

DON'T MISS THE COMICS INSIDE

Fall Fun & Festivals

BERKELEY SPRINGS CELEBRATES A HALF-CENTURY OF THE

Apple Butter Festival

BY TOM MARKLAND
TMARKLAND@JOURNAL-NEWS.NET

MARTINSBURG – Morgan County is gearing up for a milestone celebration as the 50th annual Apple Butter Festival kicks off Oct. 11-12, bringing thousands of visitors downtown for a weekend of parades, music, crafts and the county’s signature slow-stirred apple butter.

What began in 1974 as a small gathering has grown into one of West Virginia’s most beloved traditions, drawing thousands of visitors each October. This year’s festival will mark its 50th year with the familiar blend of parades, music, food and, of course, the slow-stirred apple butter that gives the event its name.

“It’s a celebration that really captures the spirit of Morgan County,” said Chamber of Commerce Executive Director Happy Roan. “The festival brings together families, volunteers and visitors from across the region, and for 50 years it’s been a showcase of what makes this community special.”

The two-day festival features a parade, craft vendors, contests, and live performances ranging from local school bands to folk musicians. The parade will be led this year by the winners of the Morganite Awards, a group that includes longtime educators, small business owners, community volunteers and first responders.

Apple butter itself remains the heart of the celebration. Volunteers stir the thick, spiced mixture in steaming kettles set up along the streets, offering both a taste of local tradition and a chance to take home jars of the stuff. Longtime festival organizer and newly named Morganite of the Year Beth Curtin said keeping that tradition alive has always been part of the festival’s purpose.

“There were years we wondered if it would last, but it’s endured because people step up and make it happen,” Curtin said. “That’s what the Apple Butter



PHOTOS BY TOM MARKLAND
Berkeley Springs Apple Butter Festival

Festival is: a community coming together.”

Organizers say the 50th edition will also include nods to the festival’s history, with appearances from past volunteers and leaders who helped it grow. Visitors can expect favorites such as the hog-calling contest, quilt displays, and children’s activities, alongside newer attractions like the craft beer and wine garden.

Chamber officials hope this year’s anniversary event will be one of the biggest yet.

“The Apple Butter Festival has always been more than just food and entertainment,” Roan said. “It’s about memories, about family, and about celebrating the place we call home.”

Local pumpkin patches to visit for some fall fun

BY AINSLEY HALL
AHALL@JOURNAL-NEWS.NET

EASTERN PANHANDLE – Fall is the season to watch the leaves change and enjoy the colder weather as winter slowly approaches. What better way to celebrate the fall beauty than visiting a local pumpkin patch. There are many local farms that grow these iconic gourds, many of which invite families to come enjoy time together as they participate in fall activities.

Located at 682 Orr Drive in Martinsburg, **Orr’s Farm Market** is a popular spot for families. Jump on the hayride and travel around the farm to see everything their pumpkin patch has to offer. This year, Orr’s Farm Market will also have a corn maze storybook trail where young readers can learn about ‘Spookley the Square Pumpkin’. Once they are done that, stop by the store to get some of their famous apple cider donuts to take home. For more information visit orrsfarmmarket.com.

Old McDonalds Pumpkin Patch is a family-owned farm located at 1597 Arden Nollville Road in Inwood. Guests can borrow one of the special wagons and pick their own pumpkins to take home. There are many kinds of pumpkins to choose from, including traditional carving pumpkins like Cronus and Adonis and more. Even if a visitor isn’t interested in visiting the pumpkin patch, Old McDonalds Farm also has a corn maze, nature trails, sunflower fields, petting zoo and more. For more information visit oldmcdonaldspumpkinpatchwv.com.

Sibert’s Farm Fresh Produce has a corn maze and pumpkin patch for anyone who wants to venture through the field or bring home a fall decoration. Located at 4919 Shepherdstown Road in Martinsburg, Sibert’s Farm opened the maze and pumpkin patch on Sept. 20 this season, giving people the chance to enjoy getting lost and finding their way through its Wild West core maze theme. Visit for a fun time with friends and great photo opportunities throughout the fall. For more information visit the Sibert’s Farm Fresh Produce Facebook page.



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Join us as we celebrate the Pearls of Fall



4 DAYS → October 16 • 17 • 18 • 19

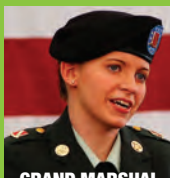
FUN FOR THE WHOLE FAMILY!



ROYAL GALA



POMONA LADIES BRUNCH



GRAND MARSHAL



APPLE PIE CONTEST



CORONATION



GRAND BALL



APPLE TRAMPLE 5K



GRAND FEATURE PARADE



APPLE DISPLAY CONTEST



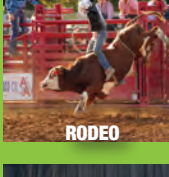
APPLE CONTESTS



PHOTOGRAPHY CONTEST



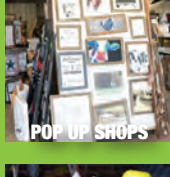
PANCAKE BREAKFAST



RODEO



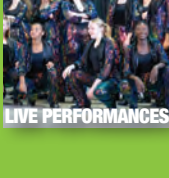
FOOD VENDORS



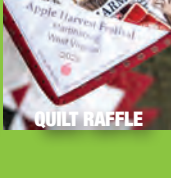
POP UP SHOPS



BABY APPLESEED



LIVE PERFORMANCES



QUILT RAFFLE



AG CONTESTS



APPLE PIE AUCTION



THURSDAY OCT 16

FOR MORE INFO: WWW.MSAHF.COM OR FOLLOW US  

ROYAL GALA | 5:30PM HOLLYWOOD BALLROOM AT CHARLES TOWN RACES
*Tickets required - purchase online www.msa hf.com



FRIDAY OCT 17

POMONA LADIES BRUNCH | 10AM HOLIDAY INN
*Tickets required - purchase online www.msa hf.com
CORONATION | 6PM AIRBORNE CHURCH *FREE PUBLIC EVENT
QUEEN’S RECEPTION & GRAND BALL | 7PM HOLIDAY INN
*Tickets required - purchase online www.msa hf.com
APPLE PIE CONTESTS | AT BCYF*
*Participation guidelines online at www.msa hf.com
FALL CLASSIC | 5PM MUSSELMAN HIGH SCHOOL BASEBALL & SOFTBALL COMPLEX
*1x Gate fee applies to enter



SATURDAY OCT 18

FALL CLASSIC | 8AM-7PM MUSSELMAN BASEBALL & SOFTBALL COMPLEX
PANCAKE BREAKFAST | 8AM-NOON AT BCYF*
AGRICULTURE CONTESTS | 8AM AT BCYF* *Participation guidelines online.
PHOTOGRAPHY CONTESTS | 9AM AT BCYF* *Participation guidelines online
POP UP SHOPS & ARTS FAIR and Food Vendors | 9AM-6PM AT BCYF*
APPLE PIE SALES | 10AM-6PM AT BCYF*
APPLE TRAMPLE 5K | 10:30AM DOWNTOWN MARTINSBURG
GRAND FEATURE PARADE | 1PM DOWNTOWN MARTINSBURG
BULLRIDE MANIA RODEO | 4PM AT BCYF*
*GATE FEE Starting at 9AM @Fairgrounds \$5 per person



SUNDAY OCT 19

FALL CLASSIC | 9AM-7PM MUSSELMAN BASEBALL & SOFTBALL COMPLEX
PANCAKE BREAKFAST | 8AM-NOON AT BCYF*
POP UP SHOPS & ARTS FAIR and Food Vendors | 9AM-4PM AT BCYF*
GRAND MARSHAL FORMER POW JESSICA LYNCH | 10AM AT BCYF*
APPLE PIE SALES | 10AM-4PM AT BCYF*
PRESENTATION OF COLORS / INTRODUCTION OF COURT | 11:30AM AT BCYF*
APPLE PIE WINNERS AUCTION | 11:45AM AT BCYF*
BABY APPLESEED CROWNING | 12:00PM AT BCYF*
APPLE CONTESTS | 12:45PM AT BCYF*
LIVE PERFORMANCES | 1:30PM - 5PM AT BCYF*
- Tari Jo’s Dance Studio
- Apollo Civic Theatre Youth Theatre Company
- Musselman High School Band
- Musselman High School Kaleidoscope Show Choir
- Martinsburg High School Glitz Girls Show Choir
- Martinsburg High School Good Times Show Choir
- St. Joe’s School Genesis Show Choir
Check out our Facebook and Instagram for timed list of performers!



QUILT RAFFLE



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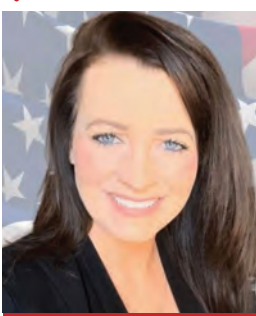
DRAWN 4PM SUNDAY!

EVENTS LISTED AS
“AT BCYF” will be at the Berkeley County Youth Fairgrounds 2419 Golf Course Rd, Martinsburg, WV



PopUp SHOPS and Arts FAIR

Meet GRAND MARSHAL



Jessica Lynch

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Fall Fun & FESTIVALS

Homemade apple butter

There's nothing quite like the smell of apples simmering down with cinnamon, sugar, and spice. Homemade apple butter is one of those timeless recipes that feels like a hug in a jar—perfect for spreading on toast, spooning over pancakes, or gifting to friends and family.

INGREDIENTS

- 2.25 (about 12 to 14) Cortland, Lobo or McIntosh apples, peeled, cored and chopped into pieces
- 1/2 cup water
- 1 cup sugar
- 1 tablespoon lemon juice
- 1 1/2 teaspoons ground cinnamon
- 1/4 teaspoon ground nutmeg
- 1 pinch ground cloves (optional)
- 1 pinch salt

DIRECTIONS

1. Place the apple pieces and water in a large saucepan. Cover and cook over medium heat for 20 to 30 minutes, stirring occasionally, until the apples are very tender.
2. Puree the apples in a food processor until smooth. Return the puree to the

saucepan. Then, add the sugar, lemon juice, spices and salt. Mix well.

3. Cook over low heat, uncovered, for about an hour, or until the mixture thickens and turns a nice caramel colour. Stir often to prevent the mixture from sticking to the bottom of the pan.

4. Pour the hot apple butter into sterilized jars, leaving a little more than 1 centimetre of space at the top. Close the jars and refrigerate (keeps for about one month).

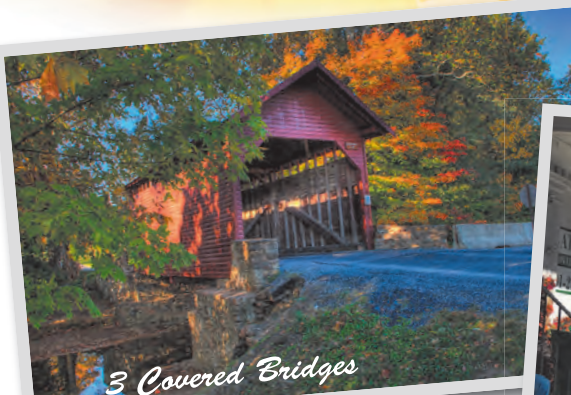
Slowly simmered with autumnal spices, this apple butter can be spread on bread or enjoyed by the spoonful.





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3 Covered Bridges



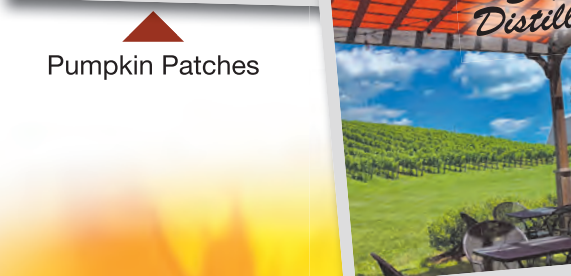
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By Charles Schulz

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OVER TWO HUNDRED MEMBERS ALREADY? THAT'S GREAT! HOW OFTEN DO YOU MEET?

ONCE A MONTH.. I SEE...

AND WHERE DO YOU PLAN TO HOLD YOUR MEETINGS?

I MIGHT HAVE KNOWN!

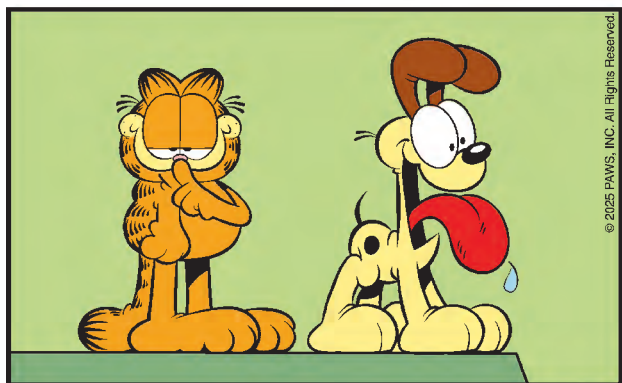
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SCHULZ

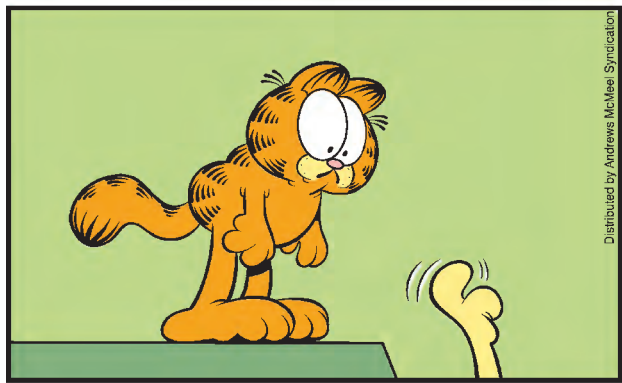
GARFIELD

By Jim Davis



KICK!

CRASH!





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JIM DAVIS 10-12

BLONDIE

BY DEAN KUNZ & JOHN MARSHALL

WHOMP WHOMP WHOMP

I CAN'T TAKE IT ANYMORE!

THAT NEW GUY WHO MOVED IN ACROSS THE STREET IS BLASTING HIS SOUND SYSTEM AGAIN!

I HEARD, DEAR

I'M GONNA MARCH RIGHT OVER THERE AND TELL HIM TO CRANK THAT NOISE DOWN SEVERAL NOTCHES!!

HAVE YOU SEEN HIM YET, DEAR?

HE LOOKS LIKE HE COULD BE A PROFESSIONAL WRESTLER OR SOMETHING

YOU CAN CALL THE HOMEOWNERS ASSOCIATION AND THEY CAN HAVE A TALK WITH HIM!

WHOMP WHOMP WHOMP WHOMP

I GUESS IT'S REALLY NOT ALL THAT BAD

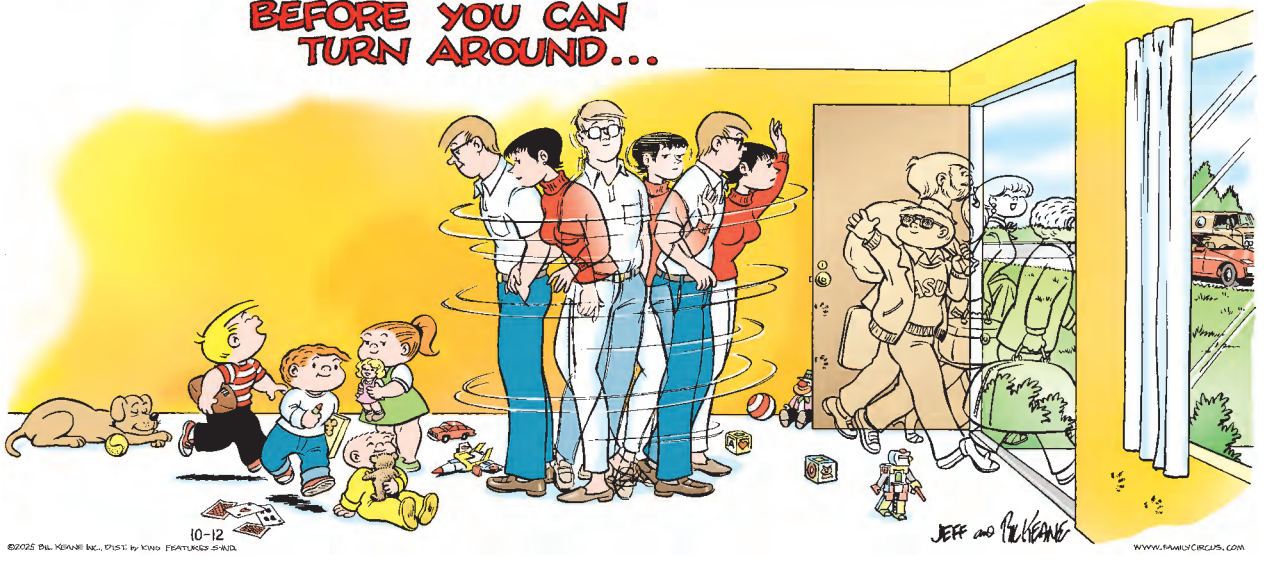
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The FAMILY CIRCUS

BEFORE YOU CAN TURN AROUND...



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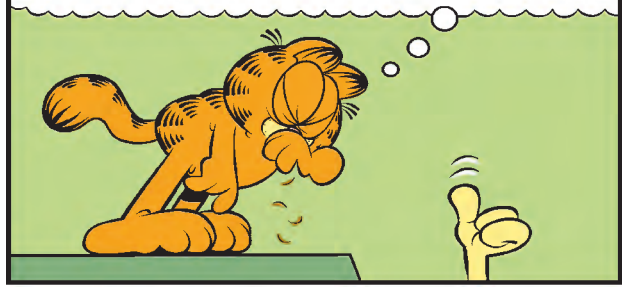
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JEFF AND BILL KEANE

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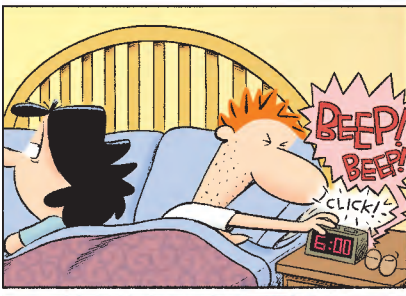


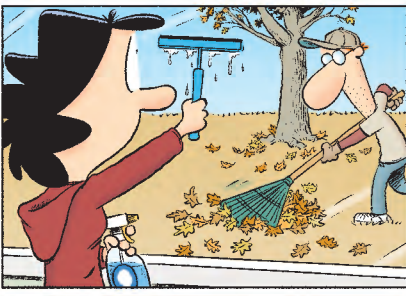
GEETH. YOU KICK THUMONE OFF THE TABLE A FEW HUNDRED TIMETH, AND THEY LOOTH THEIR TENTH OF HUMOR...

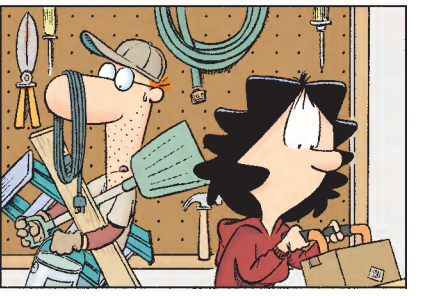


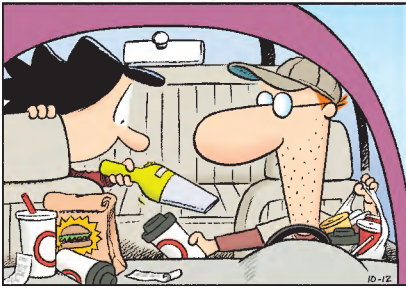
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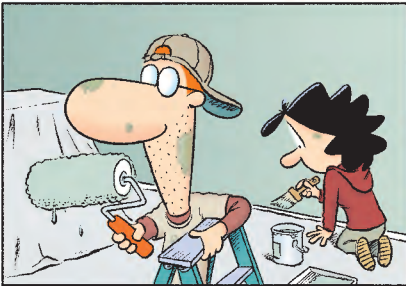
BY RICK KIRKMAN & JERRY SCOTT

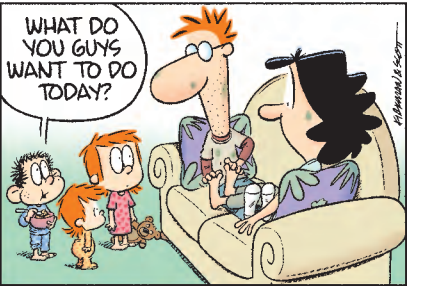












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FOR BETTER
FOR WORSE

By Lynn Johnston



Jeff MacNelly's
Shoe

By Ben Lansing
& Susie MacNelly

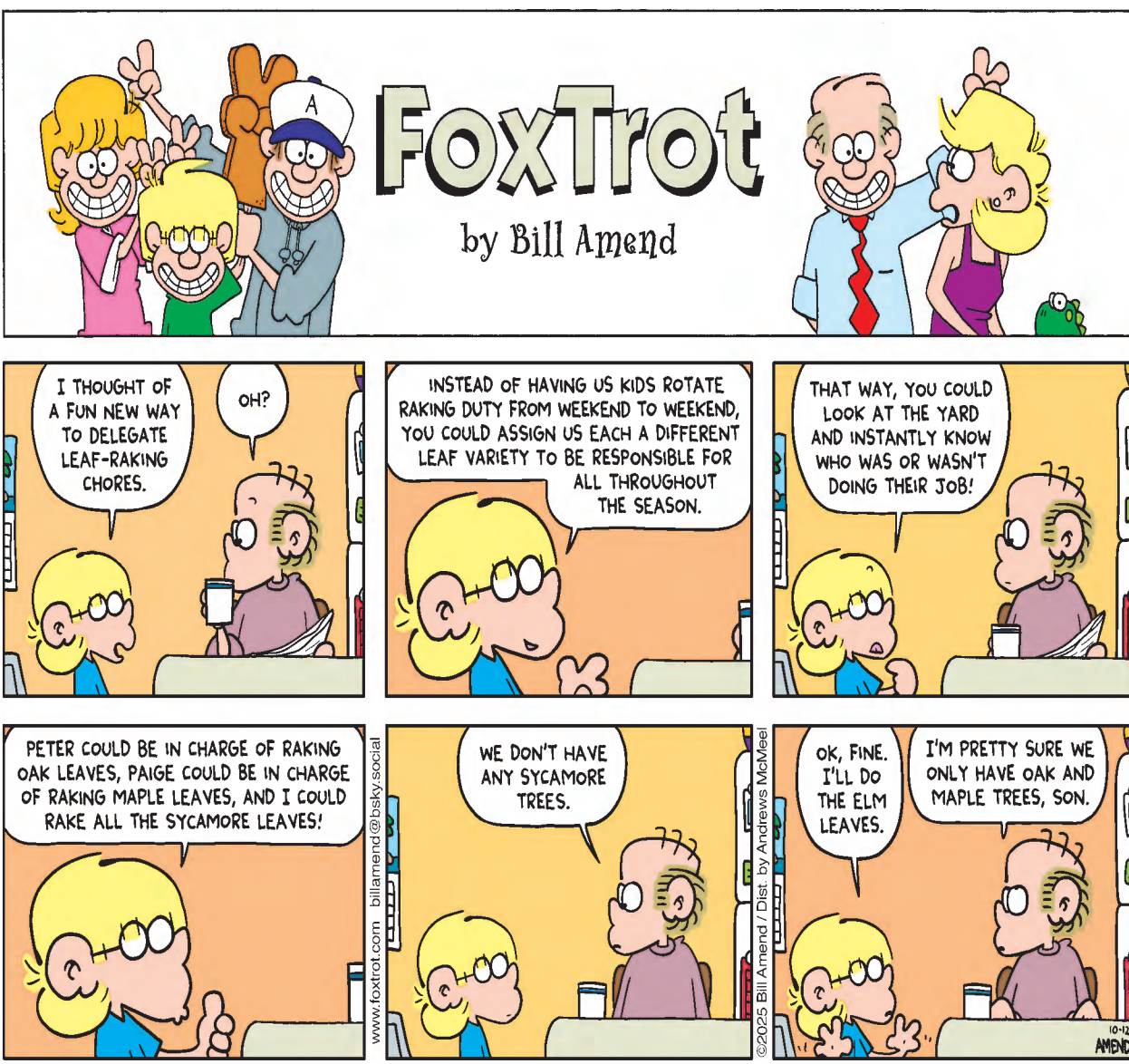


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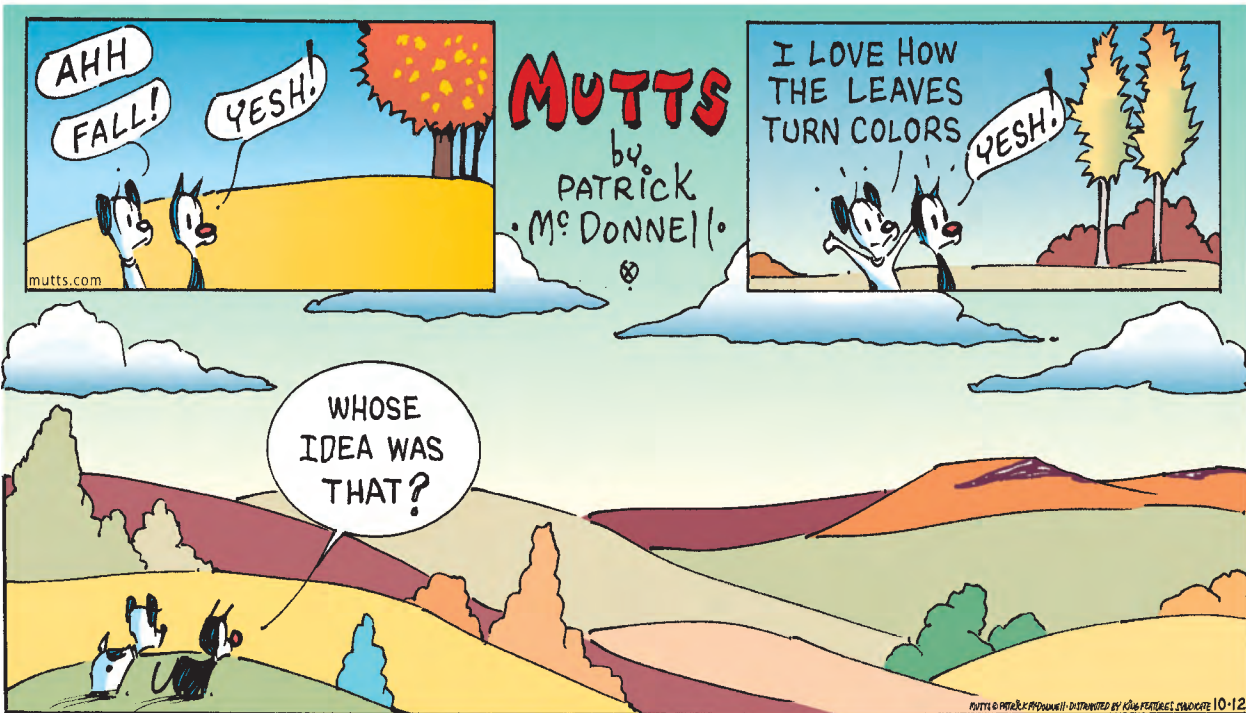
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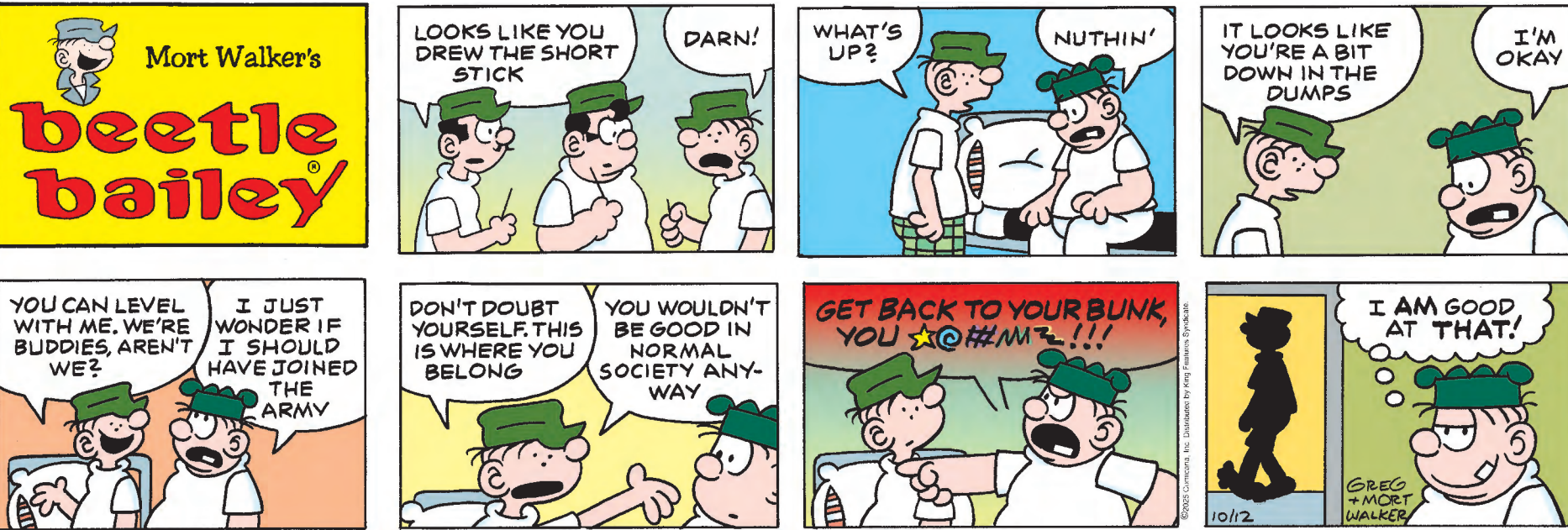
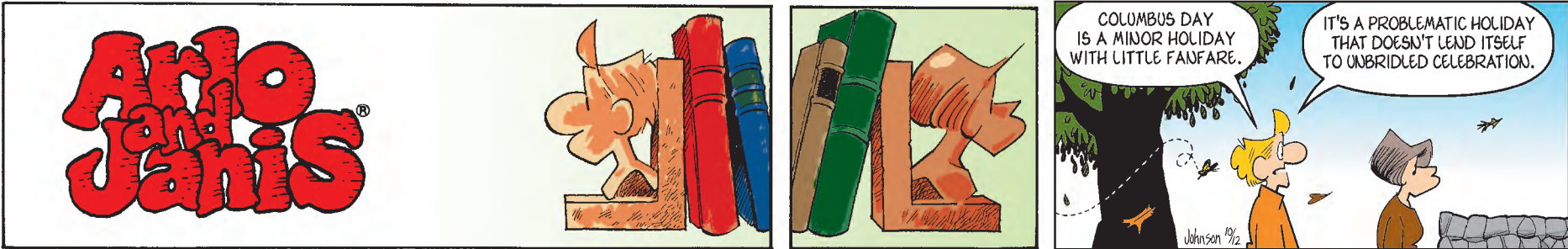
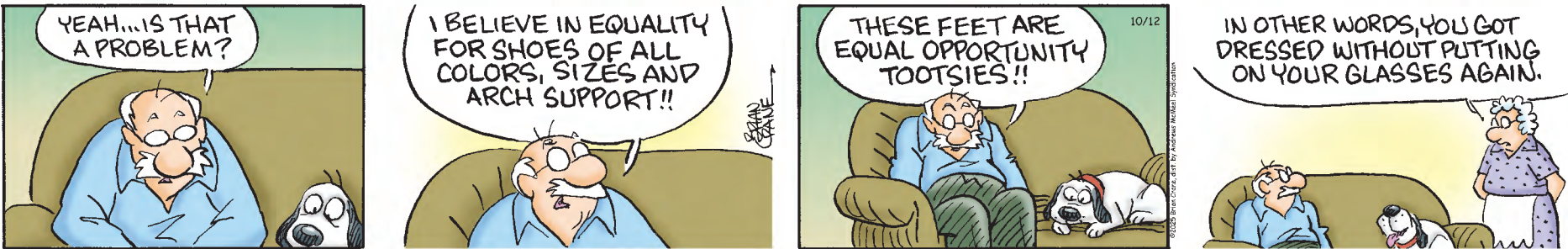
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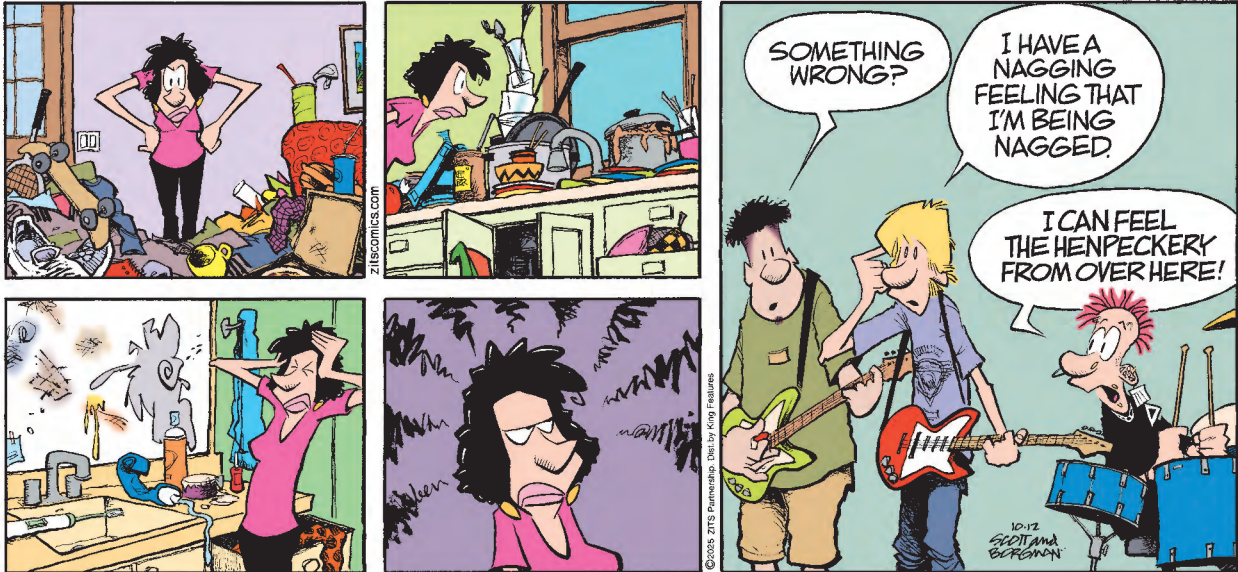
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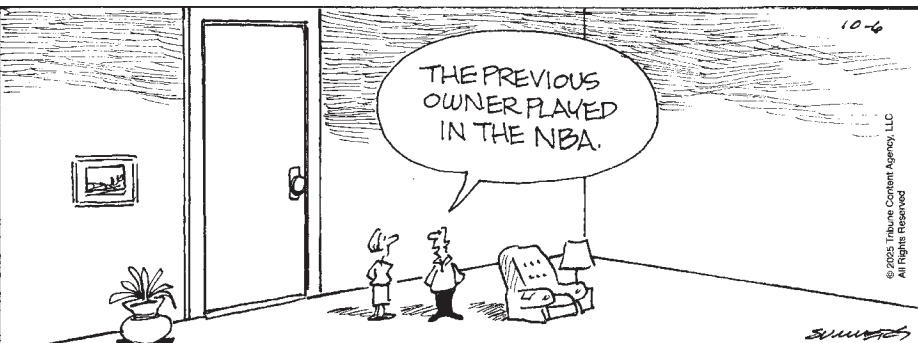
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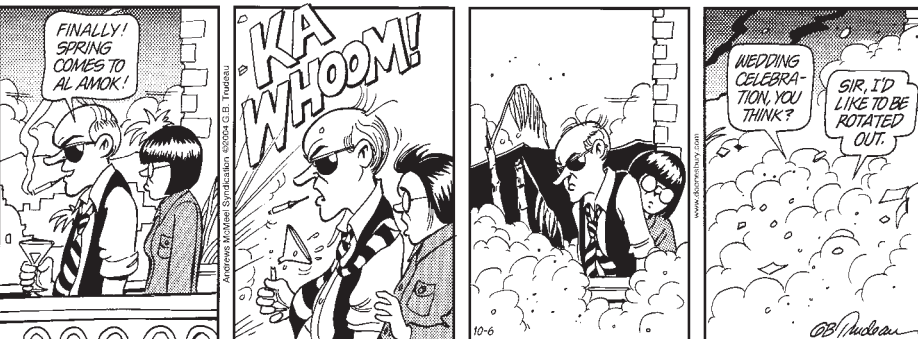
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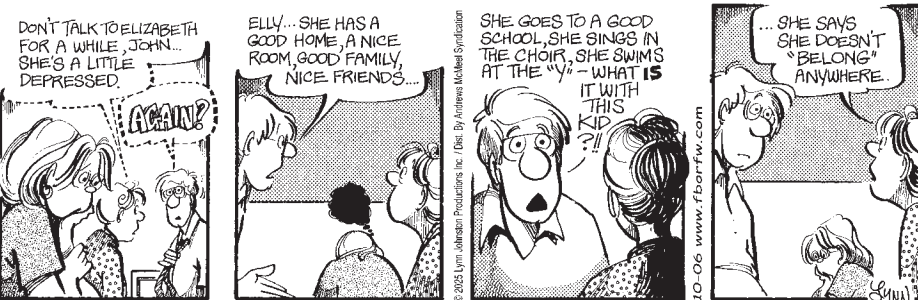
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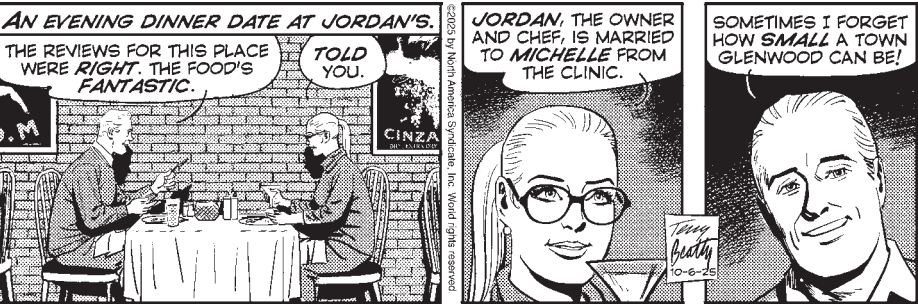
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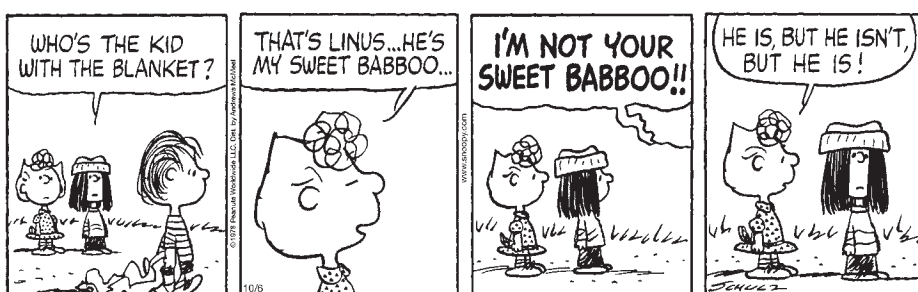
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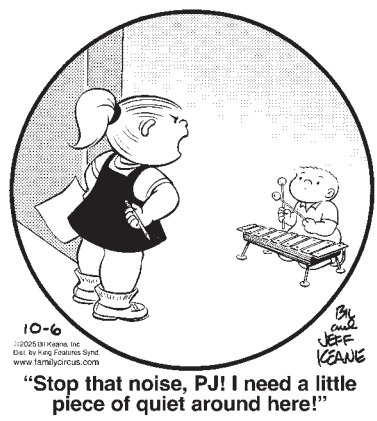
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SOIBN
SFYIHT
DZOCAL

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THE CLUMSY FLYING MAMMAL THAT KEPT BUMPING INTO THE CAVE WALLS WAS A BIT OF A ---

Now arrange the circled letters to form the surprise answer, as suggested by the above cartoon.

Print the answer here: _____

(Answers tomorrow)

Saturday's Jumbles: DIGIT GRAND CANVAS FUTURE

Answer: The stage performers sometimes had problems when it came to --- INTERACTING

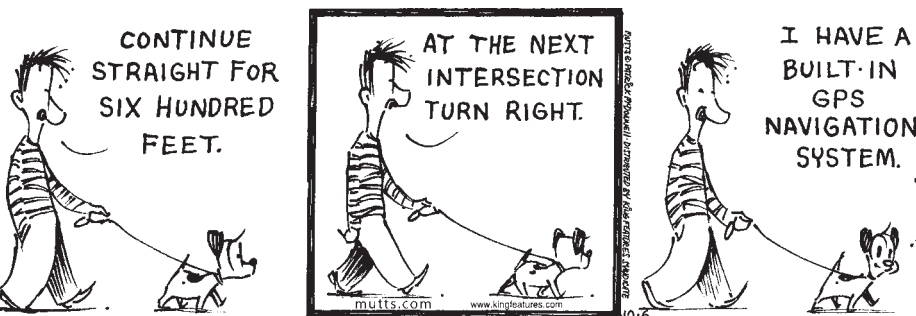
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CRYPTOQUIP

10-6

CRYPTOQUIP

Y T J V U D Z G I P G U S T M J
L I C F W Z P T X G M U L F Z Z O V G U Z
V O X W U Z Z V T F D U U M C U W F D I :
U M I - I W C Z - Y U D D F C F S F M X .

Saturday's Cryptoquip: WHAT DO YOU CALL A BIG WINTER PARTY HELD ALFRESCO WHILE PRECIPITATION IS FALLING? A SNOW BALL.
Today's Cryptoquip Clue: J equals G

CROSSWORD By Eugene Scheffer

ACROSS

1 Feed the piggy bank
5 Reaction to fire-works
8 Relaxing resorts
12 Spanish estate house
14 Call it a day
15 Finger-nail-strength-ening polish
16 Language of Pakistan
17 "Strange Magic" gp.
18 "CSI" work-place
20 Ford or Fonda
23 Ski lift type
24 Love god
25 "My word!"
28 Pen tip
29 Syrup flavor

DOWN

1 "Quiet!"

30 Flamenco cheer
32 Argument
34 Streetcar
35 Faction
36 "Well done!"
37 Lax
40 Life story
41 Solo at the Met
42 Unequivocal "no"
47 Small bell sound
48 Isle of Man locale
49 Lily variety
50 Identify
51 Show ennui

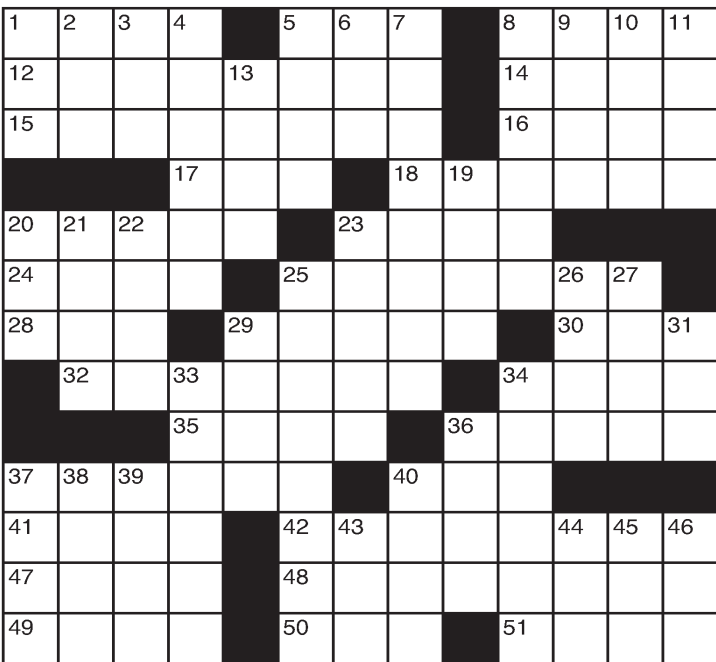
2 Bond rating
3 TiVo precursor
4 Downy ducks
5 —
6 Poem of praise
7 Ruthless tactics
8 Town center
9 Knitting stitch
10 Opera set in Egypt
11 Theater-goer's souvenir
13 Slithery
19 Cathedral area

20 Chick's mom
21 Actor La Salle
22 Celebrity chef Mat-suhisa
23 Sioux shelter
25 Privation
26 "A Doll's House" heroine
27 Serb or Croat
29 Hosp. scans
31 Moody music
33 Italian cheese
34 Tourna-ment prize
36 Auction actions
37 "Phooey!"
38 Pennsyl-vania port
39 Chinese dynasty
40 Jail for a sailor
43 Common verb
44 Fit — fiddle
45 Stitch
46 — Diego

Solution time: 21 mins.

S	P	A	R		P	E	T	A		G	A	H
L	O	R	I		O	R	E	O		U	R	I
I	S	A	S		L	I	N	K		M	I	T
D	E	B	I		K	E	N		S	P	A	S
				N	S	A			I	S	T	
R	E	I	G	N	S		S	W	A	M	I	S
P	A	R	S	E			A	R	O	L	L	
M	U	S	T	E	R		B	I	G	S	K	Y
						A	R	E		I	N	A
G	A	R	R		T	B	A		Z	O	R	A
I	Q	S			N	E	A	L		I	R	A
S	U	V			A	L	L	Y		N	A	G
T	A	P			E	L	I	S		G	L	U

Saturday's answer 10-6



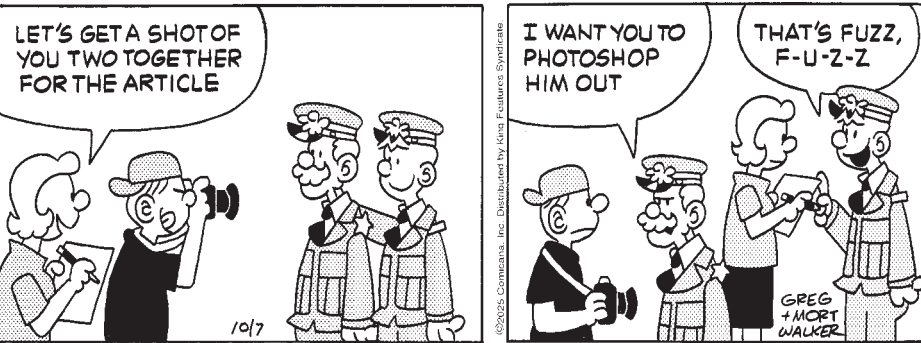
GARFIELD® Jim Davis



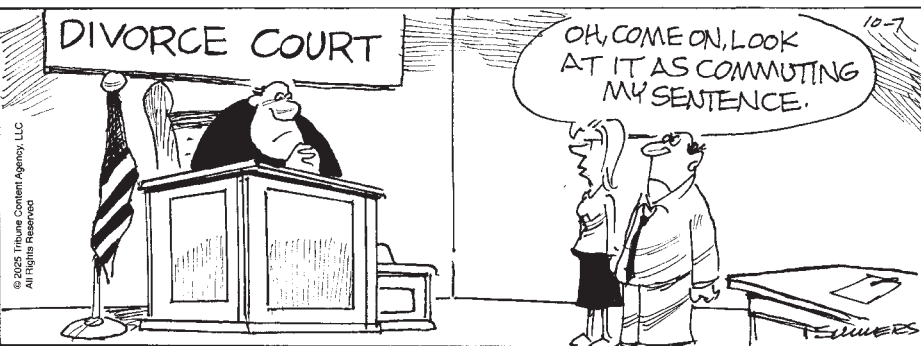
BLONDIE® DEAN YOUNG & STAN DEAKE



BEEBLE BAILEY® MORT WALKER



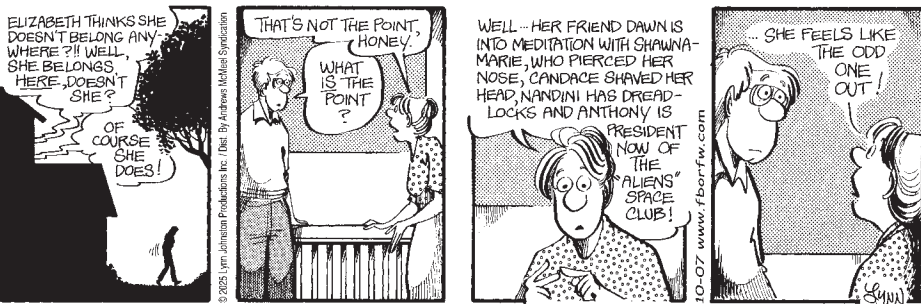
BOUND & GAGGED® DANA SUMMERS



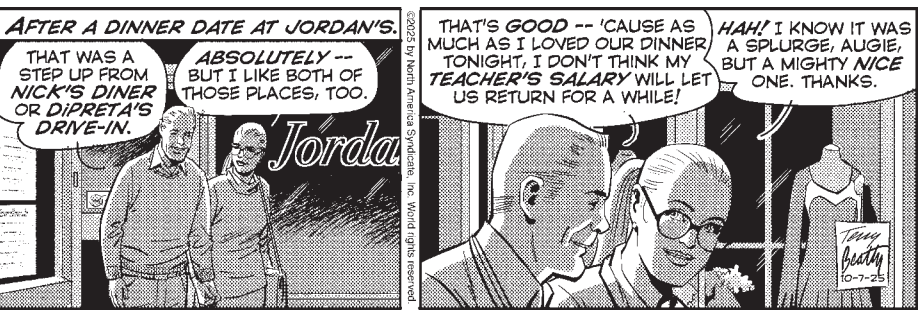
DOONESBURY® GABRIEL TRODEAU



FOR BETTER OR FOR WORSE® LYNN JOHNSTON



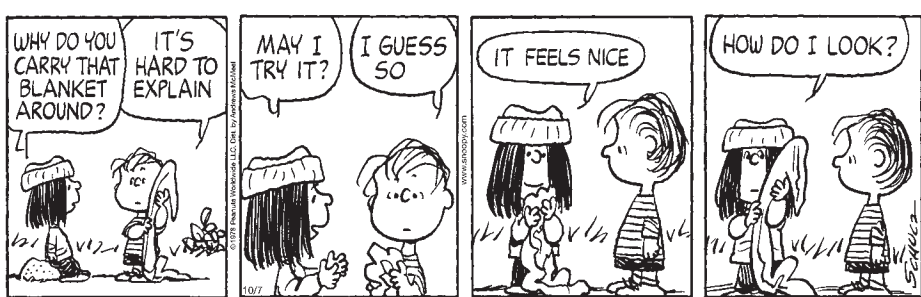
REX MORGAN® WOODY WILSON & TONY DIPRETA



BABY BLUES® RICK KIRKMAN & JERRY SCOTT



PEANUTS® CHARLES M. SCHULZ



THE FAMILY CIRCUS® BY BILL KEANE



THE LOCKHORNS® BY BUNNY HOEST & JOHN REINER



JUMBLE®

Unscramble these Jumbles, one letter to each square, to form four ordinary words.

OGTUR
VLAEE
GHRITB
TEYNNI

Get the new JUST JUMBLE app - Follow us on Facebook

At least someone arrived early today.

You did great, Mom!

I wasn't expecting you this soon.

WHEN THE MOTHER GAVE BIRTH MID-FLIGHT AT 30,000 FEET, THE BABY WAS ---

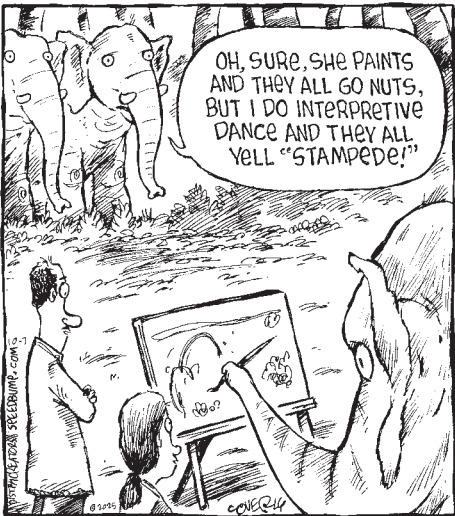
Now arrange the circled letters to form the surprise answer, as suggested by the above cartoon.

Print answer here: _____

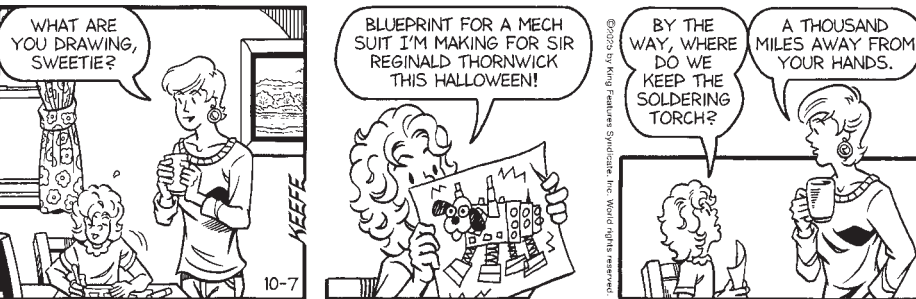
(Answers tomorrow)

Yesterday's Jumbles: GOING BISON SHIFT ZODIAC
Answer: The clumsy flying mammal that kept bumping into the cave walls was a bit of a --- DINGBAT

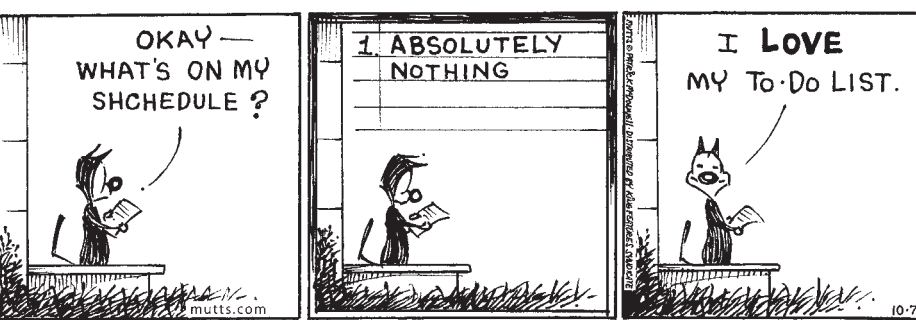
SPEED BUMP® DAVE COVERLY



SALLY FORTH® CREATED BY GREG HOWARD



MUTTS® PATRICK MCDONNELL



CRYPTOQUIP

10-7

CRYPTOQUIP

OW GRFA WZOAKMG VZA
BVHOKN V NVEWAGU VERCU V
HAZQ WVFCRG PAXAEZOUQ,
OG UBVU OMRX PBVUUAZ?

Yesterday's Cryptoquip: BIG CAR SHOW HAVING MODELS WITH NAMES SUCH AS CUTLASS CIERA AND ALERO: A NO-OLDS-BARRED EVENT.
Today's Cryptoquip Clue: B equals H

CROSSWORD By Eugene Scheffer

ACROSS

1 Workout count
5 Eager
9 Passing craze
12 Jai —
13 Taylor of "Mystic Pizza"
14 Flamenco cry
15 Flame-colored gems
17 Caviar base
18 Earth sci.
19 Con-structor
21 Postpone
24 Has a cold
25 Goofs
26 Saving diary
30 Fib
31 North African capital
32 Half of XIV
33 Arctic floaters
35 Left on a map
36 Spoken

DOWN

1 U.K. military fliers
2 Yalie
3 Standard Clapton
4 All-out attacks
5 Dog's bowlful
6 Test tube
7 Under the weather
8 Send away
9 Pays up, reluctantly
10 Soap additive
11 Ante-lope's playmate
16 "— the fields we go ..."
20 Cleric's garment
21 Sub shop

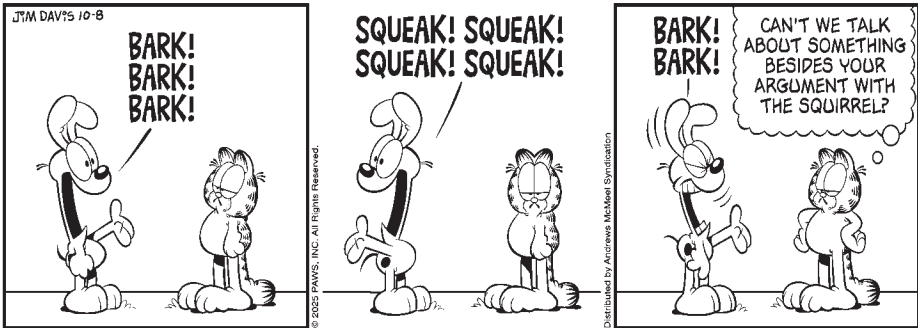
Solution time: 22 mins.

S	A	V	E		O	O	H		S	P	A	S
H	A	C	I	E	N	D	A		Q	U	I	T
H	A	R	D	E	N	E	R		U	R	D	U
		E	L	O			D	N	A	L	A	B
H	E	N	R	Y		T	B	A	R			
E	R	O	S		H	E	A	V	E	N	S	
N	I	B		M	A	P	L	E		O	L	E
Q	U	A	R	R	E	L		T	R	A	M	
		S	I	D	E		B	R	A	V	O	
R	E	M	I	S	S		B	I	O			
A	R	I	A		H	A	R	D	P	A	S	S
T	I	N	G		I	R	I	S	H		S	E
S	E	G	O		P	E	G		Y	A	W	N

Yesterday's answer 10-7

1	2	3	4		5	6	7	8		9	10	11
12					13					14		
15					16					17		
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			36					37				
38	39					40	41					
42				43	44					45	46	47
48				49						50		
51				52						53		

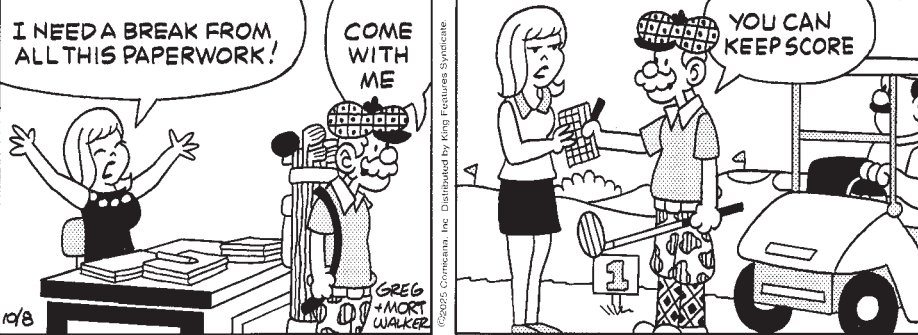
GARFIELD® JIM DAVIS



BLONDIE® DEAN YOUNG & STAN DEAKE



BEETLE BAILEY® MORT WALKER



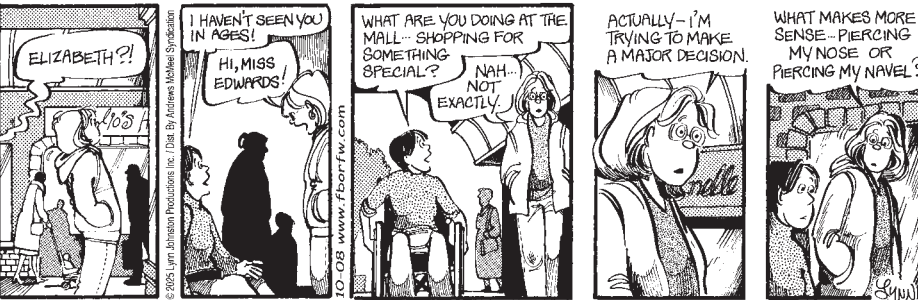
BOUND & GAGGED® DANA SUMMERS



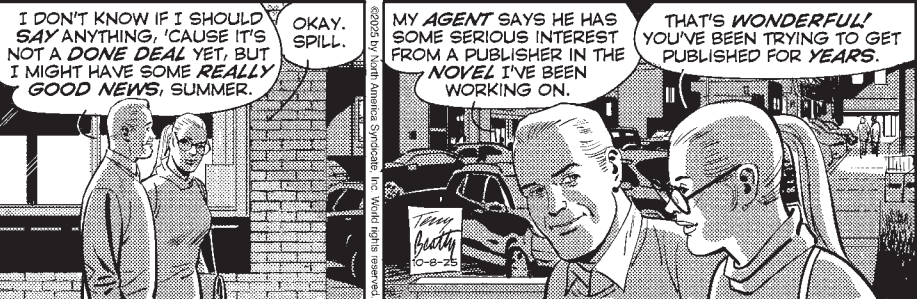
DOONESBURY® GARRY TEULDAU



FOR BETTER OR FOR WORSE® LYNN JOHNSTON



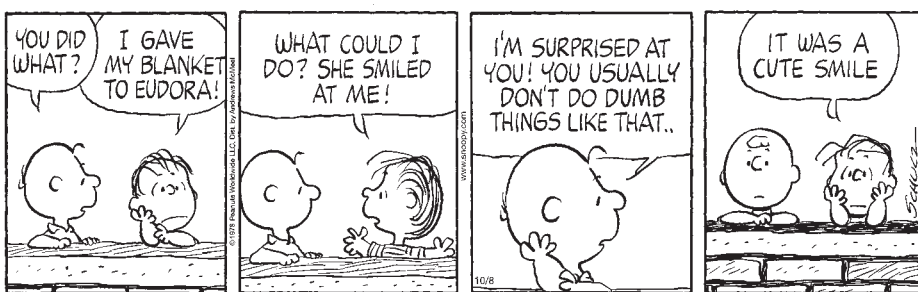
REX MORGAN® WOODY WILSON & TONY DIPIETA



BABY BLUES® RICK KIBBMAN & JERRY SCOTT



PEANUTS® CHARLES M. SCHULZ



THE FAMILY CIRCUS® BY BILL KEANE



THE LOCKHORNS® BY BUNNY HOEST & JOHN REINER



JUMBLE®

Unscramble these Jumbles, one letter to each square, to form four ordinary words.

FOTAO
OPLIS
OTTAOT
SBTAEK

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Here goes nothing.

10-8

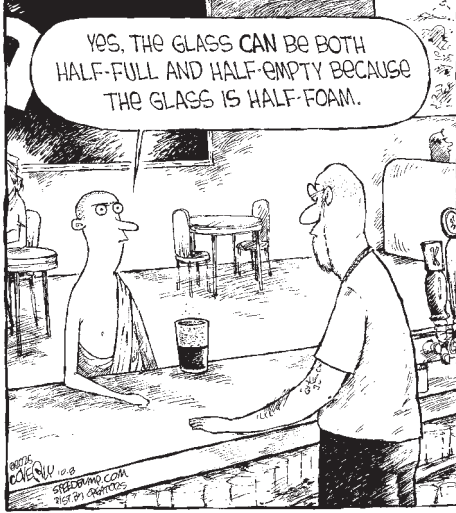
EVEN THOUGH HE DIDN'T THINK HE'D BE A GOOD SPEAR FISHERMAN, HE ---

Now arrange the circled letters to form the surprise answer, as suggested by the above cartoon.

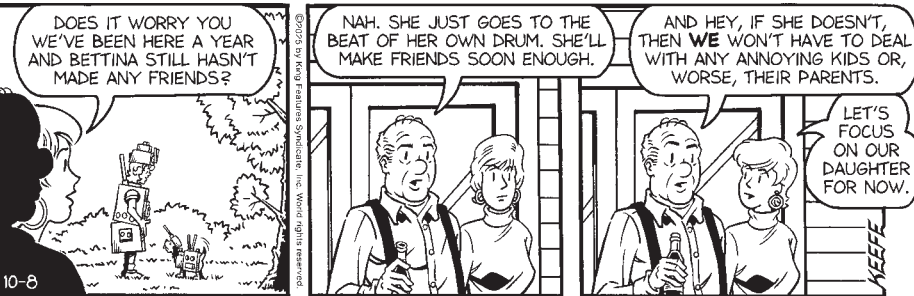
(Answers tomorrow)

Yesterday's Jumbles: GROUT LEAVE BRIGHT NINETY
Answer: When the mother gave birth mid-flight at 30,000 feet, the baby was --- AIRBORNE

SPEED BUMP® DAVE COVERLY



SALLY FORTH® CREATED BY GREG HOWARD



MUTTS® PATRICK MCCONNELL



CRYPTOQUIP

10-8

CRYPTOQUIP

FIJC B HMYXXJE XIUX OJGGYF
QJCXGN MTHIBCQ IBH PUPN'H
DKUEGJ PUDS UCE OYKXI, B

HUBE, "NYT KYDS!"

Yesterday's Cryptoquip: IF SOME FRIENDS ARE HAVING A GABFEST ABOUT A VERY FAMOUS CELEBRITY, IS THAT IDOL CHATTER?

Today's Cryptoquip Clue: P equals B

CROSSWORD By Eugene Scheffer

ACROSS

- 1 Aroma-therapy spot
- 4 Nuisance
- 8 Smid-gens, as of cream
- 12 Rule, for short
- 13 Prado collection
- 14 Taylor Swift's — Tour
- 15 Acapulco gold
- 16 Tracy's Tess
- 18 Tea sweet-ener
- 20 Silent
- 21 Bjorn of tennis lore
- 24 Amazon founder
- 28 1994 Schwar-zenegger film
- 32 Sub shop
- 33 VCR button
- 34 Ping producer
- 36 Scoundrel

DOWN

- 1 "No seats" signs
- 2 Lima's land
- 3 Enthusi-astic
- 4 Walks a beat
- 5 Goof up
- 6 Disco guy
- 7 Abound
- 8 Con-sidered
- 9 Notre Dame coach
- 10 "Cheers" setting
- 11 Former flier
- 17 Center

- 19 Honest politician
- 22 Laugh-a-minute
- 23 Music category
- 25 Nada
- 26 Norwe-gian saint
- 27 Venue
- 28 Streetcar
- 29 Move, in Realtor-speak
- 30 Golden State sch.
- 31 Author Bellow
- 35 Handed off
- 38 Avenue
- 40 Summer sign
- 42 "Mayday!"
- 45 Thing
- 47 Cincinnati team
- 48 Hailed thing
- 49 Desert-like
- 50 Sock part
- 51 Scepter
- 52 Sub-machine gun
- 53 Raw rock
- 54 — Tin Tin

Solution time: 23 mins.

REPS			AVID		FAD
ALAI		LILI		OLE	
FIRE	OPALS		ROE		
		GEOL		MAKER	
DEFER			AILS		
ERRS		PASS	BOOK		
LIE	TUNIS		VII		
ICE	BERGS		WEST		
	ORAL		AIRES		
SOFAR		EEELS			
ELF		FIZZLE	OUT		
TAE		USER	URSA		
SYR		LARA	POOR		

Yesterday's answer 10-8

1	2	3		4	5	6	7		8	9	10	11
12				13					14			
15				16				17				
18			19				20					
			21		22	23		24		25	26	27
28	29	30					31		32			
33				34				35		36		
37			38		39				40			
41				42		43						
			44		45			46		47	48	49
50	51	52				53	54			55		
56					57					58		
59					60					61		

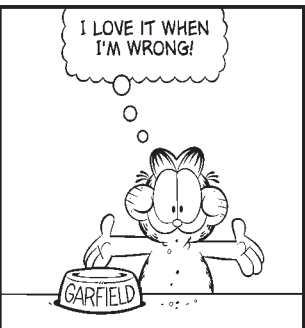
GARFIELDJim Davis



WHEW! I CAN'T EAT ANOTHER BITE!



GULP!



I LOVE IT WHEN I'M WRONG!

BLONDIEDean Young & Stan Drake



I CAN'T BELIEVE BUMSTEAD'S FOOTBALL POOL HAS SPREAD TO THE OTHER OFFICES IN THE BUILDING



ARE YOU THINKING OF STOPPING IT, SIR?



NO, I'M TRYING TO FIGURE OUT HOW I CAN TURN THIS INTO A WAY TO MAKE ME MONEY

I'M IN, DAG!

I'M TAKING THE 8-POINT SPREAD

WISH I HAD A NICE BOSS LIKE DAG'S

BEETLE BAILEYMort Walker



WHAT'S WRONG WITH YOU ?

EVERYTHING !!



SO NOTHING NEW

BOUND & GAGGEDDana Summers

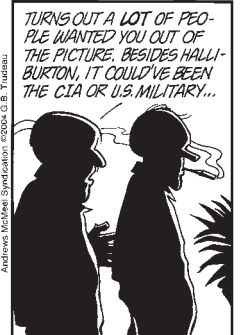


ONE SMALL STEP FOR ALIEN. ONE GIANT STEP FOR ALIENKIND!

DOONESBURYGarry Trudeau



BOSS, I'VE BEEN ASKING AROUND...



URNS OUT A LOT OF PEOPLE WANTED YOU OUT OF THE PICTURE. BESIDES HALLIBURTON, IT COULD'VE BEEN THE CIA OR U.S. MILITARY...



...OR IT COULD'VE BEEN THE BAATHISTS OR AL QABDA OR THE GOVERNING COUNCIL OR AYATOLLAH SISTANI...



HECK, IT EVEN COULD HAVE BEEN ME!

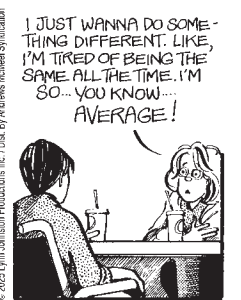
NO, YOU CAN'T HAVE A RAISE.

FOR BETTER OR FOR WORSELynn Johnston

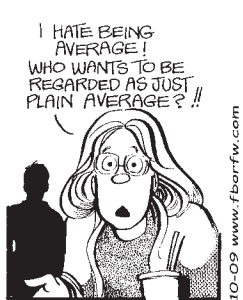


ELIZABETH, WHY ON EARTH WOULD YOU WANT TO PIERCE ANYTHING?

I DUNNO-- KIDS ARE DOING IT.



I JUST WANNA DO SOMETHING DIFFERENT. LIKE, I'M TIRED OF BEING THE SAME ALL THE TIME. I'M SO... YOU KNOW... AVERAGE!

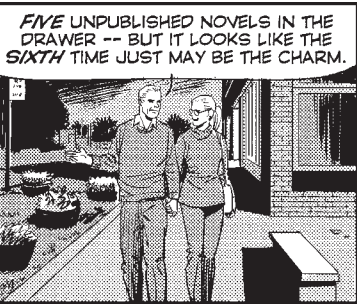


I HATE BEING AVERAGE! WHO WANTS TO BE REGARDED AS JUST PLAIN AVERAGE? !!

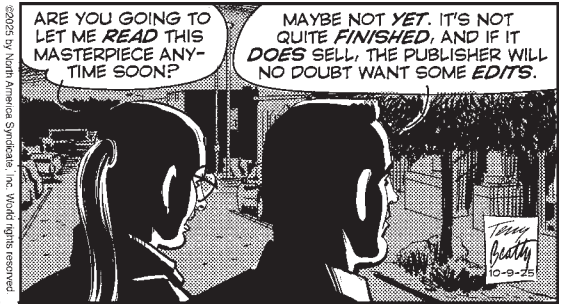


OH... I CAN THINK OF A FEW PEOPLE.

REX MORGANWoody Wilson & Tony DiPreta



FIVE UNPUBLISHED NOVELS IN THE DRAWER -- BUT IT LOOKS LIKE THE SIXTH TIME JUST MAY BE THE CHARM.



ARE YOU GOING TO LET ME READ THIS MASTERPIECE ANYTIME SOON?

MAYBE NOT YET. IT'S NOT QUITE FINISHED, AND IF IT DOES SELL, THE PUBLISHER WILL NO DOUBT WANT SOME EDITS.

BABY BLUESRick Kirkman & Jerry Scott



BE SURE TO PUT THE BOLOGNA ON THE LEFT SIDE AND THE CHEESE ON THE RIGHT.



AND DON'T FORGET, IT GOES ON TOP OF THE FRUIT BUT UNDER THE COOKIE.

OTHERWISE, IT'S LUNCH-BAG CHAOS!



I HAD NO IDEA THERE WAS SO MUCH AT STAKE.

THE THREAT IS REAL.

PEANUTSCharles M. Schulz



EUDORA! WHAT ARE YOU DOING WITH THAT BLANKET?



THAT BLANKET BELONGS TO MY SWEET BABBOO...



I'M NOT YOUR SWEET BABBOO!!



HE GAVE IT TO ME

I DIDN'T KNOW WHAT I WAS DOING!

THE FAMILY CIRCUSBy Bill Keane



Don't forget what day tomorrow is, Mommy!

THE LOCKHORNSBy Bunny Hoest & John Reiner



"SHOULD WE GET THE GOOD TOILET PAPER, THE KIND WE USUALLY USE OR THE ONE WE HAVE A COUPON FOR?"

JUMBLE

Unscramble these Jumbles, one letter to each square, to form four ordinary words.

RAQTU

TNNHI

CRENWH

LUENFG

THE OVERHEATED JOGGER WAS VERY HAPPY TO COME ACROSS SOME ---

Now arrange the circled letters to form the surprise answer, as suggested by the above cartoon.

Yesterday's Jumbles: AFOOT SPOIL TATTOO BASKET

Answer: Even though he didn't think he'd be a good spear fisherman, he --- TOOK A STAB AT IT

SPEED BUMPDAVE COVERLY



STILL, THERE ARE DAYS I WORRY I'M NOT BECOMING THE WORST VERSION OF MYSELF.

SALLY FORTHCREATED BY GREG HOWARD



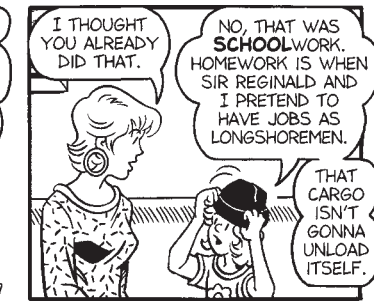
HOW'S SCHOOL, BETTINA?

OKAY.



ARE YOU MAKING FRIENDS?

I DON'T WANNA TALK ABOUT IT. ANYWAY, I STILL HAVE HOMEWORK.

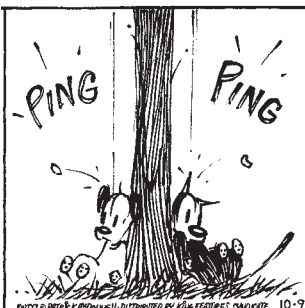


I THOUGHT YOU ALREADY DID THAT.

NO, THAT WAS SCHOOLWORK. HOMEWORK IS WHEN SIR REGINALD AND I PRETEND TO HAVE JOBS AS LONGSHOREMEN.

THAT CARGO ISN'T GONNA UNLOAD ITSELF.

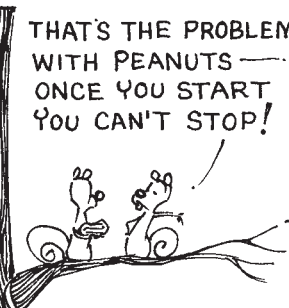
MUTTSPATRICK MCDONNELL



PING



PING POK PING



THAT'S THE PROBLEM WITH PEANUTS --- ONCE YOU START YOU CAN'T STOP!

CRYPTOQUIP

10-9

CRYPTOQUIP

RWOP RGVMK GBS NOMM PWS

ESS NWOLTSK EGL NMOFFSF

USDBT WSMK DB O UVNGMDN

WGPSM? DBB PVDPDGB.

Yesterday's Cryptoquip: WHEN I SPOTTED THAT FELLOW GENTLY PUSHING HIS BABY'S CRADLE BACK AND FORTH, I SAID, "YOU ROCK!"

Today's Cryptoquip Clue: N equals C

CROSSWORDBy Eugene Schaffer

ACROSS

1 Orange tuber

4 Biceps, in gym-speak

8 Cornfield intruder

12 Numerical prefix

13 Scott Turow book

14 Abode

15 Lose

17 Muscat's land

18 Proof letters

19 Google search need

21 "House" actor Hugh

24 Writer's block?

25 Acapulco gold

26 Shade tree

28 Nation on the Red Sea

32 Morsels

34 Bear hair

36 Pudding variety

37 Ancient theater

DOWN

1 "Tasty!"

2 Singer DiFranco

3 Inter-viewee's dread

4 Actress/producer Hawn

5 Italian article

6 Violin part

7 Doze

8 Oyster bar order

9 NFL analyst Tony

10 Epps of "House"

11 Travel

16 Part of MPH

20 "Rah!"

21 Timber wolf

22 Desertlike

23 Santa's helper

27 Wet dirt

29 Couple incorrectly

30 Beige

31 Tide type

33 Fuses together

35 U.K. military fliers

38 Born as

40 Core

43 Office part-timers

45 Genetic letters

46 Turns blue?

47 Caitlin Clark's home state

48 "Brady Bunch" son

49 Painter Mondrian

53 Utter

54 Clean air org.

55 "Stay with Me" singer Smith

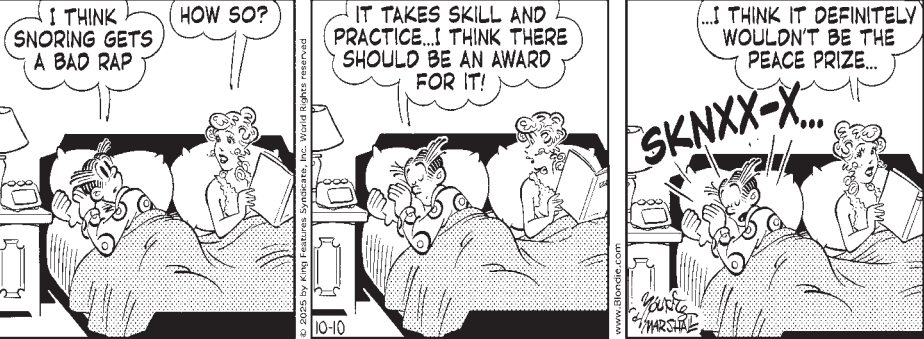
Yesterday's answer 10-9

1	2	3		4	5	6	7		8	9	10	11
12				13					14			
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		18				19			20			
21	22			23		24						
25			26		27		28		29	30	31	
32			33		34		35		36			
37				38		39		40		41		
			42		43		44		45			
46	47	48			49		50					
51				52	53					54	55	
56				57						58		
59				60						61		

GARFIELD® JIM DAVIS



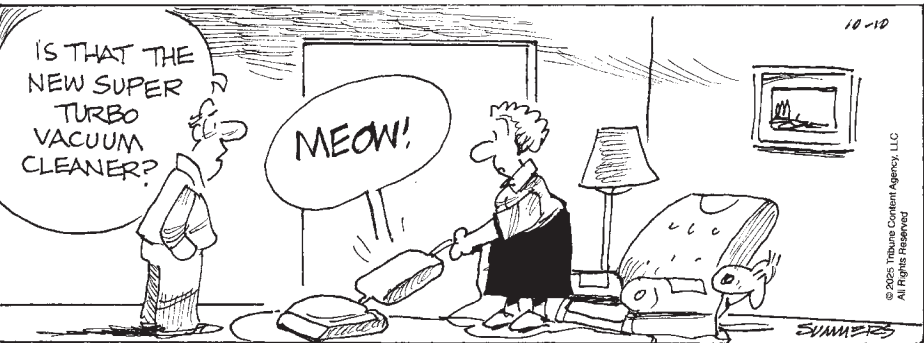
BLONDIE® DEAN YOUNG & STAN DEAKE



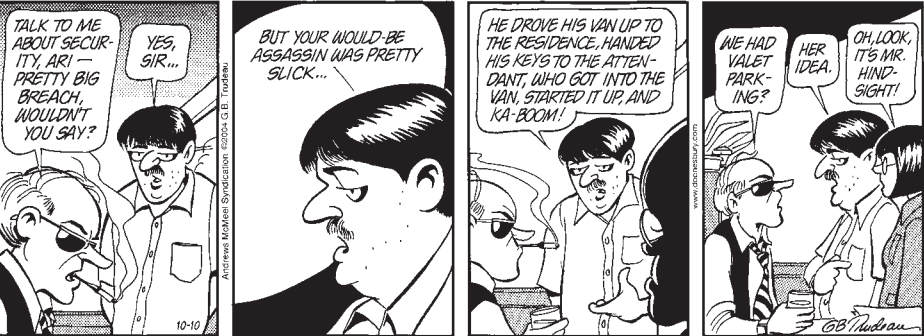
BEETLE BAILEY® MORT WALKER



BOUND & GAGGED® DANA SUMMERS



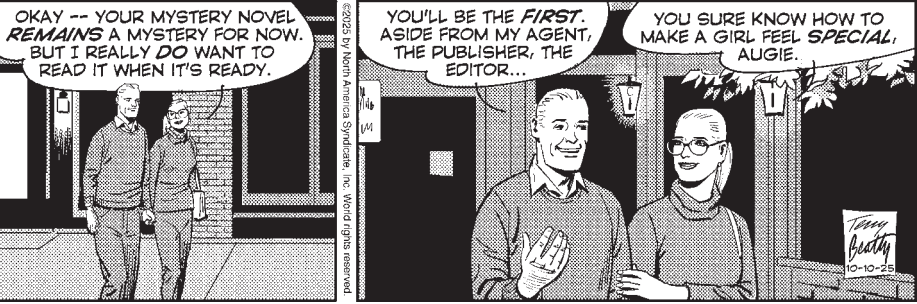
DOONESBURY® GARRY TRUDEAU



FOR BETTER OR FOR WORSE® LYNN JOHNSTON



REX MORGAN® WOODY WILSON & TONY DIPENTA



BABY BLUES® RICK KIRKMAN & JERRY SCOTT



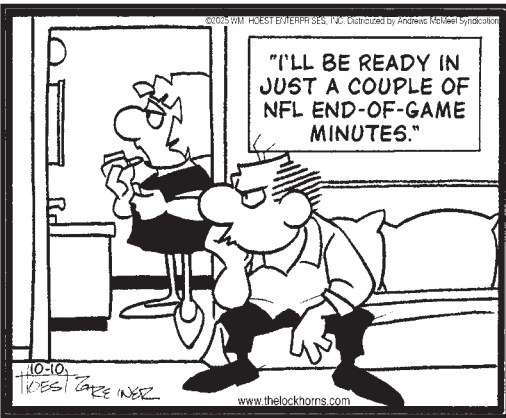
PEANUTS® CHARLES M. SCHULZ



THE FAMILY CIRCUS® BY BILL KEANE



THE LOCKHORNS® BY BUNNY HOEST & JOHN REINER



JUMBLE®

Unscramble these Jumbles, one letter to each square, to form four ordinary words.

BTYBA
DTIAM
MHIOYL
ETDFAE

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“ - ”

(Answers tomorrow)

Yesterday's Jumbles: QUART NINTH WRENCH ENGLUF
Answer: The overheated jogger was very happy to come across some — RUNNING WATER

THAT SCRAMBLED WORD GAME

By David L. Hoyt and Jeff Knurek

Nothing beats the real thing.

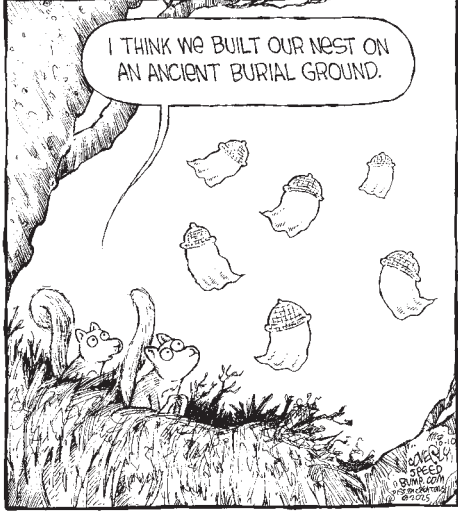
When it came to whether worms or lures attract more fish, it was ---

Now arrange the circled letters to form the surprise answer, as suggested by the above cartoon.

“ - ”

(Answers tomorrow)

SPEED BUMP® DAVE COVERLY



SALLY FORTH® CREATED BY GREG HOWARD



MUTTS® PATRICK MCDONNELL



CRYPTOQUIP

10-10

CRYPTOQUIP

AYBXZ VLAB WVXXZPRZIX VIZ
SBAY XLPSLIPZK, SLA AYZ
WZIXBP BP AYZ IJRYA JX AYZ
IZKKZI IJKZI.

Yesterday's Cryptoquip: WHAT WOULD ONE CALL THE FEE CHARGED FOR CLASSES BEING HELD IN A BUCOLIC HOTEL? INN TUITION.
Today's Cryptoquip Clue: X equals S

CROSSWORD By Eugene Scheffer

ACROSS

- 1 Eggs
4 Hosp. section
7 Surgical tool
12 Recycling container
13 Chess piece
14 Saturn features
15 "Do — say!"
16 Care-taker of historical records
18 Witticism
19 Star
20 Speedy steed
22 Sun. talk
23 Smack a baseball
27 Roker and Michaels
29 Sagittarius
31 Illi will
34 New Zealand native
35 Meghan and Harry's son
37 Raggedy doll
38 Music's Bee —
39 — de mer

- 41 Itsy-bitsy
45 Leg bone
47 Actress Long
48 Frank Lloyd Wright, for one
52 Roman 650
53 Direct (to)
54 Madre's brother
55 Presiden-tial
56 Garden figurine
57 Tree fluid
58 Ninny

DOWN

- 1 "Becom-ing" memoirist
2 Golfer's wear
3 "West Side Story" role
4 Apple variety
5 Loving touch
6 Mom's brother
7 Baby's bed
8 Actress Tyler
9 Singer DiFranco
10 Brit. sports cars
11 Calif. clock setting
17 Olym-pian queen
21 Tub sessions
23 Meager

Solution time: 25 mins.

Y	A	M		G	U	N	S		C	R	O	W
U	N	I		O	N	E	L		H	O	M	E
M	I	S		P	L	A	C	E		O	M	A
		Q	E	D			K	E		Y		
L	A	U	R	I	E		P	A	D			
O	R		E	L	M		Y	E	M	E	N	
B	I	T	S		F	U	R		R	I	C	E
O	D	E	O	N		D	A	M		S	R	A
		L	E	T		F	I	R	M	U	P	
D	I	G	D	E	E	P		D	N	A		
Y	O	R	E		M	I	S	D	A	T	E	S
E	W	E	R		P	E	A	L		C	P	A
S	A	G	S		S	T	Y	E		H	A	M

Yesterday's answer 10-10

1	2	3		4	5	6		7	8	9	10	11
12				13				14				
15				16				17				
18				19								
20				21		22			23	24	25	26
				27	28			29	30			
31	32	33						34				
35					36			37				
38					39	40			41	42	43	44
					45				46		47	
48	49	50	51							52		
53						54				55		
56						57				58		

GARFIELD® Jim Davis

Dear Diet,
it's over.

TIC TIC TIC

10-11

You're boring, and
you have no taste.

TIC TIC TIC

10-11

Is it any wonder
that I cheat on you?

TIC TIC TIC

10-11

BLONDIE® Dean Young & Stan Drake

I THINK HALF THE FUN OF
WATCHING FOOTBALL IS THE
SNACKS!

TRUE!

10-11

ACTUALLY, DOING PRETTY MUCH
ANYTHING IS BETTER
WITH SNACKS

ALSO TRUE

10-11

HECK, EVEN SNACKING WITH
SNACKS IS BETTER!

AMEN, PAL!

10-11

BEEBLE BAILEY® Mort Walker

COULD I
GET YOUR
AUTOGRAPHS
?

IT WOULD BE
AN HONOR

10-11

DO YOU COLLECT A
LOT OF AUTOGRAPHS?

YEAH, I GET
THEM FROM
NOBODIES IN
CASE THEY
BECOME
SOMEBODIES!

10-11

BOUND & GAGGED® Dana Summers

SO, IT HAS HARMFUL
CHEMICALS, ARTIFICIAL
COLORING, AND
EMPTY CALORIES...
THERE'S A SPACESHIP
INSIDE.

10-11

DOONESBURY® Garry Trudeau

LOOK, MAYBE
IT'S A BADGE
OF HONOR TO
YOU PEOPLE...

BUT WHEN I COME
FROM, WHEN SOMEONE
TRIES TO WACK YOU,
IT'S A DEFINITE SIGN
OF DISRESPECT!

10-11

AFTER ALL I'VE
DONE FOR AL AMOK,
IT JUST FROSTS MY
COOKIES! THIS PLACE
WAS THE ARMY OF
IRAQ, AND I TURNED
IT AROUND! ME!
THE PEOPLE IN
THIS TOWN OWN
ME!

10-11

SHOULD I ORDER
THEM TO
FEEL THE
LOVE, BOSS?

YEAH —
MAKE AN
EXAMPLE OF SOME-
ONE!

10-11

FOR BETTER OR FOR WORSE® Lynn Johnston

WELL, THANKS FOR THE
MILKSHAKE, MISS EDWARDS.

CALL ME
SHARON,
ELIZABETH

10-11

NOW THAT I'M NOT
YOUR TEACHER ANY-
MORE, PERHAPS WE
CAN BE
FRIENDS.

REALLY?!

10-11

OH, WOW! MY
FAVORITE
TEACHER IN
THE WORLD
WANTS ME
TO BE A
FRIEND!!!

10-11

SO, IS THERE ANY-
THING YOU WANT TO
GET WHILE YOU'RE
AT THE MALL?

NO, THANKS

10-11

I THINK I HAVE EVERYTHING
I NEED!!!

10-11

REX MORGAN® Woody Wilson & Tony DiPreta

SHALL WE STOP IN HERE
FOR A DRINK BEFORE WE
CALL IT A NIGHT?

THE BAR WHERE WE
MET? THOSE WEREN'T
THE BEST OF
CIRCUMSTANCES.

10-11-25

HONESTLY, I'D
RATHER NOT BE
REMINDED OF THE
REASON WHY WE
MET.

10-11-25

I GET IT. HOWEVER, MESSY
THAT ALL WAS. I AM
GLAD IT BROUGHT US
TOGETHER.

10-11-25

BABY BLUES® Rick Kirkman & Jerry Scott

SORRY I'M LATE!

10-11

I WAS DELETING NOSTRIL PHOTOS
FROM MY PHONE, WHEN I SAW A
BIG JELLY SMEAR ON MY SLEEVE
AND HAD TO WAIT FOR A TURN IN
THE BATHROOM TO WASH IT OFF.

10-11

SOMETIMES I
FORGET JUST
WHAT A MOM
YOU ARE.

10-11

WAIT—WHY AM
I CARRYING A
DIAPER BAG?

10-11

PEANUTS® Charles M. Schulz

STILL HAVE MY
BLANKET, I SEE...

10-11

OH, YES... I FIND
IT A GREAT SOURCE
OF COMFORT AND
SECURITY

10-11

THANK YOU FOR
GIVING IT TO ME,
SWEET BABBOO...

10-11

HE'S NOT
YOUR SWEET
BABBOO!!

10-11

THE FAMILY CIRCUS® By Bill Keane

10-11

“If you want me I'll be at Tom's
or Rick's or Rick's or Mark's
or Joey's.”

THE LOCKHORNS® By Bunny Hoest & John Reiner

10-11

“IF LORETTA CAN'T GET HERE, SHE GOES THROUGH
WITHDRAWAL WITHDRAWAL.”

JUMBLE®

Unscramble these Jumbles,
one letter to each square,
to form four ordinary words.

NRTKU

CIPYS

CFTROA

SLPEIV

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Answer here:

(Answers Monday)

Yesterday's Jumbles: TABBY ADMIT HOMILY DEFEAT
Answer: When it came to whether worms or lures attract more fish, it was — “DE-BAIT-ABLE”

THAT SCRAMBLED WORD GAME
By David L. Hoyt and Jeff Knurek

That's the updated look I was hoping for.

Great! — Now we can show these to contractors.

WHEN IT CAME TO BUILDING THEIR NEW STAIRCASE, GETTING PLANS DRAWN UP WAS THE ---

Now arrange the circled letters to form the surprise answer, as suggested by the above cartoon.

SPEED BUMP® DAVE COVERLY

BARB REFUSES TO
EVOLVE UNTIL SHE'S HAD
HER MORNING COFFEE.

10-11

SALLY FORTH® Created by Greg Howard

I SIGNED UP TO AUDITION FOR
THE SCHOOL HALLOWEEN PLAY.

THAT'S AMAZING,
SWEETIE! WHICH
ROLE?

ALL OF THEM.

10-11

OH, THAT
IMPROVES
YOUR ODDS.

I HOPE I GET
ALL OF THEM, TOO.
I DON'T TRUST A
SCENE PARTNER
THAT ISN'T MY
PUPPY.

10-11

MUTTS® Patrick McDonnell

THAT'S **NOT** YOUR
DINNER! — THAT'S
MY WOOD
PUTTY!

WHAT A
WASTE OF
A SHNUB.

10-11

CRYPTOQUIP

10-11

CRYPTOQUIP

MYEVIC HQZT QA KYIN GVITQ
AL CHVXYS OVFGQ VI KN WVLZ,
V' EZ CAIZ XMSAHCM XMZ
OWZFXSHK QOZFXSHK.

Yesterday's Cryptoquip: THOSE AUTO
PASSENGERS ARE BOTH SUNBURNED, BUT THE
PERSON ON THE RIGHT IS THE REDDER RIDER.
Today's Cryptoquip Clue: N equals Y

CROSSWORD By Eugene Scheffer

ACROSS

1 Cranberry territory

4 Slightly open

8 Only

12 Prefix with gram or center

13 Theater box

14 Roman 404

15 Long, skinny fish

16 Spanish model

17 Pudding variety

18 Heavy weight haulers

21 McCourt memoir

22 Calendar abbr.

23 Toy bricks

26 Prom rental

27 However

30 Break suddenly

31 Indian lentil dish

32 Olympian Lipinski

33 Business card no.

34 Retrieve

35 Features of unicorns

36 Some fridges

37 Klutz

38 Amount-wise, great thing to look or feel like

45 Pop choice

46 Clarified butter

47 Flamenco cheer

48 Hibernia

49 1492 vessel

50 Buddhist sect

51 Monopoly card

52 Freshens a lawn, say

53 Even so

54 Solution time: 26 mins.

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THE LOCKHORNS

BY BUNNY HOEST AND JOHN REINER



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"WELL, THERE GOES OUR BEST EXCUSE."

"A BODY AT REST STAYS AT REST UNTIL I FIRE UP THE VACUUM CLEANER."

"WHEN YOU SIGNED ME UP FOR EXTENSION CLASSES, I DIDN'T THINK IT WOULD BE AT AN OBEDIENCE SCHOOL!"

"WHERE DID YOU GET THESE SANDWICHES, LORETTA... SHELL, EXXON OR SUNOCO?"

"THERE'S SUSPICIOUS ACTIVITY ON OUR CHECKING ACCOUNT ... SOMEONE MADE A DEPOSIT."

Pluggers
by Rick McKee

©2025 Tribune Content Agency 10/12 pluggermail@aol.com

A plugger's challenge of retirement is how to spend time without spending money.

BEST TWO OUT OF THREE?

THUD!!

Thanks to Tom Calvert Dallas, Texas

FLO & FRIENDS
Aging with an Attitude!
By Jenny Campbell
Created by John Gibel

WHAT'S CLEO STARING AT?
HE'S WATCHING JETHRO WORK THE NEIGHBORHOOD

JETHRO'S SO COOL! WHEN NANCY AND CLAUDE ADOPTED HIM, HE MADE FRIENDS EVERYWHERE!

WHAT'S SO SPECIAL? A CAT! UNTIL HE BECOMES YOUR BEST FRIEND!

AND THERE ARE LOTS OF NEW BEST FRIENDS AT THE SHELTER RIGHT NOW!

by DAVE COVERLY

WHO KNEW THERE EVEN WAS SUCH A THING AS A POLICE FELINE UNIT?

©2025 COVERLY 10-12 DIST. BY CREATORS SPEEDBUMP.COM

Hank Ketchum's **Dennis the Menace**
O Sole Mio

HERE'S SOMETHING INTERESTING.

A STUDY SAYS SINCE THE ONLY CHILD GETS ALL THE ATTENTION...

...AND DOESN'T HAVE TO COMPETE WITH OTHER SIBLINGS...

...THEY TEND TO BE MORE WELL-BEHAVED.

DENNIS! TIME FOR BREAKF...

APPARENTLY SOMEONE DIDN'T GET THE MEMO.

Wizard of ID
by Hart, Mastroianni and Parker

THE KING'S CASTLE IS LOOKIN' DOPE

WORD, YO
WHY ARE WE TALKIN' LIKE THIS?

GOOD NIGHT, MEN

FIRST ONE TO FALL ASLEEP DIES!

Z

LEAP

Z
YOU DIDN'T SAY ANYTHING ABOUT THE SECOND ONE!

SUDOKU

JANRIC CLASSIC SUDOKU

Fill in the blank cells using numbers 1 to 9. Each number can appear only once in each row, column and 3x3 block. Use logic and process elimination to solve the puzzle. The difficulty level ranges from Bronze (easiest) to Silver to Gold (hardest).

8	7	6			5	3		4
	9			4				7
	4			3		9		6
			5				4	
9		8		6		2		5
	2				3			
1			6		2		7	
7				8			5	
2		9	4			6	3	1

Rating: BRONZE

Solution to 10/4/25

9	2	3	7	1	6	8	4	5
6	7	8	5	4	3	1	9	2
5	4	1	9	2	8	3	7	6
3	8	4	2	6	5	7	1	9
7	5	9	4	3	1	2	6	8
2	1	6	8	7	9	4	5	3
4	3	7	6	5	2	9	8	1
1	9	5	3	8	4	6	2	7
8	6	2	1	9	7	5	3	4

10/6/25

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JANRIC CLASSIC SUDOKU

Fill in the blank cells using numbers 1 to 9. Each number can appear only once in each row, column and 3x3 block. Use logic and process elimination to solve the puzzle. The difficulty level ranges from Bronze (easiest) to Silver to Gold (hardest).

	8				7	2		
		9					8	
7	6		5		8	3		9
		2		7		5		8
	5			4			2	
8		6		3		9		
1		3	9		4		5	2
	4					8		
		8	1				9	

Rating: SILVER

Solution to 10/6/25

8	7	6	2	1	5	3	9	4
3	9	1	8	4	6	5	2	7
5	4	2	3	7	9	1	8	6
6	1	7	5	2	8	9	4	3
9	3	8	7	6	4	2	1	5
4	2	5	1	9	3	7	6	8
1	5	4	6	3	2	8	7	9
7	6	3	9	8	1	4	5	2
2	8	9	4	5	7	6	3	1

10/7/25

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JANRIC CLASSIC SUDOKU

Fill in the blank cells using numbers 1 to 9. Each number can appear only once in each row, column and 3x3 block. Use logic and process elimination to solve the puzzle. The difficulty level ranges from Bronze (easiest) to Silver to Gold (hardest).

				9	4			6
8		5		3		4		2
4			2		5			3
	1			7	8	9		
		4		1		6		
	6	7	5				4	
6			9		2			8
2		8		7		1		9
7			8	6				

Rating: BRONZE

Solution to 10/8/25

2	7	3	8	9	6	5	1	4
4	6	5	7	2	1	3	8	9
9	1	8	3	4	5	6	7	2
6	5	4	2	3	8	7	9	1
1	3	2	6	7	9	8	4	5
7	8	9	1	5	4	2	6	3
5	2	6	4	1	7	9	3	8
3	4	7	9	8	2	1	5	6
8	9	1	5	6	3	4	2	7

10/9/25

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JANRIC CLASSIC SUDOKU

Fill in the blank cells using numbers 1 to 9. Each number can appear only once in each row, column and 3x3 block. Use logic and process elimination to solve the puzzle. The difficulty level ranges from Bronze (easiest) to Silver to Gold (hardest).

7	3				6		9	5
1		9		3				
					7	2		1
		1		2				4
6		4		7		1		2
2				8		7		
4		8	9					
				5		4		8
3	2		7				1	6

Rating: SILVER

Solution to 10/9/25

1	2	3	7	9	4	5	8	6
8	9	5	1	3	6	4	7	2
4	7	6	2	8	5	9	1	3
3	1	2	6	4	7	8	9	5
5	8	4	3	1	9	6	2	7
9	6	7	5	2	8	3	4	1
6	4	1	9	5	2	7	3	8
2	5	8	4	7	3	1	6	9
7	3	9	8	6	1	2	5	4

10/10/25

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JANRIC CLASSIC SUDOKU

Fill in the blank cells using numbers 1 to 9. Each number can appear only once in each row, column and 3x3 block. Use logic and process elimination to solve the puzzle. The difficulty level ranges from Bronze (easiest) to Silver to Gold (hardest).

	4	5	9					7
8			6		5			
	6	1		8				2
	8	3		1		7		
				5				
		7		9		2	6	
6				7		3	9	
			2		9			7
	1				4	8	2	

Rating: GOLD

Solution to 10/10/25

7	3	2	4	1	6	8	9	5
1	8	9	2	3	5	6	4	7
5	4	6	8	9	7	2	3	1
8	7	1	6	2	9	3	5	4
6	9	4	5	7	3	1	8	2
2	5	3	1	8	4	7	6	9
4	1	8	9	6	2	5	7	3
9	6	7	3	5	1	4	2	8
3	2	5	7	4	8	9	1	6

10/11/25

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JANRIC CLASSIC SUDOKU

Fill in the blank cells using numbers 1 to 9. Each number can appear only once in each row, column and 3x3 block. Use logic and process elimination to solve the puzzle. The difficulty level ranges from Bronze (easiest) to Silver to Gold (hardest).

9		3		4		6		2
	5		3		7		8	
1					8	5	2	
		4		9		7		
	2	6	7					3
	4		9		5		7	
7		5		1		3		9

Rating: GOLD

Solution to 10/12/25

6	1	8	5	2	9	4	3	7
9	7	3	8	4	1	6	5	2
4	5	2	3	6	7	9	8	1
1	9	7	6	3	8	5	2	4
5	3	4	1	9	2	7	6	8
8	2	6	7	5	4	1	9	3
3	4	1	9	8	5	2	7	6
7	8	5	2	1	6	3	4	9
2	6	9	4	7	3	8	1	5

10/12/25

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Slylock Fox

An escaped convict left his prison uniform behind in a laundromat. How did Slylock Fox find out what the on-the-run prisoner was now wearing?

Solution -- Slylock Fox asked the laundromat customers if any of their clothes were missing. The convict likely stole some of the garments being washed so he would have something to wear after discarding his prison uniform.

1

2

3

Which scene is slightly different from the other two?

Answer -- Number two (finger).

An escaped convict left his prison uniform behind in a laundromat. How did Slylock Fox find out what the on-the-run prisoner was now wearing?

Solution -- Slylock Fox asked the laundromat customers if any of their clothes were missing. The convict likely stole some of the garments being washed so he would have something to wear after discarding his prison uniform.

WEBER/sotv

UNATTENDED LAUNDRY WILL BE INCINERATED

WHAT DOES THIS TELL YOU, MAX?

HE'S ONLY WEARING UNDERWEAR?!

HOW TO DRAW an elephant

10-12

YOUR DRAWING

Today's terrific artist is Vera, age 10

Submit your drawing to www.slylockfox.com

A human body has about 600 muscles. How many muscles are in an elephant's trunk?

a) About 1,200

b) About 10,000

c) About 40,000

d) About 100,000

Answer -- c)

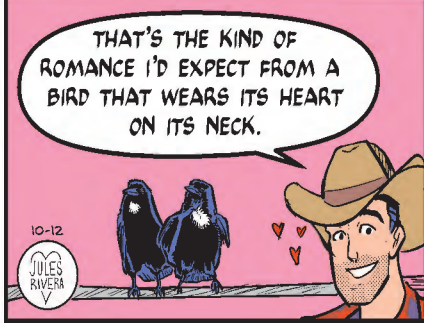
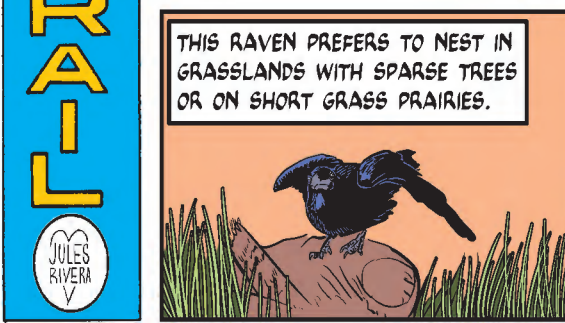
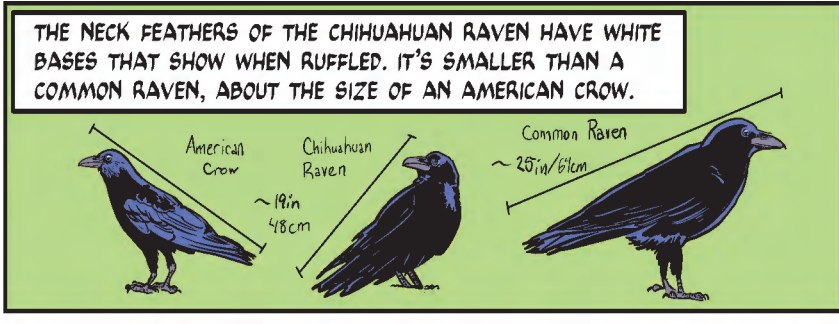
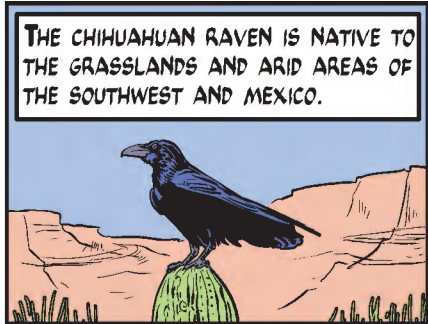
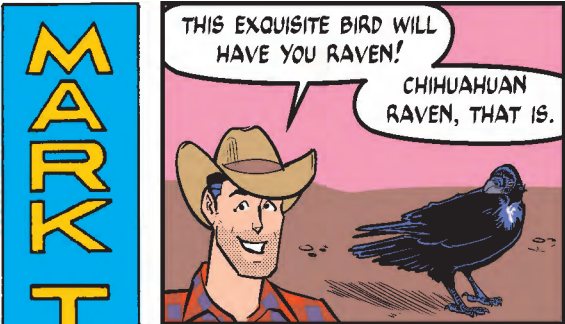
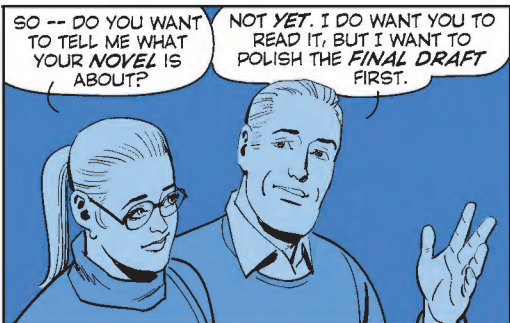
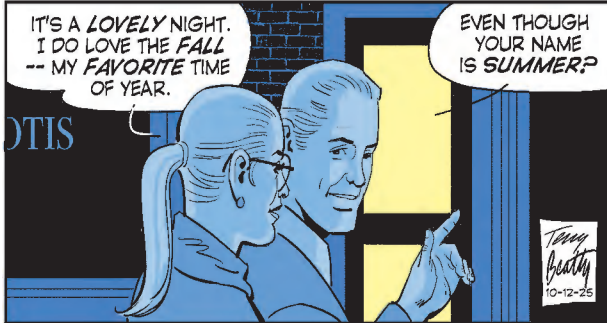
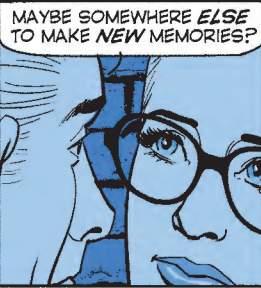
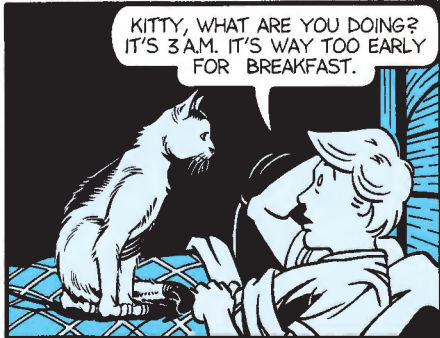
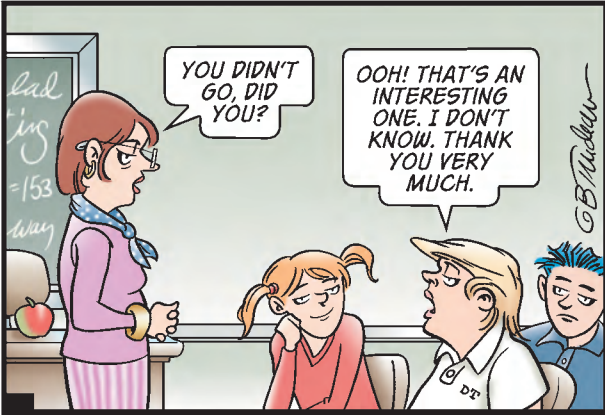
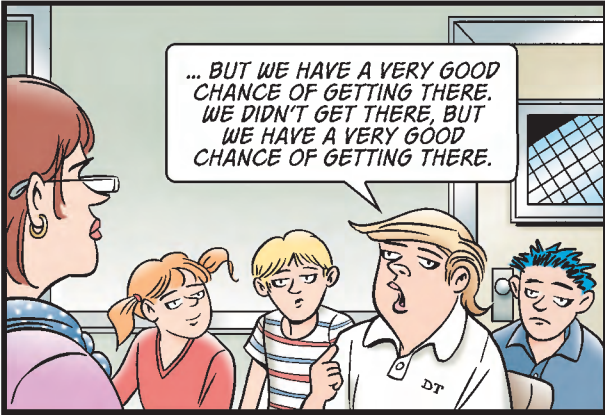
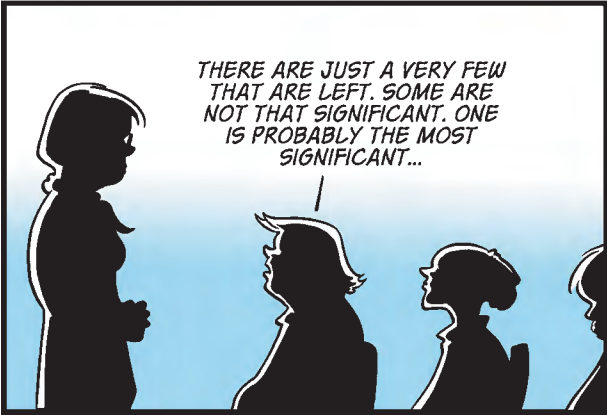
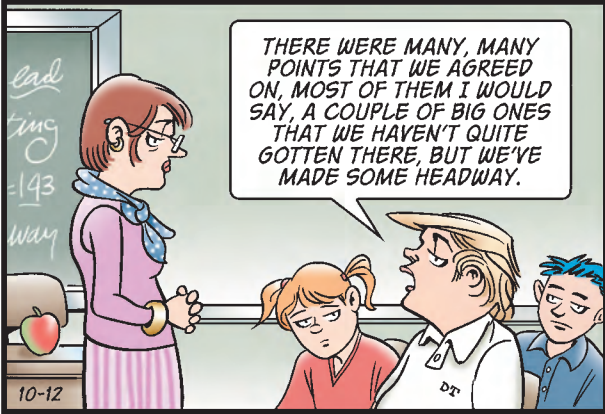
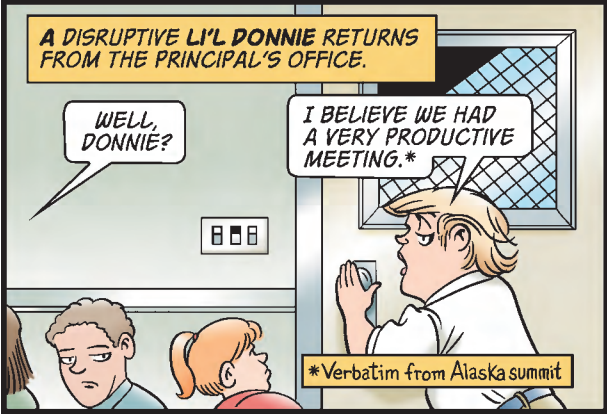
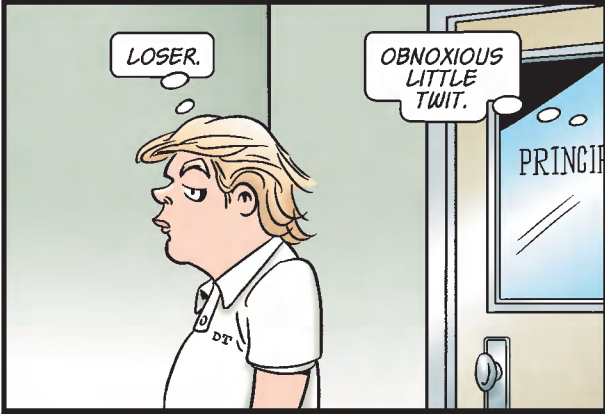
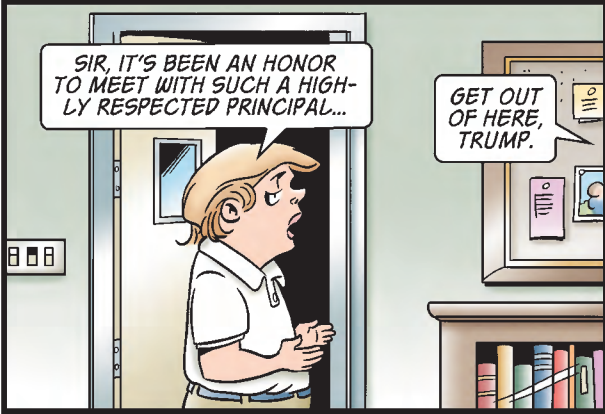
Spot six differences between these panels.

Answer -- Branch, pillow, antenna, tooth, picture and fin.

Have fun solving a new comic puzzle every day at www.slylockfox.com

DOONESBURY

by G.B. Trudeau



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BERKELEY COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF NET POSITION
FYE JUNE 30, 2025

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 35,737,518
Investments	167,702,572
Taxes receivable, net of allowance for uncollectible taxes	3,904,553
Food service receivable	725,407
Other receivables	604,855
Prepaid Workers' Compensation	30,722
Other prepaid expenses	464,657
Net other post employment benefit (OPEB) liability - Proportionate Share	78,828
Due from other governments:	
PEIA allocation receivable	3,458,965
Reimbursements receivable	2,429,336
Capital Assets:	
Land	9,461,818
Land improvements	13,602,447
Buildings and improvements	295,250,605
Furniture and equipment	12,425,848
Vehicles	30,151,360
Construction in process	21,379,366
Less accumulated depreciation	(138,727,534)
Total capital assets, net of depreciation	243,543,910
Right-of-Use Assets:	
Buildings	416,975
Subscription-based information technology arrangements (SBITAs)	940,436
Less accumulated amortization	(262,107)
Total ROU assets, net of amortization	1,095,304
Total assets	459,776,627
Deferred outflows of resources:	
Pension	5,914,098
Other post employment benefit (OPEB)	642,190
Total deferred outflows of resources	6,556,288
Total assets and deferred outflows of resources	\$ 466,332,915
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION	
Liabilities:	
Salaries payable and related payroll liabilities	\$ 26,700,717
PEIA premiums payable	7,187,884
Compensated absences	13,120,328
Accounts payable	3,120,163
Long-term obligations:	
Due within one year:	
Bonds and contracts	6,345,000
Finance lease liability	69,982
Financed purchases and other	1,930,000
Due beyond one year:	
Bonds and contracts	112,278,443
Finance lease liability	278,284
Financed purchases and other	9,975,000
Net pension liability - Proportionate Share	7,926,956
Total liabilities	188,932,757
Deferred inflows of resources:	
Pension	1,201,054
Other post employment benefit (OPEB)	348,382
Total deferred inflows of resources	1,549,436
Total liabilities and deferred inflows of resources	\$ 190,482,193
Net Position:	
Net Investment in Capital Assets	204,337,118
Restricted for:	
Debt service	7,360,941
Special projects	1,191,907
Capital projects	18,878,968
Unrestricted	44,081,788
Total net position	\$ 275,850,722

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

BERKELEY COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF ACTIVITIES
FYE JUNE 30, 2025

Functions	Expenses	Program Revenues			Net (Expense), Revenue & Changes in Net Position Governmental Activities
		Charges for Services	Operating Revenue Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Instruction	\$ 159,615,214.00	\$ 7,546,702.00	\$ 15,541,462.00	\$ -	\$ (136,527,050.00)
Supporting services:					
Students	\$ 21,119,285.00	\$ -	\$ 2,331,864.00	\$ -	\$ (18,787,421.00)
Instructional staff	\$ 7,893,975.00	\$ 127,996.00	\$ 2,294,165.00	\$ -	\$ (5,471,814.00)
General administration	\$ 2,346,259.00	\$ -	\$ -	\$ -	\$ (2,346,259.00)
School administration	\$ 15,566,873.00	\$ -	\$ -	\$ -	\$ (15,566,873.00)
Central services	\$ 10,061,502.00	\$ -	\$ -	\$ -	\$ (10,061,502.00)
Operation and maintenance of facilities	\$ 35,096,800.00	\$ -	\$ 7,000.00	\$ 349,557.00	\$ (34,740,243.00)
Student transportation	\$ 31,130,815.00	\$ -	\$ -	\$ -	\$ (31,130,815.00)
Other support services	\$ 208,070.00	\$ -	\$ -	\$ -	\$ (208,070.00)
Food services	\$ 19,504,441.00	\$ 10,967,669.00	\$ 973,080.00	\$ -	\$ (7,563,692.00)
Community services	\$ 321,500.00	\$ -	\$ -	\$ -	\$ (321,500.00)
Interest on long-term debt/finance leases	\$ 4,033,936.00	\$ -	\$ -	\$ -	\$ (4,033,936.00)
Total governmental activities	\$ 306,898,670.00	\$ 18,642,367.00	\$ 21,147,571.00	\$ 349,557.00	\$ (266,759,175.00)
General revenues:					
Property taxes				\$ 119,459,591.00	
Unrestricted state aid				\$ 148,033,974.00	
Unrestricted investment earnings				\$ 9,747,837.00	
Unrestricted grants and contributions				\$ 2,372,597.00	
Gain (loss) on disposal of capital assets				\$ (14,264.00)	
Total general revenues, extraordinary items and transfers				\$ 279,599,835.00	
Change in net position				\$ 12,840,660.00	
Net position - beginning				\$ 272,638,695.00	
Prior period adjustments - (See Note 17)				\$ (9,628,633.00)	
Net position - beginning, as restated				\$ 263,010,062.00	
Net position - ending				\$ 275,850,722.00	

BERKELEY COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
FYE JUNE 30, 2025

	General Current Expense	Special Revenue Fund	Special School Activity Fund	Special Revenue ESSERF Fund	Debt Service Fund	Bond Construction Fund	Capital Projects Fund	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
Assets:								
Cash and cash equivalents	\$ 6,487,544	\$ 3,840,434	\$ 4,691,838	\$ -	\$ -	\$ 1,818,723	\$ 18,898,979	\$ 35,737,518
Investments	64,088,582	-	-	-	7,127,094	96,476,896	-	167,702,572
Taxes receivable, net	3,372,016	-	-	-	532,537	-	-	3,904,553
Prepaid Workers' Comp	30,722	-	-	-	-	-	-	30,722
Food service receivable, net	-	-	-	-	-	-	-	725,407
Other receivables	604,855	-	-	-	-	-	-	604,855
Other prepaid expenses	464,657	-	-	-	-	-	-	464,657
Due from other governments:								
PEIA allocation receivable	3,458,965	-	-	-	-	-	-	3,458,965
Reimbursements receivable	-	2,429,336	-	-	-	-	-	2,429,336
Due from other funds	505,404	-	-	-	-	-	-	505,404
Total assets	79,022,745	6,995,177	4,691,838	\$ -	7,659,631	98,295,619	18,898,979	215,563,989
Deferred outflows of resources	-	-	-	-	-	-	-	-
Total deferred outflows of resources	\$ 79,022,745	\$ 6,995,177	\$ 4,691,838	\$ -	\$ 7,659,631	\$ 98,295,619	\$ 18,898,979	\$ 215,563,989
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES								
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities:								
Salaries payable and related payroll liabilities	\$ 22,877,573	\$ 3,723,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,700,717
PEIA premiums payable	6,455,368	732,516	-	-	-	-	-	7,187,884
Accounts payable & Payable to others	2,765,802	116,799	-	-	-	-	237,562	3,120,163
Due to other funds	43,384,970	-	-	-	-	-	-	43,384,970
Total liabilities	32,198,743	5,077,983	-	-	-	-	237,562	37,514,168
Deferred inflows of resources	3,439,432	725,407	-	-	298,690	-	-	4,463,529
Total deferred inflows of resources	3,439,432	725,407	-	-	298,690	-	-	4,463,529
Fund Balances:								
Restricted	-	1,191,907	4,691,838	-	7,360,941	98,295,619	-	111,540,305
Committed	4,572,827	-	-	-	-	18,661,417	-	23,234,244
Assigned	3,410,122	-	-	-	-	-	-	3,410,122
Unassigned	38,401,821	-	-	-	-	-	-	38,401,821
Total fund balances	43,384,970	1,191,907	4,691,838	-	7,360,941	98,295,619	18,661,417	173,596,292
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 79,022,745	\$ 6,995,177	\$ 4,691,838	\$ -	\$ 7,659,631	\$ 98,295,619	\$ 18,898,979	\$ 215,563,989

Amounts reported for governmental activities in the statement of net position differ due to:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 243,543,910

Right-of-use assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 1,095,304

Other deferred charges are not reported in the funds 92,709

Property taxes receivable and food service billings receivable will be collected this year but are not available soon enough to pay for the current period's expenditures, and are therefore deferred in the funds 4,370,820

Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds

Deferred outflows of resources related to pensions 5,914,098

Deferred inflows of resources related to pensions (1,201,054)

Deferred outflows of resources related to OPEB 642,190

Deferred inflows of resources related to OPEB (348,382)

Some liabilities, including net pension and OPEB obligations, are not due and payable in the current period and, therefore, are not reported in the funds

Bonds payable, due within one year (6,345,000)

Bonds payable, due beyond one year (107,790,000)

Unamortized bond premium (4,488,443)

Compensated absences (13,120,328)

Net pension liability - proportionate share (7,926,956)

Net OPEB liability - proportionate share 78,828

Finance lease liability, due within one year (69,982)

Finance lease liability, due beyond one year (278,284)

Financed purchases and other, due within one year (1,930,000)

Financed purchases and other, due beyond one year (9,975,000)

Net position of governmental activities \$ 275,850,722

BERKELEY COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FYE JUNE 30, 2025

	General Current Expense	Special Revenue Fund	Special School Activity Fund	Special Revenue ESSERF Fund	Debt Service Fund	Bond Construction Fund	Capital Projects Fund	Total Governmental
Revenues:								
Property taxes	\$101,136,069	\$	\$ 4,193,259	\$ -	\$ 15,267,886	\$ -	\$ -	\$ 116,403,955
Other Local sources	5,946,955	1,347,878	-	-	-	5,152,381	-	12,447,214
State sources	167,107,382	6,044,577	-	-	-	349,557	173,501,516	341,202,972
Federal sources	3,355,501	24,321,257	-	13,034	-	-	-	28,699,792
Miscellaneous sources	701,417	-	-	-	-	-	-	701,417
Total revenues	278,247,324	31,713,712	4,193,259	13,034	15,267,886	5,152,381	349,557	334,937,153
Expenditures:								
Instruction	151,689,158	14,822,160	5,363,484	-	-	-	-	171,874,802
Supporting services:								
Students	19,801,048	3,136,805	-	11,538	-	-	-	22,949,391
Instructional staff	6,991,673	1,590,116	-	-	-	-	-	8,581,789
General administration	1,673,342	-	-	-	-	-	-	1,673,342
School administration	16,523,982	104,819	-	-	-	-	-	16,628,801
Central Services	9,900,028	14,096	-	-	-	-	-	9,914,124
Operation and maintenance of facilities	24,303,079	2,430	-	-	-	737,905	-	25,043,414
Student transportation	33,963,668	-	18,003	-	-	-	-	33,981,671
Food services	747,638	19,691,754	-	-	-	-	-	20,439,392
Community services	321,500	-	-	-	-	-	-	321,500
Capital outlay	4,135,538	496,480	-	-	-	26,632,741	2,127,073	33,391,832
Debt service:								
Principal retirement	-	-	-	-	9,985,000	-	-	9,985,000
Interest and fiscal charges	-	-	-	-	4,884,900	-	-	4,884,900
Finance Leases:								
Principal payment expense	1,845,000	68,709	-	-	-	-	-	1,913,709
Interest Expense	183,335	7,791	-	-	-	-	-	191,126
Total expenditures	272,078,989	39,935,160	5,381,487	11,538	14,869,900	27,370,646	2,127,073	361,774,793
Excess (deficiency) of revenues over expenditures	6,168,335	(8,221,448)	(1,188,228)	1,496	397,986	(22,218,265)	(1,777,516)	(26,837,640)
Other financing sources (uses):								
Proceeds from finance lease	-	416,975	-	-	-	-	-	416,975
Transfers in	1,078,948	9,421,843	2,011,380	-	-	-	-	12,512,171
Transfers (out)	(10,832,507)	(993,143)	(685,025)	(1,496)	-	-	-	(12,512,171)
Total other financing sources (uses)	(9,753,559)	8,845,675	1,326,355	(1,496)	-	-	-	416,975
Net change in fund balances	(3,585,224)	624,227	138,127	-	397,986	(22,218,265)	(1,777,516)	(26,420,665)
Fund balances - beginning	46,969,794	567,680	4,553,711	-	6,962,955	120,513,884	20,438,933	200,006,957
Fund balances - ending	\$ 43,384,570	\$ 1,191,907	\$ 4,691,838	\$ -	\$ 7,360,941	\$ 98,295,619	\$ 18,661,417	\$ 173,586,292

BERKELEY COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FYE JUNE 30, 2025

Net change in fund balances - total governmental funds	\$ (26,420,665)
Amounts reported for governmental activities in the statement of activities are different due to:	
Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense. The effect on net position is the amount by which capital outlays exceed depreciation in the current period.	
Depreciation expense	(9,681,319)
Capital outlays	50,224,538
Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of lease assets is allocated over their estimated useful lives and reported as amortization expense. The effect on net position is the amount by which capital outlays exceed amortization in the current period.	
Amortization expense	(186,293)
Capital outlays	940,436
Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of SBITA assets is allocated over their estimated useful lives and reported as amortization expense. The effect on net position is the amount by which capital outlays exceed amortization in the current period.	
Amortization expense	(186,293)
Capital outlays	940,436
Certain receivables will be collected this year but are not available soon enough to pay for the current period's expenditures. This is the amount by which such receivables increased (decreased).	
Property taxes receivable	3,645,413
Operating Grants and Contributions	818,116
A portion of the change in fund balances is the current year amortization of the premium on general obligation bonds. The current year amortization of the premium is a reduction of interest expense rather than revenue for the purpose of this statement.	
	1,042,090
A portion of the change in fund balances is the proceeds from finance leases. Those proceeds are not considered revenue items for the purpose of this statement.	
	(416,975)
The repayment of the principal of long-term debt (e.g., bonds, leases) consumes the current financial resources of governmental funds. However, such repayment has no effect on net position.	
	9,985,000
Differences in the cost and accumulated depreciation on disposed capital assets are reported as a loss and reduction in net position in the statement of activities.	
Cost of assets disposed	(21,680,343)
Accumulated depreciation of assets disposed	3,475,962
Compensated absences are reported as liabilities in the statement of net position, but are only reported in government funds to the extent they have matured. This is the amount by which compensated absences (increased)/decreased.	
Accrued vacation payable	(2,824,44

VENDOR	AMOUNT	VENDOR	AMOUNT	VENDOR	AMOUNT	VENDOR	AMOUNT
10K SUPPLY LLC	1,182.10	DATA IMAGE GROUP, THE	57,982.71	LABER'S OFFICE FURNITURE	1,442.75	SCHOOL SOLUTIONS, PLLC	4,400.00
247 SECURITY INC.	41,465.00	DAVID B SPIES II	31,230.00	LAKESHORE LEARNING MATERIALS	2,113.21	SCHOOL SPECIALTY	935.73
3D MOLECULAR DESIGNS LLC	1,214.00	DAVIS DESIGNS, INC.	5,805.00	LAPREA EDUCATION INC	5,436.42	SCHOOL SPECIALTY, LLC	153,929.35
4IMPRINT	483.79	DE WAYNE KENNETH IZER	540.00	LEARNEO INC	675.00	SCHOOLS IN, LLC	2,819.84
A BRIGHTER TOMORROW COUNSELING	1,900.00	DEAFNET ASSOCIATION INC	310,895.00	LEARNING A-Z LLC	2,741.75	SDI INNOVATIONS, INC.	46,681.94
A&M FIRE PROTECTION LLC	7,650.00	DEMCO, INC.	336.39	LESS'S AUTO & TRUCK REPAIR	14,466.25	SEESAW LEARNING, INC.	45,687.50
A-1 ROGERS ENTERPRISES LLC	9,150.24	DEPARTMENT OF ENVIRONMENTAL	1,472.00	LINDE GAS & EQUIPMENT, INC.	1,395.43	SHADE EQUIPMENT CO., INC.	40,235.10
ABC SUPPLY CO., INC.	4,799.50	DEPARTMENT OF TRANSPORTATION	14,184.48	LINDENMEYR MUNROE	34,628.45	SHAR PRODUCTS COMPANY	1,940.46
ACADEMIC HALLMARKS LLC	270.00	DIGI-KEY	450.30	LINGO	18,841.73	SHARE CORPORATION	18,812.72
ACHIEVING TRUE SELF INC.	497,536.00	DINSMORE & SHOHL LLP	1,127.50	LINBRIDGE TECHNOLOGIES, LLC	8,300.16	SHEETZ, INC.	1,290.66
ADAPTIVE TEACHING AND LEARNING	141,531.94	DKCOATINGS	29,775.80	LISA TRUCKING	275.00	SHENANDOAH CABLE TELEVISION	342,000.00
ADVANCE AUTO PARTS	362.23	DOING BETTER BUSINESS, INC.	252,042.74	LITERACY RESOURCES, LLC	1,495.20	SHENANDOAH SHUTTLES INC	4,935.00
ADVANTAGE TECHNOLOGY LLC	530,047.31	DOLLAR TREE STORES, INC.	2,411.54	LITTLE BEE SPEECH CO	4,319.64	SHEPHERD UNIVERSITY	3,430.40
AG SPORTS SERVICES LLC	171,690.00	DOMINO'S PIZZA	542.04	LITTLE EAGLE - PRE K	16,318.65	SHEPPARD PRATT NON-CONTRACTED	150,788.59
AGEDNET.COM	855.00	DONJAM SCHAFFNER ENTERPRISES	740.03	LITTLE EAGLE CHILD CARE	54,900.00	SHERWIN WILLIAMS	215,074.93
AIMEE MOREWOOD	1,177.00	DOOR SERV PRO, LLC	7,994.00	LOGMEIN INC	370.99	SHERWIN WILLIAMS	36,268.25
AIR CLEANING TECHNOLOGIES, INC	15,964.20	DREAM RANCH LLC	1,573.73	LONG FENCE	69,691.91	SKYLINE ROOFING, INC.	131,257.32
AIRBORNE CHURCH, INC.	3,000.00	DRESSEL WELDING SUPPLY	9,477.47	LOWE'S COMPANIES, INC.	156,818.61	SMART ENTERPRISES, INC.	1,303.12
AIRCORN ENGINEERING, INC.	31,452.79	DRIVER ED MARKETPLACE LLC	979.65	MADE IN THE SHADE LLC	624,994.95	SMART HORIZONS	11,520.00
ALFRED PUBLISHING, LLC.	297.62	DROPLET SOLUTIONS, INC	35,800.00	MALLOY WINCHESTER LLC	60,452.08	SMITH-NADENBOUSCH INS/MB	1,185.00
ALL PARTITIONS AND PARTS LLC	30,558.00	DS SERVICES OF AMERICA, INC.	1,221.26	MANAGE MINDFULLY, INC.	4,990.00	SNYDER ENVIRONMENTAL SERVICES	8,300.00
ALTERNATOR STARTER REBUILDERS	14,651.78	DUNHAM'S SANITARY SER.	4,875.00	MARBLESOFT, LLC	273.87	SOL HOLLOW FARM & STUDIO	1,305.00
AMAZON CAPITAL SERVICES	541,566.51	EASIER EDUCATION LLC	300.00	MARENEM, INC.	298.59	SOURCE4 INTEGRATED BUSINESS	5,025.30
AMAZON.COM SALES, INC.	2,290.22	EAST MOUNTAIN HEALTH	660.00	MARK'S PLUMBING PARTS	23,622.71	SOUTHERN EDUCATIONAL SERVICES	18,000.00
AMBUTECH INC.	747.38	EAST RIDGE HEALTH SYSTEMS	86,293.00	MARSHALL UNIVERSITY	9,110.00	SOUTHERN REFRIGERATION CORP.	1,164.06
AMERICAN ASSOCIATION FOR	900.00	EASTERN LIFT TRUCK CO., INC.	8,250.00	MARSHALL UNIVERSITY	2,200.00	SOUTHERN STATES COOP., INC.	2,885.05
AMERICAN ASSOCIATION OF SCHOOL PERSONNEL	1,325.00	EASTERN LIFT TRUCK CO., INC.	2,578.34	MARSHALL UNIVERSITY GRADUATE	11,568.00	SPARTAN CHEMICAL COMPANY INC.	700.00
AMERICAN BENEFITS CORPORATION	89,165.52	EASYBADGES LLC	3,890.00	MART CHRY, INC.	22,934.50	ST. JOSEPH SCHOOL	700.00
AMERICA'S BATTLE OF THE BOOKS	330.00	EDUCATION LOGISTICS, INC.	221,098.57	MARTIN'S FOOD MARKET	37,123.71	ST. JOSEPH'S DAYCARE	18,000.00
ANGELO'S BRICK OVEN PIZZA	275.00	EDUCATION SYSTEM SOLUTIONS INC	47,100.00	MARTIN'S PRODUCE SUPPLIES	3,785.04	STAHL'S SCS INC.	5,350.00
ANTHONY J COLANNINO	11,800.00	EDUTEK SOLUTIONS, LLC	14,995.00	MARTINSBURG HIGH SCHOOL	222,550.17	STANLEY STEEMER	617.40
APOLLO CIVIC THEATRE	5,600.00	EDYNAMIC HOLDINGS LP	5,320.00	MARTINSBURG NAPA AUTO PARTS	88,351.46	STAPLES, INC.	6,165.19
APPALACHIAN SIGNALS AND	1,470.24	ELECTRONIC SPECIALTY COMPANY	2,057.70	MARTINSBURG SERVICE CENTER	170,792.48	STARFALL EDUCATION FOUNDATION	355.00
APPLE INC	4,284,788.36	EMBI TEC	650.00	MARYLAND METALS, INC.	12,056.21	STATE TAX DEPARTMENT	3,077.26
APPTEGY, INC	68,186.00	EPIC	4,568,221.71	MASTER DRY LLC	2,059.44	STEP AHEAD PRE-SCHOOL	38,472.54
APT ACQUISITION & CONSTRUCTION	1,844,070.90	EPIC! CREATIONS, INC.	2,160.00	MATHEYN MOTOR TRUCK CO.	2,372,286.61	STINEMAN RIBBON CO.	2,102.90
AQUAFLOW PUMP & SUPPLY CO	9,513.95	ERIE LIFE INSURANCE COMPANY	368,429.09	MATRIX TRUST COMPANY	890.00	STONER ENTERPRISES INC.	31,406.20
ARAMARK SERVICES INC	500.00	ESGI, LLC	492.00	MATTERHACKERS, INC.	2,499.00	STRYDER CORP	3,181.00
ARBOR SCIENTIFIC	1,054.03	ESM SOLUTIONS CORPORATION	37,500.00	MAXLOCK	689.00	SUCCESSFUL INNOVATIONS, INC.	750.00
ARDEN EQUIPMENT REPAIR	30,987.67	ESPECIAL NEEDS, LLC	501.50	MCCARTHY TIRE SERVICE CO. INC.	137,200.28	SUNBELT RENTALS INC	36,154.61
ARK THERAPEUTIC SERVICES, INC.	470.33	EVERLOCK SYSTEMS, INC.	9,375.20	MCFARLAND'S MILL, INC.	32,219.57	SUPER SHOE STORES, INC.	1,264.28
ARMSTRONG WORLD INDUSTRIES INC	7,610.02	EWELL EDUCATIONAL SERVICES INC	1,080.00	MCGRAW-HILL COMPANIES, THE	6,268.50	SUPERIOR INDUSTRIAL LAUNDRIES	2,465.89
ASCENDOSOFT INC.	2,000.00	EXACT EXCAVATING INC	152,372.87	MCGRAW-HILL SCHOOL EDUC. GROUP	1,050,421.65	SUPPORT ED LLC	495.00
ASHA	700.00	FACILISERV, INC	25,842.90	MCKINLEY ARCHITECTURE &	1,308,820.27	SWEEPSCRUB	1,804.49
ASPHALT SURFACE ENTERPRISES	36,538.45	FAITH CHRISTIAN ACADEMY, INC.	700.00	MICHIGAN COMPANY, INC.	1,394.34	SWEETWATER SOUND	3,995.00
ASSOCIATION FOR CAREER & TECH	754.00	FASTSIGNS, INC.	14,580.37	MICHIGAN STATE DISBURSEMENT	1,480.50	SWEETWATER SOUND HOLDINGS LLC	1,113.74
ASSOCIATION OF CHRISTIAN	3,570.00	FERGUSON ENTERPRISES, INC.	28,542.90	MICROLOGIC, INC.	15,707.58	SYLLABENSE INC.	1,402.00
AT&T MOBILITY	1,461.04	FIDELITY ENGINEERING LLC	38,971.26	MIDDLETON NATALEE	1,370.00	TANKNOLOGY	9,462.96
ATLANTIC SECURITY SYSTEMS	755,578.00	FIELDTURF USA INC	65,470.00	MIKE'S CUSTOM FLOORING INC.	14,268.25	TARGET CORPORATION	926.79
AVANT ASSESSMENT LLC	2,244.20	FIELDTURF USA INC.	12,150.00	MIKE'S PAINTING AND FINISHING	28,975.00	TARGET MARKETING LLC	579.52
AVES LOCK AND KEY	38,541.61	FIRE SAFETY EQUIPMENT SUPPLY	14,991.50	MINDS ON EDUCATION, INC.	599.75	TAYLOR BROTHERS DOOR LOCK LLC	225,084.48
AWC CONTRACTING, LLC	97,741.61	FIRELINE, LLC	21,199.80	MINMOR INDUSTRIES, LLC	7,760.24	TAYLOR'S	4,541.70
B & R MOWING AND LANDSCAPING	1,677.00	FIREPLACE, INC.	2,940.00	MOBILE CITIZEN, LLC	1,200.00	TEACHER CREATED MATERIALS	581.56
B&H FOTO & ELECTRONICS, CORP	5,723.77	FIRE-X SALES & SERVICE CORP	29,072.41	MOEMS	5,400.00	TEACHER CREATED MATERIALS INC	5,439.99
BACKGROUND INVESTIGATION	915.95	FISHER SCIENTIFIC COMPANY LLC	427.57	MONNIT	650.00	TEACHING STRATEGIES	12,800.00
BARNES & NOBLE	9,421.76	FLINN SCIENTIFIC, INC.	9,207.48	MORRIS DISTRIBUTING, INC.	2,142.00	TECH-LINE	918.66
BARR PLUMBING, LLC	51,374.00	FOOD LION	253.50	MOSLYE CORPORATION	17,100.00	TELE-PLUS CORPORATION	310,092.12
BATTERY MART	25,941.18	FRANKLIN PETROLEUM EQUIPMENT	12,849.60	MOUNTAIN STATE APPLE HARVEST	310.00	TESOL TRAINERS	6,170.00
BATTLEQUESTIONS.COM	577.08	FRANKLIN TEMPLETON	3,748.00	MOUNTAIN STATE EDUCATIONAL	918,628.00	THE CONTINENTAL PRESS, INC.	5,886.24
BAUDVILLE	4,065.24	FREDERICKTOWNE NISSAN, INC.	99,900.00	MOUNTAIN STATE JUSTICE, INC.	7,000.00	THE GYM ADMINISTRATOR, LLC	19,464.83
BEATING STUTTERING, LLC	4,829.50	FREIGHTLINER OF HAGERSTOWN	248,219.27	MOUNTAINEER GAS COMPANY	228,180.94	THE HANOVER RESEARCH COUNCIL	58,625.00
BEAUTIFUL TOMORROW INC.	9,200.00	FRONTIER	1,984.02	MOVE RTE TRANSFER	20,579.39	THE INCREDIBLE AWNING COMPANY	64,000.00
BEDFORD, FREEMAN & WORTH	61,660.43	FRYE MASONRY, LLC	900.00	MT. AATNA RETREAT CENTER	770.00	THE JOURNAL PUBLISHING COMPANY	645.00
BELTWAY INTERNATIONAL TRUCKS	24,348.23	FULL COMPASS SYSTEMS LTD	392.40	MTS EQUIPMENT	141,068.26	THE JOURNAL, MARTINSBURG	7,788.91
BERKELEY COUNTY 4H FOUNDATION	31,400.00	FUN AND FUNCTION	333.68	MULTI-HEALTH SYSTEMS, INC	685.00	THE LIBRARY CORPORATION	30,626.00
BERKELEY COUNTY COUNCIL	10,000.00	FUTURE OF EDUCATION TECHNOLOGY	1,110.00	MY EDUCATION RESOURCES AND	608.00	THE NUTTING COMPANY, INC.	1,381.00
BERKELEY COUNTY COUNCIL-SHERIFF	229,999.00	GALIKER DAIRY COMPANY	971,993.51	MYERS BUILDING SYSTEMS, INC.	2,758,776.77	THE PARENT INSTITUTE	4,311.00
BERKELEY COUNTY EMERGENCY	16,553.59	GATEWAY EDUCATION HOLDINGS LLC	54,427.88	MYVRSPOT, LLC	31,745.00	THE READING WAREHOUSE INC.	2,645.15
BERKELEY COUNTY FIRE BOARD	133,472.17	GENERAL SALES OF VA, NC.	14,039.68	N2Y LLC	76,698.05	THE SCHOOL PSYCHOLOGISTS	367,792.50
BERKELEY COUNTY PARKS AND REC	113,025.00	GERALD TAYLOR CO., INC.	9,527.00	NAPA AUTO PARTS	505.88	THE SENSORY PATH, INC.	650.00
BERKELEY COUNTY PUBLIC LIBRARY	112,500.00	GETTY IMAGES (US), INC	595.87	NASCO EDUCATION LLC	866.83	THE STEPPING STONES GROUP LLC	102,198.96
BERKELEY COUNTY PUBLIC SERVICE	403,927.84	GIA PUBLICATIONS, INC	1,630.06	NATIONAL ASSOC OF ESEA STATE	2,596.00	THE WEBSTaurant STORE, INC.	35,799.60
BERKELEY COUNTY PUBLIC SERVICE	84,592.07	GIANT FOOD STORES, LLC.	917.95	NATIONAL ASSOCIATION FOR BILLINGUAL	4,927.00	THOMAS SOMERVILLE COMPANY	132,512.46
BERKELEY COUNTY YOUTH FAIR,INC	350.00	GINA MARIE GRAVES	575.95	NATIONAL ASSOCIATION OF SCHOOL	525.00	TITAN MANUFACTURING &	1,071.82
BERKELEY MEDICAL CENTER	39,356.06	GL GROUP, INC.	32,725.10	NATIONAL RESTAURANT ASSN	3,375.63	T-MOBILE USA INC.	1,311.57
BERKELEY-MORGAN COUNTY	28,500.00	GLOBAL INDUSTRIAL EQUIPMENT	27,060.06	NEGLEY'S WELL DRILLING, INC.	63,002.20	TMP WORLDWIDE ADVERTISING &	2,500.00
BERKELEY-MOUNTAINEER GLASS	563,440.59	GLOBAL RECOVERY SERVICES	19,707.40	NESSLERODT, JANET	4,600.00	TNT CONSTRUCTION CONSULTING	37,550.00
BEST BUY	3,869.95	GLOBOTECH USA CORPORATION	3,631.00	NESTLE HEALTHCARE NUTRITION	20,705.15	TOBEY-KARG SERVICE AGENCY	5,219.28
BEST BUY STORES, L.P.	826.89	GLOVE NATION	630.00	NEUROWOT LEARNING INSTITUTE	15,450.00	TOPGUN SEALCOATING LLC	36,945.00
BEST LIFE THERAPY, LLC.	800,545.04	GORDON FOOD SERVICE, INC.	5,956,884.66	NEWSELA, INC.	11,401.92	TOWN CENTER CLEANERS	8,523.77
BIEDLER'S ELECTRIC MOTOR	25,409.63	GRAFTON	1,530,547.10	NEXTIVA, INC.	3,649.15	TRA SCHOOL SOFTWARE SOLUTIONS	19,047.12
BIG K'S TOWING SERVICE & BODY	40,963.51	GRAINGER, INC.	1,435.79	NH DHHS	535.00	TRACTOR SUPPLY COMPANY	7,300.37
BILINGUAL DICTIONARIES, INC.	354.40	GRAYBAR ELECTRIC CO., INC.	17,084.48	NICHOLAS COUNTY BOARD OF EDUC.	2,568.94	TRAFERA HOLDINGS, LLC	51,035.00
BIO CORPORATION	4,326.86	GREENWALT'S AFFORDABLE	63,979.50	NO RULES LETTERING	3,741.78	TRANSACTION COMMUNICATIONS, LLC	10,950.00
BIRDY BOUTIQUE LLC	1,119.20	GREENWOOD PUBLISHING GROUP LLC	301.27	NORBORNE PRESCHOOL AND DAY	35,716.14	TRANSITION CURRICULUM INC.	8,000.00
BLACK STONE ROOFING	277,600.00	GREG JENKINS AUTO CARE	8,147.87	NORTHEASTERN SUPPLY, INC.	27,724.69	TRANSPARENT HOSTING SOLUTIONS,	8,690.00
BLADES & SPADES LANDSCAPE	170,411.50	GRIFFITH ENERGY SERVICES	68,032.98	NORTHERN TOOL AND EQUIPMENT	1,960.00	TREASURE BAY PUBLISHERS	5,126.68
BLINDS.COM	4,428.97	GRIZZLY INDUSTRIAL	2,545.58	NOVA PENNINGTON	39,650.00	TRICK TRUCKS XI, INC.	16,504.92
BLISS VENTURES	44,600.00	GRYPHON HOUSE INC	1,842.60	NSAED, LLC	72,750.00	TRI-COUNTY PASTORAL COUNSELING	49,981.50
BLUE LINE PRESSURE WASHING,LLC	3,000.00	GUITAR CENTER STORES INC	5,955.06	NUTRISLICE, INC.	14,111.29	TRI-COUNTY RENTAL, SALES &	1,008.00
BOARD OF SPEECH	4,525.00	GW MOTORS INC	18,264.77	ODP BUSINESS SOLUTIONS LLC	934.64	TRISTATE FIRST AID LLC	749.95
BOB'S TIRE SERVICE, INC.	7,123.70	H & E PLUMBING, INC.	50,246.38	OFFICE DEPOT	3,922.12	TRUCK ENTERPRISES HAGERSTOWN,	24,451.83
BOLAND TRANE SERVICES, INC.	8,520.07	HAGERSTOWN FORD	52,050.00	OGDEN NEWSPAPERS OF VA LLC	1,200.00	TURKEYFOOT EQUIPMENT LLC	14,900.00
BORENSEN & ASSOCIATES	420.82	HAGERSTOWN METAL FABRICATION	24,803.22	OIO-WEST VIRGINIA	4,185.00	TWIG EDUCATION INC.	43,111.75
BORLIE MECHANICAL CONTRACTING	800,866.78	HAND2MIND, INC.	71,405.43	ORIENTAL TRADING COMPANY, INC.	3,287.48	TWO-WAY RADIO SERVICE, INC.	5,237.00
BOWLES RICE LLP	695,529.09	HARBOR FREIGHT TOOLS	2,185.32	ORSINI APPLIANCES SALES &	3,159.38	TYSON'S LAWN CARE	16,501.22
BOWMAN SALES & EQUIPMENT, INC.	8,443.98	HARRIS SCHOOL SOLUTIONS	10,294.68	ORSINI'S APPLIANCE SALES &	24,688.49	UBEO MIDCO, LLC	68,234.00
BOXX MODULAR, INC.	91,038.30	HARRISON COUNTY BOARD OF EDUC.	360.98	OTIS ELEVATOR	31,345.96	UDEMY, INC.	256.80
BRAINPOP LLC	3,030.00	HARRY K. WONG PUBLICATIONS,INC	10,846.38	PACE ANALYTICAL SERVICES, LLC	2,670.50	ULINE	444.77
BRAND IT BOSTON, INC.	825.00	HAVTECH	4,959.29	PACIFIC NORTHWEST PUBLISHING	4,804.30	UNIFIRST CORPORATION	22,765.68
BRANDED PRODUCTS	2,612.97	HAWTHORNE EDUCATIONAL SERVICES	3,400.00	PAES PRODUCTIONS, LLC	54,589.84	UNIFIRST CORPORATION	13,993.45
BREAKOUT, INC.	3,359.00	HAZWASTE SOLUTIONS LLC	1,966.50	PARCHMENT INC	11,646.60	UNITED BANK	2,028,334.52
BRECHBILL & HELMAN CO.	457,149.38	HD SUPPLY	2,016.30	PARK SEED WHOLESALE	11,500.71	UNITED BANKCARD CENTER	3,270.90
BREWS CUSTOM AWARDS, LLC	6,110.25	HEARTLAND SCHOOL SOLUTIONS	398.00	PARLIGTHS, INC.	2,455.58	UNITED LABORATORIES	7,482.49
BRIGHTLY SOFTWARE, INC.	30,609.20	HEISTON SUPPLY COMPANY	29,713.75	PARTS & MORE, INC.	33,072.18	UNITED REFRIGERATION INC.	23,490.15
BRINING'S APPLIANCE PARTS &	360.00	HELLAS CONSTRUCTION, INC.	1,622,647.38	PARTS TOWN, LLC	34,676.58	UNITED REFRIGERATION, INC.	45,052.11
BROOK LANE HEALTH SERVICES INC	591,072.56	HELP BRIDGE	7,404.96	PATTON PRINTING SUPPLY, INC	1,865.16	UNITED SCOPE LLC.	1,302.42
BUREAU OF EDUCATION & RESEARCH	295.00	HERITAGE BUILDERS LLC	1,500.00	PAVEMENT DEPOT OF MARYLAND LLC	2,805.00	UNITED-STATES-FLAG	4,778.05
BUSHEY FEIGHT MORIN	1,371.45	HICKSVILLE PLANING MILL	8,384.80	PAXTON/PATTERSON	973.60	UPSIDE INNOVATIONS LLC	78,439.00
BUSINESS INFORMATION	78,925.81	HIGHWAY MOTORS	80,778.24	PEARSON ASSESSMENTS	20,928.18	US CELLULAR	139,808.47
BUSINESS U LLC	17,600.00	HILLS-CARNES ENGINEERING	92,658.50	PEARSON ONLINE AND BLENDED	157,485.00	USA CLEAN, INC.	996.61
BUTTS ELECTRICAL & LIGHTING CO	1,753.10	HIMS,INC.	945.00	PENN STATE UNIVERSITY	300.00	V.E. MAUCK PLUMBING SUPPLY,	728.65
BYRD, MARIA	1,332.74	HJV LIMITED PARTNERSHIP	5,200.00	PERC	1,250.00	VALICOR ENVIRONMENTAL	525.27
C.E.MENDEZ FOUNDATION, INC.	10,023.42	HOBBS & ASSOCIATES INC.	1,702.67	PERMA-BOUND	740.45	VALLEY STRUCTURES MARTINSBURG	12,400.00
CALLAS CONTRACTORS INC	700.00	HOLIDAY INN MARTINSBURG	4,675.00	PERRY & ASSOCIATES, CPA'S, AC	48,750.00	VALLEY VETERINARY EMERGENCY	783.55
CAPITAL BUSINESS EQUIPMENT,	7,537.47	HOLTZMAN CORP	1,437,899.24	PITNEY BOWES GLOBAL FINANCIAL	2,323.05	VALOR COINS AND PINS LLC	1,892.50
CAPITAL ELECTRIC	138,540.79	HOME DEPOT	11,528.74	PITTSNOGLE PAVING, LLC	470.00	VARITRONICS, LLC	749.98
CAPITAL TRISTATE	5,475.54	HOPEWELL SHEET METAL, INC	380.54	PIXEL PRESS TECHNOLOGY LLC	300.00	VARSTY TRAVEL	6,433,342.00
CAPITOL BUILDING SUPPLY, INC.	569.09	HORSES WITH HEARTS INC.	52,095.00	POSITIVE PROMOTIONS, INC.	2,787.87	VEX ROBOTICS, INC.	13,391.79
CARNEGIE LEARNING INC	51,916.82	HOUGHTON MIFFLIN HARCOURT	71,03				

Jefferson County Board of Education Unaudited Financial Statements

Newspaper Publication For the Year Ended June 30, 2025

JEFFERSON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF NET POSITION
FYE JUNE 30, 2025

	Governmental Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Assets:	
Cash and cash equivalents	\$ 45,828,896
Investments	4,024,998
Taxes receivable, net of allowance for uncollectible taxes	876,520
Food service receivable	497,830
Other receivables	170,187
Other prepaid expenses	916,071
Net other post employment benefit (OPEB) asset - Proportionate Share	34,377
Due from other governments:	
State aid receivable	1,668,906
PEIA allocation receivable	1,552,626
Reimbursements receivable	1,829,380
Capital Assets:	
Land	4,505,727
Land improvements	4,412,914
Buildings and improvements	203,758,252
Furniture and equipment	11,497,043
Vehicles	13,107,514
Construction in process	33,862,040
Less accumulated depreciation	(102,596,256)
Total capital assets, net of depreciation	168,547,234
Right-of-Use Assets:	
Subscription-based information technology arrangements (SBITAs)	2,537,008
Less accumulated amortization	(1,381,947)
Total ROU assets, net of amortization	1,155,061
Total assets	227,102,086
Deferred outflows of resources:	
Pension	2,175,328
Other post employment benefit (OPEB)	232,457
Total deferred outflows of resources	2,407,785
Total assets and deferred outflows of resources	\$ 229,509,871

LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION

Liabilities:	
Salaries payable and related payroll liabilities	\$ 8,010,756
PEIA premiums payable	2,057,727
Compensated absences	3,825,290
Accounts payable	5,006,375
Long-term obligations:	
Due within one year:	
Bonds and contracts	3,063,063
Accrued interest	67,939
Financed purchases and other	398,179
Due beyond one year:	
Bonds and contracts	33,806,871
Financed purchases and other	4,590,956
Net pension liability - Proportionate Share	4,323,872
Total liabilities	65,151,028
Deferred inflows of resources:	
Pension	804,204
Other post employment benefit (OPEB)	200,469
Other	851,270
Total deferred inflows of resources	1,855,943
Total liabilities and deferred inflows of resources	\$ 67,006,971
Net Position:	
Net Investment in Capital Assets	131,677,300
Restricted for:	
Debt service	2,250,266
Special projects	2,396,666
Capital projects	14,106,454
Unrestricted	12,072,214
Total net position	\$ 162,502,900

JEFFERSON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF ACTIVITIES
FYE JUNE 30, 2025

Functions	Expenses	Program Revenues			Net (Expense), Revenue & Changes in Net Position	
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	
Governmental activities:						
Instruction	\$ 80,363,475	\$ 26,343	\$ 9,482,455	\$ -	\$ (70,854,677)	
Supporting services:						
Students	9,093,152	5,810	1,280,983	-	(7,806,359)	
Instructional staff	4,333,336	-	1,174,052	-	(3,159,284)	
General administration	1,585,075	-	-	-	(1,585,075)	
School administration	6,276,569	-	-	-	(6,276,569)	
Central services	5,031,287	-	20,000	-	(5,011,287)	
Operation and maintenance of facilities	11,210,918	57,134	5,143	6,694,178	(4,454,463)	
Student transportation	11,146,533	-	-	-	(11,146,533)	
Other support services	9,782	-	-	-	(9,782)	
Food services	7,141,353	159,041	3,196,477	-	(3,785,835)	
Community services	179,713	-	-	-	(179,713)	
Interest on long-term debt/finance leases	778,302	-	-	-	(778,302)	
Total governmental activities	137,149,495	248,328	15,159,110	6,694,178	(115,047,879)	
General revenues:						
Property taxes					62,802,616	
Unrestricted state aid					55,305,996	
Unrestricted investment earnings					2,206,647	
Unrestricted grants and contributions					1,425,384	
Extraordinary item - other post employment benefits					-	
Gain (loss) on disposal of capital assets					-	
Gain (loss) on termination of ROU assets					-	
Transfers in					8,749,162	
Transfers (out)					(8,749,162)	
Total general revenues, extraordinary items and transfers					121,740,643	
Change in net position					6,692,764	
Net position - beginning					158,462,402	
Prior period adjustments - (See Notes to Financial Statements)					(2,652,266)	
Net position - beginning, as restated					155,810,136	
Net position - ending					\$ 162,502,900	

JEFFERSON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

BALANCE SHEET - GOVERNMENTAL FUNDS
FYE JUNE 30, 2025

	11 General Current Expense	61 Special Revenue Fund	65 Special Revenue School Activity Fund	71 Special Revenue ESSERF Fund	21 Debt Service Fund	31 Bond Construction Fund	51 Capital Projects Fund	Total Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
Assets:								
Cash and cash equivalents	\$ 24,697,224	\$ 3,146,623	\$ 3,281,225	\$ -	\$ -	\$ 189,116	\$ 14,514,508	43,528,896
Investments	525,302	-	-	-	2,215,164	1,264,532	-	4,024,998
Taxes receivable, net	841,418	-	-	-	35,102	-	-	876,520
Food service receivable, net	-	497,830	-	-	-	-	-	497,830
Other receivables	170,187	-	-	-	-	-	-	170,187
Other prepaid expenses	916,071	-	-	-	-	-	-	916,071
Due from other governments:								
State aid receivable	1,668,906	-	-	-	-	-	-	1,668,906
PEIA allocation receivable	1,552,626	-	-	-	-	-	-	1,552,626
Reimbursements receivable	70,529	1,606,194	-	-	-	152,857	-	1,829,380
Total assets	30,442,263	5,250,847	3,281,225	-	2,250,266	1,473,648	14,667,165	57,365,414
Deferred outflows of resources								
Total deferred outflows of resources	-	-	-	-	-	-	-	-
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES	\$ 30,442,263	\$ 5,250,847	\$ 3,281,225	\$ -	\$ 2,250,266	\$ 1,473,648	\$ 14,667,165	\$ 57,365,414
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities:								
Salaries payable and related payroll liabilities	\$ 7,305,391	\$ 700,983	\$ -	\$ -	\$ -	\$ 4,382	\$ -	8,010,756
PEIA premiums payable	1,855,539	202,188	-	-	-	-	-	2,057,727
Accounts payable & Payable to others	1,588,908	1,387,490	-	-	205,565	1,824,412	-	5,006,375
Total liabilities	10,749,838	2,290,661	-	-	205,565	1,824,412	-	15,074,886
Deferred inflows of resources								
Total deferred inflows of resources	267,750	563,520	-	-	-	-	-	851,270
Fund Balances:								
Nonspendable	911,441	-	-	-	-	-	-	911,441
Restricted	-	2,396,666	3,281,225	-	2,250,266	1,263,701	12,842,753	22,034,911
Assigned	7,964,999	-	-	-	-	-	-	7,964,999
Unassigned	10,528,235	-	-	-	-	-	-	10,528,235
Total fund balances	19,404,675	2,396,666	3,281,225	-	2,250,266	1,263,701	12,842,753	43,528,896
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 30,442,263	\$ 5,250,847	\$ 3,281,225	\$ -	\$ 2,250,266	\$ 1,473,648	\$ 14,667,165	\$ 57,365,414

Amounts reported for governmental activities in the statement of net position differ due to:

- Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds
- Right-of-use assets used in governmental activities are not financial resources and, therefore, are not reported in the funds
- Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds
- Deferred outflows of resources related to pensions
- Deferred inflows of resources related to pensions
- Deferred outflows of resources related to OPEB
- Deferred inflows of resources related to OPEB

Some liabilities, including net pension and OPEB obligations, are not due and payable in the current period and, therefore, are not reported in the funds

- Bonds payable, due within one year
- Bonds payable, due beyond one year
- Unamortized bond premium
- Accrued interest on bonds
- Accrued sick leave payable
- Compensated absences
- Net pension liability - proportionate share
- Net OPEB liability (asset) - proportionate share
- Financed purchases and other, due within one year
- Financed purchases and other, due beyond one year
- Net position of governmental activities

JEFFERSON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FYE JUNE 30, 2025

	11 General Current Expense	61 Special Revenue Fund	65 Special Revenue School Activity Fund	71 Special Revenue ESSERF	21 Debt Service Fund	31 Bond Construction Fund	51 Capital Projects Fund	Total Governmental
Revenues:								
Property taxes	\$ 59,648,358	\$ -	\$ -	\$ -	\$ 3,817,182	\$ -	\$ -	\$ 63,465,540
Other Local sources	2,839,747	502,001	2,836,416	-	161,831	253,874	1,802,021	8,395,890
State sources	63,846,075	2,941,047	-	-	-	-	4,892,157	71,679,279
Federal sources	408,662	8,754,916	-	340,905	-	-	-	9,504,583
Miscellaneous sources	-	-	-	-	-	-	-	-
Total revenues	126,742,862	12,197,964	2,836,416	340,905	3,979,013	253,874	6,694,178	153,045,212
Expenditures:								
Instruction	72,497,957	5,439,030	2,722,925	74,097	-	30,855	-	80,764,864
Supporting services:								
Students	8,995,269	654,537	-	1,751	-	-	-	9,651,557
Instructional staff	3,794,245	768,120	-	-	-	98,000	1,600	4,661,965
General administration	1,575,322	-	-	-	-	-	-	1,575,322
School administration	6,746,469	44,982	-	-	-	-	-	6,791,451
Central Services	5,125,764	223,436	-	-	-	8,425	-	5,357,625
Operation and maintenance of facilities	14,245,607	-	-	-	-	116,933	1,444,695	15,807,235
Student transportation	13,070,499	56,952	-	88,445	-	-	45,999	13,261,895
Other support services	5,974	-	-	-	-	-	-	5,974
Food services	330,732	7,114,171	-	-	-	-	-	7,444,903
Community services	170,000	-	-	-	-	-	-	170,000
Capital outlay	1,594,630	-	-	-	-	11,190,962	16,685,802	29,471,394
Debt service:								
Principal retirement	-	-	-	-	2,855,821	-	-	2,855,821
Interest and fiscal charges	-	-	-	-	861,522	-	-	861,522
Finance Leases:								
Principal payment expense	596,980	988,934	-	-	-	-	193,600	1,779,514
Interest Expense	61,349	-	-	-	-	-	-	61,349
SBITAs:								
Principal payment expense	22,514	-	-	-	-	-	-	22,514
Total expenditures	128,833,311	15,290,162	2,722,925	164,293	3,717,343	11,445,175	18,371,696	180,544,905
Excess (deficiency) of revenues over expenditures	(2,090,449)	(3,092,198)	113,491	176,612	261,670	(11,191,301)	(11,677,518)	(27,499,693)
Other financing sources (uses):								
Proceeds from finance lease	6,768,649	-	-	-	-	-	-	6,768,649
Proceeds from SBITAs	22,514	-	-	-	-	-	-	22,514
Transfers in	1,691,152	3,545,262	349,654	-	295,094	-	2,868,000	8,749,162
Transfers (out)	(6,405,232)	(763,429)	(284,198)	(1,209)	-	-	(1,295,094)	(8,749,162)
Total other financing sources (uses)	2,077,083	2,781,833	65,456	(1,209)	295,094	-	1,572,906	6,791,163
Net change in fund balances	(13,366)	(310,365)	178,947	175,403	556,764	(11,191,301)	(10,104,612)	(20,708,530)
Fund balances - beginning	19,418,041	2,707,031	3,102,278	(175,403)	1,693,502	12,455,002	22,947,365	62,147,816
Fund balances - ending	\$ 19,404,675	\$ 2,396,666	\$ 3,281,225	\$ -	\$ 2,250,266	\$ 1,263,701	\$ 12,842,753	\$ 41,439,286

JEFFERSON COUNTY, WEST VIRGINIA, BOARD OF EDUCATION

RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FYE JUNE 30, 2025

Net change in fund balances - total governmental fund: \$ (20,708,530)

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

Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense. The effect on net position is the amount by which capital outlays exceed depreciation in the current period.

Depreciation expense (6,136,577)

Capital outlays 68,602,109

Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of SBITA assets is allocated over their estimated useful lives and reported as amortization expense. The effect on net position is the amount by which capital outlays exceed amortization in the current period.

Amortization expense (495,921)

Capital outlays 22,514

Certain receivables will be collected this year but are not available soon enough to pay for the current period's expenditures. This is the amount by which such receivables increased (decreased).

Property taxes receivable (662,874)

A portion of the change in fund balances is the current year amortization of the premium on general obligation bonds. The current year amortization of the premium is a reduction of interest expense rather than revenue for the purpose of this statement.

144,569

A portion of the change in fund balances is the proceeds from financed purchases. Those proceeds are not considered revenue items for the purpose of this statement.

(6,474,744)

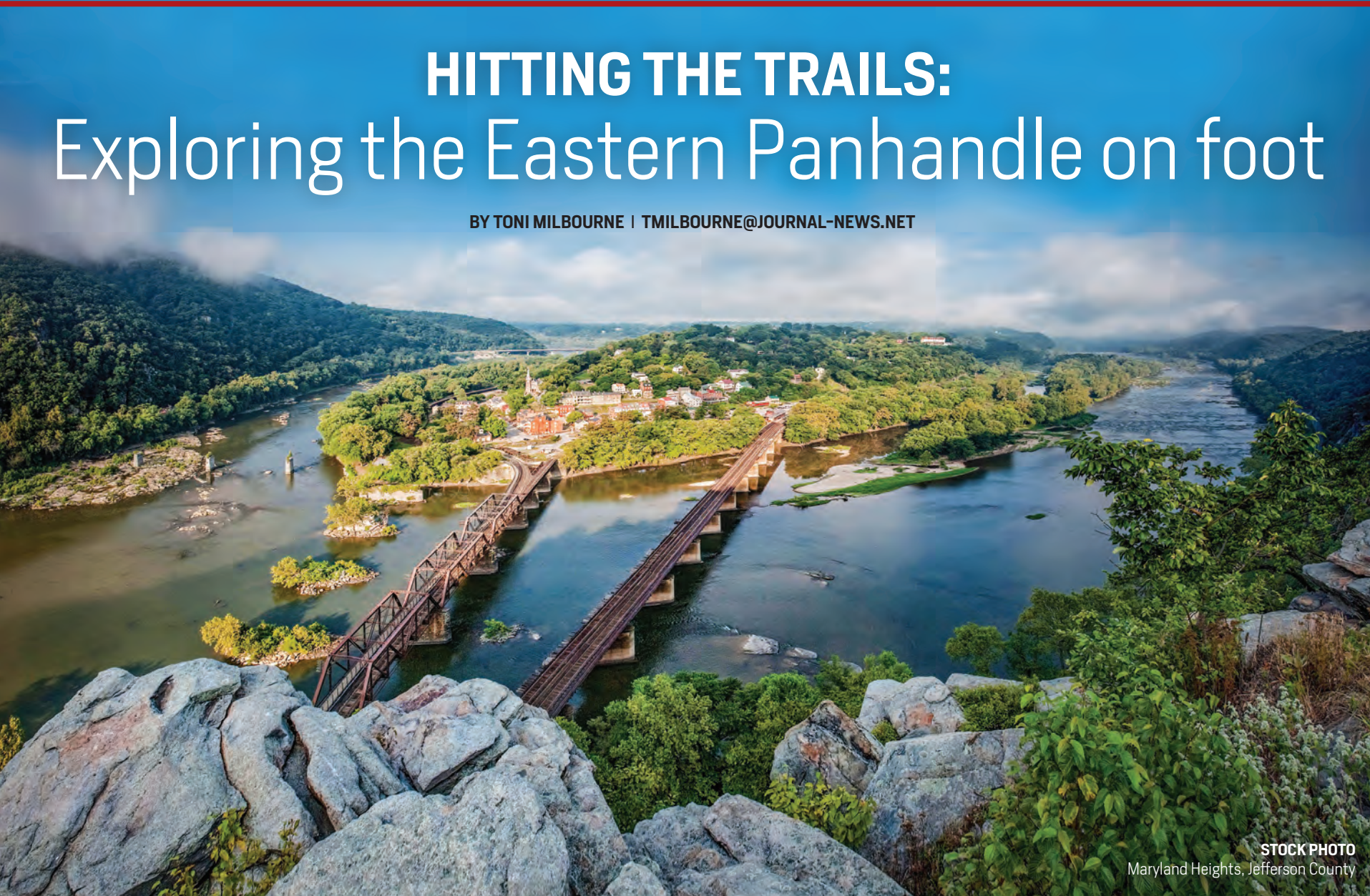
A portion of the change in fund balances is the proceeds from SBITAs. Those proceeds are not considered revenue items for the purpose of this statement.

(22,514)

The repayment of the principal of long-term debt (e.g., bonds, leases) consumes the current financial resources of governmental funds. However, such repayment has no effect on

VENDOR NAME	AMOUNT OF CHECK						
84 LUMBER COMPANY	469.65	ED JOHNSON & ASSOCIATES INC	4,500.00	MARSHALL UNIV CAREER SERV CTR	450.00	SPECIALTY BUSINESS SUPPLIES	6,532.00
AASPA	650.00	EDMENTUM INC	33,062.00	MARTINSBURG SERVICE CENTER LLC	23,725.82	SPIRIT OF JEFFERSON ADVOCATE	1,758.70
ABOVETRAINING, INC.	1,443.52	EDUCATION ALLIANCE	2,900.00	MARYLAND CHILD SUPPORT ACCOUNT	2,500.00	SPORTS PLUS INC	1,800.00
ACCESS 304	300.00	EDUCATION ASSOCIATES INC	63,292.00	MASSEY INC DBA MASSEY HYUNDAI	43,241.00	STAPLES BUSINESS ADVANTAGE	22,796.70
ADAM PETERSON EDUCATON	4,500.00	EDUCATION CONSULTING TEAM LLC	765.00	MATH FOR LOVE LLC	537.00	STATE INDUSTRIAL PRODUCTS CORP	13,865.45
ADVANCE CONCEPTS	600.00	EDUCATION SYSTEM SOLUTIONS INC	88,500.00	MATHCOUNTS FOUNDATION	262.50	STATE OF FLORIDA	20,310.38
ADVANTAGE TECHNOLOGY LLC	1,074,092.04	EDUCATIONAL PARTNERS INT'L LLC	267,500.00	MATHENY MOTOR TRUCK CO	16,731.25	STATE TAX DEPT-COMPLIANCE DIV	8,168.65
AGEDNET.COM	855.00	EDUCATIONAL SOFTWARE INSTITUTE	738.00	MAXLOCK LOCKSMITH SERVICE	1,651.44	STAYBRIDGE SUITES	1,469.61
AGILE SPORTS TECHNOLOGIES, INC	9,500.00	EDUTEK SOLUTIONS, LLC	2,997.00	MCGRAW HILL LLC	667,688.38	STEPPING STONES GROUP LLC	411,529.06
AGORAPULSE SAS	2,860.80	ELECTRIC MOTOR REPAIR CO THE	10,350.00	MCNERNEY, MEREDITH	4,400.00	STEPTOE & JOHNSON PLLC	6,195.75
AIR FILTER SERVICES LLC	45,200.60	ELLISON DOROTHY	2,003.63	MEDCO SPORTS MEDICINE	356.70	STEVE WEISS MUSIC INC	1,601.27
AIRECO SUPPLY INC	52,983.65	ELLSWORTH MUSIC SUPPLY REPAIR	1,235.50	MEDIA-X SYSTEMS INC	15,192.03	STEVEN & LEAH JEFFERSON	691.84
AIRGAS USA, LLC	9,290.58	EMBASSY SUITES	3,873.39	META PLATFORMS INC	2,833.35	STONEWALL RESORT	9,664.70
ALAN TYE & ASSOCIATES LC	1,606.37	EMBASSY SUITES - HUNT VALLEY	5,428.70	MHS	3,700.00	STYER JOHN E	91,560.00
ALDI INC	1,163.55	EMPLOYEE SERVICES LLC	407.72	MIDWEST MOTOR SUPPLY CO., INC	9,985.61	SUMMIT PROFESSIONAL EDUCATION	1,124.91
AMAZON.COM	343,520.96	ENHANCED PRINTING & PROMOTIONS	35,038.55	MINDS-IN-MOTION INC	9,600.00	SUNBELT RENTALS	68,853.09
AMERICAN AED, LLC	6,270.95	ENTERPRISE RENT A CAR	1,146.50	MINGHINI'S GEN CONTRACTOR INC	102,950.00	SUPER DUPER INC	251.70
AMERICAN BACKFLOW PRODUCTS CO.	1,118.02	ENTERPRISE RENT-A-CAR	351.65	MIZELL MUSIC	461.00	SUPER SHOE STORE	4,086.81
AMERICAN FAMILY LIFE ASSURANCE	1,312.24	EPIC - EASTERN PANHANDLE	17,360.74	MODLER DAVID ROBERT	500.00	SUPERIOR AUTO BODY LLC	6,342.95
AMERICAN FIDELTY ASSURANCE	362.46	EQUIPARTS CORP	2,154,151.67	MOSSBURG MEGAN MARIE 204	347.80	SUPERIOR INDUSTRIAL LAUNDRIES	10,166.21
ANDERS DANIEL C 206	950.00	E-RATE CENTRAL	5,425.67	MOTOROLA SOLUTIONS INC	193,599.69	SURVEILLANCE 247, LL	15,795.00
ANIXTER INC	422.06	EURO-SUITES HOTEL	18,700.00	MOUNTAIN SIDE BACKFLOW	33,817.40	SUTTLE & STALNAKER PLLC	36,000.00
ANTIETAM FORD TRACTOR INC	45,998.89	EVAN-MOOR CORPORATION	1,632.00	MOVER DUDES INC	17,961.50	SWANK MOVIE LICENSING USA	5,177.00
APPLE INC	397.95	EVCL LTD	307.86	MR PRINT	8,426.17	SWEET VIRGINIA CARE LLC DBA	108,387.50
APPLE STORE, THE	19,434.43	EVENTBRITE INC	350.00	MUSIC & ARTS	781.77	SWEETWATER SOUND, INC.	6,605.00
APTTEGY INC.	41,100.00	EVERBANK N A	995.00	MUSSELMAN HIGH SCHOOL	400.00	T A LOWERY ELEM SCHOOL	4,015.28
APT AQISITION & CONSTR. CORP.	4,000.00	EVERWAY LLC	320.00	MYVRSPOT LLC	3,499.00	T A LOWERY ELEM SCHOOL FS	15,200.00
ARAMARK EDUCATIONAL SERVICES	290.00	EVERYTHING2GO.COM LLC	17,299.62	NASCO	7,143.31	TANKNOLOGY INC	451.00
ARK SYSTEMS INC	21,453.34	EWELL EDUCATIONAL SERVICES INC	2,519.00	NASCO HEALTHCARE INC	47,038.70	TEACHER CREATED MATERIALS INC	232,866.19
ATLANTIC SECURITY SYSTEMS INC	210,509.00	EXPLORE LEARNING LLC	1,890.00	NATIONAL CUSTOMER SERV ASSOC	445.00	TEACHER DIRECT	286.52
AUGSBURG UNIVERSITY	775.00	EXPLORE LEARNING LLC	33,943.80	NATIONAL RESTAURANT	3,445.55	TEACHERS PAY TEACHERS	4,887.70
AURORA SCHOOL, THE	445,488.50	FACILITIES MANAGEMENT EXPRESS	12,495.96	NATIONAL TIME AND SIGNAL CORP	1,041.15	TEACHING STRATEGIES LLC	59,213.53
AUTO ZONE	295.66	FAILURE FREE READING	21,000.00	NATL COUNCIL AGRICULTURAL ED	1,920.00	TELE PLUS CORPORATION	62,406.53
AZTEC SOFTWARE LLC	298.24	FAMILY SUPPORT REGISTRY	2,144.40	NEARPOD INC	59,656.00	TESTOUT CORPORATION	1,749.00
B & G PAINTING LLC	3,200.00	FASTENAL CO	1,162.56	NEGLEY'S WELL DRILLING INC	17,640.51	TEXAS LIFE	183,113.22
B & H PHOTO-VIDEO	1,945.26	FASTSIGNS OF MARTINSBURG	365.00	NEOLA, INC.	3,745.00	THE AUBURN SCHOOL	3,500.10
BALLARD & TIGHE PUBLISHERS	1,166.00	FIDELITY ENGINEERING LLC	35,398.53	NEW ENTERPRISE STONE & LIME CO	789.74	THE GREENBRIER HOTEL CORP	1,678.40
BAND SHOPPE	587.35	FIDES FOOD SERVICE SOLUTIONS	7,440.00	NEW JERSEY FAMILY SUPPORT	8,515.12	THE JUNK ANGEL	5,594.00
BATTERY MART	1,872.39	FIELDTURF USA INC	2,570.00	NEW READERS PRESS	583.43	THE LEARNING INTERNET INC	6,350.00
BAVARIAN INN & LODGE	285.00	FIRE PROTECTION COMPANY	5,920.70	NORTH FORK MOUNTAIN INN	360.00	THE PROPHET CORPORATION	840.07
BERKELEY CO BOARD OF EDUCATION	146,475.00	FIRE X SALES & SERVICE	9,750.06	NORTH JEFF ELEM SCHOOL FS	12,200.00	THE READING LEAGUE, INC.	524.98
BERKELEY-MOUNTAINEER GLASS &	38,496.98	FISHER AUTO PARTS INC	4,499.99	NORTH JEFFERSON ELEM SCHOOL	2,724.92	THE SIX SHIFTS LLC	1,734.20
BEST LIFE THERAPY LLC	975,082.48	FLEETPRIDE, INC	34,995.51	NSPRA	2,125.00	THEO YATES	365.53
BEST PLUMBING SPECIALTIES INC	4,446.41	FLINN SCIENTIFIC INC	8,114.11	NSPRA CHESAPEAKE CHAPTER	625.00	THINKAUM	11,370.00
BIEDLER'S ELECTRIC MOTOR	11,046.95	FOLLETT SOFTWARE LLC	59,759.48	NUTRISLICE INC	5,325.60	THINKING MAPS INC	11,867.35
BIO CORPORATION	3,148.42	FOUNDATION BUILDING MATERIALS	13,826.86	NUTTING CO INC/OGDEN NEWS MD	502.71	THOS SOMERVILLE	39,202.13
BLACK STONE ROOFING, LLC	1,806,000.00	FOUR POINTS BY SHERATON	696.70	OAK HALL INDUSTRIES INC	680.00	TIM HAYSLETTE CONSTRUCTION LLC	52,300.00
BLICK ARTS MATERIALS LLC	2,950.74	FRALEY, LYDIA L.	1,717.93	OFFICE OF STATE FIRE MARSHAL	4,270.00	TIME LIFE EDUCATION	308.00
BLISS VENTURES LLC	8,900.00	FREDERICK CEILINGS INC	7,350.00	OGLEBAY RESORT & CONF CENTER	3,437.11	TK ELEVATOR CORPORATION	10,759.91
BLOSSMAN GAS, INC.	89,846.91	FRONTIER (LS)	103,566.60	OGSTAR READING, LLC	7,120.00	TOPGUN SEALCOATING LLC.	27,315.00
BLUE BIRD BUS	17,406.06	FRONTIER (T-1)	147,614.30	O'NEILL, MEGHAN	667.80	TRA SCHOOL SOFTWARE SOLUTIONS	10,158.20
BLUE RIDGE COMMUNITY AND	69,304.85	FUSION LEARNING INC	99,121.00	ORIENTAL TRADING CO	1,055.03	TRACTOR SUPPLY COMPANY	426.86
BLUE RIDGE ELEMENTARY SCHOOL	3,396.73	GAYLORD NATIONAL RESORT AND	3,978.14	ORIGO EDUCATION INC	5,476.70	TRAFERA HOLDINGS, LLC	422,900.00
BLUE RIDGE ELEM-FS	13,600.00	GAYLORD OPRYLAND HOTEL	1,377.30	PACE ANALYTICAL SERVICES LLC	4,187.10	TRANSTECK INC	210,700.61
BOGGESS EVAN	500.00	GERALD TAYLOR CO INC	5,160.81	PAGE JACKSON ELEM SCHOOL	3,131.84	TRANSTECK INC	128,477.03
BOGGS ENVIRONMENTAL	1,400.00	GIANT FOOD STORES INC	23,721.25	PAGE JACKSON ELEM SCHOOL FS	10,000.00	TRIMBLE & ASSOCIATES	1,200.00
BOLIVAR-HARPERS FERRY PUB LIBR	30,000.00	GIMKIT INC	1,000.00	PANCIONE'S LINE STRIPING	1,850.00	TRISTATE FIRST AID LLC	577.10
BOTTNER KRISTIN A 210	948.11	GLASS AMERICA MIDWEST LLC	1,761.23	PANERA BREAD	481.56	TROPHIES R US INC	431.70
BOWLES RICE LLP	6,477.95	GLENN NICOLE THERESE	550.00	PARLIGHTS INC	7,874.65	TRUCK ENTERPRISES INC	964.89
BOWMAN EDUCATIONAL SERVICES	3,600.00	GLENWOOD COUNTRY ELEM SCHOOL	10,500.00	PARNELL CAMERON	350.00	TRUDI CAYLOR	821.47
BRAIN POP LLC	660.00	GLOBAL RECOVERY SERVICES	22,416.50	PARTS & MORE INC	4,394.08	TUNE WITH TIMMONS	1,303.10
BREATHE FOR CHANGE INC	999.00	GLORFIELD JARAD G	591.15	PAVECONNECT LOGISTICS LLC	226,243.75	U S CELLULAR	36,268.20
BREEDEN CRYSTAL 206	1,028.31	GOGUARDIAN	65,943.00	PDX READING SPECIALIST LLC	67,379.37	U S POST OFFICE (SHEN JNCTN)	380.39
BRICKSTREET MUTUAL INSURANCE	242,644.00	GOODHEART-WILCOX CO INC	3,855.11	PEARSON ASSESSMENTS	6,631.75	ULINE, INC	2,104.59
BROOKS GERALD A JR	9,500.00	GORDON FOOD SERVICE INC	2,167,484.10	PEARSON EDUCATION INC	575,312.57	ULTRA CLEAN HOOD & VENT	10,075.00
BROWN CHRISTOPHER ALAN	1,000.00	GRAFTON SCHOOL INC	470,608.62	PENNSYLVANIA SCDU	2,076.00	UNITED AIRLINES INC	2,208.27
BROWN JOSHUA DUPRE	500.00	GRAINGER	9,850.35	PENSKE TRUCK LEASING	875.75	UNITED BANKCARD CENTER	105,870.32
BROWN ROBERT III 001	284.66	GRAMMARLY INC	1,440.00	PERRY & ASSOCIATES CPA'S AC	13,000.00	UNITED REFRIGERATION INCORP	4,089.97
BURKE SHERIDAN 501	481.72	GREENCASTLE CHEVROLET	9,182.08	PEST MANAGEMENT SERVICES INC	34,020.00	USA BLUE BOOK	1,219.32
BUSINESS U LLC	8,575.00	GROUP MARY BETH 501	340.44	PETRARCA LANDON	350.00	VALASEK MCKENNA	500.00
C I THORNBURG CO., INC., THE	1,366.69	GULF COAST STATE COLLEGE	700.00	PHONAK COMMUNICATIONS	3,384.90	VARSIITY TRAVEL - SCHROCK INC	155,144.90
CAMERON JAMES S	1,198.45	GUNTER CHARTERS, INC.	21,166.50	PIONEER MANUFACTURING COMPANY	1,499.38	VEACH TRAVIS	3,355.00
CANAAN VALLEY RESORT (DAVIS)	3,789.19	HAMPTON BY HILTON	434.00	PITNEY BOWES CREDIT CORP	1,045.92	VECTOR SOLUTIONS	21,427.00
CAPITAL ELECTRIC	50,546.41	HAMPTON INN - PITTSBURGH	516.00	PITTSBURGH ED RECRUIT CONSORT	1,025.00	VENTRIS LEARNING LLC	18,285.75
CAROLINA BIOLOGICAL SUPPLY CO	18,979.69	HAMPTON INN (HUNTINGTON)	428.00	PLASTICARDS	410.00	VENYOZ, INC.	3,980.00
CARR JANNENE 403	752.92	HAMPTON INN (WESTON)	793.84	PLAYGROUND SPECIALISTS INC	5,750.00	VERNIER SOFTWARE & TECHNOLOGY	1,643.73
CARRIER ENTERPRISE LLC	205,944.56	HAMPTON INN DOWNTOWN	2,140.00	POSITIVE PROMOTIONS	419.52	VERSATRANS SOLUTIONS DIVISION	14,486.54
CASAS	2,995.50	HAMPTON INN MORGANTOWN	1,384.00	POTOMAC EDISON COMPANY	3,153,408.49	VEX ROBOTICS INC	9,008.86
CBT NUGGETS LLC	5,990.00	HAMPTON INN SOUTHRIDGE CENTRE	974.00	POTOMAC FARMS DAIRY	332,598.73	VINYLS BY VOGEL LLC	700.00
CEDAR LAKES CONFERENCE CENTER	404.00	HARPERS FERRY MIDDLE FS	18,800.00	POTOMAC VALLEY AUDUBON SOCIETY	25,100.00	VIROCO INC	35,282.55
CEDAR RIDGE MINISTRIES	176,841.65	HARPERS FERRY MIDDLE SCHOOL	2,983.92	POWERSCHOOL HOLDINGS LLC	99,865.90	VIRTUAL PREPARATORY ACADEMY	15,600.43
CENGAGE LEARNING	1,820.07	HARPERS FERRY WATER WORKS DIS	22,241.19	PREMIER MECHANICAL, LLC	3,947.44	VITAL SIGNS PLUS	13,413.25
CENTRAL ELEVATOR INSPECTION	1,180.00	HARRIS JASON DBA HARRIS TREE	4,800.00	PRO TRAININGS LLC	1,997.50	VITALITY MEDICAL INC	1,240.20
CENTRAL RESTAURANT PRODUCTS	17,738.60	HARRISON COUNTY BOARD OF ED	3,645.63	PROGRESSIVE PRINTING LLC	4,583.30	VOYAGER SOPRIS LEARNING INC	656.70
CERTIPORT	15,389.50	HAVTECH LLC	102,525.00	PROJECT READ AI INC	9,000.00	WALLS PRINTING COMPANY INC	617.81
CEV MULTIMEDIA LLC	1,500.00	HB CONTROLS INC	306.33	PSYCHOLOGICAL ASSESSMENT RES	1,638.22	WALMART	35,475.45
CHAMBERS CHIRO & ACUPUNCTURE	19,289.60	HEISTON SUPPLY INC	408.79	QBS LLC	10,794.00	WARDS NATURAL SCIENCE INC	7,580.83
CHARLES TOWN GENERAL HOSPITAL	2,035.43	HERC RENTALS INC	3,702.30	QUADIENT FINANCE USA, INC.	1,223.99	WASHINGTON HIGH SCHOOL	11,042.40
CHARLES TOWN MIDDLE SCHOOL	3,457.67	HIDDEN PEACES LLC	300.00	QUADIENT, INC	2,726.05	WASHINGTON HIGH SCHOOL - FS	38,000.00
CHARLES TOWN MIDDLE SCHOOL FS	22,000.00	HIGHWAY MOTORS INC	67,853.32	QUALITY INN	570.00	WASHINGTON MUSIC CENTER	579.95
CHARLES TOWN WATER DEPT	99,771.08	HIS SIGN LLC	8,460.00	QUILL CORP	23,331.71	WASHINGTON NATL INSURANCE CO	59,441.04
CHILDREN'S HOME SOCIETY OF WV	122,821.45	HOBART CORP	6,507.09	QUINN ENTERPRISE LLC	9,133.98	WASTE MGT OF WEST VIRGINIA INC	152,641.15
CHINCOTEAGUE BAY FIELD STATION	723.00	HOBBS & ASSOCIATES INC	103,711.20	R & L LANDSCAPES INC	381,375.00	WATERFRONT PLACE HOTEL	21,372.48
CINTAS CORP #386	53,414.52	HOLCIM - MAR INC	1,395.62	R E MICHEL CO INC	2,334.68	WAYNESBORO CONSTRUCTION CO INC	727,962.30
CITY HOSPITAL	698.73	HOLIDAY INN & SUITES - BECKLEY	444.00	R M HUFFMANN COMPANY INC,	120,373.00	WEAVER LESLIE	899.95
CITY OF CHARLES TOWN	153,556.33	HOLIDAY INN & SUITES - BECKLEY	444.00	R. T. ROGERS OIL CO., INC.	799,728.09	WEIS MARKETS INC	335.71
CITY OF RANSON	8,585.13	HOLIDAY INN CIVIC CENTER	17,516.76	RACHEL R GARN	2,000.00	WEISS BROS OF HAGERSTOWN LLC	510,188.49
CIVIL & ENVIRON CONSULT INC	2,000.00	HOLIDAY INN EXPRESS	321.00	RANSON ELEM SCHOOL	2,251.75	WELSH SOUND LLC	26,780.00
CLARION INN HARPERS FERRY	2,178.00	HOLIDAY INN MORGANTOWN	3,693.00	RANSON ELEM SCHOOL FS	11,600.00	WENGER CORP	10,347.50
CLEAR VISION LLC	38,274.13	HOLTZMAN OIL CORP	28,721.19	RAPTOR TECHNOLOGIES LLC	17,310.00	WEST UNION BANK	364,423.90
CLEVELAND COTTON PRODUCTS	2,468.20	HOME DEPOT	71,226.40	RC TOWING LLC	11,366.54	WEST VIRGINIA HOSA	300.00
CMA'S TOYOTA OF MARTINSBURG	1,732.54	HOUGHTON MIFFLIN HARCOURT PUB	69,091.38	RENAISSANCE LEARNING INC	43,204.09	WEST VIRGINIA VIRTUAL ACADEMY	10,682.90
CNA SURETY	4,720.00	HOWARD SHOCKEY & SONS INC	7,422,377.54	RENNOVANCE LEARNING INC	43,204.09	WEST VIRGINIA UNIVERSITY	14,951.25
COASTAL HOTEL & SUITES	705.00	HOWARD-BOSTIC CHIQUITA	1,000.00	RENOVO CENTER LLC, THE	25,697.50	WESTERN PSYCHOLOGICAL SERVICES	294.30
COCHLEAR AMERICAS	569.00	HPS LLC	3,275.00	RESIDENCE INN	3,939.81	WHITTINGTON CAROL S 001	425.25
COLBERT MOLLY	350.00	HUB CITY SPRINKLERS INC	45,542.77	RESORT AT GLADE SPRINGS - GSR	261.06	WILDWOOD MIDDLE SCHOOL	3,292.65
COLLEGE BOARD, THE	74,968.46	IDEMIA IDENTITY & SECURITY USA	7,263.00	RICHEY ATHLETICS	24,295.00	WILDWOOD MIDDLE SCHOOL - FS	17,346.24
COLONIAL EQUIPMENT COMPANY	3,527.09	IDENTIMETRICS INC	3,846.00	RIVER RIDERS INC	26,441.56	WILLIAMS MOTOR PARTS INC	4,575.79
COMMUNITY MARKETS INC	34,457.78	IMAGINE LEARNING LLC	950,475.00	RIVERSIDE ASSESMENTS, LLC	3,127.85	WINCHESTER ENVIRONMENTAL	4,840.00
COMMUNITY PRODUCTS LLC	11,002.00	INDEPENDENT FIRE HALL	5,500.00	RNS COMMUNICATIONS INC.	5,472.00	WINCHESTER EQUIPMENT CO	3,759.32
COMPRESSED AIR SERVICES, INC	4,536.54	INSTRUCTURE INC	83,297.80	ROBERTS OXYGEN CO	479.56	WINCHESTER METALS	417.52
CONTINUED.COM LLC	979.00	INTERNATIONAL SOCIETY FOR TECH	1,160.00	ROBOTICS EDUCATION &	1,275.00	WINGATE INN - BRIDGEPORT	2,065.00
CONTROL SYSTEMS	700.00	ITEACH US INC	24,400.00	ROCHESTER 100 INC	2,248.00	WIPEBOOK CORPORATION	300.72
CORDEN STONE	26,200.00	IXL LEARNING INC	160,725.00	RTK ENTERPRISES	400.00	WONDERLY EVENTS LLC	4,803.50
CORNER CONNECTION WV LLC	35,175.00	J W PEPPER & SON INC	6,483.89	RUN WITH THE HERD INC	350.00	WORLDWIDE EQUIPMENT - HERITAGE	1,738.30
COUNCIL FOR EXCEPT CHILDREN	6,101.30	JACKSON-HIRSH INC	516.00	RUSSELL REFRIGERATION	35,164.00	WREAS INC DBA WINCHESTER	21,059.91
COURTCLEAN	1,128.92	JACOB K DAGGETT	5,000.00	SAFETY-KLEEN CORP	469.60	WRIGHT DENNY INTER SCHOOL	2,662.38
COURTYARD MARRIOTT	4,539.25	JEFF CO HEALTH DEPT	32,934.00	SAINT JAMES CATHOLIC CHURCH	4,212.00	WRIGHT DENNY INTER SCHOOL FS	11,200.00
CREDIT ACCEPTANCE CORPORATION	4,397.97	JEFF CO SHERIFF - SECURITY	63,959.00	SAMSARA INC	117,386.43	WV ADJUTANT GENERALS OFFICE	8,316.90
CREDIT ACCEPTANCE CORPORATION	1,635.41	JEFFERSON CO PARKS & REC COMM	30,000.00	SAVE A LOT	1,678.73	WV AMERICAN WATER COMPANY	112,577.88
CRYSTAL SPRINGS	1,788.27	JEFFERSON CO SOLID WASTE AUTH	2,684.43	SAVVAS LEARNING COMPANY LLC	71,719.37		

Fall Fun & Festivals



Crisp air, turning leaves and wide-open views: fall is the season when the Eastern Panhandle truly shines and draws more and more people to explore the area. Stretching from the confluence of the Potomac and Shenandoah rivers in Jefferson County to the ridges of Berkeley and the high peaks of Morgan County, this corner of West Virginia offers hikes for every type of adventurer.

Some trails are steeped in history, winding past Civil War landmarks and colonial monuments. Others plunge deep into forests or rise to overlooks where the only sound is the wind in the trees. Whether one is a casual walker or a more experienced hiker, the Panhandle's trail network provides plenty of options for getting outdoors.

Jefferson County's trails are among the most iconic in the state. In Harpers Ferry, the Maryland Heights Trail rewards a challenging climb with the post-card view of the town and two rivers converging. Jefferson Rock and the Loudoun Heights Trail offer shorter or less crowded alternatives, while the C&O Canal Towpath provides a flat, family-friendly path along the Potomac. For those looking for peace and quiet, Cool Spring Preserve near Charles Town and the Rumsey Monument trails in Shepherdstown combine gentle walking with birdlife and historic markers.

If Jefferson is about history, Berkeley is about wilderness. The Sleepy Creek Wildlife Management Area covers more than 23,000 acres of ridges, hollows, and a serene 205-acre lake. The Tuscarora Trail slices through the area, offering challenging ridge walks and sweeping views from Shockey's

Knob and High Rock. For a less demanding outing, the Sleepy Creek Lake Loop hugs the shoreline, mixing forest cover with quiet water views. The Eidolon Nature Preserve, a 354-acre sanctuary, adds gentler trails and a scenic overlook.

Heading into Morgan County, one finds Cacapon Resort State Park serving as the centerpiece of its hiking scene, with more than 20 miles of trails ranging from short nature walks to strenuous ridge climbs. The park's Panorama Overlook crowns Cacapon Mountain at more than 2,300 feet, offering unmatched valley views and marking the county's highest point. Beyond the park, hikers can explore the Washington Heritage Trail, tracing George Washington's early surveying routes, or venture toward the Big Schloss area on the county's border for rugged ridge-top adventures.

Whether one prefers lazy walks along the rivers or challenging near-climbs in the wilderness, the Eastern Panhandle offers trails for every level of hiker. Jefferson County gives you history with your miles, Berkeley immerses you in wild back country and Morgan lifts you above it all with sweeping mountain vistas.



Trail Guide at a Glance

TRAIL / LOCATION	LENGTH	DIFFICULTY	HIGHLIGHTS
Maryland Heights (Jefferson)	4.5 mi roundtrip	Moderate/Strenuous	Iconic overlook of Harper's Ferry, rivers meeting
Jefferson Rock (Jefferson)	<1 mi	Easy	Quick access, historic landmark, Shenandoah views
Loudoun Heights (Jefferson)	6-7 mi	Moderate	Split Rock overlook, quieter alternative
C&O Canal Towpath (Jefferson)	Varies	Easy	Flat riverside walk, lockhouses, bridges
Cool Springs Preserve (Jefferson)	~2 mi	Easy	Wildlife, wetlands, peaceful walking
Rumsey Monument & Riverfront (Jefferson)	1-2 mi	Easy	Historic monument, Potomac River overlooks
Tuscarora Trail, Sleepy Creek (Berkeley)	14+ mi (sections)	Moderate/Strenuous	Ridge walks, expansive views
Shockey's Knob/High Rock (Berkeley)	6-7 mi	Moderate	Rocky overlooks, forest ridges
Sleep Creek Lake Loop (Berkeley)	7 mi	Moderate	Lake views, mixed forest
Eidolon Preserve (Berkeley)	4 mi	Easy-Moderate	Quiet trails, high ridge overlook
Cacapon Resort SP Trails (Morgan)	1-6 mi (various)	Easy-Strenuous	Variety of routes, mountain streams, forest
Panorama Overlook (Morgan)	4 mi	Moderate	Highest point in county, sweeping valley views
Washington Heritage Trail (Morgan)	Varies	Easy-Moderate	Historic sites, ridges, scenic byways
Big Schloss (Morgan/VA line)	4.4 mi	Moderate-Strenuous	Dramatic rocky ridge and views

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