

**PENDLETON COUNTY, WEST VIRGINIA**  
**STATEMENT OF NET POSITION**  
**June 30, 2020**

	Primary Government	Component Units			
	Governmental Activities	Farmland Protection	Board of Parks	Board of Health	Economic Development
<b>ASSETS</b>					
Current assets:					
Cash and cash equivalents	\$ 4,228,815	\$ 464,650	\$ 59,929	\$ 175,028	\$ 290,183
Receivables:					
Taxes	76,915				
Notes Due From Other Governments	65,577	-		-	
Due From Other Funds					
<b>Total Current Assets</b>	<b>4,371,307</b>	<b>464,650</b>	<b>59,929</b>	<b>175,025</b>	<b>309,979</b>
Capital assets:					
Land	25,600	247,750	52,500		169,380
Buildings	1,977,211		53,800		4,321,312
Improvements	2,057,038				1,388,900
Machinery & equipment	2,173,861		135,700		531,634
Vehicles	323,647				
Less: Accum. Depr.	(4,183,314)		(139,011)		(2,574,127)
<b>Total Capital Assets</b>	<b>2,374,043</b>	<b>247,750</b>	<b>102,989</b>		<b>3,837,099</b>
<b>Total Assets</b>	<b>\$ 6,745,350</b>	<b>\$ 712,400</b>	<b>\$ 162,918</b>	<b>\$ 175,025</b>	<b>\$ 4,147,078</b>
<b>DEFERRED OUTFLOWS</b>					
Employer pension contributions subsequent to measurement period					
	134,709				
<b>Total deferred outflows of resources</b>	<b>\$ 134,709</b>				
<b>LIABILITIES</b>					
Current liabilities payable from current assets:					
Accounts payable	\$ 82,201	\$ --	\$ 260	\$ --	\$ 144,526
Payroll Taxes payable	1,846	--	--	--	--
OPEB Liability	3,209	--	--	146,373	--
Noncurrent liabilities:					
Notes payable - due more than one year					325,306
Leases payable - due within one year	78,600	--	--		
OPEB Liability (non-participating)	342,578	--	--		--
Due to:					
Primary government		--		--	--
Net Pension Liability	219,662				
Comp. absences payable	91,832	--	--	21,707	
<b>Total Liabilities</b>	<b>819,928</b>	<b>--</b>	<b>260</b>	<b>168,080</b>	<b>469,832</b>
<b>NET POSITION</b>					
Invested in capital assets (net of related debt)					
	2,295,443	247,750	102,989	--	3,511,793
Restricted for:					
Grants & Reserves	2,043,023			--	
Unrestricted	1,721,665	464,650	59,669	6,945	165,453
<b>Total Net Position</b>	<b>\$ 6,060,131</b>	<b>\$ 712,400</b>	<b>\$ 162,658</b>	<b>\$ 6,945</b>	<b>\$ 3,677,246</b>

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