

UPSHUR COUNTY, WEST VIRGINIA, BOARD OF EDUCATION		
<b>STATEMENT OF NET POSITION</b>		
FYE JUNE 30, 2018		
		Governmental
		Activities
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
<b>Assets:</b>		
Cash and cash equivalents	\$	2,570,913
Investments		-
Inventory		-
Taxes receivable, net of allowance for uncollectible taxes		280,608
Deposit with Retirement Board		180,804
Food service receivable		-
Other receivables		129,094
Prepaid Workers' Compensation		-
Other prepaid expenses		7,239
Due from other governments:		
State aid receivable		170,268
PEIA allocation receivable		596,280
Reimbursements receivable		1,033,337
Capital Assets:		
Land		1,723,950
Land improvements		-
Buildings and improvements		44,509,652
Furniture and equipment		8,343,989
Vehicles		5,343,244
Construction in process		129,094
Less accumulated depreciation		(32,625,121)
Total capital assets, net of depreciation		27,424,808
<b>Total assets</b>		<b>32,393,351</b>
<b>Deferred outflows of resources:</b>		
Pension		1,269,999
Other post employment benefit (OPEB)		287,895
<b>Total deferred outflows of resources</b>		<b>1,557,894</b>
<b>Total assets and deferred outflows of resources</b>	<b>\$</b>	<b>33,951,245</b>
<b>LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION</b>		
<b>Liabilities:</b>		
Salaries payable and related payroll liabilities	\$	2,782,026
PEIA premiums payable		505,404
Compensated absences		2,513
Accounts payable		803,906
Other post employment benefit payable		-
Due to Other Fiscal Agents		-
Long-term obligations:		
Due within one year:		
Bonds, capital leases, and contracts		203,012
Accrued interest		-
Accrued sick leave payable		-
Due beyond one year:		
Bonds, capital leases, and contracts		993,613
Accrued sick leave payable		-
Net pension liability - Proportionate Share		1,666,067
Net other post employment benefit (OPEB) liability - Proportionate Share		2,188,764
<b>Total liabilities</b>		<b>9,145,305</b>
<b>Deferred inflows of resources:</b>		
Pension		951,125
Other post employment benefit (OPEB)		730,645
<b>Total deferred inflows of resources</b>		<b>1,681,770</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>\$</b>	<b>10,827,075</b>
<b>Net Position:</b>		
Net Investment in Capital Assets		26,228,183
Restricted for:		
Debt service		-
Special projects		524,324
Capital projects		-
Unrestricted		(3,628,338)
<b>Total net position</b>	<b>\$</b>	<b>23,124,169</b>
See Notes to Financial Statements		

UPSHUR COUNTY, WEST VIRGINIA, BOARD OF EDUCATION					
STATEMENT OF ACTIVITIES					
FYE JUNE 30, 2018					
			Program Revenues		Net (Expense),
			Operating	Capital	Revenue & Changes
		Charges for	Grants and	Grants and	in Net Position
Functions	Expenses	Services	Contributions	Contributions	Governmental Activities
Governmental activities:					
Instruction	\$ 21,661,043	\$ 426,267	\$ 3,305,112	\$ -	\$ (17,929,664)
Supporting services:					
Students	2,020,052	146,728	54,894	-	(1,818,430)
Instructional staff	827,366	16,282	41,425	-	(769,660)
General administration	657,579	12,940	17,870	-	(626,769)
School administration	1,951,689	38,407	53,037	-	(1,860,245)
Central services	552,771	10,878	15,021	-	(526,872)
Operation and maintenance of facilities	4,312,148	84,859	120,181	129,094	(3,978,014)
Student transportation	3,120,314	154,865	84,794	310,239	(2,570,415)
Other support services	-	-	-	-	-
Food services	2,480,044	35,782	1,998,236	-	(446,026)
Community services	135,196	-	-	-	(135,196)
Interest on long-term debt	38,424	-	-	-	(38,424)
Total governmental activities	37,756,625	927,008	5,690,570	439,333	(30,699,715)
General revenues:					
Property taxes					10,164,361
Unrestricted state aid					21,145,643
Unrestricted investment earnings					39,954
Unrestricted grants and contributions					-
Extraordinary item - other post employment benefits					-
Gain (loss) on disposal of capital assets					-
Transfers in					375,736
Transfers (out)					(375,736)
Total general revenues, extraordinary items and transfers					31,349,957
Change in net position					650,242
Net position - beginning					23,806,214
Prior period adjustments - (See Note 2)					(1,332,287)
Net position - beginning, as restated					22,473,927
Net position - ending					\$ 23,124,169
See Notes to Financial Statements					

UPSHUR COUNTY, WEST VIRGINIA, BOARD OF EDUCATION			
<b>BALANCE SHEET - GOVERNMENTAL FUNDS</b>			
<b>FYE JUNE 30, 2018</b>			
	11	61	
	General	Special	
	Current	Revenue	Total
	Expense	Fund	Governmental
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>			
<b>Assets:</b>			
Cash and cash equivalents	\$ 2,148,391	\$ 422,523	\$ 2,570,913
Investments	-	-	-
Inventory	-	-	-
Taxes receivable, net	280,608	-	280,608
Deposit with Retirement Board	180,804	-	180,804
Prepaid Workers' Comp	-	-	-
Food service receivable, net	-	-	-
Other receivables	129,094	-	129,094
Other prepaid expenses	7,239	-	7,239
Due from other governments:			
State aid receivable	170,268	-	170,268
PEIA allocation receivable	596,280	-	596,280
Reimbursements receivable	389,851	643,486	1,033,337
Due from other funds	-	-	-
<b>Total assets</b>	<b>3,902,534</b>	<b>1,066,009</b>	<b>4,968,543</b>
<b>Deferred outflows of resources</b>			
<b>Total deferred outflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 3,902,534</b>	<b>\$ 1,066,009</b>	<b>\$ 4,968,543</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Salaries payable and related payroll liabilities	\$ 2,429,552	\$ 352,474	\$ 2,782,026
Other post employment benefits payable	-	-	-
PEIA premiums payable	431,540	73,864	505,404
Accounts payable & Payable to others	508,583	295,324	803,906
Due to other fiscal agents	-	-	-
Due to other funds	-	-	-
<b>Total liabilities</b>	<b>3,369,675</b>	<b>721,661</b>	<b>4,091,336</b>
<b>Deferred inflows of resources</b>			
<b>Total deferred inflows of resources</b>	<b>148,521</b>	<b>-</b>	<b>148,521</b>
<b>Fund Balances:</b>			
Nonspendable	-	-	-
Restricted	222,501	524,324	746,825
Committed	-	-	-
Assigned	-	-	-
Unassigned	161,838	(179,977)	(18,139)
<b>Total fund balances</b>	<b>384,339</b>	<b>344,348</b>	<b>728,687</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 3,902,535</b>	<b>\$ 1,066,009</b>	<b>\$ 4,968,544</b>
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			27,424,808
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			148,521
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			1,269,999
Deferred inflows of resources related to pensions			(951,125)
Deferred outflows of resources related to OPEB			287,895
Deferred inflows of resources related to OPEB			(730,645)
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			
Capital leases payable			(1,196,625)
Compensated absences			(2,513)
Net pension liability - proportionate share			(1,666,067)
Net OPEB liability - proportionate share			(2,188,764)
Net position of governmental activities			\$ 23,124,170
See Notes to Financial Statements			



**UPSHUR COUNTY BOARD OF EDUCATION  
SUPPLEMENTAL SCHEDULE OF EXPENDITURES  
FOR THE FISCAL ENDED JUNE 30, 2018**

**Salaries expenditures:**

Board officials:		
Dr. Tammy J. Samples, President		\$ 5,120
Alan Suder, Vice-President		3,520
Dr. Greenbrier D. Almond		4,320
Katie Loudin		4,320
Carl R. Martin		1,280
Kristy Wilkerson		2,400
Superintendent		105,440
Total salaries paid to other professional personnel		15,412,144
Total salaries paid to service personnel		5,022,932
Total salaries paid to students for work performed		
Total salary expenditures		20,561,477

**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)		17,347,473
Total non-salary expenditures paid of less than two hundred-fifty dollars (\$250)		14,673
Total accrued expenditures, refunds, and other non-cash transactions		2,899,350
Total non-salary expenditures		20,261,497
Total expenditures per financial statements		\$ 40,822,973

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, 2018 are true and accurate to the best of our knowledge and belief. However, these statements are unaudited and thereby subject to change.

Dr. Tammy J Samples, President		
Dr. Sara Lewis-Stankus, Secretary		

<b>VENDOR NAME</b>	<b>AMOUNT</b>
4 IMPRINT	2,525.09
A F WENDLING INC	81,040.87
A.E.D. BRANDS, LLC	474.55
AAA PORTSMOUTH	2,604.00
ACC BUSINESS	2,356.93
ACE HARDWARE OF BUCKHANNON,LLC	1,220.38
ADRIAN PSD	9,375.27
AFLAC	1,683.60
AIG VALIC	2,182.00
AIMEE PAYNE	691.75
AIR SYSTEMS SHEET METAL CO.INC	3,985.00
AIRGAS - MID AMERICA	1,908.89
AK PIPE LINING COMPANY, INC.	23,500.00
ALAN PRICE	1,005.72
ALFRED NICKLES BAKERY, INC.	12,422.33
ALLIANCE PUBLISHING, INC.	1,989.00
ALLYSON LEWIS	1,212.96
AMANDA CRAIG	1,071.53
AMAZON.COM	14,106.54
AMERICAN FIDELITY ASSURANCE	321,305.30
AMERICAN FIDELITY ASSURANCE CO	27,771.53
AMERICAN FIDELITY COMPANY	19,560.00
AMERICAN FILTER SERVICES, INC.	4,386.00
AMERICAN GARAGE DOOR LLC.	853
AMERIPRISE FINANCIAL SERVICES	27,968.08
AMSTERDAM PRINTING AND LITHO	921.47
AMTOWER AUTO SUPPLY INC	14,477.26
AMY HACKETT	644.29
ANDERSON OUTDOORS	400
ANDREA L. ELLIS	505.03
ANDREW THORNE	1,265.07
ANGIE S. WESTFALL	934.51
ANN E. HOLLEN	700.95

APPALACHIAN SIGNALS & PRODUCTS	14,454.73
APPLE, INC.	18,561.00
APPLIED MAINTENANCE SUPPLIES	2,418.30
ARCHITECTURAL INTERIOR	1,469.50
ASHLEY WOODY	308.78
AT&T MOBILITY	7,058.65
ATCO INTERNATIONAL	2,447.00
ATLANTIC ULTRAVIOLET CORP.	1,859.05
ATTIA ELGAWLY	500
AXA EQUITABLE	3,216.00
B & H THE PROFESSIONAL SOURCE	302.29
B&H PHOTO-VIDEO	549
BANDLAND, LLC	11,326.86
BANK ONE	4,812,056.27
BARNES & NOBLE	36,100.27
BATTERY MART OF WINCHESTER, INC	968.88
BENEFIT ASSISTANCE CORPORATION	13,747.50
BERNARD FOOD INDUSTRIES, INC.	5,466.72
BEST BUY BUSINESS ADVANTAGE	882.96
BEST LIFE THERAPY, LLC	15,778.75
BESTONE COMM: WESTON, WV	24,754.16
BETH PICKENS	450.7
BICENTENNIAL INN (LLC)	706.8
BISERS RADIO SERVICE	3,660.44
BLACKBOARD, INC.	7,139.15
BOGGS ROOFING, INC	1,790.70
BOLGER BROTHERS, INC.	712.15
BOOKSOURCE	890.18
BOWLES RICE MCDAVID GRAFF	44,858.13
BRADLEY MCCLURE	357.52
BRANDON WILLIAMS	945.1
BRENT KIMBLE	447.06
BREWER & COMPANY OF WV, INC.	1,936.00
BRICKSTREET MUTUTAL INSUR CO	166,885.00

BRIGHT WHITE PAPER	1,702.29
BRITTANY SQUIRES	275.52
BROTHERS PROPERTY MANAGEMENT	32,650.00
BRYSON MORLAN	442.59
B-U MIDDLE SCHOOL	36,225.57
BUCKHANNON ACADEMY ELEMENTARY	18,769.00
BUCKHANNON-UPSHUR HIGH SCHOOL	91,157.75
C & M TREE SERVICE	3,300.00
C. EDWARD VINCENT	294.21
CANDACE S. MEYER	6,743.64
CAPSTONE PRESS, INC.	734.63
CARLA ROGERS	1,986.44
CARNEGIE SCIENCE CENTER	1,301.00
CAROLINA BIOLOGICAL SUPPLY CO.	4,340.29
CASEY GEORGE	355.65
CDI COMPUTER DEALER INC	5,436.18
CDW GOVERNMENT, INC.	91,595.28
CENGAGE LEARNING	7,123.00
CENTRAL RESTAURANT PRODUCTS	13,837.42
CENTRAL SUPPLY COMPANY	8,760.09
CERTIPORT	1,612.50
CHANNING L. BETE CO., INC.	2,256.30
CHARLES LOUDIN	344.44
CHARLESTON MARRIOTT	1,750.91
CHEF WORKS, INC.	1,350.45
CHEMTEK CORPORATION	1,990.45
CHERYL REGER	361.85
CHILD DEVELOPMENT CENTER	135,544.34
CHILD SUPPORT ENFORCEMENT	12,303.52
CHRISTINA NESTOR	486.59
CIMCO, INC.	30,624.92
CITY OF BUCKHANNON	109,804.91
CLASSROOM DIRECT	902.05
CLEVELAND BROTHERS EQUIPMENT	5,901.96



CLINTON W. SMITH	3,374.90
CODEY CUTRIGHT	611.76
COLLEEN DRISCOLL	570
COLLEGE ENTRANCE EXAMINATION	1,425.00
COLOURS INC	447.27
COLUMBUS CLAY COMPANY	735
COMDOC, INC.	12,125.57
COMDOC, INC. (LEASING)	101,794.43
COMMERCIAL KITCHENS WV, INC.	40,918.95
CONSOLIDATED PUBLIC RETIRE. BD	4,694.10
CONSTELLATION NEWENERGY	70,835.09
CONTINENTAL GENERAL INSURANCE	729.12
COOPER ASPHALT, INC.	1,550.00
CRAZY HARRY'S GREENHOUSE,LLC	1,636.61
CRITES ELECTRICAL SUPPLY INC	1,746.62
CRYSTAL SMITHSON	1,136.86
CUMMINS CROSSPOINT, INC.	3,644.58
CURRICULUM ASSOCIATES INC	728
CYNMAR CORPORATION	420.25
CYNTHIA NESSELROADE	1,238.55
D. ELAINE PUGH	772.3
DANIELLE REXROAD	376.71
DAVID E. CUNNINGHAM	15,060.00
DECKER EQUIPMENT, INC.	1,398.68
DELPHI STAINED GLASS	930.56
DENICE JERAN	2,623.61
DEPT OF ENVIRONMENTAL PROTECT.	300
DESTINY N BRADY	328.46
DIANE GODWIN	2,298.02
DICK BLICK	7,822.79
DIDAX INCORPORATED	1,813.95
DINN BROTHERS TROPHY	490.5
DISCOUNT MAGAZINE	500
DISCOUNT SCHOOL SUPPLY	1,059.16

DISCOVERY EDUCATION, INC.	12,400.00
DIVISION OF ENVIRONMENTAL	300
DOLLAR TREE	2,044.00
DOMINION HOPE	7,900.90
DONNA CRITCHFIELD	809.05
DOUGLAS B. STOUT, JR.	660.38
DUSTY CAMPBELL	255.21
E SCHOOL SOLUTIONS, INC.	4,734.24
EAI EDUCATION, INC.	351.88
EDLIO (INC.)	9,600.00
EDUCATION SPEAKERS GROUP (ESG)	1,800.00
EDUCATIONAL FUNDING GROUP, INC.	3,428.38
EDUCATORS RISING WV	859.63
EFILECABINET, INC.	2,160.00
ELECTRONIC SPECIALTY COMPANY,	3,719.51
ELECTROTECH, INC.	1,304.85
ELKINS ROAD PSD	3,318.71
EMBASSY SUITES CHARLESTON	3,959.00
EMILY ROSS	329.94
ENTERPRISE RENT-A-CAR, INC.	4,113.37
ERIKA JERAN	1,238.51
ESSENTRA SPECIALTY TAPES	414.66
EVENT CENTER AT BRUSHY FORK	948.7
EWELL EDUCATIONAL SERVICES	425
EXPLORE LEARNING	4,783.25
FASTENAL COMPANY	2,772.65
FIELD TURF USA, INC.	2,500.00
FLINN SCIENTIFIC, INC.	2,747.97
FLOCABULARY, INC.	2,400.00
FLORIDA STATE DISBURSEMENT	960
FOLLETT EDUCATIONAL SERVICES	22,357.85
FOLLETT SCHOOL SOLUTIONS, INC.	7,177.50
FORESTERS FINAN. SERVICE INC	16,420.00
FRANK WARE'S SEPTIC SERVICE	9,480.00

FRED EBERLE TECHNICAL CENTER	3,500.00
FREEDOM BANK	176,704.80
FRENCH CREEK ELEMENTARY SCHOOL	8,809.26
FREY SCIENTIFIC COMPANY	482.58
FRONTIER WEST VIRGINIA, INC.	4,078.26
FS & S ALTERNATOR AND STARTER	775.62
GARRETT FRIEND	1,507.20
GAYLORD OPRYLAND RESORT	2,648.16
GLENNA CLUTTER	431.42
GLOBAL RECOVERY SERVICES	766.16
GOPHER SPORT	1,212.67
GORDON FOOD SERVICE, INC.	732,243.74
GREAT MINDS LLC	7,741.00
GREG PHILLIPS, JR	5,000.00
GRIFFY'S CONSTRUCTION	3,030.00
HAPPY GRASS LAWN CARE	8,275.00
HARRIS SCHOOL SOLUTIONS (INC.)	6,612.50
HART OFFICE SOLUTIONS, LLC	4,588.48
HEINEMANN	6,237.31
HIGHLAND LANDSCAPING, LLC	102,000.00
HIGHLAND NURSERY, LLC	14,790.00
HODGESVILLE ELEMENTARY SCHOOL	5,002.37
HODGESVILLE PSD	11,744.56
HOLDEN CUSTOM PRODUCTS	4,148.11
HOLIDAY INN & SUITES	654
HOME DEPOT	383.88
HOOTEN EQUIPMENT COMPANY, LLC	11,880.00
HORACE MANN LIFE INSURANCE CO	5,180.00
HOUGHTON MIFFLIN HARCOURT	27,060.68
HPS LLC	3,045.00
IDEMIA IDENTITY & SECURITY USA	292.5
IDENTIMETRICS, INC.	998
INDIANA TICKET COMPANY	624.99
INSIGHT INVESTMENTS, LLC	74,653.11

INTEGRITY DEVELOPERS	254.4
INTERIM HEALTHCARE	1,769.00
INTERSTATE CHEMICAL CO., INC.	6,605.00
INVISION WIRELESS, LLC	1,105.00
J H CONSULTING, LLC	10,000.00
J W PEPPER & SON, INC.	1,276.13
J.T. MARTIN FIRE & SAFETY	8,070.78
JACK REGER	2,370.63
JACOB ORR	422.27
JACQUELINE A MCDANIELS	620.24
JAMES F. LANE	3,450.00
JAN M. CRAIG	464.58
JANET PHILLIPS	695.08
JASON PIACENTE	792.89
JEANINE ALLEN	557.25
JEANNE BENNETT	256.27
JEFFERDS CORPORATION	1,208.58
JEFFERSON NATIONAL LIFE INS CO	600
JODIE AKERS	272.67
JODY JOHNSON	1,198.89
JOHN EPLER	821.35
JOHNNY'S RADIATOR REPAIR INC.	1,030.80
JONES SCHOOL SUPPLY CO., INC.	565.68
JOSEPH HYMES	771.07
JUDITH PAYNE	466.81
JULIE MEARNES	681.47
JUNIOR LIBRARY GUILD	5,129.23
JUSTIN STANTON	5,754.95
KAGAN PUBLISHING, INC.	4,042.68
KAREN LEIGH	649.01
KASEY BAISDEN	444.21
KATIE KENNEDY	410.56
KAYLOR'S SCHOOL SUPPLIES	616.33
KHEAA	1,931.87

KID CARPET.COM	1,079.97
KIDS "R" KIDS CHILDCARE, INC.	79,600.02
KIDS FIRST EDUCATIONAL	1,520.00
KRISTEN HINES	332.66
KROGER COMPANY	12,602.23
KROGER COMPANY	2,109.43
KURTZ BROTHERS	501.56
L-1 ENROLLMENT SERVICES DIV.	877.5
LAKESHORE	6,962.47
LEARNING A-Z	644.7
LEGGETT REFRIGERATION	104,913.50
LEVI BENDER	643.5
LEWIS COUNTY BD. OF EDUCATION	728
LIBERTY DISTRIBUTORS, INC.	135,679.60
LITTLE ONES PLACE	103,029.61
LORI JESTICE	1,020.47
LORI WOODS	1,793.71
LOUDIN INS AGENCY INC	112,828.33
LOWE'S HOME CENTERS, INC.	16,409.68
LOWTHER HOSE AND SUPPLY	829.11
M & J GARAGE & TOWING, INC.	4,887.50
MAINLINE LLC	498.2
MARK CLAYTON	350
MARTENEY ELECTRIC, INC.	7,993.06
MASON & BARRY INC	57,140.33
MATHENY MOTOR TRUCK CO (LLC)	294,097.76
MATTHEWS LUBRICANTS INC.	2,705.48
MAXI-AIDS	876.5
MCCARTY'S PORTABLE TOILETS,INC	1,500.84
MCFLY OUTDOORS	400
MELINDA STEWART	493.35
METALCRAFT, INC.	3,335.00
MHS (MULTI-HEALTH SYSTEMS,INC)	264
MICHAEL L. LEMLEY	543.96

MICHELLE HARRIS	854.64
MICK SOUTER	1,400.00
MICROLOGIC INC.	8,157.65
MIDDLETOWN TRACTOR SALES	728.7
MIDLAND NATIONAL ANNUITY DIV	1,800.00
MIRANDA SKIDMORE	1,460.81
MOBY MAX, LLC	8,315.00
MON POWER	740,585.29
MORGANTOWN MARRIOTT AT	5,222.82
MOUNTAIN CAP OF WV, INC.	82,760.77
MOUNTAIN MATH/LANGUAGE, LLC	675
MOUNTAIN STATE WASTE	3,040.66
MOUNTAINEER DISTRIBUTORS, LLC	1,464.00
MOUNTAINEER GAS COMPANY	43,030.44
MOUNTAINEER GAS COMPANY	12,944.32
MRC GLOBAL	1,925.88
MT HOPE WATER ASSN	2,652.99
MUSICIAN'S FRIEND	349.99
NAPT	425
NASCO	590.49
NEIL REGER	382.93
NEVERWARE, INC.	3,779.00
NEWEGG.COM	18,795.84
NEWLONS	2,925.23
NEWTECH SYSTEMS, INC.	27,484.63
NICKY'S COMMUNICATOR	1,432.50
NORTH CENTRAL WV CHAPTER,	2,000.00
NUTRISLICE, INC.	2,625.00
ODYSSEYWARE (INC.)	32,375.00
OGLEBAY	516
OLIVERIO ITALIAN STYLE PEPPERS	4,072.00
OPPENHEIMER FUNDS SERVICES	18,500.00
ORIENTAL TRADING COMPANY, INC.	2,678.91
PAIGE PHILLIPS	645.34

PARCHMENT, INC.	1,270.00
PC LIQUIDATIONS.COM	948.47
PEAP-ACA ORDERS	273
PEARSON CLINICAL	1,000.00
PHEAA	7,270.89
PHONAK, LLC	1,704.99
PINE VIEW BUILDINGS, LLC	6,375.49
PIONEER MANUFACTURING CORP.	1,470.00
PITNEY BOWES INC	21,957.26
PLUMBMASTER, INC.	9,906.78
POINT SPRING & DRIVESHAFT CO	428.16
POMEROY COMPUTER RESOURCES,INC	115,507.53
POSITIVE PROMOTIONS, INC.	1,615.83
POSTAGE BY PHONE RESERVE ACCT.	22,821.56
POWER OF ICU	1,142.40
PRECISION PRINTED PRODUCTS	385.93
PREMIER AGENDAS, INC.	956.45
PREMIER BANK	44,795.74
PROJECT WISDOM, INC.	399
PRO-TECH PEST SERVICES, LLC	5,718.00
PRUDENTIAL OVERALL SUPPLY	9,133.18
PUBLIC EMPLOYEES INS AGENCY	307,210.00
PUBLIC EMPLOYEES INS AGENCY	997,509.83
QBS, INC.	6,676.00
QUAVER MUSIC.COM, LLC	3,900.00
QUILL CORPORATION	78,031.13
R D WILSON SONS & COMPANY CORP	1,480.00
RACHEL STUMP	878.1
RALPH'S FURNITURE, INC.	2,043.00
RALSTON PRESS INC	13,160.31
RANDOLPH COUNTY SCHOOL	1,560.00
RANDY L. HARDMAN	565.21
RAPTOR TECHNOLOGIES, LLC.	1,610.00
REALLY GOOD STUFF, LLC	3,186.34

RECORDEX USA, INC.	300
REED'S HOME REPAIR &	435.63
RELIASTAR LIFE INSURANCE CO.	2,400.00
RENAISSANCE LEARNING, INC.	42,004.47
RENEE E. WARNER	1,295.21
RESA VII	324,291.22
RHONDA BENNETT	768.66
RITE-WAY HEATING & PLUMBING	6,083.22
ROBINSON'S FAMILY CHIROPRACTIC	3,120.00
ROBRECHT PRODUCE COMPANY	140,848.65
ROB'S TINTING & DETAIL, LLC	428.66
ROCHESTER 100 INC.	825
ROCK CAVE ELEMENTARY SCHOOL	4,549.63
ROSEANN HARVEY	962.37
ROY WAGER	2,612.63
RUBY'S CORNER	1,186.50
S & S WORLDWIDE	535.95
SABRINA LOUDIN	340.28
SAFETY-KLEEN INC	1,769.10
SAM'S CLUB DIRECT	331.28
SAM'S PIZZA	919
SARA STANKUS	528.27
SARAH B.WAMSLEY	496.69
SARAH WILLS	441.7
SCENARIO LEARNING, LLC	3,472.20
SCHINDLER ELEVATOR CORPORATION	6,020.07
SCHOLASTIC BOOK CLUBS INC	5,302.09
SCHOLASTIC INC	7,338.09
SCHOLASTIC MAGAZINES	4,871.63
SCHOLASTIC NEWS	838.53
SCHOOL DATEBOOKS	6,521.86
SCHOOL HEALTH CORPORATION	1,762.56
SCHOOL MART	559.13
SCHOOL MATE	1,710.80



SCHOOL NUTRITION ASSOCIATION	420.5
SCHOOL OUTFITTERS	3,423.09
SCHOOL SPECIALTY, INC.	4,782.16
SCHOOL TECH SUPPLY	1,845.05
SCHOOLDUDE.COM, INC.	3,765.04
SCOTT ELECTRIC	9,216.00
SCRIPPS HOWARD NAT SPELLING	1,208.00
SEARS - ELKINS	528.94
SETH J. STEMPLER	423.19
SHANNON LEWIS	536.76
SHARE CORPORATION	3,427.78
SHARON L WALTON	770.53
SHELIA LOUK	1,620.52
SHERIFF OF UPSHUR COUNTY	1,538.52
SHERRI L. BUTLER	301.85
SHERWIN-WILLIAMS	587.88
SHOWTIME MUSIC, INC.	1,618.00
SKATELAND, INC.	350
SMART HORIZONS	2,640.00
SMITH'S ADDRESSING MACHINE SVC	1,397.70
SOUTH END GLASS SHOP	310
SOUTHERN REGIONAL EDUCATION BD	5,625.00
SOUTHERN STATES COOP	1,538.21
SPECIAL MARKETS INS.CONULTANT	17,000.00
SPHERO	7,199.96
ST JOSEPH'S HOSPITAL	1,268.00
STACY MARTENEY	627.47
STANLEY STEEMER	795
STAPLES CREDIT PLAN	1,000.00
STAPLES INC.	1,983.16
STAR USA FEDERAL CREDIT UNION	2,400.00
STATE ELECTRIC SUPPLY CO INC	49,580.31
STATE EQUIPMENT, INC.	470.74
STATE FIRE MARSHAL	575

STATE TAX COMMISSIONER	896,884.60
STEPHANIE BENNETT	456.69
STEPHEN GLASER, CPA	15,450.00
STONEWALL RESORT	2,158.50
STUDICA, INC.	20,764.07
STURM ENVIRONMENTAL SERVICES,	2,635.00
SUDDENLINK	40,635.91
SUNSET GRAPHICS, LLC	250.24
SUPERIOR ENVIRONMENTAL SVC,LLC	29,990.00
SUSANNA HOLSTEIN	500
TAYLOR & BLACKBURN BATTERY CO,	1,525.85
TEACHER DIRECT	353.14
TEACHER INNOVATIONS, INC.	2,394.00
TEACHER'S DISCOVERY	602.1
TEACHERS PAY TEACHERS	977.22
TEACHER'S TAPE	442.3
TELENNA BENDER	649.99
TENNANT SALES & SERVICE CO,INC	6,732.12
TENNERTON AUTO SERVICE	303.79
TENNERTON ELEMENTARY SCHOOL	6,723.79
TERESA L. KNIGHT	419.14
TEXAS LIFE	18,351.82
THE 2 SISTERS,	534
THE BULK BOOKSTORE	358.2
THE COMMITTEE FOR CHILDREN	3,073.00
THE FINAL FLOOR INC.	6,540.00
THE INTER-MOUNTAIN	339.93
THE ISLAND NURSERY	91,330.68
THE JAMES & LAW COMPANY	8,248.98
THE LIBRARY STORE, INC.	557.76
THE MASTER TEACHER	1,044.02
THE MIDDLE MATTERS & MORE	2,350.00
THE READING WAREHOUSE	398.9
THE RECORD - DELTA	1,864.67

THE SIGN GUY	2,121.21
THYSSENKRUPP ELEVATOR CORP.	7,881.80
TIFFANY LEIGH	2,243.13
TIM DERICO	1,384.59
TONYA JEFFRIES	515.68
TONYA NORMAN	489.21
TOP LINE APPAREL, LLC	700
TRA, INC.	4,764.00
TRACTOR SUPPLY	429.11
TREND ENTERPRISES, INC.	373.52
TRI-STATE LOCKERS & SHELVING,	2,375.00
TURNITIN, LLC	6,860.15
U.S. DEPARTMENT OF EDUCATION	24,053.12
UNION ELEMENTARY SCHOOL	18,289.00
UNITED BANKCARD CENTER	52,600.49
UNITED DAIRY, INC.	140,113.03
UNITED LABORATORIES	6,852.21
UNITED SOUND AND ELECTRONICS	2,371.00
UPSHUR AGENCY, INC.	425
UPSHUR COUNTY BOARD OF EDUC	367,949.91
UPSHUR COUNTY COMMISSION	120,134.12
UPSHUR COUNTY PUBLIC LIBRARY	93,700.00
UPSHUR HUMAN RESOURCES, INC.	185,144.97
UPSHUR-BUCKHANNON HEALTH DEPT	270
US GAMES	370.56
UTILITY BOARDS	147,380.59
VALLEY STEEL SERVICE, INC.	2,460.47
VARIDESK	470
VERTICAL TRANSPORT CONSULTING,	780
VICKEY CASTO	6,223.24
VINTAGE RODS & CUSTOMS	340
VIRCO MFG. CORPORATION	13,026.56
VIRGINIA HICKS	550.39
VIRGINIA SCHOOL BOARDS ASSOC.	310

VISTAPRINT	351.3
WAL-MART STORES, INC.	32,157.14
WARD'S NATURAL SCIENCE	1,624.63
WARE'S GLASS SHOP	875
WASHINGTON DISTRICT ELEMENTARY	4,419.63
WASHINGTON NATIONAL LIFE INS.	10,745.37
WENGER CORPORATION	815
WEST UNION BANK	16,294.64
WEST VIRGINIA ADJUTANT GENERAL	15,036.33
WEST VIRGINIA BUREAU OF	9,955.42
WEST VIRGINIA SCHOOL BOARDS	9,423.00
WEST VIRGINIA UNIVERSITY	17,580.00
WEST VIRGINIA UNIVERSITY	300
WEST VIRGINIA WESLEYAN COLLEGE	29,943.12
WESTERN BRANCH DIESEL, INC.	2,013.69
WESTERN PSYCHOLOGICAL SERVICE	320.63
WHITE MOUNTAIN LANDSCAPING,LLC	13,122.05
WILLIAM PLYMALE	1,025.00
WILLIAMS EXCAVATING, LLC	16,408.19
WILLIAMSON & SHRIVER ARCH.INC.	13,323.09
WILSON LANGUAGE TRAINING(CORP)	15,254.46
WOODCRAFT SUPPLY, LLC	555.12
WOODFORD OIL COMPANY	249,899.30
WOODWIND & BRASSWIND	1,199.76
WORTHINGTON DIRECT	838.29
WV BOARD OF RISK & INSURANCE	159,445.00
WV CASE	500
WV CONSOL PUBL RETIREMENT	997,385.72
WV CORRECTIONAL INDUSTRIES	725
WV DEPARTMENT OF EDUCATION	4,510.00
WV DEPT OF AGRICULTURE	45,522.50
WV DEPT.OF ED. AND THE ARTS	10,782.75
WV EDUCATION ASSOCIATION	42,786.20
WV FEDERATION OF TEACHERS	25,822.75

WV HOME PRO LLC	11,590.00
WV PROFESSIONAL EDUCATORS	8,872.36
WV SCHOOL SERVICE PERSONNEL	26,046.85
WV STATE AUDITOR	1,236.00
WV TEACHERS' DEFINED	97,569.58
WV TEACHERS DEFINED BENEFITS	523,986.98
WVAESMP	740
WVAPT	1,225.00
WVASA	1,000.00
WVASBO	970
WVASFA	1,140.00
WVASHRO, INC.	380
WVASN,INC.	380
WVASSP	900
WVNET	5,130.76
WVU EXTENSION SERVICE	3,740.00
WVU MEDICAL CORP	679.41
WVU UPSHUR CO. EXTENSION SVC.	1,000.00
ZACH FOWLER	971.64
ZEP MANUFACTURING COMPANY	2,297.14

17,347,472.97