

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Barbour	Berkeley	Boone	Braxton	Brooke	Cabell
Salaries:						
Professional personnel	9,456,173	82,276,081	22,731,642	8,632,941	15,056,533	55,745,735
Service personnel	2,997,437	26,370,910	7,283,429	2,812,565	5,079,223	17,953,644
Professional substitutes	494,993	2,308,821	2,049,094	548,822	555,566	2,063,275
Service substitutes	180,340	1,695,839	677,822	112,509	291,160	761,089
Temporary part time professional	-	503,530	-	-	-	333,253
Temporary part time service	-	11,674	-	-	7,933	513,975
Board members	30,080	20,000	38,560	25,120	38,560	40,000
Students	-	5,346	1,550	-	-	13,009
Total salaries	13,159,023	113,192,201	32,782,097	12,131,957	21,028,975	77,423,980
Employee benefits:						
Group insurance	2,378,515	17,927,097	5,806,298	2,102,694	3,558,820	12,748,197
Social security	962,100	8,353,406	2,485,663	887,617	1,544,118	5,739,307
Retirement	3,491,397	26,739,074	8,478,086	3,270,891	5,666,766	19,507,641
Tuition reimbursement	15,734	26,815	57,919	9,438	9,279	45,278
Unemployment compensation	5,639	16,668	13,289	7,293	2,203	5,777
Workers' compensation	154,316	482,707	438,457	83,068	230,622	725,048
Other employee benefits	-	38,416	-	-	-	-
Total employee benefits	7,007,701	53,584,183	17,279,712	6,361,001	11,011,808	38,771,248
Total salaries and employee benefits	20,166,724	166,776,384	50,061,809	18,492,958	32,040,783	116,195,228
Purchased professional & technical services:						
Administration	-	196,881	900	-	2,797	-
Professional educators	56,020	1,471,515	162,296	-	215,000	4,421,676
Employee training and development	174,668	647,405	470,709	76,385	68,776	890,466
Other professional	331,222	1,849,985	925,331	228,871	643,898	1,850,966
Technical	2,928	168,530	13,602	-	-	-
Total purchased prof. & technical serv.	564,838	4,334,316	1,572,838	305,256	930,471	7,163,108
Purchased services-other:						
Utilities	56,070	468,439	176,929	69,775	127,393	526,345
Cleaning	82,500	220,886	87,380	54,394	35,303	158,671
Repair & maintenance	211,795	1,836,841	208,646	152,951	270,031	974,793
Rentals	20,054	575,989	153,777	36,217	-	47,510
Construction services	1,400	7,458	114,549	23,153	301,865	34,675
Student transportation services	4,266	1,314,508	222,674	10,769	26,249	96,951
Insurance	129,142	660,229	396,749	135,746	225,673	448,664
Communications	(38,215)	758,982	432,384	220,189	328,664	746,582
Advertising	3,287	10,661	5,022	6,443	8,412	47,947
Printing/binding	1,131	2,269	1,100	3,930	-	1,729
Tuition	35,586	914,660	-	4,788	-	71,268
Food services management	12,090	16,963	-	-	1,515	123,105
Travel	82,890	438,328	170,810	153,260	47,800	666,882
Interagency purchased services	212,929	747,500	306,174	10,040	32,313	90,624
Total purchased services-other	814,925	7,973,713	2,276,194	881,655	1,405,218	4,035,746
Supplies:						
General	437,598	3,749,356	1,521,228	446,179	1,276,533	5,557,767
Energy	678,940	4,701,959	1,109,529	466,399	883,912	2,930,586
Food	699,354	5,945,309	1,683,115	790,553	654,407	5,347,967
Books, periodicals and software	82,180	977,475	361,164	69,531	127,211	2,171,366
Technology supplies	369,017	1,488,188	1,102,414	457,674	293,753	2,518,014
Vehicle supplies	260,659	2,479,173	811,394	228,896	652,802	1,500,433
Control Level Equipment	-	1,471,250	-	-	3,377	5,259
Total supplies	2,527,748	20,812,710	6,588,844	2,459,232	3,891,995	20,031,392
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	191,564
Equipment	43,422	529,005	84,834	74,948	100,000	404,342
Bus replacement	184,676	1,744,639	344,567	189,122	266,113	826,216
Total plant and equipment	228,098	2,273,644	429,401	264,070	366,113	1,422,122
Other:						
Dues and fees	13,800	50,052	28,776	15,251	3,228	93,461
Judgements	-	30,000	2,500	-	-	-
Debt related	80,390	-	-	135,032	-	-
Student Assistance	-	414	-	-	-	-
Miscellaneous	3,200	-	31,841	-	-	-
Transfers Out	-	-	-	-	-	-
Total other	97,390	80,466	63,117	150,283	3,228	93,461
Total expenditures	24,399,723	202,251,233	60,992,203	22,553,454	38,637,808	148,941,057

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Calhoun	Clay	Doddridge	Fayette	Gilmer	Grant
Salaries:						
Professional personnel	4,254,840	8,139,421	6,660,489	28,065,136	4,261,270	6,920,257
Service personnel	1,585,682	2,664,556	2,231,431	9,471,413	1,419,030	2,186,282
Professional substitutes	134,298	296,148	297,244	2,210,775	182,641	506,657
Service substitutes	68,981	148,065	160,113	615,523	59,323	144,903
Temporary part time professional	6,813	26,400	19,922	67,194	6,969	-
Temporary part time service	2,683	5,200	-	35,577	27,269	44,101
Board members	19,680	18,240	30,080	23,680	17,440	19,520
Students	-	1,745	-	-	-	3,061
Total salaries	6,072,977	11,299,775	9,399,279	40,489,298	5,973,942	9,824,781
Employee benefits:						
Group insurance	1,108,989	1,877,138	1,436,836	7,125,773	874,121	1,493,639
Social security	440,245	831,124	692,095	2,978,405	446,979	717,617
Retirement	1,573,467	3,161,699	2,188,262	10,892,846	1,595,756	2,433,896
Tuition reimbursement	6,673	12,731	35,056	22,227	5,513	-
Unemployment compensation	3,323	19,324	4,267	54,579	7,816	10,745
Workers' compensation	66,107	(22,717)	87,320	513,237	40,962	80,858
Other employee benefits	-	-	(2,931)	-	-	-
Total employee benefits	3,198,804	5,879,299	4,440,905	21,587,067	2,971,147	4,736,755
Total salaries and employee benefits	9,271,781	17,179,074	13,840,184	62,076,365	8,945,089	14,561,536
Purchased professional & technical services:						
Administration	-	-	-	3,000	164	-
Professional educators	5,784	14,000	84,206	60,593	-	228,825
Employee training and development	59,488	-	46,607	589,934	500	58,673
Other professional	197,746	167,454	260,292	1,033,745	169,065	203,056
Technical	13,869	146,768	-	540	-	1,407
Total purchased prof. & technical serv.	276,887	328,222	391,105	1,687,812	169,729	491,961
Purchased services-other:						
Utilities	38,198	49,105	43,845	207,257	25,064	35,479
Cleaning	63,922	39,392	73,695	141,917	67,064	59,986
Repair & maintenance	81,846	-	242,921	517,121	131,594	31,394
Rentals	3,976	2,330	43,699	170,891	42,855	70,620
Construction services	-	-	292,032	941,218	-	-
Student transportation services	8,066	240,802	3,381	15,289	4,686	3,299
Insurance	81,296	105,732	75,818	370,301	51,669	94,652
Communications	66,486	115,512	102,624	495,447	139,573	128,669
Advertising	2,596	-	8,139	21,008	8,942	3,716
Printing/binding	288	416	8,296	38,759	-	-
Tuition	-	-	-	22,563	62,920	-
Food services management	593	-	-	154,867	-	-
Travel	50,755	83,954	79,965	237,517	68,627	54,602
Interagency purchased services	216,230	-	242,652	323,670	173,167	118,240
Total purchased services-other	614,252	637,243	1,217,067	3,657,825	776,161	600,657
Supplies:						
General	143,761	546,349	592,720	1,332,271	364,804	319,708
Energy	350,714	423,475	325,027	1,031,188	338,012	415,354
Food	479,853	922,305	350,352	2,662,257	390,194	764,090
Books, periodicals and software	8,819	99,428	91,030	848,850	23,001	91,813
Technology supplies	215,491	138,234	313,872	1,446,029	216,509	130,423
Vehicle supplies	180,180	380,349	272,114	1,290,342	174,974	202,621
Control Level Equipment	45,402	-	12,846	40,302	9,900	-
Total supplies	1,424,220	2,510,140	1,957,961	8,651,239	1,517,394	1,924,009
Plant and equipment:						
Land	-	-	27,120	-	-	-
Buildings	-	9,882	-	98,182	-	-
Equipment	43,784	59,835	29,485	212,980	-	-
Bus replacement	-	573,570	179,980	573,221	102,363	205,909
Total plant and equipment	43,784	643,287	236,585	884,383	102,363	205,909
Other:						
Dues and fees	7,367	10,140	3,731	16,164	2,331	33,218
Judgements	-	-	-	-	-	-
Debt related	-	223,450	216,359	917,805	45,710	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	4,100	-	182	100,574	-	2,200
Transfers Out	-	8,241	-	-	-	-
Total other	11,467	241,831	220,272	1,034,543	48,041	35,418
Total expenditures	11,642,391	21,539,797	17,863,174	77,992,167	11,558,777	17,819,490

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
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FOR THE 2014-15 YEAR**

Expenditures	Greenbrier	Hampshire	Hancock	Hardy	Harrison	Jackson
Salaries:						
Professional personnel	21,877,749	13,904,008	19,481,154	8,745,756	49,962,533	21,883,741
Service personnel	8,230,118	4,763,967	5,861,011	2,932,731	16,865,665	7,123,581
Professional substitutes	1,324,747	510,466	582,865	485,997	1,281,466	908,589
Service substitutes	664,068	267,299	369,471	188,738	676,168	477,592
Temporary part time professional	63,104	136,680	89,949	60,122	57,460	12,366
Temporary part time service	-	31,100	-	-	1,858	81,137
Board members	33,600	25,120	39,680	28,960	36,000	24,320
Students	31,207	-	-	-	-	74,386
Total salaries	32,224,593	19,638,640	26,424,130	12,442,304	68,881,150	30,585,712
Employee benefits:						
Group insurance	5,830,946	3,319,067	4,114,807	1,904,566	10,824,472	4,920,631
Social security	2,361,256	1,431,509	1,953,377	909,594	5,063,466	2,261,455
Retirement	8,570,799	4,890,934	6,925,881	3,189,490	17,342,332	7,592,302
Tuition reimbursement	26,410	4,285	14,807	4,409	2,992	29,779
Unemployment compensation	20,282	17,303	8,718	12,651	6,456	20,278
Workers' compensation	205,934	230,948	216,361	128,301	581,548	384,910
Other employee benefits	-	-	-	-	-	-
Total employee benefits	17,015,627	9,894,046	13,233,951	6,149,011	33,821,266	15,209,355
Total salaries and employee benefits	49,240,220	29,532,686	39,658,081	18,591,315	102,702,416	45,795,067
Purchased professional & technical services:						
Administration	6,500	-	-	-	-	27,173
Professional educators	13,650	417,791	228,007	255,654	251,856	80,981
Employee training and development	5,334	1,705	5,000	36,217	131,854	67,745
Other professional	1,076,679	131,843	757,395	615,698	537,416	229,019
Technical	568,063	23,097	-	18,282	377,495	413,058
Total purchased prof. & technical serv.	1,670,226	574,436	990,402	925,851	1,298,621	817,976
Purchased services-other:						
Utilities	157,784	121,245	87,853	45,555	279,329	73,527
Cleaning	56,396	82,804	51,143	79,712	560,309	215,379
Repair & maintenance	171,576	309,423	235,239	266,801	537,141	965,305
Rentals	36,970	2,962	181,228	5,000	50,790	60,029
Construction services	(80,648)	-	426,452	-	1,376,867	390,200
Student transportation services	18,005	18,199	34,110	9,878	6,048	19,885
Insurance	298,588	171,344	200,252	121,765	396,912	221,825
Communications	235,992	242,822	376,300	112,386	1,089,690	112,679
Advertising	9,136	3,471	19,679	1,566	9,537	17,155
Printing/binding	5,793	-	4,808	-	184,877	3,572
Tuition	26,764	104,557	152,904	8,921	454,788	8,921
Food services management	3,982	-	-	26,366	153,514	2,277
Travel	176,285	148,157	225,729	55,817	384,451	171,191
Interagency purchased services	17,437	61,134	340,591	186,225	971,214	385,056
Total purchased services-other	1,134,060	1,266,118	2,336,288	919,992	6,455,467	2,647,001
Supplies:						
General	2,052,683	1,227,756	1,253,413	295,799	3,264,812	1,048,018
Energy	1,492,764	911,689	1,116,927	612,187	2,387,646	919,010
Food	1,838,789	1,125,310	972,755	817,940	3,336,262	1,450,604
Books, periodicals and software	197,682	66,017	60,272	72,368	759,521	549,610
Technology supplies	95,861	187,490	1,075,498	76,694	1,926,947	331,422
Vehicle supplies	812,494	549,571	640,010	287,470	974,335	679,275
Control Level Equipment	559,732	286,407	-	271,249	1,337,442	842,664
Total supplies	7,050,005	4,354,240	5,118,875	2,433,707	13,986,965	5,820,603
Plant and equipment:						
Land	-	391	20,000	46,333	53,500	-
Buildings	-	-	-	-	-	-
Equipment	703,572	40,207	503,114	30,461	863,852	129,067
Bus replacement	472,021	408,948	387,616	194,294	730,195	468,744
Total plant and equipment	1,175,593	449,546	910,730	271,088	1,647,547	597,811
Other:						
Dues and fees	44,541	9,602	50,420	9,851	83,311	5,487
Judgements	-	-	8,955	-	-	-
Debt related	-	161,958	42,442	-	612,845	169,715
Student Assistance	-	-	131,571	-	-	-
Miscellaneous	350	500	-	36	105,006	4,500
Transfers Out	239,820	-	-	-	-	-
Total other	284,711	172,060	233,388	9,887	801,162	179,702
Total expenditures	60,554,815	36,349,086	49,247,764	23,151,840	126,892,178	55,858,160

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Jefferson	Kanawha	Lewis	Lincoln	Logan	Marion
Salaries:						
Professional personnel	39,993,691	125,852,362	10,525,677	15,348,212	26,816,406	35,481,943
Service personnel	13,915,150	38,408,065	4,179,506	5,063,386	9,628,077	13,039,796
Professional substitutes	2,038,750	3,891,451	765,681	778,870	816,086	1,960,726
Service substitutes	1,064,210	2,871,782	227,858	402,504	428,003	784,760
Temporary part time professional	-	1,532,251	-	75,254	82,593	-
Temporary part time service	66,486	1,670,724	10,460	24,888	16,555	-
Board members	40,000	36,320	39,840	29,120	29,760	26,560
Students	154	7,017	-	4,536	-	-
Total salaries	57,118,441	174,269,972	15,749,022	21,726,770	37,817,480	51,293,785
Employee benefits:						
Group insurance	8,440,585	28,024,250	2,599,222	3,868,571	6,380,658	8,043,689
Social security	4,222,479	12,943,283	1,164,349	1,595,318	2,791,655	3,770,085
Retirement	13,888,734	42,575,098	3,890,643	5,871,801	9,793,868	13,189,632
Tuition reimbursement	36,448	80,140	3,807	43,879	26,981	20,359
Unemployment compensation	9,744	93,590	2,096	22,054	30,661	4,501
Workers' compensation	369,092	868,806	169,315	368,024	645,607	360,286
Other employee benefits	-	-	(12)	129,547	-	-
Total employee benefits	26,967,082	84,585,167	7,829,420	11,899,194	19,669,430	25,388,552
Total salaries and employee benefits	84,085,523	258,855,139	23,578,442	33,625,964	57,486,910	76,682,337
Purchased professional & technical services:						
Administration	-	336,224	85,414	-	-	-
Professional educators	1,150,055	2,764,359	26,836	-	621,976	614,624
Employee training and development	59,166	281,506	63,868	51,121	214,502	332,569
Other professional	2,341,826	2,583,941	407,551	754,909	908,819	1,367,954
Technical	48,342	206,741	2,880	89,453	7,284	-
Total purchased prof. & technical serv.	3,599,389	6,172,771	586,549	895,483	1,752,581	2,315,147
Purchased services-other:						
Utilities	198,508	1,113,961	99,723	63,134	227,431	191,722
Cleaning	395,473	981,091	86,114	77,373	135,843	213,441
Repair & maintenance	1,426,024	2,869,141	228,643	458,041	385,721	1,735,479
Rentals	119,444	775,532	13,247	114,708	257,016	146,952
Construction services	451,817	75,857	-	35,759	755,124	3,755,504
Student transportation services	172,402	482,041	2,846	22,151	15,672	43,000
Insurance	337,106	1,746,931	296,274	251,682	406,061	365,976
Communications	617,009	982,075	228,459	301,601	466,950	642,481
Advertising	3,910	128,304	4,826	13,060	15,119	7,346
Printing/binding	10,350	16,336	16,896	7,450	-	36,019
Tuition	1,392,062	448,778	9,650	26,764	26,764	-
Food services management	-	16,276	-	3,308	-	9,839
Travel	209,208	659,018	118,379	192,723	285,887	197,455
Interagency purchased services	311,001	83,153	19,230	252,753	-	450,207
Total purchased services-other	5,644,314	10,378,494	1,124,287	1,820,507	2,977,588	7,795,421
Supplies:						
General	1,970,460	5,790,122	783,863	1,487,237	1,768,920	2,364,234
Energy	2,614,568	6,221,786	604,223	724,893	1,825,176	1,784,767
Food	2,335,748	9,693,065	1,025,209	1,463,007	2,022,113	2,340,631
Books, periodicals and software	314,665	2,136,276	111,253	200,267	1,174,715	367,633
Technology supplies	1,319,798	22,815,746	834,038	103,358	373,415	2,150,217
Vehicle supplies	1,128,029	2,171,299	435,552	823,006	1,164,216	1,551,570
Control Level Equipment	79,839	-	-	797,925	1,024,975	-
Total supplies	9,763,107	48,828,294	3,794,138	5,599,693	9,353,530	10,559,052
Plant and equipment:						
Land	-	-	262,317	117,421	-	-
Buildings	-	-	172,339	-	78,068	63,434
Equipment	49,520	970,754	54,593	129,267	2,421,484	228,247
Bus replacement	1,018,245	1,569,984	308,148	457,550	485,195	574,044
Total plant and equipment	1,067,765	2,540,738	797,397	704,238	2,984,747	865,725
Other:						
Dues and fees	62,656	143,675	12,048	33,347	18,374	49,509
Judgements	-	-	-	40,000	-	-
Debt related	150	5,243,880	-	119,989	70,858	280,461
Student Assistance	4,721	400	-	-	-	-
Miscellaneous	167,838	186,127	-	15,000	-	-
Transfers Out	-	-	-	-	-	-
Total other	235,365	5,574,082	12,048	208,336	89,232	329,970
Total expenditures	104,395,463	332,349,518	29,892,861	42,854,221	74,644,588	98,547,652

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Marshall	Mason	McDowell	Mercer	Mineral	Mingo
Salaries:						
Professional personnel	22,483,265	17,643,710	15,239,527	40,382,568	18,661,624	19,699,906
Service personnel	8,435,359	6,485,797	5,893,232	12,944,209	6,383,333	6,429,595
Professional substitutes	1,009,218	1,359,074	1,311,605	2,645,758	621,228	957,420
Service substitutes	660,503	490,721	394,755	1,141,312	403,291	787,186
Temporary part time professional	-	203,725	42,510	68,602	1,350	70,925
Temporary part time service	-	4,834	24,820	-	128,480	81,813
Board members	37,120	24,640	22,560	24,940	31,360	23,360
Students	-	-	-	-	2,861	-
Total salaries	32,625,465	26,212,501	22,929,009	57,207,389	26,233,527	28,050,205
Employee benefits:						
Group insurance	5,535,764	4,407,029	3,217,459	9,722,808	4,286,926	4,630,078
Social security	2,466,818	1,927,951	1,725,372	4,231,476	1,933,890	2,105,624
Retirement	8,920,419	6,740,070	6,253,802	15,275,661	7,225,120	7,030,208
Tuition reimbursement	4,288	31,364	77,562	307,270	100,386	10,476
Unemployment compensation	30,818	6,515	29,177	21,005	1,091	33,816
Workers' compensation	285,705	169,285	300,594	635,248	168,399	628,960
Other employee benefits	-	-	-	-	-	-
Total employee benefits	17,243,812	13,282,214	11,603,966	30,193,468	13,715,812	14,439,162
Total salaries and employee benefits	49,869,277	39,494,715	34,532,975	87,400,857	39,949,339	42,489,367
Purchased professional & technical services:						
Administration	-	-	-	320	9,387	-
Professional educators	297,600	513,400	606,696	658,883	354,343	4,808
Employee training and development	159,833	5,575	165,415	55,299	7,538	207,573
Other professional	1,271,261	459,161	1,250,074	1,547,668	506,702	502,581
Technical	42,019	26,561	8,272	-	665	-
Total purchased prof. & technical serv.	1,770,713	1,004,697	2,030,457	2,262,170	878,635	714,962
Purchased services-other:						
Utilities	138,543	105,239	162,018	339,356	149,902	214,990
Cleaning	149,380	22,410	103,618	248,757	74,442	103,380
Repair & maintenance	558,942	173,895	299,613	1,751,141	779,373	525,212
Rentals	18,997	253,669	130,961	471,394	67,742	62,367
Construction services	225,108	38,850	544,854	2,250,638	87,028	-
Student transportation services	15,938	26,254	2,591	24,929	21,133	5,145
Insurance	284,120	247,185	351,628	481,565	205,182	258,849
Communications	343,992	301,214	430,595	257,003	327,134	363,708
Advertising	24,517	4,045	12,050	30,705	8,232	10,368
Printing/binding	-	200	15,266	10,727	24,187	4,000
Tuition	830	37,240	18,442	44,606	87,311	1,738
Food services management	-	44,300	15,980	133,449	11,747	29,664
Travel	314,884	113,587	283,784	284,260	237,350	265,006
Interagency purchased services	551,912	4,817	848,585	388,096	15,504	476,725
Total purchased services-other	2,627,163	1,372,905	3,219,985	6,716,626	2,096,267	2,321,152
Supplies:						
General	1,626,274	1,081,323	1,746,173	1,919,241	1,089,606	804,565
Energy	1,145,740	926,916	1,023,167	2,365,429	1,251,991	1,177,401
Food	1,652,404	2,138,659	1,659,752	3,831,351	1,532,984	1,763,793
Books, periodicals and software	746,145	292,983	406,502	791,774	128,704	267,659
Technology supplies	365,011	925,628	951,321	284,030	278,017	831,559
Vehicle supplies	737,950	672,337	774,091	1,104,557	788,597	1,060,912
Control Level Equipment	297,221	90	-	1,264,016	304,791	90,200
Total supplies	6,570,745	6,037,936	6,561,006	11,560,398	5,374,690	5,996,089
Plant and equipment:						
Land	65,020	-	-	-	-	-
Buildings	8,230	649,016	-	-	10,576	-
Equipment	354,442	142,200	148,364	355,333	253,460	41,006
Bus replacement	536,372	395,676	356,460	43,500	456,668	364,620
Total plant and equipment	964,064	1,186,892	504,824	398,833	720,704	405,626
Other:						
Dues and fees	28,066	(22,388)	9,552	82,681	24,930	1,777
Judgements	-	9,500	84	-	1,370	-
Debt related	-	-	234,913	66,667	459,946	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	59,786	-	-	7,066
Transfers Out	-	-	-	-	2,000	-
Total other	28,066	(12,888)	304,335	149,348	488,246	8,843
Total expenditures	61,830,028	49,084,257	47,153,582	108,488,232	49,507,881	51,936,039

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Monongalia	Monroe	Morgan	Nicholas	Ohio	Pendleton
Salaries:						
Professional personnel	51,106,087	7,470,338	10,794,789	15,943,970	24,713,028	5,026,193
Service personnel	17,049,377	2,528,018	3,423,874	5,551,351	8,086,296	1,770,917
Professional substitutes	2,724,664	480,339	418,565	883,527	1,136,222	147,175
Service substitutes	1,040,743	159,889	253,563	349,908	550,739	95,133
Temporary part time professional	23,893	172,650	56,318	309,983	9,090	12,375
Temporary part time service	150,159	1,763	96,295	37,204	27,037	6,216
Board members	25,120	27,680	19,360	33,380	32,960	19,040
Students	-	-	2,549	4,529	-	-
Total salaries	72,120,043	10,840,677	15,065,313	23,113,852	34,555,372	7,077,049
Employee benefits:						
Group insurance	11,151,936	1,928,439	2,453,794	4,388,917	5,969,602	1,262,404
Social security	5,291,841	796,316	1,109,625	1,680,857	2,553,599	513,606
Retirement	18,419,388	2,776,978	3,718,295	6,110,954	8,630,070	1,947,161
Tuition reimbursement	3,000	50,529	3,480	-	14,451	8,068
Unemployment compensation	26,427	6,584	32,410	15,100	9,060	-
Workers' compensation	599,856	87,869	126,918	230,480	502,702	49,532
Other employee benefits	59,415	-	7,048	-	-	-
Total employee benefits	35,551,863	5,646,715	7,451,570	12,426,308	17,679,484	3,780,771
Total salaries and employee benefits	107,671,906	16,487,392	22,516,883	35,540,160	52,234,856	10,857,820
Purchased professional & technical services:						
Administration	5,233	2,433	2,938	-	551	-
Professional educators	125,767	91,726	223,550	259,257	327,620	-
Employee training and development	144,048	61,214	31,242	126,778	4,407	14,372
Other professional	3,889,196	476,323	362,014	479,493	2,249,954	191,042
Technical	31,647	28,977	7,379	52,846	-	-
Total purchased prof. & technical serv.	4,195,891	660,673	627,123	918,374	2,582,532	205,414
Purchased services-other:						
Utilities	238,252	94,296	77,123	122,001	145,694	32,495
Cleaning	403,361	80,226	120,554	48,647	101,843	33,285
Repair & maintenance	105,067	136,910	468,180	290,364	1,366,448	93,661
Rentals	913,414	8,790	13,885	46,423	23,078	6,950
Construction services	6,941	-	10,490	67,873	211,999	92,534
Student transportation services	356,411	2,870	138,840	149,728	84,772	52,536
Insurance	714,373	110,095	140,004	202,394	451,945	70,018
Communications	751,084	88,518	313,068	95,937	462,531	159,361
Advertising	38,294	2,331	13,579	6,665	46,736	2,404
Printing/binding	29,173	-	6,989	3,587	-	510
Tuition	113,527	8,921	158,795	19,872	31,207	1,000
Food services management	4,625	-	2,905	3,021	1,794	-
Travel	454,394	140,074	84,015	249,093	154,671	76,290
Interagency purchased services	618,637	22,286	216,125	87,151	616,199	50,319
Total purchased services-other	4,747,553	695,317	1,764,552	1,392,756	3,698,917	671,363
Supplies:						
General	5,205,588	688,046	564,342	1,118,218	1,385,214	258,839
Energy	2,868,132	389,227	792,232	861,339	1,247,371	312,630
Food	3,475,943	561,352	983,218	1,540,289	2,324,955	372,174
Books, periodicals and software	620,388	80,838	86,475	328,419	1,059,956	50,602
Technology supplies	84,372	262,687	403,813	861,469	199,995	63,808
Vehicle supplies	1,771,378	289,255	303,897	669,720	594,697	278,273
Control Level Equipment	589,517	24,744	-	9,239	70,764	81,239
Total supplies	14,615,318	2,296,149	3,133,977	5,388,693	6,882,952	1,417,565
Plant and equipment:						
Land	357,568	1,800	-	-	-	-
Buildings	62,804	-	-	-	-	-
Equipment	1,693,030	206,608	134,266	355,160	706,730	-
Bus replacement	843,437	-	272,145	490,675	528,858	-
Total plant and equipment	2,956,839	208,408	406,411	845,835	1,235,588	-
Other:						
Dues and fees	105,828	26,299	5,627	34,896	84,758	6,100
Judgements	13,975	-	-	1,802	-	-
Debt related	1,041,124	220	158,150	127,136	130,155	204,394
Student Assistance	-	774	-	-	-	-
Miscellaneous	76,755	150,938	-	767	25,978	66,261
Transfers Out	-	-	-	-	-	-
Total other	1,237,682	178,231	163,777	164,601	240,891	276,755
Total expenditures	135,425,189	20,526,170	28,612,723	44,250,419	66,875,736	13,428,917

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Pleasants	Pocahontas	Preston	Putnam	Raleigh	Randolph
Salaries:						
Professional personnel	6,041,674	5,763,656	17,568,355	44,843,877	52,934,238	18,327,782
Service personnel	2,402,358	2,025,596	5,331,634	13,863,697	17,353,777	5,187,506
Professional substitutes	223,105	229,790	893,766	2,560,055	3,710,401	782,789
Service substitutes	171,143	134,013	264,732	945,309	1,624,681	326,039
Temporary part time professional	-	35,338	5,732	228,645	337,376	4,674
Temporary part time service	-	-	60,108	-	78,776	-
Board members	21,440	27,200	19,680	20,000	38,400	36,800
Students	-	-	1,586	-	-	-
Total salaries	8,859,720	8,215,593	24,145,593	62,461,583	76,077,649	24,665,590
Employee benefits:						
Group insurance	1,526,471	1,318,473	3,718,004	9,947,751	12,423,733	3,839,105
Social security	648,913	603,897	1,772,109	4,585,914	5,640,432	1,804,745
Retirement	2,205,020	2,113,494	6,120,991	14,810,396	19,249,426	7,012,078
Tuition reimbursement	-	1,644	19,236	48,789	44,595	17,474
Unemployment compensation	183	4,292	10,563	10,753	12,552	9,432
Workers' compensation	88,338	57,112	141,674	310,885	879,420	248,465
Other employee benefits	-	-	-	654,954	-	500
Total employee benefits	4,468,925	4,098,912	11,782,577	30,369,442	38,250,158	12,931,799
Total salaries and employee benefits	13,328,645	12,314,505	35,928,170	92,831,025	114,327,807	37,597,389
Purchased professional & technical services:						
Administration	-	-	7,279	62,899	15,395	-
Professional educators	4,489	166,749	237,336	1,043,424	387,877	311,147
Employee training and development	34,214	997	81,479	70,076	236,684	32,307
Other professional	282,399	272,848	321,768	683,804	759,660	259,332
Technical	-	20,323	2,318	50,656	226,304	64,298
Total purchased prof. & technical serv.	321,102	460,917	650,180	1,910,859	1,625,920	667,084
Purchased services-other:						
Utilities	67,475	39,958	97,636	449,787	319,029	124,895
Cleaning	16,960	25,335	143,584	146,105	189,696	83,177
Repair & maintenance	244,519	16,929	74,739	437,358	1,876,477	97,294
Rentals	4,450	7,648	71,519	157,975	258,415	12,060
Construction services	-	42,519	234,666	1,172,960	1,489,662	1,064,915
Student transportation services	27	8,452	12,172	58,298	131,807	3,529
Insurance	86,411	114,125	231,881	516,415	775,173	200,712
Communications	154,336	122,318	165,232	515,756	653,858	132,810
Advertising	11,072	4,311	7,431	34,074	20,502	4,919
Printing/binding	187	493	-	32,094	15,244	9,341
Tuition	3,690	1,358	2,000	26,764	124,997	8,921
Food services management	1,458	11,361	1,082	26,219	65,752	-
Travel	58,815	121,768	121,167	328,131	392,980	238,106
Interagency purchased services	164,149	3,913	118,274	161,567	1,466,349	195,803
Total purchased services-other	813,549	520,488	1,281,383	4,063,503	7,779,941	2,176,482
Supplies:						
General	364,816	442,166	862,662	2,260,785	3,285,133	829,197
Energy	458,208	441,909	1,140,873	1,967,344	3,099,390	1,128,119
Food	440,474	356,960	1,165,318	3,214,420	4,603,228	1,524,870
Books, periodicals and software	78,266	68,440	68,272	1,751,754	519,893	131,905
Technology supplies	223,686	87,104	733,972	382,318	1,279,646	1,001,119
Vehicle supplies	187,777	307,426	887,263	884,358	2,038,357	462,518
Control Level Equipment	-	58,474	276,285	860,068	695,789	305,590
Total supplies	1,753,227	1,762,479	5,134,645	11,321,047	15,521,436	5,383,318
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Equipment	253,414	49,344	31,804	292,964	725,620	141,940
Bus replacement	185,026	178,075	-	864,993	1,029,550	87,739
Total plant and equipment	438,440	227,419	31,804	1,157,957	1,755,170	229,679
Other:						
Dues and fees	21,526	3,532	27,080	19,863	8,847	17,764
Judgements	-	-	-	-	-	6,571
Debt related	272,100	-	434,281	417,001	1,465,640	366,524
Student Assistance	-	-	-	29,874	-	-
Miscellaneous	-	543	12,749	817	6,423	50,610
Transfers Out	19,200	-	-	-	-	-
Total other	312,826	4,075	474,110	467,555	1,480,910	441,469
Total expenditures	16,967,789	15,289,883	43,500,292	111,751,946	142,491,184	46,495,421

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Ritchie	Roane	Summers	Taylor	Tucker	Tyler
Salaries:						
Professional personnel	6,606,735	8,968,091	6,767,740	9,865,283	4,809,110	6,513,819
Service personnel	2,237,152	3,098,912	2,096,191	2,987,922	1,534,875	2,062,923
Professional substitutes	323,161	724,511	298,012	406,839	223,487	253,786
Service substitutes	158,328	220,166	135,524	180,551	113,723	218,489
Temporary part time professional	75,016	-	21,007	27,712	214	-
Temporary part time service	-	20,085	-	27,665	-	-
Board members	25,120	20,800	31,360	36,960	19,360	27,240
Students	40,053	2,104	7,082	-	-	-
Total salaries	9,465,565	13,054,669	9,356,916	13,532,932	6,700,769	9,076,257
Employee benefits:						
Group insurance	1,549,500	2,239,916	1,508,095	2,454,650	1,161,858	1,643,028
Social security	693,909	959,465	684,133	992,333	493,832	662,894
Retirement	2,285,865	3,452,110	2,509,382	3,489,432	1,668,842	2,330,040
Tuition reimbursement	9,438	24,557	11,172	27,351	2,049	14,742
Unemployment compensation	14,178	11,061	1,157	6,654	-	3,991
Workers' compensation	60,276	75,501	108,590	83,065	41,276	88,554
Other employee benefits	115,359	-	-	-	1,401	-
Total employee benefits	4,728,525	6,762,610	4,822,529	7,053,485	3,369,258	4,743,249
Total salaries and employee benefits	14,194,090	19,817,279	14,179,445	20,586,417	10,070,027	13,819,506
Purchased professional & technical services:						
Administration	1,908	-	-	-	-	-
Professional educators	58,069	39,994	23,319	166,750	-	61,452
Employee training and development	13,040	5	30,513	21,556	12,848	3,237
Other professional	407,882	414,438	118,605	295,204	179,309	249,483
Technical	77,469	-	-	7,142	-	106,677
Total purchased prof. & technical serv.	558,368	454,437	172,437	490,652	192,157	420,849
Purchased services-other:						
Utilities	40,079	61,686	58,144	57,971	57,131	68,264
Cleaning	33,249	79,235	35,609	41,220	46,569	40,179
Repair & maintenance	53,590	40,231	61,692	411,173	153,910	465,104
Rentals	16,812	5,179	14,374	9,124	-	22,397
Construction services	-	-	-	15,480	20,061	60,624
Student transportation services	30,584	64,705	3,951	425	157	11,000
Insurance	111,872	112,287	85,844	117,917	59,065	111,364
Communications	117,218	67,151	124,871	187,857	137,900	85,728
Advertising	8,412	4,160	2,643	4,886	2,199	1,932
Printing/binding	-	936	3,768	13,169	-	-
Tuition	92,673	8,921	-	33,755	-	57,902
Food services management	342	-	-	15,388	-	-
Travel	78,320	70,920	44,111	77,342	60,466	101,808
Interagency purchased services	20,000	107,538	97,073	53,923	-	14,605
Total purchased services-other	603,151	622,949	532,080	1,039,630	537,458	1,040,907
Supplies:						
General	410,712	414,875	215,027	407,715	354,327	633,779
Energy	380,124	449,976	322,501	562,981	393,208	372,860
Food	667,455	795,044	737,878	741,452	451,551	593,565
Books, periodicals and software	221,680	57,755	91,106	143,336	36,243	126,748
Technology supplies	264,946	272,261	104,642	533,872	93,730	202,107
Vehicle supplies	210,688	402,309	349,884	300,436	157,533	309,759
Control Level Equipment	-	195,915	102,420	132,557	24,247	-
Total supplies	2,155,605	2,588,135	1,923,458	2,822,349	1,510,839	2,238,818
Plant and equipment:						
Land	-	-	6,000	-	-	31,501
Buildings	9,200	-	4,004	-	-	7,000
Equipment	22,299	52,194	90,924	106,222	46,081	73,573
Bus replacement	184,640	272,015	179,110	196,655	99,877	208,564
Total plant and equipment	216,139	324,209	280,038	302,877	145,958	320,638
Other:						
Dues and fees	5,426	73,507	12,403	9,851	1,866	2,013
Judgements	-	-	-	-	-	-
Debt related	-	170,021	162,056	28,721	-	-
Student Assistance	-	-	500	-	-	-
Miscellaneous	3,153	9,096	41,852	1,578	-	-
Transfers Out	-	-	-	-	-	23,763
Total other	8,579	252,624	216,811	40,150	1,866	25,776
Total expenditures	17,735,932	24,059,633	17,304,269	25,282,075	12,458,305	17,866,494

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Upshur	Wayne	Webster	Wetzel	Wirt	Wood
Salaries:						
Professional personnel	15,755,159	29,130,605	6,085,226	13,468,114	4,523,821	55,361,321
Service personnel	5,099,579	10,201,059	1,960,134	4,599,833	1,437,953	17,941,121
Professional substitutes	918,000	901,672	151,398	847,131	181,769	3,199,396
Service substitutes	290,992	1,045,844	79,293	354,479	82,491	1,446,750
Temporary part time professional	-	10,971	-	-	26,775	2,038,637
Temporary part time service	-	37,966	39,507	-	-	834,021
Board members	23,520	39,840	23,520	25,600	20,320	30,720
Students	-	-	-	-	225	59,131
Total salaries	22,087,250	41,367,957	8,339,078	19,295,157	6,273,354	80,911,097
Employee benefits:						
Group insurance	4,154,631	7,010,712	1,367,164	3,257,205	1,052,596	12,468,961
Social security	1,617,569	3,044,480	611,335	1,428,144	461,909	6,047,076
Retirement	5,829,471	10,836,576	2,354,833	4,519,822	1,592,233	21,003,428
Tuition reimbursement	33,855	65,355	-	10,307	6,088	86,322
Unemployment compensation	584	1,527	5,742	6,593	424	12,733
Workers' compensation	223,569	853,533	78,000	316,538	41,581	638,335
Other employee benefits	-	-	-	-	-	217,403
Total employee benefits	11,859,679	21,812,183	4,417,074	9,538,609	3,154,831	40,474,258
Total salaries and employee benefits	33,946,929	63,180,140	12,756,152	28,833,766	9,428,185	121,385,355
Purchased professional & technical services:						
Administration	-	-	-	50	-	-
Professional educators	104,810	2,942,923	34,006	15,279	-	872,868
Employee training and development	173,522	37,899	62,947	121,224	12,883	89,354
Other professional	1,096,108	216,045	370,048	755,995	148,445	1,557,856
Technical	-	5,923	-	2,922	-	65,836
Total purchased prof. & technical serv.	1,374,440	3,202,790	467,001	895,470	161,328	2,585,914
Purchased services-other:						
Utilities	161,902	256,463	48,125	90,349	41,292	287,012
Cleaning	204,257	151,966	20,139	68,516	14,197	278,238
Repair & maintenance	144,911	864,184	125	1,211,126	49,679	1,443,893
Rentals	17,352	37,770	3,978	99,332	11,352	53,685
Construction services	288,978	4,000	-	427,707	-	22,277
Student transportation services	2,984	28,622	60,875	13,881	11,280	110,984
Insurance	264,635	443,504	99,672	273,788	52,400	642,551
Communications	160,999	330,022	137,275	339,687	91,664	373,121
Advertising	3,790	7,885	5,727	4,971	2,404	10,809
Printing/binding	2,551	-	-	2,557	-	27,718
Tuition	509,937	17,842	21,732	17,842	3,270	20,700
Food services management	-	16,327	-	7,030	-	26,640
Travel	189,548	306,438	69,434	213,144	56,619	340,708
Interagency purchased services	402,865	37,403	21,065	577,294	128,337	771,596
Total purchased services-other	2,354,709	2,502,426	488,147	3,347,224	462,494	4,409,932
Supplies:						
General	1,608,208	2,088,708	471,274	2,066,937	355,539	3,297,586
Energy	765,647	1,727,345	463,905	698,939	247,207	2,676,435
Food	1,161,167	2,650,783	539,934	956,212	471,534	3,599,649
Books, periodicals and software	161,618	612,404	11,087	409,848	27,038	683,527
Technology supplies	554,499	398,653	307,571	1,337,577	85,857	1,511,161
Vehicle supplies	442,890	1,770,104	254,799	597,891	153,323	1,373,740
Control Level Equipment	-	417,911	10,993	-	184,862	231,780
Total supplies	4,694,029	9,665,908	2,059,563	6,067,404	1,525,360	13,373,878
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	-	-	-	-	-	-
Equipment	114,400	118,519	60,766	501,890	5,210	436,837
Bus replacement	320,182	768,736	92,835	618,065	92,421	634,001
Total plant and equipment	434,582	887,255	153,601	1,119,955	97,631	1,070,838
Other:						
Dues and fees	36,283	15,641	12,732	7,066	2,318	116,908
Judgements	-	-	-	-	-	-
Debt related	74,247	-	26,537	-	-	615,923
Student Assistance	22,116	-	-	-	-	-
Miscellaneous	1,440	10,652	1,000	2,875	-	-
Transfers Out	22,679	-	-	-	-	-
Total other	156,765	26,293	40,269	9,941	2,318	732,831
Total expenditures	42,961,454	79,464,812	15,964,733	40,273,760	11,677,316	143,558,748

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
FOR CURRENT OPERATIONS
FOR THE 2014-15 YEAR**

Expenditures	Wyoming	State Total	
		Amount	Percent
Salaries:			
Professional personnel	18,212,273	1,222,785,634	37.68%
Service personnel	6,089,805	404,560,040	12.47%
Professional substitutes	1,309,794	58,827,685	1.81%
Service substitutes	441,772	27,900,182	0.86%
Temporary part time professional	86,032	6,943,410	0.21%
Temporary part time service	-	4,208,369	0.13%
Board members	28,320	1,547,960	0.05%
Students	-	262,131	0.01%
Total salaries	26,167,996	1,727,035,411	53.22%
Employee benefits:			
Group insurance	5,244,308	283,550,898	8.74%
Social security	1,964,800	127,601,366	3.93%
Retirement	7,322,483	440,475,343	13.57%
Tuition reimbursement	51,455	1,626,262	0.05%
Unemployment compensation	9,176	732,855	0.02%
Workers' compensation	295,621	15,824,998	0.49%
Other employee benefits	-	1,221,100	0.04%
Total employee benefits	14,887,843	871,032,822	26.84%
Total salaries and employee benefits	41,055,839	2,598,068,233	80.06%
Purchased professional & technical services:			
Administration	-	767,446	0.02%
Professional educators	15,447	23,095,293	0.71%
Employee training and development	289,940	6,642,217	0.20%
Other professional	714,509	41,863,888	1.29%
Technical	133,726	3,064,299	0.09%
Total purchased prof. & technical serv.	1,153,622	75,433,143	2.32%
Purchased services-other:			
Utilities	147,762	8,778,540	0.27%
Cleaning	160,708	7,289,030	0.22%
Repair & maintenance	957,836	29,402,043	0.91%
Rentals	-	5,752,888	0.18%
Construction services	-	17,283,446	0.53%
Student transportation services	4,007	4,234,064	0.13%
Insurance	278,687	15,686,048	0.48%
Communications	131,545	16,828,834	0.52%
Advertising	17,039	718,374	0.02%
Printing/binding	-	546,716	0.02%
Tuition	-	5,248,451	0.16%
Food services management	4,489	948,268	0.03%
Travel	150,875	10,637,798	0.33%
Interagency purchased services	18,317	13,807,967	0.43%
Total purchased services-other	1,871,265	137,162,467	4.23%
Supplies:			
General	1,072,881	78,525,347	2.42%
Energy	967,582	67,496,859	2.08%
Food	1,736,701	97,356,258	3.00%
Books, periodicals and software	683,254	21,706,766	0.67%
Technology supplies	277,978	55,144,511	1.70%
Vehicle supplies	808,236	40,595,719	1.25%
Control Level Equipment	472,217	13,489,498	0.42%
Total supplies	6,018,849	374,314,958	11.53%
Plant and equipment:			
Land	102,000	1,090,971	0.03%
Buildings	-	1,364,299	0.04%
Equipment	1,144,810	16,366,183	0.50%
Bus replacement	407,418	22,973,673	0.71%
Total plant and equipment	1,654,228	41,795,126	1.29%
Other:			
Dues and fees	5,223	1,588,315	0.05%
Judgements	-	114,757	0.00%
Debt related	484,423	15,261,223	0.47%
Student Assistance	-	190,370	0.01%
Miscellaneous	-	1,151,793	0.04%
Transfers Out	-	315,703	0.01%
Total other	489,646	18,622,161	0.57%
Total expenditures	52,243,449	3,245,396,088	100.00%