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

FIE JUNE 50, 2018			G : 1	
	General	g : 1	Capital	m . 1
	Current Expense	Special Revenue	Projects Fund	Total Governmental
	Expense	Nevenue	- r unu	Governmentar
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	2,101	_	5,304
Food services	31,923	813,107	_	845,029
Community services	11,800	-	_	11,800
Capital outlay	11,000	73,000	272,663	345,663
Debt service:		10,000	212,000	040,000
Principal retirement	101,080	36,300		137,380
Interest and fiscal charges	101,000	50,500	_	157,500
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	10,605			10 605
personal property Proceeds from the sale of bonds	10,005	-	-	10,605
	-	-	-	-
Premium on sale of bonds	-	-	-	-
Proceeds from capital lease	- 00.710	- 005 000	-	000 107
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
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## PENDLETON COUNTY BOARD OF EDUCATION SUPPLEMENTAL SCHEDULE OF EXPENDITURES

#### FOR THE FISCAL ENDED JUNE 30, 2018

#### Salaries expenditures

sararies 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
Total salaries paid to other professional	
personnel	4,829,920
Total salaries paid to service personnel	1,800,568

6,748,128

#### Non-salary expenditures:

Total 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

Total non-salary expenditures paid in excess of two hundred fifty dollars (\$250) 6,597,93

Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)  $\phantom{000}7,\!359$ 

Total accrued expenditures, refunds, payment of prior-year payables and

other non-cash transactions 39,917

Payment of Medicaid Payable (120,173)

Total non-salary expenditures 6,554,221

 $Total\ expenditures\ per\ financial$ 

statements \$ 13,302,349



#### TOTAL PAYMENTS TO VENDORS IN EXCESS OF \$250 — FISCAL YEAR 2018

ADAMS, DEBORAH LYNN	10.000
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
AIRGAS USA, LLCMONPOWER	959 77
HEWETT, ALLEN E	. 202,110
ALAN TYE AND ASSOCIATES	0,09.
ALAN TYE AND ASSOCIATES	568
ALT, JAMES	770
AMAZON.COMAMERICAN SPEECH &HEARING ASSOC	12,164
AMERICAN SPEECH & HEARING ASSOC	253
APPALACHIAN SIGNALS & PRODUCTS	13 959
APPLE TEXPOOKS	1 600
APPLE TEXBOOKSAIP (ARCHITECTURAL INTERIOR	1,000
AIF (ARCHITECTURAL INTERIOR	016
A & S ENTERPRISES	2,178
ATCO INTERNATIONAL	378
ATLANTIC OIL COMPANY, INC	. 109,889
AUTO-JET MUFFLER CORP	526
IT SAVVY	
BAILEY, MICAH	305
BATTERIES PLUS LLC	າ ຊາ
DEARWAY WILLIAM	2,02
BEATTY, WILLIAM	7,060
RUTHERFORD JANITOR SUPPLY CORP	29,100
BENNETT, RICKY L	278
B. E. PUBLISHINGB & H HARDWARE & SUPPLY	498
B & H HARDWARE & SUPPLY	2 533
BIG "L" TIRE	17.847
BLUE BIRD BUS SALES	5.079
BLUE BIRD BUS SALES	0,076
BOWLES RICE LLP	
BRAINCHILD CORP	900
BRAINPOP LLC	350
BRANDYWINE ELEMENTARY SCHOOL	2.880
BREWER & COMPANY OF WV, INC	900
CORNERSTONE	769
COMPENSIONE	100
DOM CDODTC	9 990
BSN SPORTS	2,220
BUNZL KOCH SUPPLIES	585
BUNZL KOCH SUPPLIESCALVARY LUTHERN CHURCH	588
BUNZL KOCH SUPPLIESCALVARY LUTHERN CHURCHCAMPBELL PRINT CENTER	1,000 1,048
BUNZL KOCH SUPPLIESCALVARY LUTHERN CHURCHCAMPBELL PRINT CENTERCANON FINANCIAL SERVICES	585 1,000 1,045 35.573
BUNZL KOCH SUPPLIESCALVARY LUTHERN CHURCHCAMPBELL PRINT CENTERCANON FINANCIAL SERVICESCDW-GOVERMENT. INCCDW-GOVERMENT. INC	588 1,000 1,048 35,578 54.346
BUNZL KOCH SUPPLIESCALVARY LUTHERN CHURCHCAMPBELL PRINT CENTERCANON FINANCIAL SERVICESCDW-GOVERMENT. INCCDW-GOVERMENT. INC	588 1,000 1,048 35,578 54.346
BUNZL KOCH SUPPLIES CALVARY LUTHERN CHURCH CAMPBELL PRINT CENTER CANON FINANCIAL SERVICES CDW-GOVERMENT, INC., CENGAGE LEARNING	5881,0001,04835,57854,346798
BUNZL KOCH SUPPLIES CALVARY LUTHERN CHURCH CAMPBELL PRINT CENTER CANON FINANCIAL SERVICES CDW-GOVERMENT, INC., CENGAGE LEARNING CENTRAL RESTAURANT PRODUCTS	5851,0001,04535,57554,346799
BUNZL KOCH SUPPLIES CALVARY LUTHERN CHURCH CAMPBELL PRINT CENTER CANON FINANCIAL SERVICES CDW-GOVERMENT, INC., CENGAGE LEARNING CENTRAL RESTAURANT PRODUCTS. CERTIPORT (NCS PEARSON INC)	5881,0001,04835,57854,3467996,489
BUNZL KOCH SUPPLIES CALVARY LUTHERN CHURCH CAMPBELL PRINT CENTER CANON FINANCIAL SERVICES CDW-GOVERMENT, INC., CENGAGE LEARNING CENTRAL RESTAURANT PRODUCTS CERTIPORT (NCS PEARSON INC) CHAMP, DEONA "EMMMY"	5851,0001,04535,57554,3467996,489
BUNZL KOCH SUPPLIES CALVARY LUTHERN CHURCH CAMPBELL PRINT CENTER CANON FINANCIAL SERVICES CDW-GOVERMENT, INC., CENGAGE LEARNING CENTRAL RESTAURANT PRODUCTS CERTIPORT (NCS PEARSON INC) CHAMP, DEONA "EMMMY" CHANNING L. BETE. INC.	5851,0001,04535,57554,3467996,489695
BUNZL KOCH SUPPLIES CALVARY LUTHERN CHURCH CAMPBELL PRINT CENTER CANON FINANCIAL SERVICES CDW-GOVERMENT, INC., CENGAGE LEARNING CENTRAL RESTAURANT PRODUCTS CERTIPORT (NCS PEARSON INC) CHAMP, DEONA "EMMMY" CHANNING L. BETE. INC.	5851,0001,04535,57554,3467996,489695
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BUNZL KOCH SUPPLIES CALVARY LUTHERN CHURCH CAMPBELL PRINT CENTER CANON FINANCIAL SERVICES CDW-GOVERMENT, INC., CENGAGE LEARNING CENTRAL RESTAURANT PRODUCTS CERTIPORT (NCS PEARSON INC) CHAMP, DEONA "EMMMY" CHANNING L. BETE, INC., CHARLESTON NEWSPAPERS CHARLESTON TOWNCENTER MARRIOTT	5851,0001,04535,57354,3467996,489695285285291
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BUNZL KOCH SUPPLIES. CALVARY LUTHERN CHURCH. CAMPBELL PRINT CENTER. CANON FINANCIAL SERVICES. CDW-GOVERMENT, INC. CENGAGE LEARNING. CENTRAL RESTAURANT PRODUCTS. CERTIPORT (NCS PEARSON INC). CHAMP, DEONA "EMMMY". CHANNING L BETE, INC.,. CHARLESTON NEWSPAPERS. CHARLESTON TOWNCENTER MARRIOTT. PAP'S LUMBER & RENTAL. CHESAPEAKE SCHOOLBOOKS LLC. CHILDCRAFT. CITYNET, LLC. CLASSROOM DIRECT CO. CLEAN AIR TESTING SERVICES LLC. AP EXAMS (COLLEGE BOARD). CONNOR, JOHN L. FCCLA (FAMILY, CAREER & CONSTRUCTIVE PLAYTHINGS. CPG (CONTRACT PAPER GROUP,INC). COSTCO. COSTCO WHOLESALE MEMBERSHIP. CRITICAL THINKING CO. CRISIS PREVENTION INSTITUTE. DAILY NEWS-RECORD DC ELEVATOR. DELITA EDUCATION. DEMCO, INC. EASON, AMY. DEPUE, APRIL. DINSMORE AND SHOHL LLP.	
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BUNZL KOCH SUPPLIES. CALVARY LUTHERN CHURCH. CAMPBELL PRINT CENTER. CANON FINANCIAL SERVICES. CDW-GOVERMENT, INC., CENGAGE LEARNING CENTRAL RESTAURANT PRODUCTS. CERTIPORT (NCS PEARSON INC). CHAMP, DEONA "EMMMY". CHANNING L. BETE, INC., CHARLESTON NEWSPAPERS. CHARLESTON TOWNCENTER MARRIOTT. PAP'S LUMBER & RENTAL. CHESAPEAKE SCHOOLBOOKS LLC. CHILDCRAFT. CITYNET, LLC. CLASROOM DIRECT CO. CLEAN AIR TESTING SERVICES LLC. AP EXAMS (COLLEGE BOARD). CONNOR, JOHN L. FCCLA (FAMILY, CAREER & CONSTRUCTIVE PLAYTHINGS. CPG (CONTRACT PAPER GROUP, INC). COSTCO. COSTCO. COSTCO WHOLESALE MEMBERSHIP. CRITICAL THINKING CO. CRISIS PREVENTION INSTITUTE. DAILY NEWS-RECORD. DC ELEVATOR. DELTA EDUCATION. DEMCO, INC. EASON, AMY. DEPUE, APRIL. DINSMORE AND SHOHL LLP. BOTKIN, DOUG. DOUGHERTY CONSTRUCTION.	
BUNZL KOCH SUPPLIES. CALVARY LUTHERN CHURCH. CAMPBELL PRINT CENTER. CANON FINANCIAL SERVICES CDW-GOVERMENT, INC., CENGAGE LEARNING CENTRAL RESTAURANT PRODUCTS. CERTIPORT (NCS PEARSON INC). CHAMP, DEONA "EMMMY". CHANNING L. BETE, INC., CHARLESTON NEWSPAPERS. CHARLESTON TOWNCENTER MARRIOTT. PAP'S LUMBER & RENTAL. CHESAPEAKE SCHOOLBOOKS LLC. CHILDCRAFT. CITYNET, LLC. CLASSROOM DIRECT CO. CLEAN AIR TESTING SERVICES LLC. AP EXAMS (COLLEGE BOARD). CONNOR, JOHN L. FCCLA (FAMILY, CAREER & CONSTRUCTIVE PLAYTHINGS. CPG (CONTRACT PAPER GROUP,INC). COSTCO COSTCO WHOLESALE MEMBERSHIP. CRITICAL THINKING CO. CRISIS PREVENTION INSTITUTE. DAILY NEWS-RECORD. DC ELEVATOR. DELTA EDUCATION. DEMCO, INC. EASON, AMY. DEPUE, APRIL. DINSMORE AND SHOHL LLP. BOTKIN, DOUG.	

DISCIPLINE ASSOCIATES	4,465	N
CAPITAL TRISTATE (ECK SUPPLY)	391	N
ELBIN, AARONELECTRONIC SPECIALITY CO		M
EIS) ELEVATING EQ.INSP.SERVICE	1 075	M
ELKINS WRECKER SERVICE	1,075	P
EMBASSY SUITES CHARLESTON	3.277	N
ENTERPRISE RENT A CAR	713	N
ENTERPRISE RENT A CAR	605	N
BOWMANS DO IT BEST HARDWARE		N
EVICK, SHEILA	850	N
EXCEL STEEL		N
EVOLLVE INC		O P
EXXON/GECC EYE, KATHY		P
EYE, H. MICHAEL		P
FAILURE FREE READING		P
UNDERGROUND DYNAMICS, LLC	1,825	P
FIRE PROTECTION PRODUCTS, INC		P
FISHER AUTO PARTS INC.,	1,883	Ρ
FLOWERS BAKING CO OF LYNCHBURG		P
FLYING W FARMSFRANKLIN COVEY CLIENT SERVICES	11,912	0
FRANKLIN COVEY CLIENT SERVICES FRANKLIN ELEMENTARY SCHOOL		P P
FRETWELL BASS		P
FRONTIER		P
FRONTIER - UNITED BANKCARD		P
GARAGE DOOR OPERATORS, INC		0
GARDNER, DONNA S	630	P
JAMISON, LISA		Ρ
GOODHEART-WILCOX PUBLISHER		P
HARPER, LISA L	27,621	P
GRANT COUNTY BD OF EDUCATION GRANT MEMORIAL HOSPITAL	2,605	P P
FRANKLIN GREAT VALU		P
GREEN VALLEY BOOK FAIR		P
HAMMER, MICHAEL		P
HARPER, RICHARD S		Ρ
HARTMANS SERVICE STATION		P
HEAVNER,TRAVIS		Ρ
HEDRICK, CHARLES F.	1,675	P
HEVENER, NICOLE		P P
HIGHWAY MOTORS, INC.,HOBART SERVICE		R
HOJKA, WALTER		P
HUDSON, RONALD, JR.	2,367	P
INTERNAL REVENUE SERVICE	,	R
EMPLOYER SHARE		P
ENYART, NANCY		P
ITEACH US, INC		Q
JASON COXJAMES & LAW COMPANY		Q
J & J REMODELING	4 099	M R
JENKINS, JOHN M.	315	R
J & L'S RECONDITIONING		R
J.B. ELECTRIC		R
JOHN KINDERMAN TAYLOR		R
JOHNNY'S TOWING		R
JOSTENS INC.		R
J.T. MARTIN FIRE & SAFETY JUDY, LORNA P		R R
J.H. PENCE, CO.	9 886	R
KAR KARE		R
KILMER'S FARM MARKET		V
KIMBLE, COURTNEY WAGNER		S
KIMBALL MIDWEST	410	S
KINGMOR SUPPLY, INC.,	1,118	S
KISAMORE, TIM	618	S
LIBERTY DISTRIBUTORS, INCLOGMEIN, INC		S
MACGILL		S
MALLOW, RICHARD		S
MASON & BARRY INC		S
MATHENY MOTOR TRUCK CO	2,147	S
MCDONALD, KATIE	560	S
MORRIS DISTRIBUTING, INC.	435	S
MOTION INDUSTRIES	273	S

35	MOTOROLA SOLUTIONS	11,237
91	MOUNTAIN AIR, HEATING & COOLING	14,297
28	MOWERY, J.P	1,179
30	MT. SPRINKLER, LLC	1,470
75	MUSICIAN'S FRIEND	1,052
97	PETERSBURG AUTO PARTS (NAPPA)	556
77	NASCO	488
13	NESSELRODT, JOSHUA	293
)5	NESSELRODT, CARRIE	537
LO	NETWORKS & MORE, INC	568
50	NORTH FORK DISPOSAL SVC, LLCNORTH FORK ELEMENTARY SCHOOL	19,660
38	NORTH FORK ELEMENTARY SCHOOL	2,000
)5	OTIS ELEVATOR COMPANY	2,295
25	PENNSYLVANIA SCDU	6.564
35	PACIFIC LATEX PRODUCTS	377
88	PARISH CARPET SERVICE	3.625
00	PARTS & MORE	3,656
25	PRO-ED. INC.	702
10	PEARSON EDUCATION INC.	3.646
33	PEARSON	
14	PEER SANITATION SERVICE	
12	OWENS HEATING, COOLING &	
19	PENDLETON COMMUNITY BANK	
37	PENDLETON COMMNUNITY CARE	
00	PENDLETON COUNTY HEALTH DEPT	
31	PENDLETON CO.MIDDLE/HIGHSCHOOL	
29	PENDLETON COUNTY LIBRARY	
90	OSCAR HENRY	1 092
30	PENDLETON COUNTY PSD - BW	
39	PENDLETON COUNTY PSD-NFES-PAVI	327
27	PENDLETON COUNTY PSD - NFES	
21	PENDLETON COUNTY PSD-NFES/GYM	
)5	PENDLETON COUNTY EMERGENCY	1 768
l5	PENDLETON COUNTY SHERIFF	31 356
39	PENDLETON TIMES	01,550 4 183
95	PERFECTION PLUS	
18	PETERSBURG ELECTRONICS	
70	PITNEY BOWES CREDIT CORP	270
16	PITNEY BOWES	
72	POLING, MS. APRIL N	7 529
75	POMEROY COMPUTER RESOURCES	0.660
74	POTOMAC FARMS DAIRY	
29	POTOMAC FARMS DAIR1	
29 06	PAYMOND EDVETAI	015 597
79	RAYMOND, KRYSTALPROPST, BRENDA	2 862
57	PROPST, KAREN	0,000
) (	RICE, JAMIE H.	
:0	NICE, JAMIE H	617
50	DITOUING "ON" THE DOIN	617
20	PUTTING "ON" THE RTIZ	617 875
39	PUTTING "ON" THE RTIZ PURELAND SUPPLY	617 875
00	PURELAND SUPPLYQUEEN CITY BUSINESS SYS	617 875 1,689 1,868
00 50	PURELAND SUPPLY	
00 33	PURELAND SUPPLY	617 1,689 1,868 3,268 556
00 50 33 22	PURELAND SUPPLY	
00 50 33 22 15	PURELAND SUPPLY	
00 50 33 22 15	PURELAND SUPPLY	617 875 1,689 3,268 556 325 644 3,696
00 50 33 22 15 10	PURELAND SUPPLY	617 875 1,689 3,268 556 325 644 3,696 18,413
00 30 33 22 15 10 50	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP MORGANTOWN MARRIOTT AT REASONING MIND REILLY, COLIN L RENAISSANCE LEARNING, INC. RESA VIII. REXRODE, MIKE G	617 875 1,689 
00 33 22 15 10 50 75	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP MORGANTOWN MARRIOTT AT REASONING MIND REILLY, COLIN L RENAISSANCE LEARNING, INC. RESA VIII. REXRODE, MIKE G RIDDLEBERGER BROS. INC.,	617 875 1,689 
00 50 33 22 15 10 50 75	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT. REASONING MIND REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. REXPODE, MIKE G. RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS	6178751,6893,2683563256443,69618,4135824,732
00 50 33 22 15 10 50 75 00 39	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT REASONING MIND REILLY, COLIN L RENAISSANCE LEARNING, INC RESA VIII. REXRODE, MIKE G RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS RLI SURETY	6178751,6891,8685563256443,69618,4135824,732377
00 30 33 22 15 10 50 75 00 39 22	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT REASONING MIND. REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. REXRODE, MIKE G. RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS. RLI SURETY. RODGERS, JENNY.	
000 500 333 222 15 100 500 75 000 389 222 334	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP MORGANTOWN MARRIOTT AT REASONING MIND REILLY, COLIN L RENAISSANCE LEARNING, INC RESA VIII REXRODE, MIKE G. RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS RLI SURETY. RODGERS, JENNY RODGERS, VIRGINIA (GINNY)	6178751,6895563256443,69618,4135824,73237781311,2908,716
000 600 333 222 155 100 600 775 000 839 222 334 866	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP MORGANTOWN MARRIOTT AT REASONING MIND REILLY, COLIN L RENAISSANCE LEARNING, INC RESA VIII. REXRODE, MIKE G. RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS RLI SURETY. RODGERS, JENNY RODGERS, VIRGINIA (GINNY) ROSIER, WILLIAM	6178751,6895563256443,6965824,73237781311,2908,7164,320
000 600 333 222 155 100 660 775 000 389 222 334 486 977 122	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT. REASONING MIND REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. REXPODE, MIKE G. RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS RLI SURETY. RODGERS, JENNY RODGERS, VIRGINIA (GINNY). ROSIER, WILLIAM VECTOR SOLUTIONS.	6178751,6893,2683563556443,69618,4135824,73237781311,2908,7164,320531
000 500 533 222 15 100 500 775 900 339 222 334 121	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT. REASONING MIND REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. REXRODE, MIKE G. RIDDLEBERGER BROS, INC., RI-TEC INDUSTRIAL PRODUCTS RLI SURETY. RODGERS, JENNY RODGERS, VIRGINIA (GINNY). ROSIER, WILLIAM. VECTOR SOLUTIONS. SCHINDLER ELEVATOR CORP.	
000 500 533 222 15 100 560 775 000 889 222 334 112 111	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT. REASONING MIND REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. REXRODE, MIKE G. RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS RLI SURETY. RODGERS, JENNY RODGERS, JENNY ROBGERS, WIRGINIA (GINNY) ROSIER, WILLIAM VECTOR SOLUTIONS. SCHINDLER ELEVATOR CORP. SCHOLASTIC BOOKS, INC.,	6178751,6893,2683556443,69618,41358237781311,2908,7164,3205312,9071,843
000 500 333 222 155 100 500 775 900 939 112 111 100 18	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT. REASONING MIND. REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. REXRODE, MIKE G. RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS. RLI SURETY. RODGERS, JENNY. RODGERS, VIRGINIA (GINNY). ROSIER, WILLIAM VECTOR SOLUTIONS. SCHINDLER ELEVATOR CORP. SCHOLASTIC BOOKS, INC., SCHOOLDUDE.COM.	
000 500 333 222 155 100 500 500 539 522 534 566 775 121 111 100 188 188	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT. REASONING MIND REILLY, COLIN L RENAISSANCE LEARNING, INC. RESA VIII. REXRODE, MIKE G RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS RLI SURETY, RODGERS, JENNY RODGERS, VIRGINIA (GINNY) ROSIER, WILLIAM VECTOR SOLUTIONS SCHINDLER ELEVATOR CORP. SCHOLASTIC BOOKS, INC., SCHOOLDUDE. COM.	
000 560 333 222 15 100 560 775 000 389 222 111 110 188 188 188 188 188 188	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT. REASONING MIND REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. RENAISSANCE LEARNING, INC. RISTOPHEN RESA VIII. RENAISSANCE LEARNING, INC. RISTOPHEN RESA VIII. RENAISSANCE LEARNING, INC. RISTOPHEN RESA VIII. RENAISSANCE LEARNING, INC. RIJOLEBERGER BROS. INC. RIJOLEBERGER BROS. INC. RIJOLEBERGER BROS. INC. RIJOLEBERGER SURGINIA (GINNY) RODGERS, JENNY RODGERS, VIRGINIA (GINNY) ROSIER, WILLIAM VECTOR SOLUTIONS SCHINDLER ELEVATOR CORP SCHOLASTIC BOOKS, INC. SCHOOLDUDE.COM SCHOOL NURSE SUPPLY SCHOOL SPECIALTY INC.	
000 550 333 322 15 100 550 775 000 839 222 334 15 16 17 18 18 18 18 18 18 18 18 18 18	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT. REASONING MIND REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. REXPODE, MIKE G. RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS RLI SURETY. RODGERS, JENNY RODGERS, JENNY RODGERS, VIRGINIA (GINNY). ROSIER, WILLIAM VECTOR SOLUTIONS. SCHINDLER ELEVATOR CORP. SCHOLASTIC BOOKS, INC., SCHOOLDUDE. COM. SCHOOL NURSE SUPPLY SCHOOL SPECIALTY INC. SCHOOL THERAPY SERVICES.	
000 600 333 322 15 100 600 75 75 900 111 100 188 188 188 188 188 1	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT REASONING MIND REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. REXRODE, MIKE G. RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS RLI SURETY. RODGERS, JENNY RODGERS, JENNY RODGERS, VIRGINIA (GINNY) ROSIER, WILLIAM VECTOR SOLUTIONS. SCHINDLER ELEVATOR CORP. SCHOLASTIC BOOKS, INC., SCHOOL NURSE SUPPLY SCHOOL SPECIALTY INC. SCHOOL THERAPY SERVICES. SCOTT FLOOR COMPANY INC.	
000 600 333 322 15 100 600 75 75 000 889 222 334 866 977 112 111 100 118 188 188 188 188 198 198 198	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT. REASONING MIND. REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. REXRODE, MIKE G. RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS. RLI SURETY. RODGERS, JENNY RODGERS, VIRGINIA (GINNY). ROSIER, WILLIAM VECTOR SOLUTIONS. SCHINDLER ELEVATOR CORP. SCHOLASTIC BOOKS, INC., SCHOOL NURSE SUPPLY SCHOOL SPECIALTY INC. SCHOOL THERAPY SERVICES. SCOTT FLOOR COMPANY INC.	
000 660 333 222 15 100 660 775 900 939 922 11 10 10 18 18 18 18 18 18 18 18 18 18	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT. REASONING MIND. REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. REXRODE, MIKE G. RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS. RLI SURETY. RODGERS, JENNY RODGERS, VIRGINIA (GINNY). ROSIER, WILLIAM VECTOR SOLUTIONS. SCHINDLER ELEVATOR CORP. SCHOLASTIC BOOKS, INC., SCHOOL NURSE SUPPLY SCHOOL SPECIALTY INC. SCHOOL THERAPY SERVICES. SCOTT FLOOR COMPANY INC. SEE, HOLLY. SELF ESTEEM SHOP.	
000 660 333 222 15 100 660 775 75 700 889 122 11 100 188 188 188 188 188 199 199 199	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT. REASONING MIND REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. REXRODE, MIKE G. RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS. RLI SURETY. RODGERS, JENNY RODGERS, VIRGINIA (GINNY). ROSIER, WILLIAM VECTOR SOLUTIONS. SCHINDLER ELEVATOR CORP. SCHOLASTIC BOOKS, INC., SCHOOLDUDE.COM. SCHOOL NURSE SUPPLY SCHOOL SPECIALTY INC. SCHOOL THERAPY SERVICES. SCOTT FLOOR COMPANY INC. SEE, HOLLY. SELF ESTEEM SHOP. SHANK WHOLESALERS INC.,	
000 600 333 3222 15 100 600 775 000 339 222 334 160 18 18 18 18 18 18 19 10 10 10 10 10 10 10 10 10 10	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT. REASONING MIND REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. REXPODE, MIKE G. RIDDLEBERGER BROS. INC. RI-TEC INDUSTRIAL PRODUCTS RLI SURETY. RODGERS, JENNY RODGERS, JENNY RODGERS, VIRGINIA (GINNY). ROSIER, WILLIAM VECTOR SOLUTIONS. SCHINDLER ELEVATOR CORP. SCHOLASTIC BOOKS, INC. SCHOOL DUDE. COM. SCHOOL NURSE SUPPLY SCHOOL SPECIALTY INC. SCHOOL THERAPY SERVICES. SCOTT FLOOR COMPANY INC. SEE, HOLLY. SELF ESTEEM SHOP. SHANK WHOLESALERS INC., SHEETZ ADVANTAGE.	
000 600 333 222 155 100 660 775 000 389 222 334 486 977 122	PURELAND SUPPLY QUEEN CITY BUSINESS SYS QUILL CORP. MORGANTOWN MARRIOTT AT. REASONING MIND REILLY, COLIN L. RENAISSANCE LEARNING, INC. RESA VIII. REXRODE, MIKE G. RIDDLEBERGER BROS. INC., RI-TEC INDUSTRIAL PRODUCTS. RLI SURETY. RODGERS, JENNY RODGERS, VIRGINIA (GINNY). ROSIER, WILLIAM VECTOR SOLUTIONS. SCHINDLER ELEVATOR CORP. SCHOLASTIC BOOKS, INC., SCHOOLDUDE.COM. SCHOOL NURSE SUPPLY SCHOOL SPECIALTY INC. SCHOOL THERAPY SERVICES. SCOTT FLOOR COMPANY INC. SEE, HOLLY. SELF ESTEEM SHOP. SHANK WHOLESALERS INC.,	

JOHNSON CONTROLS	2 120
SITES AUTO PARTS CO.	
SITES, TRENTON D	283
SLEEP INN - CHARLESTON	1,440
SKYLINE ROOFING	1.353
SKS SMART KEYBOARD SOLUTIONS	259
SMITH, DIANA B.	
CAUDII, DIANA D	55,501
SMITH, JENNINGS E	450
SOMERVILLE, MARJORIE	273
SOUTH END STRATEGIES	5,220
SOURCE 4	
SOUTH BRANCH CAREER &	12 510
COLUMN DEED LODD A WICKLE CORD	42,545
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	
STAPLES ADVANTAGE	
STARFALL EDUCATION	810
WV BOARD OF RISK & INS. MGMT	. 72 798
STATE FIRE MARSHAL	783
COLUMNIA CONTROL	100
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	202
TRUTTI DEFUI	293
TELTRONIC	1,231
TRUCK - THERMO KING, INC	1,866
CLAY, CAROL TENNEY	283
TOWN OF FRANKLIN	
TRA SCHOOL SOFTWARE SOLUTIONS	
TRUCK ENTERPRISES - KEYSER	
TURNER, HELAN D.	793
TURNER, HELAN D TYPING PAL	793
TYPING PAL	560
TYPING PALUNITED BANKCARD CENTER	560 32,970
TYPING PALUNITED BANKCARD CENTERULMER, ALLISON	560 32,970 259
TYPING PAL UNITED BANKCARD CENTER ULMER, ALLISON UNITED LABS, INC.,	560 32,970 259 376
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISONUNITED LABS, INC.,UNITED RENTALS	560 32,970 259 376 1,070
TYPING PAL UNITED BANKCARD CENTER ULMER, ALLISON UNITED LABS, INC.,	560 32,970 259 376 1,070
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISON. UNITED LABS, INC., UNITED RENTALS. U.S. FOODSERVICE-ALTOONA DIV.	560 32,970 259 376 1,070
TYPING PAL UNITED BANKCARD CENTER ULMER, ALLISON UNITED LABS, INC., UNITED RENTALS U.S. FOODSERVICE-ALTOONA DIV U.S. FOODSERVICE-ALTOONA DIV.	560 32,970 259 376 1,070 651
TYPING PAL UNITED BANKCARD CENTER ULMER, ALLISON UNITED LABS, INC., UNITED RENTALS U.S. FOODSERVICE-ALTOONA DIV US. FOODSERVICE-ALTOONA DIV UNITED BANKCARD	560 32,970 259 376 1,070 651 304,187
TYPING PAL UNITED BANKCARD CENTER ULMER, ALLISON UNITED LABS, INC., UNITED RENTALS U.S. FOODSERVICE-ALTOONA DIV US. FOODSERVICE-ALTOONA DIV UNITED BANKCARD VERSARE PORTABLE PRODUCTS	560 32,970 259 376 1,070 651 304,187 798
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISON	560 32,970 259 376 1,070 651 304,187 798 3,783
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISON. UNITED LABS, INC., UNITED RENTALS. U.S. FOODSERVICE-ALTOONA DIV. U.S. FOODSERVICE-ALTOONA DIV - UNITED BANKCARD. VERSARE PORTABLE PRODUCTS VIRCO INC. EXCEL TRUCK GROUP.	56032,9702593761,070651 304,1877983,78322,000
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISON. UNITED LABS, INC., UNITED RENTALS. U.S. FOODSERVICE-ALTOONA DIV. U.S. FOODSERVICE-ALTOONA DIV - UNITED BANKCARD. VERSARE PORTABLE PRODUCTS VIRCO INC. EXCEL TRUCK GROUP.	56032,9702593761,070651 304,1877983,78322,000
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISON. UNITED LABS, INC., UNITED RENTALS. U.S. FOODSERVICE-ALTOONA DIV. U.S. FOODSERVICE-ALTOONA DIV - UNITED BANKCARD. VERSARE PORTABLE PRODUCTS. VIRCO INC. EXCEL TRUCK GROUP. WARNER, JERRY M.	56032,9702593761,070651 304,1877983,78322,0006,000
TYPING PAL.  UNITED BANKCARD CENTER.  ULMER, ALLISON.  UNITED LABS, INC.,	56032,9702593761,070651 304,1877983,78322,0006,0001,796
TYPING PAL.  UNITED BANKCARD CENTER.  ULMER, ALLISON.  UNITED LABS, INC.,  UNITED RENTALS.  U.S. FOODSERVICE-ALTOONA DIV.  U.S. FOODSERVICE-ALTOONA DIV.  UNITED BANKCARD.  VERSARE PORTABLE PRODUCTS.  VIRCO INC.  EXCEL TRUCK GROUP.  WARNER, JERRY M.  WAL MART.  CRYSTAL HUFFMAN-WARNER.	56032,9702593761,070651 304,1877983,78322,0006,0001,796350
TYPING PAL.  UNITED BANKCARD CENTER.  ULMER, ALLISON.  UNITED LABS, INC.,	56032,9702593761,070651 304,1877983,78322,0006,0001,796350798
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISON. UNITED LABS, INC., UNITED RENTALS. U.S. FOODSERVICE-ALTOONA DIV. U.S. FOODSERVICE-ALTOONA DIV. UNITED BANKCARD. VERSARE PORTABLE PRODUCTS VIRCO INC. EXCEL TRUCK GROUP. WARNER, JERRY M. WAL MART. CRYSTAL HUFFMAN-WARNER. WESTERN PSYCHOLOGICAL SERVICES. WESTFIELD INSURANCE.	56032,970259376651 304,1877983,78322,0006,0001,7963507982,238
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISON. UNITED LABS, INC., UNITED RENTALS. U.S. FOODSERVICE-ALTOONA DIV. U.S. FOODSERVICE-ALTOONA DIV. UNITED BANKCARD. VERSARE PORTABLE PRODUCTS VIRCO INC. EXCEL TRUCK GROUP. WARNER, JERRY M. WAL MART. CRYSTAL HUFFMAN-WARNER. WESTERN PSYCHOLOGICAL SERVICES. WESTFIELD INSURANCE.	56032,970259376651 304,1877983,78322,0006,0001,7963507982,238
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISON. UNITED LABS, INC., UNITED RENTALS. U.S. FOODSERVICE-ALTOONA DIV. U.S. FOODSERVICE-ALTOONA DIV - UNITED BANKCARD. VERSARE PORTABLE PRODUCTS VIRCO INC. EXCEL TRUCK GROUP. WARNER, JERRY M. WAL MART. CRYSTAL HUFFMAN-WARNER. WESTERN PSYCHOLOGICAL SERVICES WESTFIELD INSURANCE. WILKINS,III JAMES D.	56032,9702593761,0706513783378322,0006,0001,796350798238323833836
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISON. UNITED LABS, INC., UNITED RENTALS. U.S. FOODSERVICE-ALTOONA DIV. U.S. FOODSERVICE-ALTOONA DIV - UNITED BANKCARD. VERSARE PORTABLE PRODUCTS VIRCO INC. EXCEL TRUCK GROUP. WARNER, JERRY M. WAL MART. CRYSTAL HUFFMAN-WARNER WESTERN PSYCHOLOGICAL SERVICES WESTFIELD INSURANCE WILKINS, III JAMES D. WILLIAMSON SHRIVER ARCHITECTS	56032,9702593761,070651378322,0006,0001,79635079823882386238640,210
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON.  UNITED LABS, INC.,  UNITED RENTALS.  U.S. FOODSERVICE-ALTOONA DIV.  U.S. FOODSERVICE-ALTOONA DIV.  UNITED BANKCARD.  VERSARE PORTABLE PRODUCTS.  VIRCO INC.  EXCEL TRUCK GROUP.  WARNER, JERRY M.  WAL MART.  CRYSTAL HUFFMAN-WARNER.  WESTERN PSYCHOLOGICAL SERVICES.  WESTFIELD INSURANCE.  WILKINS, III JAMES D.  WILLIAMSON SHRIVER ARCHITECTS.  WILSON LANGUAGE TRAINING.	56032,9702593761,070651 304,1877983,78322,0001,7963507982388238366040,210
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON.  UNITED LABS, INC.,  UNITED RENTALS.  U.S. FOODSERVICE-ALTOONA DIV.  U.S. FOODSERVICE-ALTOONA DIV -  UNITED BANKCARD.  VERSARE PORTABLE PRODUCTS.  VIRCO INC.  EXCEL TRUCK GROUP.  WARNER, JERRY M.  WAL MART.  CRYSTAL HUFFMAN-WARNER.  WESTERN PSYCHOLOGICAL SERVICES.  WESTFIELD INSURANCE.  WILKINS, III JAMES D.  WILLIAMSON SHRIVER ARCHITECTS.  WILSON LANGUAGE TRAINING.  WINGATE INN - CLARKSBURG.	56032,9702593761,070651 304,1877983,78322,0001,79635079823823836640,210570275
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISON	56032,970259376651 304,1877983,78322,0001,796358223836640,2105702751,053
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISON	56032,970259376651 304,1877983,78322,0001,796358223836640,2105702751,053
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISON	56032,970259376651 304,1877983,78322,0001,79635036640,210570275525
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON	56032,9702593761,070651304,1877983,78322,0006,0001,7963507982,23836640,2105702751,0535251,125
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON	56032,9702593761,070651378322,0006,0001,796350238640,2105702751,125350
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON	56032,9702593761,070651 304,1877983,78322,0006,0001,796350798238640,2105702751,0535251,125350475
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON	56032,9702593761,070651 304,1877983,78322,0001,7963507982,23836640,2105751,0535251,1253504751,395
TYPING PAL UNITED BANKCARD CENTER ULMER, ALLISON	56032,970259376651304,187378322,000360378322,000350398223836636640,2105702751,2553504,800
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON	56032,970259376651304,187378322,000360378322,000350398223836636640,2105702751,2553504,800
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON	56032,970259376651304,1877983,78322,0006,0001,7963507982,23836640,2105701,0535251,1253504,8004,8004,800
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON	56032,9702593761,070651304,1877983,78322,0001,7963502,23836640,2105701,251,253504751,3954,8006953,861
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON	56032,9702593761,070651378322,0006,0001,796350238640,2105702751,1253504751,3954,80069053,8614,060
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON	
TYPING PAL UNITED BANKCARD CENTER ULMER, ALLISON	56032,9702593761,070651304,1877983,78322,0001,796350798223836640,2105702751,0532501,1254,8006954,8004,0604,0601,200375
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON	56032,9702593761,070651304,1877983,78322,0001,796350798223836640,2105702751,0532501,1254,8006954,8004,0604,0601,200375
TYPING PAL UNITED BANKCARD CENTER ULMER, ALLISON. UNITED LABS, INC., UNITED RENTALS. U.S. FOODSERVICE-ALTOONA DIV. U.S. FOODSERVICE-ALTOONA DIV. UNITED BANKCARD. VERSARE PORTABLE PRODUCTS VIRCO INC. EXCEL TRUCK GROUP. WARNER, JERRY M. WAL MART. CRYSTAL HUFFMAN-WARNER. WESTERN PSYCHOLOGICAL SERVICES. WESTFIELD INSURANCE. WILKINS,III JAMES D. WILLIAMSON SHRIVER ARCHITECTS. WILSON LANGUAGE TRAINING. WINGATE INN - CLARKSBURG WOMACK ELECTRIC SUPPLY. WVAPT WV ASSOCIATION FOR WV CASE. WV CENTER FOR PROF.DEVELOPMENT WV CORRECTIONAL INDUSTRIES. WV DEPT OF EDUC & THE ARTS. WV DEPT OF EDUCATION. RVCDS WV WOOD TECHNOLOGY CENTER. WVNET	56032,970259376651304,187798378322,0004,0001,7963504005705251,1253504,8004,8004,8004,0601,2003754,0601,200
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON	56032,9702593761,070651304,1877983,78322,0004,0001,7963502,23836640,2105701,0535251,1253504,0604,0601,2003754,0601,200375
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON	56032,9702593761,070651304,1877983,78322,0001,7963507982,2382,23836640,2105701,253504751,3954,8006953,8614,0601,200375400375400375400375400375400375
TYPING PAL. UNITED BANKCARD CENTER ULMER, ALLISON	
TYPING PAL.  UNITED BANKCARD CENTER  ULMER, ALLISON	

WV STATE RETIREMENT LIABILITY -
COUNTY SHARE
WV TEACH. DEF. BENEFIT PLAN 1A146,355
WV TEACH. DEF. BEN. PLAN 1B377,910
WV TEACHERS DEFINED CONTRI21,137
CONSOLIDATED PUBLIC RETIREMENT968
BRICKSTREET INSURANCE34,624
PEIA HEALTH INSURANCE912,511
RET. HEALTH BENEFIT TRUST FUND 389,739
TOTAL EXPENDITURES IN EXCESS OF \$250
PER VENDOR6,597,932

#### STATEMENT OF NET POSITION **FYE JUNE 30, 2018**

	Gove	ernmental
		Activities
ASSETS AND DEFERRED OUTFLO	WS C	F
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:		01,120
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	3	31,419,138
Furniture and equipment		1,725,384
Vehicles		2,183,301
Construction in process		272,663
Less accumulated depreciation	(10	0,690,134)
Total capital assets, net of		
depreciation	- 9	25,693,756
Total assets		27,034,642
Total assets		11,001,012
Deferred outflows of resources:		
Pension		169,484
Pension Deferred		2,769,699
Other post employment benefits		
(OPEB)		147,090
	_	
Total deferred outflows of		
resources		3,086,273
Total assets and deferred		
outflows of resources	\$ 3	0,120,915
	-	
LIABILITIES, DEFERRED OUTFLO	OWS	
OF RESOURCES, AND NET POSI	ΓΙΟΝ	
Liabilities:		
Salaries payable and related		
payroll liabilities	\$	902,885
PEIA premiums payable	Ψ	210 937

PEIA premiums payable

Accounts payable
Other post employment benefit payable
Due to Other Fiscal Agents

Bonds, capital leases, and contracts

Bonds, capital leases, and contracts

Accrued sick leave payable
Net pension liability-Proportionate

Share
Net other post employment benefit
(OPEB) liability-Proportionate

**Total liabilities** 

Compensated absences

Long-term obligations: Due within one year:

Share

Accrued interest

 ${\it QZAB}$  payable Due beyond one year: 210,937

45,969

57,773

73,949

55,000

265,885

550,000

41,149

1,026,379

3,229,926

#### **Deferred inflows of resources:**

Pension	498,761
Other post employment benefit (OPEB  Total deferred inflows of	) 298,553
resources	797,314
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	\$ 26,093,675

#### STATEMENT OF ACTIVITIES

**FYE JUNE 30, 2018** 

				Program Revenues						Net (Expense)	
Functions	Expenses		Expenses		G	Operating Frants and Intributions		Capital Grants and Conributions	in N Gov	evenue & Changes Jet Position vernmental activities	
Governmental activities:	ф	0.050.000	ф		ф		ф		ф	(0.050.000)	
Instruction	\$	6,352,923	\$	-	\$	-	\$	-	\$	(6,352,923)	
Supporting services:		COT 4CO								(007.400)	
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	_	-		-		-		-		<del>-</del>	
Total governmental activities	_	11,874,607		-		-		-		(11,874,607)	
	Ge	neral revenues									
		Property taxe								13,124,596	
		Unrestricted								$(1,\!565,\!924)$	
				stment earning						-	
				its and contrib						-	
				other post emp		nt benefits				-	
			posa	ıl of capital ass	ets					-	
	Tr	ansfers in								226,107	
	$\operatorname{Tr}$	ansfers (out)								(226,107)	
	То	tal general rev	enue	es, extraordina	ry item	s and transfe	rs		_	11,558,672	
	Ch	ange in net po	sitio	n						(315,935)	
		Net assets - b	egin	ning						24,404,821	
		Prior period a	ıdjus	stments - OPE1	3 - GAS	SB 75 Implem	enta	ition		2,004,789	
	Ne	t position- beg	inni	ng, as restated						26,409,610	
		t position - end		<i>5,</i>					ф.	26,093,675	
	INE	ı position - end	ung						Φ	<u> </u>	

## BALANCE SHEET - GOVERNMENTAL FUNDS FYE June 30, 2018

	C	General Current Expense		Special Revenue Fund		Capital Projects Fund		Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF	RES	OURCES						
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		1070 040		940,000		14.000		1 040 000
Total assets		1076,346		249,632		14,908		1,340,886
Deferred outflows of resources		_		-				_
Total deferred outflows of rese	ource	es -		-		-		_
TOTAL ASSETS PLUS DEFERRED OUTFL OF RESOURCES LIABILITIES, DEFERRED INFLOWS OF R	\$	1,076,346	\$ FU	249,632 ND BALANCI	ES	14,908	\$	1,340,886
Liabilities:	ф	000 000	ф		\$	040.050	ф	000 005
Salaries payable and related payroll liabilities	Ф	660,632	\$	-	ф	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		-		,
Due to other fiscal agents		50,065		27,090		-		57,773
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		0,129		-		-		0,125
Committed		-		-		-		-
Assigned		-		-		-		-
Unassigned		123,484		-		-		123,484
Total fund balances		129,613		192,508		(227,344)		94,776
TOTAL LIABILITIES, DEFERRED INFLO	ws	120,010		102,000		(,		0 1,0
OF RESOURCES AND FUND BALANCES		1,076,345	\$	249,633	\$	14,909	\$	1,340,886
•								

#### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES **FYE JUNE 30, 2018**

Net change in fund balances - total governmental funds \$

(167,753)

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

Governmental funds report capital outlays as expenditures.

However, in the statement of net position, the cost of those assets is allocated over their estimated useful lives  $% \left\{ 1\right\} =\left\{ 1\right\}$ 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 (895.014)Capital outlays 361,297

Other miscellaneous conversion adjustments 66,134

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.

Differences in teh cost and accumulated depreciation of disposed capital assets are reported as a loss and reduction in net position in the statement of activities.

Cost of assets disposed (213,000)Accumulated depreciation of assets disposed 213,000

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

9,492 District pension contributions

Cost of benefits earned net of employee contributions

100,056

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

District OPEB contributions 147,090

Cost of benefits earned net of employee contributions

(8,483)

Change in net assets of governmental activities

(315.935)

## STATE OF WEST VIRGINIA COUNTY OF PENDLETON, TO WIT;

We, the undersigned President and Secretary of the Board of Education of the County of <u>PENDLETON</u>, 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.

