

**ANNUAL FINANCIAL STATEMENTS OF THE
RANDOLPH COUNTY BOARD OF EDUCATION
ON A GAAP BASIS, INCLUDING GASB STATEMENT 34
AS OF AND FOR THE FISCAL YEAR ENDED
JUNE 30, 2020**

**RANDOLPH COUNTY BOARD OF EDUCATION
STATEMENT OF NET POSITION
JUNE 30, 2020**

Governmental
Activities

ASSETS AND DEFERRED OUTFLOWS

Assets:

Cash and cash equivalents	\$ 7,390,715
Investments	-
Prepaid expenses	47,622
Taxes receivable, net of allowance for uncollectible taxes	565,960
Food services receivable	202,251
Deposits	199,885
Other receivables	23,756
Due from other governments:	
State aid receivable	61,332
PEIA allocation receivable	523,638
Reimbursements receivable	1,321,126
Capital Assets:	
Land	637,200
Buildings and improvements	60,527,516
Land improvements	-
Furniture and equipment	9,311,719
Vehicles	6,795,198
Construction in process	-
Less accumulated depreciation	(43,417,805)
Total capital assets, net of depreciation	33,853,828
Total assets	44,190,113

Deferred outflows:

Pension	398,569
Other post employment benefit (OPEB)	952,975
Total deferred outflows	1,351,544
Total assets and deferred outflows	45,541,657

LIABILITIES, DEFERRED INFLOWS AND NET POSITION

Liabilities:

Salaries payable and related payroll liabilities	2,065,182
PEIA premiums payable	1,045,650
Unearned revenue	-
Compensated absences	-
Accounts payable	354,473
OPEB liability	-
Long-term obligations:	
Due within one year:	
Bonds, capital leases, and contracts	180,832
Accrued interest	-
Due beyond one year:	
Bonds, capital leases, and contracts	964,752
Net pension liability - Proportionate share	1,263,049
Net other post employment benefit (OPEB) liability - Proportionate share	1,294,316
Total liabilities	7,168,254

Deferred inflows:

Pension	614,099
Other post employment benefit (OPEB)	2,428,406
Total deferred inflows	3,042,505
Total liabilities and deferred inflows	10,210,759

Net Position:

Invested in capital assets	32,708,244
Restricted for:	
Debt service	70,073
Special projects	2,860,555
Excess levy	-
Capital projects	-
Unrestricted	(307,974)
Total net position	\$ 35,330,898

See Notes to Financial Statements

**RANDOLPH COUNTY BOARD OF EDUCATION
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020**

Functions	Expenses	Program Revenues			Net (Expense), Revenue & Changes in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 20,060,435	\$ -	\$ 4,562,785	\$ -	\$ (15,497,650)
Supporting services:					
Students	1,470,824	308,431	367,504	-	(794,889)
Instructional staff	2,360,615	-	235,623	-	(2,124,992)
District administration	1,006,733	218,202	219	-	(788,312)
School administration	2,264,731	-	-	-	(2,264,731)
Business services	434,015	-	-	-	(434,015)
Operation and maintenance of facilities	3,517,318	-	71,325	2,594,342	(851,651)
Student transportation	2,822,784	-	-	-	(2,822,784)
Food services	3,656,827	331,731	2,693,816	-	(631,280)
Community services	11,000	-	-	-	(11,000)
Interest on long-term debt	55,834	-	-	-	(55,834)
Total governmental activities	<u>\$ 37,661,116</u>	<u>\$ 858,364</u>	<u>\$ 7,931,272</u>	<u>\$ 2,594,342</u>	<u>(26,277,138)</u>
General revenues:					
Property taxes					8,338,101
Unrestricted state aid					22,222,764
Unrestricted investment earnings					14,250
Unrestricted grants and contributions					-
Gain (loss) on sale of assets					-
Transfers in					(928,482)
Transfers (out)					<u>928,482</u>
Total general revenues, other items, and transfers					<u>30,575,115</u>
Change in net position					4,297,977
Net position - beginning					31,032,921
Net position - ending					<u><u>\$ 35,330,898</u></u>

See Notes to Financial Statements

**RANDOLPH COUNTY BOARD OF EDUCATION
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020**

	General Current Expense Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Governmental
ASSETS AND DEFERRED OUTFLOWS					
Assets:					
Cash and cash equivalents	\$ 4,599,771	\$ 2,720,871	\$ 70,073	\$ -	\$ 7,390,715
Investments	-	-	-	-	-
Prepaid expenses	47,622	-	-	-	47,622
Taxes receivable, net	565,960	-	-	-	565,960
Food service receivable, net	-	202,251	-	-	202,251
Deposits	199,885	-	-	-	199,885
Other receivables	23,756	-	-	-	23,756
Due from other governments:					
State aid receivable	-	61,332	-	-	61,332
PEIA allocation receivable	382,894	140,744	-	-	523,638
Reimbursements receivable	275,156	1,022,151	-	23,819	1,321,126
Due from other funds	23,819	-	-	-	23,819
Deferred outflows:					
Deferred outflows	-	-	-	-	-
Total assets and deferred outflows	\$ 6,118,863	\$ 4,147,349	\$ 70,073	\$ 23,819	\$ 10,360,104
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Salaries payable and related payroll liabilities	\$ 1,510,099	\$ 555,083	\$ -	\$ -	\$ 2,065,182
PEIA premiums payable	764,598	281,052	-	-	1,045,650
Other liabilities	-	-	-	-	-
Accounts payable	99,323	255,150	-	-	354,473
OPEB liability	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	23,819	23,819
Deferred inflows:					
Deferred inflows	484,919	195,509	-	-	680,428
Total liabilities and deferred inflows	2,858,939	1,286,794	-	23,819	4,169,552
Fund Balances:					
Nonspendable	47,622	-	-	-	47,622
Restricted	-	2,860,555	70,073	-	2,930,628
Committed	-	-	-	-	-
Assigned	138,536	-	-	-	138,536
Unassigned	3,073,766	-	-	-	3,073,766
Total fund balances	3,259,924	2,860,555	70,073	-	6,190,552
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES	\$ 6,118,863	\$ 4,147,349	\$ 70,073	\$ 23,819	\$ 10,360,104

See Notes to Financial Statements

**RANDOLPH COUNTY BOARD OF EDUCATION
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL
FUNDS TO THE STATEMENT OF NET POSITION
JUNE 30, 2020**

Total governmental fund balance	\$ 6,190,552
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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 fund balance sheet	33,853,828
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Deferred charges are not reported in the funds	-
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Property taxes receivable, food service billings receivable, and Medicaid receivables 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 fund balance sheet.	680,428
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Certain bond costs are deferred and amortized over the life of the bond.	-
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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	398,569
Deferred inflows of resources related to pensions	(614,099)
Deferred outflows of resources related to OPEB	952,975
Deferred inflows of resources related to OPEB	(2,428,406)

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.

Bonds payable	(800,000)
Accrued interest on bonds	-
Capital lease payable	(345,584)
Compensated absences	-
Net pension liability - Proportionate share	(1,263,049)
Net OPEB liability - Proportionate share	(1,294,316)

Net position of governmental activities	<u>\$ 35,330,898</u>
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See Notes to Financial Statements

**RANDOLPH COUNTY BOARD OF EDUCATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2020**

	General Current Expense Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Total Governmental
Revenues:					
Property taxes	\$ 8,188,089	\$ -	\$ -	\$ -	\$ 8,188,089
Other Local sources	322,058	46,752	73	-	368,883
State sources	29,034,774	1,594,845	-	693,894	31,323,513
Federal sources	544,971	6,306,068	-	-	6,851,039
Miscellaneous sources	-	-	-	-	-
Total revenues	38,089,892	7,947,665	73	693,894	46,731,524
Expenditures:					
Instruction	22,094,299	2,400,030	-	-	24,494,329
Supporting services:					
Students	1,656,886	237,279	-	-	1,894,165
Instructional staff	583,553	1,856,055	-	-	2,439,608
Central administration	576,591	528,541	-	-	1,105,132
School administration	2,685,110	-	-	-	2,685,110
Business	492,347	1,850	-	-	494,197
Operation and maintenance of facilities	3,756,478	35,503	-	-	3,791,981
Student transportation	3,063,487	200,529	-	-	3,264,016
Food services	251,178	3,702,327	-	-	3,953,505
Community services	11,000	-	-	-	11,000
Capital outlay	-	-	-	693,894	693,894
Debt service:					
Principal retirement	140,928	4,261	-	-	145,189
Interest and fiscal charges	54,726	1,108	-	-	55,834
Total expenditures	35,366,583	8,967,483	-	693,894	45,027,960
Excess (deficiency) of revenues over expenditures	2,723,309	(1,019,818)	73	-	1,703,564
Other financing sources (uses):					
Transfers in	51,989	841,493	35,000	-	928,482
Capital lease proceeds	-	-	-	-	-
Transfers (out)	(876,493)	(51,989)	-	-	(928,482)
Total other financing sources (uses)	(824,504)	789,504	35,000	-	-
Net change in fund balances	1,898,805	(230,314)	35,073	-	1,703,564
Fund balances - beginning	1,361,119	3,090,869	35,000	-	4,486,988
Restatement of fund balance	-	-	-	-	-
Fund balances - beginning, as restated	1,361,119	3,090,869	35,000	-	4,486,988
Fund balances - ending	\$ 3,259,924	\$ 2,860,555	\$ 70,073	\$ -	\$ 6,190,552

See Notes to Financial Statements

**RANDOLPH COUNTY BOARD OF EDUCATION
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020**

Amounts reported for governmental activities in the statement of activities are different due to:

Net change in fund balances - total governmental funds	\$	1,703,564
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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		(1,506,029)
Capital outlays		3,014,745

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds, rather they are reported as deferred revenues.		132,125
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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.		180,190
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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		(32,774)
Accumulated depreciation of assets disposed		32,774

Compensated absences are reported as liabilities in the statement of net assets, but are only reported in government funds to the extent they have matured. This is the amount by which compensated absences (increased)/decreased.

Accrued vacation payable		-
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Accrued interest is required to be reported as a liability in the statement of net position of the district wide financial statements. The following represents the change in accrued interest receivable for the year.		-
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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		133,282
Cost of benefits earned net of employee contributions		367,270

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		133,532
Cost of benefits earned net of employee contributions		139,298

Change in net position of governmental activities	\$	<u>4,297,977</u>
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See Notes to Financial Statements

RANDOLPH COUNTY BOARD OF EDUCATION CONVERSION WORKSHEET-TRIAL BALANCE

YEAR ENDED JUNE 30, 2020

Note: Accounts in all CAPS are used ONLY off-system - these accounts are NOT in WVEIS

	Fund Basis Statements (WVEIS)		Conversion Entries (Off-system)			Entity-Wide Statements			
	Debit	Credit	Debit	Ref	Credit	Statement of Activities		Statement of Net Assets	
						Debit	Credit	Debit	Credit
Cash & cash equivalents	7,390,715							7,390,715	
Investments	--							--	
Prepays	47,622							47,622	
Property taxes receivable, net	565,960							565,960	
Food service receivable, net	202,251							202,251	
Deposits	199,885							199,885	
Other receivables	23,756							23,756	
State aid receivable	61,332							61,332	
PEIA allocation receivable	523,638							523,638	
Reimbursements receivable	1,321,126							1,321,126	
Due from other funds	23,819							--	
DEFERRED CHARGES - ISSUANCE COSTS			--	C	23,819			--	
Deferred outflows of resources Pensions			721,506	U	322,937			398,569	
LAND			637,200	D/E/F	--			637,200	
Deferred outflows of resources OPEB			1,395,592	U7/U9/U10	442,617			952,975	
CONSTRUCTION IN PROCESS			--	D/E/F	--			--	
BUILDINGS & IMPROVEMENTS			60,527,516	D/E/F	--			60,527,516	
LAND IMPROVEMENTS			--	D/E/F	--			--	
FURNITURE & EQUIPMENT			9,344,493	D/E/F	32,774			9,311,719	
VEHICLES			6,795,198	D/E/F	--			6,795,198	
LESS ACCUMULATED DEPRECIATION-BUILDINGS & IMPROVEMENTS			--	D/E/F	29,954,803				29,954,803
LESS ACCUMULATED DEPRECIATION-FURNITURE & EQUIPMENT			32,774	D/E/F	8,567,736				8,534,962
LESS ACCUMULATED DEPRECIATION-LAND IMPROVEMENTS			--	D/E/F	--				--
LESS ACCUMULATED DEPRECIATION-VEHICLES			--	D/E/F	4,928,040				4,928,040
Salaries payable & related payroll liabilities		2,065,182							2,065,182
Workers' compensation premium payable		1,045,650							1,045,650
PEIA premiums payable		--							--
Accounts payable		354,473							354,473
Unearned revenue		--							--
Due to other funds		23,819	23,819	C					--
Deferred Inflows of resources - Pensions		680,428	1,038,975	B/U/V	972,646				614,099
PROPORTIONATE SHARE OF NET PENSION LIABILITY			103,688	U	1,366,737				1,263,049
COMPENSATED ABSENCES			--	J/I	--				--
Deferred Inflows of resources - OPEB			--	U10	2,428,406				2,428,406
OPEB LIABILITY		--	--	K/L	--				--
CAPITAL LEASE PAYABLE			46,856	M/N/N 1	392,440				345,584
NET OPEB LIABILITY - Proportionate Share			2,287,696	U8/U10	3,582,012				1,294,316
PENSION FUND PAYABLE									--
BONDS PAYABLE			133,334	O/P	933,334				800,000

RANDOLPH COUNTY BOARD OF EDUCATION CONVERSION WORKSHEET-TRIAL BALANCE

YEAR ENDED JUNE 30, 2020

Note: Accounts in all CAPS are used ONLY off-system - these accounts are NOT in WVEIS

	Fund Basis Statements (WVEIS)		Conversion Entries (Off-system)			Entity-Wide Statements			
	Debit	Credit	Debit	Ref	Credit	Statement of Activities		Statement of Net Assets	
						Debit	Credit	Debit	Credit
ACCRUED INTEREST PAYABLE			--	Q/Q 1	--			--	
Fund balance / NET ASSETS		4,486,988	4,203,633	O/U7/U8	--			(1,312,191)	
			--	Q					
			--	I					
			--	K					
			392,440	M					
			1,751,409	U					
				A/B/V	548,303				
Investment in Capital Assets				D	32,345,112				32,345,112
					JE#B-1				
Property tax revenues	8,188,089		8,188,089	T/B			60,712		
Other local sources revenue	368,883		368,883	T			--		
State sources revenue	31,323,513		31,323,513	T			--		
Federal sources revenue	6,851,039		6,851,039	T			--		
Miscellaneous sources revenue	--		--	T			--		
Extraordinary item - OPEB	--		--	T			--		
GENERAL REVENUE-PROPERTY TAXES			--	T	8,277,389		8,277,389		
GENERAL REVENUE-UNRESTRICTED STATE AID			7,207,983	T/U/U9/U10/U11	29,430,747		22,222,764		
GENERAL REVENUE-UNRESTRICTED INVESTMENT EARNINGS				T	14,250		14,250		
GENERAL REVENUE-UNRESTRICTED GRANTS & CONTRIBUTIONS			--	T/D	--		--		
GENERAL REVENUE-GAIN OR LOSS ON SALE OF ASSETS				T	--		--		
CHARGES FOR SERVICES-INSTRUCTION			--	T/W/V	--		--		
CHARGES FOR SERVICES-STUDENTS				T	308,431		308,431		
CHARGES FOR SERVICES-INSTRUCTIONAL STAFF				T	--		--		
CHARGES FOR SERVICES-DISTRICT ADMINISTRATION				T	218,202		218,202		
CHARGES FOR SERVICES-SCHOOL ADMINISTRATION				T	--		--		
CHARGES FOR SERVICES-BUSINESS SERVICES				T	--		--		
CHARGES FOR SERVICES-OPERATIONS & MAINTENANCE				T	--		--		
CHARGES FOR SERVICES-STUDENT TRANSPORTATION				T	--		--		
CHARGES FOR SERVICES-FOOD SERVICES			--	B/T	331,731		331,731		
CHARGES FOR SERVICES-COMMUNITY SERVICES				T	--		--		
CHARGES FOR SERVICES-INTEREST ON LTD				T	--		--		
OPERATING GRANTS & CONTRIBUTIONS-INSTRUCTION			--	T	4,562,785		4,562,785		
OPERATING GRANTS & CONTRIBUTIONS-STUDENTS				T	367,504		367,504		
OPERATING GRANTS & CONTRIBUTIONS-INSTRUCTIONAL STAFF				T	235,623		235,623		
OPERATING GRANTS & CONTRIBUTIONS-DISTRICT ADMINISTRATION				T	219		219		
OPERATING GRANTS & CONTRIBUTIONS-SCHOOL ADMINISTRATION				T	--		--		
OPERATING GRANTS & CONTRIBUTIONS-BUSINESS SERVICES				T	--		--		
OPERATING GRANTS & CONTRIBUTIONS-OPERATIONS & MAINTENANCE				T	71,325		71,325		
OPERATING GRANTS & CONTRIBUTIONS-STUDENT TRANSPORTATION				T	--		--		
OPERATING GRANTS & CONTRIBUTIONS-FOOD SERVICES				T	2,693,816		2,693,816		
OPERATING GRANTS & CONTRIBUTIONS-COMMUNITY SERVICES				T	--		--		
OPERATING GRANTS & CONTRIBUTIONS-INTEREST ON LTD				T	--		--		
CAPITAL GRANTS & CONTRIBUTIONS-INSTRUCTION				T	--		--		
CAPITAL GRANTS & CONTRIBUTIONS-STUDENTS				T	--		--		
CAPITAL GRANTS & CONTRIBUTIONS-INSTRUCTIONAL STAFF				T	--		--		
CAPITAL GRANTS & CONTRIBUTIONS-DISTRICT ADMINISTRATION				T	--		--		
CAPITAL GRANTS & CONTRIBUTIONS-SCHOOL ADMINISTRATION				T	--		--		
CAPITAL GRANTS & CONTRIBUTIONS-BUSINESS SERVICES				T	--		--		
CAPITAL GRANTS & CONTRIBUTIONS-OPERATIONS & MAINTENANCE				T	2,594,342		2,594,342		
CAPITAL GRANTS & CONTRIBUTIONS-STUDENT TRANSPORTATION				T	--		--		
CAPITAL GRANTS & CONTRIBUTIONS-FOOD SERVICES				T	--		--		
CAPITAL GRANTS & CONTRIBUTIONS-COMMUNITY SERVICES				T	--		--		

RANDOLPH COUNTY BOARD OF EDUCATION CONVERSION WORKSHEET-TRIAL BALANCE

YEAR ENDED JUNE 30, 2020

Note: Accounts in all CAPS are used ONLY off-system - these accounts are NOT in WVEIS

	Fund Basis Statements (WVEIS)		Conversion Entries (Off-system)			Entity-Wide Statements			
	Debit	Credit	Debit	Ref	Credit	Statement of Activities		Statement of Net Assets	
						Debit	Credit	Debit	Credit
CAPITAL GRANTS & CONTRIBUTIONS-CAPITAL OUTLAY				T	--		--		
Expenditures-Instruction	24,494,329		2,581,370	J/L/E/U/U9/U10/U11	5,208,747	21,866,952			
Expenditures-support services - student	1,894,165		147,822	J/L/E/U/U9/U10/U11	571,163	1,470,824			
Expenditures-support services - instructional staff	2,439,608		83,330	J/L/U/U9/U10/U11	162,323	2,360,615			
Expenditures-support services - central administration	1,105,132		29,965	J/L/E/U/U9/U10/U11	128,364	1,006,733			
Expenditures-support services - school administration	2,685,110		184,954	J/L/E/U/U9/U10/U11	605,333	2,264,731			
Expenditures-support services - business	494,197		25,789	J/L/E/U/U9/U10/U11	85,971	434,015			
Expenditures-support services - operations and maintenance	3,791,981		173,604	I/L/E/N/U/U9/U10/U11	448,267	3,517,318			
Expenditures-support services - student transportation	3,264,016		433,297	J/L/E/U/U9/U10/U11	874,529	2,822,784			
Expenditures-food services	3,953,505		107,376	J/L/E/U/U9/U10/U11	404,054	3,656,827			
Expenditures-community services	11,000		--	J/L/U/U9/U10/U11	--	11,000			
Expenditures-capital outlay	693,894			E	2,465,410	(1,771,516)			
Expenditures-debt service-principal retirement	145,189			N/P	180,190	(35,001)			
Expenditures-debt service-interest and fiscal charges	55,834		--	Q1	--	55,834			
Gain or Loss on Sale of assets			--	F	--	--			
Transfers in		928,482				(928,482)			
Transfers Out	928,482					928,482			
Capital lease proceeds		--	--			--			
Total	<u>56,316,546</u>	<u>56,316,546</u>	<u>147,143,143</u>		<u>147,143,143</u>	<u>37,661,116</u>	<u>41,959,093</u>	<u>88,959,462</u>	<u>84,661,485</u>
Check:									
		--	--		--	Change in net assets:	4,297,977		4,297,977
						Entity-Wide Dr.	Entity-Wide Cr.		
						<u>126,620,578</u>	<u>126,620,578</u>		

RANDOLPH COUNTY BOARD OF EDUCATION
CONVERSION ENTRIES FOR GASB 34 - INITIAL YEAR OF CONVERSION
YEAR ENDED JUNE 30, 2020

Note: Accounts in all CAPS are used ONLY off-system - these accounts are NOT in WVEIS

Note: Numbered entries were posted in WVEIS (and manually to fund basis statements columns in TrialBal tab in this model). Lettered entries not posted in WVEIS (posted only in this model)

		Debit	Credit
(A)			
Deferred inflows	A-1	63,825	
Net assets			-
Local revenue			63,825
<i>To reverse deferred portion of E-Rate revenue & Medicaid</i>			
(B-1)			
Deferred inflows	B-1	421,094	
Net Assets			360,382
Property taxes			60,712
<i>To reverse deferred portion of local revenue-property taxes</i>			
(B-2)			
Deferred inflows	B-2	195,509	
Net Assets			187,921
Charges for services-food services			7,588
<i>To adjust deferred portion of food service receivable</i>			
(C)			
Due to/from other funds	C-1	23,819	
Due to/from other funds			23,819
<i>To remove interfund balances</i>			
(D)			
LAND	D-1	637,200	
CONSTRUCTION IN PROCESS		-	
LAND IMPROVEMENTS		-	
BUILDINGS & IMPROVEMENTS		58,029,258	
FURNITURE & EQUIPMENT		9,245,150	
VEHICLES		6,378,054	
ACCUMULATED DEPRECIATION-BUILDINGS & IMPROVEMENTS			28,986,575
ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS			-
ACCUMULATED DEPRECIATION-FURNITURE & EQUIPMENT			8,363,852
ACCUMULATED DEPRECIATION-VEHICLES			4,594,123
NET ASSETS			32,345,112
<i>To record beginning balances of capital assets and accumulated depreciation</i>			

(E)			
LAND	D-1/D-2	-	
CONSTRUCTION IN PROCESS		-	
BUILDINGS & IMPROVEMENTS		2,498,258	
LAND IMPROVEMENTS		-	
FURNITURE & EQUIPMENT		99,343	
VEHICLES		417,144	
ACCUMULATED DEPRECIATION-BUILDINGS & IMPROVEMENTS			968,228
ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS			-
ACCUMULATED DEPRECIATION-FURNITURE & EQUIPMENT			203,884
ACCUMULATED DEPRECIATION-VEHICLES			333,917
Expenditures - Instruction		1,075,910	
Expenditures - Student		-	
Expenditures - Student Support Services		36,996	
Expenditures - Central administration		1,198	
Expenditures - Operation and maintenance		63,827	
Expenditures - School Administration		-	
Expenditures - Transportation		303,484	
Expenditures - Student transportation			
Expenditures - Food services		24,614	
Expenditures - Capital Outlay			2,465,410
Expenditures - Transportation			377,145
Expenditures - Operations & Maintenance			24,192
Expenditures - Food Service			45,476
Expenditures - Central administration			-
Expenditures - School administration			-
Expenditures - Business			-
Expenditures - Student Support Services			-
Expenditures - Instruction			102,522
<i>To record capital asset additions and accumulated depreciation for the current year's activity</i>			

(F)			
ACCUMULATED DEPRECIATION-BUILDINGS & IMPROVEMENTS	D-1	-	
ACCUMULATED DEPRECIATION-FURNITURE & EQUIPMENT		32,774	
ACCUMULATED DEPRECIATION-VEHICLES		-	
ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS		-	
LOSS ON SALE OF ASSETS (GAIN IF CREDIT BALANCE)		-	-
BUILDINGS & IMPROVEMENTS			-
FURNITURE & EQUIPMENT			32,774
VEHICLES			-
LAND IMPROVEMENTS			-
LAND			-
Misc Revenue		-	
<i>To record capital asset deletions and remove related accumulated depreciation for the current year's activity</i>			

(G)			
BUILDINGS & IMPROVEMENTS	D-1a	-	
CONSTRUCTION IN PROCESS			-
<i>To move completed construction projects from the construction in process account to the building account because it was placed in service during the year</i>			

(H)			
<i>(Note: if a gain is experienced from the sale of capital assets, record it as follows:)</i>			
dr.	ACCUMULATED DEPRECIATION		
dr.	Other Financing Sources-Proceeds from the disposal of real or personal property		
cr.	FURNITURE & EQUIPMENT		
cr.	GAIN - SALE OF CAPITAL ASSETS		
<i>(To record a gain on the sale of assets.)</i>			

(I)			
NET ASSETS	J-1	-	
COMPENSATED ABSENCES			-
<i>To record compensated absence (vacation) beginning balance</i>			

(J)			
COMPENSATED ABSENCES	J-1	-	-
Expenditures - Instruction		-	-
Expenditures - Support services-student		-	-
Expenditures - Support services-instructional staff		-	-
Expenditures - Central administration		-	-
Expenditures - School administration		-	-
Expenditures - Business services		-	-
Expenditures - Operation and maintenance		-	-
Expenditures - Student transportation		-	-
Expenditures - Food services		-	-
Expenditures - Community services		-	-
<i>To record the reduction in comp abs payable across specific functions presented in reconciliation</i>			

(K)			
NET ASSETS	J-1	-	-
ACCRUED SICK LEAVE PAYABLE			
<i>To record sick leave payable beginning balance</i>			
(L)			
Expenditures - Instruction	J-1		
Expenditures - Support services-student			
Expenditures - Support services-instructional staff			
Expenditures - Central administration			
Expenditures - School administration			
Expenditures - Business services			
Expenditures - Operation and maintenance			
Expenditures - Student transportation			
Expenditures - Food services			
Expenditures - Community services			
ACCRUED SICK LEAVE PAYABLE		-	
<i>To record the increase in sick leave payable across specific functions presented in reconciliation</i>			
(M)			
NET ASSETS	J-1	392,440	
CAPITAL LEASE PAYABLE			392,440
<i>To record capital lease payable beginning balance</i>			
(N 1)			
Transfers In	J-2c	-	
CAPITAL LEASE PAYABLE			-
<i>To record drawdown of capital lease borrowings</i>			
(N)			
CAPITAL LEASE PAYABLE	J-1	46,856	
Debt service expenditures			46,856
<i>To remove debt service principal payments for conversion to DW statements</i>			
(O)			
NET ASSETS	J-1	933,334	
BONDS PAYABLE			933,334
<i>To record bonds payable beginning balance</i>			
(P)			
BONDS PAYABLE	J-1	133,334	
Expenditures-Debt service-principal retirement			133,334
<i>To remove debt service principal payments for conversion to DW statements</i>			
(Q)			
NET ASSETS		-	
ACCRUED INTEREST PAYABLE	Q-1		-
<i>To record beginning balance of accrued interest payable</i>			
(Q 1)			
EXPENDITURES - INTEREST ON LTD	Q-1		-
ACCRUED INTEREST PAYABLE		-	-
<i>To record the current year change in accrued interest payable.</i>			
(R)			
DEFERRED CHARGES - ISSUANCE COSTS	R-1	-	
NET ASSETS			-
<i>To record the beginning balance in deferred charges for bond issuance costs</i>			

(S)

Expenditures-support service-business
DEFERRED CHARGES - ISSUANCE COSTS

R-1

-

To amortize bond issuance costs

(T)

Revenues - property taxes	T-1	8,188,089	
Revenues - other local sources		368,883	
Revenues - state sources		31,323,513	
Revenues - Federal sources		6,851,039	
Revenues-miscellaneous sources		-	
GENERAL REVENUE-PROPERTY TAXES			8,277,389
GENERAL REVENUE-UNRESTRICTED STATE AID			27,127,320
GENERAL REVENUE-UNRESTRICTED INVESTMENT EARNINGS			14,250
GENERAL REVENUE-UNRESTRICTED GRANTS & CONTRIBUTIONS			-
GENERAL REVENUE-GAIN ON SALE OF ASSETS			-
CHARGES FOR SERVICES-INSTRUCTION			-
CHARGES FOR SERVICES-STUDENTS		308,431	
CHARGES FOR SERVICES-INSTRUCTIONAL STAFF		-	
CHARGES FOR SERVICES-DISTRICT ADMINISTRATION		218,202	
CHARGES FOR SERVICES-SCHOOL ADMINISTRATION		-	
CHARGES FOR SERVICES-BUSINESS SERVICES		-	
CHARGES FOR SERVICES-OPERATIONS & MAINTENANCE		-	
CHARGES FOR SERVICES-STUDENT TRANSPORTATION		-	
CHARGES FOR SERVICES-FOOD SERVICES		324,143	
CHARGES FOR SERVICES-COMMUNITY SERVICES		-	
CHARGES FOR SERVICES-INTEREST ON LTD		-	
OPERATING GRANTS & CONTRIBUTIONS-INSTRUCTION		4,498,960	
OPERATING GRANTS & CONTRIBUTIONS-STUDENTS		367,504	
OPERATING GRANTS & CONTRIBUTIONS-INSTRUCTIONAL STAFF		235,623	
OPERATING GRANTS & CONTRIBUTIONS-DISTRICT ADMINISTRATION		219	
OPERATING GRANTS & CONTRIBUTIONS-SCHOOL ADMINISTRATION		-	
OPERATING GRANTS & CONTRIBUTIONS-BUSINESS SERVICES		-	
OPERATING GRANTS & CONTRIBUTIONS-OPERATIONS & MAINTENANCE		71,325	
OPERATING GRANTS & CONTRIBUTIONS-STUDENT TRANSPORTATION		-	
OPERATING GRANTS & CONTRIBUTIONS-FOOD SERVICES		2,693,816	
OPERATING GRANTS & CONTRIBUTIONS-COMMUNITY SERVICES		-	
OPERATING GRANTS & CONTRIBUTIONS-INTEREST ON LTD		-	
CAPITAL GRANTS & CONTRIBUTIONS-INSTRUCTION		-	
CAPITAL GRANTS & CONTRIBUTIONS-STUDENTS		-	
CAPITAL GRANTS & CONTRIBUTIONS-INSTRUCTIONAL STAFF		-	
CAPITAL GRANTS & CONTRIBUTIONS-DISTRICT ADMINISTRATION		-	
CAPITAL GRANTS & CONTRIBUTIONS-SCHOOL ADMINISTRATION		-	
CAPITAL GRANTS & CONTRIBUTIONS-BUSINESS SERVICES		-	
CAPITAL GRANTS & CONTRIBUTIONS-OPERATIONS & MAINTENANCE		2,594,342	
CAPITAL GRANTS & CONTRIBUTIONS-STUDENT TRANSPORTATION		-	
CAPITAL GRANTS & CONTRIBUTIONS-FOOD SERVICES		-	
CAPITAL GRANTS & CONTRIBUTIONS-COMMUNITY SERVICES		-	
CAPITAL GRANTS & CONTRIBUTIONS-INTEREST ON CAPITAL OUTLAY		-	

To reallocate revenues from fund to DW statement of activities

(V)

Net assets - Unrestricted	V-1	-	-
Deferred Inflows		-	
Local Revenue Sources		-	

To record the portion of workers comp receivable that was deferred as fund statement but should be revenue in district wide financials.

U1 GASB 68 - To Record Beginning Balances of the District's Proportionate Share of Collective Net Pension Liability and Deferred Amounts Related to Pensions

Deferred Outflows of Resources	587,974	
NET POSITION	1,751,409	-
Deferred Inflows of Resources		972,646
Proportionate Share of collective net pension liability		1,366,737

(This entry is needed to record the District's beginning proportionate share of the TRS deferred inflows of resources, deferred outflow of resources, and collective net pension liability. It adjusts beginning net position to agree to prior year's ending net position)

U2 GASB 68 - To Record Deferred Outflows of Resources for Employer Contributions after the Measurement Date (objects 231 & 233)
(note that the Unrestricted State Aid amount is the CY retirement allocation for budgeting purposes - current employees only)

Unrestricted State Aid	1,700,152	
Deferred Outflows of Resources (paragraph 54 and 55)	133,532	
Pension Expense: Expenditures-Instruction		1,203,892
Pension Expense: Expenditures-support services - student		120,534
Pension Expense: Expenditures-support services - instructional staff		36,130
Pension Expense: Expenditures-support services - general administration		29,734
Pension Expense: Expenditures-support services - school administration		158,148
Pension Expense: Expenditures-support services - central services		22,414
Pension Expense: Expenditures-support services - operations and maintenance		88,342
Pension Expense: Expenditures-support services - student transportation		106,506
Pension Expense: Expenditures-support services - other support services		-
Pension Expense: Expenditures-food services		67,984
Pension Expense: Expenditures-community services		-
Pension Expense: Expenditures-Instruction (Used for rounding adjustment in this entry only)	-	-

U3 GASB 68 - To fully remove current year on-behalf revenue/expenditures for the unfunded retirement contribution by WVDE (object 235).

Unrestricted State Aid	4,750,281	
Pension Expense: Expenditures-Instruction		3,042,555
Pension Expense: Expenditures-support services - student		375,747
Pension Expense: Expenditures-support services - instructional staff		104,981
Pension Expense: Expenditures-support services - general administration		85,980
Pension Expense: Expenditures-support services - school administration		365,772
Pension Expense: Expenditures-support services - central services		51,778
Pension Expense: Expenditures-support services - operations and maintenance		232,289
Pension Expense: Expenditures-support services - student transportation		280,742
Pension Expense: Expenditures-support services - other support services		-
Pension Expense: Expenditures-food services		210,437
Pension Expense: Expenditures-community services		-
Pension Expense: Expenditures-Instruction (Used for rounding adjustment in this entry only)	-	-

U4 GASB 68 - To Record Current Year Changes in the District's Proportionate Share of Pension Amounts per the Current Year Audited GASB 68 Schedules

Deferred Outflows of Resources	-	322,937
Pension Expense: Expenditures-Instruction	-	80,429
Pension Expense: Expenditures-support services - student	-	7,897
Pension Expense: Expenditures-support services - instructional staff	-	2,475
Pension Expense: Expenditures-support services - general administration	-	1,537
Pension Expense: Expenditures-support services - school administration	-	9,881
Pension Expense: Expenditures-support services - central services	-	1,378
Pension Expense: Expenditures-support services - operations and maintenance	-	5,865
Pension Expense: Expenditures-support services - student transportation	-	6,935
Pension Expense: Expenditures-support services - other support services	-	-
Pension Expense: Expenditures-food services	-	4,422
Pension Expense: Expenditures-community services	-	-
Deferred Inflows of Resources	358,547	-
Proportionate Share of collective net pension liability	103,688	-
GENERAL REVENUE-UNRESTRICTED STATE AID	-	18,479

U5 GASB 68 Adjustment of State Aid Support

Unrestricted State Aid	-	2,261,478
Pension Expense: Expenditures-Instruction	1,505,460	-
Pension Expense: Expenditures-support services - student	147,822	-
Pension Expense: Expenditures-support services - instructional staff	46,334	-
Pension Expense: Expenditures-support services - general administration	28,767	-
Pension Expense: Expenditures-support services - school administration	184,954	-
Pension Expense: Expenditures-support services - central services	25,789	-
Pension Expense: Expenditures-support services - operations and maintenance	109,777	-
Pension Expense: Expenditures-support services - student transportation	129,813	-
Pension Expense: Expenditures-support services - other support services	-	-
Pension Expense: Expenditures-food services	82,762	-
Pension Expense: Expenditures-community services	-	-
Pension Expense: Expenditures-Instruction (Used for rounding adjustment in this entry only)	-	-

Paragraphs 94 and 95 of Statement 68 require an employer that has a special funding situation to recognize pension expense and revenue for the portion of the nonemployer contributing entity's total proportionate share of collective pension expense that is associated with the employer. (Adjusts on-behalf revenue/expense for fringe benefits through Unrestricted State Aid)

U7 GASB 75 - To Restate Prior Year Contributions Made After Prior Year Measurement date (June 30, 2016) (Object 218)

Deferred Outflows of Resources	-	
Restatement of Net Position as of 7/1/17		-

(This entry is needed to state contributions made after prior year measurement date as deferred outflows and to properly restate beginning net position)

U8 GASB 75 - To Record Beginning Balances of the District's Proportionate Share of Collective Net OPEB Liability

Deferred Outflow of Resources	1,262,310	
Net Position	3,270,299	
Deferred Inflow of Resources		950,597
Proportionate Share of collective Net OPEB liability		3,582,012

(This entry is needed to record the District's beginning proportionate share of the Net OPEB liability. It adjusts beginning net position to agrees to GASB 75 standards)

U9 GASB 75 - To Record Deferred Outflows of Resources for Employer Contributions after the Measurement Date of June 30, 2017 (Object 218)
(note that the Unrestricted State Aid amount is the CY OPEB allocation (Fund 2541) on the "PEIA Reallocation 18 Final with PEIA and RHBT Split Totals" document)

Unrestricted State Aid	735,172	
Deferred Outflows of Resources	133,282	
OPEB Expense: Expenditures-Instruction		544,187
OPEB Expense: Expenditures-support services - student		47,479
OPEB Expense: Expenditures-support services - instructional staff		12,900
OPEB Expense: Expenditures-support services - general administration		8,272
OPEB Expense: Expenditures-support services - school administration		50,320
OPEB Expense: Expenditures-support services - central services		8,000
OPEB Expense: Expenditures-support services - operations and maintenance		68,680
OPEB Expense: Expenditures-support services - student transportation		74,352
OPEB Expense: Expenditures-support services - other support services		-
OPEB Expense: Expenditures-food services		54,264
OPEB Expense: Expenditures-community services		-
OPEB Expense: Expenditures-Instruction (Used for rounding adjustment in this entry only)	-	-

U10 GASB 75 - To Record Current Year Changes in the District's Proportionate Share of OPEB Amounts per the Current Year Audited GASB 75 Schedules

Deferred Outflows of Resources	-	442,617
OPEB Expense: Expenditures-Instruction	-	220,791
OPEB Expense: Expenditures-support services - student	-	18,314
OPEB Expense: Expenditures-support services - instructional staff	-	5,480
OPEB Expense: Expenditures-support services - general administration	-	2,667
OPEB Expense: Expenditures-support services - school administration	-	19,916
OPEB Expense: Expenditures-support services - central services	-	2,254
OPEB Expense: Expenditures-support services - operations and maintenance	-	27,133
OPEB Expense: Expenditures-support services - student transportation	-	27,086
OPEB Expense: Expenditures-support services - other support services	-	-
OPEB Expense: Expenditures-food services	-	20,159
OPEB Expense: Expenditures-community services	-	-
Deferred Inflows of Resources	-	1,477,809
Proportionate Share of collective net OPEB liability	2,287,696	-
GENERAL REVENUE-UNRESTRICTED STATE AID	-	23,470

U11 GASB 75 Adjustment of State Aid Support

Unrestricted State Aid	22,378	-
OPEB Expense: Expenditures-Instruction	-	14,371
OPEB Expense: Expenditures-support services - student	-	1,192
OPEB Expense: Expenditures-support services - instructional staff	-	357
OPEB Expense: Expenditures-support services - general administration	-	174
OPEB Expense: Expenditures-support services - school administration	-	1,296
OPEB Expense: Expenditures-support services - central services	-	147
OPEB Expense: Expenditures-support services - operations and maintenance	-	1,766
OPEB Expense: Expenditures-support services - student transportation	-	1,763
OPEB Expense: Expenditures-support services - other support services	-	-
OPEB Expense: Expenditures-food services	-	1,312
OPEB Expense: Expenditures-community services	-	-
OPEB Expense: Expenditures-Instruction (Used for rounding adjustment in this entry only)	-	-

Paragraphs 111 and 113 of Statement 75 require an employer that has a special funding situation to recognize OPEB expense and revenue for the portion of the nonemployer contributing entity's total proportionate share of collective OPEB expense that is associated with the employer. (Adjusts on-behalf revenue/expense for fringe benefits through Unrestricted State Aid)

Total of conversion entries made - check for balance	<u>147,143,143</u>	<u>147,143,143</u>
\$	-	-

RANDOLPH COUNTY BOARD OF EDUCATION

Revenue Allocation

This sheet uses formulas to categorize revenues when they are entered into the yellow area and coded as noted in the Key below.

YEAR ENDED JUNE 30, 2020

Project Code	Description	YTD Revenue	Class	Taxes G-T	State Aid G-S	Invest Earn G-I	Unrestricted Grants G-U	Gain on Sale G-G	Transfers T	Services CS	Grants & Cont O	Grants & Cont C	CHECK TOTAL	
00000	AD VALOREM-TAXES-CY	8,110,124	G-T	8,110,124	-	-	-	-	-	-	-	-	8,110,124	
00000	AD VALOREM-EXCESS-CY	1,031	G-T	1,031	-	-	-	-	-	-	-	-	1,031	
00000	IRP FEES	70,844	G-T	70,844	-	-	-	-	-	-	-	-	70,844	
00000	PENALTIES AND INT ON TAX	6,090	G-T	6,090	-	-	-	-	-	-	-	-	6,090	
00000	REFUNDS OF REV-RESTRICTED	29,817	G-T	29,817	-	-	-	-	-	-	-	-	29,817	
00000	TRAN FEE-OTHER SOURCES	59,483	G-T	59,483	-	-	-	-	-	-	-	-	59,483	
00000	ERNS/INTRS-BANK ACCOUNTS	6,013	G-I	-	-	6,013	-	-	-	-	-	-	6,013	
00000	ERNS/INTRS-CONSOL FUND	8,237	G-I	-	-	8,237	-	-	-	-	-	-	8,237	
00000	OTHER	184,603	CS	-	-	-	-	-	-	184,603	SD	-	184,603	
00000	BASIC STATE AID	16,813,047	G-S	-	16,813,047	-	-	-	-	-	-	-	16,813,047	
00000	STATE-OTHER UNRESTRICTED	4,340	G-S	-	4,340	-	-	-	-	-	-	-	4,340	
00000	F/ON BEHLF LEA-RETRMT ALL	1,700,152	G-S	-	1,700,152	-	-	-	-	-	-	-	1,700,152	
00000	OTHER POST EMP BEN	725,120	G-S	-	725,120	-	-	-	-	-	-	-	725,120	
00000	RETIREMENT ALLOCATION	4,750,281	G-S	-	4,750,281	-	-	-	-	-	-	-	4,750,281	
00000	PEIA ALLOCATION	2,363,930	G-S	-	2,363,930	-	-	-	-	-	-	-	2,363,930	
00000	NATIONAL FOREST LANDS	236,540	O	-	-	-	-	-	-	-	236,540	-	236,540	
00000	FEDERAL ACCRUED REVENU	114,719	O	-	-	-	-	-	-	-	114,719	SS	114,719	
00000	INTER TRANS-GEN CURR EXP	35,000	T	-	-	-	-	-	35,000	-	-	-	35,000	
00000	TRANSFER FROM SPECIAL REV	51,989	T	-	-	-	-	-	51,989	-	-	-	51,989	
00329	E-RATE REFUNDS	33,599	CS	-	-	-	-	-	-	33,599	SD	-	33,599	
00383	MEDICAID	308,431	CS	-	-	-	-	-	-	308,431	SS	-	308,431	
01001	STEP 7 PERSONNEL	200,175	G-S	-	200,175	-	-	-	-	-	-	-	200,175	
01002	STEP 7 TEXTBOOKS/TECHNOLO	310,815	G-S	-	310,815	-	-	-	-	-	-	-	310,815	
01003	STEP 7 SCHOOL ALLOCATIONS	189,068	G-S	-	189,068	-	-	-	-	-	-	-	189,068	
01004	STEP 7 INSTRUCTIONAL SUPP	70,392	G-S	-	70,392	-	-	-	-	-	-	-	70,392	
02010	STATE SP ED ENTITLEMENT	99,705	O	-	-	-	-	-	-	-	99,705	-	99,705	
02052	HIGH COST/ACUITY STATE	4,710	O	-	-	-	-	-	-	-	4,710	-	4,710	
02060	OUT OF COUNTY INSTRUCTION	14,824	O	-	-	-	-	-	-	-	14,824	-	14,824	
03030	STATE-RESTRICTED	23,322	O	-	-	-	-	-	-	-	23,322	-	23,322	
04010	CTE SALARIES MATH/ENGLISH	124,966	O	-	-	-	-	-	-	-	124,966	-	124,966	
05010	ST.VOC.ED.-SEC.BLOCK	67,632	O	-	-	-	-	-	-	-	67,632	-	67,632	
05030	CTE TRAVEL	9,842	O	-	-	-	-	-	-	-	9,842	-	9,842	
05080	CTE EQUIPMENT REPLACEMENT	17,608	O	-	-	-	-	-	-	-	17,608	-	17,608	
05922	ROBOTICS AT RANDOLPH TECH	63,000	O	-	-	-	-	-	-	-	63,000	-	63,000	
08010	PROFESSIONAL STAFF DEV.	14,300	T	-	-	-	-	-	14,300	-	-	SI	14,300	
08020	STAFF DEVELOPMENT - SVC.	4,685	T	-	-	-	-	-	4,685	-	-	SI	4,685	
08040	FACULTY SENATE	115,600	O	-	-	-	-	-	-	-	115,600	SI	115,600	
14010	EARLY LITERACY	68,117	O	-	-	-	-	-	-	-	68,117	SS	68,117	
15011	TRUANCY DIVERSION PROGRAM	40,750	O	-	-	-	-	-	-	-	40,750	SS	40,750	
17010	ALTERNATIVE EDUCATION	69,505	O	-	-	-	-	-	-	-	69,505	-	69,505	
18010	ENGLISH SECOND LANGUAGE	622	O	-	-	-	-	-	-	-	622	-	622	
23010	SAFE SCHOOLS	71,325	O	-	-	-	-	-	-	-	71,325	SOM	71,325	
25811	SBA HARMAN HVAC PROJECT	23,245	C	-	-	-	-	-	-	-	-	23,245	SOM	23,245
25812	SBA BEVERLY RENOVATIONS	197,814	C	-	-	-	-	-	-	-	-	197,814	SOM	197,814
25813	SBA GEORGE WARD ADDITION	60,372	C	-	-	-	-	-	-	-	-	60,372	SOM	60,372
25911	SBA EHS ROOF	2,312,911	C	-	-	-	-	-	-	-	-	2,312,911	SOM	2,312,911
26010	TCTW RTC SREB EMPOWERMENT	20,000	O	-	-	-	-	-	-	-	20,000	SI	20,000	
26030	TOOLS FOR SCHOOLS	127,518	O	-	-	-	-	-	-	-	127,518	SS	127,518	
28001	SPRING SPEAKER SERIES M4L	13,000	O	-	-	-	-	-	-	-	13,000	SI	13,000	
28011	HSTW EHS SREB EMPOWERMENT	18,600	O	-	-	-	-	-	-	-	18,600	SI	18,600	
28012	MATH ACADEMIES	25,000	O	-	-	-	-	-	-	-	25,000	SI	25,000	
28013	NATIONAL SPEAKER SERIES	7,900	O	-	-	-	-	-	-	-	7,900	SI	7,900	
28016	TEACHER OF THE YEAR SUPPLIES	300	O	-	-	-	-	-	-	-	300	SI	300	
28960	EDUCATION ALLOWANCE	150,000	O	-	-	-	-	-	-	-	150,000	-	150,000	
29020	TUITION REIMBURSEMENT	8,808	O	-	-	-	-	-	-	-	8,808	SI	8,808	
29022	STUDENT SUPPORT FEE REIMBURS	253	O	-	-	-	-	-	-	-	253	SI	253	
29920	TUITION REIMBURSEMENT	19,672	O	-	-	-	-	-	-	-	19,672	SI	19,672	
29921	NAT BD CERT REIMBURSEMENT	6,490	O	-	-	-	-	-	-	-	6,490	SI	6,490	
40010	DEMSEA - TITLE II	5,746	O	-	-	-	-	-	-	-	5,746	-	5,746	
40810	DEMSEA - TITLE II	170,594	O	-	-	-	-	-	-	-	170,594	-	170,594	
40910	DEMSEA - TITLE II	247,512	O	-	-	-	-	-	-	-	247,512	-	247,512	
41010	TITLE I BASIC GRANT	720,372	O	-	-	-	-	-	-	-	720,372	-	720,372	
41810	TITLE I BASIC GRANT	51,108	O	-	-	-	-	-	-	-	51,108	-	51,108	
41910	TITLE I BASIC GRANT	403,006	O	-	-	-	-	-	-	-	403,006	-	403,006	
42910	TITLE IV	34,692	O	-	-	-	-	-	-	-	34,692	-	34,692	
43020	IDEA PT.B - PRESCHOOL	25,987	O	-	-	-	-	-	-	-	25,987	-	25,987	
43031	BEHAVIOR SUPPORT COALTON	864	O	-	-	-	-	-	-	-	864	-	864	
43034	IDEA SENIC REIMBURSEMENT	219	O	-	-	-	-	-	-	-	219	SD	219	
43070	FEDERAL RESULTS DRIVEN PR	5,217	O	-	-	-	-	-	-	-	5,217	-	5,217	

YEAR ENDED JUNE 30, 2020

Project Code	Description	YTD Revenue	Class	General Revenues Taxes G-T	Gen Revenues State Aid G-S	Gen Revenues Invest Earn G-I	Gen Revenues Unrestricted Grants G-U	Gen Revenues Gain on Sale G-G	Transfers T	Charges for Services CS	Operating Grants & Cont O	Capital Grants & Cont C	CHECK TOTAL
43810	IDEA PT.B - SPECIAL ED.	167,407	O	-	-	-	-	-	-	-	167,407	I	167,407
43910	IDEA PT.B - SPECIAL ED.	1,079,419	O	-	-	-	-	-	-	-	1,079,419	I	1,079,419
43970	RESULTS DRIVEN PRIORITY	28,670	O	-	-	-	-	-	-	-	28,670	I	28,670
47010	THRU STATE-RESTRICTED	97,988	O	-	-	-	-	-	-	-	97,988	I	97,988
47910	TANF	19,754	O	-	-	-	-	-	-	-	19,754	I	19,754
49011	ORAL HEALTH	8,000	O	-	-	-	-	-	-	-	8,000	I	8,000
49911	ORAL HEALTH	500	O	-	-	-	-	-	-	-	500	I	500
49912	TITLE VI	36,912	O	-	-	-	-	-	-	-	36,912	I	36,912
49960	EMS YRBS SURVEY SCHOOL BA	300	O	-	-	-	-	-	-	-	300	I	300
50010	CARL PERKINS FEDERAL	81,121	O	-	-	-	-	-	-	-	81,121	I	81,121
50910	CARL PERKINS FEDERAL	45,145	O	-	-	-	-	-	-	-	45,145	I	45,145
59810	RURAL & LOW INCOME	31,672	O	-	-	-	-	-	-	-	31,672	I	31,672
59910	RURAL & LOW INCOME	14,581	O	-	-	-	-	-	-	-	14,581	I	14,581
61010	STATE ADULT BASIC	89,510	O	-	-	-	-	-	-	-	89,510	I	89,510
61020	FEDERAL ADULT BASIC	8,250	O	-	-	-	-	-	-	-	8,250	I	8,250
61920	FEDERAL ADULT BASIC	1,468	O	-	-	-	-	-	-	-	1,468	I	1,468
62010	ACE STATE ADULT ED NURSE	196,440	O	-	-	-	-	-	-	-	196,440	I	196,440
62910	STATE ADULT ED	7,538	O	-	-	-	-	-	-	-	7,538	I	7,538
71010	RTC-PROG MODERN-COLLISION	15,013	O	-	-	-	-	-	-	-	15,013	I	15,013
72012	STEM MIDDLE SCHOOLS GRANT	8,850	O	-	-	-	-	-	-	-	8,850	I	8,850
72013	AG EXPERIENCE TRACKER AET	825	O	-	-	-	-	-	-	-	825	I	825
72014	ELECTRONIC RESOURCES-RTC	12,223	O	-	-	-	-	-	-	-	12,223	I	12,223
88010	SALES - BREAKFAST & LUNCH	6,273	CS	-	-	-	-	-	-	6,273 FS	-	-	6,273
88010	SALES - LUNCH	16,615	CS	-	-	-	-	-	-	16,615 FS	-	-	16,615
88010	FD SVC REIMBURSE FEDERAL	24,226	O	-	-	-	-	-	-	-	24,226 FS	-	24,226
88010	LUNCH SECTION 4	985,186	O	-	-	-	-	-	-	-	985,186 FS	-	985,186
88010	BREAKFAST	602,420	O	-	-	-	-	-	-	-	602,420 FS	-	602,420
88810	AFTER SCHOOL HOURS SNACKS	3,345	O	-	-	-	-	-	-	-	3,345 FS	-	3,345
88010	DONATED FOODS	102,716	CS	-	-	-	-	-	-	102,716 FS	-	-	102,716
88010	INTER TRANS-GEN CURR EXP	822,508	T	-	-	-	-	-	822,508	-	-	FS	822,508
88011	STATE REVENUE MATCHING	22,185	O	-	-	-	-	-	-	-	22,185 FS	-	22,185
88012	COVID-19 EMERGENCY GRANT	8,545	O	-	-	-	-	-	-	-	8,545 FS	-	8,545
88020	FOOD SERVICE SUMMER	7,881	O	-	-	-	-	-	-	-	7,881 FS	-	7,881
88021	LUNCH SECTION 4	558,871	O	-	-	-	-	-	-	-	558,871 FS	-	558,871
88021	BREAKFAST	319,572	O	-	-	-	-	-	-	-	319,572 FS	-	319,572
88021	MEALS-SUMMER PROG SEC 13	90,149	O	-	-	-	-	-	-	-	90,149 FS	-	90,149
88022	SUMMER FEEDING SUPPORT	1,650	O	-	-	-	-	-	-	-	1,650 FS	-	1,650
88080	FRESH FRUIT AND VEG	18,237	O	-	-	-	-	-	-	-	18,237 FS	-	18,237
88910	SALES - BREAKFAST & LUNCH	306	CS	-	-	-	-	-	-	306 FS	-	-	306
88910	FD SVC REIMBURSE FEDERAL	2,579	CS	-	-	-	-	-	-	2,579 FS	-	-	2,579
88910	LUNCH SECTION 4	118,795	CS	-	-	-	-	-	-	118,795 FS	-	-	118,795
88910	BREAKFAST	76,828	CS	-	-	-	-	-	-	76,828 FS	-	-	76,828
88910	AFTER SCHOOL HOURS SNACKS	31	CS	-	-	-	-	-	-	31 FS	-	-	31
88913	EQUIPMENT GRANT GWES	7,624	O	-	-	-	-	-	-	-	7,624 FS	-	7,624
88914	EQUIPMENT GRANT WAREHOUSE	20,127	O	-	-	-	-	-	-	-	20,127 FS	-	20,127
88916	EQUIPMENT GRANT HARMAN	9,770	O	-	-	-	-	-	-	-	9,770 FS	-	9,770
88950	CHILD NUTR SUPPER PROGRAM	12,442	O	-	-	-	-	-	-	-	12,442 FS	-	12,442
88980	FRESH FRUIT AND VEG	1,586	O	-	-	-	-	-	-	-	1,586 FS	-	1,586
90012	BULLDOG BROADCAST WALTERS	6,900	O	-	-	-	-	-	-	-	6,900 SS	-	6,900
90014	TYGART VALLEY BAND TRAILER	2,000	O	-	-	-	-	-	-	-	2,000 SS	-	2,000
91004	HIGHMARK NURSING GRANT	7,500	O	-	-	-	-	-	-	-	7,500 SS	-	7,500
		-		-	-	-	-	-	-	-	-	-	-
Totals		47,660,006		8,277,389	-	27,127,320	-	14,250	-	-	928,482	-	47,660,006
											928,482	OPEB	-

MUST AGREE TO TOTAL FROM STATEMENT OF REVENUES AND EXPENDITURES

Check Figures

47,660,006

DIFFERENCE

-

(If this is not 0, you have a real problem!)

Key

Revenue Classifications

G-T General Revenue, Taxes
G-I General Revenue, Unrestricted Investment Earnings
G-S General Revenue, State Aid
T Transfers
O Operating Grants and Contributions

I
SS
SI
SD
SSA

Function Classifications

(column tvx)
Instruction
Support-Students
Support-Instructional Staff
Support-District admin
Support-School admin
Support-Business
Support-Operation and maintenance
Support-Transportation
Food Service
Community Services
Interest on Long Term Debt

RANDOLPH COUNTY BOARD OF EDUCATION
Revenue Check
YEAR ENDED JUNE 30, 2020

	Expense % from Stmnt of Act	<u>Charges for Services</u>			<u>Operating Grants and Contributions</u>			<u>Capital Grants and Contributions</u>			Total
		Directly Identified	Allocated	Total	Directly Identified	Allocated	Total	Directly Identified	Allocated	Total	
Instruction	59.11%	-	-	-	4,498,960	-	4,498,960	-	-	-	4,498,960
Supporting Services											
Students	4.33%	308,431	-	308,431	367,504	-	367,504	-	-	-	675,935
Instructional Staff	6.96%	-	-	-	235,623	-	235,623	-	-	-	235,623
District Administration	2.97%	218,202	-	218,202	219	-	219	-	-	-	218,421
School Administration	6.67%	-	-	-	-	-	-	-	-	-	-
Business	1.28%	-	-	-	-	-	-	-	-	-	-
Operation and Maintenance	10.36%	-	-	-	71,325	-	71,325	2,594,342	-	2,594,342	2,665,667
Student Transportation	8.32%	-	-	-	-	-	-	-	-	-	-
Food Services	0.00%	324,143	-	324,143	2,693,816	-	2,693,816	-	-	-	3,017,959
Community Services	0.00%	-	-	-	-	-	-	-	-	-	-
Capital	0.00%	-	-	-	-	-	-	-	-	-	-
Total	100.00%	850,776	-	850,776	7,867,447	-	7,867,447	2,594,342	-	2,594,342	11,312,565

General Revenues	
Property taxes	8,277,389
Unrestricted state aid	27,127,320
Unrestricted investment earnings	14,250
Unrestricted grants and contributions	-
Gain on sale of capital assets	-
Transfers In	928,482
Transfers out	(928,482)

Amounts to be Allocated per Revenue Allocation

-

-

-

from revenue allocation	47,660,006
total this sheet	47,660,006
difference (THIS MUST BE ZERO)	-

Total expenses from district-wide statement	37,661,116
less food service	3,656,827
less community services	11,000
less interest	55,834
less unallocated depreciation	-
Total expenses for revenue allocation purposes	33,937,455

**RANDOLPH COUNTY BOARD OF EDUCATION
YEAR ENDED JUNE 30, 2020
Long Term Debt**

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year	Amounts due within one year	Amounts due past one year
QZAB bonds	\$ 933,334	\$ -	\$ 133,334	\$ 800,000	\$ 133,333	\$ 666,667
Capital lease payable	42,440		11,856	30,584	12,499	18,085
Capital lease payable - Coalton	350,000	-	35,000	315,000	35,000	280,000
Net pension liability - proportionate share	1,366,737		103,688	1,263,049	-	1,263,049
Net OPEB liability - proportionate share	3,582,012	-	2,287,696	1,294,316	-	1,294,316
	<u>\$ 6,274,523</u>	<u>\$ -</u>	<u>\$ 2,571,574</u>	<u>\$ 3,702,949</u>	<u>\$ 180,832</u>	<u>\$ 3,522,117</u>

**RANDOLPH COUNTY BOARD OF EDUCATION
YEAR ENDED JUNE 30, 2020
Capital Asset Information**

	Balance, Beginning of Year	Additions	Disposals	Balance, End of Year
Governmental activities:				
Land	637,200			637,200
Buildings	58,029,258	2,498,258	-	60,527,516
Land Improvements	-			-
Furniture and equipment	9,245,150	99,343	(32,774)	9,311,719
Vehicles	6,378,054	417,144	-	6,795,198
Construction in process	-	-	-	-
Total	74,289,662	3,014,745	(32,774)	77,271,633
Less accumulated depreciation				
Buildings	(28,986,575)	(968,228)	-	(29,954,803)
Land Improvements	-	-	-	-
Furniture and equipment	(8,363,852)	(203,884)	32,774	(8,534,962)
Vehicles	(4,594,123)	(333,917)	-	(4,928,040)
Total	(41,944,550)	(1,506,029)	32,774	(43,417,805)
Capital Assets, net	32,345,112	1,508,716	-	33,853,828

**RANDOLPH COUNTY BOARD OF EDUCATION
YEAR ENDED JUNE 30, 2020**

	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets, non-depreciable:				
Land	\$ 637,200	\$ -	\$ -	\$ 637,200
Construction in process	-	-	-	-
Total non-depreciable capital assets	637,200	-	-	637,200
Capital assets, depreciable:				
Buildings and improvements	58,029,258	2,498,258	-	60,527,516
Land improvements	-	-	-	-
Furniture and equipment	9,245,150	99,343	(32,774)	9,311,719
Vehicles	6,378,054	417,144	-	6,795,198
Total depreciable capital assets	73,652,462	3,014,745	(32,774)	76,634,433
Less accumulated depreciation for:				
Buildings and improvements	(28,986,575)	(968,228)	-	(29,954,803)
Land improvements	-	-	-	-
Furniture and equipment	(8,363,852)	(203,884)	32,774	(8,534,962)
Vehicles	(4,594,123)	(333,917)	-	(4,928,040)
Total accumulated depreciation	(41,944,550)	(1,506,029)	32,774	(43,417,805)
Total depreciable capital assets, net	31,707,912	1,508,716	-	33,216,628
Total capital assets, net	\$ 32,345,112	\$ 1,508,716	\$ -	\$ 33,853,828

Depreciation expense was charged to functions/programs of the governmental activities as follows:

Instruction	\$ 1,075,910
Supporting Services:	
Student Instruction	-
Student Support Service	36,996
Central administration	1,198
School administration	-
Operation and maintenance of facilities	63,827
Transportation	303,484
Food services	24,614
Total Depreciation expense - governmental activities	<u>\$ 1,506,029</u>

Current Year Depreciation by Function

Function	Description	Depreciation
11100	Instruction	1,075,910
12200	Student Instr	-
	Student Supp	36,996
12300	Central	491
12400	School administration	
	Busines	707
12600	Operatic	63,827
12700	Student	303,484
13100	Food services	24,614
		<hr/>
		1,506,029

**RANDOLPH COUNTY BOARD OF EDUCATION
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF CHANGES IN SCHOOL ACTIVITY FUNDS
YEAR ENDED JUNE 30, 2020**

	Cash Balance 7/1/2019	Revenues Received	Expenditures Paid	Cash Balance 6/30/2020
High Schools:				
Elkins High School	\$ 185,156	\$ 207,772	\$ 191,247	\$ 201,681
Tygarts Valley High School	99,720	181,049	166,230	114,539
Harman High School	115,346	92,058	67,660	139,744
Pickens High School	35,202	12,730	11,321	36,611
Randolph Technical Center	361,191	151,624	133,270	379,546
Total high schools	796,615	645,234	569,728	872,121
Middle and Junior High Schools:				
Elkins Middle School	45,925	215,135	182,358	78,702
Total middle and junior high schools	45,925	215,135	182,358	78,702
Elementary Schools:				
Coalton Elementary	17,898	18,018	15,857	20,059
Beverly Elementary	23,370	21,410	23,085	21,695
Jennings-Randolph Elementary	45,358	33,689	31,830	47,217
Third Ward Elementary	68,009	37,595	25,263	80,341
George Ward Elementary	38,530	31,968	25,800	44,697
Homestead Elementary (CLOSED)	-	-	-	-
Midland Elementary	46,371	38,314	41,313	43,372
North Elementary	6,478	36,367	8,314	34,530
Valley Head Elementary (CLOSED)	-	-	-	-
Total elementary schools	246,014	217,360	171,462	291,912
Total	\$ 1,088,554	\$ 1,077,729	\$ 923,549	\$ 1,242,734

**RANDOLPH COUNTY BOARD OF EDUCATION
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2020**

	School Activity Funds
ASSETS	
Cash and cash equivalents	\$ 1,242,734
Receivables	<u>-</u>
Total assets	<u><u>\$ 1,242,734</u></u>
LIABILITIES	
Accounts payable & accrued liabilities	\$ -
Due to other funds	<u>1,242,734</u>
Total liabilities	<u><u>\$ 1,242,734</u></u>

See Notes to Financial Statements

RANDOLPH COUNTY BOARD OF EDUCATION
GAAP Basis Only
RANDOLPH COUNTY BOARD OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
SCHOOL DISTRICT'S NET POSITION
JUNE 30, 2020

	2020	2019	Variance
	Governmental	Governmental	
	Activities	Activities	
ASSETS AND DEFERRED OUTFLOWS			
Current and other assets	\$ 10,336,285	\$ 8,253,358	\$ 2,082,927
Capital assets	33,853,828	32,345,112	1,508,716
Deferred outflows of resources	1,351,544	1,850,284	(498,740)
Total assets and deferred outflows	\$ 45,541,657	\$ 42,448,754	\$ 3,092,903
LIABILITIES, DEFERRED INFLOWS AND NET POSITION			
Liabilities and deferred inflows:			
Current and other liabilities	\$ 3,646,137	\$ 3,398,257	\$ 247,880
Long-term liabilities outstanding	964,752	1,145,584	(180,832)
Net pension liability - Proportionate share	1,263,049	1,366,737	(103,688)
Net other post employment benefit (OPEB) liability - Proportionate share	1,294,316	3,582,012	(2,287,696)
Deferred inflows of resources	3,042,505	1,923,243	1,119,262
Total liabilities and deferred inflows	10,210,759	11,415,833	(1,205,074)
Net position:			
Invested in capital assets	32,708,244	31,019,338	1,688,906
Restricted	2,930,628	3,125,869	(195,241)
Unrestricted	(307,974)	(3,112,286)	2,804,312
Total net position	35,330,898	31,032,921	4,297,977
Total liabilities, deferred inflows and net position	\$ 45,541,657	\$ 42,448,754	\$ 3,092,903

**RANDOLPH COUNTY BOARD OF EDUCATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DISTRICT-WIDE STATEMENT OF ACTIVITIES
REVENUES AND EXPENSES
JUNE 30, 2020**

	2020	2019	
	Governmental	Governmental	Variance
	Activities	Activities	
Revenues:			
Program revenues:			
Charges for services	\$ 858,364	\$ 770,389	\$ 87,975
Operating grants and contributions	7,931,272	6,776,966	1,154,306
Capital grants and contributions	2,594,342	7,333,846	(4,739,504)
General revenues:			
Property taxes	8,338,101	8,157,385	180,716
Unrestricted state aid	22,222,764	22,873,373	(650,609)
Unrestricted investment earnings	14,250	15,095	(845)
Unrestricted grants and contributions	-	-	-
Gain (loss) on sale of assets	-	17,071	(17,071)
Total revenues	41,959,093	45,944,125	(3,985,032)
Expenses:			
Instruction	20,060,435	22,479,337	(2,418,902)
Supporting services:			
Students	1,470,824	1,414,429	56,395
Instructional staff	2,360,615	2,042,469	318,146
District administration	1,006,733	1,102,825	(96,092)
School administration	2,264,731	2,209,768	54,963
Business services	434,015	388,359	45,656
Operation and maintenance	3,517,318	3,751,181	(233,863)
Transportation	2,822,784	2,816,832	5,952
Total supporting services	13,877,020	13,725,863	151,157
Food services	3,656,827	2,796,342	860,485
Community services	11,000	11,000	-
Noncapitalizable capital outlay	-	-	-
Interest on long-term debt	55,834	67,021	(11,187)
Total expenses	37,661,116	39,079,563	(1,418,447)
Change in net position	4,297,977	6,864,562	(2,566,585)
Net position - July 1	31,032,921	24,168,359	6,864,562
	-	-	-
Net position - June 30	\$ 35,330,898	\$ 31,032,921	\$ 4,297,977

RANDOLPH COUNTY BOARD OF EDUCATION
GAAP Basis Only
MANAGEMENT'S DISCUSSION AND ANALYSIS
SCHOOL DISTRICT'S CAPITAL ASSETS
(NET OF ACCUMULATED DEPRECIATION)
JUNE 30, 2020

	2020	2019
	Governmental	Governmental
	Activities	Activities
Land	\$ 637,200	\$ 637,200
Land improvements	-	-
Buildings and improvements	30,572,713	29,042,683
Furniture and equipment	776,757	881,298
Vehicles	1,867,158	1,783,931
Construction in process	-	-
	<hr/>	<hr/>
Total capital assets	<u>\$ 33,853,828</u>	<u>\$ 32,345,112</u>

**RANDOLPH COUNTY BOARD OF EDUCATION
REQUIRED SUPPLEMENTAL INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual GAAP	Variance With
	Original	Final	Amounts	Final Budget
Revenues:				
Property taxes	\$ 7,818,289	\$ 8,110,048	\$ 8,188,089	\$ 78,041
Other local sources	334,769	323,663	322,058	(1,605)
State sources	27,329,787	29,078,937	29,034,774	(44,163)
Federal sources	303,000	350,707	544,971	194,264
Miscellaneous sources	-	-	-	-
Total revenues	35,785,845	37,863,355	38,089,892	226,537
Expenditures:				
Instruction	22,509,077	23,917,261	22,094,299	1,822,962
Supporting services:				
Students	1,548,008	1,542,542	1,656,886	(114,344)
Instructional staff	89,363	423,562	583,553	(159,992)
Central administration	644,231	621,507	576,591	44,916
School administration	2,468,269	2,460,602	2,685,110	(224,508)
Business	452,672	470,799	492,347	(21,548)
Operation and maintenance of facilities	3,906,643	4,002,109	3,756,478	245,631
Student transportation	2,957,316	3,379,640	3,063,487	316,153
Food services	259,408	251,793	251,178	615
Community services	-	15,000	11,000	4,000
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	195,655	140,928	54,727
Interest and fiscal charges	-	-	54,726	(54,726)
Reserved for contingencies	280,907	1,000,000	-	1,000,000
Total expenditures	35,115,893	38,280,468	35,366,583	2,913,885
Excess (deficiency) of revenues over expenditures	669,952	(417,113)	2,723,309	3,140,422
Other financing sources (uses):				
Transfers in	40,000	51,989	51,989	-
Capital lease proceeds	-	-	-	-
Transfers (out)	(1,009,952)	(1,030,994)	(876,493)	154,501
Total other financing sources (uses)	(969,952)	(979,005)	(824,504)	154,501
Change in fund balances	-	(1,361,119)	1,898,805	3,259,924
Fund balances - beginning	-	1,361,119	1,361,119	-
Fund balances - ending	\$ -	\$ 0	\$ 3,259,924	\$ 3,259,924

**RANDOLPH COUNTY BOARD OF EDUCATION
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - SPECIAL REVENUE FUND
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual GAAP	Variance With
	Original	Final	Amounts	Final Budget
Revenues:				
Local sources	\$ 30,784	\$ 32,284	\$ 46,752	\$ 14,468
State sources	2,197,225	\$ 1,638,082	1,594,845	(43,237)
Federal sources	5,253,146	\$ 8,312,335	6,306,068	(2,006,267)
Miscellaneous sources	-	\$ -	-	-
Total revenues	7,481,154	9,982,701	7,947,665	(2,035,036)
Expenditures:				
Instruction	5,539,252	3,039,782	2,400,030	639,752
Supporting services:				
Students	10,950	337,396	237,279	100,117
Instructional staff	-	4,256,578	1,856,055	2,400,523
Central administration	-	587,013	528,541	58,472
School administration	-	-	-	-
Business	-	71,325	1,850	69,475
Operation and maintenance of facilities	-	3,236	35,503	(32,267)
Student transportation	-	200,529	200,529	(0)
Food services	2,910,904	3,096,258	3,702,327	(606,069)
Community services	-	-	-	-
Capital outlay	-	-	5,369	(5,369)
Reserved for Special Projects	-	-	-	-
Total expenditures	8,461,106	11,592,116	8,967,483	2,624,633
Excess (deficiency) of revenues over expenditures	(979,952)	(1,609,416)	(1,019,818)	589,598
Other financing sources (uses):				
Transfers in	1,009,952	1,005,994	841,493	(164,501)
Transfers (out)	(30,000)	(87,362)	(51,989)	35,373
Total other financing sources (uses)	979,952	918,632	789,504	(129,128)
Change in fund balances	-	(690,784)	(230,314)	460,470
Fund balances - beginning	-	690,784	3,090,869	2,400,085
Fund balances - ending	\$ -	\$ (0)	\$ 2,860,555	\$ 2,860,555

**RANDOLPH COUNTY BOARD OF EDUCATION
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - DEBT SERVICE FUND
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
Revenues:				
Local sources	\$ -	\$ -	\$ -	\$ -
Other local sources	-	-	73	73
Miscellaneous sources	-	-	-	-
Total revenues	-	-	73	73
Expenditures:				
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	73	73
Other financing sources (uses):				
Transfers in	-	-	35,000	35,000
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	35,000	35,000
Change in fund balances	-	-	35,073	35,073
Fund balances - beginning	-	-	35,000	35,000
Fund balances - ending	\$ -	\$ -	\$ 70,073	\$ 70,073

**RANDOLPH COUNTY BOARD OF EDUCATION
OTHER SUPPLEMENTAL INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
BUDGET AND ACTUAL - CAPITAL PROJECTS FUND
YEAR ENDED JUNE 30, 2020**

	Budgeted Amounts		Actual GAAP	Adjustments for	Actual GAAP	Variance With
	Original	Final	Amounts	Regulatory Basis	Basis Amounts	Final Budget
Revenues:						
Other local sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State sources	-	2,666,342	693,894	-	693,894	(1,972,448)
Total revenues	-	2,666,342	693,894	-	693,894	(1,972,448)
Expenditures:						
Capital outlay	-	722,370	693,894	-	693,894	28,476
Operation and Maintenance of Facilities	-	-	-	-	-	-
Total expenditures	-	722,370	693,894	-	693,894	28,476
Excess (deficiency) of revenues over expenditures	-	1,943,973	-	-	-	(1,943,973)
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Change in fund balances	-	-	-	-	-	-
Net Change in fund balances	-	1,943,973	-	-	-	(1,943,973)
Fund balance - beginning	-	(1,943,973)	-	-	-	1,943,973
Fund balance - ending	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ 0

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

Salaries expenditures:

Board officials:

Amanda Smith, President	\$ 5,600
Rachel Anger, Vice President	5,600
Janie Newlon	5,600
Lisa Wamsley	5,600
Melodee Price	5,280

Superintendent	99,000
Total salaries paid to other professional personnel	18,871,288
Total salaries paid to service personnel	5,446,622
Total salaries paid temporary/part time professionals	-
Total salary expenditures	24,444,590

Non-salary expenditures:

Total non-salary expenditures paid in excess of two hundred fifty dollars (\$250)	12,159,831
Total non-salary expenditures paid of less than two hundred fifty dollars (\$250)	15,587
Total accrued expenditures, refunds, and other non-cash transactions	8,407,949
Total non-salary expenditures	20,583,368
Total expenditures per financial statements	\$ 45,027,958

**STATE OF WEST VIRGINIA
COUNTY OF RANDOLPH, TO WIT;**

We, the undersigned President and Secretary of the Board of Education of the County of Randolph, hereby

Lisa Wamsley
President _____

Debra L. Schmidlen
Secretary _____

Randolph County Schools

List of expenditures in excess of \$250

ABSOLUTE ASSURANCE DRUG	4,651.00
ACCOUNT CONTROL TECHNOLOGY, INC	2,158.32
EHRlich	14,365.00
AFT-RANDOLPH COUNTY LOCAL 6296	94,411.75
AIP, INC.	10,107.00
A.S.A.P.	12,982.89
AIRGAS ELKINS - MID AMERICA	930.25
ADOBE SYSTEMS INC.	2,496.00
ALBA, KELLY ELIZABETH	250.00
ALLDATA	975.00
MON POWER	454,046.25
MON POWER	483,162.21
J.F. ALLEN COMPANY	1,903.98
ALTEC, INC.	3,150.00
AMAZON.COM, INC.	58,126.37
ALPHA TECHNOLOGIES, INC.	71,704.57
AMERICAN RED CROSS	2,524.00
AMSTERDAM PRINTING	370.98
ANDERSON, JESSICA	737.40
AMTOWER AUTO SUPPLY, INC.	14,180.82
APPLE COMPUTERS INC.	52,300.00
ARBOGAST, JOSEPH	628.57
ARROWHEAD SCIENTIFIC, INC.	437.31
ART MEDIUM COMPANY	3,587.80
AT & T - WIRELESS	3,987.70
ATCO INTERNATIONAL	14,535.74
AUTO BODY TOOL MART	15,016.75
AUTOZONE STORES, INC.	306.00
BAILEY, LORI	1,250.00
BARLOW, HILLARY	559.54
BATES CARPET CENTER	599.00
BELL, JUDY	433.68
BEST LIFE THERAPY, LLC.	41,185.00
BEVERLY ELEMENTARY SCHOOL	7,400.00
BEVERLY, TOWN OF	6,473.16
BIO CORPORATION	289.40
BIO-RAD LABORATORIES, INC.	4,240.46
BISER'S RADIO SERVICE	15,185.50
BLICK ART MATERIALS	1,960.07
BOBBIE'S	300.00
BODKINS ENTERPRISES, INC.	2,221.35
BODKIN, CYNTHIA	1,182.67
BOYKIN, CRAIG	5,448.50
BOYLES, DAVID	2,765.52
BRIGHT WHITE PAPER COMPANY	2,942.44
BUILDERS GROUP, INC.	10,768.64
BURDA, SHELLIE	361.02
BURKY, JULIE	447.94
BYKOTA, INC.	4,013.50
CDI COMPUTER DEALERS, INC.	12,418.00
CNA SURETY, INC.	3,255.00
CAMBIUM LEARNING, INC.	482.90
CAMTECH SURVEILLANCE	784.39

CANAAN VALLEY RESORT LLC.	270.00
CAPITAL DOORS, INC.	829.80
CAREERSAFE LLC	325.00
CARNEGIE LEARNING INC.	4,638.10
CARNEGIE SCIENCE CENTER	1,715.00
CAROLINA BIOLOGICAL SUPPLY CO.	1,317.54
CARR, MELISSA	737.34
HAWKINS, LAURA	309.56
CDW GOVERNMENT, INC.	188,775.07
CPR INSTITUTE OF INDIANA	8,700.00
CENTRAL PARTS WAREHOUSE	360.72
CENTRAL PRODUCTS, LLC	266.12
CHAMPION AUTO, LLC.	1,341.12
CHAMPION INDUSTRIES, INC.	24,534.45
CHARLESTON FILTER SERVICE, INC	22,653.04
CHEF WORKS, INC.	1,138.07
CHEMSEARCH FE	741.39
CHICO ENTERPRISES, INC.	29,283.50
CHILDREN'S HEALTH MARKET, INC.	462.00
CINEMA VIII, INC.	2,696.00
CINTAS CORPORATION	1,460.28
CITY CONSTRUCTION COMPANY, INC	648,717.72
CITY MECHANICAL	10,500.00
CLARK, DARLENE	405.02
CLASSROOM RESOURCE CENTER	3,890.16
CLAYTON, MARK	595.00
COOK, MIRANDA	507.22
COALTON SCHOOL FACULTY SENATE	3,400.00
COOLE SCHOOL, INC.	4,948.80
COALTON VOLUNTEER FIRE DEPT.	10,000.00
COCA-COLA BOTTLING CO.	3,039.75
COLLEGE BOARD	765.00
COLLEGE BOARD	4,544.10
COMMITTEE FOR CHILDREN	459.00
CONSTELLATION NEWENERGY-GAS	27,558.21
COOPER, TINA	540.84
CROWN AWARDS	581.16
DRC/CTB	1,328.34
CUMMINS CROSSPOINT, INC.	37,477.43
CURRENCE, JACOB BRIAN	758.89
CURRICULUM ASSOCIATES, LLC	17,198.50
CUSTOM TRANSPORT & EXCAVATION	1,500.00
CUTRIGHT, SCOTT	1,285.20
CYBERSOFT TECHNOLOGIES, INC.	512.00
DANIELS, JOHN	3,695.79
DARREN'S PIZZA SHACK, INC.	402.00
SHIFFLETT, JANET	1,322.26
DAVIS & ELKINS COLLEGE	116,512.73
DAVIS ELECTRICAL SERVICE, INC.	8,692.83
DECKER EQUIPMENT, INC.	1,558.40
DELUXE SMALL BUSINESS SALES,	1,180.03
DENNIS, NATALIE	537.46
DINSMORE & SHOHL, LLP.	110,211.52
DIPASQUALE, MICHAEL D	542.88
DISCOUNT SCHOOL SUPPLY	2,627.82
DIVERSIFIED EDUCATIONAL	3,699.00

DOLLARDAYS INTERNATIONAL, INC.	670.60
DOLLYWOOD FOUNDATION	9,764.26
DUTCH, JACQUELINE R.	494.10
EDUCATIONAL DEVELOPMENT CORP.	10,395.00
EDUCATIONAL FUNDING GROUP, INC.	9,455.40
1863 CATERING	2,600.00
1 BETTER LLC.	1,008.00
95 PERCENT GROUP	4,207.20
ELKINS, CITY OF - FIRE FEES	7,414.20
ELKINS, CITY OF - WATER DEPT.	36,229.05
ELKINS, CITY OF - SANITATION	20,743.56
ELKINS RANDOLPH COUNTY PUBLIC	2,200.00
FOODSERVICE OPERATORS TRAINING	1,297.50
ELKINS FORDLAND, INC.	1,836.82
ELKINS HIGH SCHOOL	18,600.00
ELKINS MIDDLE SCHOOL FACULTY	16,200.00
ELKINS LIONS CLUB	336.00
KAGAN PUBLISHING	4,778.00
ELKINS TRUCK SERVICE, INC.	3,068.13
ELLIOT P. SCHLANG, DDS, INC.	7,500.00
EMBASSY SUITES	3,370.16
DILIGENT CORPORATION	415.00
ENERGY FENCE COMPANY, LLC.	14,848.00
ENVIROLOGIX, INC.	400.00
ENVIRONMENTAL MARKETING	5,875.00
EQUIPMENT DEPOT, INC.	1,129.85
FASTENAL COMPANY	13,926.01
FIRE PROTECTION PRODUCTS, INC.	6,289.02
FISHER AUTO PARTS	7,789.43
FLETCHER, DENISE LESLIE	322.22
FLINN SCIENTIFIC, INC.	321.50
FOLEY-BELSAW COMPANY	585.20
FLYNN & O'HARA UNIFORMS, INC.	426.06
FMS ENTERPRISE, INC.	3,896.32
FORD MOTOR CREDIT COMPANY, LLC	14,023.82
FORTNEY, ELLEN	839.10
FOUNDATIONS FOR LEARNING, LLC	1,331.78
FOUR POINTS BY SHERATON	273.00
FRANCIS, JENNIFER	479.08
FRIDDLE, STACIE	328.12
FROG PUBLICATIONS	2,667.68
FRONTIER	36,082.46
FRONTIER, WEST VIRGINIA INC	26,395.52
FRONTLINE TECHNOLOGIES GROUP	4,446.54
FYFFE JONES GROUP A.C.	12,190.00
GEORGE WARD SCHOOL FACULTY	8,600.00
GIANT MARKETING, LLC.	396.96
GLADE SPRINGS RESORT	834.00
GLOBAL EQUIPMENT COMPANY	3,412.75
GONOODLE, INC.	2,100.00
GOODHEART WILLCOX COMPANY, INC	615.90
GOPHER SPORT/	618.58
GORDON FOOD SERVICE, INC.	818,863.17
GRAINGER, INC.	3,148.58
GREAT LAKES HIGHER EDUCATION	3,309.81
GREEN, BARBARA	1,231.20

GREEN, SCOTT	324.85
HAMBY, JULIE	624.32
HANAGRIFF, EWELL & MURPHY, INC	975.00
HAND2MIND, INC.	1,577.42
ROBINSON, TRENNA	900.20
HARMAN SCHOOL	625.00
HARMAN SCHOOL FACULTY SENATE	5,600.00
HARMAN, TOWN OF	9,872.84
HARMONY MENTAL HEALTH, INC.	1,750.00
HEALTH FACILITIES INC.	525.00
SMART CASUALTY CLAIMS	1,850.00
HART OFFICE SOLUTIONS	3,737.17
MULLENEX, LACEY	1,122.28
HEINEMANN, INC.	865.50
HELVETIA PUBLIC LIBRARY	2,200.00
HERBERT L. FLAKE COMPANY, LLC.	3,268.33
HIGH/SCOPE FOUNDATION, INC.	483.69
HILL MANUFACTURING COMPANY, INC	1,823.88
HOLSTEIN, SUSANNA	250.00
HOOTEN EQUIPMENT COMPANY, INC.	85,785.23
HORACE MANN LIFE INSURANCE	350.00
HOUGHTON MIFFLIN COMPANY	6,594.17
HOWARD, KATHRYN	266.06
HOWES, VICTORIA	559.74
HPS LLC	3,275.00
HUGHES, BREANNA	282.12
HULL, JERRY	1,750.00
HUTTONSVILLE PUBLIC SERVICE	16,857.74
HYRE WELL & PUMP SERVICE, LLC.	817.00
IDENTIMETRICS, INC.	1,497.00
ILLINOIS LIBRARY ASSOCIATION	263.64
INK TECHNOLOGIES, INC.	297.00
INTEGRATED SPEECH SOLUTIONS,	2,200.00
INTERMOUNTAIN COMPANY, INC.	3,145.97
JACKSON, MACY	318.40
JAMES & LAW COMPANY	236,245.35
JAMF SOFTWARE LLC.	5,562.00
JENNINGS RANDOLPH ELEMENTARY	6,800.00
JONES SCHOOL SUPPLY CO., INC.	689.88
JONES, CHELSEY	2,741.62
JONES, WENDY	417.02
JOSTENS DIPLOMA DIVISION	3,909.05
JUST MEDICAL STORE, INC.	1,712.00
K-LOG INC.	811.12
KESLER SCIENCE LLC	299.00
KILMER'S FARM MARKET	677,835.00
KIMBLE, ASHLEY	336.80
KITTLE, DAWN	552.98
KOONTZ, KATHERINE	292.00
KROGERS	11,942.74
KURTZ BROTHERS	1,717.01
LAKE SHORE LEARNING MATERIALS	1,563.78
LAMPO GROUP, LLC	3,399.99
LAWRENCE, JOHN PAUL	17,825.00
LAWSON PRODUCTS, INC.	6,221.29
LEADSVILLE PUBLIC SERVICE	11,707.78

LEARNING A-Z & EXPLORELEARNING	329.85
LIBERTY MACHINE & WELDING LLC	310.00
LIBERTY DISTRIBUTORS, INC.	44,183.48
LIGGETT'S SUPPLY	425.23
LINCOLN ELECTRIC COMPANY, INC.	2,294.53
LITERACY RESOURCES, LLC.	1,627.07
LLOYD HOFF HOLDING CORP.	9,622.80
LOCOROBO INNOVATIONS, INC.	5,124.00
LOGMEIN, INC.	999.57
STELL, LINDSEY	2,793.00
LRP PUBLICATIONS, INC.	359.50
HEARTLAND PAYMENT SYSTEMS, INC	319.93
LYKINS OIL COMPANY	209,152.92
M & C CONSTRUCTION	3,083.25
MSES CONSULTANTS, INC.	3,810.00
MACGILL & COMPANY, INC.	3,455.73
MAJEWSKI, KRISTEN	7,650.00
MARENEM INC.	325.43
MARKLEY, JAMES	410.96
MARRIOTT INTERNATIONAL, INC.	443.26
MARRIOTT TOWN CENTER HOTEL	516.43
MARSHALL UNIVERSITY	8,475.50
J&J FEEDS AND NEEDS LLC DBA	8,742.25
MARTIN, J.T. COMPANY, INC.	7,338.78
MASON & BARRY, INC.	4,733.61
MATHENY MOTOR TRUCK COMPANY,	264,232.39
SITES, RYAN	581.80
MCCAULEY, JULIE	15,112.50
MCCAULEY, SUSAN	617.08
MCGRAW-HILL EDUCATION, INC.	2,768.07
MCM BUSINESS SYSTEMS	2,947.69
MCMMASTER-CARR SUPPLY CO.	558.96
MELIOR-DELAWARE, INC.	2,500.00
MIDLAND ELEMENTARY SCHOOL	6,400.00
MIDLAND PUBLIC SVC. DISTRICT	28,144.59
MIKE HOLT ENTERPRISES, INC.	402.66
MILL CREEK, TOWN OF	22,090.70
PAYNE, AMANDA	757.76
MOMAR INC.	4,122.16
MORLEY ATHLETIC SUPPLY CO, INC	4,109.50
MORPHO USA, INC.	2,315.25
MSC INDUSTRIAL SUPPLY CO, INC.	810.38
MOUDRY, BRIAN WILLIAM	4,200.00
MOUNTAIN STATE EQUIPMENT	368.22
MOUNTAIN STATE WASTE	3,194.52
MOUNTAINEER GAS COMPANY	59,530.82
MOUNTAINEER GENERATOR SERVICE	1,200.00
MOUNTAINSIDE BEHAVIOR	14,650.50
MYERS, AMBER	1,500.00
NASP, INC.	354.00
FUTURE FARMERS OF AMERICA	363.00
NATIONAL RESTAURANT	5,567.12
NATIONAL UNION FIRE INS CO	7,728.85
NAYLOR'S COMMERCIAL SALES	2,469.66
NEOLA, INC.	3,300.00
NESLER, VICKIE W.	7,800.00

NEW READERS PRESS, INC.	306.25
NORTH CENTRAL WEST VIRGINIA,	34,518.00
NORTH ELEM. SCHOOL	7,600.00
NORTHERN TOOL	3,180.79
NORTON-HARDING-JIMTOWN PSD	8,980.51
NORTHSTAR AV LLC.	444.00
NRICH EDUCATIONAL CONSULTING,	13,000.00
NUCILLI, AMANDA	1,096.93
NUTTER, BRIAN TODD	262.80
OFFICE PRODUCTS, INC.	3,255.70
OGLEBAY RESORT	766.32
ORIENTAL TRADING CO., INC.	1,483.71
OTIS ELEVATOR, INC.	20,157.40
OUTHOUSE LLC	505.34
OWENS, STACEY	1,254.00
PACE ANALYTICAL SERVICES, LLC	1,414.09
PARCHMENT INC.	2,266.66
PARKER, JENNIFER	1,034.38
PARLOCK, SHANNA	2,745.10
PARTS & MORE, INC.	2,853.40
HCOP LLC. DBA PARTS TREE.COM	750.50
PASS FIRE PROTECTION, INC.	7,130.00
PAXIS INSTITUTE, INC.	32,770.80
PAXTON/PATTERSON, LLC	375.50
PEARSON NCS, INC.	5,870.43
J.W. PEPPER & SON, INC.	601.99
PERFORMANCE CHEVROLET	40,182.00
PERFORMANT RECOVERY, INC.	5,718.78
PERSKE, TYLER	577.90
PHIL GAINER COMMUNITY CENTER	570.00
PHILLIPS SUPPLY CO.	1,244.70
PICKENS SCHOOL FACULTY SENATE	2,200.00
PIERPONT COMMUNITY & TECHNICAL	2,000.00
PINGLEY, SONDR A.	368.40
PINNACLE ENVIRONMENTAL	250.00
PIONEER VALLEY BOOKS	1,278.20
PIONEER MEMORIAL PUBLIC	2,200.00
PITNEY BOWES	3,349.44
PLUMBMASTER, INC.	6,393.68
POLAR KING INTERNATIONAL, INC.	321.33
POSITIVE PROMOTIONS, INC.	399.85
POSTLETHWAIT, MATTHEW	746.24
POWERSCHOOL GROUP LLC	5,064.57
POWR-FLITE, INC.	3,238.55
PREMIUM QUALITY LIGHTING	12,283.11
PRESTWICK HOUSE, INC.	2,264.80
CASE, MARISSA	1,700.00
PRICE, MELODEE	369.94
PROLIFT INDUSTRIAL EQUIPMENT	810.86
PRO-CHEM, INC.	3,640.42
PSYCHEMEDICS CORPORATION	479.00
QUAVERMUSIC.COM, LLC.	11,025.00
QBS, INC.	4,993.00
IXL LEARNING, INC.	3,200.00
QUILL CORPORATION	33,346.06
RAMSEY, HILARY M.	1,285.29

RANDOLPH CO. BD. OF EDUCATION	837.00
RCBOE - FOOD SERVICE	2,738.25
RANDOLPH COUNTY EYE CARE	2,157.00
RANDOLPH TECHNICAL CENTER	8,800.00
RANDOLPH-ELKINS HEALTH DEPT.	4,705.00
REALLY GOOD STUFF, INC.	1,977.82
REGLING, DENNIS	695.00
RELIABLE TIRE LLC.	14,013.50
RELIABLE ROOFING COMPANY, INC.	4,179.95
RICHARD WILBUR ADVANTAGE	12,704.60
RIGNEY BUILDING SERVICES, LLC.	850.00
RIFFLE, MICHELLE	1,006.01
RIVERSIDE INSIGHTS	2,094.24
ROBERTS, PAMELA	952.86
ROBERTSON HEATING SUPPLY	4,250.67
ROCHESTER 100, INC.	337.50
RONALD A. WILLIAMS, LTD.	10,872.13
ROSENCRANCE, LADONNA	3,296.46
ROTH, DEANNA	633.61
ROWAN, REKA	2,388.02
SASEEN, JERRY	528.96
SCHAEFFER MANUFACTURING, INC.	3,554.88
SCHOLASTIC, INC.	39,969.14
SCHOOL DATABOOKS, INC.	1,536.25
SCHOOL OUTFITTERS, INC.	366.61
SCHOOL DUDE.COM	10,583.50
SCHOOLMART	4,016.05
SCHOOL SPECIALTY, INC.	4,795.24
SCRIPPS NATIONAL SPELLING BEE,	1,657.50
HARRISON COUNTY SCHOOLS	3,239.00
SENECA DESIGNS	3,287.19
SENIC, APRIL	1,976.35
SHAFFER, KELLEY	513.00
SHARE CORPORATION	1,095.62
SHEPARD, DAVID	1,800.00
SHERRILL, LISA	550.00
SHERWIN WILLIAMS COMPANY	253.91
FS & S	557.00
SMART HORIZONS	360.00
SMITH, AMY J.	692.13
SMITH, BRAD	278.12
SMITHSON, CRYSTAL	1,171.32
SOLUTION TREE, INC.	1,342.40
SOSMETAL PRODUCTS INC	2,400.54
SOUTHERN EDUCATIONAL SERVICES	59,445.97
SOUTHERN REG. EDUCATION BD.	1,300.00
SOUTHERN STATES CO-OP OF	5,432.12
SOUTHERN STATES ELKINS COOP.	2,565.68
STALNAKER, JERRY	283.97
STAPLES BUSINESS ADVANTAGE, INC	14,615.15
STATE INDUSTRIAL PRODUCTS INC.	6,295.38
STATE FIRE MARSHAL	425.00
STATE ELECTRIC SUPPLY CO., INC.	13,297.60
STEMPLE, MELISSA	750.41
STORRICK, CHRISTINA	347.66
SUDDENLINK, INC.	12,311.00

SUNRISE SANITATION SERVICES,	4,502.92
SUPER DUPER, INC.	661.52
SUPERIOR ENVIRONMENTAL	22,150.00
SUTTLE & STALNAKER, PLLC.	14,600.00
SWIVL, INC.	11,608.50
T.D.'S CLASSIC TEES	852.25
TALLEY, KATHY S.	1,850.00
TALBOTT GLASS, LLC.	742.61
TALLMAN, ALYSSA	484.22
TAYLOR & BLACKBURN	3,367.63
TAYLOR, JACQUELINE	277.24
TEACHER CREATED MATERIALS, INC.	122,953.78
TEACHER SYNERGY, INC	1,008.76
TETER, KRISTIN	648.34
TEXAS REFINERY CORPORATION	2,410.80
THIRD WARD ELEMENTARY SCHOOL	8,800.00
THOMAS, CHRISTINA	1,395.91
THOMPSON, SUZANNE	797.90
TOLEDO PHYSICAL EDUCATION	920.20
TONER CAMPUS, INC.	376.00
TOWNSEND, CONNIE	3,264.71
TRA SCHOOL SOFTWARE SOLUTIONS	5,665.92
TRACTOR SUPPLY CO.	1,749.49
TRANSPORTATION ACCESSORIES	3,667.35
TRAVELERS CL REMITTANCE CENTER	184,359.99
TREND ENTERPRISES INC.	297.33
TRICKETT HARDWARE, INC.	794.86
TRINITY 3 TECHNOLOGY, LLC.	450.00
TRI-STATE WELDING SUPPLIES, INC	5,029.82
TSA CONSULTING GROUP, INC	4,376.44
TUCKER, TAMMY	5,495.37
TYGART VALLEY HOMESTEAD ASSOC.	3,248.00
RUSSELL MEMORIAL PUBLIC	2,200.00
TYGART VALLEY MIDDLE/HIGH	13,400.00
TYGARTS VALLEY SANITATION	35,770.32
TYGARTS VALLEY TRANSFER, INC.	1,414.72
USI INSURANCE SERVICES, LLC	1,921.72
U-HAUL INTERNATIONAL INC.	558.82
ULINE, INC.	445.55
UMB BANK NA	186,999.99
UNIFIRST CORPORATION	11,259.97
UNITED BANKCARD CENTER	6,756.80
UNITED DAIRY, INC.	244,094.65
UNITED LABORATORIES	10,681.20
U.S. DEPARTMENT OF EDUCATION	5,929.56
U S POSTAL SERVICE	22,500.00
UNITED PARCEL SERVICE	1,500.00
UNITED POWER, INC.	4,740.00
UPSHUR COUNTY SCHOOLS	2,481.99
URBAN, RYAN	473.86
US BANK	80,289.40
VANCE ENTERPRISES, LLC.	8,239.95
VALLEY BUSINESS SYSTEMS	456.00
VALLEY HEAD PUBLIC LIBRARY	2,200.00
VALLEY HEALTH CARE, INC.	2,255.00
VALLEY STEEL SERVICE, INC.	10,743.56

VALLEY SUPPLY COMPANY	17,285.97
VERTICAL TRANSPORT CONSULTING	633.15
VIRCO, INC.	957.18
VWR INTERNATIONAL, LLC.	287.75
MOSS, KIMBERLY SUE	10,400.00
WAL-MART STORES, INC.	20,283.82
WALTERS, MELISSA	373.59
WAMSLEY, BRITTANY	1,144.73
WAMSLEY, LISA	354.72
WAMSLEY, SARAH	1,213.70
WAMSLEY, STEVE	1,122.00
WARD'S BIOLOGY & CHEMISTRY	931.17
MORGANTOWN MARRIOTT & EVENT	373.08
WENDLING'S FOOD SERVICE	33,678.77
WENGER CORPORATION	1,535.00
WV COUNCIL ADMIN OF SPECIAL	350.00
WV SUPREME COURT OF APPEALS	67,543.03
WESTERN BRANCH DIESEL, INC.	3,510.76
WESTERN PSYCHOLOGICAL SERVICES	850.30
WV SIGNAL & LIGHT, INC.	2,506.00
WESTERN STEER OF ELKINS, WV	3,110.00
WVAPT	800.00
WVAEA, INC.	1,400.00
WV BUREAU OF EMPLOYMENT PROG.	42,717.75
WV ASSOC. OF SCHOOL NURSES, INC.	1,050.00
WV DEPT OF ENVIRONMENTAL PROT.	391.50
WV DEPT OF AGRICULTURE	52,180.61
WV DEPT OF HEALTH & HUMAN	1,380.00
WV DEPT OF HEALTH & HUMAN	1,140.00
WV DEPT OF HIGHWAYS	14,080.79
WV DIVISION OF LABOR	360.00
WV ASSOCIATION OF	2,700.00
WV ASSOCIATION OF SCHOOL	250.00
WV SCHOOL BOARDS ASSOCIATION	13,601.00
WV SCHOOL PSYCHOLOGISTS	390.00
WV NET	1,530.00
WV BOARD OF RISK & INS. MGMT.	167,919.00
WV STATE AUDITOR'S OFFICE	975.00
WV STATE POLICE	330.00
WV TEACHERS DEFINED CONTRIBUTN	94,336.47
WV STATE POLICE	1,329.38
WV TEACHERS DEFINED BENEFIT	176,096.43
WV CONSOL PUBL RETIREMENT	1,284,024.24
WHOLESALE TIRE, INC.	5,181.06
WILLIAMSON SHRIVER ARCHITECTS,	68,112.22
WINGATE INN	470.00
WOMELSDORFF, TOWN OF	3,495.75
WORLD POINT ECC, INC.	1,634.39
WORLDWIDE EQUIPMENT-HERITAGE	199,535.31
WORLDWIDE INTERACTIVE NETWORK,	2,500.00
WRHARDWARE, INC.	295.88
YOUTH LIGHT, INC.	357.99
ZICKEFOOSE, PAUL	711.06
ZONES INC.	145,529.44
TEACHER DIRECT	1,573.65
TEACHER INNOVATIONS, INC.	499.50

AMERICAN FAMILY LIFE ASSURANCE	28,623.27
AFT-WEST VIRGINIA	7,339.87
AMERICAN FIDELITY	268,774.65
AMERICAN FIDELITY ASSURANCE	13,090.00
AIG/VALIC	1,830.00
CWV TEL FCU	371,451.30
RETIREE HEALTH BENEFIT TRUST	145,121.00
CONSOLIDATED PUBLIC RETIREMENT	2,010.20
WASHINGTON NATIONAL INSURANCE	51,930.91
WV PUBLIC EMPLOYEES INSURANCE	1,042,539.64
WV-MOUNTAINEER FLEXIBLE	144,095.87
WVAEMSP	2,979.60
WVASA	1,215.00
WVDE	1,475.00
WVEA	37,228.55
WVESPA	1,254.40
WV PROFESSIONAL EDUCATORS	3,517.43
WV SCHOOL SERVICE PERSONNEL	16,689.25
MG TRUST CO. TPA000207	3,000.00
FERPA	4,940.08
Amounts Less Than \$250.00	\$15,587.40
Total Paid to Vendors	\$12,175,418.83
Total Salaries	\$24,444,589.99
Non Cash Accruals and Other	\$8,407,949.18
Total Expenditures	\$45,027,958.00