

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FYE JUNE 30, 2016

	General Current Expense	Special Revenue	Capital Projects Fund	Total Governmental
Revenues:				
Property taxes	\$ 2,443,831	\$ -	\$ -	\$ 2,443,831
Other Local sources	220,907	151,259	-	372,166
State sources	8,429,925	752,620	180,571	9,363,116
Federal sources	149,917	1,094,056	-	1,243,973
Miscellaneous sources	-	-	-	-
Total revenues	11,244,580	1,997,935	180,571	13,423,086
Expenditures:				
Instruction	6,502,030	847,525	-	7,349,555
Supporting services:				
Students	635,987	75,206	-	711,193
Instructional staff	290,538	365,266	-	655,804
General administration	412,997	-	-	412,997
School administration	654,036	-	-	654,036
Central Services	268,328	2,066	-	270,394
Operation and maintenance of facilities	1,068,097	20,955	-	1,089,052
Student transportation	1,316,275	191,368	-	1,507,643
Other support services	7,810	-	-	7,810
Food services	30,659	767,214	-	797,783
Community services	11,800	-	-	11,800
Capital outlay	-	20,534	-	20,534
Debt service:				
Principal retirement	274,685	27,879	-	302,564
Interest and fiscal charges	8,209	1,426	-	9,635
Total expenditures	11,481,368	2,319,438	180,571	13,800,800
Excess (deficiency) of revenues over expenditures	(236,782)	(321,503)	180,571	(377,714)
Other financing sources (uses):				
Proceeds from disposal of real or personal property	180,000	-	-	180,000
Proceeds from capital lease	175,707	-	-	175,707
Transfers in	14,803	194,877	-	209,680
Transfers (out)	(194,877)	(14,803)	-	(209,680)
Total other financing sources (uses)	175,633	180,074	-	355,707
Extraordinary Item:				
Other post employment benefits:	-	-	-	-
Net change in fund balances	(61,149)	(141,429)	180,571	(22,007)
Fund balances - beginning	(367,998)	439,857	(180,571)	(108,712)
Fund balances - beginning, as restated	(367,998)	439,857	(180,571)	(108,712)
Fund balances - ending	\$ (429,147)	\$ 298,428	\$ (0)	\$ (130,719)

**PENDLETON COUNTY BOARD OF EDUCATION
SUPPLEMENTAL SCHEDULE OF
EXPENDITURES
FOR THE FISCAL ENDED JUNE 30, 2016**

Salaries expenditures:

Board officials:	
James D. "JD" Wilkins	\$ 3,840
Richard "Rick" Gillespie	4,000
Teresa Heavner	4,160
Betty Kimble	3,680
Ivan "Sonny" O'Neil	4,160
Superintendent	110,040
Total salaries paid to other professional personnel	5,153,225
Total salaries paid to service personnel	1,806,748
Total salary expenditures	7,089,853

Non-salary expenditures:

Expenditures paid in excess of two hundred fifty dollars (\$250):

(List the name of each firm, corporation and person to whom more than two hundred fifty dollars (\$250) in the aggregate from all funds was paid during the fiscal year, together with the aggregate amount paid and the purpose for which paid.)

Total non-salary expenditures paid in excess of two hundred fifty dollars (\$250)	6,637,430
Tools for Schools Technology Allocation	28,952
Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)	17,519
Total accrued expenditures, refunds, and other non-cash transactions	27,046
Total non-salary expenditures	6,710,947
Total expenditures per financial statements	<u>\$ 13,800,800</u>

**TOTAL PAYMENTS TO VENDORS
IN EXCESS OF \$250 — FISCAL YEAR 2016**

A & S ENTERPRISES	805	DAVIS ELECTRICAL SERVICE	375	J.T. MARTIN FIRE & SAFETY	1,178
A.J. SAWYERS PLUMBING CO.	270	DAYS INN - FLATWOODS	712	JAMES & LAW COMPANY	102,346
A-V (AGRI OF VIRGINIA, INC)	315	DE LAGE LANDEN PUBLIC FINANCE	32,583	JAMISON, LISA	575
AASA THE SUPERINTENDENTS ASSC.	450	DEMCO, INC.	314	JOHN KINDERMAN TAYLOR	560
ABSOLUTE ASSURANCE DRUG	600	DEP - DIVISION OF WATER & WASTE	482	JONES ENTERPRISES	424
ADAMS, DEBORAH LYNN	4,400	DILLON SUPPLY COMPANY	332	JOSTENS INC	752
ADVANCED ALARM TECHNOLOGIES	1,900	DINSMORE AND SHOHL LLP	12,270	JUDYS DRUG STORE	1,100
AEP CONNECTION, LLC	400	DOUGLAS EQUIPMENT	15,515	JUNE HARLESS CENTER	350
AET EWELL EDUCATIONAL SERVICES	265	DURANKO, MS. KELLI GAINER	800	KAPLAN EARLY LEARNING COMPANY	1,345
AIRGAS USA, LLC	1,115	EAI EDUCATION	692	KAR KARE	2,344
ALAN TYE AND ASSOCIATES	484	EASON, AMY	17,745	KELLER, MARSHA	353
ALLEGHENY WOOD PRODUCTS (AWP)	1,200	EASON, DAVE	303	KILMER'S FARM MARKET	54,887
ALVHA. M. SQUIBB CO., INC.	267	ECK SUPPLY COMPANY	1,987	KIMBALL MIDWEST	1,952
AMAZON.COM	8,877	EDUCATON ADMIN WEB ADVISOR	405	KISAMORE, TIM	601
AMERICAN SPEECH & HEARING ASSOC	250	EHRlich	2,864	KNOWBUDDY RESOURCES	461
AMSTERDAM PRINTING & LITHO C.	582	(EIS)ELEVATING EQ.INSP.SERVICE	1,000	LAKESHORE LEARNING MATERIALS	1,443
AP EXAMS	2,844	ELBIN, AARON	1,652	LAM, MS. KONJA A.	524
APPALACHIAN SIGNALS & PRODUCTS	6,478	ELECTRONIC SPECIALITY CO.	1,660	LAMBERT, DENNIS	1,745
APPLE INC.	1,916	EMBASSY SUITES CHARLESTON	3,872	LAMBERT, DOUGLAS	4,273
APPLE TEXTBOOKS	1,210	ENGINEERING ECONOMICS, INC.	34,800	LIBERTY DISTRIBUTORS, INC.	14,836
AT&T	6,005	ENTERPRISE RENT A CAR	2,236	LIPSCOMBS LAWN PRODUCTS	3,622
ATCO INTERNATIONAL	562	ENYART, NANCY	585	LOGMEIN, INC.	499
ATLANTIC OIL COMPANY, INC.	80,132	ESCHOOL SOLUTIONS	3,000	LOWES HOME CENTER	310
AUMANN'S CUSTOM AUTO	267	EXCEL STEEL	408	MACGILL	365
B & H HARDWARE & SUPPLY	3,345	EXCEL TRUCK GROUP	6,517	MALLOW, RICHARD	307
B. E. PUBLISHING	564	EXPANDING EXPRESSION	267	MASON & BARRY INC.	260
BANK OF MOUNT HOPE, INC.	38,459	EXXON/GECC	8,260	MATHBITS.COM	280
BATTERIES PLUS	1,491	EYE, KATHY	350	MATHENY MOTOR TRUCK CO.	191,629
BEAR GRAPHICS, INC.,	1,049	FAIRFIELD INN & SUITES	1,090	MAYER-JOHNSON, LLC	409
BEATTY, WILLIAM	8,447	FARMTEK (GROWERS SUPPLY)	1,004	MCGRAW-HILL SCHOOL EDUCATION	5,556
BENNETT ANN	922	FARONICS TECHNOLOGIES USA INC.	1,400	MENDTRONIX	596
BERRY JANITORIAL	282	FIRE PROTECTION PRODUCTS, INC.	1,194	METROPOLITAN LIFE	750
BFG SUPPLY, CO.	400	FIRST BANK OF CHARLESTON, INC.	185,657	MICROSOFT CORP.	320
BIG "L" TIRE	18,056	FISHER AUTO PARTS INC.,	1,018	MILLER, MELISSA	3,344
BIG RIVER ELECTRIC SALES & SVS	357	FLINN SCIENTIFIC	2,895	MONPOWER	228,182
BIMBO FOODS INC.	3,988	FLOWERS BAKING CO OF LYNCHBURG	2,663	MORRIS DISTRIBUTING, INC.	411
BLANKENSHIP, MICHAEL	3,000	FLYING W FARMS	3,917	MOUNTAIN AIR, HEATING & COOLING	13,502
BLOSSMAN GAS	42,820	FOX'S PIZZA DEN	368	MOWERY, J.P.	1,378
BLUE BIRD BUS SALES	6,097	FRANKLIN ELEMENTARY SCHOOL	5,899	MURPHY'S FENCING	16,889
BOTKIN, DOUG	425	FRANKLIN GREAT VALU	3,268	NCTM (NATIONAL COUNCIL OF MATH TEACHERS)	270
BOWLES RICE LLP	29,391	FRIENDSHIP INDUSTRIES	670	NES RENTALS	410
BOWMANS DO IT BEST HARDWARE	2,868	FRONTIER	8,725	NETWORKS & MORE, INC.	604
BRAINCHILD CORP.	3,591	FRONTIER -- DATA CIRCUITS	100,620	NORTH FORK DISPOSAL SVC, LLC	22,096
BRAINPOP LLC	2,615	GAME TIME	1,067	NORTH FORK ELEMENTARY SCHOOL	2,000
BRANDYWINE ELEMENTARY SCHOOL	2,795	GARDNER, DONNA S.	1,598	O S I (OMNI SERVICES)	965
BREWER & COMPANY OF WV, INC.	848	GEARY ASSOCIATES (MARK GEARY)	2,120	OLD SOUTH BULDING CORP	1,620
BSN SPORTS	2,790	GENERAL SERVICES ADMIN. (GSA)	10,000	OTIS ELEVATOR COMPANY	7,200
BUCHER DONALD	3,350	GLADE SPRING RESORT	354	OVERHEAD DOOR COMPANY	2,022
BUDGET BLINDS	15,334	GLOBAL RECOVERY SERVICES	1,258	OWENS HEATING, COOLING &	391
BUNZL KOCH SUPPLIES	735	GREEN VALLEY BOOK FAIR	1,030	PACIFIC LATEX PRODUCTS	372
BYTESPEED L.L.C.	7,992	GREYLOCK ADVISORY GROUP, LTD.	2,850	PAP'S LUMBER & RENTAL	726
CAMPBELL PRINT CENTER	964	HAHN MEDICAL PRACTICES, INC.	300	PARTS & MORE	4,109
CANON FINANCIAL SERVICES	3,280	HAMMER, MICHAEL	2,444	PEARSON	4,074
CARROLL PARTS	712	HAMMER, VICTORIA S.	397	PEARSON EDUCATION INC.	2,389
CDI COMPUTER DEALERS INC.,	23,870	HARMAN CONSTRUCTION INC.	1,464	PEER SANITATION SERVICE	3,276
CDW-GOVERNMENT, INC.,	21,933	HARPER, ASHLEY	5,800	PEIA- HEALTH INSURANCE	856,045
CENGAGE LEARNING	282	HARPER, SAMANTHA VITALE	328	PEIA - RETIREES	93,143
CENTRAL RESTAURANT PRODUCTS	1,574	HARR AIRECO SUPPLY, INC.	967	PEIA - ARC	14,736
CERTIPOINT	1,400	HARTMAN'S SERVICE STATION	411	PEIA - RETIREE HEALTH BENEFIT TRUST	298,967
CHAMP, DEONA "EMMMY"	253	HEDRICK, CHARLES F.	1,133	PENDLETON CO. HIGH SCHOOL	9,853
CHANNING L. BETE, INC.,	868	HERITAGE INTERNATIONAL TRUCK	470	PENDLETON COMMUNITY CARE	2,038
CHARLESTON NEWSPAPERS	264	HIGHWAY MOTORS, INC.,	19,308	PENDLETON COMMUNITY BANK - QZAB PAYMENT	55,100
CHARLESTON TOWNCENTER MARRIOTT	541	HINKLE TRUCKING COMPANY	1,875	PENDLETON COUNTY EMERGENCY	521
CHESAPEAKE SCHOOLBOOKS LLC	2,575	HOBART SERVICE	868	PENDLETON COUNTY HEALTH DEPT	1,500
CITY CONSTRUCTION COMPANY, INC	76,788	HOBBYLINC.COM	354	PENDLETON COUNTY LIBRARY	7,000
CLASSROOM DIRECT CO.	1,613	HOLIDAY INN - MARTINSBURG	445	PENDLETON COUNTY PSD - BW	4,413
CLEAN AIR TESTING SERVICES LLC	1,595	HOOTEN EQUIPMENT COMPANY LLC	902	PENDLETON COUNTY PSD - NFES	3,431
COLLEGEBOARD	2,844	HOUGHTON MIFFLIN HARCOURT	1,500	PENDLETON COUNTY PSD-NFES-PAVI	327
COMMUNICATION CARE, LLC	69,400	HUDSON, RONALD, JR.	1,930	PENDLETON COUNTY PSD-NFES/GYM	568
COMPASS LEARNING	5,663	HULL, STEPHANIE D.	392	PENDLETON COUNTY SHERIFF - TAX REPAYMENT	31,356
CONNOR, JOHN L.	839	INNOVATIVE LEARNING CONCEPTS	619	PENDLETON TIMES	4,076
CORE ENVIRONMENTAL SERVICES INC.	1,900	INTEGRITY DEVELOPERS	1,600	PETERSBURG AUTO PARTS (NAPPA)	277
COSTCO	3,199	INTER-MOUNTAIN	575	PETERSBURG ELECTRONICS	620
DAILY NEWS-RECORD	469	INTERNAL REVENUE SERVICE - FICA EMPLOYER SHARE	512,993	PIFER OFFICE SUPPLY	3,598
DATA MANAGEMENT CORP.	826	IT SAVVY	5,867		
		J & L'S RECONDITIONING	1,610		

PIPESTEM STATE PARK & RESORT.....	308	TRAFFIC SAFETY STORE.....	272
PITNEY BOWES	5,266	TRAVELERS -- WORKERS COMPENSATION ..	51,545
PLEASANTS HARDWARE	319	TRUCK - THERMO KING, INC	1,049
POLING, MS. APRIL N.....	4,003	TRUCK ENTERPRISES - KEYSER.....	18,888
POMEROY COMPUTER RESOURCES.....	34,657	TRUCK ENTERPRISES, INC.....	19,915
POTOMAC FARMS DAIRY	30,458	TURNER, HELAN D.....	714
POTOMAC HIGHLANDS RECENTER	561	U.S. FOODSERVICE-ALTOONA DIV	288,018
PROPST, BRENDA	3,174	UNDERGROUND DYNAMICS, LLC	4,920
PROPST, KAREN.....	811	UNITED BANKCARD CENTER	24,378
PURELAND SUPPLY.....	3,391	UNITED LABS, INC.,.....	664
PUTTING "ON" THE RTIZ	750	VANCE, MR. MATTHEW	3,354
QUEEN CITY BUSINESS SYS	9,994	VERIZON BUSINESS SERVICES	4,560
QUILL CORP.....	1,247	VINT, WENDY.....	298
RANDY'S CONTRACTING SERVICES	1,350	VIRCO INC.....	9,262
RAYMOND, KRystal.....	432	WAGNER, COURTNEY	298
REALLY GOOD STUFF	598	WAL MART	3,082
RENAISSANCE LEARNING, INC.	23,249	WARNER, JERRY M.	6,000
RESA VIII.....	20,227	WATERFRONT PLACE HOTEL	1,266
REXRODE, MIKE G.	5,873	WEEKLEYS LOCKSMITH SHOP.....	700
RIDDLEBERGER BROS. INC.,	2,222	WEISER EDUCATIONAL	607
RIGHTSELL, BECKY.....	258	WESTFIELD INSURANCE	2,238
RLI SURETY	813	WHITEROCK EXCAVATING, LLC	455
RODGERS, JENNY	12,278	WILSON LANGUAGE TRAINING.....	321
RODGERS, VIRGINIA (GINNY).....	8,140	WINGATE BY WYNDHAM-CHARLESTON	953
ROSIER, WILLIAM	4,125	WINGATE INN - CLARKSBURG.....	1,559
RUTHERFORD JANITOR SUPPLY CORP.....	33,826	WOMACK ELECTRIC SUPPLY	1,573
SCHINDLER ELEVATOR CORP	2,497	WOODBURN PRESS, LTD	773
SCHOLASTIC BOOKS, INC.,	2,924	WV BOARD OF RISK & INS. MGMT.	66,375
SCHOOL OUTFITTERS	4,147	WV CENTER FOR PROFDEVELOPMENT.....	325
SCHOOL SPECIALTY INC.....	1,665	WV CORRECTIONAL INDUSTRIES	729
SCHOOL THERAPY SERVICES.....	64,868	WV DEPT OF EDUC & THE ARTS.....	3,114
SCHOOL TRAINING SOLUTIONS	1,560	WV DEPT. OF AGRICULTURE	980
SCHOOLDUDE.COM.....	4,441	WV MUSIC EDUCATORS' ASSOC.	279
SCOTT FLOOR COMPANY INC.	1,287	WV READING ASSOCIATION (WVRA).....	1,345
SEE, HOLLY	1,063	WV SCHOOL BOARDS ASSOCIATION	5,425
SEMCO.....	4,607	WV SPEECH & HEARING ASSOC.....	390
SERVRIGHT	390	WV STATE AUDITOR.....	1,232
SHANK WHOLESALERS INC.,	5,299	WV TEACH. DEF. BEN. PLAN 1A	
SHETZ ADVANTAGE	1,499	RETIREMENT	246,003
SHEPHERD UNIVERSITY DINING SVS	255	WV TEACH. DEF. BENEFIT PLAN 1B	
SHIFFLER	554	RETIREMENT	353,438
SIMMONS BACKFLOW SERVICES	770	WV PUBLIC RETIREMENT	1,102
SIMPLEX-GRINNELL	2,130	WV TEACHERS DEFINED CONTRIBUTION	
SITEIMPROVE, INC.	2,000	RETIREMENT	23,791
SITES AUTO PARTS CO.....	2,061	WV RETIREMENT LIABILITY FUND	1,205,713
SITES FIRE & SAFETY EQUIPMENT	681	WV UNIVERSITY COOPERATIVE	4,800
SITES, TERRI (BETH)	2,787	WVAHPERD (WV ASSOC FOR HEALTH)	340
SKYLINE ROOFING.....	2,614	WVASA	1,475
SLEEP INN - CHARLESTON.....	1,600	WVASBO	615
SMITH, DIANA B.	1,681	WVASHRO, INC.....	300
SMITH, KEVIN.....	384	WVCTM (WV COUNCIL OF TEACHERS	1,430
SNAP-ON TOOLS.....	819	WVECTCR.....	650
SOURCE 4	1,236	WVNET	900
SOUTH BRANCH CAREER & TECHNICAL		WVSTA	455
CENTER.....	33,865		
SOUTHERN REFRIGERATION CORP.	3,958	TOTAL EXPENDITURES IN EXCESS OF \$250	
SPANGLER PAPER COMPANY.....	661	PER VENDOR.....	6,637,430
SPRUCE KNOB SENECA ROCKS TELE.....	3,300		
STAPLES.....	1,248		
STAPLES ADVANTAGE	22,974		
STARFALL EDUCATION	810		
STATE FIRE MARSHAL.....	250		
STONEWALL RESORT	735		
SUBWAY.....	1,032		
SUNNYSIDE SOLUTIONS.....	1,000		
SUNRISE SANITATION SERVICES.....	607		
SUPER DUPER, INC.....	337		
TEACHER'S DIRECT	259		
TETRICK & BARTLETT.....	47,736		
TEXAS REFINERY CORP.....	4,809		
THE CHILDREN'S HEALTH MARKET	22,508		
THE MOUNTAIN INSTITUTE - FLOW			
THROUGH	66,250		
TOTAL TECHNOLOGY MANAGEMENT	448		
TOUCHTONE COMMUNICATIONS.....	764		
TOWN OF FRANKLIN.....	23,322		
TRA SCHOOL SOFTWARE SOLUTIONS.....	2,340		

PENDLETON COUNTY, WEST VIRGINIA,
BOARD OF EDUCATION

STATEMENT OF NET POSITION
FYE JUNE 30, 2016

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 601,290
Investments	-
Taxes receivable, net of allowance for uncollectible taxes	67,164
Deposit with Retirement Board	20,419
Food service receivable	12,099
Other receivables	108,131
Prepaid Workers' Compensation	1,816
Due from other governments:	
State aid receivable	62,441
PELA allocation receivable	216,538
Reimbursements receivable	353,976
Capital Assets:	
Land	454,804
Land Improvements	320,645
Buildings and improvements	31,341,138
Furniture and equipment	1,716,852
Vehicles	2,363,650
Construction in process	-
Less accumulated depreciation	<u>(9,103,924)</u>
Total capital assets, net of depreciation	<u>27,093,164</u>
Total assets	<u>28,537,038</u>
Deferred outflows of resources:	<u>-</u>
Total deferred outflows of resources	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 28,537,038</u>
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITIONS	
Liabilities:	
Salaries payable and related payroll liabilities	655,568
PELA premiums payable	220,461
Compensated absences	89,606
Accounts payable	41,889
Other post employment benefit payable	534,585
Long-term obligations:	
Due within one year:	
Capital Leases Payable	116,259
QZAB payable	55,000
Due beyond one year:	
Capital Leases Payable	378,507
QZAB payable	660,000
Net pension liability-Proportionate Share	<u>251,391</u>
Total liabilities	<u>3,003,266</u>
Deferred inflows of resources:	<u>-</u>
Total deferred inflows of resources	<u>93,234</u>
Total liabilities and deferred inflows of resources	<u>\$ 3,096,499</u>
Net Position:	
Net Investment in Capital Assets	\$ 25,883,398
Restricted for:	
Debt service	-
Special projects	298,428
Capital projects	(0)
Unrestricted	<u>(741,287)</u>
Total net position	<u>\$ 25,440,539</u>

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF ACTIVITIES

FYE JUNE 30, 2016

Functions	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 7,975,782	\$ 535,516	\$ 829,516	\$ 216,249	\$ (6,394,501)
Supporting services:					
Students	711,193	47,751	73,967	19,283	(570,192)
Instructional staff	745,004	50,022	77,484	20,199	(597,299)
General administration	412,997	27,730	42,954	11,198	(331,115)
School administration	654,036	43,914	68,023	17,733	(524,366)
Central services	270,394	18,155	28,122	7,331	(216,786)
Operation and maintenance of facilities	941,988	63,248	97,971	25,540	(755,229)
Student transportation	1,421,133	95,419	147,804	38,532	(1,139,378)
Other support services	7,810	524	812	212	(6,262)
Food services	819,123	-	1,454	-	(817,669)
Community services	11,800	-	-	-	(11,800)
Interest on long-term debt	9,635	-	-	-	(9,635)
Total governmental activities	13,980,895	882,279	1,368,107	356,277	(11,374,232)
General revenues:					
Property taxes					2,436,222
Unrestricted state aid					8,437,899
Unrestricted investment earnings					2,927
Unrestricted grants and contributions					108,927
Extraordinary item - other post employment benefits					-
Gain (loss) on disposal of capital assets					(882,953)
Transfers in					209,680
Transfers (out)					(209,680)
Total general revenues, extraordinary items and transfers					10,103,023
Change in net position					(1,271,209)
Net assets - beginning					26,711,748
Prior period adjustments - (See Note_)					-
Net position- beginning, as restated					26,711,748
Net position - ending					\$ 25,440,539
See Notes to Financial Statements					

BALANCE SHEET - GOVERNMENTAL FUNDS
FYE June 30, 2016

	General Current Expense	Special Revenue Fund	Capital Projects Fund	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Cash and cash equivalents	\$ 626,605	\$ (25,315)	\$ -	\$ 601,290
Taxes receivable, net	67,164	-	-	67,164
Deposit with Retirement Board	20,419	-	-	20,419
Prepaid Workers' Comp	1,816	-	-	1,816
Food service receivable, net	-	12,099	-	12,099
Other receivables	108,131	-	-	108,131
Due from other governments:				
State aid receivable	60,880	1,561	-	62,441
PELA allocation receivable	216,538	-	-	216,538
Reimbursements receivable	-	353,976	-	353,976
Total assets	<u>1,101,554</u>	<u>342,320</u>	<u>-</u>	<u>1,443,874</u>
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES				
	<u>\$ 1,101,554</u>	<u>\$ 342,320</u>	<u>\$ -</u>	<u>\$ 1,443,874</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Salaries payable and related payroll liabilities	\$ 643,677	\$ 11,891	\$ -	\$ 655,568
Other post employment benefits payable	534,585	-	-	534,585
PELA premiums payable	189,914	30,547	-	220,461
Accounts payable & Payable to others	41,889	-	-	41,889
Total liabilities	<u>1,410,065</u>	<u>42,437</u>	<u>-</u>	<u>1,452,502</u>
Deferred inflows of resources				
	<u>120,634</u>	<u>1,455</u>	<u>-</u>	<u>122,089</u>
Total deferred inflows of resources	<u>120,634</u>	<u>1,455</u>	<u>-</u>	<u>122,089</u>
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	-	298,428	(0)	298,428
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	(429,147)	-	-	(429,147)
Total fund balances	<u>(429,147)</u>	<u>298,428</u>	<u>(0)</u>	<u>(130,719)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
	<u>\$ 1,101,554</u>	<u>\$ 342,320</u>	<u>\$ (0)</u>	<u>\$ 1,443,874</u>

STATE OF WEST VIRGINIA
COUNTY OF PENDLETON, TO WIT;

We, the undersigned President and Secretary of the Board of Education of the County of PENDLETON, hereby state under oath that the preceding attached financial statements of the funds of the PENDLETON COUNTY Board of Education as of and for the fiscal year ended June 30, 2016 are true and accurate to the best of our knowledge and belief. However, these statements are unaudited and thereby subject to change.

J D Wilkins
President

Charles F. Hedrick
Secretary

Subscribed and sworn to before me in my said County,
the 27th day of September, 2016.

Lisa D. Jamison
Notary Public

My commission expires on the 12th day of September,
2020.