

**COUNTY BOARDS OF EDUCATION  
UNRESTRICTED FUND BALANCES WITH ADJUSTMENTS - UNAUDITED  
GENERAL CURRENT EXPENSE FUND  
AS OF JUNE 30, 2016**

County	Approved Levy Estimate	Unrestricted Fund Balance	OPEB Accumulated Annual Required Contribution (Added)	Unrestricted Encumbrances (Subtracted)	Net Unrestricted Fund Balances Adjusted for OPEB Liability & Encumbrances	Pct. Net Unrestricted Fund Balance to Approved Levy Estimate
Barbour	19,412,269	1,268,277	750,804	3,277	2,015,804	10.4%
Berkeley	174,629,554	5,462,616	7,674,026	618,344	12,518,298	7.2%
Boone	42,397,753	(6,189,868)	3,479,181	4,084	<b>(2,714,771) *</b>	<b>-6.4%</b>
Braxton	17,045,106	724,164	1,417,898	1,500	2,140,562	12.6%
Brooke	33,967,618	3,321,363	1,767,500	219,175	4,869,688	14.3%
Cabell	122,888,480	31,130,043	4,062,176	3,121,605	32,070,614	26.1%
Calhoun	7,729,598	(2,247,021)	514,366	8,573	<b>(1,741,229) *</b>	<b>-22.5%</b>
Clay	14,992,388	(526,709)	1,010,562	18,698	465,155	3.1%
Doddridge	18,375,994	2,532,928	1,204,036	14,930	3,722,034	20.3%
Fayette	64,751,715	3,910,549	3,795,015	159,898	7,545,666	11.7%
Gilmer	8,814,911	599,945	437,996	207,926	830,015	9.4%
Grant	13,015,551	(475,429)	425,461	3,770	<b>(53,738)</b>	<b>-0.4%</b>
Greenbrier	44,324,636	(4,604,996)	4,131,145	-	<b>(473,851)</b>	<b>-1.1%</b>
Hampshire	27,580,022	(822,674)	1,263,428	10,500	430,254	1.6%
Hancock	39,978,802	(1,080,917)	1,588,403	-	507,486	1.3%
Hardy	19,092,407	(280,573)	442,859	-	162,286	0.9%
Harrison	85,738,937	4,075,829	2,915,337	772,967	6,218,199	7.3%
Jackson	46,172,715	2,760,203	2,069,086	1,240,127	3,589,162	7.8%
Jefferson	89,621,405	(1,761,206)	4,515,654	86,485	2,667,963	3.0%
Kanawha	265,026,474	14,637,076	10,613,736	5,478,449	19,772,363	7.5%
Lewis	20,738,912	(1,383,560)	1,668,655	11,320	273,775	1.3%
Lincoln	33,785,837	(455,639)	2,303,862	53,450	1,794,773	5.3%
Logan	53,932,375	13,368,668	2,737,261	1,755,904	14,350,025	26.6%
Marion	82,696,037	4,275,461	4,170,077	233,364	8,212,174	9.9%
Marshall	65,809,518	13,893,545	2,792,330	464,648	16,221,227	24.7%
Mason	40,811,840	518,099	2,195,622	72,547	2,641,174	6.5%
McDowell	36,266,506	5,430,143	2,351,502	1,760,895	6,020,749	16.6%
Mercer	86,779,196	10,692,229	3,454,235	779,436	13,367,028	15.4%
Mineral	40,724,999	1,495,310	2,169,667	74,780	3,590,198	8.8%
Mingo	40,356,525	(1,859,856)	3,305,990	205,654	1,240,481	3.1%
Monongalia	119,647,810	7,047,548	4,613,294	839,602	10,821,240	9.0%
Monroe	16,287,106	1,634,149	1,530,109	270,688	2,893,570	17.8%
Morgan	23,212,450	(673,679)	1,433,480	349,779	410,022	1.8%
Nicholas	34,787,059	8,538,432	2,235,238	546,302	10,227,368	29.4%
Ohio	56,013,214	3,384,715	1,619,146	221,076	4,782,785	8.5%
Pendleton	11,213,212	(429,165)	534,585	59,569	45,851	0.4%
Pleasants	14,935,702	2,199,282	869,263	4,335	3,064,210	20.5%
Pocahontas	12,193,749	(325,803)	845,022	4,422	514,797	4.2%
Preston	31,639,578	489,787	1,764,028	68,324	2,185,491	6.9%
Putnam	95,122,549	12,213,774	2,691,898	1,135,880	13,769,792	14.5%
Raleigh	122,498,686	18,912,968	3,367,803	1,779,472	20,501,299	16.7%
Randolph	37,401,516	(1,063,231)	1,604,124	14,719	526,174	1.4%
Ritchie	15,020,409	684,791	997,128	92,670	1,589,249	10.6%
Roane	18,011,812	(218,975)	1,138,515	-	919,540	5.1%
Summers	13,245,371	(223,318)	784,348	85,513	475,517	3.6%
Taylor	21,994,877	4,714,555	847,516	66,787	5,495,284	25.0%
Tucker	9,099,138	311,811	411,333	-	723,144	8.0%
Tyler	14,197,238	1,890,806	975,207	184,125	2,681,888	18.9%
Upshur	31,120,791	(1,984,203)	1,556,107	108,587	<b>(536,683)</b>	<b>-1.7%</b>
Wayne	65,094,664	(1,475,798)	3,646,270	989,512	1,180,960	1.8%
Webster	12,110,557	(703,999)	946,582	-	242,583	2.0%
Wetzel	39,204,229	8,836,861	1,625,124	4,570,324	5,891,661	15.0%
Wirt	9,505,581	125,297	423,147	3,530	544,914	5.7%
Wood	121,345,748	426,567	3,994,630	1,527,034	2,894,163	2.4%
Wyoming	41,423,884	543,146	2,042,527	38,731	2,546,942	6.2%
<b>State</b>	<b>2,643,785,011</b>	<b>163,264,318</b>	<b>123,724,294</b>	<b>30,343,287</b>	<b>256,645,325</b>	<b>9.7%</b>

(1) The amounts presented above are from unaudited financial statements and are subject to change. The estimated Medicaid cost settlement amounts for the 2014-15 year were received in late September and may not be reflected in the fund balances currently presented. (2) Fund balances presented in red are deficit balances; those presented in bold and with an asterisk are deficit balances that exceed the definition of a casual deficit, per WVC §11-8-26 and §18-1-1, which define a casual deficit as a deficit of not more than 3% of the approved levy estimate or that is nonrecurring. (3) The General Accounting Standards Board (GASB) changed the fund balance classifications, beginning with FYE 6-30-11, to the following: nonspendable, restricted, committed, assigned and unassigned; the amounts presented as unrestricted include committed, assigned and unassigned balances. (4) The amounts presented above are unrestricted fund balances, with the following adjustments: the accumulated annual required contribution (ARC), as defined in WVC §5-16D-1, for Other Post-Employment Benefits (OPEB) is added back, since according to the Public Employee Insurance Agency (PEIA) the county boards are not required to remit the amount, and encumbrances associated with the unrestricted fund balance are subtracted, since these amounts were obligated as of year-end.