

PENDLETON COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION
June 30, 2021

	Primary Government	Component Units			
	Governmental Activities	Farmland Protection	Board of Parks	Board of Health	Economic Development
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 6,326,487	\$ 452,053	\$ 55,671	\$ 259,843	\$ 238,548
Receivables:					
Taxes	57,758				
Due From Other Governments	2,865	-		-	
Restricted assets:					
Reserve account					82,821
Total Current Assets	6,387,110	452,053	55,671	259,843	321,369
Capital assets:					
Land	25,600	346,550	52,500		169,380
Construction in Progress					
Buildings	1,977,211		53,800		5,678,558
Improvements	2,057,038				
Machinery & equipment	2,285,502		165,275		336,997
Vehicles	358,456				
Less: Accum. Depr.	(4,367,063)		(147,616)		(2,925,953)
Total Capital Assets	2,336,744	346,550	123,959	--	3,258,982
Total Assets	\$ 8,723,854	\$ 798,603	\$ 179,630	\$ 259,843	\$ 3,580,351
DEFERRED OUTFLOWS					
Employer pension contributions subsequent to measurement period	137,389				
Total deferred outflows of resources	\$ 137,389				
LIABILITIES					
Current liabilities payable from current assets:					
Accounts payable	\$ 116,097	\$ --	\$ 3,213	\$ --	\$ --
Payroll Taxes payable	16,593	--		--	--
OPEB Liability	3,712	--	--	70,737	--
Accrued Note interest payable		--	--		54,353
Noncurrent liabilities:					
Notes payable - due within one year					150,739
Notes payable - due more than one year		--	--		279,018
OPEB Liability (non-participating)	342,578	--	--		--
Deferred revenues:					
Unearned revenue	680,264	--	--	--	--
Net Pension Liability	219,662				
Comp. absences payable	78,511	--	--	26,492	
Total Liabilities	1,457,417	--	3,213	97,229	484,110
NET POSITION					
Invested in capital assets (net of related debt)	2,336,744	--	--	--	2,829,225
Restricted	--	--	--	--	28,468
Unrestricted	5,067,082	798,603	176,417	162,614	238,548
Total Net Position	\$ 7,403,826	\$ 798,603	\$ 176,417	\$ 162,614	\$ 3,096,241

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

PENDLETON COUNTY, WEST VIRGINIA
STATEMENT OF ACTIVITIES
JUNE 30, 2021

Functions/Programs	Program Revenues				Primary Governmental Activities	Net (Expense) Revenues and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		Farmland Protection	Component Units		
						Board of Parks	Board of Health	Economic Development	
Primary government:									
Governmental activities:									
General government	\$ 2,068,087	\$ 87,928	\$ 453,212	\$	\$ (1,526,947)				
Public Safety	993,145	610,144	26,363	25,000	(331,638)				
Health and sanitation	264,312		6,059		(258,253)				
Culture and recreation	106,151	8,266			(97,885)				
Social services	5,000				(5,000)				
Interest on long-term debt				--	--				
Total primary government	\$ 3,436,695	\$ 706,338	\$ 485,634	\$ 25,000	(2,219,723)				
Component units:									
Farmland Protection	2,250	--	--	--	\$ (2,250)	--	\$	--	\$
Board of Parks	41,723	900	4,690			(36,133)			
Board of Health	434,516		514,323				79,807		
Development Authority	368,569		49,727					(318,842)	
Total component units	\$ 847,058	\$ 900	\$ 568,740	\$	(2,250)	(36,133)	79,807	(318,842)	
General revenues:									
					3,042,522				
Ad valorem property taxes									
Alcoholic beverages tax									
Hotel occupancy tax									
Gas and oil severance tax									
Other taxes					210,210	87,132			
Coal severance tax									
Licenses and permits					6,946				
Refunds									
Rent								187,476	
Interest					21,250	1,322		117	836
Intergovernmental							25,990		
Gain on Disposition of Assets									
Fines & Forfeitures					38,001				
Miscellaneous					373,257		250	109	525
Total general revenues & transfers					3,692,186	88,454	26,240	226	188,837
Change in net position					1,472,463	86,204	(9,892)	80,033	(130,005)
Net position - beginning					5,931,363	712,400	186,310	82,581	3,226,246
Net position - ending					\$ 7,403,826	\$ 798,603	\$ 176,417	\$ 162,614	\$ 3,096,241

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

**PENDLETON COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2021**

	General	Coal Severance Tax	911	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS & DEFERRED OUTFLOWS					
Current:					
Cash and cash equivalents	\$ 4,494,858	\$ 3,547	\$ 604,072	\$1,224,010	\$ 6,326,487
Receivables:					
Taxes	53,789	3,968	--	--	57,758
Due from:					
Other funds		--	--	--	--
Other governments	<u>2,865</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>2,865</u>
 Total assets & deferred outflows of resources	 <u>\$ 4,551,513</u>	 <u>\$ 7,516</u>	 <u>\$ 604,072</u>	 <u>\$1,224,010</u>	 <u>\$ 6,387,110</u>
LIABILITIES, DEFERRED INFLOWS & FUND BALANCES					
Current Liabilities:					
Accounts payable	\$ 111,805	\$ 956	\$ 2,266	\$ 1,071	\$ 116,097
Payroll Taxes Payable	16,593	--		--	16,593
OPEB Payable	<u>3,712</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>3,712</u>
 Total Current Liabilities	 132,109	 956	 2,266	 1,071	 136,402
 Deferred Inflow - Property Taxes	 35,564	 --	 --	 --	 35,564
Unearned revenue	<u>--</u>	<u>--</u>	<u>--</u>	<u>680,265</u>	<u>680,265</u>
 Total liabilities and deferred inflows of resources	 <u>167,673</u>	 <u>956</u>	 <u>2,266</u>	 <u>681,336</u>	 <u>852,230</u>
Fund balances:					
Restricted	290,366			542,674	833,040
Committed	1,562,267			--	1,562,267
Assigned	1,500,000			--	1,350,000
Unassigned	<u>1,031,206</u>	<u>6,560</u>	<u>601,807</u>	<u>--</u>	<u>1,639,572</u>
 Total fund balances	 <u>4,383,839</u>	 <u>6,560</u>	 <u>601,807</u>	 <u>542,674</u>	 <u>5,534,880</u>
 Total liabilities, deferred inflows and fund balances	 <u>\$ 4,551,512</u>	 <u>\$ 7,516</u>	 <u>\$ 604,072</u>	 <u>\$1,224,010</u>	 <u>\$ 6,387,110</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, 2021**

Total fund balances on the governmental fund's balance sheet.....\$ 5,534,880

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.).....2,336,743

Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note III.B.).....35,564

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.)..... (640,751)

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:.....137,390
 PERS: \$122,175
 DSRS: \$15,215

Deferred inflow - Differences between projected and actual investment earnings:

 PERS: Information unavailable from CPRB
 DSRS: Information unavailable from CPRB

Net position of governmental activities\$ 7,403,826

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
June 30, 2021

	General	Coal Severance Tax	911	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Ad valorem property taxes	\$ 2,945,958	\$ --	\$ --	\$ 105,316	\$ 3,051,274
Alcoholic beverages tax	4,065	--	--	--	4,065
Hotel occupancy tax	90,518	--	--	--	90,518
Gas and oil severance tax	11,133	--	--	--	11,133
Coal severance tax	--	13,135	--	--	13,135
Other taxes	87,132	--	--	4,227	91,359
Licenses and permits	566	--	--	6,380	6,946
Intergovernmental:					
Federal	57,016	--	--	--	57,016
State	9,964	--	--	71,771	81,735
Charges for services	80,829	--	604,960	20,549	706,339
Fines and forfeits	4,510	--	--	33,491	38,001
Interest and investment earnings	20,418	--	556	277	21,251
Refunds/Reimbursements	272,560	--	1,705	--	274,264
Payments in lieu of taxes	371,883	--	--	--	371,883
Miscellaneous	58,760	--	38,958	1,275	98,992
	<u>4,015,312</u>	<u>13,135</u>	<u>646,179</u>	<u>243,286</u>	<u>4,917,911</u>
EXPENDITURES					
Current:					
General government	1,911,364	22,987	--	132,397	2,066,749
Public safety	933,437	--	160,928	20,283	1,114,648
Health and sanitation	265,279	--	--	6,059	271,338
Culture and recreation	80,604	--	--	9,217	89,821
Social services	--	--	--	--	--
Debt service:	5,000	--	--	--	5,000
Principal	--	--	--	--	--
Interest	--	--	--	--	--
	<u>3,195,684</u>	<u>22,987</u>	<u>160,928</u>	<u>167,956</u>	<u>3,547,555</u>
Excess (deficiency) of revenues over (under) expenditures	819,627	(9,852)	485,251	75,330	1,370,356
OTHER FINANCING SOURCES (USES)					
Transfers in	2,048,021	--	--	49,064	2,097,085
Transfers (out)	(1,636,754)	--	(394,453)	(65,878)	(2,097,085)
Capital leases	--	--	--	--	--
	<u>411,267</u>	<u>--</u>	<u>(394,453)</u>	<u>(16,814)</u>	<u>--</u>
Net change in fund balances	1,230,894	(9,852)	90,798	58,516	1,370,356
Fund balances - beginning	<u>3,152,945</u>	<u>16,412</u>	<u>511,009</u>	<u>484,158</u>	<u>4,164,524</u>
Fund balances - ending	<u>\$ 4,383,839</u>	<u>\$ 6,560</u>	<u>\$ 601,807</u>	<u>\$ 542,674</u>	<u>\$ 5,534,880</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
June 30, 2021

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

Net change in fund balances - total governmental funds	\$ 1,370,356
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.).....	96,089
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.).....	(213,364)
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.)	(1,177)
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.....	(8,752)
Prior year deferred revenues: \$44,316	
Current year deferred revenues: \$35,564	
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.).....	78,600
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:.....	137,390
PERS: 122,175	
DSRS: 15,215	
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>13,322</u>
Change in net assets of governmental activities.....	<u>\$ 1,472,463</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
June 30, 2021

	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	\$ 2,843,551	\$2,857,275	\$2,945,958	\$ 74,043	\$ 3,020,001	\$ 162,726
Alcoholic beverages tax	1,500	1,500	4,065	--	4,065	2,565
Hotel occupancy tax	60,000	76,528	90,518	--	90,518	13,990
Gas and oil severance tax	10,000	10,000	11,133	--	11,133	1,133
Other taxes	30,000	30,000	87,132	--	87,132	57,132
Licenses and permits	500	500	566	--	566	66
Intergovernmental:						
Federal		25,000	57,016		57,016	32,016
State		9,964	9,964	--	9,964	--
Charges for services	63,050	63,050	80,829	--	80,829	17,779
Fines and forfeits	7,000	7,000	4,510	--	4,510	(2,490)
Interest and investment earnings	7,000	7,000	20,418	(17,998)	2,420	(4,580)
Refunds/Reimbursements	290,529	290,529	272,560	--	272,560	(17,969)
Payments in lieu of taxes	200,000	200,000	371,883	--	371,883	171,883
Miscellaneous	62,500	62,500	58,760		58,760	(3,740)
Total revenues	3,575,630	3,640,846	4,015,312	56,045	4,071,357	430,511
EXPENDITURES						
Current:						
General government	3,922,863	4,989,897	1,911,364	(81,609)	1,829,755	3,160,142
Public safety	1,073,154	1,128,413	933,437	(14,219)	919,218	209,195
Health and sanitation	273,697	273,697	265,279	(1,230)	264,049	9,648
Culture and recreation	79,551	87,815	80,604	56	80,660	7,155
Social services	5,000	5,000	5,000		5,000	--
Total expenditures	5,354,265	6,484,822	3,195,684	(97,002)	3,098,682	3,386,140
Excess (deficiency) of revenues over (under) expenditures	(1,778,635)	(2,843,976)	819,627	153,047	972,674	3,816,650
OTHER FINANCING SOURCES (USES)						
Transfers in	453,635	467,635	2,048,021	(1,207,690)	840,331	372,696
Transfers (out)	--	--	(1,636,754)	380,000	(1,256,754)	(1,256,754)
Capital leases	--	--	--	--	--	--
Total other financing sources (uses)	453,635	467,635	411,267	(827,690)	(416,423)	(884,058)
Net change in fund balance	(1,325,000)	(2,376,341)	1,230,894	(674,643)	556,251	2,932,592
Fund balances - beginning	1,325,000	2,376,341	3,152,945	(776,604)	2,376,341	--
Fund balances - ending	\$ --	\$ --	\$4,383,839	\$ (1,451,247)	\$ 2,932,592	\$ 2,932,592

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
June 30, 2021

	<u>Budgeted Amounts</u>		Actual	Adjustments	Actual Amts	Variance with
	Original	Final	Modified	Budget	Budget	Final Budget
			Accrual Basis	Basis	Basis	Positive
						(Negative)
REVENUES						
Taxes:						
Coal severance tax	\$ 18,000	\$ 18,000	\$ 13,135	\$ (924)	\$ 12,211	\$ (5,789)
	--					--
Total revenues	<u>18,000</u>	<u>18,000</u>	<u>13,135</u>	<u>(924)</u>	<u>12,211</u>	<u>(5,789)</u>
EXPENDITURES						
Current:						
General government	<u>28,000</u>	<u>32,538</u>	<u>22,987</u>	<u>214</u>	<u>23,201</u>	<u>9,337</u>
Total expenditures	<u>28,000</u>	<u>32,538</u>	<u>22,987</u>	<u>214</u>	<u>23,201</u>	<u>9,337</u>
Net change in fund balance	(10,000)	(14,538)	(9,852)	(1,138)	(10,990)	3,548
Fund balances - beginning	<u>10,000</u>	<u>14,538</u>	<u>16,412</u>	<u>(1,874)</u>	<u>14,538</u>	--
Fund balances - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 6,560</u>	<u>\$(3,012)</u>	<u>\$ 3,548</u>	<u>\$ 3,548</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, 2021

	Agency Funds
ASSETS	
Non-pooled cash	\$ 111,643
Receivables:	
Taxes.....	<u>75,345</u>
Total receivables	<u>75,345</u>
Total assets and deferred outflows of resources.....	<u>\$ 186,988</u>
LIABILITIES	
Other payable.....	--
Due to: other funds	--
Due to: other governments	<u>\$ 186,988</u>
Total liabilities and deferred inflows of resources.....	<u>\$ 186,988</u>

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

**PENDLETON COUNTY
COMMISSION
VENDOR LIST
FISCAL YEAR ENDING
JUNE 30, 2021**

**VENDOR NAME
EXPENDITURES**

A-Able
Plumbing..... 1,730.00
Air Quality Systems,
Inc..... 32,629.35
Alt, Brooke..... 1,574.30
Alt, Bruce D..... 2,800.00
APCO International,
Inc..... 3,309.00
Appalachian
Appraisal..... 1,200.00
Armentrout, Bob .. 614.00
Armentrout,
Jennifer..... 23.99
Armstrong,
Bobbie..... 13.78
Assn. Of WV
Assessors..... 100.00
AT&T..... 2,446.64
AT&T
Mobility..... 4,974.40
Atlantic Oil
Company..... 7,294.24
Atlas Geographic
Data, Inc..... 10,200.00
Attenti..... 1,662.45
Augusta Steel
Corporation.... 4,632.00
Avenu Insights
& Analytic..... 9,047.30
Bates, Virginia 225.00
Bennett, Dorothy
N..... 225.00
Bennett, Nancy..... 225.00
Best Rubber
Mulch..... 5,744.25
Big Country
Amusements,
Inc..... 1,476.12
Bland, Nila J..... 225.00
Blauch Brothers,
Inc..... 1,013.20
Blue360 Media 207.72
Borrer, Freda..... 277.60
Bowers
Garage..... 14,545.07
Bowers, Nathan..... 675.00
Bowman's Do It Best
Hardware..... 808.85
Caliber Public
Safety..... 1,200.00
Casto &
Harris..... 7,134.14
Cayton, Wanda..... 75.00
CenturyLink..... 636.49
Certified
Payments..... 100.00
CHS Preservation,
Inc..... 50.00
Circuit Clerk of
Pendleton
County..... 128.00
Colossus Inc DBA
InterAct..... 21,708.05
Compiled
Technologies. 11,985.00
Cornerstone..... 8,217.88
County Commissioners
of WV..... 2,400.00
Creative Product
Source..... 1,372.80

Cummins Atlantic,
Inc..... 11,897.47
Dahmer, Macie..... 225.00
Daily News
Record..... 598.38
Davis, Anita D..... 284.50
Day, Josephine
M..... 225.00
De Lage Landen
Financial..... 387.60
Delta Dental ... 19,131.85
Digital Traffic
Systems..... 1,238.00
Downs, Philip..... 305.20
DSSC Solutions
Company..... 1,632.00
Dunkle, Robert..... 50.00
EH Roederer
Bookbindery... 5,460.00
Election Systems
& Software ... 15,279.25
Elevating
Equipment..... 550.00
Emergency Kar
Kreations
LLC..... 3,288.00
ESRI, Inc..... 2,000.00
Extinguisher Sales
& Service..... 253.25
Faithful Friends
Animal Clinic.... 132.00
Financial
Stabilization
Fund..... 607,690.00
Francotyp-Postalia,
Inc..... 1,074.54
Franklin Citizens
Corp..... 1,000.00
Franklin VFD,
Inc..... 400.00
Frontier..... 33,446.51
Frontier West
Virginia..... 5,214.00
Future
Generations..... 100.00
Futurity IT,
Inc..... 3,000.00
Ganoe
Enterprises..... 1,473.50
General County
Fund..... 844,963.24
George, Katie..... 225.00
George, Sally..... 225.00
Gillespie,
Richard..... 2,997.19
Global Science &
Technology ... 22,859.29
Globalstar USA,
LLC..... 1,879.46
Goff
Appraisals..... 8,730.00
Grant County
Press..... 381.08
Great Valu..... 132.69
Hampshire County
Sheriff..... 17,666.00
Harper, Berlin..... 314.40
Harper, Debbie..... 225.00
Hartman, Carole .. 969.14
Hartman, Janet.... 433.52
Hartman's Service
Station..... 273.00
Hawk Security
Systems..... 1,206.50
Health Reimb.
Account
Fund..... 49,064.11
Hedrick, L.
Wayne..... 274.38

Hedrick, Mary L... 225.00
Hinkle, Andrew..... 57.00
Horan, Wayne
Robert..... 168.00
Hott, Emilie..... 178.13
Huffman, John
M..... 321.30
Hyper Reach..... 3,900.00
J.D. Power &
Assoc..... 196.00
J&K Pest
Control..... 320.00
J&L's
Reconditioning
..... 33,497.72
John Deere
Financial..... 5,641.16
K and K
Security..... 15,079.00
Kar Kare..... 706.95
Keyser, Kami..... 225.00
Kile, David..... 2,570.00
Kile, Faye..... 225.00
Kimble,
Sherwin..... 325.00
Kline, Thomas R.. 281.90
Kopp, Donald L.,
II..... 48.00
Kustom Signals,
Inc..... 5,126.00
Landis Office
Center Inc..... 169.00
Lantz Construction
Co..... 2,620.05
LEAF..... 1,713.91
Lightner's Electrical
LLC..... 428.00
Mallow Electric
LLC..... 5,620.00
Mallow, April..... 148.67
Mallow, Paul..... 790.45
Mathew Bender &
Co..... 5,399.37
May, Linda L..... 75.00
McMillen, Logan .. 272.00
Mitchell, Diana
M..... 466.45
Mitchell, Paula.... 225.00
Minor, Bruce..... 300.81
Moates, Jerline
M..... 274.15
Moats, Jennifer ... 252.00
Modern
Marketing..... 1,205.48
Mon Power..... 26,779.98
Motorola Solutions
Inc..... 80,421.46
Mt. Air Heating &
Cooling 155.00
Mtn View Lawn
Service..... 11,869.43
Nationwide Capital,
LLC..... 13,661.73
Nelson
Construction..... 500.00
Nelson, Dorothy
M..... 225.00
Nelson, Mary
Ann..... 225.00
Nesselrodt,
Joshua..... 100.00
North Fork Disposal
Service..... 727.24
Otis Elevator
Company..... 2,317.92
Pap's Lumber &
Rental..... 82.57
Parker, Edwin..... 225.00
Parker, Barbara ... 225.00

Parr Public Safety
Equip..... 6,733.86
Pendleton Animal
Welfare..... 3,000.00
Pendleton Board of
Parks &
Recreation.. 25,990.47
Pendleton
Community
Bank..... 360.62
Pendleton County 911
Fee Fund..... 29,353.00
Pendleton Co.
Convention &
Visitor's
Bureau 38,263.20
Pendleton County
Emergency
Rescue..... 41,270.45
Pendleton County
Firemen's
Assn..... 26,631.61
Pendleton County
Health
Dept..... 41,059.00
Pendleton County
Library..... 28,579.50
Pendleton Senior &
Family
Services..... 27,575.40
Pitsenbarger,
Karen..... 1,926.17
Pitsenbarger, Peggy
Jo..... 225.00
Postmaster..... 406.00
Potomac Hardware
Inc..... 973.97
Potomac Valley Soil
Conservation.. 7,500.00
Potomac Valley
Transit
Authority..... 5,000.00
Public Service
District..... 349.08
Puffenberger,
Kevin..... 286.75
Putz, Wendy..... 225.00
Quill..... 11,521.44
RDJ Specialties,
Inc..... 12,459.45
Raines, Luci J..... 225.00
RE Fisher Co.,
Inc..... 96.00
Region 8 Planning
& Dev..... 5,230.50
Regional Jail &
Correctional
..... 105,908.75
RELX Inc. DBA
Lexis Nexis..... 100.00
Retiree Health
Benefit
Fund..... 37,052.00
Roberson,
Frankie..... 294.75
Roberson Lawn
Care..... 13,200.00
Roberson, Ruby
Gail..... 225.00
Roberson,
Tommy..... 100.70
Rodgers,
Virginia..... 225.00
Roy, Dottie H..... 225.00
Ryan Pace Comm.
Mgmt., LLC.... 1,982.99
Ryan, Terry..... 225.00
Safety Caution
Equipment..... 1,721.82

Schmucker Grade
School Renov..... 50.00
Seneca Rocks
VFD..... 50.00
Seymour, Barbara
L..... 225.00
Seymour,
David..... 1,531.17
Sheffer, Gary..... 225.00
Shenandoah Valley
Office..... 4,649.26
Shentel..... 6,880.83
Sheriff of Pendleton
County..... 3,310.00
Shirk, Delores..... 225.00
Shriver, Brittany..... 8.58
Signs USA..... 157.95
Simmons Backflow
Service..... 120.00
Simon, Jane E..... 225.00
Simpson
Construction.. 7,233.11
Sisson, Shirley..... 225.00
Sites Auto Parts ... 321.72
Sites, Doretha..... 225.00
Smith, Breanna..... 60.00
Smith, Daniel..... 304.00
Smith's Service &
Repair..... 390.00
Snyder, Judy..... 225.00
Snyder, Lucinda .. 225.00
Software Systems,
Inc..... 58,642.18
Software Systems,
Postage
Escrow..... 6,409.84
South Fork VF Co.,
Inc..... 338.58
Sponaule, Carroll
Lee..... 5,900.00
Spruce Knob Seneca
Rocks Tel..... 9,199.20
State Tax
Department.. 13,252.26
Swigunski,
Jerilyn..... 225.00
TESSCO Inc. 1,623.72
Teter, Jacob..... 225.00
Teter, Kathy..... 225.00
The Inter-
Mountain..... 456.30
The Pendleton
Times..... 16,958.05
The Power
Connection,
Inc..... 1,159.27
The Recorder..... 145.00
T J Bowman,
Inc..... 3,500.00
TJM
Enterprises..... 5,922.50
Total id Solutions... 86.00
Town of
Franklin..... 6,200.42
Town of Franklin
Board of
Parks..... 12,000.00
Tri-County Tool
Rentals..... 422.80
TSSI..... 9,415.00
Turner, Deborah
F..... 225.00
Two-Way Radio
Service, Inc..... 550.00
Unified Solutions
LLC..... 5,695.00
United States
Treasury..... 93.98
Upper Tract

VFD..... 356.94
Upper Tract VFD
Trng Cntr..... 50.00
USDA, APHIS ... 2,500.00
VISA..... 27,590.68
Valley Micro
Computers, Inc. 515.00
W.B. Mason,
Inc..... 2,471.30
Warner, Jerry.... 2,000.00
Warner, Merle
"Buck"..... 2,800.00
Weimer
Automotive... 36,629.95
Wex Bank..... 11,559.23
White, Elise..... 91.29
Whiterock
Excavating,
LLC..... 3,365.75
Wilburn, Shalee.... 203.16
WV Assn of Circuit
Clerks..... 525.00
WV Association of
Counties..... 4,000.00
WV Assn of
County Clerks... 450.00
WV Board of Risk &
Management .. 1,808.00
WV Bureau of
Employment
Programs..... 126.16
WV Counties Risk
Pool
Insurance... 70,218.91
WV Dept.
Agriculture.... 1,317.60
WV Deputy
Sheriff..... 459.00
WV Division of
Labor..... 90.00
WV Emergency
Mgmt Council..... 75.00
WV Enhanced 911
Council..... 50.00
WV Sheriffs'
Association..... 2,800.00
WV State
Auditor..... 12,795.00
WV State
Police..... 3,470.28
WV Tax Deputies
Association..... 10.00
WV University. 13,009.89
Young, Sandra..... 225.00

TOTAL ... \$2,924,430.84

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, 2021 is
true and correct to the
best of our knowledge and
belief.

Dated this 21st day of Sep-
tember, 2021.

Eugene McConnell
Carl Hevener
Carole Hartman

Attested:
Elise M. White, Clerk