

**PENDLETON COUNTY, WEST VIRGINIA**  
**STATEMENT OF NET POSITION**  
**June 30, 2016**

	Primary	Component Units			
	<u>Governmental Activities</u>	<u>Farmland Protection</u>	<u>Board of Parks</u>	<u>Board of Health</u>	<u>Economic Development</u>
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 2,768,464	\$ 294,914	\$ 80,472	\$ 167,879	\$ 84,737
Receivables:					
Taxes	44,282				
Notes					44,797
Due From:					
Other Governments	191,003	-			-
Restricted assets:					
Total Current Assets	<u>3,003,749</u>	<u>294,914</u>	<u>80,472</u>	<u>167,879</u>	<u>186,131</u>
Capital assets:					
Land	25,600	70,000	52,500	-	169,380
Buildings	2,056,261	-	-	-	5,857,331
Improvements	1,686,241	-			
Machinery and equipment	1,921,409	-	127,515	-	337,547
Vehicles	371,944	-			
Less: Accum. Depreciation					
	<u>(2,848,952)</u>	<u>-</u>	<u>(108,331)</u>	<u>-</u>	<u>(1,946,772)</u>
Total Capital Assets	<u>3,212,503</u>	<u>70,000</u>	<u>71,684</u>	<u>-</u>	<u>4,417,487</u>
<b>Total Assets</b>	<b>\$ 6,216,252</b>	<b>\$ 364,914</b>	<b>\$ 152,156</b>	<b>\$ 167,879</b>	<b>\$ 4,603,618</b>
<b>DEFERRED OUTFLOWS</b>					
Changes in proportion & differences between employer contributions & proportionate share of contributions (see Note VI)					
Employer pension contributions subsequent to measurement period	<u>156,213</u>				
<b>Total deferred outflows of resources</b>	<b>\$ 156,213</b>				
<b>LIABILITIES</b>					
Current liabilities payable from current assets:					
Accounts payable	\$ 52,065	\$ -	\$ 96	\$ -	\$ -
Payroll Taxes payable	17,570	-	-	-	-
OPEB Liability		-	-	116,960	-
Noncurrent liabilities:					
Notes payable - due more one year	-	-	-	-	607,170
Leases payable - due within one year	56,285	-	-	-	-
Leases payable - due more than one year	246,386	-	-	-	-
OPEB Liability (non-participating)	605,598	-	-	-	-
Net Pension Liability	307,465				
Comp. absences payable	<u>95,582</u>	<u>-</u>	<u>-</u>	<u>16,788</u>	<u>-</u>
<b>Total Liabilities</b>	<b>1,380,950</b>	<b>-</b>	<b>96</b>	<b>133,748</b>	<b>607,170</b>
<b>DEFERRED INFLOWS</b>					
Net differences between projected and actual investment earnings on pension plan (see Note VI)					
	-				
Changes in proportion and differences between employer contributions and proportionate share of contributions (see Note VI)					
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION</b>					
Invested in capital assets (net of related debt)	2,909,832	70,000	71,684	-	3,810,317
Restricted for:					
Grants & Reserves	903,999				
Unrestricted	<u>1,177,684</u>	<u>294,914</u>	<u>80,376</u>	<u>34,130</u>	<u>186,131</u>
<b>Total Net Position</b>	<b>\$ 4,991,515</b>	<b>\$ 364,914</b>	<b>\$ 152,061</b>	<b>\$ 34,130</b>	<b>\$ 3,996,448</b>

The notes to the financial statements are an integral part of this statement.

**PENDLETON COUNTY, WEST VIRGINIA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

	Program Revenues				Net (Expense) Revenues and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Farmland Protection	Component Units		
						Board of Parks	Board of Health	Economic Development	
<b>Functions/Programs</b>									
<b>Primary government:</b>									
Governmental activities:									
General government	\$ 1,811,571	\$ 81,022	\$ 323,932	\$	\$ (1,406,617)				
Public Safety	1,121,275	488,936	53,389	33,430	(545,520)				
Health and sanitation	207,600			42,085	(165,515)				
Culture and recreation	127,264	13,477	10,000		(103,787)				
Social services	5,000				(5,000)				
Interest on long-term debt	12,994				(12,994)				
Total governmental activities	<u>3,285,703</u>	<u>583,434</u>	<u>387,321</u>	<u>75,514</u>	<u>(2,239,434)</u>				
Total primary government	<u>\$ 3,285,703</u>	<u>\$ 583,434</u>	<u>\$ 387,321</u>	<u>\$ 75,514</u>	<u>(2,239,434)</u>				
<b>Component units:</b>									
Farmland Protection	3,392	-	-	-	-	\$ (3,392)	-	\$ -	-
Board of Parks	43,378	1,640	34,466	-	-		(7,272)		-
Board of Health	343,239	85,351	271,054	-	-	-	-	13,166	-
Development Authority	150,206	-	-	-	-	-	-	-	(150,206)
Total component units	<u>\$ 540,214</u>	<u>\$ 86,991</u>	<u>\$ 305,520</u>	<u>\$ -</u>	<u>-</u>	<u>(3,392)</u>	<u>(7,272)</u>	<u>13,166</u>	<u>(150,206)</u>
General revenues:									
Ad valorem property taxes					1,852,828	-	-	-	-
Other taxes					134,828	41,240	-	-	-
Licenses and permits					11,414	-	-	-	-
Reimbursement					255,139	-	-	-	-
Rent					-	-	-	-	183,676
Interest					2,541	760	-	80	379
Intergovernmental					-	-	6,541	-	30,000
Gain on Disposition of Assets					23,359	-	-	-	-
Fines & Forfeitures					47,240	-	-	-	-
Miscellaneous					85,975	-	1,516	-	776
Total general revenues & transfers					<u>2,413,324</u>	<u>42,000</u>	<u>8,030</u>	<u>80</u>	<u>214,831</u>
Change in net position					173,890	38,608	758	13,247	64,625
Net position - beginning					<u>4,817,625</u>	<u>326,306</u>	<u>151,303</u>	<u>20,884</u>	<u>3,931,823</u>
Net position - ending					<u>\$ 4,991,515</u>	<u>\$ 364,914</u>	<u>\$ 152,061</u>	<u>\$ 34,130</u>	<u>\$ 3,996,448</u>

The notes to the financial statements are an integral part of this statement.

**PENDLETON COUNTY, WEST VIRGINIA  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2016**

	General	Coal Severance Tax	911	Other Nonmajor Governmental Funds	Total Governmental Funds
<b>ASSETS &amp; DEFERRED OUTFLOWS</b>					
<b>Current:</b>					
Cash and cash equivalents	\$ 1,630,872	\$ 20,477	\$ 737,088	\$ 380,027	\$ 2,768,464
Receivables:					
Taxes	44,282	-	-	-	44,282
Due from:					
Other governments	<u>191,003</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>191,003</u>
 Total assets & deferred outflows of resources	 <u>\$ 1,866,157</u>	 <u>\$ 20,477</u>	 <u>\$ 737,088</u>	 <u>\$ 380,027</u>	 <u>\$ 3,003,749</u>
<b>LIABILITIES, DEFERRED INFLOWS &amp; FUND BALANCES</b>					
<b>Current Liabilities:</b>					
Accounts payable	\$ 45,653	\$ 1,219	\$ 4,534	\$ 658	\$ 52,064
Payroll Taxes Payable	<u>17,570</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,570</u>
 Total Current Liabilities	 63,223	 1,219	 4,534	 658	 69,634
Deferred Inflow - Property Taxes	30,324	-	-	-	30,324
 Total liabilities and deferred inflows of resources	 <u>93,548</u>	 <u>1,219</u>	 <u>4,534</u>	 <u>658</u>	 <u>99,959</u>
<b>Fund balances:</b>					
Restricted	148,782	9,258	732,554	364,369	1,254,963
Committed	55,217	-	-	-	55,217
Assigned	700,000	10,000	-	15,000	725,000
Unassigned	<u>868,609</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>868,609</u>
 Total fund balances	 <u>1,772,609</u>	 <u>19,258</u>	 <u>732,554</u>	 <u>379,369</u>	 <u>2,903,790</u>
 Total liabilities, deferred inflows and fund balances	 <u>\$ 1,866,157</u>	 <u>\$ 20,477</u>	 <u>\$ 737,088</u>	 <u>\$ 380,027</u>	 <u>\$ 3,003,748</u>

The notes to the financial statements are an integral part of this statement.

**PENDLETON COUNTY, WEST VIRGINIA  
RECONCILIATION OF BALANCE SHEET - GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2016**

Total fund balances on the governmental fund's balance sheet .....	\$ 2,903,790
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore not reported in the funds. (Note III.C.) .....	3,212,503
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note III.B.) .....	30,325
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds (Note III.G.) .....	(1,311,316)
Deferred inflows and outflows related to pension activity are not required to be reported in the funds but are required to be reported at the government-wide level (Note V.):	
Deferred outflow (inflow) - Changes in employer portion and differences between contributions and proportionate share of pension expense:	
PERS: Information unavailable from CPRB	
DSRS: Information unavailable from CPRB	
Deferred outflow - Employer contributions to pension plan after measurement date: .....	156,213
PERS: 144,368	
DSRS: 11,845	
Deferred inflow - Differences between projected and actual investment earnings;	
PERS: Information unavailable from CPRB	
DSRS: Information unavailable from CPRB	<u>                    </u>
 Net position of governmental activities .....	 <u>\$ 4,991,515</u>

The notes to the financial statements are an integral part of this statement.

**PENDLETON COUNTY, WEST VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES -**  
**GOVERNMENTAL FUNDS**  
**For The Fiscal Year Ended June 30, 2016**

	<u>General</u>	Coal Severance <u>Tax</u>	<u>911</u>	Other Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
<b>REVENUES</b>					
Taxes:					
Ad valorem property taxes	\$ 1,779,126	\$	\$ -	\$ -	\$ 1,779,126
Alcoholic beverages tax	1,450		-	-	1,450
Hotel occupancy tax	52,659		-	-	52,659
Gas and oil severance tax	16,027		-	-	16,027
Coal severance tax	-	18,785	-	-	18,785
Other taxes	41,240		-	84,609	125,849
Licenses and permits	554	-	-	10,870	11,414
Intergovernmental:					
Federal	70,334	-	30,052	-	100,386
State	16,364	-	-	-	16,364
Charges for services	82,807	-	469,650	30,978	583,435
Fines and forfeits	8,517	-	-	38,722	47,239
Interest and investment earnings	1,677	-	617	246	2,540
Refunds/Reimbursements	255,139	-	1,425	-	256,564
Payments in lieu of taxes	346,085	-	-	-	346,085
Miscellaneous	91,702	-	810	3,997	96,509
	<u>2,763,670</u>	<u>18,785</u>	<u>502,554</u>	<u>169,422</u>	<u>3,454,431</u>
<b>EXPENDITURES</b>					
Current:					
General government	1,697,993	41,421		94,195	1,833,609
Public safety	759,661		112,211	21,051	892,923
Health and sanitation	215,629			-	215,629
Culture and recreation	87,786			12,042	99,828
Social services	5,000			-	5,000
Debt service:					
Principal	-	-	54,308	-	54,308
Interest	-	-	12,994	-	12,994
	<u>2,766,069</u>	<u>41,421</u>	<u>179,513</u>	<u>127,288</u>	<u>3,114,290</u>
Excess (deficiency) of revenues over (under) expenditures	(2,398)	(22,636)	323,041	42,134	340,141
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	473,641	-	-	84,336	557,977
Transfers (out)	(84,336)	-	(337,448)	(121,193)	(542,977)
Capital leases	-	-	-	-	-
	<u>389,305</u>	<u>-</u>	<u>(337,448)</u>	<u>(36,857)</u>	<u>15,000</u>
Net change in fund balances	386,906	(22,636)	(14,407)	5,277	355,141
Fund balances - beginning	<u>1,385,703</u>	<u>41,894</u>	<u>746,961</u>	<u>374,092</u>	<u>2,548,650</u>
Fund balances - ending	<u>\$ 1,772,609</u>	<u>\$ 19,258</u>	<u>\$ 732,554</u>	<u>\$ 379,369</u>	<u>\$ 2,903,790</u>

The notes to the financial statements are an integral part of this statement.

**PENDLETON COUNTY, WEST VIRGINIA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO  
THE STATEMENT OF ACTIVITIES  
For The Fiscal Year Ended June 30, 2016**

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds .....	\$ 355,141
Capital outlays are reported as an expenditure in the governmental funds but are considered an asset at the government-wide level. This is the amount of capital assets that were purchased and donated during the fiscal year. (Note III.C.).....	112,029
Capital outlays are reported as an expenditure in the governmental funds. In the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of depreciation expense charged during the year. (Note III.C.).....	(450,348)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position. (Note III.C.).....	(3,600)
Revenues in the statement of activities that do not provide current financial resources (i.e. deferred taxes) are not reported as revenues in the funds. This is the difference between prior and current year deferred revenues .....	(6,239)
Prior year deferred revenues: \$34,268	
Current year deferred revenues: \$41,872	
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note III.G.) .....	62,993
Certain pension expenses in the statement of activities are recognized on the accrual basis of accounting in accordance with GASB 68 (Note V.)	
Amount of pension expenditures at fund level:.....	156,213
PERS: 144,368	
DSRS: 11,845	
Amount of pension expenses recognized at government-wide level:	
PERS: Information unavailable from CPRB	
DSRS: Information unavailable from CPRB	
Some expenses reported in the statement of activities do not require the use of current financial resources (i.e. compensated absences, leases, OPEB) and, therefore, are not reported as expenditures in governmental funds. (Note III.G.).....	(52,300)
Change in net assets of governmental activities.....	<u>\$ 173,890</u>

The notes to the financial statements are an integral part of this statement.

**PENDLETON COUNTY, WEST VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**  
**For The Fiscal Year Ended June 30, 2016**

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amounts Budget Basis	Variance with
	Original	Final				Final Budget Positive (Negative)
<b>REVENUES</b>						
Taxes:						
Ad valorem property taxes	\$ 1,690,390	\$ 1,690,390	\$ 1,779,126	\$ 45,219	\$ 1,824,345	\$ 133,955
Alcoholic beverages tax	500	500	1,450	-	1,450	950
Hotel occupancy tax	27,000	39,830	52,659	-	52,659	12,829
Gas and oil severance tax	5,000	5,000	16,027	-	16,027	11,027
Other taxes	20,000	20,000	41,240	-	41,240	21,240
Licenses and permits	400	400	544	-	544	144
Intergovernmental:						
Federal		45,463	70,334	-	70,334	24,871
State		16,364	16,364	-	16,364	-
Charges for services	60,200	60,200	82,807	-	82,807	22,607
Fines and forfeits	7,000	7,000	8,517	-	8,517	1,517
Interest and investment earnings	500	500	1,622	-	1,622	1,122
Refunds/Reimbursements	166,439	187,004	255,139	-	255,139	68,135
Payments in lieu of taxes	100,000	100,000	346,085	-	346,085	246,085
Miscellaneous	45,000	61,172	91,702	-	91,702	30,530
<b>Total revenues</b>	<b>2,122,429</b>	<b>2,233,823</b>	<b>2,763,615</b>	<b>45,219</b>	<b>2,808,834</b>	<b>575,011</b>
<b>EXPENDITURES</b>						
Current:						
General government	2,059,576	2,498,027	1,697,993	(41,404)	1,656,589	841,438
Public safety	730,403	935,001	759,661	(114)	759,547	175,454
Health and sanitation	203,939	218,939	215,629	-	215,629	3,310
Culture and recreation	55,501	88,347	87,786	561	88,347	0
Social services	5,000	5,000	5,000	-	5,000	-
<b>Total expenditures</b>	<b>3,053,969</b>	<b>3,745,314</b>	<b>2,766,069</b>	<b>(40,957)</b>	<b>2,725,112</b>	<b>1,020,202</b>
Excess (deficiency) of revenues over (under) expenditures	(931,540)	(1,511,491)	(2,454)	86,176	83,722	1,595,213
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	331,540	404,240	473,641	-	473,641	69,401
Transfers (out)	-	-	(84,336)	-	(84,336)	(84,336)
Capital leases	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>331,540</b>	<b>404,240</b>	<b>389,305</b>	<b>-</b>	<b>389,305</b>	<b>(14,935)</b>
<b>Net change in fund balance</b>	<b>(600,000)</b>	<b>(1,107,251)</b>	<b>386,581</b>	<b>86,176</b>	<b>473,027</b>	<b>1,580,278</b>
Fund balances - beginning	600,000	1,107,251	1,330,541	(227,913)	1,102,628	(4,623)
Fund balances - ending	\$ -	\$ -	\$ 1,717,392	\$(141,737)	\$ 1,575,655	\$ 1,575,655

The notes to the financial statements are an integral part of this statement.

**PENDLETON COUNTY, WEST VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND**  
**For The Fiscal Year Ended June 30, 2016**

	<u>Budgeted Amounts</u>		<u>Actual Modified Accrual Basis</u>	<u>Adjustments Budget Basis</u>	<u>Actual Amt Budget Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>				
<b>REVENUES</b>						
Taxes:						
Coal severance tax	\$ 10,000	\$ 10,000	\$ 18,785	\$ -	\$ 18,785	\$ 8,785
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>18,785</u>	<u>-</u>	<u>18,785</u>	<u>8,785</u>
<b>EXPENDITURES</b>						
Current:						
General government	<u>40,000</u>	<u>53,134</u>	<u>41,421</u>	<u>21</u>	<u>41,442</u>	<u>11,692</u>
Total expenditures	<u>40,000</u>	<u>53,134</u>	<u>41,421</u>	<u>21</u>	<u>41,442</u>	<u>11,692</u>
Net change in fund balance	(30,000)	(43,134)	(22,636)	(21)	(22,657)	20,477
Fund balances - beginning	<u>30,000</u>	<u>43,134</u>	<u>41,894</u>	<u>1,241</u>	<u>43,134</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,258</u>	<u>\$ 1,220</u>	<u>\$ 20,477</u>	<u>\$ 20,477</u>

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**PENDLETON COUNTY, WEST VIRGINIA  
STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND NET ASSETS -  
PROPRIETARY FUNDS  
For the Fiscal Year Ended June 30, 2016**

ENTERPRISE  
FUND

Building  
Commission

Operating revenues:	
Total revenues .....	\$ 15,000
Operating expenses:	
Depreciation	
Total operating expenses .....	-
Operating income (loss) .....	15,000
Income (loss) before operating transfers and contributions .....	<u>15,000</u>
Capital contributions .....	-
Transfers in .....	-
Transfers (out) .....	(15,000)
Change in net assets .....	-
Net assets at beginning of year .....	-
Net assets at end of year .....	<u>\$ -</u>

The notes to the financial statements are an integral part of this statement.

**PENDLETON COUNTY, WEST VIRGINIA  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
June 30, 2016**

	<u>Agency Funds</u>
<b>ASSETS</b>	
Non-pooled cash .....	\$ 98,386
Receivables:	
Taxes .....	63,839
Total receivables .....	<u>63,839</u>
Total assets and deferred outflows of resources .....	<u>\$ 162,225</u>

**LIABILITIES**

Due to: other governments .....	\$ 162,225
Total liabilities and deferred inflows of resources .....	<u>\$ 162,225</u>

The notes to the financial statements are an integral part of this statement.



**PENDLETON COUNTY  
COMMISSION  
VENDOR LIST  
FISCAL YEAR ENDING  
JUNE 30, 2016**

**VENDOR NAME  
EXPENDITURES**

AFLAC.....	11,820.16	Dunkle, Ralph .....	150.00	J&K Pest Control ..	105.00	Welfare .....	2,250.00	Service .....	2,033.75
A.J. Sawyers		Election Systems &		J&L's		Pendleton Board of		Seymour, Barbara	
Plumbing Co.....	75.00	Software .....	11,936.38	Reconditioning		Parks &		L.....	150.00
Air Quality Systems,		Elevating Equipment		.....	25,885.00	Recreation... ..	34,465.79	Seymour, David ..	4,115.27
Inc.....	10,031.16	Inspection.....	350.00	Jenkins Ford		Pendleton Community		Shank, Wilmer.....	175.00
Alt, Bruce D.....	2,200.00	Empower.....	2,220.00	Inc.....	31,723.00	Bank .....	306.54	Shank	
Appalachian		ESRI, Inc.....	8,865.64	John Deere		Pendleton County		Wholesalers.....	11.53
Appraisal.....	750.00	Evans, Melanie B... ..	242.36	Financial .....	5,419.81	Chamber of		Sheffer, Gary.....	175.00
Arbogast, Mary		Evick, Nancy.....	175.00	Kain, Richard		Commerce .....	100.00	Shenandoah Valley	
Ora.....	175.00	Extinguisher Sales &		Brian.....	185.35	Pendleton County		Office .....	6,054.75
Armentrout,		Service .....	652.37	Kar Kare .....	737.90	Clerk.....	138.80	Shentel.....	3,726.06
Bob.....	2,193.27	Eye, Mary J.....	175.00	Kile, Faye .....	175.00	Pendleton Co.		Sheriff of Hardy	
A&S Enterprises,		Faithful Friends		Kimble, John W.....	25.00	Convention & Visitor's		County .....	20.00
LLC.....	416.00	Animal Clinic.....	176.10	King, Charles.....	94.54	Bureau .....	26,329.69	Sheriff of Pendleton	
Assn. Of WV		File, Ronnie.....	1,285.00	King, Charles.....	94.54	Pendleton County		County .....	735.00
Assessors .....	100.00	Ford Motor Credit		Kline, Lula Belle ...	175.00	Emergency		Shirk, Delores.....	175.00
AT&T .....	2,757.19	Co., LLC .....	9,205.93	Kline, Thomas R. ...	221.48	Rescue .....	29,453.98	Simmons Backflow	
AT&T Mobility ...	2,777.96	Francotyp-Postalia,		Lambert, Arnold		Pendleton County		Service .....	120.00
Atlas Geographic		Inc.....	749.40	Lambert, Sheila.....	175.00	Firemen's		Simmons, Sandra ..	208.50
Data, Inc.....	6,030.00	Franklin Oil Co.,		LEAF.....	1,548.00	Assn.....	7,500.00	Simon, Jane E.....	175.00
B&H Hardware ..	1,312.50	Inc.....	2,879.90	Leeson, Robert L....	175.00	Pendleton County		Sites Auto Parts....	846.68
Basagic, Morgan....	300.00	Frontier.....	28,764.88	Lough, Richard.....	75.00	Health Dept... ..	35,000.00	Sites Fire &	
Bennett, Dorothy		Future		Martin Plumbing &		Pendleton County		Safety .....	6,744.02
N.....	175.00	Generations.....	100.00	Heating.....	332.88	Library .....	26,050.00	Sites, Sue .....	175.00
Bennett, Nancy.....	175.00	Galls, Inc.....	1,094.61	Matthew Bender		Pendleton Senior &		Sites, Sue Ann .....	25.00
Bennett, Patricia		General County		(Lexis Nexis) ...	4,600.91	Family		Smith, Daniel .....	139.38
A.....	175.00	Fund .....	453,543.13	May, Linda L.....	25.00	Services .....	2,500.00	Smith, Jay.....	314.82
Berg, Amy .....	26.00	George, Katie.....	175.00	McMillen, Logan....	170.00	Pifer Office		Smith, Sandie.....	40.00
Big Country		George, Wayne.....	175.00	McMillen,		Supply .....	4,752.30	Snyder, Judy .....	175.00
Amusements,		Gillespie,		Shianne .....	175.00	Pitsenbarger,		Software Computer	
Inc.....	5,596.23	Richard.....	3,709.92	Menard Consulting,		Karen.....	914.54	Group.....	5,236.18
Big Country		Glass & Metals,		Inc.....	1,500.00	Postmaster.....	608.00	Software Systems,	
Bluegrass .....	2,000.00	Inc.....	155.00	Miller, Darlene.....	175.00	Potomac Valley Soil		Inc.....	13,495.20
Bland, Nila J.....	175.00	Global GOV/ED		Miller, Kristi D.....	25.00	Conservation ...	7,500.00	South Fork Ruritan	
Bogan, Carolyn.....	175.00	Solutions .....	191.94	Minor, Bruce.....	5,194.59	Potomac Valley		Club .....	50.00
Botkin, Doug.....	525.00	Global Science &		Mitchell, Diana		Transit		Sponaugle,	
Botkin, Jerry.....	1,629.50	Technology....	21,848.82	M.....	13,696.34	Authority.....	5,000.00	Billy .....	1,028.96
Bowers Garage ...	4,001.26	Globalstar USA,		Mitchell, Ellen .....	175.00	Premier Construction		Sponaugle,	
Bowers, Greg .....	73.71	LLC.....	1,209.47	Mitchell, Paula .....	175.00	Group.....	12,987.50	Carolyn.....	95.31
Bowman's Do It		Goff Appraisals... ..	6,620.00	MMW		Public Service		Sponaugle,	
Best Hardware... ..	216.37	Grant County		Excavating .....	2,429.18	District .....	42,412.16	Kevin .....	335.75
Calhoun, Freda.....	223.08	Commission....	6,569.80	Moates, Jerline		Puffenberger,		Spruce Knob Seneca	
Campbell, Karen ...	500.00	Grant County		M.....	217.68	Kevin .....	280.27	Rocks Tel .....	845.25
Capitol Business		Press .....	498.00	Mon Power.....	38,922.46	Quill .....	3,897.57	Staples .....	152.81
Interior .....	2,610.00	Great Valu .....	208.28	Motorola Solutions		RDJ Specialties,		State Tax	
Card Services		Greenawalt,		Credit .....	67,301.99	Inc.....	1,973.85	Department... ..	21,230.20
Center.....	5,994.32	Arvella.....	175.00	Mountain Air, Heating		Raines, Luci .....	175.00	T J Bowman,	
Casto &		Hampshire County		& Cooling.....	4,028.00	Reel, Tina M. ....	12.72	Inc.....	3,000.00
Harris .....	19,490.36	Commission... ..	17,666.67	Moyers, Joeann.....	175.00	Region 8 Planning &		Teltronic.....	720.00
CenturyLink.....	395.47	Harper, Berlin.....	255.48	Mullenax,		Dev.....	4,184.40	TESSCO Inc.....	177.72
Circleville VFD.....	975.00	Harper, Cyrena		Priscilla .....	175.00	Regional Jail &		The Mountain	
Conrad, Jane.....	175.00	R.....	175.00	Murphy's		Correctional	126,415.00	Institute .....	10,000.00
Cornerstone .....	5,340.37	Hartman, Carole ...	175.00	Fencing .....	7,300.00	Relay For Life.....	74.00	The Pendleton	
County Commissioners		Hathaway, Emma		Mutual of		Retiree Health		Times.....	15,627.98
of WV .....	1,950.00	Kate .....	229.56	Omaha.....	8,903.14	Benefit		The Power	
Courthouse Computer		Hawk Security		NADA Appraisal....	20.00	Fund .....	19,896.00	Connection,	
Systems .....	7,000.00	Systems .....	422.00	Nash, Helen O. ....	175.00	Rexrode, Elaine ....	217.68	Inc.....	1,951.74
Cummins Atlantic,		Health Reimb. Account		National Association		Rexrode, Linda ...	1,020.50	Thorn Creek Youth	
Inc.....	2,648.99	Fund .....	84,336.36	of Counties .....	450.00	Roberson,		Group.....	50.00
Custom Paving &		Heavner, Janice		Nelson, Dorothy		Frankie.....	653.49	Total id	
Sealing.....	20,605.00	E.....	1,658.99	M.....	175.00	Roberson, Randy ...	148.74	Solutions .....	4,070.00
Dahmer, Macie.....	175.00	Hedrick, Donald .....	37.82	North Fork Disposal		Roberson, Ruby		Town of	
Davis, Anita D.....	216.60	Hedrick, L. Wayne ..	175.00	Service .....	2,202.15	Gail .....	175.00	Franklin .....	4,954.86
Day, Josephine.....	175.00	Hedrick, Mary L. ...	175.00	Ogden		Roberson Lawn		Town of Franklin	
Delta Dental .....	21,529.20	Helmuth		Enterprises.....	5,695.00	Care .....	12,000.00	Board of	
Downs, Philip .....	175.00	Builders .....	5,242.00	Orville Harper		Rodgers, Virginia... ..	175.00	Parks .....	12,000.00
DSSC Solutions		Hevener, Carl.....	315.54	Painting.....	3,600.00	Roy, Dottie H .....	175.00	Track Group .....	1,392.75
Company .....	1,572.00	Hevener, Sandra....	218.76	Otis Elevator		Ruddle, Morris.....	257.64	Tuckerman,	
		Highmark Blue Cross		Company .....	1,965.84	Ryan, Terry .....	175.00	Debra.....	175.00
		Blue Shield.. ..	309,928.48	Owens, Heating &		Safety Caution		Two-Way Radio	
		Hinkle, Andrew ....	370.50	Cooling .....	1,697.50	Equipment .....	487.40	Service, Inc. ....	3,388.00
		Huffman, Doris		Pap's Lumber &		Schmucker Grade		Underground	
		M.....	1,125.00	Rental .....	320.00	School Renov.....	50.00	Dynamics LLC	3,660.00
		Huffman, John		Partners		Scott, Sharon .....	175.00	United States	
		M.....	175.00	Excavating .....	1,062.75	Seneca Rocks		Treasury .....	74.88
		J&J		Patch, Thomas E....	175.00	VFD .....	2,100.00	Upp, Jacqueline	
		Remodeling .....	2,424.94	Pendleton Animal		Sentinel Offender		Wilkins .....	18,000.00

Upper Tract Ladies  
 Auxiliary ..... 144.50  
 Upper Tract VFD..... 50.00  
 USDA, APHIS..... 2,500.00  
 VACORP ..... 2,077.69  
 Valley  
 MicroComputers,  
 Inc..... 930.49  
 VOYA ..... 2,400.00  
 Wadsworth,  
 Mary ..... 150.00  
 Warner, Jerry..... 4,400.00  
 Warner, Merle  
 "Buck"..... 2,200.00  
 Watson, Nancy C. ... 175.00  
 Weimer  
 Automotive .... 31,115.50  
 Wendlings Food  
 Service ..... 423.65  
 Wex Bank..... 5,207.56  
 Whetzel,  
 Margaret ..... 175.00  
 White, Elise ..... 523.02  
 Whiterock  
 Excavating,  
 LLC ..... 3,012.23  
 Wilburn, Shalee.... 279.45  
 Wilfong, Marian..... 175.00  
 Willis, Patty ..... 175.00  
 Winebrenner,  
 Joe..... 1,000.00  
 Womble, Michelle  
 Clark..... 200.00  
 WV Assn of Circuit  
 Clerks ..... 625.00  
 WV Association of  
 Counties ..... 2,750.00  
 WV Assn of County  
 Clerks ..... 400.00  
 WV Board of Risk &  
 Management ... 2,416.00  
 WV Counties Risk  
 Pool  
 Insurance .... 68,884.00  
 WV Dept.  
 Agriculture ..... 1,305.90  
 WV Division of  
 Highways..... 3,207.62  
 WV Division of  
 Labor ..... 50.00  
 WV Division of  
 Motor Vehicles..... 5.00  
 WV Emergency  
 Mgmt Council..... 50.00  
 WV Enhanced 911  
 Council ..... 50.00  
 WVPAA..... 200.00  
 WV Secretary of  
 State ..... 280.00  
 WV Sheriffs'  
 Association ..... 800.00  
 WV State  
 Auditor ..... 60,530.00  
 WV State Police.. 3,108.01  
 WV State Treasurer's  
 Office ..... 3,086.50  
 WV University.... 2,126.36  
 Xerox Government  
 Systems ..... 7,804.28  
 Young, Sandra ..... 175.00  
 TOTAL .... \$2,153,174.89

certify that the foregoing  
 financial statement is true  
 and correct to the best of  
 our knowledge and belief.

Dated this 4th day of Octo-  
 ber , 2016.

Gene McConnell  
 Carl Hevener  
 Randy Roberson

Attested:  
 Linda D. Rexrode, Clerk

1c

We, the undersigned mem-  
 bers of the County Commis-  
 sion of Pendleton County,  
 West Virginia, do hereby