

# COUNTY OF MONONGALIA WEST VIRGINIA

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## Annual Financial Report For the Fiscal Year ended June 30, 2015



CARYE L. BLANEY  
— MONONGALIA COUNTY CLERK

**MONONGALIA COUNTY, WEST VIRGINIA**  
**ANNUAL FINANCIAL REPORT**  
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For Fiscal Year Ended June 30, 2015

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**COUNTY CLERK OF MONONGALIA COUNTY, WEST VIRGINIA  
MORGANTOWN, WEST VIRGINIA**

**TRANSMITTAL LETTER**

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Honorable Members of the  
Monongalia County Commission

The Monongalia County Clerk's Office is pleased to submit to the Monongalia County Commission the unaudited Annual Financial Report for Monongalia County, West Virginia for the fiscal year ended June 30, 2015. The financial statements included in this report conform to generally accepted accounting principles for governments as prescribed by the Governmental Accounting Standards Board (GASB), and meet or exceed requirements of the state's regulatory agency, the State Auditor as Chief Inspector.

The GASB Statements No. 68 and 71 relating to the Accounting and Financial Reporting for Pensions required to be implemented for the fiscal year ended June 30, 2015 by government employers who participate in the West Virginia Public Employees' Retirement System and the Deputy Sheriffs' Retirement System is not reflected in the annual report. The information required to implement these statements was not made available by the Consolidated Public Retirement Board at the time of publication.

These Statements are published to provide the County Commission, taxpayers, and other interested parties with detailed information concerning the financial condition and activities of the County government. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County.

The report is presented in three sections: introductory, financial and supplementary. The introductory section includes this transmittal letter, a list of the County's elected and appointed officials and the chart of funds included in this report. The financial section includes government-wide financial statements and the combining and individual fund and account group financial statements and schedules. The supplementary section includes selected fiduciary financial statements and vendor information.

To the best of our knowledge and belief the enclosed data are accurate in all material respects, and is organized in a manner designed to fairly present the financial position and results of operation of the County as measured by the financial activity of its various funds and account groups. We also believe that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included, and contain any/all information that is determined necessary to achieve full disclosure.

The government-wide financial statements, along with the Vendors List are published annually in the local newspaper as a Class 1-O legal advertisement in compliance with West Virginia Code § 7-5-16. These statements, along with the full Comprehensive Annual Financial Report, are available for public inspection in the Office of the Monongalia County Clerk during regular business hours.

Respectfully Submitted,

Carye L. Blaney  
County Clerk

MONONGALIA COUNTY, WEST VIRGINIA  
SCHEDULE OF FUNDS INCLUDED IN REPORT

For Fiscal Year Ended June 30, 2015

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GOVERNMENTAL FUNDS

Major Funds

General County  
Coal Severance

Nonmajor Funds

CAPITAL PROJECTS

Star City TIF  
Morgantown Industrial TIF  
Monongalia General Hospital TIF  
University TIF

SPECIAL REVENUE

Dog and Kennel  
General School  
Magistrate Court  
Worthless Check  
Emergency 911  
Home Confinement  
Chestnut Ridge Camp  
Road Repair  
Camp Muffy  
Mason-Dixon Park  
Teen Court  
Reallocation Coal  
Assessors Valuation  
Concealed Weapon  
Voter Registration  
Day Report Center  
Sheriff Forfeiture  
Scott's Run Sewer Project

FIDUCIARY FUNDS

AGENCY FUNDS

State  
School  
Municipal  
County Offices  
Delinq Nonentered  
Tax Lien Fund

DISCRETELY PRESENTED COMPONENT UNIT

Board of Health  
Economic Development Authority

BLENDED COMPONENT UNIT

Building Commission

MONONGALIA COUNTY, WEST VIRGINIA  
County Officials  
As of June 30, 2015

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**County Commission**

Eldon A. Callen                      01-01-11 / 12-31-16  
Tom Bloom                              01-01-13 / 12-31-18  
Dr. Edward A. Hawkins    01-01-15 / 12-31-20

**Clerk of the County Commission**

Carye L. Blaney                      01-01-11 / 12-31-16

**Clerk of the Circuit Court**

D. Jean Friend                      01-01-11 / 12-31-16

**Sheriff**

Kenneth Kisner                      01-01-13 / 12-31-16

**Prosecuting Attorney**

Marcia L. Ashdown              01-01-13 / 12-31-16

**Assessor**

Mark Musick                      01-01-13 / 12-31-16

Appointive:

**Administrator**

Diane DeMedici

MONONGALIA COUNTY, WEST VIRGINIA  
STATEMENT OF NET POSITION

June 30, 2015

	Total Primary Governmental Activities	Component Units	
		Board of Health	Economic Development Authority
<b>Assets</b>			
Cash and cash equivalents	8,011,346.52	929,124.00	4,217,228.00
Restricted cash	0.00	1,047,099.00	0.00
Proceeds from bonds	19,043,112.00	0.00	0.00
Receivables			
Taxes receivables (Net)	865,136.00	357,139.00	0.00
Other receivables	136,028.53	0.00	0.00
Due for other governmental units	100,000.00	0.00	300,000.00
Prepaid expense	0.00	0.00	833.00
<b>Total current assets</b>	<u>\$28,155,623.05</u>	<u>\$2,333,362.00</u>	<u>\$4,518,061.00</u>
Noncurrent Assets			
Land	984,200.00	0.00	2,485,316.00
Building	17,936,377.00	0.00	1,627,133.00
Equipment	4,988,691.00	544,714.00	12,367.00
Other improvements	2,592,770.00	206,490.00	1,747,318.00
Construction in progress	3,840,925.00	0.00	3,485,019.00
Accumulative Depreciation	(9,309,815.00)	(701,844.00)	(1,122,055.00)
<b>Total noncurrent assets</b>	<u>\$21,033,148.00</u>	<u>\$49,360.00</u>	<u>\$8,235,098.00</u>
Other Assets	\$0.00	\$0.00	\$1,228,608.00
<b>Total Assets</b>	<u><u>\$49,188,771.05</u></u>	<u><u>\$2,382,722.00</u></u>	<u><u>\$13,981,767.00</u></u>
<b>Liabilities</b>			
Current Liabilities			
Vouchers Payable	753,265.02	205,104.00	29,808.00
Other Payable	0.00	0.00	0.00
Bonds Payable	918,328.00	0.00	0.00
OPEB Payable	0.00	295,000.00	0.00
Payroll Payables	0.00	280,040.00	0.00
<b>Total Current Liabilities</b>	<u>1,671,593.02</u>	<u>\$780,144.00</u>	<u>\$29,808.00</u>
Long-Term Liabilities			
Bonds Payable	25,285,303.00	0.00	0.00
Due to other governmental units	0.00	0.00	800,000.00
Compensated Absences	276,694.00	0.00	0.00
OPEB prior	0.00	0.00	0.00
<b>Total Long-Term Liabilities</b>	<u>25,561,997.00</u>	<u>0.00</u>	<u>800,000.00</u>
<b>Total Liabilities</b>	<u>\$27,233,590.02</u>	<u>\$780,144.00</u>	<u>\$829,808.00</u>
<b>Net Position</b>			
Investment in Capital Assets	(5,170,483.00)	0.00	8,109,822.00
Restricted capital projects	19,053,592.60	457,512.00	325,208.00
Assigned	2,115,923.87	0.00	0.00
Unassigned	5,956,147.56	1,145,066.00	4,716,929.00
<b>Total Net Position</b>	<u>21,955,181.03</u>	<u>\$1,602,578.00</u>	<u>\$13,151,959.00</u>
<b>Total liabilities and net assets</b>	<u><u>\$49,188,771.05</u></u>	<u><u>\$2,382,722.00</u></u>	<u><u>\$13,981,767.00</u></u>

See accompanying notes to the financial statements.

MONONGALIA COUNTY, WEST VIRGINIA  
STATEMENT OF ACTIVITIES  
For Fiscal Year ended  
June 30, 2015

	Program Revenues			Component Units		
	Expenses	Charges for Services	Grants and Contributions	Total Primary Governmental Activities	Board of Health	Economic Development Authority
<b>Governmental Activities</b>						
General Government	13,042,166.59	1,036,798.75	0.00	(12,005,367.84)		
Public Safety	10,739,274.78	1,948,155.94	774,991.96	(8,016,126.88)		
Health and Sanitation	968,511.09	0.00	0.00	(968,511.09)		
Culture and Recreation	1,162,197.09	350,480.91	0.00	(811,716.18)		
Social Services	1,392,252.23	0.00	0.00	(1,392,252.23)		
Capital Projects	1,309,691.35	0.00	0.00	(1,309,691.35)		
<b>Total Primary Governmental</b>	<b>\$28,614,093.13</b>	<b>\$3,335,435.60</b>	<b>\$774,991.96</b>	<b>(\$24,503,665.57)</b>		
<b>Component Units:</b>						
Board of Health	\$3,882,765.00	\$2,979,752.00	\$900,180.00	\$0.00	(\$2,833.00)	
Economic Development Authority	\$183,248.00	\$306,694.00	\$0.00	\$0.00	\$0.00	\$123,446.00
<b>General Revenues:</b>						
				16,652,294.61	0.00	0.00
				3,290,286.80	0.00	0.00
				523,181.08	0.00	0.00
				67,306.00	0.00	0.00
				447,966.10	0.00	0.00
				40,251.01	0.00	25,893.00
				2,901,930.23	0.00	0.00
<b>Total General Revenues</b>				<b>\$23,923,215.83</b>	<b>\$0.00</b>	<b>\$25,893.00</b>
<b>Other Financing Sources (uses)</b>						
				(8,975.00)	0.00	0.00
				66,243.00	0.00	0.00
<b>Total other Financing Sources (uses)</b>				<b>\$57,268.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Change in Net Position</b>				<b>(\$523,181.74)</b>	<b>(\$2,833.00)</b>	<b>\$149,339.00</b>
<b>Net Position- July 1, 2014, as adjusted</b>				<b>\$22,478,362.77</b>	<b>\$1,605,411.00</b>	<b>\$13,002,620.00</b>
<b>Net Position- June 30, 2015</b>				<b>\$21,955,181.03</b>	<b>\$1,602,578.00</b>	<b>\$13,151,959.00</b>

See accompanying notes to the financial statements.

MONONGALIA COUNTY, WEST VIRGINIA  
BALANCE SHEET - ALL GOVERNMENTAL FUNDS

June 30, 2015

	General County	Coal Severance	Other Governmental Funds	Total Governmental Funds
<b><u>ASSETS</u></b>				
Cash	6,258,177.86	149,004.41	1,604,164.25	8,011,346.52
Proceeds from bonds	0.00	0.00	0.00	0.00
Receivables net of allowance				
Taxes	737,626.00	0.00	127,510.00	865,136.00
Due from other funds	11,547.60	0.00	86.25	11,633.85
Due from other	136,028.53	0.00	0.00	136,028.53
Total assets	<u>\$7,143,379.99</u>	<u>\$149,004.41</u>	<u>\$1,731,760.50</u>	<u>\$9,024,144.90</u>
<b><u>LIABILITIES</u></b>				
Vouchers Payable	646,481.18	29,574.44	77,209.40	753,265.02
Due to other funds	86.25	0.00	11,547.60	11,633.85
Due to other gov't entities	0.00	0.00	0.00	0.00
Payroll Payables	0.00	0.00	0.00	0.00
Total liabilities	<u>\$646,567.43</u>	<u>\$29,574.44</u>	<u>\$88,757.00</u>	<u>\$764,898.87</u>
Deferred Inflows:				
Unavailable resources	540,665.00	0.00	127,510.00	668,175.00
Total deferred inflows	<u>\$540,665.00</u>	<u>\$0.00</u>	<u>\$127,510.00</u>	<u>\$668,175.00</u>
Total liabilities and deferred inflows	<u>\$1,187,232.43</u>	<u>\$29,574.44</u>	<u>\$216,267.00</u>	<u>\$1,433,073.87</u>
<b>FUND BALANCES</b>				
Restricted	0.00	0.00	10,480.60	10,480.60
Assigned	0.00	\$119,429.97	1,505,012.90	1,624,442.87
Unassigned	5,956,147.56	0.00	0.00	5,956,147.56
Total fund balances	<u>\$5,956,147.56</u>	<u>\$119,429.97</u>	<u>\$1,515,493.50</u>	<u>\$7,591,071.03</u>
Total liabilities and fund balances	<u>\$7,143,379.99</u>	<u>\$149,004.41</u>	<u>\$1,731,760.50</u>	<u>\$9,024,144.90</u>

See accompanying notes to the financial statements.



**MONONGALIA COUNTY, WEST VIRGINIA**  
**Reconciliation of the Balance Sheet to the Statement of Net Position**  
**Governmental Funds**  
**June 30, 2015**

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Fund balances - Total governmental funds \$7,591,071

Amounts reported for governmental activities in the statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Non-depreciable assets:			
Land	984,200		
In-Progress	3,840,925		
Depreciable assets:			
Buildings	17,936,377		
Equipment	4,988,691		
Other Improvements	2,592,770		
Total capital assets	30,342,963		
Less accumulated depreciation	(9,309,815)		
			\$21,033,148

Some of the county's receivables will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are reported as deferred revenue in the funds. \$668,175

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. This amount is the net effect of these differences in the treatment of long-term debt and related items. \$19,043,112

Loan receivable from Component Unit, Development Authority, not available to pay current expenditures. \$ 100,000

Long-term liabilities related to governmental fund activities are not due and payable in the current period and, therefore, are not reported in the funds:

Compensated Absences	(\$276,694)
Bonds Payable	(\$26,203,631)

Net Position of governmental activities \$21,955,181

MONONGALIA COUNTY, WEST VIRGINIA  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2015

	General County	Coal Severance	Other Governmental Funds	Total Governmental Funds
<u>REVENUES</u>				
Taxes	15,421,343.09	0.00	1,006,004.52	16,427,347.61
Other Taxes	2,248,889.16	797,127.77	244,269.87	3,290,286.80
Intergovernmental Federal	504,318.52	0.00	0.00	504,318.52
Intergovernmental State	270,673.44	0.00	0.00	270,673.44
Intergovernmental Local	0.00	0.00	0.00	0.00
Intergovernmental In Lieu of	447,966.10	0.00	0.00	447,966.10
Charges for Services	976,692.39	0.00	2,358,743.21	3,335,435.60
Fines & Forfeitures	0.00	0.00	523,181.08	523,181.08
Licenses & Permits	3,251.00	0.00	64,055.00	67,306.00
Interest	31,860.01	1,336.88	7,054.12	40,251.01
Miscellaneous	1,745,647.61	178.42	1,156,104.20	2,901,930.23
Total Revenues	<u>\$21,650,641.32</u>	<u>\$798,643.07</u>	<u>\$5,359,412.00</u>	<u>\$27,808,696.39</u>
<u>EXPENDITURES</u>				
General Government	12,627,797.05	1,888.92	832,072.62	13,461,758.59
Public Safety	8,614,713.62	282,592.80	2,192,455.36	11,089,761.78
Health & Sanitation	857,682.13	105,494.96	0.00	963,177.09
Culture and Recreation	832,213.59	304,889.50	0.00	1,137,103.09
Social Services	500,717.04	350,860.66	540,276.53	1,391,854.23
Capital Projects	1,130,546.34	0.00	1,004,643.01	2,135,189.35
Total Expenditures	<u>\$24,563,669.77</u>	<u>\$1,045,726.84</u>	<u>\$4,569,447.52</u>	<u>\$30,178,844.13</u>
Excess (Deficiency) of revenues over expenditures	(\$2,913,028.45)	(\$247,083.77)	\$789,964.48	(\$2,370,147.74)
<u>Other Financing Sources</u>				
Transfer in	349,436.02	0.00	265,000.00	614,436.02
Transfer (out)	(265,000.00)	0.00	(349,436.02)	(614,436.02)
Disposal of assets	7,035.00	0.00	0.00	7,035.00
Proceeds from Assets transfers in	66,243.00	0.00	0.00	66,243.00
Total Other Financing Sources	<u>157,714.02</u>	<u>\$0.00</u>	<u>(\$84,436.02)</u>	<u>73,278.00</u>
Net change in fund balance	(\$2,755,314.43)	(\$247,083.77)	\$705,528.46	(\$2,296,869.74)
Fund Balance at beginning of year	8,711,461.99	366,513.74	\$809,965.04	9,887,940.77
Fund Balance at end of year	<u>\$5,956,147.56</u>	<u>\$119,429.97</u>	<u>\$1,515,493.50</u>	<u>\$7,591,071.03</u>

See accompanying notes to the financial statements.

**MONONGALIA COUNTY, WEST VIRGINIA**  
**Reconciliation of changes in fund balance of Governmental Funds**  
**To the Statement of Activities**  
**For the Fiscal Year Ended June 30, 2015**

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Net Change in fund balances - total governmental funds (\$2,296,870)

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

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:

Capital Outlay	976,682	
Depreciation expense	<u>(922,424)</u>	
Net Change		\$54,258

Upon the disposal of a capital asset, the proceeds is subtracted to determine a gain or loss on the sale and classified as other financing source (uses). Net loss from disposal of capital assets:

Proceeds from sale	(7,035)	
Loss on disposal	<u>(8,975)</u>	
		(\$16,010)

Some of the county's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds. The net change from fiscal year 2014 and 2015 is reflected as income

FY ending 6/30/2014	443,228	
FY ending 6/30/2015	<u>668,175</u>	
Net Change		\$224,947

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. In the current period these amounts are:

Current bond paid	\$1,020,525
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Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Compensated Absences net change		
FY ending 6/30/2014	766,662	
FY ending 6/30/2015	<u>276,694</u>	
		\$489,968

Change in net assets of governmental activities	<u>(\$523,182)</u>
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## I. Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted primary standard-setting body for establishing governmental accounting and financial reporting principles. The County's significant accounting policies are described below.

### A. Reporting Entity

Monongalia County is one of fifty-five counties established under the Constitution and the Laws of the State of West Virginia. There are six offices elected countywide, which are: County Commission, County Clerk, Circuit Clerk, Assessor, Sheriff, and Prosecuting Attorney. The superintendent of fiscal affairs is the County Commission, comprised of 3 members, elected to six-year terms on a two-year rotating basis. County and Circuit Clerk offices are elected to six-year terms. The offices of Assessor, Sheriff, and Prosecuting Attorney are elected to four-year terms.

The County Commission as the legislative body for the government, and, as such, budgets and provides all the funding used by the separate Constitutional Offices. The Assessor and the Sheriff also have additional revenues sources. The County Clerk's office maintains the accounting system for the county's operations. The operations of the county as a whole have been combined in these financial statements.

The services provided by the County and accounted for within these financial statements include law enforcement for unincorporated areas of the county, health and social services, cultural and recreational programs and other governmental services.

The accompanying financial statements present the government [and its component units] as required by generally accepted accounting principles. In determining whether to include a governmental department, agency, commission or organization as a component unit, the government must evaluate each entity as to whether they are legally separate and financially accountable based on the criteria set forth by the Governmental Accounting Standards Board (GASB). Legal separateness is evaluated on the basis of (1) its corporate name, (2) the right to sue and be sued and (3) the right to buy, sell or lease and mortgage property. Financial accountability is based on (1) the appointment of the governing authority and (2) the ability to impose will or (3) the providing of specific financial benefit or imposition of specific financial burden. Another factor to consider in this evaluation is whether an entity is fiscally dependent on the County.

#### Blended Component Unit

The Monongalia County Building Commission serves Monongalia County as is governed by a board comprised of five members appointed by the County Commission for a term of five years each. The Building Commission acquires property and debt on behalf of the County.

#### Discretely Presented Component Units

Discretely presented component units are entities which are legally separate from the County, but are financially accountable to the County, or whose relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete.

The Monongalia Board of Health serves citizens of Monongalia County and is governed by a five-member board appointed by the Commission, to serve 5 years on a rotating basis. The Board of Health is responsible for directing, supervising and carrying out matters related to public health of the County. West Virginia statute dictates the County is legally obligated to provide financial support to the board.

Complete financial statements for the Monongalia Board of Health can be obtained at the entity's administrative offices.

#### Related Organizations

The County's officials are also responsible for appointing the members of boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments.

### **B. Basis of Presentation**

#### Government-wide and fund financial statements

The statement of net position and the statement of activities display information about the primary government (the County) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to avoid the double accounting of interfund activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed primarily by fees charges to external parties. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds (the county has none) and fiduciary funds, even though the latter are excluded from the governmental-wide statements. Major individual funds and major individual enterprise funds (when the county has four) are reported as separate columns in the fund financial statements.

#### Fund Financial Statements

The accounts of the reporting entity are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for in a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category—are presented. The emphasis of fund financial statement is on major governmental, with each displayed in a separate column. All remaining government funds are aggregated and reported as nonmajor funds.

#### Major Fund Determination

Major funds are defined as those funds meeting the following criteria:

Total assets, liabilities, revenues, or expenses of the individual fund are at least 10 percent of the corresponding total for all governmental funds. And, total assets, liabilities, revenues and expenses of the individual fund are at least five (5) percent of corresponding total for all governmental funds combined.

In determining major funds, the Office of Chief Inspector and Supervisor of local political subdivisions has mandated the main operating funds of all counties to be major funds. These two funds are the General County and Coal Severance Funds.

The County Commission may designate any other funds as “major” if it believes those funds are particularly important to financial statement users.

The County Reports the following major funds:

General Fund – A general fund is used to account for all revenue sources and expenditures, which are not required to be accounted for in other funds. In the County’s General Fund, revenues are derived primarily from general property taxes; utility taxes; license and permit fees, state shared taxes, interest and miscellaneous. Expenditures and operating transfers out include the costs of general County government and transfers to other funds.

Coal Severance Fund – The Coal Severance tax fund is a fund that accounts for the revenues and expenditures from a severance tax placed on coal, collected at the state level and distributed to local political sub-divisions.

The County reports the following nonmajor governmental fund types:

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

#### Fiduciary Funds

Agency Funds: Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Agency funds are merely clearing accounts for assets held by a government as an agent for individual, private organizations, other governments, or other funds.

The agency funds are used to account for assets held by the county sheriff in an agency capacity for other governmental units. Agency funds, by definition, are excluded from the county's Combined Statement of Revenues, Expenditures and Changes in Fund Balances, and not included in Government wide statements.

### **C. Measurement Focus, and Basis of Accounting**

#### Government-wide, Proprietary, and Fiduciary Fund Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds (when appropriate) and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgment, are recorded only when payment is due.

Property taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for government's activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on the recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held by others. The County's operations require the use of governmental and fiduciary funds.

#### **D. Assets, liabilities, and net position or equity**

##### **1. Deposits and Investments**

Monongalia County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments. At June 30, 2015 federal depository insurance or additional depository bonds approved by the county commission covered all of the reporting entity's deposits.

State statutes authorize the government to invest in the State Investment Pool or the Municipal Bond Commission or to invest such funds in the following classes of securities: Obligations of the United States or any agency thereof, certificates of deposit (which mature in less than one year), general and direct obligations of the state of West Virginia; obligations of the federal mortgage association; indebtedness secured by first lien deed of trusts for property situated within this state if the payment is substantially insured or guaranteed by the federal government; pooled mortgage trusts (subject to limitations); indebtedness of any private corporation that is properly graded as in the top two or three highest rating grades; interest earning deposits which are fully insured or collateralized; and mutual funds registered with S.E.C. which have fund assets over three hundred million dollars.

##### **2. Receivables and payables**

###### Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables or payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds. Any residual balance outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

###### Property Tax Receivable

The property tax receivable is equal to 100 percent of the property taxes for 5 years net outstanding at June 30, 2015, and is shown net of an allowance for uncollectible taxes.

All current taxes assessed on real and personal property may be paid in two installments; the first installment is payable on September first of the year for which the assessment is made, and becomes delinquent on October first; the second installment is payable on the first day the following March and becomes delinquent on April first. Taxes paid on or before the date when they are payable, including both first and second installments, are subject to a discount of two and one-half percent. If the taxes are not paid on or before the date in which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum is added from the date they become delinquent until the date they are paid. Taxes paid on or before the due date are allowed a two and one half percent discount. A tax lien is

issued for all unpaid real estate taxes as of the date of the sheriff's sale and these liens are sold between October 14th and November 23rd of each year. Sixty days of estimated property tax collections are recorded in revenues at the end of each fiscal year.

All counties within the state are authorized to levy taxes not in excess of the following maximum levies per \$100 of assessed valuation: On Class II property, twenty-eight and six-tenths cents (28.60 cents); On Class III property, fifty-seven and two-tenths cents (57.20 cents) On Class IV property, fifty-seven and two-tenths cents (57.20 cents). In addition, counties may provide for an election to lay an excess levy; the rates not to exceed statutory limitations provided at least sixty percent of the voters cast ballots in favor of the excess levy.

The rates levied by the County per \$100 of assessed valuation for each class of property for the fiscal year ended June 30, 2015, were as follows:

Class of Property	Assessed Valuation for Tax Purposes	Current Expense
Class I	0	9.50 cents
Class II	\$2,151,065,573	19 cents
Class III	\$2,184,093,854	38 cents
Class IV	\$995,467,598	38 cents

**3. Inventory**

The county considers inventories of materials and supplies utilized in the governmental fund type operations as expended at the time of purchase. Therefore, they do not appear in the county's financial statements.

**4. Restricted Assets**

Certain assets of the TIF accounts, Monongalia General Hospital, Morgantown Industrial , Star City and the Series 2015A Bonds for the Judicial Annex are classified as restricted assets because their use is restricted by bond agreements.

**5. Capital Assets**

Capital assets, including land, buildings, improvements, equipment, and infrastructure (if applicable), that individually cost \$5,000 or more, with useful lives greater than one year are reported in the in the government-wide financial statements.

Purchased capital assets are stated at their historical costs or estimated historical costs. Historical costs include the vendor's invoice (less the value of any trade-in), initial installation cost (excluding in-house labor), modifications, attachments, accessories or apparatus necessary to make the asset usable and render it into service. Historical costs also include ancillary charges such as freight and transportation charges, site preparation costs and professional fees. Donated capital assets are recorded at their estimated fair market value at the date of donation.

Capital assets are depreciated over the estimated useful lives using the straight-line method. Estimated useful life is the county's estimate of how long the asset is expected to meet service demands. The estimated useful lives are shown in the table below.



Assets	Useful lives	Inventory \$	Capitalized/Depreciation \$
Land			Capitalized only
Land improvement	20 to 30 years	1	5,000
Building	40 years	1	5,000
Building improvements	20 – 25 years	1	5,000
Equipment	5 to 10 years	1,000	5,000
Vehicles	5 to 10 years	1,000	5,500
Infrastructure	40 to 50 years	50,000	100,000
Construction in progress	Not applicable		

**6. Compensated Absences**

It is the County’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements in accordance with GASB Statement No. 16, Accounting for Compensated Absences.

The current pay rate, including certain additional employer-related fringe benefits, is used to calculate compensated absences accrual at June 30. The entire liability for compensated absences is reported in the government-wide financial statement.

**7. Fund Balance**

Fund balance will be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

Nonspendable—amounts that are not in a spendable form (such as inventory) or required to be maintained intact.

Restricted—amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Committed—amounts constrained to specific purposes by the County, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint

Assigned—classification reflects amounts that the County intends to be used for specific purposes. Assignments may be established either by the County or by a designee, and are subject to neither the restricted nor committed levels of constraint

Unassigned— is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and has not been restricted, committed or assigned to specific purposes.

**8. Change in Accounting Principle.**

Effective July 1, 2013, the County adopted Governmental Accounting Standards Board Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. These Statements provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. It also identifies net position, rather than net position, as the residual of all other elements presented in a statement of financial position. This change was incorporated in the government's financial statements; however, there was no effect on beginning net position/fund balance

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of Certain Differences between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

The governmental fund balance sheet includes reconciliation between fund balance total governmental funds and net position-governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains, "Long-term liabilities, not due and payable in the current period and therefore are not reported in the funds." The details of this difference are as follows:

Liabilities not due and payable in current period	Compensated Absences	\$368,941
	Bonds Payable	<u>26,203,631</u>
Net adjustment to decrease fund balance-total governmental funds to arrive at net position-governmental activities		<u>\$26,572,572</u>

**B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance and the Government-wide Statement of Activities**

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. The details of the difference are as follows:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense.

Excess of capital outlay over depreciation expense	\$54,258
Net change in deferred revenues	224,947

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds

Disposal of capital assets	(16,010)
Current bond paid	1,020,525
Net change compensated absences	<u>508,721</u>

Net adjustment to decrease fund balance-total governmental funds to arrive at net position-governmental activities.	<u>\$1,792,441</u>
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**III. Stewardship, compliance, and accountability**

**A. Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and the Coal Severance Tax Special Revenue Fund. All annual appropriations lapse at fiscal year end.

Monongalia County prepares its budget on the cash/cash plus encumbrances basis of accounting. Therefore, a reconciliation has been performed on the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for both the General and Coal Severance Tax Funds.

Prior to March 2nd of each year, the various elected officials submit to the county commission proposed requests for their respective offices for the fiscal year commencing July 1. Upon review and approval of these requests, the county commission prepares proposed budgets on forms prescribed by the State Auditor

**NOTES TO THE FINANCIAL STATEMENTS**

and submits them to the State Auditor by March 28 for approval. The county commission then reconvenes on the third Tuesday in April to hear objections from the public and to formally lay the levy.

The appropriated budget is prepared by fund, function and department. Transfers of appropriations between departments and revenue related revisions to the budget require approval from the governing council and then submission to the State Auditor for approval. Revisions become effective when approved by the State Auditor and budgeted amounts in the financial statements reflect only such approved amounts. The governing body made the following material supplementary budgetary appropriations throughout the year.

		General Fund	Coal Severance
<b>Revenues</b>			
	Unencumbered Balance	(\$484,444)	(\$133,487)
	Intergovernmental	53,000	
	Miscellaneous	125,074	
	Total Revision – Revenues	(\$306,370)	(\$133,487)
<b>Expenditures</b>			
	General Government	\$51,155	(\$93,000)
	Public Safety	168,392	14,316
	Health & Sanitation	250,150	(40,487)
	Culture & Recreation	35,000	15,000
	Social Services	0	17,100
	Capital Projects	(811,067)	(46,416)
	Total Revision - Expenditures	(\$306,370)	(\$133,487)

The Assessor submits a projected budget to the West Virginia Department of Tax and Revenue no later than December 15th of each year. For the Assessor's Valuation Fund, the following revisions throughout the year:

Revenues	Unencumbered Balance	\$7,337
Expenditures	General Government	\$7,337

**IV. Detailed notes on all funds**

**A. Deposits and investments**

The County maintains cash and temporary investments for all funds. As of June 30, 2015, the County had deposits in financial institutions reported as cash and cash equivalents with carrying balances \$8,687,994. The bank balance was collateralized by federal depository insurance or with securities held by the pledging financial institutions trust department or agent in the government's name.

Counties are authorized by statute to provide excess funds to either the State Investment Pool or the Municipal Bond Commission for investment purposes, or to invest such funds in the following classes of securities: Obligations of the United States or any agency thereof. At year end the county did not have any of these types of investments.

A summary of the reporting entity's cash and investments for which the Sheriff serves as treasurer is as follows:

	Carrying Value
Primary government	\$8,011,346
Fiduciary Funds	676,648
<b>Total reporting entity</b>	<b>\$8,687,994</b>

**B. Receivables**

Receivables at year end for the government's individual major funds and nonmajor, and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

<u>Total Receivables General Fund</u>	
Taxes Receivable	\$985,136
Grants Receivables	136,028
Due from Component Unit	100,000
Gross Receivable	<u>\$1,221,164</u>
Less: Allowance for uncollectible	(120,000)
<b>Net Total Receivables</b>	<b><u>\$1,101,064</u></b>

Governmental fund report deferred revenue in connection with receivables for revenue that are not considered to be available to liquidate liabilities of the current period. Governmental fund also defer revenue recognition in connections with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

Delinquent property taxes receivable	\$540,666
Taxes earned but not received	\$196,961

**C. Capital Assets**

Capital Asset Activity for the fiscal year ended June 30, 2015, was as follows:

	Ending Balance Capital Assets 06/30/2014	Prior Year Adjust	Additions	Disposals	Ending Balance Capital Assets 06/30/2015
Land	984,200				984,200
Building	17,866,152		70,225		17,936,377
Equipment	4,851,957	49,258	267,029	(179,553)	4,988,691
Improvements	2,474,549		118,221		2,592,770
Construction in progress	3,319,718		521,207		3,840,925
<b>Total</b>	<b>\$ 29,496,576</b>	<b>\$49,258</b>	<b>\$976,682</b>	<b>(\$179,553)</b>	<b>\$30,342,963</b>

Construction in progress 2015 included:

Judicial Annex	\$2,194,138
Judicial Annex – bond proceeds	<u>1,646,787</u>
	<b>\$3,840,925</b>

Current depreciation expense was charged to governmental activities of the county as follows:

General Government	\$552,580
Public Safety	330,012
Health & Sanitation	5,334
Culture & Recreation	34,100
Social Services	398
	<u>\$922,424</u>

**NOTES TO THE FINANCIAL STATEMENTS**

A summary of changes in Capital Asset values based on current and prior year depreciation allowances:

	Ending Balance Capital Assets 06/30/2015	Prior Yrs Accumulated Depreciation	Current Year Depreciation	Total Depreciation 6/30/2015	Net Book Value 6/30/2015
Land	984,200				984,200
Building	17,936,377	5,204,519	411,340	5,615,859	12,230,518
Equipment	4,988,691	2,623,499	400,818	3,024,317	1,964,374
Improvements	2,592,770	559,373	110,266	669,639	1,923,131
Construction in	3,840,925				3,840,925
<b>Total</b>	<b>\$30,342,963</b>	<b>\$8,387,391</b>	<b>\$922,424</b>	<b>\$9,309,815</b>	<b>\$20,943,148</b>

**D. Interfund receivables, payables, transfers**

Interfund balances to/from other funds at June 30, 2015 consist of the following:

	<u>Due From Other Funds</u>	<u>Due to Other Funds</u>
<u>Primary Government</u>		
General County	\$ 11,547	\$ 86
E911	86	494
Teen Court		11,053
	<u>\$11,633</u>	<u>\$11,633</u>

Transfers to/from other funds at June 30, 2015 consist of the following:

	<u>Fund Transfer In</u>	<u>Fund Transfer Out</u>
<u>Primary Government</u>		
General County	\$349,436	
Emergency 911	125,000	
Chestnut Ridge	90,000	
Camp Muffy	25,000	
Mason Dixon Park	25,000	
General County		\$265,000
Dog & Kennel		70,937
General School		234,282
Teen Court		44,217
	<u>\$614,436</u>	<u>\$614,436</u>

**E. Long-term debt**

Lease Revenue Bonds, Series 2015A

Purpose	Maturity Date	Interest Rates	Issued	Retired	June 30, 2015
Monongalia County Justice Center	02/01/2034		\$18,070,000	\$720,000	\$17,350,000

Annual Debt service requirement to maturity of bonds:

	<u>Principal</u>	<u>Interest</u>
2016	670,000	614,315
2017	690,000	594,215
2018	710,000	573,515
2019	730,000	552,215
2020-2034	14,550,000	4,699,307
<b>Total</b>	<u>\$17,350,000</u>	<u>\$7,033,567</u>

Tax Increment Revenue Bond – Morgantown Industrial Park

**NOTES TO THE FINANCIAL STATEMENTS**

Purpose	Maturity Date	Interest Rates	Issued	Retired	June 30, 2015
TIF Morgantown Industrial Park	06/01/2033	6.90%	\$2,164,700	110,331	\$2,054,369

Annual Debt service requirement to maturity of bonds:

	Principal	Interest
2016	62,479	139,334
2017	66,913	134,900
2018	71,663	130,150
2019-2033	1,853,314	1,084,973
Total	\$2,054,369	\$1,489,357

Tax Increment Revenue Bond – Monongalia General Hospital

Purpose	Maturity Date	Interest Rates	Issued	Retired	June 30, 2015
TIF Monongalia General Hospital	06/01/2034	6.50%	\$2,575,497	\$95,427	\$2,480,070

Annual Debt service requirement to maturity of bonds:

	Principal	Interest
2016	101,731	159,578
2017	108,451	152,858
2018	115,615	145,694
2019	123,252	138,057
2020-2034	2,031,021	842,159
Total	\$2,480,070	\$1,438,346

Tax Increment Revenue Bond – Star City Project

Purpose	Maturity Date	Interest Rates	Issued	Retired	June 30, 2015
TIF Star City Project			1,197,684	26,873	\$1,170,811

Annual Debt service requirement to maturity of bonds:

	Principal	Interest
2016	28,220	57,610
2017	29,633	56,196
2018	31,119	54,711
2019	32,679	53,151
2020-2039	1,049,160	577,721
Total	\$1,170,811	\$799,389

During the year ended June 30, 2015, the following changes occurred in long-term liabilities:

	June 30, 2014	Additions	Reductions	June 30, 2015
Compensated absences	766,662		489,968	\$276,693
TIF Bonds Morgantown Industrial Park	2,112,707		58,338	2,054,369
TIF Bonds Mon General Hospital	2,575,497		95,427	2,480,070
TIF Bonds Star City Project	1,197,684		26,873	1,170,811
Special District 2014 A&B	2,619,938		45,913	2,574,025
University	515,000		7,515	507,485
Series 2015 A Bonds Judicial Annex	18,070,000		720,000	17,350,000
	\$27,857,488		\$1,444,034	\$26,413,453

**F. Adjustments to Beginning Balances**

The following adjustment was made to the beginning fund balances: for General County Fund:

Net position June 30, 2014	\$23,294,377
TIF Bonds Payable	(959,362)
Receivable Component Unit	100,000
Additional assets net of depreciation	43,347
Net position as adjusted July 1, 2014	\$22,478,362

**V. Other Information**

**A. Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has purchase general liability and property loss insurance for these various risks.

A private insurance company is used to provide workers' compensation coverage to all employees. The cost of all coverage as determined by Brick Street is paid by the County. The compensation risk pool retains the risk related to the compensation of injured employees under the program.

**B. Contingent Liabilities**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds.

The amount, if any, of expenditures, which may be disallowed by the grant cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable a loss has occurred and the amount of the loss can be reasonably estimated. It is the opinion of the counsel for the County that there are no pending lawsuits or unasserted claims against the Monongalia County, West Virginia.

**C. Deferred Compensation Plan**

Monongalia County has no taxpayers to report for fiscal year 2015 that contribute in excess of 10% of its current property tax base.

**VI. Employee Retirement Systems and Plans**

**A. Plan Descriptions Contribution Information and Funding Policies**

Monongalia County participates in a statewide, cost sharing, multiple-employer defined benefit plan on behalf of its employees. The system is administered by agencies of the State of West Virginia and funded by contributions from participants, employers, and state appropriation, as necessary.

**NOTES TO THE FINANCIAL STATEMENTS**

	<b>Public Employees Retirement System</b>	
Eligibility to participate	All County full-time employees, except those covered by other pension plans.	
Authority establishing contribution obligations and benefit provisions		State Statute
Funding policy and contribution requirements	PERS members are required to contribute 4.5% of their annual covered salary and the county is required to contribute 14%. The contribution requirements of PERS members are established and may be amended only by the State of West Virginia Legislature. The county's contribution to PERS for the fiscal year ended June 30, 2015, were \$353,476 for employees' share and \$1,099,684 for employer's share.	
Period required to vest	Five Years A member who has attained age 60 and has earned 5 years or more of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. The final average salary (three highest consecutive years in the last 10) times the years of service times 2% equals the annual retirement benefit.	
Benefits and eligibility for distribution		
Deferred retirement portion		No
Provision for:		
Cost of Living		No
Death benefits		Yes
Annual pension cost and amount contributed:	For the current fiscal year ended, the annual cost was \$1,453,160 for all covered employees with a contributed percentage of 100%.	



**West Virginia Deputy Sheriff Retirement System (WVDRS)**

Eligibility to participate	West Virginia Deputy Sheriffs first employed after the effective date and any deputy sheriffs hired prior to the effective date who elects to become members.
Authority establishing contribution obligations and benefit provisions	State Statute
Funding policy and contributions	Certain fees for reports generated by sheriff's offices are paid to this plan in accordance with West Virginia State Code. WVDRS members are required to contribute 8.5% of their annual covered salary and the county is required to contribute 12.5%. The contribution requirements of WVDRS members are established and may be amended only by the State of West Virginia Legislature. The government's contribution to WVDRS for the current fiscal year ending was \$140,851 for employees' share and \$207,133 for employer's share.
Period required to vest	Five Years
Benefits and eligibility for distribution	A member who has attained age 60 and has earned 5 or more years of contributing service or age 50 and if the sum of his/her age plus years of credited service is equal to or greater than 70. The final average salary (three highest consecutive years in the last ten years) times the years of service times 2.25% equal the annual retirement benefit.
Deferred retirement portion	No
Provisions for cost of living adjustments or death benefits	This plan has no provisions for cost of living adjustments. There are provisions for death benefits.
Annual pension cost and amount contributed:	For the current fiscal year ended, the annual cost was \$347,984 for all covered employees with a contributed percentage of 100%.

**Trend Information**

Fiscal Year	Public Employees' Retirement System (PERS)		West Virginia Deputy Sheriff Retirement System (WVDRS)	
	Annual Pension Cost	Percentage Contributed	Annual Pension Cost	Percentage Contributed
2015	1,453,160	100%	347,984	100%
2014	1,427,029	100%	361,429	100%
2013	1,284,589	100%	382,066	100%
2012	1,235,734	100%	338,822	100%
2011	1,053,974	100%	315,681	100%
2010	1,016,434	100%	284,285	100%
2009	892,550	100%	262,895	100%
2008	857,935	100%	256,170	100%
2007	802,569	100%	225,208	100%
2006	767,983	100%	219,112	100%
2005	767,727	100%	207,610	100%
2004	743,537	100%	185,818	100%
2003	666,574	100%	179,218	100%

PERS and WVDRS issue a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees' Retirement System, 4101 MacCorkle Avenue S.E., Charleston, WV 25304.

MONONGALIA COUNTY, WEST VIRGINIA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
GENERAL COUNTY FUND  
For the Fiscal Year Ended June 30, 2015

	Budget Amounts		Actual Amounts Budget Basis	Variance with Final Budget	Adjusting Entries	Actual Amount GAAP Basis
	Original	Final				
<b>REVENUES</b>						
Taxes	15,584,006	15,584,006	15,410,287.09	(173,718.91)	11,056.00	15,421,343.09
Other Taxes	3,060,000	3,060,000	2,248,889.16	(811,110.84)	0.00	2,248,889.16
Intergovernmental						
Federal	757,500	810,500	504,318.52	(306,181.48)	0.00	504,318.52
State	1,125,395	1,125,395	270,673.44	(854,721.56)	0.00	270,673.44
Local	5,000	5,000	0.00	(5,000.00)	0.00	0.00
In Lieu of			447,966.10	447,966.10	0.00	447,966.10
Charges for Services	756,000	756,000	976,692.39	220,692.39	0.00	976,692.39
Fines & Forfeitures	100,000	100,000	0.00	(100,000.00)	0.00	0.00
Licenses & Permits	4,200	4,200	3,251.00	(949.00)	0.00	3,251.00
Interest	70,000	70,000	31,860.01	(38,139.99)	0.00	31,860.01
Miscellaneous	1,257,745	1,382,819	2,057,901.59	675,082.59	(312,253.98)	1,745,647.61
<b>Total Revenues</b>	<b>\$22,719,846</b>	<b>\$22,897,920</b>	<b>\$21,951,839.30</b>	<b>(\$946,080.70)</b>	<b>(\$301,197.98)</b>	<b>\$21,650,641.32</b>
<b>EXPENDITURES</b>						
General Government	16,533,460	16,584,615	12,686,554.05	3,898,060.95	(58,757.00)	12,627,797.05
Public Safety	9,504,545	9,672,937	8,614,713.62	1,058,223.38	0.00	8,614,713.62
Health & Sanitation	813,466	1,063,616	857,682.13	205,933.87	0.00	857,682.13
Culture and Recreation	965,000	1,000,000	972,213.59	27,786.41	(140,000.00)	832,213.59
Social Services	516,500	516,500	500,717.04	15,782.96	0.00	500,717.04
Capital Projects	4,235,875	3,424,808	1,130,546.34	2,294,261.66	0.00	1,130,546.34
<b>Total Expenditures</b>	<b>\$32,568,846</b>	<b>\$32,262,476</b>	<b>\$24,762,426.77</b>	<b>\$7,500,049.23</b>	<b>(\$198,757.00)</b>	<b>\$24,563,669.77</b>
Excess (Deficiency) of revenues over expenditures	(9,849,000)	(9,364,556)	(\$2,810,587.47)	\$6,553,968.53	(\$102,440.98)	(\$2,913,028.45)
Other Financing						
Transfer in	849,000	849,000	33,163.78	(815,836.22)	316,272.24	349,436.02
Transfer (out)	0	0	0.00	0.00	(265,000.00)	(265,000.00)
Disposal of assets	0	0	0.00	0.00	7,035.00	7,035.00
Proceeds from Assets transfer in	0	0	0.00	0.00	66,243.00	66,243.00
<b>Total Other Financing Sources</b>	<b>\$849,000</b>	<b>\$849,000</b>	<b>\$33,163.78</b>	<b>(\$815,836.22)</b>	<b>\$124,550.24</b>	<b>\$157,714.02</b>
Net change in fund balance	(\$9,000,000)	(\$8,515,556)	(\$2,777,423.69)	\$5,738,132.31	\$22,109.26	(\$2,755,314.43)
Fund Balance at beginning of year	9,000,000	8,515,556	8,515,556.99	\$0.99	\$185,905.00	8,701,461.99
Fund Balance at end of year	\$0	\$0	\$5,738,133.30	\$5,738,133.30	\$208,014.26	\$5,946,147.56

See accompanying notes to the financial statements.

MONONGALIA COUNTY, WEST VIRGINIA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
COAL SEVERANCE FUND

For the Fiscal Year Ended June 30, 2015

	Budget Amounts		Actual Amounts <u>Budget Basis</u>	Variance with <u>Final Budget</u>	Adjusting <u>Entries</u>	Actual Amount <u>GAAP Basis</u>
	<u>Original</u>	<u>Final</u>				
<b>REVENUES</b>						
Other Taxes	900,000	900,000	797,127.77	(102,872.23)	0.00	797,127.77
Interest	3,000	3,000	1,336.88	(1,663.12)	0.00	1,336.88
Miscellaneous	0	0	178.42	178.42	0.00	178.42
<b>Total Revenues</b>	<b>\$903,000</b>	<b>\$903,000</b>	<b>\$798,643.07</b>	<b>(\$104,356.93)</b>	<b>\$0.00</b>	<b>\$798,643.07</b>
<b>EXPENDITURES</b>						
General Government	193,975	100,975	1,888.92	99,086.08	0.00	1,888.92
Public Safety	289,000	303,316	282,592.80	20,723.20	0.00	282,592.80
Health & Sanitation	154,750	114,263	105,494.96	8,768.04	0.00	105,494.96
Culture and Recreation	313,165	328,165	304,889.50	23,275.50	0.00	304,889.50
Social Services	366,360	383,460	350,860.66	32,599.34	0.00	350,860.66
Capital Projects	85,750	39,334	0.00	39,334.00	0.00	0.00
<b>Total Expenditures</b>	<b>\$1,403,000</b>	<b>\$1,269,513</b>	<b>\$1,045,726.84</b>	<b>\$223,786.16</b>	<b>\$0.00</b>	<b>\$1,045,726.84</b>
Excess (Deficiency) of revenues over expenditures	(\$500,000)	(\$366,513)	(\$247,083.77)	\$119,429.23	\$0.00	(\$247,083.77)
Other Financing						
Transfer in	0	0	0.00	0.00	0.00	0.00
Transfer (out)	0	0	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net change in fund balance</b>	<b>(\$500,000)</b>	<b>(\$366,513)</b>	<b>(\$247,083.77)</b>	<b>\$119,429.23</b>	<b>\$0.00</b>	<b>(\$247,083.77)</b>
Fund Balance at beginning of year	500,000	366,513	366,513.74	0.74	0.00	366,513.74
<b>Fund Balance at end of year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$119,429.97</b>	<b>\$119,429.97</b>	<b>\$0.00</b>	<b>\$119,429.97</b>

See accompanying notes to the financial statements.

MONONGALIA COUNTY, WEST VIRGINIA  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL  
ASSESSOR'S VALUATION FUND

For the Fiscal Year Ended June 30, 2015

	Budget Amounts		Actual Amounts Budget Basis	Variance with Final Budget	Adjusting Entries	Actual Amount GAAP Basis
	Original	Final				
<b>REVENUES</b>						
Charges for services	1,000	1,000	1,408.00	408.00	0.00	1,408.00
Interest	900	900	954.23	54.23	0.00	954.23
Miscellaneous	901,961	901,961	955,431.25	53,470.25	0.00	955,431.25
<b>Total Revenues</b>	<b>\$903,861</b>	<b>\$903,861</b>	<b>\$957,793.48</b>	<b>\$53,932.48</b>	<b>\$0.00</b>	<b>\$957,793.48</b>
<b>EXPENDITURES</b>						
General Government	917,201	924,538	759,171.88	165,366.12	0.00	759,171.88
Capital Projects	30,000	30,000	0.00	30,000.00	0.00	0.00
<b>Total Expenditures</b>	<b>\$947,201</b>	<b>\$954,538</b>	<b>\$759,171.88</b>	<b>\$195,366.12</b>	<b>\$0.00</b>	<b>\$759,171.88</b>
Excess (Deficiency) of revenues over expenditures	(\$43,340)	(\$50,677)	\$198,621.60	\$249,298.60	\$0.00	\$198,621.60
<b>Other Financing</b>						
Transfer in	0	0	0.00	0.00	0.00	0.00
Transfer (out)	0	0	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Net change in fund balance</b>	<b>(\$43,340)</b>	<b>(\$50,677)</b>	<b>\$198,621.60</b>	<b>\$249,298.60</b>	<b>\$0.00</b>	<b>\$198,621.60</b>
<b>Fund Balance at beginning of year</b>	<b>43,340</b>	<b>50,677</b>	<b>50,676.75</b>	<b>(0.25)</b>	<b>0.00</b>	<b>50,676.75</b>
<b>Fund Balance at end of year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$249,298.35</b>	<b>\$249,298.35</b>	<b>\$0.00</b>	<b>\$249,298.35</b>

See accompanying notes to the financial statements.

MONONGALIA COUNTY, WEST VIRGINIA  
 COMBINED BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 June 30, 2015

	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Total</u>
<b><u>Assets</u></b>			
Cash	1,593,683.65	10,480.60	1,604,164.25
Receivables net of allowance	0.00	127,510.00	127,510.00
Restricted bond proceeds	0.00	0.00	0.00
Due from other funds	86.25	0.00	86.25
Due from other entities	0.00	0.00	0.00
Total Assets	<u>\$1,593,769.90</u>	<u>\$137,990.60</u>	<u>\$1,731,760.50</u>
<b><u>Liabilities</u></b>			
Vouchers Payable	77,209.40	0.00	77,209.40
Due to other funds	11,547.60	0.00	11,547.60
Deferred revenues	0.00	127,510.00	127,510.00
Total Liabilities	<u>\$88,757.00</u>	<u>\$127,510.00</u>	<u>\$216,267.00</u>
<b><u>Fund Balances</u></b>			
Restricted	0.00	10,480.60	10,480.60
Assigned	1,505,012.90	0.00	1,505,012.90
Total fund balances	<u>\$1,505,012.90</u>	<u>\$10,480.60</u>	<u>\$1,515,493.50</u>
Total liabilities and fund balances	<u>\$1,593,769.90</u>	<u>\$137,990.60</u>	<u>\$1,731,760.50</u>

See accompanying notes to the financial statements.

MONONGALIA COUNTY, WEST VIRGINIA  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL  
 For the Fiscal Year Ended June 30, 2015

	Special Revenues	Capital Projects	Total
<b><u>Revenues</u></b>			
Taxes	0.00	1,006,004.52	1,006,004.52
Other taxes	244,269.87	0.00	244,269.87
Charges for service	2,358,743.21	0.00	2,358,743.21
Fines and forfeits	523,181.08	0.00	523,181.08
Licenses and permits	64,055.00	0.00	64,055.00
Interest	6,488.94	565.18	7,054.12
Miscellaneous	1,156,104.20	0.00	1,156,104.20
<b>Total Revenues</b>	<b><u>\$4,352,842.30</u></b>	<b><u>\$1,006,569.70</u></b>	<b><u>\$5,359,412.00</u></b>
<b><u>Expenditures</u></b>			
General government	832,072.62	0.00	832,072.62
Public safety	2,192,455.36	0.00	2,192,455.36
Culture and Recreation	540,276.53	0.00	540,276.53
Capital projects	0.00	1,004,643.01	1,004,643.01
<b>Total Expenditures</b>	<b><u>\$3,564,804.51</u></b>	<b><u>\$1,004,643.01</u></b>	<b><u>\$4,569,447.52</u></b>
Excess (deficiency) of revenues over expenditures	\$788,037.79	\$1,926.69	\$789,964.48
<b><u>Other financing sources (uses):</u></b>			
Transfers in	265,000.00	0.00	265,000.00
Transfers (out)	(349,436.02)	0.00	(349,436.02)
Proceeds from bond	0.00	0.00	0.00
<b>Total other financing sources</b>	<b><u>(\$84,436.02)</u></b>	<b><u>\$0.00</u></b>	<b><u>(\$84,436.02)</u></b>
Net change in fund balance	\$703,601.77	\$1,926.69	\$705,528.46
Fund Balance at beginning of year	\$801,411.13	\$8,553.91	\$809,965.04
<b>Fund Balance at end of year</b>	<b><u>\$1,505,012.90</u></b>	<b><u>\$10,480.60</u></b>	<b><u>\$1,515,493.50</u></b>

See accompanying notes to the financial statements.

MONONGALIA COUNTY, WEST VIRGINIA  
 COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL  
 SPECIAL REVENUE FUNDS  
 June 30, 2015

	Dog & Kennel	General School	Magistrate Court	Worthless Check	Emergency 911	Home Confinement	Chestnut Ridge Camp	Road Repair	Camp Muffy
<u>Assets</u>									
Cash	0.00	228,429.63	0.00	40,982.65	150,638.11	0.00	94,160.68	50,133.94	16,333.43
Receivables net of allowances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	86.25	0.00	0.00	0.00	0.00
Total assets	\$0.00	\$228,429.63	\$0.00	\$40,982.65	\$150,724.36	\$0.00	\$94,160.68	\$50,133.94	\$16,333.43
<u>Liabilities</u>									
Vouchers payable	0.00	0.00	96.00	0.00	17,025.25	8,309.97	20,907.49	0.00	25,006.19
Due to other funds	0.00	0.00	0.00	0.00	494.34	0.00	0.00	0.00	0.00
Deferred revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total liabilities	\$0.00	\$0.00	\$96.00	\$0.00	\$17,519.59	\$8,309.97	\$20,907.49	\$0.00	\$25,006.19
<u>Fund balances</u>									
Assigned	\$0.00	\$228,429.63	(\$96.00)	\$40,982.65	\$133,204.77	(\$8,309.97)	\$73,253.19	\$50,133.94	(\$8,672.76)
Total liabilities and fund balances	\$0.00	\$228,429.63	\$0.00	\$40,982.65	\$150,724.36	\$0.00	\$94,160.68	\$50,133.94	\$16,333.43

MONONGALIA COUNTY, WEST VIRGINIA  
 COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL  
 SPECIAL REVENUE FUNDS - Continued  
 June 30, 2015

	Mason-Dixon Park	Teen Court	Reallocation Coal	Assessors Valuation	Concealed Weapons	Voter's Registration	Day Report Center	Sheriff Forfeiture	Mon Co Scott's Run Sewer Proj	TOTAL
<u>Assets</u>										
Cash	3,781.28	57,293.69	480,179.25	252,107.39	97,963.64	870.60	27,461.36	93,298.00	50.00	1,593,683.65
Receivables net of allowances	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.25
Total assets	\$3,781.28	\$57,293.69	\$480,179.25	\$252,107.39	\$97,963.64	\$870.60	\$27,461.36	\$93,298.00	\$50.00	\$1,593,769.90
<u>Liabilities</u>										
Vouchers payable	1,055.46	0.00	0.00	2,809.04	0.00	0.00	0.00	2,000.00	0.00	77,209.40
Due to other funds	0.00	11,053.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,547.60
Deferred revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total liabilities	\$1,055.46	\$11,053.26	\$0.00	\$2,809.04	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	\$88,757.00
<u>Fund balances</u>										
Assigned	\$2,725.82	\$46,240.43	\$480,179.25	\$249,298.35	\$97,963.64	\$870.60	\$27,461.36	\$91,298.00	\$50.00	\$1,505,012.90
Total liabilities and fund balances	\$3,781.28	\$57,293.69	\$480,179.25	\$252,107.39	\$97,963.64	\$870.60	\$27,461.36	\$93,298.00	\$50.00	\$1,593,769.90



MONONGALIA COUNTY, WEST VIRGINIA  
 COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL  
 CAPITAL PROJECTS FUNDS

June 30, 2015

	Morgantown				Total
	Star City	Industrial TIF	Mon General TIF	University TIF	
<u>Assets</u>					
Cash	2,229.96	4,727.19	3,520.21	3.24	10,480.60
Restricted cash	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
Receivables net of allowances	5,577.00	5,295.00	6,291.00	110,347.00	127,510.00
Total assets	\$7,806.96	\$10,022.19	\$9,811.21	\$110,350.24	\$137,990.60
<u>Liabilities</u>					
Vouchers payable	0.00	0.00	0.00	0.00	0.00
Payroll payable	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
Deferred revenues	5,577.00	5,295.00	6,291.00	110,347.00	127,510.00
Total liabilities	\$5,577.00	\$5,295.00	\$6,291.00	\$110,347.00	\$127,510.00
<u>Fund balances</u>					
Restricted	2,229.96	4,727.19	3,520.21	3.24	10,480.60
Assigned	0.00	0.00	0.00	0.00	0.00
Total fund balances	\$2,229.96	\$4,727.19	\$3,520.21	\$3.24	\$10,480.60
Total liabilities and fund balances	\$7,806.96	\$10,022.19	\$9,811.21	\$110,350.24	\$137,990.60

MONONGALIA COUNTY, WEST VIRGINIA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL  
 SPECIAL REVENUE FUNDS

For the Fiscal Year Ended June 30, 2015

	Dog & Kennel	General School	Magistrate Court	Worthless Check	Emergency 911	Home Confinement	Chestnut Ridge Camp	Road Repair	Camp Muffy
<u>Revenues</u>									
Other Taxes	33,965.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental-Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental-State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental-Local	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for services	36,971.00	0.00	60,106.36	0.00	1,646,994.09	233,068.85	191,079.71	0.00	141,668.32
Fines and forfeits	0.00	472,988.30	859.52	1,865.00	0.00	0.00	0.00	0.00	0.00
License& Permits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	1,428.56	85.86	3.90	751.26	289.65	363.31	129.35	88.54
Miscellaneous	0.00	0.00	48.00	39,113.75	20,061.32	22,295.10	3,742.37	0.00	25,000.00
<b>Total Revenues</b>	<b>\$70,936.75</b>	<b>\$474,416.86</b>	<b>\$61,099.74</b>	<b>\$40,982.65</b>	<b>\$1,667,806.67</b>	<b>\$255,653.60</b>	<b>\$195,185.39</b>	<b>\$129.35</b>	<b>\$166,756.86</b>
<u>Expenditures</u>									
General government	0.00	11,705.00	61,195.74	0.00	0.00	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00	1,742,485.93	263,963.57	0.00	0.00	0.00
Culture and Recreation	0.00	0.00	0.00	0.00	0.00	0.00	261,515.18	0.00	223,751.27
Capital projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>\$0.00</b>	<b>\$11,705.00</b>	<b>\$61,195.74</b>	<b>\$0.00</b>	<b>\$1,742,485.93</b>	<b>\$263,963.57</b>	<b>\$261,515.18</b>	<b>\$0.00</b>	<b>\$223,751.27</b>
Excess (deficiency) of revenues over expenditures	\$70,936.75	\$462,711.86	(\$96.00)	\$40,982.65	(\$74,679.26)	(\$8,309.97)	(\$66,329.79)	\$129.35	(\$56,994.41)
<u>Other financing sources (uses):</u>									
Transfers In	0.00	0.00	0.00	0.00	125,000.00	0.00	90,000.00	0.00	25,000.00
Transfers (out)	(70,936.75)	(234,282.23)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total other financing sources</b>	<b>(\$70,936.75)</b>	<b>(\$234,282.23)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$125,000.00</b>	<b>\$0.00</b>	<b>\$90,000.00</b>	<b>\$0.00</b>	<b>\$25,000.00</b>
Net change in fund balance	\$0.00	\$228,429.63	(\$96.00)	\$40,982.65	\$50,320.74	(\$8,309.97)	\$23,670.21	\$129.35	(\$31,994.41)
Fund balance at beginning of year	\$0.00	\$0.00	\$0.00	\$0.00	\$82,884.03	\$0.00	\$49,582.98	\$50,004.59	\$23,321.65
Fund balance at end of year	0.00	228,429.63	(96.00)	40,982.65	133,204.77	(8,309.97)	73,253.19	50,133.94	(8,672.76)

MONONGALIA COUNTY, WEST VIRGINIA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL  
 SPECIAL REVENUE FUNDS - Continued  
 For the Fiscal Year Ended June 30, 2015

	Mason-Dixon Park	Teen Court	Reallocation Coal	Assessors Valuation	Concealed Weapons	Voter's Registration	Day Report Center	Sheriff Forfeiture	Mon Co Scott's Run Sewer Proj	TOTAL
<u>Revenues</u>										
Other Taxes	0.00	0.00	210,304.12	0.00	0.00	0.00	0.00	0.00	0.00	244,269.87
Intergovernmental-Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental-State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intergovernmental-Local	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for services	16,016.48	0.00	0.00	1,408.00	15,930.00	308.40	15,192.00	0.00	0.00	2,358,743.21
Fines and forfeits	0.00	47,468.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	523,181.08
License& Permits	0.00	0.00	0.00	0.00	64,055.00	0.00	0.00	0.00	0.00	64,055.00
Interest	58.53	167.96	1,346.43	954.23	455.52	2.37	71.77	291.70	0.00	6,488.94
Miscellaneous	827.25	0.00	0.00	955,431.25	0.00	0.00	27,461.36	62,123.80	0.00	1,156,104.20
<b>Total Revenues</b>	<b>\$16,902.26</b>	<b>\$47,636.22</b>	<b>\$211,650.55</b>	<b>\$957,793.48</b>	<b>\$80,440.52</b>	<b>\$310.77</b>	<b>\$42,725.13</b>	<b>\$62,415.50</b>	<b>\$0.00</b>	<b>\$4,352,842.30</b>
<u>Expenditures</u>										
General government	0.00	0.00	0.00	759,171.88	0.00	0.00	0.00	0.00	0.00	832,072.62
Public safety	0.00	0.00	0.00	0.00	124,842.76	0.00	27,461.36	33,701.74	0.00	2,192,455.36
Culture and Recreation	55,010.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	540,276.53
Capital projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>	<b>\$55,010.08</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$759,171.88</b>	<b>\$124,842.76</b>	<b>\$0.00</b>	<b>\$27,461.36</b>	<b>\$33,701.74</b>	<b>\$0.00</b>	<b>\$3,564,804.51</b>
Excess (deficiency) of revenues over expenditures	(\$38,107.82)	\$47,636.22	\$211,650.55	\$198,621.60	(\$44,402.24)	\$310.77	\$15,263.77	\$28,713.76	\$0.00	\$788,037.79
<u>Other financing sources (uses):</u>										
Transfers In	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	265,000.00
Transfers (out)	0.00	(44,217.04)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(349,436.02)
<b>Total other financing sources</b>	<b>\$25,000.00</b>	<b>(\$44,217.04)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>(\$84,436.02)</b>
<b>Net change in fund balance</b>	<b>(\$13,107.82)</b>	<b>\$3,419.18</b>	<b>\$211,650.55</b>	<b>\$198,621.60</b>	<b>(\$44,402.24)</b>	<b>\$310.77</b>	<b>\$15,263.77</b>	<b>\$28,713.76</b>	<b>\$0.00</b>	<b>\$703,601.77</b>
<b>Fund balance at beginning of year</b>	<b>\$15,833.64</b>	<b>\$42,821.25</b>	<b>\$268,528.70</b>	<b>\$50,676.75</b>	<b>\$142,365.88</b>	<b>\$559.83</b>	<b>\$12,197.59</b>	<b>\$62,584.24</b>	<b>\$50.00</b>	<b>\$801,411.13</b>
<b>Fund balance at end of year</b>	<b>2,725.82</b>	<b>46,240.43</b>	<b>480,179.25</b>	<b>249,298.35</b>	<b>97,963.64</b>	<b>870.60</b>	<b>27,461.36</b>	<b>91,298.00</b>	<b>50.00</b>	<b>\$1,505,012.90</b>

MONONGALIA COUNTY, WEST VIRGINIA  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL  
 CAPITAL PROJECTS FUNDS

For the Fiscal Year Ended June 30, 2015

	Star City	Morgantown Industrial TIF	Mon General TIF	University TIF	Total
<u>Revenues</u>					
Taxes	165,871.88	180,600.85	233,976.76	425,555.03	1,006,004.52
Interest	106.08	45.34	135.87	277.89	565.18
Miscellaneous	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>\$165,977.96</b>	<b>\$180,646.19</b>	<b>\$234,112.63</b>	<b>\$425,832.92</b>	<b>\$1,006,569.70</b>
<u>Expenditures</u>					
General government	0.00	0.00	0.00	0.00	0.00
Public safety	0.00	0.00	0.00	0.00	0.00
Health and Sanitation	0.00	0.00	0.00	0.00	0.00
Culture and Recreation	0.00	0.00	0.00	0.00	0.00
Social Services	0.00	0.00	0.00	0.00	0.00
Capital projects	171,084.56	175,921.54	231,736.72	425,900.19	1,004,643.01
<b>Total Expenditures</b>	<b>\$171,084.56</b>	<b>\$175,921.54</b>	<b>\$231,736.72</b>	<b>\$425,900.19</b>	<b>\$1,004,643.01</b>
Excess (deficiency) of revenues over expenditures	(\$5,106.60)	\$4,724.65	\$2,375.91	(\$67.27)	\$1,926.69
<u>Other financing sources (uses):</u>					
Transfers (out)	0.00	0.00	0.00	0.00	0.00
Transfers in					
Proceeds from Bonds	0.00	0.00	0.00	0.00	0.00
Total other financing sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Net change in fund balance	(\$5,106.60)	\$4,724.65	\$2,375.91	(\$67.27)	\$1,926.69
Fund balance at beginning of year	\$7,336.56	\$2.54	\$1,144.30	\$70.51	\$8,553.91
Fund balance at end of year	<u>\$2,229.96</u>	<u>\$4,727.19</u>	<u>\$3,520.21</u>	<u>\$3.24</u>	<u>\$10,480.60</u>

MONONGALIA COUNTY, WEST VIRGINIA  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS

June 30, 2015

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	<u>TOTAL</u> <u>AGENCY</u>
ASSETS	
Cash	\$676,648.55
Total Assets	<u>\$676,648.55</u>
LIABILITIES	
Due to others	\$676,648.55
Total Liabilities	<u>\$676,648.55</u>

MONONGALIA COUNTY, WEST VIRGINIA  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 AGENCY FUNDS  
 June 30, 2015

ASSETS	State Funds	School Funds	Municipal Funds	County Offices	Other Agency Funds	TOTAL
Cash	\$21,922.44	\$0.00	\$0.00	\$300,816.41	\$353,909.70	\$676,648.55
Total Assets	<u>\$21,922.44</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$300,816.41</u>	<u>\$353,909.70</u>	<u>\$676,648.55</u>
<b>LIABILITIES</b>						
Due to others	\$21,922.44	\$0.00	\$0.00	\$300,816.41	\$353,909.70	\$676,648.55
Total Liabilities	<u>\$21,922.44</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$300,816.41</u>	<u>\$353,909.70</u>	<u>\$676,648.55</u>

MONONGALIA COUNTY, WEST VIRGINIA  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 AGENCY FUNDS - STATE  
 June 30, 2015

	DMV	Criminal Charges	Court Reporter	State Fines	State Police	DSRF	State Current	TOTAL
Cash	\$10,564.83	\$2,105.04	\$312.82	\$5,210.00	\$2,870.00	\$859.75	\$0.00	\$21,922.44
Total Assets	<u>\$10,564.83</u>	<u>\$2,105.04</u>	<u>\$312.82</u>	<u>\$5,210.00</u>	<u>\$2,870.00</u>	<u>\$859.75</u>	<u>\$0.00</u>	<u>\$21,922.44</u>
<b>LIABILITIES</b>								
Due to others	\$10,564.83	\$2,105.04	\$312.82	\$5,210.00	\$2,870.00	\$859.75	\$0.00	\$21,922.44
Total Liabilities	<u>\$10,564.83</u>	<u>\$2,105.04</u>	<u>\$312.82</u>	<u>\$5,210.00</u>	<u>\$2,870.00</u>	<u>\$859.75</u>	<u>\$0.00</u>	<u>\$21,922.44</u>

MONONGALIA COUNTY, WEST VIRGINIA  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 AGENCY FUNDS - COUNTY OFFICES

June 30, 2015

	County Clerk	Circuit Clerk	Assessor	Sheriff	TOTAL
<b>ASSETS</b>					
Cash	\$3,046.54	\$288,673.71	\$1,677.73	\$7,418.43	\$300,816.41
Total Assets	\$3,046.54	\$288,673.71	\$1,677.73	\$7,418.43	\$300,816.41
<b>LIABILITIES</b>					
Due to others	\$3,046.54	\$288,673.71	\$1,677.73	\$7,418.43	\$300,816.41
Total Liabilities	\$3,046.54	\$288,673.71	\$1,677.73	\$7,418.43	\$300,816.41



MONONGALIA COUNTY, WEST VIRGINIA  
 COMBINING STATEMENT OF FIDUCIARY NET POSITION  
 AGENCY FUNDS - OTHER AGENCY FUNDS

June 30, 2015

	<u>Tax Lien</u>	<u>Delinq Non Entered Land</u>	<u>Total</u>
<b>ASSETS</b>			
Cash	\$329,803.12	\$24,106.58	\$353,909.70
Total Assets	<u>\$329,803.12</u>	<u>\$24,106.58</u>	<u>\$353,909.70</u>
<b>LIABILITIES</b>			
Due to others	\$329,803.12	\$24,106.58	\$353,909.70
Total Liabilities	<u>\$329,803.12</u>	<u>\$24,106.58</u>	<u>\$353,909.70</u>

**MONONGALIA COUNTY, WEST VIRGINIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

	Federal CFDA <u>Number</u>	Pass-Through Entity <u>Number</u>	Total <u>Expenditures</u>
<b>U. S. Department of Housing and Urban Development</b>			
Pass-through Programs From: WV Office of Economic Opportunity			
<u>Program Title</u>			
Emergency Solutions Grant Program	14.231	ESG14-MON	158,474
Pass-through Programs From: City of Morgantown			
Community Development Block Grants-Entitlement Grants	14.218	2014-9	11,649
<b>Total U. S. Department of Housing and Urban Development</b>			170,123
<b>U. S. Department of Justice</b>			
<u>JAG Program Cluster:</u>			
Direct Program:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	5,448
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	20,983
Adult Drug Court Implentation	16.585	N/A	43,538
<i>Total JAG Program Cluster</i>			69,969
Pass-through Programs From: WV Department of Criminal Justice Services			
<u>Program Title</u>			
Juvenile Accountability Incentive Block Grants	16.523	12-ABG-001	1,955
Juvenile Accountability Incentive Block Grants	16.523	13-ABG-006	20,000
Crime Victim Assistance	16.575	14-VA-018	47,458
<b>Total U. S. Department of Justice</b>			139,382
<b>U. S. Department of Transportation</b>			
Pass-through Programs From: WV Department of Transportation			
<u>Program Title</u>			
Sustained DUI Effort	20.607	F14-HS-17-410	21,362
Alcohol Transfer Funds	20.607	F15-HS-17-154AL	46,514
Alcohol	20.607	F15-HS-17-410	51,062
Occupant Protection	20.616	F15-HS-17-405b	501
Safe Communities	20.600	F15-HS-17-402	507
<b>Total U. S. Department of Transportation</b>			119,946
<b>U. S. Department of Homeland Security</b>			
Pass-through Programs From: WV Division of Homeland Security and Emergency Management			
<u>Program Title:</u>			
Emergency Management Performance Grants	97.042	14-EMPG-01	53,251
Homeland Security	97.067	11-SHS-65	53,000
<b>Total U. S. Department of Homeland Security</b>			106,251
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			\$ 535,702

**MONONGALIA COUNTY VENDOR LISTING - PAYMENT FOR PERSONAL SERVICES**  
**Fiscal Year Ending June 30, 2015**

AAA	2,194.00	AFLAC	27,784.96	ALEE ROBINS	100.32	BRADLEY BROKER	241.53
Brandy Poling	367.30	CHERA CLAWGES	415.45	CHILD SUPPORT ENFORCEMEN	24,001.23	DEARBORN NATIONAL	43,869.00
EARLE S. HOLLAND	258.13	GUARDIAN	76,844.50	HIGHMARK WV	3,648,687.42	INTERNAL REVENUE SER	1,794,669.31
INTERNAL REVENUE SERVICE	211,702.00	JACLYN BARRON	347.42	JAMES B ATKINS	367.30	JAVITCH, BLOCK, & RATHBONE	4,101.84
MASON/DIXON PARK FUND	877.91	MICHELLE GLISAN	228.11	MON CO CAMP MUFLY	42.96	MON CO CHESTNUT RIDGE PRK	143.19
MON CO REALLOCATED COAL	32,365.09	MON CO VALUATION FUND	664.35	MON COUNTY 911 FUND	1,521.94	MON COUNTY COMMISSION	4,922,043.90
MON COUNTY GENERAL FUND	798,493.19	MON COUNTY PAYROLL ACCT	15,612,208.82	NATALIE J BUBB	58.75	NATIONWIDE RETIREMENT SOL	21,160.00
NC CHILD SUPPORT CENTRALI	4,050.00	PA SCDU	2,762.50	Rebecca C Allyn	465.87	SAMANTHA B.ROSSI-FURNESS	453.67
UNITED FEDERAL CRDT UNION	480.00	UNITED WAY	1,089.00	US DEPARTMENT OF EDUCATI	2,461.96	VOYA WV457	28,345.00
WESTERN SOUTHERN LIFE	3,158.88	WV ASSOC OF COUNTIES	37,295.00	WV DEP SHERIFF RETIREMENT	7,544.61	WV DEPUTY SHERIFF RETRMIN	320,174.36
WV PUB EMP RETIREMENT	1,484,745.23	WV PUBLIC EMPY CRDT UNION	9,929.40	WV STATE TAX DEPARTMENT	277,366.35		

**Total for Personal Service** \$29,406,081.75

**MONONGALIA COUNTY VENDOR LISTING - PAYMENT FOR CONTRACTUAL SERVICES**  
**Fiscal Year Ending June 30, 2015**

A/P	2015 NVON CONFERENCE	125.00	A-1 PROCESS SERVICE	52.60	AARON M. HOLLEY	100.00
ABC HUMANE ANIMAL REMOVAL	ABSTEN & SONS	45.00	ACE HARDWARE	1,128.00	ADP, LLC	10,729.45
ADVANCE AUTO PARTS	AFFORDABLECOLLISION AND	17.98	AJ-ALLEGHENY SYSTEMS	7,800.00	ALAN CHINE	16.98
ALBERT ANDERSON	ALBERT EDDY	150.00	ALEXANDRIA SHUMILOFF	150.00	ALICIA SAVAGE	25.00
ALLEN MORGAN	ALLTREE SERVICES	30.00	AMANDA RITTENHOUSE	700.00	AMANDA STEELE	251.70
AMANDA YOST	AMBER BOWSER	25.00	AMBER REESE	25.00	AMBER ROSE-THORNE	150.00
AMERA-CHEMINC	AMERICAN DRY CLEANERS	86.90	AMERICAN LEAK DETECTION	2,732.50	AMERIGAS	17,123.87
AMY LARUE	ANDREW RHOADES	13.58	ANGEL CONLEY	165.00	ANGELA SENGEWALT	165.00
ANNA BOWSER	ANNA DEWITT	25.00	ANNABELL BENNETT	200.00	ANTHONY GIAMBRONE	10.00
APPALACHIANPEST CONTROL	APRIL BROWN	1,815.00	AQUA FILTERFRESH	25.00	ARNETTSTVILLE COMM CENTER	100.00
ART COLES	AR-TEL COMMUNICATIONS LLC	60.00	ASHLEY TETER	6,844.50	ASSOC OF WV ASSESSORS	100.00
AT & T	ATLAS GEOGRAPHIC DATA INC	866.89	AURORA FULLER	161,966.00	AV LAUTTAMUS COMM	144.00
AWVA	B & B GLASS	1,200.00	BADER GIGGENBACH	181.00	BARBARA HOWE	150.00
BARBARA NAILLER	BARBARA SUMMERS	150.00	BB & T	204.70	BENCHMARK PROFESSIONAL	590.00
BERNICE FEICHT	BETTE GARRETT	150.00	BETTY BAIRD	150.00	BETTY BISHOP	150.00
BETTY GRAHAM	BETTY KUHN	150.00	BETTY LIGHT	150.00	BETTY TENNANT	150.00
BETTY WILEY	BGR RENTALS	25.00	BIDWELL INDUSTRIAL GROUP	1,800.00	BILLY TENNANT	25.00
BLACKSVILLEOIL & GAS CO	BLACKSVILLESEWAGE DEPT	8,086.15	BLANCHE RYBECK	280.80	BLANDS	227.87
BLUE RIDGEEENVIRONMENTAL	BONNIE DWIRE	15,067.25	BONNIE WOOD	175.00	BOPARC SENIOR CENTER	100.00
BRADLEY WILSON	BRANDEN DUNCAN	81.45	BRANDON LOUGH	150.00	BRENDA DAVIS	180.00
BRENDA FISHER	BRENDA TENNANT	222.56	BRENT MAUST	239.48	BRIAN UDE	45.28
BRICK STREET INSURANCE CO	BROCK OIL COMPANY	139,646.00	BROWNS HALLECK COMM ASSN	1,208.22	BRUCETON FARM SERVICE	25.00
BRYAN SMITH	BRYCE JARRELL	150.00	BUCKHANNONANIMAL CLINIC	48.56	BUSTERS AUTO SALES	158.05
BYRON NELSON	C.D.W. GOVERNMENT	150.00	CALIBRE PRESS	7,569.00	CALVARY UNITED METHODIST	100.00
CANYON AUTO REPAIR	CANYON PRESSBY CHURCH	5,836.30	CARESSA B STOLLER	100.00	CARL MOLISEE	45.00
CARLETTA BUSH	CAROL DAVIS	25.00	CAROL LEMLEY	150.00	CAROL ROTH	175.00
CAROLYN CAPAGE	CAROLYN FURMAN	150.00	CAROLYN GREATHOUSE	150.00	CAROLYN JONES	150.00
CAROLYNE SHEAFFER	CASEY BARRON	25.00	CASTO TECHNICAL SERV	126.22	CATHERINE LOZIER	150.00
CATHY GOLLEHER	CATHY TINNEY ZARA	150.00	CCAWW	150.00	CENTER SERVICE AUTO BODY	18,425.47
CENTRAL VAN& STORAGE INC	CHAMPION TROPHIES & AWARD	4,309.86	CHARLENE PORTER	820.80	CHARLES BERN	150.00
CHARLES BOWERS	CHARLES HIBBS	207.99	CHARLES METZ	165.00	CHARLOTTE SWEITZER	150.00
CHARYLENE ST CLAIR	CHEAT LAKECOMM CHURCH	150.00	CHEAT LAKEVFD	100.00	CHERYL WARMAN	150.00
CHESTNUT HILL APARTMENTS	CHESTNUT RIDGE CHURCH	100.00	CHIODO KENNELS	500.00	CHISSYS	1,380.00
CHRISTINA BARAN	CHRISTINA KING	150.00	CHRISTINE E. MORROW	150.00	CHRISTINE MSTEFANIDES	150.00
CHRISTOPHERWARNICK	CINDY JONES	100.00	CINDY SCOTT	815.00	CINTAS CORPORATION	5,113.66
CITY CRANE & EQUIPMENT	CITY DIRECTORIES	1,640.00	CITY OF MORGANTOWN	392.00	CITY OF WESTOVER	100.00
CLARA TOLKA	CLARION HOTEL MORGAN	150.00	CLAVELINA DELAWDER	255.36	CLAY BATTLE PSD	1,986.79
CLAY BATTLE SENIOR CNTR	CLAY-BATTLE CHC	200.00	CLINTON WATER ASSOCIATION	3,600.00	COLIN M. MCCARDLE	450.00

**MONONGALIA COUNTY VENDOR LISTING - PAYMENT FOR CONTRACTUAL SERVICES**  
**Fiscal Year Ending June 30, 2015**

COLLEEN SKOTNICKI	825.00	COLLETTA MESSENGER	150.00	COMCAST 3001	1,840.17	COMDOC INC	123.55
COMDOC LEASING DEPT	7,075.44	COMMERCIAL LAND DVLPMT	58,490.84	CORE COMMUNITY CENTER	100.00	CORPORATE CLEANING SERV	300.00
COSTAR REALTY INFO, INC	1,528.00	COURTNEY SHAVER	25.00	CPI	1,029.60	CRAIG HEATH	900.00
CSI FORENSIC SUPPLY	116.76	CULLISON COMMUNICATIONS	130.00	CUMMINS CROSSPOINT	982.70	D SCOTT TENNANT	109.84
D'AMICO LOCKSMITH SERVICE	1,062.00	DAN CARNEGIE	150.00	DANIEL CALDWELL	35.00	DANIELLE DITTMAN	244.65
DANIELLE KITCHEN	145.22	DANNA BISER	175.00	DARLA BROWN	150.00	DARLENE TAYLOR	209.40
DARRELL FOX	35.85	DARREN CROUSE	61.21	DARRIS SUMMERS	259.20	DAVID DAVIS	223.50
DAVID DINARDI	321.75	DAVID FEICHT	213.63	DAVID FISHER	165.00	DAVID GASTON	216.92
DAVID MCDONALD	23.58	DE LAGE LANDEN	6,700.00	DEBORAH MCGINNIS	79.07	DEBORAH SUMMERS	30.00
DEBRA DANLEY	150.00	DEBRA TENEYCK	13.05	DEBRA TENNANT	150.00	DECISIONONECORP	2,124.65
DEE DEE TUSTIN	25.00	DEFENSIVE EDGE TRN & CONS	395.00	DELBERT DALTON	30.00	DELL MARKETING LP	1,863.24
DENISE TUNNEY	180.00	DENNIS TOBIANSKI	35.00	DEPT OF ENVMTL PRCTCT	515.00	DHB&E	90.00
DIANA FENDER	15.27	DIANA GOODWIN	150.00	DIANE DEMEDICI	280.16	DLT SOLUTIONS INC	2,987.92
DOCUFAX SOLUTIONS INC	576.00	DOLORES HAUN	150.00	DOMINION HOPE	57,498.31	DOMINION POST	680.38
DONALD AMMONS	150.00	DONALD E. DEMASTES JR	150.00	DONALD ROYSE	211.75	DONALD SKAVINSKY	150.00
DONNA CAMPBELL	165.00	DONNA HIDOCK	150.00	DONNA ST. CLAIR	25.00	DONNA TENNANT	25.00
DONNA WALLS	150.00	DONNIS PRIDE	150.00	DORIS J HOUSTON	35.00	DOROTHY CALVERT	150.00
DOROTHY LEMLEY	150.00	DOROTHY NICHOLSON	165.00	DOROTHY SKIDMORE	199.40	DOUGLAS MCCARTY, MS, LSW	5,150.00
DOUGS TOWING	221.88	DUNCAN ROSSLORIMER	125.00	DUST BUSTERS CLEANING LLC	900.00	DVSN OF JUST. & COMM. SRVC	111.00
DWAYNE MATTERN	30.00	DYLAN OPYOKE	165.00	E LAVONNE YOUNG	222.09	ED HAWKINS	1,002.29
EDNA ROTHWELL	150.00	ELDON CALLEN	2,043.67	ELEANOR GRUBBS-PAULL	165.00	ELECTRONIC SPECIALTY CO	346.08
ELIZABETH SCHERMERHORN	165.00	ELLEN HEINZE	150.00	ELLEN MCCABE	150.00	ELORA MOORE	150.00
ELYZABETH MAXEY	165.00	EMMA FINCH	165.00	EMMANUEL BAPTIST CHURCH	25.00	ERICA LINDSAY	25.00
ERVINS TOWING INC	45.00	ES & S INC	45,933.92	ESRI INC	6,800.00	ESSINTAL ENTERPRISE SOLU	330.00
ESTHER SUMMERS	800.00	ETHAN CARRICO	50.00	EVAN D. JOHNS	850.00	FAIRMONT PRINTING COMPANY	349.00
FBI-LEEDA	525.00	FBINAA WV	240.00	FBINAA/NYSECC	750.00	FEDEX	471.17
FLORENCE EVELYN RYAN	150.00	FOA USAED PITTSBURGH	27,864.00	FRANK SPINAJR	175.00	FRANKIE BARR	150.00
FRED WILLIAMS	25.00	FREDA STILES	150.00	FREDRIC RIEDERS FAMILY	760.00	FRONTIER	61,086.83
GAIL VOORHEES LIPSCOMB	408.38	GARY PYLES	185.00	GARY WHITE	100.00	GBBJ, LC	13,679.54
GEORGE EBERHART	30.00	GEORGETTA COLEMAN	165.00	GIRL SCOUT TROOP #54525	250.00	GLASS TECHNOLOGY	1,540.00
GLOTFELTY TIRE CENTER	11.45	GOLDIE COOL	180.98	GOODYEAR AUTO SERV CENTE	96.25	GOVERNMENT SERVICES OF WV	6,250.00
GP-MOUNTAINEER LLC	62,736.19	GRAINGER WW INC	3,578.60	GRANVILLE VFD	100.00	GRD ALUMINUM COMPANY	124.90
H.R. SCOTT	1,901.43	HAGANS CHRISTIAN CHURCH	100.00	HAGEDORNS INC	14,520.14	HALFTIME STRING BAND	800.00
HAROLD L FONTALBERT JR	150.00	HENRY BELEC	150.00	HENRY C LEEINSTITUTE	2,000.00	HERBERT DERR	867.75
HERSHEL R MULLINS	259.20	HILLBILLY GYPSIES	1,500.00	HILLCREST VET CLINIC	16,584.16	HOLLY GLISAN	420.00
HOLLY SIMPSON	25.00	HOLLY SPEARS	25.00	HOME PARAMOUNT	333.00	HOY REDIMIX CO	600.00
HUGHARTS SUPPLY	73.71	IBM CORP 643600	1,692.00	IMOGENE HARKINS	25.00	INFINITE TECHNOLOGY SOLUT	1,408.50
INMATE SERVICES CORP	817.00	INSTITUTE OF POLICE TECH	2,475.00	IN-SYNCH SYSTEMS	12,390.00	J L MACHINE& TOOL INC	456.00

## MONONGALIA COUNTY VENDOR LISTING - PAYMENT FOR CONTRACTUAL SERVICES

Fiscal Year Ending June 30, 2015

JACIE SENCINDIVER	25.00	JACK HICKS	30.00	JACK M JOHNS	165.00	JACKIE SHISLER	165.00
JACKSON HEATING & AIR	457.00	JACOBY STEELE	100.00	JACQUELINEPAULEY	165.00	JAKES RUN ASSEM OF GOD	100.00
JAMES CUMMINS	150.00	JAMES F TIBBS	165.00	JAMES KEYSER	222.56	JAMES NABORS	259.20
JAMES NEWTON	213.16	JAMES PAULEY III	211.28	JANA LEE TURNER	150.00	JANET GREGG	150.00
JANET JACKSON	150.00	JANET KEATON	74.86	JANET SUE LOWE-PRICE	2,093.40	JANIS THORN	270.50
JARED DRVAR	175.00	JASON FIELDER	18.00	JASON NAY	100.00	JASON WHIPKEY	50.00
JAY A ZIEHM	150.00	JAY GRAFFIOUS	165.00	JEAN SPADAFORE	211.28	JEANETTE BANIAK	150.00
JEANETTE MARRA	150.00	JEANNE S STRADER	193.76	JEANNIE FRANKENBERRY	211.75	JEFFERDS CORP	1,155.60
JEFFREY POOLE	214.10	JEFFREY WARD	150.00	JEFFREY WELSH	68.38	JENNIFER HOWARD	300.00
JENNIFER LLOYD	221.02	JENNIFER STEPHENS	178.20	JENNIFER WILMOUTH	223.50	JEREMY BARKER	16.98
JEREMY MAYFIELD	36.00	JERRY BOYCE	30.00	JESSICA STRADER	10.00	JESSICA WILFONG	150.00
JOAN CATHER	150.00	JOAN SHAHAN	150.00	JOAN STEWART	25.00	JOANN DECHRISTOPHER	150.00
JOANN YEAGER	165.00	JODIE BANE	25.00	JOE JENKINS	25.00	JOE LOUGHREY	25.00
JOE SIMONS INSURANCE	1,825.00	JOHN BROSKY	45.00	JOHN LUCAS	150.00	JOHN M MARTIN	150.00
JOHNSON ROBERTS & ASSOC	113.60	JONI JENKINS	150.00	JOSIAH REDD	100.00	JOYCE AITKEN	207.99
JOYCE CONN	25.00	JT MARTIN FIRE & SAFETY	793.80	JUDITH EDDY	247.00	JUDITH IRENE JENKINS	69.69
JUDITH LINDAMOOD	150.00	JUDITH WILSON	150.00	JULIA SNOWDON	150.00	JUNE STRAIGHT	846.58
JUSTIN BENNETT	165.00	KANDALE HOOVER	280.59	KAREN BERN	150.00	KAREN MILLER	248.28
KATHERINE LUTMAN	150.00	KATHRYN BEAMER	185.00	KATHRYN FARLEY	165.00	KATHRYN GREENLY	150.00
KATHY STOCKETT	25.00	KATRINA SCHNOPP	160.00	KAYLEA LEMASTERS	200.00	KELLI STUART	218.80
KELLY AYERSMAN	150.00	KELLY GENERATOR & EQUIP	1,424.95	KENDRA ZARA	214.10	KERRY L DARRAH	25.00
KEVIN SCHNOPP	165.00	KIM HUGHES	165.00	KIMBERLY GODBEY	204.70	KIMBERLY KEENER	214.65
KIMBERLY ROSE	181.55	KNIGHT CONSULTING SERV	2,925.00	KONE, INC	2,990.34	KOPP COPIERSERVICE	1,200.00
KOVAL SUPPLY	132.47	KRISTIN LILLER	74.25	KRISTINA SOLES	25.00	KYLE HAUGH	55.12
KYRSTAN MCCOY	165.00	LARRY HOOVER	150.00	LAUREL POINT UMC	100.00	LAW ENFORCEMENT SMNRS LL	650.00
LECC	200.00	LEIANN HOWARD	150.00	LEO C. PLEIN	125.00	LEWIS, GLASSER, CASEY, &	10,899.00
LEZLIE LOUGH	150.00	LIBERTEL ASSOCIATES	801.26	LILY VIOLA WILLARD	150.00	LINDA AMMONS	227.60
LINDA CRALTON	25.00	LINDA DLUGOS	209.40	LINDA HERSHMAN	101.79	LINDA JONES	150.00
LINDA NEWCOMBE	150.00	LINDA PADGETT	35.00	LINDA STATLER	25.00	LITERATI INFORMATION TECH	515.00
LORETTA PFAB	150.00	LORI HORSTICK	549.01	LORI TENNANT	241.70	LORRAINE JAMES	150.00
LOU ANN BEARD	150.00	LOU TOLKA	133.35	LOWES	1,597.93	LYNDA.COM	1,750.00
M&M INFLATABLES	1,205.00	MARCIA ASHDOWN	531.80	MARGARET DEWITT	43.08	MARGARET DRVAR	213.16
MARGARET EGILCHRIST	150.00	MARGARET REESE	185.00	MARIE MCCLOURE	25.00	MARIE TENNANT	25.00
MARILYN MCCORMICK	150.00	MARINA SMITH	35.00	MARJORIE MURRAY	150.00	MARK IV OFFICE SUPPLY CO.	2,107.25
MARLA REED	226.32	MARLENE BISHOFF	160.00	MARS	513.45	MARSHA BELLOTTE	211.15
MARTHA LONG	150.00	MARTHA MEYER	150.00	MARY ANGELBLOUNT	125.00	MARY ANN HERRINGTON	25.00
MARY ANN HIGGINBOTHAM	25.00	MARY ANNA OSTERMAN	20.75	MARY BARTRON	150.00	MARY CREAMER	150.00
MARY E MORRISON	165.00	MARY E WILLIAMS	59.46	MARY GILLESPIE	30.00	MARY HETRICK	150.00

**MONONGALIA COUNTY VENDOR LISTING - PAYMENT FOR CONTRACTUAL SERVICES**  
**Fiscal Year Ending June 30, 2015**

MARY JANE HALL	150.00	MARY JANE HUNTER	165.00	MARY JANE SHRIVER	150.00	MARY JANE SKAVINSKY	165.00
MARY LOU SAMPLES	25.00	MARY LOU SAMPLES	25.00	MARY MARINO	150.00	MARY RUSH	150.00
MARY RUTH SPANGLER	175.00	MARY SACK	150.00	MARY TERESA HARTMAN	133.86	MATTHEW BENDER & Co., Inc	3,997.48
MATTHEW LEMINE	167.85	MAXINE PLUM	165.00	MCDANIEL AUTOBODY&TOWING	680.00	MEGHAN SHIPLEY	24.32
MELVA HUMPHREY	165.00	MGTN BLUEPRINT & COPY CTR	345.00	MGTN SECURITY & FIRE	1,403.30	MGTN SEPTICTANK SERVICE	2,838.00
MGTN VETERINARY CARE	300.00	MHS FOOTBALL PARENTS ASSC	1,500.00	MICHAEL ADAMS	150.00	MICHAEL HARDMAN	165.00
MICHAEL THOMAS	4,265.00	MICHELLE R. WHETSELL	135.45	MICHELLE RUDA	201.84	MICHELLE SHOCKLEY	150.00
MICHELLE WILSON	25.00	MIDDLETOWN TRACTOR SALES	2,072.89	MIDWEST RADAR & EQUIPMENT	855.00	MILLER'S SALES	105.00
MIRA HEADLEY	25.00	MON COUNTY HEALTH DEPT	390.01	MON COUNTY SHERIFF	135.72	MON COUNTY SHERIFF	10,641.39
MON POWER	213,062.38	MORG. MON.MPO	1,349.72	MORGAN AUTOPARTS INC	5.98	MORGANTOW NAG	472.82
MORGANTOWN BATTERY CO	177.36	MORGANTOWN FAITH CENTER	25.00	MORGANTOWN MNCPL AIRPORT	8,640.00	MORGANTOWN POWER EQUIP	72.75
MORGANTOWN TOWING	90.00	MORGANTOWN TRANSMISSION	5,577.15	MORGANTOWN UTILITY BOARD	94.00	MORGANTOWN VETERINARY SR	10,116.86
MORGANTOWN FAITH CENTER	100.00	MOUNTAIN LINE TRANSIT	1,000.00	MOUNTAIN STATE PEST GUARD	1,877.00	MOUNTAINEER NEWSPAPERS	99.00
MOUNTAINEERVET CLINIC	60.00	MPE RENTALS	473.95	MT PLEASANTUMC	100.00	MVB	3,954.87
MYRTLE GABBERT	205.51	NANCEE DEVLIN	185.00	NANCY CASTEEL	213.50	NANCY CUMMINS	165.00
NANCY DORSET	217.26	NANCY EDDY	150.00	NATHAN SHEN	150.76	NATL. NEW LIFE CH OF GOD	100.00
NCWV VET EMERGENCY CLINIC	510.33	NE WISCONSIN TECH COLLEGE	175.00	NELSON BLAKE	25.00	NI GOVERNMENT SERV. INC.	884.76
NIKKI HARTLEY	25.00	NOMAD GLOBAL COMM SLTNS	7,572.00	NUANCE DOCUMENT IMAGING	225.00	O VAUGHAN CONSULTING	1,000.00
OLIVE UNITED METHODIST CH	100.00	ONEAL COMMNCTN & ELETRNC	15,498.80	P GAIL BERRY	150.00	PACE ENTERPRISES INC	522.50
PACIFIC INTERPRETERS	111.15	PAMELA RIEL	150.00	PASS INC	46.57	PATRICIA BOOTH	368.10
PATRICIA HEIN	150.00	PATRICIA METZ	700.00	PATRICIA METZ	100.00	PATRICIA STATLER	150.00
PATSY JULIUS	150.00	PATTON BUILDING SERVICES	34,201.00	PAUL SCHAEFFER, LLC	1,406.99	PAW PRINTSVET CLINIC	3,792.41
PCO INT'L	1,778.36	PEGGY B JOHNSON	150.00	PEGGY CHISLER	165.00	PENELOPE BRICK	165.00
PENNY HUGHES	150.00	PERRI J DECHRISTOPHER	202.50	PHILLIP HAGEDORN	248.75	PHILLIP TUCKER	150.00
PHYLLIS BRUCE	150.00	PHYLLIS COMP	165.00	PHYLLIS GARLOW	150.00	PHYLLIS HARVEY	150.00
PICTOMETRYINTRNTNL CORP	3,000.00	PITNEY BOWES 371887	256.00	PLUM CRAZY MOTORSPORTS	857.98	POTESTA & ASSOCIATES INC	1,250.00
POWER & PRAISE CHURCH	25.00	PREMIER CHEV/BUICK/GMC	609.24	PRINT TECHPRO, LLC	219.75	PRISCILLA AHAMILTON	25.00
PUBLIC AGENCY TRNG COUNCIL	1,040.00	PURCHASE POWER	22,321.66	QUEEN CITY BUSINESS SYSTM	657.07	QUILL CORP	3,166.07
RACHEL BURGE	700.00	RACHEL GREGORY	250.00	RAMADA INN	395.00	REBECCA FINT-CLARK	3,800.87
REBECCA FOLEY	25.00	RECORD IMAGING SYSTEMS	350.00	REDWOOD TOXICOLOGY LAB	1,373.59	REGINALD UNDERWOOD	150.00
REGION VI PLNGG & DVLPMNT	22,922.00	RELIANCE LABORATORIES, INC	220.00	RENEE DODSON	175.00	RENNETTA MCCLURE	435.50
REPS, INC.	17,900.00	RETIREE HEALTH BENEFIT TR	232,429.60	REVIVAL ANIMAL HEALTH	735.85	RHONDA HATFIELD	150.00
RHONDA RICE	150.00	RHONDA ROWE	150.00	RICHARD FIELDS	57.92	RICHARD MCCORD	150.00
RICHARD SPERANDIO	350.00	RICHARD TENNANT	25.00	RITA DELEON	218.80	RIVER ROADVFD	100.00
RIVERSIDE METHODIST CH	100.00	ROBERT RIGGLE	100.00	ROBIN BEANS	150.00	ROIC	550.00
ROCK FORGE PRESBYTERIAN	200.00	ROGER STRAIGHT	100.00	ROGER WARSEWICH	150.00	RON KEFFER	15.75
RON PHILLIPS	25.00	RONDA BROCKETT	25.00	ROSE AREFORD	150.00	ROSERUSH SERVICES LLC	295.00
ROTO ROOTER	108.00	ROY CLARKSON	35.00	RUBY BREWER	25.00	RUST KING ENT	600.00

**MONONGALIA COUNTY VENDOR LISTING - PAYMENT FOR CONTRACTUAL SERVICES**  
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RUTH FREELAND	150.00	RUTH GIBSON	200.00	RYAN STALLINGS	149.04	RYAN STALLINGS	148.97
SABRATON BAPTIST CHURCH	100.00	SAFETY KLEEN SYSTEMS INC	951.62	SALLY COLLAND	150.00	SAMANTHA NORTH	25.00
SAMS CLUB	145.00	SANDRA BURNETTE	224.44	SANDRA KEY	133.86	SANDRA MAIN	150.00
SANDRA PORTER	248.75	SANDRA PRIDE	165.00	SANDY HOLEPIT	259.20	SARA SACK	165.00
SARAH ABEL	108.72	SARAH KEITH	35.00	SARAH LITTLE	150.00	SCOTT CUMMINS	150.00
SCOTT WILEY	25.00	SCOTT'S RUN SETTLEMENT HSE	100.00	SCOTT'S RUN VFD	100.00	SECURE US	1,807.50
SETH FAWLEY	150.00	SHARON FORD	25.00	SHARON MELISSA LATIMER	125.00	SHASTA STRADER	150.00
SHAWNEE SAHR NYANDEMOH	16.98	SHEETS AUTOELECTRICAL	145.00	SHEILA JAMISON	150.00	SHELBA TUCKER	13,900.00
SHERI FRANKENBERRY	150.00	SHIRLEY DAFT	150.00	SHIRLEY HEBB	650.00	SHIRLEY MARTIN	150.00
SILAS CHILDS	35.00	SIMPLEXGRINNELL LP	1,097.84	SMITHTOWN COMMUNITY ASSN	100.00	SOFTWARE SYSTEMS INC	73,920.83
SOLUTION SOFTWARE	22,264.30	SONYA MILLER	150.00	SPEC PRINT	422.50	ST MARYS CATHOLIC CHURCH	200.00
STACY TENNANT	165.00	STARR SAXON	231.96	STATE AUDITORS OFFICE	400.00	STENGERS CAR WASH	4,659.55
STEPHANIE CASSIDAY	25.00	STEPHEN FITZ	211.50	STEPHEN P HARRIS	800.00	STEVEN STAMM	150.00
STEVEN WHITE	30.00	STEWART'S ELECTRICAL	8,295.00	STEWARTSTOWN COMM BLDG	100.00	STH EUCLIDPOLICE K9 UNIT	75.00
STOUT COMPANY INC	201.20	STRESKI RPT/VIDEO SRV	1,616.63	SUGAR GROVEPRESBY CHURCH	100.00	SULLIVAN HAZELTINE	5,110.00
SUMMERS TOWING & REPAIR	92.14	SUNSET OUTDOOR SUPPLY	1,809.35	SUPERIOR PHOTO SERVICE	212.25	SUSAN BARRY	250.00
SUSAN BLOSSER	250.00	SUSAN HENIGIN	150.00	SUSAN RAMSEY	150.00	SUSAN STEVENSON	150.00
SUSAN STILES	150.00	SUSAN TROWBRIDGE	150.00	SWIFTRACHNETWORKS	12,600.00	SYLVIA SHAFER	150.00
TAMELA J GORRELL	150.00	TAMMY COLE	25.00	TAMMY DALTON	81.00	TAMMY'S TRUCKING, LLC	431.42
TARESSA CASTEEL	150.00	TED NORDSTROM	471.84	TERESA DELANEY	165.00	TERESA FLANARY	25.00
TERESA THOMAS	150.00	TESSIE OPYOKE	223.50	THE HITE COMPANY	60.75	THE HOME CITY ICE CO.	825.00
THE WATER SHOP	230.00	THELMA MCCABE	25.00	THERESA THORNE	219.74	THOMAS BLOOM	359.90
THREATTRACK SECURITY	2,067.80	THYSSENKRUPP ELEVATOR	2,033.34	TIFFANY RICE	100.00	TIMBERLINE APARTMENTS	100.00
TIMOTHY DAVIS	36.28	TIMOTHY SMITH	200.00	TINA BOLYARD	122.80	TIRELAND OFMGTN	39.95
TODD FORBES	60.58	TONI JONES	209.40	TONYA DUNCAN	55.12	TRAVELERS	513,082.50
TREVOR BENNETT	50.00	TRINA OR RANDY TENNANT	86.24	TRISHA TRYLCH	229.70	TRISTA RAMSEY	10.00
TYLER MATTHEW RICE	100.00	U.S. CELLULAR	6,991.44	UNION BAPTIST CHURCH	100.00	UNITED BANKCARD CENTER	553,124.00
UNITED BANKCARD CENTER	98,712.19	UNITED JANITORIAL SUPPLY	154.50	UNITED STATES POSTAL SERV	76,198.27	UNITED TALENT LLC	337.80
VALENA POWELL	250.00	VALERIE WALKER	100.00	VALLEY HEALTH CARE	7,560.00	VANESSA HAGEDORN	242.64
VELDA MOORE	150.00	VERITRAK	1,320.00	VERIZON 4648	1,196.41	VERIZON BUSINESS SERVICES	4,900.40
VERIZON WIRELESS	5,124.45	VICKI KONDO	209.40	VICKIE CLARKE	77.68	VICS GARAGE& TOWING	50.00
VICTORIA PYLES	150.00	VIRGINIA RIDGWAY	150.00	VIVIAN GRIM	25.00	W DUANE LANDAGRE	150.00
WADESTOWN VFD	100.00	WALLS SANITATION	87.21	WAL-MART	218.89	WANA UNITED METHODIST CH	100.00
WATERFRONTJEEP	1,080.32	WEDGEWOOD FAMILY PRACTIC	2,783.00	WENDY KELLY	25.00	WESBANCO	3,200.00
WEST TV	11,475.00	WEST VIRGINIA STATE BAR	2,500.00	WEST VIRGINIA UNIVERSITY	12,400.00	WEST VIRGINIA UNIVERSITY	43,194.44
WEST VIRGINIA UNIVERSITY	391.60	WHITNEY PORTER	150.00	WHOLESALE TIRE INC	109.90	WILLIAM BIRO III	150.00
WILLIAM BOSWELL	150.00	WILLIAM DULIN	150.00	WILLIAM SHOCKLEY III	165.00	WILLIAM TENNANT	3,108.27
WILLIAM TENNANT &	700.00	WILLIAM VANZANT	150.00	WILLIE G WESLEY JR	2,400.00	WILLIE WHITE	17.92



**MONONGALIA COUNTY VENDOR LISTING - PAYMENT FOR CONTRACTUAL SERVICES**  
**Fiscal Year Ending June 30, 2015**

WILMA J BYUSE	150.00	WORKFORCE WEST VIRGINIA	20,065.83	WV ASSN OF CIRCUIT CLERKS	100.00	WV ASSOC OF COUNTIES	7,335.00
WV ASSOC OFCOUNTY CLERKS	650.00	WV BOARD OF PHARMACY	10.00	WV BOARD VET MEDICINE	2,340.00	WV CHAPTER OF THE IAAI	200.00
WV CHIEFS OF POLICE ASSN	180.00	WV CORRECTIONAL IND	1,050.24	WV DEP	200.00	WV DIV OF LABOR	225.00
WV DIV OF NATRL RESOURCES	11.00	WV ENHANCED 911 COUNCIL	422.60	WV NEWSPAPER PUBLISHNG CO	34,989.45	WV OUTDOORPOWER	39.18
WV PAGING	360.75	WV POLICE CANINE ASSOC	600.00	WV PRIDE OFTHE MOUNTAINS	1,253.50	WV RADIO	973.72
WV RAPTOR REHBLTTN CNTR	100.00	WV REGIONALJAIL & CORR	1,698,158.75	WV SECRETARY OF STATE	140.00	WV SHERIFFSASSOCIATION	1,600.00
WV ST TREASURER'S OFFICE	4,800.00	WV STATE POLICE	68.00	WV STATE POLICE PROF DEV	1,112.00	WV STATE TAX DEPARTMENT	91,697.30
WV STATE TAX DEPARTMENT	7,895.84	WV/CAN	150.00	WVDHHR	240.00	WVDHHR/BUREAU FOR PUB HEA	20.00
WVIAEI	100.00	WVU	15,000.00	WVU LABOR ST & RESEARCH	25.00	XEROX BUSINESS SRVC, LLC	15,079.27
XEROX CORP	72,508.35	YOUR COMMUNITY FNDTN	150.00				

**Total for Contractual Services**

\$5,235,798.52

**MONONGALIA COUNTY VENDOR LISTING - PAYMENT FOR COMMODITIES**  
**Fiscal Year Ending June 30, 2015**

ACE HARDWARE	340.43	ADVANCE AUTO PARTS	77.93	AIP	455.00	AIRGAS, INC	15.25
ALL IN STICHES	166.90	ALL MAKES VACUUM	65.06	AMERIGAS	35.00	ANIMAL FRIENDS THRIFT S	45.00
AQUA FILTERFRESH	413.15	ATCO INTERNATIONAL	517.20	BELL'S WHOLESALE GROC	1,698.68	BERNAN	90.00
BOB DOYLE	200.00	BUSTERS AUTO SALES	50.00	C.D.W. GOVERNMENT	6,611.36	CANYON AUTOREPAIR	556.80
CARDELLO ELECTRIC	468.06	CASTO TECHNICAL SERV	205.00	CENTER SERVICE AUTO B	4,165.02	CHANNING BETE CO INC	604.95
CHESTNUT RIDGE PARK	132.15	CITIZENS BANK MORGANT	167.06	CITY DIRECTORIES	473.00	CITY OF MORGANTOWN	211,881.03
CRASH DATAGROUP,INC	165.00	CREATIVE FORMS & CONC	1,383.43	CSI FORENSIC SUPPLY	117.83	CSSI	23,614.00
D'AMICO LOCKSMITH SERVI	87.00	DANA JOHNSON	164.64	DELL MARKETING LP	2,230.26	DELUXE BUSINESS CHECK	443.17
DISCOUNT INDSTR L SUPPL	699.50	ELECTION SOURCE	2,335.59	ES & S INC	4,066.20	FAIRMONT PRINTING COMP	465.00
FAWLEY MUSIC COMPANY	56.85	FILTECH	203.76	FISHER AUTOPARTS	8,941.15	FREEDOM FORD LINCOLN	5,584.29
GALLERY SYSTEM ART DIS	299.30	GALLS	3,275.76	GATES SUPPLY	72.00	GLASS TECHNOLOGY	180.00
GLOTFELTY TIRE CENTER	16.95	GOODYEAR AUTO SERV CE	16,645.55	GRAINGER WW INC	682.62	HALLS CLASSIQUE CARPET	80.00
HART OFFICESOLUTIONS	3,054.40	HOLLY GLISAN	750.00	HOME WAREHOUSE	33.60	HOY REDIMIX CO	25.00
HR DIRECT	929.78	HUGHARTS SUPPLY	569.84	INNOCORP LTD	3,595.75	INTERSTATE BATTERY SYS	1,111.50
JEFF BEATTY	687.99	JIM DEVINCENT	17.48	KELLY PRINTING SUPPLIES	919.80	KOVAL SUPPLY	494.79
L & K MARKETING	3,666.79	LAUREL AGGREGATES INC	2,434.77	LAUREL HILLTROUT FARM	725.50	LONESOME HIGHWAY	700.00
LORI HUSTEAD	100.00	LOWES	12,930.67	LYNN PEAVEYCO	151.95	MARK IV OFFICE SUPPLY C	31,673.83
MATTHEW BENDER & Co., I	1,505.58	MGTN SECURITY & FIRE	420.00	MICHAEL WOLFE	64.98	MNTNR CUSTOM CARTRID	11,721.00
MON COUNTY GENERAL FU	753.23	MON COUNTY HEALTH DEP	98.58	MON COUNTY SHERIFF	4.06	MON COUNTY SHERIFF	132.30
MONSTER MURAL, LLC	1,824.00	MORGAN AUTOPARTS INC	8,814.63	MORGANTOWN AG	362.95	MORGANTOWN POWER EQ	40.90
MOUNTAIN LINE TRANSIT	4,350.00	MPE RENTALS	29.85	MT STATE BAIT FARM	1,179.00	MWI VETERINARY SUPPLY	2,063.51
OFFICE DEPOT 633211	6,125.91	OFFICE DEPOT 689020	4,254.92	PARROTTA PAVING	1,560.00	PASS INC	142.44
PATRICIA BOOTH	83.45	PEPSI COLA COMPANY	2,124.28	PREMIER COMPUTER SER	337.99	PUBLIC SAFETY CENTER	1,005.76
QUILL CORP	16,573.19	RECORD IMAGING SYSTEM	65.00	REDWOOD TOXICOLOGY L	5,237.15	RELIABLE OFFICE SUPPLIE	106.44
RENNETTA MCCLURE	62.86	REVIVAL ANIMAL HEALTH	4,687.56	SCHWAAB INC	497.86	SENTRY SECURITY FASTE	308.01
SHEETS AUTOELECTRICAL	259.00	SHERWIN WILLIAMS	39.44	SIGNS PLUS	336.80	SIRCHIE FINGER PRINT LAB	1,182.75
SNAP ON TOOLS	103.04	SOLUTION SOFTWARE	748.88	STATE FIRE MARSHAL	250.00	STRETCH & SCRATCH	194.85
SUNSET OUTDOOR SUPPL	2,327.59	SUPERIOR IND LAUNDRIES	597.13	SUPERIOR PHOTO SERVIC	19.80	SWIMMING POOL TECHNICI	132.50
TASER INTERNATIONAL	1,538.65	THE HITE COMPANY	150.70	THE HOME CITY ICE CO.	530.00	THE LOCKERROOM	1,191.70
THE WATER SHOP	1,763.00	TIGERDIRECT, INC.	53.93	TIMOTHY HUNN	243.76	TIRELAND OFMGTN	2,831.20
UNISAFE INC	2,111.95	UNITED BANKCARD CENTE	40,224.97	UNITED BANKCARD CENTE	433,698.98	UNITED JANITORIAL SUPPL	2,657.80
UNITED LABORATORIES	3,157.12	WAL-MART	8,394.06	WALZ GROUP,LLC	529.74	WATERFRONT JEEP	11,073.49
WESTOVER EXXON	1,865.06	WEX BANK	3,261.65	WILSON WORKS INC	54.64	WOOF5	543.92
WV DIV OF LABOR	150.00	WV ELECTRIC SUPPLY CO	82.06	WV LABOR LAW POSTER S	197.75	WV OUTDOOR POWER	118.90
WV PRIDE OF THE MOUNTA	981.50	YOUGH LAKE MARINA	63.00				

\$966,016.12

**Total for Commodities**

**MONONGALIA COUNTY VENDOR LISTING - PAYMENT FOR CAPITAL OUTLAY**  
**Fiscal Year Ending June 30, 2015**

ADV TACTICAL ORDNRANCE SYS	2,709.99	AIP	1,750.43	AMERICAN CONTRACTING ENT	211,132.00	AQUILA STONE	14,027.87
BARCO PRODUCTS	980.66	BILL'S TREESERVICE	2,325.00	BLUE RIDGE ENVIRONMENTAL	5,316.00	C.D.W. GOVERNMENT	11,179.61
C.N. METALS	586.82	CAMP MUFFLYFUND	25,000.00	CARDELLO ELECTRIC	548.16	CASTO TECHNICAL SERV	19,980.00
CENTRAL SUPPLY CO	22.26	CENTRAL SUPPLY CO	9,204.67	COMPTON OFFICE MACHINES	2,275.00	CONSTRUCTION SUPPLY CO	43.96
COOPER TRADING INC	2,648.00	CORE ENVIRONMENTAL SRVCS	7,985.00	CSSI	920.00	CYBERTRON PC	1,416.00
D & B PROMOTIONALS	1,846.61	DELL MARKETING LP	78,603.41	ELECTRONICSPECIALTY CO	14,997.00	ES & S INC	1,158.50
FAWLEY MUSIC COMPANY	1,064.99	FISHER AUTOPARTS	520.34	GALLS	5,152.25	GIBSON TRANSPORT	534.60
GOODYEAR AUTO SERV CENTE	621.94	GRAINGER WW INC	1,539.35	GUTTER TECH	1,084.00	HACH COMPANY	624.67
HAGEDORNS INC	466.60	HERRMANN ASSOCIATES INC	13,585.00	HOME WAREHOUSE	1,215.10	HUGHARTS SUPPLY	4,798.73
HUNTINGTON STEEL & SUPPLY	50.93	INTER-STATE HARDWOODS CO	15,933.76	INTERSTATE TREATED MATERL	562.03	JACKSON HEATING & AIR	3,896.43
KOVAL SUPPLY	7,795.47	LOWES	17,417.24	LYON, CONKLIN, & CO, INC	12,122.13	MGTN SEPTIC TANK SERVICE	1,120.00
MIDDLETOWN TRACTOR SALES	18,225.76	MON POWER	170.55	MORGANTOWN UTILITY BOARD	23,913.84	MORGANTOWNPOWER EQUIP	99.95
MOUNTAIN ST TRAILER RENT	424.99	N.F.MANSUETTO & SONS INC	70,225.00	NEXTGENID	53,000.00	OFFICE DEPOT 633211	4,903.35
OFFICE DEPOT 689020	355.18	OFFICE SHOPPERS PARADISE	397.00	ONEAL COMMNMCTN & ELETRNC	18,057.70	PARROTTA PAVING	49,960.00
QUILL CORP	885.95	RELIABLE OFFICE SUPPLIES	181.46	RENNETTA MCCLURE	524.64	ROGERS CARPET WAREHOUSE	6,810.00
SAM PARROTTA	250.00	SILLING ARCHITECTS & PLNR	246,749.30	SMITH DESIGN SOLUTIONS	3,854.74	SNAP ON TOOLS	549.00
SOLID ROCKCONCRETE	7,826.38	SOLUTION SOFTWARE	19,813.62	STEPHENS AUTO CENTER	79,069.00	STREETS ACEHARDWARE	739.99
SUSTEEN	4,999.00	TAMMY'S TRUCKING, LLC	4,307.32	TASER INTERNATIONAL	2,681.92	THE HITE COMPANY	158.66
UNITED BANKCARD CENTER	16,327.83	UNITED BANKCARD CENTER	42,806.54	WATERFRONT JEEP	118.69	WESBANCO TRUST&INVSTMNTS	1,350,774.40
WILSON WORKS INC	840.00	WV DIV OF HIGHWAYS	500,000.00				

3,036,764.27

**Total for Capital Outlay**

**MONONGALIA COUNTY VENDOR LISTING - PAYMENT FOR CONTRIBUTIONS & TRANSFERS**  
**Fiscal Year Ending June 30, 2015**

AMERIGAS	212.43	ANIMAL FRIENDS OF NCWW	1,000.00	ARNETTSTVILLE COMM ASSOC	35,000.00	ARTS MONONGAHELA INC	10,768.92	
BAILEY INSURANCE AGENCY	1,297.09	BARTLETT HOUSE	51,474.79	BATTELLE DISTRICT FAIR	3,000.00	BLACKSVILLEOIL & GAS CO	17.00	
BLACKSVILLEVFD	20,000.00	BOPARC	117,080.88	BREATHING AIR SYSTEMS DIV	3,180.03	BROCK OIL COMPANY	1,369.50	
BROOKHAVEN COMM ASSOC	1,500.00	BROOKHAVEN VFD	22,577.08	BROWNS HALLECK COMM ASSN	1,500.00	CABELL CO CIRCUIT CLERK	38.00	
CAOMI FITZ	100.00	CARITAS HOUSE	24,087.26	CASA FOR KIDS	2,850.00	CELEBRATION OF AMERICA	3,800.00	
CHEAT LAKEVFD	5,000.00	CHRISTIAN HELP	17,100.00	CITY CRANE& EQUIPMENT	902.81	CITY OF WESTOVER	779.85	
CLAY BATTELLE FFA ALUMNI	3,000.00	CLAY BATTELLE PSD	255.00	CLAY BATTELLE SENIOR CNTR	10,000.00	CLEAR MOUNTAIN BANK	15,000.00	
CLINTON DIST VFD	20,000.00	CLINTON WATER ASSOCIATION	19,618.84	COMMUNITY LIVING INIT COR	5,700.00	CONNECTINGLINK	168,979.44	
COOPERS ROCK FOUNDATION	8,750.00	CORE COMMUNITY CENTER	10,000.00	CYBERTRON PC	20,983.00	DILLS FIRE & SAFETY EQUIP	2,054.21	
DOUGLAS MCCARTY, MS, LSW	8,900.00	DVSN OF JUST. & COMM. SRVC	102.00	ELIZABETH CATHELL	150.00	ERIC LEWIS	373.64	
FRIENDS OFDECKERS CREEK	3,800.00	GLOTFELTY TIRE CENTER	1,297.60	GRANVILLE VFD	20,150.00	GREATER MORGANTOWN CVB	469,965.83	
GREENBRIAR TREATMENT CENT	300.00	GUARD INSURANCE GROUP	19,018.75	HEALTH RIGHT	38,000.00	IDEXX LABORATORIES INC	823.55	
IN TOUCH & CONCERNED	17,100.00	J.D. SIGNS,INC	2,163.00	JACK R TORSNEY, JR.M.ED.	12,740.00	JACKSON & KELLY	404.00	
JAMES MASON SHOCKLEY	50.00	JOELLA GROVES	200.00	JOHN L. STEVENS II	948.70	KANSAS STATE BANK	19,928.45	
KATHY TORSNEY, MA	13,030.00	KIMBERLY FOWLER	200.00	LEWIS COUNTY CIRCUIT CLRK	283.26	LINDA BRANTMAYER	100.00	
M.T. POCKETS THEATRE CO	2,500.00	MAIN STREET MORGANTOWN	28,500.00	MASON/DIXON PARK FUND	25,001.97	MCCURDYSVILLE COMM BLDG	10,000.00	
MEALS ON WHEELS	5,000.00	MENTAL HEALTH AMERICA	4,750.00	MGTN AREA CHAMBER OF COM	2,000.00	MGTN AREA ECON PARTNERSHI	29,000.00	
MGTN HISTORY MUSEUM	21,717.20	MGTN PONY BASEBALL LEAGUE	10,000.00	MILLER ENVIRONMENTAL	2,808.60	MISS WV SCHOLARSHIP ORG	1,000.00	
MON CO BOARD OF ED	5,000.00	MON CO BRUSH FIRE TEAM	7,000.00	MON CO CAMPMUFFLY	25,004.18	MON CO CHESTNUT RIDGE PRK	90,008.71	
MON CO CHILD ADVOCACY CTR	28,000.00	MON CO DAY REPORT	27,461.36	MON CO HOME CONFINEMNT	10,498.10	MON CO SPECIAL OLYMPICS	4,750.00	
MON CO TEEN COURT	2,469.20	MON CO TEEN COURT FUND	42,821.25	MON CO VALUATION FUND	46.27	MON CO WORTHLESS CK FUND	39,113.75	
MON COUNTY 911 FUND	125,102.16	MON COUNTY COAL SVRNC	1.01	MON COUNTY GENERAL FUND	567,524.72	MON COUNTY HEALTH DEPT	309,302.00	
MON COUNTY MAGISTRATE CRT	48.00	MON COUNTY SHERIFF	72,558.73	MON COUNTY SOLID WASTE	25,000.00	MON HISTORICAL SOC	6,583.00	
MON POWER	154.70	MON RIVER TRAILS CNSRVNCY	10,000.00	MONONGALIA ARTS CENTER	25,000.00	MONONGALIA EMS	17,000.00	
MOORESVILLE COMMUNITY CTR	1,500.00	MORG. MON.MPO	16,500.00	MORGAN AUTOPARTS INC	42.72	MORGANTOWN AREA YTH SVCS	50,556.03	
MORGANTOWN PUBLIC LIBRARY	300,000.00	MORGANTOWN THEATRE CO	5,000.00	MORGANTOWN UTILITY BOARD	265,274.48	MOUNTAIN LINE TRANSIT	456,500.00	
MOUNTAINEERBOY/GIRLS CLB	17,100.00	MTN HEIGHTSCOMM CTR	1,500.00	MTNR SPAY/NEUTER PROGRAM	1,000.00	NATIONAL YOUTH SPORT PRGM	2,500.00	
NEW HILL COMMUNITY PARK	1,500.00	OFFICE DEPOT 633211	3,268.67	OPERATION WELCOME HOME	10,000.00	PACE ENTERPRISES INC	20,000.00	
PAW PAW PSD	12,330.25	PREMIER SAFETY & SERVICE	367.46	QUIN CURTISCENTER	1,300.00	RAPE & DOMESTIC VIOLENCE	37,193.14	
REBECCA MOORE	47.60	REDWOOD TOXICOLOGY LAB	55,945.03	RIVER ROAD VFD	20,000.00	RONALD D. PEARSE	1,125.00	
SABRATON YOUNG AT HEART	303.78	SARAH ABEL	504.38	SCOTT'S RUN SETTLEMENT HSE	5,000.00	SCOTT'S RUN VFD	19,803.21	
SCOTT'S RUNPARK& RECRE	201.40	SENIOR MONONGALIANS	116,073.00	SHACK NEIGHBORHOOD HOUSE	14,135.90	SHARON HEMMANN	137.24	
SMITHTOWN COMMUNITY ASSO	6,500.00	ST URSULA FOOD PANTRY	3,000.00	STEPPING STONES	7,600.00	STEWARTSTOWN COMM BLDG	1,500.00	
TEXAS TEA FUEL SERV, LLC	10,000.00	THE WATER SHOP	550.00	TOWN OF GRANVILLE	2,130.87	TOWN OF STAR CITY	91.80	
TRIUNE SENIOR CENTER	370.00	UNITED BANK, INC	828,721.47	UNITED BANKCARD CENTER	325.96	UNITED WAY	1,900.00	
UNIVERSITY HEALTH ASSOC	38,500.00	VALLEY HEALTH CARE	33,820.00	VISITING HOMEMAKERS	30,000.00	WADESTOWN VFD	40,000.00	
WESBANCO TRST & INV SERV	188,571.41	WESTOVER VFD	20,000.00	WESTSIDE SENIOR CENTER	11,337.00	WILBERT L POLING JR	765.00	
WILLIAM PERRY	9,052.45	WITMER PUBLIC SAFETY GRP	8,849.38	WV BASS FEDERATION	5,000.00	WV BOTANIC GARDENS	14,250.00	
WV PUBLIC THEATRE	38,000.00	WV THERAPY CENTER	28,540.00	WV WOMEN WORK	39,000.00	WVCADV	200.00	
WVFRIS	100.00	WVU DEPT OF PUBLIC SAFETY	15,532.55	YOUR COMMUNITY FNDTN, INC	12,000.00			
<b>Total for Contributions Transfers</b>							<b>\$5,654,646.00</b>	