

City of White Sulphur Springs, West Virginia
Statement of Net Position
For the Fiscal Year Ended June 30, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Totals	Volunteer Fire Department
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 4,668	\$ 338,770	\$ 343,438	\$ 107,985
Investments	22,773	143,174	170,947	13,130
Accounts receivable	220,950	559,771	780,731	0
Taxes receivable	101,484	0	101,484	0
Prepaid expenses	10,282	24,116	34,398	0
Total Current Assets	360,167	1,070,831	1,430,998	121,115
NON-CURRENT ASSETS				
RESTRICTED ASSETS				
Restricted investments	1,001,780	0	1,001,780	0
Customer deposit funds	0	15,758	15,758	0
Bond revenue funds	0	39,371	39,371	0
Reserve funds	51,078	192,680	243,758	0
Depreciation funds	0	339,077	339,077	0
Construction funds	0	69,100	69,100	50,894
Total Restricted Assets	1,052,859	655,987	1,708,846	50,894
CAPITAL ASSETS				
Property, plant and equipment	5,639,653	49,538,000	55,177,653	208,888
Construction in progress	181,504	192,095	373,599	0
Less accumulated depreciation	(3,421,863)	(13,454,670)	(16,876,534)	(145,938)
Net capital assets	2,399,294	36,275,425	38,674,719	62,950
Total Non-Current Assets	3,452,153	36,931,412	40,383,565	113,844
Total Assets	\$ 3,812,319	\$ 38,002,243	\$ 41,814,562	\$ 234,960
DEFERRED OUTFLOWS OF RESOURCES:				
Difference between pension contributions and proportionate share of contributions	\$ 20,118	\$ 15,860	\$ 35,978	\$ 0
Contributions to PERS (pensions)	84,370	66,513	150,884	0
Total Deferred Outflows of Resources	\$ 104,488	\$ 82,373	\$ 186,862	\$ 0
LIABILITIES				
CURRENT LIABILITIES				
Current portion of long-term debt	\$ 89,206	\$ 399,692	\$ 488,898	\$ 0
Accounts payable	61,745	34,593	96,338	0
Accounts payable - construction	0	57,774	57,774	0
Compensated absences	13,881	11,544	25,425	0
Accrued interest	1,193	0	1,193	182
Customer deposits	0	10,022	10,022	0
Total Current Liabilities	166,025	513,625	679,650	182
NON-CURRENT LIABILITIES				
OPEB liability	696,488	524,644	1,221,131	0
Pension liability	131,207	103,439	234,646	0
Long-term debt (Net of current portion)	0	3,067,747	3,067,747	0
BB&T refunding bonds payable	192,929	0	192,929	31,236
Rural development loans payable	740,593	7,101,483	7,842,076	0
Total Non-Current Liabilities	1,761,217	10,797,313	12,558,530	31,236
Total Liabilities	\$ 1,927,242	\$ 11,310,938	\$ 13,238,180	\$ 31,418
DEFERRED INFLOWS OF RESOURCES:				
Difference between projected and actual earnings on pension plan investments	\$ 138,801	\$ 109,423	\$ 248,224	\$ 0
Total Deferred Inflows of Resources	\$ 138,801	\$ 109,423	\$ 248,224	\$ 0
NET POSITION				
Invested in capital assets, net of related debt	\$ 1,375,372	\$ 25,706,511	\$ 27,081,883	\$ 0
Restricted	1,051,078	301,152	1,352,230	0
Unrestricted	(575,686)	656,593	80,907	203,542
Total Net Position	\$ 1,850,764	\$ 26,664,256	\$ 28,515,020	\$ 203,542

<u>Activity Date</u>	<u>Reference</u>	<u>Amount</u>
Total ACCUFUND		4,176.75
Total Adams, Mark Allen		420.00
Total ADKINS AUTO PARTS		123,952.57
Total AFLAC		4,909.44
Total Agsten Construction -506		1,808.89
Total ALLEGHANY T- SHIRTS		198.00
Total Allied Administrators for Delta Dental		5,148.67
Total AllMax Software, Inc.		1,384.00
Total American Electric Equipment, Inc.		6,851.25
Total AmeriHealth Casualty Services		7,758.00
Total Amsterdam Printing and Litho		241.61
Total APPALACHIAN TIRE		1,175.12
Total APRIL PIZZERIA		167.80
Total Arbon Equipment Corporation		98.21
Total ARC3 Gases (Formerly ARCET)		269.74
Total Archaeological Consultants of the Midwest, Inc.		3,797.19
Total Ashland Specialty Chemicals		8,154.00
Total AT&T		317.78
Total AT&T (Cellular)		3,180.72
Total Atlantic Machinery, Inc.		1,870.20
Total Automated Police Systems, Inc.		300.00
Total B&N LOCK & KEY SHOP		4,887.54
Total Barry L. Bruce & Associates, LC		45.00
Total BARTON OTT MACHINE SHOP		8.46
Total BECKLEY NEWSPAPERS		199.05
Total BECKLEY STEEL, INC.		322.30
Total BELSHEE III, REESE B.		2,363.62
Total Berkley Assigned Risk Services		4,255.00
Total BILL BAILEY INSURANCE COMPANY		11,915.72
Total BJW PRINTING & OFFICE		16,974.86
Total BKT Uniforms		89.98
Total BLACK, MILDRED		170.00
Total Blue Ridge Farms, Inc.		3,005.00
Total Boone Tractor		1,910.03
Total Bostic, Barbara		330.00
Total BOSTIC, RONALD		170.00
Total Bowling *, Jackson		780.00
Total BRENTAG MID-SOUTH, INC.		45,480.11
Total Brickstreet Insurance		33,461.00
Total C.J. THORNBURG, INC.		466,057.20
Total CASTO & HARRIS		1,108.86
Total CEDAR LAKES CONFERENCE CENTER		1,152.00
Total Center for Education & Employment Law		254.95
Total Charleston Marriott Town Center		230.00
Total Cintas Corporation - #524		72,521.01
Total CITY OF WHITE SUL. SPGS.		96,114.77
Total Cochran, Jackie		170.00
Total Coleman, Linda J		1,126.05
Total COMMERCIAL INSURANCE SERVICES		119,222.58
Total CORRPRO COMPANIES, INC.		3,070.00
Total COUNTS, SHEILA G		170.00
Total CRANE, ERIC		170.00
Total Cummins Crosspoint, LLC		16,586.34
Total CVB		24.75
Total Darrell Nettles		1,800.00
Total Davenport Energy		4,750.22
Total DEPARTMENT OF HEALTH & HUMAN SERVICES		294.24
Total DirecTV		1,010.47
Total Doug Hylton Consulting LLC		15,080.00
Total Dowdy, Jacob D.		147.77
Total DUNSMORE, MELISSA & DANIELLE		29.82
Total E. Lavoyd Morgan, Jr. & Associates		2,125.00
Total ECONO SIGNS, LLC		71.60
Total EFTPS		134,727.32
Total EJ USA, Inc.		572.12
Total Embassy Suites Hotel		952.50

Total ENGINEERING CHEMISTRY CO.	246.76
Total ExxonMobil	1,389.73
Total F & R Electric, Inc.	34,558.00
Total FAIRMONT MINERALS - WEDRON, IL.	4,888.80
Total FAMILY DOLLAR STORE #01710-(OLD STORE)	50.00
Total Fat Boys Collision	44.00
Total FIRST CITIZENS BANK	1,730.40
Total First Citizens Bank-Visa	15,434.06
Total First Citizens Bank-Visa-2	143,256.30
Total First Citizens Leasing -FD	19,034.40
Total FIRST NATIONAL BANK	16,079.52
Total FOGUS, MARY	170.00
Total Ford Motor Credit Company, LLC	17,532.72
Total Frontier	53,080.64
Total FURY, TAMI	100.00
Total GALETON	1,036.24
Total GALLS, INC.	211.80
Total Garnishee Vendor	1,099.02
Total General Fund - Fines	117,829.16
Total GENERAL SALES OF VIRGINIA	1,212.23
Total Ghosh Engineers, Inc.	106,075.00
Total GILLESPIE FLOWERS(1)	280.00
Total GILLESPIE'S FLOWERS	65.00
Total GLOVER, ECKLES	17.56
Total Government Obligation Contract	2,642.47
Total GREENBRIER COUNTY HEALTH DEPARTMENT	100.00
Total GREENBRIER COUNTY LANDFILL	2,692,073.62
Total GREENBRIER COUNTY SHERIFF	775.23
Total Greenbrier Day Report Center Lab	360.00
Total Greenbrier Excavating & Paving, Inc.	11,033.25
Total Greenbrier Ford	1,495.29
Total Greenbrier Glass	160.63
Total Greenbrier Hotel Corporation	800.00
Total GREENBRIER MOTOR CO., INC.	122.50
Total Greenbrier Technologies	70,650.23
Total GREENBRIER VALLEY SOIL CONSERVATION DISTRICT	2,500.00
Total Guardian Life Insurance Company	1,452.78
Total HACH COMPANY	13,519.79
Total Hajoca/Weslakin Lewisburg	2,078.48
Total HARVEST EQUIPMENT COMPANY	1,970.89
Total HARVEY B. NEEL, PS	540.00
Total HAYNES 1, LLOYD	1,276.98
Total Hefner, Thomas W.	170.00
Total Heritage International Trucks, Inc.	51,699.22
Total Herold, Debbie	20.00
Total Hersman's Safety Products	69.98
Total HILL MANUFACTURING COMPANY, INC.	237.77
Total Hill, Sara	37.18
Total Honaker, Richard P.	245.00
Total Howard, Michael J.	283.27
Total HSC Industrial	4,016.60
Total Hydro-Dyne Engineering, Inc.	1,022.97
Total IMRE PENTEK CPA	22,825.00
Total ING	16,200.00
Total JONES-(4), DR. RAY	39.37
Total JONES, KENOS N	170.00
Total JT's Heating, Air Conditioning, & Refrigeration LLC.	330.95
Total Justice, Paula	170.00
Total Kevin Bess	69.17
Total KITTENS KORNER GIFT SHOP	389.25
Total Knowles Publishing, Inc.	88.43
Total LAW ENFORCEMENT SYSTEMS, INC.	128.77
Total Layman, Gary M	600.00
Total Lester's Automotive	1,625.64
Total LEXISNEXIS MATTHEW BENDER	1,356.65
Total Lovelace, David Leon	676.25

Total LOVELACE, SHERRY	810.00
Total Lowe's	2,369.29
Total LYNCH CONSTRUCTION	219,018.93
Total MAIN STREET WHITE SULPHUR SPRINGS	12,615.30
Total Mallimar Warning	192.85
Total Marlinton Cleaners dba Dixie Chopper	2,774.65
Total MARTIN & JONES	251.82
Total Masters Auto Center, LLC	5,585.21
Total Merritt Electric, Inc.	7,054.29
Total Metropolitan Compounds, Inc.	330.65
Total MIDWEST RADAR & EQUIPMENT	270.00
Total Miller, Ruth B.	170.00
Total MISS UTILITY OF WEST VIRGINIA, INC.	368.50
Total Mon Power (Akron)	656,570.85
Total Morgan, Cissie	66.40
Total Morgan, Grace M.	20.00
Total MOUNTAIN ELECTRONICS	685.44
Total Mountain Transit Authority	1,833.00
Total Mountaineer Auto Glass	185.00
Total Mountaineer Computer Systems, Inc.	7,396.50
Total Mountaineer Gas Company	58,841.97
Total Moya, Paul	20.00
Total Murphy, Sandra K.	170.00
Total NAPA Auto Parts, Wilson Bros. Auto Parts	49,889.41
Total Nate's Service	5,482.37
Total New World Alterations	30.00
Total NFPA Membership Services Center	165.00
Total North American Supply Company	468.53
Total nTelos Wireless	765.45
Total Old Dominion Tractor and EQ Co Inc.	339.80
Total Old White Motor Sales	227.86
Total One Beacon Insurance Group	4,712.61
Total One Time Vendor	585.00
Total Osborne's Septic & Drain Cleaning	250.00
Total Pachis, Joshua L	242.38
Total Parker, Teresa L.	342.19
Total PERFORMANCE HEATING & COOLING	1,452.30
Total PETTY CASH	1,715.73
Total Phillips, Joshua C.	355.95
Total Pinnell, Donald	700.00
Total PitneyBowes	301.51
Total PRECISION PUMP & VALVE SERVICE, INC.	1,855.50
Total PREISER SCIENTIFIC, INC.	585.00
Total Professional Business Products, Inc.	1,383.00
Total PUBLIC EMPLOYEES INSURANCE AGENCY	456,185.82
Total PUBLIC EMPLOYEES RETIREMENT SYSTEM	329,129.98
Total Purchase Power (CH)	404.89
Total Purchase Power (PD)	200.23
Total Quality Inn Of Ripley	509.60
Total RBS, INC.	2,659.65
Total Red Bud Supply	869.04
Total Reed's Welding	532.63
Total Region 4 Planning & Development Council	879.84
Total REIC CONSULTANTS	78,377.85
Total RESA 5	590.00
Total Retiree Health Benefit Trust Fund	88,888.00
Total RIPCO	1,000.00
Total RLI Surety	2,260.00
Total ROCIC	300.00
Total RURAL DEVELOPMENT ADMINISTRATION	28,950.00
Total Ruth Miller	30.00
Total S.R. Harper, Inc. (Stew Harper Kaeser Blowers)	1,044.00
Total Safety-Kleen Systems, Inc.	20,588.81
Total SAL Chemical	63,515.22
Total Sam's Club	2,376.98
Total Sam's On The Market, Inc.	939.69

Total SENSUS	10,218.63
Total Sewer Equipment Co. of America	349.75
Total Shafer, Evan M.	225.97
Total SHELL FLEET PLUS	17,939.01
Total Sherwin-Williams	2,521.77
Total Sign Central	3,723.59
Total SIMMS, DALE	1,600.00
Total SJ NEATHAWK	408.97
Total Small Equipment Service Center	2,008.63
Total Smith, Jerry W	100.00
Total Snowshoe Mountain Resort	407.13
Total Spa City Soccer	1,000.00
Total Spartan Sporting Goods	4,561.84
Total Stan Ruganis	437.95
Total State Electric Supply, Co.	5,122.63
Total Steptoe & Johnson	13,491.57
Total Stroebel & Johnson, P. L. L. C.	834.62
Total Sudden Link -WSSCG	11,342.54
Total SUDDEN LINK-WSSWWP	264.46
Total Suddenlink - S	906.77
Total Sukbick, Jeffrey	37.88
Total Sullivan, Emmett	47.59
Total Sullivan, Kimberly D.	404.36
Total SUPERIOR SUPPLY COMPANY, INC.	347.25
Total SURBAUGH, AGNES	170.00
Total SWEENEY-, CHARLOTTE	170.00
Total TASER INTERNATIONAL	35.75
Total Templeton Vest	5,770.00
Total Terradon Corporation	1,088.85
Total The Bench Factory	3,256.53
Total The Greater Greenbrier Chamber of Commerce	85.00
Total The Greenbrier (Street Sweeping)	600.00
Total The Outhouse	5,036.74
Total The Thrasher Group, Inc.	3,500.00
Total Tipton, Ronald L.	145.13
Total Tom's Truck Sales, LLC	397.98
Total Total Tech, LLC	415.44
Total Trombly, Louis H.	495.00
Total True Value (1)	110,078.00
Total U.S. Postal Service (PB)	1,029.76
Total United Bankcard Center	442,483.89
Total UNITED LABORATORIES	126.21
Total United Rentals	820.12
Total US POST OFFICE	10,543.35
Total USA BLUE BOOK	19,034.09
Total Valley Rebuilders	401,868.76
Total WANZER, DEBBIE	170.00
Total Ware, Carolyn Scott	50.00
Total WARE, HOMER	170.00
Total Weese-1, Barry	235.60
Total West Virginia Division of Highways/District Nine	111.80
Total West Virginia Municipal Bond Commission	531,182.47
Total WHITE SULPHUR SPRINGS LIBRARY (1)	7,000.00
Total White Sulphur Springs Little League Baseball	1,000.00
Total White, James S.	2,030.00
Total WHITMAN EXTERMINATING	946.00
Total Workman, Gary R.	245.00
Total WSS DARE	2,000.00
Total WSS Falcon Football	2,037.01
Total WSS Girls Softball	1,000.00
Total WSS Pee Wee Basketball	1,000.00
Total WV Association of Municipal Judges, Inc.	750.00
Total WV Board of Public Health	350.00
Total WV Bureau Public Health	225.00
Total WV Correctional Industries	98.02
Total WV DAILY NEWS	4,280.48

Total WV Dandelion Pageant	500.00
Total WV Department of Environmental Protection	2,050.00
Total WV DEPARTMENT OF HEALTH & HUMAN RESOURCES	120.00
Total WV Department of Transportation/Division Of Highways	54.40
Total WV Dept of Transportation Highways Division, Finance Section	77,181.06
Total WV Dept. of Transportation	155.00
Total WV DIVISION OF HIGHWAYS	31,900.74
Total WV Division of Motor Vehicles	5.00
Total WV ENVIRONMENTAL TRAINING CENTER	85.00
Total WV Municipal Judges Association	25.00
Total WV MUNICIPAL LEAGUE	137,876.51
Total WV RURAL WATER ASSOCIATION	1,476.85
Total WV STATE AUDITORS OFFICE	357.00
Total WV STATE EMERGENCY RESPONSE COMMISSION	100.00
Total WV STATE FIREMAN'S ASSOCIATION	100.00
Total WV STATE TAX DEPARTMENT (1)	50,282.00
Total WV State Treasurers Office	34,674.80
Total WV TRACTOR COMPANY	3,864.02
Total WV UNIFORM	41.50
Total WV-DEP	638.00
Total WVMCRA	200.00
Total WVU LTAP/NTC	150.00
Total Xerox Corporation	2,367.45
Total Xerox Corporation - PD & CH	33,173.39
Total Yates, Judith	20.00
Total Young, Judy	170.00