

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FYE JUNE 30, 2017

	General Current Expense	Special Revenue	Total Governmental
<b>Revenues:</b>			
Property taxes	\$ 2,474,219	\$ -	\$ 2,474,219
Other Local sources	245,479	113,437	358,917
State sources	8,354,783	771,441	9,126,224
Federal sources	180,958	1,062,315	1,243,273
Miscellaneous sources	-	-	-
<b>Total revenues</b>	<b>11,255,438</b>	<b>1,947,194</b>	<b>13,202,632</b>
<b>Expenditures:</b>			
Instruction	6,238,761	816,979	7,055,740
Supporting services:			
Students	655,536	103,440	758,976
Instructional staff	271,158	367,941	639,100
General administration	317,171	-	317,171
School administration	691,083	-	691,083
Central Services	263,615	1,727	265,342
Operation and maintenance of facilities	1,068,231	995	1,069,226
Student transportation	1,426,121	2,699	1,428,821
Other support services	10,010	-	10,010
Food services	34,581	785,825	820,405
Community services	9,400	-	9,400
Capital outlay	5,000	7,954	12,954
Debt service:			
Principal retirement	136,698	32,539	169,237
Interest and fiscal charges	11,175	1,701	12,876
<b>Total expenditures</b>	<b>11,138,540</b>	<b>2,121,799</b>	<b>13,260,339</b>
Excess (deficiency) of revenues over expenditures	116,899	(174,606)	(57,707)
<b>Other financing sources (uses):</b>			
Proceeds from disposal of real or personal property	-	-	-
Proceeds from the sale of bonds	-	-	-
Premium on sale of bonds	-	-	-
Proceeds from capital lease	30,550	-	30,550
Transfers in	13,500	240,394	253,894
Transfers (out)	(205,594)	(48,300)	(253,894)
<b>Total other financing sources (uses)</b>	<b>(161,544)</b>	<b>192,094</b>	<b>30,550</b>
<b>Extraordinary Item:</b>			
Other post employment benefits:	-	-	-
<b>Net change in fund balances</b>	<b>(44,645)</b>	<b>17,488</b>	<b>(27,157)</b>
<b>Fund balances - beginning</b>	<b>(433,001)</b>	<b>182,091</b>	<b>(250,910)</b>
<b>Prior period adjustments - (See Note _)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances - beginning, as restated</b>	<b>(433,001)</b>	<b>182,091</b>	<b>(250,910)</b>
<b>Fund balances - ending</b>	<b>\$ (447,646)</b>	<b>\$ 199,579</b>	<b>\$ (278,067)</b>

**PENDLETON COUNTY BOARD OF EDUCATION  
SUPPLEMENTAL SCHEDULE OF  
EXPENDITURES  
FOR THE FISCAL ENDED JUNE 30, 2017**

**Salaries expenditures:**

Board officials:

James D. "JD" Wilkins, II	\$ 4,160
Richard "Rick" Gillespie	4,000
Teresa Heavner	4,000
Betty Kimble	3,680
Ivan "Sonny" O'Neil	4,160

Superintendent 95,000

Total salaries paid to other professional  
personnel 4,993,756

Total salaries paid to service personnel 1,817,910

Total salary expenditures 6,926,666

**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.)

Tools for Schools Technology Allocation 29,598

Total non-salary expenditures paid in excess of two  
hundred fifty dollars (\$250) 6,317,056

Total non-salary expenditures paid of less than two  
hundred fifty dollars (\$250) 17,486

Total change in accrued expenditures, refunds,  
payment of prior-year payables and other  
non-cash transactions (30,467)

Total non-salary expenditures 6,333,673

Total expenditures per financial  
statements \$ 13,260,339

**TOTAL PAYMENTS TO VENDORS  
IN EXCESS OF \$250 — FISCAL YEAR 2017**

A & S ENTERPRISES.....	2,426	DILLON SUPPLY COMPANY.....	341	KENNEY SIGNS, INC. ....	2,449
ABSOLUTE ASSURANCE DRUG TEST.....	816	DINSMORE AND SHOHL LLP.....	17,950	KILMER'S FARM MARKET.....	50,204
ACHIEVE 300.....	6,000	DISCIPLINE ASSOCIATES.....	4,267	KIMBALL MIDWEST.....	969
ADAMS, DEBORAH LYNN.....	10,560	EASON, AMY.....	14,190	KIMBLE, COURTNEY WAGNER.....	3,755
AET EWELL EDUCATIONAL SERVICES.....	295	EHRlich.....	4,479	KINDERGARTEN SMORGASBOARD, LLC.....	261
AIRGAS USA, LLC.....	1,531	EIS) ELEVATING EQ.INSP.SERVICE.....	1,013	KIRBY, YASAMIEN.....	282
ALAN TYE AND ASSOCIATES.....	501	ELECTRONIC SPECIALITY CO.....	2,317	LAB-AIDS.....	18,019
ALT, JAMES.....	320	EMBASSY SUITES CHARLESTON.....	1,832	LABELING SOLUTIONS, INC.....	359
AMAZON.COM.....	12,974	EMPIRE MUSIC.....	1,421	LAMBERT, JEANNIE.....	350
AMERICAN SPEECH & HEARING ASSOC.....	250	ENGINEERING ECONOMICS, INC.....	2,999	LEARNING ZONEXPRESS.....	858
AMSTERDAM PRINTING & LITHO C.....	780	ENTERPRISE RENT A CAR.....	462	LIBERTY DISTRIBUTORS, INC.....	11,054
APPALACHIAN SIGNALS & PRODUCTS.....	1,203	ENYART, NANCY.....	618	LINABURG, RICK.....	496
APPLE INC.....	1,687	ETS-PRAXIS.....	390	LIND, MARY BETH.....	750
APPLE TEXTBOOKS.....	2,024	EXCEL TRUCK GROUP.....	13,541	LIPSCOMBS LAWN PRODUCTS.....	663
AT&T.....	4,958	EXPERIENCE LEARNING INC.....	66,250	LOGMEIN, INC.....	599
ATCO INTERNATIONAL.....	444	EXXON/GECC.....	8,580	LOWES HOME CENTER.....	366
ATLANTIC OIL COMPANY, INC.....	103,808	EYE, H. MICHAEL.....	757	MACGILL.....	277
AUDIOLOGY, INC.....	2,286	EYE, KATHY.....	7,692	MALLOW, RICHARD.....	255
AUMANN'S CUSTOM AUTO.....	460	FAIRFIELD INN & SUITES.....	1,579	MARIE BOU-ENGAGING WEBAPPS.....	590
AUTO-JET MUFFLER CORP.....	5,566	FARONICS TECHNOLOGIES USA INC.....	7,110	MASON & BARRY INC.....	844
B & H HARDWARE & SUPPLY.....	2,744	FIRE PROTECTION PRODUCTS, INC.....	2,537	MATHEMATICS EDUCATION.....	345
BATTERIES PLUS LLC.....	2,097	FIRST BANK OF CHARLESTON, INC.....	65,368	MATHENY MOTOR TRUCK CO.....	9,821
BEATTY, WILLIAM.....	8,019	FISHER AUTO PARTS INC.,.....	1,711	MCGRAW-HILL SCHOOL EDUCATION.....	1,918
BENNETT ANN.....	1,571	FIT & FUN PLAYSCAPES.....	995	MENDTRONIX.....	595
BEYOND PLAY.....	336	FLINN SCIENTIFIC.....	2,304	MILLER, MELISSA.....	3,047
BIG "L" TIRE.....	26,741	FLOWERS BAKING CO OF LYNCHBURG.....	6,849	MINDWARE.....	578
BLAUCH BROTHERS INC.....	600	FLYING W FARMS.....	9,869	MON VALLEY ELECTRIC INC.....	3,500
BLOSSMAN PROPANE.....	49,486	FRANKLIN COVEY CLIENT SERVICES.....	5,242	MONPOWER.....	229,229
BLUE BIRD BUS SALES.....	6,942	FRANKLIN ELEMENTARY SCHOOL.....	5,697	MORGANTOWN MARRIOTT AT.....	1,488
BMI EDUCATIONAL SERVICES, INC.....	629	FRANKLIN GREAT VALU.....	3,827	MORRIS DISTRIBUTING, INC.....	829
BOTKIN, DOUG.....	760	FREEDOM ENTERTAINMENT, INC.....	1,500	MOTOROLA SOLUTIONS.....	9,981
BOWERS GARAGE & BODY SHOP.....	525	FRONTIER.....	3,062	MOUNTAIN AIR, HEATING & COOLING.....	21,090
BOWLES RICE LLP.....	6,940	FRONTIER - DATA CIRCUITS.....	75,991	MOUNTAIN STATE CONCRETE LLC.....	4,466
BOWMAN, D. MARK.....	2,900	GARDNER, DONNA S.....	600	MOWERY, J.P.....	1,829
BOWMANS DO IT BEST HARDWARE.....	4,181	GENERAL SERVICES ADMINISTRATION (GSA).....	24,500	MT. SPRINKLER, LLC.....	3,257
BRAINCHILD CORP.....	3,591	GENERATIONS ENVIORNMENTAL.....	2,900	NASCO.....	911
BRAINPOP LLC.....	335	GLADE SPRING RESORT.....	436	NETWORKS & MORE, INC.....	604
BRANDYWINE ELEMENTARY SCHOOL.....	2,895	GLOBAL RECOVERY SERVICES.....	831	NORTH FORK DISPOSAL SVC, LLC.....	20,241
BREWER & COMPANY OF WV, INC.....	900	GRANT COUNTY BD OF EDUCATION.....	2,531	NORTH FORK ELEMENTARY SCHOOL.....	2,000
BSN SPORTS.....	2,530	GRANT MEMORIAL HOSPITAL.....	586	OFFICE DEPOT, INC.....	507
BUNZL KOCH SUPPLIES.....	1,187	GREEN VALLEY BOOK FAIR.....	622	OSCAR HENRY.....	1,458
BUREAU FOR PUBLIC HEALTH.....	990	HAMMER, MICHAEL.....	1,623	OTIS ELEVATOR COMPANY.....	4,354
CAMCOR INC.....	1,776	HAMMER, VICTORIA S.....	259	OWENS HEATING, COOLING &.....	875
CAMPBELL PRINT CENTER.....	573	HARPER, LISA L.....	27,463	PACIFIC LATEX PRODUCTS.....	752
CANON FINANCIAL SERVICES.....	39,201	HARR AIRECO SUPPLY, INC.....	2,229	PAP'S LUMBER & RENTAL.....	348
CAPITAL TRISTATE (ECK SUPPLY).....	1,128	HARTMANS SERVICE STATION.....	1,409	PARTS & MORE.....	3,205
CAROLINA BIOLOGICAL SUPPLY CO.....	468	HAYES, MR. & MRS. DANIEL.....	389	PEARSON.....	4,905
CDI COMPUTER DEALERS INC.,.....	7,115	HEDRICK, CHARLES F.....	1,361	PEARSON EDUCATION INC.....	1,034
CDW-GOVERNMENT, INC.,.....	45,398	HEVENER, KIMBERLEE.....	4,434	PEER SANITATION SERVICE.....	3,207
CENGAGE LEARNING.....	1,583	HEVENER, NICOLE.....	1,401	PEIA -- HEALTH INSURANCE.....	953,031
CENTRAL RESTAURANT PRODUCTS.....	6,749	HEWETT, ALLEN E.....	2,235	PEIA -- RETIREES.....	100,038
CENTRAL TIE & LUMBER CO. INC.,.....	721	HIGHWAY MOTORS, INC.,.....	46,205	PEIA - RHBT.....	264,964
CHANNING L. BETE, INC.,.....	884	HITE, BETTY L.....	367	PEIA - ARC.....	6,011
CHARLESTON TOWNCENTER MARRIOTT.....	1,726	HOBART SERVICE.....	3,357	PENDLETON CO.MIDDLE/HIGHSCHOOL.....	29,119
CHESAPEAKE SCHOOLBOOKS LLC.....	750	HOLIDAY INN - MARTINSBURG.....	2,062	PENDLETON COMMUNITY CARE.....	1,787
CHILDCRAFT.....	1,182	HUDSON, RONALD, JR.....	1,391	PENDLETON COMMUNITY BANK.....	56,500
CLASSROOM DIRECT CO.....	1,519	HULL, LORI.....	372	PENDLETON COUNTY HEALTH DEPT.....	2,916
CLEAN AIR TESTING SERVICES LLC.....	1,595	HULL, STEPHANIE D.....	287	PENDLETON COUNTY LIBRARY.....	7,000
COMMUNICATION CARE, LLC.....	63,150	IMAGE EXPRESS.....	1,202	PENDLETON COUNTY PSD - BW.....	4,676
COMMUNITY PLAYTHINGS.....	1,745	INTEGRITY DEVELOPERS.....	250	PENDLETON COUNTY PSD - NFES.....	3,079
CONNOR, JOHN L.....	331	INTERNAL REVENUE SERVICE - FICA EMPLOYER.....	501,809	PENDLETON COUNTY PSD-NFES-PAVI.....	327
CONSTRUCTIVE PLAYTHINGS.....	1,050	IT SAVVY.....	1,610	PENDLETON COUNTY PSD-NFES/GYM.....	694
COOPER RODNEY.....	725	J.T. MARTIN FIRE & SAFETY.....	3,497	PENDLETON COUNTY SHERIFF.....	31,356
CORNERSTONE.....	5,676	JAMES & LAW COMPANY.....	58,478	PENDLETON TIMES.....	4,383
COSTCO.....	1,943	JAMISON, LISA.....	1,277	PERMA-BOUND BOOKS.....	909
CPG (CONTRACT PAPER GROUP, INC).....	8,857	JENKINS, JOHN M.....	645	PETERSBURG AUTO PARTS (NAPA).....	1,832
CRISIS PREVENTION INSTITUTE.....	5,808	JOHNNY'S TOWING.....	525	PITNEY BOWES.....	5,500
CXTEC.....	750	JOHNSON, TIM.....	945	PITNEY BOWES CREDIT CORP.....	442
DAILY NEWS-RECORD.....	1,272	JONES SCHOOL SUPPLY CO.,INC.,.....	480	POLING, MS. APRIL N.....	7,553
DAYS INN - FLATWOODS.....	267	JOSTENS INC.....	1,069	POLY-TEX, INCORPORATED.....	328
DE LAGE LANDEN PUBLIC FINANCE.....	21,995	JUDY, LORNA P.....	489	POMEROY COMPUTER RESOURCES.....	14,985
DELTA EDUCATION.....	25,399	KAPLAN EARLY LEARNING COMPANY.....	692	POTOMAC FARMS DAIRY.....	34,410
DEMCO, INC.....	283	KAR KARE.....	1,042	POTOMAC HIGHLANDS RECENTER.....	673
DEP - DIVISON OF WATER & WASTE.....	482	KEESECKER, JR. ROBERT W.....	354	POTOMAC STATE COLLEGE.....	255
DEVELOPMENT RESOURCES - VA.....	665	KELLER, MARSHA.....	293	PRO-ED, INC.....	578

PUCHANY, MICHAEL.....	323	TURNER, HELAN D. ....	767
PURELAND SUPPLY .....	1,652	U.S. FOODSERVICE-ALTOONA DIV .....	293,497
PUTTING "ON" THE RTIZ .....	1,050	UHC/CO EDWARD L. HARMAN, JR.....	787
QUARLES PETROLEUM INC., .....	519	UNDERGROUND DYNAMICS, LLC.....	675
QUEEN CITY BUSINESS SYS .....	1,939	UNITED BANKCARD CENTER .....	13,722
QUILL CORP. ....	2,180	UNITED LABS, INC.....	1,173
R.M. HUFFMAN COMPANY.....	714	VANCE, MR. MATTHEW .....	1,623
REALITYWORKS .....	3,940	VANDEVANDER, WAYNE.....	259
REALLY GOOD STUFF.....	859	VERIZON BUSINESS SERVICES .....	380
RELIABLE ROOFING COMPANY .....	587	W.B. MASON CO. INC.....	2,893
RENAISSANCE LEARNING, INC.....	3,643	WAL MART .....	2,235
RESA VIII.....	28,659	WARNER, JERRY M. ....	6,000
RESOURCES FOR EDUCATORS.....	563	WESTERN PSYCHOLOGICAL SERVICES.....	284
REXRODE, MIKE G.....	3,000	WESTFIELD INSURANCE .....	2,238
RICE, JAMIE H .....	307	WHITEROCK EXCAVATING, LLC .....	2,430
RIDDLEBERGER BROS. INC.....	4,346	WILLIAMS, BRANDON .....	1,671
RIVANNA EQUIPMENT COMPANY .....	1,201	WINGATE INN - CLARKSBURG.....	1,420
RLI SURETY.....	813	WOMACK ELECTRIC SUPPLY.....	2,473
RODGERS, JENNY .....	12,121	WV ADJUTANT GENERAL'S OFFICE .....	3,003
RODGERS, VIRGINIA (GINNY).....	8,478	WV BOARD OF RISK & INS. MGMT. ....	70,759
ROSIER, WILLIAM .....	3,135	WV CENTER FOR PROF DEVELOPMENT .....	310
RUDDLE EQUIPMENT COMPANY.....	1,995	WV CORRECTIONAL INDUSTRIES .....	718
RUDDLE, SHEILA .....	1,250	WV DEPT OF EDUC & THE ARTS .....	6,817
RUTHERFORD JANITOR SUPPLY CORP.....	38,711	WV DEPT. OF AGRICULTURE .....	2,075
SCENARIO LEARNING .....	1,015	WV READING ASSOCIATION (WVRA).....	1,000
SCHINDLER ELEVATOR CORP .....	2,745	WV SCHOOL BOARDS ASSOCIATION.....	5,646
SCHOLASTIC BOOKS, INC.....	1,431	WV SSAC (WV SECONDARY SCHOOL.....	500
SCHOOL HEALTH CORPORATION.....	254	WV STATE AUDITOR.....	1,212
SCHOOL MESSENGER.....	1,892	WV TEACH. DEF. BEN. PLAN 1B RETIRE .....	357,374
SCHOOL NURSE SUPPLY .....	394	WV TEACH. DEF. BEN. PLAN 1A RETIRE .....	191,456
SCHOOL SPECIALTY INC. ....	553	WV PUBLIC EMPLOYEE RETIREMENT .....	979
SCHOOL THERAPY SERVICES.....	71,430	WV TEACH. DEF. CONT. RETIREMENT .....	8,944
SCHOOLDUDE.COM.....	4,204	WV RETIREMENT LIABILITY -	
SCOTT FLOOR COMPANY INC.....	1,242	COUNTY SHARE.....	1,341,629
SEE, HOLLY .....	1,831	WV UNIVERSITY COOPERATIVE .....	4,800
SHANK WHOLESALERS INC.,.....	5,009	WV WOOD TECHNOLOGY CENTER.....	405
SHEETZ ADVANTAGE.....	1,659	WVAHPERD (WV ASSOC FOR HEALTH.....	360
SHENANDOAH PAINT .....	262	WVAPT WV ASSOCIATION FOR.....	525
SHERWIN-WILLIAMS CO. ELKINS.....	514	WVASA .....	775
SIMMONS BACKFLOW SERVICES .....	350	WVASBO .....	665
SIMMONS BACKHOE SERVICE .....	488	WVCEC.....	470
SIMPLEX-GRINNELL .....	2,130	WVCTM (WV COUNCIL OF TEACHERS .....	1,705
SITEIMPROVE, INC. ....	2,000	WVECTCR.....	750
SITES AUTO PARTS CO. ....	2,437	ZANER-BLOSER .....	1,439
SITES FIRE & SAFETY EQUIPMENT .....	401		
SITES, TRENTON D .....	354	<b>TOTAL EXPENDITURES IN EXCESS OF \$250</b>	
SLEEP INN - CHARLESTON.....	720	<b>PER VENDOR .....</b>	<b>6,317,056</b>
SMART HORIZON.....	1,720		
SMITH, DIANA B. ....	1,702		
SOURCE 4.....	937		
SOUTH BRANCH CAREER & TECH.			
CENTER .....	39,332		
SOUTHERN REFRIGERATION CORP.....	757		
SPANGLER PAPER COMPANY .....	788		
SPRUCE KNOB SENECA ROCKS TELE. ....	3,200		
STAPLES.....	961		
STAPLES ADVANTAGE.....	8,277		
STARFALL EDUCATION .....	810		
STATE FIRE MARSHAL .....	250		
STATEWIDE SERVICE .....	1,406		
SUBWAY .....	1,041		
SUN DATA SUPPLY, INC.....	736		
SUPERIOR TEXT .....	395		
SURVEILLANCE VIDEO.COM.....	732		
TEACHER CREATED RESOURCES.....	255		
TEACHER DIRECT .....	518		
TELTRONIC .....	718		
TETRICK & BARTLETT.....	19,000		
TEXAS REFINERY CORP. ....	5,651		
THE PIN MAN .....	1,060		
TOTAL TECHNOLOGY MANAGEMENT .....	926		
TOUCHTONE COMMUNICATIONS.....	724		
TOWN OF FRANKLIN.....	22,204		
TRA SCHOOL SOFTWARE SOLUTIONS.....	2,340		
TRAVELERS CL REMITTANCE CENTER.....	49,152		
TRUCK - THERMO KING, INC. ....	1,239		
TRUCK ENTERPRISES - KEYSER.....	31,781		

PENDLETON COUNTY, WEST VIRGINIA,  
BOARD OF EDUCATION

STATEMENT OF NET POSITION  
FYE JUNE 30, 2017

	Governmental Activities
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	
<b>Assets:</b>	
Cash and cash equivalents	\$ 469,171
Investments	-
Taxes receivable, net of allowance for uncollectible taxes	68,981
Deposit with Retirement Board	11,830
Food service receivable	6,869
Other receivables	157,164
Prepaid Workers' Compensation	14,813
Due from other governments:	
State aid receivable	59,839
PELA allocation receivable	215,892
Reimbursements receivable	300,499
Capital Assets:	
Land	454,804
Land Improvements	328,599
Buildings and improvements	31,346,138
Furniture and equipment	1,716,852
Vehicles	2,389,200
Construction in process	-
Less accumulated depreciation	(10,008,120)
Total capital assets, net of depreciation	<u>26,227,473</u>
<b>Total assets</b>	<u>27,532,531</u>
<b>Deferred outflows of resources:</b>	
<b>Total deferred outflows of resources</b>	<u>271,250</u>
<b>Total assets and deferred outflows of resources</b>	<u>\$ 27,803,781</u>
<b>LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION</b>	
<b>Liabilities:</b>	
Salaries payable and related payroll liabilities	\$ 609,191
PELA premiums payable	205,617
Compensated absences	45,969
Accounts payable	55,108
Other post employment benefit payable	540,596
Intergovernmental payable - Medicaid	120,173
Long-term obligations:	
Due within one year:	
Bonds, capital leases, and contracts	71,246
Accrued interest	-
QZAB payable	55,000
Due beyond one year:	
Bonds, capital leases, and contracts	339,835
QZAB payable	605,000
Net pension liability-Proportionate Share	575,155
<b>Total liabilities</b>	<u>3,222,889</u>
<b>Deferred inflows of resources:</b>	
<b>Total deferred inflows of resources</b>	<u>176,069</u>
<b>Total liabilities and deferred inflows of resources</b>	<u>\$ 3,398,958</u>
<b>Net Position:</b>	
Net Investment in Capital Assets	25,156,393
Restricted for:	
Debt service	-
Special projects	199,579
Capital projects	-
Unrestricted	(951,151)
<b>Total net position</b>	<u>\$ 24,404,820</u>

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF ACTIVITIES

FYE JUNE 30, 2017

Functions	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 7,828,213	\$ 244,160	\$ 755,801	\$ -	\$ (6,828,252)
Supporting services:					
Students	765,618	23,879	73,919	-	(667,820)
Instructional staff	739,159	23,054	71,365	-	(644,740)
General administration	274,725	8,569	26,524	-	(239,632)
School administration	706,796	22,045	68,240	-	(616,511)
Central services	271,444	8,466	26,207	-	(236,771)
Operation and maintenance of facilities	1,117,545	34,856	107,897	-	(974,792)
Student transportation	1,537,569	47,956	148,450	39,285	(1,301,878)
Other support services	10,010	312	966	-	(8,732)
Food services	861,338	573,777	1,454	-	(286,107)
Community services	9,400	-	-	-	(9,400)
Interest on long-term debt	12,876	-	-	-	(12,876)
<b>Total governmental activities</b>	<b>14,134,692</b>	<b>987,074</b>	<b>1,280,823</b>	<b>39,285</b>	<b>(11,827,510)</b>
General revenues:					
Property taxes					2,404,569
Unrestricted state aid					8,594,658
Unrestricted investment earnings					4,920
Unrestricted grants and contributions					21,173
Extraordinary item - other post employment benefits					-
Gain (loss) on disposal of capital assets					-
Transfers in					253,894
Transfers (out)					(253,894)
<b>Total general revenues, extraordinary items and transfers</b>					<b>11,025,320</b>
Change in net position					(802,190)
Net assets - beginning					25,207,010
Prior period adjustments - (See Note_)					-
<b>Net position- beginning, as restated</b>					<b>25,207,010</b>
<b>Net position - ending</b>					<b>\$ 24,404,820</b>

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS  
 FYE June 30, 2017

	General Current Expense	Special Revenue Fund	Total Governmental
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>Assets:</b>			
Cash and cash equivalents	\$ 530,280	\$ (61,110)	\$ 469,171
Investments	-	-	-
Taxes receivable, net	68,981	-	68,981
Deposit with Retirement Board	11,830	-	11,830
Prepaid Workers' Comp	14,813	-	14,813
Food service receivable, net	-	6,869	6,869
Other receivables	157,164	-	157,164
Due from other governments:			
State aid receivable	59,839	-	59,839
PEIA allocation receivable	215,892	-	215,892
Reimbursements receivable	-	300,499	300,499
Due from other funds	-	-	-
<b>Total assets</b>	<b>1,058,800</b>	<b>246,258</b>	<b>1,305,058</b>
<b>Deferred outflows of resources</b>	-	-	-
<b>Total deferred outflows of resources</b>	-	-	-
<b>TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 1,058,800</b>	<b>\$ 246,258</b>	<b>\$ 1,305,058</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Salaries payable and related payroll liabilities	\$ 609,191	\$ -	\$ 609,191
Other post employment benefits payable	540,596	-	540,596
PEIA premiums payable	175,748	29,869	205,617
Accounts payable & Payable to others	39,753	15,355	55,108
Intergovernmental payable - other - Medicaid	120,173	-	120,173
Due to other funds	-	-	-
<b>Total liabilities</b>	<b>1,485,461</b>	<b>45,224</b>	<b>1,530,685</b>
<b>Deferred inflows of resources</b>	<b>50,985</b>	<b>1,454</b>	<b>52,439</b>
<b>Total deferred inflows of resources</b>	<b>50,985</b>	<b>1,454</b>	<b>52,439</b>
<b>Fund Balances:</b>			
Nonspendable	26,643	-	26,643
Restricted	-	199,579	199,579
Committed	-	-	-
Assigned	-	-	-
Unassigned	(504,289)	-	(504,289)
<b>Total fund balances</b>	<b>(477,646)</b>	<b>199,579</b>	<b>(278,067)</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 1,058,800</b>	<b>\$ 246,258</b>	<b>\$ 1,305,058</b>

PENDLETON COUNTY, WEST VIRGINIA,  
BOARD OF EDUCATION

RECONCILIATION OF THE STATEMENT OF  
REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES OF GOVERNMENTAL  
FUNDS TO THE STATEMENT OF ACTIVITIES  
FYE JUNE 30, 2017

Net change in fund balances - total  
governmental funds                   \$   (27,157)

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

Governmental funds report capital outlays as expen-  
ditures.

However, in the statement of net position, the cost of  
those assets is allocated over their estimated useful lives  
and reported as depreciation expense. The effect on net  
position is the amount by which capital outlays exceed  
depreciation in the current period.

Depreciation expense                   (904,195)  
Capital outlays                           38,504

Certain receivables will be collected this year but are not  
available soon enough to pay for the current period's  
expenditures. This is the amount by which such receivables  
increased (decreased).

Property taxes receivable               (69,650)  
Operating Grants and Contributions     -

Other miscellaneous conversion adjustments     -

A portion of the change in fund balances is the proceeds  
from capital leases. Those proceeds are not considered  
revenue items for the purpose of this  
statement                                   (30,550)

The repayment of the principal of long-term debt (e.g.  
bonds, leases) consumes the current financial resources  
of governmental funds. However, such repayment has no  
effect on net position.                   169,237

Compensated absences are reported as liabilities in the  
statement of net position, but are only reported in gov-  
ernment funds to the extent they have matured. This is  
the amount by which compensated absences (increased)/  
decreased.

Accrued vacation payable               53,671

Governmental funds report district pension contributions  
as expenditures. However, in the Statement of Activities,  
the cost of pension benefits earned net of employee con-  
tributions is reported as pension expense.

District pension contributions           (6,941)

Cost of benefits earned net of employee  
contributions                           (25,109)

Change in net assets of governmental  
activities                               \$   (802,190)



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, 2017 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 26th day of September, 2017.

Lisa D. Jamison  
Notary Public

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