

PENDLETON COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION
June 30, 2022

	Primary Government	Component Units			
	Governmental Activities	Farmland Protection	Board of Parks	Board of Health	Economic Development
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 7,415,307	\$ 517,967	\$ 71,137	\$ 179,619	\$ 329,473
Receivables:					
Taxes	63,716				
Notes Due From					19,797
Other Governments		--		--	
Restricted assets:					
Reserve account		--		--	
Total Current Assets	7,479,023	517,967	71,137	179,619	349,270
Capital assets:					
Land	25,600	346,550	52,500		169,380
Construction in Progress	--				
Buildings	1,977,211		53,800		5,677,059
Improvements	2,057,038				
Machinery & equipment	2,337,619		165,275		336,922
Vehicles	456,650				
Less: Accum. Depr.	(4,549,424)		(156,221)		(2,348,187)
Total Capital Assets	2,304,694	346,550	115,354	--	3,835,174
Total Assets	\$ 9,783,717	\$ 864,517	\$ 186,491	\$ 179,619	\$ 4,184,444
DEFERRED OUTFLOWS					
Employer pension contributions subsequent to measurement period					
	159,179				
Total deferred outflows of resources	\$ 159,179				
LIABILITIES					
Current liabilities payable from current assets:					
Accounts payable	\$ 46,031	\$ --	\$ 1,377	\$ --	\$ --
Payroll Taxes payable	28,461	--	--	--	--
OPEB Liability	2,635	--	--	18,427	--
Accrued Note interest payable		--	--		
Noncurrent liabilities:					
Notes payable - due within one year					144,526
Notes payable - due more than one year		--	--		258,923
OPEB Liability (non-participating)	342,578	--	--		--
Deferred revenues:					
Unearned revenue	1,211,795	--	--	--	--
Net Pension Liability	219,662				
Comp. absences payable	97,700	--	--	35,848	
Total Liabilities	1,948,863	--	1,377	54,275	403,449
NET POSITION					
Invested in capital assets (net of related debt)					
Restricted	2,304,693	--	--	--	--
Unrestricted	5,689,340	864,517	185,114	125,344	3,780,995
Total Net Position	\$ 7,994,033	\$ 864,517	\$ 185,114	\$ 125,344	\$ 3,780,995

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

PENDLETON COUNTY, WEST VIRGINIA
STATEMENT OF ACTIVITIES
JUNE 30, 2022

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	\$ 2,094,587		\$ 431,088		\$ (1,663,499)					
Public Safety	1,299,469	739,150	46,421		(513,898)					
Health and sanitation	260,152				(260,152)					
Culture and recreation	127,567				(127,567)					
Social services	5,000				(5,000)					
Interest on long-term debt				--	--					
Total primary government	\$ 3,786,776	\$ 739,150	\$ 477,509	\$ --	(2,570,117)					
Component units:										
Farmland Protection	997	--	--	--	--	\$ (997)	--	\$ --	--	
Board of Parks	34,454	1,359	4,690				(28,405)			
Board of Health	497,328		407,656	--	--	--	--	(89,672)	--	
Development Authority	190,218			--	--	--	--	--	(190,218)	
Total component units	\$ 722,998	\$ 1,359	\$ 412,346	\$ --	--	(997)	(28,405)	(89,672)	(190,218)	
		General revenues:								
					2,664,361	--	--	--	--	
					--	--	--	--	--	
					--	--	--	--	--	
					--	--	--	--	--	
					205,847	66,303	--	--	--	
					--	--	--	--	--	
					4,419	--	--	--	--	
					--	--	--	--	--	
					--	--	--	--	193,155	
					21,112	608	--	92	881	
					--	--	35,232	--	22,727	
					(500)	--	--	--	--	
					40,151	--	--	--	--	
					362,323	--	1,870	--	8,945	
					3,297,713	66,911	37,102	92	225,708	
					Change in net position	727,596	65,914	8,697	(89,580)	35,490
					Net position - beginning	7,266,437	798,603	176,417	214,924	4,148,954
					Net position - ending	\$ 7,994,033	\$ 864,517	\$ 185,114	\$ 125,344	\$ 4,184,444

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

**PENDLETON COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2022**

	General	Coal Severance Tax	911	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS & DEFERRED OUTFLOWS					
Current:					
Cash and cash equivalents	\$ 4,955,115	\$ 10,329	\$ 674,328	\$ 1,775,535	\$ 7,415,307
Receivables:					
Taxes	56,262	7,454	--	--	63,716
Due from:					
Other funds		--	--	--	--
Other governments		--	--	--	-
Total assets & deferred outflows of resources	<u>\$ 5,011,377</u>	<u>\$ 17,783</u>	<u>\$ 674,328</u>	<u>\$ 1,775,535</u>	<u>\$ 7,479,023</u>
LIABILITIES, DEFERRED INFLOWS & FUND BALANCES					
Current Liabilities:					
Accounts payable	\$ 38,506	\$ 1,211	\$ 4,186	\$ 2,128	\$ 46,031
Payroll Taxes Payable	28,461	--		--	28,461
OPEB Payable	2,635	--		--	2,635
Total Current Liabilities	69,603	1,211	4,186	2,128	77,127
Deferred Inflow - Property Taxes	33,031	--	--	--	33,031
Unearned revenue	--	--	--	1,211,795	1,211,795
Total liabilities and deferred inflows of resources	<u>102,633</u>	<u>1,211</u>	<u>4,186</u>	<u>1,213,923</u>	<u>1,321,953</u>
Fund balances:					
Restricted	273,676			561,612	835,288
Committed	1,578,300			--	1,578,300
Assigned	3,000,000			--	3,000,000
Unassigned	56,768	16,572	670,142	--	743,482
Total fund balances	<u>4,908,744</u>	<u>16,572</u>	<u>670,142</u>	<u>561,612</u>	<u>6,157,070</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 5,011,377</u>	<u>\$ 17,783</u>	<u>\$ 674,328</u>	<u>\$ 1,775,535</u>	<u>\$ 7,479,023</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, 2022**

Total fund balances on the governmental fund's balance sheet.....\$ 6,157,070

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.).....2,304,693

Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note III.B.).....33,031

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.)..... (659,940)

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:.....159,179
 PERS: \$138,106
 DSRS: \$21,073

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

Net position of governmental activities\$ 7,994,033

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, 2022

	General	Coal Severance Tax	911	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES					
Taxes:					
Ad valorem property taxes	\$ 2,528,184	\$ --	\$ --	\$ 134,582	\$ 2,662,766
Alcoholic beverages tax		--	--		--
Hotel occupancy tax	96,762	--	--	--	96,762
Gas and oil severance tax	10,430	--	--	--	10,430
Coal severance tax		22,069	--	--	22,069
Other taxes	76,587	--	--	4,129	80,716
Licenses and permits	594	--	--	3,825	4,419
Intergovernmental:					
Federal		--	--		--
State	31,144	--	--	145,292	176,436
Charges for services	74,137	--	629,334	35,679	739,149
Fines and forfeits	6,899	--	--	33,251	40,151
Interest and investment earnings	20,153	--	571	388	21,112
Refunds/Reimbursements	277,707	--	--	--	277,707
Payments in lieu of taxes	301,073	--	--	--	301,073
Miscellaneous	76,081	--	6,273	2,261	84,616
	<u>3,499,749</u>	<u>22,069</u>	<u>636,178</u>	<u>359,407</u>	<u>4,517,404</u>
EXPENDITURES					
Current:					
General government	1,918,950	12,057	--	185,098	2,116,105
Public safety	1,183,581	--	141,454	68,386	1,393,422
Health and sanitation	267,494	--	--	--	267,494
Culture and recreation	100,980	--	--	12,213	113,193
Social services	5,000	--	--	--	5,000
Debt service:					
Principal		--	--	--	--
Interest		--	--	--	--
	<u>3,476,005</u>	<u>12,057</u>	<u>141,454</u>	<u>265,697</u>	<u>3,895,214</u>
Excess (deficiency) of revenues over (under) expenditures	23,744	10,012	494,724	93,710	622,190
OTHER FINANCING SOURCES (USES)					
Transfers in	524,011	--	--	22,850	546,862
Transfers (out)	(22,850)	--	(426,389)	(97,623)	(546,862)
Capital leases		--	--	--	--
	<u>501,161</u>	<u>--</u>	<u>(426,389)</u>	<u>(74,773)</u>	<u>(0)</u>
Net change in fund balances	524,905	10,012	68,335	18,937	622,190
Fund balances - beginning	4,383,839	6,560	601,807	542,674	5,534,880
Fund balances - ending	<u>\$ 4,908,744</u>	<u>\$ 16,572</u>	<u>\$ 670,142</u>	<u>\$ 561,612</u>	<u>\$ 6,157,070</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, 2022

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

Net change in fund balances - total governmental funds	\$ 622,190
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.).....	183,847
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.).....	(215,292)
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.)	(606)
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.....	(2,533)
Prior year deferred revenues: \$35,564	
Current year deferred revenues: \$33,031	
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.).....	--
Certain pension expenses in the statement of activities are recognized on the accrual basis of accounting in accordance with GASB 68 (Note V.).....	159,179
Amount of pension expenditures at fund level:	
PERS: 138,106	
DSRS: 21,073	
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.).....	(19,189)
Change in net assets of governmental activities.....	\$ <u>727,596</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, 2022

	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	\$ 2,388,527	\$2,338,527	\$ 2,528,184	\$ (2,142)	\$ 2,526,042	\$ 137,515
Alcoholic beverages tax				--	--	--
Hotel occupancy tax	70,400	100,400	96,762	--	96,762	(3,638)
Gas and oil severance tax	10,000	10,000	10,430	--	10,430	430
Other taxes	32,000	32,000	76,587	--	76,587	44,587
Licenses and permits	500	500	594	--	594	94
Intergovernmental:						
Federal					--	--
State	9,964	14,491	31,144	--	31,144	16,653
Charges for services	61,980	61,980	74,137	--	74,137	12,157
Fines and forfeits	7,000	7,000	6,899	--	6,899	(101)
Interest and investment earnings	3,000	3,000	20,153	(16,033)	4,120	1,120
Refunds/Reimbursements	268,436	268,436	277,707	--	277,707	9,271
Payments in lieu of taxes	200,000	200,000	301,073	--	301,073	101,073
Miscellaneous	52,000	71,000	76,081		76,081	5,081
Total revenues	3,103,807	3,157,334	3,499,749	(18,174)	3,481,575	324,241
EXPENDITURES						
Current:						
General government	3,567,362	4,834,745	1,918,950	69,140	1,988,090	2,846,655
Public safety	1,143,203	1,374,850	1,183,581	(4,538)	1,179,043	195,807
Health and sanitation	279,305	279,305	267,494	(1,089)	266,405	12,900
Culture and recreation	82,751	105,251	100,980	(1,005)	99,975	5,276
Social services	5,000	5,000	5,000		5,000	--
Total expenditures	5,077,621	6,599,151	3,476,005	62,507	3,538,512	3,060,639
Excess (deficiency) of revenues over (under) expenditures	(1,973,814)	(3,441,817)	23,744	(80,682)	(56,937)	3,384,880
OTHER FINANCING SOURCES (USES)						
Transfers in	473,814	509,226	524,011		524,011	14,785
Transfers (out)	--	--	(22,850)		(22,850)	(22,850)
Capital leases	--	--			--	--
Total other financing sources (uses)	473,814	509,226	501,161	--	501,161	(8,065)
Net change in fund balance	(1,500,000)	(2,932,591)	524,905	(80,682)	444,224	3,376,815
Fund balances - beginning	1,500,000	2,932,591	4,383,839	(1,451,247)	2,932,592	1
Fund balances - ending	\$ --	\$ --	\$4,908,744	\$ (1,531,929)	\$ 3,376,816	\$ 3,376,816

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, 2022

	<u>Budgeted Amounts</u>		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amt Budget Basis	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>				
REVENUES						
Taxes:						
Coal severance tax	\$ 12,000	\$ 12,000	\$ 22,069	\$(3,486)	\$ 18,583	\$ 6,583
	--					--
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>22,069</u>	<u>(3,486)</u>	<u>18,583</u>	<u>6,583</u>
EXPENDITURES						
Current:						
General government	<u>16,000</u>	<u>15,547</u>	<u>12,057</u>	<u>(255)</u>	<u>11,802</u>	<u>3,745</u>
Total expenditures	<u>16,000</u>	<u>15,547</u>	<u>12,057</u>	<u>(255)</u>	<u>11,802</u>	<u>3,745</u>
Net change in fund balance	(4,000)	(3,547)	10,012	(3,231)	6,781	10,328
Fund balances - beginning	<u>4,000</u>	<u>3,547</u>	<u>6,560</u>	<u>(3,012)</u>	<u>3,548</u>	<u>1</u>
Fund balances - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 16,572</u>	<u>\$(6,243)</u>	<u>\$ 10,329</u>	<u>\$ 10,329</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, 2022

	Agency Funds
ASSETS	
Non-pooled cash	\$ 145,780
Receivables:	
Taxes	<u>79,095</u>
Total receivables	<u>79,095</u>
Total assets and deferred outflows of resources	<u>\$ 224,875</u>
LIABILITIES	
Other payable	--
Due to: other funds	--
Due to: other governments	<u>\$ 224,875</u>
Total liabilities and deferred inflows of resources	<u>\$ 224,875</u>

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

**PENDLETON COUNTY
COMMISSION
VENDOR LIST
FISCAL YEAR ENDING
JUNE 30, 2022**

**VENDOR NAME
EXPENDITURES**

10-42 Tactical
LLC..... 719.49
911 Interpreters 14.95
Advantage
Technology 5,515.20
AFLAC 17,366.80
Air Quality Systems,
Inc..... 15,533.44
Alt, Brooke..... 3,806.36
Alt, Bruce D..... 2,800.00
APCO International,
Inc..... 1,305.00
Armentrout,
Bob..... 414.43
A & S
Industries..... 1,302.00
Assn. Of WV
Assessors 200.00
AT&T 1,861.58
AT&T Mobility .. 5,803.43
Atlantic Oil
Company 8,755.43
Atlas Geographic
Data, Inc..... 15,200.00
Attenti..... 3,888.05
Auto Trim 400.00
Avenu Insights
& Analytic 9,318.71
Basagic, Morgan... 400.00
Bates, Sarah 50.00
Battle Ridge
Kennels 8,500.00
Benchmark Pro
Seminars 100.00
Bennett, Dorothy
N. 250.00
Bennett, Nancy..... 250.00
Big Country
Amusements,
Inc..... 1,476.12
Big Earl's
Campground .. 1,400.00
Bland, Nila J. 250.00
Blue360 Media 215.95
Bob Robinson
Chevrolet..... 30,950.00
Boggs, Gene 231.14
Borror, Freda..... 303.08
Bowers Garage .. 4,183.00
Bowers, Justin... 5,500.00
Bowers, Matt 299.60
Bowers, Nancy..... 265.00
Bowman's Do It Best
Hardware 1,277.33
Brackman, Rose 15.00
Builders Group..... 706.73
Byers, Kennedy 28.08
Caliber Public
Safety 19,663.81
Calkins,
Ashley..... 1,443.36
Casto & Harris .. 5,203.90
CenturyLink 591.06
Compiled
Technologies. 12,485.00
Concept Seating
Govt LLC 1,532.46
Cornerstone 11,844.00

County
Commissioners
of WV..... 2,400.00
Creative Product
Source..... 1,142.69
Cummins Atlantic,
Inc..... 5,471.54
Dahmer, Macie..... 250.00
Davis, Anita D..... 310.10
Day, Josephine
M..... 250.00
DC
Computers.... 17,462.20
De Lage Landen
Financial 1,255.61
Dell Marketing
L.P. 2,860.00
Delta Dental.... 22,477.94
Dickison Mountain
Tire 65.00
Discount
Communications
..... 42,871.69
Div Justice &
Comm Svcs..... 750.00
Division of Motor
Vehicle..... 255.00
Downs, Philip 333.50
DSSC Solutions
Company 1,632.00
Eagle Business
Credit LLC 781.10
Eagle Carpet,
Inc..... 7,831.08
EH Roederer
Bookbindery... 5,460.00
Election Systems
& Software ... 22,962.40
Elyard, Charlie..... 78.00
ESRI, Inc..... 2,000.00
Extinguisher Sales
& Service..... 62.00
Faithful Friends
Animal Clinic... 576.50
Fire & Safety Equip
Co..... 1,353.00
FOP Seneca Trail
Lodge 1,000.00
Francotyp-Postalia,
Inc..... 978.55
Franklin Citizens
Corp 1,000.00
Franklin Oil Co.,
Inc..... 125.00
Franklin VFD,
Inc..... 485.00
Frontier..... 29,734.82
Frontier West
Virginia 5,688.00
Frontline Public
Safety 1,200.00
Fubar
Enterprises..... 3,672.16
Future
Generations..... 200.00
Futurity IT,
Inc..... 1,000.00
Ganoe
Communications
..... 45,125.77
General County
Fund 540,510.57
George, Katie..... 280.00
George, Sally 265.00
Gillespie,
Richard..... 2,345.40
Global Science &

Technology ... 56,047.93
Globalstar USA,
LLC..... 1,878.22
Goff
Appraisals 9,100.00
Grant County
Parks &
Recreation..... 600.00
Grant County
Press 399.74
Great Valu 520.06
Hampshire County
Sheriff..... 17,666.67
Harper, Berlin..... 340.52
Harper, Debbie 250.00
Hartman, Carole .. 105.50
Hartman, Janet... 649.96
Hawk Security
Systems 1,656.25
Health Reimb.
Account
Fund..... 22,850.28
Hedrick, L.
Wayne..... 290.21
Hedrick, Mary L.. 250.00
Hedrick, Pamela... 250.00
Hedrick, Regina... 250.00
Hensley, Natasha... 60.00
Highmark Blue
Cross Blue
Shield 403,343.79
Hinkle, Brenda ... 398.66
Hott, Emilie 103.96
Hott's Ag Services,
Inc..... 210.50
Huffman, John
M..... 347.54
Hull, Stephanie 59.67
Hutchison,
Mandy 71.68
Hyper Reach..... 3,900.00
J.D. Power &
Assoc 240.00
J & J Lawn
Service 2,000.00
J&K Pest
Control..... 105.00
J&L's
Reconditioning
..... 39,154.30
John Deere
Financial 8,868.92
Keplinger, JR..... 500.00
Kile, David..... 1,855.00
Kile, Faye..... 240.00
Kimble, Ginger ... 256.32
Kimble, Jason..... 108.00
King, Charles..... 38.61
Kline, Thomas R.. 250.00
Komax, LLC 157.94
Kopp, Donald L.,
II 288.00
Landes, Susan M.,
CCR 105.00
Landis Office Center
Inc..... 160.69
LEAF..... 1,633.50
Lightner's Electrical
LLC..... 6,313.85
Limestone Engine
Works 719.74
Mallow, April..... 624.15
Mallow, Paul..... 277.05
Mathew Bender &
Co..... 2,925.35
May, Linda L. 25.00
Miller, Kristi..... 25.00

Mitchell, Diana
M..... 153.94
Mitchell, Paula..... 250.00
Minor, Bruce..... 240.00
Moates, Jerline
M..... 250.00
Modern
Marketing..... 954.37
Mon Power..... 26,631.80
Morris, Luke
Michael..... 1,800.00
Motorola Solutions
Inc..... 17,811.50
Mtn View Lawn
Service 10,347.50
Muddy Feet
LLC..... 1,182.00
Mutual of
Omaha 9,632.01
Nash, Rhonda..... 250.00
Nelson
Construction..... 250.00
Nelson, Dorothy
M..... 250.00
Nesselrodt,
Joshua 100.00
North Fork Disposal
Service 1,245.13
officefurniture.com,
llc 2,090.02
Omni
Associates..... 25,633.00
OpAns, LLC..... 1,200.00
Otis Elevator
Company 2,394.00
Parr Public Safety
Equip 2,187.71
Parrish's Carpet
Service..... 90.10
Pendleton Animal
Welfare 5,000.00
Pendleton Board of
Parks &
Recreation.. 35,231.99
Pendleton
Community
Bank..... 321.07
Pendleton
Community
Care..... 284.56
Pendleton County
911 Fee
Fund..... 5,523.08
Pendleton County
Chamber of
Commerce 50.00
Pendleton Co.
Convention &
Visitor's
Bureau 45,392.77
Pendleton County
EDA 990.00
Pendleton County
Emergency
Rescue 42,483.09
Pendleton County
Firemen's
Assn..... 30,196.39
Pendleton County
Health
Dept..... 35,045.04
Pendleton County
Historical
Society..... 60.00
Pendleton County
Library 31,000.00
Pendleton Senior

& Family
Services..... 12,400.00
Pennybacker,
Diana 250.00
Pitsenbarger,
Peggy Jo 250.00
Postmaster..... 574.00
Potomac Hardware
Inc..... 4,021.45
Potomac Valley
Soil
Conservation.. 7,500.00
Potomac Valley
Transit
Authority..... 5,000.00
Public Service
District 355.24
Puffenberger,
Kevin 288.00
Putz, Wendy 265.00
Qlabs, Inc..... 371.00
Quill 8,976.92
RDJ Specialties,
Inc..... 8,119.73
Raines, Luci J..... 265.00
Region 8 Planning
& Dev..... 5,927.90
Regional Jail &
Correctional
..... 113,049.75
RELX Inc. DBA
Lexis Nexis.... 1,203.00
Retiree Health
Benefit
Fund..... 40,450.00
Roberson,
Frankie..... 574.85
Roberson Lawn
Care 13,322.22
Roberson, Tommy... 63.63
Rodgers,
Virginia 250.00
Roy, Dottie H..... 225.00
Ruddle,
Kimberly 290.00
Ryan Pace Comm.
Mgmt., LLC.... 2,100.00
Ryan, Terry..... 280.00
Safety Caution
Equipment..... 652.67
Schrock Saw &
Tool. Inc..... 114.36
Seneca Rocks
VFD 9,375.00
Seymour, Barbara
L..... 225.00
Seymour,
David 1,645.10
Sheffer, Gary 265.00
Shenandoah Valley
Office 5,201.47
Shentel..... 8,797.48
Sheriff of Pendleton
County 5,100.00
Shirk, Delores..... 25.00
Shriver, Mark..... 8.58
Simmons Backflow
Service 120.00
Simmons, Ruby 35.10
Simon, Jane E. 250.00
Simpson
Construction.. 25,710.14
Sisson, Shirley..... 250.00
Sites Auto
Parts 1,474.35
Sites, Doretha..... 250.00
Smith's Service &

Repair 390.00
Snyder, Judy..... 290.21
Software Systems,
Inc..... 14,820.45
Software Systems,
Postage
Escrow..... 6,340.04
South Fork VF Co.,
Inc..... 50.00
Sponaugle, Carroll
Lee 3,750.00
Spruce Knob Seneca
Rocks Tel. 10,640.18
State Tax
Department.. 21,921.05
Steptoe &
Johnson 1,000.00
SUR TEC, Inc. ... 2,963.00
Swigunski,
Jeralyn 250.00
Teter, Julie 250.00
Teter, Kathy 250.00
Teter, Kimberly... 250.00
The Thrasher
Group, Inc. ... 24,031.25
The Pendleton
Times..... 13,565.91
Town of
Franklin 7,326.81
Town of Franklin
Board of
Parks..... 12,000.00
Tri-County Fair
Assn 5,000.00
Turner, Deborah
F..... 265.00
Two-Way Radio
Service, Inc..... 550.00
Unified Solutions
LLC..... 5,995.00
United States
Treasury 98.42
United States Postal
Service..... 16,409.73
Upper Tract VFD ... 50.00
Upper Tract VFD
Trng Cntr 50.00
USDA, APHIS ... 2,500.00
Vandevander,
Liane..... 45.00
VISA..... 67,271.87
Valley
MicroComputers,
Inc..... 111.00
W.B. Mason,
Inc..... 3,634.10
Warner, Lois..... 250.00
Weimer
Automotive... 73,242.86
Wendlings Food
Service..... 630.29
Wex Bank 22,326.68
White, Elise 626.37
Whiterock
Excavating,
LLC 2,854.23
Wilburn, Shalee... 232.03
Willis, Patty..... 150.00
Wimer, Amy..... 71.68
Wimer,
Carolyn..... 2,800.00
Winebrenner,
Janet..... 700.00
Wright, Dreu 105.00
WV Assn of Circuit
Clerks 975.00
WV Association of

Counties	4,000.00
WV Assn of County Clerks...	500.00
WV Counties Risk Pool Insurance ...	71,477.78
WV Dept. Agriculture	1,838.70
WV Dept. Health & Human Resources	40.00
WV Deputy Retirement System.....	34,851.57
WV Deputy Sheriff.....	641.00
WV Emergency Mgmt Council....	125.00
WV Enhanced 911 Council	50.00
WV Public Employee's Retirement System.....	205,311.07
WV Sheriffs' Association	1,400.00
WV Signal & Light, Inc.....	4,266.00
WV State Auditor	21,875.00
WV State Police	3,410.52
WV Tax Deputies Association	10.00
WV University...	7,176.75
Xator Corporation	1,500.00
 TOTAL ...	 \$2,874,493.23

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, 2022 is true and correct to the best of our knowledge and belief.

Dated this 4th day of October, 2022.

Eugene McConnell
Carl Hevener

Attested:
Elise M. White, Clerk