

COUNTY COMMISSION OF LEWIS COUNTY

110 Center Avenue
Weston, WV 26452
Phone: (304)269-8200
Fax: (304)269-2416
Email: @lewiscountywv.org
Website: lewiscountywv.org



COMMISSIONERS:
AGNES G. QUEEN
President
PATRICK D. BOYLE
Commissioner
THOMAS V. FEALY
Commissioner

LEWIS COUNTY COMMISSION
110 CENTER AVENUE, 2nd FLOOR
WESTON, WV 26452
MEETING AGENDA
August 31, 2015

SILENT MEDITATION AND PLEDGE OF ALLEGIANCE

1. **10:00 AM** **Call Meeting to Order** (*action required*)
2. **10:05 AM** **T. Chad Kelley, Lewis County Assessor**
RE: Exonerations, Consolidations, Apportionments (*action required*)

APPOINTMENTS

3. **10:10AM** **Steve Moneypenny, Lewis Gilmer Emergency 911 Addressing:** Approval of new road name. Directions: from US Hwy 33E at Garton Plaza go 3.6 miles turn Right go 3.7 miles (road continues through locked gate) (Map Attached) Resident suggestions are: 1) Firefly Hollow 2) Firefly Hollow Road 3) Firefly Hollow Drive. Residents preference is Firefly Hollow. (*action required*)

CORRESPONDENCE

4. **Upshur County Commission Meeting Agenda:** Upshur County Commission Meeting Agenda for Thursday, August 27, 2015 (*information only*)
5. **Vonage remittance of Lewis County Emergency 911 Subscriber Fee:** Vonage Business Solutions remits Lewis County 911 Subscriber Fees for the month of July 2015 in the amount of \$147.00 (*information only*)
6. **Lewis County Parks and Recreation Meeting Minutes and Agenda:** Minutes of the July 27, 2015 Lewis County Park Board and the Agenda for the Tuesday, August 25, 2015 meeting (*information only*)
7. **Association of West Virginia Solid Waste Authorities 2015 Educational Conference on Litter Control and Solid Waste:** Agenda and registration for the 2015 WV Educational Conference on Litter Control and Solid Waste Management to be held on October 25- 27, 2015 at Canaan Valley Resort. Cost is \$165.00 per attendee (*information only*)
8. **2014 Victims of Crime Assistance Grant Adjustment and Time Extension:** The West Virginia Division of Justice and Community Services has issued a grant adjustment adding \$8,382.00 to the 2014 Victims of Crime Assistance Grant to allow services to extend to September 30, 2015. (*information only*)
9. **Notification of 2015 West Virginia Division of Criminal Justice Prevention Resource Officer Grant Award:** Lewis County has been awarded \$20,000.00 to assist with the salary for the Prevention Resource Officer at Lewis County High School. This position is a joint venture between the Lewis County Commission and the Lewis County Board of Education. (*information only*)

- 10. West Virginia Division of Justice and Community Services 2014 Prevention Resource Officer Grant Closure:** Notification that the 2014 grant to assist with the salary for the Prevention Resource Officer at Lewis County High School has been fulfilled and is closed. This position is a joint venture between the Lewis County Commission and the Lewis County Board of Education (*information only*)

BUSINESS

- 11. Boards and Committee Reports:** Commissioners will give reports on any board and/or committee meeting(s) attended: Lewis County Park Board, Economic Development Authority Executive Committee (*information only*)
- 12. Lewis County Facsimile Signature Policy:** The West Virginia State Auditor's Office training identified the County's need to adopt a policy regarding the use and custody of any county official signature facsimile. The county will consider adoption of the Uniform Facsimile Signatures and Public Officials Act, West Virginia Code § 6-14-1 through §6-14-8, as their policy. Additionally, elected officials will need to authorize employee(s) to use these proxies and secure in a limited access area of their office (*action required*)
- 13. Fiscal Year 2015 Lewis County Financial Statement:** Approval of Fiscal Year 2015 financial statement for Lewis County. This is a listing of all revenues, expenditure, assets and liabilities for the county at the close of the 2015 fiscal year. (*action required*)
- 14. Lewis County Equipment Use Policy:** The West Virginia State Auditor's Office training identified the county's need to adopt an equipment use policy. A draft policy has been prepared for review and consideration of adoption. This draft is based on the West Virginia State Employee Policy. (*action required*)
- 15. Lewis County Courthouse Heating and Air Conditioning Bids:** The Lewis County Commission opened three bids for installation of four (4) Heating and Air Conditioning Units at the August 24, 2015 commission meeting: 1) Emcor Services, Morgantown WV in the amount of \$25,840.00, 2) Richard Heating and Air Conditioning, Jane Lew in the amount of \$35,750.00, and 3) Alpha Mechanical, Louisville KY in the amount of \$43,970.00. The County Maintenance Director reviewed and confirmed all bids met the bid specifications. The bid award was tabled to allow clarification from the low bidder, Emcor Services, that the bid was for four (4) units, installation and all associated costs. Emcor Services has confirmed this is correct. The Lewis County Commission will consider the award of the bid. (*action required*)
- 16. Credit Card Collection Vendor, Point and Pay, LLC, Agreement:** Point and Pay has been contacted regarding on line tax payment, counter tax payment and county clerk's counter payment via credit card. The transaction fee to be passed to the taxpayer will be 2.75% or a minimum of \$2.50. Credit Card scanning devices will cost \$50.00 per unit for the county clerk's office and \$100.00 per unit for the tax office. Additionally, a link will be added to the county's online tax inquiry system to allow credit card payments for taxes online. The County Commission will consider this proposal for possible acceptance. (*action required*)
- 17. Lewis County Economic Development Authority Report:** Report of activities of the Lewis County Economic Development Authority by Director Mike Herron (*information only*)
- 18. Timesheets and Leave Requests** (*action required*)
David Reed Annual Leave September 8, 9, 10 and 11th, 2015

ORDERS AND PAYMENT OF EXPENDITURES:

- 19. Presentation by County Clerk of the Orders of Prior Meeting(s) for consideration.** Draft minutes will be available for review upon request Thursday, August 27, 2015. (*action required*)
- 20. Expenses for the current period presented for consideration of payment.** Expenses to be presented for consideration of payment will be available for review upon request Thursday, August 27, 2015 (*action required*)

ADJOURNMENT:

- 21. With no further action being required by the Lewis County Commission, the meeting will be adjourned.** (*action required*)

LEWIS COUNTY COMMISSION MEETING MANAGEMENT

- Regular meeting agendas will be posted and available to the public before closure two (2) business days prior to the meeting date.
- Agenda matters to be reviewed and/or considered during the meeting are at the discretion of the Lewis County Commission.
- Appointments to speak with the county commission must be scheduled before 10 AM three (3) business days prior to the meeting. Appointments will be given a ten (10) minute time allowance.
- Open discussion by Commission unless executive session is motioned per WV Code §6-9A-4.
- Input or recommendation from constitutional officers, staff or public that is not listed by name on the agenda will only be allowed if requested by the commission or required by statute.
- Those not scheduled on the agenda may sign up for public comment at a minimum fifteen (15) minutes prior to the start of the meeting. Public comment is limited to five (5) minutes per speaker.
- Motion required for consideration of vote.
- All votes unanimous unless otherwise stated.

Roberts Rules of Order is utilized as a guide only. The Commission controls meeting management, discussion and input.



Lewis ~ Gilmer E-911 Addressing

201 Orchard St • Weston, WV 26452

Telephone 304-269-6567

TTY 304-269-8241 or 304-462-7306 • Fax 304-269-8203

Dear Lewis County Commission,

The addressing office was contacted for addresses that go beyond the range of Gladly Fork Rd, Beginning at the locked gate to one new residence and another planned residence. This leaves no numeric space to place additional houses, and exceeds the limit of structures on the road set by the addressing ordinance.

Below are the road name choices provided by the residents.

1. Firefly Hollow
2. Firefly Hollow Road
3. Firefly Hollow Drive

Please circle the choice that best pleases the commissioners. All three choices are acceptable. The owners prefer the first choice, which is the shortest also.

Respectfully Submitted

A handwritten signature in black ink that reads "Steve Moneypenny".

Steve Moneypenny



Lewis ~ Gilmer E-911 Addressing

201 Orchard St • Weston, WV 26452
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APPLICATION FOR NEW ROAD NAME / NAME CHANGE

Community: WESTON Zip Code: 26,452 Route #: _____

CURRENT ROAD NAME: NONE

ROAD LOCATION: 3722 Gladly Fork Rd

DRIVING DIRECTIONS: FROM US HWY 33 E AT GARTON PLZ GO 3.6 MILES TURN R GO 3.7 MI
ROAD CONTINUES THROUGH LOCKED GATE

ROAD NAME CHOICES IN ORDER OF PREFERENCE (Please READ road naming criteria)	
1. <u>Firefly Hollow</u>	3. <u>Firefly Hollow Drive</u>
2. <u>Firefly Hollow Rd.</u>	4. _____

Lewis-Gilmer Addressing reserves the right to refuse any names that do not meet the adopted county ordinance.

Liaison Information

Expires 30 Days from date issued.

NAME: PAT KEEVER TELEPHONE: 3,042,690,805

ADDRESS: 3726 Gladly Fork Rd CITY: WESTON STATE: WV ZIP: 26,452

Signature: Pat Keever Date: 08/21/2015

Before signing please verify that this form is complete and correct to the best of your knowledge.

For Office Use Only

REQUEST TYPE <input checked="" type="checkbox"/> Private Road <input type="checkbox"/> Public Road <input type="checkbox"/> OTHER	<input checked="" type="checkbox"/> NEW ROAD NAME <input type="checkbox"/> ROAD NAME CHANGE
APPLICATION RECEIVED: <u>08/24/2015</u>	Signature: <u>[Signature]</u>

Date 08/24/2015



Lewis ~ Gilmer E-911 Addressing

201 Orchard St • Weston, WV 26452

Telephone 304-269-6567

TTY 304-269-8241 or 304-462-7306 • Fax 304-269-8203

OWNER / RESIDENT INFORMATION PAGE

If you will need additional space for resident information please copy this page.

ROAD NAME CHOICES IN ORDER OF PREFERENCE (must match choices on page 2)

1. Firefly Hollow

3. Firefly Hollow Drive

2. Firefly Hollow Rd

4. _____

NAME DAVID Keever

MAILING ADDRESS 3726 GLADY FORK RD

CITY WESTON ST WV ZIP 26452

TELEPHONE (304) 269 - 0805

SIGN [Signature] DATE 8/21/15

NAME HAROLD Prickett III

MAILING ADDRESS 3722 Gladly Fork Rd

CITY Weston ST WV ZIP 26452

TELEPHONE (604) 789 - 0449

SIGN [Signature] DATE 8-21-15

NAME _____

MAILING _____

ADDRESS _____

CITY _____ ST _____ ZIP _____

TELEPHONE () _____ - _____

SIGN _____ DATE _____

NAME PATRICIA Keever

MAILING ADDRESS 3726 GLADY FORK RD

CITY WESTON ST WV ZIP 26452

TELEPHONE (304) 269 - 0805

SIGN Patricia Keever DATE 8/21/15

NAME JOAN Prickett

MAILING ADDRESS 3722 Gladly Fork Rd

CITY Weston ST WV ZIP 26452

TELEPHONE (604) 780 - 0449

SIGN Joan Prickett DATE 8-21-15

NAME _____

MAILING _____

ADDRESS _____

CITY _____ ST _____ ZIP _____

TELEPHONE () _____ - _____

SIGN _____ DATE _____

Date 8/20/2015



GLADY FORK RD

FIREFLY HOLW

Upshur County Commission Agenda

Location of Meeting: Upshur County Courthouse Annex
Date of Meeting: August 27, 2015

9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance
Approval of Minutes:
• August 20, 2015

9:15 a.m. City Council Member Ronald Pugh – Presentation of Proclamation declaring September 11, 2015, as a day to pay honor to, and recognize specifically, the professional men and women “First Responders”

10:30 a.m. Bid opening, presentation and award—Upshur County Sheriff’s vehicles

1:00 p.m. Sheriff David H. Coffman – Public Safety Meeting

Item may lead to Executive Session per WV Code §6-9A-4

(7) To plan or consider an official investigation or matter relating to crime prevention or law enforcement;

Items for Discussion / Action / Approval:

1. Correspondence from Craig D. Presar, WVU Extension Service, requesting the use of the Courthouse Plaza on September 11, 2015 from 8:00 a.m. to 3:00 p.m. for the members of the Upshur County Community Education Outreach Service program to hold their annual mini fair.
2. Review and signature of letter to Paul Chapman, case number 091114-01, regarding a complaint filed with the Upshur County Safe Structures and Sites Board.
3. Correspondence from G. Paul Richter, BRWA WCAP Administrator, requesting a letter of support of the Herods Run Project to the Buckhannon River Watershed Association. This letter is intended to be used in BRWA’s application for funds through the Office of Surface Mining Reclamation and Enforcement’s Watershed Cooperative Agreement Program to treat acidic mine drainage-remediation on Herods Run.
4. Correspondence from Rick Harlow requesting consideration to fill the Fire Chief vacancy on the Safe Sites & Structures’ two year unexpired term set to expire June 30, 2016.
5. Correspondence from Jonathan S. Teets, Audra State Park Superintendent, requesting consideration to fill the vacancy on the Upshur County Convention and Visitor’s Bureau’s three year term beginning in 2015 and ending in 2018.
6. Approve Invoices for Payment, Purchase Card Invoices for Payment, Budget Revisions / Financial Reports or Information, Correction of Erroneous Assessments, Exonerations/Refunds, Final Settlements, Vacation Orders, Consolidation of Land Tracts, Facility Maintenance Concerns or Updates, Road Name Requests, Project Reports / Updates, Request to Attend Meetings, Request for Day(s) Off.

For Your Information:

(Certain Items May Require Discussion, Action and/or Approval by the Commission)

1. Upshur County Solid Waste Authority community shredding event flyer

2. Agendas and/or Notice of Meetings

3. Meeting Minutes

- Upshur County Fire Board-Special Meeting July 7, 2015
- Adrian Public Service District July 9, 2015
- Upshur County Fire Board-Special Meeting July 14, 2015
- Upshur County Fire Board-Special Meeting August 12, 2015

4. Meetings

- 09/03/15 7:00 p.m. Banks District VFD
- 09/03/15 7:00 p.m. Selbyville VFD
- 09/01/15 6:00 p.m. Hodgesville PSD
- 09/01/15 5:30 p.m. Elkins Road PSD
- 09/02/15 12:00 p.m. Upshur County Senior Center Board
- 09/16/15 1:30 p.m. Upshur County Conventions & Visitors Bureau – UCDA Office
- 09/09/15 6:00 p.m. Upshur County Citizens Corp - CERT
- 09/09/15 7:30 p.m. Warren District VFD
- 09/10/15 1:00 p.m. Adrian PSD
- 09/10/15 3:00 p.m. Tennerton PSD
- 09/10/15 4:30 p.m. Upshur County Safe Sites & Structures Ordinance Board
- 09/10/15 7:30 p.m. Buckhannon VFD
- 09/08/15 4:00 p.m. Buckhannon Upshur Airport Authority—meeting held at Airport
- 09/14/15 12:00 p.m. Upshur County Family Resource Network
- 09/14/15 4:30 p.m. Upshur County Solid Waste Authority
- 09/14/15 6:00 p.m. Buckhannon-Upshur Recreational Park Advisory Board
- 09/14/15 6:00 p.m. Lewis-Upshur Community Corrections Board
- 09/02/15 6:00 p.m. Buckhannon River Watershed Association
- 09/15/15 10:00 a.m. Wes-Mon-Ty Resource Conservation & Development
- 09/08/15 7:30 p.m. Adrian VFD
- 09/16/15 7:00 p.m. Ellamore VFD
- 09/16/15 12:00 p.m. Lewis Upshur LEPC --- Lewis location
- 09/20/15 6:30 p.m. Upshur County Youth Camp Board
- 09/15/15 6:30 p.m. Upshur County Fire Board
- 09/09/15 7:00 a.m. Upshur County Development Authority – Exec. Board
- 09/20/15 6:00 p.m. Washington District VFD
- 09/21/15 12:00 p.m. Buckhannon-Upshur Chamber of Commerce
- 09/15/15 5:00 p.m. UC Enhanced Emergency Telephone Advisory Board
- TBA 4:00 p.m. Upshur County Public Library Board
- 09/24/15 3:30 p.m. Upshur County Farmland Protection Board
- 09/23/15 10:00 a.m. James W. Curry Advisory Board
- TBA 6:00 p.m. Upshur County Fire Fighters Association
- 09/17/15 6:00 p.m. Buckhannon-Upshur Board of Health

5. Appointments Needed or Upcoming:

- Upshur County Safe Structures and Sites Board (Vacant Position – 6-30-14) --- Fire Chief
- Upshur County Convention & Visitor's Bureau – Commission

Tabled Items

(Certain Items May Require Discussion, Action and/or Approval by the Commission)

Next Regular Meeting of the Upshur County Commission
September 3, 2015 --- 09:00 a.m.
Upshur County Courthouse Annex

Company Name:

Vonage Business Solutions, Inc. c/o EZtax Services, Inc.
8675 W. 96th Street
Suite 220
Overland Park, KS 66212-3382

Acct / FEIN: 770704688

Phone #: (913) 859-9674

Fax #: (913) 438-9260

E911 Tax Remittance Form

Lewis County

P.O. Box 466

Weston, WV 26452

Reporting Period: 07/01/15 - 07/31/15

Return Due: 08/28/15

Number of Lines	11
Exempt Lines	0
Taxable Lines	11
Rate or Charge Per Line	1.7500
Gross Surcharge Amount	19.25
Administrative Fee Allowed	0.00
Credits	0.00
Penalty	0.00
Interest	0.00
Remittance	19.25

6729

VONAGE BUSINESS SOLUTIONS

23 MAIN STREET
HOLMDEL, NJ 07733

JPMORGAN CHASE BANK, N.A.
WWW.CHASE.COM
1-2-210

8/14/2015

PAY TO THE
ORDER OF

Lewis County

002

19.25 +

127.75 +

\$ 19.25

Nineteen And 25/100

147.00 **

DOLLARS

Lewis County

P.O. Box 466
Weston, WV 26452

MEMO

7/1/2015 - 7/31/2015: FEIN770704688: Lewis County WV Generic E911 Residential
Remittance Form - Lines

Maria Thornton
AUTHORIZED SIGNATURE

Company Name:

Vonage America c/o EZtax Services, Inc.
8675 W. 96th Street
Suite 220
Overland Park, KS 66212-3382

Acct / FEIN: 202758841

Phone #: (913) 859-9674

Fax #: (913) 438-9260

E911 Tax Remittance Form

Lewis County

P.O. Box 466

Weston, WV 26452

Reporting Period: 07/01/15 - 07/31/15

Return Due: 08/28/15

Number of Lines	73
Exempt Lines	0
Taxable Lines	73
Rate or Charge Per Line	1.7500
Gross Surcharge Amount	127.75
Administrative Fee Allowed	0.00
Credits	0.00
Penalty	0.00
Interest	0.00
Remittance	127.75

Signed: *Christal Mengel*

Name & Title: Christal Mengel, Tax Compliance Analyst

Date: 08/09/15

I hereby declare that all information provided herein is true, complete, and accurate to the best of my knowledge.

MINUTES OF THE MEETING OF THE LEWIS COUNTY PARK BOARD OF DIRECTORS

July 27, 2015

Present: Gene Edwards, President, Barbara Paugh, Vice President, Betty Hill, Treasurer, Shirley Taylor, Secretary, Glenn Brown, Alyce Henry, Tracey Weber, Josie Britton, John Shaffer, Director, Tom Alkire, Barbara Watson, Charolett Barrett, and Shirley Shaffer.

The meeting was called to order by Gene Edwards. The motion to table at the previous meeting was revisited and a second vote was taken on the Cancer Relay Group being allowed to Book the Park one year in advance or not. The motion was passed as follows : Gene Edwards, Tracey Weber, Glenn Brown, Barbara Paugh, Alyce Henry voting for the motion. Shirley Taylor, Betty Hill and Josie Britton voting against the motion. Motion passed.

The minutes of the previous meeting were read. A motion to accept them was made by Tracey Weber, seconded by Barbara Paugh, motion passed. The Treasurer's report was given by Betty Hill. Shirley Taylor made a motion to accept, seconded by Tracey Weber. Motion passed.

John Shaffer reported we are down \$9400.00 in Pool admissions due to the weather. A new refrigerator has been purchased. The ice cream freezer has stopped working. A motion was made by Glenn Brown to buy a new one. Motion seconded by Josie Britton. Motion passed. John reported that last weekend there was a rock-n-roll band and a car show at the park. He reported that the new playground was drawing people. He reported the playground should be finished soon. Black top will be placed on the Basketball Court after flood plain is established. The Pool will close August 9, 2015 for the season. John Shaffer reported that Tom Alkire has done a GREAT JOB! with all of the projects this year. Tom Alkire reported that a drain pipe was placed around the merry-go-round with dirt and chips. The split rail fence has been replaced. Drainage pipe in main playground was connected to an existing drain pipe. Handicapped parking area has also been painted . Tom Alkire reported Ranger for sale and ask if the Park could use this equipment. This was taken under advisement until further investigation could be done.

The meeting was adjourned by Gene Edwards. The next meeting will be **TUESDAY**
August 25, 2015 at 6:00pm at the Park

Respectfully submitted by Shirley Taylor, Secretary

LEWIS COUNTY PARKS AND RECREATION AGENDA

TUESDAY, August 25, 2015 at 6:00 pm at the Park

- 1) **Call to Order**
- 2) **Reading of the Minutes**
- 3) **Treasurer's Report**
- 4) **Public Comment**
- 5) **Director's Report**
- 6) **Old and Unfinished Business**
- 7) **New Business**
- 8) **Adjourn**

If you are unable to attend, please contact Gene Edwards, at 304-269-4836



Association of West Virginia Solid Waste Authorities

100 Court Street • PO Box 800 • Ripley, WV 25271

(304) 372-4874 phone • www.awvswa.com

FY 2015

Board of Directors

Jeff Palmer,
Chair

Sherrie Hunter,
Vice -Chair

Michael Reese,
Treasurer

Charity Fellure,
Secretary

Howard Coffield,
Board of Directors

Roger Frame,
Board of Directors

Tammy Bonar,
Board of Directors

Terri Tyler,
Board of Directors

Joyce Harris-Thacker,
Chair Emeritus

Dear Community Leader:

With an increasing awareness on global environmental issues, it is more important than ever to attend the 2015 WV Educational Conference on Litter Control and Solid Waste Management taking place October 25-27, 2015, at Canaan Valley Resort and Conference Center in Davis.

This conference is the one time of the year that solid waste authorities, state officials, private haulers and municipal government leaders gather to discuss environmental issues, share ideas and successful strategies and develop a stronger network for more effective solid waste management, recycling, and litter control across the entire state.

We've continued our tradition of excellence with comprehensive educational sessions covering a wide variety of topics including Mandatory Disposal Enforcement, Community Salvage Programs, and much more.

I have enclosed a tentative conference agenda and a conference Attendee Registration form for your use. Please consider joining us for this year's conference.

If you have any questions about registering for the conference, please contact Diana Haid at 304-926-0499 x 1114 or email diana.k.haid@wv.gov.

I hope to see you in October!

Sincerely,

Jeff Palmer, Chair
Association of West Virginia Solid Waste Authorities



2015 WV Educational Conference on Litter Control & Solid Waste Management

Presented by the AWVSWA & the WV DEP-REAP

Canaan Valley Resort & Conference Center – Davis, West Virginia

Sunday, October 25, 2015

1:00 - 6:00 p.m.	CONFERENCE REGISTRATION	Aspen Room (Main level next to resort lobby)
1:00 - 3:00 p.m.	Enjoy Local Area	
2:00 - 3:00 p.m.	BREAK	Aspen Room
3:00 - 5:00 p.m.	AWVSWA ANNUAL BUSINESS MEETING	Pine Room (lower level)
6:00 - 8:00 p.m.	DINNER - TASTE OF WEST VIRGINIA	Bear Paw Building
	Frequent shuttle-rides depart front door beginning at 5:30	
8:00 - 10:00 p.m.	Entertainment – Davisson Brothers	Bear Paw Building

Monday, October 26, 2015

6:00 - 8:00 a.m.	BREAKFAST	Hickory Dining Room (Main level)
8:00 - 5:00 p.m.	CONFERENCE REGISTRATION	Aspen Room
8:00 – 8:15 a.m.	CONFERENCE WELCOME	Pine Room (Lower Level)
	Jeff Palmer, Chair, Association of West Virginia Solid Waste Authorities	
	Tucker County Solid Waste Authority	
	Canaan Valley Resort & Conference Center	
8:15 - 9:15 a.m.	KEYNOTE ADDRESS “Happy Crap”	Pine Room (Lower Level)
	INTRODUCTION: Jeff Palmer	
	SPEAKER: Erika Oliver	
9:15 – 10:00 a.m.	GENERAL SESSION: “SWA Big or Small - Making it Work”	Pine Room (Lower Level)
	INTRODUCTION: Carol Throckmorton	
	SPEAKERS: Anthony Vandenberg, Pleasants County SWA	
	Mark Vignovic, Hancock County SWA	
10:00 - 10:30 a.m.	BREAK	Lower Lobby
10:30 - 12:00 p.m.	GENERAL SESSION: “Idea Swap & Roundtable Discussion”	Spruce Room
	MODERATOR: Carol Throckmorton	
12:00 - 1:30 p.m.	LUNCHEON – Green Construction and Sustainability	Spruce Room
	SPEAKER: Dr. Charles “Chip” L. Pickering, Ph.D.	
1:45 - 2:30 p.m.	GENERAL SESSION:	Pine Room (Lower Level)
	“Examination of Leachate, Drill Cuttings and Related Environmental, Economic and Technical Aspects	
	Associated with Solid Waste Facilities in West Virginia”	
	INTRODUCTION: Diana Haid	
	SPEAKER: Dr. Terry Polen, WV DEP Ombudsman	
2:45 - 3:30 p.m.	BREAKOUT SESSIONS	
	1. “Community Salvage Programs”	Birch Room (Lower Level)
	INTRODUCTION: Michael Reese	
	SPEAKER: Laura Stiller, Reclaim Company, LLC.	
2:45 - 3:30 p.m.	2. “Green Star – Large Scale Recycling”	Hawthorn Room (Lower Level)
	INTRODUCTION: Tammy Bonar	
	SPEAKERS:	
	3. “NASA’s Robotic Alliance Project”	Elm Room (Lower Level)
	INTRODUCTION: Paul Hayes	
	SPEAKER: Jaime L. Ford, Coordinator and Education Specialist for Student Programs,	
	NASA Education Resource Center, Fairmont, WV	
3:30 - 4:00 p.m.	BREAK	Lower Lobby

- 4:00 - 4:45 p.m. **BREAKOUT SESSIONS**
1. **“Agricultural Plastic Recycling Update”** Elm Room (Lower Level)
 INTRODUCTION: Sandy Rogers
 SPEAKERS: Charlie Pace,
 Jeff Slack
 David Workman, WVU Ext. Agent, Hardy County
2. **“SWA Alternative Approaches”** Hawthorn Room (Lower Level)
 INTRODUCTION: Carol Throckmorton
 SPEAKER: **Elijah Testerman, Mercer County SWA**
3. **“Marketing Recyclables”** Birch Room (Lower Level)
 INTRODUCTION: Jeff Palmer
 SPEAKERS: **Bob Bennett, Greenbrier Recycling, Greenbrier SWA**
City of Parkersburg
Joe Gumm, Randolph County Recycling Center, Elkins, WV
- 5:00 - 6:00 p.m. **LITTER CONTROL OFFICER IDEA EXCHANGE** Birch Room (Lower Level)
- 6:30 - 8:30 p.m. **ANNUAL AWARDS BANQUET** Spruce Room (Main level)
- WELCOME: **Jeff Palmer, Chair, Association of West Virginia Solid Waste Authorities**
 SPEAKER: **The Honorable Walt Helmick, WV Commissioner of Agriculture**
- PRESENTATION OF AWARDS**
- AWVSWA Student Scholarship Winners for 2015**
 Presenter: Sherrie Hunter, Scholarship Chair
- DOH Operation Wildflower District of the Year**
DOH Adopt-A-Highway District of the Year
DEP Adopt-A-Highway Coordinator of the Year
 Presenter: Tracy Estel, Statewide Coordinator
 WVDOH Adopt-A-Highway / Operation Wildflower
- Make It Shine Clean Community Awards**
Make It Shine Clean County Awards
 Presenter: Danny Haught, Chief of DEP REAP
- AWVSWA Volunteer of the Year**
 Presenter: Mark Holstine, Executive Director, Solid Waste Management Board

Tuesday, October 27, 2015

- 6:00 - 8:15 a.m. **BREAKFAST** Hickory Dining Room (Main level)
- 8:15 - 9:15 a.m. **GENERAL SESSION: “Mandatory Disposal Enforcement Round Two”** Pine Room (Lower Level)
 INTRODUCTION: Carol Throckmorton
 SPEAKERS: **Robin Dolly, Environmental Inspection Supervisor, NE Region,**
WV DEP County Litter Control
Stan Wolf, Field Inspector, Environmental Enforcement, WV DEP
, Police Officer, WV Division of Natural Resources
- 9:15 - 10:00 a.m. **GENERAL SESSION: “Clean County, Operation Wildflower and Adopt-A-Highway Programs”**
 INTRODUCTION: Mike Reese Pine Room (Lower Level)
 SPEAKERS: **Callie Sams, WV Environmental Youth Program**
Tom Youngblood, Department of Highways
Kim Smith, Operation Wildflower and WV Adopt-A-Highway Programs
- 10:00 - 10:15 a.m. **BREAK** Lower Lobby
- 10:15 - 11:15 a.m. **GENERAL SESSION: “Hazardous Waste Collection Programs”** Pine Room (Lower Level)
 INTRODUCTION: Tammy Bonar
 SPEAKER: **Clay Curtis, Vertical Marking Account Manager**
Clean Harbors Environmental Services Inc.

11:00 a.m. **Drawing for 2016 conference package – must be present to win.**

Attendee Registration Form

2015 WV Educational Conference on Litter Control & Solid Waste Management

Presented by the Association of WV Solid Waste Authorities and the WV Department of Environmental Protection/REAP

October 25 – 27, 2015 at Canaan Valley Resort and Conference Center, Davis, WV

To make room reservations call 1-800-622-4121 group #15478 or go online at www.canaanresort.com

The standard room rate for our group is \$130.56 per night which includes a resort fee, state and local taxes.

Parking is free to all guests in the Canaan Valley Resort next to the hotel.

All rooms are non-smoking. Please make your reservations early, the deadline is September 25th!

Name: _____

Name Badge Preference: _____

Name badges are required during all meals

Affiliation: _____ Title: _____

Spouse/Guest Name*: _____

Address: _____ City/State/Zip: _____

Telephone: _____ Fax: _____

Email: _____ Website: _____

Please list the number of years you have attended this annual conference: _____

FULL CONFERENCE Includes registration fee, all sessions, & all meals.....\$165

SPOUSE/GUEST Includes registration fee, all sessions, & all meals (*Limit ONE per full registration).....\$160

****ALL ATTENDEES!** Please select your Monday Night Banquet entree by placing the number needed by your selection:

_____ Beef Short Ribs _____ Grilled Salmon _____ Vegetarian

Children under 4 free. Children 5 and up.....\$50

_____ Number of children under 4 attending _____ Number of children 5 and over attending

Sunday Night Cookout at the Bear Paw ONLY\$50

Monday Night Awards Banquet ONLY**\$50

**Please be sure to make you meal selection above

Personal driving tours: The town of Thomas including the wind turbines, Mountain Made and the Purple Fiddle, the town of Davis including Blackwater Falls State Park, Davis River Front Park, Blackwater Brewing, Serrani's, Hellbender's, Muttley's and Big John's restaurants, Canaan Valley Wildlife Refuge, the Tucker County Landfill and Mount Storm Power Plant. Directions may be obtained from the lodge front desk.

GRAND TOTAL ENCLOSED WITH THIS FORM

\$ _____

Additional Conference information is available online at: www.awvswa.com

Make checks payable to: Association of WV Solid Waste Authorities

Mail checks and registration forms to: Diana Haid
WV Department of Environmental Protection
601 57th Street, SE
Charleston, WV 25304

If you have questions about completing this form please call: Diana Haid 304-926-0499, Extension 1114

A \$15 processing fee will be assessed for all cancellations. No refunds will be made after September 25, 2015

Division of Justice and Community Services
1204 Kanawha Boulevard East
Charleston, WV 25301
 Telephone (304) 558-8814
 FAX (304) 558-0391

GRANT ADJUSTMENT NOTICE

Victims of Crime Assistance (VOCA)

Page 1 of 1

Grantee Name and Address:

Lewis County Commission
 Post Office Box 466
 Weston, WV 26452

Project Number: 14-VA-014

Commitment #: 1500001222

Adjustment Number: 3

Authorized Official: Agnes Queen
 President, Lewis County Commission

Date: August 11, 2015

Project Title: Victim Assistance

Nature of Adjustment:
 Grant Extension & Supplemental Award

Section I – Supplemental Awards and Deobligation

Grant Award Amount:	\$ 35,865.00
Supplementary Award Amount:	\$ 8,382.00
Total Grant Award Amount:	\$ 44,247.00

Section II – Changes

Change Authorized Official:	From:	To:
Change Project Director:	From:	To:
Change Fiscal Officer:	From:	To:
Change Grant Period:	From: 7/1/2014 – 6/30/2015	To: 7/1/2014 – 9/30/2015

Section III – Other Adjustments and Information

Please be advised that DJCS is conducting an Administrative Grant Adjustment to extend the grant through September and to approve a supplemental award in the amount of **\$8,382.00**. Be advised that match has increased to **\$11,062.00** and the new budget is the following:

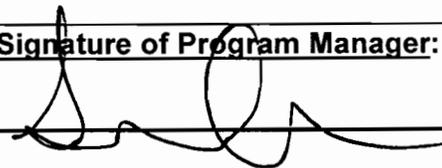
	Old Budget	Adjustment	Adjusted Budget
Personnel/Contractual	\$35,865.00	+\$8,382.00	\$44,247.00
Travel/Training	\$0	0	\$0
Total	\$35,865.00	\$8,382.00	\$44,247.00

Cc: Christina Flanigan, Project Director
 Debra Hull, Fiscal Officer
 Grant File
 Posting

Typed Name and Title of Program Manager:

Sara E. Miller
 Justice Programs Specialist

Signature of Program Manager:



8-18-15 pdk



STATE OF WEST VIRGINIA
OFFICE OF THE GOVERNOR
1900 KANAWHA BOULEVARD, EAST
CHARLESTON, WV 25305
(304) 558-2000

EARL RAY TOMBLIN
GOVERNOR

August 7, 2015

The Honorable Agnes G. Queen
President
Lewis County Commission
Post Office Box 466
Weston, West Virginia 26452

Dear Commissioner Queen:

I am pleased to inform you that I have approved a Justice Assistance Grant (JAG) award to the Lewis County Commission in the amount of \$20,000. Funds will provide one Prevention Resource Officer (PRO) at Lewis County High School.

Please let me know if our Division of Justice and Community Services' staff or I can be of further assistance.

Sincerely,

A handwritten signature in black ink that reads "Earl Ray Tomblin".

Earl Ray Tomblin
Governor

ERT/amw

cc: Sergeant Michael D. Cayton

Division Justice and Community Services
1204 Kanawha Boulevard East, Suite 200
Charleston, WV 25301-2900
 Telephone (304) 558-8814
 FAX (304) 568-0391

GRANT ADJUSTMENT NOTICE

Justice Assistance Grant	Project Number: 14-JAG-20
Grantee Name and Address: Lewis County Commission Post Office Box 466 Weston, WV 26452	Commitment Number: 1500000671
	Adjustment Number: 2
Authorized Official: Agnes Queen, Commission President	Date: August 7, 2015
Project Title: Lewis County Prevention Resource Officer	Nature of Adjustment: Closing

Section I – Supplemental Awards and Deobligation

Grant Award Amount	\$ 20,000.00
Funds Expended	\$ 20,000.00
Deobligation	\$ 0

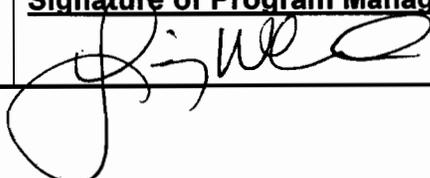
Section II – Changes

Change Authorized Official:	From:	To:
Change Project Director:	From:	To:
Change Fiscal Officer:	From:	To:
Change Grant Period:	From:	To:

Section III – Other Adjustments and Information

This GAN hereby closes the grant and deobligates the remaining funds.

Cc: Sgt. Michael Cayton, Project Director
Debra Hull, Fiscal Officer
Posting
Grant File

Typed Name and Title of Program Manager: Lindy K. Whitfield Justice Programs Specialist I	Signature of Program Manager: 
--	--

8/14/15 ypd/cjh/1/8

LEWIS COUNTY COMMISSION

FACSIMILE SIGNATURE POLICY

The Lewis County Commission adopts the Uniform Facsimile Signatures and Public Officials Act as described in West Virginia State Code §6-14-1 through §6-14-8.

The actual facsimile signature shall be maintained under the care, custody and control of the Elected Official's Department. The signature shall be kept safely so that no one shall have access thereto except the elected official, or his/her authorized employee(s).

Adopted this 31st day of August, 2015.

CHAPTER 6. GENERAL PROVISIONS RESPECTING OFFICERS.**ARTICLE 14. UNIFORM FACSIMILE SIGNATURES OF PUBLIC OFFICIALS ACT.****§6-14-1. Definitions.**

As used in this article:

- (a) "Public security" means a bond, note, certificate of indebtedness or other obligation for the payment of money issued by this state or by any of its departments, agencies, boards, commissions or other instrumentalities or by any of its public corporations, political subdivisions, municipal corporations or other governmental units.
- (b) "Instrument of payment" means a check, draft, warrant or order for the payment, delivery or transfer of funds.
- (c) "Authorized officer" means any official of this state or of any of its departments, agencies, boards, commissions or other instrumentalities or of any of its public corporations, political subdivisions, municipal corporations or other governmental units whose signature to a public security or instrument of payment is required or permitted.
- (d) "Facsimile signature" means a reproduction by engraving, imprinting, stamping or other means of the manual signature of an authorized officer.

§6-14-2. Facsimile signature; use; legal effect.

Any authorized officer, after filing with the secretary of state his manual signature certified by him under oath, may execute or cause to be executed with a facsimile signature in lieu of his manual signature:

- (a) Any public security, provided that at least one signature required or permitted to be placed thereon shall be manually subscribed. If a public security is required to be manually signed by a trustee, issuing agent, fiscal agent, registrar, or other agent or custodian, the signature of any or all authorized officers may be executed by facsimile; and
- (b) Any instrument of payment.

Upon compliance with this article by the authorized officer, his facsimile signature shall have the same legal effect as his manual signature.

§6-14-3. Facsimile seal; use; legal effect.

When the seal of this state or of any of its departments, agencies, boards, commissions or other instrumentalities or of any of its public corporations, political subdivisions, municipal corporations or other governmental units is required in the execution of a public security or instrument of payment, the authorized officer may cause the seal to be printed, engraved, stamped or otherwise placed in facsimile thereon. The facsimile seal shall have the same legal effect as the impression of the seal.

§6-14-4. Use with intent to defraud; penalty.

Any person who with intent to defraud uses on a public security or an instrument of payment:

- (a) A facsimile signature of any authorized officer or any reproduction of such facsimile signature, or
- (b) Any facsimile seal of this state or of any of its departments, agencies, boards, commissions or other instrumentalities or of any of its public corporations, political subdivisions, municipal corporations or other governmental units, or any reproduction of such facsimile seal is guilty of a felony and shall be imprisoned in the penitentiary not less than one nor more than ten years.

§6-14-5. Construction.

This article shall be so construed as to effectuate its general purpose to make uniform the law of those states which enact it.

§6-14-6. Citation.

This article may be known and cited as the "Uniform Facsimile Signatures of Public Officials Act."

§6-14-7. Severability provision.

If any provision of this article or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this article which can be given effect without the invalid provision or application and to that end the provisions of this article are severable.

§6-14-8. Inconsistent articles repealed.

All articles and parts of articles inconsistent with the provisions of this article are, to the extent of such inconsistency only, hereby repealed.

Note: WV Code updated with legislation passed through the 2015 Regular Session

The WV Code Online is an unofficial copy of the annotated WV Code, provided as a convenience. It has NOT been edited for publication, and is not in any way official or authoritative.

LEWIS COUNTY
EQUIPMENT USE POLICY

(ADOPTED 08/31/15)

The purpose of this policy to establish guidelines for the appropriate use of Lewis County Equipment.

USE OF COMPUTER RESOURCES: All use of county provided computer resources must be appropriate and in accordance with policy. Inappropriate use may subject you to discipline, up to and including termination. Inappropriate use includes, for example:

- Use of the systems in violation of any county policy;
- Use of the systems to create, send, receive or exhibit message, pictures or computer files which are fraudulent, illegal, pornographic, obscene, sexually suggestive, insulting, sexist, racist, discriminatory or harassing;
- Use of the resources to conduct illegal activities;
- Loading software which is not approved in advance of management;
- Making illegal copies of licensed software;
- Using software that is designed to destroy data, providing unauthorized access to the County's computer or communications equipment, or which would disrupt County's computer or communication equipment in any way; or
- Using the County email, internet and voice mail systems for personal matters or personal business.

Any message or file created, stored and/or sent using the County's computer or communications equipment is County Property. Employees should therefore have no expectation of privacy in any message stored, received or sent using county equipment except when such use is undertaken under the auspices of the Sheriff's Department of Lewis County in regard to confidentiality of any case(s) under investigation.

County email transactions will be done solely on the county email system or a system under the supervision of the State of West Virginia. No county business should be transacted via personal email.

LAND LINE TELEPHONE USE: County telephones are to be used for county business. Calls are to be answered promptly and courteously. Employees should identify themselves and their respective department. Personal calls should be limited both in frequency and length of the call. Long distance personal calls are not allowed, except in particular situations, which should have prior approval of the department head/elected official. Employees using the telephone for personal long distance calls will be expected to reimburse the County for the toll charges.

CELLULAR TELEPHONE USE: Use mobile telephones to place or receive personal calls is to be limited. Employees are not to interrupt the orderly conduct of business to accept or place personal mobile telephone calls. While personally owned mobile phones are not County owned equipment, their excessive use is disruptive to employee efficiency and business operations. Each department has the authority to regulate the use of mobile phones during work hours. County owned mobile telephones

may be used for personal purposes as long as there is no additional cost is incurred to the county. Additional cost would be any fees or charges in excess of the approved monthly plan. If any cost is incurred, the employee must reimburse the county for the overage. Mobile telephones are not to be used when operating a vehicle when engaged in any work related activity without a hands free devise.

Mobile telephone cameras are not permitted to be used in areas where there is an expectation of privacy or when confidential information may be copied and/or transmitted. Further, an appointing authority may prohibit the possession of mobile telephone cameras in restricted areas. No photographs, digital images or videos shall be taken of any employee/elected official/department head without his/her prior permission. No images of any employee/elected official/department head are to be used without his/her prior permission.

EQUIPMENT AND SUPPLIES: The County operates on tax dollars. Using equipment improperly, ordering too many or unauthorized supplies, and wasting supplies and time are all examples of inefficiency. Employees and department heads are expected to be cost conscious to promote the more efficient operation of the county government. Items such as stationery, envelopes, stamps, cleaning materials and other supplies are purchased from public funds for county use and are not to be used for personal use. All county machines and equipment should be used properly and with reasonable care. Employees are asked not to list the county as a mailing address for personal mail. Employees are not permitted to use metered or county paid postage on personal mail.

The cooperation of each employee is imperative to avoid theft at the work site. As a precautionary measure, employees are responsible for ensuring the bringing in County supplies, equipment and personal property are properly secured and should refrain from excessive amounts of money or personal valuable to work. Employees will not be reimbursed for stolen or damages personal property. Any apparent or suspected incidents of theft or suspicious behavior are to be reported to a supervisor immediately.

We, the undersigned Commissioners of the County Commission of Lewis County, State of West Virginia, do hereby certify that the foregoing FINANCIAL STATEMENT is true and correct to the best of our knowledge and belief.

THE LEWIS COUNTY COMMISSION

President, Agnes G. Queen

Commissioner, Patrick D. Boyle

Commissioner, Thomas V. Fealy

ATTESTED:

Cynthia S. Rowan, Lewis County Clerk

**STATE OF WEST VIRGINIA
COUNTY OF LEWIS TO-WIT:**

Taken, subscribed and sworn to before me in the said County of Lewis, State of West Virginia, this 31st day of August, 2015.

My commission expires:

Notary Public

***FINANCIAL STATEMENTS OF
LEWIS COUNTY
WESTON, WEST VIRGINIA
FOR THE FISCAL YEAR ENDED JUNE 30, 2015***

PRESENTED BY:

**CYNTHIA S. ROWAN
COUNTY CLERK**

**Lewis County, West Virginia
Schedule of Funds Included in Report
For the Fiscal Year Ended June 30, 2015**

GOVERNMENTAL FUND TYPES

Major funds

General
Coal Severance Tax
Emergency 911
County Building
Building Commission Debt Service

Nonmajor funds

Special Revenue Funds

Dog and Kennel
General School
Magistrate Court
Worthless Check
Home Detention
Southern Water Grant
Citizens Education Program
Lewis County Aquatic Fund
Sheriff's Special Account - State
Assessor's Valuation
Concealed Weapons
Voters Registration
Federal Equitable Sharing
Lewis County - Aquatic Excess Levy
Fire Fees

Debt Service Fund

Lewis County Aquatic Center Debt Service

**Lewis County, West Virginia
Schedule of Funds Included in Report
For the Fiscal Year Ended June 30, 2015**

FIDUCIARY FUND TYPES

Agency Funds

State

School

Municipal

County Offices

Other Agencies

Component Units

BLENDED PRESENTED COMPONENT UNITS

Lewis County Building Commission

DISCRETELY PRESENTED COMPONENT UNITS

Lewis County Board of Health

Lewis County Aquatic Center Debt

Lewis County Economic Development Authority

Lewis County Parks and Recreation Board

Lewis County Emergency Ambulance Service Authority

Lewis County Fire board

Lewis County, West Virginia
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For the Fiscal Year Ended June 30, 2015

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Vendor List (Available in the Office of the County Clerk)	

**Lewis County, West Virginia
County Officials
June 30, 2014**

Office	Name	Term
<u>Elective</u>		
County Commission:	Agnes G. Queen Patrick D. Boyle Thomas V. Fealy	01-01-07 / 12-31-18 01-01-09 / 12-31-20 01-01-11 / 06-30-16
Clerk of the County Commission	Mary Lou Myers Cynthia S. Rowan	01-01-05 / 12-31-14 01-01-15 / 12-31-16
Clerk of the Circuit Court	John B. Hinzman	01-01-05 / 12-31-16
Sheriff	Adam M. Gissy	01-01-13 / 12-31-16
Prosecuting Attorney	Lea Anne Hawkins Christina Flanigan	04-01-14 / 11-14-14 11-17-14 / 12-31-16
Assessor	T. Chad Kelley	08-01-09 / 12-31-16
<u>Appointive</u>		
Administrator Administrative Assistant	Lucinda Whetsell Phyllis L. Corathers	

Lewis County, West Virginia
Statement of Net Assets
For the Fiscal Year Ended June 30, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Totals
Assets			
Current Assets:			
Cash and cash equivalents	\$ 7,367,603.95	\$ 8,379.30	\$ 7,375,983.25
Other Receivables (net)	40,808.84	0.00	40,808.84
Due from			
Other governments	43,596.13	0.00	43,596.13
Tax Receivables, (net)	230,045.32	0.00	230,045.32
Prepaid Expenses	0.00	0.00	0.00
	7,682,054.24	8,379.30	7,690,433.54
Restricted Assets:			
Restricted cash	324,740.00	0.00	324,740.00
Capital assets			
Land	114,490.00	0.00	114,490.00
Building and equipment, net of depreciation	9,626,825.58	0.00	9,626,825.58
	10,066,055.58	0.00	10,066,055.58
Other Debts			
Lease receivable - net of current	0.00	5,351,621.80	5,351,621.80
	0.00	5,351,621.80	5,351,621.80
Total assets	\$ 17,748,109.82	\$ 5,360,001.10	\$ 23,108,110.92
Liabilities			
Current Liabilities:			
Accounts payable	156,665.51	0.00	156,665.51
Accrued interest payable	0.00	2,473.07	2,473.07
Noncurrent Liabilities:			
Compensated absences	171,649.97	0.00	171,649.97
OPEB payable (non-participating)	49,798.00	0.00	49,798.00
Bonds/Loans - due within a year	374,628.53	217,046.70	591,675.23
Bonds/Loans - due in more than one year	186,664.87	5,132,102.03	5,318,766.90
	939,406.88	5,351,621.80	6,291,028.68
Net Assets			
Invested in capital assets	9,741,315.58	0.00	9,741,315.58
Unrestricted (deficit)	7,067,387.36	8,379.30	7,075,766.66
	16,808,702.94	8,379.30	16,817,082.24
Total Net Assets (Restated)	16,808,702.94	8,379.30	16,817,082.24
Total Liabilities and net assets	\$ 17,748,109.82	\$ 5,360,001.10	\$ 23,108,110.92

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

Component Units

Board of Health	Lewis County Economic Development Authority	Parks and Recreation	Lewis County Emergency Squad	Lewis County Fire Board
\$ 400,687.24	\$ 553,707.75	\$ 165,713.77	\$ 459,116.46	\$ 14,721.28
0.00	0.00	0.00	112,159.39	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	105,340.68	0.00
<u>400,687.24</u>	<u>553,707.75</u>	<u>165,713.77</u>	<u>676,616.53</u>	<u>14,721.28</u>
0.00	0.00	0.00	0.00	0.00
0.00	617,500.00	0.00	0.00	0.00
0.00	1,249,492.06	0.00	379,754.19	0.00
<u>0.00</u>	<u>1,866,992.06</u>	<u>0.00</u>	<u>379,754.19</u>	<u>0.00</u>
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 400,687.24</u>	<u>\$ 2,420,699.81</u>	<u>\$ 165,713.77</u>	<u>\$ 1,056,370.72</u>	<u>\$ 14,721.28</u>
0.00	0.00	16,056.00	7,305.10	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	7,736.41	0.00
0.00	0.00	0.00	0.00	0.00
0.00	57,640.62	0.00	0.00	0.00
0.00	1,239,639.47	0.00	0.00	0.00
<u>0.00</u>	<u>1,297,280.09</u>	<u>16,056.00</u>	<u>15,041.51</u>	<u>0.00</u>
0.00	1,866,992.06	0.00	379,754.19	0.00
400,687.24	(743,572.34)	149,657.77	661,575.02	14,721.28
<u>400,687.24</u>	<u>1,123,419.72</u>	<u>149,657.77</u>	<u>1,041,329.21</u>	<u>14,721.28</u>
<u>\$ 400,687.24</u>	<u>\$ 2,420,699.81</u>	<u>\$ 165,713.77</u>	<u>\$ 1,056,370.72</u>	<u>\$ 14,721.28</u>

Lewis County, West Virginia
Statement of Activities
For the Fiscal Year Ended June 30, 2015

Net (Expense) Revenues and Changes in Net Assets

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Programs Revenues</u>		<u>Primary Government</u>		<u>Totals</u>
		<u>Charges for Services</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>		
Primary Government						
General government	\$ 4,705,697.95	\$ 444,753.06	\$ (4,260,944.89)	\$ 0.00	\$	(4,260,944.89)
Public safety	4,336,690.82	1,286,299.17	(3,050,391.65)	0.00		(3,050,391.65)
Health and sanitation	25,481.95	0.00	(25,481.95)	0.00		(25,481.95)
Culture and recreation	324,743.73	0.00	(324,743.73)	0.00		(324,743.73)
Social services	24,432.77	0.00	(24,432.77)	0.00		(24,432.77)
Capital projects	526,759.02	0.00	(526,759.02)	0.00		(526,759.02)
Total governmental activities	<u>9,943,806.24</u>	<u>1,731,052.23</u>	<u>(8,212,754.01)</u>	<u>0.00</u>		<u>(8,212,754.01)</u>
Total Primary Government	<u>9,943,806.24</u>	<u>1,731,052.23</u>	<u>(8,212,754.01)</u>	<u>0.00</u>		<u>(8,212,754.01)</u>
<u>Business-type activities</u>						
Building commission	2,177.95	0.00	0.00	(2,177.95)		0.00
<u>Component Units</u>						
Board of Health	423,142.96	0.00	0.00	0.00		0.00
Lewis County Emergency Squad	2,985,456.19	0.00	0.00	0.00		0.00
Economic Development Authority	157,263.68	0.00	0.00	0.00		0.00
Parks and Recreation Board	358,827.05	0.00	0.00	0.00		0.00
Fire Board	130,130.19	0.00	0.00	0.00		0.00
	<u>\$ 3,926,867.83</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ (2,177.95)</u>	<u>\$</u>	<u>0.00</u>
<u>General revenues:</u>						
Property taxes			5,357,431.68	0.00		5,357,431.68
Other Taxes			1,182,853.33	0.00		1,182,853.33
Licenses and permits			22,788.00	0.00		22,788.00
Federal			132,192.65	0.00		132,192.65
State			270,905.03	0.00		270,905.03
Local			83,345.02	0.00		83,345.02
Fines and Forfeits			282,901.15	0.00		282,901.15
Unrestricted interest			16,229.06	0.00		16,229.06
Miscellaneous			620,028.59	0.00		620,028.59
Sale of assets			2,250.00	0.00		2,250.00
Total General Revenues			<u>7,970,924.51</u>	<u>0.00</u>		<u>7,970,924.51</u>
Change in net assets			(241,829.50)	(2,177.95)		(244,007.45)
Net assets-beginning			<u>17,050,532.44</u>	<u>10,557.25</u>		<u>17,061,089.69</u>
Net assets-ending			<u>\$ 16,808,702.94</u>	<u>\$ 8,379.30</u>	<u>\$</u>	<u>16,817,082.24</u>

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

Net (Expense) Revenues and Changes in Net Assets

Component Units				
Board of Health	Economic Development Authority	Parks and Recreation	Lewis County Emergency Squad	Lewis County Fire Board
\$ (423,142.96)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
0.00	0.00	0.00	(2,985,456.19)	0.00
0.00	(157,263.68)	0.00	0.00	0.00
0.00	0.00	(358,827.05)	0.00	0.00
0.00	0.00	0.00	0.00	(130,130.19)
\$ (423,142.96)	\$ (157,263.68)	\$ (358,827.05)	\$ (2,985,456.19)	\$ (130,130.19)
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	5,000.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
535.69	2,730.51	211.49	317.23	0.00
347,315.37	0.00	327,138.01	3,417,573.37	125,341.50
0.00	0.00	0.00	0.00	0.00
347,851.06	2,730.51	332,349.50	3,417,890.60	125,341.50
(75,291.90)	(154,533.17)	(26,477.55)	432,434.41	(4,788.69)
475,979.14	2,575,232.98	192,191.32	623,936.31	19,509.97
\$ 400,687.24	\$ 2,420,699.81	\$ 165,713.77	\$ 1,056,370.72	\$ 14,721.28

**Lewis County, West Virginia
Balance Sheet
Governmental Funds
June 30, 2014**

	<u>General</u>	Coal Severance <u>Tax</u>	Emergency <u>911</u>
<u>Assets</u>			
Cash	\$ 3,675,916.12	\$ 3.12	\$ 2,566,998.87
Other receivables	40,808.84	0.00	0.00
Receivables, net of Taxes	210,209.21	0.00	0.00
Prepaid Expenses	0.00	0.00	0.00
Due from:			
Other governments	43,596.13	0.00	0.00
Restricted cash	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 Total assets	 <u>\$ 3,970,530.30</u>	 <u>\$ 3.12</u>	 <u>\$ 2,566,998.87</u>
 <u>Liabilities</u>			
Current Liabilities			
Accounts payable	\$ 145,817.99	\$ 0.00	\$ 4,108.27
Other accrued expenses	0.00	0.00	0.00
Deferred Revenues			
Taxes	187,609.21	0.00	0.00
OPEB Liability	<u>49,798.00</u>	<u>0.00</u>	<u>0.00</u>
 Total Liabilities	 <u>383,225.20</u>	 <u>0.00</u>	 <u>4,108.27</u>
Fund balances:			
Restricted	2,500,000.00	3.12	2,562,890.60
Unassigned	<u>1,087,305.10</u>	<u>0.00</u>	<u>0.00</u>
 Total fund balances	 <u>3,587,305.10</u>	 <u>3.12</u>	 <u>2,562,890.60</u>
 Total liabilities and fund balances	 <u>\$ 3,970,530.30</u>	 <u>\$ 3.12</u>	 <u>\$ 2,566,998.87</u>

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

<u>County Building</u>	<u>Building Commission Debt Service</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 568,409.02	\$ 0.00	\$ 556,276.82	\$ 7,367,603.95
0.00	0.00	0.00	40,808.84
0.00	0.00	19,836.11	230,045.32
0.00	0.00	0.00	0.00
0.00	0.00	0.00	43,596.13
<u>0.00</u>	<u>324,740.00</u>	<u>0.00</u>	<u>324,740.00</u>
<u>\$ 568,409.02</u>	<u>\$ 324,740.00</u>	<u>\$ 576,112.93</u>	<u>\$ 8,006,794.24</u>
\$ 0.00	\$ 0.00	\$ 6,739.25	\$ 156,665.51
0.00	0.00	0.00	0.00
0.00	0.00	17,220.99	204,830.20
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>49,798.00</u>
<u>0.00</u>	<u>0.00</u>	<u>23,960.24</u>	<u>411,293.71</u>
568,409.02	0.00	552,152.69	6,183,455.43
<u>0.00</u>	<u>324,740.00</u>	<u>0.00</u>	<u>1,412,045.10</u>
<u>568,409.02</u>	<u>324,740.00</u>	<u>552,152.69</u>	<u>7,595,500.53</u>
<u>\$ 568,409.02</u>	<u>\$ 324,740.00</u>	<u>\$ 576,112.93</u>	<u>\$ 8,006,794.24</u>

**Lewis County, West Virginia
Reconciliation of Balance Sheet
to Statement of Net Assets
June 30, 2014**

Total fund balances on the governmental fund balance sheet	\$ 7,595,500.53
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore not reported in the funds.	10,066,055.58
Restricted cash	(324,740.00)
Certain revenues are not available to fund current year expenditures and, therefore are deferred in the funds.	207,445.32
Current Bond payable	(561,293.40)
Aquatic bond	(19,836.11)
Aquatic deferred revenues	17,220.99
Long-term liabilities are not due and payable in the current period and, therefore are not reported in the funds.	<u>(171,649.97)</u>
Net assets of governmental activities	<u>\$ 16,808,702.94</u>

Lewis County, West Virginia
Statement of Revenues, Expenditures, and Changes in Fund Balances
All Governmental Funds
For the Fiscal Year Ended June 30, 2015

	<u>General</u>	Coal Severance <u>Tax</u>	Emergency <u>911</u>	<u>County Building</u>
Revenues:				
Ad valorem property taxes	\$ 4,786,886.78	\$ 0.00	\$ 0.00	\$ 0.00
Other taxes	852,770.62	0.00	0.00	0.00
Licenses and permits	288.00	0.00	0.00	0.00
Intergovernmental:				
Federal	132,192.65	0.00	0.00	0.00
State	242,612.99	28,292.04	0.00	0.00
Local	65,705.02	0.00	0.00	0.00
Charges for services	444,753.06	0.00	1,062,807.18	0.00
Interest	12,106.61	25.35	2,389.95	991.49
Miscellaneous	294,209.92	0.00	0.00	0.00
Fines and Forfeits	161,949.70	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	6,993,475.35	28,317.39	1,065,197.13	991.49
Expenditures:				
Current:				
General government	4,043,929.85	0.00	0.00	0.00
Public safety	2,479,822.67	43,022.00	917,899.00	0.00
Health and sanitation	25,481.95	0.00	0.00	0.00
Culture and recreation	737,785.56	0.00	0.00	0.00
Social services	8,000.00	0.00	0.00	0.00
Capital Outlay	526,759.02	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Debt service:				
Interest	0.00	0.00	0.00	0.00
Principal	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	7,821,779.05	43,022.00	917,899.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	(828,303.70)	(14,704.61)	147,298.13	991.49
	<hr/>	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses)				
Transfers in	78,252.77	0.00	0.00	0.00
Transfers (out)	0.00	0.00	(5,530.52)	0.00
Long-term debt issued (bond/notes)	0.00	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources and (uses)	78,252.77	0.00	(5,530.52)	0.00
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	(750,050.93)	(14,704.61)	141,767.61	991.49
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances-beginning	4,337,356.03	14,707.73	2,421,122.99	567,417.53
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances-ending	\$ 3,587,305.10	\$ 3.12	2,562,890.60	\$ 568,409.02
	<hr/>	<hr/>	<hr/>	<hr/>

	Building Commission <u>Debt Service</u>	Other Governmental <u>Funds</u>	<u>Total</u>
\$	0.00	\$ 541,903.30	\$ 5,328,790.08
	0.00	330,082.71	1,182,853.33
	0.00	22,500.00	22,788.00
	0.00	0.00	132,192.65
	0.00	0.00	270,905.03
	0.00	17,640.00	83,345.02
	0.00	223,491.99	1,731,052.23
	0.00	715.66	16,229.06
	324,720.00	3,348.67	622,278.59
	0.00	120,951.45	282,901.15
	<u>324,720.00</u>	<u>1,260,633.78</u>	<u>9,673,335.14</u>
	0.00	296,720.15	4,340,650.00
	0.00	841,819.94	4,282,563.61
	0.00	0.00	25,481.95
	0.00	0.00	737,785.56
	0.00	0.00	8,000.00
	0.00	0.00	526,759.02
	<u>183,341.88</u>	0.00	183,341.88
	<u>217,046.70</u>	0.00	217,046.70
\$	<u><u>400,388.58</u></u>	<u><u>1,138,540.09</u></u>	<u><u>10,321,628.72</u></u>
	<u>(75,668.58)</u>	<u>122,093.69</u>	<u>(648,293.58)</u>
	0.00	552,741.14	630,993.91
	0.00	(625,463.39)	(630,993.91)
	0.00	0.00	0.00
	<u>0.00</u>	<u>(72,722.25)</u>	<u>0.00</u>
	<u>(75,668.58)</u>	<u>49,371.44</u>	<u>(648,293.58)</u>
	<u>400,408.58</u>	<u>502,781.25</u>	<u>8,243,794.11</u>
\$	<u><u>324,740.00</u></u>	<u><u>552,152.69</u></u>	<u><u>7,595,500.53</u></u>

Lewis County, West Virginia
Reconciliation Of The Statement Of Revenues, Expenditures
And Changes In Fund Balances Of Governmental Funds To
The Statement Of Activities
For the Fiscal Year Ended June 30, 2015

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

Net changes in fund balances - total governmental funds	\$	(648,293.58)
<p>Capital outlays are reported as an expenditure in the government funds, but are considered an asset at the government-wide level. This is the amount of capital assets that were purchased during the year.</p>		
		378,054.17
<p>Capital outlays are reported as an expenditure in the government funds. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of depreciation expense charged during the year.</p>		
		(452,901.37)
<p>Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the difference between prior and current year unavailable/unearned revenues.</p>		
Prior year unavailable/unearned revenues: (General)	\$163,207.28	
Current year unavailable/unearned revenues. (General)	(\$187,609.21)	
Current year unavailable/unearned revenues. (Acquatic)	(\$17,220.99)	
Prior year unavailable/unearned revenues: (Acquatic)	<u>\$12,981.32</u>	28,641.60
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
		(44,253.83)
<p>The issuance's of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance's costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
		467,571.51
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
		<u>29,352.00</u>
Changes in net assets of governmental activities	\$	<u><u>(241,829.50)</u></u>

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

Lewis County, West Virginia
Statement of Revenues, Expenditures and Changes
In Fund Balances - Budget and Actual - General Fund
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts	
	Original	Final
Revenues:		
Ad valorem property taxes	\$ 4,636,036.00	\$ 4,636,036.00
Other taxes	907,015.00	1,049,515.00
Licenses and permits	320.00	320.00
Intergovernmental:		
Federal	83,865.00	137,358.00
State	0.00	366,687.00
Local	41,776.00	65,682.00
Charges for services	251,168.00	421,538.00
Interest	16,000.00	16,000.00
Miscellaneous	280,772.00	340,707.00
Fines and Forfeits	105,000.00	134,160.00
	6,321,952.00	7,168,003.00
Expenditures:		
General government	4,974,312.00	6,683,697.00
Public safety	2,231,879.00	2,933,534.00
Health and sanitation	26,000.00	26,000.00
Culture and recreation	689,942.00	808,442.00
Social services	8,000.00	8,000.00
Capital Outlay	891,819.00	891,819.00
	8,821,952.00	11,351,492.00
Excess (deficiency) of revenues over expenditures	(2,500,000.00)	(4,183,489.00)
Other Financing Sources (Uses)		
Operating Transfers in	0.00	0.00
Operating Transfers out	0.00	0.00
	0.00	0.00
Excess (deficiency) of revenues and other financing sources over expenditures	(2,500,000.00)	(4,183,489.00)
Fund balances-beginning	2,500,000.00	4,183,489.00
Fund balances-ending	\$ 0.00	\$ 0.00

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

Actual Modified Accrual Basis	Adjustments Modified Basis	Actual Amounts Budget Basis	Variance with Final Budget Positive (Negative)
\$ 4,786,886.78	\$ 0.00	\$ 4,786,886.78	\$ 150,850.78
852,770.62	(67,155.89)	785,614.73	(263,900.27)
288.00	0.00	288.00	(32.00)
132,192.65	981.54	133,174.19	(4,183.81)
242,612.99	0.00	242,612.99	(124,074.01)
65,705.02	0.00	65,705.02	23.02
444,753.06	(63,119.57)	381,633.49	(39,904.51)
12,106.61	0.00	12,106.61	(3,893.39)
294,209.92	(9,596.83)	284,613.09	(56,093.91)
161,949.70	5,386.50	167,336.20	33,176.20
<u>6,993,475.35</u>	<u>(133,504.25)</u>	<u>6,859,971.10</u>	<u>(308,031.90)</u>
4,043,929.85	0.00	4,043,929.85	2,639,767.15
2,479,822.67	0.00	2,479,822.67	453,711.33
25,481.95	0.00	25,481.95	518.05
737,785.56	0.00	737,785.56	70,656.44
8,000.00	0.00	8,000.00	0.00
526,759.02	0.00	526,759.02	365,059.98
<u>7,821,779.05</u>	<u>0.00</u>	<u>7,821,779.05</u>	<u>3,529,712.95</u>
(828,303.70)	(133,504.25)	(961,807.95)	3,221,681.05
78,252.77	0.00	78,252.77	0.00
0.00	0.00	0.00	0.00
<u>78,252.77</u>	<u>0.00</u>	<u>78,252.77</u>	<u>0.00</u>
<u>(750,050.93)</u>	<u>(133,504.25)</u>	<u>(961,807.95)</u>	<u>3,221,681.05</u>
<u>4,337,356.03</u>	<u>153,867.03</u>	<u>4,183,489.00</u>	<u>0.00</u>
<u>\$ 3,587,305.10</u>	<u>\$ 20,362.78</u>	<u>\$ 3,221,681.05</u>	<u>\$ 3,221,681.05</u>

Lewis County, West Virginia
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Coal Severance Fund
For the Fiscal Year Ended June 30, 2015

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amounts Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final				
REVENUES:						
Taxes:						
Coal severance tax	\$ 30,000.00	\$ 27,706.00	\$ 28,292.04	\$ (13,765.50)	\$ 14,526.54	\$ (13,179.46)
Interest and investment earnings	10.00	10.00	25.35	0.00	25.35	15.35
Total revenues	30,010.00	27,716.00	28,317.39	(13,765.50)	14,551.89	(13,164.11)
EXPENDITURES:						
Current:						
Public safety	40,010.00	44,718.00	43,022.00	0.00	43,022.00	1,696.00
Total expenditures	40,010.00	44,718.00	43,022.00	0.00	43,022.00	1,696.00
Excess (deficiency) of revenues over expenditures	(10,000.00)	(17,002.00)	(14,704.61)	(13,765.50)	(28,470.11)	11,468.11
Fund balance at beginning of year	10,000.00	17,002.00	14,707.73	(2,294.27)	17,002.00	0.00
Fund balance at end of year	\$ 0.00	\$ 0.00	\$ 3.12	\$ (16,059.77)	\$ (11,468.11)	\$ (11,468.11)

**Lewis County, West Virginia
Statement of Fiduciary Net assets
Fiduciary Funds
June 30, 2014**

	<u>Agency</u>
<u>Assets</u>	
Non-pooled cash	\$ <u>593,017.82</u>
Total Assets	\$ <u><u>593,017.82</u></u>
<u>Liabilities</u>	
Due to: Other governmental entities	<u>593,017.82</u>
Total Liabilities	\$ <u><u>593,017.82</u></u>

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

Note 1. Summary of significant accounting policies

The accounting policies of Lewis County, West Virginia, conform to generally accepted accounting principles as applicable to government units. The following is a summary of significant accounting policies.

A. Reporting Entity

Lewis County, West Virginia, is one of fifty-five counties established under the Constitution and the Laws of the State of West Virginia. There are six offices elected county-wide, which are: County Commission, County Clerk, Circuit Clerk, Assessor, Sheriff, and the Prosecuting Attorney.

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

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

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

Blended Component Units

The entity below is legally separate from the county and meets GAAP criteria for component units. This entity is blended with the primary government because it provides services entirely or almost to the County.

The Lewis Building Commission serves Lewis County, West Virginia, and is governed by a board comprised of 5 members appointed by the county commission for a term of 5 years each. The Building Commission acquires property and debt on behalf of the county. The Lewis County Building Commission is reported a special revenue and a debt service fund.

Discretely Presented Components Units

Discretely presented components units are entities which are legally separate from the County, but are financially accountable to the County, or whose relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Because of the nature of services they provide and the County's ability to impose its will on them or a financial benefit/burden relationship exists, the following component units are discretely presented in accordance with GASB Statement No. 14 (as amended by GASB Statement 39 and 61). The discretely presented component units are presented on the government-wide statements.

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

The Lewis County Economic Development Authority serves Lewis County, West Virginia, and is governed by a board comprised of 21 members appointed by the county commission for a staggered term of 3 years each. The Lewis County Economic Development Authority develops property on behalf of the County and also provides services to external parties.

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

The Lewis County Parks and Recreation Board serves all the citizens of Lewis County by providing recreational services and is governed by an eleven member board appointed by the County. The County provides financial support to the Board on an annual basis.

The Lewis County Emergency Ambulance Service serves all the citizens of Lewis County and is governed by an six member board appointed by the County Commission for a term of three years each.

The Lewis County Fire Board serves all the citizens of Lewis County and is governed by a seven-member board appointed by the County Commission for a term of three years each.

Complete financial statements for each of the individual component units can be obtained at the entity's administrative offices.

Related Organizations

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

Name of Organization

Lewis County 911 Advisory Committee	Mountain Lakes Convention & Visitor Bureau
Solid Waste Authority	Lewis County Convention & Visitors Bureau
Community Criminal Justice Board	Workforce Investment Board
Safe Sites and Structures Enforcement Agency	Civil Service Commission
Louis Bennett Library Board	Region VII Planning and Development Council
Jane Lew Water Commission	Central W.Va. Community Action Association
Lewis County Extension Service Committee	Lewis County Planning Commission

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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

Separate financial statements are provided for governmental funds, and fiduciary funds even though the latter are excluded from the government-wide statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due.

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

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

The government reports the following major governmental funds:

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

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

The Emergency 911 fund, a special revenue fund, accounts for revenues and expenditures from a 911 fee placed on telephone bills to provide emergency services to the residents of the county.

The County Building fund, a capital improvement fund, accounts for revenues and expenditures from funds provided by the county for the purpose of maintaining and purchasing County properties.

The Building Commission Debt Service fund, a debt service fund, accounts for revenues and expenditures from funds provided by the Building Commission Lease Revenue Bonds for the purpose of constructing a courthouse annex.

Additionally, the government reports the following fund types:

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

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

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

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position

1. Deposits and Investments

Lewis County, West Virginia's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of less than three months from date of acquisition.

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

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

If it is determined that the available interest rate offered by an acceptable depository in the county is less than the interest rate, net of administrative fees referred to in article six, chapter twelve of the West Virginia Code, offered it through the state board of investments, the county treasurer may, with the approval of each fiscal body whose funds are involved, make such funds available to the state board of investments for investment in accordance with the provisions of article six, chapter twelve of the code.

State statutes authorize the government to enter into agreements with the State Treasurer for the investment of monies. Authority is provided for investment in the Investment Management Board, the West Virginia Board of Treasury or the Municipal bond Commission, or to invest such funds in the following classes of securities: Any investment company or investment trust registered under the Investment company Act of 9140, 15 U.S.C. 80a, the portfolio of which is limited: (i) To obligations issued by or guaranteed as to the payment of both principal and interest by the United States of America or its agencies or instrumentalities; and (ii) to repurchase agreements fully collateralized by obligations of the United States government or its agencies or instrumentalities: Provided, That the investment company or investment trust takes delivery of the collateral either directly or through an custodian: Provided, however, That the investment company or investment trust is rated within one of the top two rating categories of any nationally recognized rating service such as Moody's or Standard & Poor's.

2. Receivables and Payables

Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables or payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Property Tax Receivable

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

The property tax receivable allowance is equal to 100 percent of the property taxes outstanding at June 30, 2014.

All current taxes assessed on real and personal property may be paid in two installments; the first installment is on September first of the year for which the assessment is made, and becomes delinquent on October first; the second installment is payable on the first day the following March and becomes delinquent on April first. Taxes paid on or before the date when they are payable, including the first and second installments, are subject to a discount of two and one-half percent. If the taxes are not paid on or before the date in which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum is added from the date they become delinquent until the date they are paid. Taxes paid on or before the due date are allowed a two and one half percent discount. A tax lien is issued for all unpaid real estate taxes as of the date of the sheriff's sale and these liens are sold between October 14th and November 23rd of each year. Sixty days of estimated property tax collections are recorded in deferred at the end of each fiscal year.

All counties within the state are authorized to levy taxes not in excess of the following maximum levies per \$100 of assessed valuation: On Class I property, fourteen and three-tenths cents (14.30 cents); On Class II property, twenty-eight and six-tenths (28.60); On Class III property, fifty-seven and two-tenths cents (57.20); On class IV property, fifty-seven and two-tenths cents (57.20 cents). In addition, counties may provide for an election to lay an excess levy; the rates not exceed statutory limitations, provided at least sixty percent of the voters cast ballots in favor of the excess levy.

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

<u>Class of Property</u>	<u>Assessed Valuation For Tax Purposes</u>	<u>Current Expenses</u>	<u>Excess Levy</u>
Class I	0	14.30 cents	1.65 cents
Class II	289,185,172	28.60 cents	3.30 cents
Class III	613,350,079	57.20 cents	6.60 cents
Class IV	67,788,243	57.20 cents	6.60 cents

Lewis County, West Virginia held a special election on June 18, 2011. The County was authorized to lay an excess levy to provide approximately \$463,788 annually during the five fiscal years ended June 30, 2013 through June 30, 2017, for the purpose of the demolition of existing pool facilities, site preparation, and design, acquisition, construction and equipping of a new Lewis County Aquatic Center.

3. Inventories and Prepaid Items

The cost of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed.

4. Restricted Assets

Certain assets of the Building Commission Debt Service fund and LC Aquatic Center Debt Service fund are classified as restricted assets because their use is restricted by bond agreements.

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

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

The "construction account" is used to report those proceeds of revenue bond that are restricted for use in construction.

5. Capital Assets and Depreciation

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of \$7,500 or more and estimated to have a useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

<u>Asset</u>	<u>Straight-line Years</u>	<u>Inventory Purposes</u>	<u>Capitalize/ Depreciate</u>
Land	not applicable	\$ 1	\$ Capitalize only
Land improvement	20 years	1	25,000
Building	35 years	1	25,000
Buildings improvements	7 to 20 years	1	15,000 to 20,000
Construction in progress	not applicable	1	Capitalize only
Equipment	5 to 20 years	1000	7,500 to 20,000
Vehicles	3 to 10 years	1000	17,500 to 20,000

The county does not disclose any infrastructure assets.

6. Compensated absences

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

7. Long-term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from actual debt proceeds received, are reported as debt service expenditures.

8. Deferred Outflows/inflows Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time.

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

9. Fund Balances

In the government fund financial statements, fund balance is reported in five classifications.

Nonspendable fund balance	Inventories and prepaid amounts represent fund balance that are not in spendable form.
Restricted	The restricted category is the portion of fund balance that is externally imposed by creditors, grantors, contributors or laws or regulations. It also is imposed by law through constitutional provisions or enabling legislation.
Committed	The committed category is the portion of fund balance whose use is constrained by limitations have been approved by an order (the highest level of formal action) of the County Commission, and that remain binding unless removed in the same manner. The approval does not automatically lapse at the end of the fiscal year.
Assigned	The assigned category is the portion of fund balance that has been approved by formal action of the County Commission for any amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
Unassigned	The unassigned category is the portion of fund balance that has not been reported in any other classification. Only the general fund can report a positive amount of unassigned fund balance. However, any governmental fund in a deficit position could report a negative amount of unassigned fund balance.

The County Commission the government's highest level of decision-making authority. The Commission would take formal action to establish, and modify or rescind, a fund balance commitment or to assign fund, balance amounts to a specific purpose. The government has adopted a revenue spending policy that provides guidance for programs with multiple revenue sources. For purposes of fund balance classification, expenditures, are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The government has the authority to deviate from this policy if it is in the best interest of the County.

10. Change in Accounting Principle

Effective July 1, 2013, the County adopted Governmental Accounting Standards Board Statement No. 65, Items Previously Reported as Assets and Liabilities. This Statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources and deferred inflows of resources, certain items that were previously reported as assets and liabilities.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances-total governmental funds and changes in net assets of governmental activities as reported in the government-wide Statement of Activities. One element of that reconciliation explains that, 'Governmental funds report capital outlays as expenditures.. However, in the Statement of Activities the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount that capital outlays exceeded depreciation for the current period.' The details of the difference are as follows:

New capital assets	\$ 378,054
Depreciation expense	<u>(452,901)</u>
Net adjustment to decrease net change in fund balance-total governmental funds to arrive at changes in net assets of governmental activities.	<u>\$ (74,847)</u>

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

Another element of that reconciliation states, "Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds." The details of this difference are as follows:

Current year deferred revenues - general fund	\$ (187,609.21)
Prior year deferred revenues - general fund	163,207.28
Current year unavailable/unearned revenues. (Acquatic)	(17,220.99)
Prior year unavailable/unearned revenues: (Acquatic)	<u>12,981.32</u>
 Net adjustment to increase net changes in fund balances-total governmental funds to arrive at changes in net assets of governmental activities	 \$ <u>(28,641.60)</u>

III STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

Lewis County, West Virginia prepares its budget on the modified accrual basis of accounting, except that they do not include accounts receivable or other postemployment benefits payable.. Therefore, a reconciliation has been performed on the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for both the General and the Coal Severance Tax Funds.

Prior to March 2nd of each year, the various elected officials submit to the county commission proposed requests for their respective offices for the fiscal year commencing July 1. Upon review and approval of these requests, the county commission prepares proposed budgets on forms prescribed by the State Auditor and submits them to the State Auditor by March 28 for approval. The county commission then reconvenes on the third Tuesday in April to hear objections from the public and formally lay the levy.

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

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and investments

At year-end, the government had no investments.

Custodial Credit Risk

For deposits, the government could be exposed to risk in the event of a bank failure where the government's deposits may not be returned. The government's policy for custodial credit risk is to comply with statutory provisions for depository bond coverage, which provides that no public money should be deposited until the banking institution designated executes a bond with good and sufficient sureties which may not be less than the maximum sum that is deposited in the depository at any one time.

At year end, the government's bank balance of deposits was \$7,869,654.82. The bank balance was collateralized by federal depository insurance or with securities held by the pledging financial institution's trust department or agent in the government's name.

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

A reconciliation of cash and investments as shown on the Statement of Net Position of the primary government and Statement of Net Position of the Fiduciary Funds is as follows:

Cash and cash equivalents	\$	7,869,654.82
Total	\$	7,869,654.82
Cash and cash equivalents	\$	7,367,603.95
Cash and cash equivalents-restricted		502,050.87
Total	\$	7,869,654.82

B. Receivables

Receivables at year end for the government's individual major funds and no major, and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

Receivables			
Major funds	Taxes	Accounts	Total
General	\$ 210,209	\$ 40,809	\$ 251,018
Other Non major	19,836	0	19,836
	\$ 230,045	\$ 40,809	\$ 270,854

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

	Unavailable
Delinquent property taxes receivable (General Fund)	\$ 187,609.21
Delinquent property taxes receivable (Excess levy)	17,220.99
Total deferred/unearned revenue for governmental funds	\$ 204,830.20

For the Fiscal Year Ended June 30, 2015

C. Capital Assets

Capital asset activity for the year ended June 30 was as follows:

	Primary Government			Ending Balance
	Beginning Balance	Increases	Decreases	
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 114,490	\$ 0	\$ 0	\$ 114,490
Total capital assets not being depreciated	114,490	0	0	114,490
Capital assets being depreciated:				
Buildings and improvements	11,472,539.88	298,952.17	0.00	11,771,492.05
Equipment and vehicles	987,921.78	64,057.00	(43,188.00)	1,008,790.78
Contents	1,500,893.03	15,045.00	0.00	1,515,938.03
Total accumulated depreciation	(4,216,493.91)	(452,901.37)	0.00	(4,669,395.28)
Total capital assets being depreciated, net	9,744,860.78	(74,847.20)	(43,188.00)	9,626,825.58
Governmental activities capital assets, net	\$ 9,859,350.78	\$ (74,847.20)	\$ (43,188.00)	\$ 9,741,315.58

Depreciation Expense-Current

Depreciation expense was charged to governmental activities for the county as follows:

General Government	\$ 280,763.16
Public Safety	101,601.43
Culture and recreation	54,104.00
Social services	16,432.77
Capital Improvements	16,432.77
Total depreciation expense-governmental activities	\$ 452,901.36

D. Interfund Receivables, Payables, and Transfers

Interfund Transfers:

<u>Transferred to:</u>	<u>Transferred from:</u>	
General County Fund	General School Fund	\$ 71,112.68
General County Fund	Home Detention	1,609.57
General County Fund	E-911 Fund	5,530.52
LC Aquatic Fund	Aquatic Excess levy	552,741.14
	Total Transfers	\$ 630,993.91

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

E. Fund Balance Detail

At year-end, the detail of the government's fund balances is as follows:

	General Fund	Coal Severance Fund	Emergency 911	NTIA Broadband Grant	County Building
Restricted:					
Public safety \$	0	\$ 0	\$ 2,562,891	\$ 0	\$ 0
Committed:					
Capital projects	0	0	0	0	568,409
Budget carryover	2,500,000	10,000	0	0	0
Public safety	0	(9,997)	0	0	0
Unassigned	1,087,305	0	0	0	0
	<u>\$ 3,587,305</u>	<u>\$ 3</u>	<u>\$ 2,562,891</u>	<u>\$ 0</u>	<u>\$ 568,409</u>
				<u>Non-major Funds</u>	<u>Total</u>
Restricted:					
General government				\$ 237,335	\$ 237,335
Public safety				312,611	2,875,502
Committed:					
Capital projects				0	568,409
General government				0	2,500,000
Public safety				0	3
Unassigned				0	1,087,305
Total fund balances				<u>\$ 549,947</u>	<u>\$ 7,268,554</u>

F. Long-term Debt

General Obligation and Revenues Bonds

The government issued general obligation bonds to provide for the acquisition and construction of major capital facilities and also issues revenue bonds where government pledged income derived from acquired or constructed assets to pay debt service. Bonds currently outstanding are as follows:

Purpose	Maturity date	Interest Rates	Issued	Retired	Balance June 30, 2015
Special Levy Bond, Series 2011	05/01/2017	3.950%	\$ 1,825,000.00	\$ (1,263,706.60)	\$ 561,293.40
USDA Series, 2012A	04/25/2042	3.375%	\$ 6,000,000.00	\$ (648,378.20)	\$ 5,351,621.80
			<u>\$ 7,825,000.00</u>	<u>\$ (1,912,084.80)</u>	<u>\$ 5,912,915.20</u>

Summary of Bond Resolutions

Lewis County Building Commission Lease Revenue bonds, Series 2012 A (United States Department of Agriculture)

On April 25, 2012, the Lewis County Building Commission, a blended component unit of Lewis County, West Virginia, issued \$6,000,000 of Lewis County Building Commission Lease Revenue Bonds, Series 2012 A (United States Department of Agriculture) bearing interest at 3.375%. The proceeds of these bonds are being used to finance a portion of the costs of the

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

design, acquisition, construction and equipping of a county courthouse annex and related public facilities in Lewis County, West Virginia. The bonds are secured by the Courthouse Annex and an irrevocable pledge of lease payments which are required to be in sufficient amount to pay principal and interest on the bonds when due.

The County Commission of Lewis County Special Levy Bond, Series 2011 (Lewis County Aquatic Center)

On August 22, 2011, the Commission issued \$1,825,000 of the County Commission of Lewis County Special Levy Bond, Series 2011 (Lewis County Aquatic Center) bearing interest of 3.95%. The proceeds of these bonds are being used to pay costs of the demolition of existing swimming pool facilities, site preparation, and design, acquisition, construction and equipping of a new Lewis County Aquatic Center. The bonds are secured solely by an additional levy approved by the voters of Lewis County at a special election held on June 18, 2011, for the purpose of paying debt service on the Bonds and for the purpose of paying costs associated with the service, maintenance, operation and equipping of the project. The total principal remaining to be paid on the bond is \$561,293.40.

General obligation bond debt service requirements to maturity are as follows:

Year Ended	Governmental Activities	
	Principal	Interest
2,016	\$ 280,646.70	\$ 31,372.00
2,017	280,646.70	15,990.00
	<u>\$ 561,293.40</u>	<u>\$ 47,362.00</u>

General obligation bond debt service requirements to maturity are as follows:

Year Ended	Governmental Activities	
	Principal	Interest
2,016	\$ 562,339	\$ 183,179
2,017	583,648	161,870
2,018	509,735	139,750
2019 - 2023	1,024,415	599,185
20234 - 2028	1,212,440	411,160
2029 - 2033	1,434,976	188,624
2034 - 2038	21,595	7,761
	<u>\$ 5,349,149</u>	<u>\$ 1,691,529</u>

Pledged Revenues - Lease Revenue Bonds

The Lewis County building Commission, a blended component unit of Lewis county, West Virginia, has pledged future lease rentals to be paid by the Lewis County Commission to repay \$6,000,000 in lease revenue bonds issued in 2012. Proceeds from the bonds provided financing for a portion of the cost of the design, acquisition, construction and equipping of a county courthouse annex and related public facilities in Lewis County. The bonds are payable solely from lease revenue paid by the County Commission through 2042. Annual principal and interest payments on the bonds are expected to require 100 percent of net revenues. The total principal remaining to be paid on the bonds outstanding is \$5,349,148.73. Interest expense in the amount of \$183,342.88 was paid this fiscal year.

Special Levy - Revenue Bonds

The County has pledged future special levy revenues to repay \$1,825,000 in revenue bonds issued in August 2011. Proceeds from the bonds provided financing for the construction of the Lewis county Aquatic Center. The bonds are payable solely from the additional levy approved by the voters of Lewis County at a special election held June 18, 2011, and are payable through 2017. Annual principal and interest payments on the bonds are expected to require less than 100 percent of net revenues. The total principal remaining to be paid on the bonds is \$561,293.40. Interest expense in the amount of \$36,861.82 was paid this fiscal year..

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

Changes in Long-term Liabilities

	Government Activities			
	Beginning Balance	Additions/ Increases	Decreases	Ending Balance
Bonds payable - Aquatic	\$ 1,028,864.91	\$ 0.00	\$ (467,571.51)	\$ 561,293.40
Bonds payable - Building commission	5,566,195.43	0.00	(217,046.70)	5,349,148.73
Total Bonds Payable	<u>6,595,060.34</u>	<u>0.00</u>	<u>(684,618.21)</u>	<u>5,910,442</u>
Compensated Absences	\$ 156,748.14	\$ 14,901.83	\$ 0.00	\$ 171,649.97
OPEB	20,446.00	29,352.00	0.00	49,798.00
Governmental activities Long-term liabilities	<u>\$ 177,194.14</u>	<u>\$ 44,253.83</u>	<u>\$ 0.00</u>	<u>\$ 221,447.97</u>

G. Restricted Assets

The balances of the restricted asset accounts for the primary government are as follows:

	Governmental Activities
Revenue bond revenue account	\$ <u>324,740.00</u>
Total restricted construction account	\$ <u>324,740.00</u>

V. OTHER INFORMATION

A. Risk Management

The government is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries insurance with the Travelers Insurance (general liability) insurance for these various risks.

Worker's Compensation Fund (WCF): Private insurance companies could begin to offer workers compensation coverage to government employers beginning July 1, 2012. workers compensation coverage is provided for this entity by Travelers Insurance Company.

Liabilities are reported when it is probable a loss has occurred and amount of the loss can be reasonably estimated.

B. Contingent Liabilities

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

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

The government is a defendant in various lawsuits. Although the out come of these lawsuits is not presently determinable, it is the opinion of the government's counsel that resolution of these matters will not have a material effect on the financial condition of the government.

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

C. Deferred Compensation Plan

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

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

D. Retiree Health Plan (RHP)

Lewis County, West Virginia contributes to the West Virginia Retiree Health Benefits Trust Fund (RHBT), a cost-sharing, multiple-employer defined benefit postemployment healthcare plan administered by the West Virginia Public Employees Insurance Agency (PEIA). RHBT provides medical benefits to eligible retired employees of participating employers. Eligibility is primarily established through participation in certain defined benefit plan. RHBT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to: West Virginia retiree health benefits Trust, Building 5, Room 1001, 1900 Kanawha boulevard East, Charleston, West Virginia 25305-0710.

Authority establishing the Plan and Funding Policy:

Chapter 5, Article 16D of the West Virginia State Code assigns the authority to establish and amend benefits and provisions to the RHBT. Plan members are currently required to contribute \$257.00 per month per active health policy. Participating employers are contractually required to contribute at a rate assessed each year by RHBT. The RHBT board sets the employer contribution rebate based on the annual required contributions of the plan (ARC), an amount actuarially determined in accordance with the parameters of Governmental Accounting Standards Board (GASB) Statement No. 45. the ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years.

Trend Information

Amounts billed to the county for OPEB at June 30:

Fiscal year <u>Ending June 30.</u>	Annual OPEB <u>Cost</u>
2015	\$ 29,352
2014	\$ 13,415
2013	\$ 7,031

VI EMPLOYEE RERETIREMENT SYSTEM AND PLANS

Plan Descriptions, Contributions Information, and Funding Policies

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

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

**Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015**

Public Employee's Retirement System (PERS)

Eligibility to participate	All county full-time employees, except those covered by other pension plans
Authority establishing contribution obligations and benefit provisions	State Statute
Plan member's contribution rate	4.50%
County's contribution rate	14.00%
Period required to vest	Five years
Benefits and eligibility for distribution	A member who attained age 60 and has earned 5 years or more of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. The final average salary (three highest consecutive years in the last 10) times the years service times 2% equals the annual benefit.
Deferred retirement option	No
Provisions for:	
Cost of living	No
Death benefits	Yes

West Virginia Deputy Sheriff Retirement System (WVDRS)

Eligibility to participate	West Virginia Deputy sheriffs first employed after the effective date and any deputy sheriffs hired prior to the effective date who elect to become members.
Authority establishing contribution obligations and benefit provisions	State Statute
Funding policy and contributions	Certain fees for reports generated by sheriff's offices are paid to this plan in accordance with West Virginia State Code. WVDRS members are required to contribute 8.5% of their annual covered salary and the county is required to contribute 12.5%. The contribution requirements of WVDRS members are established and may be amended only by the State of West Virginia Legislature.
Period required to vest	Five years
Benefits and eligibility for distribution	A member who attained age 60 and has earned 5 years or more of contributing service or age 50 if the sum of his/her age plus years of credited service is equal to or greater than 70. The final average salary (three highest consecutive years in the last 10) times the years service times 2.25% equals the annual benefit.

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

Deferred retirement option	No
Provisions for:	
Cost of living	No
Death benefits	Yes

Emergency medical Services Retirement system (EMSRS)

Eligibility to participate	Any emergency medical services officer first employed after the effective date and any emergency medical service officers hired prior to the effective date who elect to become members.
Authority establishing contribution obligations and benefit provisions	State Statute
Plan member's contribution rate	8.50%
County's contribution rate	10.50%
Period required to vest	Five years
Benefits and eligibility for distribution	A member who attained age 50 and has earned 20 or more years of contributing service; or age 50 when age plus contributory service equals 70 while still in covered employment; or the attainment of age 60 and completion of 10 years contributory service while still in covered employment; or attainment of age 62 and completion of 5 years of contributory service. The final average salary is the average of the highest annual compensation received by the member during covered employment for any 5 consecutive plan years (January 1 - December 31) within the last 10 years of service.
Deferred retirement option	No deferred retirement option available
Provisions for:	
Cost of living	No
Death benefits	Yes

Deputy Sheriff Retirement

**Public Employees'
Retirement System (PERS)**

System (WVDRS)

<u>Fiscal Year</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>	<u>Fiscal Year</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>
2015	\$523,226	100%	2015	\$137,454	100%
2014	\$492,925	100%	2014	\$129,458	100%
2013	\$468,268	100%	2013	\$113,706	100%

**Emergency Medical Services
Retirement System (EMSRS)**

<u>Fiscal Year</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>
2015	\$105,443	100%
2014	\$88,872	100%
2013	\$82,631	100%

PERS, WVDRS and EMSRS issue a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees' Retirement System, 4101 Mac Corkle Avenue SE, Charleston, West Virginia 25304.

Lewis County, West Virginia
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2015

VII Restatement of Fund Balances

Capital Assets, Beginning July 1, 2014	\$ 9,837,265.78
Reduction: Adjusted prior deprecation for vehicle retired in FYE 2014.	<u>(21,103.00)</u>
Restated, Beginning July 1, 2014.	<u>\$ 9,816,162.78</u>

**Lewis County, West Virginia
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2014**

	<u>Special Revenue Funds</u>	<u>Totals</u>
<u>Assets</u>		
Cash	\$ 556,276.82	\$ 556,276.82
Receivables, net of allowances: Taxes	19,836.11	19,836.11
Total assets	\$ 576,112.93	\$ 576,112.93
<u>Fund Balances</u>		
Liabilities:		
<u>Current Liabilities</u>		
Accounts payable	6,739.25	6,739.25
Deferred Revenues Taxes	17,220.99	17,220.99
Total liabilities	23,960.24	23,960.24
Fund balances:		
Unreserved	552,152.69	552,152.69
Total fund balances	552,152.69	552,152.69
Total Liabilities and Total Fund Balances	\$ 576,112.93	\$ 576,112.93

Lewis County, West Virginia
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2015

	<u>Special Revenue Funds</u>	<u>Totals</u>
Revenues:		
Taxes	\$ 541,903.30	\$ 541,903.30
Other taxes	330,082.71	330,082.71
Licenses and permits	22,500.00	22,500.00
Intergovernmental:		
Local	17,640.00	17,640.00
Charges for services	223,491.99	223,491.99
Fines and forfeits	120,951.45	120,951.45
Interest	715.66	715.66
Miscellaneous	3,348.67	3,348.67
	1,260,633.78	1,260,633.78
Total revenues		
Expenditures:		
General government	296,720.15	296,720.15
Public safety	841,819.94	841,819.94
	1,138,540.09	1,138,540.09
Total expenditures		
Excess (deficiency) of revenues		
Over expenditures	122,093.69	122,093.69
Other Financing Sources (Uses)		
Operating Transfers in	552,741.14	552,741.14
Operating Transfers out	(625,463.39)	(625,463.39)
	(72,722.25)	(72,722.25)
Total other financing sources and uses		
Excess (deficiency) of revenues and other financing sources over expenditures	49,371.44	49,371.44
Fund balances-beginning	502,781.25	502,781.25
Fund balances-ending	\$ 552,152.69	\$ 552,152.69

Lewis County, West Virginia
Combining Balance Sheet - Nonmajor Governmental
Special Revenue Funds
June 30, 2014

	<u>Dog and Kennel</u>	<u>General School</u>	<u>Magistrate Court</u>
<u>Assets</u>			
Cash	\$ 18,692.04	\$ 66,182.26	\$ 2,290.06
Receivables, net of allowances:			
Taxes	0.00	0.00	0.00
 Total assets	\$ 18,692.04	\$ 66,182.26	\$ 2,290.06
 <u>Fund Balances</u>			
Liabilities:			
<u>Current Liabilities</u>			
Accounts payable	145.96	0.00	0.00
Deferred Revenues			
Taxes	0.00	0.00	0.00
Due to:			
Total liabilities	145.96	0.00	0.00
 Fund balances:			
Unreserved	18,546.08	66,182.26	2,290.06
 Total fund balances	18,546.08	66,182.26	2,290.06
 Total liabilities and fund balances	\$ 18,692.04	\$ 66,182.26	\$ 2,290.06

<u>Worthless Check</u>	<u>Home Detention</u>	<u>Citizens Education Program</u>	<u>LC Aquatic Fund</u>	<u>Fire Fees</u>
\$ 80,341.16	\$ 55,224.98	\$ 4,010.03	\$ 96,211.06	\$ 0.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 80,341.16</u>	<u>\$ 55,224.98</u>	<u>\$ 4,010.03</u>	<u>\$ 96,211.06</u>	<u>\$ 0.00</u>
0.00	6,184.29	0.00	0.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>0.00</u>	<u>6,184.29</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>80,341.16</u>	<u>49,040.69</u>	<u>4,010.03</u>	<u>96,211.06</u>	<u>0.00</u>
<u>80,341.16</u>	<u>49,040.69</u>	<u>4,010.03</u>	<u>96,211.06</u>	<u>0.00</u>
<u>\$ 80,341.16</u>	<u>\$ 55,224.98</u>	<u>\$ 4,010.03</u>	<u>\$ 96,211.06</u>	<u>\$ 0.00</u>

<u>Sheriff Special Account-state</u>	<u>Assessor Valuation</u>	<u>Concealed Weapons</u>	<u>Voters Registration</u>
\$ 454.12	\$ 180,170.66	\$ 46,530.36	\$ 6,169.38
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$ 454.12</u>	<u>\$ 180,170.66</u>	<u>\$ 46,530.36</u>	<u>\$ 6,169.38</u>
0.00	0.00	409.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>0.00</u>	<u>0.00</u>	<u>409.00</u>	<u>0.00</u>
<u>454.12</u>	<u>180,170.66</u>	<u>46,121.36</u>	<u>6,169.38</u>
<u>454.12</u>	<u>180,170.66</u>	<u>46,121.36</u>	<u>6,169.38</u>
<u>\$ 454.12</u>	<u>\$ 180,170.66</u>	<u>\$ 46,530.36</u>	<u>\$ 6,169.38</u>

<u>Federal Equitable Sharing</u>	<u>Aquatic Excess Levy</u>	<u>Total</u>
\$ 0.71	\$ 0.00	\$ 556,276.82
<u>0.00</u>	<u>19,836.11</u>	<u>19,836.11</u>
<u>\$ 0.71</u>	<u>\$ 19,836.11</u>	<u>\$ 576,112.93</u>
0.00	0.00	6,739.25
<u>0.00</u>	<u>17,220.99</u>	<u>17,220.99</u>
<u>0.00</u>	<u>17,220.99</u>	<u>23,960.24</u>
<u>0.71</u>	<u>2,615.12</u>	<u>552,152.69</u>
<u>0.71</u>	<u>2,615.12</u>	<u>552,152.69</u>
<u>\$ 0.71</u>	<u>\$ 19,836.11</u>	<u>\$ 576,112.93</u>

Lewis County, West Virginia
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances - Nonmajor Governmental
Special Revenue Funds
For the Fiscal Year Ended June 30, 2015

	<u>Dog and Kennel</u>	<u>General School</u>	<u>Magistrate Court</u>
Revenues:			
Taxes	\$ 0.00	\$ 0.00	\$ 0.00
Other taxes	97,339.45	0.00	0.00
Licenses and permits	0.00	0.00	0.00
Intergovernmental:			
Local	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00
Fines and forfeits	0.00	93,822.31	23,994.14
Interest	0.00	59.40	0.00
Miscellaneous	0.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total revenues	97,339.45	93,881.71	23,994.14
Expenditures:			
General government	0.00	13,070.00	31,237.69
Public safety	78,186.00	0.00	0.00
	<hr/>	<hr/>	<hr/>
Total expenditures	78,186.00	13,070.00	31,237.69
Excess (deficiency) of revenues Over expenditures	19,153.45	80,811.71	(7,243.55)
Other Financing Sources (Uses)			
Operating Transfers in	0.00	0.00	0.00
Operating Transfers out	<hr/>	(71,112.68)	0.00
	<hr/>	<hr/>	<hr/>
Total other financing sources and uses	0.00	(71,112.68)	0.00
Excess (deficiency) of revenues and other financing sources over expenditures	19,153.45	9,699.03	(7,243.55)
Fund balances-beginning	(607.37)	56,483.23	9,533.61
	<hr/>	<hr/>	<hr/>
Fund balances-ending	\$ 18,546.08	\$ 66,182.26	\$ 2,290.06
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<u>Worthless Check</u>	<u>Home Detention</u>	<u>Citizens Education Program</u>	<u>LC Aquatic Fund</u>	<u>Fire Fees</u>
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	17,640.00	0.00	0.00
0.00	91,535.00	0.00	0.00	130,462.50
3,135.00	0.00	0.00	0.00	0.00
0.00	49.09	0.00	271.34	12.33
0.00	25.00	0.00	414.21	220.00
<u>3,135.00</u>	<u>91,609.09</u>	<u>17,640.00</u>	<u>685.55</u>	<u>130,694.83</u>
9,168.69	0.00	0.00	0.00	0.00
0.00	88,873.88	16,356.98	504,433.33	130,694.83
<u>9,168.69</u>	<u>88,873.88</u>	<u>16,356.98</u>	<u>504,433.33</u>	<u>130,694.83</u>
(6,033.69)	2,735.21	1,283.02	(503,747.78)	0.00
0.00	0.00	0.00	552,741.14	0.00
0.00	(1,609.57)	0.00	0.00	0.00
<u>0.00</u>	<u>(1,609.57)</u>	<u>0.00</u>	<u>552,741.14</u>	<u>0.00</u>
<u>(6,033.69)</u>	<u>1,125.64</u>	<u>1,283.02</u>	<u>48,993.36</u>	<u>0.00</u>
<u>86,374.85</u>	<u>47,915.05</u>	<u>2,727.01</u>	<u>47,217.70</u>	<u>0.00</u>
<u>\$ 80,341.16</u>	<u>\$ 49,040.69</u>	<u>\$ 4,010.03</u>	<u>\$ 96,211.06</u>	<u>\$ 0.00</u>

<u>Sheriff Special</u> <u>Account-state</u>	<u>Assessor</u> <u>Valuation</u>	<u>Concealed</u> <u>Weapons</u>	<u>Voters</u> <u>Registration</u>
\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
0.00	232,743.26	0.00	0.00
0.00	0.00	22,500.00	0.00
0.00	0.00	0.00	0.00
0.00	1,029.50	110.00	354.99
0.00	0.00	0.00	0.00
0.46	228.15	51.13	6.05
0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>
0.46	234,000.91	22,661.13	361.04
<hr/>	<hr/>	<hr/>	<hr/>
0.00	250,158.61	0.00	0.00
0.00	0.00	23,274.92	0.00
<hr/>	<hr/>	<hr/>	<hr/>
0.00	250,158.61	23,274.92	0.00
<hr/>	<hr/>	<hr/>	<hr/>
0.46	(16,157.70)	(613.79)	361.04
<hr/>	<hr/>	<hr/>	<hr/>
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>
0.00	0.00	0.00	0.00
<hr/>	<hr/>	<hr/>	<hr/>
0.46	(16,157.70)	(613.79)	361.04
<hr/>	<hr/>	<hr/>	<hr/>
453.66	196,328.36	46,735.15	5,808.34
<hr/>	<hr/>	<hr/>	<hr/>
\$ 454.12	\$ 180,170.66	\$ 46,121.36	\$ 6,169.38
<hr/>	<hr/>	<hr/>	<hr/>

	<u>Federal Equitable Sharing</u>		<u>Aquatic Excess Levy</u>		<u>Total</u>
\$	0.00	\$	541,903.30	\$	541,903.30
	0.00		0.00		330,082.71
	0.00		0.00		22,500.00
	0.00		0.00		17,640.00
	0.00		0.00		223,491.99
	0.00		0.00		120,951.45
	0.00		37.71		715.66
	0.00		2,689.46		3,348.67
	<hr/>		<hr/>		<hr/>
	0.00		544,630.47		1,260,633.78
	<hr/>		<hr/>		<hr/>
	0.00		(6,914.84)		296,720.15
	0.00		0.00		841,819.94
	<hr/>		<hr/>		<hr/>
	0.00		(6,914.84)		1,138,540.09
	<hr/>		<hr/>		<hr/>
	0.00		551,545.31		122,093.69
	0.00		0.00		552,741.14
	0.00		(552,741.14)		(625,463.39)
	<hr/>		<hr/>		<hr/>
	0.00		(552,741.14)		(72,722.25)
	<hr/>		<hr/>		<hr/>
	0.00		(1,195.83)		49,371.44
	<hr/>		<hr/>		<hr/>
	0.71		3,810.95		502,781.25
	<hr/>		<hr/>		<hr/>
\$	<u>0.71</u>	\$	<u>2,615.12</u>	\$	<u>552,152.69</u>

Lewis County, West Virginia
Combining Statement of Fiduciary Net assets
Agency Funds
June 30, 2014

	<u>County Offices</u>	<u>Other</u>	<u>TOTAL</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ <u>90,966.95</u>	\$ <u>502,050.87</u>	\$ <u>593,017.82</u>
Total Assets	\$ <u><u>90,966.95</u></u>	\$ <u><u>502,050.87</u></u>	\$ <u><u>593,017.82</u></u>
<u>Liabilities</u>			
Accounts Payable	90,966.95	653.00	91,619.95
Due to:			
Other governmental entities	<u>0.00</u>	<u>501,397.87</u>	<u>501,397.87</u>
Total Liabilities	\$ <u><u>90,966.95</u></u>	\$ <u><u>502,050.87</u></u>	\$ <u><u>593,017.82</u></u>

Lewis County, West Virginia
Combining Statement of Fiduciary Net Assets
June 30, 2014

	<u>County Clerk</u>	<u>Circuit Clerk</u>	<u>Sheriff</u>	<u>TOTAL</u>
 <u>Assets</u>				
Cash and Cash Equivalents	\$ <u>240.00</u>	\$ <u>46,471.98</u>	\$ <u>44,254.97</u>	\$ <u>90,966.95</u>
Total Assets	\$ <u><u>240.00</u></u>	\$ <u><u>46,471.98</u></u>	\$ <u><u>44,254.97</u></u>	\$ <u><u>90,966.95</u></u>
 <u>Liabilities</u>				
Accounts Payable	<u>240.00</u>	<u>46,471.98</u>	<u>44,254.97</u>	<u>90,966.95</u>
Total Liabilities	\$ <u><u>240.00</u></u>	\$ <u><u>46,471.98</u></u>	\$ <u><u>44,254.97</u></u>	\$ <u><u>90,966.95</u></u>

Lewis County, West Virginia
Combining Statement of Fiduciary Net Assets
June 30, 2014

	<u>Tax Lien</u>	<u>Delinquent Nonentered</u>	<u>WV Deputies Fund</u>	<u>TOTAL</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 494,644.61	\$ 6,752.26	\$ 654.00	\$ 502,050.87
Total Assets	<u>\$ 494,644.61</u>	<u>\$ 6,752.26</u>	<u>\$ 654.00</u>	<u>\$ 502,050.87</u>
<u>Liabilities</u>				
Due to:				
Accounts Payable	0.00	0.00	653.00	653.00
Other governmental entities	<u>494,644.61</u>	<u>6,752.26</u>	<u>1.00</u>	<u>501,397.87</u>
Total Liabilities	<u>\$ 494,644.61</u>	<u>\$ 6,752.26</u>	<u>\$ 654.00</u>	<u>\$ 502,050.87</u>

Lewis County, West Virginia
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget and Actual - Assessor's Valuation Fund
For the Fiscal Year Ended June 30, 2015

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u> <u>(Budgetary Basis)</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other taxes	\$ 217,714.00	\$ 217,714.00	\$ 232,743.26	\$ 15,029.26
Intergovernmental:				
State	1,000.00	1,000.00	1,029.50	29.50
Interest	775.00	775.00	228.15	(546.85)
Miscellaneous	0.00	0.00	0.00	0.00
	<u>219,489.00</u>	<u>219,489.00</u>	<u>234,000.91</u>	<u>14,511.91</u>
Total revenues	<u>219,489.00</u>	<u>219,489.00</u>	<u>234,000.91</u>	<u>14,511.91</u>
Expenditures:				
General government	334,989.00	327,989.00	193,940.00	134,049.00
Capital Outlay	101,500.00	87,347.00	56,950.00	30,397.00
	<u>436,489.00</u>	<u>415,336.00</u>	<u>250,890.00</u>	<u>164,446.00</u>
Total expenditures	<u>436,489.00</u>	<u>415,336.00</u>	<u>250,890.00</u>	<u>164,446.00</u>
Excess (deficiency) of revenues over expenditures	(217,000.00)	(195,847.00)	(16,889.09)	178,957.91
Fund balance at beginning of year	<u>217,000.00</u>	<u>195,847.00</u>	<u>196,328.36</u>	<u>481.36</u>
Fund balance at end of year	<u>\$ 0.00</u>	<u>\$ 0.00</u>	<u>\$ 179,439.27</u>	<u>\$ 179,439.27</u>

VENDOR NAME	Classification	EXPENDITURES
7-Eleven	C	\$ 107.71
84 Lumber	C	\$ 4,355.00
911 Cares	C	\$ 78.20
ACS	B	\$ 6,092.00
Action Tropies & Awards	C	\$ 180.98
Ada Ann King	A	\$ 60.00
Adaptive Digital Sys.,Inc	B	\$ 11,350.00
Advanced Auto Parts	C	\$ 196.91
AFLAC	A	\$ 2,261.28
Agnes Queen	C	\$ 351.48
AJ-Allegheny Systems	B	\$ 450.00
Alere Toxicology Services	B	\$ 250.00
Allstate Insurance Co.	B	\$ 2,023.18
Alternate Force	C	\$ 70.90
Amazon.com	C	\$ 1,581.90
American Heritage Life In	A	\$ 22,014.14
Andrew Rumbach	A	\$ 60.00
Anita C. White	A	\$ 127.80
Anne Maxine Olson	A	\$ 60.00
APCO Institute, Inc.	B	\$ 150.00
APCO International, Inc.	B	\$ 4,276.10
Appalachian Tire Prod,Inc	C	\$ 6,825.99
Applebee's	C	\$ 111.60
Aqua Filter Fresh, Inc.	C	\$ 968.95
Aretta P. Gum	A	\$ 118.76
Arquilla Jane Weaver	A	\$ 60.00
Ashley Nicole Cornell	A	\$ 60.00
Association of WV Assrs	B	\$ 900.00
AT&T Mobility	B	\$ 8,375.54
Audrey Ann Brown	A	\$ 60.00
AVAYA, Inc	B	\$ 63.44
Barbara E. Workman	A	\$ 60.00
Barbara L. Jones	A	\$ 60.00
Barbara Miller	A	\$ 61.41
Barbara St.Clair Godfrey	A	\$ 60.00
Baymont Inn & Suites	B	\$ 450.00
Becky S. Queen	A	\$ 60.00
Bee Tee Sports	C	\$ 6,555.80
BenAssist Solutions LLC	B	\$ 2,000.00
Bennett Home & Auto, Inc.	C	\$ 2,369.85
Betsy A. Murphy	A	\$ 116.50
Betty Gale Fox	A	\$ 60.00
Beverley Elliott	A	\$ 60.00
BFS Foods	B	\$ 58.23
Bill Bailey Ins AgencyInc	B	\$ 23,524.68
Biser's Radio Service	C/D	\$ 46,589.86

Bobbie Sue Westfall	A	\$	60.00
BP	C	\$	65.00
Brenda Ransinger	A	\$	60.00
Brenda Sue Rafferty	A	\$	60.00
Brewer & Company of WV	B	\$	800.00
Brittany Butcher	C	\$	121.98
Broad Street U.M. Church	C	\$	50.00
Buffalo Wild Wings	C	\$	112.84
Bureau for Child Support	A	\$	17,113.00
Butcher Layfield Lumber	C	\$	77.66
Cables To Go	C	\$	212.29
Camp Dawson MWR Billeting	C	\$	348.75
Capital Doors, Inc	B	\$	320.00
Caplan's Jewelry Store	C	\$	300.00
Carolyn M. Sturm	A	\$	60.00
Carolyn S. Swiger	A	\$	62.26
Cash Flow Opportunities	C	\$	419.50
Casto & Harris, Inc.	C/B	\$	30,354.19
Catherine Ratliff	A	\$	60.00
Centennial Office Machine	C	\$	1,100.00
Central Supply Co of WV	C	\$	416.73
Century Link	B	\$	270.24
Champion Trophy	C	\$	64.00
Charles L. Gant	A	\$	60.00
Charlotte I. Hicks	A	\$	90.52
Chick-fil-A	B	\$	69.01
Chili's	C	\$	139.53
Chop House	C	\$	188.80
Christina C. Flanigan	B	\$	152.32
Chuck Boggs DBA Boggs Gun	C	\$	1,841.50
Churchville U.M. Church	B	\$	50.00
Citizens Bank of Weston	D/G/B	\$	504,493.33
City of Weston	B	\$	2,475.00
Clara M. Spray	A	\$	60.00
Classic Auto Detail LLC	B	\$	523.00
Clydene Garrett	A	\$	71.20
CNA Surety	B	\$	2,845.00
Co Commissioners' Assoc	B	\$	4,250.00
Companion Life	A	\$	1,481.89
Computer Projects of IL	B	\$	171.60
Conda Smith	A	\$	60.00
Connie Rae Bleigh	A	\$	195.60
Consolidated Pub Retr Bd	A	\$	19,655.34
Constance Rinehart	A	\$	105.00
Corridor H Tire Inc	C	\$	135.00
Courtyard by Marriott	B	\$	176.60
Creative Forms & Concepts	C	\$	943.42
CSSI, Inc.	B	\$	48,886.21

Custom Signs & Graphix	C	\$	1,269.00
CVS	C	\$	51.10
Cynthia S. Rowan	C	\$	64.95
Cynthia S. Rowan, County Clerk	B	\$	606.93
Daniel Johnston Trucking	B	\$	8,825.00
Dash Medical	C	\$	60.90
David H. Coffman	B	\$	3,173.40
Debbie Scarff	B	\$	2,785.20
Debbie Williams	B	\$	59.00
Debra A Hull	B	\$	140.51
Dee Jay's	C	\$	104.59
Delmer J. Butcher	A	\$	60.00
Demotto Honda Sales	B	\$	824.85
Diana Posey	C	\$	1,429.08
Dick's Sporting Goods	B	\$	99.98
Discount Two Way Radio	C	\$	130.46
Division of Justice and	B	\$	300.00
Dog & Kennel Fund	G	\$	85,000.00
Dominion Hope	E	\$	23,439.57
Donald Beane	B	\$	4,543.20
Donald R. Pickens	A	\$	60.00
Doris Dean	A	\$	91.64
Double Tree by Hilton	B	\$	1,004.76
Dover Cabinet Industries	C	\$	860.00
Dr. Cliff Boyd	B	\$	148.00
Dr. Rhett Herman	B	\$	397.60
Dwight T. Goff	B	\$	6,900.00
E-911 Emerg. Comm. Fund	G	\$	98,022.00
Earl L. Bennett	A	\$	60.00
Edward S. Shiflett	B	\$	6,800.00
Elec.Fed.Tax Pymt System	A	\$	1,096,779.89
Election Syst.&Sftwar,Inc	B/D	\$	21,934.19
Electronic Communications	C	\$	1,251.45
Elite Cleaners	B	\$	1,302.50
Embassy Suites	C	\$	2,607.00
EmergiTech	B	\$	35,437.75
Erseline Rumbach	A	\$	60.00
ESRI,Inc	B	\$	1,200.00
Euro Suites Hotel	C	\$	192.00
Evelyn L. Riffle	A	\$	159.44
Exxon Express	C	\$	107.85
Fail Safe Testing	B	\$	2,500.00
FBI NAA WV	B	\$	250.00
FBINAA WV	B	\$	310.00
Fifth Quarter Restaurant	C	\$	232.36
Finish First	C	\$	200.00
Fire Chasers Fire EquipCo	C	\$	2,257.00
Fisher Auto Parts, Inc.	C	\$	210.21

Flora E. Elliott	A	\$	63.38
Foremost Promotions	C	\$	3,757.31
Foster Feed Company	C	\$	203.55
Francine Jo Snyder	A	\$	60.00
Fred Allan Olson	A	\$	60.00
Fred Pryor Seminars	B	\$	249.00
Freddie Lee Fox	A	\$	60.00
Freedom Tech Services,LLC	C	\$	1,536.50
Frontier	E	\$	61,570.01
G. W. Morris, II	B	\$	7,371.00
G. Willies Uniforms	C	\$	63.23
Gall's, Inc.	C	\$	3,344.92
General County Fund	A/G/F/D	\$	1,028,636.69
George Allen Bonnell	C	\$	573.59
Gerald B. Hough	B	\$	355.32
Gerald Lee Francis	A	\$	60.00
Glade Springs Resort	C	\$	1,045.46
Gladys P. Samples	A	\$	60.00
Glenn L. Brown Jr.	A	\$	66.21
Glenna Lavon Townsend	A	\$	60.00
Glenville Democrat/Pthfnd	C	\$	1,190.68
Global Science & Technolo	C/B	\$	21,356.67
Go Daddy	B	\$	784.28
Go Mart	C	\$	180.86
Green Valley Storage	B	\$	9,600.00
Greenbrier Resort	B	\$	783.72
Guardian	A	\$	33,871.81
Guttman Oil Company	C	\$	58,629.70
Gwendolyn L. Rexroad	A	\$	60.00
H & M Motor Company, Inc.	C	\$	68.24
Hackers Creek Pioneer	G	\$	50.00
Hampton Inn	B	\$	192.15
Hardman Trucking, Inc.	C	\$	78.40
Harriett E. Attanasio	A	\$	63.37
Harrison Co. Pros. Attorney	B	\$	207.48
Harry Green Chevrolet,Inc	C	\$	273.61
Heaster - Hart, LLC	C/D	\$	19,875.13
Helen J. Metzgar	A	\$	60.00
Helen L. Randolph	A	\$	94.20
Helen S. Derico	A	\$	82.60
Hello Direct	C	\$	1,493.33
Hibbs Radio Communication	C	\$	3,580.00
Hill Manufacturing Co, In	C	\$	165.31
Hogan's Roofing Inc.	B	\$	6,500.00
Holiday Inn	B	\$	204.00
Holiday Inn Express	B	\$	3,904.20
Home Depot	C	\$	341.66
IDVille	C	\$	157.15

Inmate Services Corp	C	\$	1,350.00
Intrinsic Intervention		\$	2,411.50
Ireland Community Bldg	G	\$	50.00
J & M Grafix, LLC	C	\$	950.00
J. P. Cooke Co.	C	\$	76.97
J.E. Hitt Garage	B	\$	50.00
J.T. Martin Fire & Safety	C	\$	444.39
Jackson Memorial Com Asso	G	\$	1,050.00
Jackson's Mill V.Fire Dep	G	\$	1,050.00
Jamboree at the Mill	G	\$	2,500.00
James & Law Company	C	\$	3,841.26
James R. Skinner	A	\$	60.00
Jane Lew Lions Club	G	\$	1,000.00
Jane Lew Vol. Fire Dept.	G	\$	50.00
Janet Frederick	A	\$	60.00
Janice Whitehair	B	\$	3,947.40
Janis G. Rogers	A	\$	60.00
Javitch Block LLC	A	\$	1,547.86
Jenkins Ford Mercury, Inc	C	\$	1,562.86
Jo Ann Cornell	A	\$	60.00
Jody Riley	C	\$	228.00
John B. Hinzman	C	\$	84.36
John E. Reid & Assoc	B	\$	500.00
John Perdue	B	\$	4,575.00
John Stevens	B	\$	331.95
John W. Carroll	C	\$	1,879.20
John W. Oliver	A	\$	65.65
Johnstone Supply	C	\$	1,001.87
Josephine S. Parker	A	\$	60.00
Joyce Collins	A	\$	60.00
Juanita Maxine Mick	A	\$	60.00
Judith A. Staubly	A	\$	285.00
K & Z Construction, LLC	D	\$	40,624.00
Karen Darlene Suttle	A	\$	60.00
Karen Sue Kerns	A	\$	60.00
Karen Sue O'Connor	A	\$	60.00
Karl T. Staubly	A	\$	61.13
Kathryn Ann Ruppert	B	\$	3,135.00
Kelli Emfinger	A	\$	199.18
Kelly Hamon McLaughlin	A	\$	83.19
Keystone Smart Start, LLC	B	\$	26,140.50
Kimberly Ann Mulneix	A	\$	60.00
Kustom Signals, Inc.	B	\$	3,378.00
L. W. Moody Locksmith	B/C	\$	3,550.00
L.C. Emergency Squad	B	\$	50.00
Lakeview Resort Center	C	\$	1,448.19
LandMark Forestry LLC	B	\$	4,380.00
Law Enforcement Systems	B	\$	297.00

LC Chamber of Commerce	G	\$	110.00
LC Comm Ed Outreach	G	\$	1,000.00
LC Conven. & Visitors Bur	G	\$	171,407.49
Legal Directories Pub Co	C	\$	188.70
Leta Lorraine Shaver	A	\$	99.60
Lewis Baseball Assoc	G	\$	5,500.00
Lewis Co. Health Dept	G	\$	25,000.00
Lewis County Building Commission	G	\$	324,720.00
Lewis County High	G	\$	1,000.00
Lewis County Park	G	\$	184,277.80
Lewis County Printing,LLC	C	\$	5,385.00
Lewis/Upshur LEPC	G	\$	2,000.00
Lexis Publishing - Michie	B	\$	6,982.79
Linda E. Riffle	A	\$	60.00
Linda K. Tomes	A	\$	60.00
Little General	C	\$	120.02
Log Me In Pro	B	\$	79.00
Lombardi Development Co	D	\$	152,698.00
LongHorn 5275	B	\$	178.98
Loretta Jane Linger	A	\$	60.00
Louella Clem	A	\$	310.00
Louis Bennett Pub.Library	G	\$	68,562.95
Lowe's	C	\$	2,994.60
Lucille G. McCray	A	\$	60.00
Lucy M. Johnson	A	\$	60.00
M4 Rentals	C	\$	53.00
Marathon Petro	C	\$	77.00
March-Westin Company Inc	B	\$	6,356.10
Marcia Boyles-Bowyer	C	\$	376.99
Margaret A. Starr	A	\$	60.00
Marlene D. Wade	A	\$	69.61
Marriott International	C	\$	936.16
Marsha Ann Taylor	A	\$	131.19
Marsha Gant	A	\$	60.00
Marsha Kandel	A	\$	60.00
Martha S. Hall	A	\$	60.00
Mary Dunn Crane	A	\$	60.00
Mary Lou Myers	B	\$	386.10
Mary V. Rinehart	A	\$	60.00
Matthew Bender & Co., Inc	B	\$	2,604.34
Maxine Cole Rastle	A	\$	60.00
McFly Outdoors	C	\$	118.95
MCM Business Systems	B	\$	1,059.77
Michael Gissy	B	\$	299.40
Michael Posey	B	\$	1,000.00
Michael Smith	C	\$	9,684.00
Michelle D. Carpenter	A	\$	60.00
Microsoft Store Support	C	\$	233.19

Mid State Chevrolet	C	\$	202.64
Miller Communications Inc	C	\$	2,220.00
Minute-Man Mufflers	C	\$	703.71
Mistie McClure	A	\$	60.00
Mnt CAP Child Adv Center	G	\$	1,000.00
Mon Power	E	\$	66,870.38
Monroe Systems Business	B	\$	899.00
Mountain State Waste	E	\$	5,621.70
Mountaineer Casino RaceTr	B	\$	1,301.06
Mountaineer Military Muse	G	\$	2,500.00
MPE Rentals	C	\$	104.50
Mt Lake Convention &	G	\$	171,407.49
My Tailor Shop	B	\$	90.00
Myrtle B. Arbogast	A	\$	60.00
NADA Appraisal Guides	B	\$	74.00
Nancy J. White	A	\$	60.00
Napa Auto Parts	B	\$	69.90
National Assoc of Countie	B	\$	450.00
Nationwide Retr Solutions	A	\$	22,649.80
NCREMS, INC.	B	\$	818.60
NENA	C	\$	511.00
Newtech Systems Inc	B	\$	7,254.48
Nora Burkhammer	A	\$	60.00
Nora E. Kerns	A	\$	60.00
Northern Tool & Equip Co	C	\$	80.48
NTelos	E	\$	7,222.54
Oakley Military & Gov	B	\$	139.66
Officemax	C	\$	107.05
Oglebay Park	C	\$	2,499.00
Oil Spot	B	\$	195.84
Olive Garden	C	\$	272.58
OutBack SteakHouse	C	\$	239.34
PALCO	C	\$	751.01
Patricia Ann Crim	A	\$	60.00
Patricia E. Bleigh	A	\$	87.12
Patricia Workman	A	\$	60.00
Pearl A. Lattea	A	\$	60.00
Pickens Automotive Servic	C	\$	13,607.85
Pies and Pints	C	\$	190.65
Pin Mart	B	\$	144.74
Pine Hollow Mechanical In	B	\$	4,450.00
Pine Run Service Center	B	\$	73.01
Pitney Bowes	B/D	\$	10,429.82
PJ Berrys	B	\$	50.01
Positive Promotions, Inc.	C	\$	73.75
Pospaper.com	C	\$	149.20
Postmaster	C	\$	1,992.15
Precision Roller	C	\$	251.82

Premier Construction Grp	D	\$	174,170.00
Prescription Pest Control	B	\$	2,400.00
Pricetown Vol. Fire Dept.	B	\$	50.00
Profound Logic Software	B	\$	692.25
ProPac	C	\$	216.78
Pullman Plaza Hotel	C	\$	570.00
Quartermaster	C	\$	130.00
Quill Corporation	C	\$	15,424.44
R. D. Wilson Sons & Co.	C	\$	4,925.92
R.E. Michael Company, Inc	C	\$	1,066.03
Rachel L. Fisher	A	\$	60.00
Radio Shack	C	\$	367.03
Ramona Diane Batten	A	\$	60.00
Ramsey Insurance Serv,Inc	B	\$	1,061.00
Real Life Church	B	\$	50.00
Reclaim Company LLC	B	\$	700.00
Red Lobster	C	\$	51.41
Region VII Plan & Dev Cnc	B	\$	16,372.00
Reserve Account (Postage)	C	\$	25,000.00
Richards Heating & AC	D	\$	46,725.00
Rick Lee Johnson	A	\$	60.00
Ricoh Americas Corporatio	C	\$	892.56
Ridge Runner Industries	C	\$	445.00
Robert A. Rinehart	B	\$	780.60
Robert B. Westfall	A	\$	60.00
Robert Earl Linger	A	\$	60.00
Robert R. Taylor II	A	\$	60.00
Robert Waugh	A	\$	150.00
Roberta Stalnaker	A	\$	72.98
Rogers Motor Lodge	B	\$	333.40
Ronald D. Pearse, ED,D	C	\$	150.00
Rosalea Lattea	A	\$	60.00
Rosalee Sholes	A	\$	60.00
Ruppert Construction LLC	B	\$	265.00
Ruth G. Finster	A	\$	60.00
Sageful Solutions	B	\$	1,795.30
Samuel U. Hicks	B	\$	1,483.20
Sandra D. Strader	A	\$	60.00
Sandra J. Cayton	A	\$	60.00
Sandra Smith	C	\$	84.36
SBM Electronics, Inc.	B	\$	5,532.40
Schedule Anywhere	B	\$	900.00
Schindler Elevator Corp	B	\$	6,691.20
Scott Electric	C	\$	4,816.43
Sears.com	C	\$	59.96
Sharon E. Isleib	A	\$	60.00
Sharon K. Hitt	A	\$	66.23
Sharon L. Jerden	A	\$	71.30

Sharon M. Metzgar	A	\$	60.00
Shawnee Lou Starcher	A	\$	60.00
Sheetz	C	\$	120.71
Shell	C	\$	258.01
Shelley M. Morris	A	\$	60.00
Sheriff of Lewis County	B/C/G/F	\$	15,480.00
Sheriff Upshur County	G	\$	13,254.00
Sheryl D. Burnside	B	\$	311.00
Shirley A. Burkhart	A	\$	60.00
Shirley A. Francis	A	\$	60.00
Shirley Jane Coplin	A	\$	60.00
Shomette and Associates	B	\$	490.00
Sig Sauer, Inc	C	\$	415.00
Silling Architects & Plnr	B	\$	55,650.47
Sirchie Fingerprint Labs	C	\$	89.25
Sissonville Volunteer Fir	B	\$	75.00
Sleep Inn	B	\$	149.98
Smith Enterprises LLC	C	\$	1,121.40
Software Systems, Inc.	B	\$	43,050.48
Solar Steve's Window Tint	C	\$	669.98
Southern States Coop	C	\$	487.52
Spilman Thomas & Battle	B	\$	3,500.00
Sprint	B	\$	1,440.75
St. Patrick Church	B	\$	600.00
Staley Communications, Inc	B	\$	1,522.28
Staples	C	\$	7,868.08
State Tax Department	A	\$	41,768.86
Stephen J. Murray	C	\$	777.50
Stephen's Auto Center	D	\$	57,039.00
Steven A. Jones	A	\$	83.95
Stonecoal Lake Fishing	B	\$	100.00
Stonewall Jack. Mem. Hosp	B	\$	1,922.00
Stonewall Jackson State	G	\$	1,000.00
Straight Fork CEOS	G	\$	1,000.00
Summer Knights Cruzin Asn	G	\$	500.00
Super 8 Motel	C	\$	584.80
Super Splash	B	\$	539.78
Swisher's Feed & Supply	C	\$	310.00
Symantec	B	\$	149.99
Taser International	C	\$	9,527.45
Terri Cole	C	\$	185.82
TGI Fridays	C	\$	240.74
The Cheesecake Factory	C	\$	99.55
The Gail Hall Estate	C	\$	75.00
The Inter-Mountain	C	\$	265.68
The Lakehouse	C	\$	56.08
The Leash Connection	C	\$	66.97
The Nail Barn	C	\$	294.58

The State Journal	C	\$	79.45
The Toner Store	C	\$	165.00
Three Eights Enterprise	C	\$	1,080.00
Thyssenkrupp Elevator	B	\$	3,441.66
TideWater Grill	C	\$	106.80
Timothy C. Kelley	C	\$	228.00
Town of Jane Lew	G	\$	95,988.19
Town Police Supply	C	\$	228.00
Track Group	B	\$	12,502.00
Tractor Supply Company	C	\$	871.39
Trainers Warehouse	C	\$	75.60
Trapuzzano's Uniforms	C	\$	6,257.70
Travelers	B	\$	253,114.00
Tri State Concessions	C	\$	143.22
Tri-County Visitation Cen	G	\$	8,000.00
U S Bank Equip Finance	D	\$	21,816.00
United Bank Loan	G	\$	2,500.00
UnitedJanitorial Supplies	C	\$	175.15
Upshur County Commission	G	\$	68,630.17
Upshur Veterinary Hospita	C	\$	544.10
US Bank Supply	C	\$	116.33
USPS Disbursing Officer	B	\$	7,191.71
Utility Boards	C	\$	200.69
Valerie J. Westfall	A	\$	60.00
Valley Security Systems	B	\$	6,331.00
Vera M. Boram	A	\$	60.00
Verizon Business Services	B	\$	1,800.00
Vertical Transport Con	B	\$	730.00
Veterans of Foreign Wars	G	\$	1,000.00
Virginia Burkhammer	A	\$	60.00
Vonda Carol Dye	A	\$	60.00
Voya Financial	A	\$	6,200.00
Walkersville Vol.Fire Dep	G/B	\$	1,050.00
Walmart Community BRC	C	\$	10,840.84
Walter Stalnaker	F	\$	1,137.50
Warrior Concealment	C	\$	116.77
Washington Ntl Ins Co.	A	\$	6,144.00
Waterfront Place Hotel	C	\$	103.00
Wendlings Food Service	C	\$	6,719.29
West Virginia Paging	C	\$	599.20
West Virginia Uniforms	C	\$	2,508.00
West Virginia University	G	\$	5,000.00
Weston Democrat, Inc.	C	\$	31,690.40
Weston Ford, Inc.	C	\$	92.50
Weston Sanitary Board	E	\$	3,871.75
Weston Veterinary Hospita	C	\$	747.45
Weston-Lewis County EMS	G	\$	30,000.00
WF Soil Conservation Dist	G	\$	5,000.00

WHAW Radio	B	\$	5,197.50
Wildlife Control Supplies	C	\$	249.40
Willa R. Radcliff	A	\$	60.00
William F. Rowan	A	\$	56.50
William H. Cottrill	A	\$	60.00
William Lester Ramsburg	A	\$	60.00
Wilma Alice Simpson	A	\$	60.00
Wilma McKee	C	\$	139.20
Witmer Public Safety Grp	C	\$	2,500.00
WOTR Radio	B	\$	1,980.00
WV American Water Company	E	\$	8,527.60
WV APCO	B	\$	598.00
WV Archives and History	B	\$	975.00
WV Asso of Geospatial Pro	B	\$	210.00
WV Assoc of County Clerks	B	\$	550.00
WV Assoc. of Counties	A/B/F	\$	11,666.00
WV Association of Circuit	B	\$	450.00
WV Bureau of Employment	B	\$	6,341.14
WV Correctional Industrie	C	\$	607.08
WV Dept of Tax & Revenue	A	\$	183,621.25
WV Deputy Shf Retr System	A	\$	146,251.87
WV Division of Highways	C	\$	2,733.71
WV Division of Labor	C	\$	100.00
WV Emerg Med Svs Ret Sys	A	\$	105,442.64
WV ENHANCED 9-1-1 Council	C	\$	362.60
WV FRIS	B	\$	100.00
WV PC Doc, Inc.	B	\$	1,093.00
WV Pros. Attorneys' Assoc	B	\$	600.00
WV Pros.Attorneys Institu	B	\$	300.00
WV Public Emp Retr System	A	\$	523,226.07
WV Public Empl Ins Agency	B	\$	653,740.82
WV Public Safety Expo	B	\$	750.00
WV Reg.Jail &Corr.FacAuth	B	\$	957,907.25
WV Secretary of State	B	\$	420.00
WV Sheriff's Association	B	\$	1,200.00
WV State Auditor	B	\$	38,540.00
WV State Bar	B	\$	500.00
WV State Fire Marshal	B	\$	900.00
WV State Police Academy	C	\$	711.00
WV State Treasurer Office	B	\$	4,500.00
WV State Treasury	B	\$	675.00
WVEMC	B	\$	75.00
Wvipay.com	B	\$	3,525.00
WVRW Radio	B	\$	5,197.50
WVU Extension Service	B	\$	410.00
WVU Fire Ser Extension	B	\$	2,210.00
Xerox Corporation	C	\$	6,481.17

All Vendors Under \$50.00	A/B/C	\$	2,497.99
Total of All Vendors		\$	8,773,080.24
Personal Services	A		
Contracted Services	B		
Supplies/Commodities	C		
Capital Outlay	D		
Utilities	E		
Other	F		
Contributions/Transfers	G		

County Employees:

All Employees / including pollworkers \$ 4,332,355.77

Elected Officials Salaries:

County Commission:

Patrick D. Boyle \$ 39,917.00

Agnes G. Queen \$ 39,917.00

Thomas V. Fealy \$ 39,917.00

County Clerk:

Mary Lou Myers \$ 29,937.48

Cynthia S. Rowan \$ 29,937.48

Circuit Clerk:

John B. Hinzman \$ 59,875.00

Assessor:

T. Chad Kelley \$ 49,157.00

Supp. Sal., Farm Report & Dog Tax Commission \$ 21,025.23

Total Salary \$ 70,182.23

Sheriff:

Adam M. Gissy \$ 49,157.00

Sheriff's Tax Commission \$ 15,000.00

Total Salary \$ 64,157.00

Prosecuting Attorney:

Christina Flanigan \$ 64,540.05

Lea Anne Hawkins \$ 38,724.03

Vendors Under \$50.00

Ace Lock & Key Shop	C	\$	12.00
Alice Foglesong	A	\$	30.00
Animal Care Equipment&Svs	C	\$	41.97
Arby's	B	\$	7.62
Ashley Bleigh	A	\$	30.00
Asian Buffet	B	\$	38.64
Barbara Louise Smarr	A	\$	30.00
Beverly J. Salisbury	A	\$	30.00
Boston Beanery Restaurant	B	\$	20.00
Burger King	B	\$	14.01
Cheddar's Morgantown	B	\$	36.45
China Max	B	\$	8.08
Clarksburg Blue Print	C	\$	8.40
Claude Riffle	A	\$	30.00
Connie Adams	A	\$	30.00
Connie S. Riffle	A	\$	30.00
Cracker Barrel	B	\$	39.17
Denny's	B	\$	13.32
Dessirae Crim	A	\$	30.00
Edgar Lee Bleigh	A	\$	30.00
Edith Irene Perrine	A	\$	30.00
El Rio, Inc.	B	\$	19.73
Eloise B. Stutler	A	\$	30.00
Ernest Bennett	A	\$	30.00
Evelyn I. Ross	A	\$	30.00
Evelyn MoneyPENNY	A	\$	30.00
FireHouse Subs	B	\$	32.07
Five Guys Burgers & Fries	B	\$	11.42
Floor Register Resources	C	\$	41.01
Francis J. Lydon, Jr.	A	\$	30.00
Garnet E. Ryder	A	\$	30.00
Garry L. DeMoss	B	\$	30.24
Ginger Franklin	A	\$	30.00
Gino's Pizza	B	\$	11.33
James A. Rohrbough, Jr.	A	\$	30.00
Janet L. Marsh	A	\$	30.00
Janice Marie Collins	A	\$	30.00
Janine Posey	A	\$	30.00
Jasmine R.H. Morton	A	\$	33.37
Jennifer Belt	A	\$	30.00
Jo Ann Burkhammer	A	\$	30.00
John B. Taylor	A	\$	30.00
John J. Snyder	C	\$	23.00
John M. Posey	A	\$	30.00
Judy R. Murphy	A	\$	30.00
Kegler's	B	\$	27.39

KFC/TACO BELL	B	\$	13.98
Lavender Cafe	B	\$	13.78
Lesley Slaughter	A	\$	30.00
Lewis Co. CPR Training Cn	B	\$	25.00
Logan's Roadhouse	B	\$	16.49
Mary S. Frederick	A	\$	33.99
McAfee	B	\$	42.39
McDonalds	B	\$	22.99
Meaghers Irish Pub	B	\$	19.50
Michael Anthony Taylor	A	\$	37.84
Mission BBQ	B	\$	5.47
Monroes Deli	B	\$	38.28
NACA	C	\$	35.00
Nancy Craig	A	\$	30.00
Otterbox.com	C	\$	33.40
Pacific Interpreters	B	\$	35.10
Penn Station	B	\$	14.12
Primanti Bros	B	\$	8.15
Rachel Smith	A	\$	30.00
Rayetta K. Burkhammer	A	\$	30.00
Richard L. Bonnett	A	\$	30.00
Richard L. Bonnett	A	\$	30.00
Ricky E. Stout	B	\$	42.62
Rite Aid Express #1305	C	\$	31.15
Robert Salisbury	A	\$	30.00
Roberts Company, Inc	C	\$	43.78
Rusty L. Simpson	A	\$	30.00
Sam's Club	C	\$	47.70
Sandra Linger	A	\$	30.00
Sassafras Restaurant	B	\$	41.16
Scott Chapman	B	\$	19.68
SpeedWay	C	\$	28.00
Subway	B	\$	3.39
Tamera Wooten	A	\$	30.00
Tankers Petroleum	C	\$	25.00
Terry Lee Simmons	A	\$	30.00
The Grind WV	B	\$	7.50
Topspot Country Cookin	B	\$	14.00
Tudors Biscuit World	B	\$	0.50
Vieva Ruth Strader	A	\$	30.00
Vista Print	C	\$	17.98
Wendy's	B	\$	13.32
Willadean Bennett	A	\$	30.00
Winking Lizard Tavern	B	\$	49.66
WV Chief's Of Police Asso	B	\$	45.00
WV Tax Deputies Assoc.	B	\$	25.00
WVU Mountaineer Jacs	B	\$	7.85
	SUBTOTAL	\$	2,497.99

POINT & PAY, LLC
E-PAYMENT SERVICES AGREEMENT

Parties:

Point & Pay, LLC ("PNP")
A subsidiary of NAB, doing business in Delaware

Lewis County Sheriffs Tax Office (WV)("Client")

Terms

SECTION 1 E-PAYMENT SERVICES

1.1 Access to Payment Modules

1.1.1 Pursuant to this E-Payment Services Agreement (this "Agreement"), PNP grants Client a limited, non-exclusive, non-transferable and terminable license for the duration of the Term to use the electronic payment services (the "Services") and payment modules (each, a "Module") chosen in the attached product application ("Product Application") to enable Client's customers ("Customers") to make payments to Client using a Payment Device. "Payment Device" means the payment type(s) chosen by Client on the Product Application. A description of all Modules, Services, training and support offered by PNP is attached as Exhibit A (the "Services Description").

1.1.2 At the time of Client's execution of this Agreement, Client shall also return the completed Client Application to PNP. Subject to the terms and conditions of this Agreement, the Services may be also be used by the affiliated offices, bureaus, agencies or departments of Client ("Affiliates"). Each Affiliate shall complete a Client Application prior to commencement of the Services.

1.2 Client Representatives

PNP will provide Client's authorized representatives with a logon and password to access the Counter Module. Client shall be solely responsible for maintaining the confidentiality and security of the logons and passwords provided by PNP. Client will cause each of its representatives to change the initial password, keep the passwords confidential, refrain from sharing passwords and/or logon information with any unauthorized user, and use no other password to access the Counter Module. PNP shall be entitled to rely on any communications it receives under Client's passwords, logon information, and/or account number as having been sent by Client, without conducting any further checks as to the identity of the user of such information. PNP will not be responsible for the operability or functionality of any of Client's computer equipment, system, browser or Internet connectivity.

1.3 Payment Device Transactions

All Payment Device transactions using the Services will be processed through a secured link. The parties to each Payment Device transaction will be the Customer cardholder, the Client and PNP.

1.4 Service Promotion

Client will use reasonable efforts to promote the Services and build awareness of the Services with its customers through various media including, but not limited to:

- Print: Bill inserts, counter displays, and announcements in Client's newsletter
- Online: Home page announcements with an easily accessible, one-click link to payments page.
- Phone/IVR: Pre-recorded message with the ability to transfer to payments IVR (e.g., "Press 2 to make a payment") or provide the IVR phone number to call.
- Joint Press Releases: The parties shall mutually agree upon press releases announcing the availability of electronic payment services and the partnering of Client and PNP.

1.5 Trademark License

PNP grants Client a limited, non-exclusive, non-transferable license to use the PNP trademarks, service marks and logos provided by PNP to Client (the "Trademarks") solely in connection with Client's promotion of the Services to Customers. Client shall not alter the Trademarks nor use the Trademarks in any way which is disparaging, dilutive or otherwise adversely affects the reputation of PNP.

1.6 Client Logo License

Client grants PNP a limited, non-exclusive, non-transferable license to use its applicable logos, copyrighted works and trademarks ("Client Marks") solely in connection with the Services provided to Client. Client shall provide the Client Marks to PNP for use with the Services. Client represents that it has all intellectual property rights required for Client's and PNP's use of Client Marks, and shall indemnify PNP against any third party claims that the Client Marks infringe the intellectual property rights of a third party.

SECTION 2 COMPENSATION

2.1 Services Transaction Fee

PNP will charge the transaction fee to use the Services set forth on the Product Application. If Services fees are charged directly to Customers by PNP, Customers will receive a notice each time they use the Services stating that the Services are provided by PNP and that a convenience fee is charged for use of the Services. PNP may change the amount of such fee by notifying Client of such new amount at least thirty (30) days prior to such change.

2.2 Activation Fee

If applicable, Client shall pay the one-time Activation Fee set forth on the Product Application. If the Activation Fee or any portion of the Activation Fee is waived by PNP and the Client does not implement the Service under this Agreement within six months after the Effective Date, other than due to a material breach by PNP, the waived portion of the Activation Fee shall become immediately due and payable.

2.3 Charge-backs and Returns

Unless otherwise specified in the Product Application, PNP will set off (a) the amount of any charge-backs, refusals to pay and returns from any amounts otherwise owing by PNP to Client and (b) a transaction handling fee for charge-backs and non-sufficient funds (NSF) as specified in the Product Application.

2.4 ACH Debit of Fees

Client hereby authorizes PNP, and any subsidiary or successor thereof, solely with respect to amounts due pursuant to this Agreement and any subsequent agreements between Client and PNP, including but not limited to service fees, transaction fees, charge-backs and returns as set forth in Sections 2.1 and 2.3 of this Agreement, to initiate Automated Clearing House ("ACH") Authorizations to credit and debit Client's bank account as set forth on the Banking Authorization Form attached hereto as Exhibit B or otherwise provided by Client. Client acknowledges that it will be subject to a \$25 reject fee if items are returned for insufficient funds.

SECTION 3 INTELLECTUAL PROPERTY; CONFIDENTIALITY

3.1 No Transfer or License

Except for the rights expressly granted to Client in this Agreement, no PNP Intellectual Property Right is transferred or licensed to Client pursuant to this Agreement, by implication or otherwise. PNP reserves and retains all rights, title and interests in and to the PNP Intellectual Property Rights, and all copies, revisions, modifications, updates, and upgrades thereof. Client agrees not to remove, alter or destroy any copyright, patent notice, trademark or other proprietary markings or confidential legends placed on or within any portion of the PNP Intellectual Property Rights. For purposes of this Agreement, "Intellectual Property Rights" means all the intellectual

property, industrial and other proprietary rights, protected or protectable, under the laws of the United States, any foreign country, or any political subdivision thereof, including (a) all trade names, trade dress, trademarks, service marks, logos, brand names and other identifiers, (b) copyrights, moral rights (including rights of attribution and rights of integrity), (c) all trade secrets, inventions, discoveries, devices, processes, designs, techniques, ideas, know-how and other confidential or proprietary information, whether or not reduced to practice, (d) all domestic and foreign patents and the registrations, applications, renewals, extensions and continuations (in whole or in part) thereof, and (e) all goodwill associated with any of the foregoing and (f) all rights and causes of action for infringement, misappropriation, misuse, dilution or unfair trade practices associated with (a) through (d) above.

3.2 Ownership and Use of PNP Materials

Any software developed by or on behalf of PNP for use in connection with the Services remains the exclusive property of PNP. Client will not sell, transfer, barter, trade, license, modify or copy any such software. Web pages accessible through use of the Services are the copyrighted intellectual property of PNP and may not be copied in whole or part by anyone. Any training materials (including, but not limited to, webinars and manuals) provided to Client by PNP shall remain the exclusive property of PNP. PNP grants Client and Client's personnel a limited, non-exclusive, non-transferrable license to use and to make copies of the training materials with its personnel solely in connection with the Services. Training materials may not be modified by Client or its personnel or disclosed to any third party, including Client's end-user customers. Client shall ensure all personnel shall complete and review all training materials prior to using the Services.

3.3 Reverse Engineering

Client will not reverse engineer, reverse assemble, decompile or disassemble any of PNP's intellectual property, nor will Client attempt to do so or enable any third party to do so or otherwise attempt to discover any source code, modify the Service in any manner or form, or use unauthorized modified versions of the Service, including (without limitation) for the purpose of building a similar or competitive product or service or for the purpose of obtaining unauthorized access to the Service. Client is expressly prohibited from sublicensing use of the Service to any third parties. If Client becomes aware that any person has engaged or is likely to have engaged in any of the activities described in this Section 3.3, Client will promptly notify PNP.

3.4 Confidential Information

3.4.1 Any Confidential Information provided by PNP to Client pursuant to this Agreement will remain the exclusive property of PNP. Client will disclose such Confidential Information only to those of its representatives and employees who need to know such Confidential Information for purposes of performing this Agreement, who are informed of the confidential nature of the Confidential Information and who agree, for the benefit of PNP, to be bound by the terms of confidentiality in this Agreement. Client will, and will cause each of its representatives and employees, to keep confidential and not to disclose in any manner whatsoever any Confidential Information provided by PNP pursuant to this Agreement, and not to use such Confidential Information, in whole or in part, directly or indirectly, for any purpose at any time other than for the purposes contemplated by this Agreement. Notwithstanding the foregoing, if Client is a city, county, township or similar entity, or government agency or department thereof, Client may disclose Confidential Information as necessary to comply with applicable public records laws.

3.4.2 For purposes of this Agreement, “**Confidential Information**” means all nonpublic or proprietary information of PNP, including proprietary, technical, development, marketing, sales, operating, performances, cost, know-how, business and process information, computer programs and programming techniques, security features (including, without limitation, multi-level access and log-in features, audit trail setup, interfaces between the Counter Module and the Internet or IVR Modules), all record bearing media containing or disclosing such information and techniques, and anything marked confidential, that is disclosed by PNP to Client pursuant to this Agreement. Confidential Information also includes the terms and conditions of this Agreement.

3.5 Exclusions

The term Confidential Information will not apply to information that: (a) is or becomes generally available to the public other than as a result of a disclosure by Client in breach of this Agreement; (b) was within Client's possession prior to its disclosure by or on behalf of PNP, provided that the discloser of such information was not known by Client to be bound by a confidentiality agreement with, or other contractual, legal or fiduciary obligation of confidentiality to, PNP with respect to such information; (c) becomes available to Client on a non-confidential basis from a source other than PNP, provided that such source is not known by Client to be bound by a confidentiality agreement with, or other contractual, legal or fiduciary obligation of confidentiality to, PNP with respect to such information; or (d) is developed independently by Client, as demonstrated by the written records of Client, without use of such information. The confidentiality obligations of Client pursuant to this Agreement will not apply to any Confidential Information of PNP that Client is legally compelled to disclose. In the event Client becomes legally compelled to disclose any Confidential Information provided pursuant to this Agreement,

Client will provide PNP with prompt written notice so that PNP may seek a protective order or other appropriate remedy or waive compliance with the confidentiality provisions of this Agreement.

3.6 Failure to Comply

If Client fails to comply with any of its obligations pursuant to this Section 3, PNP will have the right to immediately terminate this Agreement by providing written notice of such termination to Client.

3.7 Survival

The rights and obligations of the parties provided for in this Section 3 will survive any expiration or termination of this Agreement or its term.

SECTION 4 WARRANTIES; DISCLAIMER

4.1 Warranties

4.1.1 Each party represents and warrants that it has the full legal right, authority and power to enter into this Agreement and perform its obligations hereunder.

4.1.2 PNP represents and warrants that the Services will be provided in a professional, workman-like manner consistent with industry standards.

4.2 Disclaimers

4.2.1 PNP does not represent that Client's or its Customers use of the Services will be uninterrupted or error-free, or that the system that makes the Services available will be free of viruses or other harmful components resulting from the Internet or any third party providers or products outside the control of PNP.

4.2.2 EXCEPT FOR THE WARRANTIES EXPRESSLY SET FORTH IN THIS SECTION 4, PNP DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, STATUTORY OR OTHERWISE, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT. THE SERVICE IS PROVIDED TO CLIENT ON AN “AS IS” AND “AS AVAILABLE” BASIS, AND IS FOR COMMERCIAL USE ONLY.

SECTION 5 LIMITATIONS OF LIABILITY AND OBLIGATION

5.1 Damages and Liability Limit

IN NO EVENT WILL EITHER PARTY BE LIABLE TO THE OTHER PARTY OR ANY THIRD PARTY IN CONNECTION WITH THIS AGREEMENT FOR INDIRECT, INCIDENTAL, CONSEQUENTIAL, RELIANCE, SPECIAL, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING DAMAGES FOR LOST PROFITS, EVEN IF THE OTHER PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. EACH PARTY RELEASES THE OTHER PARTY AND ALL OF THE OTHER PARTY'S AFFILIATES, EMPLOYEES, AND AGENTS FROM ANY SUCH DAMAGES. IN NO EVENT WILL PNP HAVE OR INCUR ANY LIABILITY TO CLIENT OR ANY THIRD PARTY IN EXCESS OF THE AGGREGATE COMPENSATION RECEIVED BY PNP FOR THE SIX-MONTH PERIOD IMMEDIATELY PRECEDING THE EVENT GIVING RISE TO A CLAIM FOR SUCH LIABILITY. THE FOREGOING EXCLUSIONS AND LIMITATIONS WILL APPLY TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, EVEN IF ANY REMEDY FAILS ITS ESSENTIAL PURPOSE.

5.2 Refusals of Payment

PNP will not be liable for charge-backs or other refusals of payment initiated by any Customer. All such charge-backs and other refusals of payment will be refunded by PNP to the Customer and Client will mark and otherwise treat the related Customer account as "unpaid."

5.3 Errors and Omissions

PNP will not be liable for any errors or omissions in data provided by Client or Customers. Client will be responsible for the accuracy of data provided to PNP for use in providing the Services.

5.4 Bank Actions

PNP will not be liable for any errors, omissions or delays attributable to the acts or omissions of any bank or other third party involved in the processing of any Payment Device payment.

SECTION 6 CARDHOLDER DATA SECURITY

To the extent applicable, each of the parties shall be required to comply at all times with the Payment Card Industry Data Security Standard Program ("PCI-DSS") in effect and as may be amended from time to time during the term of the Agreement. The current PCI-DSS specifications are available on the PCI Security Standards Council website at <https://www.pcisecuritystandards.org>.

SECTION 7 EXCLUSIVITY

Client agrees that PNP will be the exclusive provider of fee-based electronic payment services and that Client will not procure similar such services from any other party.

SECTION 8 TERM AND TERMINATION

8.1 Term

The initial term of this Agreement will commence on the Effective Date and will end on the third (3rd) anniversary of the Effective Date (the "Initial Term"). This Agreement will automatically renew for successive one (1)-year terms (each, a "Renewal Term," and the Initial Term and any Renewal Term may be referred to as a "Term"). The term of this Agreement will terminate at the end of the Initial Term or any subsequent Renewal Term if either party provides written notice of such termination to the other party at least sixty (60) days prior to the expiration of the applicable Term.

8.2 In the Event of Breach; Effect on Affiliates

8.2.1 Subject to the opportunity to cure set forth below, either party may terminate this Agreement upon sixty (60) days written notice to the other party in the event of a material, uncured breach of any provision of this Agreement by the other party. Such notice by the complaining party shall expressly state all of the reasons for the claimed breach in sufficient detail so as to provide the alleged breaching party a meaningful opportunity to cure such alleged breach ("Notice").

8.2.2 Following receipt of Notice, the alleged breaching party shall have sixty (60) days to cure such alleged breach. Upon termination or expiration of this Agreement, Client shall have no rights to continue use of the Service or the Modules. Expiration or termination of the Agreement by Client or PNP shall also terminate the Affiliates' rights under the Agreement unless otherwise agreed by the parties in writing. PNP may terminate the Agreement solely with respect to an individual Affiliate without affecting the rights and obligations of Client and other Affiliates under the Agreement.

8.3 Modification to or Discontinuation of the Service

PNP reserves the right at any time and from time to time to modify, temporarily or permanently, the Service (or any part thereof). In addition, PNP will have the right to discontinue accepting any Payment Device by providing not less than ten (10) days' written notice to Client. In the event that PNP modifies the Service in a manner which removes or disables a feature or functionality on which Client materially relies, PNP, at Client's request, shall use commercially reasonable efforts to substantially restore such functionality to Client. In the event that PNP is unable to substantially restore such functionality within sixty (60) days, Client shall have the right to terminate the Agreement. Client acknowledges that PNP reserves the right to discontinue offering the Service and any support at the conclusion of Client's then-current Term. Client agrees that PNP shall not be liable to Client nor to any third party for any modification of the Service as described in this Section.

SECTION 9 PAYMENT DEVICE TRANSACTION DEPOSITS

The exact amount of each approved Payment Device transaction will be electronically deposited into the Client bank account identified on the Client Application. PNP shall initiate such deposits as specified on the attached Client Application. PNP will provide Client's authorized employees with access to PNP's online transaction reports for reconciliation purposes.

SECTION 10 FORCE MAJEURE

PNP will not be responsible for its failure to perform under this Agreement due to causes beyond its reasonable control, including acts of God, wars, riots, revolutions, acts of civil or military authorities, terrorism, fires, floods, sabotage, nuclear incidents, earthquakes, storms, or epidemics. If the provision of Services under this Agreement is delayed by such an event or condition, PNP will promptly notify Client thereof. PNP will use commercially reasonable efforts to overcome any such cause for delay as soon as is reasonably practicable.

SECTION 11 GOVERNING LAW

This Agreement will be interpreted, construed and enforced in all respects in accordance with the laws of the State of (insert state here) without reference to its conflicts of law principles.

SECTION 12 NOTICES

All notices or other communications required or permitted by this Agreement must be in writing and will be deemed to have been duly given when delivered personally to the party for whom such notice was intended, or upon actual receipt if sent by facsimile or delivered by a nationally recognized overnight delivery service, or at the expiration of the third day after the date of deposit if deposited in the United States mail, postage pre-paid, certified or registered, return receipt requested, to the respective parties at:

If to Client: See Merchant Application
If to PNP: Point & Pay, LLC
110 State St. E, Suite D
Oldsmar, FL 34677

MISCELLANEOUS

The headings of sections and subsections of this Agreement are for convenience of reference only and will not be construed to alter the meaning of any provision of this Agreement. PNP is an independent contractor and nothing in this Agreement will be deemed to create any agency, employee-employer relationship, partnership, franchise or joint venture between the parties. Except as otherwise specifically provided in this Agreement, neither party will have, or represent that it has the right, power or authority to bind, contract or commit the other party or to create any obligation on behalf of the other party. Each of the parties will have any and all rights and remedies available to them under all applicable laws. The remedies provided for in this Agreement will be deemed to be non-exclusive and in addition to any other available remedy at law or in equity. All rights and remedies are cumulative and may be exercised singularly or concurrently. Client may not assign or transfer any of its rights or delegate any of its obligations under this Agreement to any third party, by operation of law or otherwise, without the prior written consent of PNP. Any attempted assignment or transfer in violation of the foregoing will be void. This Agreement will be binding upon, and inure to the benefit of, the successors and permitted assigns of the parties. Client shall comply with all applicable laws, rules, treaties, and regulations in its performance of this Agreement. If any provision of this Agreement is held by a court of law to be illegal, invalid or unenforceable, the remaining provisions of this Agreement will not be affected and the illegal, invalid, or unenforceable provision will be deemed modified such that it the intention of the parties to the fullest extent possible. No amendment or modification of this Agreement will be effective unless it is in writing and executed by both of the parties. Nothing contained in this Agreement establishes, creates, or is intended to or will be construed to establish or create, any right in or obligation to any third party. This Agreement, the Exhibit(s) and the Client Application set forth the entire agreement and understanding of the parties with respect to the subject matter hereof and supersedes any and all prior or contemporaneous understandings and agreements, whether written or oral, between the parties with respect to such subject matter.

The parties have duly executed this Agreement as of the date of the last signature below (the "Effective Date").

Point & Pay, LLC

By: _____

Name: _____

Title: _____

Date: _____

[Lewis County Sheriffs Tax Office (WV)]

By: _____

Name: _____

Title: _____

Date: _____

Exhibit A Services Description

The following is a description of all Services and Modules offered by PNP. PNP shall provide the Services to Client and its end-user customers via the specific Modules and Payment Devices chosen by Client in the Client Application. Applicable fees, if any, for Client's elections are set forth on the Client Application. The Services include support and training outlined below at no additional charge to Client.

Service Modules

- **Counter Module.** The Counter Module allows customers to make payments to Client in a face-to-face environment or over the phone using a Payment Device. PNP will issue unique confirmation numbers to customers who have completed a payment transaction using the Counter Module. The Counter Module also enables Client's staff to access reports via the web. The Counter Module is required to access the PNP Services. The Counter Module may be used in conjunction with or independently of point-of-sale (POS) terminals.
- **Web Module.** The Web Module allows customers to make payments to Clients online using a Payment Device via a secure website hosted by PNP. Customers who elect to make payments via the Internet can follow a link from the Client website to the Client-branded, PNP-hosted web pages to submit a payment. PNP will issue unique confirmation numbers to customers who have completed a payment transaction using the Web Module. Client may elect bill presentment and account validation functionality for the one-time set-up fee set forth on the Client Application under "Data File Integration."
- **Interactive Voice Response (IVR) Module.** The IVR Module allows Customers to make payments to Clients over the phone using a Payment Device. The Customer calls a toll-free phone number provided and managed by PNP to access the Client branded IVR. The IVR system recognizes Customer instructions through making a payment; the phone keypad is used to enter Payment Device numbers. The IVR system is configured and tested by PNP. PNP will issue unique confirmation numbers to customers who have completed a payment transaction using the IVR Module. Election of the IVR Module includes a Client-branded IVR environment and, if applicable, Client shall pay the one-time IVR set-up fee for the IVR Module set forth on the Client Application. In addition, Client may elect to have bill presentment and account validation functionality enabled through the IVR for the one-time set-up fee on the Client Application under "Data File Integration."

Customer Payment Devices

Each of the Modules can provide the Customer with the ability to pay by Credit Card, Debit Card and/or Electronic Check.

Training

PNP shall provide instruction manuals and up to four (4) hours of webinar training to Client and Client personnel in connection with the Modules chosen by Client.

Support

The following support shall be provided to Client and Client's customers at no additional charge during the term of the Services:

- First Level Support. PNP shall provide first-level support to Customers via PNP's call center. Customer service representatives shall be available 8 a.m. EST to 10 p.m. EST M-F, to handle customer inquiries.
- Second Level Support. PNP shall provide first-level support to Client via telephone. Second level support shall be available Monday through Friday during normal business hours.

Support availability shall be exclusive of downtime due to scheduled maintenance or events out of PNP's control. Support for the Products may be modified, suspended or terminated in PNP's sole discretion upon prior written notice.

Exhibit B

Client Application

Client Bank Banking Application

Product Application



Client Application

Partner Code:

(Internal Use Only)

Partner Hierarchy:

This is a Super Partner

This is a Sub-Partner. SP Name and Code are:

Account Representative: John Prodan

Submission Date: [Click here to enter a date.](#)

Card Readers: Quantity: 2

Target Live Date: [Click here to enter a date.](#)

Price per Reader:\$

Client Legal Name as filed with the IRS:

Federal Tax ID:

DBA: Lewis County Sheriffs Tax Office (WV)

Address:

City:

State:

Zip:

Website Address:

Primary Contact Name:

Primary Phone #:

Primary Email:

Cindy Whetsell

3042698200

lwhetsell@lewiscountywv.org

Technical Contact:

Technical Phone #:

Technical Email:

Accounting Contact:

Accounting Phone #:

Accounting Email:

Customer Service Contact:

Customer Service Phone:

Customer Service Email:

The undersigned agrees to abide by the Terms and Conditions of the Global Merchant Services Agreement, viewable at www.pointandpay.com/agreement

Signature

Title

[Click here to enter a date.](#)

Name (Print)

Date



New Product Worksheet

Client Name

Lewis County Sheriffs Tax Office (WV)

Client Code (if available):

Name of Product/Payment Type: Clerk Payments

Total Annual Collections for Payment Type: \$650,000.00

Average Payment Amount: \$150.00

Highest Payment Amount: \$1000.00

- | | | |
|--|--|---|
| <input type="checkbox"/> Tax (MCC 9311) | <input type="checkbox"/> Ambulance (MCC 4119) | <input type="checkbox"/> Colleges (MCC 8220) |
| <input type="checkbox"/> Utility (MCC 4900) | <input type="checkbox"/> Insurance (MCC 6300) | <input type="checkbox"/> Other – Please Describe: |
| <input checked="" type="checkbox"/> Gov. Services (MCC 9399) | <input type="checkbox"/> Membership Club (7997) | |

- | | |
|--|---|
| <input checked="" type="checkbox"/> Visa, MasterCard, Discover | <input type="checkbox"/> Electronic Check |
| <input checked="" type="checkbox"/> AMEX | <input type="checkbox"/> Visa Debit Tax Program |

- | | | |
|---|--|---|
| <input type="checkbox"/> Web (E-Commerce) | <input checked="" type="checkbox"/> Counter PNP (Retail) | <input type="checkbox"/> Other – Please Describe: |
| <input type="checkbox"/> IVR (Direct Marketing) | <input type="checkbox"/> Counter Other (3rd Party) | |

- | | | |
|---|--|--|
| <input type="checkbox"/> Parameter Passing | <input type="checkbox"/> File Exchange/Lookup BDIT | <input type="checkbox"/> Post Back |
| <input type="checkbox"/> API | <input type="checkbox"/> Real Time Lookup (RTL) | <input type="checkbox"/> Revenue File (RFG) (Email or FTP) |
| <input type="checkbox"/> Duplicate Payment Prevention | | <input type="checkbox"/> Daily Transaction File |

Unique Consumer Identifier (If multiple, use attachment): _____

Software Vendor / Contact Info: _____

<input type="checkbox"/> Fees Absorbed by Client		<input checked="" type="checkbox"/> Fee Paid by Customer		<input type="checkbox"/> Other (See Notes)	
<input type="checkbox"/> Credit Card – Flat Fee	\$ _____	<input type="checkbox"/> E-check – Flat Fee	\$ _____	<input type="checkbox"/> Credit Card - Tiered Fees: Describe: 0-50 = \$ 50.01-100= \$ Each Additional \$100.00 = \$ Each Additional \$50.00 = \$	
<input checked="" type="checkbox"/> Credit Card - Percentage Fee	2.75%	<input type="checkbox"/> Echeck – Returned Item Fee	\$ _____		
<input checked="" type="checkbox"/> Credit Card - Minimum Fee	\$2.50	<input type="checkbox"/> Visa Tax Program –Debit	\$ _____		
<input type="checkbox"/> Credit Card - Chargeback Fee	\$ _____				

- | | | | |
|-------------------------------------|---|-----------------------------------|-------------------------------------|
| <input type="checkbox"/> Setup Fee: | <input type="checkbox"/> Integration Fee: | <input type="checkbox"/> IVR Fee: | <input type="checkbox"/> Other Fee: |
|-------------------------------------|---|-----------------------------------|-------------------------------------|

Notes:

Client Initial:



New Product Worksheet

Client Name
Lewis County Sheriffs Tax Office (WV)

Client Code (if available):

Name of Product/Payment Type:	<u>Property Tax</u>
Total Annual Collections for Payment Type:	\$ _____
Average Payment Amount:	\$ _____
Highest Payment Amount:	\$ _____

- | | | |
|--|--|---|
| <input checked="" type="checkbox"/> Tax (MCC 9311) | <input type="checkbox"/> Ambulance (MCC 4119) | <input type="checkbox"/> Colleges (MCC 8220) |
| <input type="checkbox"/> Utility (MCC 4900) | <input type="checkbox"/> Insurance (MCC 6300) | <input type="checkbox"/> Other – Please Describe: _____ |
| <input type="checkbox"/> Gov. Services (MCC 9399) | <input type="checkbox"/> Membership Club (7997) | |

- | | |
|--|--|
| <input checked="" type="checkbox"/> Visa, MasterCard, Discover | <input checked="" type="checkbox"/> Electronic Check |
| <input checked="" type="checkbox"/> AMEX | <input checked="" type="checkbox"/> Visa Debit Tax Program |

- | | | |
|--|--|---|
| <input checked="" type="checkbox"/> Web (E-Commerce) | <input checked="" type="checkbox"/> Counter PNP (Retail) | <input type="checkbox"/> Other – Please Describe: _____ |
| <input type="checkbox"/> IVR (Direct Marketing) | <input type="checkbox"/> Counter Other (3rd Party) | |

- | | | |
|---|--|--|
| <input checked="" type="checkbox"/> Parameter Passing | <input type="checkbox"/> File Exchange/Lookup BDIT | <input checked="" type="checkbox"/> Post Back |
| <input type="checkbox"/> API | <input type="checkbox"/> Real Time Lookup (RTL) | <input type="checkbox"/> Revenue File (RFG) (Email or FTP) |
| <input type="checkbox"/> Duplicate Payment Prevention | | <input type="checkbox"/> Daily Transaction File |

Unique Consumer Identifier (if multiple, use attachment): _____

Software Vendor / Contact Info: CSSI

<input type="checkbox"/> Fees Absorbed by Client		<input checked="" type="checkbox"/> Fee Paid by Customer		<input type="checkbox"/> Other (See Notes)	
<input type="checkbox"/> Credit Card – Flat Fee	\$ _____	<input checked="" type="checkbox"/> E-check – Flat Fee	\$2.50	<input type="checkbox"/> Credit Card - Tiered Fees: Describe: 0-50 = \$ 50.01-100= \$ Each Additional \$100.00 = \$ Each Additional \$50.00 = \$	
<input checked="" type="checkbox"/> Credit Card - Percentage Fee	2.75%	<input type="checkbox"/> Echeck – Returned Item Fee	\$ _____		
<input checked="" type="checkbox"/> Credit Card - Minimum Fee	\$2.50	<input checked="" type="checkbox"/> Visa Tax Program –Debit	\$3.95		
<input type="checkbox"/> Credit Card - Chargeback Fee	\$ _____				

- | | | | |
|-------------------------------------|---|-----------------------------------|-------------------------------------|
| <input type="checkbox"/> Setup Fee: | <input type="checkbox"/> Integration Fee: | <input type="checkbox"/> IVR Fee: | <input type="checkbox"/> Other Fee: |
|-------------------------------------|---|-----------------------------------|-------------------------------------|

Notes:	Client Initial:
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Client Banking Info

(Implementations Use Only)

Partner Code & Name
Lewis County Sheriffs Tax Office (WV)

Super Partner Code & Name

Funds will be deposited into the bank account specified below per the terms of your agreement with Point & Pay. Use more sheets if necessary or attach a file with details. If all products use the same info please enter "All" under Product Name. Please provide a **VOIDED** Check for each bank account

#	Product(s) Name	Bank Name	Routing #	Account #	Account Type	Bank Full Address. If same use ""
1	Property Tax				<input type="checkbox"/> Check. <input type="checkbox"/> Savings	
2	Clerk Payments				<input type="checkbox"/> Check. <input type="checkbox"/> Savings	
3					<input type="checkbox"/> Check. <input type="checkbox"/> Savings	
4					<input type="checkbox"/> Check. <input type="checkbox"/> Savings	
5					<input type="checkbox"/> Check. <input type="checkbox"/> Savings	

TOTAL NUMBER OF DEPOSITS EXPECTED

Net Settlement:

Debit. Note: Point and Pay only can debit one bank account.

Debits: Funds will be debited from the specified bank account for returned items per the terms of your agreement with Point & Pay. Partners must contact their banks and provide the PNP originator ID 333308324 to allow debits.

<input type="checkbox"/> Same as Above	Bank Name	Routing #	Account #	Account Type	Bank Full Address
				<input type="checkbox"/> Check. <input type="checkbox"/> Savings	

Name (Print)

Signature

Lewis County Commission
Commission Employee Vacation/Sick Leave Request Form

I, DAVID W. REED, hereby request the following day(s) off:

List day and date (Ex: Monday, May 2, 2005) for each day off. Please indicate if leave involves any Courthouse holidays.

SEPT 8 -2015
SEPT 9 2015
SEPT 10 2015
SEPT 11 2015

Time off is to be taken from (circle one): Annual Leave Sick Leave Comp Time

David W Reed
Employee Signature 8-22-15
Date

[Signature]
Supervisor Signature 8/24/15
Date

08-31-15
Commission Approval Date