

PENDLETON COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION
June 30, 2018

	Primary Government	Component Units			
	Governmental Activities	Farmland Protection	Board of Parks	Board of Health	Economic Development
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 3,215,853	\$ 383,315	\$ 47,287	\$ 165,245	\$ 212,762
Receivables:					
Taxes	62,259				
Notes					44,797
Due From:					
Other Governments	128,290	-		-	
Restricted assets:					57,094
Total Current Assets	<u>3,406,401</u>	<u>383,315</u>	<u>47,287</u>	<u>165,245</u>	<u>314,653</u>
Capital assets:					
Land	25,600	247,750	52,500		169,380
Construction in Progress					
Buildings	2,056,261		53,800		5,646,903
Improvements	1,801,738				
Machinery and equipment	1,993,305		127,515		337,547
Vehicles	371,944	-		-	(1,946,772)
Less: Accum. Depreciation	(3,731,404)	--	(121,514)	--	(2,260,345)
Total Capital Assets	<u>2,517,444</u>	<u>247,750</u>	<u>112,301</u>	<u>--</u>	<u>3,893,485</u>
Total Assets	\$ 5,923,845	\$ 631,065	\$ 159,588	\$ 165,245	\$ 4,208,138
DEFERRED OUTFLOWS					
Employer pension contributions subsequent to measurement period					
	140,956				
Total deferred outflows of resources	\$ 140,956				
LIABILITIES					
Current liabilities payable from current assets:					
Accounts payable	\$ 278,303	\$ --	\$ 2,149	\$ --	\$ 119,512
Payroll Taxes payable	21,153	--	--	--	--
OPEB Liability	4,701	--	--	129,524	--
Noncurrent liabilities:					
Notes payable - due more than one year					518,880
Leases payable - due within one year	60,457	--	--		
Leases payable - due more than one year	127,596				
OPEB Liability (non-participating)	538,406	--	--		--
Net Pension Liability	485,769				
Comp. absences payable	84,004	--	--	18,248	
Total Liabilities	1,600,388	--	2,149	147,772	638,392
NET POSITION					
Invested in capital assets (net of related debt)					
	2,329,391	247,750	112,301	--	3,409,176
Restricted for:					
Grants & Reserves		383,315	25,000	-	
Unrestricted	2,135,022		20,138	17,472	303,581
Total Net Position	\$ 4,464,413	\$ 631,065	\$ 157,439	\$ 17,472	\$ 3,712,757

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, 2018**

	Program Revenues				Net (Expense) Revenues and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Farmland Protection	Board of Parks	Board of Health	Economic Development
Functions/Programs									
Primary government:									
Governmental activities:									
General government	\$ 3,156,196	\$ 610,183	\$ 1,465,432	\$	\$ (1,080,581)				
Public Safety	1,242,257				(1,242,257)				
Health and sanitation	212,844				(212,844)				
Culture and recreation	93,022				(93,022)				
Social services	5,000				(5,000)				
Interest on long-term debt	8,968			--	(8,968)				
Total governmental activities	<u>4,718,286</u>	<u>610,183</u>	<u>1,465,432</u>	<u>--</u>	<u>(2,642,671)</u>				
Total primary government	<u>\$ 4,718,286</u>	<u>\$ 610,183</u>	<u>\$ 1,465,432</u>	<u>\$ -</u>	<u>(2,642,671)</u>				
Component units:									
Farmland Protection	678	--	--	--	--	\$ (678)	--	\$ --	--
Board of Parks	63,484	1,202	4,690	--	--	--	(57,592)	--	--
Board of Health	311,580			--	--	--	--	(311,580)	--
Development Authority	144,312		20,000	--	--	--	--	--	(124,312)
Total component units	<u>\$ 520,054</u>	<u>\$ 1,202</u>	<u>\$ 24,690</u>	<u>\$ --</u>	<u>--</u>	<u>(678)</u>	<u>(57,592)</u>	<u>(311,580)</u>	<u>(124,312)</u>
General revenues:									
Ad valorem property taxes					1,900,087	--	--	--	--
Alcoholic beverages tax					1,781	--	--	--	--
Hotel occupancy tax					56,527	--	--	--	--
Gas and oil severance tax					9,443	--	--	--	--
Other taxes					135,939	41,759	--	--	--
Coal severance tax					18,891	--	--	--	--
Licenses and permits					13,642	--	--	--	--
Refunds					238,640	--	--	--	--
Rent					--	--	--	--	192,076
Interest					7,757	1,167	--	343	938
Intergovernmental					--	--	34,552	285,413	--
Gain on Disposition of Assets					--	--	--	--	--
Fines & Forfeitures					43,834	--	--	--	--
Miscellaneous					79,698	--	5,360	6,744	815
Total general revenues & transfers					<u>2,506,241</u>	<u>42,926</u>	<u>39,912</u>	<u>292,500</u>	<u>193,829</u>
Change in net position					(136,430)	42,248	(17,680)	(19,080)	69,517
Net position - beginning					<u>4,600,843</u>	<u>588,817</u>	<u>175,119</u>	<u>36,552</u>	<u>3,643,240</u>
Net position - ending					<u>\$ 4,464,413</u>	<u>\$ 631,065</u>	<u>\$ 157,439</u>	<u>\$ 17,472</u>	<u>\$ 3,712,757</u>

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

**PENDLETON COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2018**

	General	Coal Severance Tax	911	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS & DEFERRED OUTFLOWS					
Current:					
Cash and cash equivalents	\$ 2,154,029	\$ 6,068	\$ 636,013	\$ 419,742	\$ 3,215,853
Receivables:					
Taxes	62,259	--	--	--	62,259
Due from:					
Other governments	<u>128,290</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>128,290</u>
 Total assets & deferred outflows of resources	 <u>\$ 2,344,577</u>	 <u>\$ 6,068</u>	 <u>\$ 636,013</u>	 <u>\$ 419,742</u>	 <u>\$ 3,406,401</u>
LIABILITIES, DEFERRED INFLOWS & FUND BALANCES					
Current Liabilities:					
Accounts payable	\$ 233,604	\$ 1,590	\$ 40,338	\$ 2,771	\$ 278,304
Payroll Taxes Payable	21,152	--	--	--	21,152
OPEB Payable	<u>4,701</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>4,701</u>
 Total Current Liabilities	 259,457	 1,590	 40,338	 2,771	 304,157
 Deferred Inflow - Property Taxes	 <u>42,759</u>	 <u>--</u>	 <u>--</u>	 <u>--</u>	 <u>42,759</u>
 Total liabilities and deferred inflows of resources	 <u>302,217</u>	 <u>1,590</u>	 <u>40,338</u>	 <u>2,771</u>	 <u>346,916</u>
Fund balances:					
Restricted	132,344	4,478	595,675	416,971	1,149,468
Committed	55,381			--	55,381
Assigned	800,000	--		--	800,000
Unassigned	<u>1,054,363</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,054,636</u>
 Total fund balances	 <u>2,042,361</u>	 <u>4,478</u>	 <u>595,675</u>	 <u>416,971</u>	 <u>3,059,485</u>
 Total liabilities, deferred inflows and fund balances	 <u>\$ 2,344,578</u>	 <u>\$ 6,068</u>	 <u>\$ 636,013</u>	 <u>\$ 419,742</u>	 <u>\$ 3,406,401</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, 2018**

Total fund balances on the governmental fund's balance sheet.....\$ 3,059,485

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.).....2,517,444

Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note III.B.).....42,759

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.)..... (1,296,232)

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:.....140,956
 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\$ 4,464,413

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, 2018

	General	Coal Severance Tax	911	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Ad valorem property taxes	\$ 1,890,901	\$ --	\$ --	\$ --	\$ 1,890,901
Alcoholic beverages tax	1,781	--	--	--	1,781
Hotel occupancy tax	56,527	--	--	--	56,527
Gas and oil severance tax	9,443	--	--	--	9,443
Coal severance tax	--	18,891	--	--	18,891
Other taxes	41,759	--	--	94,180	135,939
Licenses and permits	532	--	--	13,110	13,642
Intergovernmental:					
Federal	1,100,033	--	--	--	1,100,033
State	4,091	--	--	--	4,091
Charges for services	78,506	--	491,667	40,010	610,183
Fines and forfeits	9,120	--	--	34,715	43,834
Interest and investment earnings	5,255	--	1,187	1,316	7,757
Refunds/Reimbursements	238,640	--	3,923	--	242,564
Payments in lieu of taxes	361,307	--	--	--	361,307
Miscellaneous	73,592	--	877	1,306	75,775
	<u>3,871,488</u>	<u>18,891</u>	<u>497,654</u>	<u>184,637</u>	<u>4,572,670</u>
EXPENDITURES					
Current:					
General government	3,047,128	25,855	--	107,405	3,180,387
Public safety	785,819	--	234,091	14,441	1,034,351
Health and sanitation	218,224	--	--	--	218,224
Culture and recreation	78,622	--	--	12,005	90,627
Social services	5,000	--	--	--	5,000
Debt service:					
Principal	--	--	--	--	--
Interest	--	--	--	--	--
	<u>4,134,793</u>	<u>25,855</u>	<u>234,091</u>	<u>133,851</u>	<u>4,528,588</u>
Excess (deficiency) of revenues over (under) expenditures	(263,305)	(6,964)	263,564	50,786	44,082
OTHER FINANCING SOURCES (USES)					
Transfers in	444,502	--	--	56,216	500,718
Transfers (out)	(56,216)	--	(331,805)	(112,697)	(500,718)
Capital leases	--	--	--	--	--
	<u>388,286</u>	<u>--</u>	<u>(331,805)</u>	<u>(56,481)</u>	<u>(0)</u>
Net change in fund balances	124,981	(6,964)	(68,241)	(5,695)	44,081
Fund balances - beginning	1,917,380	11,442	663,916	422,666	3,015,404
Fund balances - ending	<u>\$ 2,042,361</u>	<u>\$ 4,478</u>	<u>\$ 595,675</u>	<u>\$ 416,971</u>	<u>\$ 3,059,485</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, 2018**

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

Net change in fund balances - total governmental funds\$ 44,081

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.)..... 82,063

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.)..... (440,916)

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.)

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..... 9,186
 Prior year deferred revenues: \$33,573
 Current year deferred revenues: \$42,759

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.)..... 58,334

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:..... 140,956
 PERS: 128,128
 DSRS: 12,828

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.)..... (30,135)

Change in net assets of governmental activities.....\$ (136,430)

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, 2018

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amounts Budget Basis	Variance with
	Original	Final				Final Budget Positive (Negative)
REVENUES						
Taxes:						
Ad valorem property taxes	\$ 1,847,481	\$ 1,847,481	\$ 1,890,901	\$ 26,792	\$ 1,917,693	\$ 70,212
Alcoholic beverages tax	500	500	1,781	--	1,781	1,281
Hotel occupancy tax	27,000	56,784	56,527	--	56,527	(257)
Gas and oil severance tax	5,000	5,000	9,443	--	9,443	4,443
Other taxes	20,000	20,000	41,759	--	41,759	21,759
Licenses and permits	400	400	532	--	532	132
Intergovernmental:						
Federal		1,114,000	1,100,033	--	1,100,033	(13,967)
State		4,100	4,091	--	4,091	(9)
Charges for services	52,950	52,950	78,506	--	78,506	25,556
Fines and forfeits	7,050	7,050	9,120	--	9,120	2,070
Interest and investment earnings	750	750	5,146	--	5,146	4,396
Refunds/Reimbursements	224,589	224,589	238,640	--	238,640	14,051
Payments in lieu of taxes	100,000	100,000	361,307	--	361,307	261,307
Miscellaneous	45,000	51,000	73,592	--	73,592	22,592
Total revenues	2,330,720	3,484,604	3,871,379	26,792	3,898,171	413,567
EXPENDITURES						
Current:						
General government	2,395,371	4,444,084	3,047,128	(202,199)	2,844,929	1,599,155
Public safety	879,620	904,053	785,819	(4,023)	781,796	122,257
Health and sanitation	235,567	235,567	212,224	(1,425)	216,799	18,768
Culture and recreation	55,051	77,496	78,622	(1,127)	77,495	1
Social services	5,000	5,000	5,000	--	5,000	--
Total expenditures	3,570,609	5,666,200	4,134,793	(208,774)	3,926,019	1,740,181
Excess (deficiency) of revenues over (under) expenditures	(1,239,889)	(2,181,596)	(263,413)	235,566	(27,847)	2,153,749
OTHER FINANCING SOURCES (USES)						
Transfers in	439,889	443,389	444,502	--	444,502	1,113
Transfers (out)	--	--	(56,216)	--	(56,216)	(56,216)
Capital leases	--	--	--	--	--	--
Total other financing sources (uses)	439,889	443,389	388,286	--	388,286	(55,103)
Net change in fund balance	(800,000)	(1,738,207)	124,873	235,566	360,439	2,098,646
Fund balances - beginning	800,000	1,738,207	1,862,107	(123,900)	1,738,207	--
Fund balances - ending	\$ --	\$ --	\$ 1,986,980	\$ 111,666	\$ 2,098,646	\$ 2,098,646

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, 2018

	<u>Budgeted Amounts</u>		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amt Budget Basis	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>				
REVENUES						
Taxes:						
Coal severance tax	\$ 10,000	\$ 14,000	\$ 18,891	\$ --	\$ 18,891	\$ 4,891
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total revenues	<u>10,000</u>	<u>14,000</u>	<u>18,891</u>	<u>--</u>	<u>18,891</u>	<u>4,891</u>
EXPENDITURES						
Current:						
General government	<u>20,000</u>	<u>25,753</u>	<u>25,855</u>	<u>(1,277)</u>	<u>24,578</u>	<u>1,175</u>
Total expenditures	<u>20,000</u>	<u>25,753</u>	<u>25,855</u>	<u>(1,277)</u>	<u>24,578</u>	<u>1,175</u>
Net change in fund balance	(10,000)	(11,753)	(6,963)	1,277	(5,686)	6,067
Fund balances - beginning	<u>10,000</u>	<u>11,753</u>	<u>11,442</u>	<u>313</u>	<u>11,754</u>	<u>1</u>
Fund balances - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,479</u>	<u>\$ 1,590</u>	<u>\$ 6,068</u>	<u>\$ 6,068</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, 2018**

	Agency Funds
ASSETS	
Non-pooled cash	\$ 76,901
Receivables:	
Taxes.....	<u>87,773</u>
Total receivables	<u>87,773</u>
 Total assets and deferred outflows of resources.....	 <u>\$ 164,674</u>

LIABILITIES

Other payable.....	4,014
Due to: other funds	--
Due to: other governments	<u>\$ 160,660</u>

Total liabilities and deferred inflows of
resources..... \$ 164,674

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

**PENDLETON COUNTY
COMMISSION
VENDOR LIST
FISCAL YEAR ENDING
JUNE 30, 2018**

**VENDOR NAME
EXPENDITURES**

Adkins,
Stephanie 222.47
Air Quality Systems,
Inc..... 10,092.09
AJ-Allegheny
Systems, LLC.... 125.00
Alt, Brooke..... 3,059.39
Alt, Bruce D..... 2,200.00
Adkins, Archie R. . 175.00
Arbogast, Mary
Ora..... 350.00
Armentrout, Bob .. 475.39
Assn. of WV
Assessors 100.00
AT&T 3,405.36
AT&T Mobility .. 2,607.95
Atlantic Oil 162.99
Atlas Geographic
Data, Inc..... 9,000.00
Aviat US. Inc. 3,588.00
B&H
Hardware 2,134.56
Basagic, Morgan... 400.00
Bennett,
Barbara 175.00
Bennett, Dorothy
N. 325.00
Bennett, Mark 400.00
Bennett, Nancy.... 350.00
Big Country
Amusements,
Inc..... 1,885.70
Bland, Nila J. 350.00
Blue360 Media 177.00
Bogan, Carolyn.... 175.00
Borrer, Linda..... 30.00
Botkin, Doug..... 525.00
Botkin, Jerry A. . 3,764.50
Bowers Garage .. 4,664.39
Bowers, Greg 203.50
Bowers, Nancy..... 350.00
Bowman's Do It
Best Hardware.. 274.34
Byers, Kennedy ... 350.00
Calhoun, Freda.... 454.02
Calhoun, Linda.... 175.00
Capitol Business
Interior 439.31
Card Services
Center..... 17,233.49
Carolina Recording
System..... 5,270.00
Casto &
Harris 19,782.18
CenturyLink 436.75
Charleston
Newspapers..... 35.82
Compiled
Technologies... 8,612.00
Conduent Business
Service 8,279.56
Conrad, Carol A.... 350.00
Conrad, Jane 175.00
Cook Family
Construction.. 39,866.34
Cornerstone 4,601.69
County Commissioners
of WV 4,050.00

Craig, Annabel
L..... 230.52
Crider, Delores 350.00
Cummins Atlantic,
Inc..... 2,518.85
Custom Paving &
Sealing..... 31,175.00
Dahmer, Macie 350.00
Davis, Anita D. 470.15
Day, Josephine 350.00
Delta Dental 21,899.74
Dever, Joann 175.00
Digital Traffic
Systems 18,958.91
Downs, Philip 350.00
DSSC Solutions
Company 1,572.00
Dunkle, Ralph 150.00
Dyna-Tech
Industries 2,243.27
E-9
Corporation .. 23,371.60
EH Roederer
Bookbindery .. 4,500.00
Election Systems
& Software 9,571.20
Enyart, Nancy 175.00
ESRI, Inc. 2,000.00
Evick, Nancy..... 175.00
Extinguisher Sales
& Service 1,141.75
Eye, Mary J. 200.00
Faithful Friends
Animal Clinic.... 200.25
File, Ronnie 1,675.00
Francotyp-Postalia,
Inc..... 749.40
Franklin Citizens
Corp 1,000.00
Franklin VFD
Auxiliary 35.00
Franklin Oil Co.,
Inc..... 11,682.05
Frontier..... 29,544.85
Futurity IT,
Inc..... 1,000.00
Galls, Inc..... 348.66
Ganoe
Enterprises... 14,817.01
General County
Fund 436,701.81
George, Katie..... 350.00
George, Wayne 350.00
Gillespie,
Richard..... 6,268.89
Global Science &
Technology ... 14,415.47
Globalstar USA,
LLC..... 1,648.87
Goff
Appraisals 8,345.00
Gonshor, Nancy.... 49.36
Grant County
Commission..... 160.00
Grant County
Parks &
Recreation..... 400.00
Grant County
Press 338.00
Great Valu 371.88
Greenawalt,
Arvella 175.00
Greer Industries,
Inc..... 8,060.70
Hampshire County
Sheriff..... 17,666.67
Harper, Berlin 513.33

Harper,
Cyrena R. 175.00
Harper, Vicky L.... 175.00
Hartman,
Carole 175.00
Hartman's Service
Station 95.00
Hathaway, Emma
Kate 462.66
Haugh, Cindy 175.00
Hawk Security
Systems 3,342.69
Health Reimb.
Account
Fund 56,215.75
Hedrick, Donald 30.03
Hedrick, L.
Wayne..... 350.00
Hedrick, Mary L. . 175.00
Hedrick, Pamela.. 175.00
Hevener, Sandra .. 223.98
Hills, Jacqueline.. 175.00
Hinkle, Andrew ... 317.50
Hinkle, Renee..... 175.00
Huffman, John
M. 525.36
Hyper Reach 3,900.00
J&K Pest
Control..... 140.00
J&L's
Reconditioning
..... 29,216.00
John Deere
Financial 9,384.73
Kar Kare 270.80
Kidd, Carl 60.00
Kile, Faye..... 350.00
Kile, Kathy 175.00
Kimble, John W.... 175.00
Kimble, Shirley
J. 175.00
Kimble, Steven 100.00
Kline, Lula Belle .. 350.00
Kline, Thomas R.. 462.96
Kopp, Donald L.
II 175.00
L & W
Enterprises... 10,796.00
Lambert, Arnold
L. 350.00
Lambert, Sheila... 350.00
LEAF 1,548.00
Mallow, Paul..... 269.62
Martin Plumbing &
Heating..... 863.15
Mathew Bender &
Co..... 519.85
Mathew Bender
(Lexis Nexis) .. 4,552.05
May, Linda L. 50.00
McMillen,
Brandon..... 15.00
Midwest Radar &
Equipment..... 135.00
Miller, Darlene 350.00
Miller, Kristi D. 50.00
Miller, Rose..... 175.00
Minor, Bruce..... 65.52
Mitchell, Diana
M. 9,801.86
Mitchell, Ellen.... 350.00
Mitchell, Paula 350.00
MMW
Excavating .. 26,550.00
Moates, Jerline
M. 445.36
Mon Power..... 39,776.24

Motorola Solutions
Credit 67,301.99
Mountain Air,
Heating &
Cooling 198.02
Moyers, Joeann ... 350.00
Mullenax,
Priscilla 350.00
NADA Appraisal 25.00
National Association
of Counties 450.00
Nelson, Dorothy
M. 350.00
Nelson
Construction..... 475.00
North Fork Disposal
Service 2,131.47
Otis Elevator
Company 2,103.84
Owens, Heating
& Cooling..... 120.00
Parker, Barbara .. 175.00
Parker, Edwin 175.00
Patch, Thomas E. . 200.00
Pearse, Ronald D.,
ED. D. 150.00
Pendleton Animal
Welfare 2,000.00
Pendleton Board of
Parks &
Recreation.. 34,552.41
Pendleton
Community
Bank 465.22
Pendleton County
Chamber of
Commerce..... 100.00
Pendleton Co.
Convention &
Visitor's
Bureau..... 28,392.00
Pendleton County
Emergency
Rescue 15,000.00
Pendleton County
Farm Bureau.... 250.00
Pendleton County
Firemen's
Assn. 15,000.00
Pendleton County
Health
Dept..... 35,000.00
Pendleton County
Library 25,000.00
Phillips, Ilva 150.00
Pitsenbarger,
Karen 2,642.67
Postmaster 498.00
Potomac Valley Soil
Conservation .. 7,500.00
Potomac Valley
Transit
Authority..... 5,000.00
Public Service
District 1,074,731.29
Puffenberger,
Heather 52.32
Puffenberger,
Kevin 237.61
Quill 8,681.72
RDJ Specialties,
Inc. 3,056.86
Raines, Luci 175.00
Ratliff
Construction... 6,540.36
Region 8 Planning &
Dev..... 5,230.50

Regional Jail &
Correctional.. 150,347.00
Relay For Life..... 59.00
RESA VIII..... 70.00
Retiree Health
Benefit
Fund 32,760.00
Rexrode, Amanda... 75.00
Rexrode, Elaine ... 446.43
Riddleberger
Brothers, Inc. . 4,415.97
Roberson,
Frankie..... 288.87
Roberson, Ruby
Gail 175.00
Roberson,
Tommy..... 1,367.99
Roberson Lawn
Care 12,512.76
Rodgers,
Virginia 350.00
Roy, Dottie H..... 175.00
Ryan, Terry..... 386.62
Safety Caution
Equipment..... 492.16
Schmucker Grade
School Renov.... 100.00
Seneca Rocks
VFD 550.00
Sentinel Offender
Service 3,592.50
Seymour, Barbara
L. 175.00
Seymour,
David 2,188.67
Shank, Wilmer 175.00
Sheffer, Gary 350.00
Shenandoah Valley
Office 5,771.86
Shentel 3,894.25
Sheriff of Pendleton
County 105.00
Shirk, Delores.... 350.00
Silling Architect/
Planner..... 19,800.00
Simmons Backflow
Service 120.00
Simon, Jane E. 350.00
Simpson
Construction..... 98.57
Sites Auto Parts .. 308.59
Sites, Doretha.... 175.00
Sites Fire &
Safety 861.62
Sites, Michelle
Clark..... 150.00
Sites, Sue 175.00
Sites, Sue Ann 175.00
Skyline Roofing
Inc. 385.00
Smith, Daniel 138.64
Smith, Sandie..... 40.00
Snyder, Judy..... 325.00
Software Computer
Group..... 6,977.98
Software Systems,
Inc. 21,847.15
South Fork Ruritan
Club 100.00
South Fork VF Co.,
Inc. 50.00
Sponaule,
Carolyn..... 51.60
Sponaule, Kevin 9.51
Spruce Knob Seneca
Rocks Tel. 3,821.22
Staples 68.42

State Farm
Insurance 427.34
State Tax
Department.. 17,791.13
Stonehill
Construction.. 20,800.00
Swigunski,
Jeralyn 175.00
TESSCO Inc. 2,254.45
Teter, Julie A..... 175.00
Teter, Kathy 175.00
The Hillbilly
Gypsies 1,000.00
The Moore Law
Firm, PLLC 1,500.00
The Pendleton
Times 14,569.87
The Power
Connection,
Inc..... 297.00
Thorn Creek Youth
Group..... 100.00
Town of
Franklin 4,735.98
Town of Franklin
Board of
Parks 12,000.00
Track Group 1,383.75
Tuckerman,
Debra 175.00
Two-Way Radio
Service, Inc..... 550.00
Underground
Dynamics
LLC 1,810.00
United States
Treasury..... 79.10
Upper Tract VFD
Trng Cntr 100.00
Upper Tract VFD ... 10.00
USDA, APHIS ... 2,500.00
Valley Micro
Computers,
Inc..... 523.20
Vance, Rose..... 175.00
W.B. Mason,
Inc. 3,123.29
Waggy, Paula..... 175.00
Warner, Jerry... 4,400.00
Warner, Merle
"Buck"..... 2,200.00
Watson, Nancy
C. 350.00
Weimer
Automotive..... 139.95
Wendlings Food
Service 342.40
Wex Bank 10,881.97
Whetzel,
Margaret 175.00
White, Elise 618.07
Whiterock
Excavating,
LLC 42,883.21
Wilburn, Shalee... 100.12
Wilfong, Marian ... 175.00
Willis, Patty..... 175.00
Winebrenner,
Janet..... 350.00
Winebrenner,
Joe 1,000.00
Wingfield
Ministries 300.00
Wise's Welding
Service 275.00
WV Assn of Circuit
Clerks 610.00

WV Association of
 Counties 3,500.00
 WV Assn of
 County Clerks... 450.00
 WV Board of Risk &
 Management .. 2,483.00
 WV Counties Risk
 Pool
 Insurance ... 66,175.30
 WV Dept.
 Agriculture 1,205.40
 WV Deputy
 Sheriff..... 624.00
 WV Division of
 Motor Vehicles 20.00
 WV Emergency
 Mgmt Council..... 75.00
 WV Enhanced 911
 Council 50.00
 WV Mountain
 Highlands..... 2,000.00
 WV Sheriffs'
 Association 800.00
 WV State
 Auditor 32,730.00
 WV State
 Police 2,852.97
 WV State Police
 PDC 243.00
 WV State Treasurer's
 Office 3,600.00
 WV
 University 11,243.64
 Young, Sandra..... 350.00

TOTAL .. \$2,947,910.89

We, the undersigned mem-
 bers of the County Commis-
 sion of Pendleton County,
 West Virginia, do hereby
 certify that the foregoing
 unaudited financial state-
 ment for the fiscal year
 ending June 30, 2018 is
 true and correct to the
 best of our knowledge and
 belief.

Dated this 2nd day of Octo-
ber, 2018.

Gene McConnell
 Carl Hevener
 Randy Roberson

Attested:
 Elise M. White, Clerk