

MINERAL COUNTY BOARD OF EDUCATION

Financial Statements

June 30, 2025

MINERAL COUNTY, WEST VIRGINIA, BOARD OF EDUCATION	
STATEMENT OF NET POSITION	Governmental
FYE JUNE 30, 2025	Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 7,673,399
Investments	11,702,859
Taxes receivable, net of allowance for uncollectible taxes	222,696
Deposit with Retirement Board	56,990
Other receivables	43,200
Due from other governments:	
PEIA allocation receivable	833,036
Reimbursements receivable	989,333
Capital Assets:	
Land	1,446,200
Buildings and improvements	99,524,958
Furniture and equipment	13,218,547
Vehicles	8,632,473
Less accumulated depreciation	(38,883,313)
Total capital assets, net of depreciation	83,938,866
Right-of-Use Assets:	
Equipment	246,553
Subscription-based information technology arrangements (SBITAs)	1,433,949
Less accumulated amortization	(983,257)
Total ROU assets, net of amortization	697,245
Total assets	106,157,625
Deferred outflows of resources:	
Pension	1,733,755
Other post employment benefit (OPEB)	123,227
Total deferred outflows of resources	1,856,982
Total assets and deferred outflows of resources	\$ 108,014,607
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION	
Liabilities:	
Salaries payable and related payroll liabilities	\$ 5,012,954
PEIA premiums payable	753,257
Compensated absences	2,735,417
Accounts payable	545,852
Long-term obligations:	
Due within one year:	
Finance lease liability	86,528
Financed purchases and other	603,435
Due beyond one year:	
Finance lease liability	346
Financed purchases and other	4,723,913
Net pension liability - Proportionate Share	2,721,535
Net other post employment benefit (OPEB) liability - Proportionate Share	(12,798)
Total liabilities	17,170,439
Deferred inflows of resources:	
Pension	338,958
Other post employment benefit (OPEB)	72,202
Total deferred inflows of resources	411,160
Total liabilities and deferred inflows of resources	\$ 17,581,599
Net Position:	
Net Investment in Capital Assets	83,938,866
Restricted for:	
Special projects	1,133,006
Capital projects	1,227,312
Unrestricted	4,133,824
Total net position	\$ 90,433,008

MINERAL COUNTY, WEST VIRGINIA, BOARD OF EDUCATION					
STATEMENT OF ACTIVITIES					
FYE JUNE 30, 2025					
Functions	Expenses	Program Revenues			Net (Expense),
		Charges for	Operating	Capital	Revenue & Changes
		Services	Grants and	Grants and	in Net Position
			Contributions	Contributions	Governmental Activities
Governmental activities:					
Instruction	\$ 19,796,063	\$ 153,180	\$ 2,597,923	\$ 424,304	\$ (16,620,657)
Supporting services:					
Students	2,372,411	-	315,743	50,850	(2,005,818)
Instructional staff	991,347	-	134,670	21,248	(835,429)
General administration	472,066	-	60,642	10,118	(401,306)
School administration	1,839,503	-	236,304	39,427	(1,563,772)
Central services	810,883	-	104,167	17,380	(689,336)
Operation and maintenance of facilities	30,369,165	-	3,901,244	650,925	(25,816,996)
Student transportation	2,765,019	-	355,196	59,265	(2,350,558)
Other support services	5,707	-	733	122	(4,852)
Food services	4,584,420	7,869	2,886,647	-	(1,689,904)
Community services	(11,942)	-	-	-	11,942
Interest on long-term debt/finance leases	100,585	-	-	-	(100,585)
Total governmental activities	64,095,228	161,049	10,593,269	1,273,639	(52,067,271)
General revenues:					
Property taxes					16,247,720
Unrestricted state aid					31,935,986
Unrestricted investment earnings					388,449
Unrestricted grants and contributions					2,697,834
Extraordinary item - other post employment benefits					-
Gain (loss) on disposal of capital assets					17,454
Gain (loss) on termination of ROU assets					-
Transfers in					3,792,460
Transfers (out)					(3,792,460)
Total general revenues, extraordinary items and transfers					51,287,443
Change in net position					(779,828)
Net position - beginning					93,186,810
Prior period adjustments - (See Note __)					(1,973,974)
Net position - beginning, as restated					91,212,836
Net position - ending					\$ 90,433,008

The notes are an integral part of the financial statements, however to conserve space, they are not included in the publication but are available for review at the board office.

MINERAL COUNTY, WEST VIRGINIA, BOARD OF EDUCAT BALANCE SHEET - GOVERNMENTAL FUNDS FYE JUNE 30, 2025	11		61		65		71		41		51			
	General		Special		Revenue		Revenue		Permanent		Capital			
	Current		Revenue		School Activity		ESSERF		Improvement		Projects			
	Expense		Fund		Fund		Fund		Fund		Fund			
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES														
Assets:														
Cash and cash equivalents	\$	3,762,558	\$	288,243	\$	2,364,286	\$	-	\$	1,258,312	\$	-	\$	7,673,399
Investments		11,702,859		-		-		-		-		-		11,702,859
Taxes receivable, net		222,696		-		-		-		-		-		222,696
Deposit with Retirement Board		56,990		-		-		-		-		-		56,990
Other receivables		-		-		-		-		-		43,200		43,200
Due from other governments:														
PEIA allocation receivable		833,036		-		-		-		-		-		833,036
Reimbursements receivable		41,484		947,849		-		-		-		-		989,333
Total assets		16,619,624		1,236,092		2,364,286		-		1,258,312		43,200		21,521,514
Deferred outflows of resources														
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$	16,619,624	\$	1,236,092	\$	2,364,286	\$	-	\$	1,258,312	\$	43,200	\$	21,521,514
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES														
Liabilities:														
Salaries payable and related payroll liabilities	\$	5,012,954	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,012,954
PEIA premiums payable		753,257		-		-		-		-		-		753,257
Accounts payable & Payable to others		435,362		36,290		-		-		31,000		43,200		545,852
Total liabilities		6,201,573		36,290		-		-		31,000		43,200		6,312,063
Deferred inflows of resources														
		6,412		66,797		-		-		-		-		73,209
Fund Balances:														
Nonspendable		56,990		-		-		-		-		-		56,990
Restricted		-		1,133,006		2,364,286		-		1,227,312		-		4,724,604
Committed		-		-		-		-		-		-		-
Assigned		603,341		-		-		-		-		-		603,341
Unassigned		9,751,308		(0)		-		0		-		-		9,751,308
Total fund balances		10,411,639		1,133,006		2,364,286		0		1,227,312		-		15,136,242
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$	16,619,624	\$	1,236,092	\$	2,364,286	\$	0	\$	1,258,312	\$	43,200	\$	21,521,514

Amounts reported for governmental activities in the statement of net position differ due to:												
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds												83,938,866
Right-of-use assets used in governmental activities are not financial resources and, therefore, are not reported in the funds												697,245
Other deferred charges are not reported in the funds												73,209
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds												
Deferred outflows of resources related to pensions												1,733,755
Deferred inflows of resources related to pensions												(338,958)
Deferred outflows of resources related to OPEB												123,227
Deferred inflows of resources related to OPEB												(72,202)
Some liabilities, including net pension and OPEB obligations, are not due and payable in the current period and, therefore, are not reported in the funds												
Compensated absences												(2,735,417)
Net pension liability - proportionate share												(2,721,535)
Net OPEB liability - proportionate share												12,798
Finance lease liability, due within one year												(86,528)
Finance lease liability, due beyond one year												(346)
Financed purchases and other, due within one year												(603,435)
Financed purchases and other, due beyond one year												(4,723,913)
Net position of governmental activities												\$ 90,433,008

MINERAL COUNTY, WEST VIRGINIA, BOARD OF EDUCATION													
STATEMENT OF REVENUES, EXPENDITURES													
AND CHANGES IN FUND BALANCES													
GOVERNMENTAL FUNDS													
	General		Special	School	Special	Permanent	Capital						Total
	Current		Revenue	Activity	Revenue	Improvement	Projects						
FYE JUNE 30, 2025	Expense			Fund	ESSERF	Fund	Fund						Governmental
Revenues:													
Property taxes	\$	16,247,720	\$	-	\$	-	\$	-	\$	-	\$	-	\$ 16,247,720
Other Local sources		864,953		47,147		1,425,011		-		12,104		-	2,349,215
State sources		36,767,309		1,683,395		-		-		-		1,273,639	39,724,343
Federal sources		213,412		7,610,545		66,673		1,037,187		-		-	8,927,817
Total revenues		54,093,395		9,341,087		1,491,684		1,037,187		12,104		1,273,639	67,249,066
Expenditures:													
Instruction		30,043,472		5,088,298		1,503,210		555,483		-		-	37,190,462
Supporting services:													
Students		3,764,909		806,491		-		33,558		-		-	4,604,958
Instructional staff		1,299,224		508,273		-		115,851		-		-	1,923,348
General administration		744,983		574		-		-		-		-	745,557
School administration		3,372,286		76,194		-		30,627		-		-	3,479,106
Central Services		1,573,498		1,849		-		23,426		-		-	1,598,773
Operation and maintenance of facilities		5,976,839		102,634		-		53,690		-		-	6,133,163
Student transportation		5,037,187		13,638		-		80,895		-		-	5,131,719
Other support services		6,172		-		-		-		-		-	6,172
Food services		257,913		4,381,158		-		-		-		-	4,639,071
Community services		74,915		-		-		-		-		-	74,915
Capital outlay		21,280		-		-		-		702,390		3,470,907	4,194,577
Debt service:													
Principal retirement		583,702		-		-		-		-		-	583,702
Interest and fiscal charges		93,445		-		-		-		-		-	93,445
Finance Leases:													
Principal payment expense		81,704		-		-		-		-		-	81,704
Interest Expense		7,140		-		-		-		-		-	7,140
SBITAs:													
Principal payment expense		362,028		-		-		-		-		-	362,028
Interest Expense		-		-		-		-		-		-	-
Total expenditures		53,300,696		10,979,108		1,503,210		893,529		702,390		3,470,907	70,849,839
Excess (deficiency) of revenues over expenditures		792,699		(1,638,021)		(11,526)		143,658		(690,286)		(2,197,268)	(3,600,743)
Other financing sources (uses):													
Proceeds from disposal of real or personal property		19,841		-		-		-		-		-	19,841
Proceeds from financed purchases		-		-		-		-		-		288,000	288,000
Proceeds from SBITAs		362,028		-		-		-		-		-	362,028
Transfers in		1,107,993		1,580,880		503,587		-		600,000		-	3,792,460
Transfers (out)		(2,836,931)		(218,098)		(276,810)		(114,654)		-		(345,967)	(3,792,460)
Total other financing sources (uses)		(1,347,069)		1,362,782		226,776		(114,654)		600,000		(57,967)	669,869
Net change in fund balances		(554,370)		(275,238)		215,251		29,004		(90,286)		(2,255,235)	(2,930,874)
Fund balances - beginning		10,966,009		1,408,244		2,149,035		(29,004)		1,317,598		2,255,235	18,067,117
Prior period adjustments - (See Note __)		-		-		-		-		-		-	-
Fund balances - beginning, as restated		10,966,009		1,408,244		2,149,035		(29,004)		1,317,598		2,255,235	18,067,117
Fund balances - ending	\$	10,411,639	\$	1,133,006	\$	2,364,286	\$	0	\$	1,227,312	\$	-	\$ 15,136,242

MINERAL COUNTY BOARD OF EDUCATION SUPPLEMENTAL SCHEDULE OF EXPENDITURES ALL FUNDS FOR THE FISCAL ENDED JUNE 30, 2025	
Salaries expenditures:	
Board officials:	
Lara L Courier	4,000.00
Mary J Baniak	4,800.00
Thomas C Denne	4,640.00
Terry G Puffinburger	4,320.00
Donald Ashby	4,640.00
Superintendent	145,843.30
Total salaries paid to other professional personnel	25,404,641.97
Total salaries paid to service personnel	9,073,825.13
Total salaries paid to students for work performed	3,741.00
Total salary expenditures	34,650,451.40
Non-salary expenditures:	
Expenditures paid in excess of two hundred fifty dollars (\$250):	

3P LEARNING INC	4,895.00
7-ELEVEN	1,656.39
84 LUMBER COMPANY	17,992.85
AAACHING BACK CHIROPRACTIC INC	6,120.00
AASA MEMBERSHIP	795.00
ABECEDARIAN ABC LLC	1,299.38

ACE HARDWARE KEYSER	45,957.55
ADOBE SYSTEMS INC	1,477.28
ADVANCE AUTO PARTS	5,809.44
ADVANTAGE TECHNOLOGY LLC	241,775.83
AIR FILTER SERVICES LLC	34,499.78
AIRGAS INC	2,734.76
ALLDATA	975.00
AMAZON CAPITAL SERVICES INC	297,264.47
AMAZON.COM CORPORATE CREDIT	83,731.19
AMERICAN BANKERS INS CO OF FL	37,272.00
AMERICAN BENEFIT CORPORATION	649,930.79
AMERICAN CONNECTING SOURCE INC	2,647.44
AMERICAN FIDELITY ASSURANCE	2,642.40
AMERICAN RENT ALL	571.34
ANGELTRAX	4,434.72
APPLE INC	16,399.00
APPLEWOOD TROPHY	770.25
APPTEGY INC.	18,375.00
ARAMARK SERVICES INC	370.00
AT&T STATE CALLING SERVICE	318.41
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Legal Notices	Legal Notices	Legal Notices	Legal Notices	Legal Notices	Legal Notices
CENGAGE LEARNING	190,518.63	KNOX ASSOCIATES INC	1,103.00	SOUTHERN STATES CUMB CO-OP INC	734.23
CENTRAL RESTAURANT PRODUCTS	11,122.34	KONE SERVICE CENTER	3,834.84	SOUTHWEST AIRLINES	1,006.92
CEV MULTIMEDIA LLC	4,750.00	KURTZ BROS INC	2,462.11	SPORT SAFE TESTING SERVICE INC	14,884.00
CHARLESTON EMBASSY SUITES	9,210.85	LAKESHORE LEARNING MATERIALS	29,049.56	SQUIBB-IT! LLC	1,754.40
CHARLESTON MARRIOTT	2,640.32	LANDIS OFFICE CENTER	4,784.51	STAPLES	771.06
CHRISTOPHER M FRALEY	400.00	LARA COURRIER	305.00	STARFALL EDUCATION FOUNDATION	485.68
CHRISTOPHER YURA	4,695.00	LAZEL INC	4,850.00	STAR-LITE ROLLER SKATING CTR	980.00
CINTAS CORPORATION LOC 386	35,282.78	LEWIS' COLLISION REPAIR &	12,777.47	STEPTOE & JOHNSON PLLC	4,633.25
CITY ELECTRIC SUPPLY	20,225.85	LEXIA VOYAGER SOPRIS INC	12,332.65	STONEWALL RESORT	2,886.46
CITY OF KEYSER	26,427.57	LIBERTY DISTRIBUTORS INC	274,706.37	STUCK ENTERPRISES INC	52,413.31
CLERK OF THE COUNTY COMMISSION	400,064.26	LILLER PAVING & EXCAVATING LLC	3,500.00	SUBSCRIPTION SERV. OF AMERICA	551.76
COLDESI, INC.	10,535.26	LIMINEX INC.	11,324.00	SUCCESS BY DESIGN INC	20,761.58
COLLEGE BOARD	7,561.04	LINCOLN ELECTRIC	4,041.55	SUNBELT RENTALS INC.	3,942.37
COMCAST	2,060.09	LITERACY RESOURCES LLC	6,246.96	SUNRISE SANITATION SERVCS INC	12,733.68
CONSENSUS CLOUD SOLUTIONS INC	285.00	LLOYD E. SCHARF	4,500.00	SWAINE LEARNING SYSTEMS	495.00
CONTINUED.COM LLC	693.00	LOST RIVER MEAT COMPANY LLC	4,946.17	TEACHER CREATED MATERIALS	90,879.29
CORWIN PRESS	1,642.95	LOWE'S	14,138.68	TEACHER SYNERGY LLC	9,513.45
COSNER FAMILY LLC	1,599.99	LRP PUBLICATIONS INC	1,996.20	TEACHING STRATEGIES LLC	62,815.00
COURTYARD MARRIOTT	1,581.67	MANAGED METHODS INC	11,262.00	TEACHSTONE INC	540.00
COVE-RUN FARMS LLC	289.00	MARENEM INC	26,816.90	TENNANT	12,129.05
CPI	1,079.04	MARRIOTT COPLEY PLACE	2,748.32	TESTOUT CORPORATION	4,328.00
CREEK RIDGE FARM LLC	5,050.00	MARTINS FOOD MARKET	16,772.56	THE DEVELOPMENTAL CENTER INC	8,949.75
CRISIS PREVENTION INSTITUTE	7,756.23	MARY JANE BANIAK	761.77	THE DOLLYWOOD FOUNDATION	9,197.35
CRITERION, INC.	1,925.00	MASON & BARRY	187,226.00	THE YOUNG GROUP INC.	12,015.30
CRYSTAL SPRINGS	3,242.06	MCGRAW-HILL EDUCATION INC	16,775.95	THOMAS C. DENNE	322.83
CUMBERLAND PIPE AND STEEL	5,246.05	MCGRAW-HILL LLC	6,935.47	TICKLED PINK IN PRIMARY LLC	1,035.00
CUMBERLAND TIMES-NEWS	251.00	MEDIA-X SYSTEMS, INC.	4,055.48	TIMBROOK CHEVROLET	112,071.76
CUMMINS INC	2,336.96	MIDLAND RADIO CORPORATION	7,487.43	TIMBROOK FORD	6,547.33
CURRICULUM ASSOCIATES	119,164.00	MIN CO CPR TRNG CENTER	3,660.00	TOP QUALITY INSTALLATIONS	1,000.00
D & B WELDING/FABRICATION	13,376.75	MINCO PARK ASSOCIATION	11,000.00	TRACTOR SUPPLY COMPANY	1,419.33
DALE OXYGEN & ACETYLENE	80,624.02	MINERAL CO CPR TRAINING CTR	2,880.00	TRISTATE FIRST AID LLC	388.80
DANIEL ABEL	5,000.00	MINERAL CO. ALTERNATIVE SCHOOL	1,800.00	TROY L RAVENSCROFT	3,207.40
DANIEL ALEXANDER YOHN	3,073.00	MINERAL CO. HEALTH DEPARTMENT	12,395.00	TRUCK ENTERPRISES INC	22,933.43
DANIEL KESNER	2,321.50	MINERAL COUNTY SHERIFF'S DEPT	4,912.32	TWO-WAY RADIO SERVICE INC	32,804.32
DARWIN GLOBAL LLC	2,925.00	MINERAL COUNTY TECH CENTER	30,488.45	U S CELLULAR	28,149.62
DATA IMAGE GROUP	2,078.10	MINERAL DAILY NEWS-TRIBUNE	9,649.45	ULTRASOURCE LLC	1,846.90
DELTAMATH SOLUTIONS INC	5,720.00	MINUTEMAN PRESS	675.00	UNION BANK	218,373.62
DEMCO	13,314.89	MOBYMAX EDUCATION, LLC	312.00	UNITED LABORATORIES	3,461.78
DEMCO MEDIA	1,211.86	MOHAWK USA, LLC	8,053.27	UNITED REFRIGERATION INC	5,641.28
DENNIS C TAYLOR	367.33	MONPOWER	22,033.27	US BANK	12,165.45
DENNIS FELTY	2,218.86	MOORE'S TOWING	425.00	USI INC	6,296.74
DEPT ENVIRONMENTAL PROTECTION	1,125.00	MORGANTOWN MARRIOTT	4,186.64	VENTRIS LEARNING LLC	3,988.25
DEPT OF TRANSPORTATION-FEDERAL	630.00	MOUNTAIN MATH/LANGUAGE LLC	4,045.60	VERIZON	521.69
DISCOUNT MAGAZINE SUBSCRIPTION	299.91	MOUNTAIN STATE EDUCATIONAL	725.00	VERIZON BUSINESS	255.17
DISCOVERY EDUCATION	499.00	MOUNTAIN STATE PSYCHOLOGICAL	20,256.00	VEX ROBOTICS INC.	302.45
DOLLAR TREE STORES INC.	780.00	MOUNTAIN TOP TRUCK STOP	20,767.31	VIRTUAL PREPARATORY ACADEMY OF	7,555.53
DONALD C ASHBY JR	339.02	MOUNTAINEER GAS CO	151,775.27	WAL-MART COMMUNITY/GEMB	27,896.40
E3 DIAGNOSTICS INC	794.00	MT SPRINKLER LLC	34,145.00	WAL-MART KEYSER	55,201.05
EARTHWALK	9,735.00	MT TOP PUBLIC SERVICE DISTRICT	5,032.76	WALTER N YODER & SONS INC	90,622.07
EAST COAST EMERGENCY LIGHTING	675.00	MYSTERY SCIENCE INC	1,695.00	WAYNES COUNTRY FRESH MEATS	299.79
EDMENTUM INC	137,600.00	NASCO	631.00	WB MASON COMPANY INC	6,354.26
EDUCATION SYSTEM SOLUTIONS INC	327,200.00	NATIONAL ASSOCIATION FOR PUPIL	468.58	WEBSTAURANT STORE LLC	14,566.79
EDUCATIONAL FUNDING GROUP INC	7,309.28	NATIONAL SEATING &MOBILITY INC	10,072.00	WEIMER KEYSER INC	269.16
EDYNAMIC HOLDINGS LP	3,400.00	NCS PEARSON INC	5,648.46	WENDY JOSEPH	54,307.50
EHRlich CO INC	16,119.31	NEOLA	3,745.00	WEST MUSIC COMPANY INC	545.00
ELECTRONIC SPECIALTY CO	130,558.44	NEW CREEK PUBLIC SERVICE DIST	24,663.09	WEST VIRGINIA ASSOCIATION FFA	360.00
ELEVATE YOUR CLASSROOM LLC	1,000.00	NEW CREEK SCHOOL	8,068.46	WEST VIRGINIA INTERACTIVE LLC	310.00
ELK GARDEN SCHOOL	6,496.77	NEW CREEK WATER ASSOCIATION	29,205.20	WEST VIRGINIA SCHOOL BOARDS	8,213.00
EMAXX CENTRAL PA, LLC	433.75	NO TEARS LEARNING INC	1,111.36	WEST VIRGINIA STATE POLICE	375.00
ENERGY EXPRESS	16,215.00	NORTH BRANCH ANIMAL HOSPITAL	300.00	WEST VIRGINIA UNEMPLOYMENT	14,475.06
EPIC (EASTERN PANHANDLE	53,941.24	NORTHERN SPEECH SERVICES INC	549.00	WEST VIRGINIA UNIVERSITY	24,909.50
ERNEST JOSEPH SMITH	4,686.93	NOTABLE INC. DBA KAMI	3,500.00	WEST VIRGINIA VIRTUAL ACADEMY	15,132.12
ESGI, LLC	7,790.00	OGLEBAY RESORT & CONFERENCE	4,024.29	WESTERN MARYLAND MUSIC CENTER	330.00
ETHAN MARKLE	5,301.67	OPERATIONSHERO INC	1,500.30	WESTERN PSYCHOLOGICAL SERVICES	2,664.76
EWELL EDUCATIONAL SERVICES	670.00	ORIENTAL TRADING COMPANY	1,970.88	WHALEY DISTRIBUTING CO	1,875.08
EXPLORE LEARNING LLC	16,782.50	P J'S TRAILER SALES & USED	2,425.00	WHITE OAK LANES	1,500.00
EXPRESS READERS INC	3,804.10	P3 GROUP/PROSECURITY	73,941.99	WINGATE BY WYNDHAM-BRIDGEPORT	428.00
EXXONMOBILE FLEET SERVICES	1,285.11	PAM HARRIS CONSULTING LLC	35,000.00	WINTERS TOWING & GARAGE INC	21,578.68
FAIRFAX MATERIALS INC	5,078.50	PAR MAR OIL COMPANY	2,578.58	WISE GUY'S STONE & LANDSCAPING	3,250.00
FIRE PROTECTION PRODUCTS INC	17,276.63	PARENT INSTITUTE	269.00	WORKPLACE SCREENING	6,112.50
FIRST FRUITS EXCAVATING, INC.	143,690.00	PARTS TOWN LLC	8,264.23	WV ADJUTANT GENERAL'S OFFICE	4,158.45
FISHER AUTO PARTS #327	3,684.52	PC UNIVERSITY DISTRIBUTORS INC	4,293.00	WV ASSOC OF SCHOOL FACILITY	600.00
FLEET SERVICES	13,637.97	PEARSON ASSESSMENTS	4,533.88	WV BOARD OF RISK & INSURANCE	400,108.00
FLEUR DE LIS MOTOR INNS INC	560.00	PENTAIR AQUATIC ECO-SYSTEMS	721.29	WV CASE	400.00
FOLLETT CONTENT SOLUTIONS LLC	11,751.85	PEPPERS INC	7,215.95	WV DECA	6,300.00
FOLLETT SOFTWARE LLC	12,385.13	PETERSONS LLC	3,033.92	WV DEPT OF AGRICULTURE	129,287.62
FOUNTAIN PUBLIC SERV DISTRICT	4,905.35	PHONAK LLC	672.73	WV DHHR DEP HEALTH&HUMAN RESO	335.25
FOUNTAIN SCHOOL	7,894.56	PIEDMONT LIBRARY	5,000.00	WV DHHR-BPH	1,382.50
FOX'S PIZZA DEN	463.00	PITNEY BOWES INC	5,691.02	WV EXECUTIVE SECRETARIES ASSOC	400.00
FRANKFORT ELEMENTARY SCHOOL	39,573.62	PLACKA STORAGE BUILDINGS	14,785.00	WV GAME CHANGERS INC	20,000.00
FRANKFORT HIGH SCHOOL	40,394.45	PLAY WITH A PURPOSE	751.26	WV HEAD START ASSOCIATION	3,274.18
FRANKFORT MIDDLE SCHOOL	38,638.02	PLAYGROUND EQUIPMENT PROFESSIO	23,123.00	WV LABOR LAW POSTER SERVICE	1,394.50
FRANKFORT PUBLIC SERV DISTRICT	81,112.00	POCA VALLEY BANK INC	218,350.00	WV OUTDOOR POWER INC	7,446.99
FREIGHTLINER WESTERN STAR OF	7,736.50	POCKET NURSE ENTERPRISES LLC	8,211.84	WV PUBLIC EMPLOYEES INS AGENCY	1,389,038.71
FRIED BROTHERS INC	23,112.34	POTOMAC EAGLE	520.00	WV STATE AUDITOR'S OFFICE	1,820.00
FRONTIER	70,354.37	POTOMAC EDISON	1,223,847.60	WV STATE FIRE MARSHAL	955.00
FRONTIER WV INC	156,865.00	POTOMAC FARMS DAIRY	210,219.70	WV TEACHERS RETIREMENT SYSTEM	661,692.71
FYFFE JONES GROUP AC	22,750.00	POTOMAC STATE COLLEGE	490.00	WV WESLEYAN COLLEGE	500.00
G&G STUDIO INC.	3,476.00	POWERSCHOOL HOLDINGS LLC	37,265.42	WVAEMSP	450.00
GAINS SERVICE STATION	105,278.27	PRECISION WINDS	1,510.00	WVAPT	675.00
GALLOPADE INTERNATIONAL INC	29,101.69	PREMIER WIRELESS BUSINESS	31,740.00	WVASA	1,500.00
GENERATION GENIUS, INC.	1,795.00	PRESS LITTLE MARKET	18,189.73	WVASBO	1,260.00
GLOBAL RECOVERY SERVICES	6,530.73	PRIME SAFETY INC	6,663.73	WVDE	9,580.00
GLOBAL VENDING GROUP INC	6,363.85	PRO STAINLESS	408.00	WVDE-OFFICE OF MIDDLE &	300.00
GLYCOL TECHNOLOGIES	2,850.00	PRO-ED INC	2,061.40	WVNEWS	475.94
GOPHER SPORT	450.00	PROGAS INC	57,720.34	WVU OFFICE OF STUDENT ACCOUNTS	23,950.00
GORDON FOOD SERVICE INC	1,710,688.17	PROJECT LEAD THE WAY INC	12,000.00	YONDR INC.	1,215.00
GOVCONNECTION INC	658,753.87	PROLINE DISTRIBUTORS LLC	2,319.95	ZANER BLOSER INC	27,224.84
HAJOCA CORPORATION	11,752.11	PYRAMID MODEL CONSORTIUM	750.00	ZMM INC	65,332.52
HALO BRANDED SOLUTIONS INC	3,699.98	QUEEN CITY BUSINESS SYSTEMS	20,523.70	ZONES LLC	281,652.84
HAMPSHIRE REVIEW	1,157.92	QUILL CORPORATION	10,214.34		
HAMPTON INN	2,728.00	R E MICHEL COMPANY LLC	33,715.26	Total non-salary expenditures paid in	
HAMPTON INN & SUITES	1,029.05	R H LAPP	793,144.86	excess of two hundred fifty dollars (\$250)	<u>24,445,694</u>
HAMPTON INN FAIRMONT	367.18	R H STAGGS LLC	13,100.58	Total FERPA vendors over two	
HAND2MIND, INC.	3,834.81	R. M. HUFFMAN COMPANY	800.00	hundred fifty dollars (\$250)	<u>125,943</u>
HARDYS TOOLS INC	8,202.31	RAINBOW LANES INC	1,928.60	Total non-salary expenditures	
HARRISON COUNTY BOARD OF ED	3,791.46	RANDOLPH COUNTY DEV AUTHORITY	630.00	paid of less than two hundred fifty dollars (\$250)	<u>23,207</u>
HARRY HOOD	13,000.00	READ NATURALLY	3,125.60	Total accrued expenditures, refunds	
HERALD PRINTING HOUSE	8,220.00	REALLY GOOD STUFF	4,741.71	and other non-cash transactions	<u>649,647</u>
HIGHLAND ARTS UNLIMITED	5,000.00	REIC LABORATORY	2,366.80		
HILTON GARDEN INN	1,760.00	RENAISSANCE LEARNING	19,166.57	Total non-salary expenditures	<u>25,244,490</u>
HITE ASSOCIATES INC	260,323.07	RESERVE ACCOUNT	15,000.00	Total Expenditures Before For/On Behalf of LEA	<u>59,894,941</u>
HOBART CORPORATION	1,941.47	RIGHT RESPONSE LLC	12,952.80		
HOLTZMAN CORPORATION	5,895.09	RIVERSIDE ASSESSMENTS, LLC	1,563.93	Public Employees Insurance	
HOMETOWN SOLUTIONS LLC	541.29	RLI INSURANCE COMPANY	1,063.00	Agency Allocation Paid by State	4,327,163
HOOTEN EQUIPMENT CO LLC	25,306.62	ROBERT RAY HAINES	6,937.50	Retirement Allocation Paid by State	1,785,027
HOTSY EQUIPMENT COMPANY	10,768.46	ROMNEY CYCLE CENTER	17,431.20	Unfunded Retirement Liability Allocation Paid by State	4,842,708
HOUGHTON MIFFLIN HARCOURT	6,349.30	RUMMEL,KLEPPER & KAHL LLP	3,345.68		
HP DIGISOFT LLC	1,090.05	S & S ELECTRIC INC	313,443.25		
HPS LLC	3,275.00	S & S SERVICES	1,750.00	Total expenditures per financial statements	<u>70,849,839</u>
HYDE BROTHERS PRINTING &	3,120.00	SAFEHIRING SOLUTIONS	375.00		
IM MOTORS LLC	12,449.80	SCENARIO LEARNING(SAFESCHOOLS)	14,730.36		
JAMES & LAW COMPANY	525,552.75	SCHOLASTIC MAGAZINES	5,174.96		
JAMES SAVILLE JR	3,500.00	SCHOLASTIC.COM	25,898.50		
JASON S BLACKA	4,995.00	SCHOOL MAINTENANCE SUPPLY INC	4,762.24	STATE OF WEST VIRGINIA	
JOHN BUCKLAND	2,000.00	SCHOOL NURSE SUPPLY INC	4,202.75	COUNTY OF MINERAL , TO WIT;	
JOHN C. STONE	10,750.00	SCHOOL NUTRITION ASSOCIATION	714.00		
JOHN TERRY MALONE	2,175.00	SCHOOL SPECIALTY LLC	25,558.83		
JONES & BARTLETT LEARNING, LLC	2,605.65	SCHOOL THERAPY SERVICES INC	5,143.19		
JONES SCHOOL SUPPLY COMPANY	868.25	SCHOOL TRANSPORTATION NEWS	504.00	We, the undersigned President and Secretary of the Board of Education of the County of	
JONES SERVICE STATION	18,602.53	SCOTT ELECTRIC	17,379.86	Mineral , hereby state under oath that the preceding attached financial statements of the	
JOSEPH E RILEY	41,150.00	SECURLY INC	1,770.00	funds of the Mineral County Board of Education as of and for the fiscal year ended June 30,	
JOSTENS INC	5,265.50	SEON SYSTEM SALES INC	2,951.00	2025 are true and accurate to the best of our knowledge and belief. However, these	
JOTFORM INC	594.00	SHARE CORPORATION	32,918.38	statements are unaudited and thereby subject to change.	
JUNIOR LIBRARY GUILD	4,380.06	SHEETZ	130,926.81		
JUST RIGHT READER INC	26,129.40	SHENANDOAH ELEVATOR COMPANY	11,779.90		
JUSTIN LIFTS LLC	570.00	SHEPPARD PRATT SCHOOL-	628,189.41		
KELE	414.20	SHERIFF-TREASURER MINERAL CO.	3,000.00		
KEPHART'S MOUNTAINEER PAINTING	8,500.00	SHERWIN WILLIAMS	337.80		
KEV GROUP INC	11,590.80	SIGNS & TAGS, LLC	368.00		
KEYSER DECORATING	3,532.90	SIMMONS BACKFLOW SERVICE LLC	1,425.00		
KEYSER HIGH SCHOOL	52,848.72	SIMPLE SOLUTIONS LEARNING INC	1,100.00		
KEYSER MIDDLE SCHOOL	53,166.82	SKILLSUSA INC WEST VIRGINIA	3,560.00		
KEYSER MINERAL COUNTY LIBRARY	25,000.00	SMARTY SYMBOLS	3,780.00		
KEYSER PRIMARY SCHOOL	34,785.72	SOCIAL SECURITY ADMINISTRATION	2,560,471.40		
KILMER FARM MARKET	205,778.45	SOCIETY OF MANUFACTURING	1,200.00		
KIMBALL MIDWEST	15,046.24	SODEXO INC	3,658.40		
KNOBLEY FARM	25,376.24	SOURCE4	1,483.19		
KNOTTS SFAMI FSS GLITTER LLC	2,900.00	SOUTHERN REGIONAL EDUC BOARD	1,875.00		

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Kimberly Miller
Mineral County Board of Education
36 Baker Place, Martinsburg, WV 26156
My Commission Expires December 15, 2025

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