

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FYE JUNE 30, 2021

	11 General Current Expense	61 Special Revenue	71 Special Revenue Federal Stimulus and Stabilization Fund	41 Permanent Improvement Fund	51 Capital Projects Fund	Total Governmental
Revenues:						
Property taxes	\$ 3,945,656	\$ -	\$ -	\$ -	\$ -	\$ 3,945,656
Other Local sources	56,816	13,279	-	-	-	70,094
State sources	9,333,406	719,815	-	-	6,021,208	16,074,430
Federal sources	325,697	1,220,966	425,604	-	-	1,972,267
Miscellaneous sources	-	-	-	-	-	-
Total revenues	13,661,575	1,954,060	425,604	-	6,021,208	22,062,446
Expenditures:						
Instruction	7,099,861	664,780	631,472	-	-	8,396,114
Supporting services:						
Students	876,814	287,593	5,115	-	-	1,169,522
Instructional staff	218,223	221,444	128,586	-	-	568,252
General administration	343,277	-	-	-	-	343,277
School administration	745,542	-	-	-	-	745,542
Central Services	318,649	-	-	-	-	318,649
Operation and maintenance of facilities	1,299,641	125,538	1,497	-	-	1,426,676
Student transportation	1,359,995	-	12,935	-	-	1,372,930
Other support services	4,159	-	-	-	-	4,159
Food services	31,200	1,169,369	-	-	-	1,200,569
Community services	12,800	-	-	-	-	12,800
Capital outlay	-	-	-	-	5,945,011	5,945,011
Debt service:						
Principal Retirement	560,372	41,018	-	-	-	601,390
Interest and fiscal charges	-	-	-	-	-	-
Total expenditures	12,870,532	2,509,742	779,605	-	5,945,011	22,104,890
Excess (deficiency) of revenues over expenditures	791,043	(555,682)	(354,001)	-	76,197	(42,443)
Other financing sources (uses):						
Proceeds from disposal of real or personal property	5,978	-	-	-	-	5,978
Proceeds from the sale of bonds	-	-	-	-	-	-
Premium on sale of bonds	-	-	-	-	-	-
Proceeds from capital lease	155,172	-	-	-	-	155,172
Transfers in	161,695	-	-	50,000	200,000	411,695
Transfers (out)	(389,666)	(14,994)	(7,035)	-	-	(411,695)
Total other financing sources (uses)	(66,820)	(14,994)	(7,035)	50,000	200,000	161,151
Extraordinary Item:						
Other post employment benefits:	-	-	-	-	-	-
Net change in fund balances	724,233	(570,676)	(361,036)	50,000	276,197	118,708
Fund balances - beginning	591,318	632,324	-	50,000	(55,975)	1,217,667
Prior period adjustments - (See Note_)	-	-	-	-	-	-
Fund balances - beginning, as restated	591,318	632,324	-	50,000	(55,975)	1,217,667
Fund balances - ending	\$ 1,315,541	\$ 61,648	\$ (361,036)	\$ 100,000	\$ 220,222	\$ 1,336,375

**PENDLETON COUNTY BOARD OF EDUCATION
SUPPLEMENTAL SCHEDULE OF
EXPENDITURES
FOR THE FISCAL ENDED JUNE 30, 2021**

Salaries expenditures:

Board officials:		
James D. "JD" Wilkins, II	\$	4,000
Ivan "Sonny" O'Neil		4,000
Charles F. Burgoyne		4,000
Teresa Heavner		3,840
Betty Kimble		3,840
Superintendent		115,000
Total salaries paid to other professional personnel		5,749,909
Total salaries paid to service personnel		2,025,194
Total salary expenditures		7,909,783

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)	14,010,922
Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)	8,231
Change in accrued expenditures, refunds, and other non-cash transactions	20,782
Capital Lease - Countywide Copiers	155,172
Total non-salary expenditures	14,195,107
Total expenditures per financial statements	<u>\$ 22,104,890</u>

TOTAL PAYMENTS TO VENDORS
IN EXCESS OF \$250 — FISCAL YEAR 2021

VENDOR NAME	AMOUNT
240 TUTORING	800
A & S ENTERPRISES	1,551
ABSOLUTE ASSURANCE DRUG	816
ACTION CONSTRUCTION	24,287
ADAMS, DEBORAH LYNN	10,160
ADKINS, KATHERINE (KATIE)	290
ADVANTAGE TECHNOLOGY	1,561
AIRGAS USA, LLC	6,096
ALAN TYE AND ASSOCIATES	3,820
ALPHA-TECHNOLOGIES, INC.	3,510
ALT, MAHALA	396
ALT'S WELDING	485
ALVHA. M. SQUIBB CO., INC.	280
AMAZON CAPITAL SERVICES	21,098
AMAZON.COM	27,801
ANGELTRAX	19,510
AP EXAMS (COLLEGE BOARD)	1,349
APPALACHIAN SIGNALS & PRODUCTS	114,642
APPLE INC.	4,880
APPTGY, INC.	13,860
ARAMEDIA	474
AT&T	4,230
ATCO INTERNATIONAL	337
ATLANTIC OIL COMPANY, INC.	297
B & L GLASS SHOP	10,924
BACKGROUND INVESTIGATION	988
BATTERIES PLUS LLC	8,465
BEARCOM	310
BEATTY, WILLIAM	5,417
BIG "L" TIRE	8,567
BLACKS PAINT & FLOOR COVERING	5,953
BLANKENSHIP, MICHAEL	69,540
BLUE BIRD BUS SALES	8,506
BOWERS, JUSTIN	300
BOWLES RICE LLP	4,265
BOWMANS DO IT BEST HARDWARE	7,620
BP BUSINESS SOLUTIONS	10,254
BRANDYWINE ELEMENTARY SCHOOL	5,361
BROWN, LAURA	3,054
BUNZL KOCH SUPPLIES	489
CAMPBELL PRINT CENTER	704
CANON FINANCIAL SERVICES	38,618
CAPITAL ELECTRIC	1,616
CDW-GOVERNMENT, INC., INCLUDING CHROMEBOOKS	423,344
CENTRAL RESTAURANT PRODUCTS	25,135
CERTIPORT (NCS PEARSON INC)	723
CEV MULTIMEDIA	1,750
CHAMP, DEONA "EMMMY"	2,290
CHICO BAKERY	12,094
COLLEGEBOARD	1,376
COMMUNICATION CARE, LLC	69,428
CONTRACT HARDWARE & SUPPLY	1,195
COOPER, ANGELA D.	474
CPG (CONTRACT PAPER GROUP,INC)	8,765
CRAMER SECURITY	7,899
CRAMER SECURITY &	4,338
CRISIS PREVENTION INSTITUTE	713
CROMER, LEVI A.	4,400
CRYSTAL HUFFMAN-WARNER	700
CXTEC	1,014
DAYTON GERRITT	7,240
DEMCO, INC.	1,600
DINSMORE AND SHOHL LLP	17,589
DIV. OF MOTOR VEHICLES (DMV)	270
DOLLYWOOD FOUNDATION	3,689
DSO MECHANICAL	5,660,163
DUDE SOLUTIONS, INC	5,910
EASON, AMY	10,980
EASON, JOEY	538
EDGENUITY, INC.	5,940
EDMENTUM	7,054
EDUTYPING	495
EEIS (ELEVATING EQ.INSPE.SVS)	550
EHRlich	7,200
EKON-O-PAC, LLC	2,481
ELECTRONIC SPECIALITY CO.	5,165
EPIC	20,773
EVOLUTION LABS	9,500
EWELL EDUCATIONAL SERVICES	325
EXCEL TRUCK GROUP	5,622
EXPERIENCE LEARNING INC.	66,250
EZCARE	444
FAILURE FREE READING	1,350
FIFTH THIRD BANK	46,832
FIRE PROTECTION PRODUCTS, INC.	1,358
FIRELIGHT BOOKS	1,309
FIRST FOUR PETROLEUM GROUP LLC	395
FLEETPRIDE INC.	339
FLINN SCIENTIFIC	1,562
FLYING W FARMS	3,017
FOLLETT SCHOOL SOLUTIONS, INC.	1,366
FOX'S PIZZA-BRANDYWINE	753
FRANKLIN ELEMENTARY SCHOOL	12,316
FRANKLIN GREAT VALU	1,300
FRIENDLY INFLATABLES LLC	400
FRONTIER DATA CIRCUITS AND VOICE	69,691
GAMETIME	667
GENEON TECHNOLOGIES	10,083
GEYER INSTRUCTIONAL AIDS CO.,	266
GOPHER SPORTS	2,267
GORDON FOODS	353,365
GRAINGER	3,763
GRANT COUNTY PRESS	605
GRANT MEMORIAL HOSPITAL	452
GREENBRIER AUDIOLOGY INC.	2,625
GSA ACQUISITION	23,000
HALO BRANDED SOLUTIONS, INC.	307
HAMMER, MICHAEL	990
HARBOR FREIGHT	1,982
HARDY TELECOMMUNICATIONS	18,910
HARPER, LISA L.	24,823
HARR AIRECO SUPPLY, INC.	348
HARTMAN, MELISSA	2,132
HEDRICK, CHARLES F.	686
HEVENER, NICOLE	1,424
HIGHWAY MOTORS, INC.,	22,616
HOBART SERVICE	3,833
HPS LLC	2,912
INTERNAL REVENUE SERVICE -- EMPLOYER FICA MATCHING	578,437
IT SAVVY	285
ITEACH US, INC.	2,800
IXL LEARNING	2,290
J & J REMODELING	445
J & L'S RECONDITIONING	655
J.T. MARTIN FIRE & SAFETY	1,881
JAMES & LAW COMPANY	7,911
JIGSAW LEARNING LLC	3,551
JONES SCHOOL SUPPLY CO.,INC.	349
JOSTENS INC.	1,005
KAR KARE	2,011
KIDS READ NOW	13,302
KILMER'S FARM MARKET	238,560
KIMBLE, COURTNEY WAGNER	1,497
KINGMOR SUPPLY, INC.	739
KREIDER FOUR SEASONS EQUIP.INC	35,197
LAKESHORE LEARNING MATERIALS	3,844
LANTZ CONSTRUCTION COMPANY	31,828
LAWSON PRODUCTS INC.,	1,389
LIBERTY DISTRIBUTORS, INC.	27,082
MACGILL SCHOOL NURSE SUPPLIES	1,332
MALLOW, MIKE	250
MARTINSBURG SERVICE CTR.	893
MASTER SERVICE CORPORATION	5,224
MASTERPIECE RENTALS	1,205
MATHENY MOTOR TRUCK CO.	100,532
MCGRAW-HILL SCHOOL EDUCATION	3,003
MILLER, CHARLES M.	1,248
MMW EXCAVATING	1,650
MOBILE CITIZEN -- HOT SPOTS	4,099
MOBYMAX EDUCATION, LLC	458
MODERN BUILDERS SUPPLY, INC.	21,192
MONGOLD, CAROL	38,578
MONPOWER	229,880
MOOREFIELD EXAMINER	880
MORRIS DISTRIBUTING, INC.	418
MOTOROLA SOLUTIONS	11,003
MOUNTAIN AIR,HEATING & COOLING	1,965
MT. SPRINKLER, LLC	2,728
NATIONAL UNION FIRE INS. CO.	2,500
NAVIGATE360, LLC	3,436
NETWORKS & MORE, INC.	559
NEWSOLA	2,500
NORTH EASTERN SUPPLY	13,227
NORTH FORK DISPOSAL SVC, LLC	22,106
NORTH FORK ELEMENTARY SCHOOL	4,284
OHIO STATE UNIVERSITY	2,303
ORIENTAL TRADING CO., INC.,	274
OTIS ELEVATOR COMPANY	2,513
OVERNIGHTGEEK COMPANIES	6,297
OWENS HVAC	19,368
PANHANDLE CLEANING &	8,243
PAP'S LUMBER & RENTAL	385
PARTS & MORE	5,154
PAXIS INSTITUTE	2,400
PDQ.COM CORPORATION	500
PEER'S SANITATION SERVICE, LLC	3,994
PEIA -- HEALTH INSURANCE	953,405
PENDLETON COMMUNITY CARE	1,725
PENDLETON COMMUNITY BANK -- LOAN REPAYMENT	551,435
PENDLETON COUNTY HEALTH DEPT.	2,095
PENDLETON COUNTY LIBRARY	8,000
PENDLETON COUNTY MIDDLE/HIGH	31,503
PENDLETON COUNTY PSD - BW	3,402
PENDLETON COUNTY PSD - NFES	2,681
PENDLETON COUNTY PSD-NFES/GYM	489
PENDLETON COUNTY PSD-NFES-PAVI	291
PENDLETON COUNTY SHERIFF -- REPAYMENT OF TAXES	62,713
PENDLETON TIMES	4,746
PETERSBURG ELECTRONICS	295
PITNEY BOWES	4,000
PITNEY BOWES CREDIT CORP.	735
POTOMAC FARMS DAIRY	49,930
POTOMAC HARDWARE INC.	8,235
POWERSCHOOL GROUP LLC	24,183
PURELAND SUPPLY	1,275
QH DESIGN	1,099
QUAVERED.COM	13,550
QUEEN CITY BUSINESS SYS	2,435
QUILL CORP.	2,701
RADWELL INTERNATIONAL	2,685
REGION 8 SWA - STS	444
RENAISSANCE LEARNING, INC.	76,583
RESOURCES FOR EDUCATORS	488
RET. HEALTH BENEFIT TRUST FUND	302,158
RETRO ENVIRONMENTAL, INC.	13,125
REXRODE, KITTY S.	8,371
REXRODE, MIKE G.	575
REXRODE, NIC	476
RHODES, VICTORIA	3,014
RLI SURETY	813
ROCHESTER 100 INC	311
RODGERS, TIM	7,378
RODGERS, VIRGINIA (GINNY)	11,083
RON'S CARPET SERVICE	963
ROSIER, WILLIAM	5,286
ROXXON	2,865
RUDDLE EQUIPMENT COMPANY	5,592
RUTHERFORD JANITOR SUPPLY CORP.	38,334
SCENARIO LEARNING LLC	563
SCHAEFFER MFG COMPANY	3,576
SCHINDLER ELEVATOR CORP.	3,431
SCHOLASTIC INC MAGAZINES	1,110
SCHOOL CASH SUPPLIES	312

SCHOOL LIFE.....418
 SCHOOL NURSE SUPPLY518
 SCHOOL SPECIALTY INC.433
 SCHOOL THERAPY SERVICES.....65,886
 SCHOOLMESSENGER INTRADO1,892
 SHANK WHOLESALERS INC.,.....789
 SHRED-IT USA LLC1,081
 SIMMONS BACKFLOW SERVICES350
 SIMMONS BACKHOE SERVICE14,999
 SITES AUTO PARTS CO.2,001
 SMART HORIZONS1,880
 SMITH SERVICE AND REPAIR, LLC345
 SMITH, DIANA B.36,875
 SOURCE 4.....1,318
 SOUTH BRANCH CAREER & TECHNICAL
 CENTER39,786
 SOUTH FORK RURITAN CLUB.....300
 SOUTHERN REFRIGERATION CORP.....3,555
 SOUTHERN STATES-MOOREFIELD
 PROPANE/DIESEL149,154
 SPRUCE KNOB SENECA ROCKS TELE.4,249
 STAPLES BUSINESS ADVANTAGE5,053
 STARFALL EDUCATION.....810
 STEYER TENT SERVICE.....800
 SUMMIT COMMUNITY BANK -
 LOAN REPAYMENT11,337
 SWIVL5,048
 TEACHER DIRECT.....480
 TEACHER SYNERGY LLC.....1,950
 TEACHTOWN, INC.....12,024
 TEAM TUTOR11,928
 TETRICK & BARTLETT.....20,500
 THE THRASHER GROUP, INC.7,000
 TIM PETERS12,316
 T-MOBILE.....1,999
 TMS NORTHEAST EQUIPARTS1,002
 TOTAL TECHNOLOGY MANAGEMENT1,301
 TOUCHTONE COMMUNICATIONS.....364
 TOWN OF FRANKLIN.....27,375
 TRA SCHOOL SOFTWARE SOLUTIONS.....2,632
 TRAFERA.....1,100
 TRAVELERS WORKERS COMPENSATION.....27,904
 TRIVEDI CHEMISTRY, INC.....1,380
 TRUCK ENTERPRISES - KEYSER.....10,721
 UNITED LABS, INC.....2,373
 UNITED RENTALS(NORTH AMERICA).....3,371
 VARGO, MIKE354
 VIRCO INC.....3,726
 VISA.....735
 WADDELL, KELLEE1,000
 WALMART.COM7,788
 WARNER, JERRY M.6,000
 WEBER ASSOCIATES, INC.4,800
 WEST VIRGINIA UNIVERSITY4,800
 WILLIAM V. MACGILL & CO.....8,130
 WOMACK ELECTRIC SUPPLY.....6,840
 WORKFORCE WEST VIRGINIA --
 UNEMPLOYMENT.....8,462
 WV BOARD OF RISK & INS. MGMT.66,815
 WV CASE300
 WV CORRECTIONAL INDUSTRIES556
 WV DEPT OF ED -- VIRTUAL SCHOOL
 TUITION.....106,200
 WV SCHOOL BOARD ASSOCIATION7,357
 WV STATE FIRE MARSHAL250
 WV TEACH. DEF. BEN. PLAN 1B456,196
 WV TEACH. DEF. BENEFIT PLAN 1A.....118,569
 WV TEACHERS DEFINED CONTRIBUTION
 RETIREMENT20,184
 WV TEACHERS RETIREMENT - SHARE OF
 STATE LIABILITY1,281,709
 WV WOOD TECHNOLOGY CENTER.....690
 WVASA1,330
 YOUNG'S MECHANICAL SOLUTIONS32,091
 ZDS LIMITED LIABILITY COMPANY147,927
 ZONES LLC40,484

14,010,922

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
 FYE JUNE 30, 2021

	11 General Current Expense	61 Special Revenue Fund	71 Special Revenue Federal Stimulus and Stabilization Fund	41 Permanent Improvement Fund	51 Capital Projects Fund	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets:						
Cash and cash equivalents	\$ 1,867,256	\$ (227,594)	\$ (348,819)	\$ 100,000	\$ (14,268)	\$ 1,376,574
Investments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Taxes receivable, net	61,429	-	-	-	-	61,429
Deposit with Retirement Board	19,862	-	-	-	-	19,862
Prepaid Workers' Comp	7,082	-	-	-	-	7,082
Food service receivable, net	-	-	-	-	-	-
Other receivables	56,624	1,988	-	-	-	58,612
Other prepaid expenses	-	-	-	-	-	-
Due from other governments:						
State aid receivable	62,548	-	-	-	-	62,548
PEIA allocation receivable	201,662	-	-	-	-	201,662
Reimbursements receivable	-	379,071	-	-	1,039,411	1,418,482
Due from other funds	-	-	-	-	-	-
Total assets	2,276,463	153,465	(348,819)	100,000	1,025,143	3,206,251
Deferred outflows of resources	-	-	-	-	-	-
Total deferred outflow of resources	-	-	-	-	-	-
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$ 2,276,463	\$ 153,465	\$ (348,819)	\$ 100,000	\$ 1,025,143	\$ 3,206,251
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Salaries payable and related payroll liabilities	\$ 669,450	\$ -	\$ -	\$ -	\$ -	\$ 669,450
Other post employment benefits payable	-	-	-	-	-	-
PEIA premiums payable	185,818	10,416	-	-	-	195,964
Accounts payable & Payable to others	38,232	80,217	12,217	-	804,919	935,585
Due to other fiscal agents	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	893,500	90,363	12,217	-	804,919	1,800,999
Deferred inflows of resources	67,421	1,454	-	-	-	68,875
Total deferred inflows of resources	67,421	1,454	-	-	-	68,875
Fund Balances:						
Nonspendable	44,589	-	-	-	-	44,589
Restricted	-	-	-	100,000	-	100,000
Committed	-	-	-	-	-	-
Assigned	183,179	-	-	-	-	183,179
Unassigned	1,087,773	-	-	-	-	1,087,773
Total fund balances	1,315,541	61,648	(361,036)	100,000	220,222	1,336,375
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,276,463	\$ 153,465	\$ (348,819)	\$ 100,000	\$ 1,025,141	\$ 3,206,251

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, 2021 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 28th day of September, 2021.

Lisa D. Jamison
Notary Public

My commission expires on the 12th day of September, 2025.