

ROANE COUNTY BOARD OF EDUCATION

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

UNAUDITED

PREPARED BY:

**ANDREW R. METHENEY
TREASURER/CSBO
ROANE COUNTY SCHOOLS**

ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF NET POSITION

FYE JUNE 30, 2019

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 2,623,331
Investments	-
Inventory	-
Taxes receivable, net of allowance for uncollectible taxes	188,696
Deposit with Retirement Board	356,874
Food service receivable	-
Other receivables	167,091
Prepaid Workers' Compensation	15,385
Other prepaid expenses	28,772
Due from other governments:	
State aid receivable	116,342
PEIA allocation receivable	298,024
Reimbursements receivable	872,948
Capital Assets:	
Land	508,442
Land improvements	-
Buildings and improvements	35,303,180
Furniture and equipment	1,364,046
Vehicles	4,069,453
Construction in process	-
Less accumulated depreciation	(20,112,422)
Total capital assets, net of depreciation	21,132,699
Total assets	25,800,162
Deferred outflows of resources:	
Pension	109,260
Other post employment benefit (OPEB)	686,465
Other	-
Total deferred outflows of resources	795,725
Total assets and deferred outflows of resources	\$ 26,595,887
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION	
Liabilities:	
Salaries payable and related payroll liabilities	\$ 1,466,924
PEIA premiums payable	362,852
Compensated absences	33,979
Accounts payable	498,523
Other post employment benefit payable	-
Due to Other Fiscal Agents	-
Long-term obligations:	
Due within one year:	
Bonds, capital leases, and contracts	135,121
Accrued interest	-
Accrued sick leave payable	-
Due beyond one year:	
Bonds, capital leases, and contracts	1,145,907
Accrued sick leave payable	-
Asset retirement obligation (ARO) liability	-
Net pension liability - Proportionate Share	447,295
Net other post employment benefit (OPEB) liability - Proportionate Share	2,086,019
Total liabilities	6,176,620
Deferred inflows of resources:	
Pension	365,730
Other post employment benefit (OPEB)	423,515
Other	1
Total deferred inflows of resources	789,246
Total liabilities and deferred inflows of resources	\$ 6,965,866
Net Position:	
Net Investment in Capital Assets	19,851,671
Restricted for:	
Debt service	169,855
Special projects	570,501
Capital projects	-
Unrestricted	(993,149)
Total net position	\$ 19,598,878

ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF ACTIVITIES

FYE JUNE 30, 2019

Functions	Program Revenues			Net (Expense),	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue & Changes in Net Position Governmental Activities
Governmental activities:					
Instruction	\$ 12,192,614	\$ -	\$ 2,428,421	\$ -	\$ (9,764,193)
Supporting services:					
Students					
Instructional staff	1,074,234	29,272	569,830	-	(475,132)
General administration	902,484	-	35,300	-	(867,184)
School administration	328,636	-	-	-	(328,636)
Central services	843,126	-	-	-	(843,126)
Operation and maintenance of facilities	307,736	-	-	-	(307,736)
Student transportation	2,616,859	-	-	-	(2,616,859)
Other support services	1,933,365	-	-	299,190	(1,634,175)
Food services	22,125	-	-	-	(22,125)
Community services	1,854,414	(32,037)	1,741,438	12,000	(133,013)
Interest on long-term debt	34,179	-	-	-	(34,179)
	44,246	-	-	-	(44,246)
Total governmental activities	22,154,019	(2,765)	4,774,989	311,190	(17,070,605)
General revenues:					
Property taxes					2,898,226
Unrestricted state aid					12,165,964
Unrestricted investment earnings					65,226
Unrestricted grants and contributions					486,961
Extraordinary item - other post employment benefits					-
Gain (loss) on disposal of capital assets					46,881
Transfers in					229,085
Transfers (out)					(229,085)
Total general revenues, extraordinary items and transfers					15,663,258
Change in net position					(1,407,347)
Net position - beginning					20,843,842
Prior period adjustments - (See Note __)					-
Net position - beginning, as restated					21,006,225
Net position - ending					\$ 19,598,878

ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
FYE JUNE 30, 2019

	11 General Current Expense	61 Special Revenue Fund	21 Debt Service Fund	32 Bond Construction Fund	41 Permanent Improvement Fund	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets:						
Cash and cash equivalents	\$ 2,593,475	\$ -	\$ 29,856	\$ -	\$ -	\$ 2,623,331
Taxes receivable, net	185,068	-	3,628	-	-	188,696
Deposit with Retirement Board	356,874	-	-	-	-	356,874
Prepaid Workers' Comp	15,385	-	-	-	-	15,385
Food service receivable, net	-	-	-	-	-	-
Other receivables	4,215	162,876	-	-	-	167,091
Other prepaid expenses	28,772	-	-	-	-	28,772
Due from other governments:						
State aid receivable	116,342	-	-	-	-	116,342
PEIA allocation receivable	298,024	-	-	-	-	298,024
Reimbursements receivable	61,889	811,059	-	-	-	872,948
Due from other funds	142,834	-	140,000	-	53,696	336,530
Total assets	3,802,878	973,935	173,484	-	53,696	5,003,993
Deferred outflows of resources	-	-	-	-	-	-
Total deferred outflows of resources	-	-	-	-	-	-
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$ 3,802,878	\$ 973,935	\$ 173,484	\$ -	\$ 53,696	\$ 5,003,993
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Salaries payable and related payroll liabilities	\$ 1,252,020	\$ 214,904	\$ -	\$ -	\$ -	\$ 1,466,924
Other post employment benefits payable	-	-	-	-	-	-
PEIA premiums payable	301,878	60,974	-	-	-	362,852
Accounts payable & Payable to others	20,097	106,216	-	372,210	-	498,523
Due to other fiscal agents	-	-	-	-	-	-
Due to other funds	-	21,340	-	315,190	-	336,530
Total liabilities	1,573,995	403,434	-	687,399	-	2,664,828
Deferred inflows of resources	185,068	-	3,628	-	-	188,696
Total deferred inflows of resources	185,068	-	3,628	-	-	188,696
Fund Balances:						
Nonspendable	401,031	-	169,855	-	-	570,886
Restricted	8,000	570,501	-	-	-	578,501
Unassigned	1,634,784	-	-	-	-	1,634,784
Total fund balances	2,043,815	570,501	169,855	(687,399)	53,696	2,150,468
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,802,878	\$ 973,935	\$ 173,483	\$ 0	\$ 53,696	\$ 5,003,993
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						21,132,699
Other deferred charges are not reported in the funds						-
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						188,695
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds						
Deferred outflows of resources related to pensions						109,260
Deferred inflows of resources related to pensions						(365,730)
Deferred outflows of resources related to OPEB						686,465
Deferred inflows of resources related to OPEB						(423,515)
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						-
Bonds payable, due beyond one year						-
Unamortized bond premium						-
Accrued interest on bonds						-
Capital leases payable						(1,312,171)
Compensated absences						(33,979)
Net pension liability - proportionate share						(447,295)
Net OPEB liability - proportionate share						(2,086,019)
Asset Retirement Obligation (ARO) Liability						-
Net position of governmental activities						<u>\$ 19,598,878</u>

ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES

IN FUND BALANCES - GOVERNMENTAL FUNDS

FYE JUNE 30, 2019

	11 General Current Expense	61 Special Revenue	21 Debt Service Fund	32 Bond Construction Fund	41 Permanent Improvement Fund	Total Governmental
Revenues:						
Property taxes	\$ 2,995,858	\$ -	\$ 371	\$ -	\$ -	\$ 2,996,229
Other Local sources	431,503	29,092	613	-	-	461,208
State sources	15,141,455	1,363,368	-	-	-	16,504,823
Federal sources	198,928	3,668,544	-	-	-	3,867,472
Total revenues	18,767,744	5,061,004	984	-	-	23,829,732
Expenditures:						
Instruction	10,646,126	2,155,952	-	-	-	12,802,078
Supporting services:						
Students	1,008,094	210,053	-	-	-	1,218,147
Instructional staff	392,776	616,392	-	-	-	1,009,168
General administration	329,623	600	-	-	-	330,223
School administration	948,325	492	-	-	-	948,817
Central Services	339,515	4,715	-	19,553	-	363,783
Operation and maintenance of facilities	2,037,790	45,953	-	-	-	2,083,743
Student transportation	2,266,864	205,580	-	-	-	2,472,444
Other support services	27,532	-	-	-	-	27,532
Food services	156,597	1,781,216	-	-	-	1,937,813
Community services	27,270	7,338	-	-	-	34,608
Capital outlay	97,134	-	-	667,846	-	764,980
Debt service:						
Principal retirement	131,748	-	-	-	-	131,748
Interest and fiscal charges	44,246	-	-	-	-	44,246
Total expenditures	18,453,640	5,028,291	-	687,399	-	24,169,330
Excess (deficiency) of revenues over expenditures	314,104	32,713	984	(687,399)	-	(339,598)
Other financing sources (uses):						
Proceeds from disposal of real or personal property	46,881	-	-	-	-	46,881
Transfers in	54,889	124,196	-	-	50,000	229,085
Transfers (out)	(174,633)	(54,452)	-	-	-	(229,085)
Total other financing sources (uses)	(72,863)	69,744	-	-	50,000	46,881
Extraordinary Item:						
Other post employment benefits	-	-	-	-	-	-
Net change in fund balances	241,241	102,457	984	(687,399)	50,000	(292,717)
Fund balances - beginning	1,802,574	468,044	168,871	-	3,696	2,443,185
Prior period adjustments - (See Note __)	-	-	-	-	-	-
Fund balances - beginning, as restated	1,802,574	468,044	168,871	-	3,696	2,443,185
Fund balances - ending	\$ 2,043,815	\$ 570,501	\$ 169,855	\$ (687,399)	\$ 53,696	\$ 2,150,468

**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FYE JUNE 30, 2019**

Net change in fund balances - total governmental funds \$ (323,860)

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 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.

Depreciation expense	(1,177,665)
Capital outlays	288,349

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	(98,003)
Operating Grants and Contributions	(60,258)

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.

162,891

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.

Cost of assets disposed	-
Accumulated depreciation of assets disposed	-

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.

Accrued vacation payable	6,915
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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

District pension contributions	21,248
Cost of benefits earned net of employee contributions	(8,728)

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

District OPEB contributions	42,120
Cost of benefits earned net of employee contributions	(260,356)

Change in net position of governmental activities	<u>\$ (1,407,347)</u>
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ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

FYE JUNE 30, 2019

	Agency Funds School Activity Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 389,181
Receivables	-
Total assets	<u>389,181</u>
Deferred outflows of resources:	
Total deferred outflows of resources	<u>-</u>
Total assets and deferred outflows of resources	<u><u>\$ 389,181</u></u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Liabilities:	
Accounts payable and accrued liabilities	\$ -
Due to other funds	<u>389,181</u>
Total liabilities	<u>389,181</u>
Deferred inflows of resources:	
Total deferred inflows of resources	<u>-</u>
Total liabilities and deferred inflows of resources	<u><u>\$ 389,181</u></u>

ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION
 OTHER SUPPLEMENTAL INFORMATION
 SCHEDULE OF CHANGES IN SCHOOL ACTIVITY FUNDS
 FYE JUNE 30, 2019

	Cash Balance	Revenues Received	Expenditures Paid	Cash Balance
High Schools:				
Roane County High	\$ 121,605	385,827	362,221	\$ 145,211
Total high schools	<u>121,605</u>	<u>385,827</u>	<u>362,221</u>	<u>145,211</u>
Middle and Junior High Schools:				
Geary Elem./Middle	\$ 40,492	58,435	54,188	\$ 44,739
Spencer Middle	\$ 69,586	147,485	131,266	\$ 85,805
Walton Elem./Middle	\$ 44,743	88,229	85,411	\$ 47,561
Total middle and junior high schools	<u>154,821</u>	<u>294,149</u>	<u>270,865</u>	<u>178,105</u>
Elementary Schools:				
Spencer Elementary	\$ 34,358	96,897	65,391	\$ 65,864
Total elementary schools	<u>34,358</u>	<u>96,897</u>	<u>65,391</u>	<u>65,864</u>
Total	<u>\$ 621,567</u>	<u>\$ 1,553,746</u>	<u>\$ 1,396,953</u>	<u>\$ 778,360</u>

**ROANE COUNTY BOARD OF EDUCATION
SUPPLEMENTAL SCHEDULE OF EXPENDITURES
FOR THE FISCAL ENDED JUNE 30, 2019**

Salaries expenditures:

Board officials:	
Jeff Mace, President	\$ 4,640
Greg Boggs	4,640
W. Eileen Richardson	4,800
Jeff Tanner	4,800
James Minney	4,640
Total Compensation Paid to Board Members:	23,520
Superintendent	85,000
Total salaries paid to other professional personnel	9,042,651
Total salaries paid to service personnel	3,056,981
Total salaries paid to students for work performed	532
Total salary expenditures	12,208,684

Non-salary expenditures:

Total non-salary expenditures paid in excess of two hundred fifty dollars (\$250)	13,029
Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)	5,260,284
Total accrued expenditures, refunds, and other non-cash transactions	6,687,333
Total non-salary expenditures	11,960,646
Total expenditures per financial statements	\$ 24,169,330

**ROANE COUNTY BOARD OF EDUCATION
SCHEDULE OF EXPENDITURES PAID >\$250
FOR THE YEAR ENDED JUNE 30, 2019**

VENDOR NAME	AMOUNT
A & M DIGITAL TECHNOLOGIES	\$ 21,550.63
AAA STATE OF PLAY	\$ 8,644.00
ACP DIRECT	\$ 336.95
SMART HORIZONS	\$ 2,080.00
AFFORDABLE PEST CONTROL LLC	\$ 3,375.00
GLOBAL RECOVERY SERVICES	\$ 5,000.00
ALPHA MECHANICAL SERVICE	\$ 7,189.53
AMAZON.COM	\$ 45,440.96
APL ASSOCIATES	\$ 18,010.40
APPALACHIAN COUNCIL HEAD START	\$ 1,946.53
APPALACHIAN POWER	\$ 47,734.17
APPALACHIAN SIGNALS & PRODUCTS	\$ 13,584.63
APPALACHIAN TIRE	\$ 21,964.14
APPLE INC	\$ 54,288.15
ARTESIAN PROCESS CHEMICALS	\$ 5,764.12
ASCAP	\$ 330.00
AT&T MOBILITY	\$ 3,099.93
AUTO JET MUFFLER CORPORATION	\$ 1,485.92
B & D GLASS	\$ 974.56
BROOKSIDE SALES INC	\$ 1,106.88
BLUE BIRD OF PITTSBURGH INC	\$ 209,033.41
BMI RADIO	\$ 359.00
BALFOUR COMPANY	\$ 863.52
BALTIMORE AIRCOIL COMPANY	\$ 4,297.99
BARNES & NOBLE	\$ 9,390.92
BAUER BECKEY	\$ 1,366.86
VAUGHAN BRITTNEY	\$ 811.39
BIG LIFE JOURNAL	\$ 2,850.00
BIG RIVER ELECTRIC SALES & SVC	\$ 3,024.90
BLOOM ROBIN	\$ 553.60
BOATRIGHT IVORY	\$ 300.84
BOGGS GREGORY	\$ 259.11
BOGGS ROOFING INC	\$ 29,322.00
BOWEN BRIDGETTE	\$ 653.04
D S BOWERS	\$ 665.00
BOWLES RICE	\$ 46,771.70
BRAINPOP	\$ 810.00
BRAXTON COUNTY SCHOOLS	\$ 545.00
BRYAN JR, RANDALL	\$ 7,085.00

BURDETTE PAUL	\$	640.46
B W B	\$	24,407.60
CDW GOVERNMENT INC	\$	268,000.00
C A HOUSE MUSIC	\$	568.50
CADLE SANITARY SERVICE	\$	4,700.00
CAIN PAMELA JW	\$	1,301.67
CALDWELL SARA A	\$	982.91
CARNEGIE LEARNING INC	\$	1,912.50
CAROLINA BIOLOGICAL SUPPLY CO	\$	1,261.82
CAERT INV	\$	399.99
WILLIAMS ASHLEY B	\$	272.50
CHANGING HANDS BOOKSTORE	\$	988.40
CHANNING BETE COMPANY	\$	12,676.76
CHARLESTON ACOUSTICS	\$	3,028.93
CHARLESTON FILTER SERVICE	\$	3,293.50
CHARLESTON NEWSPAPERS	\$	654.13
CINTAS 525	\$	3,311.62
FRONTIER	\$	20,303.73
CITY OF SPENCER WATERWORKS	\$	43,108.57
CLASSROOM DIRECT	\$	561.31
CLAY-ROANE PUBLIC SERVICE	\$	8,625.12
CLEANWAY SEPTIC TANK SERVICE	\$	812.50
TOLLEY SARAH B	\$	985.06
COLE AMY	\$	1,801.63
CONSTRUCTIVE PLAYTHINGS	\$	302.64
CONSUMERS GAS	\$	29,401.38
COOPER SANDRA J	\$	354.27
COTTRELL JODY	\$	526.78
CRISIS PREVENTION INSTITUTE	\$	1,197.00
CUMMINS SALES AND SERVICE	\$	3,321.08
CXTEC	\$	7,157.00
SPENCER TIRE AND MOUNTING	\$	2,306.49
JACK GARRETT FORD INC	\$	17,287.45
DEWEESE CANDACE	\$	321.73
DINSMORE & SHOHL LLP	\$	6,838.10
DOUGLAS EQUIPMENT	\$	9,152.92
DOLAN CORENA	\$	325.65
DOWNEY AMY	\$	1,777.63
DOT ONE THREE VISION	\$	29,050.00
WASTE MANAGEMENT	\$	49,582.18
DUNCAN RICHARD	\$	1,766.58
DURST JACQUELINE L	\$	589.24
PARTSMASTER	\$	1,452.23
ERLEWINE CONCRETE CO	\$	405.00
CROOK BROTHERS	\$	62,659.97
EDUCATION.COM	\$	800.00
EDUCATIONAL PRODUCTS INC	\$	384.00

EAI EDUCATION	\$	2,278.65
ELECTRONIC SPECIALTY COMPANY	\$	6,887.30
ENERGY EXPRESS	\$	5,149.00
EQUIPARTS	\$	3,637.11
POWER SCHOOL GROUP	\$	3,509.57
EWELL EDUCATIONAL SERVICES	\$	295.00
EXXON CARD SERVICES	\$	4,573.90
FARMERS FRIEND	\$	3,233.09
FERGUSON ENTERPRISES INC	\$	6,550.30
FIFTH THIRD BANK	\$	4,181.54
FLEET PRIDE	\$	6,828.66
FLINN SCIENTIFIC	\$	1,149.86
FREY SCIENTIFIC COMPANY	\$	562.12
FRONTIER COMMUNICATIONS	\$	113,812.01
FRUM KIMBERLY	\$	537.56
GARNER JERRY	\$	569.32
GATOR MOBILE SHREDDING	\$	932.40
GEARY ELEMENTARY MIDDLE	\$	5,150.00
PCMG INC	\$	39,343.67
GONOODLE INC	\$	1,300.00
GOODWIN TERRY	\$	4,352.50
GORDON N STOWE & ASSOCIATES	\$	474.00
GRAINGER	\$	2,452.60
GROUSE RUN EXCAVATING	\$	1,347.16
HAJOCA CORPORATION	\$	2,905.42
HALLMAN'S AUTO WORKS	\$	1,650.00
HANDIMART	\$	399.40
HANK'S SALES & SERVICE	\$	1,598.00
HARDMAN'S	\$	6,222.18
ORACLE/HARMON ELEVATOR CO	\$	34,221.76
HARPER FARM EQUIPMENT	\$	474.78
HARRIS OIL COMPANY	\$	216,908.83
HAYS BEN	\$	3,841.99
HEDGES MARIE K	\$	649.63
HEINLEIN GLENNA J	\$	500.00
BIMBO BAKERIES USA	\$	13,725.06
HEIS BILL	\$	1,452.84
VLH EDUCATIONAL CONSULTANT	\$	3,575.00
HILDRETH SUPPLY INC	\$	1,780.41
ANDREWS FOOD EQUIPMENT	\$	1,937.71
HOOTEN EQUIPMENT COMPANY	\$	29,190.00
HOUGHTON MIFFLIN HARCOURT	\$	206,147.78
HUFFMAN MICHAEL D	\$	528.65
HUFFMAN ORLAND	\$	275.26
HUMAN RELATIONS MEDIA	\$	549.95
STAATS HOPE	\$	999.30
HUNT JENNIFER	\$	904.60

TRANE US INC	\$	3,146.49
INSPIREYOURPEOPLE.COM	\$	2,770.40
INTEGRATED SPEECH SOLUTIONS	\$	62,180.00
INTERSTATE MUSIC	\$	1,000.87
IXL LEARNING INC	\$	8,208.00
J H TOMBLIN	\$	3,075.00
JACKSON COUNTY SCHOOLS	\$	100,940.43
JERRY VALENTINE CONSULTING LLC	\$	320.00
JOHN O'DELL FARMS	\$	10,175.00
JONES SCHOOL SUPPLY COMPANY	\$	665.89
K & G EXCAVATING SERVICE	\$	35,569.50
KESTERSON CLEANERS	\$	717.00
KINDER J MICHAEL	\$	856.33
KNOTTS SUE	\$	823.02
KNOTTS TODD	\$	510.89
BUNZL	\$	3,666.68
KOMAX BUSINESS SYSTEMS	\$	2,529.86
KURTZ BROTHERS	\$	1,546.98
LAPTOP SCREEN INTERNATIONAL	\$	1,999.50
LAWRENCE RICHARD T	\$	5,550.00
LIBERTY DISTRIBUTORS	\$	26,214.75
BAKER MURIAH	\$	809.60
LEXIA LEARNING SYSTEMS	\$	8,500.00
LINGUACARE ASSOCIATES	\$	40,026.00
KIDWELL SAMANTHA LUCAS	\$	2,265.35
MACMILLAN HOLDINGS LLC	\$	3,118.45
MACE CYNTHIA	\$	260.80
MARIETTA PAINT & JANITORIAL	\$	4,856.50
TRUCK SALES AND SERVICE INC	\$	1,693.88
MAKERBOT	\$	7,000.40
UNITED REFRIGERATION	\$	7,028.97
MCINTYRE ANTHONY	\$	604.08
MCINTOSH HARDWARE	\$	845.26
MCPHERSON MICHELLE	\$	700.00
ADVANTAGE OCCUPATIONAL MED	\$	585.40
MED-EL CORPORATION	\$	299.00
MEDIA - X SYSTEMS	\$	2,700.00
METHENEY ANDREW	\$	689.36
TANNER LORRA	\$	629.29
MH EQUIPMENT COMPANY	\$	1,056.18
MID-OHIO VALLEY HEALTH DEPT	\$	2,250.00
WV ADJUTANT GENERAL	\$	9,517.89
MILLER COMMUNICATIONS	\$	2,354.00
MILLIKEN JACKIE	\$	1,196.74
MINNEY JAMES	\$	438.26
MITCHELL NICOLE	\$	889.44
PHONAK HEARING SYSTEMS	\$	1,004.98

MON POWER	\$	368,855.12
MORRIS BERNARD	\$	800.00
MOSYLE CORPORATION	\$	1,192.00
WORLDWIDE EQUIPMENT-HERITAGE	\$	39,466.39
MOUNTAIN STATE EDUCATIONAL	\$	2,789.21
MOUNTAIN STATE FLORANTINE	\$	4,999.00
MOUNTAINEER GAS	\$	41,117.22
MTN STATE ELEVATOR INSPECTION	\$	1,400.00
MULLEN RICHARD	\$	922.44
2ND GEAR	\$	21,528.26
NAIR RAMESH	\$	318.00
ROCHESTER 100 INC	\$	1,597.50
NATIONAL SEATING & MOBILITY	\$	3,365.00
NEMESIS SHRINERS	\$	1,025.00
NEOLA INC	\$	1,117.02
NICHOLS HOPE A	\$	259.20
95 PERCENT GROUP INC.	\$	10,596.00
SCHOOL MESSENGER	\$	4,656.00
NORTHERN SPEECH SERVICES INC	\$	258.71
NUTTER PHYLLIS J	\$	520.71
ODYSSEYWARE	\$	9,500.00
OESTERLE AUTO GLASS AND PAINT	\$	2,940.90
OFFICE DEPOT BSD	\$	5,286.69
OLD REPUBLIC SURETY GROUP	\$	1,875.00
ORIENTAL TRADING COMPANY INC	\$	2,381.71
OSCAR F HENRY COMPANY	\$	1,809.50
GOVCONNECTION	\$	1,730.99
JOHNSTONE SUPPLY	\$	2,368.85
PARCHMENT INC	\$	1,016.66
THE TRACTOR GUYS LLC	\$	679.43
PARENTS FOR A SAFE PROM	\$	500.00
PARKINS MELINDA D	\$	1,083.83
O'BRIEN MELISSA	\$	2,191.36
PATTERSON DIANNA	\$	2,182.80
PEARSON CLINICAL ASSESSMENTS	\$	8,588.41
PERMA-BOUND	\$	777.62
PITNEY BOWES INC	\$	1,361.25
POCA VALLEY BANK	\$	208,030.39
POSITIVE PROMOTIONS	\$	900.00
PROCTOR PATTY	\$	905.46
PROFESSIONAL THERAPY SERVICES	\$	10,210.00
PROJECT APPLESEED	\$	1,875.00
QUANTUM PARTY RENTALS	\$	1,845.75
QUILL CORPORATION	\$	24,872.77
READ TO THEM INC	\$	1,874.25
READING WAREHOUSE	\$	8,920.00
REALLY GOOD STUFF	\$	10,017.24

PACE ANALYTICAL SERVICES	\$	975.99
REEDY WATERWORKS SYSTEM	\$	257.84
REGION V MATH FIELD DAY	\$	305.00
RENAISSANCE LEARNING	\$	28,786.56
RESA V	\$	3,084.93
REYNOLDS CONSTRUCTION	\$	20,097.41
RHODES JASON	\$	367.17
RICHARDS MATHIEW	\$	291.84
RICHARDSON EILEEN	\$	253.26
RICKS REBEKAH	\$	566.09
ROANE COUNTY COMMISSION	\$	36,550.00
ROANE COUNTY FAMILY HEALTH	\$	1,100.00
ROANE COUNTY HIGH SCHOOL	\$	18,203.83
ROANE GENERAL PHYSICIAN GROUP	\$	653.60
ROBEY THEATRE	\$	536.00
ROTO-ROOTER SEWER & DRAIN SVC	\$	4,200.00
S & P GLOBAL RATINGS	\$	16,000.00
SAFE AND SOUND:	\$	7,500.00
SALISBURY BREANNE	\$	10,667.15
SAM'S CLUB	\$	319.14
SAX ARTS & CRAFTS	\$	430.02
SCHOLASTIC INC	\$	555.35
SCHOLASTIC BOOK CLUB	\$	3,990.50
SCHOLASTIC CLASSROOM MAGAZINE	\$	259.72
SCHOLASTIC TEACHER STORE	\$	3,858.78
SCHOOLDUDE.COM	\$	3,921.32
SCHOOL MATE	\$	747.50
SCHOLOGY INC	\$	27,851.62
SCHOOL OUTFITTERS	\$	1,107.17
SDI INNOVATIONS INC	\$	446.61
SCOT'S LANDSCAPE NURSERY	\$	788.85
SEARS DAWN	\$	335.72
SETON	\$	719.00
SHANK JONATHAN	\$	998.60
SHOULDERS MICHAEL	\$	680.00
SIMMERMAN HEARING	\$	7,036.75
JOHNSON CONTROLS	\$	21,638.43
SLATE TIRE AND AUTO	\$	3,953.97
SMITH DAPHNE	\$	1,061.21
SOLUTION TREE	\$	325.90
SCHOOL SPECIALTY	\$	11,718.49
SOUNDS OF SIGN	\$	32,250.00
SOURCE MEDIA	\$	3,417.00
SPECIALTY GRAPHICS	\$	253.00
SPENCER MIDDLE SCHOOL	\$	5,392.56
SPENCER NEWSPAPERS INC	\$	9,867.82
SPENCER ELEMENTARY	\$	7,387.62

U S FOODS	\$	814,515.24
STANTONS SHEET MUSIC	\$	1,840.73
STAPLES	\$	4,723.33
STAR WELD	\$	1,530.06
STARCHER WARREN E	\$	348.95
STATE ELECTRIC SUPPLY COMPANY	\$	2,290.70
STATE ELECTRIC SUPPLY COMPANY	\$	11,200.26
STATE FIRE MARSHALL	\$	3,844.00
STERLING DISTRIBUTION	\$	12,540.00
STEWART'S HEATING	\$	375.00
STOUT COMPANY INC	\$	3,721.00
STOVER VERONICA JANE	\$	1,000.00
STREBE'S CONSULTING	\$	3,400.00
STRIMEL CHAD	\$	1,703.24
STUMP ROBIN	\$	2,207.88
SUTTLE AND STALNAKER PLLC	\$	25,000.00
TAYLOR & BLACKBURN BATTERY CO	\$	2,440.14
BROWN CARLA	\$	2,637.36
TAYLOR MARILYN	\$	1,198.83
TEACHER DIRECT	\$	3,801.76
TEACHER'S DISCOVERY	\$	456.93
THE PROZ	\$	2,100.00
THERA-PEDICS INC	\$	62,043.75
CENGAGE LEARNING	\$	53,887.80
TLC SERVICES	\$	1,500.00
TOLEDO PHYSICAL ED SUPPLY	\$	786.16
TRA INC	\$	2,844.00
TRACTOR SUPPLY COMPANY	\$	1,316.58
TRANSPORTATION ACCESSORIES CO	\$	5,737.42
TREASURE BAY INC	\$	591.29
TSA CONSULTING GROUP INC	\$	2,491.39
JBT SIGNS	\$	1,800.00
ULTRA SOURCE	\$	950.22
U S POSTMASTER OF SPENCER	\$	413.50
U S POSTMASTER OF SPENCER	\$	305.00
RESERVE ACCOUNT	\$	5,350.00
U S A BLUE BOOK	\$	1,308.50
UNITED BANKCARD CENTER	\$	6,070.48
UNITED DAIRY	\$	97,153.75
VANNOY PAUL	\$	970.93
VEST JODY	\$	453.50
VIRCO	\$	40,784.72
VIRGINIA AIR	\$	484.36
WAL-MART	\$	19,261.60
WALTON ELEMENTARY/MIDDLE	\$	5,200.00
WALTON PUBLIC SERVICE DISTRICT	\$	4,191.28
WELLS JAMES MATTHEW	\$	308.75

WESTERN BRANCH DIESEL INC	\$	1,814.60
WHALEY DISTRIBUTING COMPANY	\$	986.50
WILLARD C STARCHER INC	\$	11,315.71
WILLIAMS KATHERINE	\$	1,435.96
WILL'S TOWING & RECOVERY	\$	1,271.00
WINSOR LEARNING INC	\$	2,189.00
WIRT COUNTY BOARD OF EDUCATION	\$	32,241.24
WOODWIND AND BRASSWIND	\$	349.06
WOODWORKS & SIGNS	\$	1,450.00
WEST VIRGINIA BOARD OF RISK	\$	114,400.00
WEST VIRGINIA DEPARTMENT OF ED	\$	17,400.00
WORKFORCE WEST VIRGINIA	\$	26,822.95
WV DEPT OF AGRICULTURE	\$	2,551.62
WVSSAC	\$	725.00
ADVANTAGE OCCUPATIONAL MED	\$	3,020.80
WV SCHOOL BOARDS ASSOCIATION	\$	8,522.00
WV STATE AUDITOR	\$	2,000.00
WEST VIRGINIA STEEL CORP	\$	782.00
WEST VIRGINIA SUPREME COURT	\$	28,091.34
ZLABS	\$	585.00
1ST FLOORING	\$	8,879.28
SHAMBLIN BROTHERS	\$	500.00
THRASHER GROUP INC	\$	311,314.50
PESI INC	\$	577.30