

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2016-17 YEAR**

Expenditures	Barbour	Berkeley	Boone	Braxton	Brooke	Cabell
Salaries:						
Professional personnel	9,171,331	80,725,684	16,120,953	8,323,039	14,310,598	54,994,145
Service personnel	2,936,472	27,524,516	5,394,188	2,774,031	4,932,956	18,159,946
Professional substitutes	504,132	2,767,568	1,764,242	656,240	410,691	2,128,485
Service substitutes	165,885	1,804,103	561,297	179,585	303,480	863,488
Temporary part time professional	-	450,733	-	77,813	-	343,060
Temporary part time service	-	8,265	-	-	14,675	630,554
Board members	21,760	20,800	36,800	21,440	37,280	40,160
Students	-	11,078	-	-	-	16,297
Total salaries	12,799,580	113,312,747	23,877,480	12,032,148	20,009,680	77,176,135
Employee benefits:						
Group insurance	2,514,328	19,485,594	4,528,204	2,309,872	3,925,382	13,892,957
Social security	935,474	8,394,771	1,809,428	880,745	1,465,401	5,696,511
Retirement	3,388,896	25,986,875	7,450,609	3,051,038	5,386,363	19,515,216
Tuition reimbursement	15,338	49,751	59,713	2,546	1,750	28,727
Unemployment compensation	9,321	21,625	68,899	4,344	9,141	22,508
Workers' compensation	80,199	460,680	362,690	83,438	139,993	707,841
Other employee benefits	-	38,271	-	-	-	225
Total employee benefits	6,943,556	54,437,567	14,279,543	6,331,983	10,928,030	39,863,985
Total salaries and employee benefits	19,743,136	167,750,314	38,157,023	18,364,131	30,937,710	117,040,120
Purchased professional & technical services:						
Administration	-	65,130	-	-	(2,178)	-
Professional educators	109,840	1,408,416	54,313	1,363	165,144	1,771,665
Employee training and development	292,278	514,486	183,193	82,266	69,889	287,294
Other professional	290,956	2,670,601	666,359	175,915	1,180,842	1,967,269
Technical	-	191,150	9,600	35,304	-	60,000
Total purchased prof. & technical serv.	693,074	4,849,783	913,465	294,848	1,413,697	4,086,228
Purchased services-other:						
Utilities	55,729	662,657	170,007	81,443	138,217	467,617
Cleaning	80,998	247,597	74,775	52,664	37,158	145,580
Repair & maintenance	240,902	2,686,650	19,677	376,596	173,739	1,078,339
Rentals	14,369	366,595	90,394	44,481	-	21,581
Construction services	9,894	1,156	-	15,788	-	900
Student transportation services	4,562	1,534,586	63,212	4,713	25,855	96,072
Insurance	132,842	778,221	529,240	160,193	245,930	537,047
Communications	50,181	722,699	117,991	173,084	281,351	798,515
Advertising	5,452	14,145	5,036	6,052	13,114	12,294
Printing/binding	445	338	1,116	-	-	9,367
Tuition	3,153	643,113	3,237	-	68,202	359,157
Food services management	15,638	9,451	400	-	2,047	155,251
Travel	82,716	526,870	66,530	93,188	48,116	582,462
Interagency purchased services	168,408	225,000	319,565	40,307	-	2,260,375
Total purchased services-other	865,289	8,419,078	1,461,180	1,048,509	1,033,729	6,524,557
Supplies:						
General	483,521	3,624,019	714,849	439,868	1,725,249	5,097,232
Energy	604,815	4,225,214	928,790	519,751	953,426	3,192,543
Food	679,081	6,432,624	1,506,194	832,325	761,275	5,833,094
Books, periodicals and software	369,136	2,860,044	95,825	269,605	383,242	1,680,683
Technology supplies	589,870	1,154,727	363,787	510,784	182,162	2,033,944
Vehicle supplies	281,655	2,317,914	619,583	172,922	595,846	1,301,706
Control Level Equipment	-	2,339,285	-	4,800	-	57,612
Total supplies	3,008,078	22,953,827	4,229,028	2,750,055	4,601,200	19,196,814
Plant and equipment:						
Land	-	455,607	-	-	-	-
Buildings	-	1,856,520	-	-	-	-
Equipment	71,096	3,027,112	36,665	27,924	114,810	292,313
Bus replacement	86,497	1,548,251	-	190,148	491,614	644,998
Total plant and equipment	157,593	6,887,490	36,665	218,072	606,424	937,311
Other:						
Dues and fees	14,215	53,820	8,201	5,675	4,044	118,223
Judgements	-	-	-	-	-	-
Debt related	250,390	1,436,000	-	144,800	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	295	-	-	-	-
Transfers Out	2,800	-	8,777	-	-	5,458
Bond Related Payments	-	-	-	-	-	-
Total other	267,405	1,490,115	16,978	150,475	4,044	123,681
Total expenditures	24,734,575	212,350,607	44,814,339	22,826,090	38,596,804	147,908,711

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FOR THE 2016-17 YEAR**

Expenditures	Calhoun	Clay	Doddridge	Fayette	Gilmer	Grant
Salaries:						
Professional personnel	4,167,831	8,213,550	7,398,122	27,235,405	3,982,746	6,810,441
Service personnel	1,524,423	2,783,814	2,590,501	9,211,689	1,387,801	2,026,374
Professional substitutes	165,232	280,912	231,922	2,575,089	117,328	326,490
Service substitutes	53,061	221,564	224,669	629,670	70,022	126,034
Temporary part time professional	14,824	(12,600)	29,540	50,278	8,394	21,561
Temporary part time service	-	-	-	43,051	49,445	56,833
Board members	18,880	22,080	26,560	32,480	17,212	18,080
Students	-	-	-	-	-	6,545
Total salaries	5,944,251	11,509,320	10,501,314	39,777,662	5,632,948	9,392,358
Employee benefits:						
Group insurance	1,153,152	2,060,796	1,684,106	7,520,360	781,339	1,613,624
Social security	434,468	850,542	769,010	2,924,113	428,928	678,394
Retirement	1,492,643	3,067,549	2,354,756	10,392,271	1,376,933	2,359,213
Tuition reimbursement	13,394	63,955	28,040	20,996	-	3,072
Unemployment compensation	7,556	2,810	119	26,141	1,794	3,050
Workers' compensation	60,028	96,532	77,867	480,318	27,526	109,425
Other employee benefits	-	-	(782)	-	-	-
Total employee benefits	3,161,241	6,142,184	4,913,116	21,364,199	2,616,520	4,766,778
Total salaries and employee benefits	9,105,492	17,651,504	15,414,430	61,141,861	8,249,468	14,159,136
Purchased professional & technical services:						
Administration	-	-	-	2,367	-	-
Professional educators	24	18,880	74,810	91,669	120	234,557
Employee training and development	31,012	-	39,116	467,571	18,975	11,069
Other professional	181,401	258,748	223,042	1,100,092	316,769	197,966
Technical	-	173,492	-	-	-	3,760
Total purchased prof. & technical serv.	212,437	451,120	336,968	1,661,699	335,864	447,352
Purchased services-other:						
Utilities	46,439	55,567	53,533	270,196	24,603	40,658
Cleaning	51,931	39,995	75,001	122,313	91,757	59,176
Repair & maintenance	69,387	-	307,669	436,521	39,828	43,490
Rentals	1,189	1,350	66,174	398,832	71,035	77,196
Construction services	-	-	685,708	657,791	-	-
Student transportation services	13,161	299,380	6,538	4,666	2,424	1,051
Insurance	76,017	110,816	65,366	356,463	71,717	95,199
Communications	18,280	42,900	140,937	552,142	123,789	91,570
Advertising	1,880	5,249	7,226	26,940	9,390	3,417
Printing/binding	-	-	3,894	28,051	2,855	-
Tuition	4,220	-	3,003	114,357	61,444	22,734
Food services management	-	-	-	165,084	-	-
Travel	67,426	103,206	122,207	238,662	58,349	67,590
Interagency purchased services	70,540	57,354	244,890	213,402	92,447	115,438
Total purchased services-other	420,470	715,817	1,782,146	3,585,420	649,638	617,519
Supplies:						
General	163,956	751,588	1,027,235	1,647,454	272,741	240,675
Energy	324,113	420,528	371,639	1,045,787	342,928	473,327
Food	533,339	1,011,950	535,582	2,384,682	339,919	669,907
Books, periodicals and software	106,780	177,625	94,898	1,208,253	111,065	224,495
Technology supplies	220,807	282,607	642,371	1,848,269	378,347	158,406
Vehicle supplies	178,860	358,272	215,787	1,065,152	166,669	173,932
Control Level Equipment	21,331	-	-	12,475	149,745	-
Total supplies	1,549,186	3,002,570	2,887,512	9,212,072	1,761,414	1,940,742
Plant and equipment:						
Land	-	-	-	-	2,850	-
Buildings	74,682	-	-	-	120,625	-
Equipment	49,178	44,262	258,617	240,345	79,798	106,001
Bus replacement	-	292,090	270,548	405,602	-	-
Total plant and equipment	123,860	336,352	529,165	645,947	203,273	106,001
Other:						
Dues and fees	25,400	17,593	3,963	19,355	3,429	23,665
Judgements	-	-	-	13,240	-	-
Debt related	-	223,454	915,967	929,181	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers Out	-	-	-	9,314	-	2,000
Bond Related Payments	-	9,182	-	-	-	-
Total other	25,400	250,229	919,930	971,090	3,429	25,665
Total expenditures	11,436,845	22,407,592	21,870,151	77,218,089	11,203,086	17,296,415

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Expenditures	Greenbrier	Hampshire	Hancock	Hardy	Harrison	Jackson
Salaries:						
Professional personnel	21,417,530	13,076,643	18,156,635	8,944,994	51,339,924	20,364,413
Service personnel	7,781,337	4,386,531	5,597,287	2,988,153	17,470,356	6,758,278
Professional substitutes	978,521	463,075	491,701	372,920	1,343,815	950,075
Service substitutes	487,268	222,712	299,626	161,507	580,048	513,646
Temporary part time professional	43,979	147,458	136,571	108,593	52,393	2,291
Temporary part time service	-	15,127	-	3,202	605	84,917
Board members	34,180	24,480	31,840	25,920	30,560	18,560
Students	31,490	-	-	-	-	74,831
Total salaries	30,774,305	18,336,026	24,713,660	12,605,289	70,817,701	28,767,011
Employee benefits:						
Group insurance	6,570,800	3,427,988	4,532,272	2,160,110	12,856,329	5,137,365
Social security	2,237,766	1,330,591	1,813,250	914,549	5,183,790	2,123,101
Retirement	8,420,308	4,861,438	6,542,934	3,232,422	17,522,573	7,195,830
Tuition reimbursement	27,001	16,681	2,275	6,027	93,313	6,634
Unemployment compensation	7,510	24,629	6,676	3,480	10,877	22,826
Workers' compensation	276,041	278,604	195,000	112,117	514,551	364,471
Other employee benefits	-	-	-	-	-	-
Total employee benefits	17,539,426	9,939,931	13,092,407	6,428,705	36,181,433	14,850,227
Total salaries and employee benefits	48,313,731	28,275,957	37,806,067	19,033,994	106,999,134	43,617,238
Purchased professional & technical services:						
Administration	286	-	-	1,350	-	26,792
Professional educators	21,100	311,646	238,500	191,295	229,343	52,887
Employee training and development	5,519	-	108,649	36,221	48,702	102,053
Other professional	1,074,189	222,548	1,017,094	622,144	583,124	163,628
Technical	301,009	27,718	-	20,629	397,881	424,511
Total purchased prof. & technical serv.	1,402,103	561,912	1,364,243	871,639	1,259,050	769,871
Purchased services-other:						
Utilities	162,796	151,588	74,893	59,939	306,323	86,614
Cleaning	44,785	71,094	50,175	76,356	613,112	193,166
Repair & maintenance	417,801	384,427	252,615	319,789	253,825	977,165
Rentals	21,468	18,592	188,650	54,491	106,927	55,781
Construction services	670,033	-	20,000	-	2,034,285	63,667
Student transportation services	20,496	9,769	48,755	19,588	2,759	19,684
Insurance	282,239	178,716	222,942	142,743	615,943	243,021
Communications	284,357	210,577	273,391	140,265	1,032,524	84,143
Advertising	9,620	3,546	26,390	1,847	7,656	17,678
Printing/binding	9,275	-	3,421	-	229,572	837
Tuition	-	187,879	185,136	25,737	637,636	37,751
Food services management	116	-	-	30,411	127,649	2,082
Travel	125,852	156,517	141,573	73,364	395,769	157,153
Interagency purchased services	12,477	71,296	211,961	226,716	1,265,662	335,267
Total purchased services-other	2,061,315	1,444,001	1,699,902	1,171,246	7,629,642	2,274,009
Supplies:						
General	1,828,552	1,046,155	1,360,439	340,696	2,881,517	1,176,209
Energy	1,895,005	940,772	1,177,975	684,495	2,431,610	899,959
Food	1,865,502	1,197,056	992,493	912,016	3,920,396	1,396,396
Books, periodicals and software	493,978	29,261	305,638	291,542	2,040,708	191,282
Technology supplies	85,969	175,619	656,584	348,665	3,039,365	523,035
Vehicle supplies	632,079	388,041	505,356	214,873	938,990	557,642
Control Level Equipment	558,498	230,744	-	26,442	646,592	1,092,590
Total supplies	7,359,583	4,007,648	4,998,485	2,818,729	15,899,178	5,837,113
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	29,088
Equipment	605,076	45,167	333,262	7,600	467,836	63,441
Bus replacement	389,600	-	275,583	195,054	550,046	358,432
Total plant and equipment	994,676	45,167	608,845	202,654	1,017,882	450,961
Other:						
Dues and fees	24,219	9,658	37,452	5,979	125,174	4,000
Judgements	-	-	292	-	2,185	265
Debt related	170,124	104,114	42,442	96,168	1,161,248	169,715
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	154,690	-	-	-
Transfers Out	-	1,301	-	-	279,270	500
Bond Related Payments	21,053	-	-	-	-	-
Total other	215,396	115,073	234,876	102,147	1,567,877	174,480
Total expenditures	60,346,804	34,449,758	46,712,418	24,200,409	134,372,763	53,123,672

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2016-17 YEAR**

Expenditures	Jefferson	Kanawha	Lewis	Lincoln	Logan	Marion
Salaries:						
Professional personnel	39,884,708	125,128,199	10,985,228	15,180,222	25,676,563	34,506,208
Service personnel	14,188,887	37,588,612	4,306,156	5,120,011	9,247,657	13,718,833
Professional substitutes	2,528,036	3,792,051	577,247	951,935	774,129	2,233,829
Service substitutes	1,212,643	2,600,380	269,496	506,424	443,270	830,252
Temporary part time professional	-	997,738	10,296	90,552	50,380	-
Temporary part time service	28,445	1,562,136	14,640	50,748	13,419	-
Board members	31,200	35,680	29,280	31,840	29,440	36,640
Students	-	3,546	-	6,073	-	-
Total salaries	57,873,919	171,708,342	16,192,343	21,937,805	36,234,858	51,325,762
Employee benefits:						
Group insurance	9,367,803	29,815,389	2,746,803	4,256,190	7,196,490	9,065,849
Social security	4,263,332	12,559,144	1,189,573	1,606,257	2,660,899	3,781,550
Retirement	13,983,170	41,912,935	3,898,917	5,730,292	8,212,252	13,255,707
Tuition reimbursement	6,941	38,886	-	37,019	13,062	27,378
Unemployment compensation	17,582	61,326	3,493	9,190	27,928	7,017
Workers' compensation	411,657	875,113	166,553	396,064	854,229	448,181
Other employee benefits	6,600	-	-	105,631	-	-
Total employee benefits	28,057,085	85,262,793	8,005,339	12,140,643	18,964,860	26,585,682
Total salaries and employee benefits	85,931,004	256,971,135	24,197,682	34,078,448	55,199,718	77,911,444
Purchased professional & technical services:						
Administration	-	250,241	46,986	-	-	-
Professional educators	1,352,210	2,184,180	78,608	13,500	674,283	476,318
Employee training and development	77,012	190,669	119,386	65,803	91,058	68,962
Other professional	1,808,298	2,262,158	451,812	487,647	921,256	1,179,676
Technical	60,069	89,654	3,560	50,564	9,684	-
Total purchased prof. & technical serv.	3,297,589	4,976,902	700,352	617,514	1,696,281	1,724,956
Purchased services-other:						
Utilities	208,487	1,273,678	120,953	77,758	233,917	222,695
Cleaning	422,529	2,799,019	97,559	59,275	121,759	222,590
Repair & maintenance	1,369,159	3,270,212	179,737	410,180	510,786	1,504,082
Rentals	122,436	899,237	53,761	103,693	184,783	270,427
Construction services	438,020	103,493	-	127,837	266,532	438,028
Student transportation services	176,889	489,022	9,156	31,381	16,094	54,000
Insurance	398,440	1,594,500	294,826	323,916	480,095	381,055
Communications	585,278	1,254,455	193,772	282,508	451,376	706,712
Advertising	8,388	90,114	10,484	12,484	7,193	10,780
Printing/binding	10,732	26,029	4,328	12,301	194	32,697
Tuition	1,736,201	710,774	3,403	3,003	18,021	15,017
Food services management	-	1,727	-	-	-	19,124
Travel	203,989	775,937	118,873	180,590	243,270	192,568
Interagency purchased services	356,560	3,310,299	71,343	241,566	40,437	533,822
Total purchased services-other	6,037,108	16,598,496	1,158,195	1,866,492	2,574,457	4,603,597
Supplies:						
General	1,745,044	6,231,433	767,633	1,054,837	1,641,452	2,712,988
Energy	2,753,405	5,960,383	680,125	774,633	1,791,607	1,739,544
Food	2,154,919	9,020,607	1,137,896	1,534,739	1,954,464	2,431,018
Books, periodicals and software	821,295	2,552,693	253,041	574,209	1,321,734	1,355,667
Technology supplies	1,486,338	18,324,124	555,061	157,461	236,746	2,415,959
Vehicle supplies	981,201	2,295,070	377,390	588,195	996,209	1,178,018
Control Level Equipment	149,686	-	-	476,598	1,087,931	-
Total supplies	10,091,888	44,384,310	3,771,146	5,160,672	9,030,143	11,833,194
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	-	13,266	775,856	-	-	-
Equipment	67,876	1,193,820	-	299,123	201,263	87,409
Bus replacement	729,377	1,132,960	204,489	-	345,900	741,572
Total plant and equipment	797,253	2,340,046	980,345	299,123	547,163	828,981
Other:						
Dues and fees	59,707	89,784	16,811	18,607	19,539	54,220
Judgements	225	12,875	2,314	-	-	-
Debt related	150	11,565,846	-	342,989	73,682	-
Student Assistance	22,349	-	-	-	-	-
Miscellaneous	5,000	-	-	-	-	-
Transfers Out	165,904	50,461	-	15,000	5,016	-
Bond Related Payments	-	-	1,589	-	-	-
Total other	253,335	11,718,966	20,714	376,596	98,237	54,220
Total expenditures	106,408,177	336,989,855	30,828,434	42,398,845	69,145,999	96,956,392

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2016-17 YEAR**

Expenditures	Marshall	Mason	McDowell	Mercer	Mineral	Mingo
Salaries:						
Professional personnel	23,333,269	17,083,122	14,406,826	37,877,676	18,368,251	17,780,590
Service personnel	8,927,767	6,314,775	5,588,467	12,767,764	6,362,599	6,047,185
Professional substitutes	877,865	1,183,416	1,101,584	2,827,281	742,001	897,903
Service substitutes	581,900	530,433	326,727	1,034,583	319,796	519,888
Temporary part time professional	-	239,602	53,980	10,080	60	130,581
Temporary part time service	-	1,387	25,687	-	160,359	35,950
Board members	34,080	28,000	21,280	27,520	25,120	22,400
Students	-	-	-	-	2,785	-
Total salaries	33,754,881	25,380,735	21,524,551	54,544,904	25,980,971	25,434,497
Employee benefits:						
Group insurance	6,277,085	4,542,416	3,187,091	10,458,401	4,647,764	4,624,301
Social security	2,529,079	1,854,930	1,615,746	4,006,653	1,908,963	1,913,014
Retirement	9,031,731	6,633,207	6,036,229	14,903,588	7,042,899	6,643,834
Tuition reimbursement	2,336	12,343	38,128	321,081	40,443	-
Unemployment compensation	6,109	13,419	43,941	19,793	8,827	40,242
Workers' compensation	333,226	207,820	253,007	593,387	225,609	364,609
Other employee benefits	-	-	-	-	-	-
Total employee benefits	18,179,566	13,264,135	11,174,142	30,302,903	13,874,505	13,586,000
Total salaries and employee benefits	51,934,447	38,644,870	32,698,693	84,847,807	39,855,476	39,020,497
Purchased professional & technical services:						
Administration	66,935	-	-	-	10,943	-
Professional educators	176,876	580,041	474,957	647,953	420,580	12,000
Employee training and development	138,864	7,041	239,913	33,307	22,238	15,991
Other professional	764,915	321,678	979,818	1,119,341	579,140	279,606
Technical	3,000	6,151	16,460	-	35	-
Total purchased prof. & technical serv.	1,150,590	914,911	1,711,148	1,800,601	1,032,936	307,597
Purchased services-other:						
Utilities	96,948	97,061	170,153	329,040	137,213	178,380
Cleaning	258,571	32,574	132,666	274,275	63,617	121,030
Repair & maintenance	666,124	169,945	280,370	1,210,330	714,358	358,841
Rentals	25,210	114,726	119,624	640,847	58,562	68,622
Construction services	-	30,519	255,067	5,622,413	107,664	-
Student transportation services	20,335	20,916	1,250	30,834	28,608	3,568
Insurance	261,459	260,355	417,610	489,383	214,459	412,758
Communications	366,449	372,139	315,901	319,328	251,173	292,600
Advertising	21,893	1,610	16,797	40,036	4,822	9,091
Printing/binding	-	-	28,488	8,726	16,611	-
Tuition	45,468	35,971	97,915	22,734	149,768	-
Food services management	-	41,395	10,680	139,391	13,290	23,632
Travel	275,561	87,019	266,581	238,834	230,069	266,276
Interagency purchased services	1,033,541	141,741	903,481	393,365	29,623	522,729
Total purchased services-other	3,071,559	1,405,971	3,016,583	9,759,536	2,019,837	2,257,527
Supplies:						
General	1,567,699	1,096,730	1,175,775	1,718,166	978,863	875,078
Energy	1,207,238	919,589	1,170,576	1,912,493	1,301,717	1,210,100
Food	1,792,669	2,057,070	1,726,470	3,510,666	1,680,547	1,768,442
Books, periodicals and software	527,288	547,727	564,442	1,561,559	591,124	724,492
Technology supplies	943,049	739,315	794,377	238,165	478,590	759,217
Vehicle supplies	861,028	549,523	607,075	940,555	702,915	872,313
Control Level Equipment	437,496	-	-	1,286,433	388,390	135,888
Total supplies	7,336,467	5,909,954	6,038,715	11,168,037	6,122,146	6,345,530
Plant and equipment:						
Land	152,286	-	-	180	-	-
Buildings	677,393	-	-	-	9,800	-
Equipment	533,892	176,590	57,296	397,919	323,967	61,222
Bus replacement	566,091	295,503	277,008	437,605	291,982	354,600
Total plant and equipment	1,929,662	472,093	334,304	835,704	625,749	415,822
Other:						
Dues and fees	38,132	17,549	8,038	129,585	20,089	9,819
Judgements	-	431	-	9,750	2,500	-
Debt related	-	-	242,880	66,667	526,042	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	2,500	-	-	-	-	-
Transfers Out	-	11,259	60,989	-	-	(63,822)
Bond Related Payments	-	-	-	-	-	-
Total other	40,632	29,239	311,907	206,002	548,631	(54,003)
Total expenditures	65,463,357	47,377,038	44,111,350	108,617,687	50,204,775	48,292,970

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2016-17 YEAR**

Expenditures	Monongalia	Monroe	Morgan	Nicholas	Ohio	Pendleton
Salaries:						
Professional personnel	51,107,412	7,478,117	10,648,499	15,625,555	25,664,917	4,827,135
Service personnel	17,403,355	2,406,038	3,111,004	5,314,193	8,680,138	1,705,150
Professional substitutes	2,657,119	413,691	296,243	594,227	1,284,824	252,358
Service substitutes	1,123,836	220,665	263,734	337,923	651,731	107,449
Temporary part time professional	11,485	154,972	85,215	204,795	5,554	9,263
Temporary part time service	49,520	-	58,893	43,434	24,219	5,311
Board members	27,520	30,080	20,000	40,060	22,400	20,000
Students	-	-	1,571	168	-	-
Total salaries	72,380,247	10,703,563	14,485,159	22,160,355	36,333,783	6,926,666
Employee benefits:						
Group insurance	12,454,788	2,210,631	2,525,344	4,538,406	6,605,649	1,324,044
Social security	5,301,618	787,355	1,052,192	1,616,523	2,706,218	501,809
Retirement	18,605,476	2,820,845	3,564,560	5,737,172	8,871,473	1,900,382
Tuition reimbursement	-	9,467	14,632	-	-	3,955
Unemployment compensation	14,824	18,386	3,154	11,227	18,413	237
Workers' compensation	660,486	71,423	159,984	151,446	479,675	49,152
Other employee benefits	89,709	-	7,606	-	-	-
Total employee benefits	37,126,901	5,918,107	7,327,472	12,054,774	18,681,428	3,779,579
Total salaries and employee benefits	109,507,148	16,621,670	21,812,631	34,215,129	55,015,211	10,706,245
Purchased professional & technical services:						
Administration	100	3,259	726	-	-	-
Professional educators	177,158	35,873	21,293	179,865	474,091	2,900
Employee training and development	247,991	17,898	35,942	44,931	3,876	19,468
Other professional	2,135,704	443,894	151,945	1,588,676	2,069,638	229,296
Technical	69,438	37,679	10,698	45,559	-	-
Total purchased prof. & technical serv.	2,630,391	538,603	220,604	1,859,031	2,547,605	251,664
Purchased services-other:						
Utilities	301,454	102,124	75,732	92,297	156,575	30,393
Cleaning	527,956	80,696	126,389	82,275	106,077	24,433
Repair & maintenance	818,459	126,206	434,616	1,910,448	1,123,759	94,097
Rentals	943,954	2,424	9,828	12,136,448	1	6,235
Construction services	448,142	3,695	2,294	33,159	207,718	8,949
Student transportation services	377,458	2,529	142,438	129,150	21,510	80,602
Insurance	731,250	123,147	152,573	237,263	513,344	75,142
Communications	1,302,424	48,855	443,779	254,228	401,164	114,974
Advertising	48,818	3,766	7,255	10,010	39,557	3,436
Printing/binding	42,665	-	9,547	284	133	517
Tuition	383,977	80,244	128,453	51,592	55,102	3,003
Food services management	2,472	-	4,852	-	774	-
Travel	404,247	175,475	63,125	189,889	187,250	70,032
Interagency purchased services	760,765	55,579	168,437	123,760	780,686	58,428
Total purchased services-other	7,094,041	804,740	1,769,318	15,250,803	3,593,650	570,241
Supplies:						
General	3,747,891	457,207	495,927	1,175,560	1,579,855	233,187
Energy	3,158,254	459,716	768,996	711,908	1,357,446	301,712
Food	3,840,527	556,414	908,184	1,815,116	2,718,066	406,931
Books, periodicals and software	1,719,665	283,662	151,910	326,135	889,690	119,959
Technology supplies	148,315	333,329	420,414	700,860	234,474	44,109
Vehicle supplies	1,571,851	249,801	228,096	537,810	551,035	297,493
Control Level Equipment	610,930	-	2,455	30,482	15,957	76,906
Total supplies	14,797,433	2,340,129	2,975,982	5,297,871	7,346,523	1,480,297
Plant and equipment:						
Land	845,442	4,434	-	134,648	-	-
Buildings	-	-	-	668,077	-	-
Equipment	3,473,279	(129,861)	19,012	97,660	386,874	-
Bus replacement	774,654	348,564	-	270,950	523,525	-
Total plant and equipment	5,093,375	223,137	19,012	1,171,335	910,399	-
Other:						
Dues and fees	152,949	23,526	7,765	30,479	92,874	3,529
Judgements	-	-	-	6,977	-	-
Debt related	405,746	-	100,708	322,087	132,676	182,113
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	5,349	-	-	-	-
Transfers Out	135,616	290,796	-	(264)	1,949	66,250
Bond Related Payments	-	-	-	-	-	-
Total other	694,311	319,671	108,473	359,279	227,499	251,892
Total expenditures	139,816,699	20,847,950	26,906,020	58,153,448	69,640,887	13,260,339

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2016-17 YEAR**

Expenditures	Pleasants	Pocahontas	Preston	Putnam	Raleigh	Randolph
Salaries:						
Professional personnel	5,925,017	5,679,057	17,292,170	43,587,215	51,225,284	17,254,625
Service personnel	2,376,081	1,976,741	5,292,596	13,924,149	16,888,853	5,022,161
Professional substitutes	232,496	114,184	1,136,609	2,792,698	3,556,813	921,594
Service substitutes	151,693	87,031	255,514	967,285	1,492,083	304,015
Temporary part time professional	-	23,390	-	206,255	144,566	-
Temporary part time service	-	-	44,256	-	22,808	-
Board members	18,240	20,800	21,600	20,320	32,640	28,960
Students	-	-	4,134	4,990	-	-
Total salaries	8,703,527	7,901,203	24,046,879	61,502,912	73,363,047	23,531,355
Employee benefits:						
Group insurance	1,732,677	1,435,495	4,135,390	10,875,019	14,155,819	4,196,445
Social security	634,648	578,151	1,763,163	4,492,205	5,408,962	1,713,820
Retirement	2,209,827	1,822,948	6,181,250	14,552,820	19,265,982	6,568,341
Tuition reimbursement	-	8,004	42,025	22,491	-	39,516
Unemployment compensation	9,434	5,051	47,975	6,997	13,566	2,740
Workers' compensation	77,672	56,385	189,446	393,804	915,033	239,708
Other employee benefits	-	-	-	724,693	-	-
Total employee benefits	4,664,258	3,906,034	12,359,249	31,068,029	39,759,362	12,760,570
Total salaries and employee benefits	13,367,785	11,807,237	36,406,128	92,570,941	113,122,409	36,291,925
Purchased professional & technical services:						
Administration	-	-	141	66,574	10,920	-
Professional educators	-	224,944	229,428	596,894	472,907	204,019
Employee training and development	39,371	2,529	55,365	21,666	165,196	27,750
Other professional	261,489	344,875	496,378	560,275	555,499	395,078
Technical	-	519,397	18,660	25,257	134,184	9,541
Total purchased prof. & technical serv.	300,860	1,091,745	799,972	1,270,666	1,338,706	636,388
Purchased services-other:						
Utilities	73,283	29,286	131,849	454,688	337,305	149,078
Cleaning	19,487	36,406	167,125	164,351	178,973	75,041
Repair & maintenance	206,209	39,577	79,001	649,699	1,248,980	108,718
Rentals	750	2,789	43,595	110,568	261,654	21,445
Construction services	-	28,260	194,809	1,139,893	2,013,030	3,417
Student transportation services	-	5,459	12,506	57,560	74,149	912
Insurance	107,010	130,251	284,444	506,195	790,403	199,260
Communications	129,332	129,908	157,471	915,210	1,331,299	118,963
Advertising	7,186	6,069	7,683	19,666	19,907	4,862
Printing/binding	-	850	3,758	28,136	8,900	5,467
Tuition	6,007	5,367	9,010	60,485	159,643	88,058
Food services management	-	11,819	5,520	6,543	68,758	-
Travel	55,910	84,799	109,816	328,862	255,980	73,826
Interagency purchased services	198,380	8,640	71,278	342,563	1,095,756	169,029
Total purchased services-other	803,554	519,480	1,277,865	4,784,419	7,844,737	1,018,076
Supplies:						
General	355,941	375,849	712,425	2,120,110	3,160,687	654,565
Energy	429,208	421,167	1,253,739	2,044,058	3,180,032	1,091,608
Food	488,655	456,200	1,263,122	3,061,035	4,594,954	1,525,100
Books, periodicals and software	194,136	146,242	363,678	1,017,578	591,368	378,162
Technology supplies	345,289	249,397	860,959	165,485	574,285	312,498
Vehicle supplies	155,386	226,487	734,778	829,181	1,689,913	424,486
Control Level Equipment	-	32,186	54,479	1,758,450	378,790	63,315
Total supplies	1,968,615	1,907,528	5,243,180	10,995,897	14,170,029	4,449,734
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	8,413	5,040	-	-	-	-
Equipment	75,367	125,024	56,416	340,457	6,457,115	10,123
Bus replacement	176,160	90,590	378,532	603,818	905,814	95,500
Total plant and equipment	259,940	220,654	434,948	944,275	7,362,929	105,623
Other:						
Dues and fees	3,747	11,648	17,469	19,339	15,874	20,146
Judgements	-	-	15,355	-	-	-
Debt related	213,892	-	457,218	417,694	3,038,863	376,296
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	10,605	23,639	-	-
Transfers Out	-	-	-	-	2,272	-
Bond Related Payments	19,100	-	-	-	-	-
Total other	236,739	11,648	500,647	460,672	3,057,009	396,442
Total expenditures	16,937,493	15,558,292	44,662,740	111,026,870	146,895,819	42,898,188

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2016-17 YEAR**

Expenditures	Ritchie	Roane	Summers	Taylor	Tucker	Tyler
Salaries:						
Professional personnel	6,699,381	8,473,395	5,808,285	9,831,487	4,746,787	6,456,572
Service personnel	2,456,910	2,801,420	2,042,362	3,184,661	1,475,783	2,106,824
Professional substitutes	284,862	649,986	602,286	499,900	231,208	264,865
Service substitutes	129,587	208,371	86,106	174,415	90,769	190,983
Temporary part time professional	101,591	-	6,989	48,947	-	-
Temporary part time service	-	25,785	-	40,383	-	-
Board members	25,280	23,840	29,760	37,920	20,160	21,320
Students	36,618	1,944	2,415	-	-	-
Total salaries	9,734,229	12,184,741	8,578,203	13,817,713	6,564,707	9,040,564
Employee benefits:						
Group insurance	1,700,605	2,166,219	1,508,820	2,775,071	1,212,034	1,804,795
Social security	703,450	893,822	626,193	1,011,313	482,874	661,423
Retirement	1,990,181	3,184,769	2,327,941	3,518,822	1,641,709	2,223,592
Tuition reimbursement	6,240	16,320	-	6,451	3,844	18,068
Unemployment compensation	8,484	1,665	846	-	-	12
Workers' compensation	71,926	128,292	155,516	93,361	57,981	72,015
Other employee benefits	128,849	-	-	-	1,302	6,000
Total employee benefits	4,609,735	6,391,087	4,619,316	7,405,018	3,399,744	4,785,905
Total salaries and employee benefits	14,343,964	18,575,828	13,197,519	21,222,731	9,964,451	13,826,469
Purchased professional & technical services:						
Administration	-	-	-	-	-	-
Professional educators	940	37,600	6,073	87,375	2,475	38,546
Employee training and development	11,157	8,972	38,008	72,529	6,386	12,217
Other professional	304,983	421,609	175,748	315,820	172,439	274,855
Technical	87,069	-	-	8,916	125	202,530
Total purchased prof. & technical serv.	404,149	468,181	219,829	484,640	181,425	528,148
Purchased services-other:						
Utilities	49,979	59,278	68,541	47,788	61,833	100,392
Cleaning	32,362	49,382	37,105	65,869	55,259	43,458
Repair & maintenance	49,842	36,210	76,389	739,113	119,999	524,771
Rentals	9,000	5,126	5,751	17,061	595	28,573
Construction services	-	-	-	126,611	-	1,000
Student transportation services	29,046	44,798	3,618	421	227	8,238
Insurance	114,613	114,340	79,156	129,648	60,759	114,329
Communications	57,887	130,020	24,356	159,790	99,041	118,123
Advertising	6,126	5,188	2,678	3,600	2,124	2,923
Printing/binding	-	500	2,381	11,013	-	-
Tuition	105,466	31,744	6,007	19,134	6,007	83,255
Food services management	160	-	-	18,386	-	-
Travel	85,299	66,318	60,668	100,862	59,881	96,816
Interagency purchased services	20,675	199,916	95,858	78,731	-	49,970
Total purchased services-other	560,455	742,820	462,508	1,518,027	465,725	1,171,848
Supplies:						
General	607,303	366,756	194,087	504,457	392,176	708,382
Energy	394,465	472,642	349,026	601,961	457,927	427,867
Food	761,532	854,026	685,221	748,236	496,152	608,220
Books, periodicals and software	90,465	288,929	259,465	311,961	108,652	336,441
Technology supplies	201,834	162,182	231,291	590,057	192,276	495,458
Vehicle supplies	201,902	306,435	351,053	269,359	159,924	240,606
Control Level Equipment	4,308	287,391	169,402	112,890	3,727	-
Total supplies	2,261,809	2,738,361	2,239,545	3,138,921	1,810,834	2,816,974
Plant and equipment:						
Land	11,543	-	-	-	-	-
Buildings	-	-	7,216	-	77,200	76,216
Equipment	37,404	14,145	67,124	153,589	27,123	156,509
Bus replacement	183,951	191,700	166,834	221,576	97,213	294,552
Total plant and equipment	232,898	205,845	241,174	375,165	201,536	527,277
Other:						
Dues and fees	3,827	7,916	11,328	8,848	54	2,013
Judgements	-	-	-	-	-	-
Debt related	-	188,164	162,056	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Transfers Out	3,804	5,877	42,082	-	-	500
Bond Related Payments	-	-	-	-	-	6,127
Total other	7,631	201,957	215,466	8,848	54	8,640
Total expenditures	17,810,906	22,932,992	16,576,041	26,748,332	12,624,025	18,879,356

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2016-17 YEAR**

Expenditures	Upshur	Wayne	Webster	Wetzel	Wirt	Wood
Salaries:						
Professional personnel	15,187,305	28,105,763	5,723,425	13,966,373	4,442,034	53,529,890
Service personnel	4,879,322	10,611,846	1,875,775	5,179,547	1,410,528	17,915,844
Professional substitutes	630,367	1,340,128	150,658	1,223,807	212,766	3,193,608
Service substitutes	324,260	982,768	71,181	425,930	80,439	1,237,911
Temporary part time professional	-	12,548	23,181	-	26,105	1,807,084
Temporary part time service	-	42,000	32,327	-	-	694,574
Board members	17,280	40,000	20,960	22,880	17,600	31,360
Students	-	-	-	-	-	53,696
Total salaries	21,038,534	41,135,053	7,897,507	20,818,537	6,189,472	78,463,967
Employee benefits:						
Group insurance	4,372,805	6,979,383	1,536,473	3,817,145	1,210,963	14,512,503
Social security	1,533,213	3,013,921	576,168	1,536,966	453,946	5,844,495
Retirement	5,704,153	10,962,842	2,168,444	4,877,098	1,587,440	20,100,152
Tuition reimbursement	6,978	146,385	-	12,536	5,283	73,874
Unemployment compensation	5,906	22,707	2,592	5,141	2,446	38,863
Workers' compensation	209,013	776,721	100,401	334,061	39,253	410,847
Other employee benefits	-	-	-	360,081	-	234,855
Total employee benefits	11,832,068	21,901,959	4,384,078	10,943,028	3,299,331	41,215,589
Total salaries and employee benefits	32,870,602	63,037,012	12,281,585	31,761,565	9,488,803	119,679,556
Purchased professional & technical services:						
Administration	-	11,700	-	-	-	-
Professional educators	30,228	3,528,795	14,150	21,982	22,225	989,388
Employee training and development	158,651	9,162	58,286	170,454	18,555	96,734
Other professional	663,807	276,120	217,320	1,004,876	129,926	1,616,954
Technical	-	5,428	-	10,588	-	37,981
Total purchased prof. & technical serv.	852,686	3,831,205	289,756	1,207,900	170,706	2,741,057
Purchased services-other:						
Utilities	176,341	157,522	76,624	112,600	62,166	309,028
Cleaning	187,791	74,455	4,561	65,690	16,842	259,289
Repair & maintenance	227,879	238,132	-	428,998	57,695	2,120,495
Rentals	10,189	36,183	22,361	100,035	9,896	48,506
Construction services	99,352	86,667	-	4,436,579	-	879
Student transportation services	2,383	17,780	55,275	13,217	5,946	120,508
Insurance	244,210	507,241	97,295	289,282	53,628	596,583
Communications	112,253	173,741	135,114	397,233	83,311	215,871
Advertising	2,443	9,780	4,551	4,055	2,783	15,245
Printing/binding	5,787	-	-	1,052	-	34,928
Tuition	547,950	3,003	28,656	3,003	5,637	114,469
Food services management	-	4,150	-	6,598	-	16,962
Travel	132,761	304,758	71,255	346,884	62,154	287,264
Interagency purchased services	323,919	40,296	22,856	532,528	130,650	644,654
Total purchased services-other	2,073,258	1,653,708	518,548	6,737,754	490,708	4,784,681
Supplies:						
General	1,225,241	1,587,249	443,957	1,762,606	321,760	3,045,997
Energy	826,017	1,682,955	442,279	707,802	267,688	2,666,704
Food	1,326,262	2,504,571	494,073	1,176,747	578,283	3,557,872
Books, periodicals and software	493,038	502,734	279,981	742,986	86,349	2,609,836
Technology supplies	448,716	598,045	142,722	1,771,759	105,490	2,250,911
Vehicle supplies	313,649	1,309,930	217,250	447,675	128,864	1,093,279
Control Level Equipment	-	207,229	9,565	-	129,857	157,703
Total supplies	4,632,923	8,392,713	2,029,827	6,609,575	1,618,291	15,382,302
Plant and equipment:						
Land	-	-	-	101,778	-	-
Buildings	-	-	160	-	-	-
Equipment	117,336	5,514	13,280	255,445	23,004	38,307
Bus replacement	201,976	533,793	186,254	429,299	192,674	512,710
Total plant and equipment	319,312	539,307	199,694	786,522	215,678	551,017
Other:						
Dues and fees	29,487	18,051	5,728	11,345	1,562	116,456
Judgements	-	-	-	-	-	-
Debt related	237,795	-	26,537	292,202	60,000	499,335
Student Assistance	-	-	-	-	-	-
Miscellaneous	56,282	-	-	-	-	-
Transfers Out	-	-	1,000	6,869	500	241
Bond Related Payments	-	-	-	-	-	-
Total other	323,564	18,051	33,265	310,416	62,062	616,032
Total expenditures	41,072,345	77,471,996	15,352,675	47,413,732	12,046,248	143,754,645

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2016-17 YEAR**

Expenditures	Wyoming	State Total	
		Amount	Percent
Salaries:			
Professional personnel	17,307,743	1,191,558,292	36.52%
Service personnel	5,709,957	402,158,604	12.34%
Professional substitutes	1,150,112	59,703,124	1.83%
Service substitutes	409,905	27,019,041	0.83%
Temporary part time professional	236,119	6,166,216	0.19%
Temporary part time service	-	3,882,955	0.12%
Board members	29,760	1,472,292	0.05%
Students	-	258,181	0.01%
Total salaries	24,843,596	1,692,218,705	51.89%
Employee benefits:			
Group insurance	4,936,899	307,063,582	9.42%
Social security	1,909,372	124,563,792	3.82%
Retirement	7,108,292	430,379,139	13.20%
Tuition reimbursement	22,201	1,435,100	0.04%
Unemployment compensation	12,774	765,613	0.02%
Workers' compensation	324,935	15,775,312	0.48%
Other employee benefits	-	1,703,040	0.05%
Total employee benefits	14,314,473	881,685,578	27.05%
Total salaries and employee benefits	39,158,069	2,573,904,283	78.94%
Purchased professional & technical services:			
Administration	-	562,272	0.02%
Professional educators	15,447	19,481,674	0.60%
Employee training and development	378,885	5,090,516	0.16%
Other professional	465,558	39,340,794	1.21%
Technical	90,022	3,197,303	0.10%
Total purchased prof. & technical serv.	949,912	67,672,559	2.08%
Purchased services-other:			
Utilities	172,183	9,443,441	0.29%
Cleaning	128,897	9,343,266	0.29%
Repair & maintenance	425,688	30,607,524	0.94%
Rentals	-	18,094,000	0.56%
Construction services	-	20,383,249	0.63%
Student transportation services	3,183	4,268,237	0.13%
Insurance	300,564	16,925,441	0.52%
Communications	(121,685)	17,463,049	0.54%
Advertising	15,132	665,467	0.02%
Printing/binding	-	585,195	0.02%
Tuition	-	7,180,306	0.22%
Food services management	9,158	913,520	0.03%
Travel	145,253	10,006,501	0.31%
Interagency purchased services	142,319	19,625,285	0.60%
Total purchased services-other	1,220,692	165,504,481	5.08%
Supplies:			
General	720,641	73,337,469	2.25%
Energy	942,416	68,271,680	2.09%
Food	1,467,878	99,466,715	3.05%
Books, periodicals and software	1,068,001	35,690,354	1.09%
Technology supplies	343,321	52,247,196	1.60%
Vehicle supplies	665,751	34,836,765	1.07%
Control Level Equipment	271,101	13,479,659	0.41%
Total supplies	5,479,109	377,329,838	11.58%
Plant and equipment:			
Land	-	1,708,768	0.05%
Buildings	-	4,399,552	0.13%
Equipment	234,338	21,325,464	0.65%
Bus replacement	305,701	18,761,890	0.58%
Total plant and equipment	540,039	46,195,674	1.42%
Other:			
Dues and fees	2,731	1,604,636	0.05%
Judgements	-	66,409	0.00%
Debt related	484,423	26,059,664	0.80%
Student Assistance	-	22,349	0.00%
Miscellaneous	-	258,360	0.01%
Transfers Out	-	1,111,719	0.03%
Bond Related Payments	-	57,051	0.00%
Total other	487,154	29,180,188	0.90%
Total expenditures	47,834,975	3,259,787,023	100.00%