

**PENDLETON COUNTY, WEST VIRGINIA**  
**STATEMENT OF NET POSITION**  
**June 30, 2017**

	Primary Government	Component Units			
	Governmental Activities	Farmland Protection	Board of Parks	Board of Health	Economic Development
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 2,901,359	\$ 341,067	\$ 112,628	\$ 174,676	\$ 226,495
Receivables:					3,000
Taxes	48,508				
Notes					44,796
Due From:		-		-	
Other Governments	159,646	-		-	
Restricted assets:					
Total Current Assets	<u>3,109,513</u>	<u>341,067</u>	<u>112,628</u>	<u>174,676</u>	<u>274,292</u>
Capital assets:					
Land	25,600	247,750	52,500	-	169,380
Construction in Progress	17,850				
Buildings	2,056,261	-	-	-	4,531,939
Improvements	1,719,408	-			1,325,393
Machinery and equipment	1,975,722	-	127,515	-	337,547
Vehicles	371,944	-			(1,946,772)
Less: Accum. Depreciation	(3,290,561)	-	(116,794)	-	
Total Capital Assets	<u>2,876,224</u>	<u>247,750</u>	<u>63,221</u>	<u>-</u>	<u>4,417,487</u>
<b>Total Assets</b>	<b>\$ 5,985,737</b>	<b>\$ 588,817</b>	<b>\$ 175,849</b>	<b>\$ 174,676</b>	<b>\$ 4,691,778</b>
<b>DEFERRED OUTFLOWS</b>					
Employer pension contributions subsequent to measurement period					
	145,677				
<b>Total deferred outflows of resources</b>	<b>\$ 145,677</b>				
<b>LIABILITIES</b>					
Current liabilities payable from current assets:					
Accounts payable	\$ 33,221	\$ -	\$ 730	\$ -	\$ -
Payroll Taxes payable	23,009	-	-	-	-
OPEB Liability	4,306	-	-	121,028	-
Noncurrent liabilities:					
Notes payable - due more than one year	-	-	-	-	577,646
Leases payable - due within one year	58,334	-	-		
Leases payable - due more than one year	188,053				
OPEB Liability (non-participating)	509,930	-	-		-
Net Pension Liability	485,769				
Comp. absences payable	82,345	-	-	17,096	
<b>Total Liabilities</b>	<b>1,384,967</b>	<b>-</b>	<b>730</b>	<b>138,124</b>	<b>577,646</b>
<b>NET POSITION</b>					
Invested in capital assets (net of related debt)					
	2,629,837	247,750	63,221	-	3,839,841
Restricted for:					
Grants & Reserves					-
Unrestricted	<u>2,116,610</u>	<u>341,067</u>	<u>111,898</u>	<u>36,552</u>	<u>851,938</u>
<b>Total Net Position</b>	<b>\$ 4,746,447</b>	<b>\$ 588,817</b>	<b>\$ 175,119</b>	<b>\$ 36,552</b>	<b>\$ 4,691,779</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, 2017**

Functions/Programs	Program Revenues				Primary Governmental Activities	Net (Expense) Revenues and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		Component Units			
					Farmland Protection	Board of Parks	Board of Health	Economic Development	
<b>Primary government:</b>									
Governmental activities:									
General government	\$ 1,914,083	\$ 578,252	\$ 301,967	\$	\$ (1,033,864)				
Public Safety	1,146,615				(1,146,615)				
Health and sanitation	211,485				(211,485)				
Culture and recreation	73,079				(73,079)				
Social services	5,000				(5,000)				
Interest on long-term debt	11,017			-	(11,017)				
<b>Total governmental activities</b>	<u><b>3,361,279</b></u>	<u><b>578,252</b></u>	<u><b>301,967</b></u>	<u><b>-</b></u>	<u><b>(2,481,060)</b></u>				
<b>Total primary government</b>	<u><b>\$ 3,361,279</b></u>	<u><b>\$ 578,252</b></u>	<u><b>\$ 301,967</b></u>	<u><b>\$ -</b></u>	<u><b>(2,481,060)</b></u>				
<b>Component units:</b>									
Farmland Protection	17,831	-	-	-	- \$ (17,831)		-	-	-
Board of Parks	35,389	2,065	5,863	-		(27,461)			
Board of Health	312,774	278,983		-			(33,790)		-
Development Authority	135,756	-	62,500	-					(73,256)
<b>Total component units</b>	<u><b>\$ 501,750</b></u>	<u><b>\$ 281,048</b></u>	<u><b>\$ 68,363</b></u>	<u><b>\$ -</b></u>		<u><b>(17,831)</b></u>	<u><b>(27,461)</b></u>	<u><b>(33,790)</b></u>	<u><b>(73,256)</b></u>
General revenues:									
Ad valorem property taxes					1,870,776	-	-	-	-
Alcoholic beverages tax					2,061	-	-	-	-
Hotel occupancy tax					54,219	-	-	-	-
Gas and oil severance tax					10,106	-	-	-	-
Other taxes					110,332	38,537	-	-	-
Coal severance tax					15,888	-	-	-	-
Licenses and permits					9,358	-	-	-	-
Refunds					230,677	-	-	-	-
Rent									189,601
Interest					3,960	792		87	530
Intergovernmental						202,255	50,068	35,000	
Gain on Disposition of Assets									
Fines & Forfeitures					47,027				
Miscellaneous					73,108	150	452	1,125	810
<b>Total general revenues &amp; transfers</b>					<u><b>2,427,513</b></u>	<u><b>241,734</b></u>	<u><b>50,520</b></u>	<u><b>36,212</b></u>	<u><b>190,941</b></u>
<b>Change in net position</b>					<u><b>(53,548)</b></u>	<u><b>223,903</b></u>	<u><b>23,058</b></u>	<u><b>2,422</b></u>	<u><b>117,685</b></u>
<b>Net position - beginning</b>					<u><b>4,799,995</b></u>	<u><b>364,914</b></u>	<u><b>152,061</b></u>	<u><b>34,130</b></u>	<u><b>4,574,094</b></u>
<b>Net position - ending</b>					<u><b>\$ 4,746,447</b></u>	<u><b>\$ 588,817</b></u>	<u><b>\$ 175,119</b></u>	<u><b>\$ 36,552</b></u>	<u><b>\$4,691,779</b></u>

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

**PENDLETON COUNTY, WEST VIRGINIA  
BALANCE SHEET - GOVERNMENTAL FUNDS  
June 30, 2017**

	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	\$ 1,793,480	\$ 11,754	\$ 671,984	\$ 424,141	\$ 2,901,359
Receivables:					
Taxes	48,508	-	-	-	48,508
Due from:	-	-	-	-	-
Other governments	<u>159,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>159,646</u>
 Total assets & deferred outflows of resources	 <u>\$ 2,001,635</u>	 <u>\$ 11,754</u>	 <u>\$ 671,984</u>	 <u>\$ 424,141</u>	 <u>\$ 3,109,513</u>
<b>LIABILITIES, DEFERRED INFLOWS &amp; FUND BALANCES</b>					
<b>Current Liabilities:</b>					
Accounts payable	\$ 23,367	\$ 312	\$ 8,068	\$ 1,475	\$ 33,222
Payroll Taxes Payable	23,009	-	-	-	23,009
OPEB Payable	<u>4,306</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,306</u>
 Total Current Liabilities	 50,682	 312	 8,068	 1,475	 60,536
 Deferred Inflow - Property Taxes	 <u>33,573</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>33,573</u>
 Total liabilities and deferred inflows of resources	 <u>84,255</u>	 <u>312</u>	 <u>8,068</u>	 <u>1,475</u>	 <u>94,110</u>
<b>Fund balances:</b>					
Restricted	147,369	1,442	663,916	407,666	1,220,393
Committed	55,273	-	-	-	55,273
Assigned	700,000	10,000	-	15,000	725,000
Unassigned	<u>1,014,739</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,014,739</u>
 Total fund balances	 <u>1,917,380</u>	 <u>11,442</u>	 <u>663,916</u>	 <u>422,666</u>	 <u>3,015,404</u>
 Total liabilities, deferred inflows and fund balances	 <u>\$ 2,001,635</u>	 <u>\$ 11,754</u>	 <u>\$ 671,984</u>	 <u>\$ 424,141</u>	 <u>\$ 3,109,514</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, 2017**

Total fund balances on the governmental fund's balance sheet.....\$ 3,015,404

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.).....2,876,224

Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note III.B.).....33,573

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.)..... (1,324,431)

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:.....145,677  
  PERS: 133,766  
  DSRS: 11,911

Deferred inflow - Differences between projected and actual investment earnings:  
  PERS: Information unavailable from CPRB  
  DSRS: Information unavailable from CPRB

Net position of governmental activities .....\$ 4,746,447

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, 2017**

	General	Coal Severance Tax	911	Other Nonmajor Governmental Funds	Total Governmental Funds
<b>REVENUES</b>					
Taxes:					
Ad valorem property taxes	\$ 1,847,103	\$	\$ -	\$ -	\$ 1,847,103
Alcoholic beverages tax	2,061		-	-	2,061
Hotel occupancy tax	54,219		-	-	54,219
Gas and oil severance tax	10,106		-	-	10,106
Coal severance tax	-	15,888	-	-	15,888
Other taxes	39,007		-	91,749	130,756
Licenses and permits	498	-	-	8,860	9,358
Intergovernmental:					
Federal	24,658			-	24,658
State	4,955			-	4,955
Charges for services	76,275		465,303	36,675	578,252
Fines and forfeits	7,643			39,384	47,027
Interest and investment earnings	2,825		690	446	3,960
Refunds/Reimbursements	230,677			-	230,677
Payments in lieu of taxes	272,353			-	272,353
Miscellaneous	70,577		859	1,673	73,109
	<u>2,642,957</u>	<u>15,888</u>	<u>466,851</u>	<u>178,787</u>	<u>3,304,483</u>
<b>EXPENDITURES</b>					
Current:					
General government	1,845,067	23,704		87,244	1,956,015
Public safety	692,852		203,496	22,964	919,312
Health and sanitation	218,039			-	218,039
Culture and recreation	80,446			14,059	94,505
Social services	5,000			-	5,000
Debt service:					
Principal				-	-
Interest				-	-
	<u>2,841,403</u>	<u>23,704</u>	<u>203,496</u>	<u>124,268</u>	<u>3,192,871</u>
Excess (deficiency) of revenues over (under) expenditures	(198,446)	(7,816)	263,356	54,519	111,612
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	421,371			78,942	500,313
Transfers (out)	(78,154)		(331,993)	(90,166)	(500,313)
Capital leases				-	-
	<u>343,217</u>	<u>-</u>	<u>(331,993)</u>	<u>(11,224)</u>	<u>0</u>
Net change in fund balances	144,771	(7,816)	(68,637)	43,295	111,612
Fund balances - beginning	<u>1,772,609</u>	<u>19,258</u>	<u>732,554</u>	<u>379,371</u>	<u>2,903,792</u>
Fund balances - ending	<u>\$ 1,917,380</u>	<u>\$ 11,442</u>	<u>\$ 663,916</u>	<u>\$ 422,666</u>	<u>\$ 3,015,404</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, 2017**

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

Net change in fund balances - total governmental funds .....	\$ 111,612
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.).....	121,580
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.).....	(456,687)
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.) .....	(1,173)
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.....	3,249
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.).....	56,285
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:.....	145,677
PERS: 133,766	
DSRS: 11,911	
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.).....	<u>(34,091)</u>
Change in net assets of governmental activities.....	<u>\$ (53,548)</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, 2017**

	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	\$ 1,792,296	\$ 1,792,296	\$ 1,847,103	\$ 30,378	\$ 1,877,481	\$ 85,185
Alcoholic beverages tax	500	500	2,061	-	2,061	1,561
Hotel occupancy tax	27,000	39,400	54,219	-	54,219	14,819
Gas and oil severance tax	5,000	5,000	10,106	-	10,106	5,106
Other taxes	20,000	20,000	39,007	-	39,007	19,007
Licenses and permits	400	400	498	-	498	98
Intergovernmental:						
Federal	-	20,300	24,658	-	24,658	4,358
State	-	4,955	4,955	-	4,955	-
Charges for services	53,200	53,200	76,275	-	76,275	23,075
Fines and forfeits	7,000	7,000	7,643	-	7,643	643
Interest and investment earnings	500	500	2,769	-	2,769	2,269
Refunds/Reimbursements	232,250	232,250	230,677	-	230,677	(1,573)
Payments in lieu of taxes	100,000	100,000	272,353	-	272,353	172,353
Miscellaneous	45,000	57,100	70,577	-	70,577	13,477
<b>Total revenues</b>	<b>2,283,146</b>	<b>2,332,901</b>	<b>2,642,902</b>	<b>30,378</b>	<b>2,673,280</b>	<b>340,379</b>
<b>EXPENDITURES</b>						
Current:						
General government	2,261,562	3,120,954	1,845,067	15,075	1,860,142	1,260,812
Public safety	847,249	893,267	692,852	(2,135)	690,717	202,550
Health and sanitation	241,368	241,368	218,039	(449)	217,590	23,778
Culture and recreation	55,051	80,551	80,446	50	80,497	54
Social services	5,000	5,000	5,000	-	5,000	-
<b>Total expenditures</b>	<b>3,410,230</b>	<b>4,341,140</b>	<b>2,841,403</b>	<b>12,541</b>	<b>2,853,945</b>	<b>1,487,195</b>
Excess (deficiency) of revenues over (under) expenditures	(1,127,084)	(2,008,239)	(198,502)	17,837	(180,665)	1,827,574
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	427,084	432,584	421,371	-	421,371	(11,213)
Transfers (out)	-	-	(78,154)	-	(78,154)	(78,154)
Capital leases	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>427,084</b>	<b>432,584</b>	<b>343,217</b>	<b>-</b>	<b>343,217</b>	<b>(89,367)</b>
Net change in fund balance	(700,000)	(1,575,655)	144,715	17,837	162,552	1,738,207
Fund balances - beginning	700,000	1,575,655	1,717,392	(141,737)	1,575,655	-
Fund balances - ending	\$ -	\$ -	\$ 1,862,107	\$(123,900)	\$ 1,738,207	\$ 1,738,207

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, 2017**

	<u>Budgeted Amounts</u>		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amt Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final				
<b>REVENUES</b>						
Taxes:						
Coal severance tax	\$ 10,000	\$ 10,000	\$ 15,888	\$ -	\$ 15,888	\$ 5,888
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>15,888</u>	<u>-</u>	<u>15,888</u>	<u>5,888</u>
<b>EXPENDITURES</b>						
Current:						
General government	<u>20,000</u>	<u>30,477</u>	<u>23,704</u>	<u>907</u>	<u>24,611</u>	<u>5,866</u>
Total expenditures	<u>20,000</u>	<u>30,477</u>	<u>23,704</u>	<u>907</u>	<u>24,611</u>	<u>5,866</u>
Net change in fund balance	(10,000)	(20,477)	(7,816)	(907)	(8,723)	11,754
Fund balances - beginning	<u>10,000</u>	<u>20,477</u>	<u>19,258</u>	<u>1,220</u>	<u>20,477</u>	<u>(0)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,442</u>	<u>\$ 313</u>	<u>\$ 11,754</u>	<u>\$ 11,754</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, 2017**

	Agency Funds
<b>ASSETS</b>	
Non-pooled cash .....	\$ 81,475
Receivables:	
Taxes.....	<u>69,380</u>
Total receivables .....	<u>69,380</u>
Total assets and deferred outflows of resources.....	<u>\$ 150,855</u>

**LIABILITIES**

Due to: other governments .....	\$ 150,855
Total liabilities and deferred inflows of resources.....	<u>\$ 150,855</u>

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



**PENDLETON COUNTY  
COMMISSION  
VENDOR LIST  
FISCAL YEAR ENDING  
JUNE 30, 2017**

**VENDOR NAME  
EXPENDITURES**

Adkins,  
Stephanie ..... 175.00  
Air Quality Systems,  
Inc..... 11,948.83  
AJ-Allegheny  
Systems, LLC.... 180.00  
Alt, Brooke..... 3,126.98  
Alt, Bruce D..... 2,200.00  
Arbogast, Mary  
Ora..... 175.00  
Armentrout, Bob .. 183.49  
Armentrout,  
Jennifer..... 50.71  
A.B. Crouse..... 490.01  
A&S Enterprises,  
LLC..... 100.00  
Assn. Of WV  
Assessors ..... 450.00  
AT&T ..... 2,900.86  
AT&T Mobility .. 2,764.54  
Atlantic Oil ..... 3,495.34  
Atlas Geographic  
Data, Inc..... 4,200.00  
B&H  
Hardware ..... 1,496.21  
Basagic, Morgan... 560.75  
Bennett,  
Dorothy N..... 175.00  
Bennett, Mark..... 500.00  
Bennett, Nancy..... 175.00  
Bennett,  
Patricia A. .... 175.00  
Big Country  
Amusements,  
Inc..... 3,980.60  
BKT Uniforms ..... 415.91  
Bland, Nila J. .... 175.00  
Bogan, Carolyn.... 175.00  
Bodkin,  
Elizabeth ..... 118.87  
Bowers Garage .. 3,193.02  
Bowers, Greg..... 374.75  
Bowers, Nancy..... 175.00  
Bowman's Do It Best  
Hardware ..... 547.57  
Calhoun, Freda.... 225.92  
Card Services  
Center..... 11,316.24  
Carolina Recording  
System..... 5,170.00  
Casto &  
Harris ..... 15,497.24  
CenturyLink ..... 509.89  
Compiled  
Technologies. 52,627.78  
Conrad, Jane ..... 175.00  
Cornerstone ..... 4,712.02  
County Commissioners  
of WV ..... 3,975.00  
Courthouse Computer  
Systems ..... 5,450.00  
Cummins Atlantic,  
Inc..... 4,083.13  
Dahmer, Macie..... 175.00  
Davis, Anita D. .... 243.20  
Day, Josephine ..... 175.00  
Delta Dental .... 21,427.02  
Douglas

Equipment..... 4,527.46  
Don Largent  
Roofing ..... 33,167.25  
Downs, Philip ..... 249.68  
DSSC Solutions  
Company ..... 1,572.00  
Dunkle, Ralph ..... 150.00  
E-9  
Corporation.. 20,500.00  
Eagle Carpet,  
Inc..... 23,543.24  
Election Systems &  
Software ..... 17,841.34  
Elevating Equipment  
Inspection..... 662.50  
Emergency Kar  
Kreations..... 12,253.00  
ESRI, Inc. .... 2,000.00  
Evick, Nancy..... 175.00  
Extinguisher Sales  
& Service ..... 680.25  
Eye, Mary J. .... 175.00  
Faithful Friends  
Animal Clinic.... 100.95  
File, Ronnie ..... 1,430.00  
Fire & Safety  
Equipment  
Co. .... 1,353.00  
Fischer, Anne ..... 48.76  
Francotyp-Postalia,  
Inc..... 749.40  
Franklin Citizens  
Corp ..... 2,000.00  
Franklin VFD  
Auxiliary ..... 35.00  
Franklin VFD,  
Inc..... 13,807.50  
Franklin Oil Co.,  
Inc..... 3,356.49  
Frontier..... 30,785.48  
Future  
Generations..... 200.00  
Futurity IT,  
Inc..... 1,500.00  
Galls, Inc..... 192.10  
Ganoe  
Enterprises..... 343.96  
Geary Associates,  
PLLC ..... 1,600.00  
General County  
Fund ..... 421,371.20  
George, Katie..... 175.00  
George, Wayne .... 175.00  
Gillespie,  
Richard ..... 4,784.25  
Global Science &  
Technology ... 17,032.20  
Globalstar USA,  
LLC..... 1,356.10  
Goff  
Appraisals ..... 6,525.00  
Grant County  
Commission..... 272.50  
Grant County  
Press ..... 338.00  
Great Valu ..... 244.23  
Greenawalt,  
Arvella ..... 175.00  
Hampshire County  
Commission.. 17,500.00  
Hampshire County  
Sheriff..... 490.88  
Hardy County Farm  
Bureau..... 1,000.00  
Harper, Berlin ..... 290.72  
Harper,  
Cyrena R. .... 175.00

Harris Interact.. 4,520.00  
Hartman, Carole .. 175.00  
Hathaway, Emma  
Kate ..... 233.48  
Hawk Security  
Systems ..... 422.00  
Health Reimb.  
Account  
Fund..... 78,154.13  
Hedrick, Donald ..... 55.00  
Hedrick, L.  
Wayne..... 175.00  
Hedrick, Mary L.. 175.00  
Hevener, Sandra .. 223.76  
Hinkle, Andrew .... 342.00  
Hott, Joseph ..... 600.00  
Hott's Ag Service.... 43.95  
Huffman,  
Doris M..... 1,200.00  
Huffman,  
John M. .... 150.00  
Hyper Reach ..... 4,000.00  
J&K Pest  
Control..... 175.00  
J&L's  
Reconditioning  
..... 29,160.00  
John Deere  
Financial ..... 6,327.85  
Kar Kare ..... 135.90  
Kile, Elwood..... 300.00  
Kimble,  
John W. .... 175.00  
Kisamore's  
Construction... 3,687.56  
Kline, Lula Belle .. 175.00  
Kline, Thomas R.. 231.48  
L & W  
Enterprises..... 4,300.00  
Lambert,  
Arnold L. .... 175.00  
Lambert, Sheila.... 175.00  
LEAF..... 1,548.00  
Long Mountain  
General Store ..... 8.81  
Lough, Richard.... 150.00  
Mallow, Paul..... 78.84  
Mathew Bender &  
Co..... 404.02  
Matthew Bender  
(Lexis Nexis) .. 4,424.61  
Mauzy, Anna ..... 175.00  
May, Linda L. .... 25.00  
McMillen, Logan .. 350.00  
Melinda's Frame  
Shop..... 70.00  
Midwest Radar &  
Equipment..... 135.00  
Miller, Darlene.... 175.00  
Miller, Kristi D. .... 25.00  
Minor, Bruce..... 3,182.78  
Mitchell,  
Diana M..... 6,401.66  
Mitchell, Ellen..... 175.00  
Mitchell, Paula .... 175.00  
Moates,  
Jerline M. .... 222.68  
Mon Power ..... 40,322.85  
Motorola ..... 12,496.92  
Motorola Solutions  
Credit ..... 79,798.91  
Mountain Air,  
Heating &  
Cooling ..... 575.87  
Mountain Metal  
Fabs, LLC..... 496.08  
Moyers, Joeann ... 175.00

Mullenax,  
Priscilla ..... 175.00  
NADA Appraisal .... 25.00  
Nash, Helen O. .... 175.00  
Nash, Rhonda..... 175.00  
National Association  
of Counties ..... 450.00  
National Business  
Furniture..... 3,185.91  
Nelson,  
Dorothy M. .... 175.00  
North Fork Disposal  
Service ..... 2,074.14  
Otis Elevator  
Company ..... 13,433.64  
Owens, Heating &  
Cooling ..... 5,479.48  
Pap's Lumber &  
Rental..... 81.16  
Parker, Barbara .. 175.00  
Parker, Edwin ..... 175.00  
Patch,  
Thomas E. .... 175.00  
Pendleton Animal  
Welfare ..... 3,200.00  
Pendleton Board of  
Parks &  
Recreation.. 50,067.53  
Pendleton  
Community  
Bank..... 290.84  
Pendleton County  
Chamber of  
Commerce ..... 100.00  
Pendleton County  
Clerk..... 11.00  
Pendleton Co.  
Convention &  
Visitor's  
Bureau ..... 25,883.07  
Pendleton County  
Emergency  
Rescue ..... 43,281.70  
Pendleton County  
Firemen's  
Assn..... 7,500.00  
Pendleton County  
Health  
Dept..... 35,000.00  
Pendleton County  
Library ..... 27,000.00  
Pendleton County  
Outdoors ..... 1,581.00  
Pifer Office  
Supply ..... 1,441.66  
Pitsenbarger,  
Karen..... 1,403.26  
Pitsenbarger,  
Ronnie ..... 100.00  
Postmaster ..... 535.00  
Potomac Valley Soil  
Conservation.. 7,500.00  
Potomac Valley  
Transit  
Authority..... 5,000.00  
Profound Logic .... 616.97  
Public Service  
District ..... 20,626.96  
Puffenberger,  
Kevin ..... 281.58  
Quill ..... 6,182.83  
RDJ Specialties,  
Inc..... 2,307.63  
Raines, Luci..... 175.00  
Reeds Creek UMC.. 69.00  
Reel, Tina M. .... 43.36  
Region 8 Planning

& Dev..... 5,230.50  
Regional Jail &  
Correctional  
..... 114,063.00  
Retiree Health  
Benefit  
Fund ..... 27,312.00  
Roberson,  
Frankie..... 422.13  
Roberson,  
Ruby Gail ..... 175.00  
Roberson Lawn  
Care ..... 12,424.00  
Rodgers,  
Virginia ..... 175.00  
Roy, Dottie H..... 175.00  
Ruddle, Morris.... 262.64  
Ryan, Terry..... 175.00  
Safety Caution  
Equipment..... 486.87  
Schmucker Grade  
School Renov.... 545.65  
Seneca Rocks  
VFD ..... 50.00  
Seymour,  
Barbara L..... 175.00  
Seymour,  
David ..... 3,340.09  
Shank, Wilmer .... 229.16  
Sheffer, Gary ..... 175.00  
Shenandoah Valley  
Office ..... 11,321.61  
Shentel..... 4,357.60  
Sheriff of Pendleton  
County ..... 963.79  
Shirk, Delores.... 175.00  
Simmons Backflow  
Service ..... 120.00  
Simon, Jane E. .... 175.00  
Sites Auto Parts ... 680.14  
Sites Fire &  
Safety ..... 1,876.90  
Sites, Michelle  
Clark..... 315.00  
Sites, Sue ..... 175.00  
Smith, Daniel ..... 294.08  
Smith, Sandie ..... 80.00  
Software Computer  
Group..... 6,163.73  
Software Systems,  
Inc..... 21,908.36  
South Fork Ruritan  
Club ..... 50.00  
Sponaule,  
Carolyn..... 65.49  
Sponaule,  
Kevin ..... 100.00  
Spruce Knob Seneca  
Rocks Tel. .... 1,078.49  
Staples ..... 64.98  
State Tax  
Department.. 21,452.05  
Staton, Sandra .... 126.00  
Stevens, Shelley ... 591.04  
Swigunski,  
Jeralyn ..... 175.00  
Stumbo, Joe ..... 640.00  
T J Bowman,  
Inc..... 6,000.00  
Team USA Relay  
for Life ..... 132.22  
Teltronic..... 2,144.10  
TESSCO Inc. .... 1,763.93  
The Pendleton  
Times ..... 11,363.97  
The Power  
Connection,

Inc..... 751.69  
Thorn Creek Youth  
Group..... 50.00  
Town of Franklin 4,442.93  
Town of Franklin  
Board of  
Parks ..... 12,000.00  
Track Group ..... 3,024.00  
Tuckerman,  
Debra..... 175.00  
Two-Way Radio  
Service, Inc..... 550.00  
Underground  
Dynamics LLC.. 810.00  
United States  
Treasury..... 75.95  
Upper Tract Ladies  
Auxiliary ..... 144.50  
Upper Tract VFD  
Trng Cntr ..... 100.00  
Upper Tract  
VFD ..... 1,350.00  
USDA, APHIS ... 2,500.00  
Valley  
MicroComputers,  
Inc..... 575.00  
W.B. Mason,  
Inc..... 2,900.52  
Wadsworth,  
Mary ..... 175.00  
Warner, Jerry.... 4,800.00  
Warner, Merle  
"Buck"..... 2,200.00  
Watson,  
Nancy C..... 175.00  
Wendlings Food  
Service ..... 365.03  
Wex Bank ..... 7,616.14  
Whetzel,  
Margaret ..... 175.00  
White, Elise ..... 946.57  
Whiterock  
Excavating,  
LLC ..... 18,095.00  
Wilburn, Shalee... 232.10  
Wilfong, Marian ... 175.00  
Willis, Patty..... 175.00  
Winebrenner,  
Joe ..... 1,000.00  
WV APCO ..... 400.00  
WV Assn of Circuit  
Clerks ..... 775.00  
WV Association of  
Counties ..... 3,500.00  
WV Assn of  
County Clerks... 450.00  
WV Board of Risk &  
Management.. 2,440.00  
WV Counties Risk  
Pool  
Insurance ... 70,485.35  
WV Dept.  
Agriculture.... 1,502.10  
WV Deputy  
Sheriff..... 67.00  
WV Emergency  
Mgmt Council.... 50.00  
WV Mountain  
Highlands..... 2,000.00  
WV Secretary of  
State ..... 280.00  
WV Sheriffs'  
Association ..... 800.00  
WV State  
Auditor ..... 12,510.00  
WV State  
Police ..... 3,511.16

WV State Police  
PDC ..... 156.00  
WV State Treasurer's  
Office ..... 3,877.50  
WV  
University .... 11,745.17  
Xerox Government  
Systems ..... 8,038.41  
Young, Sandra..... 175.00  
  
TOTAL ... \$1,818,688.82

We, the undersigned members of the County Commission of Pendleton County, West Virginia, do hereby certify that the foregoing unaudited financial statement for the fiscal year ending June 30, 2017 is true and correct to the best of our knowledge and belief.

Dated this 3rd day of October, 2017.

Gene McConnell  
Carl Hevener  
Randy Roberson

Attested:  
Elise M. White, Clerk