

LEGAL ADVERTISEMENTS

PENDLETON COUNTY, WEST VIRGINIA STATEMENT OF NET POSITION June 30, 2023

PENDLETON COUNTY, WEST VIRGINIA STATEMENT OF ACTIVITIES JUNE 30, 2023

	Primary Government	Component Units			
	Governmental Activities	Farmland Protection	Board of Parks	Board of Health	Economic Development
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 7,840,737	\$ 576,568	\$ 71,088	\$ 228,286	\$ 262,211
Receivables:					
Taxes	72,478	--	--	--	--
Notes	--	--	--	--	17,797
Due From					
Other Governments	--	--	--	--	--
Restricted assets:					
Reserve account	--	--	--	--	--
Total Current Assets	7,913,215	576,568	71,088	228,286	280,008
Capital assets:					
Land	25,600	346,550	52,500	--	169,380
Construction in Progress	--	--	--	--	--
Buildings	1,977,211	--	53,800	--	5,708,912
Improvements	2,057,038	--	--	--	--
Machinery & equipment	2,543,963	--	165,275	--	531,009
Vehicles	498,344	--	--	--	--
Less: Accum. Depr.	(4,761,211)	--	(163,941)	--	(2,574,127)
Total Capital Assets	2,340,945	346,550	107,634	--	3,835,174
Total Assets	\$ 10,254,160	\$ 923,118	\$ 178,722	\$ 228,286	\$ 4,115,182

DEFERRED OUTFLOWS					
Employer pension contributions subsequent to measurement period					
	163,782	--	--	--	--
Total deferred outflows of resources	\$ 163,782	--	--	--	--

LIABILITIES					
Current liabilities payable from current assets:					
Accounts payable	\$ 223,557	\$ --	\$ 173	\$ --	\$ --
Payroll Taxes payable	21,329	--	--	--	--
OPEB Liability	1,784	--	--	1,539	--
Noncurrent liabilities:					
Notes payable - due within one year	--	--	--	--	144,526
Notes payable - due more than one year	--	--	--	--	221,063
OPEB Liability (non-participating)	342,578	--	--	--	--
Deferred revenues:					
Net Pension Liability	219,662	--	--	--	--
Comp. absences payable	113,734	--	--	24,012	--
Total Liabilities	922,643	--	173	25,551	365,589

NET POSITION					
Invested in capital assets (net of related debt)					
Restricted	2,340,945	346,550	107,634	--	3,469,585
Unrestricted	850,973	--	--	--	--
	5,216,621	576,568	70,915	202,735	282,008
Total Net Position	\$ 8,408,539	\$ 923,118	\$ 178,549	\$ 202,735	\$ 3,751,593

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, 2023

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amounts Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final				
REVENUES						
Taxes:						
Ad valorem property taxes	\$ 2,387,069	\$ 2,404,169	\$ 2,473,957	\$ 7,380	\$ 2,481,337	\$ 77,168
Alcoholic beverages tax	2,000	2,000	2,903	--	2,903	903
Hotel occupancy tax	100,000	109,647	111,503	--	111,503	1,856
Gas and oil severance tax	10,000	10,000	33,371	--	33,371	23,371
Other taxes	60,000	60,000	127,543	--	127,543	67,543
Licenses and permits	500	500	382	--	382	(118)
Intergovernmental:						
Federal	--	20,730	20,730	--	20,730	--
State	10,000	10,000	9,091	--	9,091	(909)
Charges for services	62,250	62,250	82,131	--	82,131	19,881
Fines and forfeits	7,000	7,000	6,744	--	6,744	(256)
Interest and investment earnings	3,000	63,305	96,748	(33,256)	63,492	187
Refunds/Reimbursements	268,436	316,264	280,122	--	280,122	(36,142)
Payments in lieu of taxes	200,000	900,000	737,550	--	737,550	(162,450)
Miscellaneous	67,000	71,750	64,808	--	64,808	(6,942)
Total revenues	3,177,255	4,037,615	4,047,583	(25,876)	4,021,707	(15,908)
EXPENDITURES						
Current:						
General government	4,964,868	6,094,280	2,493,956	(75,468)	2,418,488	3,675,792
Public safety	1,390,480	1,508,134	1,353,669	(89,819)	1,263,850	244,284
Health and sanitation	277,305	317,467	301,638	(416)	301,222	16,245
Culture and recreation	105,051	114,999	118,950	(4,004)	114,946	53
Social services	5,000	5,000	5,000	--	5,000	--
Total expenditures	6,742,704	8,039,880	4,273,213	(169,707)	4,103,506	3,936,374
Excess (deficiency) of revenues over (under) expenditures	(3,565,449)	(4,002,265)	(225,630)	143,831	(81,799)	3,920,466
OTHER FINANCING SOURCES (USES)						
Transfers in	565,449	625,449	605,161	--	605,161	(20,289)
Transfers (out)	--	--	(17,864)	--	(17,864)	(17,864)
Capital leases	--	--	--	--	--	--
Total other financing sources (uses)	565,449	625,449	587,296	--	587,296	(38,153)
Net change in fund balance	(3,000,000)	(3,376,816)	361,666	143,831	505,497	3,882,313
Fund balances - beginning	3,000,000	3,376,816	4,908,744	(1,531,929)	3,376,815	(1)
Fund balances - ending	\$ --	\$ --	\$ 5,270,410	\$ (1,388,098)	\$ 3,882,312	\$ 3,882,312

PENDLETON COUNTY, WEST VIRGINIA STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND June 30, 2023

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amts Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final				
REVENUES						
Taxes:						
Coal severance tax	\$ 16,000	\$ 27,307	\$ 26,388	\$ 919	\$ 27,307	\$ --
Total revenues	16,000	27,307	26,388	919	27,307	--
EXPENDITURES						
Current:						
General government	25,000	37,636	28,368	(294)	28,074	9,562
Total expenditures	25,000	37,636	28,368	(294)	28,074	9,562
Net change in fund balance	(9,000)	(10,329)	(1,980)	1,213	(767)	9,562
Fund balances - beginning	9,000	10,329	16,572	(6,243)	10,329	--
Fund balances - ending	\$ --	\$ --	\$ 14,592	\$ (5,030)	\$ 9,562	\$ 9,562

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

	Program Revenues				Net (Expense) Revenues and Changes in Net Position				
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Farmland Protection	Board of Parks	Board of Health	Economic Development	
Functions/Programs									
Primary government:									
Governmental activities:									
General government	\$ 2,675,957	\$ --	\$ 806,063	\$ --	\$ (1,869,894)	--	--	--	--
Public Safety	1,453,826	756,301	--	86,344	(611,181)	--	--	--	--
Health and sanitation	294,589	--	--	--	(294,589)	--	--	--	--
Culture and recreation	104,686	--	--	--	(104,686)	--	--	--	--
Social services	5,000	--	--	--	(5,000)	--	--	--	--
Interest on long-term debt	--	--	--	--	--	--	--	--	--
Total governmental activities	4,534,058	756,301	806,063	86,344	(2,885,350)	--	--	--	--
Total primary government	\$ 4,534,058	\$ 756,301	\$ 806,063	\$ 86,344	(2,885,350)	--	--	--	--
Component units:									
Farmland Protection	16,959	--	--	--	(16,959)	--	\$ --	\$ --	--
Board of Parks	50,609	1,420	4,690	--	--	(44,499)	--	--	--
Board of Health	371,944	--	432,245	--	--	--	60,301	--	--
Development Authority	307,770	--	22,727	--	--	--	--	(285,043)	--
Total component units	\$ 747,282	\$ 1,420	\$ 459,662	\$ --	(16,959)	(44,499)	60,301		

LEGAL ADVERTISEMENTS

Legal Advertisements Continued from Page 7

Kustom Signals, Inc. 2,790.00 <hr/> PENDLETON COUNTY, WEST VIRGINIA STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS June 30, 2023	Landes, Susan M., CCR.... 18.00 Landis Office Center Inc 223.25 LEAF..... 5,673.50 Lightner's Electrical LLC..... 7,365.00 Limestone Engine Works 261.49 Lumin8 1,450.00 Mallow, April..... 263.25 Mallow, Mae 60.00 Mallow, Paul..... 440.09 Mathew Bender & Co..... 3,530.96 Mathias-Baker VFD 250.00 May, Linda L. 25.00 Maysville VFD..... 250.00 McDowell VFD 1,000.00 Mead & Hunt, Inc. 5,550.00 Miller, Kristi..... 50.00 Mitchell, Diana M. 988.48 Mitchell, Paula 250.00 Minor, Bruce..... 466.83 MMW Excavating 3,650.00 Moates, Jerline M. 301.25 Modern Marketing..... 1,611.85 Mon Power..... 27,349.28	Moorefield VFD 250.00 Morland, Jimmy... 500.00 Motorola Solutions Inc. 21,647.28 Mountain State Cabling 1,235.00 Mt. Air Heating & Cooling..... 14,875.00 Mutual of Omaha, Employer 1,267.28 Nash, Rhonda..... 250.00 National Sheriffs' Assn 71.00 Nesselrodt, Joshua 100.00 North Fork Disposal Service 826.75 North River Co. 7..... 250.00 Office of Emergency Mgmt..... 4,650.00 Omni Associates... 228,869.50 OpAns, LLC 5,300.00 Otis Elevator Company 2,472.48 Overhead Door Company 558.57 Panthera Training LLC..... 6,000.00 Parker, Barbara ... 250.00 Parr Public Safety Equip..... 6,260.10 Pendleton Animal Transit Authority..... 5,000.00 Welfare 5,000.00 Pendleton Board of Parks & Recreation.. 35,773.65 Pendleton Community Bank 485.36 Pendleton County Chamber of Commerce 50.00 Pendleton Co. Convention & Visitor's Bureau..... 105,396.98 Pendleton County EDA 14,382.70 Pendleton County Health Dept. 35,000.00 Pendleton County Library 36,000.00 Pendleton Senior & Family Services 12,400.00 Petersburg VFD ... 250.00 Phares, Angela 250.00 Pitsenbarger, Peggy Jo 250.00 Postmaster..... 630.00 Potomac Hardware Inc. 1,021.15 Potomac Highlands Shrine..... 100.00 Potomac Valley Soil Conservation 7,500.00	Potomac Valley Sheriff of Hardy County 25.00 Sheriff of Pendleton County 7,440.00 Shirk, Delores..... 225.00 Shriver, Michael.... 60.00 Simmons Backhoe Service..... 3,350.00 Simmons Backflow Service 130.00 Simmons, Ruby 59.63 Simon, Jane E. 250.00 Simpson Construction... 3,678.28 Sisson, Shirley A. . 240.00 Sites Auto Parts Company 240.38 Smith, Sandie..... 42.01 Smith's Service & Repair 42,515.00 Social Security/Medicare, Employer.. 137,727.27 Software Systems, Inc. 25,300.00 Software Systems, Postage Escrow 7,726.76 South Fork VF Co., Inc. 4,041.31 Spilman Thomas & Battle..... 1,882.00 Spruce Knob Seneca Rocks Tel. 10,841.18 SSC, Inc. - Moorefield 1,009.37 State Tax Department.. 16,062.11 SUR TEC, Inc. 2,963.00 Swigunski, Jeralyn 265.00 TESSCO Incorporated... 5,462.96 Teter, Julie A. 308.75	Teter, Kathy 250.00 Teter, Kimberly.... 250.00 The Collins Group.. 73.46 The Thrasher Group, Inc. ... 36,020.00 The Pendleton Times 12,052.61 The Power Connection, Inc. 649.36 Thomas, James Sr..... 1,200.00 Thomas VFD..... 250.00 T J Bowman Inc. 7,000.00 T&K Markets LLC..... 418.44 TNVC 13,951.12 Total id Solutions 247.00 Town of Franklin 6,728.90 Town of Franklin Board of Parks 12,000.00 T-Mobile..... 167.80 Turner, Deborah F. 265.00 Unified Solutions LLC..... 5,695.00 United States Treasury 103.23 Upper Tract CERT 1,000.00 Upper Tract VFD 3,208.10 Upper Tract VFD Trng Cntr ... 50.00 VISA..... 33,514.38 Valley MicroComputers, Inc. 1,918.99 W.B. Mason, Inc. 2,791.03 Waggy, Paula..... 225.00	Walnut Street Ladies Aid 200.00 Warner, Lois..... 250.00 Wex Bank 24,565.03 White, Elise 203.05 Whitmer VFD 250.00 Wilburn, Shalee... 279.19 Wimer, Carolyn 2,800.00 Winebrenner, Janet..... 400.00 Winebrenner, Joe 1,000.00 WV Assn of Circuit Clerks 975.00 WV Association of Counties 4,000.00 WV Assn of County Clerks... 500.00 WV Correctional Ind. 1,074.88 WV Counties Risk Pool Insurance... 79,527.01 WV Dept. Agriculture..... 1,410.30 WV Deputy Retirement, Employer.... 22,883.16 WV Division of Labor 180.00 WV Emergency Mgmt Council... 125.00 WV Emergency Services Retirement, Employer.... 2,151.43 WV Enhanced 911 Council 500.00 WV Public Employee's Retirement, Employer.. 138,747.72 WV Sheriffs' Association 1,400.00 WV Signal & Light, Inc..... 8,583.17 WV State Auditor 9,370.00 WV State Police 4,029.44 WV Tax Deputies Association 10.00 WV University 12,787.00 Yokum, Dana..... 291.60
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**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, 2023**

Amounts reported for governmental activities in the statement of activities are different because:	
Net change in fund balances - total governmental funds	\$ 372,625
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.).....	270,296
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.).....	(233,543)
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.)	(500)
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.....	17,060
Prior year deferred revenues: \$33,030	
Current year deferred revenues: \$50,090	
Certain pension expenses in the statement of activities are recognized on the accrual basis of accounting in accordance with GASB 68 (Note V.).....	163,782
Amount of pension expenditures at fund level: PERS: \$138,748 DSRS: \$22,883 EMSRS: \$2,151	
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.).....	(16,034)
Change in net assets of governmental activities.....	<u>\$ 573,686</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, 2023**

Total fund balances on the governmental fund's balance sheet.....	\$ 6,529,695
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.).....	2,340,945
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note III.B.).....	50,090
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.).....	(675,974)
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 - Employer contributions to pension plan after measurement date:.....	163,782
PERS: \$138,748 DSRS: \$22,883 EMSRS: \$2,151	
Net position of governmental activities	<u>\$ 8,408,539</u>

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

TOTAL ... \$5,255,337.56

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, 2023 is true and correct to the best of our knowledge and belief.

Dated this 3rd day of October, 2023.

Carl Hevener
Roger Dahmer
Jimmie Bennett

Attested:
Elise M. White, Clerk 1c