

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
GENERAL CURRENT EXPENSE FUND
WITH COMPARATIVE ANALYSIS
FOR THE 2008-09 YEAR**

Expenditures	Barbour	Berkeley	Boone	Braxton	Brooke	Cabell	Calhoun
Salaries:							
Professional personnel	46.46%	45.99%	44.85%	50.15%	45.65%	43.30%	44.32%
Service personnel	12.58%	13.38%	11.89%	12.98%	12.70%	11.39%	14.22%
Professional substitutes	1.34%	1.26%	2.12%	1.55%	1.48%	1.33%	1.88%
Service substitutes	0.51%	0.76%	1.25%	0.63%	0.99%	0.42%	0.73%
Temporary part time professional	0.00%	0.07%	0.00%	0.00%	0.00%	0.08%	0.31%
Temporary part time service	0.00%	0.00%	0.00%	0.00%	0.02%	0.32%	0.00%
Board members	0.14%	0.01%	0.09%	0.17%	0.11%	0.04%	0.26%
Students	0.01%	0.01%	0.00%	0.03%	0.01%	0.00%	0.00%
Total salaries	61.03%	61.48%	60.19%	65.52%	60.96%	56.89%	61.71%
Employee benefits:							
Group insurance	13.78%	11.62%	9.53%	10.73%	12.56%	11.69%	11.12%
Social security	4.74%	4.59%	4.54%	4.80%	4.49%	4.23%	4.54%
Retirement	6.30%	5.23%	5.98%	6.27%	6.50%	5.61%	6.21%
Tuition reimbursement	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.01%
Unemployment compensation	0.03%	0.02%	0.02%	0.01%	0.00%	0.04%	0.05%
Workers' compensation	0.75%	0.41%	0.95%	0.43%	0.65%	0.64%	0.53%
Other employee benefits	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total employee benefits	25.60%	21.89%	21.02%	22.24%	24.19%	22.20%	22.47%
Total salaries and employee benefits	86.63%	83.37%	81.21%	87.76%	85.16%	79.09%	84.18%
Purchased professional & technical services:							
Administration	0.50%	0.20%	0.00%	0.00%	0.00%	0.00%	0.01%
Professional educators	0.00%	1.09%	0.03%	0.00%	0.47%	2.29%	0.11%
Employee training and development	0.17%	0.01%	0.03%	0.00%	0.60%	0.11%	0.01%
Other professional	0.70%	0.41%	0.97%	1.44%	0.96%	1.25%	1.24%
Technical	0.05%	0.11%	0.40%	0.12%	0.00%	0.04%	0.00%
Total purchased prof. & technical serv	1.42%	1.82%	1.43%	1.56%	2.03%	3.69%	1.37%
Purchased services-other:							
Utilities	0.27%	0.21%	0.31%	0.46%	0.23%	0.33%	0.25%
Cleaning	0.42%	0.03%	0.16%	0.22%	0.08%	0.12%	0.69%
Repair & maintenance	0.43%	1.88%	0.63%	0.53%	0.59%	1.07%	0.60%
Rentals	0.16%	0.32%	0.15%	0.10%	0.00%	0.02%	0.00%
Construction services	0.00%	0.07%	0.00%	0.00%	0.06%	0.04%	0.00%
Student transportation services	0.04%	0.75%	0.24%	0.45%	0.05%	0.10%	0.74%
Insurance	0.86%	0.46%	0.76%	1.03%	0.86%	0.60%	0.99%
Communications	0.41%	0.31%	0.49%	1.13%	0.76%	0.61%	0.45%
Advertising	0.03%	0.01%	0.05%	0.06%	0.02%	0.07%	0.03%
Printing/binding	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
Tuition	0.00%	0.20%	0.00%	0.00%	0.00%	0.01%	0.00%
Food services management	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Travel	0.15%	0.06%	0.21%	0.35%	0.09%	0.22%	0.24%
Interagency purchased services	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%
Total purchased services-other	2.76%	4.38%	3.01%	4.34%	2.76%	3.20%	3.98%
Supplies:							
General	1.27%	2.17%	4.12%	1.32%	3.01%	3.22%	1.09%
Energy	3.04%	2.08%	1.86%	2.96%	2.80%	2.30%	3.95%
Food	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
Books, periodicals and software	0.34%	1.38%	1.32%	0.35%	0.28%	1.09%	0.02%
Technology supplies	0.20%	0.09%	0.30%	0.22%	0.06%	1.17%	0.64%
Vehicle supplies	1.61%	1.07%	1.45%	1.41%	1.42%	1.20%	2.30%
Control level supplies	0.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total supplies	6.88%	6.79%	9.07%	6.26%	7.57%	8.98%	8.01%
Plant and equipment:							
Land	0.00%	0.13%	0.00%	0.00%	0.02%	0.00%	0.00%
Buildings	0.00%	0.50%	0.51%	0.00%	0.00%	0.00%	0.00%
Equipment	0.19%	0.03%	0.21%	0.06%	0.00%	0.07%	0.24%
Bus replacement	0.00%	0.00%	0.04%	0.00%	0.19%	0.07%	0.00%
Total plant and equipment	0.19%	0.67%	0.76%	0.06%	0.22%	0.15%	0.24%
Other:							
Dues and fees	0.03%	0.01%	0.04%	0.02%	0.02%	0.06%	0.04%
Judgements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Debt related	0.30%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%
Taxes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assistance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	0.05%	0.00%	0.00%	0.00%	0.06%
Transfers Out	1.79%	2.91%	4.43%	0.00%	2.24%	4.84%	2.12%
Total other	2.12%	2.97%	4.52%	0.02%	2.26%	4.90%	2.23%
Total expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
GENERAL CURRENT EXPENSE FUND
WITH COMPARATIVE ANALYSIS
FOR THE 2008-09 YEAR**

Expenditures	Clay	Doddridge	Fayette	Gilmer	Grant	Greenbrier	Hampshire
Salaries:							
Professional personnel	45.46%	43.84%	45.48%	43.39%	46.85%	44.17%	45.82%
Service personnel	13.92%	14.19%	13.53%	12.54%	12.33%	12.95%	13.69%
Professional substitutes	0.84%	1.55%	1.93%	1.33%	2.21%	2.31%	1.90%
Service substitutes	0.53%	0.72%	0.80%	0.42%	0.52%	1.05%	0.68%
Temporary part time professional	0.00%	0.00%	0.00%	0.11%	0.00%	0.00%	0.05%
Temporary part time service	0.00%	0.00%	0.00%	0.35%	0.23%	0.00%	0.00%
Board members	0.13%	0.20%	0.07%	0.42%	0.13%	0.07%	0.11%
Students	0.05%	0.00%	0.00%	0.00%	0.00%	0.07%	0.00%
Total salaries	60.94%	60.50%	61.81%	58.56%	62.27%	60.61%	62.24%
Employee benefits:							
Group insurance	9.45%	9.85%	11.99%	10.51%	12.43%	13.21%	13.21%
Social security	4.46%	4.59%	4.47%	4.40%	4.63%	4.44%	4.60%
Retirement	5.77%	6.48%	6.02%	5.54%	6.25%	5.98%	6.06%
Tuition reimbursement	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unemployment compensation	0.04%	0.00%	0.10%	0.03%	0.24%	0.05%	0.07%
Workers' compensation	0.93%	1.01%	1.16%	0.59%	0.63%	0.65%	0.65%
Other employee benefits	0.00%	-0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
Total employee benefits	20.66%	21.92%	23.74%	21.07%	24.18%	24.32%	24.58%
Total salaries and employee benefits	81.59%	82.42%	85.56%	79.63%	86.45%	84.94%	86.82%
Purchased professional & technical services:							
Administration	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Professional educators	0.00%	0.06%	0.00%	0.00%	0.00%	0.01%	0.09%
Employee training and development	0.00%	0.12%	0.03%	0.00%	0.00%	0.00%	0.00%
Other professional	2.20%	0.82%	0.63%	0.99%	1.56%	1.15%	0.59%
Technical	0.67%	0.00%	0.00%	0.00%	0.45%	0.29%	0.00%
Total purchased prof. & technical serv	2.87%	1.00%	0.66%	0.99%	2.01%	1.45%	0.69%
Purchased services-other:							
Utilities	0.28%	0.28%	0.33%	0.14%	0.15%	0.32%	0.37%
Cleaning	0.22%	0.35%	0.22%	0.68%	0.30%	0.00%	0.40%
Repair & maintenance	0.00%	2.89%	0.74%	2.96%	0.09%	0.76%	1.20%
Rentals	0.00%	0.07%	0.01%	0.39%	0.19%	0.03%	0.05%
Construction services	0.00%	0.00%	1.72%	0.39%	0.06%	0.21%	0.00%
Student transportation services	1.83%	0.09%	0.04%	0.00%	0.01%	0.04%	0.05%
Insurance	0.98%	0.79%	0.66%	0.75%	0.86%	0.80%	0.78%
Communications	0.42%	0.52%	0.51%	0.45%	0.37%	0.45%	0.20%
Advertising	0.02%	0.03%	0.02%	0.13%	0.00%	0.04%	0.03%
Printing/binding	0.01%	0.00%	0.05%	0.00%	0.03%	0.03%	0.00%
Tuition	0.00%	0.30%	0.00%	0.56%	0.00%	0.00%	0.00%
Food services management	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Travel	0.77%	0.28%	0.13%	0.29%	0.25%	0.26%	0.33%
Interagency purchased services	0.00%	0.00%	0.06%	0.31%	0.08%	0.00%	0.00%
Total purchased services-other	4.52%	5.61%	4.51%	7.06%	2.38%	2.93%	3.40%
Supplies:							
General	1.35%	2.12%	1.75%	4.62%	0.82%	1.82%	1.90%
Energy	2.82%	2.95%	2.99%	4.04%	2.55%	2.75%	2.52%
Food	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Books, periodicals and software	0.43%	0.49%	1.77%	0.39%	0.03%	1.32%	0.46%
Technology supplies	0.00%	0.10%	0.87%	0.11%	0.45%	0.00%	0.00%
Vehicle supplies	2.11%	1.44%	1.52%	1.51%	1.14%	1.25%	1.96%
Control level supplies	0.00%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%
Total supplies	6.71%	7.28%	8.90%	10.68%	4.98%	7.15%	6.85%
Plant and equipment:							
Land	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Buildings	0.00%	1.17%	0.00%	0.00%	0.00%	0.00%	0.05%
Equipment	0.53%	0.00%	0.14%	0.00%	0.00%	0.55%	0.11%
Bus replacement	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.02%
Total plant and equipment	0.53%	1.17%	0.14%	0.00%	0.00%	0.56%	0.17%
Other:							
Dues and fees	0.00%	0.03%	0.02%	0.09%	0.25%	0.03%	0.02%
Judgements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Debt related	0.00%	0.00%	0.22%	0.00%	0.00%	0.00%	0.92%
Taxes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assistance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%
Transfers Out	3.78%	2.50%	0.00%	1.54%	3.93%	2.93%	1.12%
Total other	3.78%	2.53%	0.24%	1.63%	4.17%	2.96%	2.06%
Total expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
GENERAL CURRENT EXPENSE FUND
WITH COMPARATIVE ANALYSIS
FOR THE 2008-09 YEAR**

Expenditures	Hancock	Hardy	Harrison	Jackson	Jefferson	Kanawha
Salaries:						
Professional personnel	47.09%	46.51%	45.34%	42.88%	42.37%	44.51%
Service personnel	13.66%	11.73%	13.14%	12.73%	12.92%	12.52%
Professional substitutes	1.61%	2.19%	0.55%	1.53%	1.91%	1.02%
Service substitutes	0.73%	0.69%	0.53%	0.72%	1.06%	0.47%
Temporary part time professional	0.15%	0.09%	0.00%	0.02%	0.00%	0.13%
Temporary part time service	0.00%	0.06%	0.00%	0.25%	0.00%	0.57%
Board members	0.11%	0.15%	0.04%	0.07%	0.04%	0.02%
Students	0.00%	0.00%	0.00%	0.09%	0.00%	0.00%
Total salaries	63.35%	61.42%	59.60%	58.28%	58.30%	59.23%
Employee benefits:						
Group insurance	11.83%	11.89%	11.73%	11.56%	10.69%	11.46%
Social security	4.72%	4.54%	4.44%	4.31%	4.34%	4.40%
Retirement	6.62%	5.91%	6.24%	5.81%	5.21%	5.74%
Tuition reimbursement	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unemployment compensation	0.08%	0.06%	0.01%	0.03%	0.09%	0.02%
Workers' compensation	0.67%	0.50%	0.84%	0.74%	0.81%	0.54%
Other employee benefits	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total employee benefits	23.93%	22.90%	23.27%	22.45%	21.14%	22.16%
Total salaries and employee benefits	87.28%	84.32%	82.87%	80.73%	79.44%	81.39%
Purchased professional & technical services:						
Administration	0.11%	0.00%	0.00%	0.05%	0.00%	0.15%
Professional educators	0.57%	0.62%	0.05%	0.20%	0.30%	0.29%
Employee training and development	0.00%	0.01%	0.02%	0.02%	0.01%	0.00%
Other professional	1.25%	0.28%	0.75%	0.54%	0.87%	0.60%
Technical	0.06%	0.00%	0.51%	0.56%	0.03%	0.00%
Total purchased prof. & technical serv	1.99%	0.91%	1.34%	1.37%	1.22%	1.05%
Purchased services-other:						
Utilities	0.14%	0.16%	0.33%	0.18%	0.19%	0.37%
Cleaning	0.12%	0.53%	0.44%	0.34%	0.26%	0.40%
Repair & maintenance	0.25%	2.49%	0.26%	2.59%	1.69%	1.08%
Rentals	0.62%	0.84%	0.06%	0.09%	0.05%	0.42%
Construction services	0.04%	0.00%	0.94%	0.00%	0.64%	0.01%
Student transportation services	0.10%	0.15%	0.00%	0.04%	0.14%	0.16%
Insurance	0.60%	0.91%	0.57%	0.54%	0.41%	0.87%
Communications	0.46%	0.43%	0.74%	0.35%	0.46%	0.19%
Advertising	0.03%	0.05%	0.01%	0.04%	0.01%	0.02%
Printing/binding	0.01%	0.00%	0.05%	0.01%	0.00%	0.00%
Tuition	0.00%	0.00%	0.49%	0.00%	0.35%	0.00%
Food services management	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%
Travel	0.19%	0.16%	0.21%	0.18%	0.22%	0.15%
Interagency purchased services	0.00%	0.30%	0.45%	0.60%	0.25%	0.00%
Total purchased services-other	2.55%	6.02%	4.53%	4.97%	4.69%	3.68%
Supplies:						
General	1.18%	1.44%	2.20%	2.07%	2.05%	2.56%
Energy	2.48%	2.13%	2.51%	1.73%	2.25%	2.36%
Food	0.00%	0.02%	0.00%	0.00%	0.00%	0.01%
Books, periodicals and software	0.04%	0.00%	1.49%	0.92%	1.18%	1.00%
Technology supplies	0.90%	0.00%	0.90%	0.23%	0.33%	0.70%
Vehicle supplies	1.54%	1.25%	0.76%	1.16%	1.05%	0.77%
Control level supplies	0.00%	0.02%	0.25%	0.84%	0.13%	0.00%
Total supplies	6.13%	4.85%	8.11%	6.95%	6.98%	7.40%
Plant and equipment:						
Land	0.00%	0.00%	0.05%	0.00%	0.00%	0.00%
Buildings	0.00%	0.00%	0.00%	0.52%	0.02%	0.00%
Equipment	0.08%	0.07%	0.33%	0.15%	0.20%	0.11%
Bus replacement	0.00%	0.00%	0.02%	0.00%	0.00%	0.09%
Total plant and equipment	0.08%	0.07%	0.41%	0.68%	0.22%	0.20%
Other:						
Dues and fees	0.12%	0.03%	0.08%	0.02%	0.02%	0.03%
Judgements	0.04%	0.00%	0.00%	0.00%	0.01%	0.00%
Debt related	0.00%	0.00%	0.10%	0.00%	0.00%	0.00%
Taxes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assistance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	-0.01%	0.00%	0.00%	0.00%	0.14%	0.01%
Transfers Out	1.81%	3.81%	2.56%	5.28%	7.30%	6.24%
Total other	1.96%	3.84%	2.75%	5.30%	7.46%	6.28%
Total expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
GENERAL CURRENT EXPENSE FUND
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FOR THE 2008-09 YEAR**

Expenditures	Lewis	Lincoln	Logan	Marion	Marshall	Mason	McDowell
Salaries:							
Professional personnel	42.91%	42.22%	44.05%	43.90%	43.22%	40.15%	41.29%
Service personnel	12.92%	11.39%	12.56%	13.87%	13.21%	12.86%	15.29%
Professional substitutes	1.64%	3.21%	1.28%	1.71%	1.63%	2.30%	2.56%
Service substitutes	0.91%	1.13%	0.50%	0.92%	0.88%	1.08%	0.84%
Temporary part time professional	0.05%	0.00%	0.29%	0.00%	0.00%	0.28%	0.17%
Temporary part time service	0.00%	0.00%	0.23%	0.00%	0.00%	0.00%	0.00%
Board members	0.13%	0.07%	0.05%	0.04%	0.09%	0.09%	0.07%
Students	0.00%	0.01%	0.00%	0.00%	0.00%	0.01%	0.00%
Total salaries	58.57%	58.03%	58.96%	60.44%	59.02%	56.77%	60.22%
Employee benefits:							
Group insurance	13.93%	11.94%	11.92%	12.91%	14.14%	11.94%	8.77%
Social security	4.34%	4.28%	4.37%	4.53%	4.43%	4.23%	4.56%
Retirement	5.62%	6.08%	5.97%	5.68%	6.27%	5.30%	6.72%
Tuition reimbursement	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
Unemployment compensation	0.01%	0.01%	0.05%	0.05%	0.05%	0.07%	0.14%
Workers' compensation	0.76%	1.19%	1.49%	0.59%	0.58%	0.59%	1.14%
Other employee benefits	-0.01%	0.46%	0.00%	0.00%	0.00%	0.00%	0.00%
Total employee benefits	24.64%	23.97%	23.79%	23.75%	25.47%	22.13%	21.32%
Total salaries and employee benefits	83.21%	82.00%	82.75%	84.19%	84.49%	78.90%	81.54%
Purchased professional & technical services:							
Administration	0.08%	0.00%	0.04%	0.08%	0.00%	0.04%	0.00%
Professional educators	0.00%	0.00%	0.01%	0.27%	0.00%	0.59%	0.00%
Employee training and development	0.02%	0.04%	0.01%	0.00%	0.79%	0.00%	0.00%
Other professional	0.86%	1.18%	0.77%	1.39%	1.53%	1.60%	1.49%
Technical	0.01%	0.28%	0.00%	0.00%	0.22%	0.02%	0.02%
Total purchased prof. & technical serv	0.98%	1.50%	0.83%	1.75%	2.54%	2.26%	1.52%
Purchased services-other:							
Utilities	0.42%	0.16%	0.37%	0.19%	0.20%	0.19%	0.27%
Cleaning	0.21%	0.26%	0.22%	0.25%	0.16%	0.27%	0.33%
Repair & maintenance	2.11%	1.09%	0.78%	1.30%	0.68%	0.07%	0.28%
Rentals	0.02%	0.08%	0.10%	0.13%	0.02%	0.04%	0.11%
Construction services	0.00%	0.00%	0.53%	0.00%	1.00%	0.24%	0.22%
Student transportation services	0.01%	0.07%	0.05%	0.00%	0.00%	0.01%	0.00%
Insurance	1.17%	0.84%	0.75%	0.58%	0.64%	0.77%	1.55%
Communications	0.41%	0.53%	0.05%	0.39%	0.42%	0.53%	0.44%
Advertising	0.01%	0.04%	0.03%	0.01%	0.04%	0.02%	0.02%
Printing/binding	0.01%	0.01%	0.00%	0.06%	0.00%	0.00%	0.01%
Tuition	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%
Food services management	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
Travel	0.17%	0.20%	0.05%	0.13%	0.19%	0.19%	0.13%
Interagency purchased services	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%
Total purchased services-other	4.53%	3.30%	2.95%	3.02%	3.34%	2.37%	3.80%
Supplies:							
General	2.52%	2.26%	1.97%	1.82%	2.27%	3.50%	1.87%
Energy	2.48%	2.53%	2.85%	2.27%	2.14%	2.58%	2.79%
Food	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Books, periodicals and software	0.64%	0.20%	0.95%	0.65%	0.24%	1.80%	1.51%
Technology supplies	0.51%	0.13%	0.25%	1.55%	0.00%	0.75%	0.29%
Vehicle supplies	1.48%	1.92%	1.44%	1.58%	1.15%	1.26%	1.95%
Control level supplies	0.00%	0.97%	0.61%	0.00%	0.21%	0.00%	0.00%
Total supplies	7.63%	8.02%	8.07%	7.87%	6.00%	9.89%	8.41%
Plant and equipment:							
Land	0.28%	0.00%	0.00%	0.00%	0.00%	0.51%	0.00%
Buildings	0.17%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%
Equipment	0.16%	0.59%	0.58%	0.34%	0.15%	0.60%	0.23%
Bus replacement	0.00%	0.02%	0.11%	0.00%	0.00%	0.00%	0.00%
Total plant and equipment	0.61%	0.62%	0.69%	0.34%	0.17%	1.11%	0.23%
Other:							
Dues and fees	0.13%	0.03%	0.05%	0.12%	0.03%	0.01%	0.02%
Judgements	0.00%	0.00%	0.03%	0.00%	0.00%	0.00%	0.00%
Debt related	0.00%	0.19%	0.26%	0.54%	0.64%	0.00%	0.19%
Taxes	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
Student Assistance	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.35%	0.00%	0.00%	0.00%	0.03%	0.02%
Transfers Out	2.92%	3.99%	4.34%	2.18%	2.78%	5.42%	4.27%
Total other	3.05%	4.56%	4.71%	2.83%	3.45%	5.46%	4.49%
Total expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
GENERAL CURRENT EXPENSE FUND
WITH COMPARATIVE ANALYSIS
FOR THE 2008-09 YEAR**

Expenditures	Mercer	Mineral	Mingo	Monongalia	Monroe	Morgan
Salaries:						
Professional personnel	41.80%	45.45%	42.58%	40.63%	43.98%	43.75%
Service personnel	11.55%	12.73%	13.53%	12.08%	14.25%	11.91%
Professional substitutes	3.51%	1.51%	2.80%	1.48%	1.95%	1.28%
Service substitutes	1.13%	0.66%	1.23%	0.79%	1.11%	0.77%
Temporary part time professional	0.00%	0.01%	0.00%	0.00%	0.34%	0.15%
Temporary part time service	0.00%	0.22%	0.00%	0.04%	0.05%	0.04%
Board members	0.04%	0.08%	0.04%	0.03%	0.18%	0.08%
Students	0.00%	0.01%	0.00%	0.00%	0.00%	0.01%
Total salaries	58.03%	60.66%	60.18%	55.05%	61.86%	57.99%
Employee benefits:						
Group insurance	12.08%	11.51%	11.74%	11.44%	10.60%	12.26%
Social security	4.37%	4.50%	4.52%	4.09%	4.59%	4.29%
Retirement	6.21%	6.57%	5.82%	5.47%	5.82%	5.24%
Tuition reimbursement	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%
Unemployment compensation	0.01%	0.01%	0.04%	0.00%	0.06%	0.02%
Workers' compensation	0.71%	0.54%	1.42%	0.68%	0.61%	0.33%
Other employee benefits	0.71%	0.00%	0.00%	0.01%	0.00%	0.00%
Total employee benefits	24.09%	23.12%	23.53%	21.69%	21.68%	22.35%
Total salaries and employee benefits	82.12%	83.79%	83.72%	76.74%	83.53%	80.34%
Purchased professional & technical services:						
Administration	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%
Professional educators	0.66%	0.45%	0.04%	0.04%	0.07%	0.96%
Employee training and development	0.02%	0.02%	0.01%	0.04%	0.05%	0.03%
Other professional	1.14%	0.48%	0.61%	1.06%	0.80%	0.93%
Technical	0.00%	0.00%	0.11%	0.20%	0.03%	0.10%
Total purchased prof. & technical serv	1.83%	0.95%	0.77%	1.34%	0.95%	2.03%
Purchased services-other:						
Utilities	0.32%	0.24%	0.35%	0.21%	0.70%	0.34%
Cleaning	0.34%	0.04%	0.40%	0.25%	0.29%	0.45%
Repair & maintenance	1.02%	1.80%	1.62%	0.97%	0.57%	1.49%
Rentals	0.45%	0.07%	0.16%	0.55%	0.00%	0.04%
Construction services	0.99%	0.73%	0.03%	0.01%	0.00%	0.47%
Student transportation services	0.07%	0.03%	0.03%	0.26%	0.00%	0.03%
Insurance	0.77%	0.56%	0.67%	0.78%	0.74%	0.64%
Communications	0.53%	0.58%	0.59%	0.47%	0.71%	0.46%
Advertising	0.03%	0.04%	0.02%	0.01%	0.00%	0.02%
Printing/binding	0.02%	0.00%	0.00%	0.02%	0.00%	0.05%
Tuition	0.00%	0.00%	0.00%	0.01%	0.00%	0.12%
Food services management	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Travel	0.18%	0.45%	0.21%	0.21%	0.28%	0.39%
Interagency purchased services	0.00%	0.00%	1.20%	0.06%	0.00%	0.97%
Total purchased services-other	4.70%	4.55%	5.27%	3.80%	3.29%	5.47%
Supplies:						
General	1.91%	2.49%	1.42%	2.03%	2.72%	2.11%
Energy	2.77%	2.69%	2.19%	2.86%	2.43%	2.51%
Food	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Books, periodicals and software	0.91%	0.30%	1.98%	0.42%	1.05%	1.71%
Technology supplies	0.04%	0.18%	0.31%	0.01%	0.59%	0.42%
Vehicle supplies	1.20%	1.97%	1.71%	1.33%	1.38%	1.09%
Control level supplies	0.32%	1.18%	0.00%	0.08%	0.04%	0.00%
Total supplies	7.16%	8.81%	7.61%	6.72%	8.20%	7.83%
Plant and equipment:						
Land	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%
Buildings	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
Equipment	0.24%	0.82%	0.28%	1.08%	0.50%	0.25%
Bus replacement	0.05%	0.00%	0.00%	0.00%	0.07%	0.00%
Total plant and equipment	0.29%	0.83%	0.28%	1.10%	0.57%	0.25%
Other:						
Dues and fees	0.02%	0.05%	0.02%	0.07%	0.06%	0.01%
Judgements	0.00%	0.01%	0.00%	0.01%	0.00%	0.00%
Debt related	0.00%	0.00%	0.00%	0.69%	0.00%	0.50%
Taxes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assistance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	0.09%	0.06%	0.61%	0.00%
Transfers Out	3.88%	1.02%	2.24%	9.47%	2.78%	3.56%
Total other	3.90%	1.08%	2.35%	10.30%	3.44%	4.07%
Total expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
GENERAL CURRENT EXPENSE FUND
WITH COMPARATIVE ANALYSIS
FOR THE 2008-09 YEAR**

Expenditures	Nicholas	Ohio	Pendleton	Pleasants	Pocahontas	Preston	Putnam
Salaries:							
Professional personnel	45.39%	43.75%	44.56%	43.30%	44.66%	45.42%	45.96%
Service personnel	13.86%	12.81%	14.42%	14.10%	15.66%	12.64%	12.36%
Professional substitutes	1.65%	1.66%	0.92%	1.55%	1.71%	1.41%	2.04%
Service substitutes	0.84%	0.77%	0.48%	1.15%	0.80%	0.45%	0.69%
Temporary part time professional	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%
Temporary part time service	0.10%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
Board members	0.09%	0.07%	0.17%	0.18%	0.25%	0.08%	0.02%
Students	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
Total salaries	61.93%	59.10%	60.56%	60.28%	63.08%	60.01%	61.27%
Employee benefits:							
Group insurance	9.98%	13.39%	13.36%	11.56%	13.15%	12.66%	11.68%
Social security	4.59%	4.37%	4.44%	4.46%	4.66%	4.40%	4.56%
Retirement	6.35%	6.06%	6.92%	6.49%	6.54%	6.26%	6.13%
Tuition reimbursement	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Unemployment compensation	0.06%	0.06%	0.00%	0.02%	0.01%	0.00%	0.01%
Workers' compensation	0.75%	0.70%	0.43%	0.55%	0.67%	0.57%	0.66%
Other employee benefits	0.00%	0.00%	0.00%	0.49%	0.00%	0.00%	0.64%
Total employee benefits	21.73%	24.57%	25.15%	23.58%	25.03%	23.90%	23.68%
Total salaries and employee benefits	83.66%	83.67%	85.71%	83.86%	88.11%	83.91%	84.95%
Purchased professional & technical services:							
Administration	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%
Professional educators	0.37%	0.35%	0.00%	0.05%	0.07%	0.46%	0.82%
Employee training and development	0.23%	0.02%	0.02%	0.06%	0.00%	0.00%	0.01%
Other professional	0.80%	2.37%	1.47%	1.12%	1.14%	0.85%	0.75%
Technical	0.29%	0.00%	0.00%	0.57%	0.00%	0.00%	0.11%
Total purchased prof. & technical serv	1.69%	2.74%	1.50%	1.79%	1.21%	1.31%	1.69%
Purchased services-other:							
Utilities	0.30%	0.25%	0.33%	0.44%	0.19%	0.29%	0.42%
Cleaning	0.27%	0.13%	0.34%	0.00%	0.21%	0.44%	0.15%
Repair & maintenance	0.08%	1.73%	0.23%	1.49%	0.44%	0.91%	1.33%
Rentals	0.02%	0.17%	0.13%	0.03%	0.07%	0.16%	0.14%
Construction services	0.74%	0.00%	0.24%	0.00%	0.00%	2.91%	0.11%
Student transportation services	0.33%	0.11%	0.58%	0.00%	0.05%	0.00%	0.10%
Insurance	0.64%	0.94%	0.95%	0.66%	1.14%	0.76%	0.59%
Communications	0.43%	0.46%	0.54%	0.66%	0.54%	0.30%	0.38%
Advertising	0.01%	0.08%	0.02%	0.05%	0.03%	0.06%	0.02%
Printing/binding	0.00%	0.00%	0.00%	0.00%	0.02%	0.02%	0.05%
Tuition	0.28%	0.00%	0.01%	0.04%	0.00%	0.00%	0.00%
Food services management	0.00%	0.00%	0.00%	0.00%	0.08%	0.00%	0.00%
Travel	0.20%	0.20%	0.37%	0.20%	0.23%	0.13%	0.19%
Interagency purchased services	0.00%	0.00%	0.22%	0.99%	0.00%	0.00%	0.00%
Total purchased services-other	3.30%	4.06%	3.96%	4.56%	3.00%	5.98%	3.47%
Supplies:							
General	2.05%	1.48%	1.01%	1.90%	1.00%	1.11%	1.76%
Energy	2.26%	2.40%	2.61%	2.30%	3.04%	2.91%	1.67%
Food	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%
Books, periodicals and software	0.26%	0.00%	0.02%	0.39%	0.00%	0.00%	0.36%
Technology supplies	0.10%	0.00%	0.13%	0.82%	0.00%	0.05%	0.17%
Vehicle supplies	1.76%	1.30%	1.73%	1.12%	2.10%	1.86%	1.07%
Control level supplies	0.04%	0.00%	0.22%	0.00%	0.04%	0.04%	0.25%
Total supplies	6.52%	5.18%	5.72%	6.52%	6.18%	5.98%	5.29%
Plant and equipment:							
Land	0.63%	0.00%	0.00%	0.00%	0.00%	0.00%	0.20%
Buildings	0.74%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Equipment	0.32%	0.70%	0.00%	0.13%	0.00%	0.44%	0.31%
Bus replacement	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total plant and equipment	1.69%	0.70%	0.00%	0.13%	0.00%	0.44%	0.51%
Other:							
Dues and fees	0.09%	0.16%	0.02%	0.03%	0.03%	0.03%	0.02%
Judgements	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
Debt related	0.45%	0.00%	0.21%	0.00%	0.00%	0.00%	0.00%
Taxes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assistance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	1.07%	0.00%	0.00%	0.00%	0.00%	0.00%
Transfers Out	2.58%	2.42%	2.87%	3.08%	1.47%	2.35%	4.06%
Total other	3.13%	3.65%	3.11%	3.13%	1.50%	2.38%	4.09%
Total expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
GENERAL CURRENT EXPENSE FUND
WITH COMPARATIVE ANALYSIS
FOR THE 2008-09 YEAR**

Expenditures	Raleigh	Randolph	Ritchie	Roane	Summers	Taylor
Salaries:						
Professional personnel	43.59%	47.95%	48.54%	45.23%	45.12%	44.29%
Service personnel	11.65%	11.65%	13.77%	14.11%	12.04%	13.23%
Professional substitutes	2.29%	1.81%	1.31%	1.92%	2.06%	1.57%
Service substitutes	1.00%	0.66%	0.94%	0.71%	0.26%	0.96%
Temporary part time professional	0.02%	0.00%	0.22%	0.00%	0.11%	0.00%
Temporary part time service	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%
Board members	0.03%	0.11%	0.17%	0.07%	0.25%	0.20%
Students	0.00%	0.00%	0.18%	0.03%	0.00%	0.00%
Total salaries	58.63%	62.19%	65.14%	62.06%	59.84%	60.24%
Employee benefits:						
Group insurance	9.11%	12.01%	9.01%	13.34%	13.30%	13.71%
Social security	4.37%	4.68%	4.77%	4.54%	4.59%	4.43%
Retirement	5.68%	6.85%	6.26%	6.33%	6.40%	6.53%
Tuition reimbursement	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%
Unemployment compensation	0.00%	0.03%	0.00%	0.05%	0.08%	0.03%
Workers' compensation	1.20%	0.79%	0.47%	0.52%	0.93%	0.36%
Other employee benefits	0.00%	0.00%	0.78%	0.00%	0.00%	0.00%
Total employee benefits	20.37%	24.37%	21.29%	24.79%	25.30%	25.08%
Total salaries and employee benefits	79.00%	86.55%	86.43%	86.85%	85.14%	85.32%
Purchased professional & technical services:						
Administration	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Professional educators	0.27%	0.05%	1.10%	0.04%	0.00%	0.18%
Employee training and development	0.04%	0.03%	0.06%	0.02%	0.02%	0.02%
Other professional	1.43%	0.69%	0.67%	0.66%	1.22%	0.44%
Technical	0.42%	0.02%	0.72%	0.00%	0.00%	0.27%
Total purchased prof. & technical serv	2.15%	0.79%	2.55%	0.72%	1.24%	0.91%
Purchased services-other:						
Utilities	0.27%	0.29%	0.17%	0.32%	0.46%	0.24%
Cleaning	0.08%	0.18%	0.25%	0.34%	0.34%	0.21%
Repair & maintenance	1.64%	0.33%	0.03%	0.23%	0.44%	0.53%
Rentals	0.04%	0.02%	0.07%	0.00%	0.15%	0.98%
Construction services	3.37%	0.70%	0.22%	0.04%	0.69%	1.26%
Student transportation services	0.10%	0.01%	0.10%	0.35%	0.01%	0.01%
Insurance	0.79%	0.84%	0.83%	0.74%	0.64%	0.72%
Communications	0.39%	0.62%	0.65%	0.42%	0.34%	0.27%
Advertising	0.04%	0.01%	0.04%	0.02%	0.00%	0.03%
Printing/binding	0.01%	0.00%	0.00%	0.00%	0.00%	0.01%
Tuition	0.00%	0.02%	0.84%	0.00%	0.00%	0.00%
Food services management	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Travel	0.14%	0.05%	0.25%	0.08%	0.11%	0.16%
Interagency purchased services	0.59%	0.00%	0.00%	0.20%	0.00%	0.00%
Total purchased services-other	7.46%	3.08%	3.45%	2.74%	3.18%	4.41%
Supplies:						
General	1.77%	0.90%	1.90%	1.17%	0.83%	1.99%
Energy	2.95%	3.15%	2.78%	2.18%	3.17%	3.02%
Food	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%
Books, periodicals and software	1.02%	0.00%	1.05%	0.57%	0.02%	0.60%
Technology supplies	0.16%	0.29%	0.21%	0.18%	0.01%	0.25%
Vehicle supplies	1.85%	1.28%	1.47%	1.61%	2.20%	1.52%
Control level supplies	1.36%	0.19%	0.00%	0.86%	1.23%	0.00%
Total supplies	9.11%	5.81%	7.45%	6.58%	7.45%	7.38%
Plant and equipment:						
Land	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%
Buildings	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Equipment	0.18%	0.18%	0.06%	0.00%	0.00%	0.48%
Bus replacement	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
Total plant and equipment	0.19%	0.18%	0.10%	0.00%	0.00%	0.48%
Other:						
Dues and fees	0.01%	0.02%	0.01%	0.02%	0.06%	0.04%
Judgements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Debt related	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Taxes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assistance	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.49%	0.00%	0.00%	0.03%	0.00%
Transfers Out	2.06%	3.07%	0.00%	3.10%	2.90%	1.46%
Total other	2.08%	3.58%	0.01%	3.12%	2.99%	1.50%
Total expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
GENERAL CURRENT EXPENSE FUND
WITH COMPARATIVE ANALYSIS
FOR THE 2008-09 YEAR**

Expenditures	Tucker	Tyler	Upshur	Wayne	Webster	Wetzel	Wirt
Salaries:							
Professional personnel	44.98%	43.75%	45.21%	43.62%	47.45%	44.64%	47.10%
Service personnel	13.21%	12.58%	11.76%	13.10%	12.40%	12.05%	13.88%
Professional substitutes	1.27%	1.64%	1.55%	1.16%	1.61%	1.63%	1.39%
Service substitutes	0.52%	0.78%	0.61%	1.08%	0.67%	0.61%	0.84%
Temporary part time professional	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Temporary part time service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Board members	0.22%	0.16%	0.09%	0.03%	0.15%	0.09%	0.24%
Students	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total salaries	60.20%	58.91%	59.22%	58.99%	62.28%	59.01%	63.46%
Employee benefits:							
Group insurance	10.15%	12.13%	12.73%	12.61%	13.30%	11.62%	11.30%
Social security	4.43%	4.33%	4.39%	4.36%	4.62%	4.35%	4.75%
Retirement	6.14%	6.73%	6.35%	5.53%	6.42%	6.35%	6.13%
Tuition reimbursement	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%
Unemployment compensation	0.02%	0.00%	0.04%	0.03%	0.08%	0.03%	0.16%
Workers' compensation	0.75%	0.43%	0.68%	0.82%	0.56%	0.62%	0.64%
Other employee benefits	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total employee benefits	21.51%	23.62%	24.18%	23.36%	24.97%	22.98%	22.98%
Total salaries and employee benefits	81.70%	82.53%	83.40%	82.35%	87.25%	81.99%	86.43%
Purchased professional & technical services:							
Administration	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Professional educators	0.02%	0.10%	0.29%	1.77%	0.01%	0.78%	0.00%
Employee training and development	0.72%	0.00%	0.74%	0.00%	0.10%	0.00%	0.00%
Other professional	1.05%	0.12%	1.25%	0.55%	0.92%	2.74%	0.53%
Technical	0.00%	0.38%	0.01%	0.00%	0.00%	0.19%	0.00%
Total purchased prof. & technical serv	1.79%	0.59%	2.29%	2.32%	1.03%	3.71%	0.53%
Purchased services-other:							
Utilities	0.38%	0.38%	0.43%	0.37%	0.29%	0.28%	0.45%
Cleaning	0.36%	0.24%	0.20%	0.22%	0.07%	0.21%	0.11%
Repair & maintenance	5.80%	2.13%	0.49%	1.84%	0.18%	2.23%	0.35%
Rentals	0.00%	0.11%	0.01%	0.06%	0.03%	0.19%	0.02%
Construction services	0.00%	0.15%	0.06%	0.00%	0.00%	0.00%	0.00%
Student transportation services	0.00%	0.01%	0.01%	0.00%	0.59%	0.01%	0.03%
Insurance	0.81%	0.84%	0.81%	0.86%	0.77%	0.99%	0.72%
Communications	0.48%	0.29%	0.25%	0.48%	0.49%	0.50%	0.70%
Advertising	0.03%	0.02%	0.03%	0.02%	0.03%	0.01%	0.03%
Printing/binding	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tuition	0.00%	0.72%	1.14%	0.00%	0.06%	0.01%	0.00%
Food services management	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Travel	0.20%	0.29%	0.17%	0.19%	0.13%	0.19%	0.16%
Interagency purchased services	0.00%	0.00%	0.12%	0.00%	0.00%	0.00%	0.00%
Total purchased services-other	8.06%	5.18%	3.73%	4.02%	2.64%	4.63%	2.56%
Supplies:							
General	1.92%	2.17%	2.95%	1.58%	1.18%	1.61%	2.27%
Energy	3.78%	2.18%	2.07%	2.30%	3.14%	2.21%	3.10%
Food	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Books, periodicals and software	0.00%	1.08%	0.90%	0.68%	0.36%	0.58%	0.57%
Technology supplies	0.02%	0.49%	0.21%	0.06%	0.00%	0.64%	0.00%
Vehicle supplies	1.97%	1.56%	1.42%	1.82%	1.66%	1.75%	1.49%
Control level supplies	0.10%	0.00%	0.00%	0.03%	0.44%	0.00%	1.18%
Total supplies	7.80%	7.48%	7.54%	6.47%	6.77%	6.78%	8.61%
Plant and equipment:							
Land	0.00%	0.16%	0.00%	0.13%	0.00%	0.00%	0.00%
Buildings	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
Equipment	0.00%	0.00%	0.24%	0.14%	0.00%	0.64%	0.32%
Bus replacement	0.62%	0.00%	0.00%	0.02%	0.08%	0.00%	0.14%
Total plant and equipment	0.62%	0.17%	0.24%	0.29%	0.08%	0.64%	0.46%
Other:							
Dues and fees	0.02%	0.00%	0.02%	0.05%	0.06%	0.03%	0.02%
Judgements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Debt related	0.00%	0.56%	1.13%	0.20%	0.23%	0.00%	0.00%
Taxes	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Student Assistance	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	1.51%	0.00%	0.06%	0.05%	0.00%
Transfers Out	0.00%	3.49%	0.12%	4.30%	1.89%	2.16%	1.38%
Total other	0.02%	4.05%	2.79%	4.54%	2.23%	2.24%	1.41%
Total expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**COUNTY BOARDS OF EDUCATION
EXPENDITURES BY OBJECT OF EXPENDITURE
GENERAL CURRENT EXPENSE FUND
WITH COMPARATIVE ANALYSIS
FOR THE 2008-09 YEAR**

Expenditures	Wood	Wyoming	State Total
Salaries:			
Professional personnel	44.55%	44.82%	44.87%
Service personnel	13.05%	11.58%	12.91%
Professional substitutes	2.06%	2.01%	1.71%
Service substitutes	0.84%	0.92%	0.78%
Temporary part time professional	0.79%	0.00%	0.09%
Temporary part time service	0.66%	0.00%	0.13%
Board members	0.02%	0.07%	0.06%
Students	0.04%	0.00%	0.01%
Total salaries	62.00%	59.41%	60.57%
Employee benefits:			
Group insurance	10.90%	8.64%	11.79%
Social security	4.63%	4.53%	4.50%
Retirement	6.33%	6.66%	6.03%
Tuition reimbursement	0.12%	0.00%	0.01%
Unemployment compensation	0.02%	0.01%	0.03%
Workers' compensation	0.70%	1.03%	0.74%
Other employee benefits	0.21%	0.00%	0.07%
Total employee benefits	22.91%	20.88%	23.17%
Total salaries and employee benefits	84.92%	80.29%	83.74%
Purchased professional & technical services:			
Administration	0.00%	0.00%	0.04%
Professional educators	0.67%	0.00%	0.46%
Employee training and development	0.41%	0.01%	0.08%
Other professional	0.50%	0.91%	0.95%
Technical	0.04%	0.20%	0.13%
Total purchased prof. & technical serv	1.62%	1.12%	1.66%
Purchased services-other:			
Utilities	0.22%	0.34%	0.30%
Cleaning	0.35%	0.50%	0.25%
Repair & maintenance	1.26%	2.31%	1.17%
Rentals	0.01%	0.00%	0.17%
Construction services	0.00%	0.00%	0.44%
Student transportation services	0.09%	0.01%	0.15%
Insurance	0.53%	0.79%	0.73%
Communications	0.47%	0.17%	0.44%
Advertising	0.01%	0.09%	0.03%
Printing/binding	0.07%	0.00%	0.01%
Tuition	0.01%	0.00%	0.08%
Food services management	0.00%	0.00%	0.00%
Travel	0.14%	0.30%	0.19%
Interagency purchased services	0.00%	0.00%	0.12%
Total purchased services-other	3.16%	4.50%	4.08%
Supplies:			
General	1.99%	2.12%	2.12%
Energy	2.25%	2.43%	2.50%
Food	0.00%	0.00%	0.00%
Books, periodicals and software	0.12%	2.67%	0.85%
Technology supplies	0.04%	0.11%	0.37%
Vehicle supplies	0.99%	1.84%	0.00%
Control level supplies	0.52%	0.00%	0.21%
Total supplies	5.92%	9.18%	6.06%
Plant and equipment:			
Land	0.00%	0.00%	0.04%
Buildings	0.00%	0.00%	0.07%
Equipment	0.09%	0.27%	0.27%
Bus replacement	0.02%	0.00%	0.03%
Total plant and equipment	0.11%	0.27%	0.41%
Other:			
Dues and fees	0.07%	0.01%	0.04%
Judgements	0.00%	0.00%	0.00%
Debt related	0.76%	0.83%	0.18%
Taxes	0.00%	0.00%	0.00%
Student Assistance	0.00%	0.00%	0.00%
Miscellaneous	0.00%	0.00%	0.07%
Transfers Out	3.44%	3.81%	3.76%
Total other	4.27%	4.65%	4.05%
Total expenditures	100.00%	100.00%	100.00%