

PENDLETON COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION
JUNE 30, 2025

	Primary Government	Component Units		
	Governmental Activities	Farmland Protection	Board of Parks	Board of Health
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 7,847,730	\$ 388,059	\$ 53,801	\$ 274,671
Receivables:				
Taxes	80,947	--	--	--
Notes	--	--	--	--
Due From Other Governments	--	--	--	--
Restricted assets:				
Reserve account	--	--	--	--
Total Current Assets	7,928,677	388,059	53,801	274,671
Capital assets:				
Land	25,600	631,550	51,900	--
Construction in Progress	290,296	--	--	--
Buildings	2,453,743	--	53,800	--
Improvements	2,205,129	--	--	--
Machinery & equipment	2,973,868	--	165,275	21,686
Vehicles	659,747	--	--	--
Less: Accum. Depr.	(5,351,668)	--	(181,812)	(21,686)
Total Capital Assets	3,256,715	631,550	89,162	--
Total Assets	\$ 11,185,392	\$ 1,019,609	\$ 142,964	\$ 274,671
DEFERRED OUTFLOWS				
Employer pension contributions subsequent to measurement period	209,489	--	--	--
Total deferred outflows of resources	\$ 209,489	-	-	-
LIABILITIES				
Current liabilities payable from current assets:				
Accounts payable	\$ 558,990	\$ --	\$ 1,475	\$ --
Payroll Taxes payable	37,181	--	--	--
OPEB Liability	342,578	--	--	5,854
Deferred revenues:				
Unearned revenue	524,394	--	--	--
Net Pension Liability	219,662	--	--	--
Comp. absences payable	408,969	--	--	--
Total Liabilities	2,091,774	--	1,475	5,854
NET POSITION				
Invested in capital assets (net of related debt)	3,256,715	631,550	89,162	--
Restricted	--	--	--	--
Unrestricted	6,046,391	388,059	52,326	219,271
Total Net Position	\$ 9,303,106	\$ 1,019,609	\$ 141,488	\$ 219,271

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

**PENDLETON COUNTY, WEST VIRGINIA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

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
Primary government:								
Governmental activities:								
General government	\$ 3,104,775	\$ --	\$ 741,648	\$ 74,920	\$ (2,288,207)			
Public Safety	2,348,385	798,400	10,218	382,261	(1,157,506)			
Health and sanitation	315,784	--	--	--	(315,784)			
Culture and recreation	97,846	--	--	--	(97,846)			
Social services	5,000	--	--	--	(5,000)			
Interest on long-term debt	--	--	--	--	--			
Total governmental activities	<u>5,871,790</u>	<u>798,400</u>	<u>751,866</u>	<u>457,181</u>	<u>(3,864,343)</u>			
Total primary government	<u>\$ 5,871,790</u>	<u>\$ 798,400</u>	<u>\$ 751,866</u>	<u>\$ 457,181</u>	<u>(3,864,343)</u>			
Component units:								
Farmland Protection	25,223	--	--	--	-- \$ (25,223)	--	\$ --	--
Board of Parks	84,856	723	6,950	--	--	--	(77,183)	--
Board of Health	343,574	--	278,866	--	--	--	--	(64,708)
Total component units	<u>\$ 453,653</u>	<u>\$ 723</u>	<u>\$ 285,816</u>	<u>\$ --</u>	<u>--</u>	<u>(25,223)</u>	<u>(77,183)</u>	<u>(64,708)</u>
General revenues:								
Ad valorem property taxes					3,012,536	--	--	--
Alcholic beverages tax					3,181	--	--	--
Hotel occupancy tax					144,298	--	--	--
Gas and oil severance tax					20,856	--	--	--
Other taxes					124,206	64,607	--	--
Licenses and permits					5,485	--	--	--
Refunds/Reimbursements					486,744	--	--	--
Interest					185,237	16,970	--	313
Intergovernmental					--	--	33,971	--
Fines & Forfeitures					38,902	--	--	--
Miscellaneous					--	--	15,200	--
Total general revenues & transfers					<u>4,021,445</u>	<u>81,577</u>	<u>49,171</u>	<u>313</u>
Change in net position					<u>157,102</u>	<u>56,354</u>	<u>(28,012)</u>	<u>(64,395)</u>
Net position - beginning					<u>9,146,004</u>	<u>963,255</u>	<u>169,500</u>	<u>283,666</u>
Net position - ending					<u>\$ 9,303,106</u>	<u>\$1,019,609</u>	<u>\$ 141,488</u>	<u>\$ 219,271</u>

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

**PENDLETON COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2025**

	General	Coal Severance Tax	911	American Rescue Plan Act	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS & DEFERRED OUTFLOWS						
Current:						
Cash and cash equivalents	\$ 6,227,567	\$ 4,408	\$ 581,573	\$ 433,984	\$ 600,198	\$ 7,847,730
Receivables:						
Taxes	75,401	5,546	--	--	--	80,947
Due from:						
Other funds	--	--	--	--	--	--
Other governments	--	--	--	--	--	--
Total assets & deferred outflows of resources	<u>\$ 6,302,968</u>	<u>\$ 9,954</u>	<u>\$ 581,573</u>	<u>\$ 433,984</u>	<u>\$ 600,198</u>	<u>\$ 7,928,677</u>
LIABILITIES, DEFERRED INFLOWS & FUND BALANCES						
Current Liabilities:						
Accounts payable	\$ 531,963	\$ 408	\$ 4,732	\$ 20,197	\$ 1,690	\$ 558,990
Payroll Taxes Payable	37,181	--	--	--	--	37,181
OPEB Payable	--	--	--	--	--	--
Total Current Liabilities	569,144	408	4,732	20,197	1,690	596,171
Deferred Inflow - Property Taxes	51,649	--	--	--	--	51,649
Unearned revenue	--	--	110,607	413,787	--	524,394
Total liabilities and deferred inflows of resources	<u>620,792</u>	<u>408</u>	<u>115,339</u>	<u>433,984</u>	<u>1,690</u>	<u>1,172,214</u>
Fund balances:						
Restricted	254,755	9,546	466,234	--	598,507	1,329,042
Committed	1,721,639	--	--	--	--	1,721,639
Assigned	3,705,782	--	--	--	--	3,705,782
Unassigned	--	--	--	--	--	--
Total fund balances	<u>5,682,176</u>	<u>9,546</u>	<u>466,234</u>	<u>--</u>	<u>598,507</u>	<u>6,756,463</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 6,302,968</u>	<u>\$ 9,954</u>	<u>\$ 581,573</u>	<u>\$ 433,984</u>	<u>\$ 600,198</u>	<u>\$ 7,928,677</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
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

Total fund balances on the governmental fund's balance sheet.....\$ 6,756,463

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.).....3,256,715

Certain revenues are not available to fund current year expenditures and therefore are
deferred in the funds. (Note III.B.)51,649

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.)..... (971,209)

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:.....209,489

PERS: \$126,745
DSRS: \$43,638
EMSRS: \$39,105

Net position of governmental activities\$ 9,303,106

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
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

	General	Coal Severance Tax	911	American Rescue Plan Act	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Ad valorem property taxes	\$ 2,875,185	\$ --	\$ --	\$ --	\$ 129,168	\$ 3,004,353
Alcoholic beverages tax	3,181	--	--	--	--	3,181
Hotel occupancy tax	144,298	--	--	--	--	144,298
Gas and oil severance tax	20,856	--	--	--	--	20,856
Coal severance tax	--	18,365	--	--	--	18,365
Other taxes	80,393	--	--	--	25,448	105,841
Licenses and permits	520	--	--	--	4,965	5,485
Intergovernmental:						
Federal	98,769	--	--	74,920	--	173,689
State	128,936	--	382,261	--	51,538	562,735
Charges for services	75,721	--	683,318	--	39,362	798,401
Fines and forfeits	5,160	--	--	--	33,743	38,903
Interest and investment earnings	164,600	--	18,891	--	1,745	185,236
Refunds/Reimbursements	400,298	--	6,838	--	--	407,136
Payments in lieu of taxes	472,622	--	--	--	--	472,622
Miscellaneous	74,759	--	3,159	--	1,691	79,609
Total revenues	<u>4,545,297</u>	<u>18,365</u>	<u>1,094,467</u>	<u>74,920</u>	<u>287,660</u>	<u>6,020,709</u>
EXPENDITURES						
Current:						
General government	3,227,038	20,582	--	--	85,441	3,333,061
Public safety	1,807,307	--	567,024	74,920	179,106	2,691,357
Health and sanitation	320,949	--	--	--	1,548	322,497
Culture and recreation	128,196	--	--	--	18,011	146,207
Social services	5,000	--	--	--	--	5,000
Total expenditures	<u>5,551,490</u>	<u>20,582</u>	<u>567,024</u>	<u>74,920</u>	<u>284,106</u>	<u>6,498,122</u>
Excess (deficiency) of revenues over (under) expenditures	(1,006,193)	(2,216)	527,443	--	3,554	(477,413)
OTHER FINANCING SOURCES (USES)						
Transfers in	1,904,053	--	--	--	23,240	1,927,293
Transfers (out)	<u>(1,023,240)</u>	--	<u>(698,408)</u>	--	<u>(205,645)</u>	<u>(1,927,293)</u>
Total other financing sources (uses)	<u>880,813</u>	<u>--</u>	<u>(698,408)</u>	<u>--</u>	<u>(182,405)</u>	<u>(0)</u>
Net change in fund balances	(125,380)	(2,216)	(170,966)	--	(178,851)	(477,413)
Fund balances - beginning	<u>5,807,555</u>	<u>11,762</u>	<u>637,200</u>	<u>--</u>	<u>777,358</u>	<u>7,233,876</u>
Fund balances - ending	<u>\$ 5,682,176</u>	<u>\$ 9,546</u>	<u>\$ 466,234</u>	<u>\$ --</u>	<u>\$ 598,507</u>	<u>\$ 6,756,463</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
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

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

Net change in fund balances - total governmental funds\$ (477,413)

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.) 1,048,084

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.) (350,018)

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..... 8,182
 Prior year deferred revenues: \$43,467
 Current year deferred revenues: \$51,649

Certain pension expenses in the statement of activities are recognized on the accrual basis of accounting in accordance with GASB 68 (Note V.) 209,489

Amount of pension expenditures at fund level:
 PERS: \$126,746
 DSRS: \$43,638
 EMSRS: \$39,105

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.) (280,722)

Change in net assets of governmental activities.....\$ 157,102

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
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	Budgeted Amounts		Actual	Adjustments	Actual	Variance with
	Original	Final	Modified	Budget	Budget	Final Budget
			Accrual Basis	Basis	Basis	Positive
						(Negative)
REVENUES						
Taxes:						
Ad valorem property taxes	\$ 2,780,486	\$2,800,511	\$ 2,875,185	\$ 4,315	\$ 2,879,500	\$ 78,989
Alcoholic beverages tax	3,000	3,000	3,181	--	3,181	181
Hotel occupancy tax	125,000	145,000	144,298	--	144,298	(702)
Gas and oil severance tax	30,000	30,000	20,856	--	20,856	(9,144)
Other taxes	75,000	75,000	80,393	--	80,393	5,393
Licenses and permits	500	500	520	--	520	20
Intergovernmental:						
Federal	25,000	98,769	98,769		98,769	--
State	10,000	128,936	128,936	--	128,936	--
Charges for services	73,600	73,750	75,721	--	75,721	1,971
Fines and forfeits	7,000	7,000	5,160	--	5,160	(1,840)
Interest and investment earnings	100,000	100,000	164,600	(58,793)	105,807	5,807
Refunds/Reimbursements	455,206	466,161	406,007	--	406,007	(60,154)
Payments in lieu of taxes	350,000	377,822	472,622	--	472,622	94,800
Miscellaneous	71,500	85,126	74,759	(6)	74,753	(10,373)
Total revenues	4,106,292	4,391,575	4,551,006	(54,484)	4,496,522	104,947
EXPENDITURES						
Current:						
General government	3,592,349	3,937,384	2,519,269	(17,172)	2,502,097	1,435,287
Public safety	2,099,038	2,229,952	1,870,307	(7,644)	1,862,643	367,309
Health and sanitation	329,725	332,153	320,949	(2,235)	318,714	13,439
Culture and recreation	122,551	132,551	128,196	938	129,134	3,417
Social services	5,000	5,000	5,000		5,000	--
Capital Projects	2,536,808	3,037,665	1,000,000	--	1,000,000	2,037,665
Total expenditures	8,685,471	9,674,705	5,843,721	(26,133)	5,817,588	3,857,117
Excess (deficiency) of revenues						
over (under) expenditures	(4,579,179)	(5,283,130)	(1,292,715)	(28,351)	(1,321,066)	3,962,064
OTHER FINANCING SOURCES (USES)						
Transfers in	879,179	1,021,349	898,344		898,344	(123,005)
Transfers (out)	--	--	(23,240)		(23,240)	(23,240)
Capital leases	--	--	--		--	--
Total other financing						
sources (uses)	879,179	1,021,349	875,105	--	875,105	(146,244)
Net change in fund balance	(3,700,000)	(4,261,781)	(417,611)	(28,351)	(445,962)	3,815,819
Fund balances - beginning	3,700,000	4,261,781	5,807,555	(1,545,775)	4,261,780	(1)
Fund balances - ending	\$ --	\$ --	\$5,389,944	\$(1,574,126)	\$ 3,815,818	\$ 3,815,818

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
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

	<u>Budgeted Amounts</u>		Actual	Adjustments	Actual Amts	Variance with
	Original	Final	Modified	Budget	Budget	Final Budget
			Accrual Basis	Basis	Basis	Positive
						(Negative)
REVENUES						
Taxes:						
Coal severance tax	\$ 23,000	\$ 23,000	\$ 18,365	\$ 851	\$ 19,216	\$ (3,784)
	<u>--</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>--</u>
Total revenues	<u>23,000</u>	<u>23,000</u>	<u>18,365</u>	<u>851</u>	<u>19,216</u>	<u>(3,784)</u>
EXPENDITURES						
Current:						
General government	<u>29,000</u>	<u>29,515</u>	<u>20,582</u>	<u>742</u>	<u>21,324</u>	<u>8,191</u>
Total expenditures	<u>29,000</u>	<u>29,515</u>	<u>20,582</u>	<u>742</u>	<u>21,324</u>	<u>8,191</u>
Net change in fund balance	(6,000)	(6,515)	(2,216)	109	(2,107)	4,408
Fund balances - beginning	<u>6,000</u>	<u>6,515</u>	<u>11,762</u>	<u>(5,247)</u>	<u>6,515</u>	<u>--</u>
Fund balances - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 9,546</u>	<u>\$ (5,138)</u>	<u>\$ 4,408</u>	<u>\$ 4,408</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, 2025**

	Agency Funds
ASSETS	
Non-pooled cash	\$ 245,755
Receivables:	
Taxes	<u>106,476</u>
Total receivables	<u>106,476</u>
Total assets and deferred outflows of resources	\$ <u><u>352,231</u></u>
LIABILITIES	
Other payable	--
Due to: other funds	--
Due to: other governments	\$ <u><u>352,231</u></u>
Total liabilities and deferred inflows of resources	\$ <u><u>352,231</u></u>

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

PENDLETON COUNTY
COMMISSION
VENDOR LIST
FISCAL YEAR ENDING
JUNE 30, 2025

VENDOR NAME
EXPENDITURES

VENDOR NAME.....
EXPENDITURES

4 Walnut LLC.....	11,018.89	Davis, Anita D.....	304.12
911 Interpreters Inc.....	20.15	DC Computers....	11,540.00
Air Quality Systems, Inc.....	76,777.60	De Lage Landen Financial	1,250.40
Allegheny Design Services	1,250.00	Delta Dental	23,004.95
Allied Universal.....	1,513.60	Discount Communications	11,139.11
Allstate Tower Co.....	73,402.00	Division of Motor Vehicles	175.00
Alt, Brooke.....	4,304.08	DOCEO	214.67
Alt, Bruce D.....	2,800.00	Doddridge County	320.50
Alt, Sue	265.00	Downs, Philip	335.20
Arbaugh, Kevin	105.00	DSSC Solutions Company	1,632.00
Armstrong, Bobbie.....	29.48	Eastern Action... ..	1,000.00
Armstrong, Kinsley	400.00	EJ Wheeler Hardware	1,169.81
Ascend Elevator ...	215.00	Election Systems & Software	34,143.01
Assessor's Valuation Fund	154.98	Elyard, Charlie	45.00
Assoc. of WV Assessors.....	100.00	ERFRN - PC	2,500.00
A & S Enterprises, LLC.....	700.00	ESRI, Inc.	2,330.00
AT&T	917.72	Evick, Nancy.....	200.00
AT&T Mobility	8,267.08	Extinguisher Sales & Service	113.75
Atlas Geographic Data, Inc.....	4,800.00	Faithful Friends Animal Clinic.....	1,000.17
Auto Trim	2,995.00	FOP Seneca Trail Lodge	1,000.00
Avenu Insights & Analytic	10,782.06	Francotyp-Postalia, Inc.....	936.75
Basagic, Morgan...	448.00	Franklin VFD, Inc.....	4,176.96
Bennett, David	265.00	Frantz, Wanda M.....	300.00
Bennett, Jimmie.....	30.00	Frontier.....	25,868.24
Bennett, Nancy.....	250.00	Frontline Public Safety	1,389.15
Biby, Michael Wayne.....	300.00	Fubar Enterprises... ..	15,746.80
Big Country Amusements, Inc.....	1,989.00	Future Generations.....	100.00
Bland, Julie	105.29	Futurity IT, Inc.....	1,000.00
Blauch Brothers, Inc.....	1,380.00	G-Technologies, Inc.....	14,665.98
Blue360 Media	248.74	GameTime	30,380.61
Bodine, Andrea.....	250.00	General County Fund	833,918.20
Borror, Freda.....	327.16	George, Katie.....	300.00
Boss Buildings...	8,002.68	George, Sally	265.00
Bowers Garage	20,758.39	Gillespie, Richard.....	748.66
Bowers, Matt	400.00	Global Science & Technology ...	78,306.64
Bowers, Nancy.....	285.00	Globalstar USA, LLC.....	2,177.46
Byers, Kennedy	303.84	Goff Appraisals ...	10,850.00
Caliber Public Safety	29,982.98	Goff Fence & Landscaping..	13,000.00
Casto & Harris ..	3,627.37		
CenturyLink.....	556.68		
Circleville VFD..	2,900.00		
Clark, Janice	75.00		
Clear Communications & Electronics....	10,813.78		
Coast to Coast			

Solutions	1,447.34
Compiled Technologies.	13,632.24
Conrad, Carol A....	250.00
County Commissioners of WV	3,275.00
County Employees Gross Salaries ...	2,174,089.40
CovertTrack Group, Inc.....	600.00
Dahmer, Roger	144.00
Davis, Anita D.....	304.12
DC Computers....	11,540.00
De Lage Landen Financial	1,250.40
Delta Dental	23,004.95
Discount Communications	11,139.11
Division of Motor Vehicles	175.00
DOCEO	214.67
Doddridge County	320.50
Downs, Philip	335.20
DSSC Solutions Company	1,632.00
Eastern Action... EJ Wheeler	1,000.00
Hardware	1,169.81
Election Systems & Software	34,143.01
Elyard, Charlie.....	45.00
ERFRN - PC	2,500.00
ESRI, Inc.	2,330.00
Evick, Nancy.....	200.00
Extinguisher Sales & Service	113.75
Faithful Friends Animal Clinic.....	1,000.17
FOP Seneca Trail Lodge	1,000.00
Francotyp-Postalia, Inc.....	936.75
Franklin VFD, Inc.....	4,176.96
Frantz, Wanda M.....	300.00
Frontier.....	25,868.24
Frontline Public Safety	1,389.15
Fubar Enterprises... ..	15,746.80
Future Generations.....	100.00
Futurity IT, Inc.....	1,000.00
G-Technologies, Inc.....	14,665.98
GameTime	30,380.61
General County Fund	833,918.20
George, Katie.....	300.00
George, Sally	265.00
Gillespie, Richard.....	748.66
Global Science & Technology ...	78,306.64
Globalstar USA, LLC.....	2,177.46
Goff Appraisals	10,850.00
Goff Fence & Landscaping..	13,000.00

Grant County Parks & Recreation	800.00
Grant County Press	414.03
Greer Industries, Inc.....	3,379.47
Griffith & Assoc, PLLC	36,500.00
Grimes, Christopher	250.00
Harper, Ashley	250.00
Harper, Berlin	370.04
Harper, Debbie	265.00
Harper, Gena.....	265.00
Harper, Shirley	265.00
Harr, Sharon	265.00
Hartman, Janet.....	26.60
Hartman's Service Station	20.00
Hartnett, Michael.....	400.00
Hawk Security Systems	1,417.08
HD Media Company, LLC.....	145.34
Health Reimb. Account Fund	23,239.65
Heavner, Kerri L. ERO	24.75
Hedrick, Mary L... ..	250.00
Hedrick , Regina... ..	318.45
Hedrick, Terry	279.00
Hevener, Carl.....	288.00
Highmark, Blue Cross Blue Shield, Employer..	527,720.10
Hiner, George	200.00
Hoover, Jessica	3,832.79
Hubbard, Roxanne.....	215.78
Huffman, John M.	378.08
Huffman, Laura ...	280.00
Hyper-Reach.....	4,485.00
J.D. Power & Assoc.....	705.00
J&L's Reconditioning	39,129.80
Jenkins Ford Inc.....	45,955.00
John Deere Financial	8,982.35
JusticePoint.....	841.50
Keplinger, Billy Joe	500.00
Keplinger, William E. Jr.....	500.00
Kile, David.....	1,600.00
Kile, Faye.....	298.76
Kimble, Jason.....	45.00
Kimble, Susan	265.00
Kisamore, Lucy E.	250.00
Kline, Thomas R... ..	250.00
Komax, LLC	172.78
Kontyko, Matt	35.33
Kopp, Donald L., II	144.00
Kreiss, Douglas	400.00
Kustom Signals Inc.....	2,940.00
Kuykendall, Deborah.....	288.04
Landes, Susan M. CCR	69.30
Landis, Doris	250.00

Landis Office Center Inc.....	431.94
Lantz Construction Co.....	313,929.67
Mallow, April.....	245.52
Mallow, Paul.....	516.42
Maloy, Ryan.....	8.42
Markl Supply Company Inc.....	10,106.75
Mathew Bender & Co.....	4,403.60
Mead & Hunt, Inc.....	5,530.00
Mitchell, Diana M.....	276.17
Mitchell, Paula	265.00
Minor, Bruce.....	41.13
Moates, Jerline M.....	309.48
Modern Marketing.....	913.25
Mon Power.....	46,887.81
Motorola Solutions Inc.....	113,341.40
Mt. Air Heating & Cooling	392.50
Mutual Of Omaha Life Insurance, Employer.....	1,348.62
Nash, Rhonda.....	265.00
Nelson Construction..	1,270.00
Nelson, June.....	15.00
Nelson, Mary Ann	250.00
NGA 911	48,682.25
North Fork Disposal Service	1,085.51
Office of Emergency Mgmt	1,300.00
Omega Commercial Interior	4,229.20
Omni Associates.....	33,193.13
OpAns, LLC.....	6,700.00
Otis Elevator Company	2,647.08
Owens Heating, Cooling	460.00
Pansch, Kevin R. ..	325.00
Panthera Training LLC.....	5,650.00
Parker, Barbara ...	265.00
Parr Public Safety Equip	6,067.68
Parrish's Carpet Service	1,383.54
Parsons	11,769.78
Pendleton Animal Welfare	5,000.00
Pendleton Board of Parks & Recreation..	33,971.26
Pendleton Community Bank	40,584.06
Pendleton County 911 Fee Fund	46,378.30
Pendleton County Board of Education	500.00
Pendleton Co. Convention & Visitor's Bureau	100,815.02
Pendleton County Emergency Rescue	167,156.66
Pendleton County	

Firemen's Assn.....	42,907.52
Pendleton County Health Dept.....	35,000.00
Pendleton County Historical Society.....	40.00
Pendleton County Library	36,000.00
Pendleton County Outdoors.....	2,150.00
Pendleton Senior & Family Services	26,109.00
Pitsenbarger, Peggy Jo	265.00
Pitsenbarger, Karen.....	15.75
Postmaster.....	680.00
Potomac Hardware Inc.....	1,078.51
Potomac Highlands Shrine.....	62.00
Potomac Valley Soil Conservation..	10,000.00
Potomac Valley Transit Authority....	25,000.00
Premier Construct. Group.....	134,542.00
Public Service District	1,359.80
Puffenberger, Kevin	288.00
Putz, Wendy	335.00
Qlabs, Inc.....	46.00
Quill	8,336.13
RDJ Specialties, Inc.....	7,082.85
Raines, Luci J.....	323.14
Region 8 Planning & Dev.....	17,339.66
Regional Jail & Correctional	166,196.06
RELX Inc. DBA Lexis Nexis.....	1,671.00
Retiree Health Benefit Fund	33,192.00
Rexrode Remodeling LLC.....	4,117.54
Roberson, Frankie.....	905.73
Roberson Lawn Care	14,400.00
Roberson, Tommy.....	111.30
Robs Locksmith Service	475.00
Rodgers, Virginia	250.00
Ryan Pace Comm. Mgmt., LLC....	1,320.00
Ryan, Terry.....	317.72
SBVD Report Center.....	20,000.00
SecuriTech, LLC.....	8,294.70
Seneca Rocks RDA.....	34,536.50
Seneca Rocks VFD	2,050.00
Seymour, Barbara L.....	250.00
Sheffer, Gary	265.00
Shenandoah Valley	

Office	23,860.18
Shentel.....	15,535.67
Sheriff of Pendleton	
County.....	5,100.00
Shirk, Delores.....	250.00
Simmons Backflow	
Service	130.00
Simon, Jane E.	250.00
Simpson	
Construction... ..	6,703.13
Sisson, Shirley	
A.	270.00
Sites Auto Parts	
Company	357.78
Skyline Roofing	
Inc.....	987.00
Slowinski, Susan....	88.20
Smith's Service &	
Repair.....	29,465.33
Social Security/Medicare,	
Employer	160,189.37
Software Systems,	
Inc.....	38,910.97
Sound Communications	
Inc.....	5,995.00
South 40	
Surveying	1,087.00
South Fork VF Co.,	
Inc.....	2,050.00
Spruce Knob Seneca	
Rocks Tel.....	10,760.57
SSC Inc.-	
Moorefield	8,041.62
State Tax	
Department..	24,290.15
Sur Tec Inc.	2,963.00
Swigunski,	
Jeralyn	280.00
Taglieri, Laurie	
L.....	300.00
Taglieri, Robin	
R.	300.00
Ted Davis Auto	
Sales	7,500.00
TESSCO	
Incorporated..	17,383.23
Teter, Kathy	265.00
The Hillbilly	
Gypsies	1,250.00
The Pendleton	
Times.....	13,957.81
The Power Connection,	
Inc.....	727.89
Thomas, James	
Sr.	400.00
Thompson,	
Charlotte	96.00
Thorn Spring	
Park	34,168.00
T J Bowman	
Inc.....	3,500.00
T&K Markets	
LLC.....	477.94
Total ID	
Solutions	4,013.00
Town of	
Franklin	8,197.50
Town of Franklin Board	
of Parks	12,000.00
T-Mobile.....	1,574.17
Turner, Evers	
Jr.	107.20
United States	
Treasury.....	290.45
Upper Tract	
CERT	1,000.00
Upper Tract	

VFD	2,550.00	ment for the fiscal year
Upper Tract VFD		ending June 30, 2025 is
Trng Cntr	50.00	true and correct to the
USDA, APHIS ...	2,500.00	best of our knowledge and
VISA.....	97,279.37	belief.
W.B. Mason,		
Inc.....	2,834.03	Dated this 7th day of Octo-
Waggy, Paula.....	250.00	ber, 2025.
Wagoner, Tristan ...	69.39	
Warner, Lois.....	250.00	Carl Hevener
Watkins, Terry		Roger Dahmer
L.....	300.00	Jimmie Bennett
Weimer Chrysler		
Dodge.....	460.00	Attested:
Wex Bank	23,795.54	Elise M. White, Clerk
White, Elise	441.65	1c
Wise Guys Police		
Training	270.00	
Whiterock Excavating,		
LLC.....	11,587.49	
Wilburn, Shalee ...	208.64	
Wimer,		
Carolyn.....	2,800.00	
Woodford Oil		
Company	11,965.20	
WORKFORCE West		
Virginia	595.03	
WV Assn of Circuit		
Clerks	975.00	
WV Association of		
Counties	4,000.00	
WV Assn of		
County Clerks ...	500.00	
WVCAA.....	50.00	
WV Correctional		
Ind.	835.63	
WV Counties Risk		
Pool		
Insurance ...	84,586.00	
WV Dept.		
Agriculture	1,173.60	
WV Deputy Retirement,		
Employer.....	43,637.79	
WV Division of		
Labor	90.00	
WV Emergency Services		
Retirement,		
Employer....	39,105.35	
WV Enhanced 911		
Council	1,700.00	
WV Public Employee's		
Retirement,		
911 Trfr	2,231.70	
WV Public Employee's		
Retirement,		
Employer..	126,745.69	
WV Sheriffs'		
Association	1,400.00	
WV State		
Auditor	16,590.00	
WV State Fire		
Marshal	50.00	
WV State		
Police	4,971.13	
WV		
University	11,600.00	
Yoders		
Construction	18,000.00	
TOTAL	\$6,933,014.14	

We, the undersigned mem-
bers of the County Commis-
sion of Pendleton County,
West Virginia, do hereby
certify that the foregoing
unaudited financial state-