

UPSHUR COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF NET POSITION
 FYE JUNE 30, 2016

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 562,852
Investments	1,569,879
Taxes receivable, net of allowance for uncollectible taxes	394,730
Deposit with Retirement Board	-
Food service receivable	-
Other receivables	598,593
Prepaid Workers' Compensation	-
Due from other governments:	
State aid receivable	177,046
PEIA allocation receivable	617,434
Reimbursements receivable	-
Capital Assets:	
Land	1,723,950
Land improvements	-
Buildings and improvements	44,123,748
Furniture and equipment	8,104,625
Vehicles	5,218,472
Construction in process	0
Less accumulated depreciation	(30,225,678)
Total capital assets, net of depreciation	<u>28,945,116</u>
Total assets	<u>32,865,650</u>
Deferred outflows of resources:	
Total deferred outflows of resources	<u>186,218</u>
Total assets and deferred outflows of resources	<u>\$ 33,051,868</u>

LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION**Liabilities:**

Salaries payable and related payroll liabilities	\$ 2,846,032
PEIA premiums payable	542,323
Compensated absences	24,050
Accounts payable	369,914
Other post employment benefit payable	1,556,107
Due to Other Fiscal Agents	14,894
Long-term obligations:	
Due within one year:	
Bonds, capital leases, and contracts	173,152
Accrued interest	-
Accrued sick leave payable	-
Due beyond one year:	
Bonds, capital leases, and contracts	1,217,113
Accrued sick leave payable	-
Net pension liability - Proportionate Share	1,293,386
Total liabilities	<u>8,036,970</u>

Deferred inflows of resources:

Total deferred inflows of resources 170,961

Total liabilities and deferred inflows of resources \$ 8,207,931

Net Position:

Net Investment in Capital Assets	\$ 27,554,851
Restricted for:	
Debt service	-
Special projects	258,975
Capital projects	13,038
Unrestricted	(2,982,928)
Total net position	<u><u>\$ 24,843,936</u></u>

See Notes to Financial Statements

UPSHUR COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF ACTIVITIES

FYE JUNE 30, 2016

Functions	Expenses	Program Revenues			Net (Expense), Revenue & Changes in Net Assets Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 24,452,103	\$ 490,287	\$ 3,343,374	\$ 341,304	\$ (20,277,138)
Supporting services:					
Students	2,201,821	44,149	301,058	30,733	(1,825,881)
Instructional staff	1,034,458	20,742	141,443	14,439	(857,834)
General administrative	797,282	15,986	109,013	11,128	(661,155)
School administrative	2,155,849	43,227	294,772	30,091	(1,787,759)
Central services	554,160	11,111	75,771	7,735	(459,543)
Operation and maintenance	4,650,395	93,245	635,856	64,910	(3,856,384)
Student transportation	3,555,640	71,294	486,168	49,630	(2,948,548)
Other support services	-	-	-	-	-
Food services	2,509,545	-	-	-	(2,509,545)
Community services	131,700	-	-	-	(131,700)
Interest on long-term debt	49,849	-	-	-	(49,849)
Total governmental activities	42,092,802	790,041	5,387,455	549,970	(35,365,336)
General revenues:					
Property taxes					10,052,696
Unrestricted state aid					23,262,404
Unrestricted investment earnings					30,176
Unrestricted grants and contributions					-
Extraordinary item - other post employment benefits					-
Gain (loss) on disposal of capital assets					-
Transfers in					639,961
Transfers (out)					(639,961)
Total general revenues, extraordinary items and transfers					33,345,276
Change in net position					(2,020,060)
Net position - beginning					26,863,996
Prior period adjustments - (See Note __)					
Net position - beginning, as restated					26,863,996
Net position - ending					\$ 24,843,936

See Notes to Financial Statements

UPSHUR COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
 FYE JUNE 30, 2016

	11	61	51	Total
	General	Special	Capital	Total
	Current	Revenue	Projects	Governmental
	Expense	Fund	Fund	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES				
Assets:				
Cash and cash equivalents	\$ 542,539	\$ 7,275	\$ 13,038	\$ 562,852
Investments	1,569,879	-	-	1,569,879
Taxes receivable, net	394,730	-	-	394,730
Other receivables	62,441	536,152	-	598,593
Due from other governments:				
State aid receivable	177,046	-	-	177,046
PEIA allocation receivable	617,434	-	-	617,434
Reimbursements receivable	-	-	-	-
Due from other funds	-	-	-	-
Total assets	3,364,069	543,427	13,038	3,920,534
Deferred outflows of resources	-	-	-	-
Total deferred outflows of resources	-	-	-	-
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$ 3,364,069	\$ 543,427	\$ 13,038	\$ 3,920,534

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES

Liabilities:				
Salaries payable and related payroll liabilities	\$ 2,487,912	\$ 358,119	\$ -	\$ 2,846,032
Other post employment benefits payable	1,556,107	-	-	1,556,107
PEIA premiums payable	464,743	77,580	-	542,323
Accounts payable & Payable to others	348,097	21,817	-	369,914
Due to other fiscal agents	14,894	-	-	14,894
Total liabilities	4,871,753	457,516	-	5,329,269
Deferred inflows of resources	273,169	-	-	273,169
Total deferred inflows of resources	273,169	-	-	273,169
Fund Balances:				
Nonspendable	-	-	-	-
Restricted	203,350	258,975	13,038	475,362
Committed	292,515	-	-	292,515
Assigned	-	-	-	-
Unassigned	(2,276,718)	-	-	(2,276,718)
Total fund balances	(1,780,853)	85,910	13,038	(1,681,905)
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,364,069	\$ 543,427	\$ 13,038	\$ 3,920,534

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	28,945,116
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	273,169

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds

Deferred outflows of resources related to pensions	186,218
Deferred inflows of resources related to pensions	(170,961)

Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the funds

Capital leases payable	(1,390,265)
Compensated absences	(24,050)
Net pension liability - proportionate share	(1,293,386)
Net position of governmental activities	<u>\$ 24,843,937</u>

See Notes to Financial Statements

UPSHUR COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FYE JUNE 30, 2016

	11 General Current Expense	61 Special Revenue	51 Capital Projects Fund	Total Governmental
Revenues:				
Property taxes	\$10,137,581	\$ -	\$ -	\$ 10,137,581
Other Local sources	425,818	58,493	-	484,311
State sources	23,262,404	1,619,451	234,614	25,116,469
Federal sources	113,786	4,206,916	-	4,320,702
Miscellaneous sources	12,455	-	86,110	98,565
Total revenues	33,952,044	5,884,860	320,724	40,157,627
Expenditures:				
Instruction	20,538,656	2,902,220	-	23,440,876
Supporting services:				
Students	1,955,922	245,900	-	2,201,821
Instructional staff	462,384	572,074	-	1,034,458
General administration	793,443	-	-	793,443
School administration	2,154,934	915	-	2,155,849
Central Services	482,848	70,769	-	553,618
Operation and maintenance of facilities	4,550,777	86,653	-	4,637,430
Student transportation	3,125,225	42,562	-	3,167,787
Other support services	-	-	-	-
Food services	120,223	2,373,093	-	2,493,316
Community services	131,700	-	-	131,700
Capital outlay	482,752	445,553	498,390	1,426,694
Debt service:				
Principal retirement	156,926	-	-	156,926
Interest and fiscal charges	49,849	-	-	49,849
Total expenditures	35,005,640	6,739,738	498,390	42,243,767
Excess (deficiency) of revenues over expenditures	(1,053,596)	(854,878)	(177,666)	(2,086,140)
Other financing sources (uses):				
Proceeds from capital lease	409,429	-	177,666	587,095
Transfers in	48,044	591,917	-	639,961
Transfers (out)	(591,917)	(48,044)	-	(639,961)
Total other financing sources (uses)	(134,444)	543,873	177,666	587,095
Net change in fund balances	(1,188,040)	(311,005)	-	(1,499,045)
Fund balances - beginning	(419,139)	396,915	(160,636)	(182,860)
Prior period adjustments - (See Note __)	(173,674)	-	173,674	-
Fund balances - beginning, as restated	(592,813)	396,915	13,038	(182,860)
Fund balances - ending	\$ (1,780,853)	\$ 85,910	\$ 13,038	\$ (1,681,905)

See Notes to Financial Statements

**UPSHUR COUNTY BOARD OF EDUCATION
SUPPLEMENTAL SCHEDULE OF EXPENDITURES
FOR THE FISCAL ENDED JUNE 30, 2016**

Salaries expenditures:

Board officials:

Dr. Tammy J. Samples, President	\$ 4,960
Alan Suder, Vice-President	3,840
Dr. Greenbrier D. Almond	3,200
Teresa M. Bellamy	3,360
Patrick Long	1,760
Carl R. Martin	2,880

Superintendent

100,000

Total salaries paid to other professional personnel

16,054,225

Total salaries paid to service personnel

5,371,469

Total salaries paid to students for work performed

Total salary expenditures

21,545,694

Non-salary expenditures:

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

(List the name of each firm, corporation and person to whom more than two hundred-fifty dollars (\$250) in the aggregate from all funds was paid during the fiscal year, together with the aggregate amount paid and the purpose for which paid.)

Total non-salary expenditures paid in excess of two hundred-fifty dollars (\$250)	15,426,320
Total non-salary expenditures paid of less than two hundred-fifty dollars (\$250)	21,635
Total accrued expenditures, refunds, and other non-cash transactions	5,250,118.58
Total non-salary expenditures	20,698,073
Total expenditures per financial statements	\$ 42,243,767

State of West Virginia
County of Upshur, To Wit;

We, the undersigned President and Secretary of the Board of Education of the County of Upshur, hereby state under oath that the preceding attached financial statements of the funds of the Upshur County Board of Education as of and for the fiscal year ended June 30, 2016 are true and accurate to the best of our knowledge and belief. However, these statements are unaudited and thereby subject to change.

Tammy J Samples, President

Roy H Wager, Secretary

TRANSACTION DESCRIPTION	TOTALAMT
4 IMPRINT	7,354.23
4MD MEDICAL SOLUTIONS	1,442.60
A F WENDLING INC	66,165.35
A.E.D. BRANDS	1,458.50
A+RENTAL SALES & SERVICE INC	1,228.00
ABDO PUBLISHING COMPANY	3,292.77
ACC BUSINESS	2,280.59
ADAM J. BOOTH	1,104.36
ADRIAN PSD	8,954.24
ADVANCE AUTO PARTS	269.09
AIRGAS - MID AMERICA	1,031.25
ALADDIN FOOD MANAGEMENT SVCS,	826.50
ALAN PRICE	2,504.37
ALLISON KATE ENDICOTT	523.74
AMANDA CRAIG	2,993.66
AMAZON.COM	7,189.27
AMBER POSEY	7,163.61
AMBERLY STUMP	1,247.99
AMERICAN FILTER SERVICES, INC.	5,117.00
AMERICAN GARAGE DOOR LLC.	288.00
AMERICAN PRINTING HOUSE FOR	267.00
AMSTERDAM PRINTING AND LITHO	485.46
AMTOWER AUTO SUPPLY INC	11,122.96
AMY HACKETT	328.96
ANDREA L. ELLIS	1,339.09
ANGELA LANDIS	520.49
ANGIE S. WESTFALL	801.23
ANN M OSBURN	252.97
APPALACHIAN SIGNALS & PRODUCTS	17,922.59
APPLE, INC.	6,214.00
APPLIED MAINTENANCE SUPPLIES	6,210.27
ARCHITECTURAL INTERIOR	293,213.91
ASHCO-A-CORPORATION	274.50
ASTAR ABATEMENT, INC.	810.00
AT&T MOBILITY	12,438.50
ATCO INTERNATIONAL	3,215.30
ATTIA ELGAWLY	900.00
AUTO JET MUFFLER CORP.	1,662.35

AVAYA, INC.	3,258.96
B & H THE PROFESSIONAL SOURCE	2,664.68
BACKFLOW PREVENTION SVC.,LLC	1,125.00
BAKER TRUCK EQUIPMENT CO.	9,485.00
BANDLAND, LLC	8,367.79
BARCO PRODUCTS COMPANY, INC.	985.45
BARNES & NOBLE	17,564.76
BENEFIT ASSISTANCE CORPORATION	16,376.00
BEST LIFE THERAPY	601.25
BETH JOHNSTON	917.25
BETH PICKENS	455.63
BIMBO FOODS, INC.	28,496.71
BISERS RADIO SERVICE	6,218.35
BLACKBOARD, INC.	14,278.30
BMI EDUCATIONAL SERVICES	735.36
BOB WILMOTH	1,883.76
BOWLES RICE MCDAVID GRAFF	82,283.10
BRADLEY MCCLURE	802.70
BRANDON WILLIAMS	1,150.88
BRENDA HYRE	438.96
BREWER & COMPANY OF WV, INC.	1,449.00
BRIANNA SADDLER	1,224.53
BRIDGE INFORMATION TECHNOLOGY	4,000.00
BRIGHT WHITE PAPER	2,217.52
BRITTANY SQUIRES	593.03
BROTHERS PROPERTY MANAGEMENT	96,014.50
BRYAN F. GREENE	271.78
BSN SPORTS	745.17
B-U MIDDLE SCHOOL	37,239.74
BUCKHANNON ACADEMY - PTO	1,000.00
BUCKHANNON-UPSHUR HIGH SCHOOL	73,124.40
BUREAU OF LECTURES & CONCERT	625.00
C M POLING	640.03
CALDWELL'S WINDOWWARE, INC.	16,175.00
CANAAN VALLEY RESORT PARK	1,493.76
CARLA ROGERS	2,369.38
CARLYLES REPAIRS	9,936.00
CARNEGIE SCIENCE CENTER	565.00
CAROLINA BIOLOGICAL SUPPLY CO.	9,507.39
CARRIE BARTON	265.30
CDI COMPUTER DEALER INC	204,918.00

CENGAGE LEARNING	300.25
CENTRAL RESTAURANT PRODUCTS	9,596.63
CENTRAL SUPPLY COMPANY	9,971.83
CHANDLER'S CHALKBOARD	3,802.50
CHANNING L. BETE CO., INC.	2,320.40
CHARITY M MANSPEAKER	504.83
CHARLES LOUDIN	772.80
CHARLESTON FILTER SERVICE,INC.	27,245.78
CHARLESTON MARRIOTT	1,445.93
CHEF WORKS, INC.	1,704.45
CHEMTEK CORPORATION	2,579.96
CHILD DEVELOPMENT CENTER	98,961.20
CHRISTINA NESTOR	510.28
CHRISTINA WAYBRIGHT	485.90
CHRISTY M. LAMB	335.92
CIMCO, INC.	60,860.85
CITY OF BUCKHANNON	21,085.00
CLARY BUSINESS MACHINES	2,408.00
CLASS GUITAR RESOURCE	666.79
CLASSROOM DIRECT	2,107.44
CLEVELAND BROTHERS EQUIPMENT	3,100.08
CLEVELAND TANK & SUPPLY, INC.	1,010.00
CODEY CUTRIGHT	1,761.06
COLE TRUCK PARTS	251.59
COLOURS INC	6,228.75
COLT PLUMBING COMPANY	8,072.36
COMDOC, INC.	3,431.86
COMDOC, INC. (LEASING)	99,649.61
COMMERCIAL KITCHENS WV	54,966.63
COMMUNITY CARE OF W. VIRGINIA	300.00
COMPASS ENERGY GAS SERVICES,	38,468.76
CONNIE RIGGLEMAN	978.22
CONNIE SCARBROUGH	1,989.64
CONTERRA ULTRA BROADBAND, LLC	11,192.00
COOLE SCHOOL	3,775.75
COOPER ASPHALT, INC.	54,430.00
CORRIDOR H TIRE, INC.	2,074.00
CORY M. FLICKINGER	933.00
COUNTRY ROAD TOURS	2,380.00
COYNE TEXTILE SERVICES, INC.	5,243.47
CRITES ELECTRICAL SUPPLY INC	290.37

CRYSTAL MORELAND	661.13
CRYSTAL SMITHSON	985.41
CUMMINS CROSSPOINT, INC.	6,689.93
CURRICULUM ASSOCIATES INC	2,557.46
CYNMAR CORPORATION	2,016.81
CYNTHIA NESSELROADE	2,535.82
DANIELLE REXROAD	516.74
DARLA STREETS	334.62
DAVID B. WAMSLEY	25,865.00
DAVID E. CUNNINGHAM	11,280.00
DAVID W. KING	1,650.00
DEBORAH A SMITH	271.27
DEBORAH SHAPIRO	765.63
DEMCO, INC.	465.60
DENICE JERAN	2,586.32
DENISE SPRATT	275.28
DEPT OF ENVIRONMENTAL PROTECT.	300.00
DIANE GODWIN	4,839.02
DICK BLICK	9,788.19
DINN BROTHERS TROPHY	494.11
DISCOUNT MAGAZINE	553.46
DISCOUNT SCHOOL SUPPLY	3,698.09
DISCOVERY EDUCATION, INC.	12,400.00
DIVISION OF ENVIRONMENTAL	1,165.00
DOLLAR TREE	616.00
DOMINION HOPE	5,236.11
DONNA CRITCHFIELD	402.51
DOUG FRASHURE	536.30
DRUG FREE ALL STARS	250.00
E SCHOOL SOLUTIONS, INC.	4,862.60
EAST TN TITLE I CONFERENCE	375.00
ECOLAB INC.	14,117.60
EDLIO (INC.)	9,600.00
EDUCATIONAL FUNDING GROUP,INC.	13,246.90
EDUCATIONAL INNOVATIONS, INC.	410.91
EFILECABINET, INC.	5,070.00
E-INSTRUCTION CORP.	6,461.90
ELECTRO MEDICAL EQUIPMENT	1,710.00
ELECTRONIC SPECIALTY COMPANY	2,465.43
ELKINS ROAD PSD	3,362.10
ELKINS SEWING CENTER	517.00

ELLEN R BRICK, M.A., LLC	3,276.04
EMBASSY SUITES CHARLESTON	6,699.06
ENTERPRISE RENT-A-CAR, INC.	4,015.17
ERIKA JERAN	648.39
ERIN ANDERSON	1,316.82
ESSENTRA SPECIALTY TAPES	1,088.76
EVENT CENTER AT BRUSHY FORK	738.26
EWELL EDUCATIONAL SERVICES	385.00
FIELD TURF USA, INC.	7,400.00
FISH HAWK MARKET	500.00
FISHER AUTO PARTS INC.	973.95
FLINN SCIENTIFIC, INC.	1,807.15
FLOCABULARY	1,600.00
FLOYD SIGN COMPANY	16,282.00
FOLLETT EDUCATIONAL SERVICES	63,661.68
FOLLETT SCHOOL SOLUTIONS, INC.	3,322.26
FRANK WARE SEPTIC TANK CLEAN-	5,300.00
FRANK WARE'S SEPTIC SERVICE	800.00
FRANKLIN COVEY	5,989.21
FRED EBERLE TECHNICAL CENTER	3,500.00
FREEDOM BANK	176,704.80
FRENCH CREEK ELEMENTARY SCHOOL	7,908.20
FREY SCIENTIFIC COMPANY	1,356.96
FRONTIER WEST VIRGINIA, INC.	4,026.89
GAIAM	826.37
GENERAL RENTAL	897.00
GENERAL SALES COMPANY	13,693.35
GEORGE CARPENTER	383.94
GEORGE P. CARVER	282.28
GLOBAL GOV/ED, INC.	49,013.93
GLOBAL INDUSTRIAL	1,727.36
GLOBAL RECOVERY SERVICES	5,000.00
GOLDSTAR PRODUCTS, INC.	2,007.60
GOPHER SPORT	2,705.67
GORILLA GLIDES	840.00
GREAT LAKES SPORTS	377.38
GREEN ACRES	330.00
GREENBRIER RESORT	426.48
GREG PHILLIPS, JR	26,031.00
GRIZZLY	2,099.58
GUTTMAN OIL COMPANY	81,156.04

H AND M MOTOR COMPANY, INC.	677.66
HANNAH LIVELY	896.32
HAPPY GRASS LAWN CARE	16,435.00
HART OFFICE SOLUTIONS	1,455.33
HART OFFICE SOLUTIONS, LLC	643.10
HEINEMANN	16,045.87
HIGHLAND LANDSCAPING, LLC	81,372.80
HOBART SALES & SERVICE (INC.)	8,412.41
HODGESVILLE ELEMENTARY SCHOOL	897.45
HODGESVILLE PSD	4,941.74
HOLDEN CUSTOM PRODUCTS	4,018.49
HOUGHTON MIFFLIN HARCOURT	463,344.69
HOUSEBUSTERS, INC.	725.00
HUMMERT INTERNATIONAL	2,755.55
HVAC PLUS, INC.	1,967.15
IDENTIMETRICS, INC.	998.00
IMAGINE THIS	1,575.05
IMPACT APPLICATIONS, INC.	600.00
INTEGRITY DEVELOPERS	300.00
INTERIM HEALTHCARE	3,161.00
INTERNAL REVENUE SERVICE	5,616,677.27
INTERNATIONAL LITERACY ASSOC.	1,533.00
J H CONSULTING, LLC	5,000.00
J W PEPPER & SON, INC.	2,244.84
J. WESTON WALCH, PUBLISHER	19,920.00
J.T. MARTIN FIRE & SAFETY	6,770.49
JACK REGER	1,181.35
JACKDAW PUBLICATIONS	1,071.10
JACQUELINE STRAWDER	291.68
JAGUAR EDUCATIONAL	289.79
JAMES F. LANE	39,796.00
JAMES WEAVER	335.80
JAMIE DAVIS	2,070.75
JAN M. CRAIG	479.08
JANE WEIMER GODWIN	1,007.96
JANET PHILLIPS	4,244.49
JASON PIACENTE	1,296.12
JEANNE BENNETT	488.91
JEFFERDS CORPORATION	1,080.00
JENKINS FORD MERCURY, INC.	28,521.22
JESSICA MCQUAIN	629.72

JODIE AKERS	877.99
JODY JOHNSON	1,704.10
JOHN EPLER	492.58
JOHNNY'S RADIATOR REPAIR INC.	2,825.60
JOHNSTONE SUPPLY #354	6,157.75
JONES SCHOOL SUPPLY CO., INC.	1,989.87
JOYCE ANN LAW	720.70
JUDITH PAYNE	498.50
JULIE MEARNES	902.68
JUNIOR LIBRARY GUILD	4,188.00
JUST MAR	680.00
KAGAN PUBLISHING	13,469.90
KAPCO	411.80
KAPLAN EARLY LEARNING COMPANY	1,248.74
KAREN CARVER	572.54
KAREN MCCLURE	1,062.60
KASEY BAISDEN	1,614.06
KASONDRA TRACY	557.81
KATHY S TALLEY	800.00
KAYLA BOWSER	518.53
KEITH MORAN	16,673.88
KELVIN	1,742.71
KENNY PRODUCTS, INC.	501.50
KEYSTONE WATERPROOFING, INC.	34,882.00
KID CARPET.COM	399.99
KIDS "R" KIDS CHILDCARE, INC.	60,771.08
KIMBERLY GAUNT	396.02
KRISTEN IRVINE	2,776.19
KROGER COMPANY	12,176.53
KURTZ BROTHERS	2,337.44
L-1 ENROLLMENT SERVICES DIV.	2,600.00
LAKESHORE	5,822.02
LANCE HENLINE	1,435.59
LAURA O'HARA	285.73
LEARNING A-Z	1,485.25
LEGGETT REFRIGERATION	153,797.00
LEGO EDUCATION	2,155.50
LEVEL 3 SOLUTIONS, LLC	4,322.00
LIBERTY DISTRIBUTORS, INC.	90,857.55
LINDA CHIDESTER	760.13
LISA CRITES	532.67

LISA HOLLEN	609.16
LITTLE ONES PLACE	97,078.31
LORI JESTICE	524.34
LORI WOODS	524.67
LOUDIN INS AGENCY INC	103,310.67
LOWE'S HOME CENTERS, INC.	12,531.40
LRP PUBLICATIONS	490.65
LUMOS NETWORKS	42,776.56
LYNDA C. BENNETT, LLC	19,425.00
MAGIC OF MARK CLAYTON	350.00
MAINLINE LLC	517.20
MARISA MEADOWS	7,241.00
MARK CLAYTON	350.00
MARTENEY ELECTRIC, INC.	87,374.30
MARY CICALEASE	372.60
MARY HAWKINS	274.06
MASON & BARRY INC	1,450.00
MASON CREST	962.45
MATH UNITY, LLC	2,349.64
MATHENY MOTOR TRUCK CO	375,968.20
MATTHEWS LUBRICANTS INC.	4,790.00
MCCARTY'S PORTABLE TOILETS,INC	1,192.50
MCGRAW-HILL EDUCATION	22,348.50
MCM BUSINESS SYSTEMS	630.00
MELINDA AKERS	886.48
MELINDA STEWART	892.81
MICHAEL L. LEMLEY	772.60
MICHELE BENSON	285.20
MICK SOUTER'S TOURING MUSICAL	1,800.00
MICROLOGIC INC.	74,934.75
MICROSOFT	1,398.00
MIKE & B SALES, INC.	2,600.00
MIRANDA SKIDMORE	1,195.82
MOBY MAX	4,839.00
MON POWER	607,292.95
MOUNTAIN CAP OF WV, INC.	91,481.80
MOUNTAIN MATH/LANGUAGE, LLC	449.55
MOUNTAIN PRIDE FARMS, LLC	374.00
MOUNTAIN STATE WASTE	3,448.48
MOUNTAINEER DISTRIBUTORS, LLC	3,623.00
MOUNTAINEER GAS COMPANY	56,479.63

MPL CORPORATION	343.75
MT HOPE WATER ASSN	2,684.39
NAAE, INC.	2,500.00
NASCO	3,072.69
NATALIE FEOLA	5,270.00
NATIONAL PEN COMPANY	429.37
NATIONAL SAFETY COUNCIL	570.49
NEEL'S FENCE COMPANY	17,168.00
NEIL REGER	363.18
NEVCO, INC.	29,908.17
NEWLONS	9,022.51
NICKY SMITH	283.15
NICKY'S COMMUNICATOR	1,858.40
NORMA ROBINSON	280.39
NORTH CENTRAL WV CHAPTER,	2,000.00
NUMONICS CORPORATION	617.25
ODYSSEYWARE (INC.)	30,870.00
OLIVER & ANDY'S BOOK CO., INC.	1,146.44
ON POINT ATHLETICS LLC	1,610.00
ORIENTAL TRADING COMPANY, INC.	1,367.85
P3 GROUP/PRO SECURITY	899.00
PAMELA HISSAM	828.01
PAR	323.76
PATRICIA WEAVER	777.40
PATTERSON MEDICAL	282.20
PAUL DAVIS RESTORATION &	68,939.31
PCMG, INC.	8,987.90
PEARSON CLINICAL	6,678.99
PEARSON EDUCATION, INC.	4,738.11
PEGASUS PRESS, INC.	758.60
PESI, INC.	1,194.92
PIERPONT COMMUNITY & TECHNICAL	1,500.00
PIONEER MANUFACTURING CORP.	682.50
PITNEY BOWES INC	18,559.08
PLUMBMASTER, INC.	2,553.30
POMEROY COMPUTER RESOURCES	147,122.43
POSITIVE PROMOTIONS, INC.	1,401.63
POSTAGE BY PHONE RESERVE ACCT.	17,536.00
POSTMASTER	524.29
PRECISION PRINTED PRODUCTS	1,044.07
PRECISION PUMP & VALVE SERVICE	12,008.00

PREMIER AGENDAS, INC.	1,190.55
PREMIER BANK	44,795.74
PRO-ED	2,005.30
PRO-TECH PEST SERVICES, LLC	5,376.00
PRUDENTIAL OVERALL SUPPLY	3,288.07
QBS, INC.	26,756.00
QUILL CORPORATION	87,852.33
R D WILSON SONS & COMPANY CORP	17,227.82
RACHEL SMARR	420.12
RAE EMRICK	400.00
RALPH'S FURNITURE, INC.	64,064.64
RALSTON PRESS INC	13,036.25
RAPTOR TECHNOLOGIES, INC.	1,835.00
RAPTOR TECHNOLOGIES, LLC.	772.00
RAPTORTOR REHABILITATION CTR.	250.00
RAYS' EXCAVATING SERVICES	30,489.38
REALLY GOOD STUFF	4,547.45
REBECCA BOWERS-CALL	695.45
REBECCA WINE	1,010.20
REED'S HOME REPAIR	790.00
RENA ZIRKLE	1,273.20
RENAISSANCE LEARNING, INC.	43,606.51
RENEE E. WARNER	274.63
RESA VII	302,683.66
RHONDA BENNETT	2,352.08
RICOH	619.22
RIGNEY DIGITAL SYSTEMS LTD.CO.	990.98
RITE-WAY HEATING & PLUMBING	1,722.32
ROBERT H STELL, II	650.00
ROBIN SAMUELS	1,111.52
ROBINSON'S FAMILY CHIROPRACTIC	2,850.00
ROBRECHT PRODUCE COMPANY	267,773.90
ROCK CAVE ELEMENTARY SCHOOL	403.13
RON CLARK ACADEMY, INC.	3,180.00
ROSEN PUBLISHING	4,381.55
ROY WAGER	2,185.71
ROYAL GLASS, L.L.C.	67,625.00
RUBY'S CORNER	617.00
SABRINA LOUDIN	2,481.66
SABRINA PERKINS	3,055.50
SAFETY-KLEEN INC	2,053.30

SAM'S CLUB DIRECT	3,116.46
SAM'S PIZZA	1,518.30
SARA STANKUS	1,011.90
SARAH B.WAMSLEY	2,132.40
SARAH BLACKWELL	1,136.21
SARAH DARNALL	1,672.70
SATISFACTION TREE SERVICE	3,710.00
SAX ARTS & CRAFTS	507.29
SCENARIO LEARNING LLC	3,375.00
SCHINDLER ELEVATOR CORPORATION	4,395.74
SCHOLASTIC BOOK CLUBS INC	4,370.33
SCHOLASTIC INC	4,055.32
SCHOLASTIC MAGAZINES	5,710.53
SCHOOL DATEBOOKS	5,253.35
SCHOOL HEALTH CORPORATION	1,412.62
SCHOOL MATE	2,188.25
SCHOOL OUTFITTERS	5,018.38
SCHOOL SPECIALTY, INC.	28,695.88
SCHOOL TECH SUPPLY	11,418.00
SCHOOLDUDE.COM, INC.	6,590.88
SCOTT ELECTRIC	768.12
SCRIPPS HOWARD NAT SPELLING	1,088.00
SEARS - ELKINS	15,772.49
SHANNON LEWIS	520.79
SHARE CORP.	2,545.05
SHARON L WALTON	546.40
SHEET MUSIC PLUS	874.29
SHELIA LOUK	1,552.50
SHELLEY S STARKEY	1,730.44
SHERIFF OF UPSHUR COUNTY	1,414.96
SHERRI L. BUTLER	270.80
SHERRY ANN HOLLEY	297.70
SHERWIN-WILLIAMS	976.49
SKYLIGHT PUBLISHING	2,514.11
SMART HORIZONS	2,680.00
SMITH'S ADDRESSING MACHINE SVC	387.49
SOCIAL STUDIES SCHOOL SERVICE	719.21
SOUTH END GLASS SHOP	1,109.00
SOUTHERN REGIONAL EDUCATION BD	11,954.16
SOUTHERN STATES COOP	1,039.79
SPECIALIZED CURRICULUM GROUP	462.60

SPORT FLOORS, INC.	65,538.34
ST JOSEPH'S HOSPITAL	450.00
STACY MARTENEY	5,852.38
STANLEY STEEMER	535.00
STAPLES ADVANTAGE	2,053.48
STAPLES CREDIT PLAN	778.26
STAPLES INC.	4,777.85
STATE ELECTRIC SUPPLY CO INC	74,223.15
STATE FIRE MARSHAL	575.00
STEPHANIE BENNETT	335.63
STEPHANIE JACK	967.49
STEPHEN GLASER, CPA	13,200.00
STONEWALL RESORT	831.60
STURM ENVIRONMENTAL SERVICES,	1,620.00
SUDDENLINK	15,393.19
SUGAR SHACK BAKERY	310.00
SUNSET GRAPHICS, LLC	503.00
SUPERIOR ENVIRONMENTAL SVC,LLC	14,000.00
SUSAN KING	594.49
SUSAN MICHAEL	299.62
SUTTER ROOFING & METAL CO.	250,930.00
SWEETWATER	1,536.92
SYSCO PITTSBURGH, LLC	633,044.79
TANYA ZICKEFOOSE	262.45
TAYLOR & BLACKBURN BATTERY CO,	1,942.61
TAYLOR FOSTER	1,165.01
TAYLOR HOUSTON	1,321.49
TEACHER DIRECT	524.83
TEACHER INNOVATIONS, INC.	2,125.20
TEACHER'S DISCOVERY	369.98
TENNANT SALES & SERVICE CO,INC	4,776.89
TERESA L. KNIGHT	330.89
TERESA M. BELLAMY	278.73
THE 2 SISTERS	3,002.00
THE COLLEGE BOARD	1,470.00
THE FINAL FLOOR INC.	7,600.00
THE INTER-MOUNTAIN	6,544.20
THE ISLAND NURSERY	85,185.75
THE JAMES & LAW COMPANY	23,551.25
THE LEADER IN ME	1,257.53
THE POWER TEAM	500.00

THE RECORD - DELTA	2,358.49
THE RESORT AT GLADE SPRINGS	958.54
THE RIVERSIDE PUBLISHING	1,747.35
THE SIGN GUY	1,900.82
THE YOUNG GROUP, INC.	20,004.80
THINK THROUGH LEARNING, INC.	3,670.00
THYSSENKRUPP ELEVATOR CORP.	6,092.06
TIFFANY LEIGH	550.87
TIM DERICO	1,353.05
TIMOTHY L COGAR	269.96
TIRE CENTERS, L.L.C. STORE 323	28,524.36
TOLEDO PHYSICAL ED.	2,008.93
TOOLS, ETC	1,009.50
TOP LINE APPAREL, LLC	1,578.00
TOYS FOR SPECIAL CHILDREN, INC.	726.60
TRA, INC.	4,764.00
TRANSPORTATION ACCESSORIES CO	761.37
TREVOR GRIMES	565.78
TUMBLEWEED PRESS, INC.	1,598.00
TURNING TECHNOLOGIES, LLC	9,422.45
UHC SPILMAN TOMAS & BATTLE	546.81
UNION ELEMENTARY SCHOOL	8,520.23
UNITED BANKCARD CENTER	59,657.27
UNITED DAIRY, INC.	158,029.07
UNITED LABORATORIES	5,041.30
UNITED SOUND AND ELECTRONICS	832.00
UPSHUR COUNTY BOARD OF EDUC	324,172.28
UPSHUR COUNTY COMMISSION	80,290.30
UPSHUR COUNTY MAGISTRATE COURT	1,160.00
UPSHUR COUNTY PUBLIC LIBRARY	93,700.00
UPSHUR HUMAN RESOURCES, INC.	135,246.06
UPSHUR VILLAGE CINEMAS	2,380.00
US GAMES	2,084.13
UTILITY BOARDS	152,660.91
VALLEY WORLDS OF FUN	387.50
VANDALIA EDUCATIONAL SERVICES	262.50
VERTICAL TRANSPORT CONSULTING,	780.00
VIRCO MFG. CORPORATION	3,409.39
VIRGINIA DAVISON	6,012.00
VISTAPRINT	251.27
WAL-MART STORES, INC	1,447.36

WAL-MART STORES, INC.	33,465.84
WARD'S NATURAL SCIENCE ESTB	4,447.07
WARE'S GLASS SHOP	6,600.33
WASHINGTON DISTRICT ELEMENTARY	3,900.57
WATERFRONT PLACE HOTEL	4,758.22
WEST MUSIC	633.18
WEST VIRGINIA ALL-STATE	450.00
WEST VIRGINIA BUREAU OF	4,861.56
WEST VIRGINIA SCHOOL BOARDS	9,819.00
WEST VIRGINIA UNIVERSITY	18,678.00
WEST VIRGINIA WESLEYAN COLLEGE	29,556.36
WESTERN BRANCH DIESEL, INC.	275.78
WESTERN PSYCHOLOGICAL SERVICE	309.10
WESTFIELD INSURANCE	230,732.86
WHITE MOUNTAIN LANDSCAPING,LLC	7,287.50
WHOLESALE TIRE INC.	655.35
WILLIAM BRADLEY HUMPHREYS	1,209.71
WILLIAM LEPP	2,100.00
WILLIAM PLYMALE	1,025.00
WILSON LANGUAGE TRAINING(CORP)	37,592.40
WIN LEARNING PRODUCTS	2,500.00
WOODFORD OIL COMPANY	110,862.31
WOODWIND & BRASSWIND	656.53
WORLD CLASS INK SUPPLY, INC.	529.99
WORTHINGTON DIRECT	8,369.27
WRIST-BAND.COM, INC.	254.24
WV BOARD OF RISK & INSURANCE	95,913.00
WV BOOK COMPANY	282.42
WV BUREAU FOR PUBLIC HEALTH	400.00
WV CORRECTIONAL INDUSTRIES	705.25
WV DEPARTMENT OF EDUCATION	23,014.00
WV DEPT OF AGRICULTURE	42,502.97
WV DEPT OF EDUCATION	480.00
WV STATE AUDITOR	936.00
WVAEA, INC.	360.00
WVAPT	875.00
WVASA	1,300.00
WVASBO	1,010.00
WVASFA	1,250.00
WVCTM - COUNCIL OF MATHEMATICS	1,000.00
WVNET	5,005.00

WVSHRO	300.00
WVSPA, INC.	565.00
WVU UPSHUR CO. EXTENSION SVC.	1,000.00
ZACH FOWLER	1,365.14
ZEE MEDICAL, INC.	9,588.37
ZEP MANUFACTURING COMPANY	4,786.75
ZULS, INC.	485.00

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