

**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
Salaries:						
Professional personnel	8,765,294	66,952,550	19,567,274	8,618,834	13,944,925	45,801,721
Service personnel	2,373,594	19,479,183	5,186,780	2,230,329	3,880,000	12,043,761
Professional substitutes	253,218	1,837,369	924,531	265,797	451,271	1,409,743
Service substitutes	95,632	1,103,867	544,061	108,703	303,324	447,556
Temporary part time professional	-	97,006	-	-	-	84,412
Temporary part time service	-	-	-	-	4,740	338,134
Board members	26,080	20,000	38,880	29,440	33,600	39,360
Students	1,800	9,142	-	5,904	4,210	5,230
Total salaries	11,515,618	89,499,117	26,261,526	11,259,007	18,622,070	60,169,917
Employee benefits:						
Group insurance	2,599,568	16,921,755	4,157,605	1,843,089	3,835,206	12,360,767
Social security	894,179	6,680,252	1,978,677	825,457	1,370,522	4,474,565
Retirement	1,188,963	7,614,218	2,609,254	1,076,723	1,985,684	5,930,917
Tuition reimbursement	-	28,311	-	-	-	(600)
Unemployment compensation	5,199	30,648	7,755	2,219	701	38,820
Workers' compensation	141,505	598,247	415,427	74,189	198,042	676,917
Other employee benefits	-	388	-	-	-	-
Total employee benefits	4,829,414	31,873,819	9,168,718	3,821,677	7,390,155	23,481,386
Total salaries and employee benefits	16,345,032	121,372,936	35,430,244	15,080,684	26,012,225	83,651,303
Purchased professional & technical services:						
Administration	94,743	290,513	-	-	-	-
Professional educators	-	1,583,461	11,198	-	143,620	2,420,056
Employee training and development	32,148	21,622	15,055	800	183,767	121,391
Other professional	131,822	602,746	421,786	246,615	293,715	1,321,341
Technical	9,325	154,170	175,524	21,100	-	38,635
Total purchased prof. & technical serv	268,038	2,652,512	623,563	268,515	621,102	3,901,423
Purchased services-other:						
Utilities	50,231	310,128	134,102	79,034	71,673	349,767
Cleaning	80,009	50,445	67,874	37,293	25,520	130,930
Repair & maintenance	81,181	2,743,466	272,928	91,459	179,232	1,135,616
Rentals	29,426	465,821	64,678	17,391	793	20,731
Construction services	-	101,731	-	-	19,763	43,196
Student transportation services	7,310	1,096,171	106,524	77,508	14,913	104,404
Insurance	162,574	673,442	333,447	177,852	263,789	633,958
Communications	77,244	444,277	213,090	194,391	233,169	642,321
Advertising	5,402	12,411	21,623	11,024	7,557	78,869
Printing/binding	-	-	5,360	-	-	304
Tuition	-	297,027	-	-	-	12,324
Food services management	-	-	-	-	-	-
Travel	27,837	85,535	91,843	60,280	27,637	227,928
Interagency purchased services	-	100,000	-	-	-	-
Total purchased services-other	521,214	6,380,454	1,311,469	746,232	844,046	3,380,348
Supplies:						
General	240,545	3,163,071	1,799,471	226,532	918,033	3,402,507
Energy	573,414	3,027,730	811,004	508,643	855,434	2,431,550
Food	-	-	4,391	-	-	-
Books, periodicals and software	63,628	2,004,333	577,589	60,680	86,266	1,149,182
Technology supplies	37,079	132,887	132,804	38,569	18,080	1,237,948
Vehicle supplies	304,320	1,551,050	632,303	241,507	433,693	1,269,151
Control level supplies	78,873	-	-	-	-	5,120
Total supplies	1,297,859	9,879,071	3,957,562	1,075,931	2,311,506	9,495,458
Plant and equipment:						
Land	-	195,000	-	-	7,365	-
Buildings	-	725,804	221,393	-	-	-
Equipment	36,352	48,675	91,512	10,500	1,307	76,946
Bus replacement	-	-	18,607	-	59,362	77,558
Total plant and equipment	36,352	969,479	331,512	10,500	68,034	154,504
Other:						
Dues and fees	5,210	13,359	17,419	2,864	5,879	63,133
Judgements	-	-	-	-	-	-
Debt related	56,740	76,924	-	-	-	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	23,613	-	-	742
Transfers Out	337,109	4,232,630	1,932,249	-	683,032	5,118,913
Total other	399,059	4,322,913	1,973,281	2,864	688,911	5,182,788
Total expenditures	18,867,554	145,577,365	43,627,631	17,184,726	30,545,824	105,765,824

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

Expenditures	Calhoun	Clay	Doddridge	Fayette	Gilmer	Grant
Salaries:						
Professional personnel	3,478,455	7,101,995	4,929,498	25,496,912	3,476,129	6,674,693
Service personnel	1,115,805	2,175,238	1,595,060	7,586,263	1,004,452	1,755,904
Professional substitutes	147,163	131,739	174,302	1,083,685	106,627	315,149
Service substitutes	57,510	82,655	81,230	446,151	33,744	73,556
Temporary part time professional	24,210	-	-	-	8,893	-
Temporary part time service	-	-	-	-	28,240	32,161
Board members	20,160	20,960	22,560	39,360	33,440	19,200
Students	-	7,440	-	-	-	-
Total salaries	4,843,303	9,520,027	6,802,650	34,652,371	4,691,525	8,870,663
Employee benefits:						
Group insurance	872,762	1,476,377	1,107,432	6,724,211	841,748	1,771,182
Social security	356,226	696,466	516,112	2,506,992	352,676	659,157
Retirement	487,701	902,138	728,579	3,376,968	443,920	890,825
Tuition reimbursement	808	-	-	-	-	-
Unemployment compensation	3,925	5,923	281	53,446	2,528	34,335
Workers' compensation	41,655	145,982	113,664	648,703	47,523	89,295
Other employee benefits	-	-	(973)	-	-	-
Total employee benefits	1,763,077	3,226,886	2,465,095	13,310,320	1,688,395	3,444,794
Total salaries and employee benefits	6,606,380	12,746,913	9,267,745	47,962,691	6,379,920	12,315,457
Purchased professional & technical services:						
Administration	765	-	-	-	-	-
Professional educators	8,714	-	6,603	-	-	-
Employee training and development	451	-	13,576	16,030	-	-
Other professional	97,575	343,904	92,442	352,143	79,626	222,357
Technical	-	104,805	-	1,972	-	64,358
Total purchased prof. & technical serv	107,505	448,709	112,621	370,145	79,626	286,715
Purchased services-other:						
Utilities	19,904	43,086	31,474	186,791	11,466	21,069
Cleaning	53,806	33,890	39,916	123,388	54,866	42,685
Repair & maintenance	47,448	-	325,095	414,512	236,807	12,331
Rentals	-	-	8,019	6,450	31,317	27,604
Construction services	-	-	-	965,934	30,859	8,303
Student transportation services	57,949	285,846	10,374	21,180	-	1,670
Insurance	77,357	152,810	88,345	371,930	60,109	122,385
Communications	35,240	65,823	58,370	285,113	36,247	52,649
Advertising	2,283	3,339	3,566	11,739	10,652	-
Printing/binding	-	946	-	28,043	-	3,941
Tuition	-	-	33,392	-	45,128	-
Food services management	-	-	-	-	-	-
Travel	18,470	120,187	31,905	75,074	23,231	35,385
Interagency purchased services	-	-	-	35,737	25,000	11,276
Total purchased services-other	312,457	705,927	630,456	2,525,891	565,682	339,298
Supplies:						
General	85,616	211,041	238,500	983,067	370,349	116,369
Energy	310,211	440,857	332,256	1,673,739	323,824	362,824
Food	-	-	-	-	-	-
Books, periodicals and software	1,442	66,776	55,098	991,839	31,083	3,883
Technology supplies	50,569	-	11,603	488,116	9,118	64,480
Vehicle supplies	180,747	329,464	161,849	854,227	121,156	162,521
Control level supplies	-	-	18,940	-	-	-
Total supplies	628,585	1,048,138	818,246	4,990,988	855,530	710,077
Plant and equipment:						
Land	-	-	-	-	-	-
Buildings	-	-	131,111	-	-	-
Equipment	18,469	82,468	-	77,429	-	-
Bus replacement	-	-	-	-	-	-
Total plant and equipment	18,469	82,468	131,111	77,429	-	-
Other:						
Dues and fees	3,425	100	2,927	8,981	7,479	35,358
Judgements	-	-	-	-	-	-
Debt related	-	-	-	124,071	-	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	4,647	-	-	-	-	-
Transfers Out	166,620	590,507	281,346	-	123,402	559,270
Total other	174,692	590,607	284,273	133,052	130,881	594,628
Total expenditures	7,848,088	15,622,762	11,244,452	56,060,196	8,011,639	14,246,175

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

Expenditures	Greenbrier	Hampshire	Hancock	Hardy	Harrison	Jackson
Salaries:						
Professional personnel	19,745,408	11,962,419	17,167,994	7,410,935	43,646,250	18,676,775
Service personnel	5,789,276	3,573,762	4,978,080	1,869,425	12,646,890	5,545,638
Professional substitutes	1,032,504	494,947	585,667	348,177	529,387	665,869
Service substitutes	467,635	176,319	266,058	109,811	508,236	313,379
Temporary part time professional	-	11,997	55,639	14,685	163	7,302
Temporary part time service	-	1,150	-	9,481	-	108,188
Board members	31,040	28,800	40,160	23,680	41,600	28,480
Students	31,842	-	-	-	-	39,900
Total salaries	27,097,705	16,249,394	23,093,598	9,786,194	57,372,526	25,385,531
Employee benefits:						
Group insurance	5,906,806	3,448,324	4,313,329	1,894,589	11,295,048	5,036,729
Social security	1,983,447	1,200,796	1,722,128	723,276	4,275,507	1,875,577
Retirement	2,671,147	1,581,199	2,412,070	941,902	6,005,326	2,531,253
Tuition reimbursement	-	-	-	-	-	-
Unemployment compensation	23,943	17,791	30,719	9,840	11,709	12,669
Workers' compensation	288,498	168,776	245,418	79,441	809,575	321,186
Other employee benefits	-	-	-	-	-	-
Total employee benefits	10,873,841	6,416,886	8,723,664	3,649,048	22,397,165	9,777,414
Total salaries and employee benefits	37,971,546	22,666,280	31,817,262	13,435,242	79,769,691	35,162,945
Purchased professional & technical services:						
Administration	-	-	40,442	-	-	23,050
Professional educators	5,425	24,633	205,971	98,790	45,333	87,155
Employee training and development	-	-	1,436	1,630	21,170	10,035
Other professional	514,442	155,092	456,193	44,349	724,556	234,612
Technical	129,925	-	21,810	325	495,202	243,938
Total purchased prof. & technical serv	649,792	179,725	725,852	145,094	1,286,261	598,790
Purchased services-other:						
Utilities	143,714	96,077	49,677	24,802	315,110	79,034
Cleaning	1,984	105,226	42,658	84,254	422,079	148,724
Repair & maintenance	337,770	314,512	89,464	396,500	249,687	1,129,318
Rentals	12,187	12,710	225,546	134,426	53,511	38,969
Construction services	95,566	-	15,800	-	905,205	-
Student transportation services	16,874	12,031	34,690	23,771	-	16,388
Insurance	359,152	202,951	218,524	144,614	546,082	235,605
Communications	199,957	53,048	168,712	68,885	709,934	150,521
Advertising	16,598	6,734	11,056	8,575	7,440	16,816
Printing/binding	11,651	-	4,316	-	49,435	5,712
Tuition	715	-	-	-	470,150	-
Food services management	556	-	1,000	-	-	4,077
Travel	114,656	85,244	69,635	26,257	197,626	78,879
Interagency purchased services	60	-	-	47,468	432,984	261,543
Total purchased services-other	1,311,440	888,533	931,078	959,552	4,359,243	2,165,586
Supplies:						
General	815,839	497,002	428,352	228,747	2,114,095	902,899
Energy	1,231,285	657,833	903,518	338,990	2,417,939	753,158
Food	500	-	-	2,506	-	-
Books, periodicals and software	590,976	119,931	13,434	-	1,437,623	400,412
Technology supplies	969	-	327,754	-	870,585	98,258
Vehicle supplies	557,688	512,735	562,700	198,944	727,962	503,955
Control level supplies	-	982	-	2,912	237,696	367,191
Total supplies	3,197,257	1,788,483	2,235,758	772,099	7,805,900	3,025,873
Plant and equipment:						
Land	-	-	-	-	47,188	-
Buildings	-	11,800	-	-	-	226,665
Equipment	244,168	29,095	30,914	10,590	321,266	67,401
Bus replacement	7,868	4,604	-	-	23,308	-
Total plant and equipment	252,036	45,499	30,914	10,590	391,762	294,066
Other:						
Dues and fees	12,782	5,339	42,068	4,637	79,158	10,863
Judgements	-	-	14,883	-	-	-
Debt related	-	238,881	-	-	95,113	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	2,184	(2,814)	-	3,465	-
Transfers Out	1,310,249	291,437	659,754	607,134	2,467,858	2,298,102
Total other	1,323,031	537,841	713,891	611,771	2,645,594	2,308,965
Total expenditures	44,705,102	26,106,361	36,454,755	15,934,348	96,258,451	43,556,225

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

Expenditures	Jefferson	Kanawha	Lewis	Lincoln	Logan	Marion
Salaries:						
Professional personnel	33,945,908	108,291,327	10,316,189	12,730,295	22,999,483	30,639,239
Service personnel	10,349,023	30,470,613	3,106,483	3,434,937	6,559,182	9,678,320
Professional substitutes	1,531,369	2,469,660	395,266	968,476	670,838	1,191,943
Service substitutes	848,908	1,134,252	217,665	339,956	259,932	644,737
Temporary part time professional	-	316,611	12,675	-	149,375	-
Temporary part time service	-	1,383,558	-	-	119,158	-
Board members	34,720	40,000	30,720	22,080	28,000	30,240
Students	206	-	-	3,019	-	-
Total salaries	46,710,134	144,106,021	14,078,998	17,498,763	30,785,968	42,184,479
Employee benefits:						
Group insurance	8,562,063	27,879,340	3,347,841	3,599,091	6,223,406	9,008,073
Social security	3,478,874	10,694,999	1,043,025	1,290,891	2,282,450	3,159,678
Retirement	4,178,324	13,967,811	1,350,994	1,832,247	3,118,441	3,965,532
Tuition reimbursement	-	-	-	2,316	-	-
Unemployment compensation	70,771	60,440	3,308	2,962	23,999	35,352
Workers' compensation	647,430	1,310,818	181,501	358,622	775,506	408,872
Other employee benefits	-	-	(2,612)	140,163	-	-
Total employee benefits	16,937,462	53,913,408	5,924,057	7,226,292	12,423,802	16,577,507
Total salaries and employee benefits	63,647,596	198,019,429	20,003,055	24,725,055	43,209,770	58,761,986
Purchased professional & technical services:						
Administration	-	371,608	20,247	-	18,302	59,291
Professional educators	243,640	711,888	226	-	6,221	188,144
Employee training and development	9,747	6,944	5,561	11,466	4,636	1,766
Other professional	697,928	1,457,791	206,654	357,136	401,797	973,123
Technical	22,442	-	2,531	84,658	1,572	-
Total purchased prof. & technical serv	973,757	2,548,231	235,219	453,260	432,528	1,222,324
Purchased services-other:						
Utilities	156,168	903,863	101,930	48,938	192,680	129,760
Cleaning	211,658	976,902	49,282	79,529	115,234	175,009
Repair & maintenance	1,350,513	2,632,669	507,079	328,857	409,894	904,292
Rentals	39,655	1,032,832	4,911	24,424	53,188	89,707
Construction services	509,521	13,709	-	-	277,664	-
Student transportation services	115,453	400,037	2,682	21,340	27,393	511
Insurance	330,958	2,118,004	280,962	252,374	393,531	402,546
Communications	365,692	472,228	98,628	160,245	28,039	269,240
Advertising	10,150	38,632	1,412	11,994	15,007	7,740
Printing/binding	3,598	5,515	1,425	3,433	-	39,964
Tuition	284,053	-	200	-	-	-
Food services management	-	-	-	4,133	-	-
Travel	176,476	356,039	40,544	60,232	28,148	87,708
Interagency purchased services	200,133	-	-	-	-	-
Total purchased services-other	3,754,028	8,950,430	1,089,055	995,499	1,540,778	2,106,477
Supplies:						
General	1,643,496	6,222,808	604,651	680,949	1,027,494	1,267,505
Energy	1,801,112	5,753,197	595,524	763,424	1,486,943	1,585,105
Food	-	21,252	-	-	-	-
Books, periodicals and software	944,570	2,425,244	154,496	61,380	498,237	457,183
Technology supplies	263,415	1,707,650	122,719	40,233	130,251	1,080,593
Vehicle supplies	838,498	1,864,841	355,793	578,449	752,741	1,104,919
Control level supplies	103,244	-	-	293,691	320,764	-
Total supplies	5,594,335	17,994,992	1,833,183	2,418,126	4,216,430	5,495,305
Plant and equipment:						
Land	-	-	68,241	-	-	-
Buildings	13,638	-	39,690	-	-	-
Equipment	160,380	275,115	37,614	179,299	300,806	235,574
Bus replacement	-	217,618	-	6,610	59,460	-
Total plant and equipment	174,018	492,733	145,545	185,909	360,266	235,574
Other:						
Dues and fees	12,740	84,873	31,844	8,403	28,541	81,106
Judgements	9,484	1,246	-	1,337	15,155	-
Debt related	-	-	-	56,493	134,706	373,948
Taxes	-	-	-	-	3,493	-
Student Assistance	-	-	-	-	8,000	-
Miscellaneous	109,160	23,217	-	105,722	-	-
Transfers Out	5,846,863	15,180,743	700,936	1,202,763	2,268,437	1,523,665
Total other	5,978,247	15,290,079	732,780	1,374,718	2,458,332	1,978,719
Total expenditures	80,121,981	243,295,894	24,038,837	30,152,567	52,218,104	69,800,385

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

Expenditures	Marshall	Mason	McDowell	Mercer	Mineral	Mingo
Salaries:						
Professional personnel	20,696,104	15,730,755	12,726,187	32,588,299	17,096,774	17,092,540
Service personnel	6,325,881	5,039,825	4,712,040	9,007,128	4,789,466	5,432,725
Professional substitutes	780,030	900,889	790,638	2,735,722	566,797	1,124,904
Service substitutes	419,618	423,207	258,297	878,375	248,064	493,895
Temporary part time professional	-	109,692	53,265	-	5,115	-
Temporary part time service	-	-	-	-	82,010	-
Board members	43,680	36,480	22,240	31,680	29,760	14,720
Students	-	3,706	-	-	2,693	-
Total salaries	28,265,313	22,244,554	18,562,667	45,241,204	22,820,679	24,158,784
Employee benefits:						
Group insurance	6,772,788	4,677,099	2,702,101	9,415,722	4,330,046	4,712,116
Social security	2,120,822	1,657,338	1,405,876	3,408,035	1,692,825	1,814,127
Retirement	3,004,391	2,078,316	2,071,155	4,844,034	2,472,056	2,336,820
Tuition reimbursement	-	-	-	-	-	-
Unemployment compensation	24,766	26,618	43,284	5,100	1,930	14,492
Workers' compensation	275,828	231,545	350,457	554,513	201,625	570,132
Other employee benefits	-	1,152	-	553,795	-	-
Total employee benefits	12,198,595	8,672,068	6,572,873	18,781,199	8,698,482	9,447,687
Total salaries and employee benefits	40,463,908	30,916,622	25,135,540	64,022,403	31,519,161	33,606,471
Purchased professional & technical services:						
Administration	-	15,535	-	3,332	85	-
Professional educators	-	232,912	1,500	511,506	170,563	15,000
Employee training and development	377,671	503	365	17,859	9,081	3,724
Other professional	734,373	628,069	460,183	891,995	179,489	245,677
Technical	103,621	9,306	7,677	586	-	46,007
Total purchased prof. & technical serv	1,215,665	886,325	469,725	1,425,278	359,218	310,408
Purchased services-other:						
Utilities	97,733	74,485	82,870	251,655	89,694	141,753
Cleaning	75,465	105,459	102,712	263,291	16,229	161,044
Repair & maintenance	325,438	27,352	84,889	793,151	675,330	648,431
Rentals	7,868	16,871	34,233	351,936	27,676	62,648
Construction services	480,392	95,698	66,321	773,387	275,523	10,227
Student transportation services	925	4,446	658	51,384	13,058	13,846
Insurance	305,219	303,348	476,783	599,271	209,409	267,833
Communications	200,795	208,404	134,772	411,269	216,667	236,571
Advertising	18,080	8,176	5,125	19,560	15,634	7,820
Printing/binding	-	-	3,074	13,457	-	-
Tuition	-	10,040	-	-	1,000	-
Food services management	-	-	-	-	-	-
Travel	89,337	74,336	40,680	137,946	169,583	85,762
Interagency purchased services	-	-	140,489	116	-	480,704
Total purchased services-other	1,601,252	928,615	1,172,606	3,666,423	1,709,803	2,116,639
Supplies:						
General	1,086,521	1,369,826	576,441	1,491,633	935,626	570,623
Energy	1,023,639	1,012,096	859,411	2,162,514	1,012,755	881,010
Food	-	450	-	-	-	-
Books, periodicals and software	116,370	706,779	464,661	710,959	112,840	793,297
Technology supplies	-	294,858	89,641	30,454	66,629	122,987
Vehicle supplies	549,259	492,593	600,927	937,006	740,813	685,390
Control level supplies	99,558	-	-	247,312	444,963	-
Total supplies	2,875,347	3,876,602	2,591,081	5,579,878	3,313,626	3,053,307
Plant and equipment:						
Land	-	200,000	-	-	-	-
Buildings	11,652	-	-	-	3,321	-
Equipment	71,009	233,576	71,282	183,573	308,152	112,306
Bus replacement	-	-	-	41,329	-	-
Total plant and equipment	82,661	433,576	71,282	224,902	311,473	112,306
Other:						
Dues and fees	15,447	5,459	6,087	15,953	18,701	8,928
Judgements	-	-	-	-	3,281	-
Debt related	305,359	-	57,165	-	-	-
Taxes	-	528	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	10,324	5,202	-	-	37,613
Transfers Out	1,331,083	2,124,960	1,316,087	3,028,187	382,631	898,111
Total other	1,651,889	2,141,271	1,384,541	3,044,140	404,613	944,652
Total expenditures	47,890,722	39,183,011	30,824,775	77,963,024	37,617,894	40,143,783

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

Expenditures	Monongalia	Monroe	Morgan	Nicholas	Ohio	Pendleton
Salaries:						
Professional personnel	38,583,141	6,793,858	9,952,740	15,465,114	21,303,568	4,363,564
Service personnel	11,473,087	2,200,616	2,710,322	4,722,047	6,237,932	1,412,467
Professional substitutes	1,406,640	301,124	292,254	561,253	808,249	90,515
Service substitutes	745,916	171,480	174,739	287,870	373,197	47,290
Temporary part time professional	3,284	53,052	33,085	-	-	-
Temporary part time service	36,624	7,284	8,250	33,299	21,375	-
Board members	29,760	27,360	17,760	30,080	31,840	16,160
Students	-	-	2,929	(12)	-	-
Total salaries	52,278,452	9,554,774	13,192,079	21,099,651	28,776,161	5,929,996
Employee benefits:						
Group insurance	10,861,902	1,637,517	2,789,623	3,401,769	6,518,042	1,307,986
Social security	3,887,903	708,240	976,865	1,563,523	2,126,144	434,812
Retirement	5,193,250	898,872	1,190,914	2,164,266	2,949,503	677,658
Tuition reimbursement	-	-	46,934	-	-	-
Unemployment compensation	2,226	8,861	5,648	19,515	31,024	48
Workers' compensation	646,764	94,805	74,609	254,343	339,562	42,322
Other employee benefits	8,000	-	-	-	-	-
Total employee benefits	20,600,045	3,348,295	5,084,593	7,403,416	11,964,275	2,462,826
Total salaries and employee benefits	72,878,497	12,903,069	18,276,672	28,503,067	40,740,436	8,392,822
Purchased professional & technical services:						
Administration	2,138	-	2,400	-	-	-
Professional educators	41,768	10,511	218,264	125,644	170,583	-
Employee training and development	36,780	7,542	7,356	77,660	8,919	2,339
Other professional	1,002,166	123,972	210,976	273,935	1,153,466	144,164
Technical	189,899	5,405	23,819	98,515	-	-
Total purchased prof. & technical serv	1,272,751	147,430	462,815	575,754	1,332,968	146,503
Purchased services-other:						
Utilities	200,058	108,347	76,272	102,692	120,493	32,640
Cleaning	238,655	44,904	102,408	90,334	62,224	32,970
Repair & maintenance	918,830	87,308	339,270	26,359	840,218	22,597
Rentals	521,335	-	9,219	5,655	81,679	13,165
Construction services	10,304	-	107,865	253,471	-	23,131
Student transportation services	246,004	745	7,319	113,748	51,164	56,672
Insurance	738,789	113,605	144,961	217,926	456,369	93,222
Communications	448,472	109,318	103,884	146,387	225,735	52,839
Advertising	9,794	170	4,201	4,880	40,940	2,228
Printing/binding	14,308	-	11,575	870	-	-
Tuition	5,830	366	27,031	96,132	-	1,000
Food services management	-	-	-	-	-	-
Travel	203,172	43,274	89,108	67,408	99,648	36,344
Interagency purchased services	52,304	-	220,961	-	-	21,397
Total purchased services-other	3,607,855	508,037	1,244,074	1,125,862	1,978,470	388,205
Supplies:						
General	1,927,722	419,580	480,016	698,930	719,761	99,345
Energy	2,720,421	375,142	570,334	770,686	1,167,666	255,141
Food	-	-	-	15,791	-	-
Books, periodicals and software	400,086	162,248	388,317	89,310	1,887	1,976
Technology supplies	5,526	90,505	95,852	33,390	-	12,902
Vehicle supplies	1,258,362	213,265	247,339	598,922	632,585	169,474
Control level supplies	73,732	6,558	-	15,131	-	21,579
Total supplies	6,385,849	1,267,298	1,781,858	2,222,160	2,521,899	560,417
Plant and equipment:						
Land	13,817	-	-	213,512	-	-
Buildings	3,340	-	-	253,426	-	-
Equipment	1,027,356	77,699	56,268	110,415	338,741	-
Bus replacement	-	11,050	-	-	-	-
Total plant and equipment	1,044,513	88,749	56,268	577,353	338,741	-
Other:						
Dues and fees	63,015	9,696	2,017	32,083	76,628	2,377
Judgements	9,144	-	-	-	-	-
Debt related	657,790	-	114,182	152,622	-	20,460
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	60,013	93,581	-	-	520,478	-
Transfers Out	8,990,878	428,684	810,516	880,134	1,180,057	281,243
Total other	9,780,840	531,961	926,715	1,064,839	1,777,163	304,080
Total expenditures	94,970,305	15,446,544	22,748,402	34,069,035	48,689,677	9,792,027

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

Expenditures	Pleasants	Pocahontas	Preston	Putnam	Raleigh	Randolph
Salaries:						
Professional personnel	5,969,481	4,648,944	16,541,927	36,906,315	43,896,449	16,046,333
Service personnel	1,944,215	1,630,229	4,603,738	9,927,766	11,728,347	3,900,345
Professional substitutes	214,270	178,096	512,543	1,638,849	2,306,179	606,302
Service substitutes	157,966	83,193	165,426	557,736	1,010,425	221,566
Temporary part time professional	-	-	-	149,224	16,792	-
Temporary part time service	-	-	-	-	45,008	-
Board members	24,480	25,600	30,080	18,560	33,120	37,280
Students	-	-	2,481	-	-	-
Total salaries	8,310,412	6,566,062	21,856,195	49,198,450	59,036,320	20,811,826
Employee benefits:						
Group insurance	1,594,285	1,368,898	4,610,650	9,379,095	9,173,280	4,020,188
Social security	614,776	484,918	1,603,073	3,661,992	4,400,612	1,565,920
Retirement	894,834	681,042	2,279,563	4,919,233	5,722,594	2,293,923
Tuition reimbursement	-	-	-	-	-	-
Unemployment compensation	3,146	876	1,732	11,322	3,234	8,857
Workers' compensation	76,251	69,354	208,762	527,651	1,209,317	265,572
Other employee benefits	67,467	-	-	513,411	-	-
Total employee benefits	3,250,759	2,605,088	8,703,780	19,012,704	20,509,037	8,154,460
Total salaries and employee benefits	11,561,171	9,171,150	30,559,975	68,211,154	79,545,357	28,966,286
Purchased professional & technical services:						
Administration	-	-	-	8,372	-	-
Professional educators	7,098	7,535	166,441	655,065	276,522	16,333
Employee training and development	7,657	-	120	4,790	36,500	8,711
Other professional	154,603	118,360	310,823	602,919	1,438,793	231,669
Technical	78,089	60	1,256	87,158	417,907	7,866
Total purchased prof. & technical serv	247,447	125,955	478,640	1,358,304	2,169,722	264,579
Purchased services-other:						
Utilities	60,777	19,925	104,902	334,523	269,604	98,116
Cleaning	-	22,168	161,039	117,061	77,741	59,769
Repair & maintenance	205,415	45,915	331,109	1,069,076	1,650,624	110,874
Rentals	4,100	7,121	59,050	115,358	38,849	7,352
Construction services	-	-	1,058,280	84,337	3,396,290	233,414
Student transportation services	25	5,332	1,011	79,688	99,630	2,129
Insurance	91,645	118,672	277,196	476,763	797,895	282,277
Communications	91,198	56,506	109,399	303,114	390,138	207,880
Advertising	6,937	2,716	22,421	17,811	39,912	3,589
Printing/binding	454	1,978	6,212	38,674	13,563	88
Tuition	5,720	-	-	-	-	8,036
Food services management	-	8,047	-	-	849	-
Travel	27,131	24,384	45,612	152,068	144,514	17,482
Interagency purchased services	135,875	-	-	-	595,288	-
Total purchased services-other	629,277	312,764	2,176,231	2,788,473	7,514,897	1,031,006
Supplies:						
General	261,305	103,770	403,305	1,412,362	1,783,797	301,100
Energy	316,710	316,206	1,058,622	1,337,834	2,969,028	1,053,815
Food	-	-	-	15,749	-	-
Books, periodicals and software	54,066	-	1,499	288,841	1,029,354	865
Technology supplies	112,632	-	19,566	138,128	159,997	98,607
Vehicle supplies	154,384	218,631	679,068	856,655	1,858,499	429,009
Control level supplies	-	4,445	14,767	198,831	1,373,344	62,167
Total supplies	899,097	643,052	2,176,827	4,248,400	9,174,019	1,945,563
Plant and equipment:						
Land	-	-	-	161,558	-	-
Buildings	-	-	-	-	4,195	90
Equipment	18,551	-	161,716	247,093	183,140	60,252
Bus replacement	-	-	-	-	5,628	-
Total plant and equipment	18,551	-	161,716	408,651	192,963	60,342
Other:						
Dues and fees	4,726	2,941	10,321	18,112	14,987	6,586
Judgements	1,500	-	-	942	-	598
Debt related	-	-	-	-	-	-
Taxes	-	-	-	-	-	-
Student Assistance	-	-	-	-	-	-
Miscellaneous	-	-	-	-	3,060	165,541
Transfers Out	425,162	153,403	857,604	3,262,620	2,076,557	1,026,461
Total other	431,388	156,344	867,925	3,281,674	2,094,604	1,199,186
Total expenditures	13,786,931	10,409,265	36,421,314	80,296,656	100,691,562	33,466,962

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

Expenditures	Ritchie	Roane	Summers	Taylor	Tucker	Tyler
Salaries:						
Professional personnel	6,474,806	8,374,617	5,425,369	8,516,270	4,111,104	6,074,738
Service personnel	1,836,311	2,612,500	1,447,188	2,543,571	1,207,625	1,746,461
Professional substitutes	175,320	355,197	248,214	301,586	116,048	227,798
Service substitutes	125,578	131,332	30,665	183,967	47,402	107,844
Temporary part time professional	29,807	-	13,548	-	-	-
Temporary part time service	-	-	-	450	-	-
Board members	22,240	12,320	30,240	37,580	20,160	22,240
Students	24,160	5,250	-	-	-	-
Total salaries	8,688,222	11,491,216	7,195,224	11,583,424	5,502,339	8,179,081
Employee benefits:						
Group insurance	1,202,128	2,470,135	1,599,627	2,636,152	928,202	1,684,234
Social security	636,759	840,514	551,366	851,219	405,087	601,210
Retirement	834,980	1,172,584	769,877	1,256,136	561,023	934,643
Tuition reimbursement	-	-	-	4,440	-	-
Unemployment compensation	265	10,080	9,372	5,275	1,719	623
Workers' compensation	62,232	96,054	111,808	69,001	68,683	59,459
Other employee benefits	103,606	-	-	-	985	-
Total employee benefits	2,839,970	4,589,367	3,042,050	4,822,223	1,965,699	3,280,169
Total salaries and employee benefits	11,528,192	16,080,583	10,237,274	16,405,647	7,468,038	11,459,250
Purchased professional & technical services:						
Administration	-	-	-	350	-	-
Professional educators	147,177	7,100	-	33,923	2,000	13,300
Employee training and development	7,993	4,368	2,139	3,587	65,735	633
Other professional	89,124	121,582	146,447	84,006	96,126	16,092
Technical	96,454	-	-	52,168	-	52,426
Total purchased prof. & technical serv	340,748	133,050	148,586	174,034	163,861	82,451
Purchased services-other:						
Utilities	22,640	59,037	54,967	46,406	34,647	52,674
Cleaning	32,718	62,290	41,318	40,812	33,268	33,862
Repair & maintenance	4,125	41,975	53,387	101,373	530,229	295,071
Rentals	9,000	-	17,450	188,566	-	15,114
Construction services	29,918	7,242	83,397	241,837	-	21,360
Student transportation services	13,210	65,318	1,019	1,122	-	1,260
Insurance	110,938	136,925	76,558	138,134	74,128	116,527
Communications	86,909	77,710	40,294	52,315	44,240	40,439
Advertising	6,002	3,825	570	5,261	2,466	2,346
Printing/binding	-	-	-	1,710	-	-
Tuition	111,993	-	-	425	-	100,596
Food services management	-	-	-	-	-	-
Travel	33,377	14,662	13,621	29,962	17,945	39,630
Interagency purchased services	-	37,879	-	-	-	-
Total purchased services-other	460,830	506,863	382,581	847,923	736,923	718,879
Supplies:						
General	253,353	217,561	100,251	383,136	175,955	301,545
Energy	371,085	403,939	380,709	580,272	345,892	302,794
Food	5,278	-	-	-	-	-
Books, periodicals and software	139,727	105,567	1,861	115,562	-	149,264
Technology supplies	28,193	32,693	698	48,521	1,500	67,973
Vehicle supplies	195,921	298,139	264,489	292,533	180,297	216,891
Control level supplies	-	160,165	147,814	-	9,574	-
Total supplies	993,557	1,218,064	895,822	1,420,024	713,218	1,038,467
Plant and equipment:						
Land	5,000	-	-	-	-	22,600
Buildings	-	-	-	-	-	697
Equipment	8,484	383	-	91,668	-	-
Bus replacement	-	-	-	-	56,752	-
Total plant and equipment	13,484	383	-	91,668	56,752	23,297
Other:						
Dues and fees	1,833	4,036	7,161	8,118	1,856	-
Judgements	-	-	-	-	-	-
Debt related	-	-	-	-	-	77,869
Taxes	-	-	-	-	-	-
Student Assistance	-	-	500	-	-	-
Miscellaneous	-	-	3,715	-	-	-
Transfers Out	-	573,291	348,375	281,089	-	484,345
Total other	1,833	577,327	359,751	289,207	1,856	562,214
Total expenditures	13,338,644	18,516,270	12,024,014	19,228,503	9,140,648	13,884,558

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

Expenditures	Upshur	Wayne	Webster	Wetzel	Wirt	Wood
Salaries:						
Professional personnel	13,681,537	26,642,223	5,496,206	11,999,816	3,408,350	50,783,567
Service personnel	3,558,838	8,003,931	1,436,300	3,238,630	1,004,563	14,879,720
Professional substitutes	469,201	706,403	185,970	437,712	100,573	2,343,648
Service substitutes	185,774	656,789	77,662	163,167	61,066	956,983
Temporary part time professional	270	-	-	-	-	898,261
Temporary part time service	-	-	-	-	-	752,357
Board members	26,720	19,360	17,280	23,680	17,440	24,320
Students	-	-	-	-	-	42,673
Total salaries	17,922,340	36,028,706	7,213,418	15,863,005	4,591,992	70,681,529
Employee benefits:						
Group insurance	3,852,318	7,699,719	1,540,680	3,124,750	817,680	12,420,961
Social security	1,327,762	2,661,373	534,559	1,168,608	343,787	5,276,184
Retirement	1,921,028	3,374,568	743,516	1,706,835	443,470	7,216,354
Tuition reimbursement	-	12,114	-	-	-	141,985
Unemployment compensation	12,345	20,935	8,832	8,347	11,429	27,334
Workers' compensation	205,502	499,755	64,692	167,225	46,176	793,987
Other employee benefits	-	-	-	-	-	240,189
Total employee benefits	7,318,955	14,268,464	2,892,279	6,175,765	1,662,542	26,116,994
Total salaries and employee benefits	25,241,295	50,297,170	10,105,697	22,038,770	6,254,534	96,798,523
Purchased professional & technical services:						
Administration	-	-	-	-	-	-
Professional educators	87,000	1,079,778	886	208,850	-	766,903
Employee training and development	223,332	2,415	11,170	-	-	464,770
Other professional	379,029	335,239	106,922	737,195	38,109	573,024
Technical	2,963	-	-	51,395	-	40,610
Total purchased prof. & technical serv	692,324	1,417,432	118,978	997,440	38,109	1,845,307
Purchased services-other:						
Utilities	131,002	226,521	33,379	76,490	32,737	246,661
Cleaning	59,357	133,371	8,186	57,665	8,289	402,003
Repair & maintenance	148,718	1,123,020	20,291	599,421	25,034	1,440,172
Rentals	1,803	34,527	3,525	52,117	1,456	12,703
Construction services	18,521	-	-	-	-	1,551
Student transportation services	2,910	-	68,842	1,395	1,887	102,401
Insurance	244,933	523,297	89,546	266,710	51,830	601,996
Communications	76,471	290,471	56,940	134,272	50,329	536,214
Advertising	9,017	9,867	3,801	3,896	2,029	15,182
Printing/binding	1,413	-	-	-	-	78,480
Tuition	346,488	-	6,864	3,070	-	6,430
Food services management	-	-	-	-	-	-
Travel	50,924	116,652	14,993	50,207	11,634	156,429
Interagency purchased services	37,255	-	-	-	-	-
Total purchased services-other	1,128,812	2,457,726	306,367	1,245,243	185,225	3,600,222
Supplies:						
General	894,007	963,925	136,238	432,791	164,110	2,269,758
Energy	625,181	1,407,234	363,998	593,616	224,472	2,568,945
Food	-	-	-	-	-	-
Books, periodicals and software	271,508	415,700	41,756	154,869	41,259	139,643
Technology supplies	62,469	34,623	-	171,972	-	49,511
Vehicle supplies	429,745	1,113,430	191,784	469,111	107,739	1,125,693
Control level supplies	-	16,205	50,593	-	85,702	595,793
Total supplies	2,282,910	3,951,117	784,369	1,822,359	623,282	6,749,343
Plant and equipment:						
Land	-	80,000	-	-	-	-
Buildings	-	-	-	-	-	-
Equipment	74,061	84,074	-	172,965	23,143	105,903
Bus replacement	-	14,789	8,691	-	10,076	21,233
Total plant and equipment	74,061	178,863	8,691	172,965	33,219	127,136
Other:						
Dues and fees	6,851	27,665	6,707	8,555	1,562	81,658
Judgements	-	-	-	-	-	-
Debt related	340,483	121,380	26,537	-	-	867,480
Taxes	-	-	-	-	322	-
Student Assistance	2,700	-	-	-	-	-
Miscellaneous	457,719	-	6,800	14,661	-	-
Transfers Out	36,642	2,624,372	218,830	580,065	100,000	3,923,811
Total other	844,395	2,773,417	258,874	603,281	101,884	4,872,949
Total expenditures	30,263,797	61,075,725	11,582,976	26,880,058	7,236,253	113,993,480

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

Expenditures	Wyoming	State Total
Salaries:		
Professional personnel	16,431,311	1,056,162,509
Service personnel	4,246,243	303,988,055
Professional substitutes	737,676	40,205,297
Service substitutes	336,267	18,447,633
Temporary part time professional	-	2,148,363
Temporary part time service	-	3,011,467
Board members	25,760	1,522,540
Students	-	192,573
Total salaries	21,777,257	1,425,678,437
Employee benefits:		
Group insurance	3,167,526	277,443,560
Social security	1,660,479	106,028,637
Retirement	2,442,802	141,842,376
Tuition reimbursement	-	236,308
Unemployment compensation	4,948	823,466
Workers' compensation	378,211	17,402,989
Other employee benefits	-	1,625,571
Total employee benefits	7,653,966	545,402,907
Total salaries and employee benefits	29,431,223	1,971,081,344
Purchased professional & technical services:		
Administration	-	951,173
Professional educators	-	10,765,240
Employee training and development	4,988	1,877,938
Other professional	333,491	22,391,763
Technical	71,667	3,017,146
Total purchased prof. & technical serv	410,146	39,003,260
Purchased services-other:		
Utilities	123,306	6,957,484
Cleaning	184,378	5,984,151
Repair & maintenance	846,582	27,622,214
Rentals	-	4,094,672
Construction services	-	10,259,717
Student transportation services	2,609	3,464,776
Insurance	288,722	17,294,728
Communications	61,034	10,284,049
Advertising	32,536	647,411
Printing/binding	-	349,499
Tuition	-	1,874,010
Food services management	-	18,662
Travel	110,182	4,354,763
Interagency purchased services	-	2,836,469
Total purchased services-other	1,649,349	96,042,605
Supplies:		
General	778,344	49,901,575
Energy	892,161	58,862,842
Food	-	65,917
Books, periodicals and software	978,597	20,073,953
Technology supplies	40,568	8,774,075
Vehicle supplies	676,197	-
Control level supplies	-	5,057,646
Total supplies	3,365,867	142,736,008
Plant and equipment:		
Land	-	1,014,281
Buildings	-	1,646,822
Equipment	98,597	6,256,287
Bus replacement	-	644,543
Total plant and equipment	98,597	9,561,933
Other:		
Dues and fees	4,224	1,042,778
Judgements	-	57,570
Debt related	302,702	4,200,905
Taxes	-	4,343
Student Assistance	-	11,200
Miscellaneous	-	1,648,644
Transfers Out	1,396,250	88,404,467
Total other	1,703,176	95,369,907
Total expenditures	36,658,358	2,353,795,057