

CALHOUN COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF ACTIVITIES

Functions	Expenses	Charges for Services
Governmental activities:		
Instruction	\$ 6,003,691	\$ 151,864
Supporting services:		
Students	362,250	-
Instructional staff	516,822	-
General administration	342,875	-
School administration	628,252	-
Central services	201,603	-
Operation and maintenance of facilities	2,964,788	-
Student transportation	1,482,674	-
Other support services	-	-
Food services	834,636	-
Community services	28,213	-
Interest on long-term debt	123,634	-
Total governmental activities	13,489,434	151,864

General revenues:
 Property taxes
 Unrestricted state aid
 Unrestricted investment earnings
 Unrestricted grants and contributions
 Extraordinary item - other post employment benefits
 Gain (loss) on disposal of capital assets
 Transfers in
 Transfers (out)
 Total general revenues, extraordinary item included
 Change in net assets
 Net assets - beginning
 Prior period adjustments - correction of errors
 Net position - beginning, as restated
 Net position - ending

See Notes to Financial Statements

Note: only ei

Password for pr

Program Revenues		Net (Expense), Revenue & Changes in Net Assets Governmental Activities
Operating Grants and Contributions	Capital Grants and Contributions	
\$ 2,083,230	\$ -	\$ (3,768,597)
3,952	-	(358,298)
15,440	-	(501,382)
49,483	-	(293,392)
-	-	(628,252)
-	-	(201,603)
-	2,901,329	(63,459)
126,950	-	(1,355,724)
-	-	-
610,415	-	(224,220)
-	-	(28,213)
-	-	(123,634)
<u>2,889,470</u>	<u>2,901,329</u>	<u>(7,546,772)</u>

	1,767,884	
	6,498,038	
	2,463	
	52,000	
nt benefits	-	
	-	
	265,906	
	(262,802)	
ns and transfers	<u>8,323,489</u>	
	776,717	
	<u>19,953,129</u>	From prior period audited finan
	-	
	<u>19,953,129</u>	
	<u>\$ 20,729,846</u>	<u>-</u>

ements Net Position ch
-

Enter values into cells that are highlighted in yellow. Keying over formulas will cau

Protected sheet: BOE2014

Financial statements (district-wide statement of net position)

Total must be zero

Check when prior period restatement

Total must be zero

ise the template to become out of balance.

CALHOUN COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
 FYE JUNE 30, 2014

11
 General
 Current
 Expense

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

Assets:

Cash and cash equivalents	\$ (115,440)
Investments	-
Taxes receivable, net	50,407
Deposit with Retirement Board	151,988
Prepaid Workers' Comp	-
Food service receivable, net	-
Other receivables	19,981
Due from other governments:	
State aid receivable	-
PEIA allocation receivable	159,530
Reimbursements receivable	-
Due from other funds	2,413
Total assets	268,880

Deferred outflows of resources

Total deferred outflows of resources	-
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TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$ 268,880
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LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities:

Salaries payable and related payroll liabilities	\$ 276,508
Other post employment benefits payable	337,259
PEIA premiums payable	196,488
Accounts payable & Payable to others	50,068
Due to other fiscal agents	332,422
Due to other funds	1,080,600
Total liabilities	2,273,345

Deferred inflows of resources

Total deferred inflows of resources	30,446
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Fund Balances:

Nonspendable	98,411
Restricted	72
Committed	-
Assigned	-
Unassigned	(2,133,395)
Total fund balances	(2,034,912)

TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 268,879
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Amounts reported for governmental activities in the statement of net assets differ due to:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds

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 be reported in the funds

Long-term liabilities, including bonds payable, 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
- Accrued interest on bonds
- Capital leases payable
- Accrued sick leave payable
- Compensated absences

Net position of governmental activities

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

61 Special Revenue Fund	71 Special Revenue ARRA Fund	21 Debt Service Fund	31 Bond Construction Fund	51 Capital Projects Fund	Total Governmental
\$ -	\$ -	\$ -	\$ 2,852	\$ -	\$ (112,588)
-	-	166,101	24	-	166,126
-	-	-	-	-	50,407
-	-	-	-	-	151,988
-	-	-	-	-	-
-	-	-	-	-	-
11,834	-	-	-	-	31,816
-	-	-	-	-	-
-	-	-	-	-	159,530
259,381	-	-	-	-	259,381
849,673	-	-	26,299	202,214	1,080,600
1,120,888	-	166,101	29,175	202,214	1,787,259
-	-	-	-	-	-
-	-	-	-	-	-
\$ 1,120,888	\$ -	\$ 166,101	\$ 29,175	\$ 202,214	\$ 1,787,259

\$ 154,844	\$ -	\$ -	\$ -	\$ -	\$ 431,352
-	-	-	-	-	337,259
-	-	-	-	-	196,488
67,348	-	-	-	-	117,416
-	-	-	-	-	332,422
-	-	-	-	-	1,080,600
222,192	-	-	-	-	2,495,537
259,381	-	-	-	-	289,827
259,381	-	-	-	-	289,827
-	-	-	-	-	98,411
-	-	99,745	420,000	-	519,817
-	-	-	-	-	-
-	-	-	-	-	-
639,316	-	66,357	(390,824)	202,215	(1,616,332)
639,316	-	166,102	29,176	202,215	(998,104)
\$ 1,120,889	\$ -	\$ 166,102	\$ 29,176	\$ 202,215	\$ 1,787,261

25,030,551

to pay for the current period's expenditures, and are therefore

30,446

(125,000)

(3,120,469)

(8,083)

-

-

(79,495)

See Notes to Financial Statements

\$ 20,729,846

CALHOUN COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS**

	11 General Current Expense	61 Special Revenue
Revenues:		
Property taxes	\$ 1,457,764	\$ -
Other Local sources	105,122	78,439
State sources	6,204,188	1,356,749
Federal sources	52,000	1,741,082
Miscellaneous sources	43,220	25,859
Total revenues	7,862,294	3,202,128
Expenditures:		
Instruction	4,276,914	1,422,268
Supporting services:		
Students	284,052	78,197
Instructional staff	136,685	356,713
General administration	306,777	18,531
School administration	602,372	16,075
Central Services	213,350	-
Operation and maintenance of facilities	1,049,423	901
Student transportation	1,333,277	116,326
Other support services	-	-
Food services	1,233	833,403
Community services	28,213	-
Capital outlay	389,775	-
Debt service:		
Principal retirement	-	-
Interest and fiscal charges	-	-
Total expenditures	8,622,071	2,842,414
Excess (deficiency) of revenues over expenditures	(759,776)	359,714
Other financing sources (uses):		
Proceeds from disposal of real or personal property	-	-
Proceeds from the sale of bonds	-	-
Transfers in	21,310	244,126
Transfers (out)	(231,660)	(31,142)
Total other financing sources (uses)	(210,350)	212,984
Extraordinary Item:		
Other post employment benefits	-	-
Net change in fund balances	(970,126)	572,698
Fund balances - beginning	(1,064,786)	66,618
Prior period adjustments - correction of an error (See Note ___)	-	-

Fund balances - beginning, as restated
Fund balances - ending

	<u>(1,064,786)</u>		<u>66,618</u>
	<u>\$ (2,034,912)</u>		<u>\$ 639,316</u>

21 Debt Service Fund	31 Bond Construction Fund	51 Capital Projects Fund	Total Governmental
\$ 279,674	\$ -	\$ -	\$ 1,737,438
-	-	-	183,561
-	-	2,886,329	10,447,265
-	-	-	1,793,082
62	2,115	-	71,256
279,735	2,115	2,886,329	14,232,602

-	-	-	5,699,183
-	-	-	362,250
-	-	-	493,398
-	-	-	325,308
-	-	-	618,447
-	15	-	213,365
-	1,169	2,189	1,053,683
-	-	-	1,449,603
-	-	-	-
-	-	-	834,636
-	-	-	28,213
-	1,185,997	2,854,401	4,430,174
120,000	-	-	120,000
123,634	-	-	123,634
243,634	1,187,181	2,856,591	15,751,890

36,102	(1,185,066)	29,738	(1,519,289)
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-	-	-	-
-	-	-	-
-	-	470	265,906
-	-	-	(262,802)
-	-	470	3,104

-	-	-	-
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36,102	(1,185,066)	30,208	(1,516,185)
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130,000	1,214,242	172,007	518,081
-	-	-	-

130,000	1,214,242	172,007	518,081
<u>\$ 166,102</u>	<u>\$ 29,176</u>	<u>\$ 202,215</u>	<u>\$ (998,104)</u>

CALHOUN 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**

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

Net change in fund balances - total governmental funds \$ (1,516,185)

Governmental funds report capital outlays as expenditures. However, in the statement of net assets, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The effect on net assets is the amount by which capital outlays exceed depreciation in the current period.

Depreciation expense	(585,593)
Capital outlays	2,697,097

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	30,446
Operating Grants and Contributions	-

Other miscellaneous conversion adjustments -

A portion of the change in fund balances is the proceeds from the general obligation bonds issued during fiscal year 2014. those proceeds are not considered revenue items for the purpose of this statement. -

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 assets. 120,000

Differences in the cost and accumulated depreciation on disposed capital assets are reported as a loss and reduction in net assets in the statement of activities.

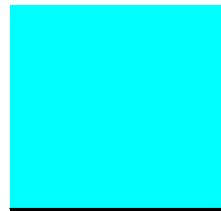
Cost of assets disposed	-
Accumulated depreciation of assets disposed	-

Compensated absences are reported as liabilities in the statement of net assets, 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	30,952
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Amortization of bond issuance costs are reported in the statement of activities but do not require the use of current financial resources and, therefore, are not reported as expenditures in government funds. -

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.



Change in net assets of governmental activities

\$ 776,717

CALHOUN COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

	<u>Agency Funds</u> <u>School Activity</u> <u>Funds</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 366,882
Receivables	-
Total assets	<u>366,882</u>
Deferred outflows of resources:	
Total deferred outflows of resources	869
Total assets and deferred outflows of resources	<u>\$ 367,752</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Liabilities:	
Accounts payable and accrued liabilities	\$ 869
Due to other funds	366,882
Total liabilities	<u>367,752</u>
Deferred inflows of resources:	
Total deferred inflows of resources	-
Total liabilities and deferred inflows of resources	<u>\$ 367,752</u>

See Notes to Financial Statements

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Salaries expenditures:

Board officials:

FAYE BARNHART	\$ 4,000.00
CYNTHIA DALE	\$ 4,000.00
LARRY HARRIS	\$ 3,360.00
STEPHEN WHITED	\$ 5,920.00
MARVIN WILSON II	\$ 4,160.00
PHYLISS STARKEY	\$ 1,600.00

Superintendent	\$ 108,288.58
Total salaries paid to other professional personnel	\$ 5,067,872.68
Total salaries paid to service personnel	\$ 1,875,966.55
Total salary expenditures	\$ 7,075,167.81

Non-salary expenditures:

Expenditures paid in excess of two hundred fifty dollars (\$250):

21ST CENTURY GRANT SERVICES	1,000.00
AAA EAST CENTRAL	578.34
ACADEMIC SUPERSTORE	1,099.90
ADVANCE AUTO PARTS	683.31
ADVANCED COMMUNICATIONS	397.00
AFT - WEST VIRGINIA	5,045.14
AGEDNET.COM	369.00
ALLDATA	975.00
AMANDA MORRIS	3,031.47
AMAZON	12,653.31
AMBER FOX	458.90
AMERICAN FAMILY LIFE INS CO	1,615.80
AMERICAN GEOTECH, INC.	3,358.00
AMTOWER AUTO SUPPLY INC	8,752.97
AMTOWER AUTO SUPPLY INC	4,928.78
AMY NICHOLAS	328.05
ANNETTE M BENSON	1,021.30
APPALACHIAN FORESTRY PRODUCTS	250.00
APPLE INC.	63,939.83

APT, INC	840.00
ARCHITECTURAL PRODUCTS	15,712.00
ARIES TECHNOLOGY INC.	2,100.00
ARNOLDSBURG SCHOOL	3,400.00
ATI-ALLIED HEALTH	534.49
AVAYA FINANCIAL SERVICES	2,999.00
B & H PHOTO VIDEO	15,209.64
B & J CLEANING SERVICES	450.00
BACKSTAGE LLC	315.20
BARNES & NOBLE	3,829.26
BBL CARLTON, LLC	3,925,060.97
BEREA GARDENS	1,257.00
BETTY BOURNE	16,295.60
BETTY WILSON	415.31
BLACKBOARD ENGAGE - EDLINE LLC	2,370.85
BLUETARP FINANCIAL	295.26
BON TOOL CO.	3,850.50
BONNIE SANDS	2,961.90
BOWLES RICE LLP	25,356.15
BRANDI RICHARDS	310.16
BREWER & COMPANY OF WV, INC.	7,952.00
BRICKSTREET INSURANCE	65,444.00
BROUGHTON FOODS, LLC	5,788.99
BRYAN P. STERNS	2,947.19
BUREAU - CHILD SUPPORT ENFORCE	13,358.31
CALHOUN AUTO CARE, LLC	517.71
CALHOUN BANKS	9,400.00
CALHOUN CHRONICLE	625.23
CALHOUN COUNTY PUBLIC LIBRARY	28,212.83
CALHOUN MIDDLE/HIGH SCHOOL	16,698.70
CALHOUN-GILMER CAREER CENTER	6,789.00
CANON FINANCIAL SERVICES, INC.	656.20
CAPITOL BUSINESS INTERIORS	101,100.00
CAPITOL VALLEY CONTRACTING	42,722.29
CARL COLLINS	690.54
CARLA SIDWELL	321.00
CARLA TAYLOR	1,964.03
CARNEGIE LEARNING, INC.	468.00
CARROL DYE	532.25
CARSON-DELLOSA PUBLISHING CO.	296.64
CASTO TECHNICAL SERVICES	41,669.44
CENGAGE LEARNING	2,622.95
CERTIFIED ELEVATOR INSPECTION	520.00
CHANNING BETE COMPANY, INC.	666.97
CHARLES E. THOMAS	658.52
CHARLESTON FILTER SERVICE	8,500.68
CHERYL D. JARVIS	394.84

CHRISTINA NEELY	8,491.45
CINTAS CORPORATION	22,313.17
CITY CONSTRUCTION COMPANY INC.	458,921.00
CLASSROOM DIRECT	5,906.35
CNTR FOR EDUC & EMPLOYMENT LAW	299.95
CONTRACT PAPER GROUP, INC.	5,728.80
COOLANEY EDUCATIONL CONSULTING	16,500.00
COSI	1,060.00
CRISIS PREVENTION INSTITUTE	364.75
CROSIER'S SANITARY SVC, INC	480.00
CUMMINS CROSSPOINT	605.00
CURTIS GARRETSON	655.50
CWS BUSINESS MACHINES & PRODS	549.13
CWS THE DOCUMENT SOLUTION	26,048.63
CYNTHIA E. DALE	287.18
DANIEL COSGROVE	496.72
DANIEL METZ	533.59
DAVIS & LEE COMPANY, INC.	3,976.00
DENVER'S AUTO GLASS CO	605.00
DEPT OF ENVIRONMENTAL PROTECTN	760.00
DISCOUNT SCHOOL SUPPLY	754.04
DISCOVERY EDUCATION	1,570.00
DOLORES STARKE	2,611.00
DONALD EUGENE POAGE, JR	2,306.43
DORIS L. WEEKLEY	300.00
DORON PRECISION SYSTEMS, INC.	4,300.00
DOT ONE-THREE VISION SERVICES	500.00
DOUGLAS EQUIPMENT	577.55
DSO MECHANICAL LLC	1,523.53
E GROUP, INC.	726.83
EAI EDUCATION	1,777.64
EARTHGRAINS BAKING CO. INC.	8,575.81
EDLINE LLC	7,586.75
EDMENTUM, INC	13,422.46
EDUCATION LOGISTICS, INC.	2,699.89
ELECTRONIC SPECIALTY CO.	2,339.98
ELIZABETH JANE PARMER	1,250.00
EVIDENT	1,784.00
FAIRPLAIN TRACTOR SALES INC	872.76
FAMILY DOLLAR STORE	777.10
FARMER'S FRIEND, INC.	1,946.25
FASTENAL	554.39
FLAGHOUSE, INC.	1,435.50
FLEETPRIDE	6,320.65
FOLLETT SCHOOL SOLUTIONS, INC.	4,457.55
FORESTRY SUPPLIERS INC.	14,051.38
FRANCES T. FRY	700.00

FRANKLIN FIRE EQUIPMENT CO	1,653.00
FRED JAY KRIEG, PH.D. & ASSOC,	8,000.00
FRONTIER	20,836.78
FRONTIER WEST VIRGINIA, INC.	55,537.49
G.J. GARTON INS. AGENCY, INC.	1,125.00
GE CAPITAL	13,743.99
GELEANA COLLINS	973.86
GILMER COUNTY SCHOOLS	796.79
GLENVILLE STATE COLLEGE	8,694.00
GLOBAL GOV/ED SOLUTIONS, INC.	47,632.53
GLOBAL RECOVERY SERVICES	2,500.00
GOPHER	8,745.69
GOT GRAPHIX	304.66
GRAINGER	11,217.22
GRANTSVILLE FOODLAND	2,539.13
HACH	8,248.85
HARDMAN SUPPLY COMPANY	19,307.18
HARDMAN'S	2,533.15
HARRIS OIL COMPANY INC	151,879.36
HEALTHSOUTH WESTERN HILLS	16,252.60
HEINEMANN	15,550.85
HERITAGE INTERNATINAL TRUCKS	47,574.41
HILDRETH SUPPLY, INC.	581.92
HOBART SALES & SERVICE	2,860.32
HOOTEN EQUIPMENT COMPANY	343.91
HORACE MANN LIFE INSURANCE CO	11,850.00
HORACE MANN LIFE INSURANCE CO.	7,300.00
HOTSY EQUIPMENT COMPANY	448.65
IDENTIMETRICS, INC.	1,296.00
IMPERIAL SUPPLIES LLC	410.97
INDUSTRIAL LADDER & SUPPLY CO	1,643.17
IONA STANLEY	1,531.59
IRQUOIS IRON WORKER, INC.	16,145.40
J & B DRUG STORE	500.00
J. BURKETT TIRE CENTER LLC	1,032.00
J. T. MARTIN FIRE AND SAFETY	671.46
J.T. MARTIN FIRE AND SAFETY	811.55
JACOB MCCUMBERS	383.64
JAMES & LAW COMPANY	76,712.74
JAMIE JARVIS	379.68
JEFF & KRISTY TONEY	3,260.00
JEFFERSON NATIONAL LIFE INS CO	1,300.00
JENNIFER R FOX	435.50
JESSICA COOK	290.56
JILL METZ	18,566.04
JILL TRIPPETT	662.43
JOHNSTONE SUPPLY	353.12

JOLYNN WILSON	346.98
JONATHAN MCCORMICK	685.39
JONES & BARTLETT LEARNING LLC	3,250.00
JOSTENS INCORPORATED	1,395.57
KAREN BLANKENSHIP	332.09
KAREN KIRBY	1,987.62
KATHRYN HOLBERT	6,825.80
KATHY NICHOLS	2,186.08
KELLI WHYTSELL	1,382.38
KENNETH WOLF	493.00
KRISTIE RITCHIE	792.68
LA-JON, INC.	3,179.50
LAKESHORE LEARNING MATERIALS	1,943.75
LEGALSHIELD	3,784.35
LEIGHA MCINTYRE	1,571.91
LEWIS COUNTY PRINTING LLC	950.00
LINDA L. JONES	838.75
LINDA PRINE JARVIS	366.33
LINGUACARE ASSOCIATES, INC.	33,558.58
LITTLE KANAWHA FAMILY MEDICINE	400.00
MABSCOTT SUPPLY	6,707.00
MACGILL	832.66
MAFFEI STRAYER FURNISHINGS	23,821.00
MALONE WAREHOUSE TIRE, INC.	19,403.93
MARCUS UNIFORMS	489.15
MARGARET BENNETT	3,362.59
MARVIN L. WILSON II	353.20
MARY KATE CRITES	700.00
MARY MARONEY	400.00
MATHENY MOTOR TRUCK CO.	109,406.91
MATZ EQUIPMENT SERVICES	385.00
MEDEXPRESS	1,025.00
MELISSA MOORE	1,419.70
MERIT SOFTWARE	3,464.00
MICHAEL B. OFFUTT	30,272.76
MICHAEL C. JACKSON	329.12
MICHAEL J. MCHENRY	1,647.30
MID-ATLANTIC BUSINESS COMMUNIC	7,333.56
MID-OHIO VALLEY HEALTH DEPT.	575.00
MIDWEST TECHNOLOGY PRODUCTS	4,825.28
MILLER COMMUNICATIONS,INC.	1,250.00
MINNIE HAMILTON HEALTH CARE	5,317.00
MON POWER	313,305.74
MOORE MEDICAL, LLC	742.44
MOUNTAINEER GAS COMPANY	41,657.28
MOUNTAINEER SEPTIC SERVICE	300.00
MT ZION PIT STOP INC	1,206.69

MT ZION PSD	29,932.10
MY LEARNING PLAN INC	1,401.00
NANCY RABEL CANTERBURY M.A.	3,600.00
NASCO	435.62
NASP, INC.	1,540.00
NATALIE WHITE	350.84
NATIONAL LIFE INSURANCE CO.	6,710.00
NATIONAL RESOURCE CENTER-WVU	405.00
NATIONAL RESTAURANT ASSOC.	443.12
NEW READER'S PRESS	587.42
NICOLE KIRBY	784.01
NORMA WAGONER	317.82
NUMONICS CORPORATION	413.95
ODYSSEYWARE	7,800.00
OFFICE DEPOT	587.61
OGDEN CONSULTING, LLC	5,500.00
OKLAHOMA SCORING SVC., INC.	434.00
ORIENTAL TRADING COMPANY, INC.	1,067.06
ORKIN PEST CONTROL	5,260.89
PAMELA L. BLAIR	15,202.86
PAPER DIRECT, INC.	1,037.68
PARK SEED WHOLESALE INC.	325.53
PARKERSBURG PAINT & JANITORIAL	8,779.65
PARLANT TECHNOLOGY INC.	2,907.00
PARRISH AND ASSOCIATES, INC.	2,870.48
PATTY HAUGHT	369.51
PAUL M PARSONS	540.38
PEARSON EDUCATION	547.80
PEARSON LEARNING GROUP	693.14
PEIA - MFBP	63,664.34
PITNEY BOWES	2,448.88
PITNEY BOWES INC - RESERVE	3,600.00
PLEASANT HILL PSD	2,625.60
PLEASANT HILL SCHOOL	3,600.00
PLUMBMASTER INC.	290.90
POCKET NURSE	4,326.43
POMEROY IT SOLUTIONS	158,520.99
PORTIA BUCK	341.26
PRO ACOUSTICS, LLC	4,379.52
PROFESSIONAL THERAPY SVCS.,INC	8,887.50
PROGRESS PUBLICATIONS	705.00
QUILL CORPORATION	24,063.33
R.D. WILSON-SONS & COMPANY	27,977.21
R.M. HUFFMAN COMPANY	168,300.00
RANDALL BALL	440.12
REALLY GOOD STUFF, INC.	2,682.01
REI CONSULTANTS INC.	1,039.25

RELIABLE, INC.	1,224.78
RELIASTAR LIFE INSURANCE CO.	4,550.00
RENAISSANCE LEARNING, INC.	20,517.00
RESA 5	94,612.06
RETIREE HLTH BENEFIT TRUST FND	99,265.95
RITCHIE CO MAGISTRATE COURT	708.84
ROBRECHT PRODUCE COMPANY	1,096.25
ROGER D. PROPST	692.43
RONALD A. WILLIAMS, LTD.	24,537.00
RONALD POKRANDT TRANSMISSIONS	250.00
SADDLEBACK EDUCATION PUBLISHNG	878.47
SANDRA BUGBY	1,500.00
SARAH DENNISON	1,179.27
SARAH LUCZAK	380.73
SCHINDLER ELEVATOR CORP.	3,204.23
SCHOLASTIC	2,037.15
SCHOLASTIC INC.	843.00
SCHOLASTIC INC.	813.42
SCHOLASTIC INC-CLASSROOM MGZNE	572.00
SCHOOL NURSE SUPPLY, INC.	628.79
SCHOOL SPECIALTY	3,333.92
SCHOOL SPECIALTY	3,070.76
SCHOOL SPECIALTY, INC.	10,786.89
SECURE US	779.40
SECURITY ELECTRONICS, INC.	3,295.00
SHARON ALLEN	1,433.35
SMART HORIZONS	385.00
SOUTHERN REGIONAL EDUCATION	1,760.00
SPECIALITY GRAPHICS	448.50
SPORTMART SUPERSTORE	3,938.12
STAPLES BUSINESS ADVANTAGE	777.18
STAR WELD	14,134.29
STATE ELECTRIC SUPPLY CO.	2,697.10
STEPHANIE CARPENTER	413.24
STEPHEN WHITED	407.59
STEVE J. BABICH, JR.	3,123.31
STRAIGHT-CUT LAWN CARE &	21,416.25
SUZANNA SAUNDERS	332.00
SYLVAN LEARNING CENTER	3,456.00
TALONNE GUNGL	923.00
TAYLOR & BLACKBURN CO.	745.22
TEACHER DIRECT	4,493.27
TEACHERS' DEFINED CONTRIBUTION	20,729.40
TEACHERS' RETIREMENT SYSTEM	363,430.00
TERRYBERRY CO.	730.54
THE BOND EXCHANGE	347.50
THE C.I. THORNBURG CO., INC.	580.00

THE FYFFE JONES GROUP	29,760.00
THE HAPPY CHEF	724.09
THE MAKSIN GROUP	3,456.50
THE MASTER TEACHER	1,738.55
THE PARENT INSTITUTE	2,243.10
THRASHER ENGINEERING	61,600.00
THYSSENKRUPP ELEVATOR	1,173.72
TIMOTHY G. DAVIS	1,071.92
TIMOTHY MURPHY	344.00
TIMOTHY WOODWARD	378.06
TOM SEXTON & ASSOCIATES, INC	71,086.08
TONY MINNEY	906.13
TRA, INC.	2,856.00
TRANSPORTATION ACCESSORIES CO.	2,842.42
TRAVERS TOOL CO., INC.	440.48
TRUDI ANDERSON	1,164.84
TSA CONSULTING GROUP	1,213.37
U.S. DEPARTMENT OF EDUCATION	3,754.08
UNITED BANKCARD CENTER	522,816.86
UNITED REFRIGERATION	300.62
UNITED REFRIGERATION INC.	2,381.32
UNITED STATES TREASURY	9,254.85
UNITED TREATMENTS	1,336.50
US FOODS	10,230.43
USA BLUE BOOK	2,694.90
VALIC	4,200.00
VARITRONICS,LLC	4,174.90
WASHINGTON NATIONAL INS CO	28,894.67
WASTE MANAGEMENT OF WV, INC.	3,238.80
WATER ENVIRONMENTAL TESTING	1,592.00
WEE FEDERAL CREDIT UNION	41,009.24
WENDY COTTRILL	1,044.20
WENDY L CHANNELL	2,460.00
WEST VIRGINIA STEEL CORP	2,970.02
WILLIAMSON SHRIVER ARCHITECTS	76,644.20
WISEMAN EXCAVATING INC	238,750.00
WORLDWIDE INTERACTIVE NETWORK,	2,500.00
WRITESTEPS LLC	3,432.00
WV BOARD OF RISK & INS MGMT	44,065.00
WV BUREAU OF EMPLOYMENT PGMS.	992.88
WV CONSOLIDATED PUB RET BOARD	6,517.10
WV CONSOLIDATED PUBLIC RET BD	1,983.20
WV DEPARTMENT OF EDUCATION	17,338.00
WV DEPT OF AGRICULTURE	13,678.24
WV EDUCATION ASSOCIATION	20,043.61
WV PROFESSIONAL EDUCATORS, INC	1,050.00
WV PUBLIC EMPLOYEES INS AGENCY	311,951.65

WV READING ASSOCIATION	700.00
WV SCHOOL SVC PERSONNEL ASSOC	7,599.48
WV STATE AUDITOR	647.00
WV STATE TAX	286,505.81
WV TEACHERS DEFINED BENEFIT	73,287.03
WVAPT	700.00
WVNET	310.00
WVSBA	5,867.87
WVU BOOK STORE	1,418.60
WVU OFFICE OF STUDENT ACCOUNTS	3,738.00
ZUMA OFFICE SUPPLY	364.28

Total non-salary expenditures paid in excess of two hundred fifty dollars (\$250) \$ 9,629,723.28

Total non-salary expenditures paid of less than two hundred fifty dollars (\$250) \$ 12,240.31

Total accrued expenditures, refunds, and other non-cash transactions \$ 1,105,716.99

Total non-salary expenditures \$ 10,747,680.58

Total expenditures per financial statements \$ 17,822,848.39