

**UPSHUR COUNTY BOARD OF EDUCATION  
SUPPLEMENTAL SCHEDULE OF EXPENDITURES  
FOR THE FISCAL ENDED JUNE 30, 2019**

**Salaries expenditures:**

Board officials:

Dr. Tammy J. Samples, President	\$ 4,320
Alan Suder, Vice-President	3,040
Dr. Greenbrier D. Almond	3,840
Katie Loudin	4,320
Kristy Wilkerson	4,320

Superintendent	95,400
Total salaries paid to other professional personnel	16,201,271
Total salaries paid to service personnel	5,468,072
Total salaries paid to students for work performed	
Total salary expenditures	21,784,583

**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)	9,943,413
Total non-salary expenditures paid of less than two hundred-fifty dollars (\$250)	19,521
Total accrued expenditures, refunds, and other non-cash transactions	11,651,866
Total non-salary expenditures	21,614,800
Total expenditures per financial statements	\$ 43,399,383

State of West Virginia  
County of Upshur, To Wit;

the preceding attached financial statements of the funds of the Upshur County Board of Education as of and for the fiscal year

Dr. Tammy J Samples, President

Dr. Sara Lewis-Stankus, Secretary

UPSHUR COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF NET POSITION  
 FYE JUNE 30, 2019

Governmental  
 Activities

**ASSETS AND DEFERRED OUTFLOWS OF RESOURCES**

**Assets:**

Cash and cash equivalents	\$	(249,556)
Investments		3,441,358
Taxes receivable, net of allowance for uncollectible taxes		257,524
Other receivables		44,763
Prepaid Workers' Compensation		25,737
Due from other governments:		
State aid receivable		178,906
PEIA allocation receivable		582,724
Reimbursements receivable		802,359
Capital Assets:		
Land		1,780,432
Buildings and improvements		44,754,190
Furniture and equipment		8,432,363
Vehicles		5,280,381
Construction in process		167,436
Less accumulated depreciation		<u>(33,697,735)</u>
Total capital assets, net of depreciation		<u>26,717,067</u>
<b>Total assets</b>		<u><b>31,800,883</b></u>

**Deferred outflows of resources:**

Pension		822,054
Other post employment benefit (OPEB)		<u>1,254,347</u>
<b>Total deferred outflows of resources</b>		<u><b>2,076,401</b></u>

**Total assets and deferred outflows of resource:** \$ 33,877,284

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

**Liabilities:**

Salaries payable and related payroll liabilities	\$	2,849,523
PEIA premiums payable		484,726
Compensated absences		14,302
Accounts payable		433,225
Long-term obligations:		
Due within one year:		
Bonds, capital leases, and contracts		211,121
Due beyond one year:		
Bonds, capital leases, and contracts		780,464
Net pension liability - Proportionate Share		915,049
Net other post employment benefit (OPEB) liability - Proporti		<u>3,064,544</u>
<b>Total liabilities</b>		<u><b>8,752,954</b></u>

**Deferred inflows of resources:**

Pension		2,347,542
Other post employment benefit (OPEB)		911,080
Other		<u>0</u>
<b>Total deferred inflows of resources</b>		<u><b>3,258,622</b></u>

**Total liabilities and deferred inflows of resource:** \$ 12,011,577

**Net Position:**

Net Investment in Capital Assets		25,725,482
Restricted for:		
Special projects		407,209
Unrestricted		<u>(4,266,984)</u>
<b>Total net position</b>	\$	<u><u><b>21,865,707</b></u></u>

**UPSHUR COUNTY, WEST VIRGINIA, BOARD OF EDUCATION**

**STATEMENT OF ACTIVITIES**

**FYE JUNE 30, 2019**

<b>Functions</b>	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	\$ 22,043,287	\$ 736,789	\$ 2,977,603	\$ -	\$ (18,328,895)
Supporting services:					
Students	1,842,911	61,599	87,412	-	(1,693,900)
Instructional staff	933,265	45,077	465,773	-	(422,416)
General administration	703,531	23,515	33,369	-	(646,647)
School administration	1,922,392	64,255	91,182	-	(1,766,955)
Central services	576,628	19,274	27,350	-	(530,004)
Operation and maintenance of fa	4,341,012	145,097	226,708	274,634	(3,694,573)
Student transportation	3,120,777	263,761	148,023	303,556	(2,405,437)
Other support services	-	-	-	-	-
Food services	2,604,999	34,301	2,080,898	29,277	(460,524)
Community services	155,456	-	-	-	(155,456)
Interest on long-term debt	32,756	-	-	-	(32,756)
<b>Total governmental activities</b>	<b>38,277,015</b>	<b>1,393,668</b>	<b>6,138,318</b>	<b>607,467</b>	<b>(30,137,562)</b>
General revenues:					
Property taxes					10,283,714
Unrestricted state aid					18,535,881
Unrestricted investment earnings					59,503
Transfers in					486,550
Transfers (out)					(486,550)
Total general revenues, extraordinary items and transfers					28,879,098
Change in net position					(1,258,464)
Net position - beginning					23,124,171
Net position - ending					\$ 21,865,707

UPSHUR COUNTY, WEST VIRGINIA, BOARD OF EDUCATION  
 BALANCE SHEET - GOVERNMENTAL FUNDS  
 FYE JUNE 30, 2019

	11 General Current Expense	61 Special Revenue Fund	51 Capital Projects Fund	Total Governmental
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$ (298,098)	\$ 147,819	\$ (99,276)	\$ (249,556)
Investments	3,441,358		-	3,441,358
Inventory	-	-	-	-
Taxes receivable, net	257,524	-	-	257,524
Deposit with Retirement Board	-	-	-	-
Prepaid Workers' Comp	25,737	-	-	25,737
Food service receivable, net	-	-	-	-
Other receivables	44,763	-	-	44,763
Other prepaid expenses				-
Due from other governments:				
State aid receivable	178,906	-	-	178,906
PEIA allocation receivable	582,724	-	-	582,724
Reimbursements receivable	35,624	599,299	167,436	802,359
Due from other funds	-	-	-	-
<b>Total assets</b>	<b>4,268,538</b>	<b>747,118</b>	<b>68,160</b>	<b>5,083,815</b>
<b>Deferred outflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total deferred outflows of resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 4,268,538</b>	<b>\$ 747,118</b>	<b>\$ 68,160</b>	<b>\$ 5,083,815</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Salaries payable and related payroll liabilities	\$ 2,499,406	\$ 350,117	\$ -	\$ 2,849,523
Other post employment benefits payable	-	-	-	-
PEIA premiums payable	416,097	68,629	-	484,726
Accounts payable & Payable to others	269,113	95,952	68,160	433,225
Due to other fiscal agents	-	-	-	-
Due to other funds	-	-	-	-
<b>Total liabilities</b>	<b>3,184,616</b>	<b>514,698</b>	<b>68,160</b>	<b>3,767,474</b>
<b>Deferred inflows of resources</b>	<b>137,924</b>	<b>-</b>	<b>-</b>	<b>137,924</b>
<b>Total deferred inflows of resources</b>	<b>137,924</b>	<b>-</b>	<b>-</b>	<b>137,924</b>
<b>Fund Balances:</b>				
Nonspendable	-	-	-	-
Restricted	183,214	407,209	-	590,424
Committed	7,257	-	-	7,257
Assigned	-	-	-	-
Unassigned	755,526	(174,789)	-	580,737
<b>Total fund balances</b>	<b>945,997</b>	<b>232,420</b>	<b>-</b>	<b>1,178,417</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 4,268,538</b>	<b>\$ 747,118</b>	<b>\$ 68,160</b>	<b>\$ 5,083,816</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

26,717,067

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

137,924

Deferred outflows of resources related to pensions

822,054

Deferred inflows of resources related to pensions

(2,347,542)

Deferred outflows of resources related to OPEB

1,254,347

Deferred inflows of resources related to OPEB

(911,080)

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

(991,585)

Compensated absences

(14,302)

Net pension liability - proportionate share

(915,049)

Net OPEB liability - proportionate share

(3,064,544)

Net position of governmental activities

\$ 21,865,707

UPSHUR COUNTY, WEST VIRGINIA, BOARD OF EDUCATION  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FYE JUNE 30, 2019

	11 General Current Expense	61 Special Revenue	51 Capital Projects Fund	Total Governmental
<b>Revenues:</b>				
Property taxes	\$ 10,294,311	\$ -	\$ -	\$ 10,294,311
Other Local sources	467,589	212,354	-	679,942
State sources	25,013,314	1,921,229	167,436	27,101,978
Federal sources	796,635	4,515,863	-	5,312,497
Miscellaneous sources	10,653	-	-	10,653
<b>Total revenues</b>	<b>36,582,501</b>	<b>6,649,445</b>	<b>167,436</b>	<b>43,399,383</b>
<b>Expenditures:</b>				
Instruction	21,004,544	3,373,368	-	24,377,912
Supporting services:				
Students	2,043,535	170,671	-	2,214,206
Instructional staff	525,944	527,015	-	1,052,959
General administration	799,119	-	-	799,119
School administration	2,296,928	-	-	2,296,928
Central Services	572,929	94,540	-	667,469
Operation and maintenance of facilities	4,280,097	17,930	-	4,298,026
Student transportation	3,401,242	83,213	-	3,484,455
Food services	128,044	2,505,121	-	2,633,165
Community services	155,456	-	-	155,456
Capital outlay	180,042	384,683	167,436	732,161
Debt service:				
Principal retirement	205,040	-	-	205,040
Interest and fiscal charges	32,756	-	-	32,756
<b>Total expenditures</b>	<b>35,625,675</b>	<b>7,156,540</b>	<b>167,436</b>	<b>42,949,651</b>
Excess (deficiency) of revenues over expenditures	956,826	(507,095)	-	449,731
<b>Other financing sources (uses):</b>				
Transfers in	45,691	440,859	-	486,550
Transfers (out)	(440,859)	(45,691)	-	(486,550)
<b>Total other financing sources (uses)</b>	<b>(395,168)</b>	<b>395,168</b>	<b>-</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>561,658</b>	<b>(111,927)</b>	<b>-</b>	<b>449,731</b>
<b>Fund balances - beginning</b>	<b>384,339</b>	<b>344,347</b>	<b>-</b>	<b>728,686</b>
<b>Fund balances - ending</b>	<b>\$ 945,997</b>	<b>\$ 232,420</b>	<b>\$ -</b>	<b>\$ 1,178,417</b>

<b>VENDOR NAME</b>	<b>AMOUNT OF CHECK</b>
A F WENDLING INC	42,472.03
ABDO PUBLISHING COMPANY	1,979.15
ABRAMS LEARNING TRENDS	767.80
A-C CONTRACTING	8,215.00
ACC BUSINESS	2,403.11
ACE HARDWARE OF BUCKHANNON,LLC	2,631.94
ADAM J. BOOTH	750.00
ADAMS BOOK COMPANY	473.26
ADRIAN PSD	10,124.78
AIRGAS - MID AMERICA	1,183.70
ALEXANDRIA SIGLEY	2,369.60
ALLYSON LEWIS	617.49
AMANDA CRAIG	1,535.54
AMAZON.COM	21,599.61
AMERICAN COUNSELING ASSOC.	360.00
AMERICAN FILTER SERVICES, INC.	4,586.00
AMPLIFIED IT, LLC	8,490.27
AMSTERDAM PRINTING AND LITHO	963.81
AMTOWER AUTO SUPPLY INC	13,433.96
AMY HAYSLETTE	10,830.35
ANDREA L. ELLIS	540.62
ANGIE S. WESTFALL	909.21
ANN CLEM	517.91
ANN E. HOLLEN	828.54
ANN M OSBURN	484.82
APPALACHIAN SIGNALS & PRODUCTS	10,799.97
APPLE, INC.	178,190.38
APPLIED MAINTENANCE SUPPLIES	2,841.21
ARACOMA READY MIX, INC.	3,236.25
ARCHITECTURAL INTERIOR	7,762.10
ASCD	335.00

AT&T MOBILITY	9,116.14
ATCO INTERNATIONAL	4,389.85
AUTISM-PRODUCTS.COM	529.00
AUTO JET MUFFLER CORP.	380.94
BACKFLOW PREVENTION SVC.,LLC	3,500.00
BANDLAND, LLC	12,462.28
BARCO PRODUCTS COMPANY, INC.	1,063.25
BARNES & NOBLE	48,326.90
BASEMENT SYSTEMS OF WV, INC.	6,500.00
BEDFORD, FREEMAN & WORTH PUB.	1,656.96
BENEFIT ASSISTANCE CORPORATION	16,732.50
BERNARD FOOD INDUSTRIES, INC.	13,475.88
BEST LIFE THERAPY, LLC	19,955.00
BESTONE COMM: WESTON, WV	17,035.78
BETH PICKENS	597.74
BEYOND CONSEQUENCES INSTITUTE,	1,630.80
BISERS RADIO SERVICE	33,269.82
BLACKBOARD, INC.	14,330.40
BOOKSOURCE	4,007.95
BOUND TO STAY BOUND BOOKS,INC.	762.37
BOWLES RICE MCDAVID GRAFF	16,833.70
BRANDON WILLIAMS	768.60
BREWER & COMPANY OF WV, INC.	2,545.00
BRICKSTREET MUTUTAL INSUR CO	141,263.00
BRITTANY BENNETT	632.34
BRITTANY SQUIRES	425.95
BROTHERS PROPERTY MANAGEMENT	38,732.00
BRYAN F. GREENE	1,116.07
B-U MIDDLE SCHOOL	34,623.57
BUCKHANNON ACADEMY ELEMENTARY	24,248.87
BUCKHANNON ALLIANCE CHURCH	1,818.86
BUCKHANNON-UPSHUR HIGH SCHOOL	91,699.79
C & M TREE SERVICE	600.00
C.J. MAGGIES AMERICAN GRILL	750.00



CAREER SAFE LLC	2,000.00
CARL L. LOWTHER COMPANY	261.00
CARLA ROGERS	1,504.48
CARNEGIE LEARNING	188,204.94
CARNEGIE SCIENCE CENTER	925.00
CAROLINA BIOLOGICAL SUPPLY CO.	3,958.01
CDI COMPUTER DEALER INC	4,001.48
CDW GOVERNMENT, INC.	144,732.17
CENGAGE LEARNING	122,292.75
CENTER FOR COLLABORATIVE	12,636.00
CENTRAL RESTAURANT PRODUCTS	767.50
CENTRAL SUPPLY COMPANY	9,076.57
CENTURY 21	2,000.00
CERTIPORT	4,865.00
CHARLES C. ALKIRE	720.91
CHARLES OR JENNIFER LOUDIN	401.36
CHARLESTON FILTER SERVICE, INC.	49,960.46
CHARLESTON MARRIOTT	3,279.69
CHEF WORKS, INC.	897.77
CHEMTEK CORPORATION	858.47
CHILD DEVELOPMENT CENTER	146,471.92
CHRISTY DEAN	319.63
CHRISTY M. SUDER	830.40
CIMCO, INC.	134,955.53
CINCINNATI FLOOR COMPANY, INC.	16,650.00
CITY OF BUCKHANNON	80,918.51
CLASSKICK CORPORATION	499.00
CLASSROOM DIRECT	319.85
CLEVELAND BROTHERS EQUIPMENT	2,522.92
COACH LOYA, LLC	2,200.00
COLLEGE ENTRANCE EXAMINATION	1,772.00
COLOURS INC	6,718.39
COLUMBUS CLAY COMPANY	599.00
COMDOC, INC.	9,027.91

COMDOC, INC. (LEASING)	93,567.81
COMMERCIAL KITCHENS WV, INC.	89,336.14
CONNIE PAINTER	1,206.40
CONNIE RIGGLEMAN	2,438.04
CONSTELLATION NEWENERGY	74,713.62
CONSTRUCTIVE PLAYTHINGS	343.75
COOPER ASPHALT, INC.	13,260.00
CORRIDOR H TIRE, INC.	1,459.50
COURTNEY STAFFORD	278.02
CRITES ELECTRICAL SUPPLY INC	1,707.41
CRUTCHFIELD CORPORATION	299.99
CUMMINS SALES AND SERVICE	4,968.12
CURRICULUM ASSOCIATES LLC	9,000.00
CUSTOM BUS & TRUCK PANELS	696.00
CYNMAR CORPORATION	1,488.98
CYNTHIA NESSELROADE	2,710.91
D. ELAINE PUGH	1,096.23
DANIELLE REXROAD	878.84
DAVID L. HOWELL, CPA	17,120.00
DEBORAH SHAPIRO	561.46
DEBRA SCHOOLCRAFT	721.49
DELPHI STAINED GLASS	1,011.07
DEMCO, INC.	1,181.83
DENICE JERAN	1,759.08
DENNIS LEE DAWSON	11,880.00
DEPT OF ENVIRONMENTAL PROTECT.	300.00
DIANA CHEWNING-HUNTE	593.44
DICK BLICK	5,629.90
DIDAX INCORPORATED	46,970.06
DINN BROTHERS TROPHY	521.61
DINSMORE AND SHOHL LLP	13,202.50
DISCOUNT MAGAZINE	500.00
DISCOUNT SCHOOL SUPPLY	842.00
DISCOVERY EDUCATION, INC.	12,400.00

DIVISION OF ENVIRONMENTAL	300.00
DOLLAR TREE	2,485.39
DOMINION HOPE	7,589.78
DONNA CRITCHFIELD	1,155.80
DOUGLAS B. STOUT, JR.	1,165.51
DOWELL'S WELDING & FABRICATING	290.14
DUSTY CAMPBELL	464.37
E SCHOOL SOLUTIONS, INC.	4,469.00
ECOLAB INC.	7,871.34
EDLIO (INC.)	9,600.00
EDUCATIONAL FUNDING GROUP, INC.	16,508.87
EDUCATORS RISING WV	250.00
EKON-O-PAC, LLC	1,677.90
ELECTRONIC SPECIALTY COMPANY,	1,494.70
ELIZABETH ROSELIUS	266.80
ELIZABETH S. BOHMAN	432.20
ELKINS ROAD PSD	3,296.04
ELLEN OCONNOR LEWIS	8,800.00
EMBASSY SUITES CHARLESTON	2,688.00
ENECON CORPORATION	1,680.00
ENTERPRISE RENT-A-CAR, INC.	4,081.93
EQUIPARTS CORP.	36,730.62
ESSENTRA SPECIALTY TAPES	1,092.52
EVENT CENTER AT BRUSHY FORK	1,215.60
EWELL EDUCATIONAL SERVICES	425.00
EXPLORE LEARNING	8,609.85
FASTENAL COMPANY	15,685.10
FIFTH THIRD BANK	9,612.29
FISHER AUTO PARTS INC.	305.08
FLINN SCIENTIFIC, INC.	3,061.53
FLOCABULARY, INC.	2,000.00
FOAM COAT ROOFING AND	1,875.00
FOLLETT EDUCATIONAL SERVICES	8,305.95
FOLLETT SCHOOL SOLUTIONS, INC.	7,395.69

FOUR POINTS BY SHERATON	558.62
FRANCES ROSS	478.24
FRANK WARE'S SEPTIC SERVICE	5,450.00
FRED EBERLE TECHNICAL CENTER	3,500.00
FREEDOM BANK	176,704.80
FRENCH CREEK ELEMENTARY SCHOOL	11,879.14
FREY SCIENTIFIC COMPANY	1,140.84
FRONTIER WEST VIRGINIA, INC.	4,095.68
GARRETT FRIEND	261.43
GEORGE P. CARVER	557.57
GETRONICS	173,998.20
GLOBAL RECOVERY SERVICES	7,500.00
GOLDEN HORSESHOE, INC.	1,350.00
GOLDSTAR PRODUCTS, INC.	365.89
GOPHER SPORT	1,361.21
GORDON FOOD SERVICE, INC.	941,798.82
GREAT MINDS LLC	449,213.76
GREEN ACRES & GREENHOUSES LL	889.33
GREENBRIER RESORT	3,655.21
GREG PHILLIPS, JR	3,000.00
GRIZZLY INDUSTRIAL	568.89
HAJOCA CLARKSBURG - 042	12,330.62
HALO BRANDED SOLUTIONS, INC.	2,335.34
HAPPY GRASS LAWN CARE	5,090.00
HARDMAN'S OF GLENVILLE	2,990.58
HARRIS SCHOOL SOLUTIONS (INC.)	5,320.00
HARRISON CO. BD. OF EDUCATION	4,535.00
HART OFFICE SOLUTIONS, LLC	3,373.76
HEINEMANN	11,733.00
HICKMAN ELECTRIC CORPORATION	14,818.50
HIGH NOON BOOK	255.20
HIGHLAND LANDSCAPING, LLC	102,000.00
HIGHLAND NURSERY, LLC	7,020.00
HILL MANUFACTURING CO., INC.	393.34

HODGESVILLE ELEMENTARY SCHOOL	8,725.56
HODGESVILLE PSD	9,003.06
HOLDEN CUSTOM PRODUCTS	4,247.89
HOME DEPOT	258.00
HOUGHTON MIFFLIN HARCOURT	16,580.40
HPS LLC	3,150.00
HYMES & COONTS, P.L.L.C.	56,482.34
IDEMIA IDENTITY & SECURITY USA	1,126.25
IDENTIMETRICS, INC.	1,718.00
I'M READY ACT PREP	4,200.00
INK TECHNOLOGIES	660.00
INSIGHT INVESTMENTS, LLC	2,449.00
INTEGRATED SPEECH SOLUTIONS,	15,855.00
INTEGRITY DEVELOPERS	254.40
INTERNATIONAL GREENHOUSE	960.00
INVISION WIRELESS, LLC	1,060.00
IPEVO ONLINE STORE	259.55
IVS, INC	577.56
J H CONSULTING, LLC	10,000.00
J W PEPPER & SON, INC.	574.33
J.T. MARTIN FIRE & SAFETY	12,640.69
JACKIE CRITES	730.60
JACOB ORR	940.72
JAMES C. BIFFLE	4,000.00
JAMES SAYRE	482.75
JAMIE DAVIS	345.00
JAN M. CRAIG	628.82
JANET COFFEY	797.24
JANET PHILLIPS	3,047.60
JASON PIACENTE	1,323.98
JAZZ LINES PUBLICATIONS	377.20
JEANNE BENNETT	678.47
JEFFERDS CORPORATION	5,779.90
JENKINS FORD MERCURY, INC.	6,240.96

JENNIFER DALTON	457.65
JENNIFER K. BENNETT	505.57
JESSICA HOWES	484.25
JODIE AKERS	742.63
JODY JOHNSON	1,333.34
JOHN EPLER	659.03
JOHNNA ALLEN	543.68
JOHNNY'S RADIATOR REPAIR INC.	3,394.80
JONES SCHOOL SUPPLY CO., INC.	1,322.56
JUDY CLEVINGER	1,495.63
JULIE MEARNS	924.38
JUNIOR LIBRARY GUILD	3,948.91
JUSTIN BOWERS	9,740.00
JUSTIN DYNES	674.38
JUSTIN STANTON	8,156.70
KAPCO	365.18
KAREN LEIGH	6,325.90
KAREN MCCLURE	387.44
KASEY BAISDEN	1,178.67
KATIE YEAGER	432.12
KENNY PRODUCTS, INC.	300.00
KIDS "R" KIDS CHILDCARE, INC.	57,437.65
KING'S ELECTRIC, INC.	250.00
KNIGHTHORST SHREDDING, LLC	1,430.00
KRISTA HARDMAN	270.47
KRISTEN HINES	1,455.08
KRISTINE L. BUFFINGTON	1,625.00
KROGER COMPANY	12,984.31
LAKESHORE	5,797.34
LANORA'S CUSTOM PICTURE	1,544.00
LEARNING A-Z, INC.	4,461.34
LEGGETT REFRIGERATION	159,862.38
LEGO EDUCATION	2,177.45
LEVI BENDER	520.75

LIBERTY DISTRIBUTORS, INC.	106,001.67
LISA CRITCHFIELD	1,507.06
LISA CRITES	919.29
LISA WILDMAN	255.49
LITERACY EMPOWERMENT	264.00
LITTLE ONES PLACE	94,189.50
LORI JESTICE	1,039.51
LORI WOODS	500.89
LOUDIN INS AGENCY INC	132,009.77
LOWE'S HOME CENTERS, INC.	22,868.76
LOWTHER HOSE AND SUPPLY	366.46
MARSHALL BEST SECURITY CORP.	2,477.35
MASON & BARRY INC	102,136.42
MASTER SERVICE CORPORATION	499.85
MATHENY MOTOR TRUCK CO (LLC)	595,973.41
MATTHEWS LUBRICANTS INC.	6,107.44
MCCARTY'S PORTABLE TOILETS,INC	1,020.17
MICHAEL L. LEMLEY	730.74
MICK SOUTER	2,000.00
MICROLOGIC INC.	6,199.00
MIRANDA SKIDMORE	1,652.21
MOBY MAX, LLC	11,665.00
MOLLY R. SIMONTON	2,144.24
MON POWER	664,167.12
MORGANTOWN MARRIOTT AT	1,710.26
MOUNTAIN CAP OF WV, INC.	69,096.36
MOUNTAIN MATH/LANGUAGE, LLC	299.70
MOUNTAIN STATE FENCE, INC.	8,020.00
MOUNTAIN STATE WASTE	5,535.30
MOUNTAINEER DISTRIBUTORS, LLC	344.55
MOUNTAINEER GAS COMPANY	32,207.05
MOUNTAINEER GAS COMPANY	13,169.20
MOUNTAINEER LAWN CARE &	5,703.77
MT HOPE WATER ASSN	2,868.70

NASCO	2,686.52
NATIONAL RESTAURANT ASSOC.	3,860.72
NEEL'S FENCE COMPANY LLC	8,880.88
NEIL REGER	1,084.03
NEVCO, INC.	686.60
NEVERWARE, INC.	3,779.00
NEWEGG.COM	17,597.13
NEWLONS	547.63
NICKY'S COMMUNICATOR	1,948.75
NIMCO INC	461.18
NORTH CENTRAL WV CHAPTER,	1,000.00
NORTHERN TOOL & EQUIPMENT CO.	666.43
NUTRISLICE, INC.	1,968.00
ODYSSEYWARE (INC.)	33,075.00
OFFICE DEPOT	3,446.40
OGLEBAY	915.32
ORIENTAL TRADING COMPANY, INC.	6,987.95
PAIGE PHILLIPS	2,053.73
PARCHMENT, INC.	1,525.00
PAUL DAVIS RESTORATION OF	11,237.08
PAXIS INSTITUTE, INC.	12,274.00
PC LIQUIDATIONS.COM	3,409.43
PEARSON CLINICAL	1,810.74
PEARSON EDUCATION, INC.	19,235.20
PERFECTION LEARNING CORP.	1,680.10
PERMA-BOUND BOOKS	2,414.76
PIERPONT COMMUNITY & TECHNICAL	3,000.00
PITNEY BOWES INC	22,653.32
PLANK ROAD PUBLISHING	328.84
PLAS-TIQUE PRODUCTS, INC.	3,700.00
PLAY WITH A PURPOSE	478.53
PLUMBMASTER, INC.	3,090.58
POSITIVE PROMOTIONS, INC.	1,729.64
POSTAGE BY PHONE RESERVE ACCT.	15,366.00



POSTMASTER	344.11
POWER OF ICU	13,799.00
POWER SCHOOL GROUP LLC	15,900.00
PRECISION PRINTED PRODUCTS	1,257.33
PREMIER BANK	44,795.74
PRESTWICK HOUSE, INC.	3,233.15
PRIME, INC.	6,613.33
PROJECT WISDOM, INC.	299.00
PRO-TECH PEST SERVICES, LLC	5,526.00
PRUDENTIAL OVERALL SUPPLY	7,787.09
QBS, INC.	1,804.00
QUILL CORPORATION	82,123.97
R A TAYLOR ENTERPRISE, INC.	375.00
R D WILSON SONS & COMPANY CORP	973.75
RADIO SOFT, INC.	300.00
RALPH'S FURNITURE, INC.	23,963.89
RALSTON PRESS INC	12,751.26
RANDALL M DAUGHERTY	522.71
RANDY L. HARDMAN	274.80
RAPTOR TECHNOLOGIES, LLC.	1,035.00
RAVEN ROCK NETWORKS, INC.	2,332.50
RAYMOND GEDDES & COMPANY, INC.	299.98
REALLY GOOD STUFF, LLC	3,378.88
REALLY GREAT READING	1,927.76
REBECCA WALTON	434.10
RENAISSANCE LEARNING, INC.	36,269.48
RENEE CARR	653.89
RENEE E. WARNER	1,419.66
RENZULLI LEARNING	460.00
RHONDA BENNETT	547.28
RITE-WAY HEATING & PLUMBING	1,710.97
ROBINSON'S FAMILY CHIROPRACTIC	3,104.00
ROCHESTER 100 INC.	694.65
ROCK CAVE ELEMENTARY SCHOOL	7,854.68

ROSEANN HARVEY	1,018.37
ROYAL GLASS, L.L.C.	29,812.20
RUBY'S CORNER	1,376.70
SABRINA LOUDIN	952.51
SABRINA PERKINS	1,158.50
SAFETY-KLEEN INC	1,994.83
SAM'S CLUB DIRECT	1,494.74
SAM'S PIZZA	680.00
SARA STANKUS	4,718.96
SARAH B.WAMSLEY	388.19
SARAH WILLS	425.84
SARGENT-WELCH LLC	305.34
SATISFACTION TREE SERVICE	1,500.00
SCENARIO LEARNING, LLC	3,580.20
SCHINDLER ELEVATOR CORPORATION	3,783.72
SCHOLASTIC BOOK CLUBS INC	5,710.04
SCHOLASTIC INC	7,506.70
SCHOLASTIC MAGAZINES	3,660.79
SCHOLASTIC NEWS	1,910.15
SCHOLASTIC TEACHING RESOURCES	2,043.08
SCHOOL DATEBOOKS	6,479.57
SCHOOL FIX CATALOG	836.06
SCHOOL HEALTH CORPORATION	2,674.96
SCHOOL MATE	1,939.80
SCHOOL NUTRITION ASSOCIATION	511.00
SCHOOL OUTFITTERS	397.35
SCHOOL SPECIALTY, INC.	49,472.45
SCHOOLDUDE.COM, INC.	6,740.27
SCIENTIFICS DIRECT, INC.	291.56
SCOTT M. PRESTON	1,097.40
SCRIPPS HOWARD NAT SPELLING	1,280.00
SEPTIC SOLUTIONS & SERVICES	3,628.88
SHANNON LEWIS	1,092.63
SHARE CORPORATION	4,813.04

SHARON L WALTON	439.87
SHELIA LOUK	1,686.54
SHERIFF OF UPSHUR COUNTY	1,572.74
SHERRI K. HOOVER	755.76
SHERRY DEAN	1,900.00
SHOWTIME MUSIC, INC.	600.00
SMART HORIZONS	2,800.00
SOCIAL STUDIES SCHOOL SERVICE	606.50
SOUTHERN EDUCATIONAL SERVICES	1,021.93
SOUTHERN REGIONAL EDUCATION BD	1,200.00
SOUTHERN STATES COOP	1,745.33
SPHERO	4,999.98
SPORLEDER CONSULTING	8,500.00
SPORT FLOORS, INC.	2,447.00
ST JOSEPH'S HOSPITAL	2,602.40
STACY MARTENEY	788.78
STAHL'S	307.13
STANLEY STEEMER, INC.	760.00
STAPLES INC.	578.02
STATE ELECTRIC SUPPLY CO INC	35,063.75
STATE FIRE MARSHAL	2,220.00
STONEWALL RESORT	4,254.11
STUDICA, INC.	8,942.94
STURM ENVIRONMENTAL SERVICES,	2,967.00
SUDDENLINK	56,110.87
SUNSET GRAPHICS, LLC	706.00
SUPERIOR ENVIRONMENTAL SVC,LLC	44,926.00
SUSANNE BRITTON	799.64
SUTTER ROOFING & METAL CO.INC.	199,070.90
SWANK MOVIE LICENSING USA	592.00
SWEETWATER	1,699.94
TAHSHA CARPENTER	773.13
TAMARA SMITHSON	2,588.00
TAYLOR & BLACKBURN BATTERY CO,	3,107.06

TAYLOR SECURITY & LOCK	1,365.89
TEACHER DIRECT	400.70
TEACHER INNOVATIONS, INC.	2,950.50
TEACHER'S DISCOVERY	1,240.75
TEACHERS PAY TEACHERS	550.40
TELENNA BENDER	365.90
TENNANT SALES & SERVICE CO,INC	6,158.21
TENNERTON ELEMENTARY SCHOOL	8,584.34
THE BEAR FACTORY	1,030.50
THE COMMITTEE FOR CHILDREN	4,516.00
THE EDUCATION ALLIANCE	342.12
THE FINAL FLOOR INC.	7,905.00
THE INTER-MOUNTAIN	9,593.21
THE ISLAND NURSERY	87,809.74
THE JAMES & LAW COMPANY	15,096.36
THE MIDDLE MATTERS & MORE	2,600.00
THE PAINT STORE	1,093.68
THE PRINTER INK WAREHOUSE	1,199.96
THE RECORD - DELTA	2,429.71
THE RESORT AT GLADE SPRINGS	719.40
THE SIGN GUY	6,727.14
THELMA HAMNER	707.46
THYSSENKRUPP ELEVATOR CORP.	10,177.78
TIALISA DOWELL	472.36
TIFFANY LEIGH	2,035.02
TIM DERICO	2,293.46
TITLE WAVE	340.30
TOLLIVER COUNSELING & CONSULT-	700.00
TOP LINE APPAREL, LLC	2,990.00
TRA, INC.	4,764.00
TRACTOR SUPPLY	949.66
TRACY HURST	354.26
TRANE U.S. INC.	1,609.98
TRANSPORTATION ACCESSORIES CO	920.00

TRISTEN GRAY	1,262.52
UNION ELEMENTARY SCHOOL	21,120.39
UNITED BANKCARD CENTER	32,759.53
UNITED DAIRY, INC.	144,860.93
UNITED LABORATORIES	9,887.42
UNITED SOUND AND ELECTRONICS	1,000.00
UPSHUR ARTS ALLIANCE	500.00
UPSHUR COUNTY BOARD OF EDUC	346,164.63
UPSHUR COUNTY COMMISSION	155,096.75
UPSHUR COUNTY PUBLIC LIBRARY	93,700.00
UPSHUR HUMAN RESOURCES, INC.	204,181.55
UPSHUR-BUCKHANNON HEALTH DEPT	6,000.00
UTILITY BOARDS	171,581.04
VARITRONICS, LLC	1,734.90
VERNIER SOFTWARE & TECHNOLOGY,	643.75
VERTICAL TRANSPORT CONSULTING,	780.00
VIRCO MFG. CORPORATION	4,027.23
WAL-MART STORES, INC.	28,080.29
WARD'S NATURAL SCIENCE	2,598.31
WASHINGTON DISTRICT ELEMENTARY	7,586.47
WEBSTAIRANT STORE, INC.	3,690.69
WEST UNION BANK	16,294.64
WEST VIRGINIA ADJUTANT GENERAL	18,710.18
WEST VIRGINIA BUREAU OF	3,304.42
WEST VIRGINIA SCHOOL BOARDS	13,538.86
WEST VIRGINIA UNIVERSITY	17,000.00
WEST VIRGINIA WESLEYAN COLLEGE	30,948.59
WHITCO CLEANING EQUIP. INC.	1,059.95
WHITEY'S ALTERNATOR & STARTER,	293.00
WILLIAMSON & SHRIVER ARCH.INC.	110,170.64
WILSON LANGUAGE TRAINING(CORP)	16,346.10
WIN LEARNING PRODUCTS (INC.)	2,500.00
WOODCRAFT SUPPLY, LLC	603.34
WOODFORD OIL COMPANY	263,212.51

WOODWIND & BRASSWIND	352.90
WV ASSOC. OF REHABILITATION	2,586.75
WV BOARD OF RISK & INSURANCE	129,265.00
WV CORRECTIONAL INDUSTRIES	289.50
WV DEPARTMENT OF EDUCATION	10,595.00
WV DEPT OF AGRICULTURE	34,240.53
WV DEPT.OF ED. AND THE ARTS	1,201.97
WV DIVISION OF LABOR	270.00
WV HOME PRO LLC	8,309.00
WV PROFESSIONAL DANCE COMPANY	1,250.00
WV STATE AUDITOR	999.00
WVAPT	1,250.00
WVASA	4,495.00
WVASBO	895.00
WVASFA	1,440.00
WVNET	4,480.76
WVU COLLEGE OF BUSINESS AND	510.00
WVU UPSHUR CO. EXTENSION SVC.	1,000.00
ZACH FOWLER	1,113.12
ZEP MANUFACTURING COMPANY	1,279.63
ZONES, INC.	2,396.00
	9,943,412.79