

PENDLETON COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION
June 30, 2019

	Primary Government	Component Units			
	Governmental Activities	Farmland Protection	Board of Parks	Board of Health	Economic Development
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 3,473,368	\$ 427,600	\$ 64,484	\$ 183,512	\$ 209,730
Receivables:					
Taxes	128,738				
Notes Due From Other Governments	96,934	-		-	
Due From Other Funds	11,475				
Total Current Assets	3,710,515	427,600	64,484	183,512	253,927
Capital assets:					
Land	25,600	247,750	52,500		169,380
Construction in Progress					
Buildings	1,977,211		53,800		5,646,903
Improvements	2,057,038				
Machinery & equipment	2,106,641		135,700		337,547
Vehicles	323,647				
Less: Accum. Depr.	(3,907,038)	--	(131,088)	--	(2,260,345)
Total Capital Assets	2,583,099	247,750	110,912	--	3,893,485
Total Assets	\$ 6,293,614	\$ 675,350	\$ 175,396	\$ 183,512	\$ 4,147,412
DEFERRED OUTFLOWS					
Employer pension contributions subsequent to measurement period					
	129,940				
Total deferred outflows of resources	\$ 129,940				
LIABILITIES					
Current liabilities payable from current assets:					
Accounts payable	\$ 200,299	\$ --	\$ 223	\$ --	\$ 119,512
Payroll Taxes payable	16,739	--	--	--	--
OPEB Liability	2,860	--	--	138,308	--
Noncurrent liabilities:					
Notes payable - due more than one year					342,792
Leases payable - due within one year	76,320	--	--		
Leases payable - due more than one year	64,938				
OPEB Liability (non-participating)	326,908	--	--		--
Due to:					
Primary government		--	11,475	--	--
Net Pension Liability	359,560				
Comp. absences payable	79,426	--	--	17,812	
Total Liabilities	1,127,049	--	11,698	156,120	462,304
NET POSITION					
Invested in capital assets (net of related debt)					
	2,441,841	247,750	110,912	--	3,550,693
Restricted for:					
Grants & Reserves	1,263,882	427,600		--	
Unrestricted	1,590,782		52,786	27,392	134,415
Total Net Position	\$ 5,296,505	\$ 675,350	\$ 163,698	\$ 27,392	\$ 3,685,108

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, 2019**

Functions/Programs	Expenses	Program Revenues			Primary Governmental Activities	Net (Expense) Revenues and Changes in Net Position			
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		Farmland Protection	Board of Parks	Board of Health	Economic Development
Primary government:									
Governmental activities:									
General government	\$ 2,224,421	\$ 89,552	\$ 830,095	\$ 175,894	\$ (1,128,880)				
Public Safety	1,135,347	526,409			(608,938)				
Health and sanitation	226,969				(226,969)				
Culture and recreation	38,869	13,972			(24,897)				
Social services	5,000				(5,000)				
Interest on long-term debt				--	--				
Total governmental activities	<u>3,630,606</u>	<u>629,933</u>	<u>830,095</u>	<u>175,894</u>	<u>(1,994,684)</u>				
Total primary government	\$ 3,630,606	\$ 629,933	\$ 830,095	\$ 175,894	(1,994,684)				
Component units:									
Farmland Protection	350	--	--	--	--	\$ (350)	--	\$ --	--
Board of Parks	29,607	2,010		4,690			(22,907)		
Board of Health	318,910		328,254	--	--	--	--	9,344	--
Development Authority	235,095			--	--	--	--	--	(235,095)
Total component units	<u>\$ 583,962</u>	<u>\$ 2,010</u>	<u>\$ 328,254</u>	<u>\$ 4,690</u>	<u>--</u>	<u>(350)</u>	<u>(22,907)</u>	<u>9,344</u>	<u>(235,095)</u>
General revenues:									
Ad valorem property taxes					2,079,805	--	--	--	--
Alcoholic beverages tax						--	--	--	--
Hotel occupancy tax						--	--	--	--
Gas and oil severance tax						--	--	--	--
Other taxes					151,676	41,965	--	--	--
Coal severance tax							--	--	--
Licenses and permits					11,638		--	--	--
Refunds					249,881		--	--	--
Rent									178,228
Interest					15,999	2,625		576	1,473
Intergovernmental							24,189		14,400
Gain on Disposition of Assets					8,750				
Fines & Forfeitures					35,384				
Miscellaneous					83,140		611		1,531
Total general revenues & transfers					<u>2,636,273</u>	<u>44,590</u>	<u>24,800</u>	<u>576</u>	<u>195,632</u>
Change in net position					641,589	44,240	1,893	9,920	(39,463)
Net position - beginning					<u>4,654,916</u>	<u>631,111</u>	<u>161,805</u>	<u>17,472</u>	<u>3,724,571</u>
Net position - ending					<u>\$ 5,296,505</u>	<u>\$ 675,350</u>	<u>\$ 163,698</u>	<u>\$ 27,392</u>	<u>\$ 3,685,108</u>

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

PENDLETON COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2019

	General	Coal Severance Tax	911	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS & DEFERRED OUTFLOWS					
Current:					
Cash and cash equivalents	\$ 2,386,389	\$ 11,570	\$ 622,204	\$ 453,205	\$ 3,473,368
Receivables:					
Taxes	121,669	7,069	--	--	128,738
Due from:					
Other funds	11,475	--	--	--	11,475
Other governments	<u>96,934</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>96,934</u>
 Total assets & deferred outflows of resources	 <u>\$ 2,616,467</u>	 <u>\$ 18,639</u>	 <u>\$ 622,204</u>	 <u>\$ 453,205</u>	 <u>\$ 3,710,515</u>
LIABILITIES, DEFERRED INFLOWS & FUND BALANCES					
Current Liabilities:					
Accounts payable	\$ 161,468	\$ 701	\$ 35,909	\$ 2,221	\$ 200,299
Payroll Taxes Payable	16,739	--		--	16,739
OPEB Payable	<u>2,860</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,860</u>
 Total Current Liabilities	 181,067	 701	 35,909	 2,221	 219,898
 Deferred Inflow - Property Taxes	 <u>31,591</u>	 <u>--</u>	 <u>--</u>	 <u>--</u>	 <u>31,591</u>
 Total liabilities and deferred inflows of resources	 <u>212,658</u>	 <u>701</u>	 <u>35,909</u>	 <u>2,221</u>	 <u>251,489</u>
Fund balances:					
Restricted	233,237	17,938	586,295	450,984	1,288,454
Committed	55,645			--	55,645
Assigned	975,000	--		--	975,000
Unassigned	<u>1,139,928</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>1,139,928</u>
 Total fund balances	 <u>2,403,810</u>	 <u>17,938</u>	 <u>586,295</u>	 <u>450,984</u>	 <u>3,459,027</u>
 Total liabilities, deferred inflows and fund balances	 <u>\$ 2,616,468</u>	 <u>\$ 18,639</u>	 <u>\$ 622,204</u>	 <u>\$ 453,205</u>	 <u>\$ 3,710,516</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, 2019

Total fund balances on the governmental fund's balance sheet.....\$ 3,459,027

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.).....2,583,099

Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note III.B.).....31,591

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.)..... (907,152)

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:.....129,940
PERS: 114,945
DSRS: 14,995

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

Net position of governmental activities\$ 5,296,505

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, 2019

	General	Coal Severance Tax	911	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Ad valorem property taxes	\$ 2,002,716	\$ --	\$ --	\$ 88,258	\$ 2,090,974
Alcoholic beverages tax	1,224	--	--	--	1,224
Hotel occupancy tax	61,938	--	--	--	61,938
Gas and oil severance tax	15,166	--	--	--	15,166
Coal severance tax	--	27,342	--	--	27,342
Other taxes	41,965	--	--	4,041	46,006
Licenses and permits	538	--	--	11,110	11,638
Intergovernmental:					
Federal	447,431	--	--	--	447,431
State	104,909	--	--	--	104,909
Charges for services	83,513	--	517,327	29,093	629,933
Fines and forfeits	9,283	--	--	26,101	35,384
Interest and investment earnings	10,994	--	2,728	2,276	15,998
Refunds/Reimbursements	249,881	--	--	--	249,881
Payments in lieu of taxes	453,649	--	--	--	453,649
Miscellaneous	79,408	--	897	12,586	92,891
Total revenues	<u>3,562,615</u>	<u>27,342</u>	<u>520,952</u>	<u>173,455</u>	<u>4,284,364</u>
EXPENDITURES					
Current:					
General government	2,574,058	13,882	--	73,279	2,661,219
Public safety	747,512	--	196,746	19,531	963,789
Health and sanitation	232,276	--	--	--	232,276
Culture and recreation	1,284	--	--	21,255	22,539
Social services	5,000	--	--	--	5,000
Debt service:					
Principal	--	--	--	--	--
Interest	--	--	--	--	--
Total expenditures	<u>3,560,130</u>	<u>13,882</u>	<u>196,746</u>	<u>114,065</u>	<u>3,884,823</u>
Excess (deficiency) of revenues over (under) expenditures	(2,485)	13,460	324,206	59,390	399,541
OTHER FINANCING SOURCES (USES)					
Transfers in	414,465	--	--	55,501	469,966
Transfers (out)	(55,501)	--	(333,586)	(80,879)	(469,966)
Capital leases	--	--	--	--	--
Total other financing sources (uses)	<u>358,964</u>	<u>--</u>	<u>(333,586)</u>	<u>(25,378)</u>	<u>(0)</u>
Net change in fund balances	361,449	13,460	(9,380)	34,012	399,541
Fund balances - beginning	<u>2,042,361</u>	<u>4,478</u>	<u>595,675</u>	<u>416,972</u>	<u>3,059,486</u>
Fund balances - ending	<u>\$ 2,403,810</u>	<u>\$ 17,938</u>	<u>\$ 586,295</u>	<u>\$ 450,984</u>	<u>\$ 3,459,027</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, 2019

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

Net change in fund balances - total governmental funds	\$ 399,541
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.).....	493,031
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.).....	(416,692)
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.)	(4,436)
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.....	(11,168)
Prior year deferred revenues: \$42,759	
Current year deferred revenues: \$31,591	
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.).....	46,795
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:.....	129,940
PERS: 114,945	
DSRS: 14,995	
Amount of pension expenses recognized at government-wide level:	
PERS: Information unavailable from CPRB	
DSRS: Information unavailable from CPRB	
Some expenses reported in the statement of activities do not require the use of current financial resources (i.e. compensated absences, leases, OPEB) and, therefore, are not reported as expenditures in governmental funds. (Note III.G.).....	<u>4,578</u>
Change in net assets of governmental activities.....	<u>\$ 641,589</u>

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

PENDLETON COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For The Fiscal Year Ended June 30, 2019

	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	\$ 1,946,065	\$ 1,946,065	\$ 2,002,716	\$(39,223)	\$ 1,963,493	\$ 17,428
Alcoholic beverages tax	1,000	1,000		--	--	(1,000)
Hotel occupancy tax	40,000	55,650		--	--	(55,650)
Gas and oil severance tax	5,000	5,000		--	--	(5,000)
Other taxes	25,000	25,000	120,293	--	120,293	95,293
Licenses and permits	400	400	538	--	538	138
Intergovernmental:						
Federal		644,691	447,431	67,260	514,691	(130,000)
State	8,682	13,591	104,909	--	104,909	91,318
Charges for services	57,950	57,950	83,513	--	83,513	25,563
Fines and forfeits	7,050	7,050	9,283	--	9,283	2,233
Interest and investment earnings	1,500	1,500	10,731	--	10,731	9,231
Refunds/Reimbursements	224,589	225,589	249,881	--	249,881	24,292
Payments in lieu of taxes	150,000	229,456	453,649	--	453,649	224,193
Miscellaneous	52,000	52,487	79,408	--	79,408	26,921
Total revenues	2,519,236	3,265,429	3,562,352	28,037	3,590,389	324,960
EXPENDITURES						
Current:						
General government	2,693,029	4,530,405	2,574,058	81,744	2,655,802	1,874,603
Public safety	914,552	930,922	747,512	(4,558)	742,954	187,968
Health and sanitation	234,357	235,357	232,276	136	232,412	2,945
Culture and recreation	64,051	82,201	1,284	79,802	81,086	1,115
Social services	5,000	5,000	5,000	--	5,000	--
Total expenditures	3,910,989	5,783,885	3,560,130	157,124	3,717,254	2,066,631
Excess (deficiency) of revenues over (under) expenditures	(1,391,753)	(2,518,456)	2,222	(129,087)	(126,865)	2,391,591
OTHER FINANCING SOURCES (USES)						
Transfers in	416,753	419,808	414,465	--	414,465	(5,343)
Transfers (out)	--	--	(55,501)	--	(55,501)	(55,501)
Capital leases	--	--	--	--	--	--
Total other financing sources (uses)	416,753	419,808	358,964	--	358,964	(60,844)
Net change in fund balance	(975,000)	(2,098,648)	361,186	(129,087)	232,099	2,330,747
Fund balances - beginning	975,000	2,098,648	1,986,980	111,666	2,098,646	(2)
Fund balances - ending	\$ --	\$ --	\$ 2,348,166	\$(17,421)	\$ 2,330,745	\$ 2,330,745

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, 2019

	<u>Budgeted Amounts</u>		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amt Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final				
REVENUES						
Taxes:						
Coal severance tax	\$ 10,000	\$ 10,000	\$ 27,342	\$(7,069)	\$ 20,272	\$ 10,272
	--					--
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>27,342</u>	<u>(7,069)</u>	<u>20,272</u>	<u>10,272</u>
EXPENDITURES						
Current:						
General government	<u>15,000</u>	<u>16,069</u>	<u>13,882</u>	<u>889</u>	<u>14,771</u>	<u>1,298</u>
Total expenditures	<u>15,000</u>	<u>16,069</u>	<u>13,882</u>	<u>889</u>	<u>14,771</u>	<u>1,298</u>
Net change in fund balance	(5,000)	(6,069)	13,460	(7,958)	5,502	11,571
Fund balances - beginning	<u>5,000</u>	<u>6,069</u>	<u>4,478</u>	<u>1,590</u>	<u>6,068</u>	<u>(1)</u>
Fund balances - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 17,938</u>	<u>\$(6,368)</u>	<u>\$ 11,570</u>	<u>\$ 11,570</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, 2019**

	Agency Funds
ASSETS	
Non-pooled cash	\$ 80,210
Receivables:	
Taxes.....	<u>171,307</u>
Total receivables	<u>171,307</u>
 Total assets and deferred outflows of resources.....	 \$ <u>251,517</u>

LIABILITIES	
Other payable.....	--
Due to: other funds	--
Due to: other governments	\$ <u>251,517</u>
 Total liabilities and deferred inflows of resources.....	 \$ <u>251,517</u>

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

**PENDLETON COUNTY
COMMISSION
VENDOR LIST
FISCAL YEAR ENDING
JUNE 30, 2019**

**VENDOR NAME
EXPENDITURES**

A-Able Plumbing .. 320.00
Adkins,
Stephanie 200.00
Air Quality Systems,
Inc..... 15,141.64
Alt, Brooke..... 4,285.61
Alt, Bruce D..... 2,200.00
APCO International,
Inc..... 998.00
Arbogast, Mary
Ora..... 175.00
Armentrout, Bob 79.50
Armstrong, Bobbie 153.71
A & S Enterprises,
LLC..... 244.00
Assn. Of WV
Assessors..... 100.00
AT&T 2,631.62
AT&T Mobility .. 4,306.40
Atlas Geographic
Data, Inc..... 10,200.00
Attenti..... 1,126.40
Avenue Holdings,
LLC..... 8,527.95
Axon Enterprise,
Inc..... 1,683.00
B&H
Hardware 2,438.57
Bailey, Shirley..... 175.00
Basagic, Morgan... 568.78
Bear Hill
Bluegrass..... 350.00
Bennett, Dorothy
N..... 175.00
Bennett, Mark..... 400.00
Bennett, Nancy..... 200.00
Big Country
Amusements,
Inc..... 3,277.50
BKT Uniforms..... 229.92
Bland, Nila J. 175.00
Blauch Brothers,
Inc..... 1,411.32
Blue360 Media 180.67
Bodkin, Elizabeth
A..... 266.58
Borror, Freda..... 251.16
Bowers Garage .. 9,264.38
Bowers, Nancy..... 200.00
Bowers, Shana..... 200.00
Bowman's Do It
Best Hardware.. 555.89
Builder's Group 186.96
Capitol Business
Interior..... 9,540.83
Card Services
Center..... 10,037.56
Casto & Harris .. 8,349.11
CenturyLink..... 486.94
Chapman, Seth..... 423.50
Clinton Hedrick
Comm. Bldg..... 231.22
Compiled
Technologies. 17,922.71
Conrad, Jane 200.00
Cornerstone 6,222.15
County Commissioners
of WV..... 3,000.00

CRS, LLC..... 5,500.00
Cummins Atlantic,
Inc..... 3,571.66
Dahmer, Macie 175.00
Davis, Anita D..... 232.70
Day, Josephine 175.00
Delta Dental 22,062.03
Dever, Joann 200.00
Digital Traffic
Systems 10,102.68
Div. Justice &
Comm. Svcs.... 1,500.00
Don Largent
Roofing, Inc. 1,102.81
Downs, Philip 252.25
DSSC Solutions
Company 1,632.00
Dyna-Tech
Industries..... 764.58
E-9
Corporation.. 18,473.51
Eagle Carpet,
Inc..... 5,513.13
EH Roederer
Bookbindery... 5,400.00
Election Systems
& Software ... 64,459.39
Elevating
Equipment..... 780.00
ESRI, Inc. 2,000.00
Evick, Nancy..... 175.00
Eye, Mary J. 175.00
Faithful Friends
Animal Clinic.... 447.25
File, Ronnie 340.00
Francotyp-Postalia,
Inc..... 749.40
Franklin Citizens
Corp..... 1,000.00
Franklin VFD
Auxiliary 35.00
Franklin VFD,
Inc..... 260.00
Franklin Oil Co.,
Inc..... 11,718.42
Frontier..... 32,945.15
Frontier West
Virginia..... 948.00
Future
Generations..... 100.00
Futurity IT,
Inc..... 1,000.00
Galls, Inc..... 2,519.94
Gancoe
Enterprises..... 4,249.00
General County
Fund 421,681.73
George, Katie..... 200.00
George, Sally 175.00
Gillespie,
Richard..... 4,924.64
Global Science &
Technology ... 14,864.12
Globalstar USA,
LLC..... 1,905.11
Goff Appraisals.. 8,395.00
Grant County
Commission..... 550.00
Grant County
Press 270.97
Great Valu 203.77
Greenawalt,
Arvella..... 175.00
Harper, Berlin 261.04
Harper, Debbie..... 175.00
Hartman, Janet..... 64.96
Hathaway,

Emma Kate 230.52
Haugh, Cindy 175.00
Hawk Security
Systems 1,557.70
Health Reimb.
Account
Fund..... 55,501.33
Hedrick, Donald 77.53
Hedrick, L.
Wayne..... 200.00
Hedrick, Mary L.. 200.00
Hevener, Sandra .. 223.98
Hills, Jacqueline.... 25.00
Hinkle, Andrew 342.00
Hinkle Trucking,
Inc..... 1,021.50
Hott's Ag Services,
Inc..... 48.50
Huffman, Doris.... 225.00
Huffman, John
M..... 263.22
Hyper Reach..... 3,900.00
Immate Services
Corp..... 900.00
J&J Remodeling... 142.32
J&K Pest Control... 70.00
J&L's
Reconditioning 30,327.32
John Deere
Financial 9,050.61
Johnson,
Michael..... 118.95
Kar Kare..... 895.35
Kile, David..... 665.00
Kile, Faye..... 175.00
King, Charles..... 9.03
Kline, Lula Belle .. 175.00
Kline, Thomas R.. 256.54
L & W
Enterprises..... 700.00
Lambert, Sheila.... 175.00
Lantz Construction
Co..... 255,300.00
LEAF..... 1,709.00
Mallow, Paul..... 393.92
Mathew Bender
& Co..... 5,108.14
May, Linda L. 50.00
McQuain,
Chason..... 668.00
Miller, Darlene.... 200.00
Miller, Kristi D.... 50.00
Mitchell,
Diana M..... 4,441.91
Mitchell, Paula 200.00
Moates, Jerline
M..... 222.89
Mon Power..... 34,692.63
Motorola 84,369.26
Moyers, Joeann 175.00
NADA Appraisal ... 30.00
Nash, Helen..... 175.00
National Association
of Counties 450.00
Nationwide Capital,
LLC..... 150,279.03
Nelson, Dorothy
M..... 200.00
Nelson
Construction... 1,350.00
Nesselrodt,
Joshua 100.00
North Fork Disposal
Service..... 1,871.10
Otis Elevator
Company 2,172.84
Overhead Door

Company 295.00
Parker, Barbara ... 175.00
Parker, Edwin 150.00
Pendleton Animal
Welfare 4,850.00
Pendleton Board of
Parks &
Recreation.. 35,664.12
Pendleton
Community
Bank..... 265.75
Pendleton
Community
Care..... 382.72
Pendleton County
Chamber of
Commerce 50.00
Pendleton Co.
Convention &
Visitor's
Bureau..... 29,567.72
Pendleton County
Emergency
Rescue..... 25,014.95
Pendleton County
Firemen's
Assn..... 25,014.95
Pendleton County
Health
Dept..... 35,101.15
Pendleton County
Library 27,500.00
Pitsenbarger,
Karen..... 150.00
Pitsenbarger,
Peggy Jo 175.00
Postmaster..... 518.00
Potomac Valley Soil
Conservation.. 7,500.00
Potomac Valley
Transit
Authority..... 5,000.00
Premier
Construction
Group 1,890.00
Public Service
District 107,104.33
Puffenbarger, Al.... 48.00
Puffenbarger,
Cindy 200.00
Puffenbarger,
Heather 75.00
Puffenbarger,
Kevin 256.69
Putz, Wendy 175.00
Quill 9,605.51
RDJ Specialties,
Inc..... 5,032.50
Raines, Brett 103.27
Raines, Luci..... 200.00
Region 8 Planning
& Dev..... 40,951.09
Regional Eye
Associates..... 100.00
Regional Jail &
Correctional 125,112.25
Retiree Health
Benefit Fund 29,390.00
Rexrode, Elaine 175.00
Riddleberger
Brothers, Inc. . 1,249.00
Roberson,
Frankie..... 275.09
Roberson, Junior .. 162.47
Roberson, Ruby
Gail 175.00
Roberson,

Tommy..... 546.63
Roberson Lawn
Care 13,200.00
Roy, Dottie H..... 175.00
Ryan Pace Comm.
Mgmt., LLC.... 2,560.00
Ryan, Terry..... 215.92
Safety Caution
Equipment..... 1,328.64
Scheibner, Kayla .. 225.92
Schmucker Grade
School Renov..... 50.00
Seneca Rocks
VFD 825.00
Sentinel Offender
Service 1,611.75
Seymour, Barbara
L..... 200.00
Seymour,
David 2,490.73
Shank, Wilmer 251.16
Sheffer, Gary 175.00
Shenandoah Valley
Office 7,327.48
Shentel..... 4,950.74
Sheriff of Pendleton
County..... 1,280.00
Shirk, Delores..... 175.00
Silling Architect/
Planner..... 4,950.00
Simmons Backflow
Service..... 120.00
Simon, Jane E. 175.00
Simpson
Construction..... 75.00
Sisson, Shirley..... 175.00
Sites Auto Parts .. 403.11
Sites, Doretha..... 200.00
Sites Fire &
Safety 791.81
Smith, Daniel 283.50
Smith, Randall 56.59
Smith, Sandie..... 88.00
Snyder, Judy..... 200.00
Software Computer
Group..... 1,848.00
Software Systems,
Inc..... 31,147.40
South Fork Ruritan
Club 50.00
South Fork VF Co.,
Inc..... 50.00
Sponaugle,
Carolyn..... 24.50
Spruce Knob Seneca
Rocks Tel. 4,499.78
State Farm
Insurance 427.34
State Tax
Department.. 17,298.98
Swigunski,
Jerilyn 200.00
TESSCO Inc. 635.02
Teter, Kathy 200.00
The Pendleton
Times..... 13,347.77
The Power
Connection,
Inc..... 1,477.39
Thorn Creek Youth
Group..... 50.00
T J Bowman,
Inc..... 3,000.00
Town of
Franklin 6,370.83
Town of Franklin
Board of Parks 12,000.00

Tri County Collision,
LLC..... 803.00
Tuckerman,
Debra..... 175.00
Turner,
Deborah F. 175.00
Two-Way Radio
Service, Inc..... 550.00
Underground
Dynamics
LLC 3,800.00
United States
Treasury 83.65
Upper Tract VFD
Trng Cntr 50.00
U-Save Car & Truck
Rental 86.80
USDA, APHIS ... 2,500.00
Valley
MicroComputers,
Inc..... 869.50
W.B. Mason,
Inc..... 2,088.06
Waggy, Paula..... 200.00
Warner, Jerry 5,200.00
Warner, Merle
"Buck"..... 2,200.00
Watson, Nancy C.. 175.00
Waypoint
Analytical 620.00
Wendlings Food
Service..... 345.08
Wex Bank 12,303.04
White, Elise 790.30
Whiterock
Excavating,
LLC 78,735.00
Wilburn, Shalee... 272.63
Wilfong, Marian ... 175.00
Willis, Patty..... 150.00
Winebrenner,
Joe 1,000.00
Wingfield,
Steve..... 300.00
WV Assn of Circuit
Clerks 775.00
WV Association of
Counties 3,500.00
WV Assn of
County Clerks... 450.00
WV Board of Risk &
Management.. 2,653.00
WV Correctional
Ind. 73.89
WV Counties Risk
Pool
Insurance... 66,154.78
WV Dept.
Agriculture 1,360.80
WV Deputy
Sheriff..... 501.00
WV Division of
Labor 180.00
WV Division of
Motor Vehicles 5.00
WV Emergency
Mgmt Council..... 75.00
WV Enhanced 911
Council 50.00
WV Sheriffs'
Association 1,400.00
WV State
Auditor 63,030.00
WV State
Police 4,553.10
WV State Treasurer's
Office 3,600.00

WV University. 10,200.00
WVU Research
Corp..... 202,350.00
Young, Sandra..... 200.00

TOTAL .. \$2,567,706.12

We, the undersigned members of the County Commission of Pendleton County, West Virginia, do hereby certify that the foregoing unaudited financial statement for the fiscal year ending June 30, 2019 is true and correct to the best of our knowledge and belief.

Dated this 17th day of September, 2018.

Eugene McConnell
Carl Hevener
Carole Hartman

Attested:
Elise M. White, Clerk