%
Projected excess levy gross tax collections	\$ 563,387	\$ 563,897	\$ 574,038	\$ 565,656	\$ 84,403

Per Pupil Expenditures \$ 12,835 \$ 12,865 \$ 13,570 \$ 14,306 N/A (2)

Revenues:

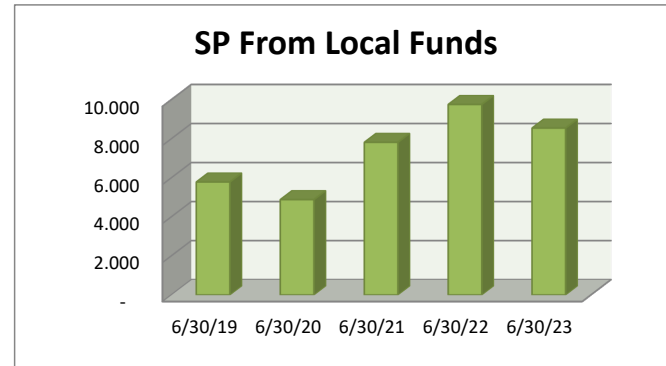
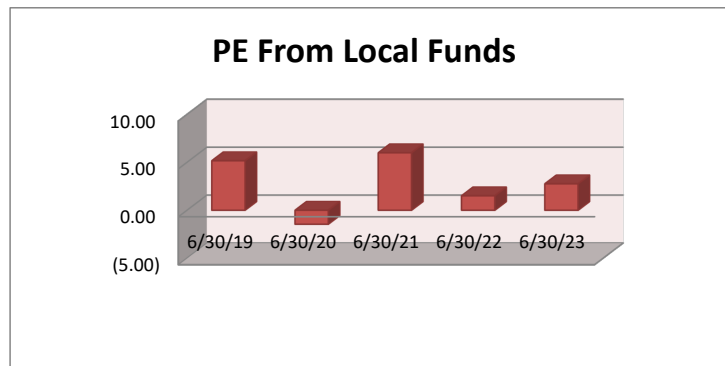
Local Source Revenue	\$ 2,494,483	\$ 2,594,394	\$ 2,490,898	\$ 2,790,797	N/A
State Source Revenue	16,668,629	18,189,917	22,423,855	17,670,385	N/A
Federal Source Revenue	7,281,173	4,471,648	6,503,514	5,860,500	N/A

Total \$ 26,444,285 \$ 25,255,959 \$ 31,418,267 \$ 26,321,682 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

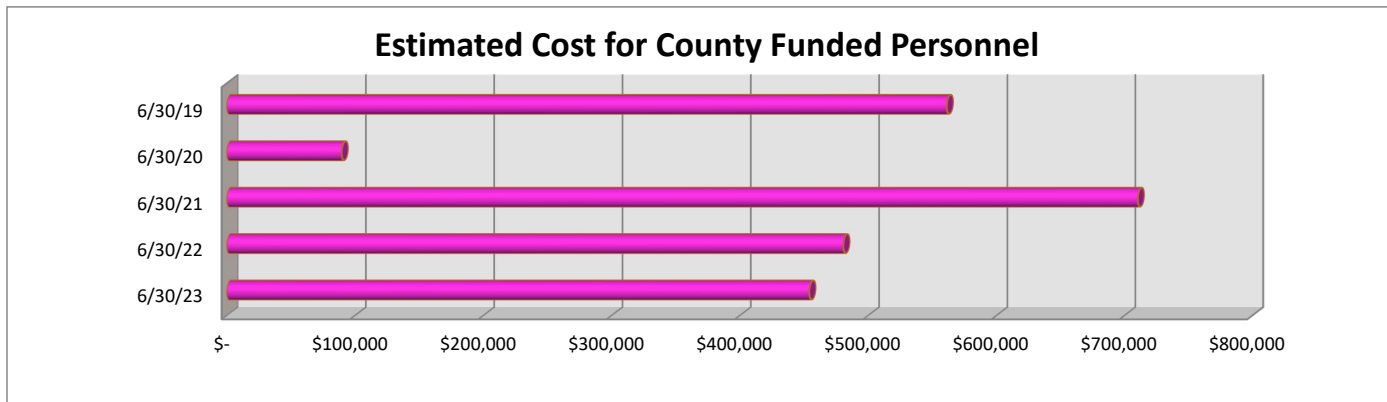
**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	145.03	144.26	138.90	134.95	128.60
Number PE & SSP actually employed	145.40	137.30	138.90	133.76	126.86
Number PE & SSP employed in excess of number funded	0.37	(6.96)	-	(1.19)	(1.74)
Number of professionals employed from local funds	4.80	5.50	6.00	2.70	4.50
Total number of professionals funded by county board	5.17	(1.46)	6.00	1.51	2.76
Service Personnel:					
Number SP allowed for funding	86.682	83.841	80.729	78.429	75.555
Number SP actually employed	92.470	88.727	88.550	88.190	84.105
Number SP employed in excess of number funded	5.788	4.886	7.821	9.761	8.550
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	5.788	4.886	7.821	9.761	8.550
Total number of personnel employed in excess of number funded through PSSP	10.958	3.426	13.821	11.271	11.310



**CLAY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 343,097	\$ (101,517)	\$ 408,129	\$ 102,692	\$ 173,134
Service Personnel	218,233	191,213	302,357	378,018	281,056
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 561,329	\$ 89,696	\$ 710,486	\$ 480,710	\$ 454,190



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,859	1,790	1,739	1,654	1,614
Increase (Decline) in student enrollment	(63)	(69)	(51)	(85)	(40)
Number of schools	6	6	6	6	6
County average number of students/school	310	298	290	276	269
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(100)	(109)	(105)	(118)	(124)

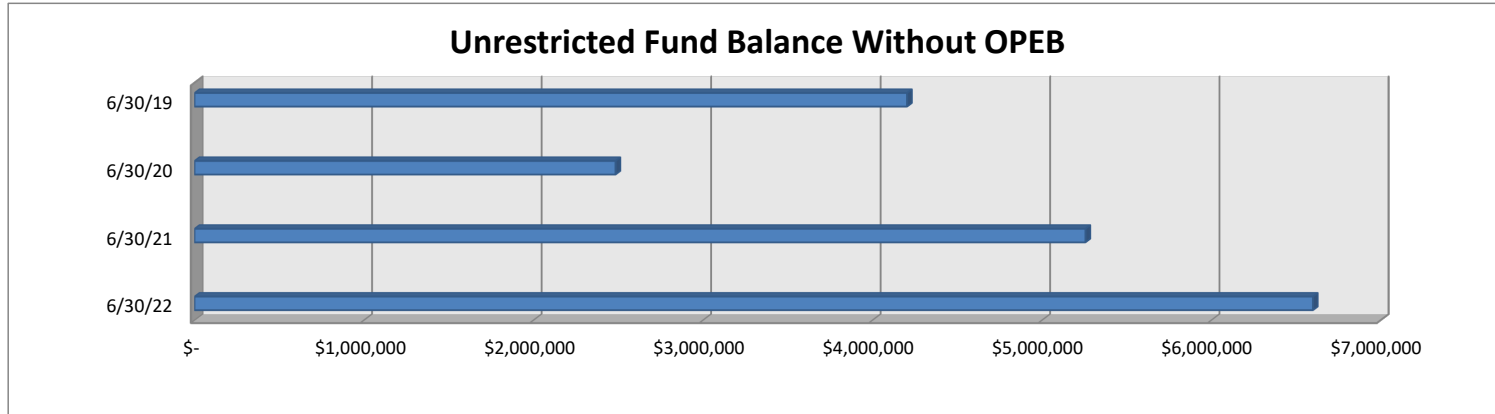
**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 4,203,622	\$ 2,483,745	\$ 5,255,879	\$ 6,600,700	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 12,898,567	\$ 17,413,428	\$ 20,385,358	\$ 17,539,932	\$ 12,184,454

Per Pupil Expenditures

	\$ 20,881	\$ 22,830	\$ 25,204	\$ 24,397	N/A	(2)
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Revenues:

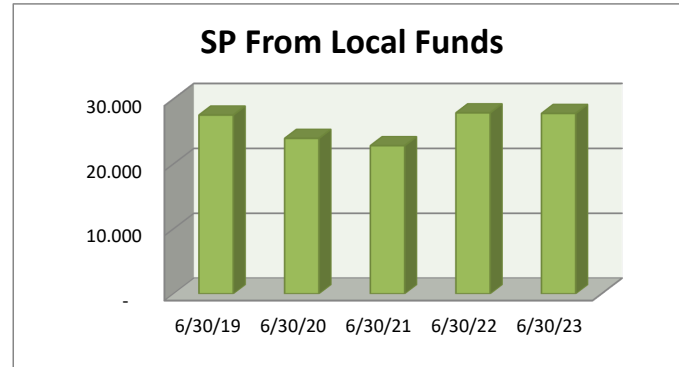
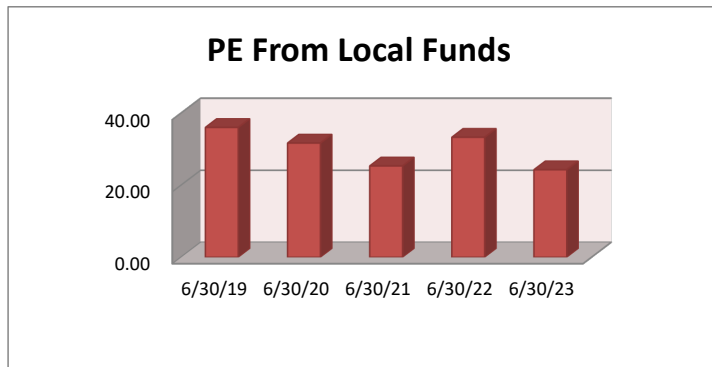
Local Source Revenue	\$ 23,647,633	\$ 31,239,917	\$ 37,166,919	\$ 31,751,500	N/A
State Source Revenue	3,858,428	4,200,909	4,077,126	3,990,653	N/A
Federal Source Revenue	1,612,721	1,779,243	2,222,498	3,105,001	N/A

Total	\$ 29,118,782	\$ 37,220,069	\$ 43,466,543	\$ 38,847,154	\$ -	(2)
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Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

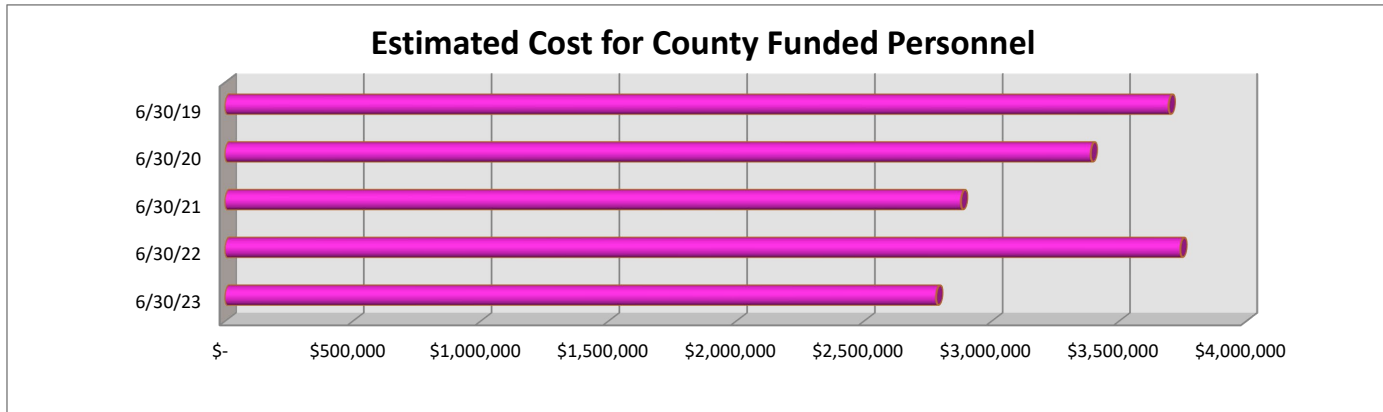
**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	88.94	101.28	100.64	99.67	99.20
Number PE & SSP actually employed	118.25	125.00	119.00	126.00	115.50
Number PE & SSP employed in excess of number funded	29.31	23.72	18.36	26.33	16.30
Number of professionals employed from local funds	6.75	8.00	7.00	7.00	8.00
Total number of professionals funded by county board	36.06	31.72	25.36	33.33	24.30
Service Personnel:					
Number SP allowed for funding	54.052	59.615	59.326	58.612	58.335
Number SP actually employed	81.596	83.568	82.149	86.500	86.125
Number SP employed in excess of number funded	27.544	23.953	22.823	27.888	27.790
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	27.544	23.953	22.823	27.888	27.790
Total number of personnel employed in excess of number funded through PSSP	63.604	55.673	48.183	61.218	52.090



**DODDRIDGE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,573,579	\$ 2,380,666	\$ 1,912,301	\$ 2,538,992	\$ 1,764,350
Service Personnel	1,122,774	1,009,136	968,828	1,203,408	1,019,538
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,696,354	\$ 3,389,803	\$ 2,881,130	\$ 3,742,401	\$ 2,783,888



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,119	1,118	1,099	1,079	1,114
Increase (Decline) in student enrollment	3	(1)	(19)	(20)	35
Number of schools	4	4	4	4	4
County average number of students/school	280	280	275	270	279
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(130)	(127)	(120)	(124)	(114)

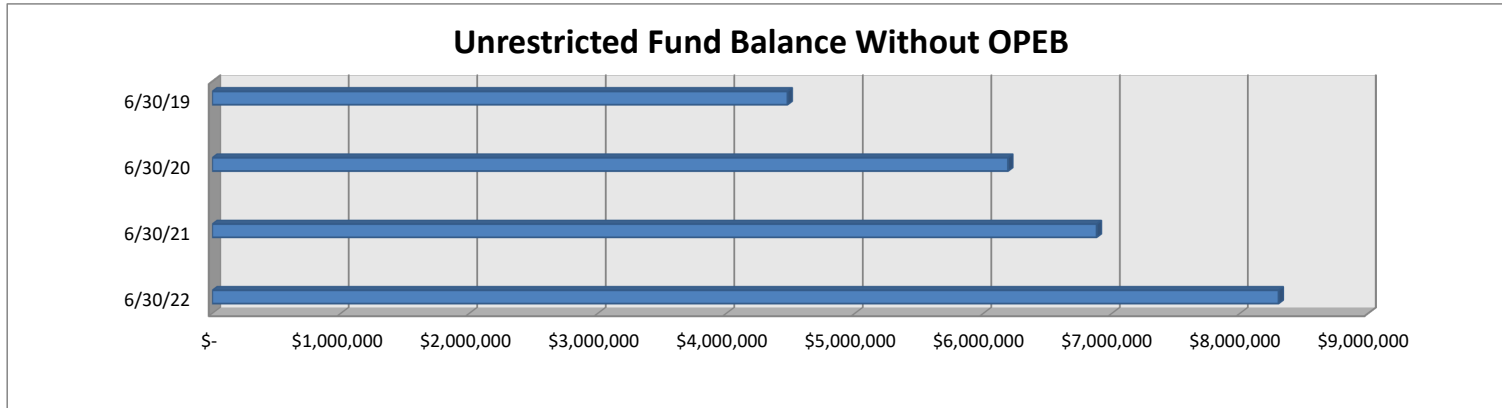
**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 4,475,255	\$ 6,191,588	\$ 6,880,763	\$ 8,301,558	N/A
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 10,470,213	\$ 10,545,886	\$ 10,941,471	\$ 10,668,322	\$ 11,107,511

Per Pupil Expenditures	\$ 12,246	\$ 12,888	\$ 13,576	\$ 14,232	N/A
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Revenues:

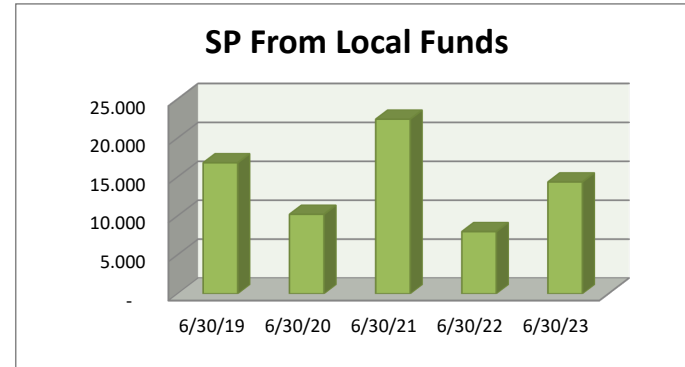
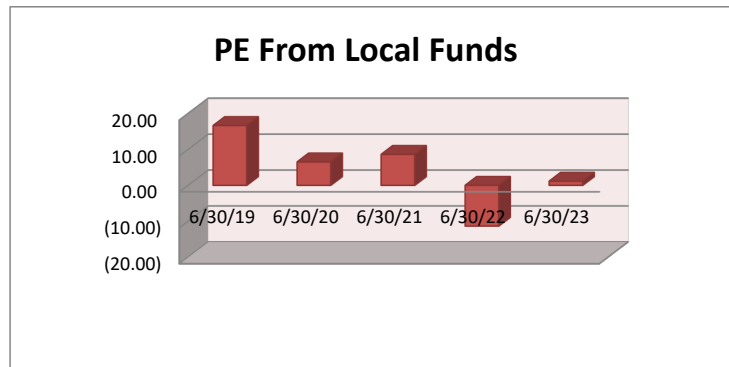
Local Source Revenue	\$ 22,123,213	\$ 24,316,678	\$ 22,787,728	\$ 23,245,957	N/A
State Source Revenue	66,463,678	53,804,269	60,765,462	50,116,028	N/A
Federal Source Revenue	10,637,464	10,340,059	16,487,064	17,168,523	N/A

Total	\$ 99,224,355	\$ 88,461,006	\$ 100,040,254	\$ 90,530,508	\$ -
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Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of report or is from unaudited financial statements.

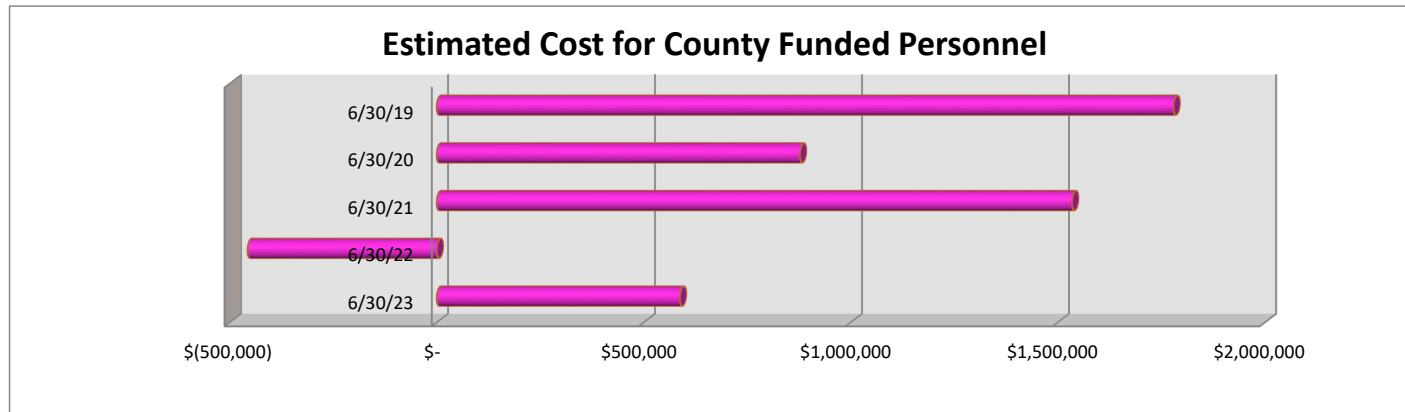
**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	482.97	476.70	462.35	439.84	429.82
Number PE & SSP actually employed	479.63	459.98	451.98	413.48	409.98
Number PE & SSP employed in excess of number funded	(3.34)	(16.72)	(10.37)	(26.36)	(19.84)
Number of professionals employed from local funds	20.00	23.25	19.00	15.00	21.00
Total number of professionals funded by county board	16.66	6.53	8.63	(11.36)	1.16
Service Personnel:					
Number SP allowed for funding	287.084	277.049	268.709	255.629	249.808
Number SP actually employed	303.916	287.256	291.141	263.616	264.177
Number SP employed in excess of number funded	16.832	10.207	22.432	7.987	14.369
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.832	10.207	22.432	7.987	14.369
Total number of personnel employed in excess of number funded through PSSP	33.492	16.737	31.062	(3.373)	15.529



**FAYETTE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,101,994	\$ 453,133	\$ 598,254	\$ (787,505)	\$ 75,720
Service Personnel	677,564	424,150	936,333	330,567	511,634
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,779,558	\$ 877,282	\$ 1,534,586	\$ (456,938)	\$ 587,354



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	6,143	5,969	5,657	5,516	5,555
Increase (Decline) in student enrollment	(222)	(174)	(312)	(141)	39
Total number of schools	16	12	12	12	11
County average number of students/school	384	497	471	460	505
State average number of students/school	410	407	395	394	393
Number of students/all school above (below) state average	(26)	90	76	66	112

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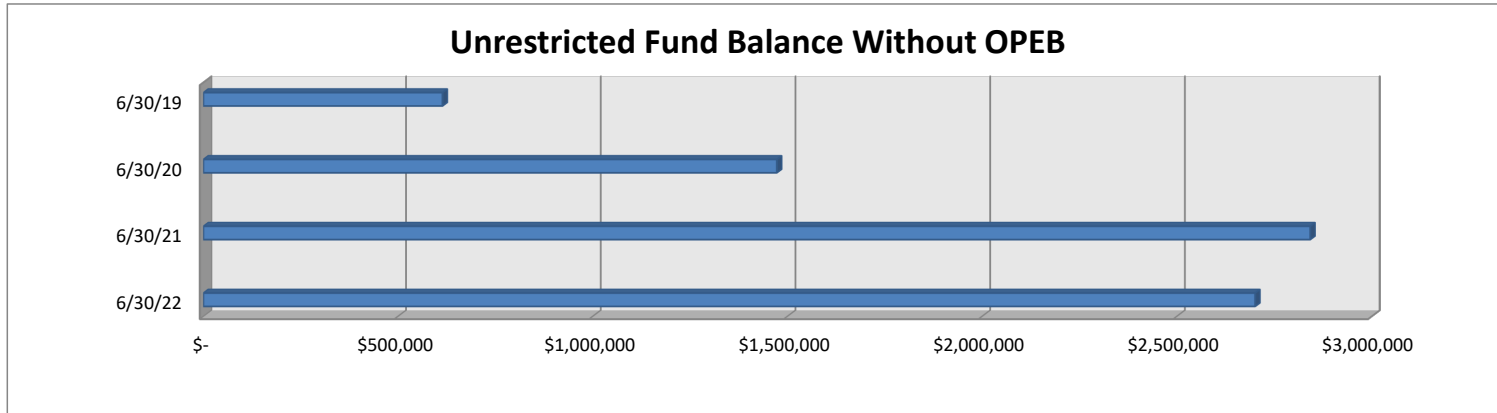
**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 614,079 \$ 1,472,664 \$ 2,842,396 \$ 2,700,900 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	34.16%	34.16%	34.16%	34.16%	34.16%
Projected excess levy gross tax collections	\$ 752,197	\$ 749,972	\$ 849,896	\$ 801,442	\$ 862,724

Per Pupil Expenditures

\$ 13,949 \$ 14,970 \$ 15,955 \$ 16,404 N/A (2)

Revenues:

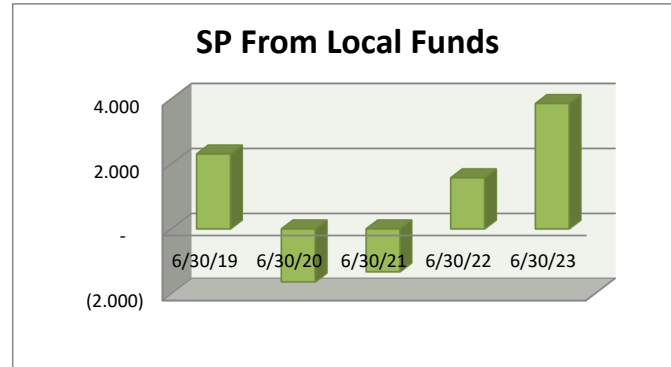
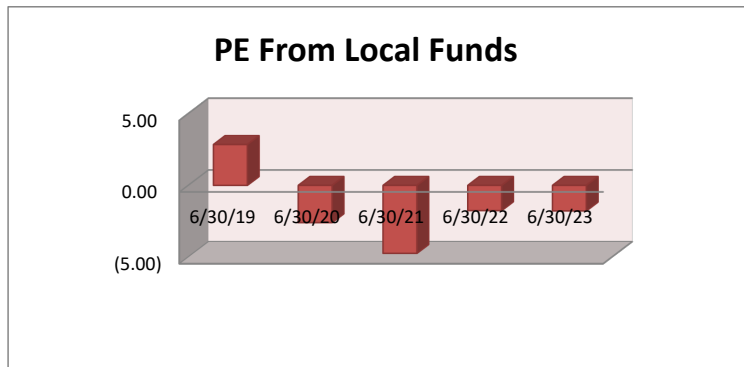
Local Source Revenue	\$ 2,673,507	\$ 2,575,643	\$ 3,235,155	\$ 3,428,954	N/A
State Source Revenue	7,253,868	8,557,691	8,635,265	8,632,111	N/A
Federal Source Revenue	1,385,630	1,668,399	1,826,233	1,329,097	N/A

Total \$ 11,313,005 \$ 12,801,733 \$ 13,696,653 \$ 13,390,162 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

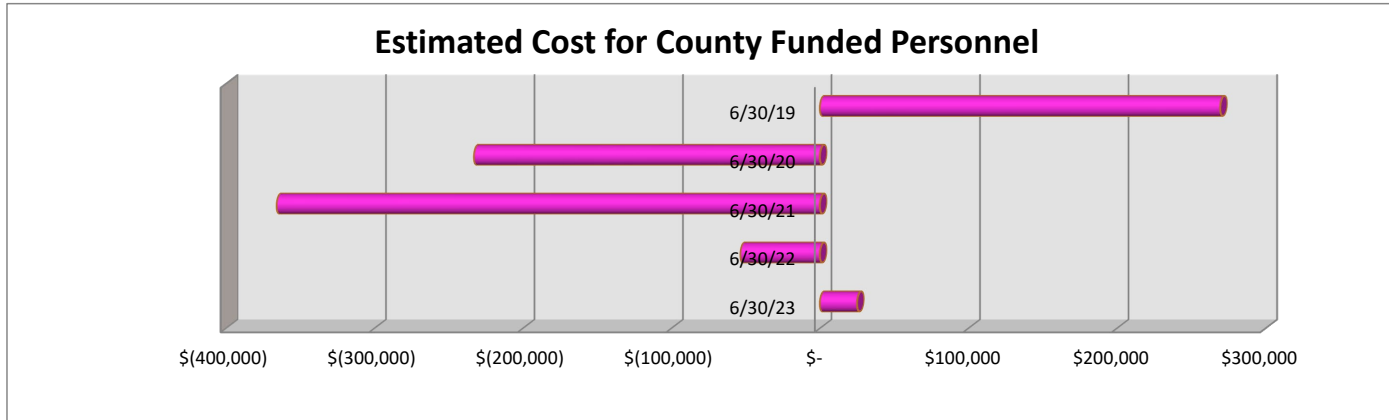
**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	77.15	88.10	88.24	87.26	87.28
Number PE & SSP actually employed	76.50	76.50	78.50	81.00	81.00
Number PE & SSP employed in excess of number funded	(0.65)	(11.60)	(9.74)	(6.26)	(6.28)
Number of professionals employed from local funds	3.50	9.00	5.00	4.50	4.50
Total number of professionals funded by county board	2.85	(2.60)	(4.74)	(1.76)	(1.78)
Service Personnel:					
Number SP allowed for funding	48.073	52.954	52.896	52.210	52.141
Number SP actually employed	50.380	51.325	51.575	53.785	56.000
Number SP employed in excess of number funded	2.307	(1.629)	(1.321)	1.575	3.859
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.307	(1.629)	(1.321)	1.575	3.859
Total number of personnel employed in excess of number funded through PSSP	5.157	(4.229)	(6.061)	(0.185)	2.079



**GILMER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 180,956	\$ (169,025)	\$ (312,585)	\$ (116,934)	\$ (109,209)
Service Personnel	88,646	(63,900)	(53,191)	63,431	134,257
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 269,602	\$ (232,924)	\$ (365,776)	\$ (53,503)	\$ 25,048



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	811	805	773	799	790
Increase (Decline) in student enrollment	14	(6)	(32)	26	(9)
Number of schools	2	2	2	2	2
County average number of students/school	406	403	387	400	395
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(4)	(4)	(8)	6	2

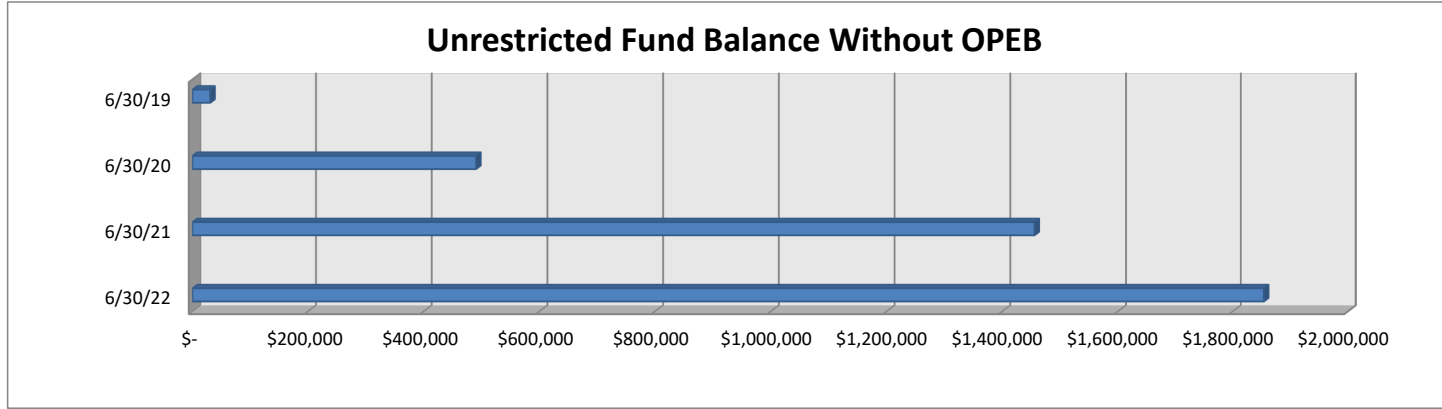
**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 30,833 \$ 490,305 \$ 1,455,502 \$ 1,853,926 N/A (1)(2)



Excess Levy:

Excess Levy in Effect		No	No	Yes	Yes	Yes
Percent of maximum		-	-	26.93%	26.93%	26.93%
Projected excess levy gross tax collections	\$	-	\$ -	\$ 2,362,296	\$ 2,299,964	\$ 2,401,194

Per Pupil Expenditures \$ 10,564 \$ 10,850 \$ 11,825 \$ 13,651 N/A (2)

Revenues:

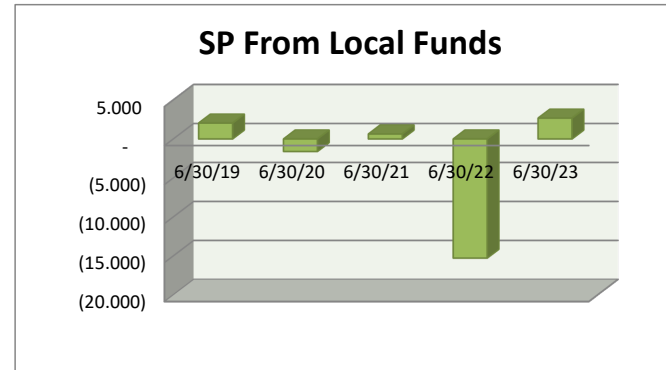
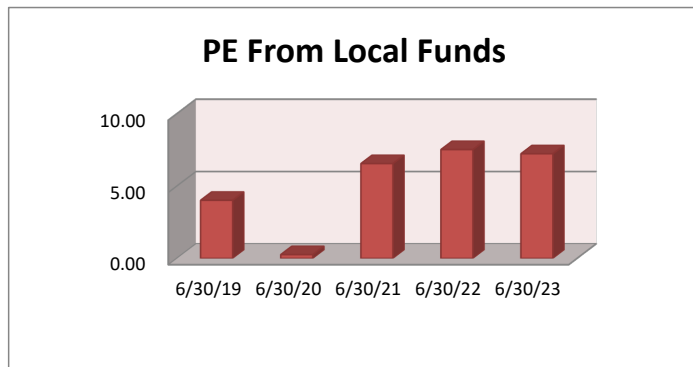
Local Source Revenue	\$	7,504,301	\$	7,530,259	\$	10,293,887	\$	10,124,283	N/A
State Source Revenue		9,731,752		11,451,763		11,211,321		10,404,841	N/A
Federal Source Revenue		2,249,325		2,703,640		3,712,741		7,667,891	N/A

Total \$ 19,485,378 \$ 21,685,662 \$ 25,217,949 \$ 28,197,015 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

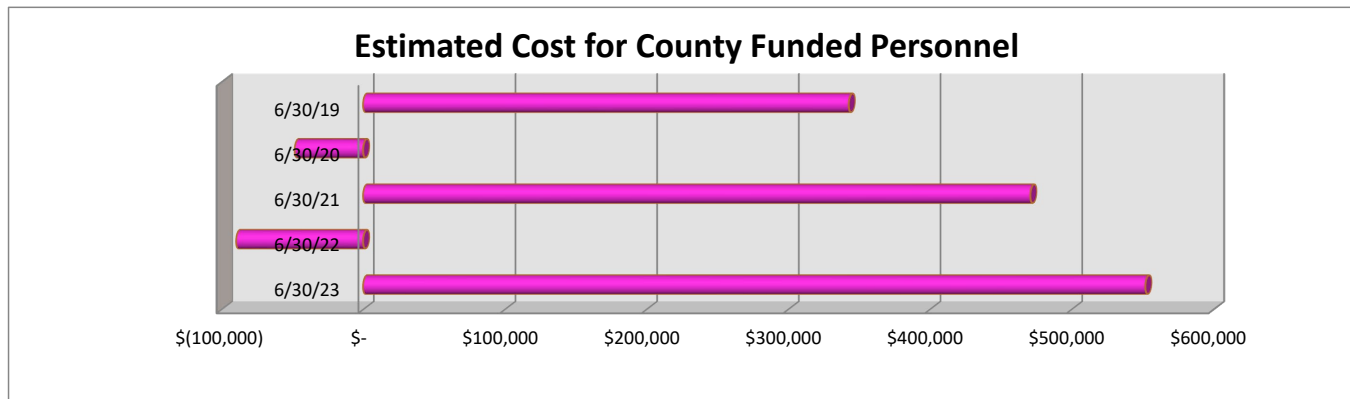
**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	128.78	132.17	129.87	128.70	130.06
Number PE & SSP actually employed	128.80	127.43	131.43	131.23	132.30
Number PE & SSP employed in excess of number funded	0.02	(4.74)	1.56	2.53	2.24
Number of professionals employed from local funds	4.00	5.00	5.00	5.00	5.00
Total number of professionals funded by county board	4.02	0.26	6.56	7.53	7.24
Service Personnel:					
Number SP allowed for funding	76.944	76.357	75.615	74.419	75.293
Number SP actually employed	78.980	74.750	76.250	59.135	77.965
Number SP employed in excess of number funded	2.036	(1.607)	0.635	(15.284)	2.672
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.036	(1.607)	0.635	(15.284)	2.672
Total number of personnel employed in excess of number funded through PSSP	6.056	(1.347)	7.195	(7.754)	9.912



**GRANT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 262,222	\$ 17,694	\$ 445,369	\$ 509,620	\$ 461,401
Service Personnel	80,582	(65,958)	25,611	(599,203)	90,669
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 342,803	\$ (48,265)	\$ 470,980	\$ (89,583)	\$ 552,070



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,633	1,615	1,595	1,607	1,611
Increase (Decline) in student enrollment	(23)	(18)	(20)	12	4
Number of schools	4	4	4	4	4
County average number of students/school	408	404	399	402	403
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(2)	(3)	4	8	10

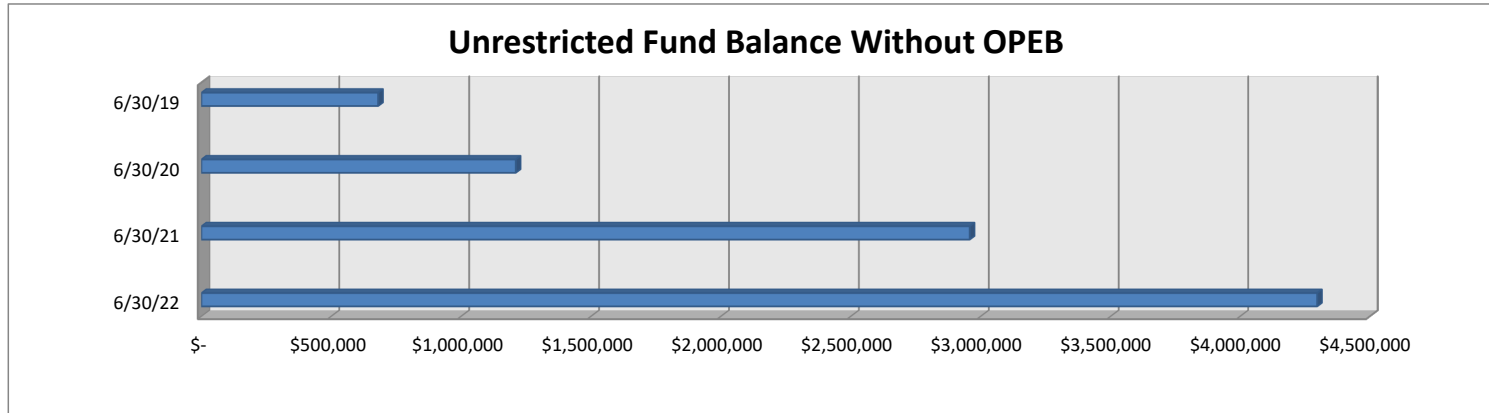
**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 680,535	\$ 1,210,134	\$ 2,957,322	\$ 4,297,278	N/A (1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	50.00%	50.00%	50.00%	50.00%	50.00%
Projected excess levy gross tax collections	\$ 6,552,752	\$ 6,788,466	\$ 7,043,982	\$ 7,056,335	\$ 7,262,842

Per Pupil Expenditures	\$ 12,929	\$ 13,361	\$ 13,508	\$ 15,208	N/A (2)
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Revenues:

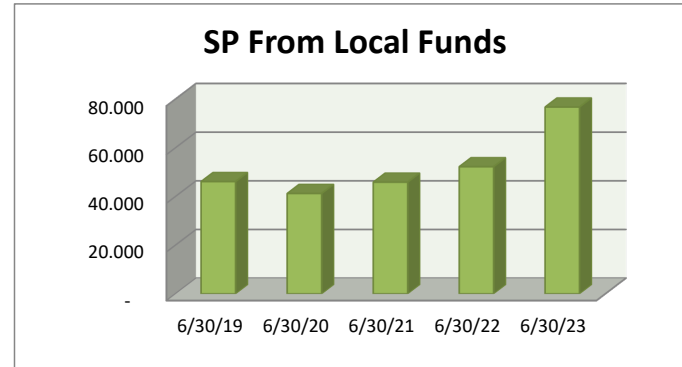
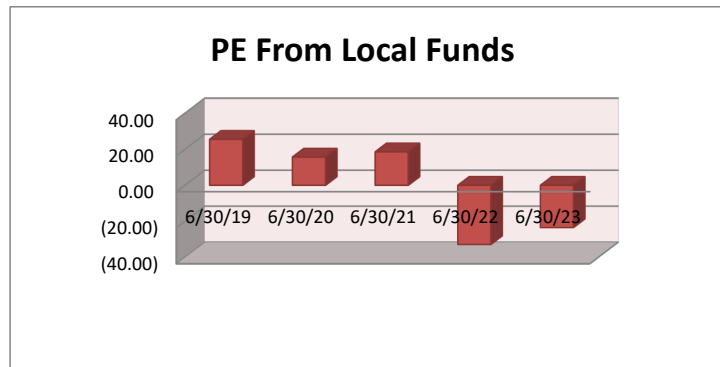
Local Source Revenue	\$ 21,636,373	\$ 20,928,245	\$ 22,891,547	\$ 23,413,935	N/A
State Source Revenue	39,976,697	37,995,069	37,315,561	36,600,024	N/A
Federal Source Revenue	8,438,380	9,262,842	10,692,965	18,811,601	N/A

Total	\$ 70,051,450	\$ 68,186,156	\$ 70,900,073	\$ 78,825,560	\$ - (2)
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Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

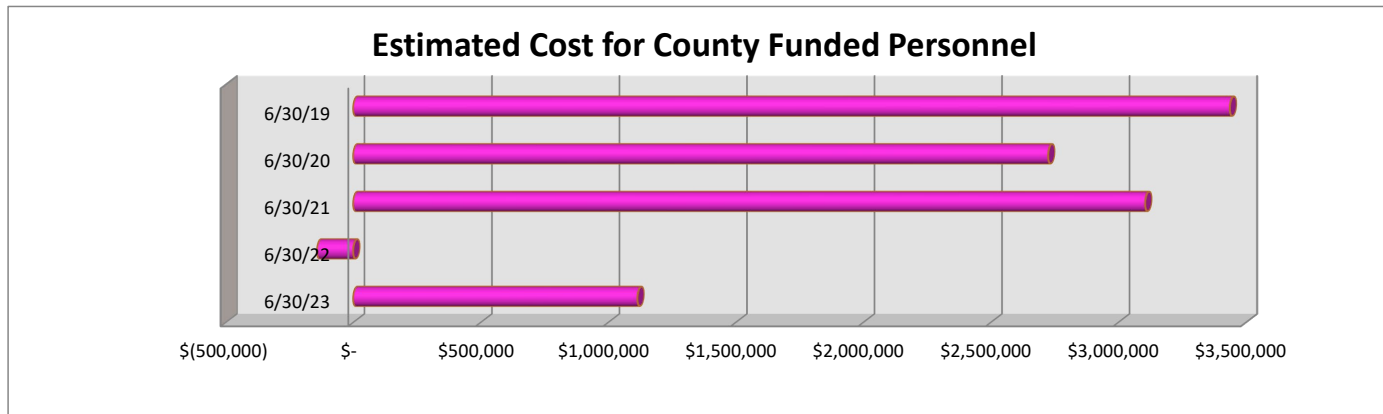
**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	376.45	373.83	370.56	363.52	361.75
Number PE & SSP actually employed	387.00	377.50	373.25	315.11	323.24
Number PE & SSP employed in excess of number funded	10.55	3.67	2.69	(48.41)	(38.51)
Number of professionals employed from local funds	15.00	12.00	15.91	15.50	15.00
Total number of professionals funded by county board	25.55	15.67	18.60	(32.91)	(23.51)
Service Personnel:					
Number SP allowed for funding	223.695	219.635	217.711	213.577	212.924
Number SP actually employed	269.823	260.875	263.595	265.808	289.695
Number SP employed in excess of number funded	46.128	41.240	45.884	52.231	76.771
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	46.128	41.240	45.884	52.231	76.771
Total number of personnel employed in excess of number funded through PSSP	71.678	56.910	64.484	19.321	53.261



**GREENBRIER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,661,429	\$ 1,064,301	\$ 1,264,300	\$ (2,236,817)	\$ (1,486,833)
Service Personnel	1,775,887	1,660,560	1,841,041	2,094,893	2,601,229
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,437,316	\$ 2,724,861	\$ 3,105,340	\$ (141,924)	\$ 1,114,396



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,813	4,766	4,668	4,657	4,664
Increase (Decline) in student enrollment	(84)	(47)	(98)	(11)	7
Number of schools	13	13	13	13	13
County average number of students/school	370	367	359	358	359
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(40)	(40)	(36)	(36)	(34)

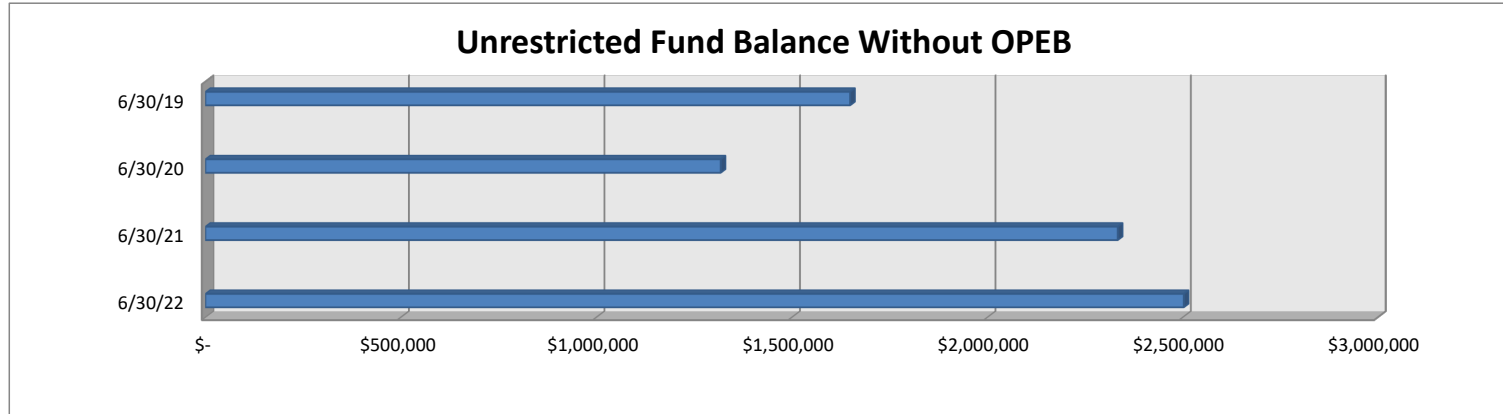
**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,648,772 \$ 1,317,727 \$ 2,333,198 \$ 2,502,237 N/A (1)(2)



Excess Levy:

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

Per Pupil Expenditures \$ 11,325 \$ 11,763 \$ 12,365 \$ 14,024 N/A (2)

Revenues:

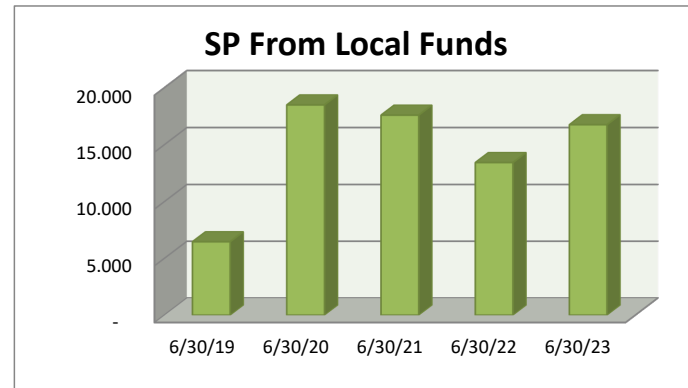
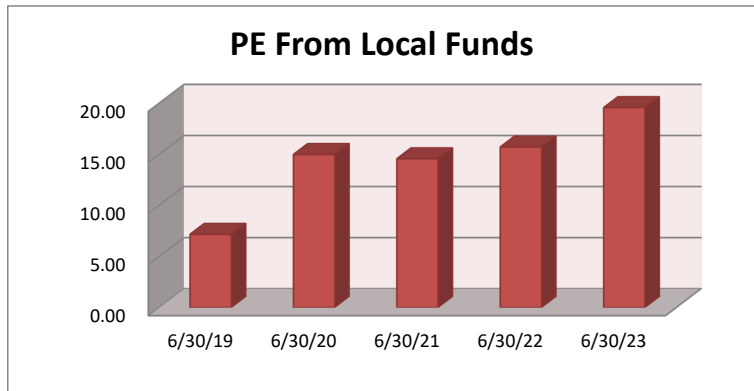
Local Source Revenue	\$ 8,194,414	\$ 8,415,985	\$ 10,045,570	\$ 12,697,358	N/A
State Source Revenue	22,303,851	22,113,078	22,184,328	21,443,793	N/A
Federal Source Revenue	4,124,606	4,704,621	6,384,602	12,728,385	N/A

Total \$ 34,622,871 \$ 35,233,684 \$ 38,614,500 \$ 46,869,536 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

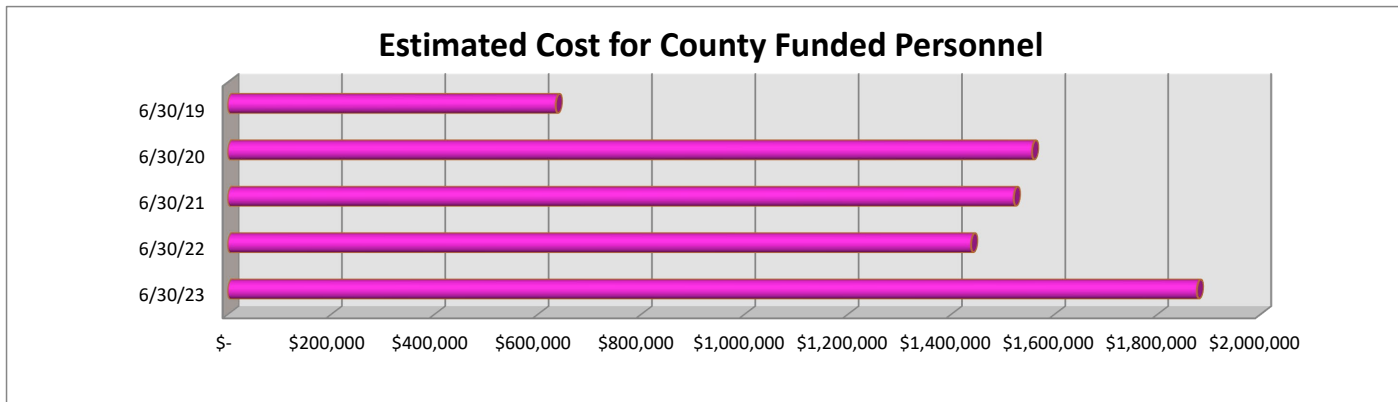
**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	239.44	232.63	230.08	223.93	218.31
Number PE & SSP actually employed	236.79	236.80	235.55	231.55	229.29
Number PE & SSP employed in excess of number funded	(2.65)	4.17	5.47	7.62	10.98
Number of professionals employed from local funds	9.82	10.82	9.10	8.10	8.60
Total number of professionals funded by county board	7.17	14.99	14.57	15.72	19.58
Service Personnel:					
Number SP allowed for funding	143.865	136.676	135.174	131.564	128.263
Number SP actually employed	150.334	155.174	152.774	144.999	145.024
Number SP employed in excess of number funded	6.469	18.498	17.600	13.435	16.761
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	6.469	18.498	17.600	13.435	16.761
Total number of personnel employed in excess of number funded through PSSP	13.639	33.488	32.170	29.155	36.341



**HAMPSHIRE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE	FYE	FYE	FYE	FYE
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	415,196	895,973	881,076	953,974	1,244,711
Service Personnel	219,889	660,968	640,579	485,003	632,402
Total estimated costs of personnel employed in excess of number funded through PSSP					
	\$ 635,085	\$ 1,556,941	\$ 1,521,655	\$ 1,438,977	\$ 1,877,113



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,994	2,962	2,884	2,810	2,800
Increase (Decline) in student enrollment	17	(32)	(78)	(74)	(10)
County average number of students/school	9	9	9	9	9
Average number of students/school	333	329	320	312	311
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(77)	(78)	(75)	(82)	(82)

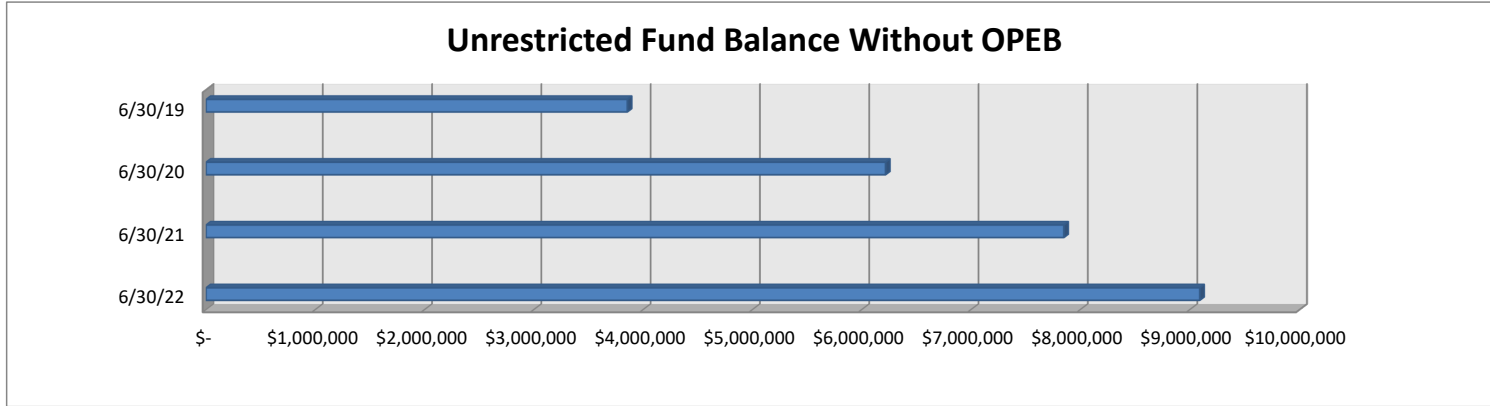
**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE FYE FYE FYE FYE
6/30/19 6/30/20 6/30/21 6/30/22 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 3,854,831 \$ 6,217,651 \$ 7,848,925 \$ 9,090,598 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 7,956,135	\$ 8,219,031	\$ 8,652,813	\$ 8,390,157	\$ 8,644,774

Per Pupil Expenditures \$ 12,219 \$ 12,340 \$ 11,814 \$ 14,393 N/A (2)

Revenues:

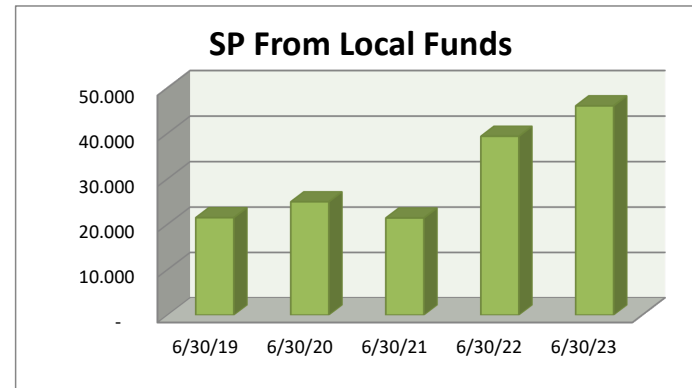
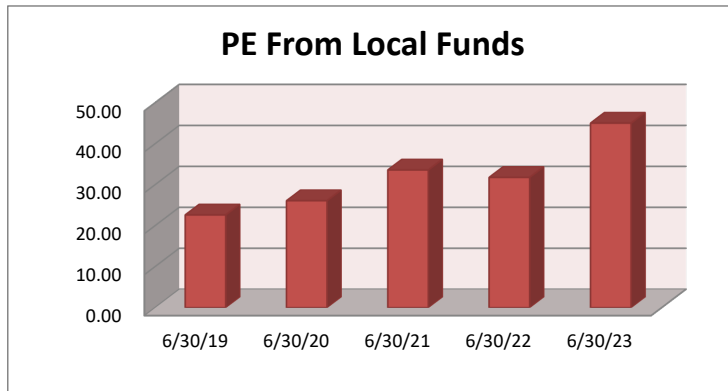
Local Source Revenue	\$ 19,372,432	\$ 19,397,271	\$ 19,540,594	\$ 20,394,846	N/A
State Source Revenue	28,393,247	30,292,125	20,380,167	28,480,957	N/A
Federal Source Revenue	5,664,835	4,688,701	6,949,262	6,253,180	N/A

Total \$ 53,430,514 \$ 54,378,097 \$ 46,870,023 \$ 55,128,983 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

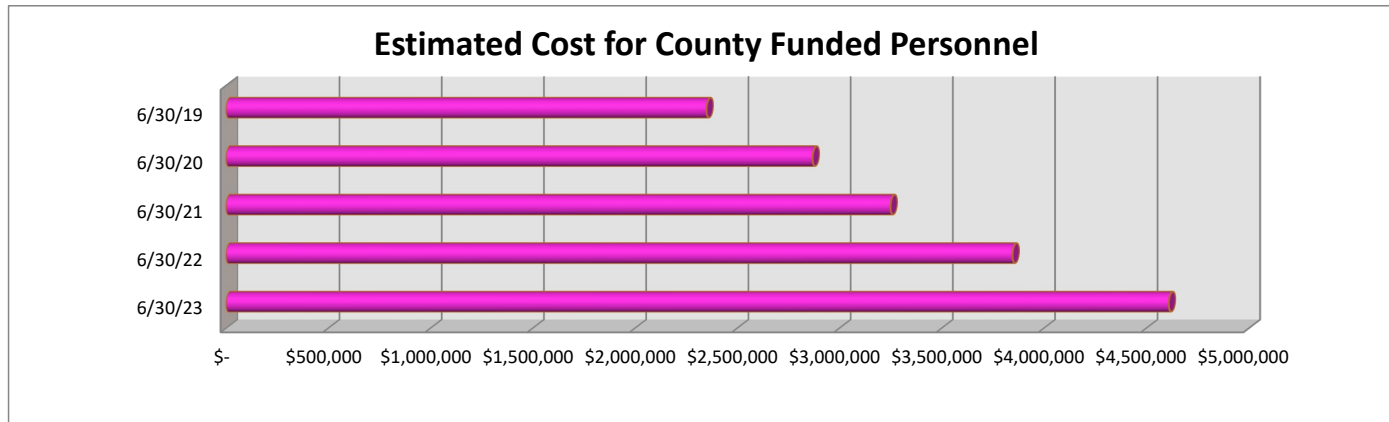
**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	305.71	308.39	305.88	292.05	283.79
Number PE & SSP actually employed	311.35	316.50	321.50	306.00	311.00
Number PE & SSP employed in excess of number funded	5.64	8.11	15.62	13.95	27.21
Number of professionals employed from local funds	17.00	18.00	18.00	17.85	17.85
Total number of professionals funded by county board	22.64	26.11	33.62	31.80	45.06
Service Personnel:					
Number SP allowed for funding	179.661	175.418	173.989	166.123	161.425
Number SP actually employed	201.140	200.399	195.399	205.499	207.489
Number SP employed in excess of number funded	21.479	24.981	21.410	39.376	46.064
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	21.479	24.981	21.410	39.376	46.064
Total number of personnel employed in excess of number funded through PSSP	44.119	51.091	55.030	71.176	91.124



**HANCOCK COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,503,035	\$ 1,836,981	\$ 2,373,176	\$ 2,249,909	\$ 3,006,924
Service Personnel	847,984	1,032,995	877,962	1,597,966	1,603,780
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,351,018	\$ 2,869,975	\$ 3,251,138	\$ 3,847,875	\$ 4,610,704



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,991	3,957	3,754	3,655	3,495
Increase (Decline) in student enrollment	(95)	(34)	(203)	(99)	(160)
Number of schools	7	7	7	7	7
County average number of students/school	570	565	536	522	499
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	160	158	141	128	106

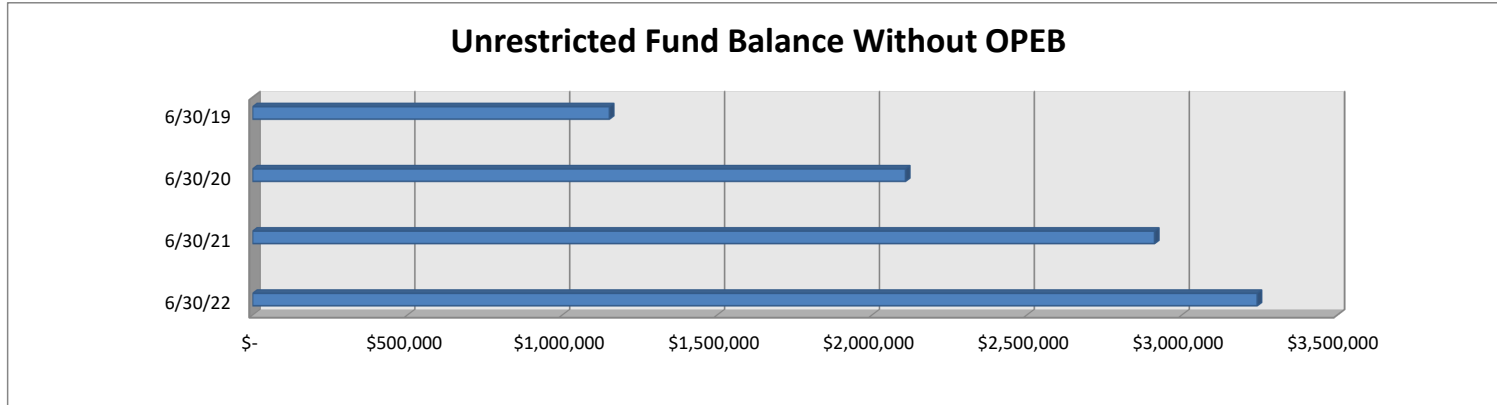
**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,152,115	\$ 2,108,053	\$ 2,911,973	\$ 3,242,729	N/A	(1)(2)
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Excess Levy:

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

Per Pupil Expenditures	\$ 10,353	\$ 11,246	\$ 11,026	\$ 13,416	N/A	(2)
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Revenues:

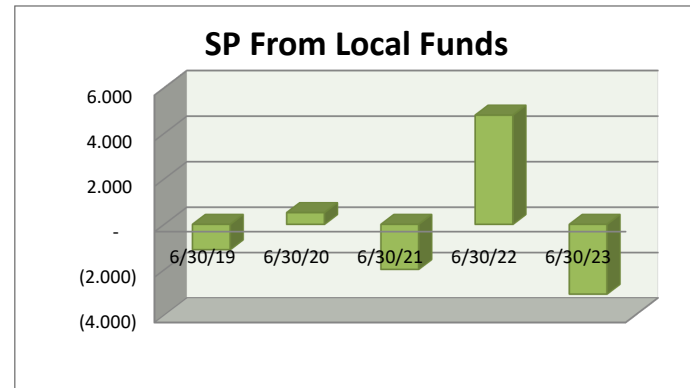
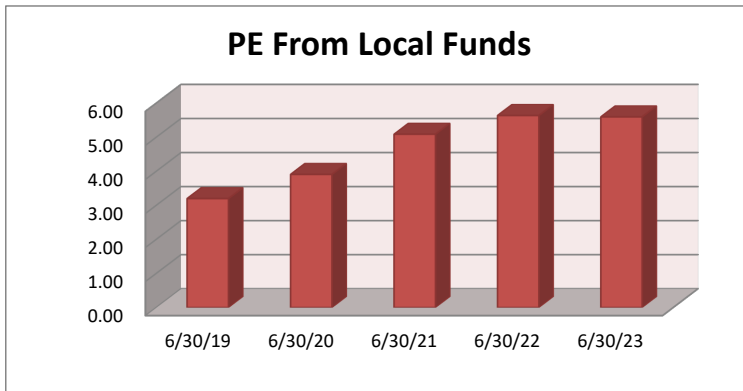
Local Source Revenue	\$ 7,457,022	\$ 7,744,918	\$ 7,584,958	\$ 8,319,266	N/A
State Source Revenue	15,443,922	16,410,026	16,891,635	15,992,967	N/A
Federal Source Revenue	3,500,583	2,771,078	4,073,016	6,578,924	N/A

Total	\$ 26,401,527	\$ 26,926,022	\$ 28,549,609	\$ 30,891,157	\$ -	(2)
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Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

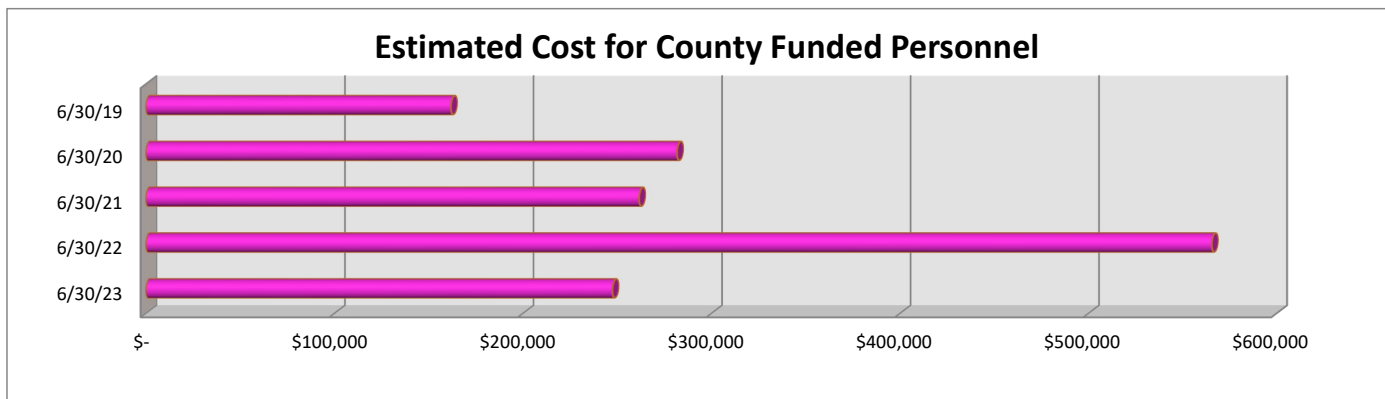
**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	174.20	178.49	172.31	169.76	162.80
Number PE & SSP actually employed	173.65	177.50	173.50	171.50	164.50
Number PE & SSP employed in excess of number funded	(0.55)	(0.99)	1.19	1.74	1.70
Number of professionals employed from local funds	3.75	4.90	3.90	3.90	3.90
Total number of professionals funded by county board	3.20	3.91	5.09	5.64	5.60
Service Personnel:					
Number SP allowed for funding	106.181	105.623	101.975	100.640	96.315
Number SP actually employed	105.065	106.140	99.990	104.440	93.240
Number SP employed in excess of number funded	(1.116)	0.517	(1.985)	3.800	(3.075)
Number SP employed from local funds	-	-	-	1.000	-
Total number of SP funded by county board	(1.116)	0.517	(1.985)	4.800	(3.075)
Total number of personnel employed in excess of number funded through PSSP	2.084	4.427	3.105	10.440	2.525



**HARDY COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 204,812	\$ 261,151	\$ 340,675	\$ 378,345	\$ 353,182
Service Personnel	(42,858)	20,714	(78,919)	187,406	(105,577)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 161,954	\$ 281,865	\$ 261,756	\$ 565,752	\$ 247,605



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,340	2,270	2,240	2,137	2,190
Increase (Decline) in student enrollment	(14)	(70)	(30)	(103)	53
Number of schools	6	6	6	6	6
County average number of students/school	390	378	373	356	365
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(20)	(29)	(22)	(38)	(28)

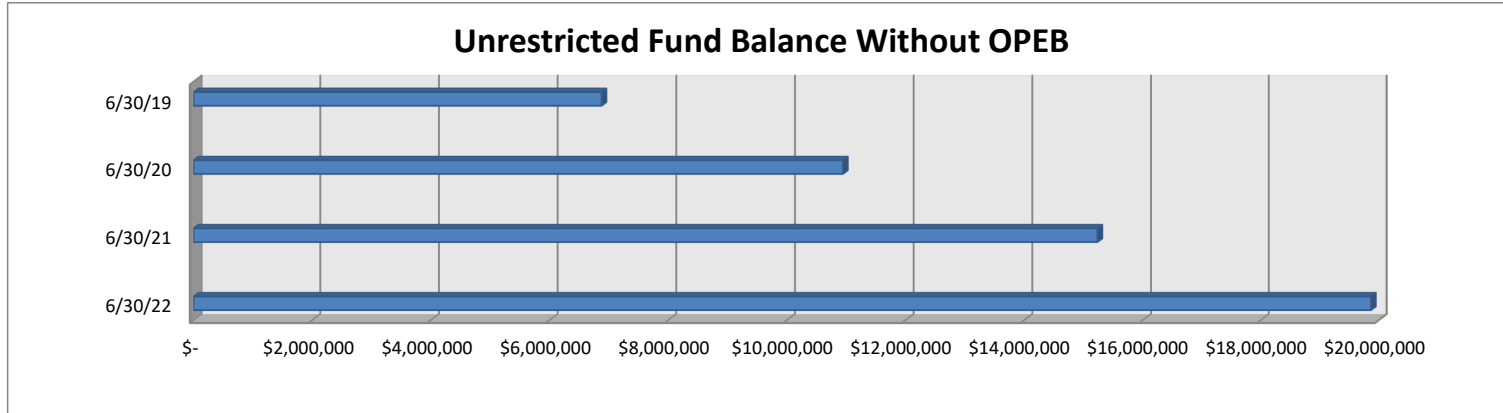
**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 6,877,509 \$ 10,945,239 \$ 15,234,625 \$ 19,874,337 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	88.58%	88.58%	88.58%	88.58%	88.58%
Projected excess levy gross tax collections	\$ 27,258,756	\$ 28,682,878	\$ 30,293,585	\$ 28,562,084	\$ 27,859,280

Per Pupil Expenditures

\$ 12,797 \$ 13,088 \$ 13,699 \$ 13,967 N/A (2)

Revenues:

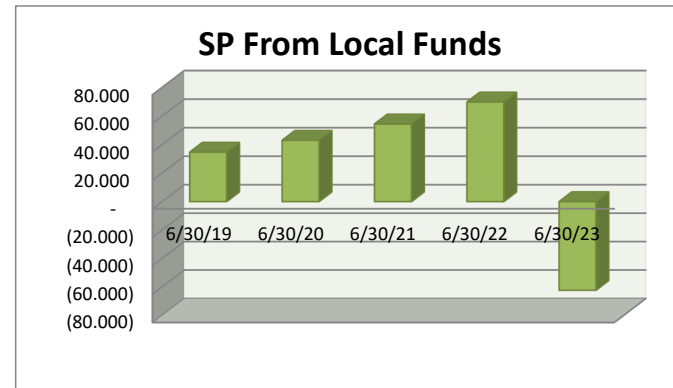
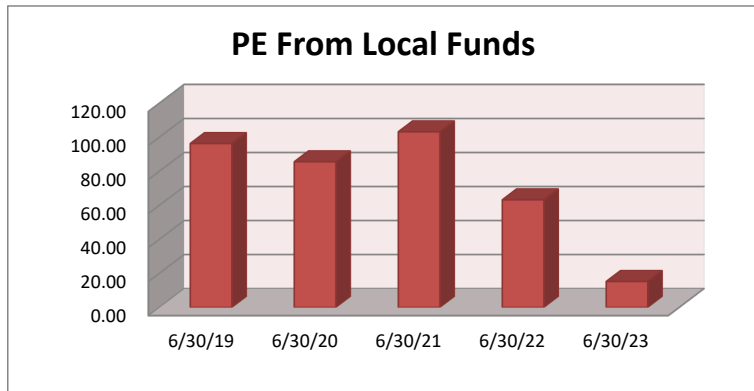
Local Source Revenue	\$ 54,655,139	\$ 57,461,430	\$ 61,084,959	\$ 54,943,834	N/A
State Source Revenue	73,701,452	76,743,342	76,713,302	51,140,023	N/A
Federal Source Revenue	14,188,720	15,114,327	20,802,969	13,380,506	N/A

Total \$ 142,545,311 \$ 149,319,099 \$ 158,601,230 \$ 119,464,363 \$ - (2)

Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

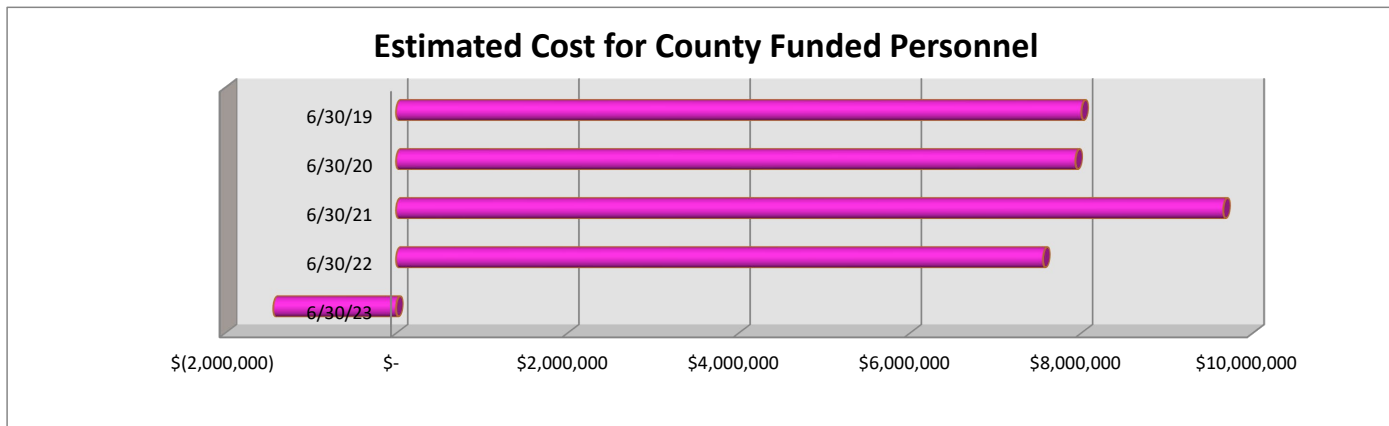
**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	810.97	831.58	818.01	779.30	774.42
Number PE & SSP actually employed	881.35	894.25	896.30	818.60	763.69
Number PE & SSP employed in excess of number funded	70.38	62.67	78.29	39.30	(10.73)
Number of professionals employed from local funds	26.00	23.00	25.00	24.00	26.00
Total number of professionals funded by county board	96.38	85.67	103.29	63.30	15.27
Service Personnel:					
Number SP allowed for funding	473.931	472.886	465.071	443.250	440.451
Number SP actually employed	508.620	515.880	519.504	509.098	376.055
Number SP employed in excess of number funded	34.689	42.994	54.433	65.848	(64.396)
Number SP employed from local funds	-	-	-	4.000	2.000
Total number of SP funded by county board	34.689	42.994	54.433	69.848	(62.396)
Total number of personnel employed in excess of number funded through PSSP	131.069	128.664	157.723	133.148	(47.126)



**HARRISON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 6,523,846	\$ 6,039,308	\$ 7,241,704	\$ 4,446,620	\$ 999,968
Service Personnel	1,481,926	1,897,178	2,419,917	3,111,765	(2,434,482)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 8,005,772	\$ 7,936,485	\$ 9,661,621	\$ 7,558,385	\$ (1,434,514)



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	10,734	10,544	10,067	9,964	9,966
Increase (Decline) in student enrollment	(19)	(190)	(477)	(103)	2
Number of schools	23	23	23	23	22
County average number of students/school	467	458	438	433	453
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	57	51	43	39	60

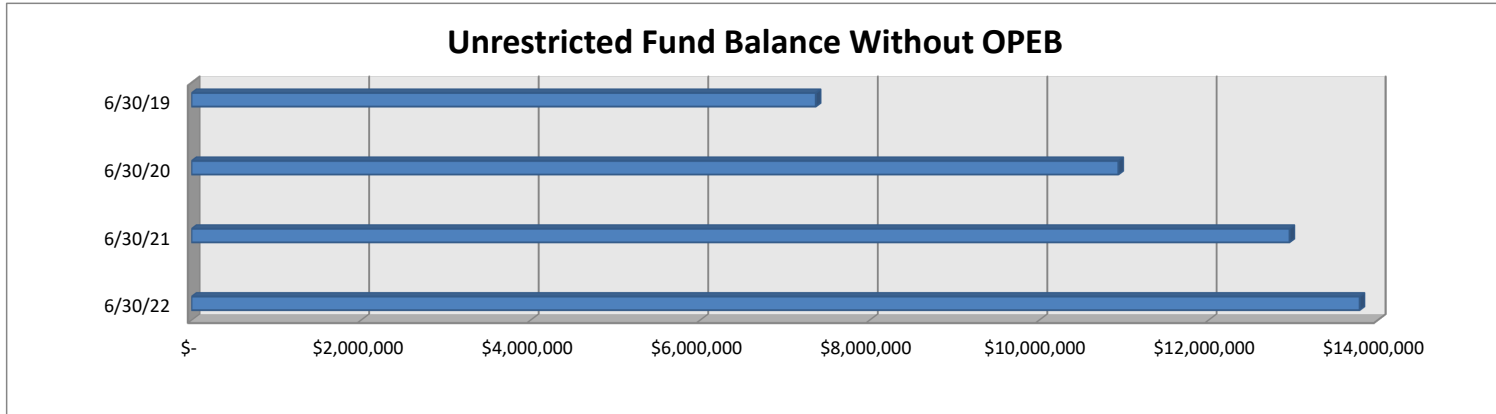
**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE FYE FYE FYE FYE
6/30/19 6/30/20 6/30/21 6/30/22 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 7,364,293 \$ 10,933,907 \$ 12,959,264 \$ 13,789,346 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 10,010,832	\$ 10,996,912	\$ 11,183,820	\$ 11,866,143	\$ 12,017,926

Per Pupil Expenditures

\$ 11,977 \$ 12,405 \$ 12,847 \$ 14,069 N/A (2)

Revenues:

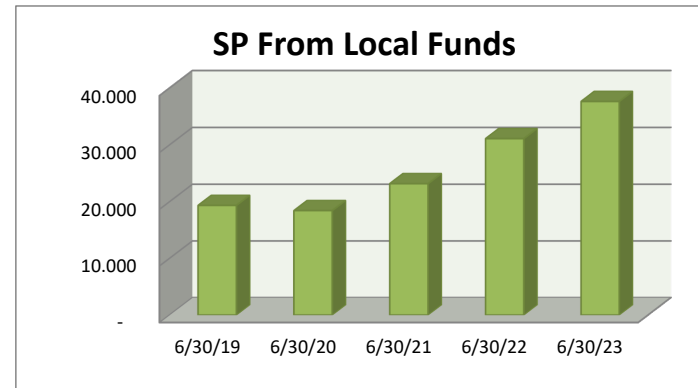
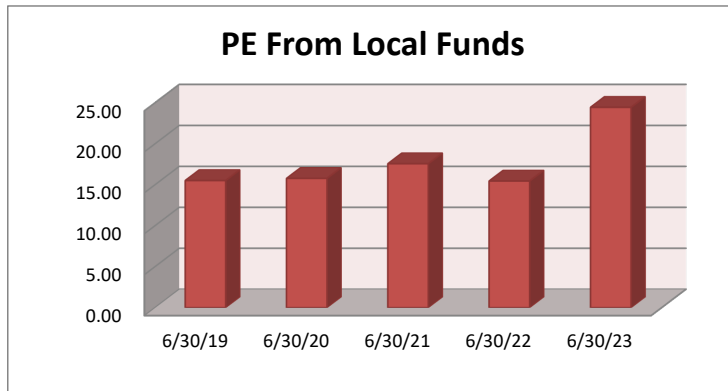
Local Source Revenue	\$ 19,155,333	\$ 20,959,651	\$ 21,234,958	\$ 23,574,435	N/A
State Source Revenue	39,701,717	37,476,968	35,332,518	32,315,219	N/A
Federal Source Revenue	6,074,160	6,258,381	7,300,130	11,361,954	N/A

Total \$ 64,931,210 \$ 64,695,000 \$ 63,867,606 \$ 67,251,608 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

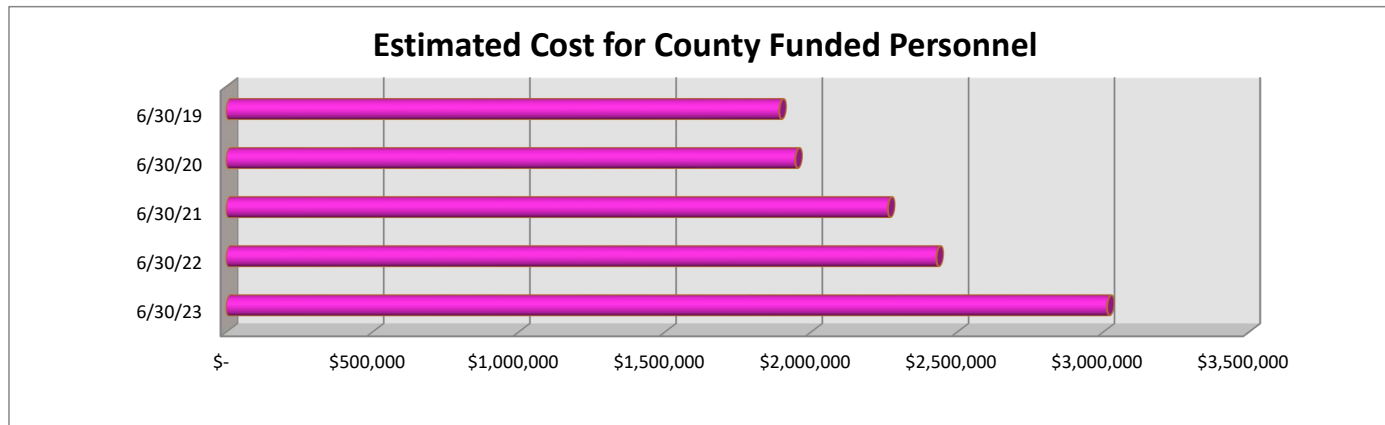
**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	359.88	360.32	352.03	335.74	324.24
Number PE & SSP actually employed	367.40	369.10	361.60	344.70	341.20
Number PE & SSP employed in excess of number funded	7.52	8.78	9.57	8.96	16.96
Number of professionals employed from local funds	8.00	7.00	8.00	6.50	7.50
Total number of professionals funded by county board	15.52	15.78	17.57	15.46	24.46
Service Personnel:					
Number SP allowed for funding	211.577	207.988	203.266	194.032	187.191
Number SP actually employed	230.932	226.427	226.452	225.142	224.842
Number SP employed in excess of number funded	19.355	18.439	23.186	31.110	37.651
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	19.355	18.439	23.186	31.110	37.651
Total number of personnel employed in excess of number funded through PSSP	34.875	34.219	40.756	46.570	62.111



**JACKSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,068,220	\$ 1,135,385	\$ 1,254,261	\$ 1,084,237	\$ 1,607,703
Service Personnel	824,568	812,047	1,009,853	1,345,892	1,406,984
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,892,788	\$ 1,947,432	\$ 2,264,114	\$ 2,430,129	\$ 3,014,687



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,581	4,481	4,263	4,090	4,131
Increase (Decline) in student enrollment	(73)	(100)	(218)	(173)	41
Number of schools	12	12	12	12	12
County average number of students/school	382	373	355	341	344
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(28)	(34)	(40)	(53)	(49)

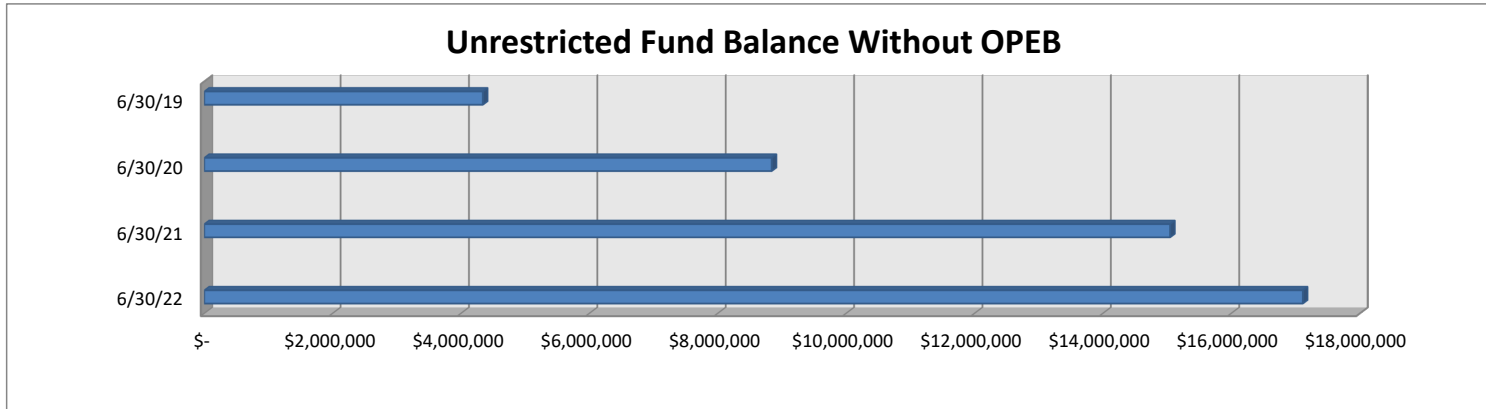
**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 4,339,597 \$ 8,839,465 \$ 15,046,107 \$ 17,113,316 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 22,693,866	\$ 23,455,373	\$ 23,956,963	\$ 24,361,754	\$ 27,351,900

Per Pupil Expenditures \$ 12,039 \$ 12,400 \$ 13,014 \$ 13,069 N/A (2)

Revenues:

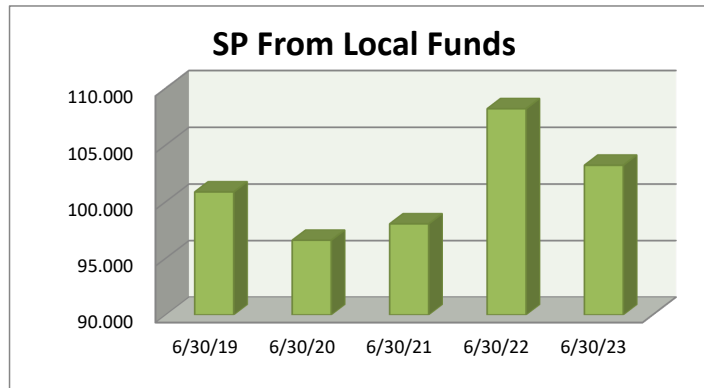
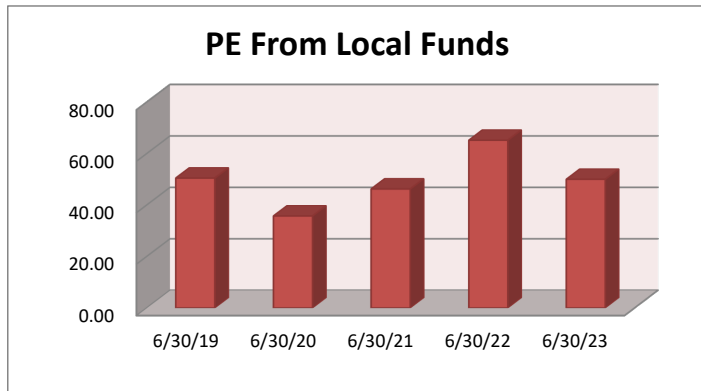
Local Source Revenue	\$ 47,554,361	\$ 48,330,561	\$ 47,373,832	\$ 53,205,387	N/A
State Source Revenue	58,861,709	61,525,914	61,313,193	58,298,193	N/A
Federal Source Revenue	8,760,914	9,204,884	13,082,641	15,198,814	N/A

Total \$ 115,176,984 \$ 119,061,359 \$ 121,769,666 \$ 126,702,394 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

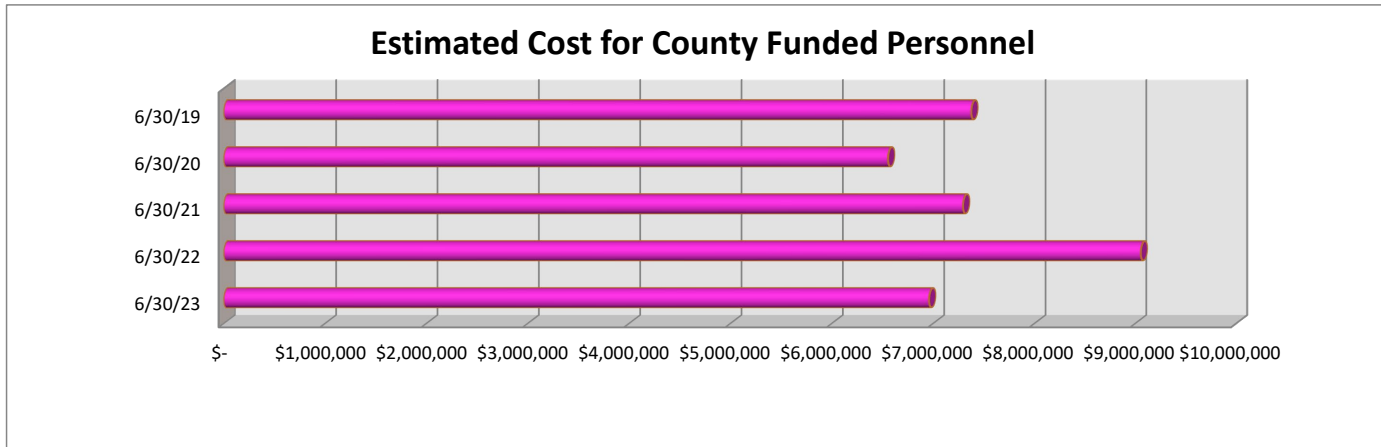
**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	681.00	690.74	683.04	650.60	661.93
Number PE & SSP actually employed	698.00	691.50	686.50	678.01	665.05
Number PE & SSP employed in excess of number funded	17.00	0.76	3.46	27.41	3.12
Number of professionals employed from local funds	33.50	35.00	42.80	37.80	46.90
Total number of professionals funded by county board	50.50	35.76	46.26	65.21	50.02
Service Personnel:					
Number SP allowed for funding	400.018	394.074	389.880	371.067	377.735
Number SP actually employed	500.890	490.675	487.931	479.272	480.960
Number SP employed in excess of number funded	100.872	96.601	98.051	108.205	103.225
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	100.872	96.601	98.051	108.205	103.225
Total number of personnel employed in excess of number funded through PSSP	151.372	132.361	144.311	173.415	153.245



**JEFFERSON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,321,208	\$ 2,479,361	\$ 3,212,851	\$ 4,524,835	\$ 3,212,317
Service Personnel	4,056,533	4,076,478	4,083,417	4,530,557	3,748,573
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 7,377,741	\$ 6,555,839	\$ 7,296,268	\$ 9,055,391	\$ 6,960,889



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	9,034	8,942	8,493	8,662	8,392
Increase (Decline) in student enrollment	(139)	(92)	(449)	169	(270)
Number of schools	16	16	16	16	16
County average number of students/school	565	559	531	541	525
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	155	152	136	147	132

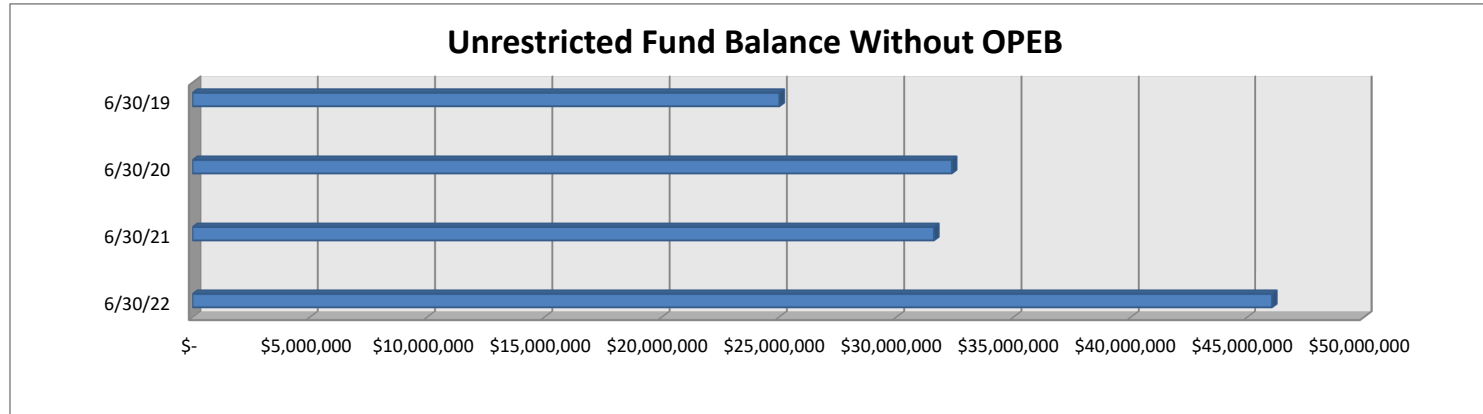
**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 25,021,789	\$ 32,371,392	\$ 31,611,275	\$ 46,067,875	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	69.54%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 50,732,368	\$ 73,256,906	\$ 74,851,003	\$ 73,387,096	\$ 72,217,558

Per Pupil Expenditures

	\$ 12,080	\$ 12,524	\$ 12,865	\$ 13,309	N/A	(2)
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Revenues:

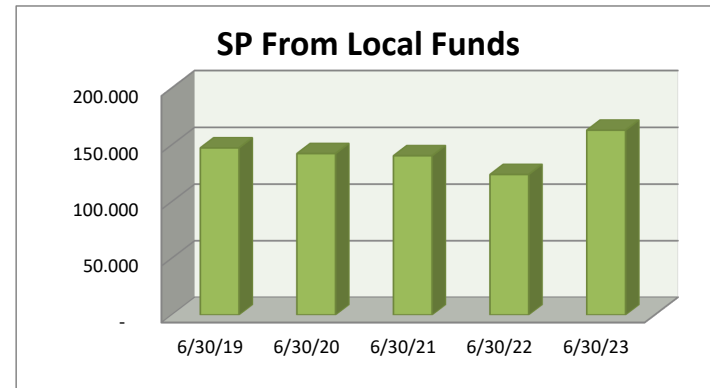
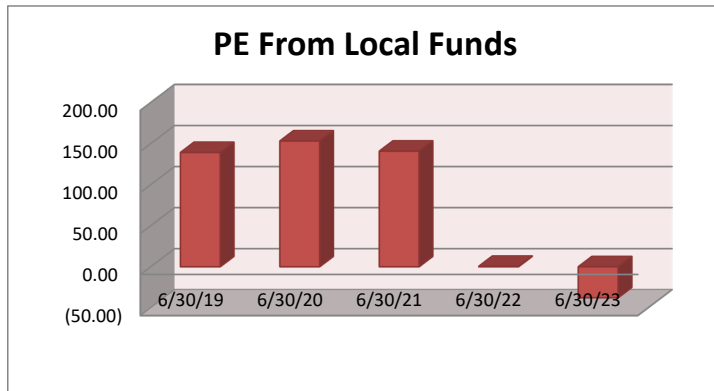
Local Source Revenue	\$ 116,031,053	\$ 134,933,376	\$ 152,952,074	\$ 152,900,308	N/A
State Source Revenue	177,722,537	181,540,477	181,504,068	175,802,751	N/A
Federal Source Revenue	45,441,794	47,502,267	84,142,463	111,802,655	N/A

Total	\$ 339,195,384	\$ 363,976,120	\$ 418,598,605	\$ 440,505,714	\$ -	(2)
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Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

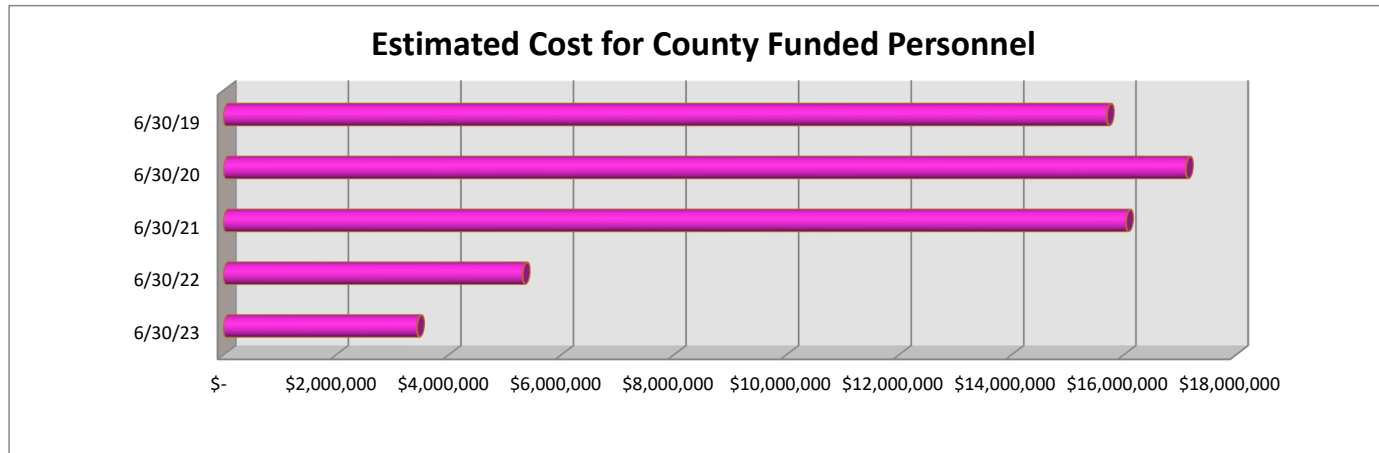
**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	2,017.98	1,984.80	1,960.76	1,923.34	1,895.49
Number PE & SSP actually employed	2,062.20	2,045.51	2,007.58	1,855.45	1,790.85
Number PE & SSP employed in excess of number funded	44.22	60.71	46.82	(67.89)	(104.64)
Number of professionals employed from local funds	95.00	92.50	94.00	68.40	66.86
Total number of professionals funded by county board	139.22	153.21	140.82	0.51	(37.78)
Service Personnel:					
Number SP allowed for funding	1,153.512	1,129.001	1,115.321	1,094.035	1,078.194
Number SP actually employed	1,301.005	1,271.488	1,255.880	1,218.099	1,241.262
Number SP employed in excess of number funded	147.493	142.487	140.559	124.064	163.068
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	147.493	142.487	140.559	124.064	163.068
Total number of personnel employed in excess of number funded through PSSP	286.713	295.697	281.379	124.574	125.288



**KANAWHA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 9,533,992	\$ 10,949,344	\$ 10,022,905	\$ 35,762	\$ (2,496,939)
Service Personnel	6,167,060	6,163,670	6,021,871	5,282,247	5,938,013
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 15,701,052	\$ 17,113,014	\$ 16,044,776	\$ 5,318,009	\$ 3,441,074



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	25,686	25,373	24,698	24,318	23,974
Increase (Decline) in student enrollment	(544)	(313)	(675)	(380)	(344)
Number of schools	65	65	65	64	63
County average number of students/school	395	390	380	380	381
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(15)	(17)	(15)	(14)	(12)

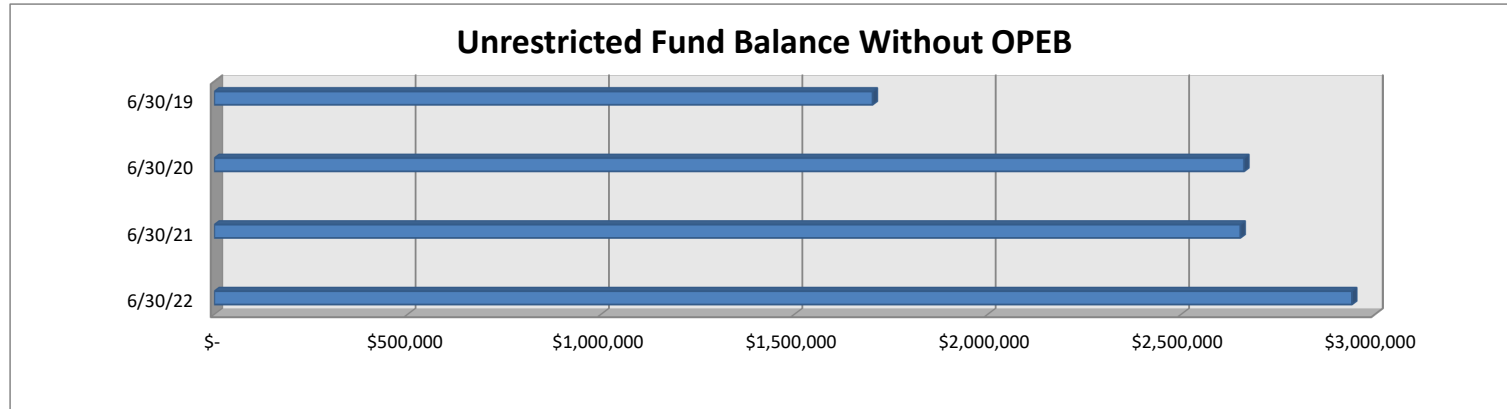
**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,702,055	\$ 2,662,516	\$ 2,652,905	\$ 2,941,112	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	44.97%	44.97%	44.97%	44.97%	44.97%
Projected excess levy gross tax collections	\$ 3,272,409	\$ 3,199,344	\$ 3,467,994	\$ 3,255,139	\$ 3,064,022

Per Pupil Expenditures

	\$ 11,200	\$ 11,604	\$ 12,744	\$ 13,784	N/A	(2)
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Revenues:

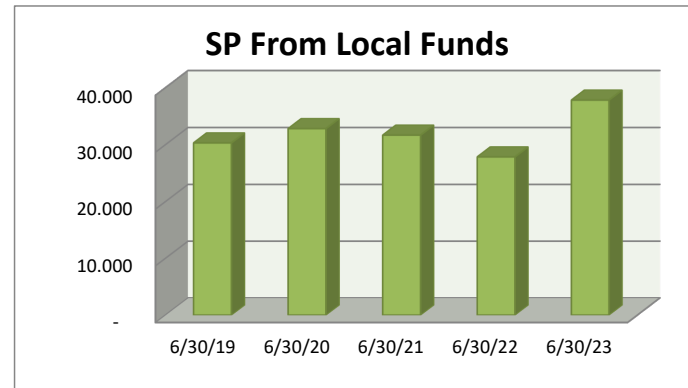
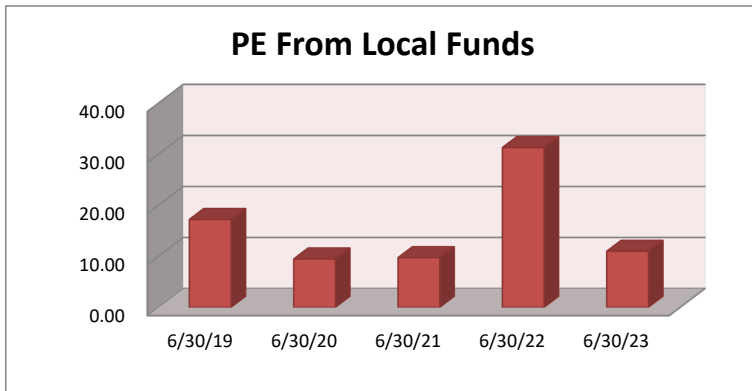
Local Source Revenue	\$ 9,973,986	\$ 9,795,628	\$ 9,755,816	\$ 9,301,765	N/A
State Source Revenue	15,859,028	19,226,061	17,335,270	17,287,150	N/A
Federal Source Revenue	2,053,768	5,120,587	2,990,900	7,967,459	N/A

Total	\$ 27,886,782	\$ 34,142,276	\$ 30,081,986	\$ 34,556,374	\$ -	(2)
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Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

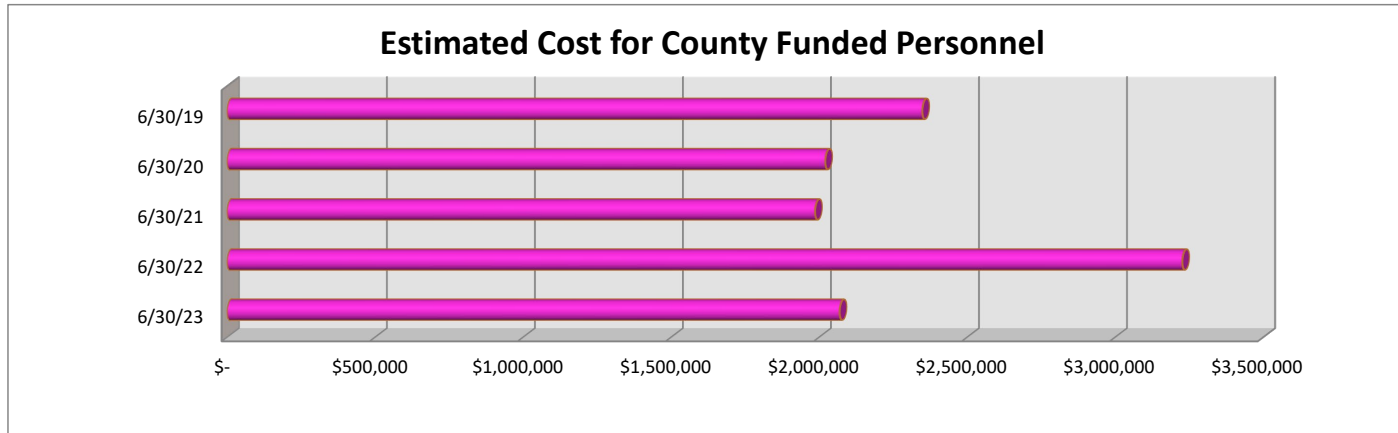
**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	189.95	194.59	195.24	188.66	187.49
Number PE & SSP actually employed	204.10	197.50	196.00	212.00	192.50
Number PE & SSP employed in excess of number funded	14.15	2.91	0.76	23.34	5.01
Number of professionals employed from local funds	3.10	6.60	9.00	8.00	6.00
Total number of professionals funded by county board	17.25	9.51	9.76	31.34	11.01
Service Personnel:					
Number SP allowed for funding	114.548	114.041	114.436	110.455	109.530
Number SP actually employed	144.875	146.875	146.125	138.325	147.375
Number SP employed in excess of number funded	30.327	32.834	31.689	27.870	37.845
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	30.327	32.834	31.689	27.870	37.845
Total number of personnel employed in excess of number funded through PSSP	47.577	42.344	41.449	59.210	48.855



**LEWIS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,119,280	\$ 646,927	\$ 662,312	\$ 2,078,113	\$ 695,890
Service Personnel	1,229,790	1,374,225	1,324,450	1,149,205	1,373,813
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,349,070	\$ 2,021,153	\$ 1,986,763	\$ 3,227,318	\$ 2,069,703



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,558	2,567	2,473	2,447	2,397
Increase (Decline) in student enrollment	(8)	9	(94)	(26)	(50)
Number of schools	6	6	6	6	6
County average number of students/school	426	428	412	408	400
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	16	21	17	14	7

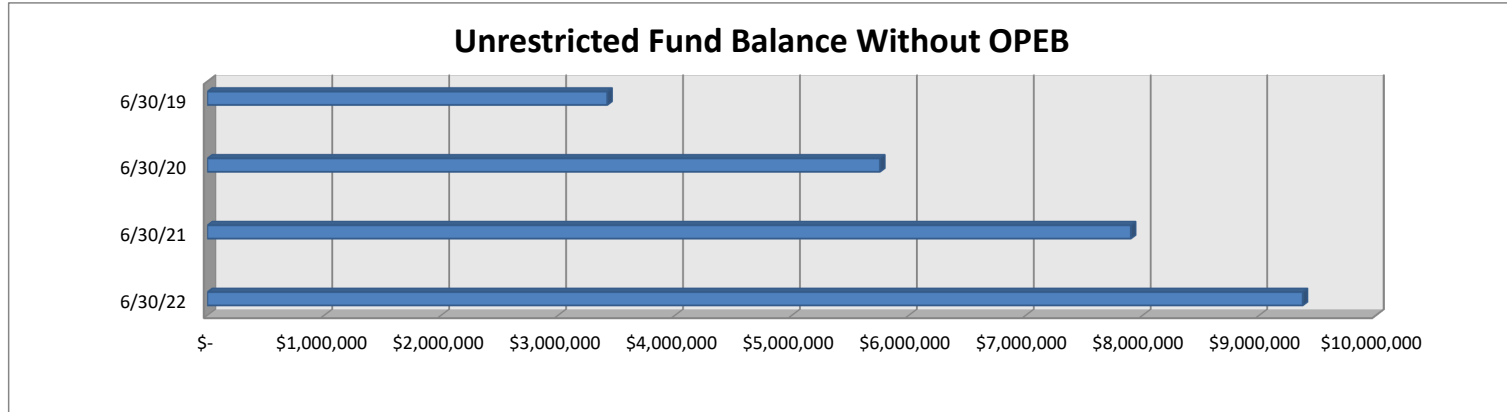
**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 3,420,232 \$ 5,753,128 \$ 7,898,037 \$ 9,373,379 N/A (1)(2)



Excess Levy:

Excess Levy in Effect		Yes		Yes		Yes		Yes		Yes
Percent of maximum		100.00%		100.00%		100.00%		100.00%		100.00%
Projected excess levy gross tax collections	\$	3,457,593	\$	3,385,863	\$	3,495,796	\$	3,375,464	\$	3,268,737

Per Pupil Expenditures

\$ 12,394 \$ 12,961 \$ 13,631 \$ 14,386 N/A (2)

Revenues:

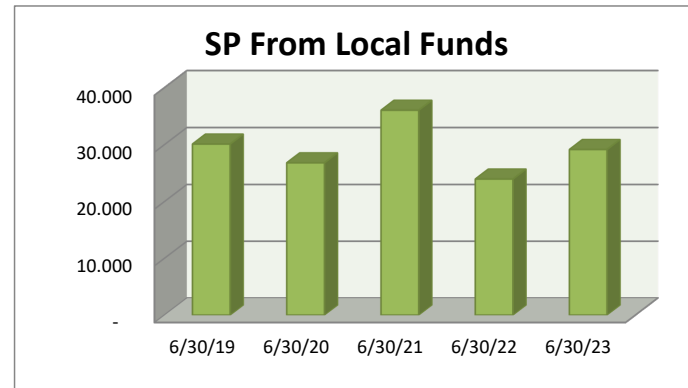
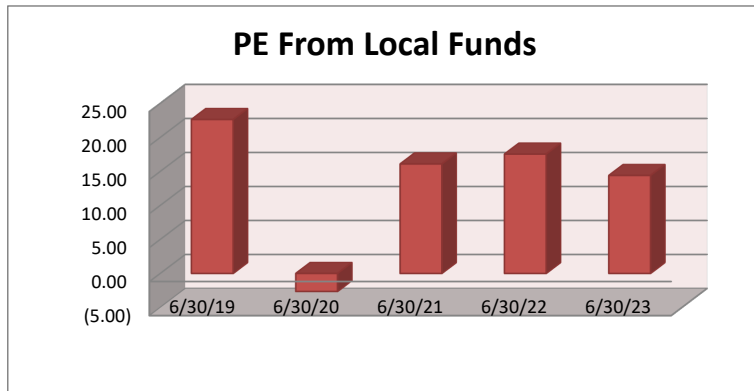
Local Source Revenue	\$	7,303,784	\$	6,952,868	\$	7,650,019	\$	7,639,740	N/A
State Source Revenue		30,817,325		29,244,364		28,889,171		25,845,045	N/A
Federal Source Revenue		7,461,751		8,532,343		8,844,012		14,178,599	N/A

Total \$ 45,582,860 \$ 44,729,575 \$ 45,383,202 \$ 47,663,384 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

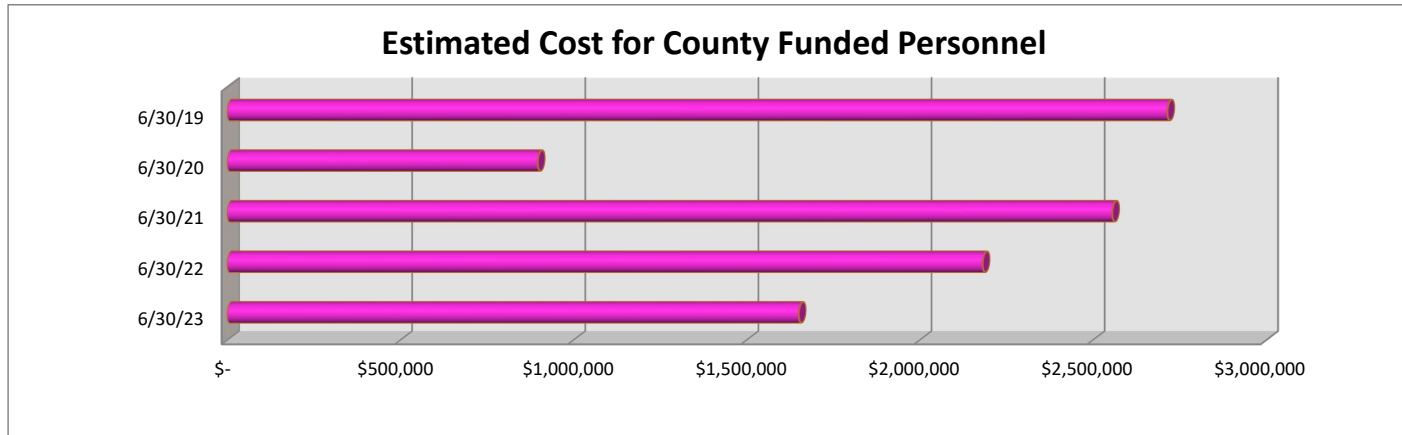
**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	258.25	262.49	255.00	241.05	238.39
Number PE & SSP actually employed	273.89	252.84	264.60	249.60	245.80
Number PE & SSP employed in excess of number funded	15.64	(9.65)	9.60	8.55	7.41
Number of professionals employed from local funds	7.00	7.00	6.50	9.00	7.00
Total number of professionals funded by county board	22.64	(2.65)	16.10	17.55	14.41
Service Personnel:					
Number SP allowed for funding	155.962	152.558	148.200	140.094	138.551
Number SP actually employed	186.083	179.389	184.266	164.076	167.716
Number SP employed in excess of number funded	30.121	26.831	36.066	23.982	29.165
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	30.121	26.831	36.066	23.982	29.165
Total number of personnel employed in excess of number funded through PSSP	52.761	24.181	52.166	41.532	43.575



**LINCOLN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,535,041	\$ (183,376)	\$ 1,110,044	\$ 1,229,706	\$ 787,351
Service Personnel	1,180,664	1,080,998	1,446,692	952,785	864,041
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,715,705	\$ 897,622	\$ 2,556,736	\$ 2,182,491	\$ 1,651,392



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,391	3,295	3,111	3,076	2,942
Increase (Decline) in student enrollment	(71)	(96)	(184)	(35)	(134)
Number of schools	8	8	8	8	8
County average number of students/school	424	412	389	385	368
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	14	5	(6)	(9)	(25)

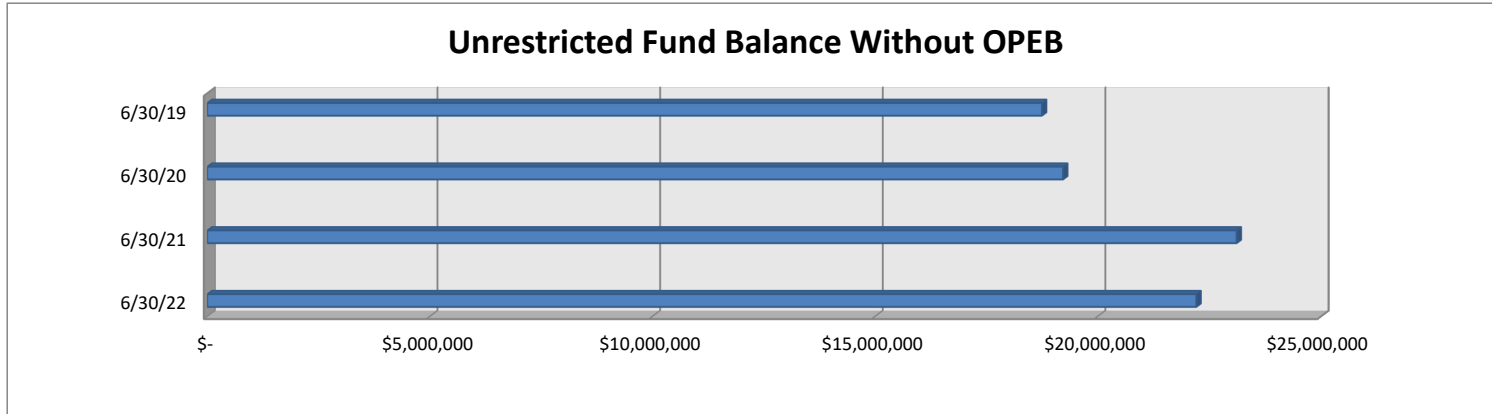
**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE FYE FYE FYE FYE
6/30/19 6/30/20 6/30/21 6/30/22 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 18,744,639 \$ 19,219,306 \$ 23,112,163 \$ 22,209,290 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 9,885,903	\$ 10,018,605	\$ 10,626,697	\$ 10,051,873	\$ 9,529,420

Per Pupil Expenditures

\$ 12,436 \$ 12,667 \$ 12,662 \$ 14,352 N/A (2)

Revenues:

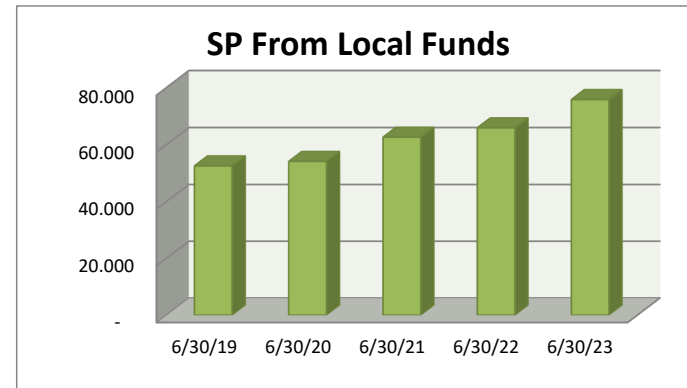
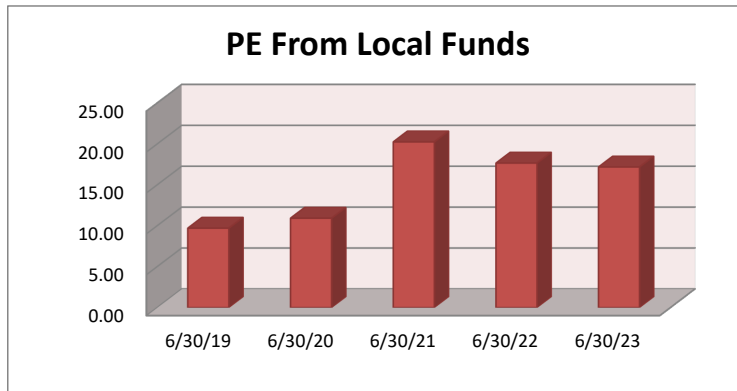
Local Source Revenue	\$ 19,164,643	\$ 20,033,155	\$ 20,566,400	\$ 21,415,291	N/A
State Source Revenue	44,845,067	44,170,978	43,031,525	40,807,346	N/A
Federal Source Revenue	7,789,469	8,554,160	14,852,499	13,596,750	N/A

Total \$ 71,799,179 \$ 72,758,293 \$ 78,450,424 \$ 75,819,387 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

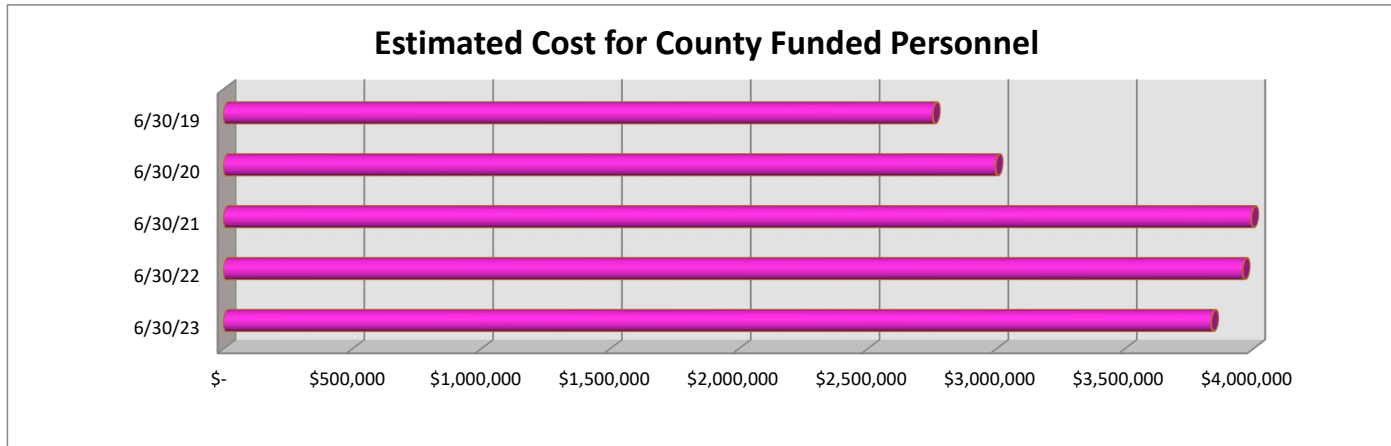
**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	435.79	431.17	421.14	403.53	399.01
Number PE & SSP actually employed	432.00	429.60	426.90	409.70	403.50
Number PE & SSP employed in excess of number funded	(3.79)	(1.57)	5.76	6.17	4.49
Number of professionals employed from local funds	13.50	12.50	14.50	11.50	12.70
Total number of professionals funded by county board	9.71	10.93	20.26	17.67	17.19
Service Personnel:					
Number SP allowed for funding	258.628	247.899	242.132	232.008	229.413
Number SP actually employed	311.202	302.042	304.797	297.954	305.287
Number SP employed in excess of number funded	52.574	54.143	62.665	65.946	75.874
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	52.574	54.143	62.665	65.946	75.874
Total number of personnel employed in excess of number funded through PSSP	62.284	65.073	82.925	83.616	93.064



**LOGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 633,590	\$ 741,982	\$ 1,371,325	\$ 1,200,524	\$ 1,095,289
Service Personnel	2,121,225	2,256,480	2,623,220	2,760,235	2,742,995
Total estimated costs of personnel employed in excess of number funded through PSSP					
	\$ 2,754,815	\$ 2,998,463	\$ 3,994,545	\$ 3,960,759	\$ 3,838,284



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,563	5,438	5,188	5,131	5,116
Increase (Decline) in student enrollment	(235)	(125)	(250)	(57)	(15)
Number of schools	17	17	17	17	17
County average number of students/school	327	320	305	302	301
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(83)	(87)	(90)	(92)	(92)

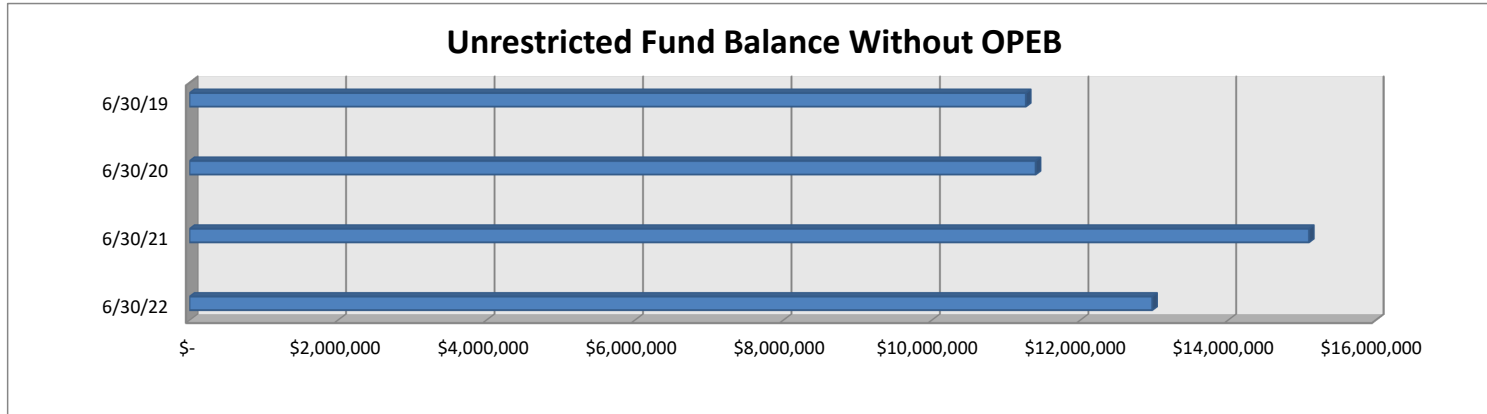
**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE FYE FYE FYE FYE
6/30/19 6/30/20 6/30/21 6/30/22 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 11,267,216 \$ 11,398,626 \$ 15,098,482 \$ 12,969,878 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 18,733,544	\$ 18,906,084	\$ 18,962,131	\$ 19,086,177	\$ 19,216,862

Per Pupil Expenditures

\$ 12,750 \$ 12,865 \$ 13,344 \$ 14,366 N/A (2)

Revenues:

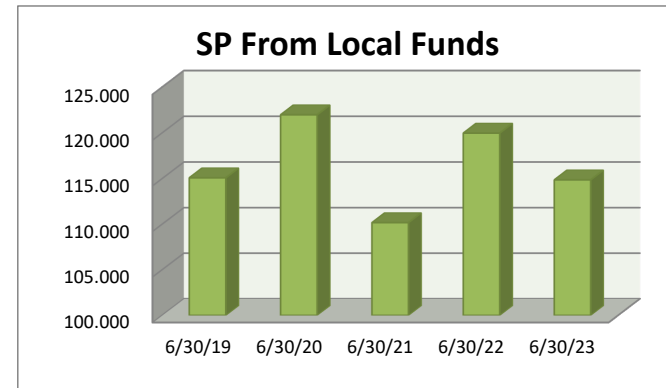
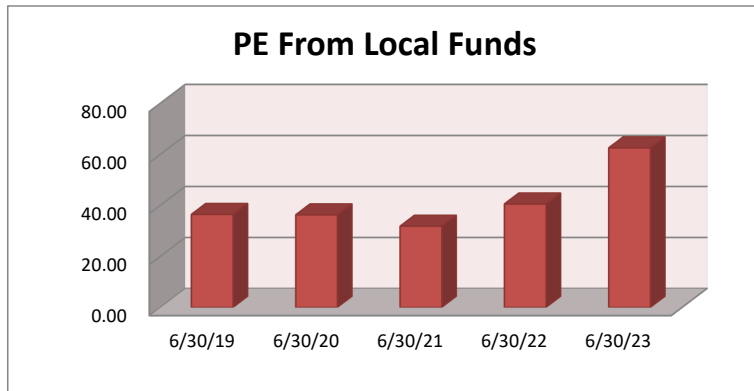
Local Source Revenue	\$ 39,057,580	\$ 37,258,809	\$ 38,915,262	\$ 39,598,317	N/A
State Source Revenue	56,866,818	57,228,797	57,992,721	55,484,336	N/A
Federal Source Revenue	7,113,055	10,473,395	12,823,512	15,668,360	N/A

Total \$ 103,037,453 \$ 104,961,001 \$ 109,731,495 \$ 110,751,013 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

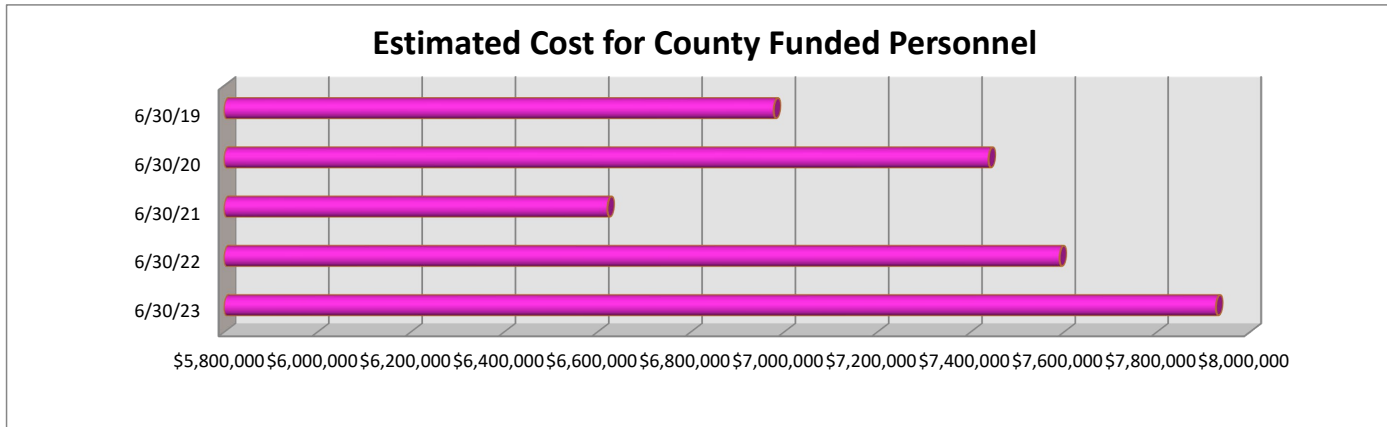
**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	602.22	605.88	608.35	586.15	570.12
Number PE & SSP actually employed	629.45	629.95	629.95	615.54	622.44
Number PE & SSP employed in excess of number funded	27.23	24.07	21.60	29.39	52.32
Number of professionals employed from local funds	9.25	12.25	10.25	11.19	10.25
Total number of professionals funded by county board	36.48	36.32	31.85	40.58	62.57
Service Personnel:					
Number SP allowed for funding	351.975	344.640	346.045	333.419	324.296
Number SP actually employed	467.071	466.631	456.227	453.405	439.165
Number SP employed in excess of number funded	115.096	121.991	110.182	119.986	114.869
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	115.096	121.991	110.182	119.986	114.869
Total number of personnel employed in excess of number funded through PSSP	151.576	158.311	142.032	160.564	177.439



**MARION COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,348,146	\$ 2,419,927	\$ 2,126,233	\$ 2,709,989	\$ 3,917,786
Service Personnel	4,630,426	5,019,166	4,495,838	4,881,282	4,010,194
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 6,978,573	\$ 7,439,093	\$ 6,622,071	\$ 7,591,271	\$ 7,927,980



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	7,838	7,873	7,579	7,377	7,393
Increase (Decline) in student enrollment	(161)	35	(294)	(202)	16
Number of schools	19	19	19	19	19
County average number of students/school	413	414	399	388	389
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	3	7	4	(6)	(4)

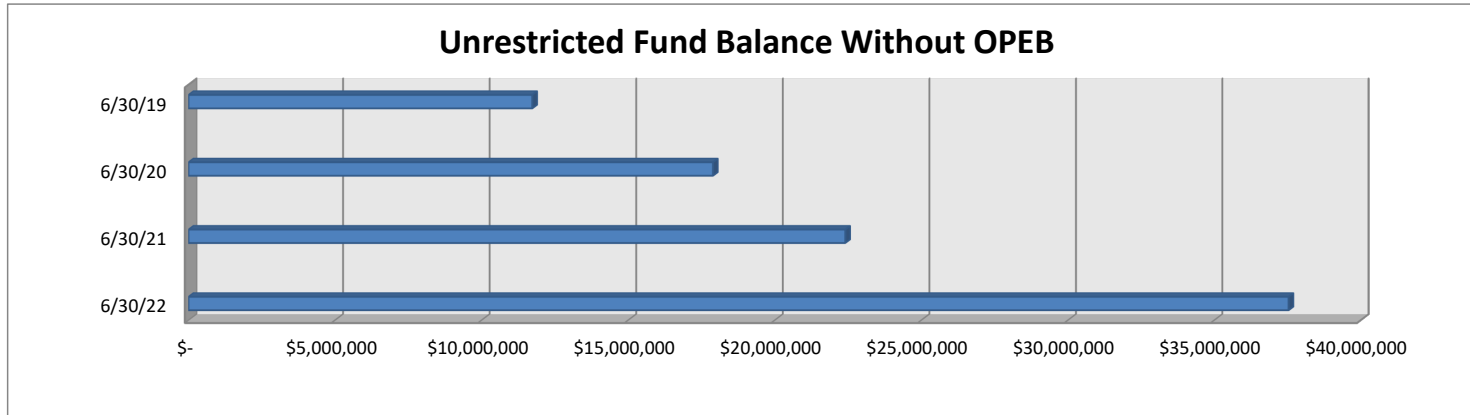
**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 11,727,903 \$ 17,891,483 \$ 22,404,078 \$ 37,539,712 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	88.02%	88.02%	86.01%	86.01%	85.97%
Projected excess levy gross tax collections	\$ 27,920,489	\$ 29,402,312	\$ 32,509,762	\$ 35,703,144	\$ 35,314,447

Per Pupil Expenditures

\$ 15,206 \$ 16,032 \$ 16,940 \$ 17,558 N/A (2)

Revenues:

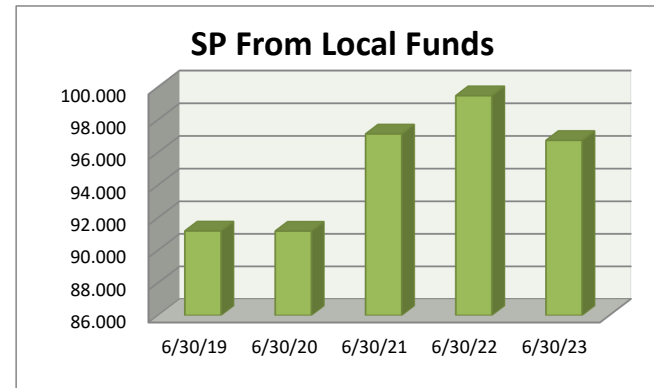
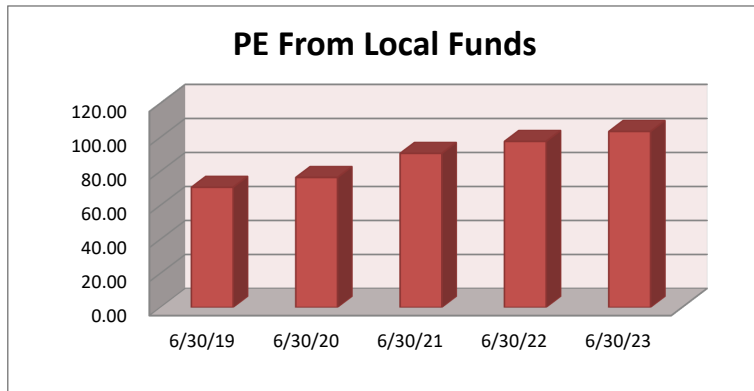
Local Source Revenue	\$ 53,994,232	\$ 54,244,843	\$ 64,192,487	\$ 70,226,543	N/A
State Source Revenue	19,483,214	20,563,669	16,460,222	13,935,080	N/A
Federal Source Revenue	6,236,393	6,577,449	9,270,397	9,664,030	N/A

Total	\$ 79,713,839	\$ 81,385,961	\$ 89,923,106	\$ 93,825,653	\$ - (2)
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Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

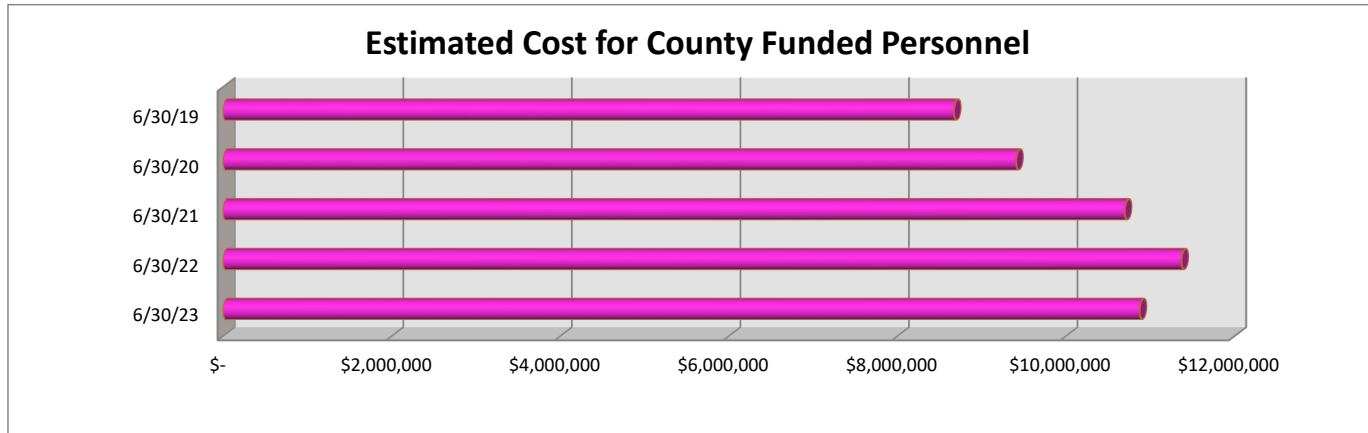
**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	356.43	356.05	341.50	334.25	332.05
Number PE & SSP actually employed	416.10	417.49	418.60	418.90	423.55
Number PE & SSP employed in excess of number funded	59.67	61.44	77.10	84.65	91.50
Number of professionals employed from local funds	11.00	15.00	13.50	13.00	12.00
Total number of professionals funded by county board	70.67	76.44	90.60	97.65	103.50
Service Personnel:					
Number SP allowed for funding	207.610	204.710	196.341	192.179	190.911
Number SP actually employed	298.800	295.890	293.475	291.655	286.650
Number SP employed in excess of number funded	91.190	91.180	97.134	99.476	95.739
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	91.190	91.180	97.134	99.476	96.739
Total number of personnel employed in excess of number funded through PSSP	161.860	167.620	187.734	197.126	200.239



**MARSHALL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 4,871,717	\$ 5,488,687	\$ 6,503,384	\$ 7,068,652	\$ 7,173,222
Service Personnel	3,803,192	3,924,315	4,198,135	4,306,002	3,705,251
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 8,674,910	\$ 9,413,002	\$ 10,701,519	\$ 11,374,655	\$ 10,878,473



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,602	4,420	4,308	4,294	4,234
Increase (Decline) in student enrollment	(69)	(182)	(112)	(14)	(60)
Number of schools	12	12	12	12	12
County average number of students/school	384	368	359	358	353
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(26)	(39)	(36)	(36)	(40)

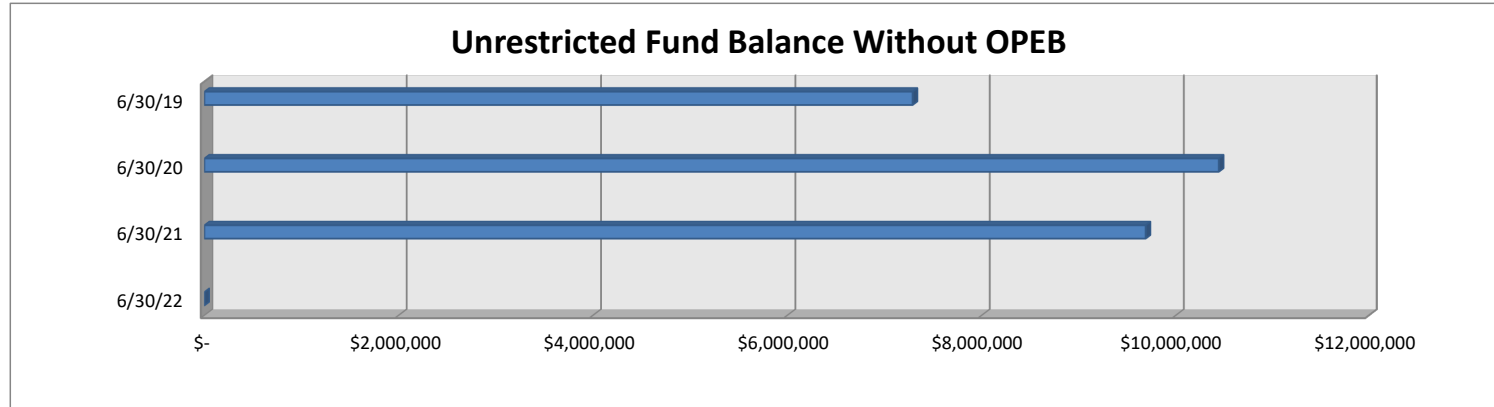
**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 7,288,106 \$ 10,445,151 \$ 9,686,066 N/A N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 7,928,933	\$ 7,981,489	\$ 8,382,937	\$ 8,149,278	\$ 8,147,233

Per Pupil Expenditures

\$ 12,099 \$ 12,522 \$ 12,719 \$ 13,722 N/A (2)

Revenues:

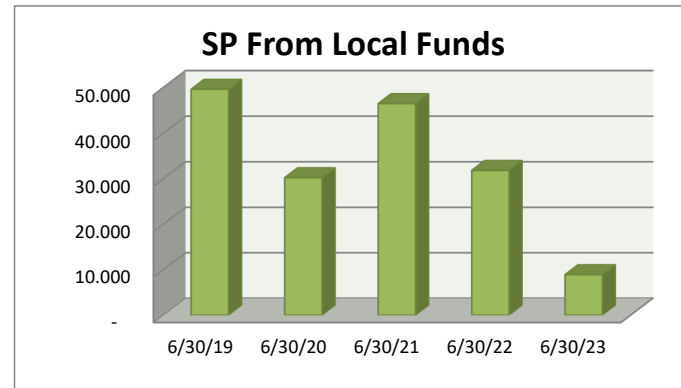
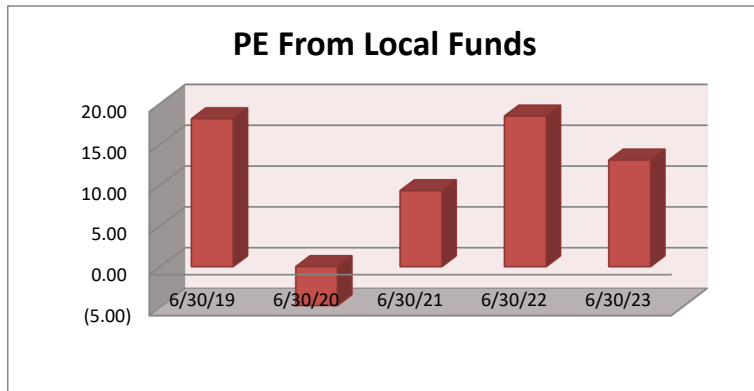
Local Source Revenue	\$ 15,619,207	\$ 15,663,818	\$ 14,906,136	\$ 16,777,338	N/A
State Source Revenue	30,059,992	31,514,020	29,312,345	20,235,275	N/A
Federal Source Revenue	6,553,458	6,353,438	4,043,456	3,702,417	N/A

Total \$ 52,232,657 \$ 53,531,276 \$ 48,261,937 \$ 40,715,030 \$ - (2)

Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

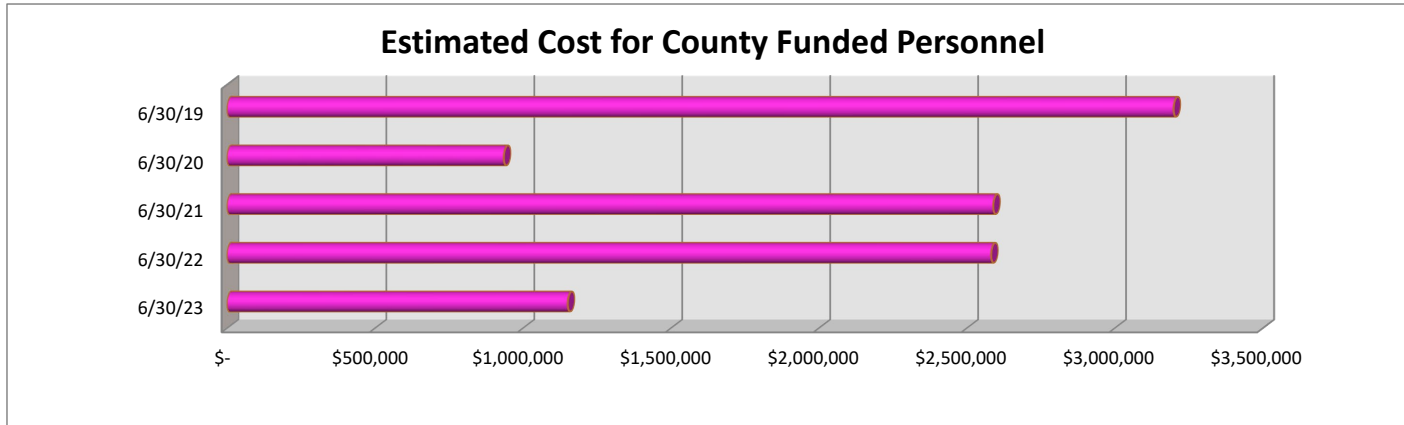
**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	309.38	315.51	304.69	297.55	299.94
Number PE & SSP actually employed	320.50	304.75	306.00	309.00	306.00
Number PE & SSP employed in excess of number funded	11.12	(10.76)	1.31	11.45	6.06
Number of professionals employed from local funds	7.00	6.00	8.00	7.00	7.00
Total number of professionals funded by county board	18.12	(4.76)	9.31	18.45	13.06
Service Personnel:					
Number SP allowed for funding	187.802	183.368	177.085	172.931	174.319
Number SP actually employed	237.454	213.624	223.594	204.789	183.249
Number SP employed in excess of number funded	49.652	30.256	46.509	31.858	8.930
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	49.652	30.256	46.509	31.858	8.930
Total number of personnel employed in excess of number funded through PSSP	67.772	25.496	55.819	50.308	21.990



**MASON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,197,649	\$ (329,534)	\$ 642,580	\$ 1,260,418	\$ 831,557
Service Personnel	2,002,203	1,265,746	1,947,807	1,322,838	320,577
Total estimated costs of personnel employed in excess of number funded through PSSP					
	\$ 3,199,853	\$ 936,212	\$ 2,590,388	\$ 2,583,256	\$ 1,152,135



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,071	3,928	3,835	3,867	3,774
Increase (Decline) in student enrollment	(94)	(143)	(93)	32	(93)
Number of schools	10	10	10	10	10
County average number of students/school	407	393	384	387	377
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(3)	(14)	(11)	(7)	(16)

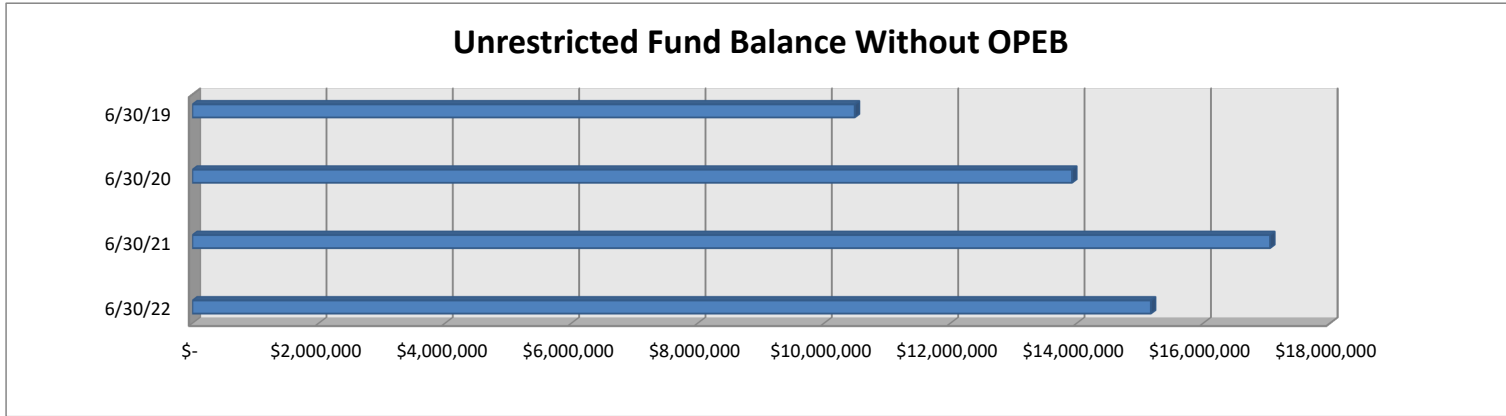
**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 10,485,052 \$ 13,925,198 \$ 17,057,002 \$ 15,172,395 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 5,311,907	\$ 5,851,320	\$ 6,263,067	\$ 5,960,320	\$ 5,687,246

Per Pupil Expenditures

\$ 13,685 \$ 14,229 \$ 15,575 \$ 14,387 N/A (2)

Revenues:

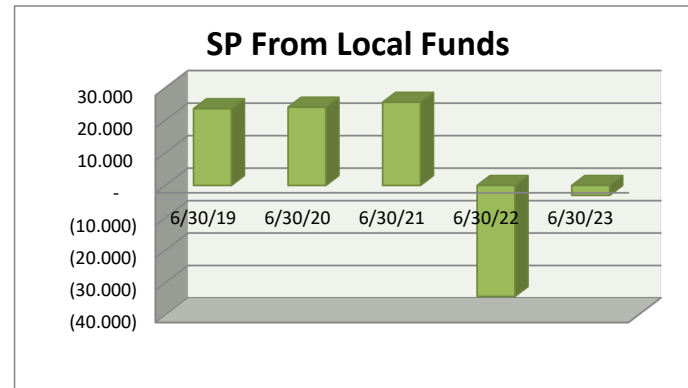
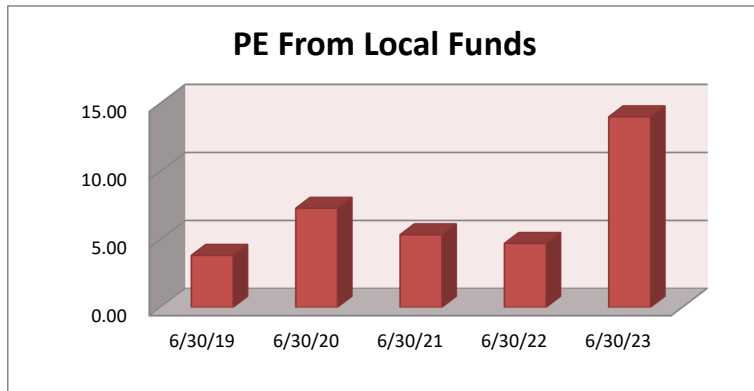
Local Source Revenue	\$ 10,098,925	\$ 11,089,053	\$ 12,386,608	\$ 10,992,786	N/A
State Source Revenue	23,701,125	24,602,304	22,713,952	15,871,571	N/A
Federal Source Revenue	7,427,772	7,447,249	9,664,143	13,430,462	N/A

Total \$ 41,227,822 \$ 43,138,606 \$ 44,764,703 \$ 40,294,819 \$ - (2)

Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

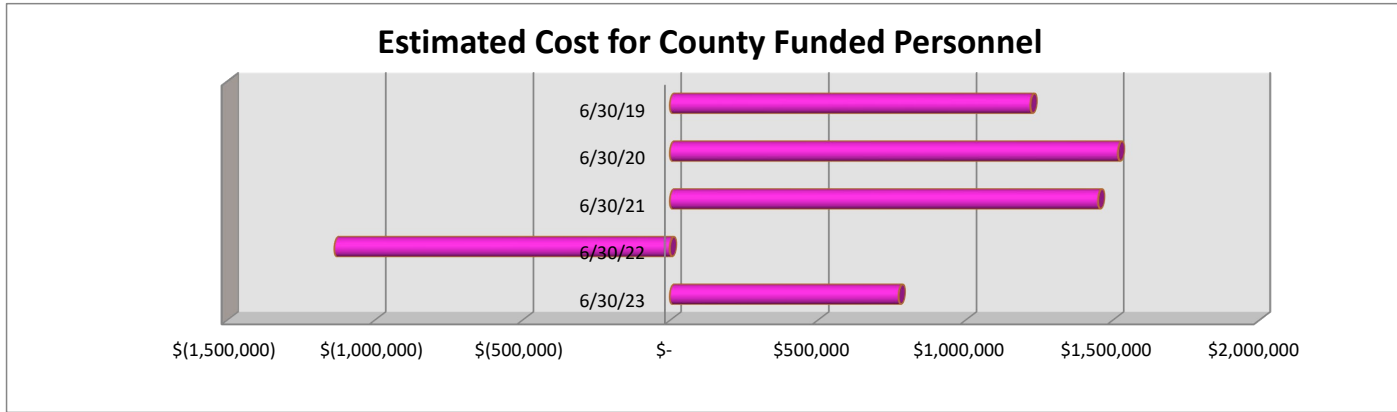
**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	235.67	230.54	219.59	205.73	198.92
Number PE & SSP actually employed	235.50	229.00	217.10	202.52	206.52
Number PE & SSP employed in excess of number funded	(0.17)	(1.54)	(2.49)	(3.21)	7.60
Number of professionals employed from local funds	4.00	8.83	7.83	7.92	6.41
Total number of professionals funded by county board	3.83	7.29	5.34	4.70	14.01
Service Personnel:					
Number SP allowed for funding	137.859	133.991	127.619	120.869	116.869
Number SP actually employed	161.458	158.051	153.193	86.621	113.821
Number SP employed in excess of number funded	23.599	24.060	25.574	(34.248)	(3.048)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	23.599	24.060	25.574	(34.248)	(3.048)
Total number of personnel employed in excess of number funded through PSSP	27.429	31.350	30.917	(29.543)	10.965



**MCDOWELL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 256,129	\$ 504,317	\$ 366,891	\$ 320,030	\$ 886,265
Service Personnel	964,650	1,014,446	1,083,830	(1,455,557)	(111,810)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,220,778	\$ 1,518,763	\$ 1,450,722	\$ (1,135,527)	\$ 774,455



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,967	2,825	2,637	2,551	2,455
Increase (Decline) in student enrollment	(89)	(142)	(188)	(86)	(96)
Number of schools	10	9	9	9	9
County average number of students/school	297	314	293	283	273
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(113)	(93)	(102)	(111)	(120)

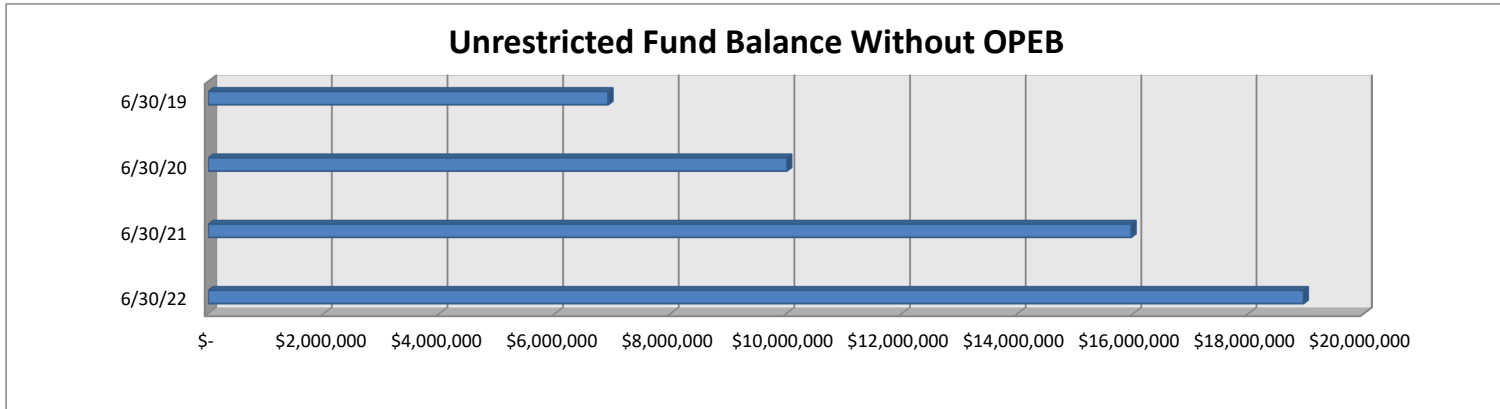
**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 6,915,084 \$ 10,006,316 \$ 15,962,331 \$ 18,951,833 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 13,628,835	\$ 13,923,431	\$ 14,281,387	\$ 14,619,518	\$ 15,027,885

Per Pupil Expenditures

\$ 11,592 \$ 11,956 \$ 12,874 \$ 12,868 N/A (2)

Revenues:

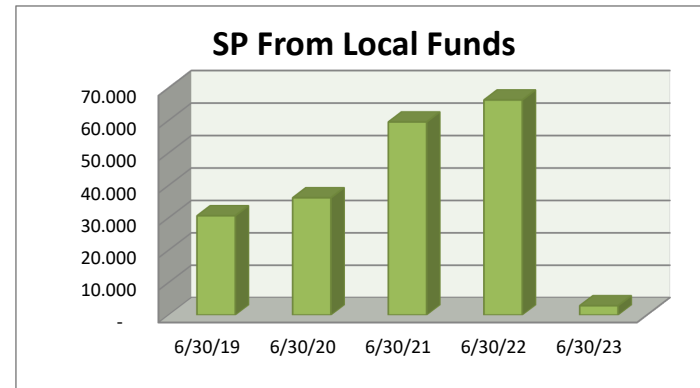
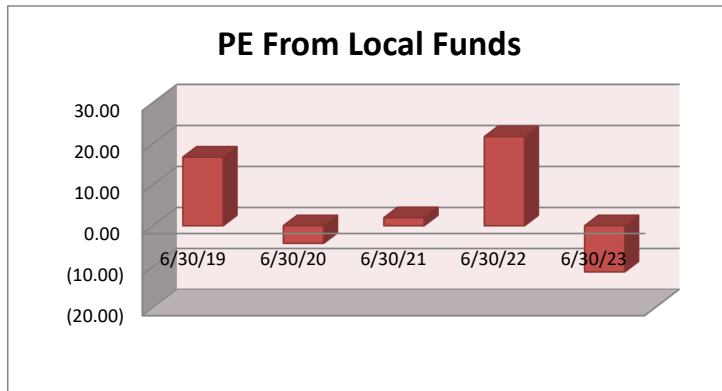
Local Source Revenue	\$ 28,361,196	\$ 28,122,935	\$ 28,482,531	\$ 30,946,047	N/A
State Source Revenue	72,024,586	80,604,134	72,013,612	66,803,887	N/A
Federal Source Revenue	16,000,281	16,054,590	16,557,868	24,670,441	N/A

Total \$ 116,386,063 \$ 124,781,659 \$ 117,054,011 \$ 122,420,375 \$ - (2)

Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

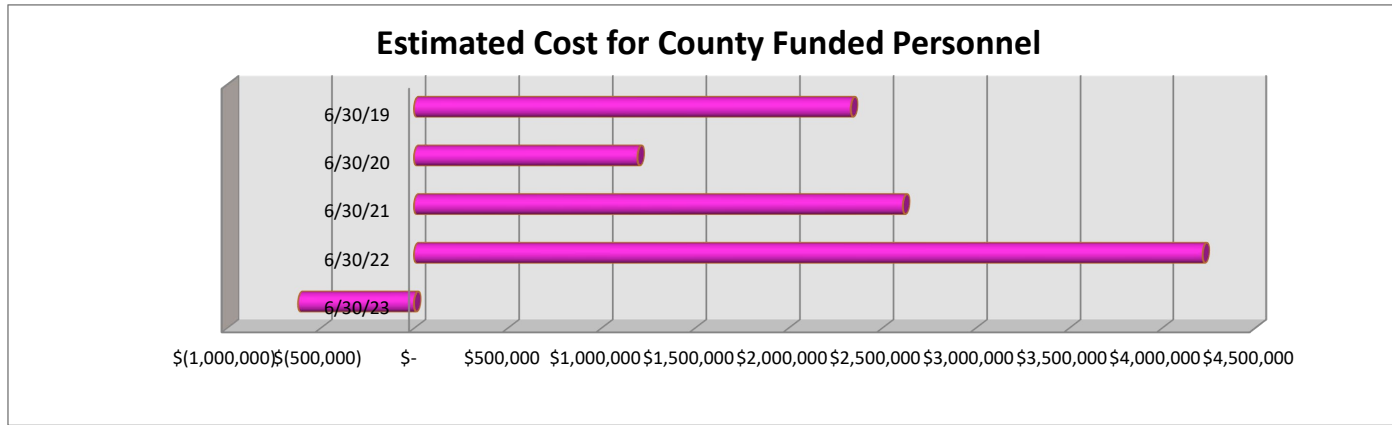
**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	671.06	682.59	670.54	657.72	665.19
Number PE & SSP actually employed	675.80	667.30	661.50	666.45	638.93
Number PE & SSP employed in excess of number funded	4.74	(15.29)	(9.04)	8.73	(26.26)
Number of professionals employed from local funds	12.00	11.00	11.00	13.00	15.00
Total number of professionals funded by county board	16.74	(4.29)	1.96	21.73	(11.26)
Service Personnel:					
Number SP allowed for funding	392.750	388.273	381.418	374.130	378.372
Number SP actually employed	423.414	424.498	440.974	440.468	381.239
Number SP employed in excess of number funded	30.664	36.225	59.556	66.338	2.867
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	30.664	36.225	59.556	66.338	2.867
Total number of personnel employed in excess of number funded through PSSP	47.404	31.935	61.516	88.068	(8.393)



**MERCER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,101,746	\$ (292,328)	\$ 133,232	\$ 1,479,757	\$ (723,518)
Service Personnel	1,232,018	1,486,141	2,478,466	2,740,127	104,223
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,333,764	\$ 1,193,814	\$ 2,611,697	\$ 4,219,884	\$ (619,295)



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	8,854	8,688	8,458	8,544	8,560
Increase (Decline) in student enrollment	(106)	(166)	(230)	86	16
Number of schools	25	25	24	24	24
County average number of students/school	354	348	352	356	357
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(56)	(59)	(43)	(38)	(36)

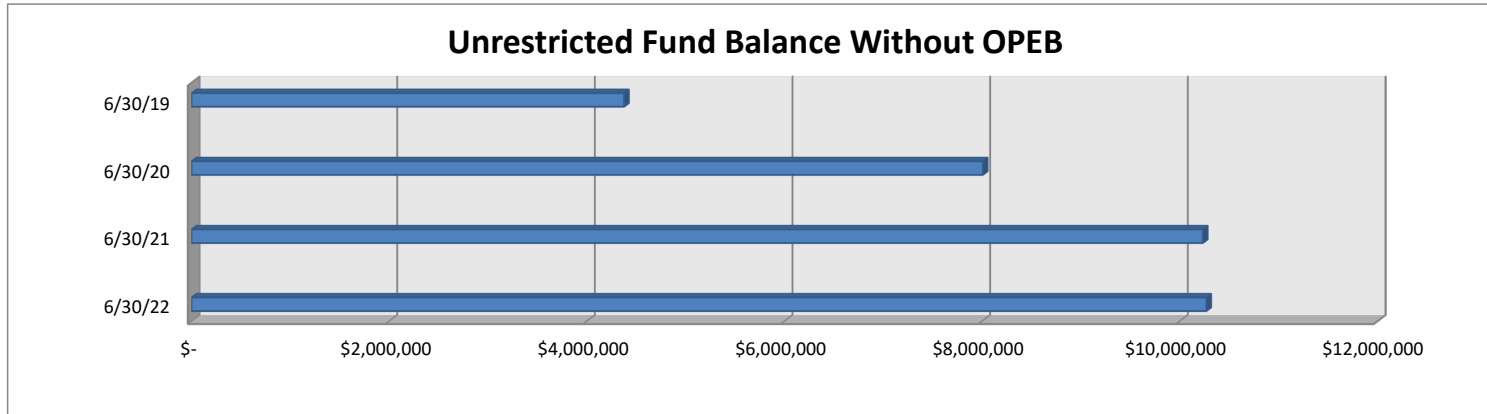
**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 4,377,377 \$ 8,007,755 \$ 10,234,591 \$ 10,269,907 N/A



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 7,152,209	\$ 7,274,143	\$ 8,124,457	\$ 7,670,762	\$ 7,978,167

Per Pupil Expenditures

\$ 12,135 \$ 12,430 \$ 12,634 \$ 13,874 N/A

Revenues:

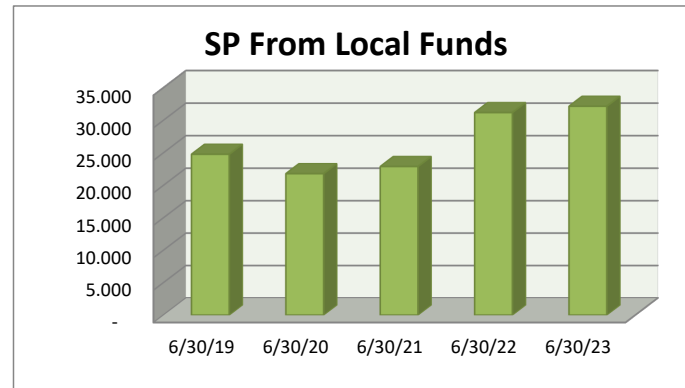
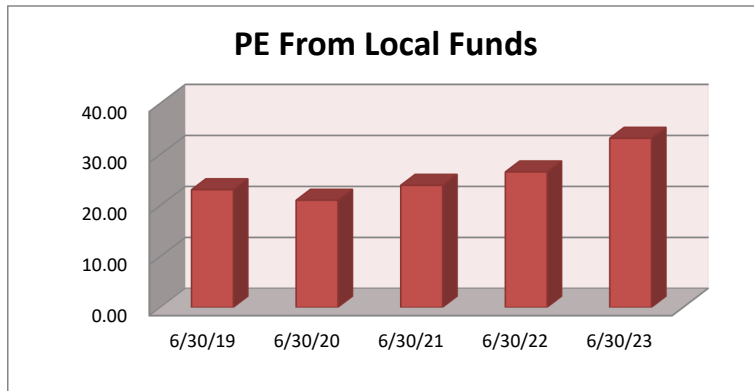
Local Source Revenue	\$ 13,780,335	\$ 14,085,747	\$ 14,316,043	\$ 14,676,816	N/A
State Source Revenue	32,154,798	33,703,124	32,892,870	33,900,029	N/A
Federal Source Revenue	5,882,557	4,698,047	10,608,860	11,575,314	N/A

Total	\$ 51,817,690	\$ 52,486,918	\$ 57,817,773	\$ 60,152,159	\$ -
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Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of report or is from unaudited financial statements.

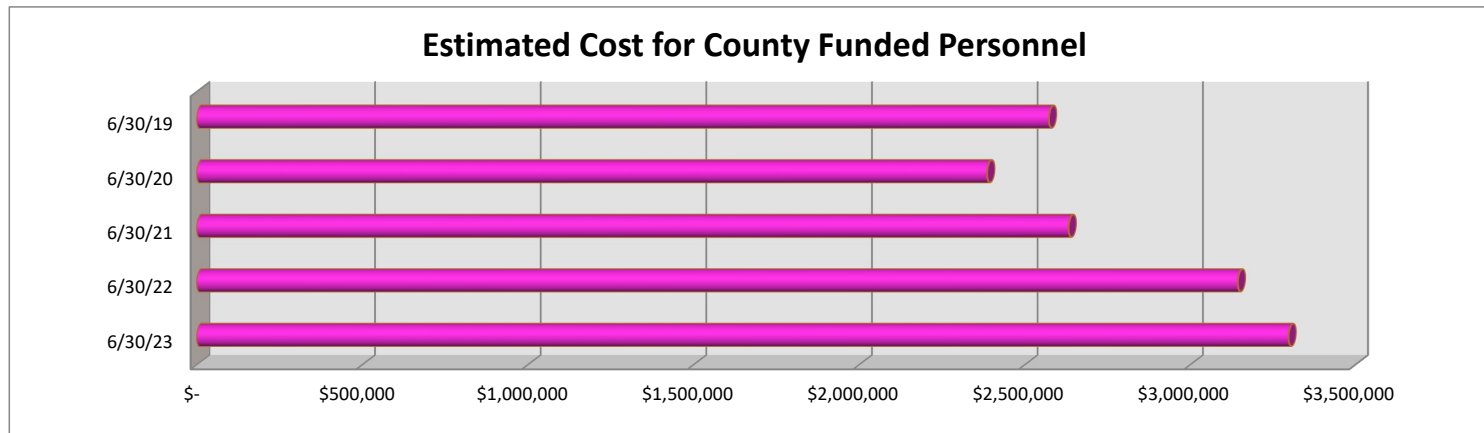
**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	312.61	317.45	312.24	306.97	308.12
Number PE & SSP actually employed	325.69	326.47	324.19	320.54	328.29
Number PE & SSP employed in excess of number funded	13.08	9.02	11.95	13.57	20.17
Number of professionals employed from local funds	10.00	12.00	12.00	13.00	13.00
Total number of professionals funded by county board	23.08	21.02	23.95	26.57	33.17
Service Personnel:					
Number SP allowed for funding	182.393	182.521	179.522	176.492	177.153
Number SP actually employed	207.184	204.329	202.429	207.689	209.324
Number SP employed in excess of number funded	24.791	21.808	22.907	31.197	32.171
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	24.791	21.808	22.907	31.197	32.171
Total number of personnel employed in excess of number funded through PSSP	47.871	42.828	46.857	57.767	65.341



**MINERAL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,553,049	\$ 1,463,537	\$ 1,673,706	\$ 1,849,855	\$ 2,154,954
Service Personnel	1,020,339	923,302	959,130	1,294,965	1,143,531
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,573,388	\$ 2,386,838	\$ 2,632,836	\$ 3,144,820	\$ 3,298,485



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,104	4,038	3,965	3,966	3,967
Increase (Decline) in student enrollment	(1)	(66)	(73)	1	1
Number of schools	12	12	12	12	12
County average number of students/school	342	337	330	331	331
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(68)	(70)	(65)	(63)	(62)

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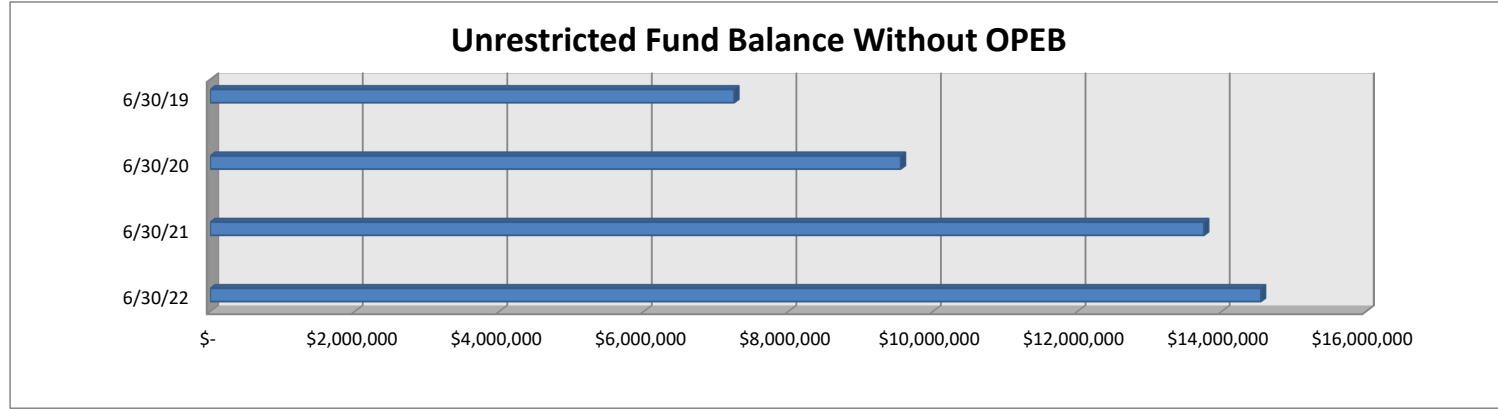
**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 7,247,722 \$ 9,552,605 \$ 13,750,993 \$ 14,541,437 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 6,659,619	\$ 6,712,930	\$ 6,642,311	\$ 6,500,613	\$ 5,828,215

Per Pupil Expenditures

\$ 11,922 \$ 12,220 \$ 12,778 \$ 13,862 N/A (2)

Revenues:

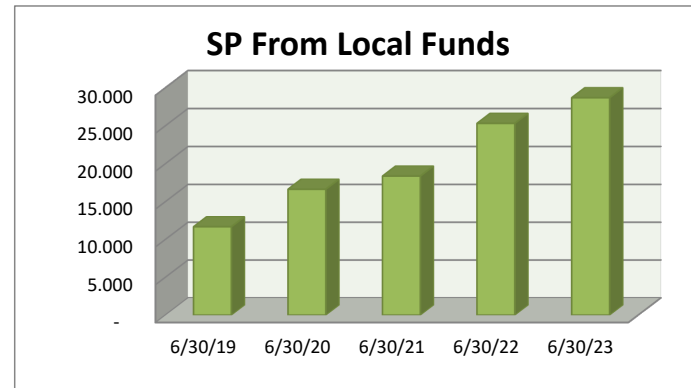
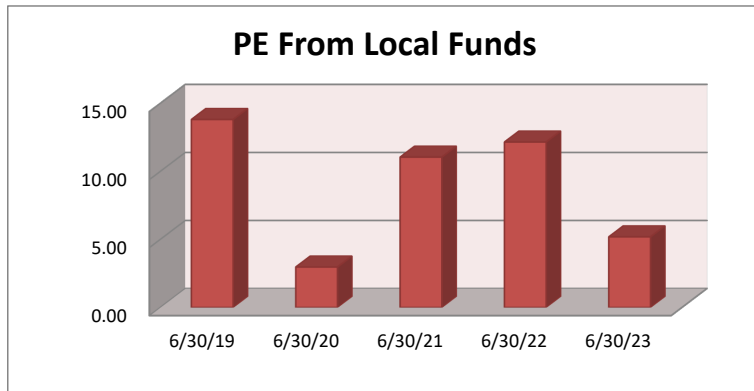
Local Source Revenue	\$ 12,831,913	\$ 11,237,489	\$ 13,303,782	\$ 12,375,453	N/A
State Source Revenue	32,962,337	34,011,466	32,653,158	31,031,827	N/A
Federal Source Revenue	7,532,221	8,176,125	10,075,534	12,968,289	N/A

Total \$ 53,326,471 \$ 53,425,080 \$ 56,032,474 \$ 56,375,569 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

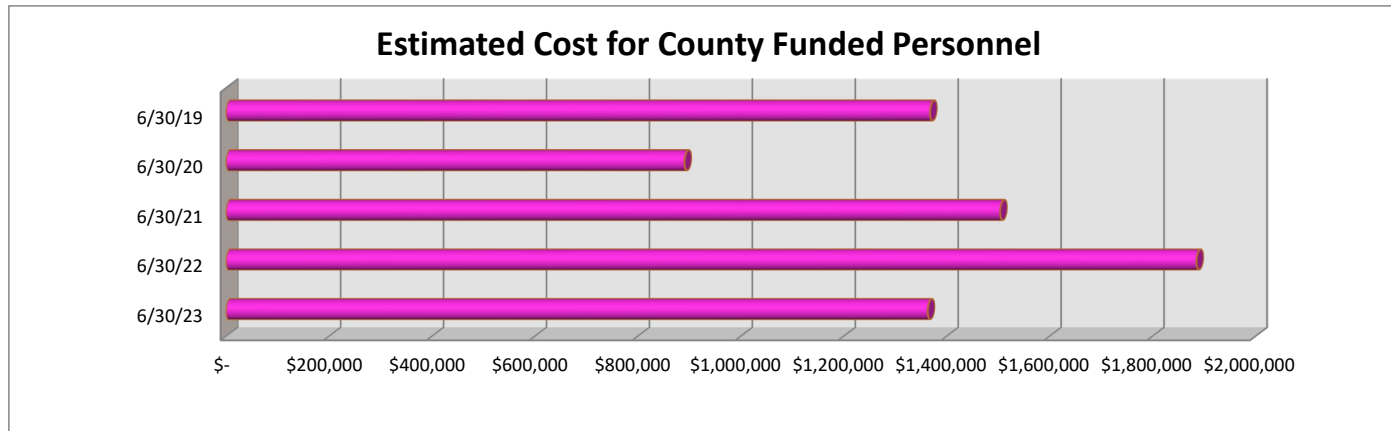
**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	316.63	316.23	310.64	296.20	294.67
Number PE & SSP actually employed	320.45	308.20	310.69	297.36	286.86
Number PE & SSP employed in excess of number funded	3.82	(8.03)	0.05	1.16	(7.81)
Number of professionals employed from local funds	10.00	11.00	11.00	11.00	13.00
Total number of professionals funded by county board	13.82	2.97	11.05	12.16	5.19
Service Personnel:					
Number SP allowed for funding	189.438	183.783	180.535	172.147	171.258
Number SP actually employed	201.123	200.423	198.910	197.470	198.960
Number SP employed in excess of number funded	11.685	16.640	18.375	25.323	27.702
Number SP employed from local funds	-	-	-	-	1.000
Total number of SP funded by county board	11.685	16.640	18.375	25.323	28.702
Total number of personnel employed in excess of number funded through PSSP	25.505	19.610	29.425	37.483	33.892



**MINGO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 900,612	\$ 202,232	\$ 740,099	\$ 834,449	\$ 333,792
Service Personnel	467,600	688,838	764,347	1,051,403	1,029,826
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,368,212	\$ 891,070	\$ 1,504,446	\$ 1,885,852	\$ 1,363,618



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,075	4,003	3,817	3,780	3,579
Increase (Decline) in student enrollment	(134)	(72)	(186)	(37)	(201)
Number of schools	9	9	9	9	9
County average number of students/school	453	445	424	420	398
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	43	38	29	26	5

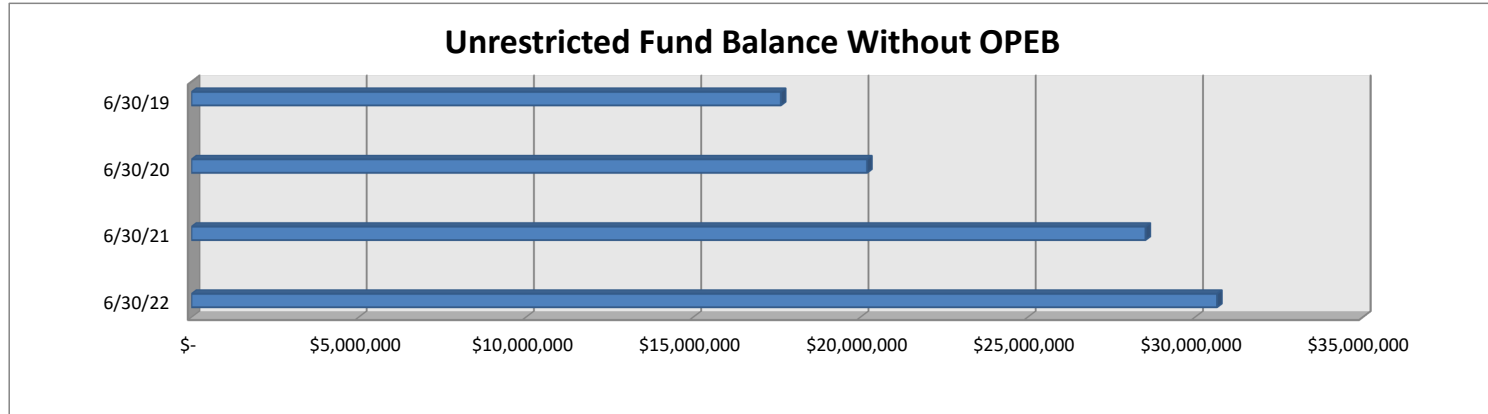
**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 17,620,263 \$ 20,198,207 \$ 28,521,132 \$ 30,658,734 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	72.98%	72.98%	72.98%	72.98%	72.98%
Projected excess levy gross tax collections	\$ 32,419,008	\$ 32,974,447	\$ 34,387,985	\$ 34,181,293	\$ 34,369,726

Per Pupil Expenditures \$ 12,512 \$ 12,747 \$ 13,427 \$ 14,104 N/A (2)

Revenues:

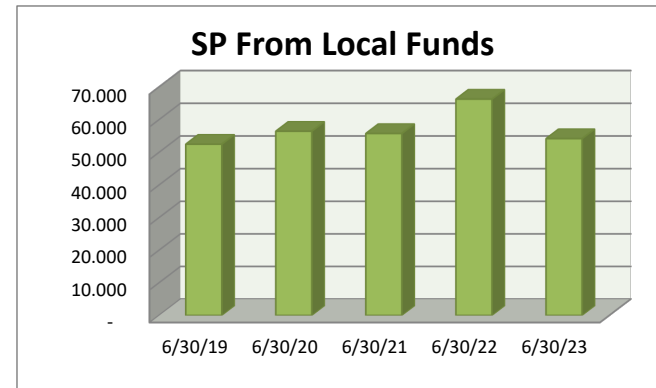
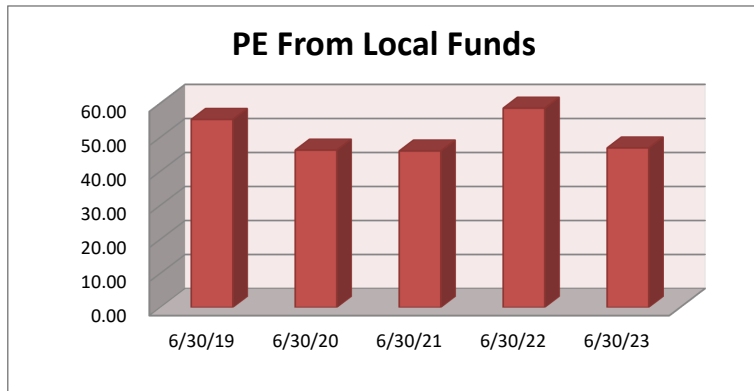
Local Source Revenue	\$ 75,814,025	\$ 75,471,349	\$ 77,982,865	\$ 77,499,933	N/A
State Source Revenue	74,394,965	75,488,347	77,291,603	71,457,264	N/A
Federal Source Revenue	13,917,347	13,359,239	15,704,739	25,815,170	N/A

Total \$ 164,126,337 \$ 164,318,935 \$ 170,979,207 \$ 174,772,367 \$ - (2)

Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

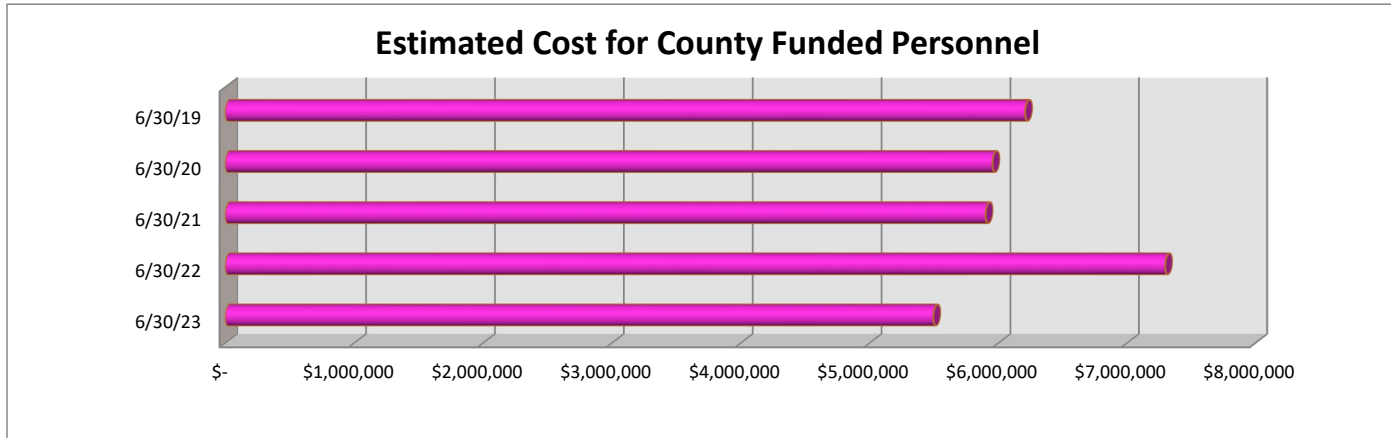
**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	871.37	889.68	895.25	857.56	873.05
Number PE & SSP actually employed	894.25	909.54	913.35	879.25	885.75
Number PE & SSP employed in excess of number funded	22.88	19.86	18.10	21.69	12.70
Number of professionals employed from local funds	32.40	26.40	27.90	36.90	34.20
Total number of professionals funded by county board	55.28	46.26	46.00	58.59	46.90
Service Personnel:					
Number SP allowed for funding	509.682	506.066	509.239	487.802	496.609
Number SP actually employed	562.204	562.555	565.032	554.119	550.832
Number SP employed in excess of number funded	52.522	56.489	55.793	66.317	54.223
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	52.522	56.489	55.793	66.317	54.223
Total number of personnel employed in excess of number funded through PSSP	107.802	102.749	101.793	124.907	101.123



**MONONGALIA COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,859,329	\$ 3,363,723	\$ 3,350,826	\$ 4,254,939	\$ 3,245,631
Service Personnel	2,348,817	2,590,634	2,550,664	3,044,313	2,249,740
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 6,208,146	\$ 5,954,357	\$ 5,901,489	\$ 7,299,252	\$ 5,495,371

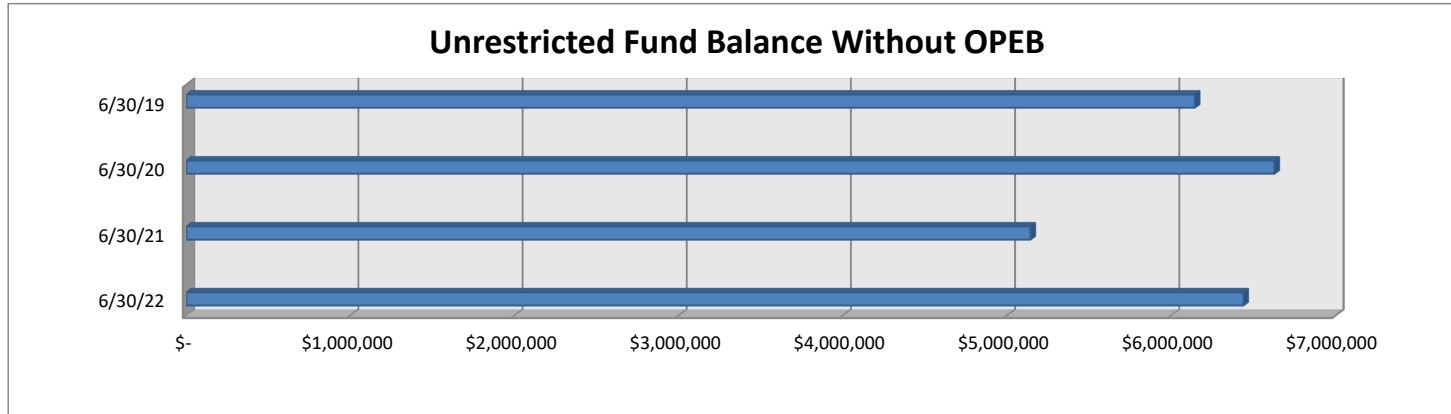


STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	11,521	11,589	11,062	11,260	11,307
Increase (Decline) in student enrollment	(74)	68	(527)	198	47
Number of schools	17	17	17	17	17
County average number of students/school	678	682	651	662	665
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	268	275	256	268	272

**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 6,142,830	\$ 6,627,709	\$ 5,141,596	\$ 6,438,581	N/A (1)(2)



Excess Levy:	Yes	Yes	Yes	Yes	Yes
Excess Levy in Effect					
Projected excess levy gross tax collections	74.99%	74.99%	74.99%	74.99%	74.99%
Projected excess levy gross tax collections	\$ 2,190,072	\$ 2,317,888	\$ 2,564,268	\$ 2,464,142	\$ 2,521,894

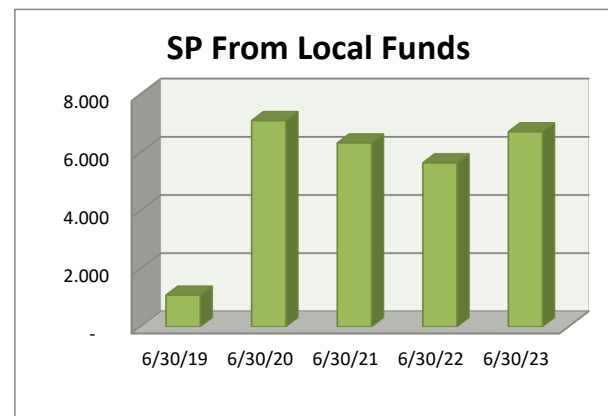
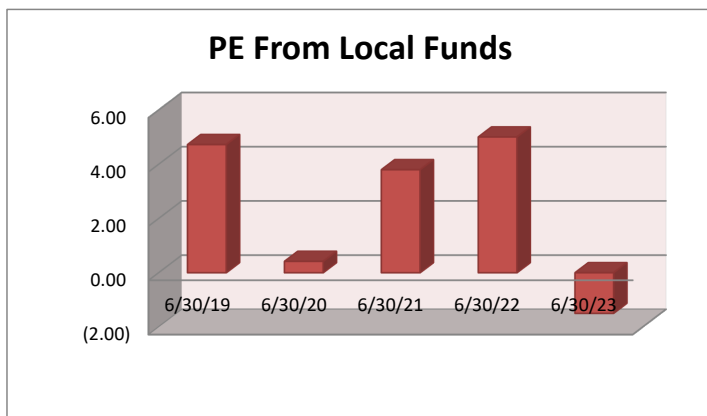
Per Pupil Expenditures	\$ 11,796	\$ 12,809	\$ 13,490	\$ 16,302	N/A (2)
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Revenues:					
Local Source Revenue	\$ 5,259,962	\$ 6,519,095	\$ 5,931,205	\$ 6,297,197	N/A
State Source Revenue	14,290,200	15,903,052	21,475,373	21,208,487	N/A
Federal Source Revenue	2,438,431	3,035,103	2,931,229	5,339,528	N/A
Total	\$ 21,988,593	\$ 25,457,250	\$ 30,337,807	\$ 32,845,212	\$ - (2)

Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

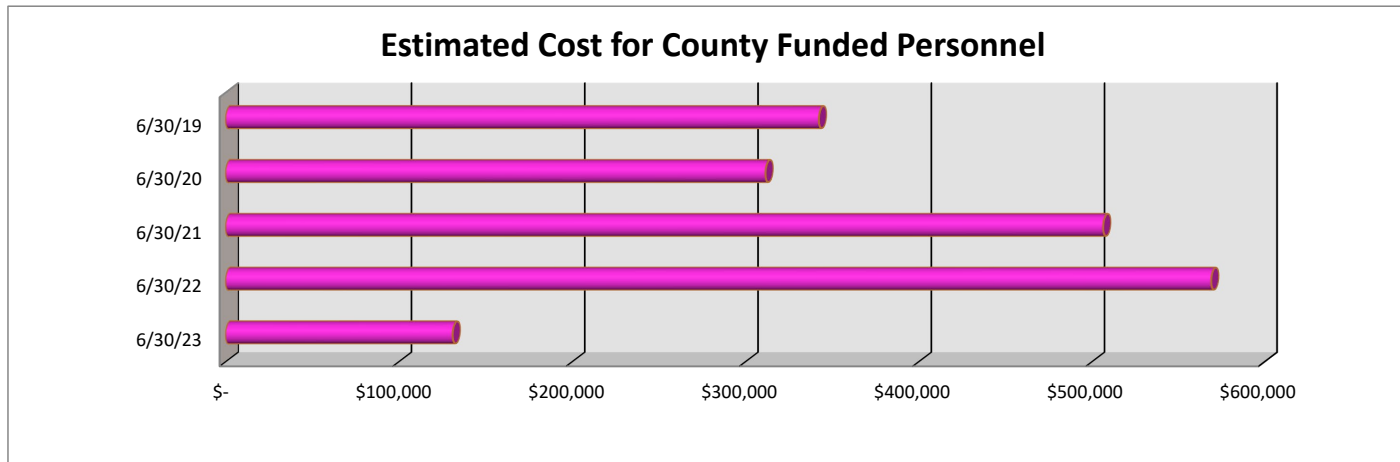
**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	134.94	134.90	130.77	128.06	126.37
Number PE & SSP actually employed	135.07	129.52	127.47	127.47	119.47
Number PE & SSP employed in excess of number funded	0.13	(5.38)	(3.30)	(0.59)	(6.90)
Number of professionals employed from local funds	4.60	5.80	7.10	5.60	5.40
Total number of professionals funded by county board	4.730	0.420	3.802	5.010	(1.498)
Service Personnel:					
Number SP allowed for funding	81.260	79.257	76.827	75.235	74.243
Number SP actually employed	82.350	86.350	83.150	80.875	80.950
Number SP employed in excess of number funded	1.090	7.093	6.323	5.640	6.707
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	1.090	7.093	6.323	5.640	6.707
Total number of personnel employed in excess of number funded through PSSP	5.820	7.513	10.125	10.650	5.209



**MONROE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 300,889	\$ 28,021	\$ 254,577	\$ 334,330	\$ (93,580)
Service Personnel	41,611	283,675	252,064	234,923	224,766
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 342,499	\$ 311,696	\$ 506,641	\$ 569,253	\$ 131,186



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,736	1,684	1,647	1,626	1,630
Increase (Decline) in student enrollment	(48)	(52)	(37)	(21)	4
Number of schools	4	4	4	4	4
County average number of students/school	434	421	412	407	408
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	24	14	17	13	15

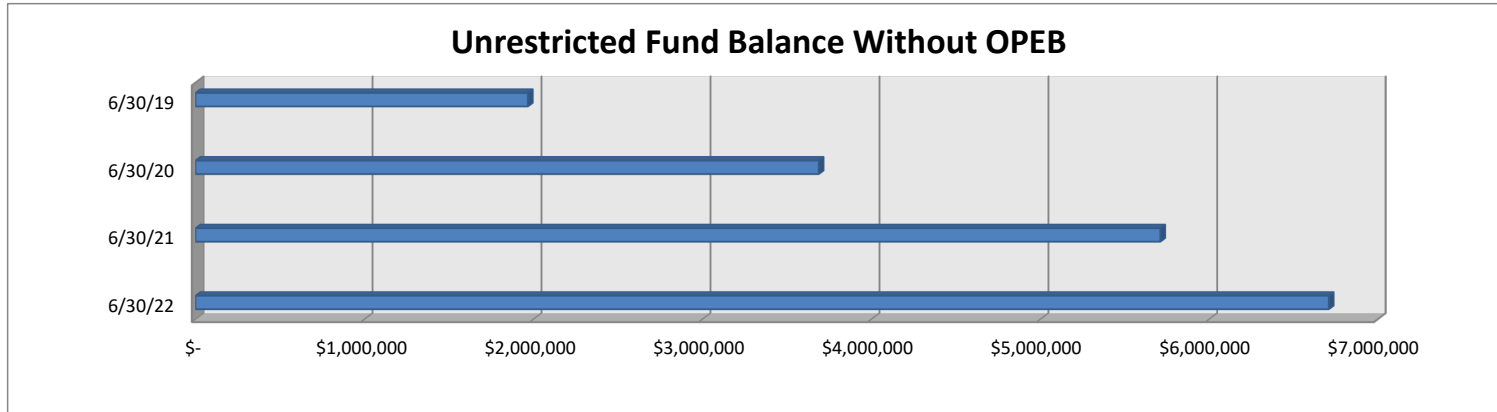
**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,967,429	\$ 3,688,398	\$ 5,710,160	\$ 6,711,350	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%
Projected excess levy gross tax collections	\$ 4,429,036	\$ 4,565,053	\$ 4,654,161	\$ 4,827,651	\$ 5,074,901

Per Pupil Expenditures	\$ 11,813	\$ 12,364	\$ 12,700	\$ 13,638	N/A	(2)
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Revenues:

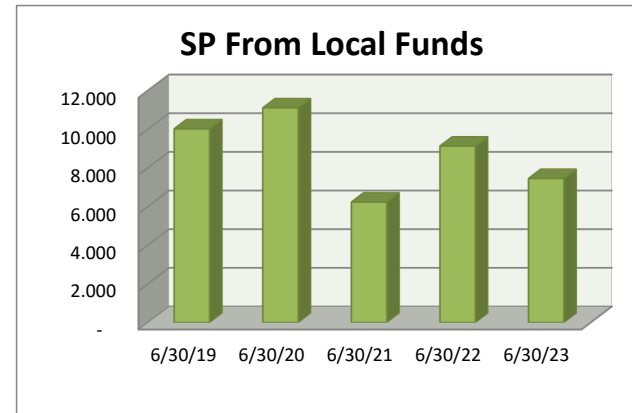
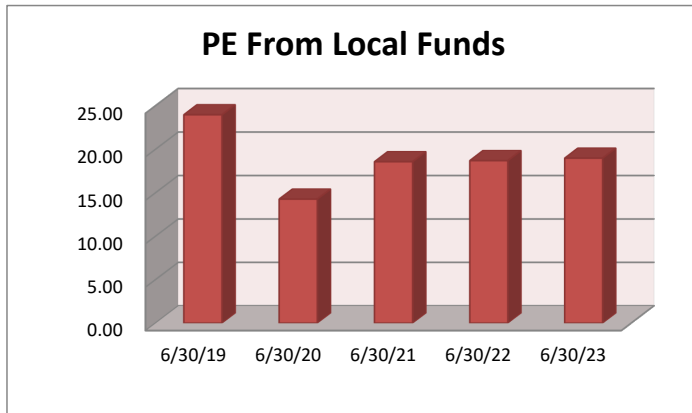
Local Source Revenue	\$ 10,367,935	\$ 10,621,164	\$ 11,515,234	\$ 11,666,277	N/A
State Source Revenue	18,558,315	16,834,611	15,810,733	15,038,190	N/A
Federal Source Revenue	2,981,171	3,033,528	4,034,306	5,065,079	N/A

Total	\$ 31,907,421	\$ 30,489,303	\$ 31,360,273	\$ 31,769,546	\$ -	(2)
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Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

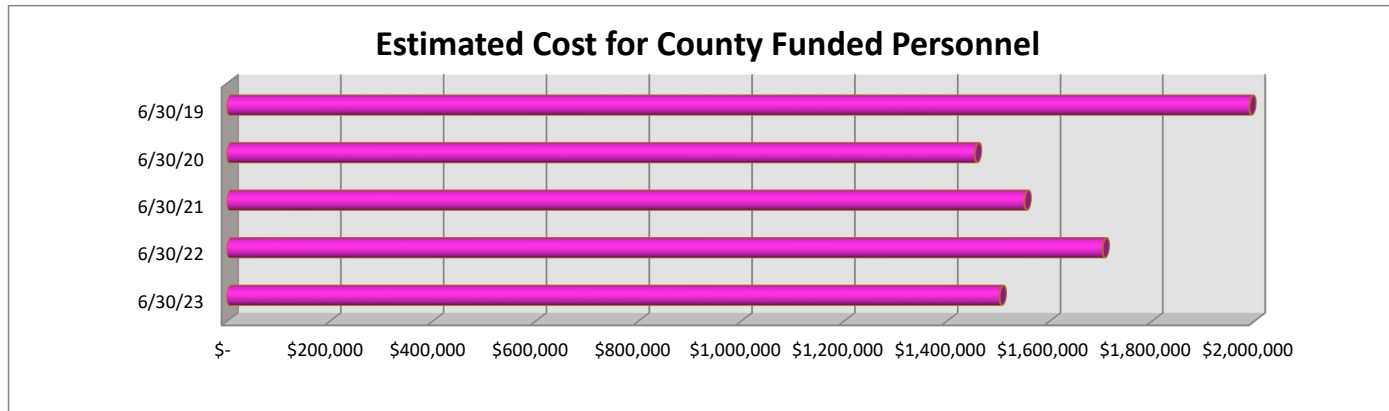
**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	172.44	174.64	169.34	166.99	169.64
Number PE & SSP actually employed	184.62	179.12	175.12	172.54	175.47
Number PE & SSP employed in excess of number funded	12.18	4.48	5.78	5.55	5.83
Number of professionals employed from local funds	11.80	9.80	12.80	13.16	13.16
Total number of professionals funded by county board	23.98	14.28	18.58	18.71	18.99
Service Personnel:					
Number SP allowed for funding	102.668	102.108	98.962	97.405	99.045
Number SP actually employed	111.694	113.219	105.199	106.539	106.502
Number SP employed in excess of number funded	9.026	11.111	6.237	9.134	7.457
Number SP employed from local funds	1.000	-	-	-	-
Total number of SP funded by county board	10.026	11.111	6.237	9.134	7.457
Total number of personnel employed in excess of number funded through PSSP	34.006	25.391	24.817	27.842	26.445



**MORGAN COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,588,286	\$ 990,734	\$ 1,289,912	\$ 1,322,845	\$ 1,242,171
Service Personnel	402,982	464,552	261,875	381,474	261,231
Total estimated costs of personnel employed in excess of number funded through PSSP					
	\$ 1,991,269	\$ 1,455,286	\$ 1,551,787	\$ 1,704,319	\$ 1,503,401



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,302	2,219	2,178	2,216	2,179
Increase (Decline) in student enrollment	(30)	(83)	(41)	38	(37)
Number of schools	7	7	7	7	7
County average number of students/school	329	317	311	317	311
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(81)	(90)	(84)	(77)	(82)

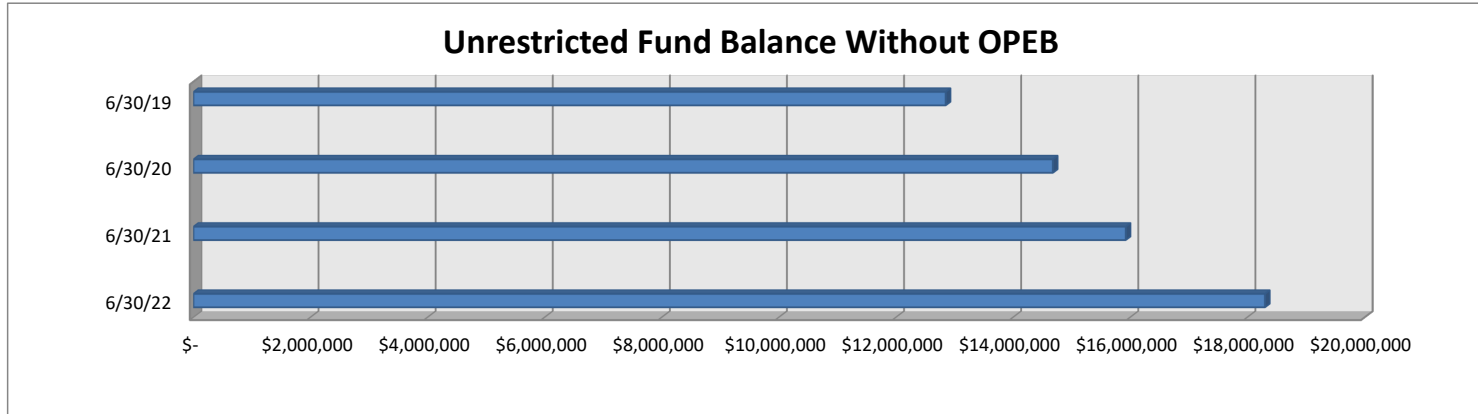
**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 12,847,373	\$ 14,677,245	\$ 15,922,074	\$ 18,300,199	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%
Projected excess levy gross tax collections	\$ 4,317,829	\$ 4,457,004	\$ 4,794,324	\$ 4,563,580	\$ 4,631,858

Per Pupil Expenditures	\$ 11,939	\$ 12,535	\$ 13,076	\$ 13,216	N/A	(2)
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Revenues:

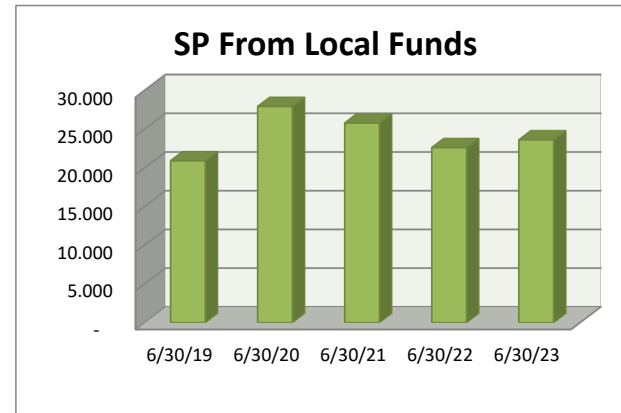
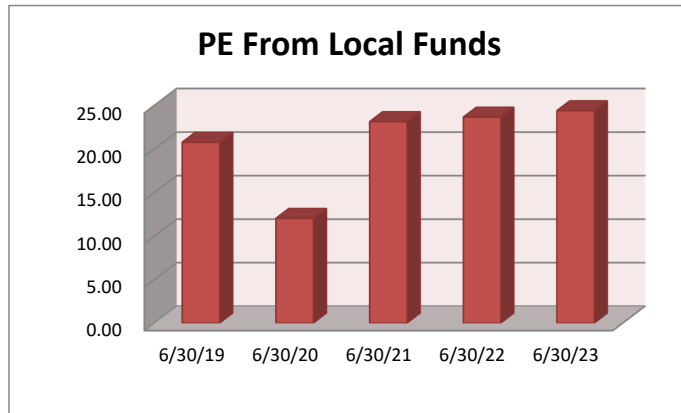
Local Source Revenue	\$ 10,546,604	\$ 11,027,732	\$ 11,699,988	\$ 12,056,893	N/A
State Source Revenue	29,491,573	30,523,908	29,889,615	28,520,769	N/A
Federal Source Revenue	7,031,037	10,522,545	10,573,234	19,740,775	N/A

Total	\$ 47,069,214	\$ 52,074,185	\$ 52,162,837	\$ 60,318,437	\$ -	(2)
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Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

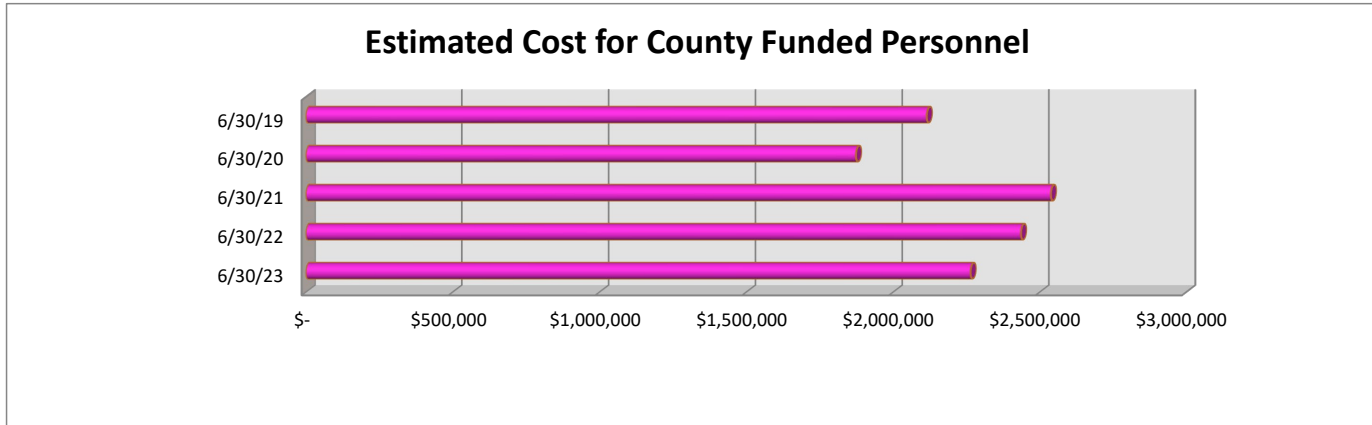
**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	283.61	285.84	277.24	266.22	266.98
Number PE & SSP actually employed	280.65	285.15	283.15	278.90	281.65
Number PE & SSP employed in excess of number funded	(2.96)	(0.69)	5.91	12.68	14.67
Number of professionals employed from local funds	23.75	12.75	17.25	11.00	9.75
Total number of professionals funded by county board	20.79	12.06	23.16	23.68	24.42
Service Personnel:					
Number SP allowed for funding	168.381	166.122	161.130	154.727	155.165
Number SP actually employed	189.295	193.050	186.919	177.339	178.785
Number SP employed in excess of number funded	20.914	26.928	25.789	22.612	23.620
Number SP employed from local funds	-	1.000	-	-	-
Total number of SP funded by county board	20.914	27.928	25.789	22.612	23.620
Total number of personnel employed in excess of number funded through PSSP	41.704	39.988	48.949	46.292	48.040



**NICHOLAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,325,686	\$ 795,835	\$ 1,531,497	\$ 1,568,674	\$ 1,498,598
Service Personnel	789,263	1,078,048	1,006,954	867,688	765,479
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,114,949	\$ 1,873,883	\$ 2,538,451	\$ 2,436,361	\$ 2,264,077



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,693	3,587	3,444	3,447	3,468
Increase (Decline) in student enrollment	(45)	(106)	(143)	3	21
Number of schools	13	13	13	13	13
County average number of students/school	284	276	265	265	267
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(126)	(131)	(130)	(129)	(126)

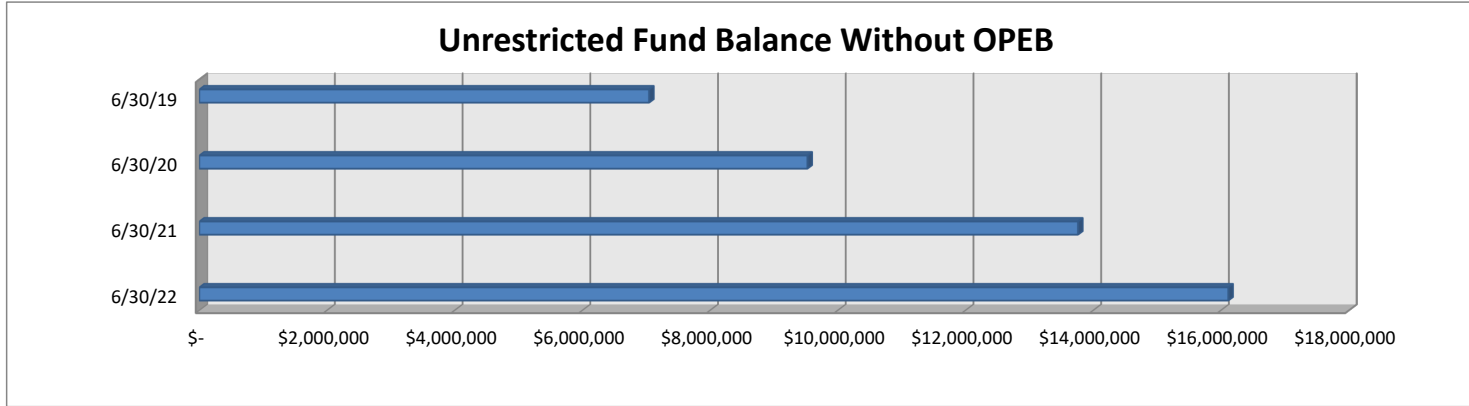
**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE		FYE		FYE		FYE		FYE
	6/30/19		6/30/20		6/30/21		6/30/22		6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$	7,043,975		\$	9,523,119		\$	13,760,836		\$	16,114,691		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%				
Projected excess levy gross tax collections	\$	18,248,930		\$	19,139,464		\$	22,254,115		\$	21,553,236		\$	21,461,488

Per Pupil Expenditures		\$	14,189		\$	14,123		\$	14,554		\$	15,977		N/A	(2)
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Revenues:

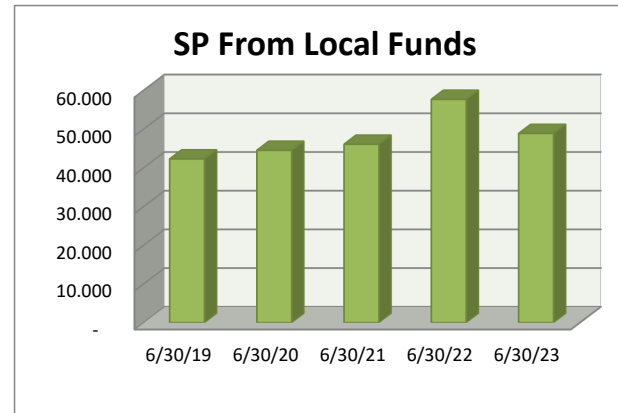
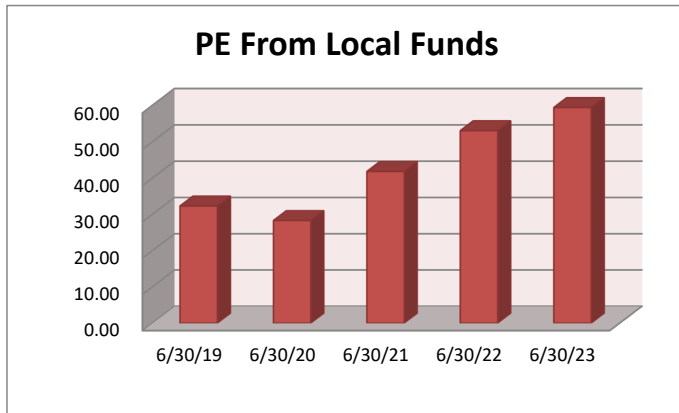
Local Source Revenue	\$	32,990,335		\$	38,184,898		\$	42,898,840		\$	44,600,349		N/A
State Source Revenue		34,629,150		38,324,878		37,442,225		37,997,636		N/A			
Federal Source Revenue		7,405,852		8,595,109		9,639,310		15,024,344		N/A			

Total	\$	75,025,337		\$	85,104,885		\$	89,980,375		\$	97,622,329		\$	-	(2)
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Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

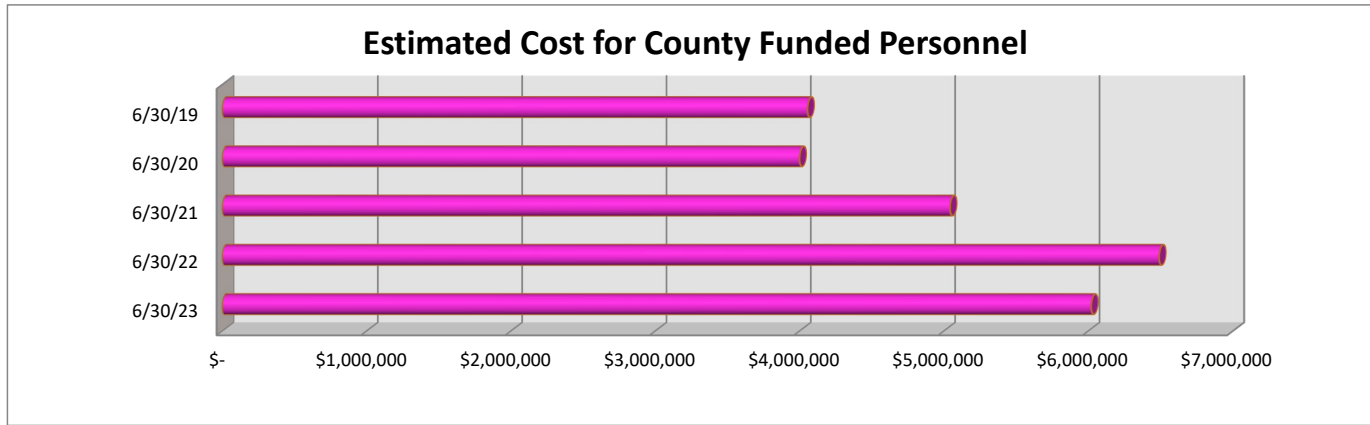
**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	397.15	403.66	401.65	390.66	388.28
Number PE & SSP actually employed	419.00	420.50	433.00	434.25	434.25
Number PE & SSP employed in excess of number funded	21.85	16.84	31.35	43.59	45.97
Number of professionals employed from local funds	10.50	11.50	10.50	9.50	13.50
Total number of professionals funded by county board	32.35	28.34	41.85	53.09	59.47
Service Personnel:					
Number SP allowed for funding	231.656	229.611	228.468	222.213	220.861
Number SP actually employed	273.959	274.151	274.573	279.923	269.753
Number SP employed in excess of number funded	42.303	44.540	46.105	57.710	48.892
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	42.303	44.540	46.105	57.710	48.892
Total number of personnel employed in excess of number funded through PSSP	74.653	72.880	87.955	110.800	108.362



**OHIO COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 2,238,914	\$ 2,028,297	\$ 3,014,871	\$ 3,920,359	\$ 4,131,997
Service Personnel	1,818,286	1,973,879	2,030,171	2,572,454	1,890,747
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,057,200	\$ 4,002,176	\$ 5,045,042	\$ 6,492,813	\$ 6,022,744



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	5,222	5,202	5,056	5,023	5,005
Increase (Decline) in student enrollment	(47)	(20)	(146)	(33)	(18)
Number of schools	13	13	13	13	13
County average number of students/school	402	400	389	386	385
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(8)	(7)	(6)	(8)	(8)

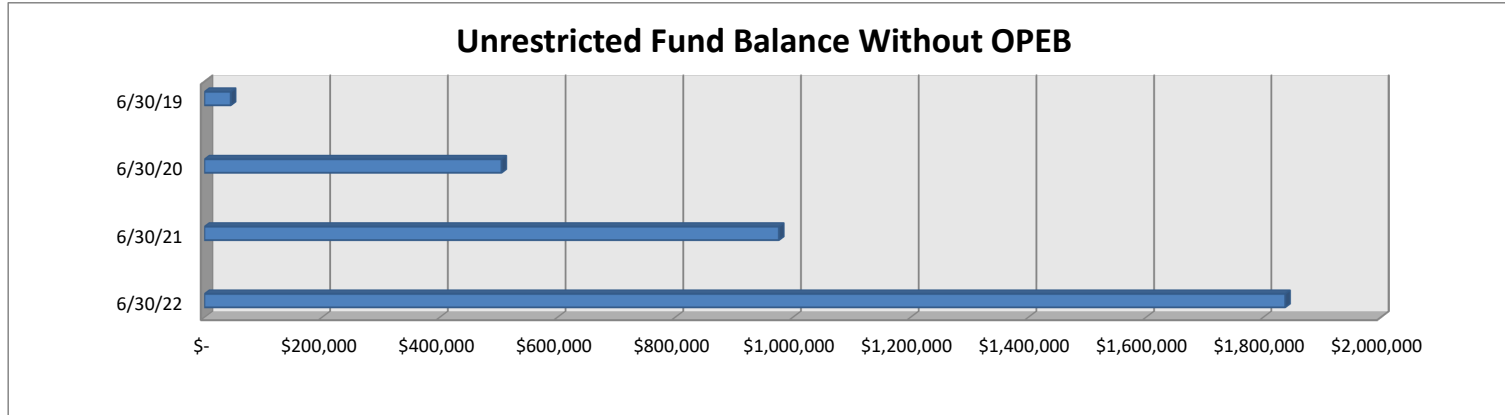
**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 44,862	\$ 504,732	\$ 976,241	\$ 1,837,361	N/A (1)(2)
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Excess Levy:

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

Per Pupil Expenditures

	\$ 14,654	\$ 16,351	\$ 17,744	\$ 18,415	N/A (2)
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Revenues:

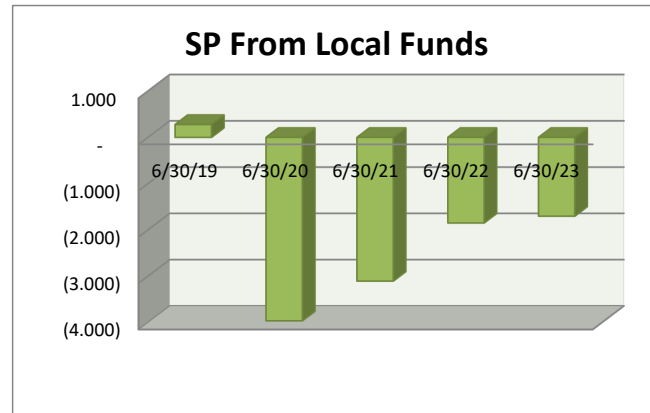
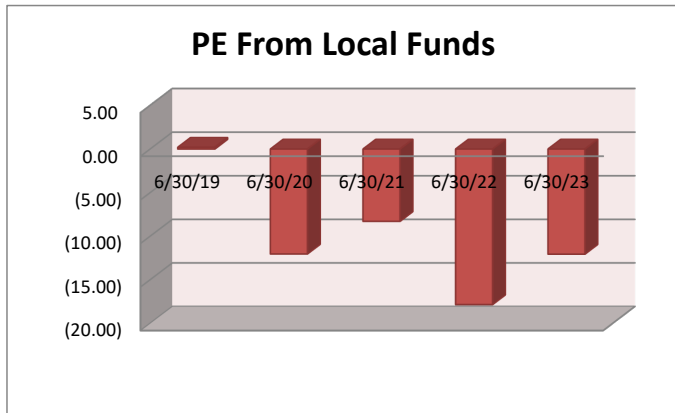
Local Source Revenue	\$ 2,811,349	\$ 3,103,193	\$ 4,015,750	\$ 4,265,034	N/A
State Source Revenue	9,914,804	11,274,296	16,074,430	11,553,243	N/A
Federal Source Revenue	1,532,854	1,832,820	1,972,267	1,980,759	N/A

Total	\$ 14,259,007	\$ 16,210,309	\$ 22,062,447	\$ 17,799,036	\$ - (2)
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Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

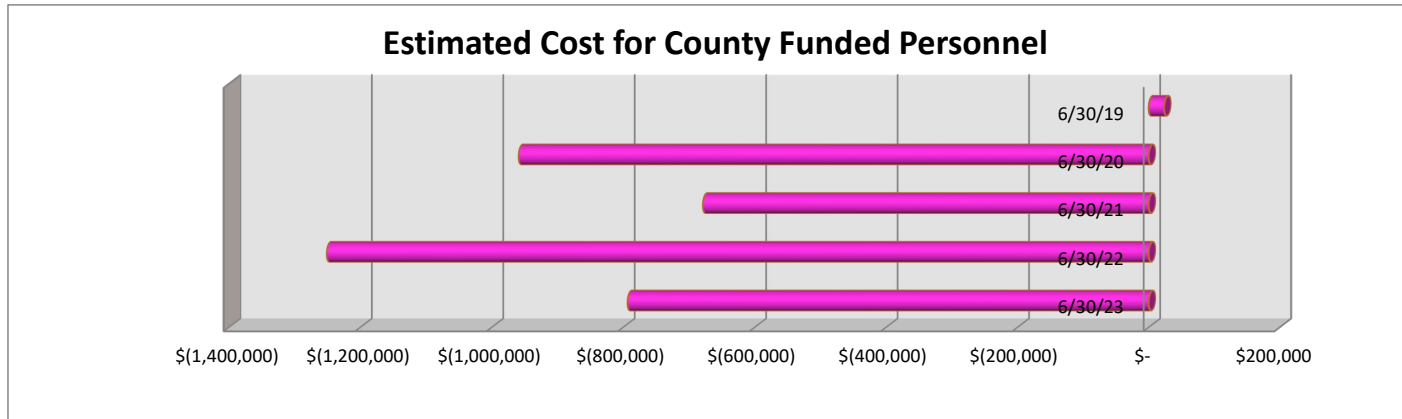
**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	96.22	106.79	107.11	107.75	107.13
Number PE & SSP actually employed	94.42	92.25	96.32	86.40	92.07
Number PE & SSP employed in excess of number funded	(1.80)	(14.54)	(10.79)	(21.35)	(15.06)
Number of professionals employed from local funds	2.00	2.50	2.50	3.50	3.00
Total number of professionals funded by county board	0.20	(12.04)	(8.29)	(17.85)	(12.06)
Service Personnel:					
Number SP allowed for funding	59.542	63.286	63.388	63.597	63.396
Number SP actually employed	59.821	59.321	60.281	61.746	61.692
Number SP employed in excess of number funded	0.279	(3.965)	(3.107)	(1.851)	(1.704)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	0.279	(3.965)	(3.107)	(1.851)	(1.704)
Total number of personnel employed in excess of number funded through PSSP	0.479	(16.005)	(11.397)	(19.701)	(13.764)



**PENDLETON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 12,682	\$ (797,414)	\$ (551,665)	\$ (1,175,328)	\$ (734,152)
Service Personnel	11,011	(161,590)	(127,004)	(75,577)	(59,147)
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 23,693	\$ (959,004)	\$ (678,670)	\$ (1,250,905)	\$ (793,299)



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	929	860	869	869	865
Increase (Decline) in student enrollment	(3)	(69)	9	-	(4)
Number of schools	4	4	4	4	4
County average number of students/school	232	215	217	217	216
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(178)	(192)	(178)	(177)	(177)

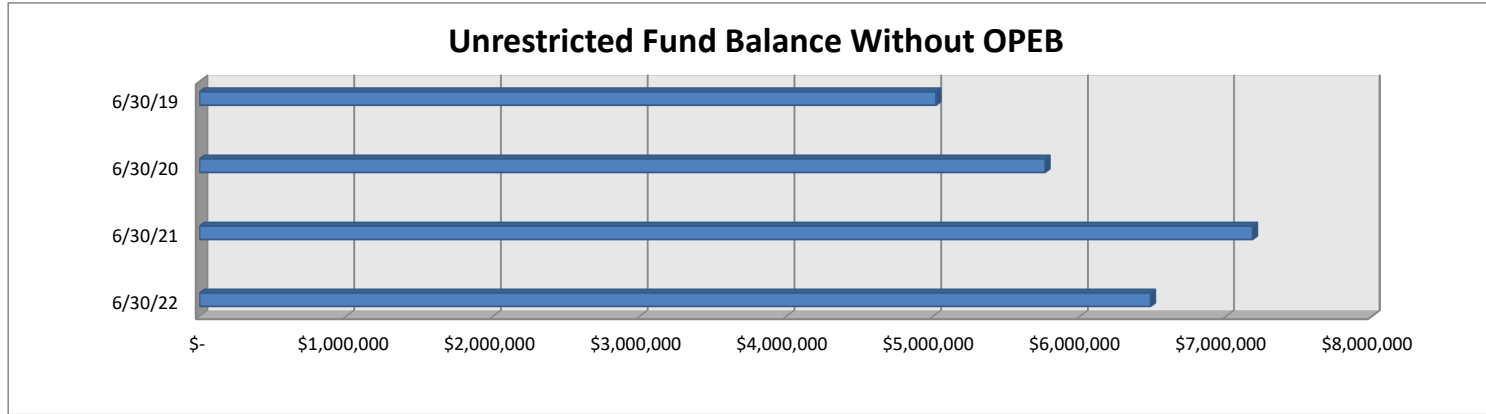
**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 5,019,567 \$ 5,762,796 \$ 7,182,559 \$ 6,481,700 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	83.05%	83.05%	83.05%	83.05%	83.05%
Projected excess levy gross tax collections	\$ 3,177,170	\$ 2,941,330	\$ 3,324,805	\$ 3,708,421	\$ 3,510,058

Per Pupil Expenditures

\$ 14,603 \$ 14,872 \$ 15,277 \$ 16,773 N/A (2)

Revenues:

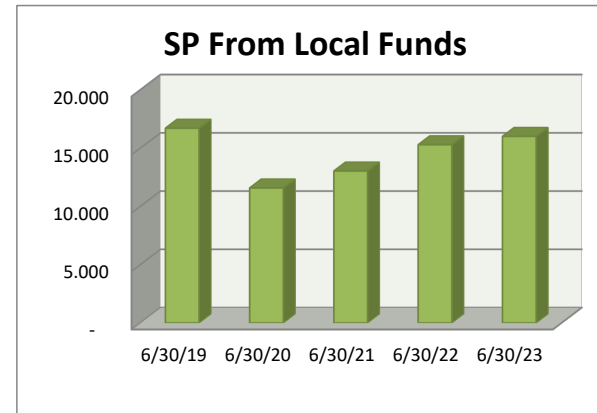
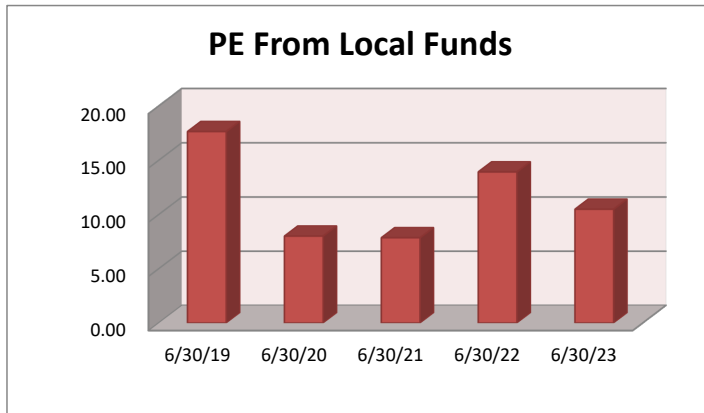
Local Source Revenue	\$ 10,885,218	\$ 9,844,742	\$ 10,471,589	\$ 11,429,832	N/A
State Source Revenue	8,978,616	10,993,423	9,630,462	8,746,008	N/A
Federal Source Revenue	1,560,318	1,487,218	2,371,674	2,905,460	N/A

Total \$ 21,424,152 \$ 22,325,383 \$ 22,473,725 \$ 23,081,300 \$ - (2)

Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

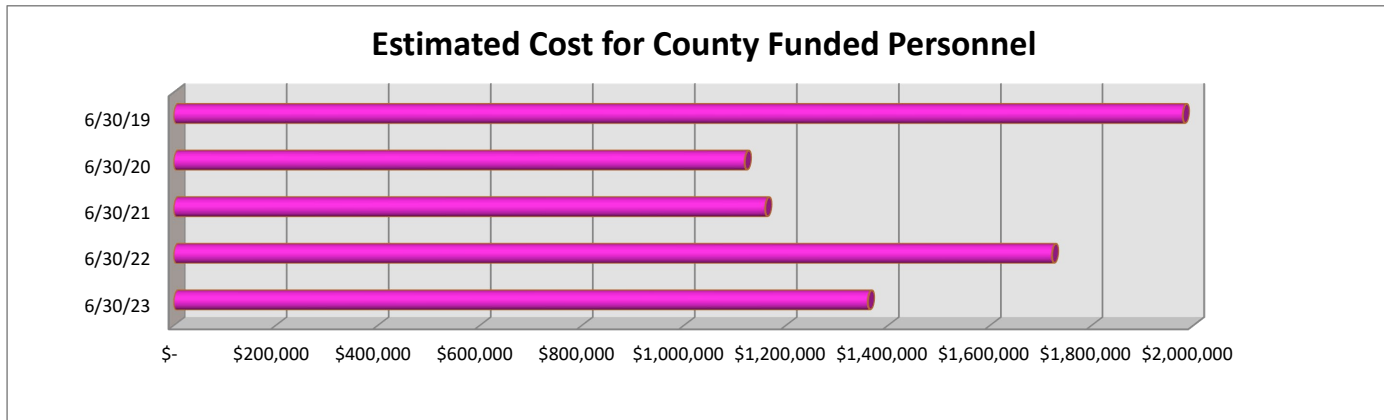
**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	98.34	106.98	106.13	102.06	103.50
Number PE & SSP actually employed	111.50	110.50	109.50	111.50	109.50
Number PE & SSP employed in excess of number funded	13.16	3.52	3.37	9.44	6.00
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	17.66	8.02	7.87	13.94	10.50
Service Personnel:					
Number SP allowed for funding	55.671	59.237	58.823	56.737	57.446
Number SP actually employed	72.385	70.820	71.860	72.030	73.455
Number SP employed in excess of number funded	16.714	11.583	13.037	15.293	16.009
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	16.714	11.583	13.037	15.293	16.009
Total number of personnel employed in excess of number funded through PSSP	34.374	19.603	20.907	29.233	26.509



**PLEASANTS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,227,236	\$ 581,053	\$ 569,544	\$ 1,026,209	\$ 724,105
Service Personnel	752,596	538,489	590,158	696,060	636,796
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,979,832	\$ 1,119,542	\$ 1,159,702	\$ 1,722,269	\$ 1,360,901

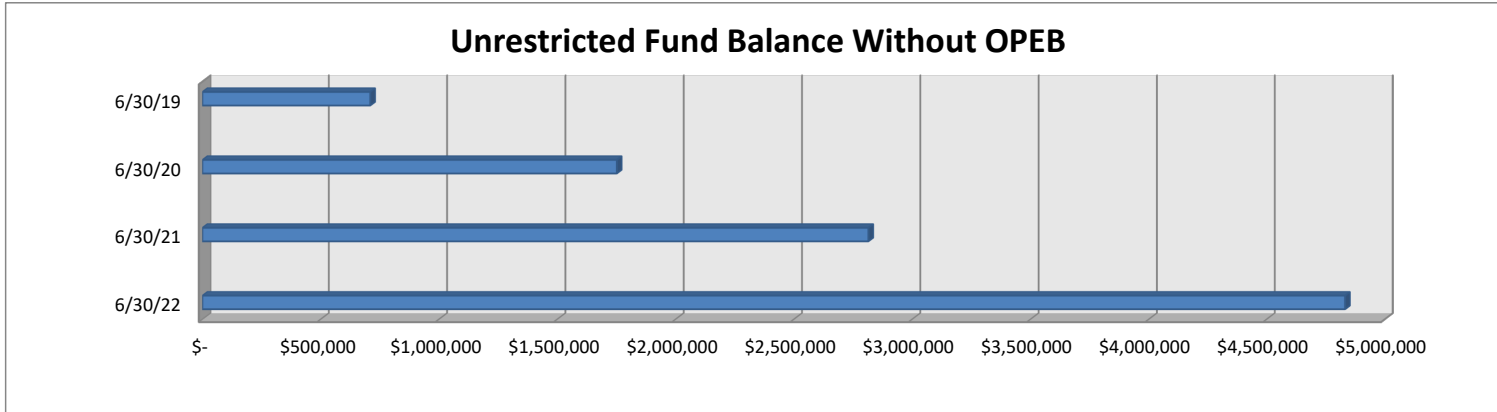


STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,100	1,093	1,050	1,066	1,086
Increase (Decline) in student enrollment	(45)	(7)	(43)	16	20
Number of schools	4	4	4	4	4
County average number of students/school	275	273	263	267	272
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(135)	(134)	(132)	(127)	(121)

**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 709,434	\$ 1,751,372	\$ 2,814,599	\$ 4,832,564	N/A (1)(2)



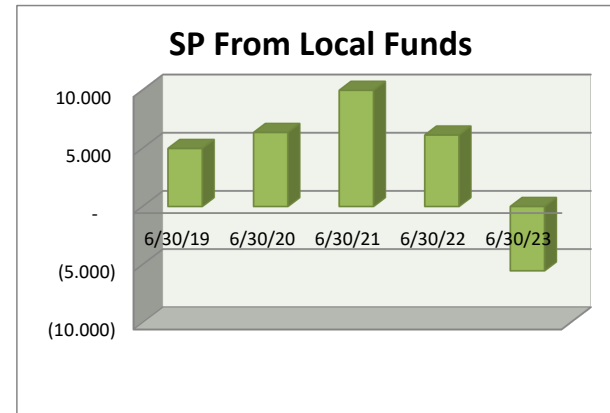
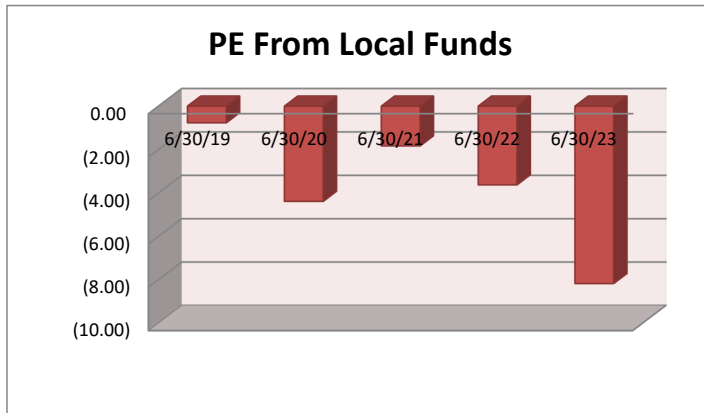
Excess Levy:

Excess Levy in Effect	No	No	No	No	No
Percent of maximum	-	-	-	-	-
Projected excess levy gross tax collections	\$ -	\$ -	\$ -	\$ -	\$ -
Per Pupil Expenditures	\$ 15,594	\$ 16,159	\$ 17,373	\$ 18,585	N/A (2)
Revenues:					
Local Source Revenue	\$ 4,330,247	\$ 4,401,229	\$ 4,672,046	\$ 5,035,122	N/A
State Source Revenue	10,145,288	10,565,068	10,880,562	10,274,482	N/A
Federal Source Revenue	2,281,886	2,371,303	2,895,096	4,477,505	N/A
Total	\$ 16,757,421	\$ 17,337,600	\$ 18,447,704	\$ 19,787,109	\$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

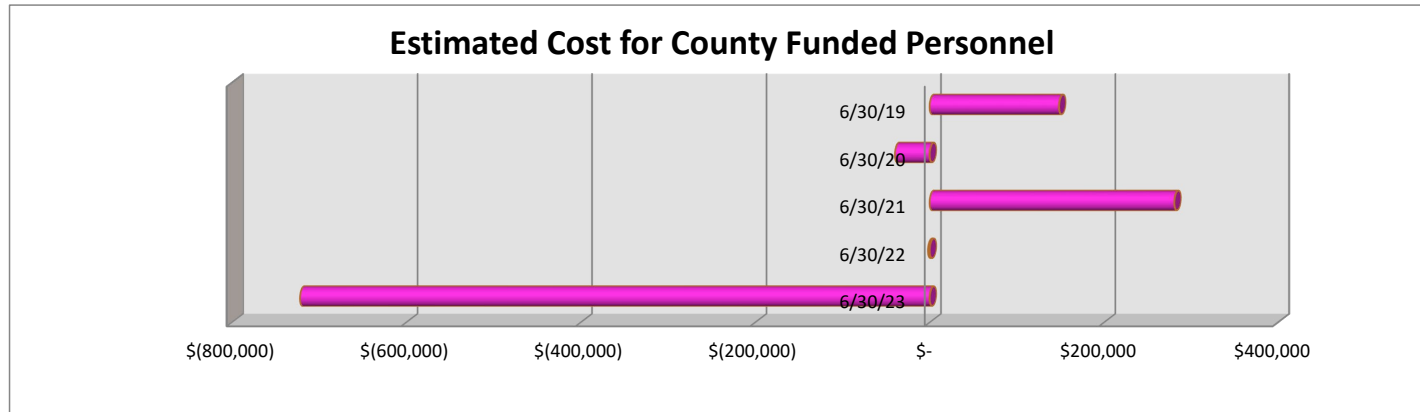
**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	105.72	108.85	108.85	108.85	108.85
Number PE & SSP actually employed	102.91	100.42	101.19	101.38	97.01
Number PE & SSP employed in excess of number funded	(2.81)	(8.43)	(7.66)	(7.47)	(11.84)
Number of professionals employed from local funds	2.05	4.05	5.83	3.85	3.66
Total number of professionals funded by county board	(0.77)	(4.38)	(1.83)	(3.63)	(8.18)
Service Personnel:					
Number SP allowed for funding	63.952	63.952	63.952	63.952	63.952
Number SP actually employed	68.940	70.315	73.939	70.094	58.422
Number SP employed in excess of number funded	4.988	6.363	9.987	6.142	(5.530)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	4.988	6.363	9.987	6.142	(5.530)
Total number of personnel employed in excess of number funded through PSSP	4.223	1.978	8.157	2.517	(13.710)



**POCAHONTAS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ (49,660)	\$ (300,790)	\$ (125,620)	\$ (249,452)	\$ (529,046)
Service Personnel	197,946	261,066	406,544	247,589	(192,594)
Total estimated costs of personnel employed in excess of number funded through PSSP					
	\$ 148,286	\$ (39,724)	\$ 280,923	\$ (1,863)	\$ (721,640)



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,004	978	955	942	916
Increase (Decline) in student enrollment	(21)	(26)	(23)	(13)	(26)
Number of schools	5	5	5	5	5
County average number of students/school	201	196	191	188	183
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(209)	(211)	(204)	(206)	(210)

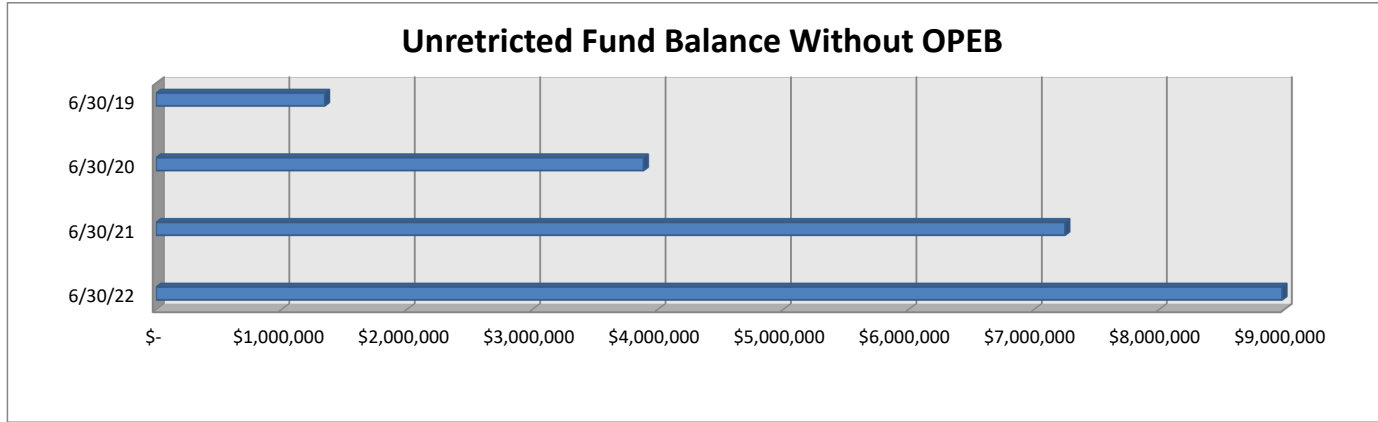
**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE FYE FYE FYE FYE
6/30/19 6/30/20 6/30/21 6/30/22 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,344,161 \$ 3,885,861 \$ 7,246,418 \$ 8,984,817 N/A (1)(2)



Excess Levy:

	No	Yes	Yes	Yes	Yes
Excess Levy in Effect	-	45.97%	45.97%	45.97%	45.97%
Percent of maximum	-	45.97%	45.97%	45.97%	45.97%
Projected excess levy gross tax collections	\$ -	\$ 4,565,083	\$ 4,655,240	\$ 4,673,331	\$ 4,908,376

Per Pupil Expenditures \$ 10,302 \$ 10,929 \$ 11,399 \$ 12,454 N/A (2)

Revenues:

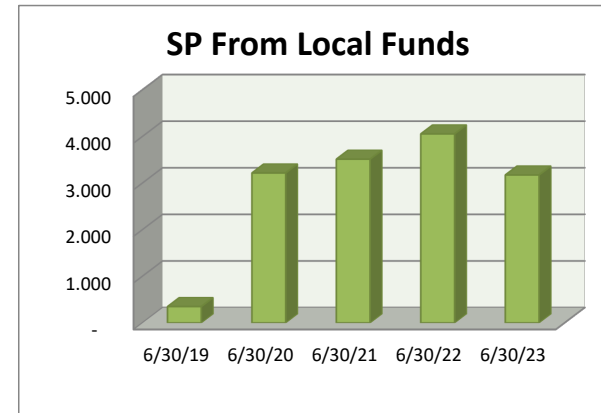
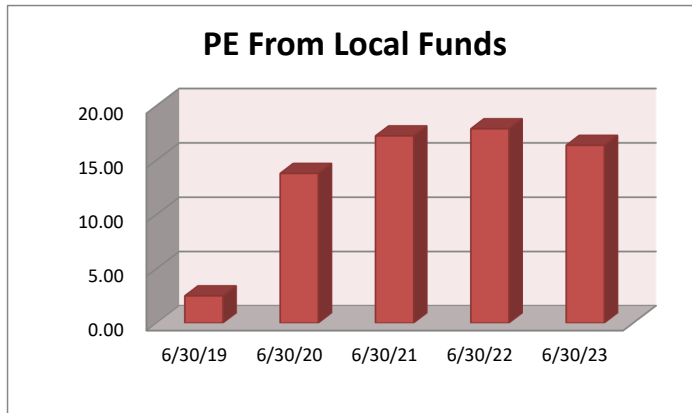
Local Source Revenue	\$ 12,640,147	\$ 17,014,139	\$ 17,203,413	\$ 18,555,124	N/A
State Source Revenue	32,332,992	27,479,280	33,900,532	31,122,933	N/A
Federal Source Revenue	6,269,944	5,035,835	7,851,339	12,380,276	N/A

Total \$ 51,243,083 \$ 49,529,254 \$ 58,955,284 \$ 62,058,333 \$ - (2)

Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

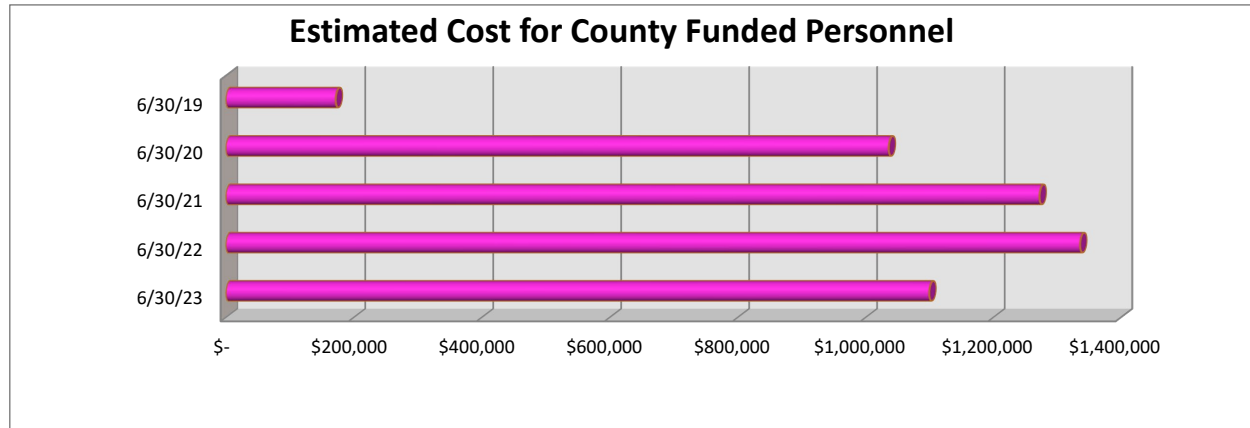
**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	339.55	341.62	338.83	325.44	327.79
Number PE & SSP actually employed	337.06	338.41	337.07	321.96	326.06
Number PE & SSP employed in excess of number funded	(2.49)	(3.21)	(1.76)	(3.48)	(1.73)
Number of professionals employed from local funds	5.00	17.00	19.00	21.38	18.10
Total number of professionals funded by county board	2.51	13.79	17.24	17.89	16.37
Service Personnel:					
Number SP allowed for funding	203.628	198.546	196.926	189.138	190.510
Number SP actually employed	203.978	201.764	200.440	192.195	193.685
Number SP employed in excess of number funded	0.350	3.218	3.514	3.057	3.175
Number SP employed from local funds	-	-	-	1.000	-
Total number of SP funded by county board	0.350	3.218	3.514	4.057	3.175
Total number of personnel employed in excess of number funded through PSSP	2.860	17.008	20.754	21.952	19.545



**PRESTON COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 158,476	\$ 909,803	\$ 1,135,444	\$ 1,178,311	\$ 994,558
Service Personnel	13,358	126,324	137,258	158,035	105,026
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 171,835	\$ 1,036,126	\$ 1,272,702	\$ 1,336,346	\$ 1,099,584



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	4,408	4,373	4,205	4,231	4,077
Increase (Decline) in student enrollment	(110)	(35)	(168)	26	(154)
Number of schools	10	10	10	10	10
County average number of students/school	441	437	421	423	408
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	31	30	26	29	15

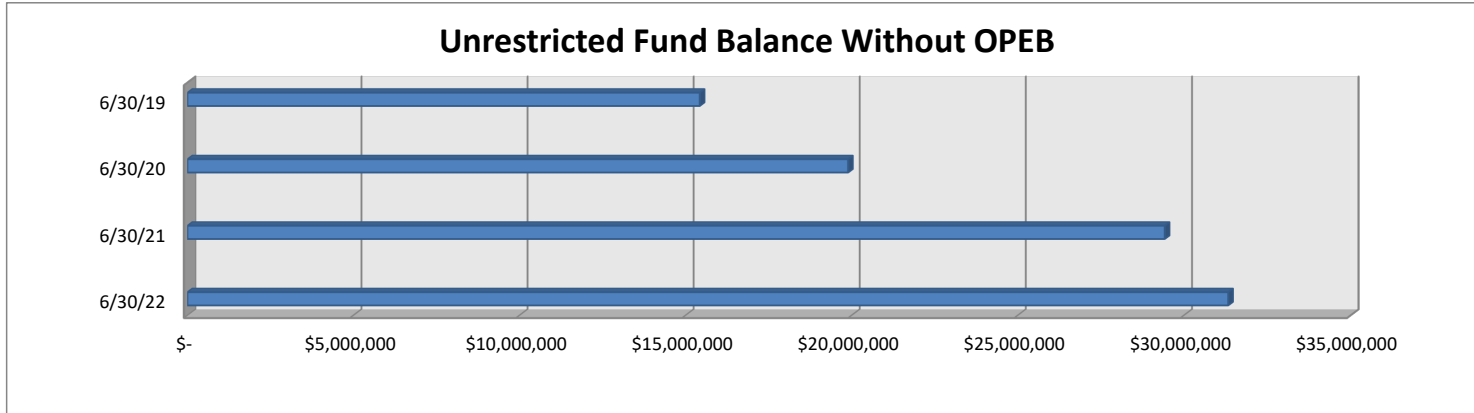
**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 15,424,176 \$ 19,889,624 \$ 29,420,051 \$ 31,326,876 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 22,312,434	\$ 23,051,672	\$ 24,129,324	\$ 23,773,170	\$ 25,198,865

Per Pupil Expenditures \$ 11,842 \$ 12,109 \$ 12,926 \$ 13,903 N/A (2)

Revenues:

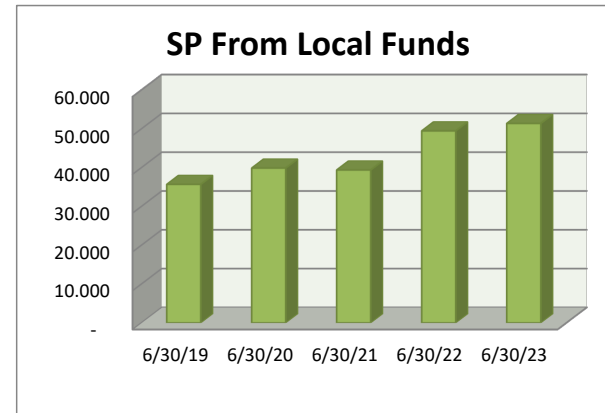
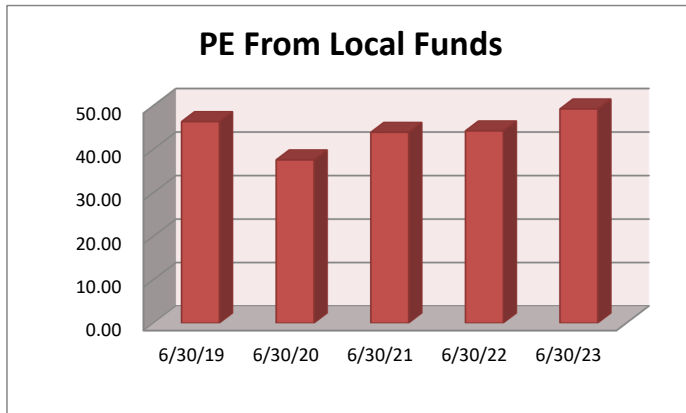
Local Source Revenue	\$ 49,865,617	\$ 49,683,300	\$ 52,111,084	\$ 52,888,965	N/A
State Source Revenue	66,717,077	71,020,397	68,144,354	65,346,307	N/A
Federal Source Revenue	8,175,416	8,372,372	11,754,383	19,261,925	N/A

Total \$ 124,758,110 \$ 129,076,069 \$ 132,009,821 \$ 137,497,197 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

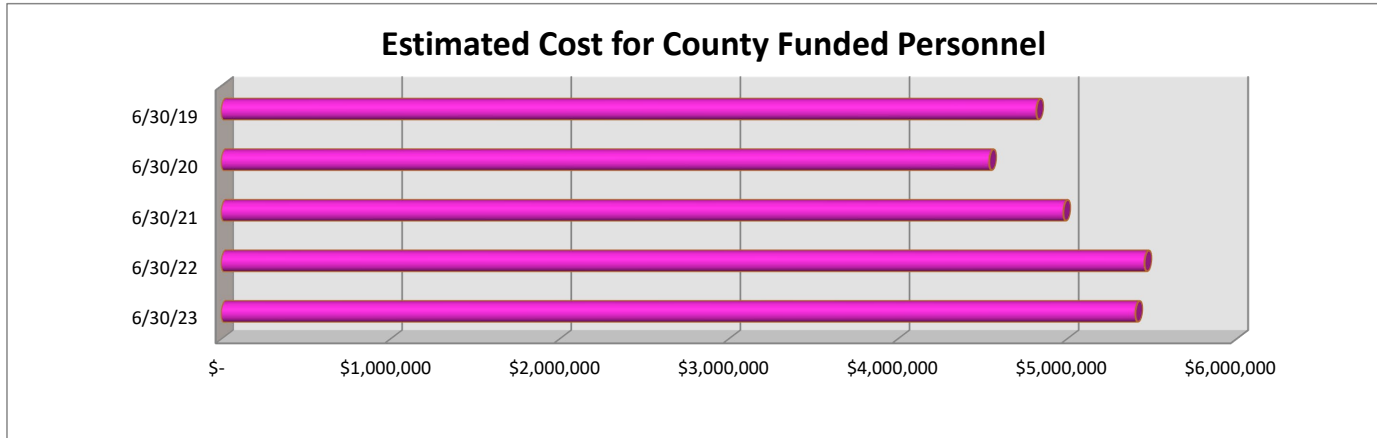
**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	724.06	736.91	731.12	707.57	706.16
Number PE & SSP actually employed	746.95	751.05	752.55	729.30	735.92
Number PE & SSP employed in excess of number funded	22.89	14.14	21.43	21.73	29.76
Number of professionals employed from local funds	23.46	23.42	22.46	22.49	19.50
Total number of professionals funded by county board	46.35	37.56	43.89	44.22	49.26
Service Personnel:					
Number SP allowed for funding	423.161	419.166	415.879	402.479	401.680
Number SP actually employed	458.848	458.056	455.271	451.954	453.076
Number SP employed in excess of number funded	35.687	38.890	39.392	49.475	51.396
Number SP employed from local funds	-	1.000	-	-	-
Total number of SP funded by county board	35.687	39.890	39.392	49.475	51.396
Total number of personnel employed in excess of number funded through PSSP	82.037	77.450	83.282	93.695	100.656



**PUTNAM COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,272,290	\$ 2,762,880	\$ 3,228,396	\$ 3,259,642	\$ 3,416,817
Service Personnel	1,548,544	1,779,480	1,752,131	2,200,296	1,989,215
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 4,820,833	\$ 4,542,360	\$ 4,980,527	\$ 5,459,938	\$ 5,406,032



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	9,536	9,460	9,138	9,120	9,008
Increase (Decline) in student enrollment	(92)	(76)	(322)	(18)	(112)
Number of schools	22	22	22	22	22
County average number of students/school	433	430	415	415	409
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	23	23	20	21	16

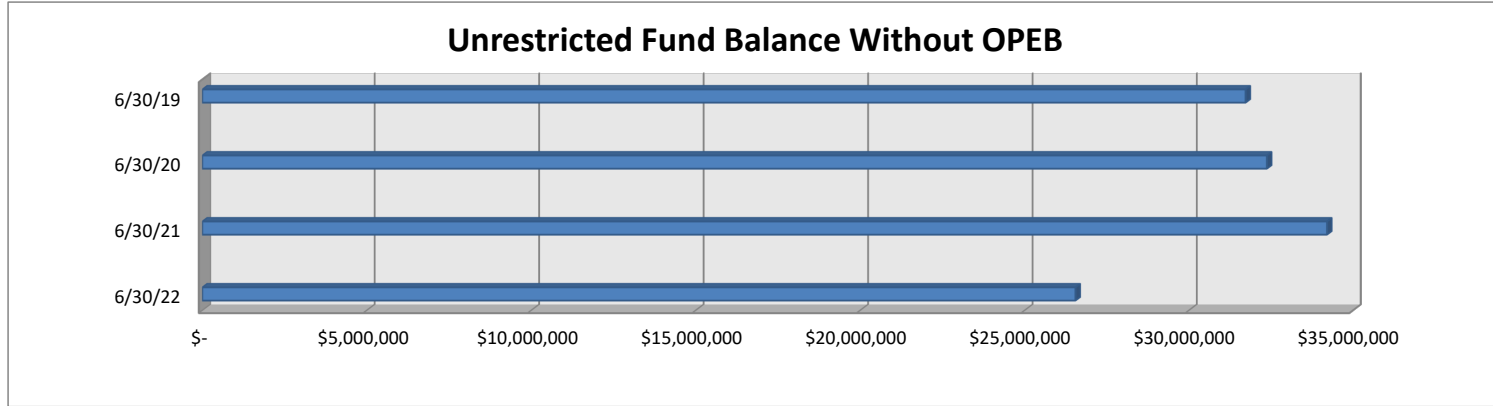
**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 31,727,494	\$ 32,377,502	\$ 34,214,252	\$ 26,542,124	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 23,126,090	\$ 23,867,098	\$ 24,072,224	\$ 23,470,680	\$ 23,923,031

Per Pupil Expenditures	\$ 11,743	\$ 12,259	\$ 12,934	\$ 13,516	N/A	(2)
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Revenues:

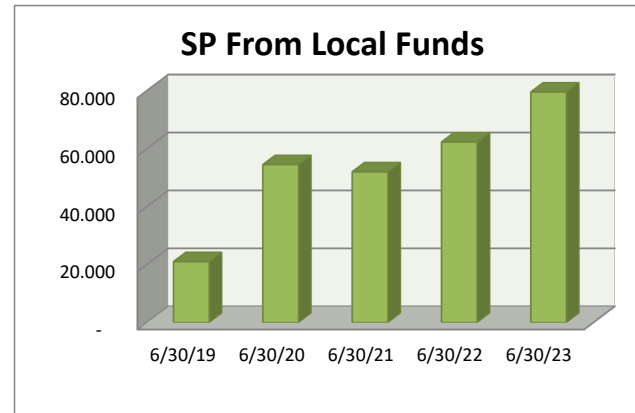
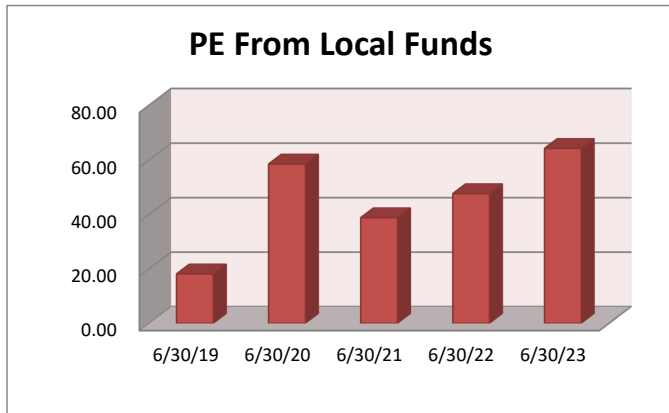
Local Source Revenue	\$ 47,154,755	\$ 47,476,104	\$ 49,977,981	\$ 49,295,886	N/A
State Source Revenue	88,704,111	89,212,305	88,751,845	88,268,824	N/A
Federal Source Revenue	16,430,770	17,396,633	25,707,932	30,287,614	N/A

Total	\$ 152,289,636	\$ 154,085,042	\$ 164,437,758	\$ 167,852,324	\$ -	(2)
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Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

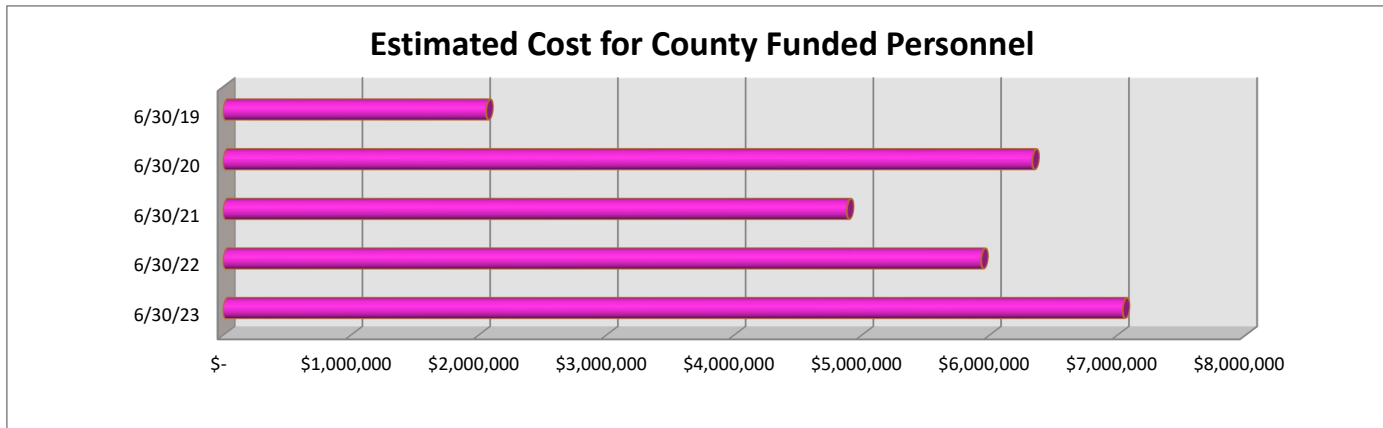
**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	908.76	898.92	880.61	843.28	840.98
Number PE & SSP actually employed	899.40	928.90	887.90	864.40	876.90
Number PE & SSP employed in excess of number funded	(9.36)	29.98	7.29	21.12	35.92
Number of professionals employed from local funds	27.50	28.50	31.50	26.50	28.28
Total number of professionals funded by county board	18.14	58.48	38.79	47.62	64.20
Service Personnel:					
Number SP allowed for funding	533.442	516.837	506.309	484.847	483.521
Number SP actually employed	554.457	571.344	558.341	547.159	563.104
Number SP employed in excess of number funded	21.015	54.507	52.032	62.312	79.583
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	21.015	54.507	52.032	62.312	79.583
Total number of personnel employed in excess of number funded through PSSP	39.155	112.987	90.822	109.932	143.783



**RALEIGH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,191,755	\$ 4,012,149	\$ 2,675,321	\$ 3,284,479	\$ 4,120,061
Service Personnel	868,981	2,324,473	2,208,914	2,652,039	2,923,316
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,060,736	\$ 6,336,623	\$ 4,884,235	\$ 5,936,518	\$ 7,043,377



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	11,627	11,390	10,849	10,778	10,845
Increase (Decline) in student enrollment	(366)	(237)	(541)	(71)	67
Number of schools	26	26	26	26	26
County average number of students/school	447	438	417	415	417
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	37	31	22	21	24

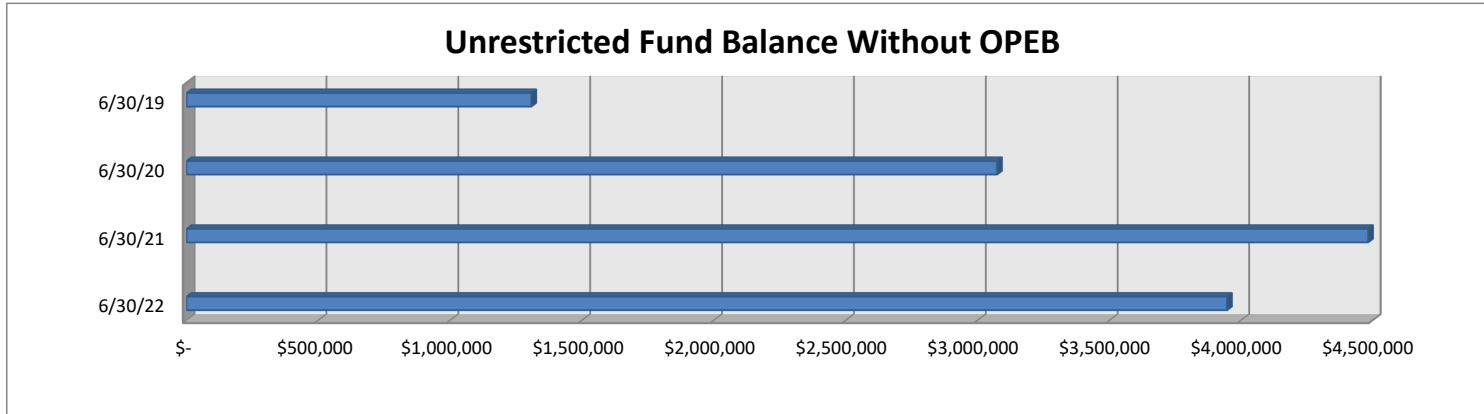
**RANDOLPH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,307,626 \$ 3,073,766 \$ 4,484,084 \$ 3,946,903 N/A (1)(2)



Excess Levy:

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

Per Pupil Expenditures \$ 10,820 \$ 11,277 \$ 12,182 \$ 13,486 N/A (2)

Revenues:

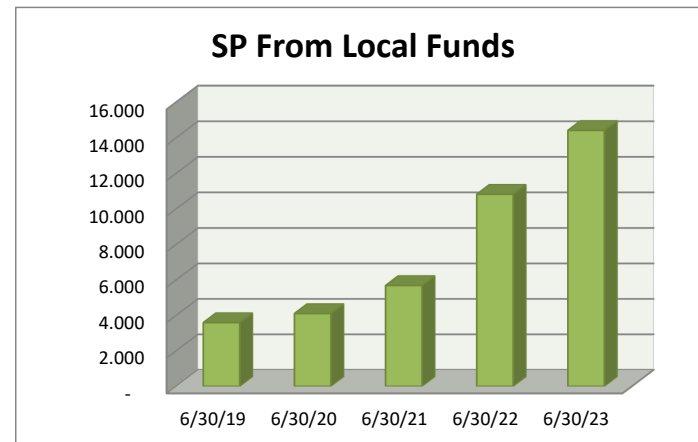
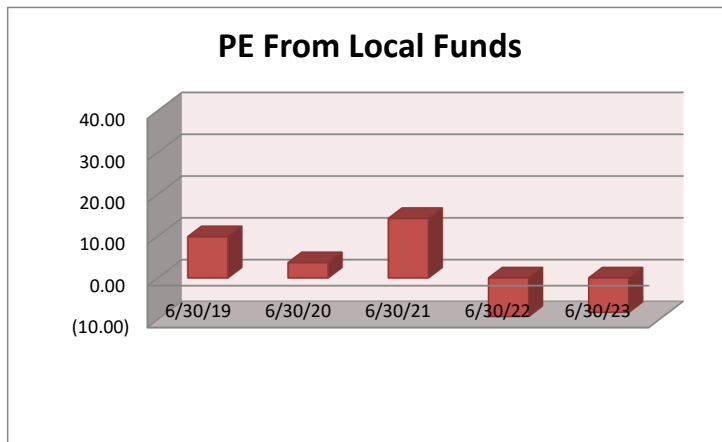
Local Source Revenue	\$ 8,393,939	\$ 8,556,972	\$ 9,375,021	\$ 9,730,164	N/A
State Source Revenue	36,834,455	31,323,513	29,677,057	28,983,898	N/A
Federal Source Revenue	5,921,988	6,851,039	10,148,624	13,635,858	N/A

Total \$ 51,150,382 \$ 46,731,524 \$ 49,200,702 \$ 52,349,920 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

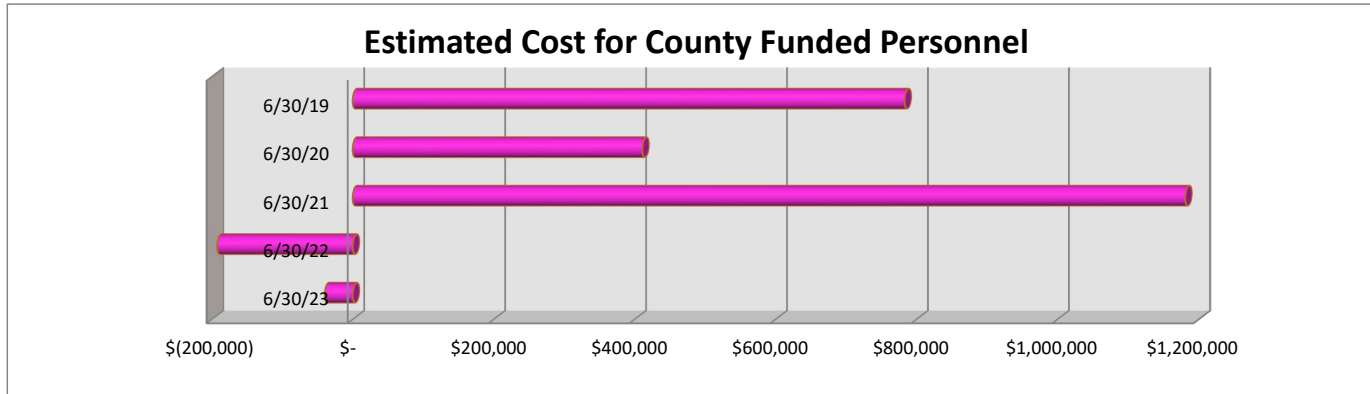
**RANDOLPH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	309.63	306.35	299.77	295.31	281.83
Number PE & SSP actually employed	309.50	300.00	303.00	276.09	265.59
Number PE & SSP employed in excess of number funded	(0.13)	(6.35)	3.23	(19.22)	(16.24)
Number of professionals employed from local funds	10.00	10.00	11.00	10.00	8.00
Total number of professionals funded by county board	9.87	3.65	14.23	(9.22)	(8.24)
Service Personnel:					
Number SP allowed for funding	184.010	179.987	176.119	173.505	165.711
Number SP actually employed	187.604	184.092	181.807	184.331	180.130
Number SP employed in excess of number funded	3.594	4.105	5.688	10.826	14.419
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.594	4.105	5.688	10.826	14.419
Total number of personnel employed in excess of number funded through PSSP	13.464	7.755	19.918	1.606	6.179



**RANDOLPH COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 644,896	\$ 247,296	\$ 955,184	\$ (615,915)	\$ (514,065)
Service Personnel	138,287	163,656	225,971	423,640	474,414
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 783,182	\$ 410,952	\$ 1,181,155	\$ (192,275)	\$ (39,651)



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,949	3,866	3,789	3,623	3,634
County average number of students/school	(91)	(83)	(77)	(166)	11
Number of schools	12	12	12	12	12
Average number of students/school	329	322	316	302	303
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(81)	(85)	(79)	(92)	(90)

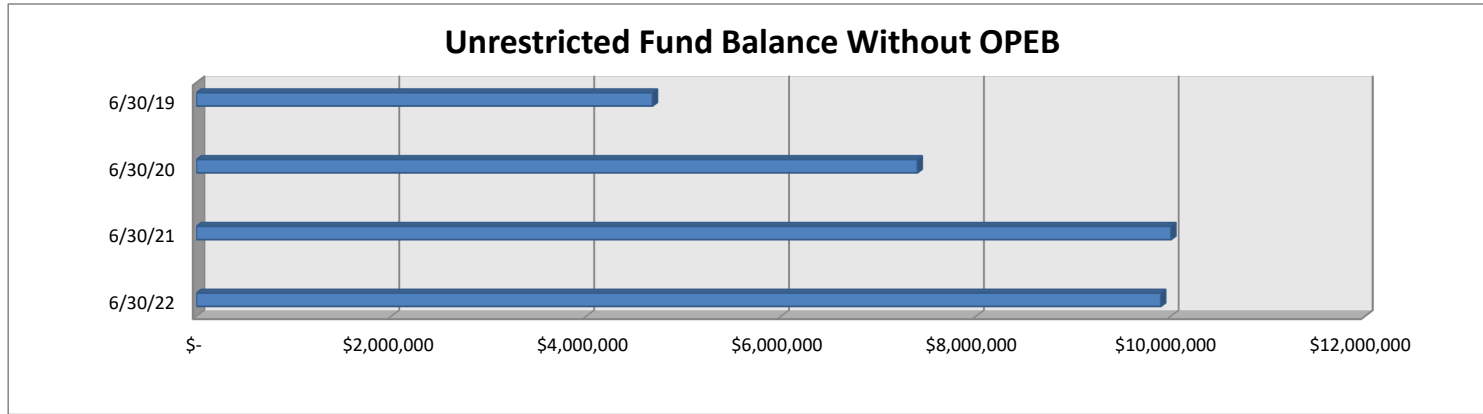
**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 4,681,742 \$ 7,399,352 \$ 10,004,479 \$ 9,899,147 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	65.01%	65.01%	65.01%	65.01%	65.01%
Projected excess levy gross tax collections	\$ 4,608,721	\$ 6,339,640	\$ 6,838,412	\$ 6,606,535	\$ 4,897,158

Per Pupil Expenditures

\$ 13,441 \$ 13,672 \$ 14,294 \$ 16,747 N/A (2)

Revenues:

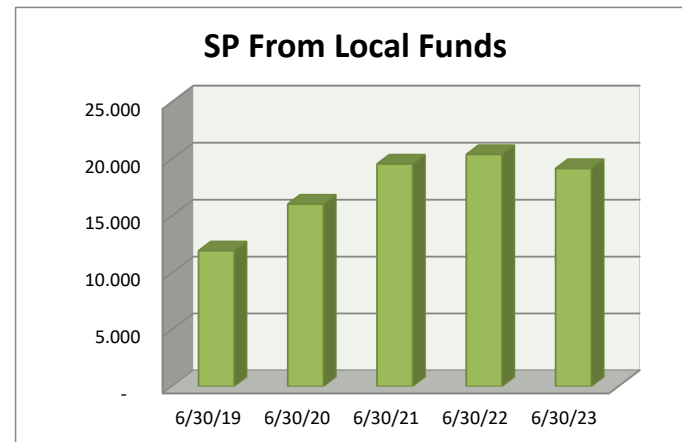
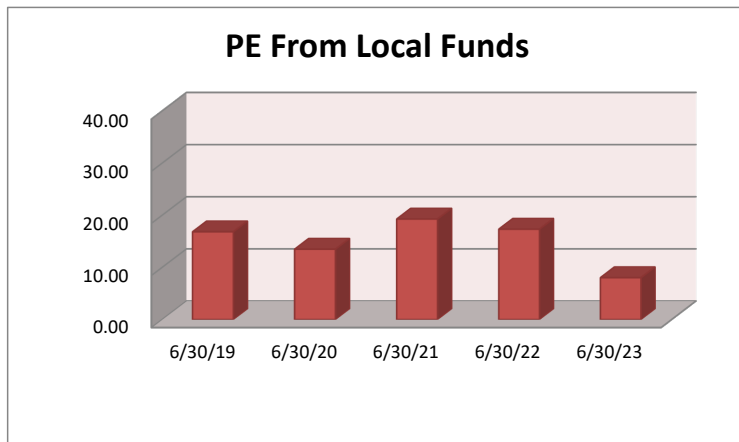
Local Source Revenue	\$ 10,511,878	\$ 14,333,202	\$ 15,382,313	\$ 15,325,726	N/A
State Source Revenue	8,679,708	6,601,699	5,932,636	6,187,128	N/A
Federal Source Revenue	2,512,087	2,443,345	2,996,973	4,285,938	N/A

Total \$ 21,703,673 \$ 23,378,246 \$ 24,311,922 \$ 25,798,792 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

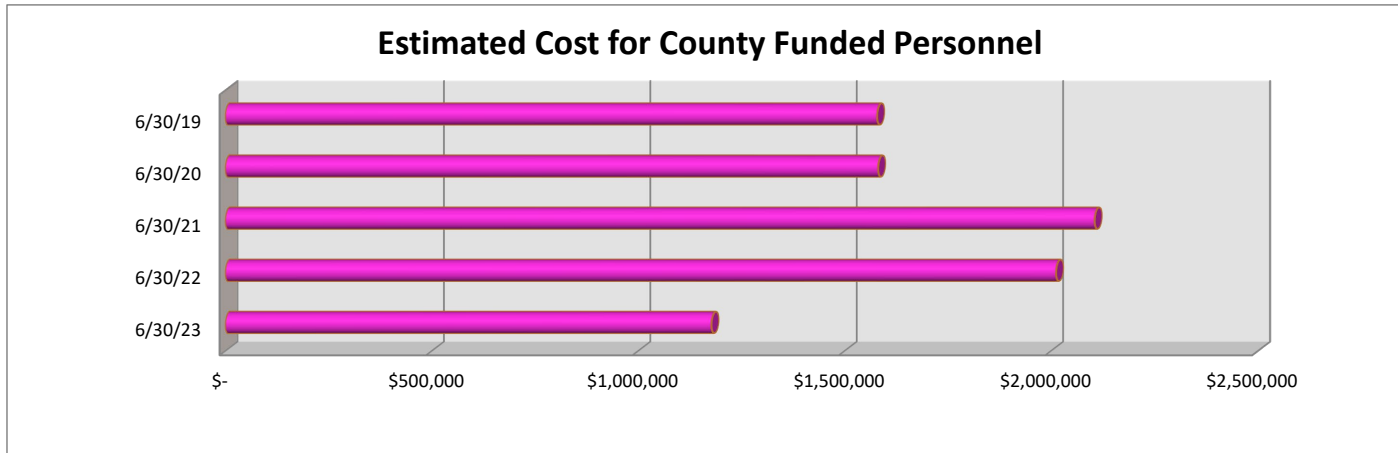
**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	104.20	103.84	102.91	103.41	104.05
Number PE & SSP actually employed	116.54	113.34	116.70	116.25	106.09
Number PE & SSP employed in excess of number funded	12.34	9.50	13.79	12.84	2.04
Number of professionals employed from local funds	4.50	4.00	5.50	4.50	6.00
Total number of professionals funded by county board	16.84	13.50	19.29	17.34	8.04
Service Personnel:					
Number SP allowed for funding	64.862	62.552	62.290	62.429	62.610
Number SP actually employed	76.803	78.591	81.849	82.824	81.774
Number SP employed in excess of number funded	11.941	16.039	19.559	20.395	19.164
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	11.941	16.039	19.559	20.395	19.164
Total number of personnel employed in excess of number funded through PSSP	28.781	29.539	38.849	37.735	27.204



**RITCHIE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,107,817	\$ 920,063	\$ 1,302,926	\$ 1,168,033	\$ 501,471
Service Personnel	471,637	661,795	803,337	844,946	676,677
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,579,454	\$ 1,581,858	\$ 2,106,262	\$ 2,012,980	\$ 1,178,148



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,357	1,339	1,294	1,247	1,242
Increase (Decline) in student enrollment	(100)	(18)	(45)	(47)	(5)
Number of schools	5	5	5	5	5
County average number of students/school	271	268	259	249	248
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(139)	(139)	(136)	(145)	(145)

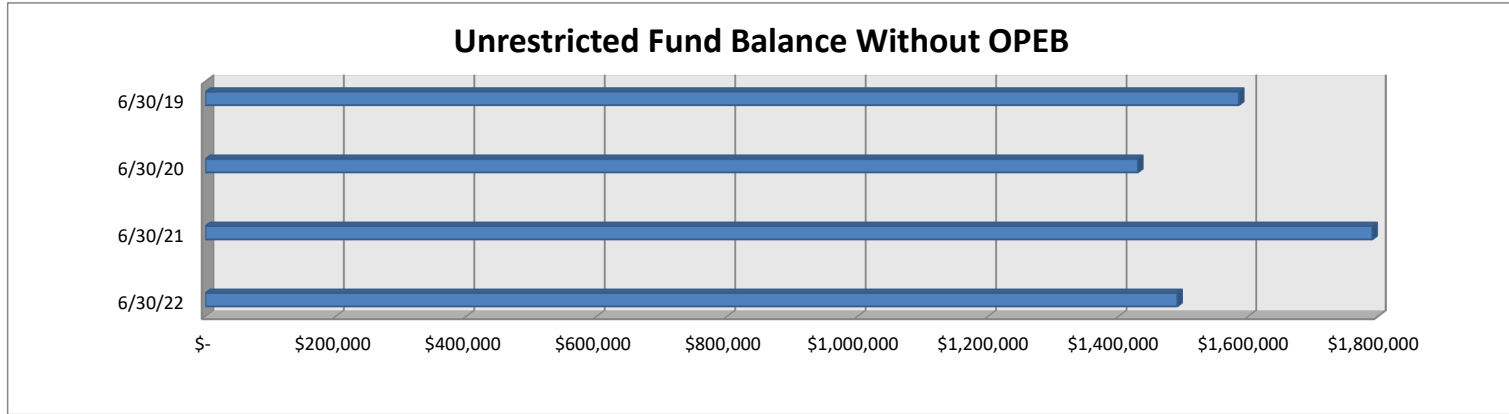
**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,585,580 \$ 1,429,723 \$ 1,791,765 \$ 1,490,376 N/A (1)(2)



Excess Levy:

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

Per Pupil Expenditures \$ 11,080 \$ 11,855 \$ 13,456 \$ 14,000 N/A (2)

Revenues:

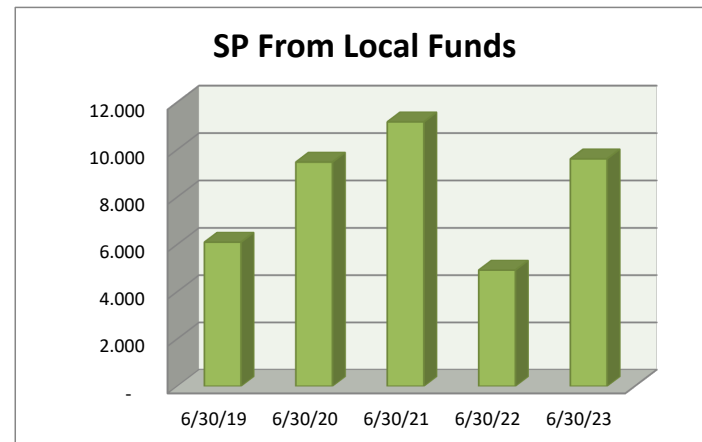
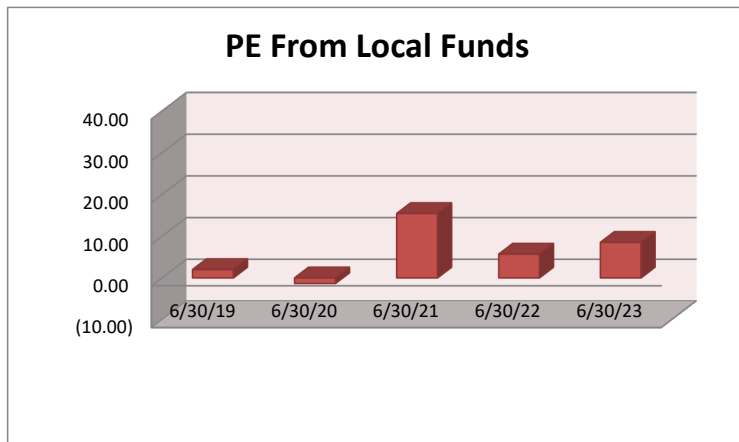
Local Source Revenue	\$ 3,457,438	\$ 4,900,107	\$ 5,044,302	\$ 3,990,690	N/A
State Source Revenue	16,504,824	16,126,848	15,576,512	14,659,049	N/A
Federal Source Revenue	3,867,472	4,619,624	9,192,785	6,771,430	N/A

Total \$ 23,829,734 \$ 25,646,579 \$ 29,813,599 \$ 25,421,169 \$ - (2)

Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

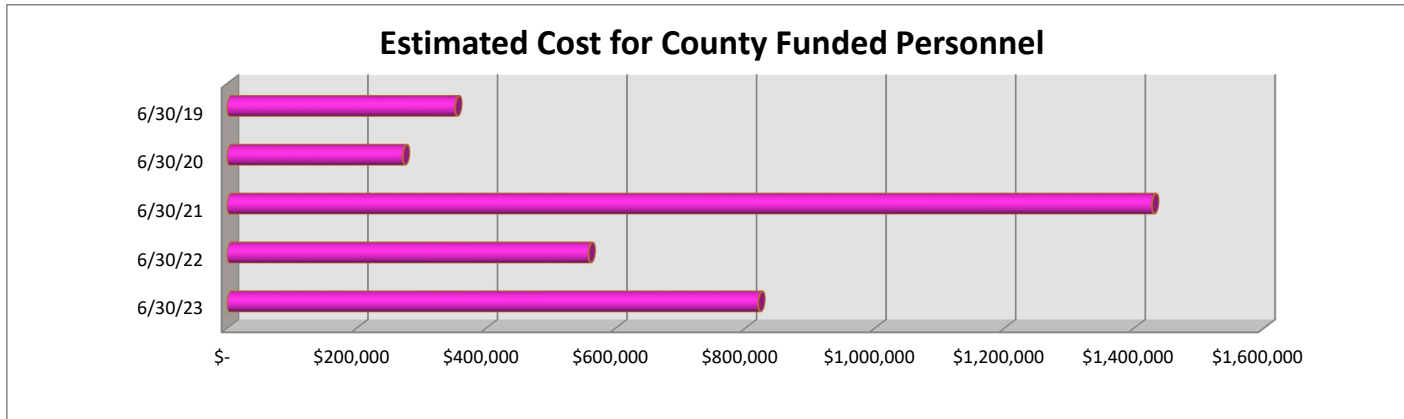
**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	162.36	156.79	150.91	142.65	134.57
Number PE & SSP actually employed	160.85	152.45	162.35	144.35	138.09
Number PE & SSP employed in excess of number funded	(1.51)	(4.34)	11.44	1.70	3.52
Number of professionals employed from local funds	3.50	3.00	4.00	4.00	5.00
Total number of professionals funded by county board	1.99	(1.34)	15.44	5.70	8.52
Service Personnel:					
Number SP allowed for funding	99.791	93.576	90.023	84.930	80.345
Number SP actually employed	105.890	103.055	101.199	89.848	89.962
Number SP employed in excess of number funded	6.099	9.479	11.176	4.918	9.617
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	6.099	9.479	11.176	4.918	9.617
Total number of personnel employed in excess of number funded through PSSP	8.089	8.139	26.616	10.618	18.137



**ROANE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 124,746	\$ (87,976)	\$ 1,004,884	\$ 372,565	\$ 512,516
Service Personnel	227,676	359,660	423,209	185,870	307,799
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 352,422	\$ 271,684	\$ 1,428,093	\$ 558,435	\$ 820,315



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,090	2,010	1,901	1,800	1,796
Increase (Decline) in student enrollment	(136)	(80)	(109)	(101)	(4)
Number of schools	5	5	5	5	5
County average number of students/school	418	402	380	360	359
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	8	(5)	(15)	(34)	(34)

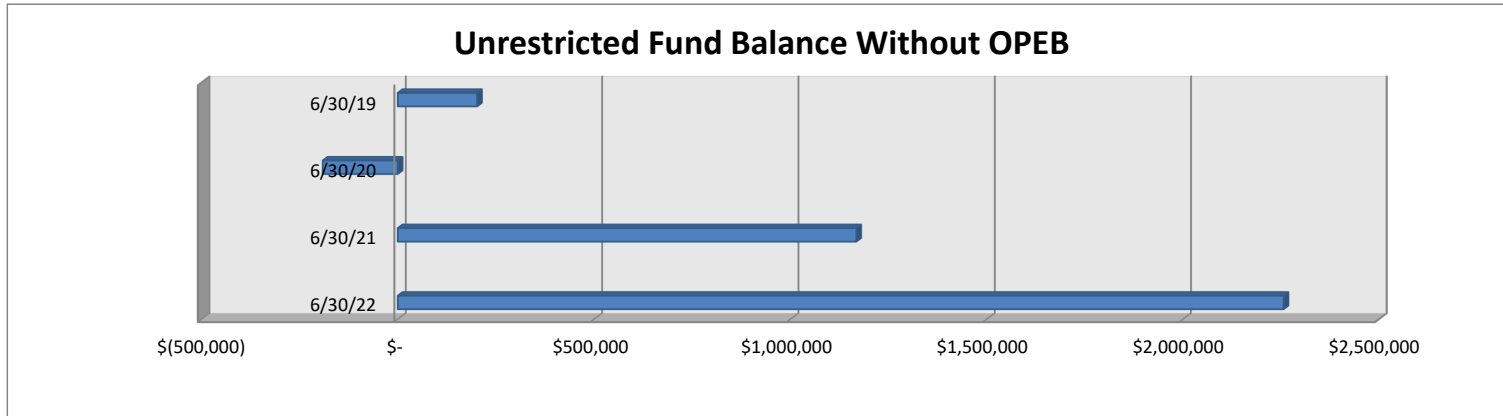
**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 202,219 \$ (190,943) \$ 1,167,880 \$ 2,257,333 N/A (1)(2)



Excess Levy:

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

Per Pupil Expenditures \$ 10,850 \$ 11,486 \$ 12,630 \$ 14,347 N/A (2)

Revenues:

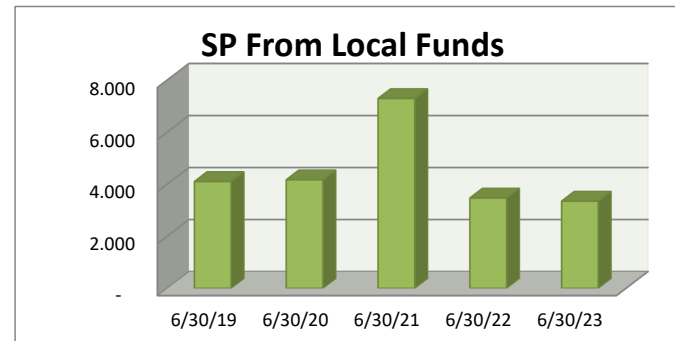
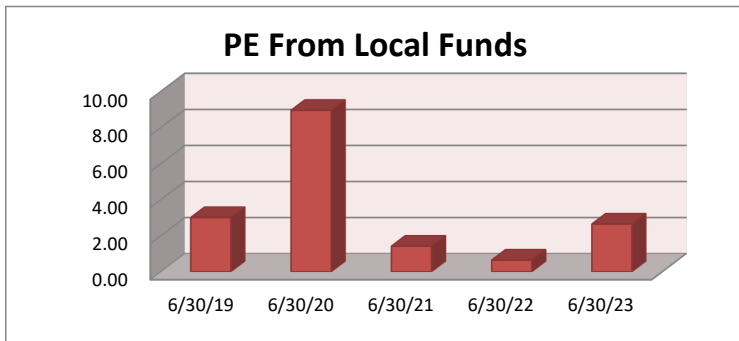
Local Source Revenue	\$ 3,346,624	\$ 3,676,777	\$ 3,913,541	\$ 3,771,010	N/A
State Source Revenue	10,632,870	10,994,579	11,718,508	10,191,291	N/A
Federal Source Revenue	2,296,421	2,400,662	4,004,350	6,266,494	N/A

Total \$ 16,275,915 \$ 17,072,018 \$ 19,636,399 \$ 20,228,795 \$ - (2)

Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

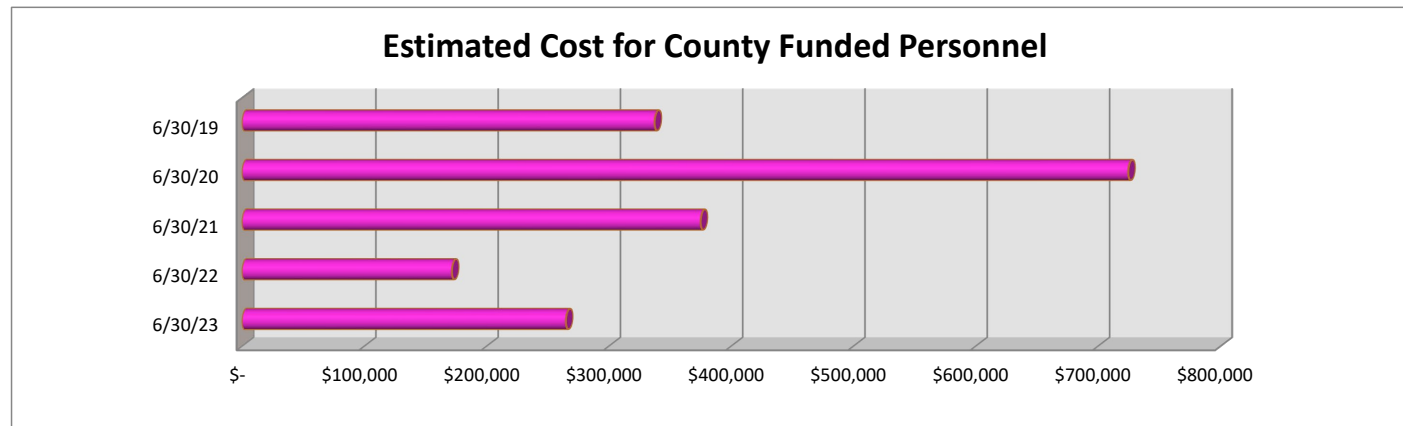
**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	116.99	115.54	112.58	108.85	108.85
Number PE & SSP actually employed	115.00	119.50	110.00	105.05	109.05
Number PE & SSP employed in excess of number funded	(1.99)	3.96	(2.58)	(3.80)	0.20
Number of professionals employed from local funds	5.00	5.00	4.00	4.45	2.45
Total number of professionals funded by county board	3.01	8.96	1.42	0.65	2.65
Service Personnel:					
Number SP allowed for funding	69.342	67.880	66.145	63.952	63.952
Number SP actually employed	73.450	72.054	73.445	67.425	67.305
Number SP employed in excess of number funded	4.108	4.174	7.300	3.473	3.353
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	4.108	4.174	7.300	3.473	3.353
Total number of personnel employed in excess of number funded through PSSP	7.118	13.134	8.720	4.123	6.003



**SUMMERS COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 185,676	\$ 561,891	\$ 89,828	\$ 40,099	\$ 154,870
Service Personnel	151,875	162,938	285,388	131,675	110,134
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 337,551	\$ 724,829	\$ 375,216	\$ 171,773	\$ 265,004



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,486	1,448	1,387	1,341	1,306
Increase (Decline) in student enrollment	(32)	(38)	(61)	(46)	(35)
Number of schools	5	5	5	4	4
County average number of students/school	297	290	277	335	327
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(113)	(117)	(118)	(59)	(66)

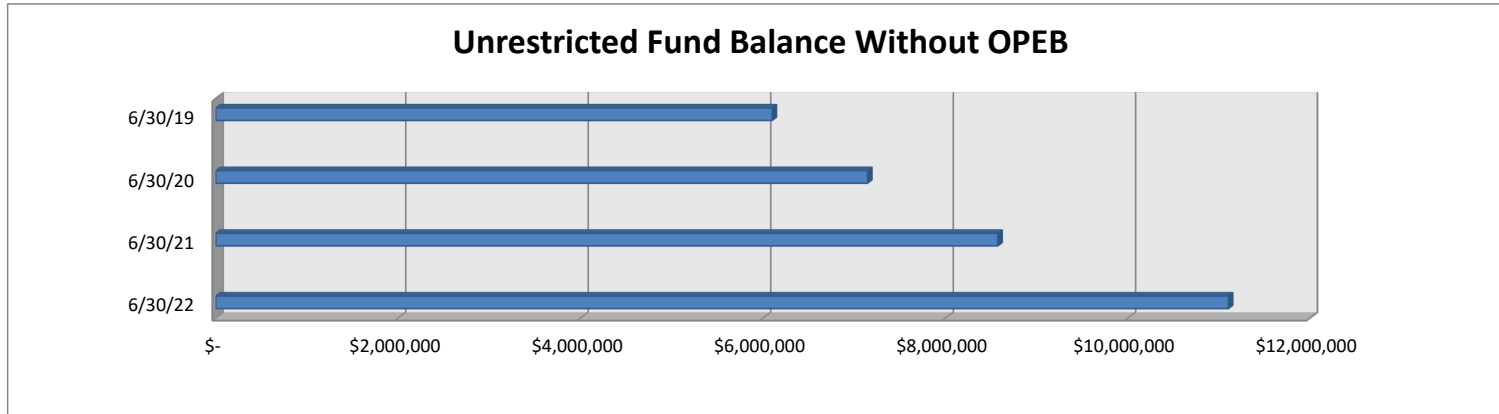
**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 6,096,480 \$ 7,142,614 \$ 8,569,813 \$ 11,102,535 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	50.00%	50.00%	50.00%	50.00%	50.00%
Projected excess levy gross tax collections	\$ 3,244,390	\$ 3,410,024	\$ 3,513,229	\$ 3,461,858	\$ 3,536,705

Per Pupil Expenditures \$ 11,563 \$ 12,041 \$ 12,106 \$ 13,234 N/A (2)

Revenues:

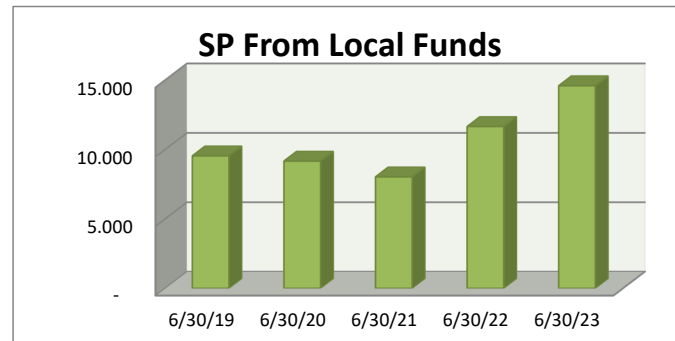
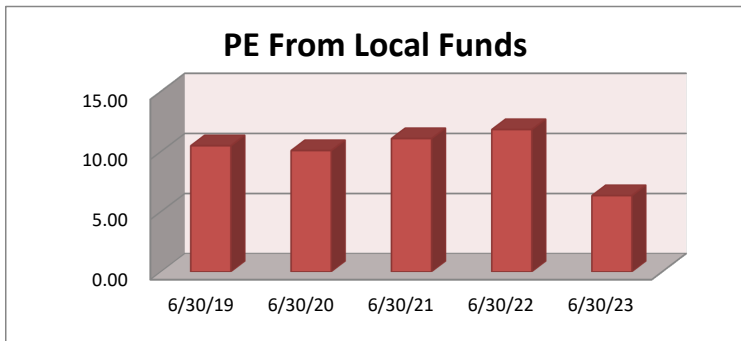
Local Source Revenue	\$ 10,185,356	\$ 9,723,421	\$ 10,144,918	\$ 9,688,802	N/A
State Source Revenue	16,457,462	16,992,084	16,930,055	15,527,118	N/A
Federal Source Revenue	3,224,552	3,042,687	3,461,988	6,284,853	N/A

Total \$ 29,867,370 \$ 29,758,192 \$ 30,536,961 \$ 31,500,773 \$ - (2)

Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

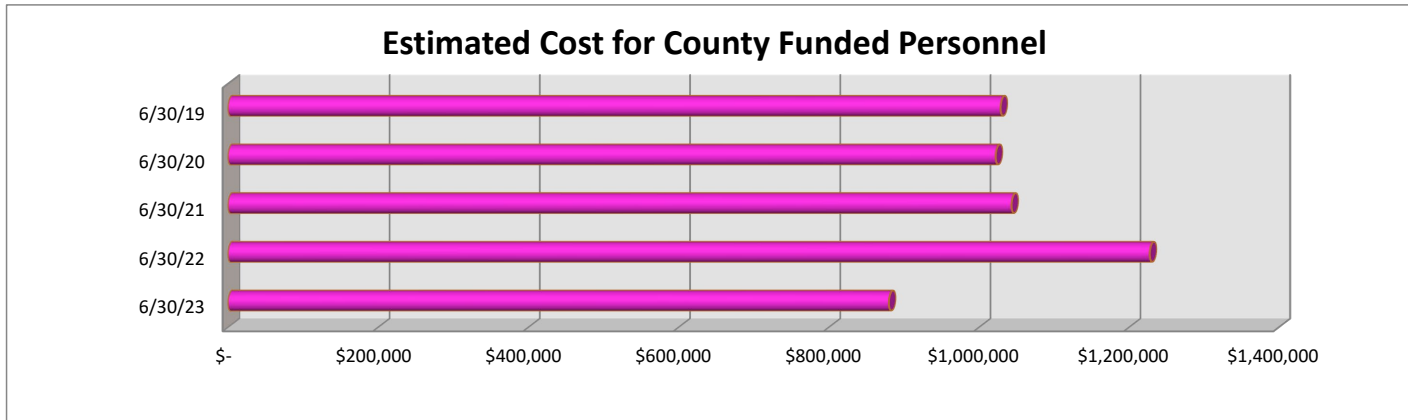
**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	183.16	185.06	183.56	176.31	174.13
Number PE & SSP actually employed	186.65	188.15	186.65	179.15	173.47
Number PE & SSP employed in excess of number funded	3.49	3.09	3.09	2.84	(0.66)
Number of professionals employed from local funds	7.00	7.00	8.00	9.00	7.00
Total number of professionals funded by county board	10.49	10.09	11.09	11.84	6.34
Service Personnel:					
Number SP allowed for funding	107.825	106.456	105.614	101.386	100.143
Number SP actually employed	117.375	115.628	113.650	113.050	114.750
Number SP employed in excess of number funded	9.550	9.172	8.036	11.664	14.607
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	9.550	9.172	8.036	11.664	14.607
Total number of personnel employed in excess of number funded through PSSP	20.040	19.262	19.126	23.504	20.947



**TAYLOR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 661,263	\$ 659,116	\$ 728,638	\$ 771,084	\$ 390,884
Service Personnel	367,573	363,215	314,734	456,708	489,197
Total estimated costs of personnel employed in excess of number funded through PSSP					
	\$ 1,028,836	\$ 1,022,330	\$ 1,043,372	\$ 1,227,793	\$ 880,081



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,404	2,381	2,293	2,262	2,187
Increase (Decline) in student enrollment	(28)	(23)	(88)	(31)	(75)
Number of schools	5	5	5	5	5
County average number of students/school	481	476	459	452	437
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	71	69	64	58	44

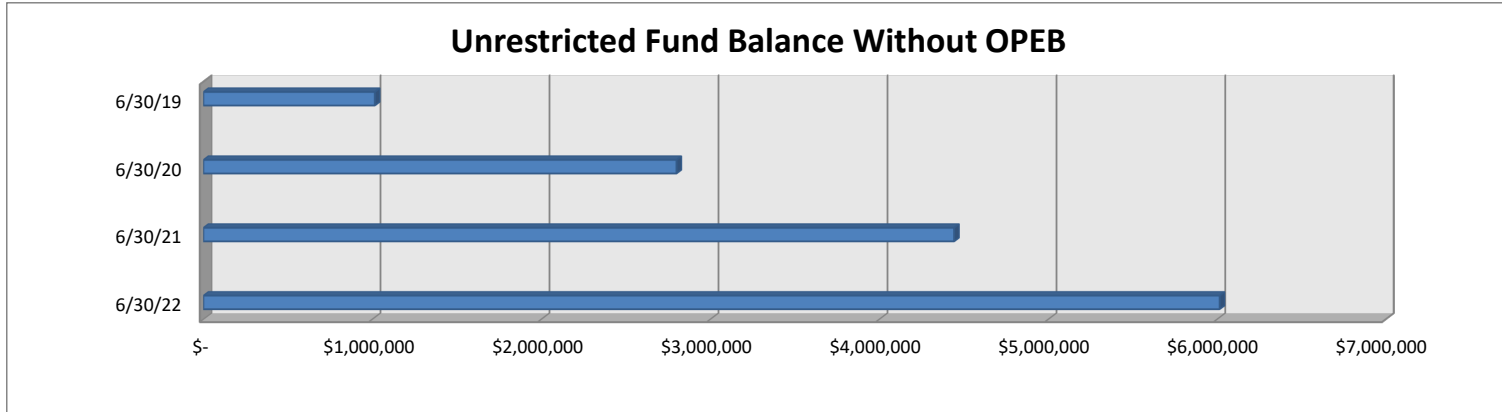
**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 1,014,276	\$ 2,799,079	\$ 4,441,908	\$ 6,014,462	N/A	(1)(2)
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Excess Levy:

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

Per Pupil Expenditures	\$ 12,376	\$ 13,081	\$ 14,530	\$ 15,029	N/A	(2)
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Revenues:

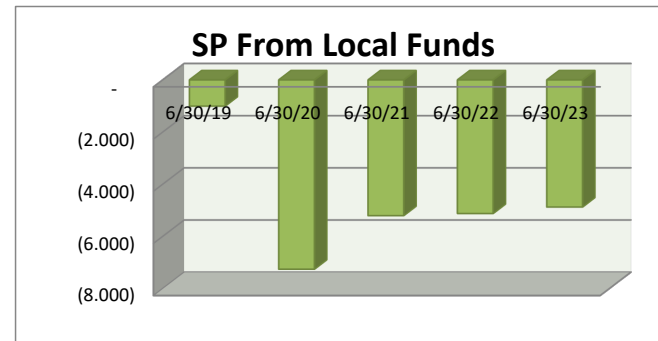
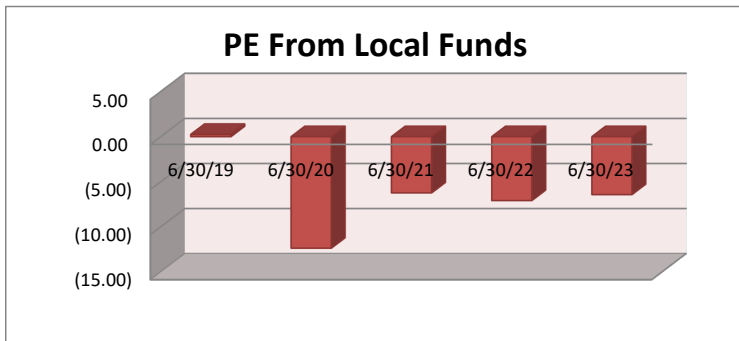
Local Source Revenue	\$ 4,214,313	\$ 4,105,843	\$ 4,442,167	\$ 4,633,477	N/A
State Source Revenue	8,133,448	11,872,793	8,967,045	8,629,688	N/A
Federal Source Revenue	1,601,896	1,024,480	2,537,220	1,537,120	N/A

Total	\$ 13,949,657	\$ 17,003,116	\$ 15,946,432	\$ 14,800,285	\$ -	(2)
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Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

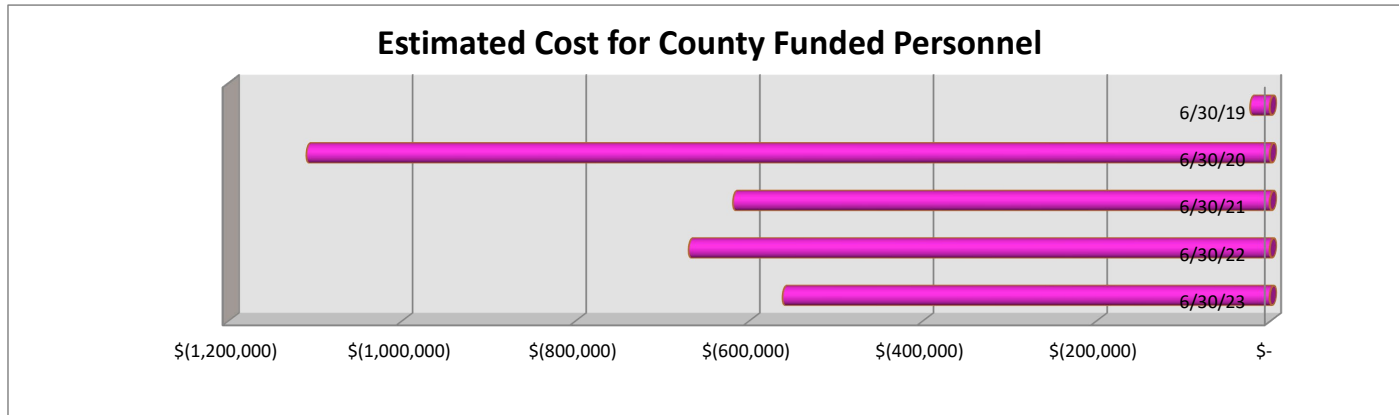
**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	88.75	101.07	99.63	97.92	98.43
Number PE & SSP actually employed	86.00	85.69	90.39	87.83	89.00
Number PE & SSP employed in excess of number funded	(2.75)	(15.38)	(9.24)	(10.09)	(9.43)
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	0.25	(12.38)	(6.24)	(7.09)	(6.43)
Service Personnel:					
Number SP allowed for funding	54.187	59.380	58.536	57.529	57.831
Number SP actually employed	53.180	52.120	53.331	52.405	52.955
Number SP employed in excess of number funded	(1.007)	(7.260)	(5.205)	(5.124)	(4.876)
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	(1.007)	(7.260)	(5.205)	(5.124)	(4.876)
Total number of personnel employed in excess of number funded through PSSP	(0.757)	(19.640)	(11.445)	(12.214)	(11.306)



**TUCKER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 15,863	\$ (821,915)	\$ (410,850)	\$ (466,663)	\$ (398,411)
Service Personnel	(38,396)	(287,382)	(207,084)	(202,379)	(162,438)
Total estimated costs of personnel employed in excess of number funded through PSSP					
	\$ (22,533)	\$ (1,109,297)	\$ (617,934)	\$ (669,042)	\$ (560,849)

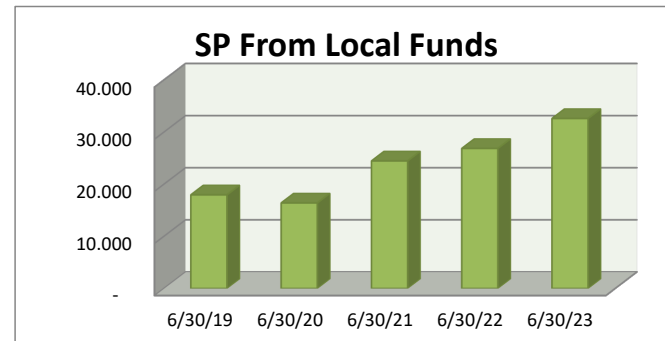
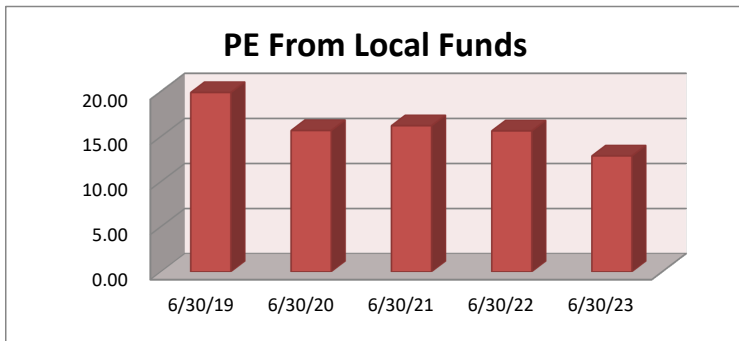


STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,009	974	928	956	960
Increase (Decline) in student enrollment	1	(35)	(46)	28	4
Number of schools	3	3	3	3	3
County average number of students/school	336	325	309	319	320
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(74)	(82)	(86)	(75)	(73)

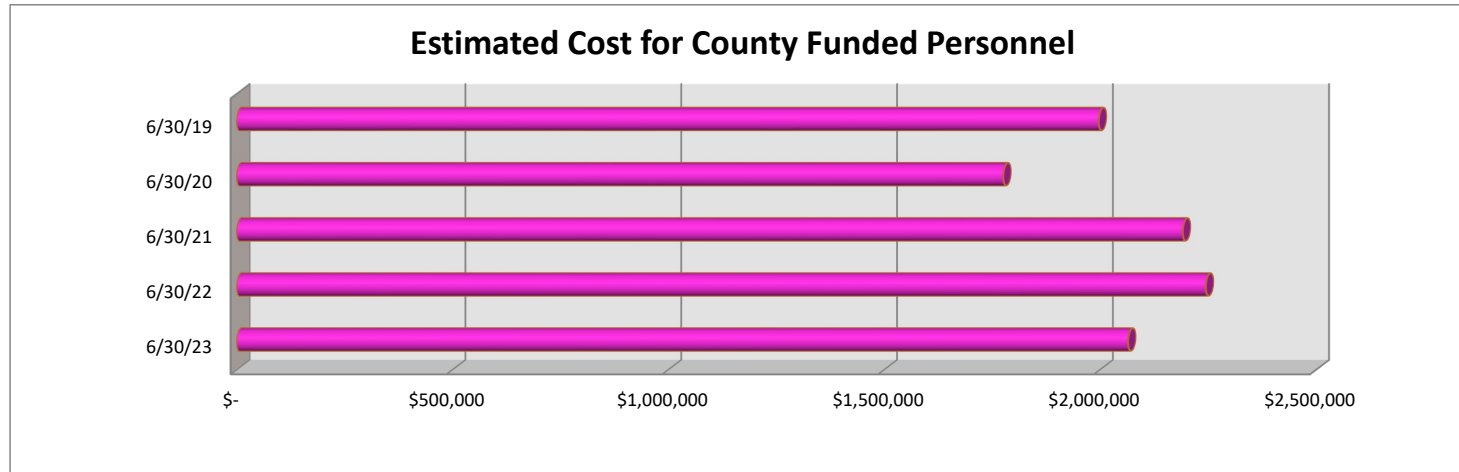
**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	96.78	106.00	106.54	106.82	105.79
Number PE & SSP actually employed	112.68	117.68	117.75	116.46	111.65
Number PE & SSP employed in excess of number funded	15.90	11.68	11.21	9.64	5.86
Number of professionals employed from local funds	4.00	4.00	5.00	6.00	7.00
Total number of professionals funded by county board	19.90	15.68	16.21	15.64	12.86
Service Personnel:					
Number SP allowed for funding	59.406	63.154	63.307	63.385	62.832
Number SP actually employed	77.368	79.558	87.778	90.248	95.448
Number SP employed in excess of number funded	17.962	16.404	24.471	26.863	32.616
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	17.962	16.404	24.471	26.863	32.616
Total number of personnel employed in excess of number funded through PSSP	37.862	32.084	40.681	42.503	45.476



**TYLER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,295,060	\$ 1,079,556	\$ 1,151,765	\$ 1,099,576	\$ 853,356
Service Personnel	702,595	696,920	1,040,333	1,145,789	1,212,091
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 1,997,655	\$ 1,776,477	\$ 2,192,098	\$ 2,245,365	\$ 2,065,447

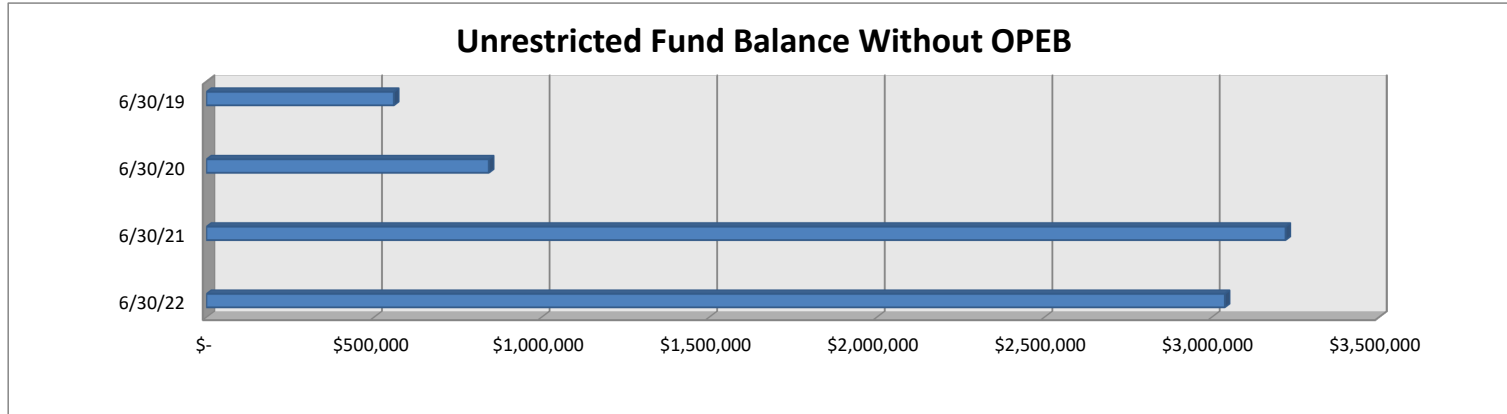


STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,260	1,233	1,185	1,228	1,250
Increase (Decline) in student enrollment	(31)	(27)	(48)	43	22
Number of schools	4	4	4	4	4
County average number of students/school	315	308	296	307	313
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(95)	(99)	(99)	(87)	(80)

**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
FINANCIAL DATA:					
Unrestricted Fund Balance without OPEB Liability or Encumbrances	\$ 559,412	\$ 842,747	\$ 3,221,203	\$ 3,039,246	N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	42.83%	42.83%	42.83%	42.83%	42.83%
Projected excess levy gross tax collections	\$ 3,476,027	\$ 3,609,635	\$ 3,666,827	\$ 3,496,335	\$ 3,487,868

Per Pupil Expenditures	\$ 11,078	\$ 11,993	\$ 12,889	\$ 12,984	N/A (2)
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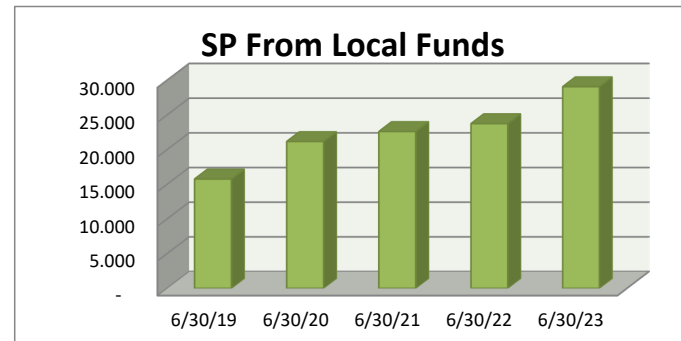
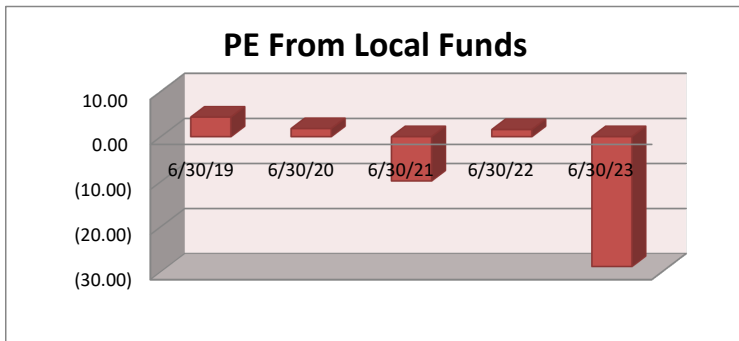
Revenues:

Local Source Revenue	\$ 11,307,207	\$ 11,625,470	\$ 11,465,094	\$ 12,820,733	N/A
State Source Revenue	28,823,389	32,224,602	31,482,413	31,999,839	N/A
Federal Source Revenue	5,383,670	7,083,948	9,925,609	14,757,147	N/A
Total	\$ 45,514,266	\$ 50,934,020	\$ 52,873,116	\$ 59,577,719	\$ - (2)

Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

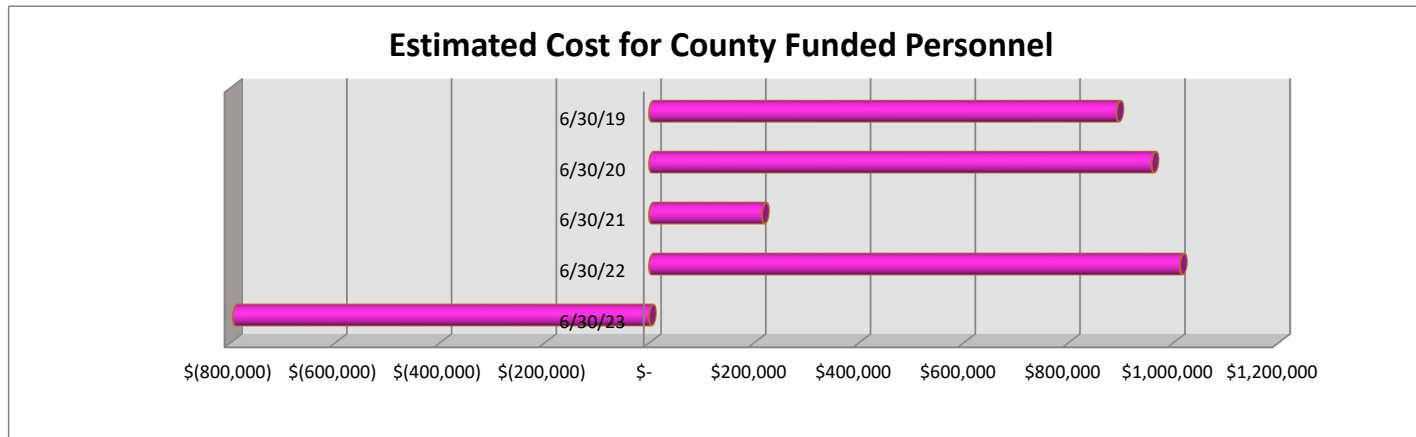
**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	289.96	295.40	294.04	295.39	314.03
Number PE & SSP actually employed	287.30	288.19	264.71	275.46	266.21
Number PE & SSP employed in excess of number funded	(2.66)	(7.21)	(29.33)	(19.93)	(47.82)
Number of professionals employed from local funds	7.00	9.00	19.50	21.50	19.00
Total number of professionals funded by county board	4.34	1.79	(9.83)	1.57	(28.82)
Service Personnel:					
Number SP allowed for funding	168.956	168.593	167.787	168.814	179.797
Number SP actually employed	184.720	189.770	189.405	191.570	208.880
Number SP employed in excess of number funded	15.764	21.177	21.618	22.756	29.083
Number SP employed from local funds	-	-	1.000	1.000	-
Total number of SP funded by county board	15.764	21.177	22.618	23.756	29.083
Total number of personnel employed in excess of number funded through PSSP	20.104	22.967	12.788	25.326	0.263



**UPSHUR COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 282,590	\$ 121,128	\$ (660,566)	\$ 104,098	\$ (1,738,869)
Service Personnel	609,798	838,178	876,398	909,321	944,447
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 892,389	\$ 959,306	\$ 215,831	\$ 1,013,420	\$ (794,422)



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,762	3,737	3,701	3,947	3,774
Increase (Decline) in student enrollment	5	(25)	(36)	246	(173)
Number of schools	9	9	9	9	9
County average number of students/school	418	415	411	439	419
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	8	8	16	45	26

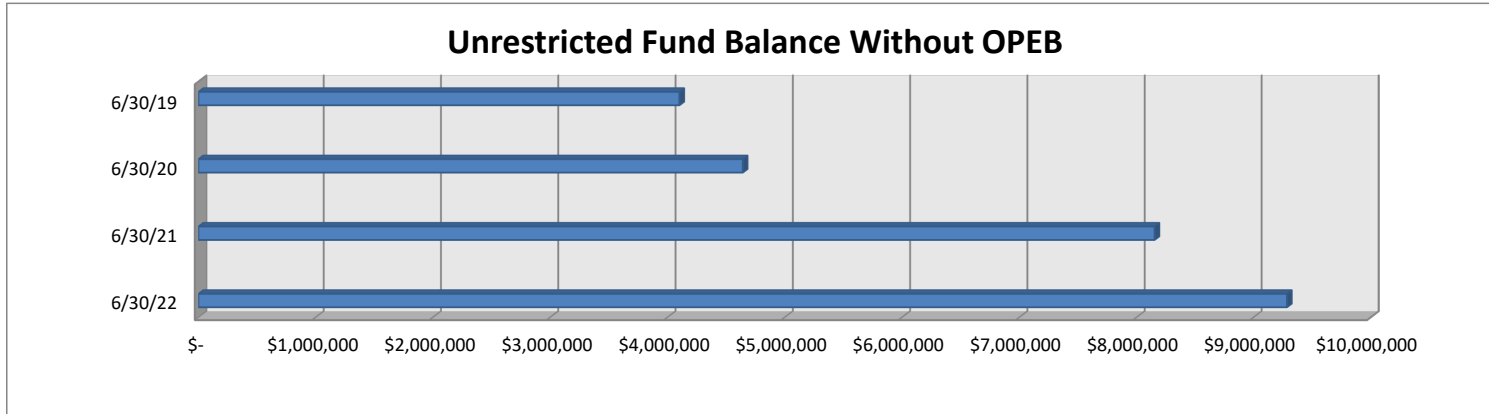
**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE FYE FYE FYE FYE
6/30/19 6/30/20 6/30/21 6/30/22 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 4,101,275 \$ 4,641,651 \$ 8,153,037 \$ 9,285,251 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 8,926,325	\$ 9,385,540	\$ 9,611,375	\$ 10,172,672	\$10,231,470

Per Pupil Expenditures \$ 11,567 \$ 12,025 \$ 12,695 \$ 14,143 N/A (2)

Revenues:

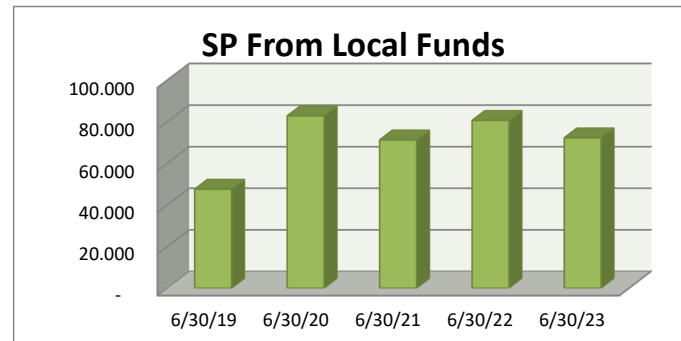
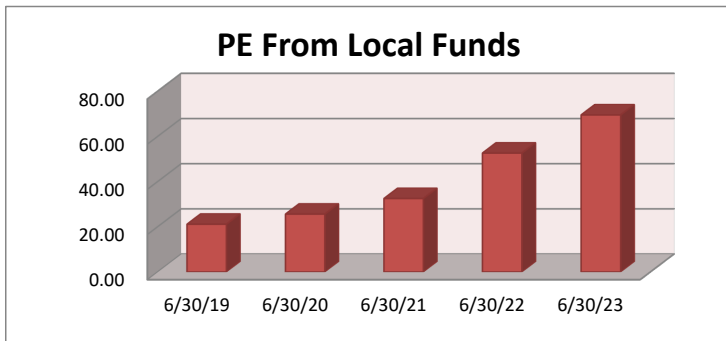
Local Source Revenue	\$ 20,309,330	\$ 21,148,998	\$ 21,978,339	\$ 24,466,387	N/A
State Source Revenue	56,079,559	57,592,370	54,102,004	51,303,819	N/A
Federal Source Revenue	9,680,898	8,807,390	13,781,532	16,957,182	N/A

Total \$ 86,069,787 \$ 87,548,758 \$ 89,861,875 \$ 92,727,388 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

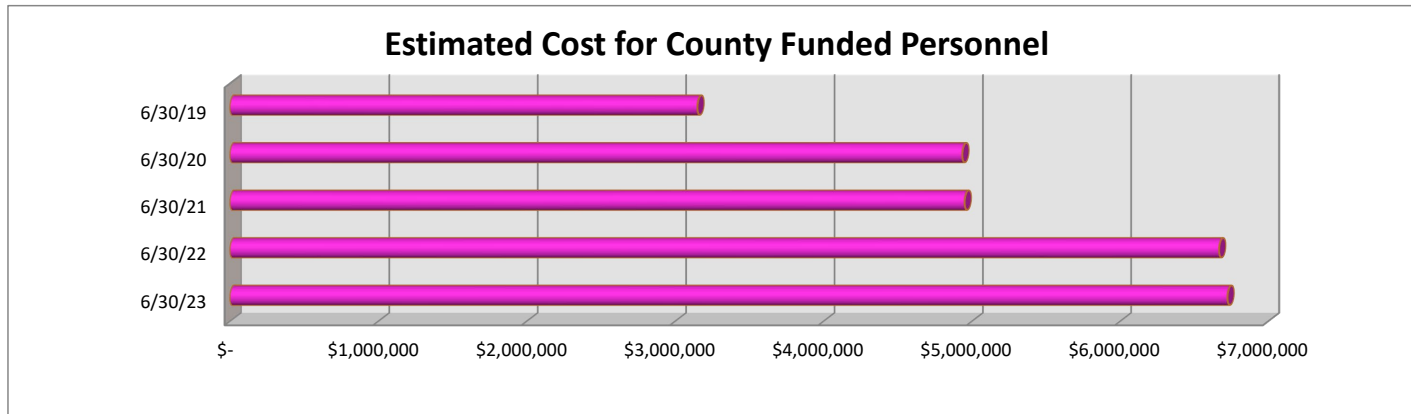
**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	523.77	520.09	515.48	496.86	487.96
Number PE & SSP actually employed	530.50	527.70	527.00	531.50	539.50
Number PE & SSP employed in excess of number funded	6.73	7.61	11.52	34.64	51.54
Number of professionals employed from local funds	14.40	18.00	21.00	18.00	18.00
Total number of professionals funded by county board	21.13	25.61	32.52	52.64	69.54
Service Personnel:					
Number SP allowed for funding	311.092	299.026	296.376	285.668	280.551
Number SP actually employed	358.759	381.938	366.729	366.399	352.912
Number SP employed in excess of number funded	47.667	82.912	70.353	80.731	72.361
Number SP employed from local funds	-	-	1.000	-	-
Total number of SP funded by county board	47.667	82.912	71.353	80.731	72.361
Total number of personnel employed in excess of number funded through PSSP	68.797	108.522	103.873	133.371	141.901



**WAYNE COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,331,319	\$ 1,683,406	\$ 2,146,444	\$ 3,495,880	\$ 4,280,982
Service Personnel	1,820,505	3,253,478	2,806,234	3,174,583	2,446,132
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 3,151,824	\$ 4,936,883	\$ 4,952,678	\$ 6,670,463	\$ 6,727,114



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	6,730	6,660	6,421	6,309	6,222
Increase (Decline) in student enrollment	(269)	(70)	(239)	(112)	(87)
Number of schools	18	18	18	18	18
County average number of students/school	374	370	357	351	346
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(36)	(37)	(38)	(43)	(47)

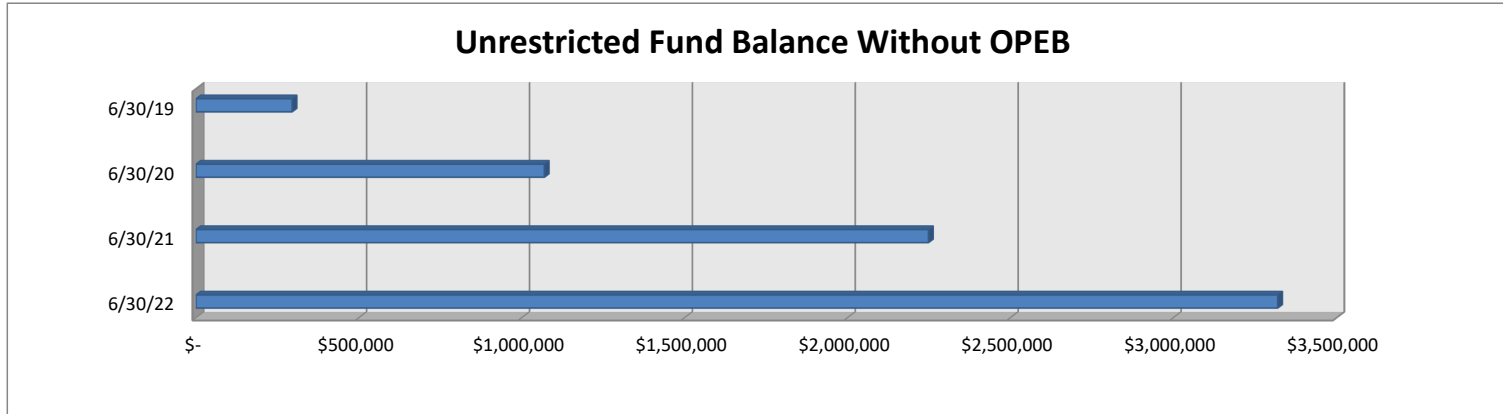
**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 295,382 \$ 1,069,570 \$ 2,248,790 \$ 3,320,193 N/A (1)(2)



Excess Levy:

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

Per Pupil Expenditures

\$ 12,045 \$ 12,532 \$ 13,726 \$ 13,484 N/A (2)

Revenues:

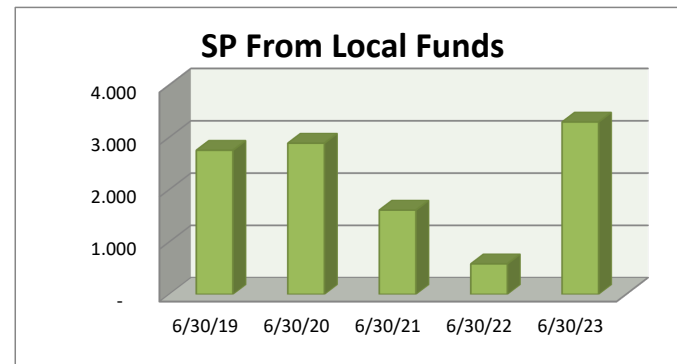
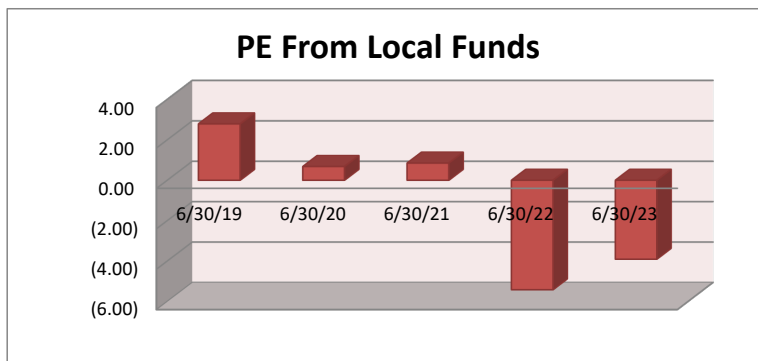
Local Source Revenue	\$ 1,944,693	\$ 1,970,084	\$ 2,173,628	\$ 1,946,222	N/A
State Source Revenue	11,667,599	11,737,419	12,299,948	12,558,190	N/A
Federal Source Revenue	2,831,545	3,080,236	4,218,621	3,949,132	N/A

Total	\$ 16,443,837	\$ 16,787,739	\$ 18,692,197	\$ 18,453,544	\$ - (2)
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Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

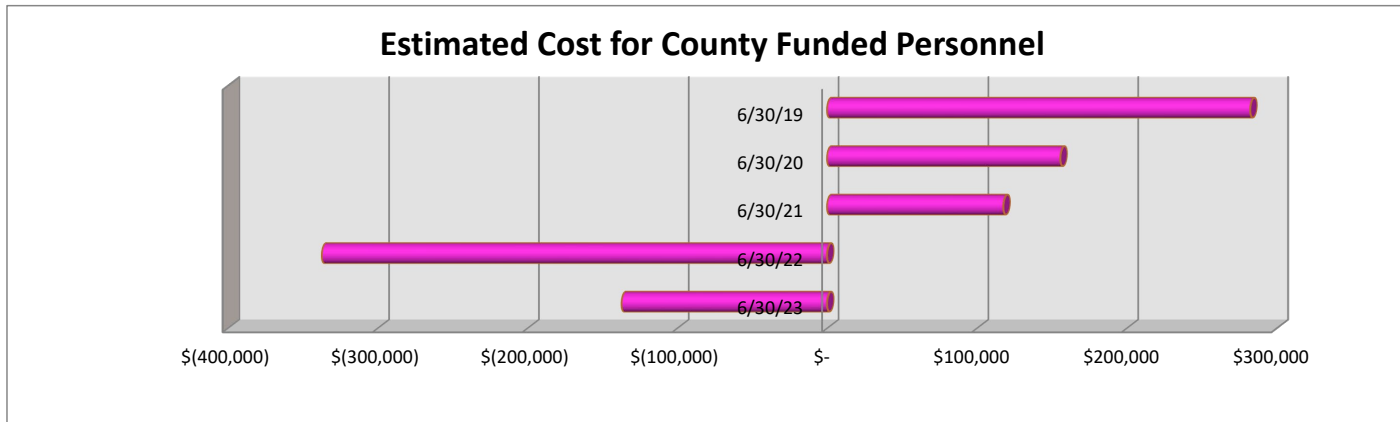
**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	105.01	108.85	108.85	108.85	108.85
Number PE & SSP actually employed	105.30	107.03	105.80	100.43	102.44
Number PE & SSP employed in excess of number funded	0.29	(1.82)	(3.05)	(8.42)	(6.41)
Number of professionals employed from local funds	2.50	2.50	3.90	3.00	2.50
Total number of professionals funded by county board	2.79	0.68	0.85	(5.42)	(3.91)
Service Personnel:					
Number SP allowed for funding	63.087	63.952	63.952	63.952	63.952
Number SP actually employed	65.843	66.843	65.563	64.535	67.248
Number SP employed in excess of number funded	2.756	2.891	1.611	0.583	3.296
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	2.756	2.891	1.611	0.583	3.296
Total number of personnel employed in excess of number funded through PSSP	5.546	3.571	2.461	(4.837)	(0.614)



**WEBSTER COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 178,434	\$ 45,204	\$ 56,676	\$ (359,284)	\$ (242,080)
Service Personnel	104,027	110,525	61,006	22,073	104,915
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 282,461	\$ 155,730	\$ 117,682	\$ (337,211)	\$ (137,165)



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,312	1,273	1,194	1,204	1,187
Increase (Decline) in student enrollment	(54)	(39)	(79)	10	(17)
Number of schools	4	4	4	4	4
County average number of students/school	328	318	299	301	297
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(82)	(89)	(96)	(93)	(96)

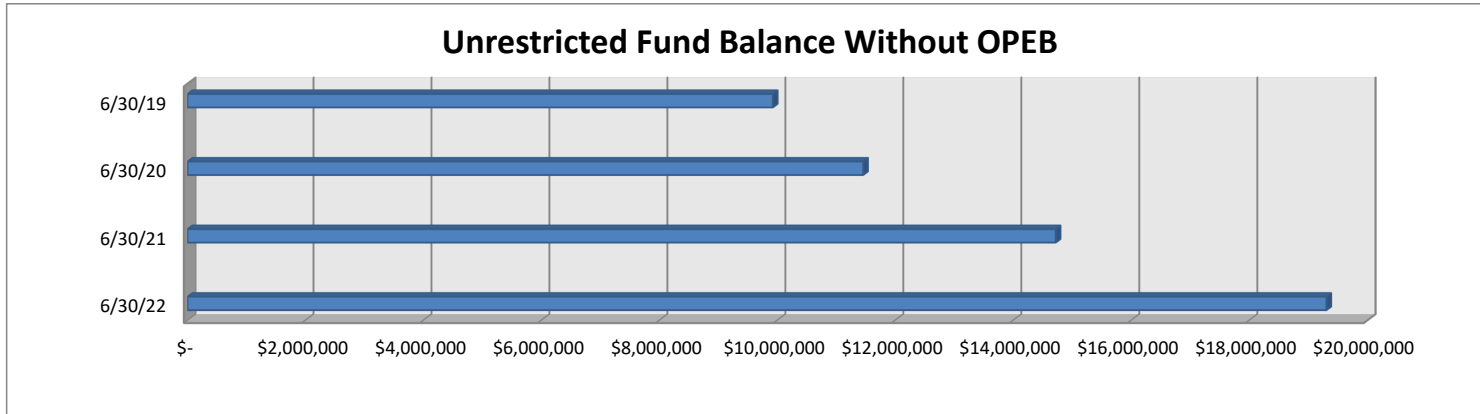
**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
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FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

	\$ 9,924,048	\$ 11,456,222	\$ 14,720,007	\$ 19,306,493	N/A	(1)(2)
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Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 15,827,553	\$ 17,846,018	\$ 19,870,332	\$ 19,563,385	\$ 17,610,364

Per Pupil Expenditures

	\$ 18,172	\$ 18,874	\$ 20,859	\$ 22,022	N/A	(2)
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Revenues:

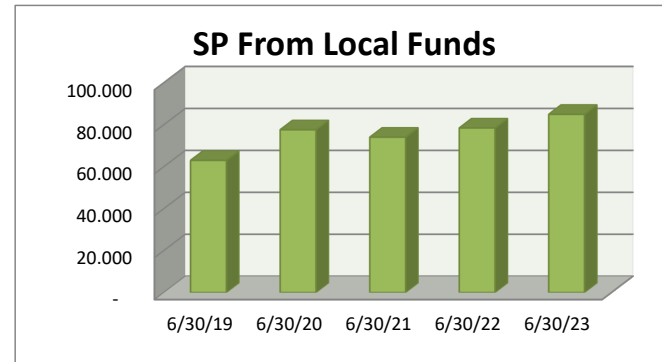
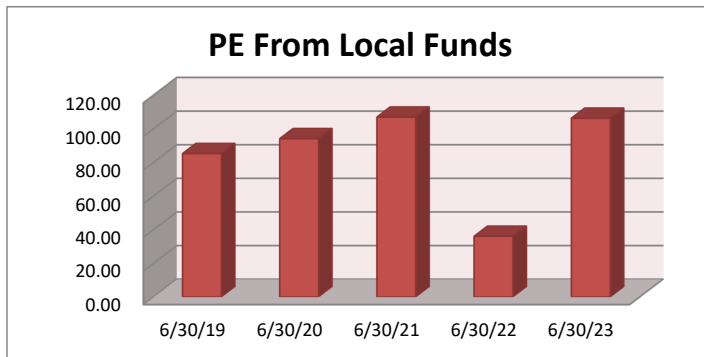
Local Source Revenue	\$ 29,354,529	\$ 32,211,964	\$ 35,805,195	\$ 36,642,381	N/A
State Source Revenue	11,557,706	11,880,747	10,350,248	9,756,165	N/A
Federal Source Revenue	4,502,220	4,655,204	7,060,691	13,153,706	N/A

Total	\$ 45,414,455	\$ 48,747,915	\$ 53,216,134	\$ 59,552,252	\$ -	(2)
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Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

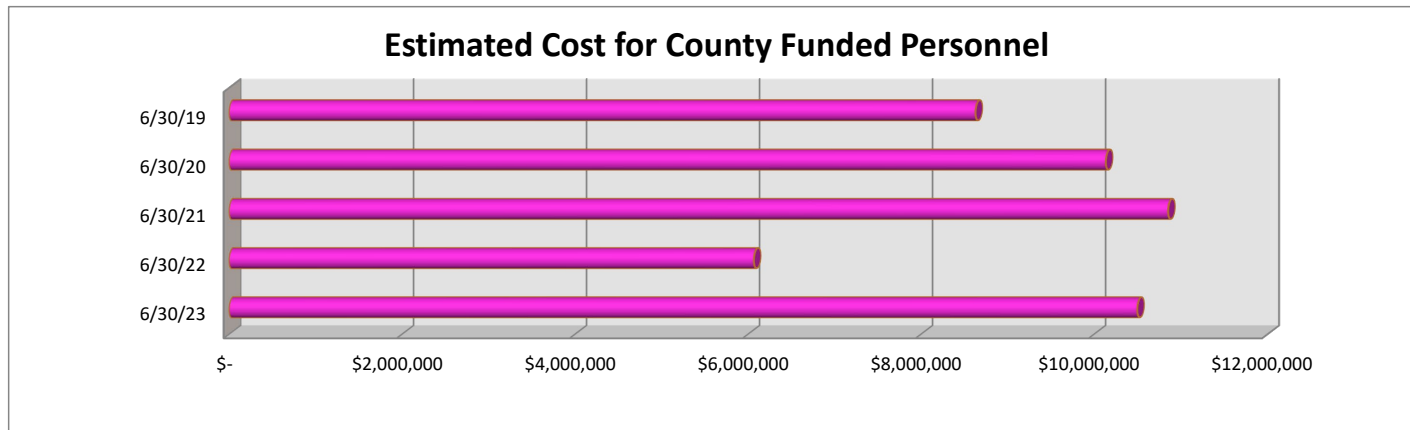
**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	188.97	190.10	186.26	179.67	172.93
Number PE & SSP actually employed	260.25	269.25	279.25	203.75	268.25
Number PE & SSP employed in excess of number funded	71.28	79.15	92.99	24.08	95.32
Number of professionals employed from local funds	14.00	15.00	14.00	12.00	11.00
Total number of professionals funded by county board	85.28	94.15	106.99	36.08	106.32
Service Personnel:					
Number SP allowed for funding	113.460	111.051	108.622	104.739	101.104
Number SP actually employed	175.479	187.684	182.709	183.234	186.099
Number SP employed in excess of number funded	62.019	76.633	74.087	78.495	84.995
Number SP employed from local funds	1.000	1.000	-	-	-
Total number of SP funded by county board	63.019	77.633	74.087	78.495	84.995
Total number of personnel employed in excess of number funded through PSSP	148.299	171.783	181.077	114.575	191.315



**WETZEL COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 5,951,679	\$ 6,781,845	\$ 7,648,214	\$ 2,593,410	\$ 7,141,647
Service Personnel	2,680,741	3,356,053	3,208,161	3,476,447	3,358,909
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 8,632,420	\$ 10,137,898	\$ 10,856,374	\$ 6,069,857	\$ 10,500,555



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	2,479	2,421	2,332	2,264	2,216
Increase (Decline) in student enrollment	(52)	(58)	(89)	(68)	(48)
Number of schools	8	8	8	8	8
County average number of students/school	310	303	292	283	277
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(100)	(104)	(103)	(111)	(116)

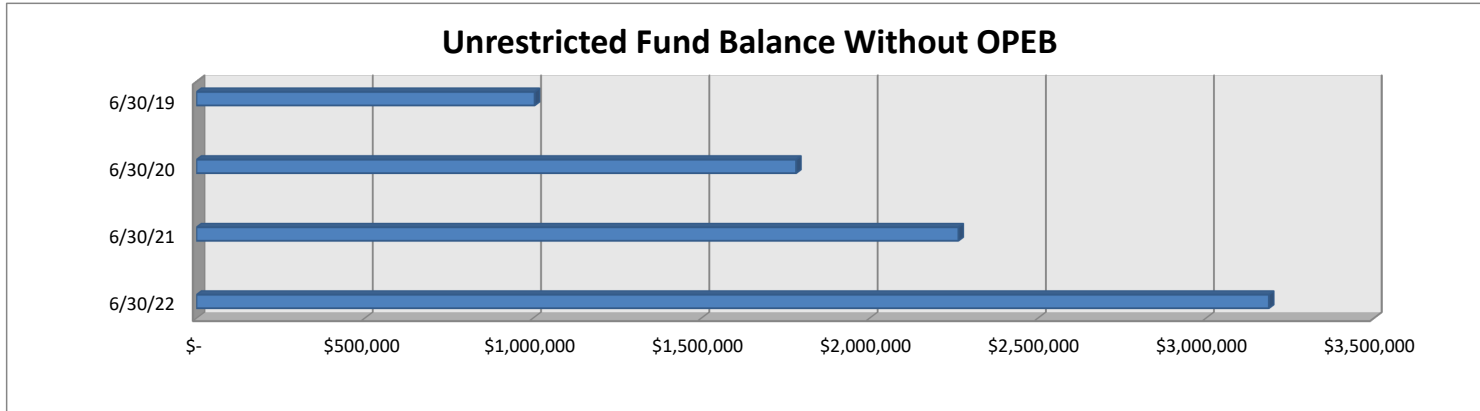
**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 1,004,830 \$ 1,781,784 \$ 2,263,993 \$ 3,187,879 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	89.89%	90.02%	90.02%	90.02%	90.02%
Projected excess levy gross tax collections	\$ 962,443	\$ 1,253,792	\$ 1,270,836	\$ 1,601,222	\$ 1,668,866

Per Pupil Expenditures

\$ 12,749 \$ 13,641 \$ 15,004 \$ 16,328 N/A (2)

Revenues:

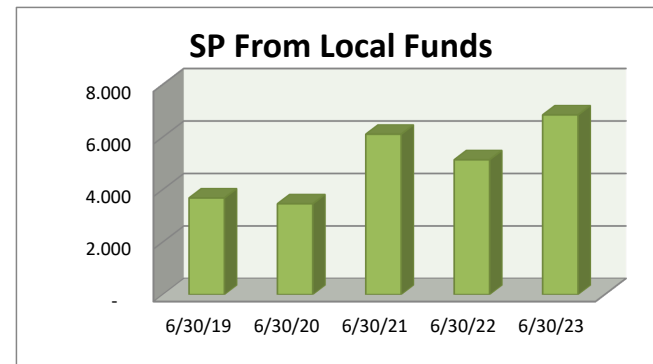
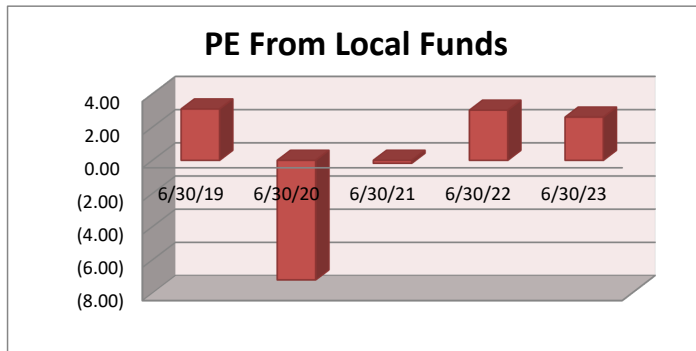
Local Source Revenue	\$ 2,199,420	\$ 2,854,198	\$ 2,695,556	\$ 3,681,717	N/A
State Source Revenue	9,755,469	9,876,555	9,803,065	9,276,843	N/A
Federal Source Revenue	1,957,179	2,149,424	2,472,081	3,771,188	N/A

Total	\$ 13,912,068	\$ 14,880,177	\$ 14,970,702	\$ 16,729,748	\$ - (2)
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Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

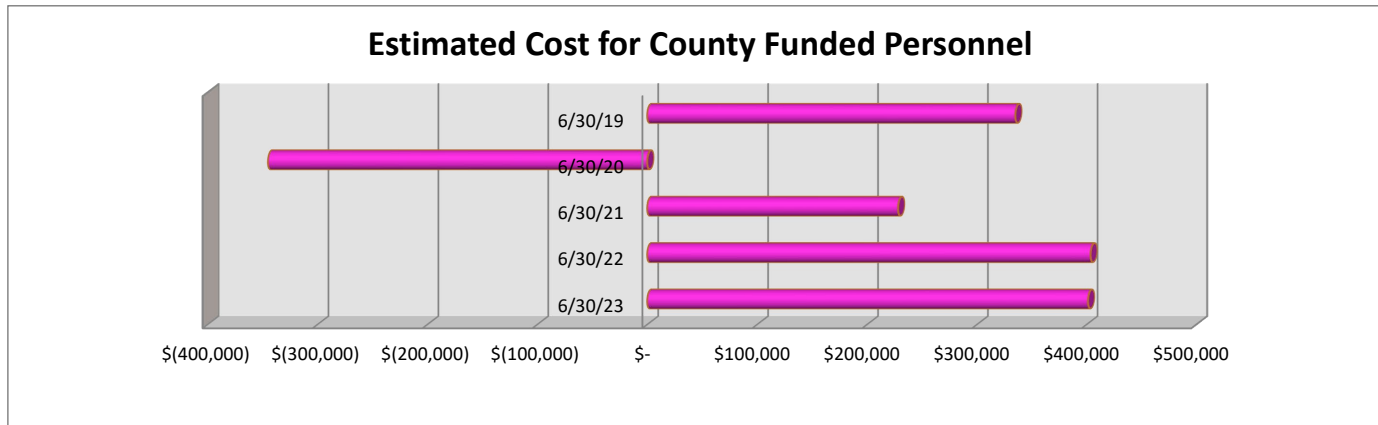
**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	85.44	94.54	92.79	90.59	89.06
Number PE & SSP actually employed	86.70	85.50	90.78	90.78	88.83
Number PE & SSP employed in excess of number funded	1.26	(9.04)	(2.01)	0.19	(0.23)
Number of professionals employed from local funds	1.83	1.83	1.83	2.83	2.83
Total number of professionals funded by county board	3.09	(7.21)	(0.18)	3.02	2.60
Service Personnel:					
Number SP allowed for funding	51.366	55.545	54.942	53.222	52.323
Number SP actually employed	55.048	59.005	61.053	58.360	59.170
Number SP employed in excess of number funded	3.682	3.460	6.111	5.138	6.847
Number SP employed from local funds	-	-	-	-	-
Total number of SP funded by county board	3.682	3.460	6.111	5.138	6.847
Total number of personnel employed in excess of number funded through PSSP	6.775	(3.747)	5.934	8.161	9.450



**WIRT COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 194,704	\$ (481,296)	\$ (11,829)	\$ 203,068	\$ 165,659
Service Personnel	140,222	136,279	240,053	200,577	235,623
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 334,926	\$ (345,017)	\$ 228,224	\$ 403,645	\$ 401,282



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	1,009	995	948	923	921
Increase (Decline) in student enrollment	(26)	(14)	(47)	(25)	(2)
Number of schools	3	3	3	3	3
County average number of students/school	336	332	316	308	307
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(74)	(75)	(79)	(86)	(86)

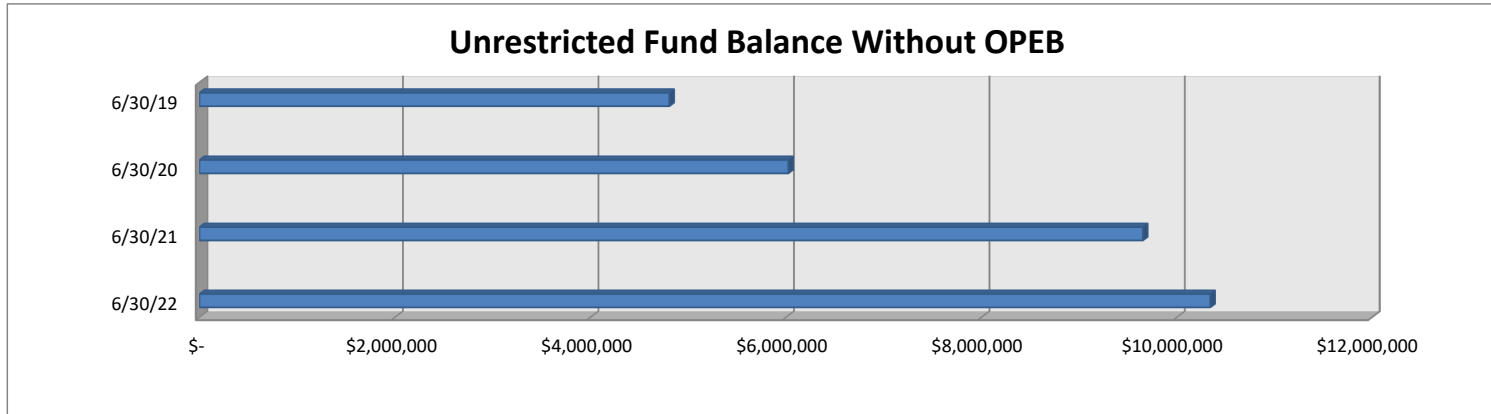
**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 4,807,327 \$ 6,024,420 \$ 9,651,495 \$ 10,343,683 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	80.00%	80.00%	80.00%	80.00%	80.00%
Projected excess levy gross tax collections	\$ 19,008,316	\$ 19,629,252	\$ 20,687,656	\$ 21,060,453	\$ 21,768,530

Per Pupil Expenditures

\$ 12,244 \$ 12,154 \$ 12,150 \$ 12,552 N/A (2)

Revenues:

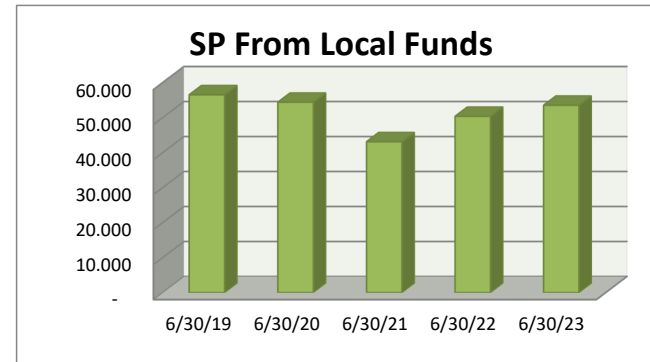
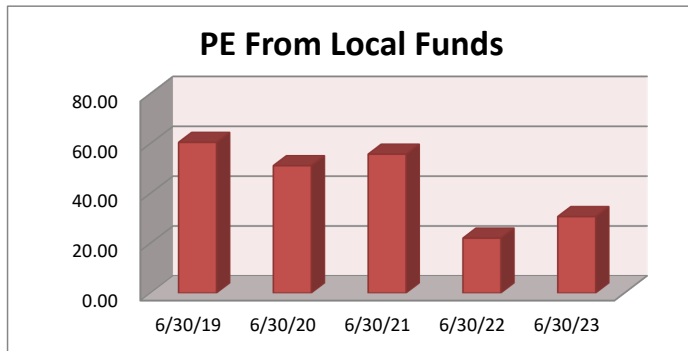
Local Source Revenue	\$ 50,524,182	\$ 49,430,191	\$ 51,305,840	\$ 50,744,286	N/A
State Source Revenue	90,850,434	98,037,714	91,835,988	86,630,680	N/A
Federal Source Revenue	16,865,619	18,837,105	18,545,453	26,445,163	N/A

Total \$ 158,240,235 \$ 166,305,010 \$ 161,687,281 \$ 163,820,129 \$ - (2)

Notes: (1) The financial data presented for FY19 through 22 are from audited financial reports. (2) The financial data for FY23 is either not available as of the date of this report or is from unaudited financial statements.

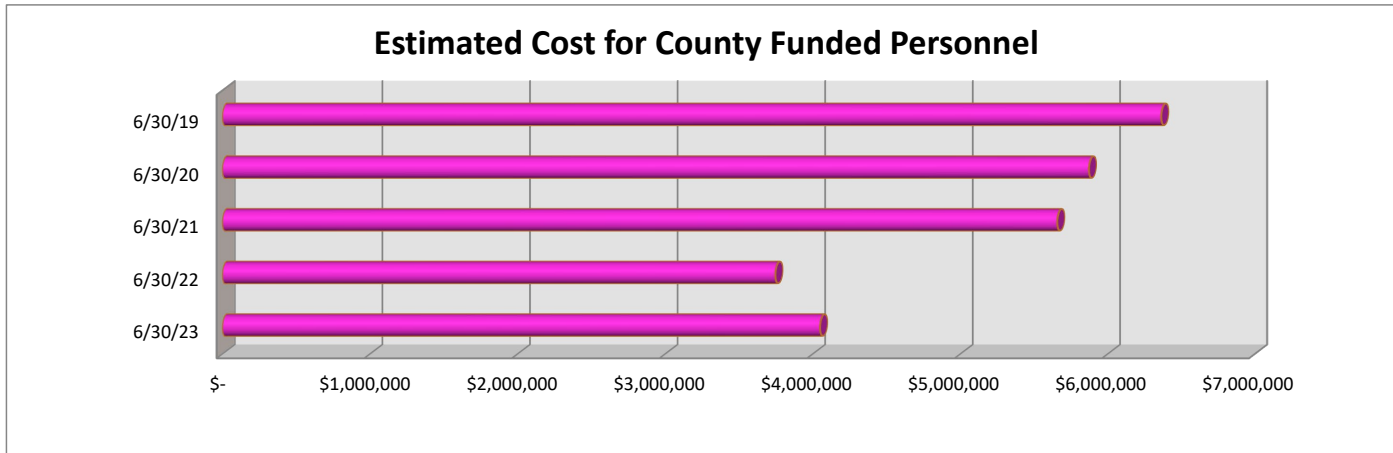
**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	953.20	954.75	942.74	915.14	917.81
Number PE & SSP actually employed	983.07	974.40	971.50	922.72	928.52
Number PE & SSP employed in excess of number funded	29.87	19.65	28.76	7.58	10.71
Number of professionals employed from local funds	30.63	31.50	27.00	14.50	20.00
Total number of professionals funded by county board	60.50	51.15	55.76	22.08	30.71
Service Personnel:					
Number SP allowed for funding	552.775	543.080	536.253	520.557	522.068
Number SP actually employed	609.305	597.485	578.369	567.934	573.600
Number SP employed in excess of number funded	56.530	54.405	42.116	47.377	51.532
Number SP employed from local funds	-	-	1.000	3.000	2.000
Total number of SP funded by county board	56.530	54.405	43.116	50.377	53.532
Total number of personnel employed in excess of number funded through PSSP	117.025	105.555	98.876	72.457	84.242



**WOOD COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 3,989,008	\$ 3,516,586	\$ 3,804,278	\$ 1,542,801	\$ 2,017,748
Service Personnel	2,376,153	2,356,516	1,853,188	2,204,869	2,032,738
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 6,365,161	\$ 5,873,102	\$ 5,657,466	\$ 3,747,670	\$ 4,050,487



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	12,384	12,216	11,855	11,886	11,674
Increase (Decline) in student enrollment	(222)	(168)	(361)	31	(212)
Number of schools	27	27	24	24	24
County average number of students/school	459	452	494	495	486
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	49	45	99	101	93

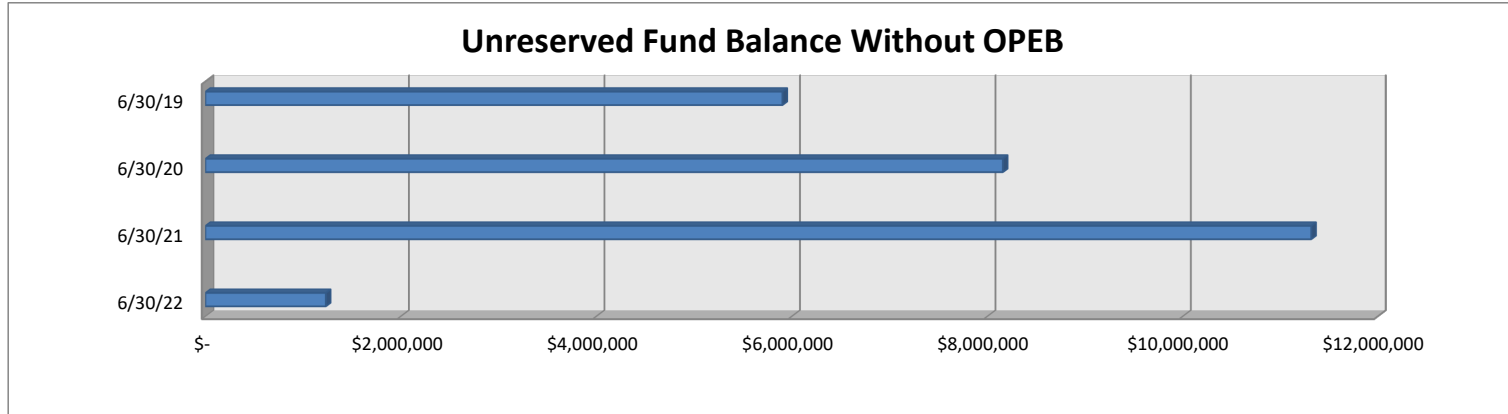
**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

FYE 6/30/19 FYE 6/30/20 FYE 6/30/21 FYE 6/30/22 FYE 6/30/23

FINANCIAL DATA:

Unrestricted Fund Balance without OPEB Liability or Encumbrances

\$ 5,902,730 \$ 8,157,148 \$ 11,318,668 \$ 1,232,077 N/A (1)(2)



Excess Levy:

Excess Levy in Effect	Yes	Yes	Yes	Yes	Yes
Percent of maximum	100.00%	100.00%	100.00%	100.00%	100.00%
Projected excess levy gross tax collections	\$ 6,254,863	\$ 6,807,125	\$ 6,596,182	\$ 6,644,215	\$ 6,407,052

Per Pupil Expenditures \$ 12,282 \$ 12,666 \$ 13,637 \$ 15,006 N/A (2)

Revenues:

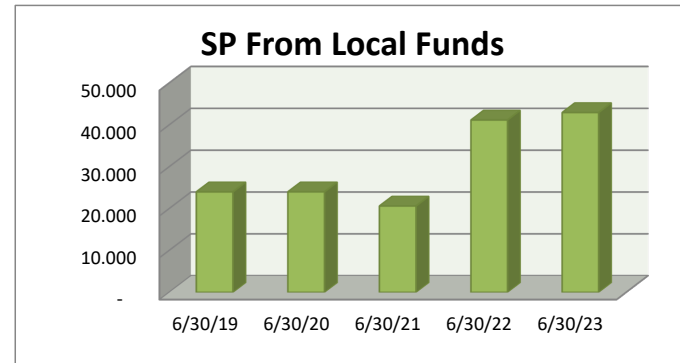
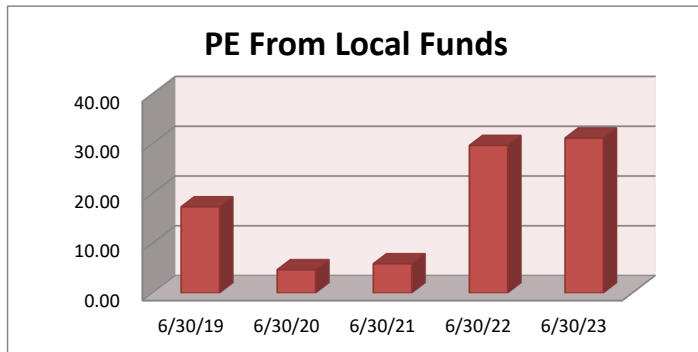
Local Source Revenue	\$ 10,876,786	\$ 12,024,102	\$ 13,568,744	\$ 12,469,359	N/A
State Source Revenue	32,898,195	34,145,823	31,650,703	24,083,050	N/A
Federal Source Revenue	6,374,009	6,755,311	9,467,416	8,718,738	N/A

Total \$ 50,148,990 \$ 52,925,236 \$ 54,686,863 \$ 45,271,147 \$ - (2)

Notes: (1) The financial data presented for FY19 through 21 are from audited financial reports. (2) The financial data for FY22 through FY23 are either not available as of the date of this report or are from unaudited financial statements.

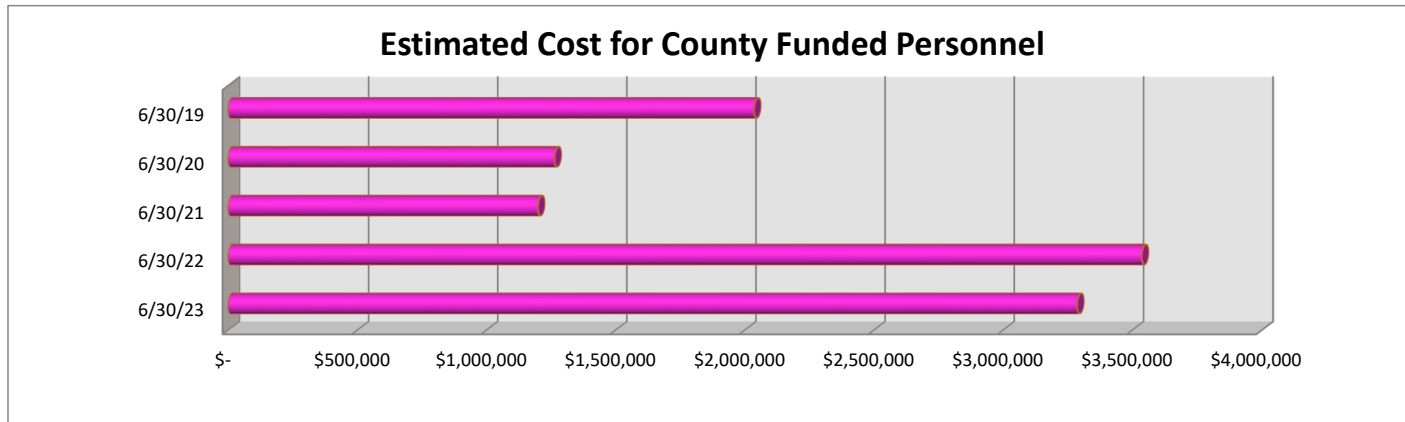
**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
PERSONNEL DATA:					
Professional Personnel:					
Number PE & SSP allowed for funding	296.38	302.02	295.32	280.04	277.56
Number PE & SSP actually employed	307.70	300.70	295.20	294.20	298.70
Number PE & SSP employed in excess of number funded	11.32	(1.32)	(0.12)	14.16	21.14
Number of professionals employed from local funds	6.00	6.00	6.00	15.50	10.00
Total number of professionals funded by county board	17.32	4.68	5.88	29.66	31.14
Service Personnel:					
Number SP allowed for funding	179.696	175.529	171.634	162.760	161.317
Number SP actually employed	203.718	199.557	191.274	202.960	204.300
Number SP employed in excess of number funded	24.022	24.028	19.640	40.200	42.983
Number SP employed from local funds	-	-	1.000	1.000	-
Total number of SP funded by county board	24.022	24.028	20.640	41.200	42.983
Total number of personnel employed in excess of number funded through PSSP	41.342	28.708	26.520	70.860	74.123



**WYOMING COUNTY SCHOOLS
FINANCIAL ANALYSIS
FYE 6/30/19 - 6/30/23**

	FYE 6/30/19	FYE 6/30/20	FYE 6/30/21	FYE 6/30/22	FYE 6/30/23
Estimated salary and employee costs including PEIA for Locally-Funded Employees:					
Professional Personnel	\$ 1,121,990	\$ 314,669	\$ 394,199	\$ 1,958,761	\$ 1,890,897
Service Personnel	915,455	950,398	806,573	1,579,333	1,397,352
Total estimated costs of personnel employed in excess of number funded through PSSP	\$ 2,037,445	\$ 1,265,068	\$ 1,200,772	\$ 3,538,094	\$ 3,288,250



STUDENTS AND SCHOOL DATA:

Number of students (2nd Month headcount enrollment)	3,848	3,771	3,588	3,562	3,526
Increase (Decline) in student enrollment	(88)	(77)	(183)	(26)	(36)
Number of schools	13	13	13	13	13
County average number of students/school	296	290	276	274	271
State average number of students/school	410	407	395	394	393
Number of students/school above (below) state average	(114)	(117)	(119)	(120)	(122)