

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FYE JUNE 30, 2022

	11 General Current Expense	61 Special Revenue	71 Special Revenue ESSERF	41 Permanent Improvement Fund	51 Capital Projects Fund	Total Governmental
<b>Revenues:</b>						
Property taxes	\$ 3,318,843	\$ -	\$ -	\$ -	\$ -	\$ 3,318,843
Other Local sources	887,737	58,853	-	-	-	946,190
State sources	9,858,293	319,587	-	-	1,642,071	11,819,950
Federal sources	351,850	1,988,000	885,776	-	-	3,225,626
Miscellaneous sources	-	-	-	-	-	-
<b>Total revenues</b>	<b>14,416,324</b>	<b>2,366,440</b>	<b>885,776</b>	<b>-</b>	<b>1,642,071</b>	<b>19,310,610</b>
<b>Expenditures:</b>						
Instruction	7,128,408	642,051	520,989	-	-	8,291,448
Supporting services:						
Students	858,883	322,636	25,891	-	-	1,207,410
Instructional staff	291,192	295,140	91,711	-	-	678,052
General administration	468,862	-	-	-	-	468,862
School administration	503,922	-	334,998	-	-	838,920
Central Services	323,884	3,823	-	-	-	327,707
Operation and maintenance of facilities	1,547,130	33,521	3,670	-	-	1,584,321
Student transportation	1,655,854	-	18,865	-	-	1,674,719
Other support services	2,520	-	1,270	-	-	3,790
Food services	31,109	1,032,001	-	-	-	1,063,110
Community services	13,000	-	-	-	-	13,000
Capital outlay	1,020,687	24,294	-	-	1,605,141	2,650,121
Debt service:						
Principal Retirement	33,200	-	-	-	-	33,200
Interest and fiscal charges	2,440	-	-	-	-	2,440
Finance Leases:						
Principal payment expense	-	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
<b>Total expenditures</b>	<b>13,3381,091</b>	<b>2,353,475</b>	<b>997,393</b>	<b>-</b>	<b>1,605,141</b>	<b>18,837,100</b>
Excess (deficiency) of revenues over expenditures	535,233	12,965	(111,617)	-	36,930	473,510
<b>Other financing sources (uses):</b>						
Proceeds from disposal of real or personal property	-	-	-	-	-	-
Proceeds from the sale of bonds	-	-	-	-	-	-
Premium on sale of bonds	-	-	-	-	-	-
Proceeds from finance lease	-	-	-	-	-	-
Transfers in	227,946	6,628	-	50,000	-	284,574
Transfers (out)	(196,765)	(16,214)	(71,595)	-	-	(284,574)
<b>Total other financing sources (uses)</b>	<b>31,181</b>	<b>(9,586)</b>	<b>(71,595)</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>Extraordinary Item:</b>						
Other post employment benefits:	-	-	-	-	-	-
<b>Net change in fund balances</b>	<b>566,414</b>	<b>3,379</b>	<b>(183,213)</b>	<b>50,000</b>	<b>36,930</b>	<b>473,510</b>
<b>Fund balances - beginning</b>	<b>1,439,619</b>	<b>566,883</b>	<b>-</b>	<b>100,000</b>	<b>17,850</b>	<b>2,124,352</b>
<b>Prior period adjustments - (See Note_)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances - beginning, as restated</b>	<b>1,439,619</b>	<b>566,883</b>	<b>-</b>	<b>100,000</b>	<b>17,850</b>	<b>2,124,352</b>
<b>Fund balances - ending</b>	<b>\$ 2,006,033</b>	<b>\$ 570,262</b>	<b>\$ (183,213)</b>	<b>\$ 150,000</b>	<b>\$ 54,780</b>	<b>\$ 2,597,862</b>

**PENDLETON COUNTY BOARD OF EDUCATION  
SUPPLEMENTAL SCHEDULE OF  
EXPENDITURES  
FOR THE FISCAL ENDED JUNE 30, 2022**

**Salaries expenditures:**

Board officials:

James D. "JD" Wilkins, II, President	\$ 5,120
Ivan "Sonny" O'Neil, Vice President	5,280
Charles F. Burgoyne	4,320
Teresa Heavner	5,280
Katrina "Katie" Hott	480
Betty Kimble	4,960

Superintendent	120,000
----------------	---------

Total salaries paid to other professional personnel	5,788,202
---	-----------

Total salaries paid to service personnel	2,173,217
--	-----------

Total salary expenditures	8,106,859
---------------------------	-----------

**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)	10,559,763
---	------------

Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)	10,613
---	--------

Total accrued expenditures, refunds, and other non-cash transactions (Net change)	159,865
---	---------

Total non-salary expenditures	10,730,241
-------------------------------	------------

Total expenditures per financial statements	<u>\$ 18,837,100</u>
---	----------------------

TOTAL PAYMENTS TO VENDORS  
IN EXCESS OF \$250 — FISCAL YEAR 2022

<u>VENOR NAME</u>	<u>AMOUNT PAID</u>		
A & S ENTERPRISES .....	1,734	EXCEL TRUCK GROUP .....	402
ABSOLUTE ASSURANCE DRUG .....	349	EXPERIENCE LEARNING INC. ....	66,550
ACTION CONSTRUCTION .....	47,877	EZCARE .....	592
ACTION FLOOR SYSTEMS .....	66,971	EZFLEX .....	7,711
ADAMS, DEBORAH LYNN .....	2,000	FACILISERV .....	17,208
ADVANTAGE TECHNOLOGY .....	94,740	FAIRBANKS METALS & SUPPLY,INC. ....	19,123
AIRGAS USA, LLC .....	929	FARMTEK (GROWERS SUPPLY) .....	1,034
ALAN TYE AND ASSOCIATES .....	985	FCCLA (FAMILY, CAREER & .....	644
ALT, MAHALA .....	324	FIFTH THIRD BANK .....	475,331
ALT'S WELDING .....	2,090	FIRE PROTECTION PRODUCTS, INC. ....	2,721
AMAZON CAPITAL SERVICES .....	64,958	FIRELIGHT BOOKS .....	1,190
AMAZON.COM .....	1,933	FLEETSOFTE .....	2,220
AMERICAN FLOOR MATS .....	452	FLEMING, JEREMY .....	290
AMERICAN SPEECH & HEARING ASSOC. ....	253	FLYING W FARMS .....	21,707
AP EXAMS (COLLEGE BOARD) .....	823	FOLLETT SCHOOL SOLUTIONS, INC. ....	745
APPALACHIAN APPRAISALS, LLC .....	4,000	FRANKLIN ELEMENTARY SCHOOL .....	14,577
APPALACHIAN SIGNALS & PRODUCTS .....	58,749	FRANKLIN GREAT VALU .....	3,794
APPTEGY, INC. ....	8,110	FRONTIER .....	14,029
ARIDEA SOLUTIONS .....	3,495	GALLIKER DAIRY COMPANY .....	43,685
AUTO-JET MUFFLER CORP .....	1,553	GAMETIME .....	14,839
BACKGROUND INVESTIGATION .....	3,337	GENEON TECHNOLOGIES .....	537
BARNETT, STEVEN .....	4,714	GENERATION GENIUS .....	1,050
BATTERIES PLUS LLC .....	6,019	GLOBE MICROSYSTEMS, INC. ....	672
BEATTY, WILLIAM .....	7,199	GOPHER SPORTS .....	1,302
BELLWETHER .....	273	GRAINGER .....	19,842
BIG "L" TIRE .....	11,703	GRANT COUNTY BD OF EDUCATION .....	358
BILL WARNER & SON TOWING .....	1,550	GRANT COUNTY PRESS .....	507
BLACK'S PAINT AND FLOOR .....	17,929	GREENBRIER AUDIOLOGY INC. ....	2,400
BLANKENSHIP, MICHAEL .....	29,680	GREENBRIER DAIRY LLC .....	2,240
BLAUCH BROTHERS INC. ....	22,300	GREENHOUSE MEGASTORE .....	1,383
BLUE BIRD BUS SALES .....	12,696	GUARDIAN-DENTAL .....	7,908
BOTKIN, DOUG .....	750	GUARDIAN-VISION .....	34,556
BOWLES RICE LLP .....	1,200	HAMTON ROADS CONTAINER SALES .....	7,050
BOWMANS DO IT BEST HARDWARE .....	6,489	HARDY TELECOMMUNICATIONS .....	15,425
BP BUSINESS SOLUTIONS .....	16,607	HARPER, ELIZABETH .....	437
BRANDYWINE ELEMENTARY SCHOOL .....	6,742	HARPER, LISA L .....	24,822
BRIGHTLY .....	6,237	HARTMAN, ERIC .....	671
BSN SPORTS .....	24,904	HARTMANS SERVICE STATION .....	2,461
BUNZL KOCH SUPPLIES .....	521	HEALTH FIRST .....	2,096
CALIBER EQUIPMENT, INC .....	6,686	HEAVNER, JANICE E .....	1,158
CAMPBELL PRINT CENTER .....	1,423	HEAVNER, TRAVIS .....	721
CANON FINANCIAL SERVICES .....	35,640	HEDRICK, CHARLES F .....	1,347
CAPITAL ELECTRIC .....	3,278	HEDRICK, MELISSA .....	1,047
CDW-GOVERNMENT, INC., .....	204,650	HEGGERTY .....	673
CEDAR MOUNTAIN SERVICES .....	367	HEVENER, KIMBERLEE .....	598
CENTRAL RESTAURANT PRODUCTS .....	19,215	HEVENER, NICOLE .....	2,826
CERTIPORT (NCS PEARSON INC) .....	723	HIGHWAY MOTORS, INC., .....	49,857
CHAMP, DEONA "EMMY" .....	5,342	HOBART SERVICE .....	2,962
CHAMP, HOLLY .....	2,200	HOLLOWAY, ASHLEY .....	275
CL CUSTER, LLC .....	546	HOMESTEAD MATERIALS .....	27,995
CLAIRMONT PRESS .....	525	HOUGHTON MIFFLIN HARCOURT .....	145,023
COLLEGEBOARD .....	2,547	HPS LLC .....	7,319
COMMUNICATION CARE, LLC .....	67,300	HUDL .....	8,000
COOK, JENNIFER .....	1,373	HUDSON, RONALD, JR. ....	2,118
COOK, LESLEY .....	327	INTEGRITY AUDIO SYSTEMS, INC., .....	1,341
CPG (CONTRACT PAPER GROUP, INC) .....	5,789	INTER-MOUNTAIN .....	1,615
CRAMER SECURITY & CAMERAS .....	25,258	INTERNAL REVENUE SERVICE -- EMPLOYER SHARE .....	591,259
DAILY NEWS-RECORD .....	1,708	IT SAVVY .....	993
DAVIS PUBLICATIONS, INC. ....	376	IXL LEARNING .....	34,364
DINSMORE AND SHOHL LLP .....	62,606	J & L'S RECONDITIONING .....	650
DOLLYWOOD FOUNDATION .....	3,103	J.T. MARTIN FIRE & SAFETY .....	3,899
DSO MECHANICAL .....	1,251,474	JAMES & LAW COMPANY .....	1,989
EASON, AMY .....	9,420	JAMES RIVER EQUIPMENT .....	3,650
EASON, DAVID .....	627	JAMISON, LISA .....	471
EDMENTUM .....	126,000	JC EHRLICH .....	8,613
EDUSPIRE SOLUTIONS .....	408	JOHNSON, TIM .....	1,859
EEIS (ELEVATING EQ. INSP. SVS) .....	800	JOSTENS INC. ....	971
EKON-O-PAC .....	812	KAR KARE .....	532
ELECTRONIC SPECIALITY CO. ....	1,752	KILMER'S FARM MARKET .....	167,450
EPIC .....	12,300	KIMBLE, RONALD .....	599
ESTATE OF KENNETH KOBLANK .....	250	KNICELY, TRISHA .....	275
EWELL EDUCATIONAL SERVICES .....	325	LAKESHORE LEARNING MATERIALS .....	442
		LAVENDER RAINE DESIGNS .....	577
		LAWSON PRODUCTS INC., .....	2,227
		LIBERTY DISTRIBUTORS, INC. ....	21,806
		LOOKOUT BOOKS .....	281
		LOWES HOME CENTER .....	326
		MARTINSBURG SERVICE CTR. ....	2,125
		MATHENY MOTOR TRUCK CO. ....	217,162
		MCGRAW-HILL SCHOOL EDUCATION .....	20,251
		MERCANTILE TITLE AGENCY, INC. ....	2,225
		MMW EXCAVATING .....	600
		MOBYMAX EDUCATION, LLC .....	351
		MONGOLD, CAROL .....	34,383
		MONPOWER .....	265,947
		MOOREFIELD EXAMINER .....	632
		MOTOROLA SOLUTIONS .....	29,108
		MOUNTAIN METAL FAB, LLC .....	6,765
		MOUNTAINMAN ART .....	850
		MOWERY, J.P. ....	1,225
		MT. SPRINKLER, LLC .....	3,355
		MULTITUDE FOODS, LLC .....	36,320
		NATIONAL BASEBALL HALL OF FAME .....	307
		NAVIGATE360, LLC .....	3,509
		NEIL, DENISE .....	290
		NESSELRODT, CARRIE .....	466
		NESSELRODT, JOSHUA .....	514
		NETWORKS & MORE, INC. ....	518
		NORTH EASTERN SUPPLY .....	13,589
		NORTH FORK DISPOSAL SVC, LLC .....	26,772
		NORTH FORK ELEMENTARY SCHOOL .....	4,094
		OFFICE PRODUCTS .....	250
		OTC BRANDS, INC CO., INC., .....	587
		OTIS ELEVATOR COMPANY .....	2,679
		OVERHEAD DOOR COMPANY .....	1,201
		OVERNIGHTGEEK COMPANIES .....	8,197
		OWENS HVAC .....	15,325
		PARTS & MORE .....	6,964
		PARTY MAGIC .....	550
		PEER'S SANITATION SERVICE, LLC .....	4,061
		PEIA .....	1,151,965
		PENCO SOLUTIONS, LLC .....	1,705
		PENDLETON CO. BD OF EDUC. ....	430
		PENDLETON COMMUNITY CARE .....	975
		PENDLETON COUNTY EMERGENCY .....	3,365
		PENDLETON COUNTY HEALTH DEPT. ....	1,750
		PENDLETON COUNTY LIBRARY .....	8,000
		PENDLETON COUNTY MIDDLE/HIGH .....	28,976
		PENDLETON COUNTY PSD .....	8,296
		PENDLETON COUNTY SCHOOLS .....	1,400
		PENDLETON COUNTY YOUTH SPORTS .....	8,000
		PENDLETON CULTURE AND LEARNING .....	750,000
		PENDLETON TIMES .....	6,359
		PETERSBURG ELECTRONICS .....	1,070
		PHARES, CHERYL .....	765
		PITNEY BOWES GLOBAL FINANCIAL .....	7,388
		POTOMAC HARDWARE INC. ....	5,013
		POTOMAC HIGHLANDS REC-CENTER .....	739
		POWERSCHOOL GROUP LLC .....	15,314
		QH DESIGN .....	2,740
		QUEEN CITY BUSINESS SYS .....	1,197
		QUILL CORP. ....	6,217
		RCS TRANSPORT, LLC .....	15,300
		REDMAN, MALLORY .....	500
		RENAISSANCE LEARNING, INC. ....	35,843
		RET. HEALTH BENEFIT TRUST FUND .....	175,298
		REXRODE, KITTY S. ....	23,729
		RICHARDSON, KIMBERLIE .....	1,400
		RLI SURETY .....	813
		ROB'S LOCKSMITH SERVICE .....	8,976
		RODGERS, TIM .....	7,812
		RODGERS, VIRGINIA (GINNY) .....	13,702
		ROSIER, WILLIAM .....	3,630
		RUTHERFORD JANITOR SUPPLY CORP .....	58,743
		SAVVAS .....	13,938
		SAWYERS, MARY .....	282
		SCENARIO LEARNING LLC .....	1,177
		SCHAEFFER MFG COMPANY .....	3,079
		SCHINDLER ELEVATOR CORP .....	3,562
		SCHOLASTIC INC MAGAZINES .....	836
		SCHOOL NURSE SUPPLY .....	1,982
		SCHOOL OUTFITTERS .....	1,057
		SCHOOL THERAPY SERVICES .....	83,289

SCOTT FLOOR COMPANY INC.....	137,751	WVASA.....	1,380
SHI INTERNATIONAL CORP.....	15,597	YOKUM, TAYLOR.....	2,800
SIMMONS BACKFLOW SERVICES.....	350	YOUNG'S MECHANICAL SOLUTIONS.....	17,161
SIMMONS BACKHOE SERVICE.....	30,805	ZDS LIMITED LIABILITY COMPANY.....	107,018
SITES AUTO PARTS CO.....	2,161	ZONES LLC.....	36,282
SITES, MICHELLE.....	2,070		
SLAUGHTER, STACY.....	3,361	Total non-salary expenditures paid in excess of two	
SMART HORIZONS.....	1,755	hundred fifty dollars (\$250).....	10,559,763
SMITH SERVICE AND REPAIR, LLC.....	5,051		
SMITH, DIANA B.....	41,021		
SODEXO, INC & AFFILIATES.....	328		
SOURCE 4.....	877		
SOUTH BRANCH CAREER &.....	31,060		
SOUTH FORK RURITAN CLUB.....	1,250		
SOUTHERN REFRIGERATION CORP.....	4,386		
SOUTHERN STATES.....	16,782		
SOUTHERN STATES-MOOREFIELD.....	207,944		
SPRUCE KNOB SENECA ROCKS TELE.....	4,170		
STAPLES BUSINESS ADVANTAGE.....	8,722		
STARFALL EDUCATION.....	810		
STEPHENS AUTO CENTER.....	29,633		
STEYER TENT SERVICE.....	2,288		
STUDIES WEEKLY.....	7,273		
SUBWAY.....	1,193		
T & K MARKETS LLC.....	4,123		
TAPROOT LEARNING.....	3,000		
TEACHER DIRECT.....	1,179		
TEACHER SYNERGY LLC.....	806		
TEACHERS SYNERGY, LLC.....	2,300		
TEAM TUTOR.....	24,863		
TETER, LINDA.....	253		
TETER, MANDA R.....	290		
THE CENTER.....	1,250		
THE CHILDREN'S HEALTH MARKET.....	16,985		
THE RECORDER.....	869		
THOMPSON, CAROL.....	1,075		
THORNHILL MOTOR CAR CO.....	23,095		
TIM PETERS.....	7,753		
T-MOBILE.....	2,898		
TMS NORTHEAST EQUIPARTS.....	14,480		
TOUCHTONE COMMUNICATIONS.....	274		
TOWN OF FRANKLIN.....	33,902		
TRA SCHOOL SOFTWARE SOLUTIONS.....	2,768		
TRAFERA.....	1,600		
TRAVELERS REMITTANCE CENTER			
WORKERS' COMP.....	25,829		
TRUCK ENTERPRISES - KEYSER.....	45,608		
TURNER, HELAN D.....	532		
VIRCO INC.....	4,240		
VIRGINIA REPERTORY THEATRE.....	800		
VISA.....	2,427		
WALGREENS.....	599		
WARNER, ELIZABETH.....	798		
WARNER, JERRY M.....	5,500		
WEAVER, MELISSA.....	274		
WEST MUSIC.....	935		
WEST VIRGINIA PAVING, INC.....	70,300		
WEST VIRGINIA UNIVERSITY.....	5,000		
WESTERN MARYLND MUSIC CENTER.....	1,179		
WINDSHIELD CITY.....	300		
WV BOARD OF RISK & INS. MGMT.....	77,270		
WV CASE.....	300		
WV CONSOLIDATED PUBLIC RETIREMENT.....	528		
WV CORRECTIONAL INDUSTRIES.....	663		
WV DEPT OF EDUCATION.....	16,400		
WV FCCLA.....	275		
WV SCHOOL BOARD ASSOCIATION.....	8,569		
WV SPEECH & HEARING ASSOC.....	400		
WV STATE AUDITOR.....	1,328		
WV STATE FIRE MARSHAL.....	250		
WV TEACHERS DEFINED CONTRIBUTION			
RETIRE.....	14,597		
WV TEACHERS RETIREMENT - SHARE OF			
STATE LIABILITY.....	1,347,812		
WV TEACHERS RETIREMENT PLAN 1A.....	65,333		
WV TEACHERS RETIREMENT PLAN 1B.....	487,821		
WV WOOD TECHNOLOGY CENTER.....	535		

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS  
 FYE JUNE 30, 2022

	11 General Current Expense	61 Special Revenue Fund	71 Special Revenue ESSERF Fund	41 Permanent Improvement Fund	51 Capital Projects Fund	Total Governmental
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>Assets:</b>						
Cash and cash equivalents	\$ 2,384,481	\$ (360,874)	\$ (542,836)	\$ 150,000	\$ 232,865	\$ 1,863,636
Investments	-	-	-	-	266,707	266,707
Inventory	-	-	-	-	-	-
Taxes receivable, net	81,693	-	-	-	-	81,693
Deposit with Retirement Board	115,411	-	-	-	-	115,411
Prepaid Workers' Comp	264	-	-	-	-	264
Food service receivable, net	-	-	-	-	-	-
Lease Receivable	-	80,201	-	-	-	80,201
Other receivables	2,807	6,869	-	-	-	9,676
Other prepaid expenses	15,677	-	-	-	-	15,677
Due from other governments:						
State aid receivable	70,982	-	-	-	-	70,982
PEIA allocation receivable	195,852	-	-	-	-	195,852
Reimbursements receivable	119,123	883,830	361,036	-	-	1,363,989
Due from other funds	-	-	-	-	-	-
<b>Total assets</b>	<b>2,986,290</b>	<b>610,026</b>	<b>(181,800)</b>	<b>150,000</b>	<b>499,573</b>	<b>4,064,089</b>
<b>Deferred outflows of resources</b>	-	-	-	-	-	-
<b>Total deferred outflow of resources</b>	-	-	-	-	-	-
<b>TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 2,986,290</b>	<b>\$ 610,026</b>	<b>\$ (181,800)</b>	<b>\$ 150,000</b>	<b>\$ 499,573</b>	<b>\$ 4,064,089</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Salaries payable and related payroll liabilities	\$ 694,315	\$ -	\$ -	\$ -	\$ -	\$ 694,315
Other post employment benefits payable	-	-	-	-	-	-
PEIA premiums payable	215,552	-	-	-	-	212,552
Accounts payable & Payable to others	39,962	38,310	1,413	-	444,793	524,478
Due to other fiscal agents	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
<b>Total liabilities</b>	<b>946,828</b>	<b>38,310</b>	<b>1,413</b>	<b>-</b>	<b>444,793</b>	<b>1,431,344</b>
<b>Deferred inflows of resources</b>	<b>33,428</b>	<b>1,454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,882</b>
<b>Total deferred inflows of resources</b>	<b>33,428</b>	<b>1,454</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,882</b>
<b>Fund Balances:</b>						
Nonspendable	168,672	-	-	-	-	168,672
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	670,274	-	-	-	-	670,274
Unassigned	1,167,087	570,262	(183,213)	150,000	54,780	1,758,916
<b>Total fund balances</b>	<b>2,006,033</b>	<b>570,262</b>	<b>(183,213)</b>	<b>150,000</b>	<b>54,780</b>	<b>2,597,862</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 2,986,290</b>	<b>\$ 610,026</b>	<b>\$ (181,800)</b>	<b>\$ 150,000</b>	<b>\$ 499,573</b>	<b>\$ 4,064,089</b>

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, 2022 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 27th day of September, 2022.

Lisa D. Jamison  
Notary Public

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