

SUMMERS COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF NET POSITION

FYE JUNE 30, 2017

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	Governmental Activities
Assets:	
Cash and cash equivalents	
Investments	\$ 927,467
Taxes receivable, net of allowance for uncollectible taxes	-
Deposit with Retirement Board	134,052
Food service receivable	359,523
Other receivables	-
Prepaid Workers' Compensation	63,470
Due from other governments:	29,941
State aid receivable	70,567
PEIA allocation receivable	230,462
Reimbursements receivable	268,690
Capital Assets:	
Land	
Land improvements	219,765
Buildings and improvements	-
Furniture and equipment	22,616,157
Vehicles	895,430
Construction in process	2,543,723
Less accumulated depreciation	(9,222,368)
Total capital assets, net of depreciation	17,052,707
Total assets	<u>19,136,879</u>
Deferred outflows of resources:	
Total deferred outflows of resources	<u>568,789</u>
Total assets and deferred outflows of resources	<u>\$ 19,705,668</u>
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION	
Liabilities:	
Salaries payable and related payroll liabilities	\$ 995,379
PEIA premiums payable	-
Compensated absences	-
Accounts payable	6,007
Other post employment benefit payable	795,618
Due to Other Fiscal Agents	-
Long-term obligations:	
Due within one year:	
Bonds, capital leases, and contracts	
Accrued interest	113,514
Accrued sick leave payable	15,273
Due beyond one year:	
Bonds, capital leases, and contracts	
Accrued sick leave payable	1,436,319
Net pension liability - Proportionate Share	-
Total liabilities	<u>708,484</u>
	<u>4,070,594</u>
Deferred inflows of resources:	
Total deferred inflows of resources	<u>541,698</u>
Total liabilities and deferred inflows of resources	<u>\$ 4,612,292</u>
Net Position:	
Net Investment in Capital Assets	
Restricted for:	17,052,707
Debt service	-
Special projects	-
Capital projects	204,025
Unrestricted	-
Total net position	<u>(2,163,356)</u>
	<u>\$ 15,093,376</u>

SUMMERS COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF ACTIVITIES

FYE JUNE 30, 2017

Functions	Program Revenues			Net (Expense), Revenue & Changes in Net Position Governmental Activities
	Expenses	Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Instruction	\$ 8,534,258	\$ 642,661	\$ 1,261,589	\$ (6,630,008)
Supporting services:				
Students	488,454	36,782	71,316	(380,356)
Instructional staff	442,575	33,328	64,618	(344,629)
General administration	414,974	31,249	60,588	(323,137)
School administration	734,719	55,327	107,272	(572,120)
Central services	421,536	31,743	61,546	(328,247)
Operation and maintenance of facilities	1,256,217	94,598	183,412	(978,207)
Student transportation	1,568,375	118,104	228,988	(1,221,283)
Other support services	56,479	4,253	8,246	(43,980)
Food services	1,153,991	(2,534)	11,152	(1,145,373)
Community services	87,466	-	-	(87,466)
Interest on long-term debt	15,273	-	-	(15,273)
Total governmental activities	15,174,317	1,045,511	2,058,727	(12,070,079)
General revenues:				
Property taxes				2,997,839
Unrestricted state aid				8,752,596
Unrestricted investment earnings				3,308
Unrestricted grants and contributions				131,948
Extraordinary item - other post employment benefits				-
Gain (loss) on disposal of capital assets				(12,444)
Transfers in				314,868
Transfers (out)				(314,868)
Total general revenues, extraordinary items and transfers				11,873,247
Change in net position				(196,832)
Net position - beginning				15,290,208
Prior period adjustments - (See Note ___)				-
Net position - beginning, as restated				15,290,208
Net position - ending				\$ 15,093,376

See Notes to Financial Statements

SUMMERS COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
FYE JUNE 30, 2017

	11 General Current Expense	61 Special Revenue Fund	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES			
Assets:			
Cash and cash equivalents	\$ 927,467	\$ -	\$ 927,467
Investments	-	-	-
Taxes receivable, net	134,052	-	134,052
Deposit with Retirement Board	359,523	-	359,523
Prepaid Workers' Comp & BRIM	29,941	-	29,941
Food service receivable, net	-	-	-
Other receivables	49,603	13,867	63,470
Due from other governments:			
State aid receivable	70,567	-	70,567
PEIA allocation receivable	230,462	-	230,462
Reimbursements receivable	-	268,690	268,690
Due from other funds	45,818	-	45,818
Total assets	1,847,433	282,557	2,129,990
Deferred outflows of resources			
Total deferred outflows of resources	-	-	-
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$ 1,847,433	\$ 282,557	\$ 2,129,990
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities:			
Salaries payable and related payroll liabilities	\$ 995,379	\$ -	\$ 995,379
Other post employment benefits payable	795,618	-	795,618
PEIA premiums payable	-	-	-
Accounts payable & Payable to others	-	6,007	6,007
Due to other fiscal agents	-	-	-
Due to other funds	-	45,818	45,818
Total liabilities	1,790,997	51,825	1,842,822
Deferred inflows of resources			
Total deferred inflows of resources	67,514	26,708	94,222
	67,514	26,708	94,222
Fund Balances:			
Nonspendable	389,464	-	389,464
Restricted	-	204,025	204,025
Committed	-	-	-
Assigned	-	-	-
Unassigned	(400,543)	-	(400,543)
Total fund balances	(11,079)	204,025	192,946
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,847,432	\$ 282,558	\$ 2,129,990
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			17,052,707
Other deferred charges are not reported in the funds			15,556
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			78,666
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			568,789
Deferred inflows of resources related to pensions			(541,698)
Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the funds			
Bonds payable, due within one year			-
Bonds payable, due beyond one year			-
Unamortized bond premium			-
Accrued interest on bonds			(15,273)
Capital leases payable			(1,549,833)
Accrued sick leave payable			-
Compensated absences			-
Net pension liability - proportionate share			(708,484)
Net position of governmental activities			\$ 15,093,376

See Notes to Financial Statements

SUMMERS COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS

FYE JUNE 30, 2017

	11 General Current Expense	61 Special Revenue	Total Governmental
Revenues:			
Property taxes	\$ 2,997,638	\$ -	\$ 2,997,638
Other Local sources	217,725	7,579	225,304
State sources	9,802,314	1,050,359	10,852,673
Federal sources	25,827	2,313,255	2,339,082
Miscellaneous sources	-	-	-
Total revenues	13,043,504	3,371,193	16,414,697
Expenditures:			
Instruction	7,253,035	1,829,201	9,082,236
Supporting services:			
Students	724,115	21,902	746,017
Instructional staff	198,724	294,300	493,024
General administration	538,292		538,292
School administration	717,693	79,899	797,592
Central Services	423,077	4,583	427,660
Operation and maintenance of facilities	1,321,221	-	1,321,221
Student transportation	1,652,091	169,190	1,821,281
Other support services	54,050	-	54,050
Food services		1,204,522	1,204,522
Community services	83,704	-	83,704
Capital outlay	42	7,174	7,216
Debt service:			
Principal retirement		-	-
Interest and fiscal charges		-	-
Total expenditures	12,966,044	3,610,771	16,576,815
Excess (deficiency) of revenues over expenditures	77,460	(239,578)	(162,118)
Other financing sources (uses):			
Proceeds from disposal of real or personal property	4,856	-	4,856
Transfers in	73,112	241,756	314,868
Transfers (out)	(245,301)	(69,567)	(314,868)
Total other financing sources (uses)	(167,333)	172,189	4,856
Net change in fund balances	(89,873)	(67,389)	(157,262)
Fund balances - beginning	78,794	271,414	350,208
Prior period adjustments - (See Note __)	-	-	-
Fund balances - beginning, as restated	78,794	271,414	350,208
Fund balances - ending	\$ (11,079)	\$ 204,025	\$ 192,946

See Notes to Financial Statements

SUMMERS COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

**RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FYE JUNE 30, 2017**

Net change in fund balances - total governmental funds	\$ (157,262)
Amounts reported for governmental activities in the statement of activities are different due to:	
Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The effect on net position is the amount by which capital outlays exceed depreciation in the current period.	
Depreciation expense	(582,685)
Capital outlays	253,647
Certain receivables will be collected this year but are not available soon enough to pay for the current period's expenditures. This is the amount by which such receivables increased (decreased).	
Property taxes receivable	177
Operating Grants and Contributions	5,032
Other miscellaneous conversion adjustments	-
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.	
	109,978
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	(172,996)
Accumulated depreciation of assets disposed	155,696
Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	
	(15,273)
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	263,012
Cost of benefits earned net of employee contributions	(56,158)
Change in net position of governmental activities	<u>\$ (196,832)</u>

See Notes to Financial Statements

SUMMERS COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
FYE JUNE 30, 2017

	<u>Agency Funds</u> <u>School Activity</u> <u>Funds</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 258,680
Total assets	<u>258,680</u>
Deferred outflows of resources:	
Total deferred outflows of resources	<u>-</u>
Total assets and deferred outflows of resources	<u>\$ 258,680</u>
LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	
Liabilities:	
Due to other funds	<u>258,680</u>
Total liabilities	<u>258,680</u>
Deferred inflows of resources:	
Total deferred inflows of resources	<u>-</u>
Total liabilities and deferred inflows of resources	<u>\$ 258,680</u>

See Notes to Financial Statements

Vendor	Amount
1 WORLD GLOBES & MAPS, LLC	383.95
4IMPRINT, INC	1,217.44
AAA SEPTIC TANK	3,375.00
ACCU TRAIN DEVELOPMENTAL	379.08
ACP DIRECT	361.40
ADRIAN A THOMAS	426.93
ADVANCED BUSINESS TECHNOLOGY	710.00
ADVANCED PLACEMENT PROGRAM	2,901.00
AEP CONNECTIONS, LLC	440.00
ALLBRANDS APPLIANCE SERVICE	120.00
ALLIED 100, LLC	2,944.00
ALLSTATE	1,632.00
ALS ENVIRONMENTAL	274.00
ALWAYS CARE BENEFITS INC	13,788.58
AMAZON.COM CORPORATE CREDIT	32,502.32
AMERICAN FAMILY LIFE	8,594.99
AMERICAN FIDELITY ASSURANCE CO	103,566.90
AMERICAN FILTER SERVICES INC	4,495.50
AMERICAN JOURNAL OF NURSING	67.80
AMERICAN PRINTING HOUSE FOR	67.00
AMERICAN TECHNOLOGY SECURITY	6,803.06
AMTRAK-STATION BUILDING	1,465.35
ANDERSON'S	212.49
APPALACHIAN TIRE PRODUCTS	24,605.65
APPERSON PRINT MANAGEMENT	292.53
APPLE INC	1,397.00
APPLIED EDUCATIONAL SYSTEMS	2,500.00
ARAMARK SERVICES INC.	1,350.46
ASHCO	893.24
B & H	1,025.39
BARNES & NOBLE	179.55
BB&T	162,056.04
BECKLEY NEWSPAPER	3,515.53
BECKLEY STEEL INC	597.50
BECKLEY WELDING SUPPLY INC	347.00
BEDFORD FREEMAN & WORTH	384.29
BIG BEND PSD	4,432.03
BIG FOUR DRUG STORE	65.38
BJW PRINTERS	6,761.28
BLUEFIELD STATE COLLEGE	84.98
BOWLES RICE LLP	15,037.94
BRET MC MILLION	332.00
BREWER & CO. OF WVA, INC	2,945.70
BRICKSTREET MUTUAL INSURANCE	155,551.00
BRIGHT SOLUTIONS FOR DYSLEXIA	2,638.60
BROWN REPORTING AGENCY	1,630.00
C.A.S.E.	2,947.61
CAROLYN PRICE STEPHENS	3,000.00
CARROT-TOP INDUSTRIES	67.85
CATEGORY FIVE TECHNOLOGIES	3,470.56
CC SAFETY SUPPLY LLC	823.30
CELESTE JUSTICE	675.62
CENTRAL RESTAURANT PRODUCTS	324.01

CHANNING L BETE CO, INC	87.85
CHARLESTON ACOUSTICS	2,744.89
CHILD SUPPORT ENFORCEMENT DIV	13,367.95
CINCINNATI FLOOR COMPANY	887.19
CINTAS	2,232.11
CINTAS CORP	278.46
CITY NATIONAL BANK	879.18
CITY OF HINTON	400.00
COMFORT INN & SUITES	809.64
COMMUNITY FOUNDATION FOR THE	500.00
CONCORD UNIVERSITY	17,036.22
CONSECO HEALTH INSURANCE CO	7,103.63
COOLE SCHOOL	2,050.36
CRANE'S MACHINE SERVICE	250.00
CRISIS PREVENTION INSTITUTE	3,445.00
CROOKS CONSTRUCTION LLC	595.00
CUMMINS SALES AND SERVICE	635.25
CUSTOMINK	963.68
D & M RECYCLING INC	341.82
DARWIN GLOBAL, LLC	1,480.00
DATA RECOGNITION CORPORATION	474.79
DAVIS ATHLETICS, LLC	9,308.80
DAVIS PUBLICATIONS INC	787.20
DAYS INN & SUITES CONFERENCE	2,937.00
DD OFFICE PRODUCTS	5,774.60
DECKER EQUIPMENT	108.34
DELTA DENTAL OF WV	39,783.50
DELTA EDUCATION INC	108,123.92
DESI	43.00
DIANA R COOK	77.04
DICKEYS BARBEQUE PIT	5,552.45
DINSMORE & SHOHL LLP	12,720.00
DISCOUNT MAGAZINE	378.72
DK ENTERPRISES LTD	38,908.16
DOUGLAS EQUIPMENT	479.74
DR. DEBORAH CLARK	564.51
DYNAMIC EDUCATION CONSULTING	493.88
E SCHOOL	3,000.00
EBIX INC	245.00
EDMENTUM HOLDINGS INC	2,582.80
ELEVATING EQUIPMENT INSPECTION	500.00
ELISHIA LOWRY	1,000.00
ELSEVIER	279.99
ENTERPRISE	299.84
EWELL EDUCATIONAL SERVICES INC	265.00
EXXON CARD SERVICE	175.70
FAIRFIELD INN & SUITES	408.00
FANCY CAPS	204.00
FEDERAL LICENSE MANAGEMENT	100.00
FEUCHENBERGER & BARRINGER L.C.	4,658.95
FILTERSOURCE	383.23
FIRST BOOK	2,577.56
FISHER PARTS	8,231.46
FLINN SCIENTIFIC INC	106.15
FOREST HILL FAMILY PRACTICE	492.00

FOX PHOTOGRAPHICS	150.00
FRYE ROOFING	1,807.74
GOPHER SPORTS	227.43
GORDEN STOWE	249.00
GORE'S AUTOBODY INC	264.17
GRAINGER CO	336.09
GREEN RIVER GARDEN CENTER	1,022.24
GREENBRIER NURSERIES,INC	300.00
GUEST HOUSE ON COURTHOUSE	147.34
GYM CLOSET	299.93
HAILEY VIA	922.32
HALO BRANDED SOLUTIONS INC	412.36
HEATHER SCOTT GREER	28,500.00
HELEN M MORRIS	13,811.60
HENRY'S RADIATOR SHOP INC	507.00
HERITAGE BUS SALES INC	186,612.00
HERITAGE TRUCK/EQUIPMENT	28,792.99
HIGHLAND INSURANCE	1,097.78
HILL MANUFACTURING CO	820.49
HINTON AREA ELEMENTARY	5,800.00
HINTON HARDWARE	4,600.34
HINTON NEWS	1,105.69
HINTON SANITARY BOARD	28,286.56
HIRERIGHT SOLUTIONS INC	74.50
HOBART	10,472.36
HOLEY CARDS	119.79
HOT DESIGNS	250.00
HOTMATH, INC	599.00
HOUGHTON MIFFLIN HARCOURT	8,165.06
HUBERT	3,933.94
HUGHES SUPPLY CO	9,591.55
ID CARD GROUP	256.00
INTERSTATE BATTERIES	1,299.45
ITPARTS HELP LLC	719.00
ITSAVVY LLC	11,414.68
IXL LEARNING INC	349.00
J & J FABRICATING	31.80
J L MASSIE INS CO	1,338.00
JAGUAR EDUCATIONAL	270.88
JAMES & LAW CO	142,148.72
JERRY'S WRECKER SERVICE	525.00
JESSICA DONITZEN	240.75
JIM COLEMAN LTD	204.00
JIM'S AUTO PARTS	169.00
JONES SCHOOL SUPPLY CO INC	698.25
JOSTENS	954.25
JUDITH LUCAS	7,800.00
JUMPING BRANCH SCHOOL	1,800.00
KANAWHA VALLEY MAINTENANCE,LLC	47,200.00
KATHERINE L. KILCOLLIN, DDS	12,000.00
KELLI PLUMLEY	722.40
KENNETH CARTER REBUILDERS INC	898.05
KEY TELEPHONE AND SECURITY	1,132.15
KIMBERLY D COLE	385.00
KIMBERLY J RODES	3,610.76

KRISTI SCOTT	5,400.00
KROGER	9,155.44
KURTZ BROS	12,808.76
LAKESHORE CUR. MAT. CO.	477.83
LAWSON PRODUCTS INC	1,866.95
LEWISBURG OFFICE EQUIPMENT	3,666.50
LIGHTNING CONSTRUCTION	1,837.50
LOWE BROS. ELECTRIC	268.00
LOWE'S	18,461.39
LRP PUBLICATIONS, INC	270.00
MAGIC MART	1,102.50
MARC OFFICE FURNITURE INC	3,797.00
MARGARET ANN LILLY	550.00
MARRIOTT HOTEL	1,837.34
MCGRAW-HILL CHILDRENS PUBL	3,916.80
MCKENZIE LUMBER CO INC	65.58
MELENIA LESTER	675.62
MON POWER	307,405.98
MOUNTAINEER AUTOMOTIVE LLC	180.00
MOUNTAINEER GAS COMPANY	24,795.72
MOVING MINDS	548.73
MUSICIAN'S FRIEND, INC	685.91
NASCO	1,152.59
NATIONAL AUTISM RESOURCES INC.	62.82
NATIONAL GEOGRAPHIC EXPLORER	103.50
NATIONAL TEACHER ASSOCIATES	106.74
NEW RIVER FEED & HUNTING SUP	599.00
NICHOLAS A CREWEY	50.00
NLN TEST SERVICE	1,223.00
NNA SERVICES, LLC	238.00
NURSING EDUCATION RESOURCES	3,575.00
NURSING WOLTERS KLUWER	29.90
NUTRISLICE, INC	1,500.00
OHIO WEST VIRGINIA YOUTH	1,150.00
ORKIN EXTERM	3,924.00
OTC BRANDS, INC	297.44
PALOS SPORTS	589.42
PAPER DIRECT	115.85
PARTS & MORE INC	21,959.62
PASS ASSURED LLC	1,196.00
PBS DISTRIBUTION LLC	41.21
PEARSON EDUCATION	1,976.93
PHEEA	2,228.94
PHILLIPS SUPPLY	37,157.76
PITNEY BOWES	1,583.48
PIZZA HUT	97.86
PLANK ROAD PUBLISHING INC	625.54
PLAY WITH A PURPOSE	468.00
PLUSH IN A RUSH	212.50
POCKET NURSE	11,954.28
POMEROY COMPUTER RESOURCES	168,071.00
PRO-ED	186.62
PROFESSIONAL HEALTHCARE	500.00
PUBLIC EMPLOYEES INS RHBT	107,609.44
PUBLIC EMPLOYEES INSURANCE	319,863.07

PURCHASE POWER	4,280.97
QUILL CORP.	9,245.27
R E MICHEL CO INC	1,057.54
R T ROGERS OIL	198,897.20
RAYMOND GEDDES & CO	356.72
READ NATURALLY	2,630.10
REALITY CHECK DRUG TESTING	462.00
REALITY WORKS INC	1,113.00
REALLY GOOD STUFF	1,054.32
REIC LABORATORIES	940.67
RENAISSANCE LEARNING INC	23,521.25
RESA 1	96,734.35
RESTAURANT EQUIPPERS	4,317.26
RIGNEY DIGITAL SYSTEMS, LTD	6,860.95
RISING STAR STUDIOS LLC	554.83
ROBERT ANGELL	638.49
ROSETTA STONE	4,400.00
SAFE & SOUND SECURITY SYSTEMS	33,063.91
SAFETY KLEEN	1,245.00
SAMANTHA BOSTIC	259.11
SARAH BLANKENSHIP	676.00
SARAH HINKLE	798.53
SCHOLASTIC CLASSROOM MAGAZINES	2,285.60
SCHOLASTIC INC	1,013.78
SCHOOL COUNSELOR RESOURCES	71.34
SCHOOL NURSE SUPPLY INC	1,549.55
SCHOOL OUTFITTERS	2,903.00
SCHOOL SPECIALTY	8,714.20
SCHOOL STUFF SCHOOL SUPPLY	415.44
SCRUBS N MORE	460.70
SHEALYN THOMAS	1,000.00
SHERIFF OF SUMMERS COUNTY	1,000.00
SHERWIN WILLIAMS	3,160.48
SLEEP INN & SUITES	127.70
SMC SPEECH THERAPY SERVICES	1,470.00
SMITH'S TOWING & AUTOMOTIVE	290.00
SOCIAL STUDIES SCHOOL SERV.	184.65
SOUND SOLUTIONS	150.00
SOURCE 4	1,079.65
SOUTHEASTERN CHEMICAL	117.80
SOUTHERN AIR	24,302.80
SOUTHERN SANITATION	35,413.20
SOUTHERN WHEELS SERVICE CENTER	867.55
SPELLING CITY	59.95
STANLEY STEEMER	271.50
STAPLES	12,783.97
STATE AUDITOR'S OFFICE	1,640.00
STATE BD OF RISK & INS MGT	75,535.00
STATE ELECTRIC	2,568.54
STATE FIRE MARSHALL	175.00
STUDYPAD, INC	239.00
SUDDENLINK	19,504.89
SUMMERS CONCRETE	459.10
SUMMERS COUNTY ARH	3,443.00
SUMMERS COUNTY CIRCUIT COURT	4,837.02

SUMMERS COUNTY FEDERATION	165.00
SUMMERS COUNTY HEALTH DEPT	2,333.57
SUMMERS COUNTY HIGH SCHOOL	7,000.00
SUMMERS COUNTY PUBLIC LIBRARY	18,422.00
SUMMERS MIDDLE SCHOOL	7,500.00
SUMMIT SUPPLY INC	2,139.17
SUPER DUPER SCHOOL COMPANY	125.74
SUPERINTENDENT WEST VIRGINIA	135.00
SUTTLE & STALNAKER, PLLC	20,500.00
SYSCO VIRGINIA LLC	395,855.20
TALCOTT SCHOOL	2,400.00
TESTOUT CORPORATION	2,500.00
TEXAS LIFE INSURANCE COMPANY	19,889.80
THE CRITICAL THINKING CO	182.04
THE LAMP PEOPLE	91.00
TIME FOR KIDS	120.42
TRA, INC	2,724.00
TRI RIVER TRUCKING INC	4,250.00
TRI STATE EQUIPMENT SERVICES	638.60
TRIARCO ARTS & CRAFTS LLC.	82.60
TRI-COUNTY WHOLESALE	141,805.75
TROPHY SHOWCASE	30.00
TSA CONSULTING GROUP INC	37,950.00
TWO WAY RADIO INC.	2,128.00
U LINE	1,185.41
U S CELLULAR	492.30
U.S. DEPARTMENT OF EDUCATION	958.98
UNITED DAIRY INC	116,397.62
UNITED REFRIGERATION INC	265.52
UNITED TREATMENTS	429.00
UNLIMITED SUPPLIES LLC	445.00
VECNA TECHNOLOGIES INC	995.00
VOCO VISION INC	43,650.00
W VA GLASS	135.24
WINGATE INN	267.00
WORKFORCE INVESTMENT BOARD	659.55
WORKWEAR USA	353.37
WORLDWIDE EQUIPMENT-HERITAGE	22,655.68
WORLDWIDE INTERACETIVE NETWORK	2,500.00
WV AMERICAN WATER COMPANY	39,174.55
WV DEFINED BENEFIT SYSTEMS	575,569.95
WV DEFINED CONTRIBUTION SYS	16,030.23
WV DEP	60.00
WV DEPARTMENT OF EDUCATION	17,600.00
WV DEPT EMPLOY SECURITY	845.52
WV DEPT HEALTH & HUMAN RES	270.00
WV DEPT OF AGRICULTURE	7,224.60
WV DIV ENVIRONMENTAL PROTECT	160.00
WV DIV. OF ENVIRONMENT PROTECT	95.00
WV ELECTRIC SUPPLY	2,571.85
WV ELEM SCHOOL PRINCIPALS	830.00
WV SCHOOL BOARDS ASSOCIATION	6,921.00
WVA DEPARTMENT OF EDUCATION	25,002.00
WVA DIVISION OF LABOR	50.00
WVAEA INC	250.00

WVASA	325.00
WVCPD	200.00
WVEA	21,948.00
WVECTCR	525.00
WVFTA	27,535.45
WVMFD	50.00
WVNET	1,320.00
WVPE	277.50
WVSSPA	12,511.50
WVU EXTENSION SERVICE	6,073.00
WVWEA	40.00
XEROX	1,933.75
	4,787,397.20

**SUMMERS COUNTY BOARD OF EDUCATION
SUPPLEMENTAL SCHEDULE OF EXPENDITURES
FOR THE FISCAL ENDED JUNE 30, 2017**

Salaries expenditures:

Board officials:

Rebecca Sue Angell	\$ 6,080
Robert Angell	6,080
Deborah Clark	6,080
Austin Lilly	5,600
James Payne	5,920

Superintendent 90,520

Total salary expenditures 120,280

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, excluding any employee who has entered into a contract with the board, other than board members and the superintendent.)

Total non-salary expenditures paid in excess of two hundred fifty dollars (\$250) \$ 4,787,397

**SUMMERS COUNTY BOARD OF EDUCATION
 FYE JUNE 30, 2017
 Long Term Debt**

	Balance, Beginning of Year	Restatement	Additions	Deductions	Balance, End of Year	Amounts due within one year	Amounts due past one year
Pension Liability	1,005,998	-	-	297,514	708,484	-	708,484
Capital lease payable	1,659,811	-	-	109,978	1,549,833	113,514	1,436,319
Long-term liabilities	\$ 2,665,809	\$ -	\$ -	\$ 407,492	\$ 2,258,317	\$ 113,514	\$ 2,144,803