

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FYE JUNE 30, 2023

	11 General Current Expense	61 Special Revenue	65 Special Revenue School Activity Fund	71 Special Revenue ESSERF	41 Permanent Improvement Fund	51 Capital Projects Fund	Total Governmental
Revenues:							
Property taxes	\$ 3,381,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,381,582
Other Local sources	86,790	190,511	360,595	-	-	-	637,896
State sources	9,714,287	806,416	-	-	-	-	10,520,702
Federal sources	297,766	1,569,961	-	1,100,217	-	-	2,967,945
Miscellaneous sources	42,249	-	-	-	-	-	42,249
Total revenues	13,522,674	2,566,888	360,595	1,100,217	-	-	17,550,374
Expenditures:							
Instruction	7,027,012	337,962	309,880	497,810	-	-	8,172,664
Supporting services:							
Students	668,040	593,068	-	19,227	-	-	1,280,336
Instructional staff	671,782	339,696	-	98,956	-	-	1,110,434
General administration	492,949	-	-	-	-	-	492,949
School administration	512,786	-	-	369,778	-	-	882,564
Central Services	346,355	90	-	-	-	-	346,445
Operation and maintenance of facilities	1,645,462	171,326	-	1,823	-	-	1,818,611
Student transportation	1,878,508	-	-	20,321	-	-	1,898,829
Other support services	-	-	-	-	-	-	-
Food services	31,200	1,139,083	-	-	-	-	1,170,283
Community services	26,025	39,893	-	-	-	-	65,918
Capital outlay	-	949,354	-	-	-	-	949,354
Debt service:							
Principal Retirement	32,410	-	-	-	-	-	32,410
Interest and fiscal charges	6,981	-	-	-	-	-	6,981
Total expenditures	13,339,510	3,570,473	309,880	1,007,915	-	-	18,227,778
Excess (deficiency) of revenues over expenditures	183,164	(1,003,585)	50,715	92,302	-	-	(677,404)
Other financing sources (uses):							
Proceeds from disposal of real or personal property	-	-	-	-	-	-	-
Proceeds from the sale of bonds	-	-	-	-	-	-	-
Premium on sale of bonds	-	-	-	-	-	-	-
Proceeds from finance lease	161,300	-	-	-	-	-	161,300
Proceeds from financed purchases	-	-	-	-	-	-	-
Proceeds from SBITAs	-	-	-	-	-	-	-
Transfers in	252,543	1,090,256	3,015	-	50,000	21,496	1,417,309
Transfers (out)	(1,312,127)	(9,865)	(3,015)	(92,302)	-	-	(1,417,309)
Total other financing sources (uses)	(898,284)	1,080,391	-	(92,302)	50,000	21,496	161,300
Extraordinary Item:							
Other post employment benefits:	-	-	-	-	-	-	-
Net change in fund balances	(715,120)	76,805	50,715	(0)	50,000	21,496	(516,104)
Fund balances - beginning	1,964,829	214,195	255,781	-	150,000	(21,496)	2,563,309
Prior period adjustments - (See Note_)	-	-	-	-	-	-	-
Fund balances - beginning, as restated	1,964,829	214,195	255,781	-	150,000	(21,496)	2,563,309
Fund balances - ending	\$ 1,249,709	\$ 291,001	\$ 306,496	\$ (0)	\$ 200,000	\$ (0)	\$ 2,047,205

PENDLETON COUNTY BOARD OF EDUCATION
SUPPLEMENTAL SCHEDULE OF
EXPENDITURES
FOR THE FISCAL ENDED JUNE 30, 2023

Salaries expenditures:

Board officials:	
James D. “JD” Wilkins, II, President	\$ 3,680
Ivan “Sonny” O’Neil, Vice President	3,840
Teresa Heavner	3,200
Katrina “Katie” Hott	3,840
Betty Kimble	3,680
Superintendent	125,000
Total salaries paid to other professional personnel	6,139,827
Total salaries paid to service personnel	2,262,745
Total salary expenditures	8,545,811

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)	9,331,297
Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)	8,434
Total accrued expenditures (PEIA payable - summer) (Net change)	73,018
Total accrued expenditures, refunds, and other non-cash transactions (Net change)	(40,662)
GASB 84 Individual School Expenditures	309,880
Total non-salary expenditures	9,681,967
Total expenditures per financial statements	\$ <u>18,227,778</u>

TOTAL PAYMENTS TO VENDORS
IN EXCESS OF \$250 — FISCAL YEAR 2023

<u>VENOR NAME</u>	<u>AMOUNT PAID</u>
A & S ENTERPRISES	3,027
ABSOLUTE ASSURANCE DRUG	1,267
ADVANTAGE TECHNOLOGY	3,503
AIRGAS USA, LLC	963
ALAN TYE AND ASSOCIATES	8,173
ALEXANDER, WESLEY	795
ALT, MAHALA	265
AMAZON CAPITAL SERVICES	57,872
ANGELTRAX	12,141
APPALACHIAN SIGNALS & PRODUCTS	83,110
APTTEGY, INC.	8,110
ASCEND ELEVATOR INSPECTION	800
ASKIN, SALLIE	1,600
ATCO INTERNATIONAL	268
AUTO-JET MUFFLER CORP	6,126
BACKGROUND INVESTIGATION	2,717
BARNETT,STEVEN	2,000
BATTERIES PLUS LLC	5,240
BEATTY, WILLIAM	9,022
BIG "L" TIRE	17,919
BILL WARNER & SON TOWING	2,856
BLACK BROTHERS PAINTING INC	45,383
BLACK'S PAINT AND FLOOR	20,809
BLAUCH BROTHERS INC.	296
BLUE BIRD BUS SALES	15,356
BOWLES RICE LLP	2,328
BOWMANS DO IT BEST HARDWARE	15,085
BP BUSINESS SOLUTIONS	19,686
BRANDYWINE ELEMENTARY SCHOOL	4,879
BRANDYWINE SCHOOL ASSOCIATION	875
BRIGHTLY	6,860
BROWN'S PAVING & CONSTRUCTION	81,650
BSN SPORTS	20,843
BUCKLAND, JOHN	1,400
BUNZL KOCH SUPPLIES	500
CAMPBELL PRINT CENTER	2,050
CANON FINANCIAL SERVICES	35,640
CAPITAL ELECTRIC	300
CDW-GOVERNMENT, INC.,	126,907
CEDAR MOUNTAIN SERVICES	298
CENTRAL RESTAURANT PRODUCTS	31,595
CERTIPORT (NCS PEARSON INC)	723
CHAMP, HOLLY	1,439
CHAMP, KENNA	548
CIVIX	2,584
CLAIRMONT PRESS	720
COLE-PARMER	252
COLLEGEBOARD	3,257
COLUMN SOFTWARE PBC	718
COMMUNICATION CARE, LLC	62,550
CONSOLIDATED PUBLIC RETIREMENT - BOARD MEMBERS	356
COOK, JENNIFER	4,047
COOK, LESLEY	349
COOPER, LUKE	2,000
COUNTRY RHODES SUITES	520
CPG (CONTRACT PAPER GROUP,INC)	14,790
CRAMER SECURITY &	1,800
CROMER, LEVI A.	400
CRYSTAL CLEANING SERVICE	653
CRYSTAL HUFFMAN-WARNER	3,271
DAILY NEWS-RECORD	2,169
DAVID MCCLURE	500
DAVIS, KIMBERLY G.	548
DEAN BROTHERS INC	11,215
DIGITAL BUYER	2,372
DILLON SUPPLY COMPANY	815
DINSMORE AND SHOHL LLP	36,135
DIRTY DOG CLEANING LLC	13,574
DOLLYWOOD FOUNDATION	3,444
DOVE, CAREY (SHAY)	396
DSO MECHANICAL	254,361

EASON, AMY	1,065
EDUSPIRE SOLUTIONS	1,000
ELECTRONIC SPECIALITY CO.	1,696
EPIC	18,344
EWELL EDUCATIONAL SERVICES	335
EXCEL STEEL	903
EXCEL TRUCK GROUP	6,780
EXPERIENCE LEARNING INC.	66,250
EZCARE	1,457
FAMILY DOLLAR STORE	820
FCCLA	728
FIFTH THIRD BANK	265,713
FIRE PROTECTION PRODUCTS, INC	5,546
FLEETSOFT	2,220
FLINN SCIENTIFIC	14,563
FLYING W FARMS	9,847
FOLLETT SCHOOL SOLUTIONS, INC.	801
FOUNDATION BUILDING MATERIALS	7,596
FRANKLIN ELEMENTARY SCHOOL	12,751
FRONTIER	13,703
FRONTIER COMMUNICATIONS CORP	7,875
GALLIKER DAIRY COMPANY	69,648
GAMETIME C/O CUNNINGHAM REC	3,420
GARGUS, MADISON	305
GENERATION GENIUS	700
GLOBE MICROSYSTEMS, INC.	750
GLOVER, DEBRA H.	2,726
GLOWFORGE	9,545
GORDON FOOD SERVICE	1,054
GOVERNMENT FORMS & SUPPLIES	666
GRAINGER	10,256
GRANT COUNTY BD OF EDUCATION	842
GRANT MEMORIAL HOSPITAL	349
GRANT SPECIALTIES	1,500
GRASS ROOTS LANDSCAPING	12,007
GREEN VALLEY BOOK FAIR	632
GREENBRIER AUDIOLOGY INC.	1,725
GUARDIAN-DENTAL	59,662
GUARDIAN-VISION	13,688
HARDY TELECOMMUNICATIONS	50,009
HARPER, ELIZABETH	578
HARPER, LISA L.	31,227
HARPER, SAMANTHA VITALE	445
HARTMAN, MELISSA	754
HEAVNER, JANICE E.	8,269
HEAVNER,TRAVIS	1,068
HEDRICK, CHARLES F.	825
HEVENER, KIMBERLEE	618
HEVENER, NICOLE	2,665
HIGHWAY MOTORS, INC.,	68,932
HOBART SERVICE	9,691
HOMESTEAD MATERIALS	4,493
HORIZON EDUCATION	12,596
HOUGHTON MIFFLIN HARCOURT	4,613
HOWARD, SHERRY	548
HPS LLC	12,888
HUDL	8,000
HUDSON, RONALD, JR.	2,862
INTER-MOUNTAIN	580
INTERNAL REVENUE SERVICE- EMPLOYER FICA	647,147
INTRADO INTERACTIVE SERVICES	1,892
ITEACH US, INC.	21,300
IXL LEARNING	2,740
J.T. MARTIN FIRE & SAFETY	1,230
JAMES & LAW COMPANY	72,559
JAMISON, LISA	740
JB AUTISM CONSULTING	21,000
JC EHRLICH	7,954
JF PETROLEUM GROUP	10,407
JONES, LEA	1,641
JOSTENS INC.	1,185
JUDY, ALI W.	504
JUDY, MARGARET	2,434
JUDY, WESLEY	341
KAR KARE	2,489
KEV GROUP INC.	4,552

KILMER'S FARM MARKET	105,026
KIMBLE, KENT	5,909
KINGMOR SUPPLY, INC.	19,884
KREIDER FOUR SEASONS EQUIP.INC	388
KRYSTAL RAYMOND	991
LANTZ CONSTRUCTION COMPANY	523,705
LAUREL HILL CONSTRUCTION	24,371
LAVENDER RAINE DESIGNS	1,123
LAWSON PRODUCTS INC.,	3,427
LEARN DESIGN APPLY, INC.	5,000
LIBERTY DISTRIBUTORS, INC.	19,594
LINEAGE ARCHITECTS	66,955
LOWES	1,028
MACGILL SCHOOL NURSE SUPPLIES	4,046
MARTINSBURG SERVICE CTR	10,833
MASON & BARRY INC.	3,582
MATHENY MOTOR TRUCK CO.	4,562
MCGRAW-HILL SCHOOL EDUCATION	99,612
MILLER, CHARLES M.	461
MILLER, DANIEL J.	464
MONGOLD, CAROL J BABASH	31,960
MONPOWER	292,283
MOORE, LORI	1,306
MORRIS DISTRIBUTING, INC.	435
MOTOROLA SOLUTIONS	47,430
MOUNTAIN AIR,HEATING & COOLING	49,824
MOWERY, J.P.	1,506
MT. SPRINKLER, LLC	2,500
MULLENS,DEONA "EMMY"	4,071
MULTI SERVICE TECHNOLOGY	6,108
MULTITUDE FOODS, LLC	3,938
NASCO	377
NATIONAL UNION FIRE INS. CO.	2,500
NAVIGATE360, LLC	3,509
NEOLA	18,525
NETWORKS & MORE, INC.	522
NORTH EASTERN SUPPLY	3,752
NORTH FORK DISPOSAL SVC, LLC	29,563
NORTH FORK ELEMENTARY SCHOOL	4,712
NWP MOTORS & MOWING	2,078
O.C. CLUSS	74,926
OFFICE PRODUCTS	11,140
O'NEIL, IVAN E. "SONNY"	354
OTIS ELEVATOR COMPANY	40,305
OVERHEAD DOOR COMPANY	5,770
OWENS HVAC	34,259
PACE ANALYTICAL SERVICES, LLC	250
PAP'S LUMBER & RENTAL	5,350
PARTS & MORE	7,816
PATHFUL INC.	7,500
PCB	3,751
PEER'S SANITATION SERVICE, LLC	4,217
PEIA - EMPLOYER HEALTH INSURANCE	1,240,107
PENCO SOLUTIONS, LLC	4,360
PENDLETON COMMUNITY CARE	975
PENDLETON COUNTY EMERGENCY	495
PENDLETON COUNTY HEALTH DEPT.	2,000
PENDLETON COUNTY LIBRARY	10,000
PENDLETON COUNTY MIDDLE/HIGH	18,462
PENDLETON COUNTY PSD	7,816
PENDLETON COUNTY PSD - NFES	539
PENDLETON TIMES	8,060
PETERSBURG ELECTRONICS	3,300
PITNEY BOWES GLOBAL FINANCIAL	5,048
PITSENBARGER, JESSICA	319
PLAUGHER, ROSE	1,092
POSITIVE PINS	867
POTOMAC HARDWARE INC.	7,616
POTOMAC HIGHLANDS REC-CENTER	316
POTOMAC STATE COLLEGE	297
POWERSCHOOL GROUP LLC	38,315
PROPST, JACQUELINE L.	3,824
PXI INC.	271
QH DESIGN	1,152
QUEEN CITY BUSINESS SYS	2,926
QUICK-LIVICK INC	9,225

QUILL CORP.	1,002	U.S. IMAGING SYSTEMS	617
RAMSEY SOLUTIONS	888	ULTRASOURCE	359
RANDY'S CONTRACTING SERVICES	3,200	UNITED STATES POSTAL SERVICE	525
RAYMOND GYMNASTICS	500	US BANK NATIONAL ASSOCIATION	267,397
RCS TRANSPORT, LLC	3,008	VANTAGE LEARNING, LLC	9,700
REGION 8 SWA - STS	699	VISA	3,843
RET. HEALTH BENEFIT TRUST FUND	52,141	WADDELL, KELLEEE	1,451
REXRODE, KITTY S.	17,008	WARNER, DARELL	9,684
REXRODE, MIKE G.	12,885	WARNER, JERRY M.	7,000
RHODES, VICTORIA	1,638	WEAVERS FLOORING AMERICA	61,099
RLI SURETY	813	WHITEROCK EXCAVATING, LLC	14,965
ROB'S LOCKSMITH SERVICE	40,710	WILLIS, MS. JENNIFER L.	352
RODGERS, TIM	8,181	WINDSHIELD CITY	600
RODGERS, VIRGINIA (GINNY)	14,120	WORLDWIDE EQUIPMENT - NEW BUS	119,272
ROMNEY SPORTS CONNECTION	7,525	WV BOARD OF RISK & INS. MGMT. - PROPERTY & LIAB.	107,832
ROSIER, WILLIAM	1,695	WV CORRECTIONAL INDUSTRIES	650
RUTHERFORD JANITOR SUPPLY CORP	62,019	WV DEPARTMENT OF ED	2,838
SAVVAS	22,343	WV DEPARTMENT OF HEALTH	990
SCHAEFFER MFG COMPANY	6,857	WV DEPT OF EDUCATION	6,850
SCHINDLER ELEVATOR CORP	3,728	WV DIVISION OF LABOR	270
SCHOLASTIC BOOK FAIRS	1,456	WV SCHOOL BOARD ASSOCIATION	9,443
SCHOLASTIC INC MAGAZINES	1,040	WV STATE AUDITOR	2,872
SCHOOL NURSE SUPPLY	2,460	WV STATE FIRE MARSHAL	275
SCHOOL THERAPY SERVICES	78,605	WV TEACH. DEF. BEN. PLAN 1B	535,870
SCHOOL'S IN	2,748	WV TEACH. DEF. BENEFIT PLAN 1A	54,706
SCOTT FLOOR COMPANY INC.	2,300	WV TEACHERS DEFINED CONTRIBUTION RETIREMENT	20,043
SEE, HOLLY	983	WV TEACHERS RETIREMENT - SHARE OF STATE LIABILITY	1,347,812
SHADE EQUIPMENT CO. INC.,	4,558	WV WOOD TECHNOLOGY CENTER	415
SHEN-VALLEY BAND	3,249	WVASA	1,000
SHRED-IT USA LLC	1,249	WVASHRO, INC.	260
SHREVE, LEEANN	256	YOUNG'S MECHANICAL SOLUTIONS	2,266
SIMMONS BACKFLOW SERVICES	350	YURACTION FACTION, LLC	1,350
SIMMONS BACKHOE SERVICE	29,294	ZONES LLC	34,323
SIMMONS, MARLENE	376		
SIMMONS, ROBIN	578		
SITES AUTO PARTS CO.	6,938		
SLEEP INN - CHARLESTON	267		
SMART HORIZONS	1,800		
SMITH SERVICE AND REPAIR, LLC	891		
SMITH, DIANA B.	1,366		
SOURCE 4	506		
SOUTH 40 SURVEYING	1,975		
SOUTH BRANCH CAREER & TECHNICAL	52,666		
SOUTH FORK RURITAN CLUB	750		
SOUTHERN REFRIGERATION CORP.	1,630		
SOUTHERN STATES	20,697		
SOUTHERN STATES-MOOREFIELD - DIESEL/PROPANE	240,524		
SOUTHERN THERMAL SOLUTIONS	56,861		
SPILMAN THOMAS & BATTLE, PLLC	1,083		
SPRUCE KNOB SENECA ROCKS TELE.	4,139		
STAFF DEVELOPMENT ASSOCIATES	2,281		
STAPLES BUSINESS ADVANTAGE	8,636		
STINSON, SHAWN	270		
STUDIES WEEKLY	717		
SUBWAY	1,225		
SUCCESS BY DESIGN INC.	1,105		
SUNNYSIDE SOLUTIONS	400		
T & K MARKETS LLC	6,129		
TAPROOT LEARNING	6,000		
TEACHERMADE.COM	1,157		
TEAM TUTOR	24,148		
TED DAVIS AUTO SALES	23,900		
TEL/LOGIC INC	5,355		
TETER, MANDA R.	399		
TETRICK & BARTLETT	39,900		
THE RECORDER	489		
TIM PETERS	6,051		
T-MOBILE	3,893		
TMS NORTHEAST EQUIPARTS	9,975		
TOUCHTONE COMMUNICATIONS	287		
TOWN OF FRANKLIN	30,013		
TRAVELERS - WORKERS COMPENSATION	22,534		
TRI-COUNTY TOOL RENTAL	800		
TRUCK ENTERPRISES - KEYSER	15,752		
TURNER, HELAN D.	561		
TYPING.COM LLC	701		
		Total non-salary expenditures paid in excess of two hundred fifty dollars (\$250)	9,331,297

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
FYE JUNE 30, 2023

	11 General Current Expense	61 Special Revenue Fund	65 Special Revenue School Activity Fund	71 Special Revenue ESSERF Fund	41 Permanent Improvement Fund	51 Capital Projects Fund	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES							
Assets:							
Cash and cash equivalents	\$ 1,802,733	\$ (592,841)	\$ 306,496	\$ (722,710)	\$ 200,000	\$ -	\$ 993,678
Taxes receivable, net	84,749	-	-	-	-	-	84,749
Deposit with Retirement Board	79,809	-	-	-	-	-	79,809
Prepaid Workers' Comp	189	-	-	-	-	-	189
Food service receivables, net	-	-	-	-	-	-	-
Other receivables	36,861	6,869	-	-	-	-	43,730
Other prepaid expenses	-	-	-	-	-	-	-
Due from other governments							
State aid receivable	70,851	-	-	-	-	-	70,851
EIA allocation	198,707	-	-	-	-	-	198,707
Reimbursements Receivable	80,004	971,845	-	851,085	-	-	1,848,934
Due from other funds	-	-	-	-	-	-	-
Total assets	2,353,903	331,873	306,496	128,375	200,000	-	3,320,646
Deferred outflows of resources	-	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-	-
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES							
	\$ 2,353,903	\$ 331,873	\$ 306,496	\$ 128,375	\$ 200,000	\$ -	\$ 3,320,646
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Salaries payable and related payroll liabilities	\$ 728,235	\$ -	\$ -	\$ 97,328	\$ -	\$ -	\$ 825,563
Other post employment benefits payable	-	-	-	-	-	-	-
PEIA premiums payable	285,570	-	-	-	-	-	285,570
Accounts payable & Payable to others	29,135	39,419	-	31,046	-	-	99,600
Due to other fiscal agents	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Total liabilities	1,042,939	39,419	-	128,375	-	-	1,210,732
Deferred inflows of resources	61,255	1,454	-	-	-	-	62,709
Total deferred inflows of resources	61,255	1,454	-	-	-	-	62,709
Fund Balances:							
Nonspendable	168,672	-	-	-	-	-	168,672
Restricted	351,117	-	-	-	-	-	351,117
Committed	249,556	-	-	-	-	-	249,556
Assigned	-	-	306,496	-	-	-	306,496
Unassigned	480,364	291,001	-	(0)	200,000	(0)	971,365
Total fund balances	1,249,709	291,001	306,496	(0)	200,000	(0)	2,047,205
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
	\$ 2,353,903	\$ 331,874	\$ 306,496	\$ 128,375	\$ 200,000	\$ (0)	\$ 3,320,647

PENDLETON COUNTY, WEST VIRGINIA,
BOARD OF EDUCATION

STATEMENT OF NET POSITION
FYE JUNE 30, 2023

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 993,678
Taxes receivable, net of allowance for uncollectible taxes	84,749
Deposit with Retirement Board	79,809
Other receivables	43,730
Prepaid Workers' Compensation	189
Other prepaid expenses	-
Due from other governments:	
State aid receivable	70,851
PEIA allocation receivable	198,707
Reimbursements receivable	1,848,934
Capital Assets:	
Land	531,054
Land Improvements	492,018
Buildings and improvements	43,325,459
Furniture and equipment	2,033,135
Vehicles	2,704,517
Construction in process	189,405
Less accumulated depreciation	(15,404,883)
Total capital assets, net of depreciation	33,870,705
Total assets	<u>37,191,351</u>
Deferred outflows of resources:	
Pension	42,406
Other post employment benefits (OPEB)	234,664
Other	-
Total deferred outflows of resources	<u>277,070</u>
Total assets and deferred outflows of resources	<u>\$ 37,468,421</u>
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION	
Liabilities:	
Salaries payable and related payroll liabilities	\$ 825,563
PEIA premiums payable	285,570
Compensated absences	56,543
Accounts payable	99,600
Financed purchases and other SBITA liability	68,321
Due within one year:	
Financed purchases and other SBITA liability	185,689
Net other post employment benefit (OPEB) liability-Proportionate Share	55,712
Total liabilities	<u>1,576,997</u>
Deferred inflows of resources:	
Pension	59,912
Other post employment benefit (OPEB)	360,759
Other	-
Total deferred inflows of resources	<u>420,671</u>
Total liabilities and deferred inflows of resources	<u>\$ 1,997,668</u>
Net Position:	
Net Investment in Capital Assets	33,870,705
Restricted for:	
Debt service	-
Special projects	-
Capital projects	-
Unrestricted	1,600,048
Total net position	<u>\$ 35,470,753</u>

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF ACTIVITIES

FYE JUNE 30, 2023

Functions	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 6,961,972	\$ -	\$ 2,276,602	\$ -	\$ (4,685,370)
Supporting services:					
Students	1,237,776	220,222	375,187	-	(642,367)
Instructional staff	1,058,319	-	111,484	-	(946,835)
General administration	472,758	-	-	-	(472,758)
School administration	853,621	-	-	-	(853,621)
Central services	299,215	-	-	-	(299,215)
Operation and maintenance of facilities	1,375,374	42,249	127,785	-	(1,205,340)
Student transportation	1,615,386	-	-	-	(1,615,386)
Other support services	(250)	-	-	-	250
Food services	1,058,505	660,030	116,018	-	(282,457)
Community services	65,918	-	-	-	(65,918)
Interest on long-term debt/finance leases	6,981	-	-	-	(6,981)
Total governmental activities	15,005,575	922,501	3,007,076	-	(11,075,999)
General revenues:					
Property taxes					3,395,152
Unrestricted state aid					6,901,455
Unrestricted investment earnings					79,445
Unrestricted grants and contributions					445,475
Extraordinary item - other post employment benefits					-
Gain (loss) on disposal of capital assets					-
Gain (loss) on termination of ROU assets					-
Transfers in					1,417,309
Transfers (out)					(1,417,309)
Total general revenues, extraordinary items and transfers					10,821,53
Change in net position					(254,463)
Net assets - beginning					35,725,216
Prior period adjustments - (See Note _)					-
Net position- beginning, as restated					35,725,216
Net position - ending					\$ 35,470,753

See Notes to Financial Statements

**RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
FYE JUNE 30, 2023**

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

However, in the statement of net position, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The effect on net position is the amount by which capital outlays exceed depreciation in the current period.

Certain receivables will be collected this year but are not available soon enough to pay for the current period's expenditures. Thi is the amount by which such receivables increased (decreased).

A portion of the change in fund balances is the proceeds from financed purchases. Those proceeds are not considered revenue items for the purpose of this statement.

Differences in the cost and accumulated depreciation on disposed capital assets are reported as a loss and reduction in net position in the statement of activities.

Governmental funds report district pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

Governmental funds report district OPEB contributions as expenditures. However, in the Statement of Activities, the cost of OPEB benefits earned net of employee contributions is reported as OPEB expense.

Financial purchases are reported as liabilities in the statement of net position, but are only reported in government funds to the extent they have matured. This is the amount by which financed purchases decreased. 32,410

Change in net assets of governmental activities	\$ (254,463)
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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, 2023 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 26th day of September, 2023.

Lisa D. Jamison
Notary Public

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