

PRESTON 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	\$ 11,620,410
Investments	\$ 1,315,075
Taxes receivable, net of allowance for uncollectible taxes	\$ 769,317
Food service receivable	\$ 147,040
Other receivables	\$ 108,604
Due from other governments:	
State aid receivable	\$ 238,796
PEIA allocation receivable	\$ 573,884
Reimbursements receivable	\$ 2,076,157
Capital Assets:	
Land	\$ 98,039
Land improvements	\$ 2,227,387
Buildings and improvements	\$ 111,557,827
Furniture and equipment	\$ 6,586,344
Vehicles	\$ 6,966,474
Less accumulated depreciation	\$ (45,492,885)
Total capital assets, net of depreciation	\$ 81,943,186
Total assets	\$ 98,792,469
Deferred outflows of resources:	
Pension	\$ 1,097,686
Other post employment benefit (OPEB)	\$ 885,227
Total deferred outflows of resources	\$ 1,982,913
Total assets and deferred outflows of resources	\$ 100,775,382
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION	
Liabilities:	
Salaries payable and related payroll liabilities	\$ 3,836,279
PEIA premiums payable	\$ 659,623
Accounts payable	\$ 159,933
Long-term obligations:	
Due within one year:	
Bonds, capital leases, and contracts	\$ 3,290,432
Accrued interest	\$ 73,198
Due beyond one year:	
Bonds, capital leases, and contracts	\$ 16,918,051
Net pension liability - Proportionate Share	\$ 1,259,122
Net other post employment benefit (OPEB) liability - Proportionate Share	\$ 1,452,082
Total liabilities	\$ 27,648,720
Deferred inflows of resources:	
Pension	\$ 752,470
Other post employment benefit (OPEB)	\$ 2,456,556
Other	\$ 8,150
Total deferred inflows of resources	\$ 3,217,176
Total liabilities and deferred inflows of resources	\$ 30,865,896
Net Position:	
Net Investment in Capital Assets	\$ 61,734,703
Restricted for:	
Debt service	\$ 1,374,672
Special projects	\$ 1,086,835
Capital projects	\$ 2,141,910
Unrestricted	\$ 3,571,367
Total net position	\$ 69,909,487

PRESTON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION
 STATEMENT OF ACTIVITIES
 FYE JUNE 30, 2020

Functions	Program Revenues			Net (Expense), Revenue & Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction	\$ 24,360,305	\$ 1,320,477	\$ 3,508,095	\$ (19,531,733)
Supporting services:				
Students	2,232,077	120,992	365,727	(1,745,358)
Instructional staff	1,556,934	84,395	211,436	(1,261,103)
General administration	746,749	40,478	101,411	(604,860)
School administration	2,005,288	108,699	272,324	(1,624,265)
Central services	307,754	16,682	41,794	(249,278)
Operation and maintenance of facilities	6,887,258	373,331	935,311	(5,578,616)
Student transportation	3,958,418	214,570	537,565	(3,206,283)
Food services	2,985,809	(149,025)	146,615	(2,988,219)
Community services	23,944	-	-	(23,944)
Interest on long-term debt	901,876	-	-	(901,876)
Total governmental activities	45,966,412	2,130,599	6,120,278	(37,715,535)
General revenues:				
Property taxes				16,691,894
Unrestricted state aid				27,352,983
Unrestricted investment earnings				175,616
Unrestricted grants and contributions				197,307
Gain (loss) on disposal of capital assets				(21,622)
Transfers in				2,948,473
Transfers (out)				(2,948,473)
Total general revenues, extraordinary items and transfers				44,396,178
Change in net position				6,680,643
Net position - beginning				63,230,662
Prior period adjustments - (See Note ___)				(1,818)
Net position - beginning, as restated				63,228,844
Net position - ending				\$ 69,909,487

PRESTON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
 FYE JUNE 30, 2020

	11	61	21	31	51	Total
	General	Special	Debt	Bond	Capital	Governmental
	Current	Revenue	Service	Construction	Projects	
	Expense	Fund	Fund	Fund	Fund	
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
Assets:						
Cash and cash equivalents	\$ 9,611,365	\$ (132,865)	\$ -	\$ 2,141,119	\$ 791	\$ 11,620,410
Investments	-	-	1,315,075	-	-	1,315,075
Taxes receivable, net	593,845	-	175,472	-	-	769,317
Food service receivable, net	-	147,040	-	-	-	147,040
Other receivables	-	108,604	-	-	-	108,604
Due from other governments:						
State aid receivable	238,796	-	-	-	-	238,796
PEIA allocation receivable	573,864	-	-	-	-	573,864
Reimbursements receivable	593,459	1,482,698	-	-	-	2,076,157
Total assets	11,611,349	1,605,477	1,490,547	2,141,119	791	16,849,283
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$ 11,611,349	\$ 1,605,477	\$ 1,490,547	\$ 2,141,119	\$ 791	\$ 16,849,283
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities:						
Salaries payable and related payroll liabilities	\$ 3,836,279	\$ -	\$ -	\$ -	\$ -	\$ 3,836,279
PEIA premiums payable	659,623	-	-	-	-	659,623
Accounts payable & Payable to others	39,738	120,195	-	-	-	159,933
Total liabilities	4,535,640	120,195	-	-	-	4,655,835
Deferred inflows of resources	435,843	346,506	115,876	-	-	898,225
Total deferred inflows of resources	435,843	346,506	115,876	-	-	898,225
Fund Balances:						
Nonspendable	233,518	-	-	-	-	233,518
Restricted	2,105,268	1,086,835	1,374,671	2,141,119	791	6,708,684
Committed	-	51,940	-	-	-	51,940
Unassigned	4,301,080	-	-	-	-	4,301,080
Total fund balances	6,639,866	1,138,776	1,374,672	2,141,119	791	11,295,224
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 11,611,349	\$ 1,605,477	\$ 1,490,548	\$ 2,141,119	\$ 791	\$ 16,849,284

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

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 obligations, are not due and payable in the current period and, therefore, are not reported in the funds

Deferred outflows of resources related to pensions

Deferred inflows of resources related to pensions

Deferred outflows of resources related to OPEB

Deferred inflows of resources related to OPEB

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

Net pension liability - proportionate share

Net OPEB liability - proportionate share

Asset Retirement Obligation (ARO) Liability

Net position of governmental activities

81,943,186
282,495
627,580

1,087,686
(782,470)
885,227
(2,456,556)

(3,029,117)
(15,820,883)
(839,665)
(73,198)
(518,818)
(1,259,122)
(1,452,082)

\$ 69,909,487

See Notes to Financial Statements

PRESTON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS

FYE JUNE 30, 2020

	11 General Current Expense	61 Special Revenue	21 Debt Service Fund	31 Bond Construction Fund	51 Capital Projects Fund	Total Governmental
Revenues:						
Property taxes	\$ 12,924,934	\$ -	\$ 3,783,435	\$ -	\$ -	\$ 16,708,369
Other Local sources	404,274	360,229	63,482	-	-	827,985
State sources	31,538,091	1,630,055	-	-	-	33,168,146
Federal sources	340,388	6,148,656	-	-	-	6,489,044
Total revenues	45,207,687	8,138,940	3,846,917	-	-	57,193,544
Expenditures:						
Instruction	23,866,636	3,911,720	-	-	-	27,778,356
Supporting services:						
Students	2,185,641	375,653	-	-	-	2,561,294
Instructional staff	507,439	1,157,719	-	-	-	1,665,158
General administration	803,132	595	-	53	-	803,780
School administration	2,257,317	86,975	-	-	-	2,344,292
Central Services	318,719	43,700	-	-	-	362,419
Operation and maintenance of facilities	4,052,275	167,862	-	4,723	-	4,224,860
Student transportation	4,488,687	421,168	-	-	-	4,909,855
Food services	22,950	3,139,591	-	-	-	3,162,541
Community services	20,677	7,115	-	-	-	27,792
Capital outlay	770,345	15,019	-	9,837	-	795,201
Debt service:						
Principal retirement	261,116	-	2,720,000	-	-	2,981,116
Interest and fiscal charges	30,780	-	792,124	150	-	823,054
Total expenditures	39,585,714	9,327,117	3,512,124	14,763	-	52,439,718
Excess (deficiency) of revenues over expenditures	5,621,973	(1,188,177)	334,793	(14,763)	-	4,753,826
Other financing sources (uses):						
Proceeds from disposal of real or personal property	14,000	-	-	-	-	14,000
Proceeds from the sale of bonds	-	-	19,531,736	-	-	-
Payment to refunded debt escrow agent	-	-	(19,531,736)	-	-	-
Transfers in	87,127	720,024	-	2,141,322	-	2,948,473
Transfers (out)	(720,024)	(87,127)	(2,141,322)	-	-	(2,948,473)
Total other financing sources (uses)	(618,897)	632,897	(2,141,322)	2,141,322	-	14,000
Net change in fund balances	5,003,076	(555,280)	(1,806,529)	2,126,559	-	4,767,826
Fund balances - beginning	1,636,790	1,694,056	3,181,201	14,560	791	6,527,398
Fund balances - beginning, as restated	1,636,790	1,694,056	3,181,201	14,560	791	6,527,398
Fund balances - ending	\$ 6,639,866	\$ 1,138,776	\$ 1,374,672	\$ 2,141,119	\$ 791	\$ 11,295,224

**PRESTON 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	\$ 4,767,826
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	(2,649,185)
Capital outlays	16,683,055
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	(16,475)
Operating Grants and Contributions	145,623
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.	(74,416)
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.	2,981,115
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	(15,931,259)
Accumulated depreciation of assets disposed	194,602
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.	(4,406)
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	32,576
Cost of benefits earned net of employee contributions	47,449
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	87,194
Cost of benefits earned net of employee contributions	416,944
Change in net position of governmental activities	<u>\$ 6,680,643</u>

PRESTON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION
 STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
 FYE JUNE 30, 2020

	Agency Funds School Activity Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 697,897
Total assets	<u>697,897</u>
Deferred outflows of resources:	
Total assets and deferred outflows of resources	<u>\$ 697,897</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Liabilities:	
Due to other funds	\$ 697,897
Total liabilities	<u>697,897</u>
Deferred inflows of resources:	
Total liabilities and deferred inflows of resources	<u>\$ 697,897</u>

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

Salaries expenditures:

Board officials:

<u>George R. Keim, Jr., President</u>	\$ 4,480
<u>Pamela J. Feathers, Vice President</u>	4,480
<u>Robert S. McCrum, Member / Bruce Huggins, Temporary Member</u>	4,160
<u>Robert L. Ridenour, Member</u>	4,320
<u>Jeffrey J. Zigray, Member</u>	4,160
Superintendent	126,000
Total salaries paid to other professional personnel	19,944,950
Total salaries paid to service personnel	5,836,243
Total salary expenditures	<u>25,928,793</u>

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)	24,059,592
Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)	16,101
Total accrued expenditures, refunds, and other non-cash transactions	2,435,232
Total non-salary expenditures	26,510,925
Total expenditures per financial statements	<u>\$ 52,439,718</u>

Above \$250 Vendor Name	AMOUNT
2ND GEAR, LLC	3,940.60
4IMPRINT, INC.	1,570.28
7 MINDSETS ACADEMY, LLC	12,750.00
A.S.A.P.	12,730.21
ABSOLUTE ASSURANCE DRUG	12,034.00
ACE HARDWARE & CONTRACTOR'S	5,187.57
ADVANCE AUTO PARTS	11,916.23
ADVANTAGE TECHNOLOGY, LLC	16,160.50
AFFORDABLE SIGNS UNLIMITED	1,397.25
AFLAC	5,192.30
AFT-WV	3,812.06
ALADDIN FOOD MANAGEMENT	420.00
ALBRIGHT, DANIELLE	1,295.34
ALMOST HEAVEN TOURS	3,990.00
AMERICAN ASSOCIATION OF SCHOOL	9,950.00
AMERICAN FIDELITY ASSURANCE	123,536.32
AMERICAN FITNESS	475.00
AMERICAN SOLUTIONS FOR BUSINES	297.45
AMLE	2,245.99
AMSTERDAM PRINTING AND LITHO	750.97
AMTOWER AUTO SUPPLY, INC	13,197.42
APOLLO OIL CO	1,500.23
APPLE INC	29,793.15
APPLIED EDUCATIONAL SYSTMS INC	2,500.00
ARCHITECTURAL INTERIOR	2,620.64
ARTHURDALE WATER ASSOCIATION	5,344.44
AT&T	486.77
ATCO INTERNATIONAL	5,162.03
ATTACHMENT & TRAUMA NETWORK	2,910.00
AURORA SCHOOL	5,933.00
AUTISM-PRODUCTS.COM	295.00
AUTOMOTIVE MACHINE	443.65
B & H PHOTO	399.00
B & M WASTEWATER SERVICES LLC	38,851.02
BAILEY, BRIAN E.	900.80
BAKER, LORI J	698.32
BALDY, MICHAEL C	595.27
BANK OF THE OZARKS	176,337.36
BARNES AND NOBLE BOOK SELLERS	4,918.21
BARNO, DARCIÉ	3,238.98
BEARCOM	14,207.02
BEITZ, DYLAN	672.80
BENNETT, LISA	826.80
BERRY, MICHELLE	1,954.38
BEST BUY BUSINESS ADVANTAGE	8,397.61
BEST LIFE THERAPY, LLC	123,516.25

BEST ONE TIRE	1,529.50
BEST PLUMBING SPECIALTIES, INC	2,255.35
BLICK ART MATERIALS	12,850.07
BLOOM, SHAUNA	295.44
BLUE BIRD BUS SALES OF	21,373.92
BOLGER BROTHERS, INC	1,518.93
BOOTH, ADAM	600.00
BOWLES RICE LLP	5,919.25
BRAINPOP	2,550.00
BREEZE VIEW TOWNHOUSE	520.00
BREWER, K MELISSA	1,239.31
BRIDGEVALLEY CTC	600.00
BRITTON, PATTY	895.09
BRUCETON PETROLEUM CO	41,960.34
BRUCETON SCHOOL	18,158.00
BRUCETON WATER DEPARTMENT	4,758.60
BUDGET CHARTER INC	8,050.00
BUNZL PROCESSOR DIVISION	3,016.18
BUS PARTS WAREHOUSE	2,801.49
BUSHIVE, INC	3,400.00
BYKOTA, INC	3,462.19
CACH, LLC	2,102.13
CALIBER EQUIPMENT, INC	8,685.14
CANAAN VALLEY RESORT, INC.	10,039.24
CARDINAL NATURAL GAS	47,178.47
CAREERSAFE, LLC	1,998.00
CARLEX COMPANY	295.24
CARNEGIE SCIENCE CENTER	510.00
CAROLINA BIOLOGICAL SUPPLY CO.	9,396.69
CASTO TECHNICAL SERVICES	38,180.23
CDW-G	10,663.19
CENGAGE LEARNING	9,936.15
CENTRAL CAB COMPANY	2,440.00
CENTRAL PRESTON MIDDLE SCHOOL	8,200.00
CENTRAL RESTAURANT PRODUCTS	8,122.63
CG&J GARAGE AND TOWING, LLC	785.00
CHAMPION'S CHOICE, INC	1,015.00
CHANNELL II, GERALD M	762.13
CHARACTERSTRONG, LLC	30,666.25
CHARLESTON MARRIOTT	1,148.06
CHILD ADVOCATE OFFICE	12,260.18
CHILDS FEED & SUPPLY CO	2,346.95
CHILDS, BRANDY	1,770.62
CINTAS CORPORATION 531	20,230.90
CITY NATIONAL BANK	613.68
CLAGETT, BRONWYN	2,720.22
CLEMENS, ANGELA	1,217.98

CLINE, JAN	1,008.16
CNA SURETY	3,100.00
COAST TO COAST COMPUTER PRDCTS	350.00
COBUN ENTERPRISES, INC.	1,625.79
COBUN, EMILY	808.45
CODECOMBAT INC	3,000.00
COLLEGE BOARD AP EXAMS	8,164.50
COLVIN, WILLIAM	1,200.00
COMDOC	5,886.31
CONSTELLATION NEWENERGY	44,521.05
CONSTRUCTIVE PLAYTHINGS	285.07
CONTRACT PAPER GROUP INC.	1,322.00
COOL, TINA	664.98
CORE ENVIRONMENTAL SVCS, INC	5,300.00
CORWIN PRESS, INC	927.79
CREWS & ASSOCIATES, INC.	45,729.16
CRISER, THOMAS	1,226.77
CRISIS PREVENTION INSTITUTE	1,895.00
CROGAN, JANE	850.64
CROGAN, PATRICK J	5,984.00
CUMMINGS, GREG	488.15
CUMMINS CROSSPOINT	8,129.31
CURRICULUM ASSOCIATES, INC	5,092.48
CUSTOM BUS & TRUCK PANELS, INC	328.00
CXTEC	1,076.43
DAVE BURGESS CONSULTING INC	300.00
DAVIS VISION	58,708.55
DAVIS, ROBIN K.	672.62
DECKER INC.	2,072.51
DELPHI GLASS CORPORATION	1,564.48
DELTA EDUCATION LLC	558.99
DENVER WATER ASSOCIATION	8,954.59
DHARMA TRADING CO	295.29
DIAMEDICAL USA EQUIPMENT INC	7,391.53
DINSMORE & SHOHL LLP	375.00
DINTERMAN, KYLE	341.62
DISCOUNT SCHOOL SUPPLY	2,610.47
DUCKWORTH, GWENDOLYN T.	1,474.97
DUCKWORTH, KEVIN	2,019.85
DURST, MAUREEN	436.40
DYNAMIC EDUATION CNSLTNG, LLC	395.10
E2E EXCHANGE, LLC	2,950.00
EAI	1,518.49
ECKERT OLIVER W INC	5,076.79
EDGENUITY INC	17,450.00
EDHESIVE LLC	1,500.00
EDMENTUM, INC.	3,000.00

EDUCATION LOGISTICS, INC	73,237.00
EDUCATORS HANDBOOK LLC	698.00
EDUCERE LLC	21,512.70
EDUCREATIONS, INC	1,495.00
EDUPORIUM, INC	1,599.00
EDVENTURE GROUP	19,300.00
EGLON FARM SERVICE	10,634.00
ELECTRONIC SPECIALTY CO	3,522.54
EMBASSY SUITES, CHARLESTON	328.00
EMCOR SERVICES SCALISE	47,931.75
EMPIRICAL RESOLUTION INC	1,060.00
EMR	5,398.34
EQUITABLE JPMORGAN CHASE	81,337.46
ERIE INSURANCE GROUP	157,896.06
ESGI	4,470.00
ETA HAND2MIND	2,281.53
EVANS, CHRISTINA A	823.56
EWELL EDUCATIONAL SERVICES INC	460.00
EXPLORELEARNING, LLC	6,590.00
EXXON MOBIL	346.52
FAIRMONT STATE UNIVERSITY	5,000.00
FAWLEY, O. B., MUSIC COMPANY	25,855.47
FEATHER'S PLAQUES & AWARDS	2,152.00
FELLOWSVILLE ELEMENTARY	3,333.00
FERGUSON US HOLDINGS, INC	13,430.05
FIFTH THIRD BANK	2,174,004.42
FILTERSOURCE	2,205.39
FIRST BOOK	1,947.37
FISCHER, SCOTT	362.70
FISHER AUTO PARTS	9,864.27
FISHER SCIENCE EDUCATION	312.45
FLEETPRIDE INC	3,614.42
FLINN SCIENTIFIC INC	411.10
FOLLETT SCHOOL SOLUTIONS, INC	10,175.90
FOOD FOR PRESTON	695.70
FRECKLE EDUCATION	4,305.00
FRONT ROW	3,149.00
FRONTIER	31,403.91
FRONTIER WEST VIRGINIA, INC	135,754.62
FULLINGTON TRAILWAYS LLC	4,450.00
GABRIEL BROTHERS, INC	1,000.00
GALLIKER DAIRY COMPANY	116,802.15
GANK, MELODY	514.19
GARRETT 8 CINEMA	872.27
GIS BENEFITS, INC	162,267.97
GLADE SPRINGS RESORT	1,187.58
GLOBAL INDUSTRIAL	6,521.89

GLOTFELTY ENTERPRISES INC	41,701.93
GLYCOL TECHNOLOGIES, INC	1,968.67
GOFF, COLTON	392.27
GOPHER SPORT	3,687.73
GORDON STOWE & ASSOCIATES	310.00
GRAINGER INDUSTRIAL SUPPLY	11,709.03
GRAPHICS 22 SIGNS INC	713.60
GREEN VALLEY BOOK FAIR	4,637.86
GREER LIMESTONE COMPANY	1,575.40
GRIFFIN, ASHLEY M	1,153.21
GUITAR CENTER WEST L.A.	875.93
HAMPTON INN - SUMMERSVILLE	1,020.00
HANK'S SALES & SERVICE, INC	2,722.00
HARRIS, DENISE	487.18
HARRISON COUNTY BOARD OF ED	6,535.50
HART OFFICE SOLUTIONS	10,872.71
HARTLEY INSURANCE AGENCY	500.00
HARTMAN PUBLISHING, INC	645.06
HARTWELL, MEGHAN	1,069.86
HAYES, DIANA D MAYFIELD	781.37
HAYES, KRISTA	852.49
HEALTH RESEARCH SYSTEMS	719.00
HEINEMANN BOYNTON/COOK	26,346.43
HOIT, JAMES	2,029.50
HOUGHTON MIFFLIN CO	58,238.66
HPS LLC	3,275.00
HUGGINS RENTALS	1,000.00
HUGGINS, SUSIE A	2,180.78
HUNTINGTON STEEL	1,218.00
IDENTIMETRICS AND	1,995.00
IMAGE STUDIOS LLC	1,500.00
IMPERIAL SUPPLIES LLC	1,450.22
INCREDIBLE CREATIONS CERAMIC	712.00
INDIANA YOUTH SERVICES ASSOC	425.00
INSTRUCTIONAL COACHING GRP LLC	43,435.00
INTEGRATED SPEECH SOLTIONS INC	2,640.00
INTERIM HEALTH CARE	14,230.00
INTERNATIONAL CENTER FOR	22,575.00
INTERNATIONAL SOCIETY FOR	555.00
INVESCO INVESTMENT SERVICES	6,384.00
INVESCO INVESTMENT SERVICES	12,550.00
IXL LEARNING	1,350.00
JENNINGS, NATALIE	1,197.20
JENNINGS, STACY R	559.15
JOHNSON CONTROLS INC	34,605.74
JONES CLAIRE	1,975.00
JONES SCHOOL SUPPLY CO. INC.	4,226.76

JONES, AMY	501.05
JONES, CLAIRE	1,111.39
JOSTEN'S	2,292.69
JUNIOR LIBRARY GUILD	555.80
KAPLAN EARLY LEARNING COMPANY	17,804.93
KEIM, GEORGE R, JR	962.29
KELLEY, DANI R	2,043.13
KELLY GENERATOR & EQUIPMENT OF	270.00
KENT, MELISSA A	1,285.50
KERSTETTER, KATRINA	518.04
KEY LEARNING AUTISM CENTER INC	2,050.00
KEYSTONE LIME	2,086.61
KILMER'S FARM MARKET	880,958.53
KIMBALL MIDWEST	25,466.09
KINGWOOD ELEMENTARY	13,664.00
KINGWOOD PARKS & RECREATION	800.00
KINGWOOD WATER WORKS	143,505.64
KNOTTS, JONAS	774.80
KOVAL BUILDING & PLUMBING SPLY	15,710.33
KRYS VIEW APARTMENTS	400.00
KURTZ BROTHERS	8,290.57
KUTA SOFTWARE LLC	583.00
L & G PROPERTIES LLC	300.00
LADY LUCK LLC	475.00
LAKESHORE LEARNING	7,531.40
LAMBRIGHT, ANNE WERUM	566.67
LAWSON PRODUCTS	6,145.45
LAYTON, BRENDA	1,319.50
LEADER IN ME STORE	26,551.46
LEAF	25,783.31
LEARNING A-Z	419.85
LEGAL SHIELD	15,080.34
LEGO EDUCATION	823.90
LEWIS AND BURGE	623.25
L'HOMMEDIEU PHYSICAL THERAPY	2,634.50
LIBERTY DISTRIBUTORS, INC	165,857.47
LITERACY EMPOWERMENT FNDTN	528.00
LITTLE BEAR CHILD CARE CTR LLC	55,950.90
LIVE WIRE MEDIA	3,201.48
LOGISOFT COMPUTER PRODUCTS LLC	2,455.00
LONG, SHIRLEY	1,950.00
LOWE'S OF MORGANTOWN	11,842.83
MACDONALD, KATIE	1,573.24
MACGILL DISCOUNT SCHOOL NURSE	5,196.00
MAJEWSKI, KRISTEN	2,075.00
MARION COUNTY SCHOOLS	6,967.40
MARTIN, BRADLEY R.	703.21

MARTIN, MARY	421.01
MARTIN, PAUL W	3,184.80
MARTIN, STEPHANIE	686.20
MARYLAND COMPTROLLER/TREASURY	25,951.04
MATHENY MOTOR TRUCK CO	11,569.24
MATRIX TRUST COMPANY	41,797.61
MATZ EQUIPMENT SERVICES	945.00
MAZZA, LAURA MAYFIELD	498.09
MCCLEARY, AMANDA	2,502.35
MCDONALD, KATIE	1,084.18
MCGRAW-HILL EDUCATION	2,290.72
MCM BUSINESS SYSTEMS	7,112.45
MD ENTERPRISES, INC	8,620.00
METHENY, KIMBERLY A	426.36
METLIFE INVESTORS	1,800.00
METROPOLITAN LIFE INS COMPANY	21,072.00
MILLER, BRIAN	654.77
MILLER, JANA L	3,518.98
MILLER, JOSEPH R	840.00
MILLER, PRESTON	400.00
MILLER, SHELLEY	1,376.14
MON POWER	939,270.47
MON VALLEY ELECTRIC, INC	27,500.00
MONTCROFT FARMS LLC	19,261.56
MORGANTOWN POWER EQUIPMENT	1,455.00
MOUNTAIN STATE EDUCATIONAL	797.50
MOUNTAIN TOP HEATING & COOLING	14,910.46
MOUNTAINEER GAS SPECIALTY	65,432.09
MOYERS, DARLA	1,244.31
MURRAY, SHAYNE	1,520.91
MUSIC IN MOTION	251.44
MYVRSPOT, LLC	799.95
N2Y	26,838.42
NASCO	5,181.91
NATIONAL 4-H COUNCIL	590.95
NATIONAL UNION FIRE INS CO	5,332.86
NEARPOD INC	2,500.00
NEUHAUS EDUCATION CENTER	181,845.00
NEUMANN, H.E., COMPANY	386.50
NEWBURG WATER WORKS	4,556.74
NEWLONS	159,419.11
NEWSELA, INC	25,250.00
NORTH CENTRAL WV COMMUNITY	231,362.97
OFFICE DEPOT	17,712.24
OFFICE DEPOT, INC #411	1,032.36
OHIO CHILD SUPPORT PAYMENT	3,668.16
OHIO-WEST VIRGINIA YMCA	2,665.00

OLIPHANT, ERICA	676.33
OPENTIP	835.25
ORIENTAL TRADING COMPANY INC	6,427.57
PALOS SPORTS INC	4,216.71
PAPER DIRECT	653.96
PARCHMENT LLC	2,133.33
PASCO SCIENTIFIC	4,841.00
PATTERSON MEDICAL	4,520.13
PAXTON/PATTERSON LLC	1,305.65
PEARSON CLINICAL ASSESSMENT	6,570.10
PEASLEE, SAMANTHA	747.49
PEPPER AND SON INC J W	3,200.97
PERRICONE, JOHN	856.48
PESI, INC	339.98
PEST MANAGEMENT SERVICES INC	7,200.00
PHILLIPS, KYLIE	669.87
PHONAK LLC	4,347.98
PIERPONT COMMUNITY & TECHNICAL	2,000.00
PINE HILLS GREENHOUSE	2,695.00
PINNACLE ENVIRONMENTAL	6,100.00
PITNEY BOWES	4,847.41
PITNEY BOWES GLOBAL	447.66
PITSCO EDUCATION	652.35
POSITIVE PROMOTIONS	477.50
POSTMASTER	400.00
POWERSCHOOL GROUP LLC	20,101.47
PPC LUBRICANTS	10,958.46
PRECISON SERVICES, INC	18,636.13
PREMIER 1 SUPPLIES LLC	894.96
PRESENTATION SOLUTIONS	1,077.68
PRESTON COUNTY HEALTH DEPT	4,655.00
PRESTON COUNTY OFFICE OF	2,808.00
PRESTON COUNTY SHERIFF'S DEPT	44,641.57
PRESTON CTY SEWER PUBLIC	4,940.98
PRESTON GROWERS CO-OP, INC.	2,423.92
PRESTON HIGH SCHOOL	35,797.75
PRESTON MEMORIAL HOSPITAL	15,462.38
PRESTON PUBLICATIONS	4,219.80
PRINCIPAL LIFE INSURANCE	114,858.66
PROACTIVE RISK SOLUTIONS	340,350.00
PRO-ED, INC.	690.80
PUBLIC SERVICE DISTRICT #1	8,418.62
PYRAMID TIME SYSTEMS LLC	1,145.24
QUILL CORP	94,142.38
R. E. MICHEL CO., INC.	2,850.23
R.M. HUFFMAN COMPANY	7,567.00
RADFORD, CARA	3,356.63

RCB CHOIR BOOSTERS	250.00
READING RECOVERY OF NORTH	2,575.00
REALLY GOOD STUFF LLC	4,689.02
RECKART ENTERPRISES LLC	10,500.00
RELIANCE LABORATORIES INC	1,415.00
RELIANCE STANDARD LIFE	37,109.59
RELIASTAR LIFE INSURANCE CO	1,200.00
RESERVE ACCT	9,650.00
RESTAURANT EQUIPPERS	5,662.24
RESTAURANTFURNITURE4LESS.COM	1,069.35
REYNOLDS II, RICHARD W	5,087.84
RICH VIEW LTD.	648.00
RICH'S FARM	830.00
RICOH	266.40
RICOH SUPPLIES	364.38
RIDGWAY, RICKY	335.79
RIFTON EQUIPMENT	2,487.00
RILEY, AMBER	2,716.22
ROATCH, THOMAS	2,340.61
ROCHESTER 100 INC	438.75
ROSIER, PAUL WM., ED D	4,050.00
ROUZEE, DARBY	599.63
ROWLESBURG SCHOOL	4,200.00
RUSH ENTERPRISES	10,740.00
S & K SANITATION, INC	28,284.57
S & S WORLDWIDE, INC	2,081.99
SAFETY-KLEEN CORP	2,298.06
SALISBURY, DUANE	403.34
SAVE-A-LOT	6,383.56
SCENARIO LEARNING, LLC	4,200.00
SCHMIDL, CRAIG A	2,318.72
SCHOLASTIC INC	43,283.22
SCHOLASTIC, INC	1,280.19
SCHOOL CASH SUPPLIES	287.27
SCHOOL HEALTH CORPORATION	349.58
SCHOOL NURSE SUPPLY INC	2,028.32
SCHOOL OUTFITTERS	17,833.72
SCHOOL SPECIALTY	43,613.67
SCOTT ELECTRIC CO	7,929.35
SCOTT FORD & MERCURY	1,707.30
SEESAW LEARNING INC	1,138.50
SEON SYSTEMS SALES INC	3,415.00
SEYMOUR, TODD	2,192.41
SHAFFER'S PRINTING	32,481.00
SHARE CORP	2,424.22
SHARPS COMPLIANCE, INC	414.79
SHERWIN-WILLIAMS CO	3,310.68

SHOCKEY, WILLIAM L, PHD PAS	354.20
SHOW, KENDALL	279.90
SID HARVEY INDUSTRIES, INC	20,035.79
SMART HORIZONS	1,280.00
SMITH, JACKIE	803.33
SMYERS, EDWARD C. COMPANY	800.54
SNAP-ON INDUSTRIAL	1,979.08
SNAP-ON TOOLS CORP	4,547.83
SODEXO, INC	530.75
SOLOMON, CHRISTINA	2,347.65
SOUTH PRESTON SCHOOL	10,000.00
SOUTHERN EDUCATIONAL SVC COOP	6,134.78
SOUTHPAW ENTERPRISES	5,814.00
SPHERO, INC	274.94
SPIKE'S CHIMNEY SWEEP	33,920.00
SPIKE'S SNOW REMOVAL, LLC	78,176.00
SPONAUGLE, AMBER	542.71
STAFF DEVELOPMENT FOR	27,200.00
STANDARD CERAMIC SUPPLY CO	1,660.05
STANFORD CENTER FOR	975.00
STANLEY STEEMER	3,140.00
STAPLES ADVANTAGE	399.60
STATE BOARD OF RISK & INSUR	266,651.00
STATE EQUIPMENT	925.00
STATE INDUSTRIAL PRODUCTS	3,638.01
STEMFINITY	2,347.31
STEMPLE RIDGE CENTENNIAL	792.00
STONE BACKFLOW SERVICES LLC	3,075.00
STREET'S STORE LTD	9,217.78
STUCK ENTERPRISES INC	178,624.73
STULL, ANGEL	1,619.67
SUBURBAN BOWLING LANES	615.00
SUCCESS FLOOR COVERING, LLC	4,014.17
SUMDOG	348.00
SUNRISE SANITATION SVCS., INC	39,290.28
SUPER DUPER SCHOOL CO	1,045.95
SUPERIOR SHOWBOARD	466.00
SUTTER ROOFING & METAL CO INC	691.75
SWEETWATER SOUND INC	721.12
SWIFT SENSORS INC	1,650.64
SWIVL	663.10
SYPOLT, RHONDA	279.62
TANGIBLE PLAY, INC	3,992.00
TAWNEY INSURANCE & CONSULTING	25,347.66
TAYLOR & BLACKBURN BATTERY CO	2,745.43
TAYLOR, LISA A	1,245.00
TEACHER DIRECT	4,304.31

TEACHER INNOVATIONS INC	672.00
TERRA ALTA WATER WORKS	6,573.98
TERRA ALTA/EAST PRESTON SCHOOL	10,950.00
TFH USA LTD	33,037.50
THE AUSSIE POUCH CO., INC	515.49
THE FINAL FLOOR, INC	7,904.00
THE WALKING CLASSROOM INSTITUT	3,200.00
THINKAUM	400.00
THOMAS, KERRI	4,570.58
THOMAS, ROBIN M	524.20
THRASHER ENGINEERING, INC.	69,187.50
TIAA COMMERCIAL FINANCE INC	1,808.00
TICHENOR, SOPHIA D	3,613.88
TOLLEY ELECTRIC CO	23,806.22
TONAS GRAPHICS	1,398.00
TORSNEY, JACK R, JR M ED.	2,000.00
TORSNEY, KATHY K	821.73
TOWN OF ROWLESBURG	21,307.32
TOWN OF TUNNELTON	12,775.92
TRA INC.	5,004.48
TRAVELERS	19,950.00
TWENTIER, LAURA	378.26
U S GAMES	332.21
ULINE	2,433.89
ULTD ENTERTAINMENT LLC	1,160.00
ULTRASOURCE LLC	16,349.00
UMB BANK, N.A.	97,453.56
UNCONVENTIONAL CLASSROOM	316.00
UNIONTOWN AUTO SPRING CO	508.00
UNITED LABORATORIES	13,771.84
UNITED REFRIGERATION, INC	23,847.31
UNITED STATES CELLULAR	6,338.38
UNITED STATES TREASURY	5,325,156.84
UPHOLD, KESSIAH	471.20
UPOLE, STACIE	3,743.00
UPSHUR COUNTY SCHOOLS	5,334.75
US DEPARTMENT OF EDUCATION AWG	6,159.82
USA BLUEBOOK	271.07
V SYSTEMS-TEC, INC	19,039.41
VACLAND WHOLESALE DISTRIBUTING	1,199.54
VARIABLE ANNUITY LIFE INS CO	17,910.00
VARITRONICS LLC	2,574.95
VARNER, ANGELICA R	916.42
VARNER, ROBERT	692.75
VARNER, ROBERT C, JR	2,564.80
VERTICAL TRANSPORT CNSLTNG LLC	885.00
WAGNERS SEPTIC SERVICE, LLC	1,100.00

WALLS, BETHANY	1,810.25
WALTON'S INC	5,141.92
WASHINGTON NATIONAL INS. CO.	70,627.26
WATER HEATER DISTRIBUTORS LLP	571.24
WATERLOGIC	1,216.86
WEST ELECTRIC & MACHINE CO INC	2,578.19
WEST MUSIC CO	13,851.56
WEST PRESTON SCHOOL	21,288.00
WEST VIRGINIA FARM BUREAU	2,075.00
WESTBROOK, DEBORAH	1,069.84
WESTERN BRANCH DIESEL, INC	316.38
WESTERN MD SEPTIC	5,250.00
WESTMORELAND ELECTRIC, INC	42,630.37
WHALEY DISTR CO	4,764.26
WHOLE FAMILIES, PLLC	39,745.00
WILLIAMS, JESSICA L.	610.39
WILLIAMS, LARRY	1,377.12
WILSON LANGUAGE TRAINING	12,899.53
WILSON SUPPLY COMPANY	2,508.00
WILT, PAMELA	409.81
WINANS, ALISHA	518.14
WINNER'S CHOICE	454.75
WISSMACH GLASS CO INC	284.00
WOJOE ENTERPRISES	1,214.87
WOODWIND & BRASSWIND, INC.	1,573.19
WORKFORCE WEST VIRGINIA	2,993.16
WORLDWIDE EQUIPMENT-HERITAGE	776,620.64
WOTRING, STEPHEN LEE	3,005.46
WV ADJUTANT GENERAL	20,895.42
WV CORRECTIONAL INDUSTRIES	265.00
WV COUNCIL OF ADMIN OF SPEC ED	1,600.00
WV COUNCIL-EXCEPTIONAL CHILDRN	815.00
WV DEPT OF AGRICULTURE	1,514.50
WV DEPT OF ENVIR. PROTECTION	314.11
WV DEPT OF ENVIRO. PROTECTION	840.00
WV DIVISION OF LABOR	540.00
WV EDUCATION ASSOCIATION	87,157.02
WV ELEVATOR LLC	7,307.37
WV MUNICIPAL BOND COMMISSION	3,374,276.67
WV PROFESSIONAL EDUCATORS INC	3,135.00
WV PUBLIC EMPLOYEE	854,052.52
WV PUBLIC EMPLOYEES RETIREMENT	580.00
WV SCHOOL BOARDS ASSOC	22,055.00
WV SCHOOL SERVICE PERSNL ASSOC	11,897.40
WV STATE AUDITOR	35,790.00
WV STATE FIRE MARSHAL	1,170.00
WV STATE TAX DEPARTMENT	977,747.88

WV STATE TAX DEPARTMENT	23,675.35
WV TEACHERS' DEFINED	93,393.66
WV TEACHERS DEFINED BENEFIT	1,221.85
WV TEACHERS RETIREMENT SYSTEM	153,066.24
WV TEACHERS RETIREMENT SYSTEM	1,370,870.13
WV UNIVERSITY	625.00
WVAEA INC	325.00
WVAPT	875.00
WVASA	1,380.00
WVFT/AFT	37,189.12
WV-MOUNTAINEER FLEXIBLE	60,335.15
WVSHA	1,820.00
WVU BENEDUM COLLABORATIVE	5,000.00
WVU CHAPTER OF THE NAT STUDENT	600.00
WVU EXTENSION SERVICE	5,149.00
WVU HOSPITALS	6,751.32
WVUH, INC.	1,076.57
XEROX CORPORATION	38,590.07
YAYA CREATIONS INC	347.70
ZANER-BLOSER EDUCATIONAL PUB.	2,528.09
ZIGRAY, DEBRA	549.40
ZIGRAY, JEFFREY J.	873.54
ZINN, JENNIFER R.	877.87
ZOFCHAK, ANGELA	2,021.36

Total: 24,055,825.81

STATE OF WEST VIRGINIA
COUNTY OF PRESTON , TO WIT:

We, the undersigned President aand Secretary of the Board of Education of the County of Preston, hereby state under oath that the preceding attached financial statements of the funds of the Preston 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.

George R. Keim, Jr. , President
Stephen L. Wotring, Superintendent