

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FYE JUNE 30, 2024

	11 General Current Expense	61 Special Revenue	71 Special Revenue ESSERF	41 Permanent Improvement Fund	Total Governmental
Revenues:					
Property taxes	\$ 3,635,132	\$ -	\$ -	\$ -	\$ 3,635,132
Other Local sources	177,940	13,521	-	-	191,461
State sources	10,859,466	798,684	-	-	11,658,150
Federal sources	254,728	1,718,881	896,628	-	2,870,236
Miscellaneous sources	-	-	-	-	-
Total revenues	14,927,266	2,531,086	896,628	-	18,354,980
Expenditures:					
Instruction	7,556,550	710,528	393,548	-	8,660,626
Supporting services:					
Students	949,747	390,167	12,890	-	1,352,805
Instructional staff	588,547	355,001	-	-	943,548
General administration	481,988	-	-	-	481,988
School administration	526,712	-	376,700	-	903,412
Central Services	325,532	3,799	-	-	329,331
Operation and maintenance of facilities	1,501,815	-	1,477	-	1,503,292
Student transportation	2,205,956	-	20,147	-	2,226,103
Other support services	4,582	-	-	-	4,582
Food services	61,931	1,188,972	-	-	1,250,903
Community services	-	-	-	-	-
Capital outlay	103,676	513,515	-	-	617,191
Debt service:					
Principal retirement & Interest	80,655	-	-	-	80,655
Interest and fiscal charges	-	-	-	-	-
Finance Leases:					
Principal payment expense	-	-	-	-	-
Interest Expense	-	-	-	-	-
SBITAs:					
Principal payment expense	-	-	-	-	-
Interest Expense	-	-	-	-	-
Total expenditures	14,387,690	3,161,983	804,763	-	18,354,436
Excess (deficiency) of revenues over expenditures	539,576	(630,897)	91,865	-	545
Other financing sources (uses):					
Proceeds from disposal of real or personal property	136,600	-	-	-	136,600
Proceeds from the sale of bonds	-	-	-	-	-
Premium on sale of bonds	-	-	-	-	-
Proceeds from finance lease	258,460	-	-	-	258,450
Proceeds from financed purchases	-	-	-	-	-
Proceeds from SBITAs	-	-	-	-	-
Transfers in	326,031	661,771	-	50,000	1,037,803
Transfers (out)	(896,940)	(45,929)	(91,865)	-	(1,034,735)
Total other financing sources (uses)	(175,859)	615,842	(91,865)	50,000	398,118
Extraordinary Item:					
Other post employment benefits:	-	-	-	-	-
Net change in fund balances	363,717	(15,054)	0	50,000	398,663
Fund balances - beginning	1,239,507	276,648	-	200,000	2,022,652
Prior period adjustments - (See Note_)	-	-	-	-	-
Fund balances - beginning, as restated	1,239,507	276,648	-	200,000	2,022,652
Fund balances - ending	\$ 1,603,224	\$ 261,594	\$ 0	\$ 250,000	\$ 2,421,315

PENDLETON COUNTY BOARD OF EDUCATION
SUPPLEMENTAL SCHEDULE OF
EXPENDITURES
FOR THE FISCAL ENDED JUNE 30, 2024

Salaries expenditures:

Board officials:	
James D. “JD” Wilkins, II, President	\$ 4,480
Ivan “Sonny” O’Neil, Vice President	4,960
Teresa Heavner	2,240
Katrina “Katie” Hott	4,800
Betty Kimble	4,640
Marilyn Propst	1,920
Superintendent	130,000
Total salaries paid to other professional personnel	6,607,128
Total salaries paid to service personnel	<u>2,543,904</u>
Total salary expenditures	<u>9,304,073</u>

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)	8,722,754
Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)	13,925
Bus Lease Purchase	258,450
Total accrued expenditures, refunds, and other non-cash transactions (Net change)	55,234
Total non-salary expenditures	<u>9,050,363</u>
Total expenditures per financial statements	<u><u>\$ 18,354,436</u></u>

TOTAL PAYMENTS TO VENDORS
IN EXCESS OF \$250 — FISCAL YEAR 2024

<u>VENOR NAME</u>	<u>AMOUNT PAID</u>
A & S ENTERPRISES	4,613
ABSOLUTE ASSURANCE DRUG	664
ADVANTAGE TECHNOLOGY	25,792
AIRGAS USA, LLC	1,463
ALAN TYE AND ASSOCIATES	1,119
ALEXANDER, WESLEY	1,132
ALT'S WELDING.....	4,812
AMAZON CAPITAL SERVICES.....	67,128
ANGELTRAX	13,463
APPALACHIAN SIGNALS & PRODUCTS.....	500,014
APPLE INC.	698
APTEGY, INC.....	8,110
ART JUNKIE, LLC.....	1,250
ASCEND ELEVATOR INSPECTION	400
ASSOCIATION OF SCH. BUSINESS	275
ATCO INTERNATIONAL	568
AUMANN'S/CUSTOM AUTO	5,324
BACKGROUND INVESTIGATION	2,950
BALFOUR	1,287
BARNETT,STEVEN	1,000
BATTERIES PLUS LLC.....	4,714
BEATTY, WILLIAM	10,962
BENNETT, CATHY	276
BENNETT, RICKY L.....	307
BEST LIFE THERAPY, LLC	3,273
BIG "L" TIRE	14,244
BLACK BROTHERS PAINTING INC.....	9,890
BLACK'S PAINT AND FLOOR	867
BLUE BIRD BUS SALES.....	13,905
BOWERS & BOWERS REAL ESTATE - K&K RAYMOND	67,875
BOWERS GARAGE & BODY SHOP	2,235
BOWERS, JAMES B.....	414
BOWERS, JESSICA	478
BOWERS, LESLIE	693
BOWLES RICE LLP	250
BP BUSINESS SOLUTIONS	16,438
BRANDYWINE ELEMENTARY SCHOOL	5,788
BRANDYWINE GENERAL STORE.....	322
BRIGHTLY	7,229
BUNZL KOCH SUPPLIES.....	738
BUREAU FOR CHILD SUPPORT ENFOR	2,390
CAMPBELL PRINT CENTER	1,426
CANON FINANCIAL SERVICES	35,640
CAPITAL ELECTRIC	1,833
CDW-GOVERNMENT, INC.,	87,410
CENGAGE LEARNING	4,805
CHAMP, KENNA.....	270
CLAIRMONT PRESS	870
CLAYTON, JOSHUA.....	1,000
COLLEGEBOARD	1,238
COLLEGEBOARD	566
COMBS, PHILLIP	2,149
COMMUNICATION CARE, LLC	62,782
CONSOLIDATED PUBLIC RETIREMENT	2,506
CONSOLIDATED PUBLIC RETIREMENT	605
COOK, JENNIFER	576
COOK, LESLEY	1,013
COOPER, ANGELA D.....	300
COUNTRY RHODES SUITES.....	460
CPG (CONTRACT PAPER GROUP,INC)	8,800
CRISIS PREVENTION INSTITUTE.....	6,009
CRYSTAL CLEANING SERVICE	1,200
DAILY NEWS-RECORD	528
DAVIS, KIMBERLY G.....	4,951
MCCLURE	2,250
DEAN BROTHERS INC.....	14,123
DEANS GAP FARM, LLC	481
DINSMORE AND SHOHL LLP.....	45,297
DOLLYWOOD FOUNDATION.....	3,314
EASON, DAVID	442
EASON, AMY	960

EASON, JOEY	387
ECOLAB	479
EDDIE EDWARDS SIGNS, INC.,	11,472
EDUCATORS RISING, WV	1,200
EJ WHEELER HARDWARE LLC	6,970
EPIC	10,508
EQUIPMENT & ENGINE.....	2,828
ERTEL, SONYA	1,088
EVERBRITE, LLC	1,671
EWELL EDUCATIONAL SERVICES.....	390
EXCEL TRUCK GROUP	6,064
EXPERIENCE LEARNING INC.	66,250
EYE, JEREMY	6,560
EYE, TINA C.....	264
EZCARE	1,045
FAITHFUL FRIENDS ANIMAL CLINIC	874
FARMTEK (GROWERS SUPPLY)	10,313
FIRE PROTECTION PRODUCTS, INC.....	5,819
FLEETSOFT	2,220
FLYING W FARMS	18,211
FOLLETT SCHOOL SOLUTIONS, INC.	849
FRANKLIN ELEMENTARY SCHOOL.....	13,380
FRONTIER	10,456
FRONTIER COMMUNICATIONS.....	786
FRONTIER COMMUNICATIONS CORP.....	14,625
GALLIKER DAIRY COMPANY.....	62,310
GENERATION GENIUS.....	700
GEORGE, KIM	268
GIR USA, INC.....	588
GLOBE MICROSYSTEMS, INC.....	825
GOLDEN RULE SIGNS, LLC.....	36,018
GRAINGER	28,887
GRANT COUNTY BD OF EDUCATION	257
GRANT COUNTY PRESS	396
GRANT SPECIALTIES	1,500
GREEN VALLEY BOOK FAIR.....	583
GREENBRIER AUDIOLOGY INC.	1,650
GUARDIAN-DENTAL	57,107
GUARDIAN-VISION	13,634
HARDY TELECOMMUNICATIONS	18,177
HARPER, ELIZABETH.....	871
HARPER, LISA L.....	39,164
HARPER, CYRENA.....	647
HARPER, ELIZABETH.....	871
HARPER, RICHARD S.....	266
HARPER, SAMANTHA VITALE.....	266
HEAVNER, JANICE E.....	2,607
HEAVNER,TRAVIS.....	309
HEDRICK, CHARLES F.	906
HEVENER, NICOLE.....	3,627
HEVENER, KIMBERLEE.....	846
HIGHWAY MOTORS, INC.,	127,773
HOBART SERVICE	3,826
HOOTEN EQUIPMENT COMPANY LLC.....	42,616
HORIZON EDUCATION.....	27,096
HOTT'S AG SERVICES, INC.....	945
HOUGHTON MIFFLIN HARCOURT.....	1,436
HOWARD, SHERRY.....	270
HPS LLC	3,275
HUDL	8,000
HUDSON, RONALD, JR.	2,268
INTER-MOUNTAIN	777
INTERNAL REVENUE SERVICE (EMPLOYER FICA)	673,820
IT SAVVY	1,597
ITEACH US, INC.....	6,100
J.T. MARTIN FIRE & SAFETY	1,226
JAMES & LAW COMPANY	581
JENKINS, JOHN M.	1,125
JOHNSON, TIM	257
JC EHRLICH	6,455
JOSTENS	1,182
KAR KARE	2,312
KEV GROUP INC.	4,318
KILMER'S FARM MARKET.....	103,505
KIMBLE, KENT	12,678
KINGMOR SUPPLY, INC.,.....	1,653

KISAMORE, WENDY.....	781
KONTYKO, SHANNON	3,030
KREIDER FOUR SEASONS EQUIP.INC	410
KRYSTAL RAYMOND	779
LAM, DELORES	1,033
LANTZ CONSTRUCTION COMPANY.....	15,979
LAWSON PRODUCTS INC.,	6,307
LIBERTY DISTRIBUTORS, INC.	25,042
LOBOS INNOVATION LLC	900
LOWES	1,385
LW TRANSPORT, LLC	3,000
MASON & BARRY INC.....	6,748
MATHENY MOTOR TRUCK CO.	5,034
MAY SUPPLY CO. INC.,.....	1,805
MILLER, DANIEL J.	260
MINOR, TONIA	396
MOBILE CITIZEN, LLC	437
MONGOLD, CAROL J BABASH.....	25,075
MONPOWER	309,706
MOUNTAIN AIR,HEATING & COOLING.....	665
MOUNTAINVIEW AUTO GLASS	925
MOWERY, J.P.....	909
MT. SPRINKLER, LLC	5,415
MULLENS,DEONA "EMMY"	3,396
NATIONAL UNION FIRE INS. CO.	2,500
NAVIGATE360, LLC	3,614
NEIL, VIRGINIA	350
NEOLA	15,743
NESSELRODT, CARRIE	1,736
NESSY LEARNING, LLC	4,370
NETWORKS & MORE, INC.	522
NORTH EASTERN SUPPLY.....	6,719
NORTH FORK DISPOSAL SVC, LLC	28,391
NORTH FORK ELEMENTARY SCHOOL.....	4,808
NWP MOTORS & MOWING.....	3,260
O.C. CLUSS.....	1,917
OFFICE PRODUCTS.....	6,350
O'NEIL, IVAN E. "SONNY"	337
OTIS ELEVATOR COMPANY.....	2,943
OVERHEAD DOOR COMPANY.....	2,405
OWENS HVAC	19,840
PAP'S LUMBER & RENTAL	939
PARTS & MORE	4,307
PCB	45,015
PEARSON	826
PEER'S SANITATION SERVICE, LLC	4,777
PEIA	1,610,213
PENDLETON COMMUNITY CARE	975
PENDLETON COUNTY EMERGENCY.....	4,900
PENDLETON COUNTY HEALTH DEPT.	2,290
PENDLETON COUNTY LIBRARY	10,000
PENDLETON COUNTY MIDDLE/HIGH.....	19,243
PENDLETON COUNTY PSD	8,417
PENDLETON TIMES.....	5,367
PETERSBURG BLOCKS	1,771
PETERSBURG ELECTRONICS.....	900
PITNEY BOWES GLOBAL FINANCIAL	7,273
POLY-TEX, INCORPORATED	17,858
POTOMAC HARDWARE INC.	9,607
POWERSCHOOL GROUP LLC.....	4,017
PROPST, JACQUELINE L.	1,019
QH DESIGN.....	917
QUEEN CITY BUSINESS SYS	4,575
QUILL CORP.	451
R.M HUFFMAN COMPANY.....	33,627
RANDY'S CONTRACTING SERVICES	3,700
KRYSTAL RAYMOND	779
REGION 8 SWA - STS.....	260
RENAISSANCE LEARNING, INC.....	542
RET. HEALTH BENEFIT TRUST FUND	40,660
REXRODE, AMY	637
REXRODE, DOLLY J.	750
RHODES, VICTORIA	2,149
RITENOUR, LYDIA	1,398
RLI SURETY	813
ROBERSON, LISA	409
ROB'S LOCKSMITH SERVICE.....	4,677

RODGERS, BAILEY	275	WV SCHOOL BOARD ASSOCIATION	12,578
RODGERS, VIRGINIA (GINNY)	16,586	WV SPEECH & HEARING ASSOC.....	275
ROLLINS, ELIZABETH	1,178	WV STATE AUDITOR.....	1,552
RUTHERFORD JANITOR SUPPLY CORP.....	58,315	WV STATE FIRE MARSHAL	250
SAVVAS.....	6,900	WV TEACH. DEF. BEN. PLAN 1B	488,645
SCENARIO LEARNING LLC	615	WV TEACH. DEF. BENEFIT PLAN 1A.....	19,913
SCHAEFFER MFG COMPANY.....	8,111	WV TEACHERS DEFINED CONTRI-	12,918
SCHINDLER ELEVATOR CORP	3,899	WV TEACHERS RETIREMENT -	
SCHOLASTIC INC MAGAZINES	1,708	SHARE OF STATE	1,324,012
SCHOOL NURSE SUPPLY	1,990	WV WOOD TECHNOLOGY CENTER.....	510
SCHOOL SPECIALTY LLC	550	WVASA	800
SCHOOL THERAPY SERVICES.....	93,676	ZONES LLC	24,126
SCOTT FLOOR COMPANY INC.....	6,700		
SHAPE WEST VIRGINIA	400		8,722,754
SHEN-VALLEY BAND.....	3,154		
SHERMAN, LLOYD	321		
SHI INTERNATIONAL CORP	32,537		
SHRED-IT USA LLC	882		
SHREVE, LEEANN	428		
SIMMONS BACKFLOW SERVICES	497		
SIMMONS BACKHOE SERVICE	14,763		
SITES AUTO PARTS CO.	6,397		
SKYLINE ROOFING.....	1,623		
SMART HORIZONS	2,025		
SMITH SERVICE AND REPAIR, LLC	977		
SMITH, DIANA B.	1,245		
SONOVA USA INC.....	2,577		
SOURCE 4.....	1,545		
SOUTH BRANCH CAREER & TECHNICAL.....	38,857		
SOUTH FORK RURITAN CLUB.....	780		
SOUTHERN REFRIGERATION CORP.....	2,302		
SOUTHERN STATES-MOOREFIELD	218,675		
SPILMAN THOMAS & BATTLE, PLLC	9,355		
SPRUCE KNOB SENECA ROCKS TELE.	4,167		
STAPLES.....	359		
STAPLES BUSINESS ADVANTAGE	4,974		
STUDIES WEEKLY	3,430		
SUBWAY	1,293		
SWEETWATER	484		
T & K MARKETS LLC	6,012		
TAPROOT LEARNING	6,000		
TEACHERMADE.....	700		
TEACHING STRATEGIES, LLC.....	5,592		
TEAM TUTOR	18,200		
TEL/LOGIC INC	7,140		
TETRICK & BARTLETT.....	23,500		
THE RECORDER	649		
THE STAR HOTEL/RESTAURANT.....	260		
THE THRASHER GROUP, INC.	6,615		
TIM PETERS	7,374		
TIMBROOK CHEVROLET	34,127		
T-MOBILE.....	5,098		
TOUCHTONE COMMUNICATIONS.....	305		
TOWN OF FRANKLIN.....	34,089		
TRAVELERS CL REMITTANCE CENTER.....	23,509		
TRI-COUNTY TOOL RENTAL.....	1,000		
TRUCK ENTERPRISES - KEYSER.....	1,660		
ULTD ENTERTAINMENT LLC.....	800		
US BANK NATIONAL ASSOCIATION	621,077		
VANTAGE LEARNING, LLC	5,750		
W.O. GRUBB CRANE RENTAL.....	5,306		
WADDELL, KELLEE	3,149		
WARNER, JERRY M.	500		
WEAVERS FLOORING AMERICA.....	19,661		
WEST VIRGINIA SIGNAL & LIGHT,	22,500		
WEST VIRGINIA UNIVERSITY	10,900		
WHETZEL,BETHANY	403		
WHITECOTTON, BARBARA	604		
WHITEROCK EXCAVATING, LLC	25,422		
WORLDWIDE EQUIPMENT.....	243,177		
WRIGHT, ALIYAH	1,377		
WV ADJUTANT GENERAL	3,885		
WV BOARD OF RISK & INS. MGMT.	147,820		
WV CORRECTIONAL INDUSTRIES	1,409		
WV DEPARTMENT OF EDUCATION	2,370		
WV DEPT OF EDUCATION	900		
WV DIVISION OF LABOR	270		

PENDLETON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
FYE JUNE 30, 2024

	11	61	65	71	41	
	General	Special	Special	Special Revenue	Permanent	Total
	Current	Revenue	Revenue	ESSERF	Improvement	Governmental
	Expense	Fund	School Activity	Fund	Fund	
			Fund			
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets:						
Cash and cash equivalents	\$ 2,285,555	\$ (225,195)	\$ 306,497	\$ (349,420)	\$ 250,000	\$ 2,267,437
Investments	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Taxes receivable, net	98,900	-	-	-	-	98,900
Deposit with Retirement Board	13,110	-	-	-	-	13,110
Prepaid Workers' Comp	829	-	-	-	-	829
Food service receivable, net	-	-	-	-	-	-
Lease Receivable	-	(7,187)	-	-	-	(7,187)
Other receivables	-	6,869	-	-	-	6,869
Other prepaid expenses	37,237	-	-	-	-	37,237
Due from other governments:						
State aid receivable	76,966	-	-	-	-	76,966
PEIA allocation receivable	274,509	-	-	-	-	274,509
Reimbursements receivable	-	509,281	-	348,712	-	858,993
Due from other funds	-	-	-	-	-	-
Total assets	2,787,106	283,768	306,497	292	250,000	3,627,663
Deferred outflows of resources	-	-	-	-	-	-
Total deferred outflow of resources	-	-	-	-	-	-
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$ 2,787,106	\$ 283,768	\$ 306,497	\$ 292	\$ 250,000	\$ 3,627,663
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Salaries payable and related payroll liabilities	\$ 793,793	\$ 11,338	\$ -	\$ -	\$ -	\$ 805,131
Other post employment benefits payable	-	-	-	-	-	-
PEIA premiums payable	295,513	-	-	-	-	295,513
Accounts payable & Payable to others	26,895	9,383	-	292	-	36,571
Due to other fiscal agents	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	1,116,201	20,721		292	-	1,137,215
Deferred inflows of resources	67,679	1,454	-	-	-	69,133
Total deferred inflows of resources	67,679	1,454	-	-	-	69,133
Fund Balances:						
Nonspendable	51,176	-	-	-	-	51,176
Restricted	3,240	261,594	-	-	-	264,834
Committed	-	-	-	-	-	-
Assigned	-	-	306,497	-	-	306,497
Unassigned	1,548,808	(0)	-	0	250,000	1,798,808
Total fund balances	1,603,224	261,594	306,497	0	250,000	2,421,315
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 2,787,105	\$ 283,769	\$ 306,497	\$ 292	\$ 250,000	\$ 3,627,663

See Notes to Financial Statements

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, 2024 are true and accurate to the best of our knowledge and belief. However, these statements are unaudited and thereby subject to change.

James D Wilkins
President

Charles F. Hedrick
Secretary

Subscribed and sworn to before me in my said County, the 17th day of September, 2024.
Lisa D. Jamison

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