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**ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FYE JUNE 30, 2023**

	11	61	65	71	21	31	41	51	Total
	General	Special	Special	Special	Debt	Bond	Permanent	Capital	Total
	Current	Special	School Activity	Revenue	Service	Construction	Improvement	Projects	Governmental
	Expense	Revenue	Fund	ESSERF	Fund	Fund	Fund	Fund	
<b>Revenues:</b>									
Property taxes	\$ 3,875,370	\$ - 0	\$ - 0	\$ - 0	\$ 920,107	\$ - 0	\$ - 0	\$ - 0	\$ 4,795,477
Other Local sources	\$ 151,474	\$ 3,854	\$ - 0	\$ - 0	\$ 23,339	\$ 90,330	\$ - 0	\$ - 0	\$ 268,997
State sources	\$ 13,515,313	\$ 359,509	\$ - 0	\$ - 0	\$ - 0	\$ - 0	\$ - 0	\$ 8,328,524	\$ 22,203,346
Federal sources	\$ 232,526	\$ 4,369,439	\$ - 0	\$ 3,229,063	\$ - 0	\$ - 0	\$ - 0	\$ - 0	\$ 7,831,028
Miscellaneous sources	\$ 275,226	\$ - 0	\$ 637,902	\$ - 0	\$ - 0	\$ - 0	\$ - 0	\$ - 0	\$ 913,128
<b>Total revenues</b>	<b>18,049,909</b>	<b>4,732,802</b>	<b>637,902</b>	<b>3,229,063</b>	<b>943,446</b>	<b>90,330</b>	<b>- 0</b>	<b>8,328,524</b>	<b>36,011,976</b>
<b>Expenditures:</b>									
Instruction	10,361,595	1,547,339	620,960	1,668,886	- 0	- 0	- 0	- 0	14,198,780
Supporting services:									
Students	1,079,579	389,616	- 0	313,137	- 0	- 0	- 0	- 0	1,782,332
Instructional staff	589,671	434,343	- 0	95,217	- 0	- 0	- 0	- 0	1,119,231
General administration	438,457	- 0	- 0	- 0	- 0	- 0	- 0	- 0	438,457
School administration	892,723	- 0	- 0	52,090	- 0	- 0	- 0	- 0	944,813
Central Services	281,987	6,100	- 0	64,814	- 0	- 0	- 0	- 0	352,901
Operation and maintenance of facilities	1,819,713	25,070	- 0	224,977	- 0	485,337	- 0	- 0	2,555,097
Student transportation	3,055,832	7,417	- 0	44,273	- 0	- 0	- 0	- 0	3,107,522
Other support services	4,125	- 0	- 0	- 0	- 0	- 0	- 0	- 0	4,125
Food services	120,011	2,447,201	- 0	31,782	- 0	- 0	- 0	- 0	2,598,994
Community services	35,118	- 0	- 0	- 0	- 0	- 0	- 0	- 0	35,118
Capital outlay	10,386	- 0	- 0	- 0	- 0	1,347,183	- 0	9,332,270	10,689,839
Debt service:									
Principal retirement	183,283	- 0	- 0	- 0	560,000	- 0	- 0	- 0	743,283
Interest and fiscal charges	32,133	- 0	- 0	- 0	223,866	- 0	- 0	- 0	255,999
Finance Leases:									
Principal payment expense	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Interest Expense	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
<b>SBITAs:</b>									
Principal payment expense	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Interest Expense	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
<b>Total expenditures</b>	<b>18,904,613</b>	<b>4,857,086</b>	<b>620,960</b>	<b>2,495,176</b>	<b>783,866</b>	<b>1,832,520</b>	<b>- 0</b>	<b>9,332,270</b>	<b>38,826,491</b>
Excess (deficiency) of revenues over expenditures	(854,704)	(124,284)	16,942	733,887	159,580	(1,742,190)	- 0	(1,003,746)	(2,814,515)
<b>Other financing sources (uses):</b>									
Proceeds from disposal of real or personal property	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Proceeds from the sale of bonds	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Premium on sale of bonds	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Proceeds from finance lease	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Proceeds from financed purchases	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Proceeds from SBITAs	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Transfers in	981,817	248,437	67,298	- 0	- 0	- 0	50,000	- 0	1,347,552
Transfers (out)	(1,148,066)	(114,924)	(45,987)	(31,664)	- 0	(6,911)	- 0	- 0	(1,347,552)
<b>Total other financing sources (uses)</b>	<b>(166,249)</b>	<b>133,513</b>	<b>21,311</b>	<b>(31,664)</b>	<b>- 0</b>	<b>(6,911)</b>	<b>50,000</b>	<b>- 0</b>	<b>- 0</b>
<b>Extraordinary Item:</b>									
Other post employment benefits	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
<b>Net change in fund balances</b>	<b>(1,020,953)</b>	<b>9,229</b>	<b>38,253</b>	<b>702,223</b>	<b>159,580</b>	<b>(1,749,101)</b>	<b>50,000</b>	<b>(1,003,746)</b>	<b>(2,814,515)</b>
<b>Fund balances - beginning</b>	<b>2,324,887</b>	<b>354,529</b>	<b>416,298</b>	<b>(702,223)</b>	<b>646,007</b>	<b>3,049,813</b>	<b>192,196</b>	<b>- 0</b>	<b>6,281,507</b>
<b>Prior period adjustments - (See Note __)</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>
<b>Fund balances - beginning, as restated</b>	<b>2,324,887</b>	<b>354,529</b>	<b>416,298</b>	<b>(702,223)</b>	<b>646,007</b>	<b>3,049,813</b>	<b>192,196</b>	<b>- 0</b>	<b>6,281,507</b>
<b>Fund balances - ending</b>	<b>\$ 1,303,934</b>	<b>\$ 363,758</b>	<b>\$ 454,551</b>	<b>\$ - 0</b>	<b>\$ 805,587</b>	<b>\$ 1,300,712</b>	<b>\$ 242,196</b>	<b>\$ (1,003,746)</b>	<b>\$ 3,466,992</b>

See Notes to Financial Statements

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**ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION  
STATEMENT OF ACTIVITIES  
FYE JUNE 30, 2023**

Functions	Expenses	Program Revenues			Net (Expense), Revenue & Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Governmental activities:</b>					
Instruction	\$ 13,819,975	\$ 26,370	\$ 5,732,557	\$ 5,425,382	\$ (2,635,666)
Supporting services:					
Students	\$ 1,626,990	\$ 3,105	\$ 674,879	\$ 638,716	\$ (310,290)
Instructional staff	\$ 1,033,699	\$ 1,972	\$ 428,781	\$ 405,805	\$ (197,141)
General administration	\$ 439,301	\$ 838	\$ 182,223	\$ 172,459	\$ (83,781)
School administration	\$ 820,980	\$ 1,567	\$ 340,544	\$ 322,297	\$ (156,572)
Central services	\$ 293,356	\$ 560	\$ 121,685	\$ 115,164	\$ (55,947)
Operation and maintenance of facilities	\$ 1,115,622	\$ 2,129	\$ 462,763	\$ 437,966	\$ (212,764)
Student transportation	\$ 2,103,376	\$ 4,014	\$ 872,485	\$ 825,734	\$ (401,143)
Other support services	\$ - 0	\$ - 0	\$ - 0	\$ - 0	\$ - 0
Food services	\$ 2,491,097	\$ - 0	\$ - 0	\$ - 0	\$ (2,491,097)
Community services	\$ 35,363	\$ - 0	\$ - 0	\$ - 0	\$ (35,363)
Interest on long-term debt/finance leases	\$ 223,819	\$ - 0	\$ - 0	\$ - 0	\$ (223,819)
<b>Total governmental activities</b>	<b>24,003,578</b>	<b>40,555</b>	<b>8,815,917</b>	<b>8,343,523</b>	<b>\$ (6,803,583)</b>
<b>General revenues:</b>					
Property taxes					4,766,176
Unrestricted state aid					11,217,403
Unrestricted investment earning					179,815
Unrestricted grants and contributions					(623,836)
Extraordinary item - other post employment benefits					- 0
Gain (loss) on disposal of capital assets					(1,026,575)
Gain (loss) on termination of ROU assets					- 0
Transfers in					1,347,552
Transfers (out)					(1,347,552)
<b>Total general revenues, extraordinary items and transfers</b>					<b>14,512,983</b>
<b>Change in net position</b>					<b>7,709,400</b>
Net position - beginning					21,372,140
Prior period adjustments - (See Note __)					- 0
<b>Net position - beginning, as restated</b>					<b>21,372,140</b>
<b>Net position - ending</b>					<b>29,081,540</b>

See Notes to Financial Statements

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**ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FYE JUNE 30, 2023**

Net change in fund balances - total governmental funds	\$ (2,814,515)
Amounts reported for governmental activities in the statement of activities are different due to:	
Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of capital 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.	Depreciation expense (1,283,479)
	Capital outlays 13,077,956
Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of lease assets is allocated over their estimated useful lives and reported as amortization expense. The effect on net position is the amount by which capital outlays exceed amortization in the current period.	Amortization expense - 0
	Capital outlays - 0
Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of SBITA assets is allocated over their estimated useful lives and reported as amortization expense. The effect on net position is the amount by which capital outlays exceed amortization in the current period.	Amortization expense - 0
	Capital outlays - 0
Certain receivables will be collected this year but are not available soon enough to pay for the current period's expenditures. This is the amount by which such receivables increased (decreased).	Property taxes receivable (29,301)
	Operating Grants and Contributions (976,313)
Other miscellaneous conversion adjustments	- 0
A portion of the change in fund balances is the proceeds from the general obligation bonds issued during FYE JUNE 30, 2023. Those proceeds are not considered revenue items for the purpose of this statement.	- 0
A portion of the change in fund balances is the proceeds from the premium on the general obligation bonds issued during FYE JUNE 30, 2023. Those proceeds are not considered revenue items for the purpose of this statement.	- 0
A portion of the change in fund balances is the current year	

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amortization of the premium on general obligation bonds. The current year amortization of the premium is a reduction of interest expense rather than revenue for the purpose of this statement.	32,180	Differences in the ROU asset and accumulated amortization on ROU asset terminated agreements are reported as a loss and reduction in net position in the statement of activities.		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	
A portion of the change in fund balances is the proceeds from finance leases. Those proceeds are not considered revenue items for the purpose of this statement.	- 0	Right-of-Use assets terminated	- 0	District OPEB contributions	170,083
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.	- 0	Accumulated amortization of assets terminated	- 0	Cost of benefits earned net of employee contributions	377,086
A portion of the change in fund balances is the proceeds from SBITAs. Those proceeds are not considered revenue items for the purpose of this statement.	- 0	Compensated absences 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 compensated absences (increased)/decreased.		Asset Retirement Obligations (AROs) are reported in the statement of net position, but are not reported in governmental funds. This is the amount by which the ARO has increased.	- 0
The repayment of the principal of long-term debt (e.g., bonds, leases) consumes the current financial resources of governmental funds. However, such repayment has no effect on net position.	560,000	Accrued vacation payable	(13,765)	Finance Lease payables 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 finance lease payables decreased.	183,283
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.		Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	- 0	Financed 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.	- 0
Cost of assets disposed	(1,537,941)	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		SBITA payables 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 SBITA payables decreased.	- 0
Accumulated depreciation of assets disposed	- 0	District pension contributions	147,382	Change in net position of governmental activities	\$ 7,709,400
		Cost of benefits earned net of employee contributions	(183,256)		
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**ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION  
BALANCE SHEET - GOVERNMENTAL FUNDS  
FYE JUNE 30, 2023**

	11	61	65	71	21	31	41	51	
	General	Special	Special	Special	Debt	Bond	Permanent	Capital	Total
	Current	Revenue	Revenue	Revenue	Service	Construction	Improvement	Projects	Governmental
	Expense	Fund	Fund	Fund	Fund	Fund	Fund	Fund	
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>									
<b>Assets:</b>									
Cash and cash equivalents	\$ 564,740	\$ - 0	\$ 454,551	\$ - 0	\$ 665,587	\$ 1,790,957	\$ - 0	\$ - 0	\$ 3,475,835
Investments	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Inventory	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Taxes receivable, net	286,699	- 0	- 0	- 0	- 0	- 0	- 0	- 0	286,699
Deposit with Retirement Board	218,159	- 0	- 0	- 0	- 0	- 0	- 0	- 0	218,159
Prepaid Workers' Comp	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Food service receivable, net	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Lease Receivable	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Other receivables	30,107	- 0	- 0	- 0	- 0	- 0	- 0	- 0	30,107
Other prepaid expenses	56,456	- 0	- 0	- 0	- 0	- 0	- 0	- 0	56,456
Due from other governments:									
State aid receivable	96,413	- 0	- 0	- 0	- 0	- 0	- 0	- 0	96,413
PEIA allocation receivable	267,300	- 0	- 0	- 0	- 0	- 0	- 0	- 0	267,300
Reimbursements receivable	34,900	1,501,047	- 0	993,693	- 0	- 0	- 0	- 0	2,529,640
Due from other funds	1,652,399	- 0	- 0	- 0	140,000	- 0	242,196	- 0	2,034,595
<b>Total assets</b>	<b>3,207,173</b>	<b>1,501,047</b>	<b>454,551</b>	<b>993,693</b>	<b>805,587</b>	<b>1,790,957</b>	<b>242,196</b>	<b>- 0</b>	<b>8,995,204</b>
<b>Deferred outflows of resources</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>
<b>Total deferred outflows of resources</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>
<b>TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 3,207,173</b>	<b>\$ 1,501,047</b>	<b>\$ 454,551</b>	<b>\$ 993,693</b>	<b>\$ 805,587</b>	<b>\$ 1,790,957</b>	<b>\$ 242,196</b>	<b>\$ - 0</b>	<b>\$ 8,995,204</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>									
<b>Liabilities:</b>									
Salaries payable and related payroll liabilities	\$ 1,153,424	\$ 174,909	\$ - 0	\$ 164,295	\$ - 0	\$ - 0	\$ - 0	\$ - 0	\$ 1,492,628
Other post employment benefits payable	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
PEIA premiums payable	305,985	68,891	- 0	43,862	- 0	- 0	- 0	- 0	418,738
Accounts payable & Payable to others	157,131	21,636	- 0	- 0	- 0	124,750	- 0	992,035	1,295,552
Due to other fiscal agents	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Due to other funds	- 0	871,853	- 0	785,536	- 0	365,495	- 0	11,711	2,034,595
<b>Total liabilities</b>	<b>1,616,540</b>	<b>1,137,289</b>	<b>- 0</b>	<b>993,693</b>	<b>- 0</b>	<b>490,245</b>	<b>- 0</b>	<b>1,003,746</b>	<b>5,241,513</b>
<b>Deferred inflows of resources</b>	<b>286,699</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>286,699</b>
<b>Total deferred inflows of resources</b>	<b>286,699</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>286,699</b>
<b>Fund Balances:</b>									
Nonspendable	274,615	- 0	- 0	- 0	- 0	- 0	- 0	- 0	274,615
Restricted	- 0	363,758	- 0	- 0	805,587	1,300,712	242,196	- 0	2,712,253
Committed	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0
Assigned	59,984	- 0	- 0	- 0	- 0	- 0	- 0	- 0	59,984
Unassigned	969,335	- 0	454,551	- 0	- 0	- 0	- 0	(1,003,746)	420,140
<b>Total fund balances</b>	<b>1,303,934</b>	<b>363,758</b>	<b>454,551</b>	<b>- 0</b>	<b>805,587</b>	<b>1,300,712</b>	<b>242,196</b>	<b>(1,003,746)</b>	<b>3,466,992</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 3,207,173</b>	<b>\$ 1,501,047</b>	<b>\$ 454,551</b>	<b>\$ 993,693</b>	<b>\$ 805,587</b>	<b>\$ 1,790,957</b>	<b>\$ 242,196</b>	<b>\$ - 0</b>	<b>\$ 8,995,204</b>

Amounts reported for governmental activities in the statement of net position differ due to:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	34,923,470
Right-of-use assets used in governmental activities are not financial resources and, therefore, are not reported in the funds	- 0
Other deferred charges are not reported in the funds	- 0
Property taxes receivable and food service billings receivable will be collected this year but are not available soon enough to pay for the current period's expenditures, and are therefore deferred in the funds	286,699
Deferred outflows and inflows of resources related to pensions and OPEB are applicable	
Deferred outflows of resources related to pensions	868,014
Deferred inflows of resources related to pensions	(21,861)
Deferred outflows of resources related to OPEB	278,649
Deferred inflows of resources related to OPEB	(419,352)

Some liabilities, including net pension and OPEB obligations, are not due and payable in the current period and, therefore, are not reported in the funds

Bonds payable, due within one year	(580,000)
Bonds payable, due beyond one year	(7,070,000)
Unamortized bond premium	(353,981)
Accrued interest on bonds	- 0
Accrued sick leave payable	- 0
Compensated absences	(89,488)
Net pension liability - proportionate share	(1,226,026)
Net OPEB liability - proportionate share	(55,214)
Asset Retirement Obligation (ARO) Liability	- 0
Finance lease liability, due within one year	(172,918)
Finance lease liability, due beyond one year	(753,444)
Financed purchases and other, due within one year	- 0
Financed purchases and other, due beyond one year	- 0
SBITA liability, due within one year	- 0
SBITA liability, due beyond one year	- 0
Net position of governmental activities	\$ 29,081,540

See Notes to Financial Statements

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<b>ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION STATEMENT OF NET POSITION FYE JUNE 30, 2023</b>					
			Governmental Activities		
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>					
<b>Assets:</b>					
Cash and cash equivalents	\$	3,475,835			
Investments	\$	- 0			
Inventory	\$	- 0			
Taxes receivable, net of allowance for uncollectible taxes	\$	286,699			
Deposit with Retirement Board	\$	218,159			
Food service receivable	\$	- 0			
Lease receivable	\$	- 0			
Other receivables	\$	30,107			
Prepaid Workers' Compensation	\$	- 0			
Other prepaid expenses	\$	56,456			
Due from other governments:					
State aid receivable	\$	96,413			
PEIA allocation receivable	\$	267,300			
Reimbursements receivable	\$	2,529,640			
Capital Assets:					
Land	\$	508,442			
Land improvements	\$	- 0			
Buildings and improvements	\$	40,597,890			
Furniture and equipment	\$	1,649,311			
Vehicles	\$	4,632,653			
Construction in process	\$	11,897,950			
Less accumulated depreciation	\$	(24,362,776)			
Total capital assets, net of depreciation	\$	34,923,470			
Right-of-Use Assets:					
Land	\$	- 0			
Buildings	\$	- 0			
Equipment	\$	- 0			
Vehicles	\$	- 0			
Subscription-based information technology arrangements (SBITAs)	\$	- 0			
Less accumulated amortization	\$	- 0			
Total ROU assets, net of amortization	\$	- 0			
<b>Total assets</b>	\$	<b>41,884,079</b>			
<b>Deferred outflows of resources:</b>					
Pension	\$	868,014			
Other post employment benefit (OPEB)	\$	278,649			
Other	\$	- 0			
			<b>Total deferred outflows of resources</b>		
			\$ 1,146,663		
			<b>Total assets and deferred outflows of resources</b>		
			\$ 43,030,742		
			<b>LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION</b>		
			<b>Liabilities:</b>		
			Salaries payable and related payroll liabilities		
			\$	1,492,628	
			PEIA premiums payable		
			\$	418,738	
			Compensated absences		
			\$	89,488	
			Accounts payable		
			\$	1,295,552	
			Other post employment benefit payable		
			\$	- 0	
			Due to Other Fiscal Agents		
			\$	- 0	
			Long-term obligations:		
			Due within one year:		
			Bonds and contracts		
			\$	612,180	
			Accrued interest		
			\$	- 0	
			Accrued sick leave payable		
			\$	- 0	
			Finance lease liability		
			\$	172,918	
			Financed purchases and other		
			\$	- 0	
			<b>SBITA liability</b>		
			\$	<b>- 0</b>	
			Due beyond one year:		
			Bonds and contracts		
			\$	7,391,801	
			Accrued sick leave payable		
			\$	- 0	
			Finance lease liability		
			\$	753,444	
			Financed purchases and other		
			\$	- 0	
			<b>SBITA liability</b>		
			\$	<b>- 0</b>	
			Asset retirement obligation (ARO) liability		
			\$	- 0	
			Net pension liability - Proportionate Share		
			\$	1,226,026	
			Net other post employment benefit (OPEB) liability - Proportionate Share		
			\$	55,214	
			<b>Total liabilities</b>		
			\$	<b>13,507,989</b>	
			<b>Deferred inflows of resources:</b>		
			Pension		
			\$	21,861	
			Other post employment benefit (OPEB)		
			\$	419,352	
			Other		
			\$	- 0	
			<b>Total deferred inflows of resources</b>		
			\$	<b>441,213</b>	
			<b>Total liabilities and deferred inflows of resources</b>		
			\$	<b>13,949,202</b>	
			<b>Net Position:</b>		
			Net Investment in Capital Assets		
			\$	26,919,489	
			Restricted for:		
			Debt service		
			\$	805,587	
			Special projects		
			\$	363,758	
			Capital projects		
			\$	1,542,908	
			Unrestricted		
			\$	(550,202)	
			<b>Total net position</b>		
			\$	<b>29,081,540</b>	
			2t 2/29-3/7/24 B		

VENDOR LIST						
VENDOR	VENDOR NAME	AMOUNT OF				
	174 ACE SERVICES LLC	3,915.00	9771 ELMORE RICHARD	30,431.00	20891 ROGERS SHYI	1,424.32
	410 SMART HORIZONS	1,935.00	9806 ENERGY EXPRESS	20,868.00	20895 ROCHESTER 100 INC	1,536.25
	416 AFFORDABLE PEST CONTROL LLC	4,252.00	9975 POWER SCHOOL GROUP	22,712.00	21079 NATIONAL SEATING & MOBILITY	8,053.46
	437 AGSTEN CONSTRUCTION CO	71,730.26	10220 EWELL EDUCATIONAL SERVICES	335.00	21191 NEIGHBORGALL CONSTRUCTION	407,355.95
	471 ALADDIN FOOD MANAGEMENT	440.00	10450 FARMERS FRIEND	4,247.44	21449 95 PERCENT GROUP INC.	15,311.70
	520 ALPHA MECHANICAL SERVICE	99,977.51	10480 FASTSIGNS	409.42	21557 INTRADO INTERACTIVE SERVICES	9,312.00
	620 AMAZON .COM	90,483.81	10534 FIELDTURF USA INC	181,642.95	21623 N/V TAN AND GRAPHICS LLC	3,450.00
	625 AMAZON WEB SERVICES	271.59	10536 FIFTH THIRD BANK	38,246.37	21752 ODP BUSINESS SOLUTIONS LLC	11,755.68
	1085 ANDREWS FOOD EQUIPMENT	6,881.66	10537 FERGUSON WATERWORKS	372.00	22150 OSCAR F HENRY COMPANY	2,045.00
	1150 APPALACHIAN POWER	63,605.22	10623 JAMF SOFTWARE LLC	33,709.50	22510 JOHNSTONE SUPPLY	4,624.22
	1170 AMERICAN GEOTECH INC	14,500.00	10650 FLEET PRIDE	9,161.45	22522 PARCHMENT LLC	1,260.00
	1225 APPALACHIAN SIGNALS & PRODUCTS	10,957.60	10895 FORMATIVE	4,264.82	22560 PARENTS FOR A SAFE PROM	500.00
	1250 APPALACHIAN TIRE	19,890.16	10916 4IMPRINT INC	3,263.37	22790 PARTAC PEAT CORPORATION	5,976.16
	1275 APPLE INC	61,695.42	11215 FRONTIER COMMUNICATIONS	151,717.25	23069 PEARSON	2,015.11
	1276 APPTGY	11,500.00	11526 GATOR MOBILE SHREDDING	2,308.10	23072 PEARSON CLINICAL ASSESSMENTS	913.50
	1293 CHEM-AQUA INC	3,780.00	11599 GEARY ELEMENTARY MIDDLE	8,800.00	23290 PBIS REWARDS	2,458.00
	1297 ARMSTRONG JANTINA	937.50	12172 GOFF JONATHAN	1,406.69	23300 PERMA-BOUND	4,799.23
	1338 ASCAP	779.00	12200 GOGUARDIAN	24,886.00	23496 PINNACLE ENVIRONMENTAL	3,900.00
	1437 ASSURED PARTNERS	665.00	12332 GOODWIN TERRY	12,129.00	23550 PITNEY BOWES INC	1,902.36
	1460 AT&T MOBILITY	1,664.57	12400 GOPHER SPORT	18,014.49	23551 PITNEY BOWES SUPPLIES	479.97
	1919 B & D GLASS	320.46	12417 GORDON FOOD SERVICE INC	1,034,527.78	23597 POCA VALLEY BANK	211,962.53
	2073 BLUE BIRD OF PITTSBURGH INC	650,578.39	12420 E3 DIAGNOSTICS INC	540.00	24260 PRO-ED INC	387.20
	2076 BMI RADIO	390.00	12450 GRAINGER	10,148.24	24335 PROFESSIONAL THERAPY SERVICES	6,937.50
	2355 BALFOUR COMPANY	1,300.68	12940 GROUSE RUN EXCAVATING	1,277.80	24570 QUAVER ED	6,300.00
	2365 BARNES & NOBLE	9,954.08	13175 HAJOCA CORPORATION	2,866.14	24590 QUILL CORPORATION	3,822.64
	2545 BEAVER INDUSTRIAL SUPPLY INC	11,149.99	13310 HANDIMART	1,738.30	24700 R D WILSON & SONS & COMPANY	5,102.60
	2840 BIG ED ENTERPRISE LLC	279.00	13400 HANK'S SALES & SERVICE	1,732.58	24749 R E MICHAEL COMPANY	3,452.73
	2955 VALLEY GEM	780.00	13600 HARDMAN'S	55,081.06	24804 R M HUFFMAN COMPANY	71,689.00
	2961 BLICK ART MATERIALS	3,094.44	13725 ORACLE ELEVATOR	10,874.01	24887 RAINES TIFFANY	295.00
	2982 BOARDWORKS EDUCATION	28,263.00	13850 HARRIS OIL COMPANY	336,953.35	24963 READ TO THEM INC	2,471.00
	2990 BOB'S BARGAINS	531.75	14101 HERC RENTALS	1,568.33	24966 READING WAREHOUSE	6,370.00
	3278 BOWMAN COURTNEY	2,370.00	14104 HERITAGE FARM FOUNDATION	670.00	24970 REALLY GOOD STUFF	1,416.22
	3300 BOWLES RICE	5,511.78	14200 HILDRETH SUPPLY INC	2,086.94	24985 PACE ANALYTICAL SERVICES	1,582.90
	3390 BRAINPOP	810.00	14310 ANDREWS FOOD EQUIPMENT	11,239.21	25135 WESTERN REGIONAL MATH FIELD	842.00
	3625 BRYAN JR, RANDALL	10,800.00	14375 HOME DEPOT USA PRO	25,015.26	25175 RENAISSANCE LEARNING	11,316.00
	3635 BSN SPORTS	745.00	14450 HOOTEN EQUIPMENT COMPANY	13,127.06	25340 RICHARDS STACY	2,269.80
	4005 B W B	3,799.39	14490 MCGRAW HILL-CONTEMPORARY BOOKS	3,500.00	25384 NELSON REBEKAH	1,148.37
	4100 CDW GOVERNMENT INC	525.69	14500 HORDYSZYNSKI MICHELE	3,908.95	25405 RIDGE TOP RENTALS	1,440.00
	4163 C A HOUSE MUSIC	460.20	14540 HOUGHTON MIFFLIN HARCOURT	178,980.13	25410 RIFTON EQUIPMENT	3,937.50
	4170 CADLE SANITARY SERVICE	13,600.00	14543 HPS-LLC	3,275.00	25417 RIPLEY AUTO GLASS INC	3,055.00
	4395 CAPITOL BUSINESS INTERIORS	2,421.12	14547 HUFFMAN MICHAEL D	4,710.00	25430 RIVERSIDE INSIGHTS	318.00
	4725 CARPENTER DENNIS	362.16	15052 HVAC & INDUSTRIAL CONTROLS CO	1,461.23	25600 ROANE COUNTY COMMISSION	36,250.00
	4950 CASTO & HARRIS INC	819.25	15334 INTEGRATED SPEECH SOLUTIONS	66,934.00	25650 ROANE COUNTY FAMILY HEALTH	1,700.00
	5249 COSI	943.00	15450 IXL LEARNING INC	16,200.00	25675 ROANE COUNTY HIGH SCHOOL	27,866.31
	5500 HALO BRANDED SOLUTIONS	1,851.55	15850 JACKSON COUNTY SCHOOLS	77,200.68	25750 ROANE GENERAL HOSPITAL	2,697.50
	5640 CHARLESTON FILTER SERVICE	2,054.00	16038 JASPER ENGINE EXCHANGE	10,718.00	25880 ROBEY THEATRE	640.00
	5784 CHICO ENTERPRISES INC	17,720.40	16039 JB AUTISM CONSULTING LLC	30,000.00	26026 ROTO-ROOTER SEWER & DRAIN SVC	2,200.00
	5830 CINTAS 525	4,975.45	16335 JOHNSTONE SUPPLY	1,525.98	26226 S & S TIRE	23,594.05
	5935 FRONTIER	38,522.19	16527 K & F COMPLETE SERVICES LLC	3,000.00	26352 SALVATORE EDUCATIONAL CONSULT	3,200.00
	5999 CITY OF SPENCER POOL	314.00	16730 KEEN QUALITY MEAT LLC	28,476.00	26400 SAM'S CLUB	1,090.37
	6000 CITY OF SPENCER WATERWORKS	40,735.12	16735 KEIFFER BRYAN	1,061.18	26405 SAM LABS INC	40,401.00
	6005 CITY CONSTRUCTION CO INC	8,508,097.72	17065 KESTERSON CLEANERS	732.13	26468 SAUNDERS ALEXIS J	5,340.00
	6045 CLASSWALLET	710.00	17413 KNOTT'S CONSULTING	4,200.00	26474 SAVVAS LEARNING COMPANY	1,069.66
	6050 CLAY-ROANE PUBLIC SERVICE	8,913.52	17456 KOMAX BUSINESS SYSTEMS	4,329.59	26500 SCHOLASTIC INC	287.20
	6105 CLINE MATTHEW D	2,600.00	17625 LAKESHORE LEARNING MATERIALS	1,205.14	26503 SCHOLASTIC INC MAGAZINES	2,958.35
	6286 COLLINS NORMA	461.69	18108 LEEY ELEVATOR INSPECTION SVC	800.00	26510 SCHOLASTIC TEACHER STORE	2,259.47
	6487 RJ CONTRACTING LLC	80,790.00	18176 LIBERTY DISTRIBUTORS	10,400.88	26610 BRIGHTLY SOFTWARE INC	2,874.23
	6800 CONSUMERS GAS	37,246.64	18177 BAKER MURIAH	268.80	26620 SCHOOL MATE	935.00
	7128 CORWIN PRESS	368.40	18179 LEXIA LEARNING SYSTEMS	3,400.00	26629 SCHOOL NURSE SUPPLY INC	2,723.92
	7146 COVE RUN CONTRACTING	15,000.00	18225 LINGUACARE ASSOCIATES	214,872.00	26632 SCHOOLPOSTERS.COM LLC	592.75
	7426 CRISIS PREVENTION INSTITUTE	5,085.75	18700 MACGILL SCHOOL NURSE SUPPLIES	2,428.28	27158 SHERWIN WILLIAMS	365.70
	7433 HERITAGE CRYSTAL CLEAN	313.65	18868 MARIETTA PAINT & JANITORIAL	17,817.56	27385 JOHNSON CONTROLS	18,214.25
	7434 CUMMINS SALES AND SERVICE	1,114.64	18875 TRUCK SALES AND SERVICE INC	5,292.93	27390 SIMS LANCE	4,727.00
	7800 DALE BRYCE	779.83	18973 UNITED REFRIGERATION	387.44	27413 HARRISON COUNTY SCHOOLS	448.00
	7917 DAVIS PUBLICATIONS INC	2,672.90	19590 MCGRAW HILL ORDER SERVICE	143,580.92	27880 SOLUTION TREE	22,826.40
	8140 DEMOULIN BROS & CO	49,285.39	19600 MCINTOSH HARDWARE	4,542.43	28050 SCHOOL SPECIALTY LLC	73,374.22
	8200 SPENCER TIRE AND MOUNTING	2,040.73	19841 MEDIA-X SYSTEMS	3,408.80	28087 SOUTHERN EDUCATIONAL SERVICES	81,637.50
	8330 DEP	520.00	19854 METEOR EDUCATION LLC	329,888.06	28100 SOUTHERN STATES COOP	1,199.70
	8418 DINSMORE & SHOHL LLP	10,250.00	19920 MID-OHIO VALLEY HEALTH DEPT	2,910.00	28550 SPENCER MIDDLE SCHOOL	10,000.00
	8426 DISABILITY RIGHTS OF WV	10,000.00	19945 WV ADJUTANT GENERAL	14,025.03	28650 SPENCER NEWSPAPERS INC	11,154.54
	8460 DLM DECISIONS LLC	8,240.80	19975 MILLER COMMUNICATIONS	8,802.00	28660 SPENCER ELEMENTARY	12,632.41
	8661 DOT ONE THREE VISION	30,100.00	20250 MON POWER	331,517.15	28745 SPHERO INC	3,035.10
	8700 WASTE MANAGEMENT	56,385.16	20341 MOORE LAKOTA RAINE	10,000.00	28849 STAATS ERIC	1,537.76
	9030 ERLEWINE CONCRETE CO	4,442.50	20342 MOORE CHARITY AND	6,000.00	29075 STAPLES	437.28
	9307 IMAGINE LEARNING LLC	12,000.00	20343 MOORE CHARITY	2,500.00	29100 STAR WELD	548.25
	9433 CROOK BROTHERS	44,211.15	20450 WORLDWIDE EQUIPMENT-HERITAGE	9,171.01	29176 STATE ELECTRIC SUPPLY COMPANY	11,857.23
	9512 EDUCATIONAL IMPACT INC	12,500.00	20454 MOUNTAIN STATE AWARDS AND	1,314.15	29200 STATE FIRE MARSHALL	12,774.00
	9585 EAI EDUCATION	1,154.12	20456 MOUNTAIN STATE EDUCATIONAL	10,500.00	29335 STEWART'S HEATING	340.00
			20480 MOUNTAINEER GAS	52,159.06	29506 STRIMEL MICHELLE	1,307.50
			20595 MURRAY THOMAS C	4,250.00	29835 SUTTLE AND STALNAKER PLLC	79,055.00

