

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FYE JUNE 30, 2019

	General Current Expense	Special Revenue	Capital Projects Fund	Total Governmental
Revenues:				
Property taxes	\$ 2,650,244	\$ -	\$ -	\$ 2,650,244
Other Local sources	105,637	55,390	78	161,105
State sources	8,400,890	817,321	696,592	9,914,804
Federal sources	370,532	1,206,162	-	1,576,694
Miscellaneous sources	-	-	-	-
Total revenues	11,527,303	2,078,873	696,670	14,302,847
Expenditures:				
Instruction	6,436,022	919,402	-	7,355,424
Supporting services:				
Students	683,411	116,038	-	799,499
Instructional staff	209,697	323,453	-	533,150
General administration	351,663	-	-	351,663
School administration	723,854	-	-	723,854
Central Services	271,945	3,563	-	275,508
Operation and maintenance of facilities	1,024,287	120,509	-	1,144,796
Student transportation	1,394,734	201,498	-	1,596,232
Other support services	5,524	-	-	5,524
Food services	31,602	796,626	-	828,228
Community services	11,800	-	-	11,800
Capital outlay	10,000	-	615,090	625,090
Debt service:				
Principal and Interest	107,526	38,796	-	146,322
	-	-	-	-
Total expenditures	11,262,064	2,519,884	615,090	14,397,038
Excess (deficiency) of revenues over expenditures	265,238	(441,011)	81,580	(94,192)
Other financing sources (uses):				
Proceeds from disposal of real or personal property	-	-	-	-
Proceeds from the sale of bonds	-	-	-	-
Premium on sale of bonds	-	-	-	-
Proceeds from capital lease	-	198,782	62,500	261,282
Transfers in	16,241	282,413	-	298,654
Transfers (out)	(282,413)	(16,241)	-	(298,654)
Total other financing sources (uses)	(266,172)	464,954	62,500	261,282
Extraordinary Item:				
Other post employment benefits:	-	-	-	-
Net change in fund balances	(934)	23,943	144,080	167,090
Fund balances - beginning	72,559	192,568	(28,259)	236,868
Prior period adjustments - (See Note _)	-	-	-	-
Fund balances - beginning, as restated	72,559	192,568	(28,259)	236,868
Fund balances - ending	\$ 71,625	\$ 216,511	\$ 115,821	\$ 403,958

**PENDLETON COUNTY BOARD OF EDUCATION
SUPPLEMENTAL SCHEDULE OF
EXPENDITURES
FOR THE FISCAL ENDED JUNE 30, 2019**

Salaries expenditures:

Board officials:		
James D. "JD" Wilkins, II	\$	3,840
Ivan "Sonny" O'Neil		4,320
Charles F. Burgoyne		4,320
Teresa Heavner		4,320
Betty Kimble		4,160
Superintendent		99,000
Total salaries paid to other professional personnel		5,138,604
Total salaries paid to service personnel		1,839,926
Total salary expenditures		7,098,490

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.)

Total non-salary expenditures paid in excess of two hundred fifty dollars (\$250)	7,215,477
Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)	15,673
Total accrued expenditures, refunds, increase/decrease in payables	(131,384)
Total non-salary expenditures	7,099,766
Total expenditures per financial statements	<u>\$ 14,198,256</u>

TOTAL PAYMENTS TO VENDORS		
IN EXCESS OF \$250 — FISCAL YEAR 2018		
A & S ENTERPRISES	3,498	
ABSOLUTE ASSURANCE DRUG	1,973	
ADAMS, DEBORAH LYNN	11,440	
AET EWELL EDUCATIONAL SERVICES	295	
AIRGAS USA, LLC	1,249	
ALEXANDER, BRITTANY	2,538	
ALICE TRAINING INSTITUTE LLC	3,438	
ALT'S WELDING.....	520	
AMAZON.COM.....	17,597	
AMERICAN SPEECH & HEARING ASSOC.....	253	
AMSTERDAM PRINTING & LITHO C.....	807	
APPALACHIAN SIGNALS & PRODUCTS.....	2,291	
APPLE TEXTBOOKS	1,286	
ASCENDIUM.....	792	
ATCO INTERNATIONAL.....	449	
ATLANTIC OIL COMPANY, INC.....	93,551	
AUTO-JET MUFFLER CORP.....	3,943	
B & H HARDWARE & SUPPLY.....	3,148	
B & L GLASS SHOP.....	270	
BASAGIC FUNERAL HOME	2,272	
BATTERIES PLUS LLC.....	4,643	
BEATTY, WILLIAM	6,403	
BIG "L" TIRE	21,566	
BLUE BIRD BUS SALES.....	17,501	
BOWERS GARAGE & BODY SHOP	900	
BOWLES RICE LLP	23,510	
BOWMANS DO IT BEST HARDWARE.....	3,289	
BRANDYWINE ELEMENTARY SCHOOL	4,033	
BUNZL KOCH SUPPLIES.....	445	
CAMPBELL PRINT CENTER.....	361	
CANON FINANCIAL SERVICES	38,796	
CAPITAL ELECTRIC.....	553	
CAPITAL TRISTATE (ECK SUPPLY).....	492	
CAROLINA BIOLOGICAL SUPPLY CO.....	3,800	
CDW-GOVERNMENT, INC.,.....	32,073	
CENGAGE LEARNING	5,563	
CENTRAL RESTAURANT PRODUCTS.....	1,036	
CHAMP, DEONA "EMMMY".....	1,026	
CHARLESTON TOWNCENTER MARRIOTT.....	1,072	
CLAY, CAROL TENNEY	825	
CLEAN AIR TESTING SERVICES LLC.....	1,595	
COLEMAN, JONATHAN.....	752	
COLLEGEBOARD.....	3,370	
COMMUNICATION CARE, LLC	63,553	
CONNOR, JOHN L.....	1,713	
CORNERSTONE	768	
CPG (CONTRACT PAPER GROUP, INC).....	9,690	
CRISIS PREVENTION INSTITUTE.....	3,245	
CRYSTAL HUFFMAN-WARNER	266	
DAVIS, HEIDI M.....	2,202	
DEPUE, APRIL.....	364	
DINSMORE AND SHOHL LLP.....	20,299	
DOLLYWOOD FOUNDATION.....	3,074	
DOUGHERTY COMPANY.....	614,993	
DOUGLAS EQUIPMENT	7,471	
DR. LEO G. LAKE (STAFF.....	550	
EASON, AMY.....	10,215	
EASON, DAVID.....	695	
EASON, JOEY	750	
ECOLAB.....	1,523	
EDGENUITY, INC.....	5,940	
EEIS (ELEVATING EQ. INSP. SVS)	810	
EHRlich	9,047	
ELBIN, AARON.....	5,088	
EMBASSY SUITES CHARLESTON	1,631	
ENTERPRISE RENT A CAR	1,019	
ENTERPRISE RENT A CAR	606	
EPIC	20,343	
EXCEL STEEL.....	275	
EXCEL TRUCK GROUP.....	9,090	
EXPERIENCE LEARNING INC.....	68,250	
EXXON/GECC.....	11,649	
EYE, H. MICHAEL.....	1,042	
EYE, KATHY.....	7,629	
EZCARE	296	
FAILURE FREE READING.....	1,350	
FCCLA (FAMILY, CAREER &	420	
FIFTH THIRD BANK.....	30,710	
FIRE PROTECTION PRODUCTS, INC.....	1,640	
FLOWERS BAKING CO OF LYNCHBURG.....	6,305	
FLYING W FARMS	7,527	
FRANKLIN COVEY CLIENT SALES.....	5,746	
FRANKLIN ELEMENTARY SCHOOL.....	10,479	
FRANKLIN GREAT VALU.....	1,943	
FRIENDLY INFLATABLES LLC.....	700	
FRONTIER.....	9,722	
GARDNER, DONNA S.....	3,000	
GETRONICS (POMEROY IT.....	1,540	
GLOBAL INDUSTRIAL EQUIPMENT.....	1,162	
GORDON FOOD SERVICE	268,158	
GRANOFSKY, SHARON T.....	250	
GRANT COUNTY BD OF EDUCATION	1,397	
GRANT MEMORIAL HOSPITAL.....	561	
GREEN VALLEY BOOK FAIR.....	476	
GREENBRIER AUDIOLOGY INC.....	1,800	
HAMMER, MICHAEL.....	2,007	
HARPER, LISA L.....	26,615	
HARPER, RICHARD S.....	358	
HARR AIRECO SUPPLY, INC.....	496	
HEAVNER, JANICE E.....	333	
HEAVNER, KATHIE.....	338	
HEAVNER, TRAVIS.....	607	
HEDRICK, CHARLES F.....	2,094	
HEVENER, KIMBERLEE.....	750	
HEVENER, NICOLE.....	2,839	
HEWETT, ALLEN E.....	6,681	
HIGHWAY MOTORS, INC.,.....	66,181	
HOBART SERVICE	2,605	
HOJKA, WALTER	321	
HOLIDAY INN EXPRESS-CIVIC C.....	330	
HOUGHTON MIFFLIN HARCOURT.....	69,016	
HPS LLC	2,937	
HUBBARDS FAMILY CONSTRUCTION.....	1,292	
HUDSON, RONALD, JR.....	2,276	
HULL, LORI.....	359	
INSPIRIT GROUP, LLC.....	1,400	
INTEGRITY DEVELOPERS.....	250	
INTERNAL REVENUE SERIVCE - FICA.....	515,669	
IT SAVVY.....	1,558	
ITEACH US, INC.....	2,300	
J & J REMODELING	379	
J & L'S RECONDITIONING.....	650	
J.T. MARTIN FIRE & SAFETY	890	
JAMES & LAW COMPANY.....	4,678	
JAMISON, LISA.....	272	
JOHNNY'S TOWING	1,525	
JOHNSON CONTROLS.....	2,130	
JOSTENS INC.....	704	
KAR KARE.....	2,920	
KELLER, MARSHA.....	262	
KEYSER, KALLIE.....	500	
KIDS READ NOW	3,188	
KILMER'S FARM MARKET.....	60,221	
KIMBALL MIDWEST	961	
KIMBLE, COURTNEY WAGNER.....	638	
KIMBLE, DONITA	453	
KINGMOR SUPPLY, INC.,.....	5,642	
KISAMORE, TIM.....	409	
KNOWBUDDY RESOURCES.....	262	
KREIDER FOUR SEASONS EQUIP. INC	377	
LAMBERT, RYAN	750	
LEARNING A-Z.....	612	
LIBERTY DISTRIBUTORS, INC.....	14,486	
LOWES HOME CENTER	408	
MACGILL.....	552	
MARTINSBURG SERVICE CTR.....	2,054	
MASON & BARRY INC.....	13,363	
MATHENY MOTOR TRUCK CO.....	11,394	
MCGRAW-HILL SCHOOL EDUCATION.....	14,143	
MENDTRONIX	1,242	
MILLER, CHARLES M.....	796	
MILLER, DANIEL J.....	312	
MMW EXCAVATING.....	850	
MONPOWER.....	241,596	
MORGANTOWN MARRIOTT AT.....	600	
MORRIS DISTRIBUTING, INC.....	551	
MOTOROLA SOLUTIONS.....	2,549	
MOUNTAIN AIR, HEATING & COOLING.....	6,785	
MOUNTAINMAN ART.....	1,400	
MOWERY, J.P.....	1,512	
MT. SPRINKLER, LLC.....	2,007	
NATIONAL UNION FIRE INS. CO.....	3,777	
NETWORKS & MORE, INC.....	574	
NORTH FORK DISPOSAL SVC, LLC.....	21,688	
NORTH FORK ELEMENTARY SCHOOL.....	3,000	
ORIENTAL TRADING CO., INC.,.....	331	
OSCAR HENRY	429	
OTIS ELEVATOR COMPANY.....	2,376	
OWENS HVAC.....	27,075	
PAP'S LUMBER & RENTAL	895	
PARTS & MORE.....	7,071	
PDQ.COM CORPORATION.....	500	
PEARSON CLINICAL ASSESSMENT	1,247	
PEARSON EDUCATION INC.....	6,269	
PEER SANITATION SERVICE, LLC.....	3,501	
PENDLETON CO. MIDDLE/HIGHSCHOOL.....	15,684	
PENDLETON COMMUNITY CARE.....	1,297	
PENDLETON COMMUNITY BANK.....	101,819	
PENDLETON COUNTY HEALTH DEPT.....	6,056	
PENDLETON COUNTY LIBRARY.....	7,000	
PENDLETON COUNTY OUTDOORS	750	
PENDLETON COUNTY PSD - BW.....	4,404	
PENDLETON COUNTY PSD - NFES.....	2,939	
PENDLETON COUNTY PSD-NFES/GYM.....	398	
PENDLETON COUNTY PSD-NFES-PAVI.....	545	
PENDLETON COUNTY SCHOOLS	3,000	
PENDLETON COUNTY SHERIFF.....	31,356	
PENDLETON TIMES.....	4,315	
PERMA-BOUND BOOKS	492	
PETERSBURG BLOCKS	577	
PITNEY BOWES	5,311	
PITNEY BOWES CREDIT CORP.....	588	
POLING, MS. APRIL N.....	8,459	
POMEROY IT SOLUTIONS, INC.....	3,023	
POTOMAC FARMS DAIRY	31,964	
POTOMAC HIGHLANDS RECENTER	1,017	
PRIME.....	800	
PROPST, JACQUELINE L.....	968	
PROPST, KAREN	469	
PURELAND SUPPLY	1,504	
PUTTING "ON" THE RTIZ.....	1,050	
QUALITY INN - WESTON	465	
QUEEN CITY BUSINESS SYS	2,428	
QUILL CORP.....	5,099	
R.M HUFFMAN COMPANY.....	1,584	
R.M. HUFFMAN COMPANY.....	1,813	
REALLY GOOD STUFF.....	459	
REED, ASHLEE.....	286	
REILLY, COLIN L.....	522	
RENAISSANCE LEARNING, INC.....	23,086	
RESA VIII.....	3,569	
REXRODE, MIKE G.....	1,000	
RICE, JAMIE H.....	498	
RIDDLEBERGER BROS. INC.,.....	2,716	
RIGHTSELL, BECKY.....	377	
ROADSAFE TRAFFIC SYSTEMS, INC.....	668	
RODGERS, TIM.....	7,606	
RODGERS, VIRGINIA (GINNY).....	11,511	
ROSIER, WILLIAM.....	3,870	
RUDDLE EQUIPMENT COMPANY.....	969	
RUDDLE, MELANIE	307	
RUTHERFORD JANITOR SUPPLY CORP.....	39,427	
RVCDS.....	450	
S&S WORLDWIDE.....	318	
SCHAEFFER MFG COMPANY.....	2,376	
SCHINDLER ELEVATOR CORP.....	6,420	
SCHOLASTIC BOOKS, INC.,.....	974	
SCHOOL LIFE.....	1,446	
SCHOOL MESSENGER.....	1,892	

SCHOOL NURSE SUPPLY	732	WV STATE AUDITOR.....	1,296
SCHOOL OUTFITTERS	2,102	WV UNIVERSITY COOPERATIVE	4,800
SCHOOL SPECIALTY INC.	270	WV WOOD TECHNOLOGY CENTER.....	450
SCHOOL THERAPY SERVICES.....	80,390	WV WORKERS COMPENSATION	28,006
SCHOOLDUDE.COM.....	4,863	WVAHPERD (WV ASSOC FOR HEALTH.....)	360
SEE, HOLLY	1,001	WVAPT WV ASSOCIATION FOR.....	350
SHANK WHOLESALERS INC.,.....	6,686	WVASA	1,380
SHEETZ ADVANTAGE.....	1,869	WVASBO	380
SHEN-VALLEY BAND.....	335	WVSTA	485
SHERWIN-WILLIAMS CO. ELKINS.....	469	YOUNG'S MECHANICAL SOLUTIONS	1,587
SIMMONS BACKHOE SERVICE	3,016	ZANER-BLOSER	588
SITES AUTO PARTS CO.	3,705	ZDS DESIGN/CONSULTING SERVICES.....	87,439
SITES FIRE & SAFETY EQUIPMENT	514	ZONES LLC	16,886
SKYLINE ROOFING.....	3,106		
SLEEP INN - CHARLESTON.....	1,360	TOTAL EXPENDITURES IN EXCESS OF \$250	
SMART HORIZONS	1,640	PER VENDOR.....	7,215,477
SMART KEYBOARD SOLUTIONS.....	259		
SMITH, DIANA B.	44,778		
SONNY WATTS CONSTRUCTION, LLC.....	810		
SOURCE 4.....	1,092		
SOUTH BRANCH CAREER & TECHNICAL			
CTR.....	34,771		
SOUTH END STRATEGIES.....	4,140		
SOUTHERN STATES - MOOREFIELD	104,813		
SOUTHERN REFRIGERATION CORP.....	1,989		
SPRUCE KNOB SENECA ROCKS TELE.	3,737		
STAPLES.....	460		
STAPLES BUSINESS ADVANTAGE	7,398		
STAR CITY MUSIC	1,485		
STARFALL EDUCATION.....	810		
STATE FIRE MARSHAL	275		
STATEWIDE SERVICE	1,200		
SUBWAY	1,554		
SUMMIT COMMUNITY BANK	5,707		
SUPERIOR DISPLAY BOARDS.....	646		
SUPERIOR ENVIRONMENTAL SVS LLC	800		
SWICK, DOUGLAS E.....	300		
TAPROOT LEARNING	2,384		
TEACHER DIRECT.....	745		
TELTRONIC (BEARCOM).....	1,710		
TETRICK & BARTLETT.....	23,640		
TIM PETERS	5,849		
TOTAL TECHNOLOGY MANAGEMENT	481		
TOWN OF FRANKLIN.....	26,789		
TRA SCHOOL SOFTWARE SOLUTIONS.....	2,340		
TRAUB, DAVID	265		
TRUCK ENTERPRISES - KEYSER.....	37,592		
TURNER, HELAN D.	819		
TYPING PAL.....	560		
UNDERGROUND DYNAMICS, LLC.....	3,975		
UNITED BANKCARD CENTER	79,383		
UNITED LABS, INC.....	726		
UNITED RENTALS.....	10,652		
VANMETER, ASHLEY	826		
VIRCO INC.....	351		
WAL MART	3,142		
WARNER, JERRY M.....	6,000		
WAYBRIGHT PAM.....	270		
WESTFIELD INSURANCE	2,238		
WHITEROCK EXCAVATING, LLC	1,980		
WHITLOCK, TIFFANY.....	3,587		
WILLIAMSON SHRIVER ARCHITECTS.....	20,560		
WINGATE INN - CLARKSBURG.....	747		
WOMACK ELECTRIC SUPPLY.....	1,838		
WORKFORCE WEST VIRGINIA	12,116		
WV ADJUTANT GENERAL	3,010		
WV BOARD OF RISK & INS. MGMT.	70,936		
WV CASE	325		
WV CORRECTIONAL INDUSTRIES	705		
WV DIVISION OF LABOR	270		
WV FCCLA (FAMILY, CAREER &	850		
WV PEIA -- HEALTH INSURANCE	1,293,265		
WV RETIREMENT BOARD	547,842		
WV RETIREMENT BOARD - UNFUNDED			
LIAB.	1,452,106		
WV SCHOOL BOARDS ASSOCIATION.....	5,622		
WV SPEECH & HEARING ASSOC.....	418		

PENDLETON COUNTY, WEST VIRGINIA,
BOARD OF EDUCATION

STATEMENT OF NET POSITION
FYE JUNE 30, 2019

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 514,125
Taxes receivable, net of allowance for uncollectible taxes	185,096
Food service receivable	6,869
Prepaid Workers' Compensation	2,865
Other prepaid expenses	17,305
Due from other governments:	
State aid receivable	40,320
PELA allocation receivable	205,425
Reimbursements receivable	669,742
Capital Assets:	
Land	454,804
Land Improvements	328,599
Buildings and improvements	32,087,091
Furniture and equipment	1,732,854
Vehicles	2,382,083
Construction in process	-
Less accumulated depreciation	<u>(11,589,004)</u>
Total capital assets, net of depreciation	25,396,427
Total assets	<u>27,038,174</u>
Deferred outflows of resources:	
Other post employment benefits (OPEB)	<u>19,431</u>
Total deferred outflows of resources	<u>19,431</u>
Total assets and deferred outflows of resources	<u>\$ 27,057,605</u>
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION	
Liabilities:	
Salaries payable and related payroll liabilities	\$ 665,162
PELA premiums payable	197,392
Compensated absences	34,838
Accounts payable	217,338
Due within one year:	
Bonds, capital leases, and contracts	139,424
Accrued sick leave payable	55,000
Due beyond one year:	
Bonds, capital leases, and contracts	251,800
Accrued sick leave payable	440,000
Net other post employment benefit (OPEB) liability-Proportionate Share	<u>1,019,419</u>
Total liabilities	<u>3,020,373</u>
Deferred inflows of resources:	
Pension	477,622
Other post employment benefit (OPEB)	773,816
Other	<u>157,896</u>
Total deferred inflows of resources	<u>1,409,334</u>
Total liabilities and deferred inflows of resources	<u>\$ 4,429,707</u>
Net Position:	
Net Investment in Capital Assets	25,005,203
Restricted for:	
Unrestricted	<u>(2,377,306)</u>
Total net position	<u>\$ 22,627,897</u>

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF ACTIVITIES

FYE JUNE 30, 2019

Functions	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position in Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 8,810,817	\$ 458,860	\$ 787,532	\$ 439,440	\$ (7,124,985)
Supporting services:					
Students	2,179,124	113,487	194,775	108,684	(1,762,178)
Instructional staff	625,121	32,556	55,875	31,178	(505,512)
General administration	415,468	21,637	37,136	20,721	(335,974)
School administration	790,524	41,170	70,659	39,427	(639,268)
Central services	363,812	18,947	32,518	18,145	(294,202)
Operation and maintenance of facilities	1,399,294	72,874	125,072	69,790	(1,131,558)
Student transportation	1,471,697	76,645	131,544	73,401	(1,190,107)
Other support services	136,796	7,124	12,227	6,823	(110,622)
Food services	828,228	-	-	-	(828,228)
Community services	(47,078)	-	-	-	47,078
Interest on long-term debt	-	-	-	-	-
Total governmental activities	16,973,801	843,300	1,447,338	807,609	(13,875,554)
General revenues:					
Property taxes					2,650,244
Unrestricted state aid					10,217,039
Unrestricted investment earnings					17,776
Unrestricted grants and contributions					127,161
Transfers in					298,654
Transfers (out)					(298,654)
Total general revenues, extraordinary items and transfers					13,012,220
Change in net position					(863,335)
Net assets - beginning					23,491,232
Prior period adjustments - (See Note _)					-
Net position- beginning, as restated					23,491,232
Net position - ending					\$ 22,627,897

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
 FYE June 30, 2019

	General Current Expense	Special Revenue Fund	Capital Projects Fund	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Cash and cash equivalents	\$ 684,227	\$ (219,589)	\$ 49,487	\$ 514,125
Investments	-	-	-	-
Inventory	-	-	-	-
Taxes receivable, net	185,096	-	-	185,096
Deposit with Retirement Board	-	-	-	-
Workers comp receivable	2,865	-	-	2,865
Food service receivable, net	-	6,869	-	6,869
Other receivables	-	-	-	-
Other prepaid expenses	17,305	-	-	17,305
Due from other governments:				
State aid receivable	40,320	-	-	40,320
PELA allocation receivable	205,425	-	-	205,425
Reimbursements receivable	-	458,482	211,261	669,742
Due from other funds	-	-	-	-
Total assets	1,135,237	245,762	260,748	1,641,747
Deferred outflows of resources	-	-	-	-
Total deferred outflows of resources	-	-	-	-
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$ 1,135,237	\$ 245,762	260,748	\$ 1,641,747
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Salaries payable and related payroll liabilities	\$ 665,162	\$ -	\$ -	\$ 665,162
Other post employment benefits payable	-	-	-	-
PELA premiums payable	188,575	8,817	-	197,392
Accounts payable & Payable to others	53,432	18,980	144,926	217,338
Due to other fiscal agents	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	907,169	27,797	144,926	1,079,892
Deferred inflows of resources	156,442	1,454	-	157,896
Total deferred inflows of resources	156,442	1,454	-	157,896
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	71,625	-	-	71,625
Total fund balances	71,625	216,511	115,821	403,958
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,135,237	\$ 245,762	\$ 260,747	\$ 1,641,747

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, 2019 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 24th day of September, 2019.

Lisa D. Jamison
Notary Public

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