

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FYE JUNE 30, 2018

	General Current Expense	Special Revenue	Capital Projects Fund	Total Governmental
Revenues:				
Property taxes	\$ 2,523,478	\$ -	\$ -	\$ 2,523,478
Other Local sources	56,024	75,196	-	131,220
State sources	8,072,707	859,370	45,319	8,977,396
Federal sources	288,556	1,203,340	-	1,491,896
Miscellaneous sources	-	-	-	-
Total revenues	10,940,766	2,137,906	45,319	13,123,992
Expenditures:				
Instruction	6,100,278	869,989	-	6,970,267
Supporting services:				
Students	613,005	110,282	-	723,286
Instructional staff	184,740	299,937	-	484,677
General administration	355,937	-	-	355,937
School administration	664,760	-	-	664,760
Central Services	255,949	5,120	-	261,069
Operation and maintenance of facilities	985,876	108,107	-	1,093,983
Student transportation	1,401,087	2,107	-	1,403,194
Other support services	5,304	-	-	5,304
Food services	31,923	813,107	-	845,029
Community services	11,800	-	-	11,800
Capital outlay	-	73,000	272,663	345,663
Debt service:				
Principal retirement	101,080	36,300	-	137,380
Interest and fiscal charges	-	-	-	-
Total expenditures	10,711,738	2,317,948	272,663	13,302,349
Excess (deficiency) of revenues over expenditures	229,029	(180,042)	(227,344)	(178,358)
Other financing sources (uses):				
Proceeds from disposal of real or personal property	10,605	-	-	10,605
Proceeds from the sale of bonds	-	-	-	-
Premium on sale of bonds	-	-	-	-
Proceeds from capital lease	-	-	-	-
Transfers in	20,719	205,388	-	226,107
Transfers (out)	(205,388)	(20,719)	-	(226,107)
Total other financing sources (uses)	(174,064)	184,669	-	10,605
Extraordinary Item:				
Other post employment benefits:	-	-	-	-
Net change in fund balances	54,965	4,627	(227,344)	(167,753)
Fund balances - beginning	(465,948)	187,881	-	(278,067)
Prior period adjustments - (See Note 2)	540,596	-	-	540,596
Fund balances - beginning, as restated	74,648	187,881	-	262,529
Fund balances - ending	\$ 129,613	\$ 192,508	\$ (227,344)	\$ 94,776

**PENDLETON COUNTY BOARD OF EDUCATION
SUPPLEMENTAL SCHEDULE OF
EXPENDITURES
FOR THE FISCAL ENDED JUNE 30, 2018**

Salaries expenditures:

Board officials:

James D. "JD" Wilkins, II	\$ 4,000
Richard "Rick" Gillespie	4,320
Teresa Heavner	4,000
Betty Kimble	3,840
Ivan "Sonny" O'Neil	4,480

Superintendent	97,000
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Total salaries paid to other professional personnel	4,829,920
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Total salaries paid to service personnel	1,800,568
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Total salary expenditures	6,748,128
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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	29,186
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Total non-salary expenditures paid in excess of two hundred fifty dollars (\$250)	6,597,932
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Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)	7,359
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Total accrued expenditures, refunds, payment of prior-year payables and other non-cash transactions	39,917
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Payment of Medicaid Payable	(120,173)
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Total non-salary expenditures	6,554,221
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Total expenditures per financial statements	<u>\$ 13,302,349</u>
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TOTAL PAYMENTS TO VENDORS		
IN EXCESS OF \$250 — FISCAL YEAR 2018		
ADAMS, DEBORAH LYNN	10,680	
EHRLICH	3,974	
SMART HORIZONS	1,800	
AEP CONNECTION, LLC.....	370	
WHITEROCK EXCAVATING, LLC	3,321	
HARR AIRECO SUPPLY, INC.	8,227	
AIRGAS USA, LLC	1,110	
MONPOWER.....	252,775	
HEWETT, ALLEN E.....	6,891	
ALAN TYE AND ASSOCIATES	568	
ALT, JAMES	770	
AMAZON.COM	12,164	
AMERICAN SPEECH & HEARING ASSOC.....	253	
APPALACHIAN SIGNALS & PRODUCTS.....	13,959	
APPLE TEXTBOOKS	1,609	
AIP (ARCHITECTURAL INTERIOR	515	
A & S ENTERPRISES.....	2,178	
ATCO INTERNATIONAL.....	375	
ATLANTIC OIL COMPANY, INC.	109,889	
AUTO-JET MUFFLER CORP.....	526	
IT SAVVY	2,491	
BAILEY, MICAH	395	
BATTERIES PLUS LLC.....	2,821	
BEATTY, WILLIAM	7,060	
RUTHERFORD JANITOR SUPPLY CORP.....	29,100	
BENNETT, RICKY L.....	273	
B. E. PUBLISHING.....	495	
B & H HARDWARE & SUPPLY	2,533	
BIG "L" TIRE	17,847	
BLUE BIRD BUS SALES.....	5,073	
BOWLES RICE LLP	21,661	
BRAINCHILD CORP.....	900	
BRAINPOD LLC	350	
BRANDYWINE ELEMENTARY SCHOOL	2,880	
BREWER & COMPANY OF WV, INC.....	900	
CORNERSTONE	768	
BSN SPORTS.....	2,220	
BUNZL KOCH SUPPLIES.....	585	
CALVARY LUTHERN CHURCH	1,000	
CAMPBELL PRINT CENTER	1,045	
CANON FINANCIAL SERVICES	35,573	
CDW-GOVERNMENT, INC.,.....	54,346	
CENGAGE LEARNING	799	
CENTRAL RESTAURANT PRODUCTS.....	6,489	
CERTIPORT (NCS PEARSON INC)	695	
CHAMP, DEONA "EMMMY"	285	
CHANNING L. BETE, INC.,.....	422	
CHARLESTON NEWSPAPERS	291	
CHARLESTON TOWNCENTER MARRIOTT.....	564	
PAP'S LUMBER & RENTAL.....	889	
CHESAPEAKE SCHOOLBOOKS LLC	750	
CHILDCRAFT.....	290	
CITYNET, LLC	500	
CLASSROOM DIRECT CO.	386	
CLEAN AIR TESTING SERVICES LLC.....	1,595	
AP EXAMS (COLLEGE BOARD)	2,515	
CONNOR, JOHN L.....	1,469	
FCCLA (FAMILY, CAREER &	370	
CONSTRUCTIVE PLAYTHINGS.....	546	
CPG (CONTRACT PAPER GROUP,INC)	8,517	
COSTCO	854	
COSTCO WHOLESALE MEMBERSHIP.....	360	
CRITICAL THINKING CO.	260	
CRISIS PREVENTION INSTITUTE.....	555	
DAILY NEWS-RECORD	490	
DC ELEVATOR.....	2,500	
DELTA EDUCATION.....	559	
DEMCO, INC.	380	
EASON, AMY.....	10,830	
DEPUE, APRIL.....	311	
DINSMORE AND SHOHL LLP	28,478	
BOTKIN, DOUG	810	
DOUGHERTY CONSTRUCTION	231,325	
DOUGLAS EQUIPMENT	8,532	
DOVESTONES SOFTWARE LTD.....	399	
DISCIPLINE ASSOCIATES	4,465	
CAPITAL TRISTATE (ECK SUPPLY).....	391	
ELBIN, AARON	1,628	
ELECTRONIC SPECIALTY CO.	9,580	
EIS) ELEVATING EQ.INSP.SERVICE	1,075	
ELKINS WRECKER SERVICE	297	
EMBASSY SUITES CHARLESTON	3,277	
ENTERPRISE RENT A CAR	713	
ENTERPRISE RENT A CAR	605	
BOWMANS DO IT BEST HARDWARE.....	3,310	
EVICK, SHEILA	850	
EXCEL STEEL	588	
EVOLLVE INC.....	505	
EXXON/GECC	9,925	
EYE, KATHY.....	7,165	
EYE, H. MICHAEL.....	2,368	
FAILURE FREE READING.....	300	
UNDERGROUND DYNAMICS, LLC	1,825	
FIRE PROTECTION PRODUCTS, INC.....	3,040	
FISHER AUTO PARTS INC.,	1,883	
FLOWERS BAKING CO OF LYNCHBURG.....	6,844	
FLYING W FARMS	11,912	
FRANKLIN COVEY CLIENT SERVICES.....	9,519	
FRANKLIN ELEMENTARY SCHOOL	6,387	
FRETWELL BASS	800	
FRONTIER.....	8,961	
FRONTIER - UNITED BANKCARD.....	43,629	
GARAGE DOOR OPERATORS, INC.....	1,290	
GARDNER, DONNA S.	630	
JAMISON, LISA	739	
GOODHEART-WILCOX PUBLISHER	1,127	
HARPER, LISA L.....	27,621	
GRANT COUNTY BD OF EDUCATION	2,605	
GRANT MEMORIAL HOSPITAL.....	815	
FRANKLIN GREAT VALU	1,939	
GREEN VALLEY BOOK FAIR.....	995	
HAMMER, MICHAEL	2,018	
HARPER, RICHARD S.....	770	
HARTMANS SERVICE STATION	946	
HEAVNER,TRAVIS.....	972	
HEDRICK, CHARLES F.	1,675	
HEVENER, NICOLE.....	1,974	
HIGHWAY MOTORS, INC.,	93,729	
HOBART SERVICE	2,406	
HOJKA, WALTER	679	
HUDSON, RONALD, JR.	2,367	
INTERNAL REVENUE SERVICE -- EMPLOYER SHARE.....	488,350	
ENYART, NANCY	389	
ITEACH US, INC.....	4,600	
JASON COX	450	
JAMES & LAW COMPANY	45,133	
J & J REMODELING	4,022	
JENKINS, JOHN M.	315	
J & L'S RECONDITIONING.....	1,610	
J.B. ELECTRIC.....	1,950	
JOHN KINDERMAN TAYLOR	575	
JOHNNY'S TOWING	800	
JOSTENS INC.	789	
J.T. MARTIN FIRE & SAFETY	2,022	
JUDY, LORNA P.....	334	
J.H. PENCE, CO	2,886	
KAR KARE	1,097	
KILMER'S FARM MARKET	47,212	
KIMBLE, COURTNEY WAGNER.....	1,311	
KIMBALL MIDWEST	410	
KINGMOR SUPPLY, INC.,	1,118	
KISAMORE, TIM.....	618	
LIBERTY DISTRIBUTORS, INC.	13,228	
LOGMEIN, INC.	600	
MACGILL.....	512	
MALLOW, RICHARD.....	302	
MASON & BARRY INC.....	2,813	
MATHENY MOTOR TRUCK CO.	2,147	
MCDONALD, KATIE	560	
MORRIS DISTRIBUTING, INC.	435	
MOTION INDUSTRIES	273	
MOTOROLA SOLUTIONS.....	11,237	
MOUNTAIN AIR,HEATING & COOLING.....	14,297	
MOWERY, J.P.....	1,179	
MT. SPRINKLER, LLC	1,470	
MUSICIAN'S FRIEND	1,052	
PETERSBURG AUTO PARTS (NAPPA)	556	
NASCO	488	
NESSELRODT, JOSHUA	293	
NESSELRODT, CARRIE	537	
NETWORKS & MORE, INC.	568	
NORTH FORK DISPOSAL SVC, LLC	19,660	
NORTH FORK ELEMENTARY SCHOOL.....	2,000	
OTIS ELEVATOR COMPANY.....	2,295	
PENNSYLVANIA SCDU.....	6,564	
PACIFIC LATEX PRODUCTS.....	377	
PARISH CARPET SERVICE	3,625	
PARTS & MORE	3,656	
PRO-ED, INC.	702	
PEARSON EDUCATION INC.	3,646	
PEARSON	1,098	
PEER SANITATION SERVICE.....	3,273	
OWENS HEATING, COOLING &.....	1,002	
PENDLETON COMMUNITY BANK	92,867	
PENDLETON COMMUNITY CARE.....	1,275	
PENDLETON COUNTY HEALTH DEPT.	7,410	
PENDLETON CO.MIDDLE/HIGHSCHOOL.....	9,208	
PENDLETON COUNTY LIBRARY.....	7,000	
OSCAR HENRY	1,092	
PENDLETON COUNTY PSD - BW.....	3,259	
PENDLETON COUNTY PSD-NFES-PAVI	327	
PENDLETON COUNTY PSD - NFES.....	3,045	
PENDLETON COUNTY PSD-NFES/GYM.....	759	
PENDLETON COUNTY EMERGENCY	1,768	
PENDLETON COUNTY SHERIFF	31,356	
PENDLETON TIMES.....	4,183	
PERFECTION PLUS.....	18,039	
PETERSBURG ELECTRONICS.....	270	
PITNEY BOWES CREDIT CORP.....	588	
PITNEY BOWES	5,323	
POLING, MS. APRIL N.....	7,532	
POMEROY COMPUTER RESOURCES	9,669	
POTOMAC FARMS DAIRY	32,394	
POTOMAC HIGHLANDS RECENTER	873	
RAYMOND, KRISTAL	537	
PROPST, BRENDA.....	3,863	
PROPST, KAREN	252	
RICE, JAMIE H.	617	
PUTTING "ON" THE RTIZ.....	875	
PURELAND SUPPLY	1,689	
QUEEN CITY BUSINESS SYS	1,868	
QUILL CORP.	3,268	
MORGANTOWN MARRIOTT AT.....	556	
REASONING MIND	325	
REILLY, COLIN L.	644	
RENAISSANCE LEARNING, INC.....	3,696	
RESA VIII.....	18,413	
REXRODE, MIKE G.	582	
RIDDLEBERGER BROS. INC.	4,732	
RI-TEC INDUSTRIAL PRODUCTS	377	
RLI SURETY.....	813	
RODGERS, JENNY	11,290	
RODGERS, VIRGINIA (GINNY).....	8,716	
ROSIER, WILLIAM.....	4,320	
VECTOR SOLUTIONS.....	531	
SCHINDLER ELEVATOR CORP.....	2,907	
SCHOLASTIC BOOKS, INC.,	1,843	
SCHOODUDE.COM.....	5,835	
SCHOOL NURSE SUPPLY	751	
SCHOOL SPECIALTY INC.	420	
SCHOOL THERAPY SERVICES.....	73,607	
SCOTT FLOOR COMPANY INC.....	73,000	
SEE, HOLLY.....	471	
SELF ESTEEM SHOP.....	860	
SHANK WHOLESALE INC.,	5,295	
SHEETZ ADVANTAGE.....	1,683	
SHERWIN-WILLIAMS CO. ELKINS.....	1,096	
SIMMONS BACKFLOW SERVICES	350	

JOHNSON CONTROLS	2,130	WV STATE RETIREMENT LIABILITY -	
SITES AUTO PARTS CO.	2,416	COUNTY SHARE.....	1,387,031
SITES, TRENTON D.	283	WV TEACH. DEF. BENEFIT PLAN 1A.....	146,355
SLEEP INN - CHARLESTON.....	1,440	WV TEACH. DEF. BEN. PLAN 1B	377,910
SKYLINE ROOFING.....	1,353	WV TEACHERS DEFINED CONTRI-	21,137
SKS SMART KEYBOARD SOLUTIONS	259	CONSOLIDATED PUBLIC RETIREMENT	968
SMITH, DIANA B.	39,901	BRICKSTREET INSURANCE.....	34,624
SMITH, JENNINGS E.....	450	PEIA HEALTH INSURANCE.....	912,511
SOMERVILLE, MARJORIE	273	RET. HEALTH BENEFIT TRUST FUND	389,739
SOUTH END STRATEGIES.....	5,220		
SOURCE 4.....	1,439	TOTAL EXPENDITURES IN EXCESS OF \$250	
SOUTH BRANCH CAREER &	42,549	 PER VENDOR	6,597,932
SOUTHERN REFRIGERATION CORP.....	2,186		
SOUTHERN STATES-MOOREFIELD	3,021		
SOUTHERN STATES - MOOREFIELD -			
UNITED BANKCARD	77,215		
SPANGLER PAPER COMPANY	607		
SPRUCE KNOB SENECA ROCKS TELE.	3,723		
STAPLES ADVANTAGE.....	6,573		
STARFALL EDUCATION.....	810		
WV BOARD OF RISK & INS. MGMT.	72,798		
STATE FIRE MARSHAL	783		
STATEWIDE SERVICE	436		
SUBWAY	950		
SUMMIT COMMUNITY BANK	5,707		
SUPERIOR TEXT	1,224		
TEACHER DIRECT.....	416		
COMMUNICATION CARE, LLC	64,750		
TETRICK & BARTLETT.....	15,800		
TEXAS REFINERY CORP.	4,175		
EXPERIENCE LEARNING INC.	66,250		
TROPHY DEPOT.....	293		
TELTRONIC	1,231		
TRUCK - THERMO KING, INC.	1,866		
CLAY, CAROL TENNEY	283		
TOWN OF FRANKLIN.....	20,375		
TRA SCHOOL SOFTWARE SOLUTIONS.....	2,340		
TRUCK ENTERPRISES - KEYSER.....	23,122		
TURNER, HELAN D.	793		
TYPING PAL.....	560		
UNITED BANKCARD CENTER	32,970		
ULMER, ALLISON.....	259		
UNITED LABS, INC.....	376		
UNITED RENTALS.....	1,070		
U.S. FOODSERVICE-ALTOONA DIV	651		
U.S. FOODSERVICE-ALTOONA DIV -			
UNITED BANKCARD	304,187		
VERSARE PORTABLE PRODUCTS.....	798		
VIRCO INC.....	3,783		
EXCEL TRUCK GROUP	22,000		
WARNER, JERRY M.	6,000		
WAL MART	1,796		
CRYSTAL HUFFMAN-WARNER	350		
WESTERN PSYCHOLOGICAL SERVICES.....	798		
WESTFIELD INSURANCE	2,238		
WILKINS,III JAMES D.....	366		
WILLIAMSON SHRIVER ARCHITECTS.....	40,210		
WILSON LANGUAGE TRAINING	570		
WINGATE INN - CLARKSBURG.....	275		
WOMACK ELECTRIC SUPPLY.....	1,053		
WVAPT WV ASSOCIATION FOR.....	525		
WVASA.....	1,125		
WV CASE	350		
WV CENTER FOR PROF.DEVELOPMENT	475		
WVCTM (WV COUNCIL OF TEACHERS	1,395		
WV UNIVERSITY COOPERATIVE	4,800		
WV CORRECTIONAL INDUSTRIES	695		
WV DEPT OF EDUC & THE ARTS	3,861		
WV DEPT OF EDUCATION.....	4,060		
RVCDS.....	1,200		
WV WOOD TECHNOLOGY CENTER.....	375		
WVNET.....	400		
WV READING ASSOCIATION (WVRA).....	660		
WV SCHOOL BOARDS ASSOCIATION.....	5,317		
WV STATE AUDITOR.....	1,264		
WVSTA	390		
ZANER-BLOSER	839		

PENDLETON COUNTY, WEST VIRGINIA,
BOARD OF EDUCATION

STATEMENT OF NET POSITION
FYE JUNE 30, 2018

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 143,752
Investments	-
Inventory	-
Taxes receivable, net of allowance for uncollectible taxes	80,831
Deposit with Retirement Board	6,129
Food service receivable	6,869
Other receivables	279,477
Prepaid Workers' Compensation	-
Other prepaid expenses	51,129
Due from other governments:	
State aid receivable	57,532
PEIA allocation receivable	205,425
Reimbursements receivable	509,742
Capital Assets:	
Land	454,804
Land Improvements	328,599
Buildings and improvements	31,419,138
Furniture and equipment	1,725,384
Vehicles	2,183,301
Construction in process	272,663
Less accumulated depreciation	(10,690,134)
Total capital assets, net of depreciation	<u>25,693,756</u>
Total assets	<u>27,034,642</u>

Deferred outflows of resources:

Pension	169,484
Pension Deferred	2,769,699
Other post employment benefits (OPEB)	<u>147,090</u>

Total deferred outflows of resources 3,086,273

Total assets and deferred outflows of resources \$ 30,120,915

LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION

Liabilities:

Salaries payable and related payroll liabilities	\$ 902,885
PEIA premiums payable	210,937
Compensated absences	45,969
Accounts payable	57,773
Other post employment benefit payable	-
Due to Other Fiscal Agents	-
Long-term obligations:	
Due within one year:	
Bonds, capital leases, and contracts	73,949
Accrued interest	-
QZAB payable	55,000
Due beyond one year:	
Bonds, capital leases, and contracts	265,885
Accrued sick leave payable	550,000
Net pension liability-Propportionate Share	41,149
Net other post employment benefit (OPEB) liability-Propportionate Share	<u>1,026,379</u>
Total liabilities	<u>3,229,926</u>

Deferred inflows of resources:

Pension	498,761
Other post employment benefit (OPEB)	298,553
Total deferred inflows of resources	<u>797,314</u>

Total liabilities and deferred inflows of resources

\$ 4,027,240

Net Position:

Net Investment in Capital Assets	25,353,922
Restricted for:	
Debt service	-
Special projects	-
Capital projects	-
Unrestricted	739,753
Total net position	<u>\$ 26,093,675</u>

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF ACTIVITIES

FYE JUNE 30, 2018

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	\$ 6,352,923	\$ -	\$ -	\$ -	\$ (6,352,923)
Supporting services:					
Students	637,463	-	-	-	(637,463)
Instructional staff	508,280	-	-	-	(508,280)
General administration	289,066	-	-	-	(289,066)
School administration	568,416	-	-	-	(568,416)
Central services	241,205	-	-	-	(241,205)
Operation and maintenance of facilities	1,049,309	-	-	-	(1,049,309)
Student transportation	1,387,508	-	-	-	(1,387,508)
Other support services	5,304	-	-	-	(5,304)
Food services	823,333	-	-	-	(823,333)
Community services	11,800	-	-	-	(11,800)
Interest on long-term debt	-	-	-	-	-
Total governmental activities	11,874,607	-	-	-	(11,874,607)
General revenues:					
Property taxes					13,124,596
Unrestricted state aid					(1,565,924)
Unrestricted investment earnings					-
Unrestricted grants and contributions					-
Extraordinary item - other post employment benefits					-
Gain (loss) on disposal of capital assets					-
Transfers in					226,107
Transfers (out)					(226,107)
Total general revenues, extraordinary items and transfers					11,558,672
Change in net position					(315,935)
Net assets - beginning					24,404,821
Prior period adjustments - OPEB - GASB 75 Implementation					2,004,789
Net position- beginning, as restated					26,409,610
Net position - ending					\$ 26,093,675

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
 FYE June 30, 2018

	General Current Expense	Special Revenue Fund	Capital Projects Fund	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Cash and cash equivalents	\$ 407,491	\$ (278,646)	\$ 14,908	\$ 143,752
Investments	-	-	-	-
Inventory	-	-	-	-
Taxes receivable, net	80,831	-	-	80,831
Deposit with Retirement Board	6,129	-	-	6,129
Prepaid Workers' Comp	-	-	-	-
Food service receivable, net	-	6,869	-	6,869
Other receivables	267,810	11,668	-	279,477
Other prepaid expenses	51,129	-	-	51,129
Due from other governments:				
State aid receivable	57,532	-	-	57,532
PEIA allocation receivable	205,425	-	-	205,425
Reimbursements receivable	-	509,742	-	509,742
Due from other funds	-	-	-	-
Total assets	1076,346	249,632	14,908	1,340,886
Deferred outflows of resources	-	-	-	-
Total deferred outflows of resources	-	-	-	-
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$ 1,076,346	\$ 249,632	14,908	\$ 1,340,886
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Salaries payable and related payroll liabilities	\$ 660,632	\$ -	\$ 242,253	\$ 902,885
Other post employment benefits payable	-	-	-	-
PEIA premiums payable	182,956	27,981	-	210,937
Accounts payable & Payable to others	30,083	27,690	-	57,773
Due to other fiscal agents	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	873,671	55,671	242,253	1,171,591
Deferred inflows of resources	73,062	1,454	-	74,516
Total deferred inflows of resources	73,062	1,454	-	74,516
Fund Balances:				
Nonspendable	6,129	-	-	6,129
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	123,484	-	-	123,484
Total fund balances	129,613	192,508	(227,344)	94,776
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,076,345	\$ 249,633	\$ 14,909	\$ 1,340,886

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 Board of Education as of and for the fiscal year ended June 30, 2018 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 25th day of September, 2018.

Lisa D. Jamison
Notary Public

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