

BERKELEY COUNTY, WEST VIRGINIA

FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2012

INTRODUCTORY SECTION

BERKELEY COUNTY, WEST VIRGINIA
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 For the Fiscal Year Ended June 30, 2012

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**BERKELEY COUNTY, WEST VIRGINIA
SCHEDULE OF FUNDS INCLUDED IN REPORT**

GOVERNMENTAL FUND TYPES

Major Funds

**General County
Coal Severance Tax
E-911 Fees**

Nonmajor Funds

Special Revenue Funds

Dog and Kennel	General School
Magistrate Court	Worthless Check
Emergency 911 Equip	Home Confinement
Federal Grants	Fiduciary
Project Life Saver	Grading Trust
Park Land Acquisition	Equine Protection
Gypsy Moth	Nuisance Appeal
Enhanced 911 3%	Safe & Clean Agency
Planning Commission	Fire Dept Equipment
Assessor Valuation	Voters Registration
Special Law Enforcement Forfeiture	Prosecuting Attorney Forfeiture
Cops Universal Hiring Grant-Federal-100	Task Force Reimbursement-Federal
Homeland Security-Citizen Corp-Federal	Homeland Sec-Law Enforcement-Federal
ESPG-Federal	FEMA Hazard Mitigation-Federal
Homeland Security Grant-Federal	Community Library Reading Grant-State
Community Pride Grant	Youth Fair Grant-State
Poor House Farm Park	Panhandle Transit Grant-State
Sheriff's Dept Grant-State	South Berkeley Christmas
Park & Recreation 2000 Grant	Poor House Farm Arena
Dupont Soccer Complex	Court Security Grant-State
Western Potomac EDA	Humane Society Grant-State
Hazardous Mat'l Enviromental Grant-State	Records Management Grant
Back Creek VFD Grant	South Berkeley VFD Grant
Community Correction Grant	Berkeley Co Girls Softball
Historical Society Grant	Law Enforcement Capital Outlay Grant
Waste Management State Grant	

FIDUCIARY FUND TYPES

Agency Funds

**State
School
County Offices
Other Agency**

**BERKELEY COUNTY, WEST VIRGINIA
COUNTY OFFICIALS
For the Fiscal Year Ended June 30, 2012**

<u>OFFICE</u>	<u>NAME</u>	<u>TERM</u>
	<u>Elective Officials</u>	
County Council	William L. Stubblefield	01-01-07 / 12-31-12
	Elaine C. Mauck	01-01-11 / 12-31-12
	Anthony J. Petrucci	01-01-09 / 12-31-14
	James P. Whitacre	01-01-11 / 12-31-14
	Douglas E. Copenhaver Jr.	01-01-11 / 12-31-16
Clerk of the County Council	John W. Small, Jr.	01-01-11 / 12-31-14
Clerk of the Circuit Court:	Virginia M. Sine	01-01-11 / 12-31-14
Sheriff:	Kenneth M. Lemaster	01-01-09 / 12-31-12
Prosecuting Attorney:	Pamela Games-Neely	01-01-09 / 12-31-12
Assessor:	Patricia A. Kilmer	01-01-11 / 11-30-11
Assessor:	Gearl G. Raynes	12-22-11 / 12-31-12
	<u>Appointive</u>	
Administrator	Deborah E. Hammond	

FINANCIAL SECTION

BERKELEY COUNTY, WEST VIRGINIA
STATEMENT OF NET ASSETS
June 30, 2012

	Primary Government		<u>Total</u>
	<u>Governmental Activities</u>	<u>Building Commission Activities</u>	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 8,922,721.50	\$ 2,169.00	\$ 8,924,890.50
Restricted assets			
Investments		694,562.00	694,562.00
Receivables, net			
Taxes	1,213,847.51		1,213,847.51
Other gov't entities			0.00
Capital assets net of depreciation:			
Land	850,602.00	1,889,399.00	2,740,001.00
Building	1,584,627.00	29,978,774.00	31,563,401.00
Machinery and equipment	3,342,130.60		3,342,130.60
Construction in progress		6,710,509.00	6,710,509.00
Building improvements	1,318,616.58		1,318,616.58
Unamortized bond issue costs, net of amortization		939,099.00	939,099.00
Total assets	\$ 17,232,545.19	\$ 40,214,512.00	\$ 57,447,057.19
LIABILITIES			
Current liabilities payable from current assets:			
Accounts payable	\$ 399,492.46	\$ 391,595.00	\$ 791,087.46
OPEB payable	309,461.95		309,461.95
Wages and related cost			0.00
Due other gov't	22,500.00		22,500.00
Interest payable		219,100.00	219,100.00
Compensatory time			0.00
Dormant checks	2,445.93		2,445.93
Current portion of long-term debt	337,535.00	896,481.00	1,234,016.00
Total current liabilities	\$ 1,071,435.34	\$ 1,507,176.00	\$ 2,578,611.34
Noncurrent liabilities:			
Leases payable	1,376,254.00		1,376,254.00
Compensatory time	587,483.42		587,483.42
Long term debt		33,303,351.00	33,303,351.00
Long term debt premium		8,838.00	8,838.00
Long term debt discount		(147,808.00)	(147,808.00)
Total non-current liabilities	1,963,737.42	33,164,381.00	33,164,381.00
Total Liabilities	\$ 3,035,172.76	\$ 34,671,557.00	\$ 35,742,992.34
NET ASSETS			
Invested in capital assets, net of related debt	\$ 6,817,754.18	\$ 5,069,224.00	\$ 11,886,978.18
Restricted	7,379,618.25	694,562.00	8,074,180.25
Assigned			0.00
Unassigned		(220,831.00)	(220,831.00)
Total net assets	\$ 14,197,372.43	\$ 5,542,955.00	\$ 19,740,327.43
Total liabilities and net assets	\$ 17,232,545.19	\$ 40,214,512.00	\$ 55,483,319.77

The notes to the financial statement are an integral part of this statement.

BERKELEY COUNTY, WEST VIRGINIA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2012

	Program Revenues			Net (Expense) Revenues and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Governmental Activities	Business-type Activities	Total
Functions / Programs						
Primary government:						
Governmental activities:						
General government	\$ 18,910,315.11	\$ 4,211,966.11	\$ 1,295,711.44	\$ (13,402,637.56)	\$ 2,489,642.00	\$ (13,402,637.56)
Public safety	9,935,294.89			(9,935,294.89)	0.00	(9,935,294.89)
Health and sanitation	195,191.89			(195,191.89)	0.00	(195,191.89)
Culture and recreation	1,253,118.78			(1,253,118.78)	0.00	(1,253,118.78)
Social services	128,080.00			(128,080.00)	0.00	(128,080.00)
Total governmental activities	30,422,000.67	4,211,966.11	1,295,711.44	(24,914,323.12)	2,489,642.00	(24,914,323.12)
Business type activities:						
Building Commission		0.00	0.00	0.00	0.00	0.00
Total primary government	\$ 30,422,000.67	\$ 4,211,966.11	\$ 1,295,711.44	(24,914,323.12)	2,489,642.00	(24,914,323.12)
General revenues:						
Ad valorem property taxes				18,217,606.86	0.00	18,217,606.86
Other taxes				2,619,890.01	0.00	2,619,890.01
Licenses and permits				25,000.00		25,000.00
Intergovernmental					19,462.00	19,462.00
Lease income					2,363,283.00	2,363,283.00
Fines and forfeitures				895,271.77	0.00	895,271.77
Unrestricted investment earnings				91,846.73	0.00	91,846.73
Miscellaneous				2,558,601.45	0.00	2,558,601.45
Reimbursement				639,475.86	0.00	639,475.86
Total general revenues				25,047,692.68	2,382,745.00	27,430,437.68
Increase in net assets				133,369.56	(106,897.00)	26,472.56
Net assets, beginning of year				14,064,002.87	5,649,852.00	19,713,854.87
Net assets - ending				\$ 14,197,372.43	\$ 5,542,955.00	\$ 19,740,327.43

The notes to the financial statement are an integral part of these statements

BERKELEY COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2012

	<u>Major Funds</u>			<u>Other Nonmajor</u>	<u>Total</u>
	<u>General County Fund 001</u>	<u>Coal Severance Tax Fund 002</u>	<u>E-911 Fees Fund 019A</u>	<u>Governmental Funds</u>	<u>Governmental Funds</u>
ASSETS					
Current:					
Cash and cash equivalents	\$ 5,456,549.59	\$ 532,703.02	\$ 1,467,135.92	\$ 1,466,332.97	\$ 8,922,721.50
Receivables:					
Taxes	1,213,847.51		0.00	0.00	1,213,847.51
Due from:					
Other funds	4,590.33	22,342.50	0.00	0.00	26,932.83
Other gov't entities			0.00	0.00	0.00
Total assets	\$ 6,674,987.43	\$ 555,045.52	\$ 1,467,135.92	\$ 1,466,332.97	\$ 10,163,501.84
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 356,845.01	\$ 0.00	\$ 25,920.80	\$ 16,726.65	\$ 399,492.46
OPEB payable	265,241.26	0.00	28,252.97	15,967.72	309,461.95
Wages and benefits payable	0.00	0.00	0.00		0.00
Due to:					
Other gov't entities	0.00	0.00	0.00	22,500.00	22,500.00
Other funds	0.00	0.00	4,432.83	22,500.00	26,932.83
Dormant checks	2,445.93	0.00	0.00	0.00	2,445.93
Deferred revenues:					
Taxes	1,081,552.67	0.00	0.00	0.00	1,081,552.67
Total liabilities	1,706,084.87	0.00	58,606.60	77,694.37	1,842,385.84
Fund balances:					
Restricted	907,445.67	473,128.33	1,376,455.16	1,386,880.86	4,143,910.02
Committed			0.00		0.00
Assigned	591,056.61	81,917.19	32,074.16	1,757.74	706,805.70
Unassigned	3,470,400.28		0.00		3,470,400.28
Total fund balances	4,968,902.56	555,045.52	1,408,529.32	1,388,638.60	8,321,116.00
Total liabilities and fund balances	\$ 6,674,987.43	\$ 555,045.52	\$ 1,467,135.92	\$ 1,466,332.97	\$ 10,163,501.84

The notes to the financial statement are an integral part of this statement.

BERKELEY COUNTY, WEST VIRGINIA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET ASSETS
June 30, 2012

Total fund balances on the governmental fund's balance sheet. \$ 8,321,116

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

Capital assets purchased in fund level statements are expensed when purchase and not reported as financial resources in the funds. In the government wide financial statements capital assets are capitalized and depreciated over their useful life. Therefore, capital assets purchase in fund level statements must be added to fund level statement at asset cost net of depreciation. This is the current value of capital assets net of depreciation as reported in the Statement of Net Assets. 7,095,976

Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. This is the amount of delinquent property taxes that was estimated to be collectable, but would be collected more than sixty days after the end of the fiscal year. Government wide financial statements are reported on a full accrual basis with no deferred revenues. This is the amount of taxes deferred in the fund level financial statements that is reported as revenue in the government wide financial statements. 1,081,553

Compensated absences are not due and payable in the current period and therefore are not reported in fund level statements. In government wide financial statement, all measurable costs are report as expenses regardless of when they may he paid. This is the gross amount of compensated absences that was calculated as payable by county goverment as of the end of the current fiscal year. (587,483)

Lease payments are reported in the fund level statements as current expenses when actually paid. In government wide financial statements, all future lease payments related to the purchase of capital assets are reported as debt against the capital asset value. (1,713,789)

Net assets of governmental activities \$ 14,197,373

The notes to the financial statement are an integral part of this statement.

**BERKELEY COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED June 30, 2012**

	Major Governmental Funds			Other Non-major Funds	Total
	General County Fund 001	Coal Severance Tax Fund 002	E-911 Fees E-911 Fees	Governmental Funds	Governmental Funds
REVENUES					
Taxes:					
Ad valorem property taxes	\$ 18,133,172.73	\$ 0.00	\$ 0.00	\$ 0.00	\$ 18,133,172.73
Other taxes	2,115,480.14	458,953.33	0.00	45,456.54	2,619,890.01
License and permits				25,000.00	25,000.00
Intergovernmental:					
Federal		0.00	0.00	715,738.68	715,738.68
State	291,167.24	0.00	0.00	288,805.52	579,972.76
Charges for services	2,010,962.10	0.00	2,023,506.38	177,497.63	4,211,966.11
Fines and forfeits	323,826.89	0.00	0.00	571,444.88	895,271.77
Interest and investment earnings	65,853.54	3,555.81	11,742.42	10,694.96	91,846.73
Miscellaneous	1,231,799.81	0.00	769.10	1,326,032.54	2,558,601.45
Reimbursement transfers	637,973.80	0.00	0.00	1,502.06	639,475.86
Total revenues	\$ 24,810,236.25	\$ 462,509.14	\$ 2,036,017.90	\$ 3,162,172.81	\$ 30,470,936.10
EXPENDITURES					
Current:					
General government	\$ 14,821,263.43	\$ 159,980.82	\$ 0.00	\$ 1,892,887.28	\$ 16,874,131.53
Public safety	6,868,975.38	8,285.70	1,855,010.81	864,860.98	9,597,132.87
Health and sanitation	189,768.89	0.00	0.00	0.00	189,768.89
Culture and recreation	1,252,158.78	0.00	0.00	0.00	1,252,158.78
Social services	106,147.00	0.00	0.00	0.00	106,147.00
Capital outlay	420,284.62	105,182.18	348,175.51	6,937.67	880,579.98
Total expenditures	\$ 23,658,598.10	\$ 273,448.70	\$ 2,203,186.32	\$ 2,764,685.93	\$ 28,899,919.05
Excess of revenues (Deficit) of revenues over expenditures	\$ 1,151,638.15	\$ 189,060.44	\$ (167,168.42)	\$ 397,486.88	\$ 1,571,017.05
FUND BALANCES:					
Fund balances - beginning	\$ 3,817,264.41	\$ 365,985.08	\$ 1,575,697.74	\$ 991,151.72	\$ 6,750,098.95
Fund balances - ending	\$ 4,968,902.56	\$ 555,045.52	\$ 1,408,529.32	\$ 1,388,638.60	\$ 8,321,116.00

The notes to the financial statement are an integral part of this statement.

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2012**

Net change in fund balances - total governmental funds. \$ 1,571,017.05

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

Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are capitalized and depreciated over their estimated useful lives and reported as depreciation expense in the government wide financials. This is the amount of depreciation that was charged as an expense to the different government activities for the current fiscal year	(1,435,567.00)
Governmental funds report capital outlay as expenditures. However, in the statement of activities, the cost of those assets are capitalized and depreciated over their estimated useful lives. This is the amount reported as expenditures for capital assets in the current fiscal year.	994,130.00
Compensated absences liability is not reported in the governmental funds because it does not require the use of current resources. However, the liability for compensated absences are accrued in the government wide financial statements on a year to year basis. This is the amount compensated absences for annual leave accrued as an expense in the current fiscal year as an expense in the government wide financial statements.	(587,483.42)
Lease payments are expensed when paid in fund level financial statements. However, assets obtained through a lease purchase agreement are capitalized and depreciated in the government wide financial statements. This is the gross amount lease payments, including interest, that were expensed in the current fiscal year.	(493,161.20)
Certain revenues are not available to fund current year expenditures and therefore are deferred in the fund level financial statements. However, all measurable revenues are accrued in the government wide financial statements from year to year. This is the amount accrued taxes increased in the government wide financial statements increased in the current fiscal year.	84,434.13
Change in net assets of governmental activities	\$ <u>133,369.56</u>

The notes to the financial statement are an integral part of this statement.

BERKELEY COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Fiscal Year Ended June 30, 2012

	<u>Original</u>	<u>Final Budget</u>	<u>Actual Modified Accrual Basis</u>	<u>Adjustments Budget Basis</u>	<u>Actual Amounts Budget Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES						
Taxes:						
Ad valorem property	\$ 18,677,122	\$ 18,677,122	\$ 18,133,173	\$ 188,202	\$ 18,321,374	\$ (355,748)
Other taxes	1,688,039	1,688,039	2,115,480	0	2,115,480	427,441
Intergovernmental:						
Federal						
State	23,269	23,269	291,167	0	291,167	267,898
Charges for services	1,707,788	1,707,788	2,010,962	(61,526)	1,949,436	241,648
Fines and forfeits	301,478	301,478	323,827	0	323,827	22,349
Interest	60,862	60,862	65,854	(8,200)	57,653	(3,209)
Miscellaneous	1,146,891	1,146,891	1,231,800	(1,435)	1,230,365	83,474
Transfers	75,000	75,000	637,974	(599,955)	38,019	(36,981)
Total revenues	23,680,449	23,680,449	24,810,236	(482,915)	24,327,322	646,873
EXPENDITURES						
Current:						
General government	17,172,387	16,582,387	14,821,263	174,216	14,995,479	1,586,908
Public safety	7,662,478	7,799,578	6,868,975	53,773	6,922,748	876,830
Health and sanitation	210,831	210,831	189,769	771	190,540	20,291
Culture and recreation	1,256,287	1,256,287	1,252,159	0	1,252,159	4,128
Social services	106,147	106,147	106,147	0	106,147	0
Capital projects	499,454	952,354	420,285	0	420,285	532,069
Total expenditures	26,907,584	26,907,584	23,658,598	227,988	23,887,358	3,020,226
(Deficiency) of revenues over expenditures	(3,227,135)	(3,227,135)	1,151,638	(710,903)	439,964	3,667,099
Fund balances; beginning	3,227,135	3,227,135	3,817,264	555,922	3,261,342	34,207
Fund balances; ending	\$ 0	\$ 0	\$ 4,968,903	\$ (154,981)	\$ 3,701,306	\$ 3,701,306

The notes to the financial statement are an integral part of this statement.

BERKELEY COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND
For the Fiscal Year Ended June 30, 2012

	<u>Original</u>	<u>Final Budget</u>	<u>Actual Modified Accrual Basis</u>	<u>Adjustments Budget Basis</u>	<u>Actual Amounts Budget Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES						
Taxes:						
Coal severance tax	\$ 295,808.00	\$ 295,808.00	458,953	\$ 0	\$ 458,953	\$ 163,145
Interest and investment	1,015.00	1,015.00	3,556	0	3,556	
Miscellaneous			0	0	0	0
Total revenues	<u>296,823.00</u>	<u>296,823</u>	<u>462,509</u>	<u>0</u>	<u>462,509</u>	<u>163,145</u>
EXPENDITURES						
Current:						
General government	391,497.00	391,497	177,291	0	177,291	(214,206)
Public Safety	83,462.00	83,462	8,286	0	8,286	75,176
Capital outlay	188,455.00	188,455	105,182	0	105,182	83,273
Total expenditures	<u>663,414.00</u>	<u>663,414</u>	<u>290,759</u>	<u>0</u>	<u>290,759</u>	<u>(55,757)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(366,591.00)</u>	<u>(366,591)</u>	<u>171,751</u>	<u>0</u>	<u>171,751</u>	<u>538,342</u>
Fund balances - beginning	<u>366,591.00</u>	<u>366,591</u>	<u>383,385</u>	<u>0</u>	<u>383,385</u>	<u>16,794</u>
Fund balances - ending	<u>\$ 0.00</u>	<u>\$ 0</u>	<u>\$ 555,136</u>	<u>\$ 0</u>	<u>\$ 555,136</u>	<u>\$ 555,136</u>

The notes to the financial statement are an integral part of this statement.

BERKELEY COUNTY, WEST VIRGINIA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2012

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>1,118,643.28</u>
LIABILITIES	
Due to other governments	\$ <u>1,118,643.28</u>
Net Assets	<u><u>0.00</u></u>

The notes to the financial statement are an integral part of this statement.

BERKELEY COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Except as noted, the accounting policies of Berkeley County, West Virginia conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of significant accounting policies:

A. Reporting Entity

Berkeley 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 county-wide, which are: County Council, County Clerk, Circuit Clerk, Assessor, Sheriff, and Prosecuting Attorney.

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

The services provided by the government 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 unit 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 entity below is legally separate from the County and meets Generally Accepted Accounting Principles criteria for component units. This entity is blended with the primary government because they provide services entirely or almost entirely to the County.

The Berkeley County Building Commission serves the citizens of Berkeley County, and is governed by a board comprised of five board members appointed by the County Council for a term of five years each. The Building Commission acquires property and debt on behalf of the County. The Building Commission is reported as an enterprise fund. Complete financial statements of the Berkeley County Building Commission can be obtained at the County's administrative offices.

Discretely presented Component Units

Although required by generally accepted accounting principles, the County has elected not to include other discretely presented component units in these financial statements. The effects of this exclusion has not been determined.

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.

BERKELEY COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

Name of Organizations:

Eastern WV Regional Airport
Berkeley County Emergency Ambulance Authority
Berkeley County Senior Services
Berkeley County Building Code Appeals Board
Berkeley County Building Permit Advisory Committee
Berkeley County Central Dispatch Advisory Committee
Berkeley County Deputy Sheriff's Civil Service Commission
Martinsburg-Berkeley County Convention and Visitor's Center
Berkeley County Development Authority
Berkeley County Eastern Panhandle Inland Port Coalition
Berkeley County Emergency Food and Shelter
Berkeley County Emergency Services Advisory Council
WVU Extension Service
Berkeley County Fiduciary Commissions
Berkeley County Fire Service Board
Berkeley County Health Dept.
Historic Landmark Commission
Martinsburg-Berkeley County Recreation Board
NEREMS, INC
Pan Tran Board of Directors
Berkeley County Planning Commission
Potomac Headwaters RC&D Council
Berkeley County Public Service Sewer District
Metropolitan Planning Organization (MPO)
Work Force Investment Board (WIB)
Berkeley County Public Service Water District
Eastern Panhandle Regional Planning & Development Council Regional 9
Safe and Clean County Enforcement Agency
Berkeley County Solid Waste Authority
Berkeley County Board of Zoning Appeals
Berkeley County Roundhouse Authority
Berkeley County Farmland Preservation Board (BCFPB)
Berkeley County Sheriff's Advisory Committee
Berkeley County Dog Nuisance Appeal Board
Regional Water Resources Policy Committee (RWRPC)
WV Eastern Panhandle Transportation Authority
Local Emergency Planning Committee
Clean Air Task Force
Homeland Security
Eastern Panhandle Home Consortium Council
Jefferson/Berkeley Community Criminal Justice Board
Public Defender Corporation
Berkeley County Public Library

BERKELEY COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and certain component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. 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 are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. 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, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Combining financial statements for the non-major governmental funds are included as supplementary information.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund 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 for which they are levied and collectable. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

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 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 of the end of the current fiscal period. 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 judgments, are recorded only when payment is due.

Property taxes, franchise taxes, interest and special assessments are susceptible to accrual. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the accrual criteria is met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

BERKELEY COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

The government reports the following major governmental funds:

General County Fund; this fund is the government's primary operating fund. It accounts for all financial sources of the general government, except those required to be accounted for in another fund.

Coal Severance Tax Fund; this is a special revenue fund and accounts for revenues and expenditures from a severance tax placed on coal that is distributed to West Virginia counties. The State Auditor's Office requires an annual budget be submitted for approval for this fund.

E-911 Fee Fund; this is a special revenue fund and accounts for revenues and expenditures for fees charged to phone customer and remitted by the phone company to the county. Expenditures from this fund are restricted to those cost authorized and allowed by the Public Service Commission.

Additionally, the government reports the following fund types:

Special Revenue Funds: these funds account for revenues and expenditures that are restricted due to the nature of the revenue source. The funds are created based on State Code Authorization and purpose, or may be created for the control of special funding from outside sources or government grants. A fund may remain activity for several years or may be used one time to facilitate control over specific funding.

The agency funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the full accrual basis of accounting. These funds are used to account for assets that Berkeley County, West Virginia holds for others in an agency capacity.

Berkeley County, West Virginia follows GASB guidance as applicable to proprietary funds and FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with GASB Pronouncements in both the government-wide and proprietary fund financial statements.

The government reports the following major component unit:

Berkeley County Building Commission: this component unit arranges for debt service funding and the acquisition of large dollar capital assets and capital improvements needed by county government. The legally separate entity leases these facilities to the primary government in accordance with lease agreements which mirror the securing debt requirements. The intergovernmental lease agreements between the County and the Building Council were eliminated in these financials statements. The board promulgates rules and regulations governing the usage and maintenance of the facilities. This component unit records its financial activities on the Proprietary Fund Basis of Accounting.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the Berkeley County Building Commission, a blended component unit, is charges to customers for services. Operating expenses for the enterprise fund include the cost of services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

BERKELEY COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

D. Assets, Liabilities, and Net Assets or Equity

1. *Deposits and Investments*

Berkeley County, West Virginia's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of less than three months from the date of acquisition. For purposes of the Statement of Cash Flows, restricted assets may be considered cash equivalents based on liquidity.

In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the County reports its investments at fair value, except for non-participating investment contracts (certificates of deposit and repurchase agreements) which are reported at cost, which approximates fair value. All investment income, including changes in fair value of investments, are recognized as revenue in the operating statement. Fair value is determined by quoted market prices.

Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Managed funds related to the retirement systems not listed on an established market are reported at estimated fair value as determined by the respective fund managers based on quoted sales prices of underlying securities. Cash deposits are reported at carrying amount which reasonably estimates fair value. The composition of investments and fair values are presented in Note IV.A.

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" and are considered current. Any residual balance outstanding between the governmental activities and the business-type activities are reported in the government-wide financial statements as "internal balances".

BERKELEY COUNTY, WEST VIRGINIA
 NOTES TO THE FINANCIAL STATEMENTS
 For the Fiscal Year Ended June 30, 2012

Property Tax Receivable

Property tax receivable were estimated to be \$1,317,615; this amount is net of an allowance for uncollectible and represents approximately 89% percent of the property taxes outstanding at June 30, 2012

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 I property, fourteen and three-tenths cents (14.30 cents); 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, 2012, were as follows:

<u>Class of Property</u>	<u>Assessed Valuation For Tax Purposes</u>	<u>Current Expense Per \$100</u>
Class I	\$ 0	13.59 Cents
Class II	\$ 2,941,097,396	27.18 Cents
Class III	\$ 1,462,902,739	54.36 Cents
Class IV	\$ 450,191,087	54.36 Cents

3. Inventories and Prepaid Items

There are no material inventories maintained; therefore they do not appear on the financial statements.

4. Restricted Assets

Certain assets of the Berkeley County Building Commission are classified as restricted assets because their use is restricted by bond agreements.

The "regular" account is used to segregate resources accumulated for debt service payments over the next twelve months.

The "reserve" account is used to report resources set aside to make up potential future deficiencies in the regular account.

BERKELEY COUNTY, WEST VIRGINIA
 NOTES TO THE FINANCIAL STATEMENTS
 For the Fiscal Year Ended June 30, 2012

5. Capital Assets and Depreciation

Capital assets, which include property, plant and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost as stated below and having a useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized in proprietary funds as projects are constructed. Interest incurred during the construction phase of proprietary fund capital assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds during the same period. The County capitalized \$261,557 of interest expense, net of \$91,846.73 of interest income, for the year ended June 30, 2012.

The government depreciates the capital assets using the straight-line method. Capital assets depreciation and capitalization policies are defined by the government as follows:

<u>Asset</u>	<u>Straight-line Years</u>	<u>Capitalize/ Depreciate</u>
Land	not applicable	Capitalize only
Land improvement	20 to 30 years	65,000
Building	40 years	59,000
Building improvements	20 to 25 years	65,000
Construction in progress	not applicable	Capitalize only
Equipment	5 to 10 years	10,000
Vehicles	5 to 10 years	15,000

6. Compensated Absences

It is the government'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. Vacation and sick leave benefits are accrued on a calendar year beginning January 1, and ending December 31. Sick leave benefits are accrued at the rate of one and one half days per month and an unlimited amount of sick leave benefits can be carried forward to the following calendar year. Employees earn vacation benefits based on the years of service as follows and no more than 30 days of accrued annual leave can be carried forward to the following calendar year:

<u>Years of Service</u>	<u>Vacation Benefits per Month</u>
0 to 5	1.25 days
5 to 10	1.50 days
10 to 15	1.75 days
15 and over	2.00 days

BERKELEY COUNTY, WEST VIRGINIA
 NOTES TO THE FINANCIAL STATEMENTS
 For the Fiscal Year Ended June 30, 2012

When a permanent full time employee terminates employment with the county or retires, the employee has the option of receiving payment at current salary rate for any unused accrued vacation days, but no payment is made for unused sick leave. If the employee is actually retiring, the employee has the option of applying accrued vacation and sick leave days for additional service time for retirement. If the employee is not retiring and terminates employment with the county for other reasons and has the option of re-employment at a later date, any unused sick leave would be reinstated if re-employment occurred within two year of the employee's termination of employment with the county. The changes that occurred in the county's compensated absences liability for the last two fiscal years is as follows:

Liability classification	FYE 6/30/11	FYE 6/30/12	Increase
Annual Leave	\$ 506,013	\$ 587,483	\$ 81,470

7. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

8. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. Restrictions, if any, would be classified as follows:

Nonspendable fund balance:

Amounts that are not in a spendable form, such as inventory, or are required to be maintained intact, such as the corpus of an endowment fund.

Restricted fund balance:

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

Committed fund balance:

Amounts constrained to specific purposes by the Government itself, 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 of action to remove or change the constraint.

Assigned fund balance:

Amounts the government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Unassigned fund balance:

Amounts that are available for any purpose; these amounts are reported only in the general fund.

BERKELEY COUNTY, WEST VIRGINIA
 NOTES TO THE FINANCIAL STATEMENTS
 For the Fiscal Year Ended June 30, 2012

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 Assets as of June 30, 2012.

The governmental fund balance sheet includes a reconciliation between fund balance total governmental funds and net assets-governmental activities as reported in the government-wide statement of net assets. The details of this \$6,314,730 difference are as follows:

Total fund balances for governmental funds		\$ 8,321,116
Total capital asset values net of depreciation not reported in fund level statements	\$ 7,095,976	
Total property tax revenue accrued as revenue in the government wide financial statements but deferred in the fund level financial statements.	1,081,553	
Total compensated absence liability at the end of the fiscal year.	(587,483)	
Total equipment lease liability at the end of the fiscal year.	<u>(1,713,789)</u>	
Net adjustment to increase fund level ending fund balances to ending net assets of government activities:	<u>\$ 5,876,256</u>	<u>5,876,256</u>
Net Asset of governmental activities		<u>\$ 14,197,372</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 assets of governmental activities as reported in the government-wide statement of activities. The details of this difference are as follows:

Net change in fund balance in fund level financial statement		1,571,017.05
Total current year depreciation expense reported in the statement of activities exceeded current asset additions in the current year by this amount.	\$ (441,437.00)	
Any change in the compensated absence liability at the end of the fiscal year is reported as an increase or decrease of the accrued cost reported in the statement of activities but is not reported in fund level statement because it does not require the use of current resources. During the current fiscal year the future liability for compensated absences increased this amount.	(587,483.42)	
Lease payments are expensed when paid in fund level statements. However, assets obtained through a lease purchase agreement are capitalized and depreciated in government wide financial statements. This is the gross amount of lease payments that were expensed in current fiscal year.	(493,161.20)	
Any change in the amount of property taxes deferred in the fund level statements at the end of the fiscal year is reported as an increase or decrease of property tax revenue in the statement of activities. This is the amount that deferred property taxes increase in the current fiscal year in the fund level statements and was accrued as revenue in the statement of activities.	84,434.13	
Net adjustment to decrease net change in fund balance-total governmental funds to arrive at changes in net assets of governmental activities	<u>\$ 133,369.56</u>	

BERKELEY COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

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.

Berkeley County, West Virginia prepares its budget on the cash 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 Council proposed requests for their respective offices for the fiscal year commencing July 1. Upon review and approval of these requests, the county Council prepares proposed budgets on forms prescribed by the State Auditor and submits them to the State Auditor by March 28 for approval. The county Council then reconvenes on the third Tuesday in April to hear objections from the public and to formally lay the levy.

Encumbrance accounting is employed as an extension of the formal budgetary process. Encumbrances (e.g. purchase orders, contracts) are reported as reservations of fund balance and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

B. Excess of Expenditures and encumbrances Over available funds:

For the year ended June 30, 2012, expenditures and encumbrances exceeded available funds in certain non major special revenue funds.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Interest Rate Risk:

Interest rate risk is the risk that changes in interest rates demanded by the market will adversely affect the value of an investment. The government does not have a policy on interest rate risk.

Credit Risk:

Credit risk is the risk that the issuer will not fulfill its obligation to the holder of the investment. The government does not have a policy for credit risk in addition to state regulations.

Concentration of Credit Risk:

Concentration of credit risk is the risk of loss attributed to magnitude of an entity's investment in a single issuer. The government does not have a policy for concentration of credit risk. In accordance with GASB Statement No. 40, "Deposits and Investment Risk Disclosure" requires disclosure when the investment in any one issuer equals or exceeds 5% of the total amount of investments.

BERKELEY COUNTY, WEST VIRGINIA
 NOTES TO THE FINANCIAL STATEMENTS
 For the Fiscal Year Ended June 30, 2012

Custodial Credit Risk - Deposits

Custodial risk is the risk that in the event of a bank failure, the County's deposits may not be returned. The County does not have a deposit policy for custodial credit risk; however, WV State Code 7-6-2 requires the county Council to request and approve a bond with good and sufficient sureties payable to the State of West Virginia, in a sum as the county Council shall direct, and which may not be less than the maximum sum that is deposited in the depository at any one time. As of June 30, 2012, the County reported deposits of \$8,922,721.50; of the bank balance, \$250,000 was covered by Federal Depository Insurance. The remaining balance of \$8,690,150.50 was collateralized by one or more "Irrevocable Standby Letters of Credit" issued by Federal Home Loan Bank of Pittsburgh, PA. for its member MVB Bank, Inc., the County's Depository.

B. Receivables

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

	<u>General</u>
Receivables:	
Taxes:	\$ 1,467,389
Less allowance for Uncollectible	(253,542)
Net Total Receivables	\$ 1,213,847

Governmental funds reports deferred revenues in connection with receivables for revenue that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection 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:

	<u>Unavailable</u>
Deferred tax revenue (General Fund)	\$ 1,081,553.00

C. Capital Assets

Primary Government:

For the Fiscal Year Ended June 20, 2011 the County Council elected to increase the county's capitalization values for all classes of assets capitalized and depreciated by the County. The results of that change is restated as follows:

<i>Governmental activities:</i>	Values <u>7/1/2011</u>	Increases	Decreases	Values <u>6/30/2012</u>
Land	\$ 745,502	\$ 105,100	\$ 0	\$ 850,602
Buildings	2,952,500	511,368	0	3,463,868
Building improvements	1,603,199	177,362	0	1,780,561
Equipment	9,644,692	200,300	0	9,844,992
Governmental activities capital assets, net	\$ 14,945,893	\$ 994,130	\$ 0	\$ 15,940,023

Current changes in capital assets and accumulated depreciation:	Beginning Balance <u>7/1/2011</u>	Increases	Decreases	Ending Balance Restated

BERKELEY COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 745,502	\$ 105,100	\$ 0	\$ 850,602
Capital assets being depreciated:				
Buildings	2,952,500	511,368	0	3,463,868
Improvements	1,603,199	177,362	0	1,780,561
Equipment	9,644,692	200,300	0	9,844,992
Total assets being depreciated	<u>14,200,391</u>	<u>889,030</u>	<u>0</u>	<u>15,089,421</u>
Less: Total accumulated depreciation	<u>6,469,591</u>	<u>1,435,567</u>	<u>0</u>	<u>7,905,158</u>
Total capital assets being depreciated, net	<u>7,730,800</u>	<u>(546,537)</u>	<u>0</u>	<u>7,184,263</u>
Governmental activities capital assets, net	<u>\$ 8,476,302</u>	<u>\$ (441,437)</u>	<u>\$ 0</u>	<u>\$ 8,034,865</u>

Depreciation expense was charged to governmental activities of the primary government as follows:

<u>Governmental activities:</u>	
General government	\$ 1,165,856
Public safety	241,395
Health and sanitation	5,423
Culture and recreation	21,933
Social services	960
Total depreciation expense-governmental activities	<u>\$ 1,435,567</u>

Blended Component Unit

Current changes in capital assets and accumulated depreciation:

	Beginning Balance <u>7/1/2011</u>	Increases	Decreases	Ending Balance <u>6/30/2012</u>
Capital assets, not being depreciated:				
Land	\$ 1,889,399	\$ -	\$ -	\$ 1,889,399
Building improvements and equipment	36,920,131		2,163,604	34,756,527
Construct in progress-capitalized interest	261,557		-	261,557
Construction in progress	<u>3,897,653</u>	<u>2,551,299</u>	<u>-</u>	<u>6,448,952</u>
Total capital assets not being depreciated	<u>42,968,740</u>	<u>2,551,299</u>	<u>2,163,604</u>	<u>43,356,435</u>
Capital assets net of depreciation:				
	Beginning Balance <u>7/1/2011</u>	Increases	Decreases	Ending Balance <u>6/30/2012</u>
Land	1,889,399			1,889,399
Building improvements and equipment	34,756,527	3,902,955	874,798	29,978,774
Construction work in progress-capitalized interest	261,557			261,557
Construction in progress	<u>6,448,952</u>			<u>6,448,952</u>
		-	-	
Total capital assets being depreciated, net		-	-	
Business-type activities capital assets, net	<u>\$ 43,356,435</u>	<u>\$ 3,902,955</u>	<u>\$ 874,798</u>	<u>\$ 38,578,682</u>

BERKELEY COUNTY, WEST VIRGINIA
 NOTES TO THE FINANCIAL STATEMENTS
 For the Fiscal Year Ended June 30, 2012

Depreciation expense was charged to functions/programs of the blended component unit as follows:

Business-type activities:	
Berkeley County Building Commission	\$ <u>876,960.00</u>
Total depreciation expense-business-type activities	\$ <u>876,960.00</u>

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of June 30, 2012, is as follows:

Due to/from other funds:

<u>Receivable fund</u>	<u>Payable fund or entity</u>	<u>Amount</u>
General County	E-911 Fee	4,433
General County	Criminal Justice	157
Coal Severance	Criminal Justice	<u>22,343</u>
Total		<u>\$ 26,933</u>

E. Long-Term Debt

Governmental activities:

Capital Leases

The government has entered into lease agreements as lessee for financing the acquisition of machinery and equipment for its General Fund. These lease agreements qualify as capital assets for accounting purposes, and, therefore they are reported at the present value of future minimum lease payments.

The total of principal and interest due on Leases during future years are as follow:

Due in fiscal year ending June 30, 2013	337,535
Due in fiscal year ending June 30, 2014	337,535
Due in fiscal year ending June 30, 2015	337,535
Due in fiscal year ending June 30, 2016	<u>337,535</u>
Total minimum lease payments	1,350,140
Less amount representing interest	<u>168,768</u>
Present value of minimum lease payments	<u>\$ 1,181,372</u>

Changes in General Long-Term Liabilities, Governmental Activities:

	Beginning Balances 6/30/2011	Current Additions	Current Reductions	Ending Balance 6/30/2012	Due Within One Year
Capital leases-restated	\$ 1,350,140	\$ 0	\$ 363,649	\$ 986,491	\$ 337,535
Net pension obligation	232,089	77,363	0	309,452	0
Annual Leave	<u>513,186</u>	<u>81,470</u>	<u>0</u>	<u>594,656</u>	<u>0</u>
Governmental activities					
Long-term liabilities	<u>\$ 2,136,139</u>	<u>\$ 158,833</u>	<u>\$ 363,649</u>	<u>\$ 1,931,689</u>	<u>\$ 337,535</u>

BERKELEY COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

Building Commission, a Blended Component Unit General Revenue Bonds

The Building Commission had the following long-term debt outstanding at June 30, 2012

1 Series 2004A general revenue bonds, original face value of \$9,995,000, with interest payable in semi annual installments, and principal payable in annual installments, beginning December 1, 2004, at 1.45% increasing to 4.95% interest and concluding December 1, 2031, issued to refinance a \$9,995,000 general revenue bond and to provide additional funding for the renovation of the buildings known as the Blue Ridge Outlet Center.	8,245,000
2 Series 2004B general revenue bonds, original face value of \$9,000,000 with interest payable in semi-annual installments, and principal payable in annual installments, beginning March 1, 2005 at 3.75% and increasing to 5% interest and concluding September 1, 2034, issued to provide additional funding for the renovation of the buildings known as the Blue Ridge Outlet Center.	7,800,000
3 Series 2005 general revenue bonds, original face value of \$9,000,000 with interest payable in semi-annual installments, and principal payable in annual installments, beginning December 1, 2005 at 3.25% and increasing to 5.55% interest and concluding December 1, 2035, issued to provide additional funding for the renovation of the buildings known as the Blue Ridge Outlet Center.	8,685,000
4 Series 2006 general revenue bonds, original face value of \$5,300,000 with interest payable in semi-annual installments, and principal payable in annual installments, beginning in 2007 at 4.77% and concluding 2037, issued to provide additional funding for the renovation of the buildings known as the Blue Ridge Outlet Center.	4,810,000
5 Series 2009 lease revenue bonds, original face value of \$1,500,000 with interest payable in semi annual installments, and principal payable in annual installments, beginning December 2010 at 4.75% increasing to 5.50% interest and concluding December 1, 2029, issued to provide funding for the building known as the Blueridge Outlet Center.	1,400,000
6 Series 2011 lease revenue bond, in the principal amount not to exceed, \$5,500,000 with interest payable monthly at an annual interest rate of 4.56 beginning September 1, 2011 until September 1, 2012 concluding September 1, 2041. The bond refunded Series 2007 bond and provided financing of Public Safety Building.	3,259,832
Total long term debt	\$ 34,199,832

The total of principal and interest due on bonds during the next five years and in subsequent five-year periods is as

	Blended Component Unit Activities		
	Principal	Interest	Total
Due in fiscal year ending June 30, 2013	\$ 896,480	\$ 1,530,009	\$ 2,426,490
Due in fiscal year ending June 30, 2014	942,557	1,495,606	2,438,164
Due in fiscal year ending June 30, 2015	980,238	1,459,144	2,439,381
Due in fiscal year ending June 30, 2016	1,018,043	1,420,271	2,438,314
Due in fiscal year ending June 30, 2017	1,055,978	1,379,308	2,435,286
Due in fiscal year ending June 30, 2018-2022	6,013,938	6,165,724	12,179,662
Due in fiscal year ending June 30, 2023-2027	7,500,773	4,662,030	12,162,803
Due in fiscal year ending June 30, 2038-2032	9,182,353	2,687,825	11,870,178
Due in fiscal year ending June 30, 2033-2037	5,840,002	791,372	6,631,374
Due in fiscal year ending June 30, 2038-2042	769,470	76,868	846,338
Totals	\$ 34,199,832	\$ 21,668,157	\$ 55,867,990

BERKELEY COUNTY, WEST VIRGINIA
 NOTES TO THE FINANCIAL STATEMENTS
 For the Fiscal Year Ended June 30, 2012

Changes in General Long-Term Liabilities, Building Commission-Blended Component Units

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
General obligation bonds payable	\$ 34,949,892	\$ 3,259,832	\$ (4,009,892)	\$ 34,199,832	\$ 896,480
Total bonds payable	<u>34,949,892</u>	<u>3,259,832</u>	<u>(4,009,892)</u>	<u>34,199,832</u>	<u>896,480</u>

F. Restricted Assets

The balances of the restricted asset accounts for the primary government and blended component unit are as

	Governmental Activities	Blended Component Unit
Debt Service-Building Commission	\$ 0	\$ 694,562
E911 Fees; Due other funds, General County Fund, Fund #001	4,433	0
E911 Fees; E911 Center Operations, Fund #019	1,467,136	0
Enhanced E-911; Special Locator Equipment, Fund #037	<u>244,500</u>	<u>0</u>
Total restricted assets	<u>\$ 1,716,069</u>	<u>\$ 694,562</u>

V. Other Information

A Risk Management

The government is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government is insured with the West Virginia Counties Group, Self Insurance Risk Pool (WVCoRP).

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 or cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The government's counsel, as of June 30, 2012, was not aware of pending or threatened litigation that would have a material effect on the financial condition of the government if judgement was rendered against the county.

C Deferred Compensation Plan

The government offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time government employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held for the exclusive benefit of the participants and their beneficiaries.

BERKELEY COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

D Other Post Employment Benefits

The OPEB Liability reported in the fund level and government wide financial statements is based on the most recent Actuarial Study performed for the County. Detailed information on the basis of the Actuarial Study and the County Council Policies considered in the review can be obtained from the Berkeley County Council Offices responsible for determining future OPEB Liability Estimates.

The government does not provide post retirement health benefits except those mandated by the Consolidated Omnibus Budget Reconciliation Act (COBRA). The requirements established by COBRA are fully funded by employees who elect coverage under the Act, and no direct costs are incurred by the County.

VI. Employee Retirement Systems and Plans

A.1 Plan Descriptions Contribution Information and Funding Policies

Public Employee Retirement System (PERS)

Berkeley, West Virginia participates in a state-wide, cost-sharing, multiple-employer defined benefit plan on behalf of general county employees. The system is administered by agencies of the State of West Virginia and funded by contributions from participants, employers, and state appropriations, as necessary.

The following is a summary of eligibility factors, contribution methods, and benefit provisions:

Eligibility to participate:	All full-time county employees, except Deputy Sheriffs who are covered by other pension plans
Authority establishing contributions, obligations, and benefit provisions	State Statute
Plan member's contribution rate	4.50%
County's contribution rate	14.50%
Period required to vest	Five Years
Benefits and eligibility for distribution	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.
Deferred retirement portion	No
Provisions for:	
Cost of Living	No
Death	Yes

BERKELEY COUNTY, WEST VIRGINIA
 NOTES TO THE FINANCIAL STATEMENTS
 For the Fiscal Year Ended June 30, 2012

A.2 Trend Information

Public Employees' Retirement System (PERS)

Fiscal Year	Annual Pension Cost	Percentage Contributed
2012	\$ 1,355,596	100%
2011	\$ 1,159,585	100%
2010	\$ 1,027,347	100%
2009	\$ 997,884	100%
2008	\$ 1,007,740	100%

PERS issues 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, Building 5, Room 1000, 1900 Kanawha Boulevard East, Charleston, WV 25305.

VI.B.1 Plan Descriptions Contribution Information and Funding Policies

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 elect to become members.

Authority establishing contributions, obligations, and benefit provisions:

State Statute

Funding policy and contributions :

Plan member's contribution rate	8.50%
County's contribution rate	13.00%

Certain fees for reports generated by sheriff's offices are paid to this plan in accordance with West Virginia State Code.

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 option:

No deferred retirement option is available.

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.

BERKELEY COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

West Virginia Deputy Sheriff Retirement System (WVDRS)

<u>Fiscal Year</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>
2012	496,596	100%
2011	\$ 420,076	100%
2010	\$ 403,772	100%
2009	\$ 410,714	100%
2008	\$ 440,678	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, Building 5, Room 1000, 1900 Kanawha Boulevard East, Charleston, WV 25305.

SUPPLEMENTAL INFORMATION

BERKELEY COUNTY, WEST VIRGINIA
SCHEDULE OF COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS
June 30, 2012

	<u>Dog and Kennel Fund 003</u>	<u>General School Fund 004</u>	<u>Magistrate Court Fund 005</u>	<u>Worthless Check Fund 006</u>	<u>Emergency Comm 911 Fund 007</u>
ASSETS					
Current:					
Cash and cash equivalents	\$ 1,982.48	\$ 23,924.77	\$ 47,352.70	\$ 7,282.26	\$ 55,262.05
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
Total assets	\$ 1,982.48	\$ 23,924.77	\$ 47,352.70	\$ 7,282.26	\$ 55,262.05
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 150.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
Total liabilities	\$ 150.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund balances:					
Restricted	\$ 1,832.48	\$ 23,924.77	\$ 47,352.70	\$ 7,282.26	\$ 55,262.05
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00	0.00
Unassigned	0.00	0.00	0.00	0.00	0.00
Total fund balances	\$ 1,832.48	\$ 23,924.77	\$ 47,352.70	\$ 7,282.26	\$ 55,262.05
Total liabilities and fund balances	\$ 1,982.48	\$ 23,924.77	\$ 47,352.70	\$ 7,282.26	\$ 55,262.05

The notes to the financial statements are an integral part of this statement.

	<u>Home Confinement Fund 008</u>	<u>Federal Grants Fund 009</u>	<u>Fiduciary Fund 016</u>	<u>Project Life Saver Fund 020</u>	<u>Grading Trust Fund 021</u>
ASSETS					
Current:					
Cash and cash equivalents	\$ 8,772.27	\$ 159,431.54	\$ 14,684.27	\$ 3,880.19	\$ 25,000.00
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
Total assets	\$ 8,772.27	\$ 159,431.54	\$ 14,684.27	\$ 3,880.19	\$ 25,000.00
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 2,789.40	\$ 0.00	\$ 968.39	\$ 0.00	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
Total liabilities	\$ 2,789.40	\$ 0.00	\$ 968.39	\$ 0.00	\$ 0.00
Fund balances:					
Restricted	\$ 5,982.87	\$ 159,431.54	\$ 12,933.88	\$ 3,880.19	\$ 25,000.00
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	782.00	0.00	0.00
Unassigned	0.00	0.00	0.00	0.00	0.00
Total fund balances	\$ 5,982.87	\$ 159,431.54	\$ 13,715.88	\$ 3,880.19	\$ 25,000.00
Total liabilities and fund balances	\$ 8,772.27	\$ 159,431.54	\$ 14,684.27	\$ 3,880.19	\$ 25,000.00

	<u>Park Land Acquisiton Fund 022-B</u>	<u>Equine Protection Fund 023-B</u>	<u>Gypsy Moth Fund 025</u>	<u>Nuisance Appeal Fund 026A</u>	<u>Enhanced 911 3% Fund 037</u>
ASSETS					
Current:					
Cash and cash equivalents	0.00 \$	10,006.27 \$	30,984.23 \$	1,000.00 \$	244,500.60 \$
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
Total assets	<u>0.00 \$</u>	<u>10,006.27 \$</u>	<u>30,984.23 \$</u>	<u>1,000.00 \$</u>	<u>244,500.60 \$</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00 \$
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
Total liabilities	<u>0.00 \$</u>	<u>0.00 \$</u>	<u>0.00 \$</u>	<u>0.00 \$</u>	<u>0.00 \$</u>
Fund balances:					
Restricted	0.00 \$	10,006.27 \$	30,984.23 \$	1,000.00 \$	244,500.60 \$
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00	0.00
Unassigned	0.00	0.00	0.00	0.00	0.00
Total fund balances	<u>0.00 \$</u>	<u>10,006.27 \$</u>	<u>30,984.23 \$</u>	<u>1,000.00 \$</u>	<u>244,500.60 \$</u>
Total liabilities and fund balances	<u>0.00 \$</u>	<u>10,006.27 \$</u>	<u>30,984.23 \$</u>	<u>1,000.00 \$</u>	<u>244,500.60 \$</u>

	<u>Safe & Clean Agency Fund 038</u>	<u>Planning Commission Fund 053</u>	<u>Fire Dept Equipment Fund 055</u>	<u>Assessor Valuation Fund 056</u>
ASSETS				
Current:				
Cash and cash equivalents	31,550.00 \$	232,962.24 \$	5,952.78 \$	258,267.28
Due from other govt	0.00	0.00	0.00	0.00
Due from other funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total assets	<u>31,550.00 \$</u>	<u>232,962.24 \$</u>	<u>5,952.78 \$</u>	<u>258,267.28</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	0.00 \$	0.00 \$	0.00 \$	10,449.94
Wages and Benefits	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	15,967.72
Due to other govt units	0.00	0.00	0.00	0.00
Due to other funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total liabilities	<u>0.00 \$</u>	<u>0.00 \$</u>	<u>0.00 \$</u>	<u>26,417.66</u>
Fund balances:				
Restricted	31,550.00 \$	232,962.24 \$	5,952.78 \$	231,849.62
Committed	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00
Unassigned	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total fund balances	<u>31,550.00 \$</u>	<u>232,962.24 \$</u>	<u>5,952.78 \$</u>	<u>231,849.62</u>
Total liabilities and fund balances	<u>31,550.00 \$</u>	<u>232,962.24 \$</u>	<u>5,952.78 \$</u>	<u>258,267.28</u>

	<u>Voter's Registration Fund 063</u>	<u>Special Law Enforcement Forfeiture Fund 073</u>	<u>Prosecuting Attorney Forfeiture Fuud 074</u>	<u>Universal Hiring Federal Grant Fund 100</u>	<u>Drug Task Force Federal Grant Fund 101</u>
ASSETS					
Current:					
Cash and cash equivalents	\$ 1,622.06	\$ 19,638.95	\$ 54,252.31	\$ 2,874.24	\$ 75,326.33
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
Total assets	\$ 1,622.06	\$ 19,638.95	\$ 54,252.31	\$ 2,874.24	\$ 75,326.33
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 0.00	\$ 342.95	\$ 2,025.97	\$ 0.00	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
Total liabilities	\$ 0.00	\$ 342.95	\$ 2,025.97	\$ 0.00	\$ 0.00
Fund balances:					
Restricted	\$ 646.32	\$ 19,296.00	\$ 52,226.34	\$ 2,874.24	\$ 75,326.33
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	975.74	0.00	0.00	0.00	0.00
Unassigned	0.00	0.00	0.00	0.00	0.00
Total fund balances	\$ 1,622.06	\$ 19,296.00	\$ 52,226.34	\$ 2,874.24	\$ 75,326.33
Total liabilities and fund balances	\$ 1,622.06	\$ 19,638.95	\$ 54,252.31	\$ 2,874.24	\$ 75,326.33

	Home Land Security Citizens Corp Federal Grant Fund 102	Home Land Security-Law Enforcement Federal Grant Fund 108	ESPG Federal Grant Fund 113	FEMA Hazard Mitigation Federal Grant Fund 120	Homeland Security Federal Grant Fund 126
ASSETS					
Current:					
Cash and cash equivalents	\$ 10,794.06	\$ 12,969.44	\$ 0.00	\$ 95,103.59	\$ 0.00
Due from other govt	0.00	0.00	0.00	0.00	0.00
Dne from other fnnds	0.00	0.00	0.00	0.00	0.00
Total assets	\$ 10,794.06	\$ 12,969.44	\$ 0.00	\$ 95,103.59	\$ 0.00
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
Total liabilities	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Fund balances:					
Restricted	\$ 10,794.06	\$ 12,969.44	\$ 0.00	\$ 95,103.59	\$ 0.00
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00	0.00
Unassigned	0.00	0.00	0.00	0.00	0.00
Total fund balances	\$ 10,794.06	\$ 12,969.44	\$ 0.00	\$ 95,103.59	\$ 0.00
Total liabilities and fund balances	\$ 10,794.06	\$ 12,969.44	\$ 0.00	\$ 95,103.59	\$ 0.00

	Community Library Reading State Grant Fund 150	Community Pride Grant Fund 152	Youth Fair State Grant Fund 153	Poor House Farm Park Fund 155	Panhandle Transit State Grant Fund 156
ASSETS					
Current:					
Cash and cash equivalents	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,595.00
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total assets	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 6,595.00</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total liabilities	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Fund balances:					
Restricted	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 6,595.00
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00	0.00
Unassigned	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total fund balances	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 6,595.00</u>
Total liabilities and fund balances	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 6,595.00</u>

	Sheriff's Department State Grant Fund 157	South Berkeley Christmas Grant Fund 159	Parks and Recreation 2,000.00 Grant Fund 160	Poor House Farm Arena State Grant Fund 161	Dupont Soccer Complex State Grant Fund 164
ASSETS					
Current:					
Cash and cash equivalents	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00 \$
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
Total assets	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00 \$
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00 \$
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
Total liabilities	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00 \$
Fund balances:					
Restricted	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00 \$
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00	0.00
Unassigned	0.00	0.00	0.00	0.00	0.00
Total fund balances	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00 \$
Total liabilities and fund balances	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00 \$

	Court Security State Grant Fund 166	Western Potomac EDA State Grant Fund 168	Humane Society State Grant Fund 170	Hazardous Mat'l Enviro. Prot. Grant State Grant Fund 172	Records Management State Grant Fund 177
ASSETS					
Current:					
Cash and cash equivalents	4,378.00 \$	2,450.00 \$	0.00 \$	840.16 \$	0.00 \$
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
Total assets	4,378.00 \$	2,450.00 \$	0.00 \$	840.16 \$	0.00 \$
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00 \$
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	0.00	0.00	0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
Total liabilities	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00 \$
Fund balances:					
Restricted	4,378.00 \$	2,450.00 \$	0.00 \$	840.16 \$	0.00 \$
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00	0.00
Unassigned	0.00	0.00	0.00	0.00	0.00
Total fund balances	4,378.00 \$	2,450.00 \$	0.00 \$	840.16 \$	0.00 \$
Total liabilities and fund balances	4,378.00 \$	2,450.00 \$	0.00 \$	840.16 \$	0.00 \$

	Back Creek Valley VFD State Grant Fund 180	South Berkeley VFD State Grant Fund 181	Criminal Justice State Grant Fund 187	Berkeley Co. Girls Softball State Grant Fund 189	Historical Society State Grant Fund 195
ASSETS					
Current:					
Cash and cash equivalents	0.00 \$	0.00 \$	10,630.57 \$	0.00 \$	0.00 \$
Due from other govt	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
Total assets	0.00 \$	0.00 \$	10,630.57 \$	0.00 \$	0.00 \$
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00 \$
Wages and Benefits	0.00	0.00	0.00	0.00	0.00
OPEB Payable	0.00	0.00	0.00	0.00	0.00
Due to other govt units	0.00	0.00	22,500.00	0.00	0.00
Due to other funds	0.00	0.00	22,500.00	0.00	0.00
Total liabilities	0.00 \$	0.00 \$	45,000.00 \$	0.00 \$	0.00 \$
Fund balances:					
Restricted	0.00 \$	0.00 \$	(34,369.43) \$	0.00 \$	0.00 \$
Committed	0.00	0.00	0.00	0.00	0.00
Assigned	0.00	0.00	0.00	0.00	0.00
Unassigned	0.00	0.00	0.00	0.00	0.00
Total fund balances	0.00 \$	0.00 \$	(34,369.43) \$	0.00 \$	0.00 \$
Total liabilities and fund balances	0.00 \$	0.00 \$	10,630.57 \$	0.00 \$	0.00 \$

	Law Enforcement Capital Outlay State Grant Fund 200	Waste Management State Grant Fund 201
ASSETS		
Current:		
Cash and cash equivalents	1,062.33 \$	5,000.00
Due from other govt	0.00	0.00
Due from other funds	<u>0.00</u>	<u>0.00</u>
Total assets	<u>1,062.33</u> \$	<u>5,000.00</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable	0.00 \$	0.00
Wages and Benefits	0.00	0.00
OPEB Payable	0.00	0.00
Due to other govt units	0.00	0.00
Due to other funds	<u>0.00</u>	<u>0.00</u>
Total liabilities	<u>0.00</u> \$	<u>0.00</u>
Fund balances:		
Restricted	1,062.33 \$	5,000.00
Committed	0.00	0.00
Assigned	0.00	0.00
Unassigned	<u>0.00</u>	<u>0.00</u>
Total fund balances	<u>1,062.33</u> \$	<u>5,000.00</u>
Total liabilities and fund balances	<u>1,062.33</u> \$	<u>5,000.00</u>

**Total
Nonmajor
Special
Revenue
Funds**

ASSETS

Current:

Cash and cash equivalents	\$ 1,466,332.97
Due from other govt	0.00
Due from other funds	<u>0.00</u>

Total assets **\$ 1,466,332.97**

**LIABILITIES AND FUND
BALANCES**

Liabilities:

Accounts Payable	\$ 16,726.65
Wages and Benefits	0.00
OPEB Payable	15,967.72
Due to other govt units	22,500.00
Due to other funds	<u>22,500.00</u>

Total liabilities **\$ 77,694.37**

Fund balances:

Restricted	\$ 1,386,880.86
Committed	0.00
Assigned	1,757.74
Unassigned	<u>0.00</u>

Total fund balances **\$ 1,388,638.60**

**Total liabilities and fund
balances** **\$ 1,466,332.97**

	Total Nonmajor Special Revenue Funds
REVENUES	
Taxes:	
Other taxes	45,456.54
License and permits	25,000.00
Intergovernmental	0.00
Federal	715,738.68
State	288,805.52
Local	0.00
Charges for services	177,497.63
Fines and forfeits	571,444.88
Interest and investment earnings	10,694.96
Miscellaneous	1,326,032.54
Transfers	1,502.06
	<hr/>
Total revenues	3,162,172.81
	<hr/>
EXPENDITURES	
Current:	
General government	1,892,887.28
Public safety	864,860.98
Health and sanitation	0.00
Culture and recreation	0.00
Social services	0.00
Capital outlay	6,937.67
	<hr/>
Total expenditures	2,764,685.93
	<hr/>
Excess (deficiency) of revenues over (under) expenditures	397,486.88
	<hr/>
Fund balances-beginning of year	991,151.72
	<hr/>
Fund balances - ending	1,388,638.60
	<hr/> <hr/>

BERKELEY COUNTY, WEST VIRGINIA
COMBINING SCHEDULE OF FIDUCIARY NET ASSETS
AGENCY FUNDS
June 30, 2012

		State Funds					
		Criminal Charges Fund 312	Court Reporter Fund 313	State Fines Fund 314	State Police Fund 315	State Current Fund 316	Total State Funds
ASSETS:							
Cash and cash equivalents	\$	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00 \$	0.00
Total assets		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LIABILITIES:							
Due to other governments		0.00	0.00	0.00	0.00	0.00	0.00
Total liabilities	\$	<u>0.00 \$</u>	<u>0.00 \$</u>	<u>0.00 \$</u>	<u>0.00 \$</u>	<u>0.00 \$</u>	<u>0.00</u>

School Funds

	School Current Fund 373	School Excess Fund 374	Bond Construction Fund 375	Total School Funds
ASSETS:				
Cash and cash equivalents	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total assets	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
LIABILITIES:				
Due to other governments	0.00	0.00	0.00	0.00
Total liabilities	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>

Cities

	Hedgesville Current Fund 378	Martinsburg Current Fund 380	Martinsburg Excess Fund 381	Total Municipal Funds
--	------------------------------------	------------------------------------	-----------------------------------	-----------------------------

ASSETS:

Cash and cash equivalents	\$	<u>0.00</u>	<u>\$ 0.00</u>	<u>0.00</u>	<u>\$ 0.00</u>
Total assets		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

LIABILITIES:

Due to other governments		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total liabilities	\$	<u>0.00</u>	<u>\$ 0.00</u>	<u>0.00</u>	<u>\$ 0.00</u>

County Offices

	County Clerk's Office	Circuit Clerk Office	Sheriff Office	Assessor Office	Prosecuting Attorney Office	Total County Offices
ASSETS:						
Cash and cash equivalents	\$ 248,424.05	324,875.51	125,699.38	467.96	0.00	\$ 699,466.90
Total assets	<u>248,424.05</u>	<u>324,875.51</u>	<u>125,699.38</u>	<u>467.96</u>	<u>0.00</u>	<u>699,466.90</u>
LIABILITIES:						
Due to other governments	248,424.05	324,875.51	125,699.38	467.96	0.00	699,466.90
Total liabilities	<u>\$ 248,424.05</u>	<u>\$ 324,875.51</u>	<u>\$ 125,699.38</u>	<u>\$ 467.96</u>	<u>\$ 0.00</u>	<u>\$ 699,466.90</u>

Other Agency Funds

		Tax Lien Fund 364	Delinquent & Nonentered Land Fund 365	WV Deputy Sheriff Retirement Fund 369	Health Insurance Fund 371	Tax Incentive Fund 382	Total Other Agencies Funds	Grand Total Agency Funds
Cash and cash equivalents	\$	<u>144,424.29</u>	<u>153,498.08</u>	<u>1,460.07</u>	<u>119,793.94</u>	<u>0.00</u>	<u>419,176.38</u>	<u>\$ 1,118,643.28</u>
Total assets		<u>144,424.29</u>	<u>153,498.08</u>	<u>1,460.07</u>	<u>119,793.94</u>	<u>0.00</u>	<u>419,176.38</u>	<u>1,118,643.28</u>
LIABILITIES:								
Due to other governments		<u>144,424.29</u>	<u>153,498.08</u>	<u>1,460.07</u>	<u>119,793.94</u>	<u>0.00</u>	<u>419,176.38</u>	<u>1,118,643.28</u>
Total liabilities	\$	<u>144,424.29</u>	<u>153,498.08</u>	<u>1,460.07</u>	<u>119,793.94</u>	<u>0.00</u>	<u>419,176.38</u>	<u>\$ 1,118,643.28</u>

ASSETS:

BERKELEY COUNTY, WEST VIRGINIA
 BUDGETARY COMPARISON SCHEDULE -
 ASSESSOR'S VALUATION FUND
 For the Fiscal Year Ended June 30, 2012

	<u>Budget Amounts</u>		Actual	Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	<u>Modified</u>	<u>Budget</u>	<u>Final Budget</u>
			<u>Accrual Basis</u>	<u>Basis</u>	<u>Positive</u>
					<u>(Negative)</u>
Revenues:					
Map sales	\$	\$ 0	\$ 0	\$ 0	\$ 0
Miscellaneous	917,276	917,276	917,378	917,378	102
Interest	2,724	2,724	2,725	2,725	1
Total revenues	\$ 920,000	\$ 920,000	\$ 920,103	\$ 920,103	\$ 103
Expenditures:					
General government	874,002	874,002	918,671	918,671	(44,669)
Capital outlay	57,870	57,870	0	0	57,870
Total expenditures	\$ 931,872	\$ 931,872	\$ 918,671	\$ 918,671	\$ 13,201
Excess (deficiency) of revenues over (under) expenditures	(11,872)	(11,872)	1,432	1,432	13,304
Fund balance at beginning of year	259,587	259,587	230,418	230,418	(29,169)
Fund balance at end of year	\$ 247,715	\$ 247,715	\$ 231,850	\$ 231,850	\$ (15,865)

BERKELEY COUNTY, WEST VIRGINIA
 SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
 For the Fiscal Year Ended June 30, 2011

<u>Project</u>	<u>Federal CFDA Number</u>	<u>Pass Through Project Number</u>	<u>Program Expenditures</u>	<u>Total Expenditures All Programs</u>
<u>U. S. Department of Agriculture</u>				
<u>Program Title:</u>				
HMPG	97.039		\$ 644,108	
Total U. S. Department of Energy				\$ 644,108
Other grants and assistance:				
State Criminal Alien Assistance Program			3,269	
Metropolitan Planning Organization	20.505		3,982	
Recovery Act Employment Subsidy Program			20,185	
Drug & Violent Crime Taskforce	16.579		10,817	
Federal Surplus Equipment			<u>375,806</u>	
Total other grants and surplus equipment				414,059
<u>U. S. Department of Justice:</u>				
<u>Direct Programs:</u>				
<u>Program Title</u>				
Edward Bryne Grant	16.808	N/A	<u>\$ 112,235</u>	112,235
<u>U. S. Department of Housing and Urban Development:</u>				
<u>Pass-through Programs From:</u>				
West Virginia Development Office				
<u>Program Title</u>				
Emergency Shelter Grants Program				
<u>Project Name:</u>				
Community Network	14.231	N/A	<u>\$ 48,157</u>	
Total U. S. Department of Housing and Urban Development				\$ 48,157
TOTAL FEDERAL AWARDS EXPENDITURES				\$ 1,218,559

The notes to the financial statement are an integral of the statement.

BERKELEY COUNTY, WEST VIRGINIA
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2011

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Vendor List for Publication--FYE 06-30-2012

VENDOR NAME	AMOUNT
1105 Media Events	\$ 595.00
157th Military Police Bld	\$ 80.00
167th Fed Credit Union	\$ 32,174.00
604 Minute Market	\$ 103.51
7 Eleven	\$ 54.00
7 Eleven # 5694-Prima	\$ 164.02
AC&T	\$ 2,871.12
ACS Govt Sys	\$ 10,684.17
Adam Rouse	\$ 24,880.00
Adams Landscaping & Lawn	\$ 41,200.00
Ademero	\$ 4,798.94
Adobe Sys	\$ 649.00
ADT Security Serv	\$ 328.14
Advance Auto Parts	\$ 78.91
Advance Auto Parts # 7300	\$ 357.87
Afiac Remittance Serv	\$ 45,791.08
Ahura Scientific	\$ 5,500.00
Aircraft Bluebook	\$ 157.52
Airpac	\$ 50.40
Alere Toxicology Prod	\$ 18,967.02
Alere Toxicology Serv	\$ 24,711.00
Alexander Hamilton Instit	\$ 87.56
Alicia Haymaker	\$ 9,782.50
All About Fabric	\$ 400.00
All Creatures Vet	\$ 4,967.00
Allegheny Power	\$ 332,312.00
Alpha Assoc	\$ 1,897.50
Amazon.com	\$ 269.54
Amelia Parker	\$ 7,515.00
American Bar Assoc	\$ 544.85
American Planning Assoc	\$ 432.00
Ameritel Corp	\$ 225.55
Amsterdam	\$ 97.02
AOL Serv	\$ 310.80
Apco Intl	\$ 92.00
Appalachian Brewing Co	\$ 70.00
Apparatus Repr & Eng	\$ 801.49
Applebees # 404	\$ 60.00
Applebees # 410	\$ 227.79
Applebees # 799597579957	\$ 95.80
Applebees # 834664130461	\$ 76.69
Applebees # 866492202126	\$ 52.00
Applebees # 932892202183	\$ 62.79
Appraisal Inst	\$ 170.00
April Byers	\$ 1,915.00
Arctichill-200 Park	\$ 1,917.01
Arden Equip Repair	\$ 679.37
Ark Sys	\$ 16,412.82
AT&T	\$ 1,107.29
AT&T Mobility II	\$ 80.00
Atlantic Emerg Solutions	\$ 227.02
Autozone # 1118	\$ 417.55
Autozone # 1658	\$ 77.88
Avanquest Software	\$ 89.00
Awful Arthurs Seafood	\$ 52.89
B2B Computer Prod	\$ 17,734.50

VENDOR NAME	AMOUNT
Lorman Education Serv	\$ 157.94
Lorman Publishing	\$ 157.94
Lorton Data	\$ 92.34
Lost Acres	\$ 363.00
Lou Ramos	\$ 100.00
Loukas Branchburg Diner	\$ 91.75
Lowes	\$ 1,338.91
Lowes Home Center # 471	\$ 135.66
Lowes Home Centers	\$ 11,272.67
LSQ Funding Group	\$ 386.90
Lumos Networks	\$ 46,524.83
Luttrell & Prezioso	\$ 3,478.65
Lyndsey Leatherman	\$ 513.87
Lynnpeavey Comp	\$ 1,749.25
Mail Finance	\$ 5,538.68
Mandinas	\$ 83.92
Manpower	\$ 630.00
Marathon Oil # 122630	\$ 67.00
Marathon Petro # 086744	\$ 60.00
Marathon Petro # 112029	\$ 51.00
Mark Lanham, Jr (Randy)	\$ 265.00
Marriott # 33786	\$ 2,405.40
Marriott Hotel-Chattanooga	\$ 309.54
Marsha Kelley	\$ 267.73
Marshall & Swift	\$ 263.95
Marshall County	\$ 150.00
Marshall House	\$ 762.65
Martins Food # 6107	\$ 179.82
Mary Beth Bennett	\$ 5,104.14
Mary Cook	\$ 215.60
Masonic Hall	\$ 80.00
Masterdry	\$ 31,298.70
Matthew Bender	\$ 9,614.54
Mauzy Liberty	\$ 75.00
Maxim Reporting	\$ 2,061.20
Maxlock	\$ 686.57
MD Dept Agriculture	\$ 375.00
Medi	\$ 480.00
Merit Training Programs	\$ 450.00
Metropolitan Life Ins.	\$ 60,965.37
MFJ Enterprises	\$ 58.95
Michael Mayes	\$ 1,000.00
Microsoft Store	\$ 312.64
Microtel Inn & Suites	\$ 841.14
Miller & Anderson	\$ 1,349.59
Millers Chrysler Jeep	\$ 2,415.52
Millers Electric	\$ 19,175.08
Morgan Awards	\$ 125.00
Morgan Cty Commission	\$ 16,666.67
Morgan White Admin	\$ 454,580.55
Moreland Property Group	\$ 35,000.00
Motorola Credit Corp	\$ 348,175.51
Motorola Solutions	\$ 148,908.01
Mountaineer Appraisal	\$ 3,400.00
Mountaineer Gas Co	\$ 109,644.64
Mr Vacuum	\$ 1,260.74

B & H Photo-Video	\$ 479.94
Back Creek Valley VFD	\$ 750.00
Bank of Clarke Cty	\$ 971.14
Barbara Haley	\$ 239.55
Barracuda Networks	\$ 848.00
Battery Mart	\$ 3,032.79
Battery Universe	\$ 900.00
Battery Zone	\$ 640.35
BC Board of Education	\$ 2,773.79
BC Circuit Court Clerk	\$ 5,115.00
BC Development Auth	\$ 77,769.99
BC Engineering	\$ 18,050.00
BC Fire Service Board	\$ 1,750.00
BC Girls Softball League	\$ 8,630.57
BC Health Dept	\$ 78,836.00
BC Historical Society	\$ 3,033.98
BC Humane Society	\$ 3,000.00
BC Meals on Wheels	\$ 1,500.00
BC Prosecuting Atty	\$ 4,542.44
BC Public Library	\$ 676,729.00
BC Sheriff	\$ 1,000.00
BC Solid Waste Auth	\$ 78,107.00
BC Youth Fair Assoc	\$ 5,590.00
Bean & Bean	\$ 500.00
Bears Repair & Tire Serv	\$ 174.38
Bedington Volunteer Fire Dept	\$ 2,830.00
Behavioral Interventions	\$ 16,256.62
Berkeley Community Pride	\$ 2,380.00
Berkeley Glass	\$ 14,004.50
Berkeley Paint & Decorating	\$ 4,269.32
Berkeley Printing & Design	\$ 10,214.46
Berkeley Senior Serv	\$ 55,000.00
Berry Surveying Assoc	\$ 7,650.00
Best Buy # 1528	\$ 392.84
Best Plumbing Spec	\$ 566.51
Best Western Mountaineer Inn	\$ 100.79
Bethel Assembly of God	\$ 80.00
BFS Foods # 10	\$ 179.67
BFS Foods # 12	\$ 94.33
BFS Foods # 14	\$ 233.01
BFS Foods # 19	\$ 263.20
BFS Foods # 22	\$ 51.44
BFS Foods # 26	\$ 244.10
BFS Foods # 39	\$ 145.00
Biedlers Electric Motor	\$ 3,908.73
Big Ks Tow/Body Shop	\$ 60.00
Billies Gas & Grub	\$ 80.00
BKT Uniforms	\$ 5,887.30
Black Box Corp	\$ 1,774.48
Blue Marble Divers	\$ 211.19
Blue Ridge Auto Glass	\$ 248.57
Blue Ridge CTC	\$ 390.00
Bluedomino	\$ 287.40
Bob Evans # 227	\$ 60.69
Bobcat of Frederick	\$ 1,647.53
Bobs Tire Serv	\$ 2,655.05
Boland Trane Serv	\$ 75,243.94
Boltz Hardware	\$ 323.92
Bonded Applicator of MD	\$ 6,000.00

MRIS	\$ 1,032.00
Msag Data Cons	\$ 29,524.56
Mtn State Apple Harvest Fest	\$ 500.00
Mt Storm Liberty	\$ 61.99
Mtsbg Animal Hosp	\$ 176.00
Mtsbg-BC Conv Visitors Bureau	\$ 235,689.88
Mtsbg-BC Park & Rec Board	\$ 384,889.90
Mtsbg Motorsports	\$ 1,880.91
Municipal Emerg Serv	\$ 743.69
Muriales Restaurant	\$ 128.07
MVB Bank/Federal	\$ 981,899.91
MVB Bank/Fica	\$ 1,011,069.70
MVB Bank Inc East	\$ 123,805.76
MVB Bank/Medicare	\$ 281,935.06
MVB Visa	\$ 466.47
Myflectcenter.com	\$ 3,391.67
NADA Appraisal Guides	\$ 2,068.00
Nathan Cosner	\$ 1,040.64
Natl Acad Emerg Med Dis	\$ 130.00
Natl Assoc of Counties	\$ 1,434.00
Natl Auto Dealer Assoc	\$ 432.00
Natl Band & Tag	\$ 815.50
Natl District Attys Assoc	\$ 1,575.00
Natl Fire Protection	\$ 414.60
Natl Imprint Corp	\$ 180.42
Natl Medical Serv	\$ 195.00
Natl Notary Assoc	\$ 52.00
Natl Police Supply	\$ 2,914.00
Nationwide Retirement Sol	\$ 15,805.00
Natl Stormwater Ct	\$ 644.00
Natl Tactical Off Assoc	\$ 150.00
Nelson Manufacturing	\$ 249.95
Network Solutions	\$ 283.92
New Jersey Family Supp Ct	\$ 5,044.74
Newegg.com	\$ 2,145.45
Nigh Reporting Serv	\$ 924.85
No Rules Lettering	\$ 440.00
Northern Safety Co	\$ 570.07
Norwood Bentley	\$ 261.96
O'Charleys # 387	\$ 52.00
O'Sullivan's Irish Pub	\$ 58.59
Office Depot	\$ 63.54
Office Equip	\$ 22,992.33
Office Max	\$ 664.81
Office Max #902	\$ 2,385.57
Office Max Store # 597	\$ 2,299.53
Olive Garden # 1254	\$ 135.87
Oliverios Restaurant	\$ 113.27
Oliverios Ristorante	\$ 76.58
On The Border	\$ 50.96
Orsinis Appliance	\$ 817.95
Optics Planet	\$ 95.98
OTL Tactical	\$ 3,735.23
Otterbein United Meth Church	\$ 80.00
Outback Steakhouse # 3951	\$ 61.00
Outback Steakhouse # 4701	\$ 69.31
Outback Steakhouse # 4953	\$ 131.42
Outback Steakhouse # 4960	\$ 306.09
Outdoor Express RVS	\$ 2,561.19

Bonita Rephann	\$ 173.00
Booth & McCarthy	\$ 114.34
Boots Use	\$ 100.00
Bowles Rice McDavid Graff	\$ 625,061.90
Brandon C H Sims	\$ 214.62
Brian King	\$ 254.40
Brickstreet Mutual	\$ 11,651.40
Brinings Appliance	\$ 60.00
Brook Tucker	\$ 136.75
Buckys Ltd	\$ 88.60
Buffalo Wild Wings	\$ 57.32
Bundle Band Industries	\$ 230.00
Bunkerhill United Meth Church	\$ 80.00
Burger, Inc	\$ 61.19
Burkharts	\$ 732.35
Business Controls & Equip	\$ 2,185.00
Butlers Farm Market	\$ 108.29
Buyers Guide	\$ 481.64
C Scape	\$ 1,820.00
Camp Dawson MWR Serv	\$ 278.00
Campbell Business Mach	\$ 1,136.49
Candlewood Suites	\$ 794.76
Capital Tristate	\$ 6,836.22
Captain Georges Seafood	\$ 109.55
Carmela Cesare	\$ 59.00
Carrabbas # 8404	\$ 69.19
Carrabbas # 8909	\$ 88.00
Carrie Ennis	\$ 50.00
Carroll Butler	\$ 147.64
Casa of the Eastern Panhandle	\$ 2,000.00
Casamo & Assoc	\$ 1,510.30
Casto & Harris	\$ 51,967.87
Catherine Slayden	\$ 724.25
Catletts Farrier Serv	\$ 640.00
CBP Enterprises	\$ 4,670.15
CCAP/Loaves & Fishes	\$ 2,500.00
CDA	\$ 16,377.25
CDW Govt	\$ 55,220.71
Cell Page Comm	\$ 1,609.51
Central Elevator Insp Serv	\$ 1,500.00
Centric Business Sys	\$ 1,580.00
Certification Partners	\$ 79.00
Chamber of Commerce	\$ 2,461.75
Charles Markley	\$ 1,450.00
Charles Milan	\$ 50.79
Cheddars Casual Cafe	\$ 139.03
Cheryl Saville	\$ 197.97
Chief Logan Lodge	\$ 562.93
Child Advocate Office	\$ 48,251.53
Childrens Home Society	\$ 5,000.00
Chris Wayne Beard	\$ 144.25
Christine Riley	\$ 100.00
Christopher Quasebarth	\$ 100.00
Cintas Corp	\$ 15,094.97
Circle K # 4014	\$ 57.00
City Hospital	\$ 786.00
City Natl Bank	\$ 317.62
City of Martinsburg	\$ 169,679.26
Claudette Gaujot-Turner	\$ 708.55

PA Const Codes Acad	\$ 195.00
Pamela Games-Neely	\$ 126.00
Panhandle Medicine	\$ 147.00
Panhandle Print & Design	\$ 1,410.43
Panhandle Pumping	\$ 4,411.80
Panhandle Real Estate	\$ 9,999.96
Panhandle Rental Center	\$ 1,641.99
Pantran Eastern Panhandle	\$ 45,147.00
Papa Johns # 2588	\$ 97.06
Patrick Henry III	\$ 530.36
Patricks Pub	\$ 222.73
Patterson Medical Supply	\$ 114.90
Patterson Reporting	\$ 739.20
Paul Shroyer	\$ 24,000.00
PC Mall	\$ 1,445.25
PC Nation	\$ 2,371.90
PC Renewal	\$ 425.00
Pennington Auto Center	\$ 929.90
Perry Shannon Layne	\$ 27,500.00
Petsmart # 1941	\$ 181.47
Pictometry	\$ 6,495.00
Pifer Office Supply	\$ 100.99
Pilot # 150	\$ 161.82
Pilot # 179	\$ 106.09
Pilot # 408	\$ 149.11
Pilot # 503	\$ 50.75
Pilot-Flying J # 708	\$ 988.45
Pilot-Flying J # 7526	\$ 276.81
Pineridge Counseling	\$ 1,155.00
Pinesburg Quarry # 3808	\$ 792.72
Pipestem Resort State Park	\$ 206.98
Pitney Bowes	\$ 2,591.91
Pitney Bowes Global Finan	\$ 2,140.02
Pittsnogle	\$ 6,500.00
Planar Systems	\$ 513.86
Planet Hollywood Resort	\$ 122.08
PMI BWI Airport Parking	\$ 54.00
Poor House Farm Arena	\$ 7,500.00
Poor House Road Tack Shop	\$ 720.00
Porterfields Coll Center	\$ 1,075.00
Potomac Edison	\$ 84,516.63
Potomac Headwaters	\$ 1,235.00
Potomac Portable Restrooms	\$ 580.00
Powells Plumbing	\$ 161.50
Practical Defense Intl	\$ 2,099.71
Precision Auto Glass	\$ 160.00
Price Digest	\$ 448.28
Pride Enterprises	\$ 383.76
Print-O-Stat	\$ 6,744.42
Printing Impressions	\$ 15,102.77
Priority Dispatch Corp	\$ 84,186.66
Profile Evaluations	\$ 1,781.00
Progressive Microtech	\$ 1,634.18
Progressive Printing	\$ 2,037.00
Project Lefesaver	\$ 839.96
Promiss Test Centers	\$ 1,000.00
Provantage Corp	\$ 550.24
Propper E-Commerce	\$ 310.94
Psychological Cons	\$ 150.00

Coby Myers	\$ 114.88
Code 3 Assoc	\$ 900.00
Colleen Gibbons	\$ 81.68
Comcast Comm	\$ 1,153.68
Comfort Inn	\$ 244.17
Commlink of Maryland	\$ 195.00
Commonwealth Elect Inspec	\$ 72.00
Community Alt to Violence	\$ 10,305.00
Community Networks	\$ 48,157.39
Complete Sys Support	\$ 34,451.60
Computer Projects	\$ 312.00
Comtek Pro	\$ 1,252.00
Corner Mart # 1	\$ 70.87
Country Inn & Suites	\$ 1,245.78
Country Roads Tire & Auto	\$ 1,026.34
Coxhollida	\$ 12,100.00
Creative Prod Source	\$ 3,408.33
Crowne Plaza Pittsfield	\$ 2,790.80
Cruicial Technology	\$ 494.97
Curtis Trenary	\$ 1,424.71
D & D Lc	\$ 1,552.54
D & L Pet Supply	\$ 1,270.61
D & L Weld	\$ 810.00
Dale & Dorothy Sullivan	\$ 100.80
Dakota Steakhouse # 250124	\$ 121.69
Darneware Dev	\$ 349.00
Daniel White	\$ 138.20
Dave Orndoff	\$ 59.94
David Plume	\$ 146.53
Days Inn	\$ 1,369.67
DB Communications	\$ 2,906.00
DC Child Support	\$ 6,037.50
De Lage Landen Financial	\$ 4,438.41
Dell Marketing	\$ 47,305.32
Dell Sales & Serv	\$ 297.85
Delta Dental of WV	\$ 94,392.73
Dennys # 6460	\$ 57.12
Dennys # 7759	\$ 160.52
Denos # 9	\$ 100.50
Dept Health/Human Res	\$ 80.00
Devonshires Const	\$ 30,800.00
Dicks Sporting Goods	\$ 69.05
Div of Criminal Justice	\$ 1,587.00
DMI Dell K-12/Govt	\$ 64.99
DNS Enterprises	\$ 79.00
Doctor Tint Glass Tinting	\$ 376.75
Document Solutions	\$ 2,971.26
Dole Accounting Serv	\$ 212.00
Doris Toone	\$ 52.44
Doug Copenhaver, Jr	\$ 325.23
Doug Hovatter	\$ 3,021.48
Dragos Restaurant	\$ 94.18
Dri-Digital River	\$ 84.00
Dry Suits Plus	\$ 268.00
DSL Sound	\$ 1,016.00
Dunn & Seibert	\$ 400.00
Es Tees & Embroidery	\$ 562.00
Eagle Military Outfitters	\$ 150.33
Earthlink.net	\$ 574.80

PT Armor	\$ 475.00
PTS of America	\$ 1,782.20
Qtoner.US	\$ 161.80
Quality Inn	\$ 280.00
Quality Inn-Roanoke	\$ 367.45
Quartermaster	\$ 1,601.71
Quill Corp	\$ 38,991.61
R Greg Garretson	\$ 115.22
R E Michel Co	\$ 813.47
Radio Shack	\$ 65.69
Ramada Limited	\$ 179.10
Randolph Young	\$ 73.40
Rapid Print Division	\$ 137.42
Ray Allen Manufacturing	\$ 76.85
RCS Security	\$ 18,999.48
Realtyrates.com	\$ 98.00
Records Mgmt Solutions	\$ 4,151.39
Red Lobster # 2691	\$ 70.00
Red Lobster # 6300	\$ 226.02
Redvector.com	\$ 137.06
Redwood Biotech	\$ 98.13
Redwood Toxi Lab	\$ 75.77
Region 9	\$ 57,542.44
Renee Meador	\$ 100.00
RESA VIII	\$ 1,040.00
Residence Inn	\$ 108.64
Retail Acquisition & Dev	\$ 1,020.01
Retiree Health Benefit	\$ 69,768.00
Richard Stephens	\$ 1,236.01
Ricks Welding	\$ 6,289.23
Ricoh Production Print	\$ 3,976.60
Ricoh USA	\$ 6,289.80
Ridgeway Community Ctr	\$ 80.00
River City Farm & Pet	\$ 1,177.46
River Riders	\$ 160.96
RM Roach & Sons	\$ 6,793.05
Robert Eckels	\$ 30,250.00
Robert Wetzal	\$ 50.40
Rocic	\$ 400.00
Roger Kirkbride	\$ 568.05
Rogers Tire/Auto Serv	\$ 528.12
Rolston & Co	\$ 3,500.00
Roppho Sales	\$ 995.67
Roserush Serv	\$ 1,995.00
Roto Rooter	\$ 605.00
Ruby Tuesday # 4183	\$ 102.40
Ruby Tuesday # 4299	\$ 76.11
Ruby Tuesday # 4170	\$ 146.30
S & S Motor Parts	\$ 160.63
Safari Books Online	\$ 472.89
Safariland	\$ 569.02
Safeware	\$ 1,554.67
Sage Software	\$ 73.14
Sageplan	\$ 2,983.62
Salem & Sons Portsmouth	\$ 75.00
Sanction Solutions	\$ 288.25
Saul Mineroff Elect	\$ 420.00
Save More	\$ 59.00
Scott Stroop	\$ 62.80

Eastern Panhandle	\$ 1,500.00
Eastern Panhandle Bar Assoc	\$ 300.00
Eastern Panhandle Free Clinic	\$ 2,500.00
Eastern WV Reg Airport Auth	\$ 27,000.00
Eastridge Health Sys	\$ 29,634.59
Eaton Corp	\$ 1,822.48
Econo Lodge Inn & Suites	\$ 113.49
Eddies Tire Serv	\$ 195.90
Edgewave	\$ 3,825.00
EDM Publishers	\$ 99.00
Election System & Software	\$ 55,106.73
Electronic Comm of WV	\$ 41,154.49
Elevator Solutions	\$ 9,071.06
Elite K-9	\$ 106.65
Embassy Suites Hotel	\$ 2,154.13
Emedco	\$ 1,630.65
Emergency Medical Prod	\$ 2,299.44
Emergency Technologies	\$ 2,850.07
Energy Solutions	\$ 229.58
Enhanced Printing	\$ 1,090.37
Entersect	\$ 750.00
Environmental Systems	\$ 59,814.30
Equine Vet Care	\$ 7,553.52
Eric Black, Esquire	\$ 9,166.00
Executive Protect Sys	\$ 725.54
Expressway Office Sol	\$ 47,295.32
Exxonmobile # 42001685	\$ 80.00
Exxonmobile # 42002832	\$ 143.00
Exxonmobile # 42012401	\$ 369.94
Exxonmobile # 42028837	\$ 56.51
Exxonmobile # 42037416	\$ 69.73
Exxonmobile # 42081380	\$ 204.69
Exxonmobile # 42113894	\$ 99.77
Exxonmobile # 4211413	\$ 57.01
Exxonmobile # 47525233	\$ 91.00
Exxonmobile # 47676044	\$ 92.00
Exxonmobile # 47744362	\$ 78.01
Exxonmobile # 47914486	\$ 198.77
Exxonmobile-One Stop # 3517	\$ 225.72
Eventbrite Co	\$ 106.49
Fairfield Inn by Marriott	\$ 2,986.20
Faith Baptist Church	\$ 80.00
Faith Christian Acad	\$ 80.00
Family Dollar # 1681	\$ 86.54
Fastenal Co	\$ 5,396.04
Faye Bender	\$ 143.96
Fed Ex	\$ 1,957.71
Ferguson Enterprises	\$ 20,146.67
Fibernet	\$ 30,075.30
Fidelity Power Sys	\$ 1,375.93
Fifth Quarter Restaurant	\$ 117.00
Fire One	\$ 320.00
Fire Safety Equip Supply	\$ 2,356.75
First United Bank & Trust	\$ 87.50
Firstlease	\$ 7,170.90
Flag Store	\$ 132.21
Four Points by Sheraton	\$ 587.40
Fox & Hound # 65095	\$ 56.00
Fox Fire Grille	\$ 109.10

Scriptlogic Corp	\$ 2,340.00
Sears Roebuck # 2945	\$ 63.59
Second Floor	\$ 3,250.00
Sensel Signs	\$ 480.00
Serversupply.com	\$ 485.10
Setting Sun Pet Crematory	\$ 10,172.00
Shade Equip	\$ 1,983.23
Shannon Business Sys	\$ 676.28
Shannon Potter	\$ 850.00
Sharp Electronics	\$ 4,812.00
Sheetz # 068	\$ 53.35
Sheetz # 206	\$ 108.26
Sheetz # 275	\$ 70.06
Sheetz # 349	\$ 360.41
Sheetz # 392	\$ 60.00
Sheetz # 0430	\$ 322.00
Sheetz # 2071	\$ 61.21
Shell Fleet Plus	\$ 378,593.00
Shell Oil # 23511220049	\$ 101.81
Shell Oil # 23662838213	\$ 246.37
Shell Oil # 23686253003	\$ 57.49
Shell Oil # 54151480057	\$ 61.53
Shell Oil # 54534140022	\$ 81.33
Shell Oil # 57444238604	\$ 146.77
Shell Oil # 57444964001	\$ 308.78
Shell Oil # 57525391900	\$ 193.75
Shell Oil # 57525392007	\$ 273.21
Shell Oil # 57526062005	\$ 235.05
Shell Oil # 57529924607	\$ 50.00
Shell Oil # 57529995201	\$ 60.00
Shell Oil # 57541774204	\$ 103.00
Shell Oil # 57542248406	\$ 80.85
Shenandoah Vet Hosp	\$ 1,621.37
Sheps Sporting Goods	\$ 95.09
Shoebuy.com	\$ 66.84
Shopforbattery.com	\$ 311.47
Shred It USA	\$ 778.00
Sines Irish Pub	\$ 54.57
Sir Speedy	\$ 770.79
Sirchie Products	\$ 214.01
Sleep Inn & Suites	\$ 2,033.23
Sleep Inn-Lake Wright	\$ 219.50
Sionaker Farm	\$ 772.50
Smokey Bones # 7621	\$ 56.68
Snowshow Resort	\$ 920.43
Soc for Human Resor Mgmt	\$ 340.00
Software Systems	\$ 96,224.50
Software Techniques	\$ 329.99
Solarwinds	\$ 690.00
Solenberger True Value	\$ 138.92
South Berk Comm Xmas Tree	\$ 4,000.00
South Berk Fire Dept	\$ 750.00
Specialty Book	\$ 103.79
Specialty Business	\$ 3,376.22
Specprint	\$ 990.00
Spilman Thomas & Battle	\$ 19,740.06
Spring Mills Auto Repair	\$ 241.98
Sprint Subpoena	\$ 60.00
Spur Name Tapes	\$ 97.50

Franks Coffee Serv	\$ 6,372.85
Frederick Cty Firearms	\$ 174.48
Freedom Food Mart	\$ 92.00
Friendship United Meth Church	\$ 160.00
Frontier	\$ 103,210.65
Frontier Comm	\$ 275.38
Fuel City II-Hillcrest BP	\$ 58.00
Full Circle Farm	\$ 770.00
Fund 001	\$ 833,902.16
Fund 002	\$ 27,575.00
Fund 19A	\$ 250,000.00
Fund 20P	\$ 1,040.00
Fund 038	\$ 31,550.00
Fund 058	\$ 522,592.00
Fund 059	\$ 150.00
Fund 073	\$ 635.25
Fund 166	\$ 6,095.00
Fund 187	\$ 36,940.00
Fund 281	\$ 77,363.00
Fund 371	\$ 1,960,699.72
G A Miller Lumber Co	\$ 672.94
G E Capital	\$ 11,261.01
G & H Service Co	\$ 211.10
Ganoe Enterprises	\$ 140.00
Gantts Excavating & Cont	\$ 88.48
Galls	\$ 8,294.22
Gearl Raynes	\$ 639.63
Gemini Computers	\$ 484.44
George Lorenz	\$ 205.00
Global Data Cons	\$ 67,144.78
Global Science & Tech	\$ 34,861.17
Glockcop	\$ 5,255.00
Glory Days Grill	\$ 51.20
Go Mart # 04	\$ 1,077.50
Go Mart # 08	\$ 66.91
Go Mart # 11	\$ 62.10
Go Mart # 12	\$ 160.00
Go Mart # 17	\$ 217.00
Go Mart # 36	\$ 55.01
Go Mart # 44	\$ 207.60
Go Mart # 56	\$ 57.01
Go Mart # 62	\$ 160.68
Go Mart # 67	\$ 75.00
Go Mart # 70	\$ 67.00
Go Mart # 76	\$ 165.48
Go Mart # 84	\$ 197.01
Go Mart # 89	\$ 73.18
Going Postal	\$ 307.27
Golden Corral # 867	\$ 80.11
Google Services	\$ 150.00
Govt Technologies	\$ 7,771.89
Graphic Tees	\$ 168.00
Greenbrier Motor Co	\$ 187,528.00
Gregory Jones	\$ 772.01
Groves Cleaning Serv	\$ 1,300.00
GTS-Welco	\$ 202.97
Gulf Oil # 92045409	\$ 75.00
Gulf Oil # 92045433	\$ 75.00
H & H Farms	\$ 5,000.00

St Leos Catholic Church	\$ 80.00
St Lukes United Meth Church	\$ 80.00
St Maryland Comptroller	\$ 26,661.93
Standard Acoustical Prod	\$ 644.70
Staples # 00108456	\$ 423.94
Staples 00102715	\$ 487.39
Staples 00118919	\$ 1,974.76
Staples Business Adv	\$ 52.98
State Line Sparkler	\$ 912.00
State Tax Comm Dept	\$ 349,522.72
State Tax Dept Comp Div	\$ 1,813.49
Steer Steakhouse	\$ 59.55
Stephanie Saunders	\$ 375.66
Stephens Auto Center	\$ 41,194.00
Steven Smallwood	\$ 58.70
Stewarts Mens Wear	\$ 1,872.50
Sue Flanagan	\$ 2,509.69
Summit Comm Bank	\$ 21,999.28
Sunfire Hearth Patio & Spas	\$ 139.12
Sunoco # 0003728308	\$ 62.75
Sunoco # 0192212900	\$ 201.66
Sunoco # 0198521700	\$ 53.44
Sunoco # 0458607900	\$ 67.00
Sunoco # 0587018301	\$ 58.82
Sunoco # 0711939900	\$ 285.24
Sunoco # 7076	\$ 80.00
Sunoco # 7084	\$ 61.00
Sunoco-Little General # 529	\$ 357.34
Sunset Stables	\$ 550.00
Sunset Water	\$ 288.61
Super 8	\$ 537.34
Super Shoe Store # 16	\$ 463.14
Supplynet	\$ 253.00
Suzann Grimm	\$ 133.20
Sweetwater	\$ 2,639.54
Swreg	\$ 69.00
Tamera Edgar	\$ 331.26
Target # 25387	\$ 105.98
Teltronic	\$ 5,827.25
Terminix	\$ 298.92
Terry Feiser	\$ 128.00
Texas Roadhouse # 2286	\$ 59.00
Texas Steakhouse # 8094	\$ 50.00
TGI Fridays # 1819	\$ 111.00
The Fact Program (Sane)	\$ 177.00
The Greenbrier Hotel	\$ 3,766.41
The Herald Mail Co	\$ 737.59
The Journal	\$ 148,242.96
The Landing	\$ 140.00
The Living Room Church	\$ 120.00
The Poky Dot	\$ 98.30
The Resort-Glade Springs	\$ 2,755.78
The Signal-Cellular Ins	\$ 100.00
The Target Shop	\$ 165.78
The UPS Store	\$ 409.56
The Woods Resort	\$ 80.00
Thomas Freeland	\$ 178.71
Thompson & Pardo	\$ 24,061.62
Thos Somerville	\$ 1,650.07

Hagerstown Comm College	\$ 385.00
Hagerstown Ford	\$ 269.68
Hagerstown Paint & Glass	\$ 53.05
Haines Service Center	\$ 352.09
Hampton Inn	\$ 185.92
Hampton Inn-Charleston	\$ 671.06
Hampton Inn-Martinsburg	\$ 827.64
Hampton Inns	\$ 594.64
Hampton Inn-Richmond West	\$ 196.62
HD Supply Waterworks	\$ 1,019.35
Headsets Direct	\$ 697.35
Health Tech Prod	\$ 243.52
Hedgesville Auto Parts	\$ 1,468.52
Heffle Motor Co	\$ 12,900.00
Heidler Roofing	\$ 163,362.00
Heiston Supply	\$ 836.58
Helen Morris Trustee	\$ 7,050.00
Heritage Roofing	\$ 13,124.18
Hertz Rent-A-Car	\$ 386.89
High Performance Cabling	\$ 9,836.95
Highmark Blue Cross Blue Shield	\$ 1,520,985.78
Hilltop Fruit Market	\$ 50.63
Hilton New Orleans	\$ 676.83
Hilton Wilmington	\$ 1,220.40
HMS Technologies	\$ 118,360.00
Holiday Inn-Crowne Plaza	\$ 327.84
Holiday Inn-Martinsburg	\$ 745.00
Holiday Inn-North Hills	\$ 969.00
Holiday Inn Express	\$ 108.64
Hometeam Pest Defense	\$ 3,378.00
Hotel Sierra-Dulles-Steri	\$ 660.00
Hotels.com LP	\$ 132.10
I Hop Store # 3056	\$ 87.93
I Hop Store # 3059	\$ 152.05
IAAO	\$ 175.00
IAPE	\$ 50.00
ICC Certification Serv	\$ 180.00
ID Wholesaler	\$ 735.16
Impact Office Products	\$ 151.69
Independent Tab	\$ 77.79
Indochine Restaurant	\$ 82.15
Infax	\$ 3,000.00
Infoprint Solutions	\$ 1,591.80
ING Natl Trust	\$ 6,905.00
Inheritance Tax Admin Fund	\$ 2,680.00
Inkgrabber	\$ 59.92
Internal Revenue Serv	\$ 4,245.00
Intl Assoc Asset Recov	\$ 875.00
Intl Assoc Prop & Evidence	\$ 50.00
Intl Code Council	\$ 4,025.69
Intl Soc of Fire Ser Inst	\$ 125.00
Intoximeters	\$ 1,072.00
Inwood Assembly of God	\$ 80.00
IPMA-HR	\$ 145.00
Ipswitch	\$ 472.50
James Drewry	\$ 57.08
Jackson-Williams App	\$ 3,025.00
James Keefer-Pathways Counseling	\$ 514.30
James Thompson, Jr	\$ 40,304.80

Tidewater Grill	\$ 240.74
Tiger Direct	\$ 922.57
Tim Helman	\$ 153.90
Tire World/Frederick	\$ 20,793.21
TJA Use of Force Training	\$ 295.00
Tomahawk Ruritan Club	\$ 80.00
Tonys Auto Serv	\$ 696.80
Total ID Solutions	\$ 893.00
Touchtone Comm	\$ 737.85
Town Gun Shop	\$ 10,953.82
Tractor Supply # 0629	\$ 65.68
Tractor Supply # 0700	\$ 6,208.77
Tracy Herron-Rice	\$ 7,813.75
Trademark Contracting	\$ 12,000.00
Tradesmen Builders Group	\$ 725.00
Treasurer of Virginia	\$ 898.50
Treasurer of VA Tech	\$ 5,000.00
Tri County Rentals	\$ 2,428.76
Tri State Consultants	\$ 179.95
Tri State Micrographics	\$ 4,372.00
Triad Engineering	\$ 2,500.00
Triangle Citgo	\$ 67.05
Trinity Lutheran Church	\$ 80.00
Tristate First Aid	\$ 1,507.95
Two Way Radio Serv	\$ 1,572.16
Unemployment Comp Div	\$ 1,298.74
Unifirst Corp	\$ 8,121.06
Uniforms & Access Warehouse	\$ 2,671.79
United Air	\$ 125.00
United Air	\$ 1,112.60
United Imaging Supply	\$ 139.85
United Laboratories	\$ 4,070.58
United Refrigeration	\$ 68.43
United Systems & Software	\$ 3,215.43
Universal Mercantile Exch	\$ 132.00
University Health Assoc	\$ 1,050.00
Urbash Professional Repor	\$ 84.15
US Cavalry Store	\$ 1,149.72
US Cellular	\$ 21,507.79
US Dept of Education	\$ 2,850.90
US Geological Survey	\$ 3,776.24
US Night Vision	\$ 116.88
US Postmaster	\$ 128,067.40
USAirways	\$ 2,217.60
USPCA3INC	\$ 200.00
USPS	\$ 54.70
VA Assoc Assessing Off	\$ 730.00
VA Dept Taxation	\$ 11,531.84
V E Mauck Plumbing	\$ 2,809.25
Valley Emerg Vet	\$ 62.56
Valley Guns	\$ 2,130.00
Valley Reg Enterprises	\$ 4,062.00
Verbatim Valley Transcripts	\$ 101.65
Verizon Business Serv	\$ 1,950.00
Verizon Credit	\$ 5,835.72
Virginia Sine	\$ 1,594.10
Vision Service Plan	\$ 38,067.84
Visionair	\$ 95,298.12
Visions Restaurant	\$ 59.58

Jackson Kelly	\$ 1,330.00
Jasksons Mighty Fine	\$ 89.75
Jason Castillo	\$ 841.19
Jason Scales	\$ 52.20
Jefferson BP/Amoco	\$ 103.00
Jefferson Rentals	\$ 706.31
Jeffrey Frye	\$ 520.00
Jensen Beach Marketing	\$ 1,575.63
Jessie Rayl-Pathways Counseling	\$ 6,510.00
JH Consulting	\$ 5,000.00
Jimmie Williams	\$ 4,364.21
Joe Fazios	\$ 117.90
Joes Crab Shack-Hampton	\$ 63.82
John Baker	\$ 440.97
John Giangola	\$ 50.00
John Hilbert	\$ 50.00
John Reid & Assoc	\$ 595.00
John Small	\$ 80.00
John Stevens	\$ 1,062.61
Joseph Reese, II	\$ 210.00
Joseph Sacchet	\$ 379.63
Judy & Kenneth Purdham	\$ 764.50
Juris Publishing	\$ 298.50
Justice Benefits	\$ 719.18
K Mart # 4897	\$ 148.79
Kara Co	\$ 5,229.00
Keena Crowell	\$ 294.00
Kelly Rodriguez	\$ 97.50
Kent Parsons Ford	\$ 89.90
Key Equipment Finance	\$ 3,498.67
Keysers Ridge Auto Truck	\$ 286.09
Kim Huff	\$ 249.75
Kim Shrader	\$ 287.53
Kims Deli & Market	\$ 55.00
Kinder Comm	\$ 5,349.91
Knight Consulting Serv	\$ 8,500.00
Kohls # 1158	\$ 393.89
Kone	\$ 13,068.21
Kristin Miller	\$ 50.00
Kroger # 3773	\$ 53.00
Kustom Signals	\$ 457.14
L & M Properties	\$ 4,646.58
L & M Protection	\$ 230.00
LA Police Gear	\$ 2,015.73
Lakeview Golf Resort	\$ 596.42
Landrys	\$ 125.59
Lands End Clothing	\$ 73.83
Laptop Battery Express	\$ 79.90
Larry Hess	\$ 70.76
Lasco Contracting	\$ 67,940.00
Law Enforcement Training Fund	\$ 160.00
Law Office of Paul Taylor	\$ 10,073.94
Leaf	\$ 2,856.00
Lenco Armored Vehicles	\$ 6,937.67
Les's Auto & Truck Repair	\$ 105,074.47
Lewis Cty Circuit Clerk	\$ 940.28
Lewis Paint & Hardware	\$ 604.00
LexisNexis	\$ 90.00
Linda Edwards	\$ 720.00

Visual Statements	\$ 3,881.10
Voodoo Tactical-Captain Dave	\$ 149.95
VT Outreach Conferences	\$ 75.00
VUE Promiss Test Centers	\$ 500.00
W A Paxson Construction	\$ 75.00
Walmart # 1703	\$ 6,446.55
Walmart # 4423	\$ 479.22
Wang Yanling	\$ 131.94
Waste Management WV	\$ 4,046.94
Watchguard Video	\$ 44,638.00
Waterfront Place Hotel	\$ 1,040.42
Wawa Store # 668	\$ 91.00
Weddle Tool Co	\$ 1,479.00
Weiss Brothers	\$ 27,235.08
Welltown Nursery	\$ 113.96
Wesbanco Trust & Invest	\$ 2,251,696.59
West Payment Center	\$ 16,166.69
West Union Bank	\$ 5,009.76
West Virginia Uniforms	\$ 6,332.17
Wilber Johnson	\$ 126.99
William Gordon Assoc	\$ 13,595.00
Willowbrook Estates	\$ 23,886.02
Wilma Hess	\$ 1,200.00
Winchester Env Cons	\$ 17,415.00
Wingate Inn-Bridgeport WV	\$ 3,354.56
Wingate Inn-Charleston	\$ 127.68
Witmer Public Safety	\$ 2,897.35
Wonder Bar	\$ 260.00
Word Processing Serv	\$ 14,618.94
Wufoo Com Charge	\$ 108.00
WV Assessors Assoc	\$ 1,050.00
WV Assoc Assessors	\$ 75.00
WV Assoc Circuit Clerks	\$ 250.00
WV Assoc County Clerks	\$ 1,300.00
WV Assoc Geospatial Prof	\$ 1,040.00
WV Assoc of Counties	\$ 6,890.00
WV Assoc of Solid Waste	\$ 200.00
WV Bar Assoc	\$ 165.00
WV Board of Risk Ins	\$ 3,293.00
WV Bureau Employment Prog	\$ 41,244.00
WV Co Risk Pool	\$ 612,176.00
WV Code Officials Assoc	\$ 1,000.00
WV Consol Public Retirement Brd	\$ 11,780.00
WV Consol Public Retirement Sys	\$ 1,355,595.85
WV Continuing Legal Education	\$ 950.00
WV County Comm	\$ 4,590.00
WV Deputy Sheriff Retirement	\$ 516,774.37
WV Division of Labor	\$ 500.00
WV Emerg Mgmt Council	\$ 50.00
WV Enhanced 911 Council	\$ 1,583.82
WV Prosecutor Attys Assoc	\$ 470.00
WV Prosecutor Attys Inst	\$ 4,820.00
WV Regional Jail & Corr	\$ 3,215,871.20
WV Secretary of State	\$ 52.00
WV Sheriffs Assoc	\$ 1,488.00
WV Sirn Radio Conference	\$ 225.00
WV State Auditors Off	\$ 30,446.00
WV State Bar	\$ 3,050.00
WV State Election Comm	\$ 16,000.00

Lines & Designs	\$ 950.00
Lintons Masonry	\$ 25,000.00
Lisa Thornburg	\$ 19,500.00
Liselda Vargas	\$ 176.89
Little Orleans Citgo	\$ 93.72
Logans # 315	\$ 53.61
Logans # 424	\$ 80.48
Logmein.com	\$ 1,766.95
Longhorn Steakhouse # 5128	\$ 213.01
Longhorn Steakhouse # 5399	\$ 64.40

WV State Fire Comm	\$ 2,090.00
WV State Police Acct Office	\$ 123.50
WV State Tax Dept Property	\$ 74,265.34
WV State Treasurers Office	\$ 524.00
WV Supreme Court of Appeals	\$ 200.00
WV University	\$ 10,000.00
Xerox Corp	\$ 25,459.51
Zeda Medical	\$ 1,333.33
Zucchinis Restaurant	\$ 50.74
Zzounds.com	\$ 364.94

State of West Virginia

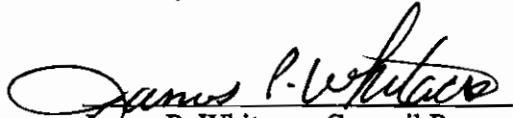
County of Berkeley

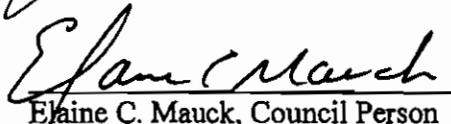
We the undersigned members of the County Council of Berkeley County, West Virginia, do hereby certify that the foregoing Consolidated Fund Level Major and Non-Major Government Wide Fund Financial Statements are true and correct to the best of our knowledge and belief.

Given under our hand and the seal of said Council this 25th day of October, 2012.


William L. Stubblefield, President


Anthony J. Petrucci, Council Person


James P. Whitacre, Council Person


Elaine C. Mauck, Council Person


Douglas E. Copenhaver Jr., Council Person

Attest:

John W. Small Jr., Clerk
Of the Council of
Berkeley County, West Virginia

Detailed information concerning the consolidated funds is available in the Office of the County Clerk-
Finance Department at 110 West King Street-2nd Floor Martinsburg WV 25401.