

**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	3,514.36	3,929.06	4,234.88	3,770.07	4,106.04	3,665.28	3,082.23
Service personnel	951.67	1,143.12	1,122.56	975.60	1,142.45	963.80	988.71
Professional substitutes	101.53	107.82	200.09	116.27	132.88	112.81	130.40
Service substitutes	38.34	64.78	117.75	47.55	89.31	35.82	50.96
Temporary part time professional	-	5.69	-	-	-	6.76	21.45
Temporary part time service	-	-	-	-	1.40	27.06	-
Board members	10.46	1.17	8.41	12.88	9.89	3.15	17.86
Students	0.72	0.54	-	2.58	1.24	0.42	-
Total salaries	4,617.08	5,252.19	5,683.70	4,924.94	5,483.21	4,815.10	4,291.62
Employee benefits:							
Group insurance	1,042.27	993.04	899.82	806.21	1,129.26	989.17	773.35
Social security	358.51	392.03	428.24	361.07	403.55	358.08	315.65
Retirement	476.70	446.83	564.71	470.98	584.68	474.62	432.15
Tuition reimbursement	-	1.66	-	-	-	(0.05)	0.72
Unemployment compensation	2.08	1.80	1.68	0.97	0.21	3.11	3.48
Workers' compensation	56.74	35.11	89.91	32.45	58.31	54.17	36.91
Other employee benefits	-	0.02	-	-	-	-	-
Total employee benefits	1,936.31	1,870.49	1,984.36	1,671.69	2,176.01	1,879.10	1,562.25
Total salaries and employee benefits	6,553.38	7,122.68	7,668.05	6,596.63	7,659.21	6,694.19	5,853.87
Purchased professional & technical services:							
Administration	37.99	17.05	-	-	-	-	0.68
Professional educators	-	92.92	2.42	-	42.29	193.66	7.72
Employee training and development	12.89	1.27	3.26	0.35	54.11	9.71	0.40
Other professional	52.85	35.37	91.29	107.87	86.48	105.74	86.46
Technical	3.74	9.05	37.99	9.23	-	3.09	-
Total purchased prof. & technical serv	107.47	155.66	134.96	117.45	182.88	312.21	95.26
Purchased services-other:							
Utilities	20.14	18.20	29.02	34.57	21.10	27.99	17.64
Cleaning	32.08	2.96	14.69	16.31	7.51	10.48	47.68
Repair & maintenance	32.55	161.00	59.07	40.01	52.77	90.88	42.04
Rentals	11.80	27.34	14.00	7.61	0.23	1.66	-
Construction services	-	5.97	-	-	5.82	3.46	-
Student transportation services	2.93	64.33	23.05	33.90	4.39	8.35	51.35
Insurance	65.18	39.52	72.17	77.80	77.67	50.73	68.55
Communications	30.97	26.07	46.12	85.03	68.66	51.40	31.23
Advertising	2.17	0.73	4.68	4.82	2.23	6.31	2.02
Printing/binding	-	-	1.16	-	-	0.02	-
Tuition	-	17.43	-	-	-	0.99	-
Food services management	-	-	-	-	-	-	-
Travel	11.16	5.02	19.88	26.37	8.14	18.24	16.37
Interagency purchased services	-	5.87	-	-	-	-	-
Total purchased services-other	208.98	374.43	283.84	326.42	248.53	270.51	276.87
Supplies:							
General	96.44	185.62	389.45	99.09	270.31	272.29	75.86
Energy	229.90	177.68	175.52	222.49	251.88	194.58	274.88
Food	-	-	0.95	-	-	-	-
Books, periodicals and software	25.51	117.62	125.01	26.54	25.40	91.96	1.28
Technology supplies	14.87	7.80	28.74	16.87	5.32	99.07	44.81
Vehicle supplies	31.62	-	-	-	-	0.41	-
Total supplies	520.36	579.75	856.52	470.64	680.62	759.87	556.98
Plant and equipment:							
Land	-	11.44	-	-	2.17	-	-
Buildings	-	42.59	47.92	-	-	-	-
Equipment	14.57	2.86	19.81	4.59	0.38	6.16	16.37
Bus replacement	-	-	4.03	-	17.48	6.21	-
Total plant and equipment	14.57	56.89	71.75	4.59	20.03	12.36	16.37
Other:							
Dues and fees	2.09	0.78	3.77	1.25	1.73	5.05	3.03
Judgements	-	-	-	-	-	-	-
Debt related	22.75	4.51	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-	-
Miscellaneous	-	-	5.11	-	-	0.06	4.12
Transfers Out	135.16	248.39	418.19	-	201.12	409.64	147.64
Total other	160.00	253.69	427.07	1.25	202.85	414.75	154.79
Total expenditures	7,564.77	8,543.10	9,442.19	7,516.98	8,994.12	8,463.91	6,954.13

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GENERAL CURRENT EXPENSE FUND
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FOR THE 2008-09 YEAR**

	<i>On a Per</i>						
Expenditures	Clay	Doddridge	Fayette	Gilmer	Grant	Greenbrier	Hampshire
Salaries:							
Professional personnel	3,505.43	4,145.85	3,759.05	3,690.86	3,371.82	3,809.21	3,259.96
Service personnel	1,073.66	1,341.49	1,118.46	1,066.50	887.02	1,116.84	973.91
Professional substitutes	65.02	146.59	159.77	113.21	159.20	199.19	134.88
Service substitutes	40.80	68.32	65.78	35.83	37.16	90.21	48.05
Temporary part time professional	-	-	-	9.44	-	-	3.27
Temporary part time service	-	-	-	29.98	16.25	-	0.31
Board members	10.35	18.97	5.80	35.51	9.70	5.99	7.85
Students	3.67	-	-	-	-	6.14	-
Total salaries	4,698.93	5,721.22	5,108.86	4,981.34	4,481.15	5,227.58	4,428.23
Employee benefits:							
Group insurance	728.72	931.38	991.36	893.75	894.74	1,139.52	939.73
Social security	343.76	434.07	369.61	374.46	332.98	382.64	327.24
Retirement	445.28	612.76	497.87	471.34	450.01	515.31	430.90
Tuition reimbursement	-	-	-	-	-	-	-
Unemployment compensation	2.92	0.24	7.88	2.68	17.34	4.62	4.85
Workers' compensation	72.05	95.59	95.64	50.46	45.11	55.66	45.99
Other employee benefits	-	(0.82)	-	-	-	-	-
Total employee benefits	1,592.74	2,073.22	1,962.36	1,792.69	1,740.19	2,097.74	1,748.71
Total salaries and employee benefits	6,291.66	7,794.44	7,071.22	6,774.03	6,221.34	7,325.32	6,176.94
Purchased professional & technical services:							
Administration	-	-	-	-	-	-	-
Professional educators	-	5.55	-	-	-	1.05	6.71
Employee training and development	-	11.42	2.36	-	-	-	-
Other professional	169.75	77.75	51.92	84.54	112.33	99.24	42.27
Technical	51.73	-	0.29	-	32.51	25.06	-
Total purchased prof. & technical serv	221.48	94.72	54.57	84.54	144.84	125.36	48.98
Purchased services-other:							
Utilities	21.27	26.47	27.54	12.17	10.64	27.72	26.18
Cleaning	16.73	33.57	18.19	58.26	21.56	0.38	28.68
Repair & maintenance	-	273.41	61.11	251.44	6.23	65.16	85.71
Rentals	-	6.74	0.95	33.25	13.94	2.35	3.46
Construction services	-	-	142.41	32.77	4.19	18.44	-
Student transportation services	141.09	8.72	3.12	-	0.84	3.26	3.28
Insurance	75.42	74.30	54.83	63.82	61.82	69.29	55.31
Communications	32.49	49.09	42.03	38.49	26.60	38.57	14.46
Advertising	1.65	3.00	1.73	11.31	-	3.20	1.84
Printing/binding	0.47	-	4.13	-	1.99	2.25	-
Tuition	-	28.08	-	47.92	-	0.14	-
Food services management	-	-	-	-	-	0.11	-
Travel	59.32	26.83	11.07	24.67	17.88	22.12	23.23
Interagency purchased services	-	-	5.27	26.54	5.70	0.01	-
Total purchased services-other	348.43	530.23	372.40	600.63	171.40	253.00	242.14
Supplies:							
General	104.17	200.59	144.94	393.23	58.79	157.39	135.44
Energy	217.60	279.44	246.76	343.83	183.29	237.53	179.27
Food	-	-	-	-	-	0.10	-
Books, periodicals and software	32.96	46.34	146.23	33.00	1.96	114.01	32.68
Technology supplies	-	9.76	71.96	9.68	32.57	0.19	-
Vehicle supplies	-	15.93	-	-	-	-	0.27
Total supplies	517.34	688.17	735.83	908.38	358.71	616.80	487.39
Plant and equipment:							
Land	-	-	-	-	-	-	-
Buildings	-	110.27	-	-	-	-	3.22
Equipment	40.70	-	11.42	-	-	47.10	7.93
Bus replacement	-	-	-	-	-	1.52	1.25
Total plant and equipment	40.70	110.27	11.42	-	-	48.62	12.40
Other:							
Dues and fees	0.05	2.46	1.32	7.94	17.86	2.47	1.45
Judgements	-	-	-	-	-	-	-
Debt related	-	-	18.29	-	-	-	65.10
Taxes	-	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	0.60
Transfers Out	291.46	236.62	-	131.03	282.52	252.77	79.42
Total other	291.51	239.08	19.62	138.97	300.39	255.23	146.57
Total expenditures	7,711.14	9,456.91	8,265.05	8,506.55	7,196.67	8,624.33	7,114.42

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EXPENDITURES BY OBJECT OF EXPENDITURE
GENERAL CURRENT EXPENSE FUND
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Expenditures	<i>Percentage Basis</i>					
	Hancock	Hardy	Harrison	Jackson	Jefferson	Kanawha
Salaries:						
Professional personnel	3,990.47	3,198.71	3,894.01	3,691.46	4,060.67	3,861.18
Service personnel	1,157.09	806.88	1,128.33	1,096.10	1,237.97	1,086.44
Professional substitutes	136.13	150.28	47.23	131.61	183.18	88.06
Service substitutes	61.84	47.40	45.34	61.94	101.55	40.44
Temporary part time professional	12.93	6.34	0.01	1.44	-	11.29
Temporary part time service	-	4.09	-	21.38	-	49.33
Board members	9.33	10.22	3.71	5.63	4.15	1.43
Students	-	-	-	7.89	0.02	-
Total salaries	5,367.80	4,223.92	5,118.64	5,017.45	5,587.54	5,138.17
Employee benefits:						
Group insurance	1,002.58	817.74	1,007.72	995.51	1,024.21	994.05
Social security	400.29	312.18	381.45	370.71	416.15	381.34
Retirement	560.65	406.54	535.78	500.30	499.82	498.03
Tuition reimbursement	-	-	-	-	-	-
Unemployment compensation	7.14	4.25	1.04	2.50	8.47	2.16
Workers' compensation	57.04	34.29	72.23	63.48	77.45	46.74
Other employee benefits	-	-	-	-	-	-
Total employee benefits	2,027.70	1,575.00	1,998.22	1,932.51	2,026.09	1,922.31
Total salaries and employee benefits	7,395.49	5,798.93	7,116.86	6,949.95	7,613.63	7,060.48
Purchased professional & technical services:						
Administration	9.40	-	-	4.56	-	13.25
Professional educators	47.88	42.64	4.04	17.23	29.14	25.38
Employee training and development	0.33	0.70	1.89	1.98	1.17	0.25
Other professional	106.04	19.14	64.64	46.37	83.49	51.98
Technical	5.07	0.14	44.18	48.21	2.68	-
Total purchased prof. & technical serv	168.71	62.63	114.76	118.35	116.48	90.86
Purchased services-other:						
Utilities	11.55	10.71	28.11	15.62	18.68	32.23
Cleaning	9.92	36.37	37.66	29.40	25.32	34.83
Repair & maintenance	20.79	171.14	22.28	223.21	161.55	93.87
Rentals	52.43	58.02	4.77	7.70	4.74	36.83
Construction services	3.67	-	80.76	-	60.95	0.49
Student transportation services	8.06	10.26	-	3.24	13.81	14.26
Insurance	50.79	62.42	48.72	46.57	39.59	75.52
Communications	39.21	29.73	63.34	29.75	43.74	16.84
Advertising	2.57	3.70	0.66	3.32	1.21	1.38
Printing/binding	1.00	-	4.41	1.13	0.43	0.20
Tuition	-	-	41.95	-	33.98	-
Food services management	0.23	-	-	0.81	-	-
Travel	16.19	11.33	17.63	15.59	21.11	12.69
Interagency purchased services	-	20.49	38.63	51.69	23.94	-
Total purchased services-other	216.42	414.16	388.92	428.03	449.06	319.13
Supplies:						
General	99.56	98.73	188.61	178.46	196.60	221.88
Energy	210.01	146.32	215.72	148.86	215.45	205.13
Food	-	1.08	-	-	-	0.76
Books, periodicals and software	3.12	-	128.26	79.14	112.99	86.47
Technology supplies	76.18	-	77.67	19.42	31.51	60.89
Vehicle supplies	-	1.26	21.21	72.58	12.35	-
Total supplies	519.67	333.25	696.42	598.06	669.20	641.62
Plant and equipment:						
Land	-	-	4.21	-	-	-
Buildings	-	-	-	44.80	1.63	-
Equipment	7.19	4.57	28.66	13.32	19.18	9.81
Bus replacement	-	-	2.08	-	-	7.76
Total plant and equipment	7.19	4.57	34.95	58.12	20.82	17.57
Other:						
Dues and fees	9.78	2.00	7.06	2.15	1.52	3.03
Judgements	3.46	-	-	-	1.13	0.04
Debt related	-	-	8.49	-	-	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	(0.65)	-	0.31	-	13.06	0.83
Transfers Out	153.35	262.05	220.18	454.22	699.41	541.28
Total other	165.93	264.05	236.03	456.37	715.13	545.18
Total expenditures	8,473.42	6,877.59	8,587.95	8,608.89	9,584.33	8,674.83

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GENERAL CURRENT EXPENSE FUND
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FOR THE 2008-09 YEAR**

Expenditures	Lewis	Lincoln	Logan	Marion	Marshall	Mason	McDowell
Salaries:							
Professional personnel	3,838.82	3,528.40	3,536.94	3,785.03	4,265.18	3,709.65	3,462.91
Service personnel	1,155.97	952.05	1,008.69	1,195.61	1,303.68	1,188.50	1,282.19
Professional substitutes	147.09	268.43	103.16	147.25	160.75	212.45	215.14
Service substitutes	81.00	94.22	39.97	79.65	86.48	99.80	70.28
Temporary part time professional	4.72	-	22.97	-	-	25.87	14.49
Temporary part time service	-	-	18.32	-	-	-	-
Board members	11.43	6.12	4.31	3.74	9.00	8.60	6.05
Students	-	0.84	-	-	-	0.87	-
Total salaries	5,239.03	4,850.06	4,734.37	5,211.27	5,825.09	5,245.74	5,051.07
Employee benefits:							
Group insurance	1,245.79	997.54	957.06	1,112.82	1,395.78	1,102.96	735.27
Social security	388.13	357.79	351.00	390.33	437.07	390.84	382.55
Retirement	502.73	507.84	479.56	489.88	619.16	490.11	563.58
Tuition reimbursement	-	0.64	-	-	-	-	-
Unemployment compensation	1.23	0.82	3.69	4.37	5.10	6.28	11.78
Workers' compensation	67.54	99.40	119.26	50.51	56.84	54.60	95.36
Other employee benefits	(0.97)	38.85	-	-	-	0.27	-
Total employee benefits	2,204.44	2,002.88	1,910.58	2,047.91	2,513.96	2,045.06	1,788.54
Total salaries and employee benefits	7,443.47	6,852.94	6,644.95	7,259.18	8,339.06	7,290.80	6,839.60
Purchased professional & technical services:							
Administration	7.53	-	2.81	7.32	-	3.66	-
Professional educators	0.08	-	0.96	23.24	-	54.93	0.41
Employee training and development	2.07	3.18	0.71	0.22	77.83	0.12	0.10
Other professional	76.90	98.99	61.79	120.22	151.34	148.11	125.22
Technical	0.94	23.46	0.24	-	21.35	2.19	2.09
Total purchased prof. & technical serv	87.53	125.63	66.52	151.00	250.53	209.01	127.82
Purchased services-other:							
Utilities	37.93	13.56	29.63	16.03	20.14	17.57	22.55
Cleaning	18.34	22.04	17.72	21.62	15.55	24.87	27.95
Repair & maintenance	188.69	91.15	63.03	111.71	67.07	6.45	23.10
Rentals	1.83	6.77	8.18	11.08	1.62	3.98	9.32
Construction services	-	-	42.70	-	99.00	22.57	18.05
Student transportation services	1.00	5.91	4.21	0.06	0.19	1.05	0.18
Insurance	104.55	69.95	60.52	49.73	62.90	71.54	129.74
Communications	36.70	44.41	4.31	33.26	41.38	49.15	36.67
Advertising	0.53	3.32	2.31	0.96	3.73	1.93	1.39
Printing/binding	0.53	0.95	-	4.94	-	-	0.84
Tuition	0.07	-	-	-	-	2.37	-
Food services management	-	1.15	-	-	-	-	-
Travel	15.09	16.69	4.33	10.84	18.41	17.53	11.07
Interagency purchased services	-	-	-	-	-	-	38.23
Total purchased services-other	405.26	275.92	236.95	260.22	330.00	218.99	319.08
Supplies:							
General	225.00	188.74	158.01	156.58	223.92	323.03	156.85
Energy	221.60	211.59	228.67	195.82	210.96	238.67	233.85
Food	-	-	-	-	-	0.11	-
Books, periodicals and software	57.49	17.01	76.62	56.48	23.98	166.67	126.44
Technology supplies	45.67	11.15	20.03	133.49	-	69.53	24.39
Vehicle supplies	-	81.40	49.33	-	20.52	-	-
Total supplies	682.16	670.22	648.42	678.86	592.57	914.19	705.06
Plant and equipment:							
Land	25.39	-	-	-	-	47.16	-
Buildings	14.77	-	-	-	2.40	-	-
Equipment	14.00	49.70	46.26	29.10	14.63	55.08	19.40
Bus replacement	-	1.83	9.14	-	-	-	-
Total plant and equipment	54.16	51.53	55.40	29.10	17.04	102.25	19.40
Other:							
Dues and fees	11.85	2.33	4.39	10.02	3.18	1.29	1.66
Judgements	-	0.37	2.33	-	-	-	-
Debt related	-	15.66	20.72	46.20	62.93	-	15.56
Taxes	-	-	0.54	-	-	0.12	-
Student Assistance	-	-	1.23	-	-	-	-
Miscellaneous	-	29.30	-	-	-	2.43	1.42
Transfers Out	260.83	333.36	348.85	188.23	274.32	501.11	358.12
Total other	272.68	381.02	378.05	244.44	340.43	504.96	376.75
Total expenditures	8,945.25	8,357.26	8,030.28	8,622.81	9,869.62	9,240.19	8,387.69

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Expenditures	Mercer	Mineral	Mingo	Monongalia	Monroe	Morgan
Salaries:						
Professional personnel	3,432.97	3,771.29	3,651.20	3,744.22	3,517.67	3,697.15
Service personnel	948.84	1,056.49	1,160.50	1,113.38	1,139.42	1,006.81
Professional substitutes	288.19	125.03	240.29	136.50	155.91	108.56
Service substitutes	92.53	54.72	105.50	72.39	88.79	64.91
Temporary part time professional	-	1.13	-	0.32	27.47	12.29
Temporary part time service	-	18.09	-	3.55	3.77	3.06
Board members	3.34	6.56	3.14	2.89	14.17	6.60
Students	-	0.59	-	-	-	1.09
Total salaries	4,765.87	5,033.90	5,160.64	5,073.25	4,947.20	4,900.48
Employee benefits:						
Group insurance	991.89	955.14	1,006.57	1,054.07	847.86	1,036.26
Social security	359.01	373.41	387.52	377.29	366.71	362.88
Retirement	510.29	545.30	499.18	503.97	465.41	442.39
Tuition reimbursement	-	-	-	-	-	17.43
Unemployment compensation	0.54	0.43	3.10	0.22	4.59	2.10
Workers' compensation	58.41	44.48	121.79	62.76	49.09	27.72
Other employee benefits	58.34	-	-	0.78	-	-
Total employee benefits	1,978.48	1,918.76	2,018.15	1,999.09	1,733.66	1,888.78
Total salaries and employee benefits	6,744.35	6,952.66	7,178.80	7,072.34	6,680.85	6,789.25
Purchased professional & technical services:						
Administration	0.35	0.02	-	0.21	-	0.89
Professional educators	53.88	37.62	3.20	4.05	5.44	81.08
Employee training and development	1.88	2.00	0.80	3.57	3.91	2.73
Other professional	93.97	39.59	52.48	97.25	64.19	78.37
Technical	0.06	-	9.83	18.43	2.80	8.85
Total purchased prof. & technical serv	150.14	79.24	66.31	123.51	76.34	171.92
Purchased services-other:						
Utilities	26.51	19.79	30.28	19.41	56.10	28.33
Cleaning	27.74	3.58	34.40	23.16	23.25	38.04
Repair & maintenance	83.55	148.97	138.51	89.17	45.21	126.03
Rentals	37.07	6.10	13.38	50.59	-	3.42
Construction services	81.47	60.78	2.18	1.00	-	40.07
Student transportation services	5.41	2.88	2.96	23.87	0.39	2.72
Insurance	63.13	46.19	57.21	71.69	58.82	53.85
Communications	43.32	47.79	50.53	43.52	56.60	38.59
Advertising	2.06	3.45	1.67	0.95	0.09	1.56
Printing/binding	1.42	-	-	1.39	-	4.30
Tuition	-	0.22	-	0.57	0.19	10.04
Food services management	-	-	-	-	-	-
Travel	14.53	37.41	18.32	19.72	22.41	33.10
Interagency purchased services	0.01	-	102.68	5.08	-	82.08
Total purchased services-other	386.23	377.16	452.14	350.12	263.05	462.14
Supplies:						
General	157.13	206.39	121.89	187.07	217.25	178.31
Energy	227.81	223.40	188.20	264.00	194.24	211.86
Food	-	-	-	-	-	-
Books, periodicals and software	74.89	24.89	169.46	38.83	84.01	144.25
Technology supplies	3.21	14.70	26.27	0.54	46.86	35.61
Vehicle supplies	26.05	98.15	-	7.16	3.40	-
Total supplies	587.80	730.94	652.23	619.70	656.17	661.91
Plant and equipment:						
Land	-	-	-	1.34	-	-
Buildings	-	0.73	-	0.32	-	-
Equipment	19.34	67.97	23.99	99.70	40.23	20.90
Bus replacement	4.35	-	-	-	5.72	-
Total plant and equipment	23.69	68.71	23.99	101.36	45.95	20.90
Other:						
Dues and fees	1.68	4.13	1.91	6.12	5.02	0.75
Judgements	-	0.72	-	0.89	-	-
Debt related	-	-	-	63.83	-	42.42
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	8.03	5.82	48.45	-
Transfers Out	319.00	84.40	191.85	872.50	221.96	301.08
Total other	320.68	89.25	201.79	949.16	275.43	344.25
Total expenditures	8,212.91	8,297.95	8,575.26	9,216.19	7,997.80	8,450.37

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

On a Per Pupil Basis

Expenditures	Nicholas	Ohio	Pendleton	Pleasants	Pocahontas	Preston	Putnam
Salaries:							
Professional personnel	3,787.10	4,078.56	3,964.35	4,434.98	3,912.59	3,636.55	3,972.37
Service personnel	1,156.34	1,194.25	1,283.24	1,444.44	1,372.02	1,012.08	1,068.56
Professional substitutes	137.44	154.74	82.23	159.19	149.89	112.68	176.40
Service substitutes	70.49	71.45	42.96	117.36	70.02	36.37	60.03
Temporary part time professional	-	-	-	-	-	-	16.06
Temporary part time service	8.15	4.09	-	-	-	-	-
Board members	7.37	6.10	14.68	18.19	21.55	6.61	2.00
Students	-	-	-	-	-	0.55	-
Total salaries	5,166.89	5,509.19	5,387.48	6,174.15	5,526.06	4,804.83	5,295.42
Employee benefits:							
Group insurance	833.03	1,247.88	1,188.32	1,184.46	1,152.08	1,013.60	1,009.51
Social security	382.88	407.05	395.03	456.74	408.11	352.42	394.15
Retirement	529.99	564.68	615.66	664.81	573.17	501.14	529.48
Tuition reimbursement	-	-	-	-	-	-	-
Unemployment compensation	4.78	5.94	0.04	2.34	0.74	0.38	1.22
Workers' compensation	62.28	65.01	38.45	56.65	58.37	45.89	56.79
Other employee benefits	-	-	-	50.12	-	-	55.26
Total employee benefits	1,812.95	2,290.56	2,237.51	2,415.13	2,192.47	1,913.42	2,046.41
Total salaries and employee benefits	6,979.84	7,799.75	7,624.99	8,589.28	7,718.52	6,718.25	7,341.84
Purchased professional & technical services:							
Administration	-	-	-	-	-	-	0.90
Professional educators	30.77	32.66	-	5.27	6.34	36.59	70.51
Employee training and development	19.02	1.71	2.13	5.69	-	0.03	0.52
Other professional	67.08	220.83	130.97	114.86	99.61	68.33	64.89
Technical	24.12	-	-	58.02	0.05	0.28	9.38
Total purchased prof. & technical serv	140.99	255.20	133.10	183.84	106.00	105.22	146.20
Purchased services-other:							
Utilities	25.15	23.07	29.65	45.15	16.77	23.06	36.01
Cleaning	22.12	11.91	29.95	-	18.66	35.40	12.60
Repair & maintenance	6.45	160.86	20.53	152.61	38.64	72.79	115.07
Rentals	1.38	15.64	11.96	3.05	5.99	12.98	12.42
Construction services	62.07	-	21.01	-	-	232.65	9.08
Student transportation services	27.85	9.80	51.49	0.02	4.49	0.22	8.58
Insurance	53.37	87.37	84.69	68.09	99.88	60.94	51.32
Communications	35.85	43.22	48.00	67.75	47.56	24.05	32.63
Advertising	1.20	7.84	2.02	5.15	2.29	4.93	1.92
Printing/binding	0.21	-	-	0.34	1.66	1.37	4.16
Tuition	23.54	-	0.91	4.25	-	-	-
Food services management	-	-	-	-	6.77	-	-
Travel	16.51	19.08	33.02	20.16	20.52	10.03	16.37
Interagency purchased services	-	-	19.44	100.95	-	-	-
Total purchased services-other	275.70	378.78	352.69	467.52	263.23	478.42	300.13
Supplies:							
General	171.15	137.80	90.26	194.13	87.33	88.66	152.02
Energy	188.73	223.55	231.80	235.30	266.12	232.73	144.00
Food	3.87	-	-	-	-	-	1.70
Books, periodicals and software	21.87	0.36	1.80	40.17	-	0.33	31.09
Technology supplies	8.18	-	11.72	83.68	-	4.30	14.87
Vehicle supplies	3.71	-	19.60	-	3.74	3.25	21.40
Total supplies	544.16	482.82	509.15	667.98	541.20	478.55	457.27
Plant and equipment:							
Land	52.28	-	-	-	-	-	17.39
Buildings	62.06	-	-	-	-	-	-
Equipment	27.04	64.85	-	13.78	-	35.55	26.60
Bus replacement	-	-	-	-	-	-	-
Total plant and equipment	141.38	64.85	-	13.78	-	35.55	43.98
Other:							
Dues and fees	7.86	14.67	2.16	3.51	2.48	2.27	1.95
Judgements	-	-	-	1.11	-	-	0.10
Debt related	37.37	-	18.59	-	-	-	-
Taxes	-	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-	-
Miscellaneous	-	99.65	-	-	-	-	-
Transfers Out	215.53	225.92	255.51	315.87	129.11	188.53	351.17
Total other	260.76	340.24	276.26	320.50	131.58	190.80	353.22
Total expenditures	8,342.83	9,321.63	8,896.18	10,242.89	8,760.53	8,006.80	8,642.65

**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	3,604.76	3,626.00	4,081.83	3,302.31	3,544.83	3,525.89
Service personnel	963.13	881.36	1,157.64	1,030.17	945.57	1,053.09
Professional substitutes	189.38	137.01	110.52	140.06	162.18	124.86
Service substitutes	82.98	50.07	79.17	51.79	20.04	76.17
Temporary part time professional	1.38	-	18.79	-	8.85	-
Temporary part time service	3.70	-	-	-	-	0.19
Board members	2.72	8.42	14.02	4.86	19.76	15.56
Students	-	-	15.23	2.07	-	-
Total salaries	4,848.04	4,702.87	5,477.21	4,531.25	4,701.22	4,795.75
Employee benefits:						
Group insurance	753.31	908.45	757.84	974.03	1,045.17	1,091.42
Social security	361.38	353.85	401.42	331.43	360.25	352.42
Retirement	469.94	518.36	526.39	462.38	503.02	520.06
Tuition reimbursement	-	-	-	-	-	1.84
Unemployment compensation	0.27	2.00	0.17	3.97	6.12	2.18
Workers' compensation	99.31	60.01	39.23	37.88	73.05	28.57
Other employee benefits	-	-	65.32	-	-	-
Total employee benefits	1,684.20	1,842.67	1,790.37	1,809.69	1,987.62	1,996.49
Total salaries and employee benefits	6,532.24	6,545.54	7,267.58	6,340.95	6,688.84	6,792.24
Purchased professional & technical services:						
Administration	-	-	-	-	-	0.14
Professional educators	22.71	3.69	92.78	2.80	-	14.04
Employee training and development	3.00	1.97	5.04	1.72	1.40	1.49
Other professional	118.15	52.35	56.19	47.94	95.69	34.78
Technical	34.32	1.78	60.81	-	-	21.60
Total purchased prof. & technical serv	178.18	59.79	214.81	52.46	97.08	72.05
Purchased services-other:						
Utilities	22.14	22.17	14.27	23.28	35.91	19.21
Cleaning	6.38	13.51	20.63	24.56	27.00	16.90
Repair & maintenance	135.55	25.05	2.60	16.55	34.88	41.97
Rentals	3.19	1.66	5.67	-	11.40	78.07
Construction services	278.90	52.74	18.86	2.86	54.49	100.13
Student transportation services	8.18	0.48	8.33	25.76	0.67	0.46
Insurance	65.52	63.79	69.94	53.99	50.02	57.19
Communications	32.04	46.97	54.79	30.64	26.33	21.66
Advertising	3.28	0.81	3.78	1.51	0.37	2.18
Printing/binding	1.11	0.02	-	-	-	0.71
Tuition	-	1.82	70.60	-	-	0.18
Food services management	0.07	-	-	-	-	-
Travel	11.87	3.95	21.04	5.78	8.90	12.40
Interagency purchased services	48.88	-	-	14.94	-	-
Total purchased services-other	617.12	232.98	290.52	199.87	249.97	351.06
Supplies:						
General	146.48	68.04	159.72	85.79	65.50	158.63
Energy	243.82	238.13	233.94	159.28	248.75	240.24
Food	-	-	3.33	-	-	-
Books, periodicals and software	84.53	0.20	88.09	41.63	1.22	47.84
Technology supplies	13.14	22.28	17.77	12.89	0.46	20.09
Vehicle supplies	112.78	14.05	-	63.16	96.58	-
Total supplies	753.37	439.64	626.36	480.31	585.31	587.92
Plant and equipment:						
Land	-	-	3.15	-	-	-
Buildings	0.34	0.02	-	-	-	-
Equipment	15.04	13.62	5.35	0.15	-	37.95
Bus replacement	0.46	-	-	-	-	-
Total plant and equipment	15.85	13.64	8.50	0.15	-	37.95
Other:						
Dues and fees	1.23	1.49	1.16	1.59	4.68	3.36
Judgements	-	0.14	-	-	-	-
Debt related	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	0.33	-
Miscellaneous	0.25	37.41	-	-	2.43	-
Transfers Out	170.53	231.95	-	226.06	227.62	116.38
Total other	172.01	270.98	1.16	227.65	235.05	119.74
Total expenditures	8,268.76	7,562.56	8,408.92	7,301.40	7,856.27	7,960.96

**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	3,647.83	4,127.28	3,540.33	3,463.72	3,585.26	4,124.71	3,583.96
Service personnel	1,071.54	1,186.58	920.91	1,040.58	936.92	1,113.22	1,056.32
Professional substitutes	102.97	154.77	121.41	91.84	121.31	150.46	105.75
Service substitutes	42.06	73.27	48.07	85.39	50.66	56.09	64.21
Temporary part time professional	-	-	0.07	-	-	-	-
Temporary part time service	-	-	-	-	-	-	-
Board members	17.89	15.11	6.91	2.52	11.27	8.14	18.34
Students	-	-	-	-	-	-	-
Total salaries	4,882.29	5,557.01	4,637.71	4,684.04	4,705.43	5,452.61	4,828.59
Employee benefits:							
Group insurance	823.60	1,144.30	996.85	1,001.03	1,005.01	1,074.07	859.81
Social security	359.44	408.47	343.58	346.00	348.70	401.69	361.50
Retirement	497.80	635.01	497.10	438.72	485.01	586.69	466.32
Tuition reimbursement	-	-	-	1.57	-	-	-
Unemployment compensation	1.53	0.42	3.19	2.72	5.76	2.87	12.02
Workers' compensation	60.94	40.40	53.18	64.97	42.20	57.48	48.56
Other employee benefits	0.87	-	-	-	-	-	-
Total employee benefits	1,744.19	2,228.60	1,893.90	1,855.02	1,886.68	2,122.80	1,748.20
Total salaries and employee benefits	6,626.48	7,785.61	6,531.61	6,539.06	6,592.11	7,575.41	6,576.80
Purchased professional & technical services:							
Administration	-	-	-	-	-	-	-
Professional educators	1.77	9.04	22.51	140.38	0.58	71.79	-
Employee training and development	58.33	0.43	57.79	0.31	7.29	-	-
Other professional	85.29	10.93	98.08	43.58	69.75	253.40	40.07
Technical	-	35.62	0.77	-	-	17.67	-
Total purchased prof. & technical serv	145.40	56.02	179.15	184.28	77.61	342.85	40.07
Purchased services-other:							
Utilities	30.74	35.79	33.90	29.45	21.77	26.29	34.42
Cleaning	29.52	23.01	15.36	17.34	5.34	19.82	8.72
Repair & maintenance	470.48	200.48	38.48	146.00	13.24	206.04	26.32
Rentals	-	10.27	0.47	4.49	2.30	17.91	1.53
Construction services	-	14.51	4.79	-	-	-	-
Student transportation services	-	0.86	0.75	-	44.91	0.48	1.98
Insurance	65.77	79.17	63.38	68.03	58.41	91.68	54.50
Communications	39.25	27.47	19.79	37.76	37.14	46.15	52.92
Advertising	2.19	1.59	2.33	1.28	2.48	1.34	2.13
Printing/binding	-	-	0.37	-	-	-	-
Tuition	-	68.35	89.66	-	4.48	1.06	-
Food services management	-	-	-	-	-	-	-
Travel	15.92	26.93	13.18	15.17	9.78	17.26	12.23
Interagency purchased services	-	-	9.64	-	-	-	-
Total purchased services-other	653.88	488.42	292.10	319.53	199.85	428.03	194.77
Supplies:							
General	156.13	204.87	231.34	125.32	88.87	148.76	172.57
Energy	306.91	205.72	161.78	182.95	237.44	204.04	236.04
Food	-	-	-	-	-	-	-
Books, periodicals and software	-	101.41	70.26	54.04	27.24	53.23	43.38
Technology supplies	1.33	46.18	16.16	4.50	-	59.11	-
Vehicle supplies	8.50	-	-	2.11	33.00	-	90.12
Total supplies	632.85	705.55	590.74	513.68	511.66	626.40	655.40
Plant and equipment:							
Land	-	15.35	-	10.40	-	-	-
Buildings	-	0.47	-	-	-	-	-
Equipment	-	-	19.16	10.93	-	59.45	24.34
Bus replacement	50.36	-	-	1.92	5.67	-	10.60
Total plant and equipment	50.36	15.83	19.16	23.25	5.67	59.45	34.93
Other:							
Dues and fees	1.65	-	1.77	3.60	4.38	2.94	1.64
Judgements	-	-	-	-	-	-	-
Debt related	-	52.91	88.11	15.78	17.31	-	-
Taxes	-	-	-	-	-	-	0.34
Student Assistance	-	-	0.70	-	-	-	-
Miscellaneous	-	-	118.44	-	4.44	5.04	-
Transfers Out	-	329.07	9.48	341.19	142.75	199.39	105.15
Total other	1.65	381.98	218.50	360.57	168.87	207.37	107.13
Total expenditures	8,110.60	9,433.41	7,831.27	7,940.37	7,555.76	9,239.51	7,609.10

**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	3,782.82	3,945.38	205,755
Service personnel	1,108.38	1,019.58	59,907
Professional substitutes	174.58	177.13	7,962
Service substitutes	71.28	80.74	3,620
Temporary part time professional	66.91	-	300
Temporary part time service	56.04	-	269
Board members	1.81	6.19	508
Students	3.18	-	48
Total salaries	5,265.00	5,229.01	278,369
Employee benefits:			
Group insurance	925.23	760.57	54,183
Social security	393.02	398.70	20,687
Retirement	537.54	586.55	28,204
Tuition reimbursement	10.58	-	34
Unemployment compensation	2.04	1.19	186
Workers' compensation	59.14	90.81	3,322
Other employee benefits	17.89	-	286
Total employee benefits	1,945.43	1,837.82	106,902
Total salaries and employee benefits	7,210.43	7,066.83	385,271
Purchased professional & technical services:			
Administration	-	-	107
Professional educators	57.13	-	1,405
Employee training and development	34.62	1.20	405
Other professional	42.68	80.08	4,679
Technical	3.02	17.21	648
Total purchased prof. & technical serv	137.46	98.48	7,244
Purchased services-other:			
Utilities	18.37	29.61	1,372
Cleaning	29.94	44.27	1,214
Repair & maintenance	107.28	203.28	5,332
Rentals	0.95	-	642
Construction services	0.12	-	1,579
Student transportation services	7.63	0.63	653
Insurance	44.84	69.33	3,591
Communications	39.94	14.66	2,157
Advertising	1.13	7.81	142
Printing/binding	5.85	-	47
Tuition	0.48	-	449
Food services management	-	-	9
Travel	11.65	26.46	973
Interagency purchased services	-	-	600
Total purchased services-other	268.18	396.03	18,760
Supplies:			
General	169.07	186.89	9,157
Energy	191.36	214.22	12,034
Food	-	-	12
Books, periodicals and software	10.40	234.97	3,246
Technology supplies	3.69	9.74	1,389
Vehicle supplies	44.38	-	958
Total supplies	502.75	808.19	26,795
Plant and equipment:			
Land	-	-	190
Buildings	-	-	332
Equipment	7.89	23.67	1,140
Bus replacement	1.58	-	132
Total plant and equipment	9.47	23.67	1,794
Other:			
Dues and fees	6.08	1.01	203
Judgements	-	-	10
Debt related	64.62	72.68	754
Taxes	-	-	1
Student Assistance	-	-	2
Miscellaneous	-	-	387
Transfers Out	292.28	335.26	13,829
Total other	362.98	408.96	15,185
Total expenditures	8,491.26	8,802.16	455,048