

CALHOUN COUNTY BOARD OF EDUCATION

Financial Statements

June 30 2020

CALHOUN COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF NET POSITION

FYE JUNE 30, 2020

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 3,039,614
Investments	267,463
Inventory	-
Taxes receivable, net of allowance for uncollectible taxes	44,553
Deposit with Retirement Board	128,073
Food service receivable	-
Other receivables	197,931
Prepaid Workers' Compensation	-
Other prepaid expenses	-
Due from other governments:	
State aid receivable	66,683
PEIA allocation receivable	164,872
Reimbursements receivable	657,484
Capital Assets:	
Land	670,245
Land improvements	-
Buildings and improvements	32,710,522
Furniture and equipment	3,196,226
Vehicles	1,434,155
Construction in process	-
Less accumulated depreciation	(13,279,648)
Total capital assets, net of depreciation	<u>24,731,500</u>
Total assets	<u>29,298,172</u>
Deferred outflows of resources:	
Pension	146,387
Other post employment benefit (OPEB)	331,033
Other	-
Total deferred outflows of resources	<u>477,420</u>
Total assets and deferred outflows of resources	<u>\$ 29,775,592</u>
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION	
Liabilities:	
Salaries payable and related payroll liabilities	\$ 1,561,995
PEIA premiums payable	-
Compensated absences	70,622
Accounts payable	15,831
Other post employment benefit payable	-
Due to Other Fiscal Agents	384,746
Long-term obligations:	
Due within one year:	
Bonds, capital leases, and contracts	170,000
Accrued interest	-
Accrued sick leave payable	-
Due beyond one year:	
Bonds, capital leases, and contracts	2,225,000
Accrued sick leave payable	-
Asset retirement obligation (ARO) liability	-
Net pension liability - Proportionate Share	351,476
Net other post employment benefit (OPEB) liability - Proportionate Share	462,714
Total liabilities	<u>5,242,383</u>
Deferred inflows of resources:	
Pension	247,091
Other post employment benefit (OPEB)	788,068
Other	13,567
Total deferred inflows of resources	<u>1,048,726</u>
Total liabilities and deferred inflows of resources	<u>\$ 6,291,109</u>
Net Position:	
Net Investment in Capital Assets	22,336,500
Restricted for:	
Debt service	292,956
Special projects	-
Capital projects	-
Unrestricted	855,030
Total net position	<u>\$ 23,484,485</u>

CALHOUN COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF ACTIVITIES

FYE JUNE 30, 2020

Functions	Expenses	Program Revenues			Net (Expense), Revenue & Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 5,718,348	\$ 1,052,467	\$ 1,783,861	\$ 471,710	\$ (2,410,310)
Supporting services:					
Students	746,443	137,383	232,856	61,575	(314,629)
Instructional staff	347,853	64,023	108,514	28,695	(146,621)
General administration	264,822	48,741	82,612	21,845	(111,624)
School administration	713,753	131,367	222,658	58,878	(300,850)
Central services	318,465	58,614	99,346	26,270	(134,235)
Operation and maintenance of facilities	(573,502)	(105,553)	(178,906)	(47,309)	241,734
Student transportation	994,950	183,121	310,378	82,074	(419,377)
Other support services	-	-	-	-	-
Food services	1,579,757	-	-	-	(1,579,757)
Community services	64,646	-	-	-	(64,646)
Interest on long-term debt	97,166	-	-	-	(97,166)
Total governmental activities	10,272,700	1,570,163	2,661,319	703,738	(5,337,480)
General revenues:					
Property taxes					1,728,986
Unrestricted state aid					7,568,993
Unrestricted investment earnings					22,349
Unrestricted grants and contributions					-
Extraordinary item - other post employment benefits					-
Gain (loss) on disposal of capital assets					14,914
Transfers in					262,049
Transfers (out)					(262,049)
Total general revenues, extraordinary items and transfers					9,335,243
Change in net position					3,997,763
Net position - beginning					19,490,623
Prior period adjustments - (See Note __)					(3,902)
Net position - beginning, as restated					19,486,722
Net position - ending					\$ 23,484,485

See Notes to Financial Statements

CALHOUN COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
 FYE JUNE 30, 2020

	11 General Current Expense	61 Special Revenue Fund	71 Special Revenue ARRA Fund	21 Debt Service Fund	31 Bond Construction Fund	41 Permanent Improvement Fund	51 Capital Projects Fund	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
Assets:								
Cash and cash equivalents	\$ 3,039,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,039,614
Investments	-	-	-	267,463	-	-	-	267,463
Inventory	-	-	-	-	-	-	-	-
Taxes receivable, net	38,580	-	-	5,973	-	-	-	44,553
Deposit with Retirement Board	128,073	-	-	-	-	-	-	128,073
Prepaid Workers' Comp	-	-	-	-	-	-	-	-
Food service receivable, net	-	-	-	-	-	-	-	-
Other receivables	52,832	-	-	21,521	-	-	123,578	197,931
Other prepaid expenses	-	-	-	-	-	-	-	-
Due from other governments:								
State aid receivable	66,683	-	-	-	-	-	-	66,683
PEIA allocation receivable	164,872	-	-	-	-	-	-	164,872
Reimbursements receivable	-	657,484	-	-	-	-	-	657,484
Due from other funds	-	-	-	-	-	-	-	-
Total assets	3,490,654	657,484	-	294,956	-	-	123,578	4,566,672
Deferred outflows of resources								
Total deferred outflows of resources								
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$ 3,490,654	\$ 657,484	\$ -	\$ 294,956	\$ -	\$ -	\$ 123,578	\$ 4,566,672
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities:								
Salaries payable and related payroll liabilities	\$ 1,561,995	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,561,995
Other post employment benefits payable	-	-	-	-	-	-	-	-
PEIA premiums payable	12,576	3,255	-	-	-	-	-	15,831
Accounts payable & Payable to others	560,601	(211,947)	-	-	(29,174)	-	65,267	384,746
Due to other fiscal agents	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	2,135,171	(208,692)	-	-	(29,174)	-	65,267	1,962,571
Deferred inflows of resources								
Total deferred inflows of resources	11,565	-	-	2,002	-	-	-	13,567
Fund Balances:								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	1,343,917	-	-	-	-	-	-	1,343,917
Total fund balances	1,343,917	866,177	-	292,956	29,174	-	58,312	2,500,536
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,490,653	\$ 657,485	\$ -	\$ 294,957	\$ -	\$ -	\$ 123,579	\$ 4,566,675
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								24,731,500
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								-
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								146,387
Deferred inflows of resources related to pensions								(247,091)
Deferred outflows of resources related to OPEB								331,033
Deferred inflows of resources related to OPEB								(788,068)
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								(170,000)
Bonds payable, due beyond one year								(2,225,000)
Unamortized bond premium								-
Accrued interest on bonds								-
Capital leases payable								-
Accrued sick leave payable								-
Compensated absences								(70,622)
Net pension liability - proportionate share								(351,476)
Net OPEB liability - proportionate share								(462,714)
Asset Retirement Obligation (ARO) Liability								-
Net position of governmental activities								\$ 23,484,485

See Notes to Financial Statements

CALHOUN COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES

IN FUND BALANCES - GOVERNMENTAL FUNDS

FYE JUNE 30, 2020

	11	61	71	21	31	41	51	Total
	General	Special	Special	Debt	Bond	Permanent	Capital	Governmental
	Current	Revenue	Revenue	Service	Construction	Improvement	Projects	
	Expense		ARRA	Fund	Fund	Fund	Fund	
Revenues:								
Property taxes	\$ 1,400,280	\$ -	\$ -	\$ 277,083	\$ -	\$ -	\$ -	\$ 1,677,363
Other Local sources	143,472	746,210	-	5,575	-	-	-	895,257
State sources	9,073,537	1,033,883	-	-	-	-	703,738	10,811,159
Federal sources	10,298	2,333,015	-	-	-	-	-	2,343,313
Miscellaneous sources	14,914	33,000	-	-	-	-	-	47,914
Total revenues	10,642,501	4,146,109	-	282,658	-	-	703,738	15,775,006
Expenditures:								
Instruction	4,786,317	1,353,930	-	-	-	-	-	6,140,247
Supporting services:								
Students	254,391	493,330	-	-	-	-	-	747,721
Instructional staff	3,223	311,250	-	-	-	-	-	314,473
General administration	285,128	1,922	-	-	-	-	-	287,051
School administration	768,071	5,085	-	-	-	-	-	773,156
Central Services	273,908	63,990	-	-	-	-	-	337,898
Operation and maintenance of facilities	1,101,823	26,363	-	-	-	-	-	1,128,186
Student transportation	1,065,809	107,813	-	-	-	-	-	1,173,622
Other support services	-	-	-	-	-	-	-	-
Food services	-	1,482,181	-	-	-	-	-	1,482,181
Community services	50,254	4,801	-	-	-	-	-	55,055
Capital outlay	-	-	-	-	-	-	703,738	703,738
Debt service:								
Principal retirement	-	-	-	160,000	-	-	-	160,000
Interest and fiscal charges	-	-	-	97,166	-	-	-	97,166
Total expenditures	8,588,924	3,850,665	-	257,166	-	-	703,738	13,400,493
Excess (deficiency) of revenues over expenditures	2,053,577	295,444	-	25,492	-	-	-	2,374,513
Other financing sources (uses):								
Proceeds from disposal of real or personal proper	-	-	-	-	-	-	-	-
Proceeds from the sale of bonds	-	-	-	-	-	-	-	-
Premium on sale of bonds	-	-	-	-	-	-	-	-
Proceeds from capital lease	-	-	-	-	-	-	-	-
Transfers in	256,847	5,202	-	-	-	-	-	262,049
Transfers (out)	(228,614)	(33,435)	-	-	-	-	-	(262,049)
Total other financing sources (uses)	28,233	(28,233)	-	-	-	-	-	-
Extraordinary Item:								
Other post employment benefits	-	-	-	-	-	-	-	-
Net change in fund balances	2,081,810	267,211	-	25,492	-	-	-	2,374,513
Fund balances - beginning	(737,893)	598,966	-	271,366	29,174	-	58,312	219,925
Prior period adjustments - (See Note __)	-	-	-	(3,902)	-	-	-	(3,902)
Fund balances - beginning, as restated	(737,893)	598,966	-	267,464	29,174	-	58,312	216,023
Fund balances - ending	\$ 1,343,917	\$ 866,177	\$ -	\$ 292,956	\$ 29,174	\$ -	\$ 58,312	\$ 2,590,536

See Notes to Financial Statements

CALHOUN COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS

FYE JUNE 30, 2020

	Agency Funds	
	School Activity Funds	Regional Education Service Agency
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Assets:		
Cash and cash equivalents	\$ 384,702	\$ -
Receivables	-	-
Total assets	384,702	-
Deferred outflows of resources:		
Total deferred outflows of resources	-	-
Total assets and deferred outflows of resources	\$ 384,702	\$ -
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES		
Liabilities:		
Accounts payable and accrued liabilities	\$ -	\$ -
Due to other funds	384,702	-
Total liabilities	384,702	-
Deferred inflows of resources:		
Total deferred inflows of resources	-	-
Total liabilities and deferred inflows of resources	\$ 384,702	\$ -

See Notes to Financial Statements

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
FYE JUNE 30, 2020**

Net change in fund balances - total governmental funds	\$ 2,374,513
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	(959,116)
Capital outlays	2,519,640
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	-
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 FYE JUNE 30, 2020. Those proceeds are not considered revenue items for the purpose of this statement.	
	-
A portion of the change in fund balances is the proceeds from the premium on the general obligation bonds issued during FYE JUNE 30, 2020. Those proceeds are not considered revenue items for the purpose of this statement.	
	-
A portion of the change in fund balances is the current year 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.	
	-
A portion of the change in fund balances is the proceeds from capital leases. 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 position.	
	160,000
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	(219,999)
Accumulated depreciation of assets disposed	219,999
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	(6,180)
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.	
	-
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	3,322
Cost of benefits earned net of employee contributions	(93,979)
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	29,934
Cost of benefits earned net of employee contributions	(30,371)
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.	
	-
Change in net position of governmental activities	<u>\$ 3,997,763</u>

**CALHOUN COUNTY BOARD OF EDUCATION
SUPPLEMENTAL SCHEDULE OF EXPENDITURES
FOR THE FISCAL ENDED JUNE 30, 2020**

Salaries expenditures:

Board officials:

Kevin D. Cunningham	\$ 2,080
James M. Gregory	\$ 1,920
Jenna R. Jett	1,920
Richard Kirby	2,080
Horst Motz	4,000
Gihassem D. Ramezan	1,760
Superintendent	91,508
Total salaries paid to other professional personnel	5,219,480
Total salaries paid to service personnel	1,842,580
Total salaries paid to students for work performed	
Total salary expenditures	7,167,328

Non-salary expenditures:

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

4IMPRINT INC.	2,696.44
ABSOLUTE ASSURANCE	2,146.00
ADEANNA DAVIS	536.00
ADVANTAGE OCCUPATIONAL MED	2,052.10
AGSTEN CONSTRUCTION CO, INC	162,432.00
AIG	4,394.50
AIG	4,548.77
AMAZON	60,411.46
AMTOWER AUTO SUPPLY INC	3,240.07
ANITA STEPHENSON	627.70
ANNALIZA MARKS	996.11
APPLIED EDUCATIONAL SYSTEMS	2,500.00
ARNOLDSBURG SCHOOL	9,271.19
ASSET CONTROL SOLUTIONS, INC.	4,750.00
AVAYA FINANCIAL SERVICES	5,084.80
BAKER TRUCK & EQUIPMENT	521.00
BIG RIVER ELECTRIC SALES&SRV	462.17
BIMBO BAKERIES	4,385.62
BON TOOL CO.	1,146.45
BOWLES RICE LLP	3,728.70
BRANDI RICHARDS	848.73
BREWER & COMPANY OF WV, INC.	3,350.00
BRICKSTREET INSURANCE	43,822.00
BRYAN P. STERNS	991.75
BURKETT'S AUTO BODY	1,000.00
CALHOUN BANKS	20,640.00
CALHOUN CHRONICLE	2,097.40
CALHOUN COUNTY CLERK	16,845.04
CALHOUN COUNTY PUBLIC LIBRARY	50,253.82
CALHOUN MIDDLE/HIGH SCHOOL	16,494.60
CALHOUN-GILMER CAREER CENTER	4,240.00
CANAAN VALLEY RESORT PARK	999.00
CAROLINA BIOLOGICAL SUPPLY CO.	946.87
CASTO TECHNICAL SERVICES	22,221.00
CASTO'S TRI COUNTY SEPTIC SRV	500.00
CDW GOVERNMENT, INC.	7,790.98
CENGAGE LEARNING	26,760.00
CERTIPORT	4,501.00
CHARLESTON FILTER SERVICE	7,032.90
CHEF WORKS, INC	2,102.74
CHICO ENTERPRISES INC	2,223.25
CINTAS CORPORATION	26,111.41
CUMMINS CROSSPOINT	720.00

CURRICULUM ASSOCIATES, INC.	455.00
CWS BUSINESS MACHINES & PRODS	5,702.61
CWS THE DOCUMENT SOLUTION	20,978.97
CYNTHIA GREATHOUSE	283.04
DATA RECOGNITION CORPORATION	562.59
DEBRA SMITH	11,760.00
DEPT OF ENVIRONMENTAL PROTECTN	300.00
DOMINION HOPE	20,732.64
DONNA HALL	299.28
DORIS L. WEEKLEY	650.00
DOUGHERTY COMPANY, INC.	52,501.50
ECONOMY TANK COMPANY	1,611.50
ELECTRONIC SPECIALTY CO.	3,550.91
EMILY RAMEZAN	528.96
ERLEWINE CONCRETE COMPANY	742.50
FARMER'S FRIEND, INC.	600.00
FERPA VENDORS	6,936.36
FIFTH THIRD BANK	403,294.77

ACEADVENTURES	1,387.50
ACROBATPROSUB	432.23
ADOBEPROD	(24.47)
AMAZON	33,088.79
AMERICAN	3,229.80
BAKERMART	37.93
BAKERS	375.84
BEAVERRUN	469.68
BFSFOODS	55.50
BKRMRT	32.92
BROUGHTON	45,179.72
BURGERKING	24.55
CAVANAUGHS	309.96
CEDARCREEK	62.66
CHATIS	164.23
CHRLSTNRESTORE	248.77
COURTYARDBRIDGE	190.00
CRACKERBARREL	97.09
DENVERMARRIOTT	696.00
DOLLARTREE	393.68
DOUBLETREE	2,207.84
EMBASSY	1,045.94
EXXON	90.87
FAMILYDOLLAR	597.54
FINCHRG	522.75
FLATWOODSHTL	1,747.00
FORDRETAIL	107.55
FRFLDINN	174.00
GAYLORDREST	1,002.88
GLADESPRINGS	596.80
GLOBALIND	180.45
GOMART	178.52
GORDON	151,013.50
GRITTS	578.00
HAMPTONINN	214.00
HARDMANS	451.68
HARRIS OIL	78,671.98
HERTZ	8.95
HILTON ADVANT	606.58
HOLIDAY INN	998.00
HOLMESCUSTOM	41.35
ICLE EVENTS	7,440.00
JABOSUPPLY	288.02
JIFFYSHIRTS	225.33
JIMMYJOHNS	50.67
KWIKSTOP	149.01
LE MERIGOT	1,283.40
LOWES	208.55
MARATHON	27.01
MARRIOTT	2,597.62
MATTHEWSLUBRIC	948.20
MCDONALDS	35.10
MILLERKWIKSTOP	1,015.65

	MOBIL ID SOLUTION	199.00	
	MODERNMEDICAL	720.00	
	MYBUSINESS	593.60	
	NAA20CONVENTION	625.00	
	NATAUTISMRESORC	174.99	
	NATIONALPUM	3,583.25	
	NOREGON	270.00	
	NORTHBEND	174.00	
	OGLEBAY	124.00	
	OLIVEGARDEN	129.39	
	ONECALLNOW	1,552.50	
	OTCBRANDS	191.50	
	OTCBRANDS	102.23	
	PAYPAL	34.03	
	PILOT	93.50	
	POWERSCHOOL	3,374.59	
	RBT GO MART	(0.29)	
	RBT PILOT	(0.94)	
	RESERVATION	790.86	
	SAMS	302.06	
	SHEETZ	30.55	
	SHERATON	1,349.10	
	SOISBS	500.00	
	SPEEDWAY	29.00	
	SPEEDYMART	283.56	
	STAPLES	485.95	
	STNWLL	347.40	
	TALKTOOLS	12.18	
	THORTONS	35.02	
	TRIPPOINT	263.60	
	TURONIS	39.98	
	UNITEDRENTALS	90.06	
	WALMART	6,143.13	
	WALTONSINTERN	122.58	
	WASTEMGMT	38,041.58	
	WILSONLODGE	259.16	
	WVDEP	180.00	
	WVSTATEPOLICE	90.00	
	ZUKIJAPANESE	201.53	
FIRST BOOK			3,443.71
FLEETPRIDE			1,654.02
FOLLETT SCHOOL SOLUTIONS, INC.			6,343.62
FRANKLIN FIRE EQUIPMENT CO			356.00
FRONTIER			22,938.06
FRONTIER WEST VIRGINIA, INC.			56,032.66
FRONTLINE TECHNOLOGIES GROUP			1,904.58
GATOR ENTERPRISES & DOCUMENT			823.40
GEORGE S PEER			2,255.13
GETRONICS			2,100.00
GILMER CO. PSD			3,253.53
GILMER COUNTY BOARD OF			440.55
GILMER COUNTY CPR EQUIPMENT FU			1,000.00
GINA CANO-STUMP			2,210.40
GLYNLYON, INC ODYSSEYWARE			7,000.00
GORDON FOOD SERVICE, INC			387,887.26
GRAINGER			1,474.77
GRANTSVILLE FOODLAND			4,472.82
HANK'S SALES & SERVICE INC.			418.00
HARDMAN SUPPLY COMPANY			18,251.75
HERITAGE INTERNATINAL TRUCKS			97,299.95
HOBART SALES & SERVICE			8,387.36
HOOTEN EQUIPMENT COMPANY			6,815.00
HOTSY EQUIPMENT COMPANY			905.95
HPS MI INC			3,275.00
INSIGHT INVESTMENTS, LLC			112,995.27
INTERGRATED SPEECH SOLUTIONS			38,162.00
J.F. O'DELL FARM			5,500.00
J.T. MARTIN FIRE AND SAFETY			2,919.94
JACK GARRETT FORD			1,917.30
JAMES & LAW COMPANY			2,159.35
JAMES E. MULLINS			10,500.00

JEANNIE L. BENNETT-YOAK	1,649.33
JOHNNY STULL	284.20
JOHNSTONE SUPPLY	925.33
JOYCE WILLIAMS	6,840.00
KANAWHA COUNTY EMERGENCY AMBUL	330.00
KARI N HAMRIC	1,132.30
KELLI WHYTSELL	825.36
KELSEY JETT	255.00
KIMBALL MIDWEST	2,287.35
KNOTT'S CONSULTING, LLC	300.00
LINCOLN ELECTRIC	573.25
LINGUACARE ASSOCIATES, INC.	27,533.55
LITTLE KANAWHA FAMILY MEDICINE	900.00
LOCOROBO INNOVATIONS INC	12,649.00
LORETTA FRESHOUR	290.00
LORETTA SMITH	444.66
LORIE BAILEY	8,934.00
LOVE AND LOGIC INSTITUTE, INC.	3,954.45
LOWE'S	5,911.18
MARGARET BENNETT	1,000.00
MARIETTA PAINT & JANITORIAL LLC	5,191.08
MARIETTA PAINT & JANITORIAL	4,203.81
MATHENY MOTOR TRUCK CO.	29,633.04
MELISSA MOSS DBA RIVERBEND	270.00
METALTECH STEEL COMPANY, LLC	3,488.19
MICHELE HIPP	927.94
MID-OHIO VALLEY HEALTH DEPT.	1,600.00
MILLER COMMUNICATIONS,INC.	5,850.00
MINDS-IN-MOTION, INC	4,737.60
MINNIE HAMILTON HEALTH CARE	17,000.00
MITCHELL 1	1,469.00
MON POWER	352,652.69
MORRISON FAMILY TRAILER SALES	2,736.00
MOUNTAINEER GAS COMPANY	48,523.70
MT ZION PSD	26,210.06
MULTI-FRESH, INC.	28,482.35
NCH CORPORATIONDBA PARTSMATER	1,074.62
NEWTECH SYSTEMS, INC.	776.04
OFFICE DEPOT	5,982.18
ORDERS CONSTRUCTION COMPANY	383,428.12
ORKIN PEST CONTROL	6,932.93
OSTERLE AUTO GLASS AND PAINT	475.00
OVERHEAD DOOR COMPANY OF	297.66
PACE ANALYTICAL SERVICES, LLC	1,130.33
PAPER DIRECT, INC.	749.31
PEARSON CLINICAL ASSESSMENT	519.40
PEARSON EDUCATION	24,774.19
PERRY & ASSOCIATES, CPAS	15,160.00
PETERSONS, LLC	1,455.71
PIERPONT COMMUNITY & TECHNICAL	500.00
PIONEER SUPPLY OF PARKERSBURG	1,998.48
PITNEY BOWES	2,448.72
PITNEY BOWES INC - RESERVE	2,350.00
PLEASANT HILL PSD	3,497.96
PLEASANT HILL SCHOOL	6,506.85
PLUMBMASTER INC.	354.78
QUILL CORPORATION	20,539.94
R.D. WILSON-SONS & COMPANY	39,754.68
R.E. MICHEL COMPANY INC.	1,988.05
RANDALL BALL	526.89
RANDALL I BRYAN JR	18,416.60
RAPTOR TECHNOLOGIES	565.00
RESTAURANT EQUIPPERS, INC.	7,569.85
RICHMORR & ASSOCIATES	5,379.00
ROANE CO. FAMILY HLTH CARE,INC	300.00
ROANE COUNTY SCHOOLS	50,000.00
ROBERT BOSCH TOOL CORP	1,399.00
ROBIN HUDSON	12,961.70
RONDA WILLIAMS	1,350.74
RUSH ENTERPRISES, INC	5,495.00
RYAN JARVIS	2,047.49

SARAH TINGLER	460.00
SAVE THE CHILDREN	11,900.00
SCENARIO LEARNING LLC DBA	5,743.63
SCHOLASTIC	512.45
SCHOLASTIC INC.	282.00
SCHOOL NURSE SUPPLY, INC.	2,368.67
SCHOOL SPECIALTY, INC.	1,854.14
SCOTT CLARKSON	344.80
SELECT SECURITY	1,263.00
SHARON ALLEN	2,865.41
SHIELD ROOFING & CONSTRUCTION	58,050.00
SHIRLEY HUPP	1,022.56
SMART HORIZONS	880.00
SOCIAL SECURITY ADMINISTRATION	524,377.95
SOUTHERN EDUCATIONAL SERVICES	632.18
SPORTS CONNECTION	927.95
STAR WELD	17,067.00
STATE ELECTRIC SUPPLY CO.	2,633.36
STEVE J. BABICH, JR.	530.40
STOUT COMPANY, INC.	500.00
TALONNE GUNGLE	530.88
TANYA COOK	300.00
TAYLOR & BLACKBURN CO.	630.65
TEACHING STRATEGIES, INC.	6,298.00
TESTOUT CORPORATION	1,494.60
THE BOND EXCHANGE	338.00
THE PARENT INSTITUTE	718.00
THERA-PEDICS INC	62,681.25
THOMAS A BROOKHART	5,500.00
THRASHER GROUP,THE	42,000.00
THYSSENKRUPP ELEVATOR	3,362.25
TIMOTHY G. DAVIS	256.12
TRA, INC.	3,413.60
TRACEY L KEATON	1,287.39
TRANE SUPPLY	2,327.09
TRANSPORTATION ACCESSORIES CO.	8,051.85
TRUDI ANDERSON	1,128.40
TSA CONSULTING GROUP	1,588.27
TYSON PRICE	945.26
US FOODS	1,614.70
VALLEY BUSINESS MACHINES	2,564.84
VIRGINIA STEWART	6,370.00
WAREHOUSE TIRE, INC.	8,356.32
WEST VIRGINIA UNIVERSITY	400.00
WESTBROOK HEALTH SERVICES INC	15,000.00
WESTERN MATH FIELD DAY	565.00
WILLIAMSON SHRIVER ARCHITECTS	7,762.06
WIRT COUNTY SCHOOLS	73,903.53
WOLF CREEK CONTRACTING CO, LLC	15,421.74
WOOD COUNTY BOARD OF EDUCATION	1,080.00
WORKFORCE WEST VIRGINIA	11,571.22
WV BOARD OF RISK & INS MGMT	72,779.00
WV CARPENTERS TRAINING CENTER	1,446.22
WV CASE	700.00
WV DEP	1,050.00
WV DEPT OF AGRICULTURE	61,820.20
WV FARM BUREAU FOUNDATION	1,100.00
WV MUNICIPAL BOND COMMISSION	257,166.00
WV PUBLIC EMPLOYEES INS AGENCY	1,260,705.08
WV STATE AUDITOR	2,312.00
WV TEACHERS RETIREMENT SYSTEM	2,035,961.67
WVAEA	1,300.00
WVAPT	350.00
WVASFA	420.00
WVASHRO, INC.	300.00
WVSBA	3,816.00
ZMM ARCHITECTS AND ENGINEERS	6,000.00

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

7,752,615

Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)	<u>8,588</u>
Total accrued expenditures, refunds, and other non-cash transactions	<u>263,429</u>
Total non-salary expenditures	<u>8,024,632</u>
Total expenditures per financial statements	<u>\$ 15,191,960</u>

STATE OF WEST VIRGINIA
COUNTY OF Calhoun, TO WIT;

We, the undersigned President and Secretary of the Board of Education of the County of Calhoun, hereby state under oath that the preceding attached financial statements of the funds of the Calhoun County Board of Education as of and for the fiscal year ended June 30, 2020 are true and accurate to the best of our knowledge and belief. However, these statements are unaudited and thereby subject to change.

Jenna Jett

President

Kell Whypell

Secretary

Subscribed and sworn to before me in my said County, the 24 day of September 2020.

My commission expires on the 5 day of Sept, 2021.

Debra L. Goff

