

COUNTY COMMISSION OF LEWIS COUNTY

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Weston, WV 26452
Phone: (304)269-8200
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COMMISSIONERS:
AGNES G. QUEEN
President
PATRICK D. BOYLE
Commissioner
THOMAS V. FEALY
Commissioner

**LEWIS COUNTY COMMISSION
MEETING AGENDA
110 CENTER AVENUE, 2nd FLOOR
WESTON, WV 26452
Monday, October 31, 2016 10:00 AM**

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
Draft copies will be available for review upon request
on Thursday, October 27, 2016 (*Action required*)

APPOINTMENTS

- 3. NONE**

CORRESPONDENCE

- 4. Upshur County Commission Meeting Agenda:** Copy of the Upshur County Commission Meeting Agenda for October 27, 2016 (*information only*)
- 5. Lewis County Parks and Recreation Board Meeting Minutes and Agenda:** Lewis County Parks and Recreation Board Agenda for October 24, 2016 and Minutes of the September 19, 2016 Meeting (*information only*)
- 6. Town of Jane Lew, Financial Audit:** Town of Jane Lew Financial Audit for the fiscal year ending June 30, 2016 (*information only*)

BUSINESS

- 7. Boards and Committee Reports:** Reports by Commissioners of any board or committee attended since previous meeting (*information only*)
- 8. Approval and Signature for General County Budget Revision and Resolution :** Approval and Signature on the third Budget Revision of the General County Fund for Fiscal Year 2016/2017 (*action required*)
- 9. Circuit Clerk Retirement:** Invitation to Lewis County Circuit Clerk, John Hinzman's Retirement Party on December 13, 2016; RSVP by November 23 (*action required*)
- 10. Lewis County Economic Development Authority Report:** Report of activities of the Lewis County Economic Development Authority by Director Mike Herron. (*information only*)
- 11. Timesheets and Leave Requests** (*action required*)

ACTIONS, SETTLEMENT OF ESTATES, ORDERS AND PAYMENT OF EXPENDITURES:

- 12. Actions of the Clerk:** County Clerk Cynthia S. Rowan presents actions of the clerk in recess of the county commission for approval. Draft copies will be available for review upon request Thursday, October 27, 2016 *(action required)*
- 13. Presentation by County Clerk of the Orders of Prior Meeting(s) for consideration:** Draft copies will be available for review upon request Thursday, October 27, 2016 *(action required)*
- 14. Approval of Estate Settlements:** County Clerk Cynthia S. Rowan presents the estates ready for settlement to the Lewis County Commission for approval. Draft copies will be available for review upon request Thursday, October 27, 2016 *(action required)*
- 15. Expenses for the current period presented for consideration of payment:** Draft copies will be available for review upon request Thursday, October 20, 2016 *(action required)*

ADJOURNMENT:

- 16. 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.

Upshur County Commission
Agenda

Location of Meeting: Upshur County Courthouse Annex
Date of Meeting: October 27, 2016

- 9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance
Approval of Minutes:
• October 20, 2016
- 10:00 a.m. David H. Coffman, Upshur County Sheriff – Discuss Bailiff salaries and hours as they relate to the addition of a Judge to the 26th Judicial Circuit Court
Item may lead to Executive Session per WV Code §6-9A-4
(A) Matters arising from the appointment, employment, retirement, promotion, transfer, demotion, disciplining, resignation, discharge, dismissal or compensation of a public officer or employee, or prospective public officer or employee unless the public officer or employee or prospective public officer or employee requests an open meeting; or
- 10:30 a.m. Adjourn or Extend Assessment Appeals as per WV State Code §11-3-24b
(i) The board of assessment appeals shall meet as often as necessary until the work of the board is completed: Provided, That the board shall adjourn sine die not later than October 31 of the tax year unless the board, by majority vote, agrees to extend the term if necessary to afford the parties due process and to complete its work, after which it shall adjourn sine die.
- 2:30 p.m. Pre-Bid Conference for Upshur County Public Library Roof Replacement Project

Items for Discussion / Action / Approval:

1. Approval of Early Voting Clerks for the November 2016 General Election.
2. Approval of Financial Statement – Fiscal year ended June 30, 2016. Commissioner Raffety was not present for approval on October 20, 2016.
3. Approval of Recommendation for Removal of Mary Martha Straight as Executrix in the Estate of Robert James Stansbury, deceased. Upon approval of the Recommendations, Mary Martha Straight will be removed as Executrix in the Estate of Robert James Stansbury, deceased; Ms. Straight will be ordered to turn over any and all documentation regarding the Estate within 10 days of her removal and the Sheriff of Upshur County will be appointed as Executor of the Estate.
4. Correspondence from Doyle R. Cutright, II, E911 Director, requesting the employment of Michalla D. Kelley, Michelle D. White and Amy E. Arbogast as full time Telecommunicators at the wage rate of \$11.00 per hour, effective October 30, 2016.
5. Approval and signature of correspondence to Thomas Moates requesting the clean-up of property located in Warren Tax District – Tax Map 6C – Parcel Number 41. This letter requests a response by November 16, 2016 and sets this matter for discussion on November 17, 2016.

6. Approve Invoices for Payment, Purchase Card Invoices for Payment, Budget Revisions / Financial Reports or Information, Correction of Erroneous Assessments, Exonerations/Refunds, Grant Updates / Requests for Reimbursements, 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. Assessor's Certificate of Compliance from Walt Helmick, Commissioner of Agriculture, regarding Donald W. Rice's completion of the Farm Census of 2016, satisfactorily complying with the requirements of the Farm Statistics Law and being eligible to receive compensation from the County Court according to Chapter 7, Article 7, Section 6C of the New Code of West Virginia.
2. Correspondence from Michael Kelemen, Suddenlink Director of Government Relations, notifying customers that Fusion TV will no longer be carried on Suddenlink's channel lineup in our community effective November 10, 2016.
3. Correspondence from Carrie Wallace, County Administrator, to Wendy Higgins and Rhonda Surette, owners of Neuromuscular Massage Therapy Center, serving as official notice of termination of the lease agreement for office space situate at 91 West Main Street, Buckhannon, WV effective November 15, 2016, per their request.
4. Upshur County Sheriff's Financial Statement for period ending August 2016
5. Upshur County Animal Control Officer Dog Report – September 2016
6. NACo Prescription Drug Discount Card Program breakdown from 2005 to September 2016
7. Newsletters and/or Event Notifications:
 - 4-H Achievement Night – 6:00 p.m. on November 7th at Chapel Hill United Methodist Church
 - Buckhannon-Upshur Chamber of Commerce Newsletter – October 24, 2016
 - James W. Curry Public Library Calendar of Events – November 2016
8. Agendas and/or Notice of Meetings:
9. Meeting Minutes:

• Adrian PSD	September 8, 2016
• Adrian PSD	September 15, 2016
• Upshur County Youth Camp Board	September 15, 2016
10. Meetings:

• 11/01/16	5:30 p.m.	Elkins Road PSD
• 11/01/16	6:00 p.m.	Hodgesville PSD
• 11/03/16	7:00 p.m.	Banks District VFD
• 11/03/16	7:00 p.m.	Selbyville VFD
• 11/14/16	12:00 p.m.	Upshur County Family Resource Network
• 11/14/16	4:30 p.m.	Upshur County Solid Waste Authority

- 11/14/16 6:00 p.m. Buckhannon-Upshur Recreational Park Advisory Board
- 12/12/16 6:00 p.m. Lewis-Upshur Community Corrections Board-Upshur County
- 11/08/16 6:00 p.m. Buckhannon River Watershed Association
- 11/08/16 7:30 p.m. Adrian VFD
- 11/10/16 6:00 p.m. Buckhannon-Upshur Board of Health
- 11/16/16 7:00 a.m. Upshur County Development Authority
- 11/09/16 12:00 p.m. Upshur County Senior Center Board
- 11/10/16 3:00 p.m. Upshur County Conventions & Visitors Bureau – UCDA Office
- 11/09/16 6:00 p.m. Upshur County Citizens Corp - CERT
- 11/09/16 7:30 p.m. Warren District VFD
- 11/10/16 1:00 p.m. Adrian PSD
- 11/10/16 3:00 p.m. Tennerton PSD
- 11/10/16 4:00 p.m. Upshur County Safe Sites & Structures Ordinance Board - cancelled
- 11/10/16 7:30 p.m. Buckhannon VFD
- 11/17/16 9:00 a.m. Buckhannon Upshur Airport Authority–Stonewall Jackson Resort
- 11/17/16 6:30 p.m. Upshur County Youth Camp Board – WVU Extension Office
- 11/20/16 6:00 p.m. Washington District VFD
- 11/21/16 12:00 p.m. Buckhannon-Upshur Chamber of Commerce
- 11/29/16 4:00 p.m. Upshur County Public Library Board
- 11/15/16 10:00 a.m. Wes-Mon-Ty Resource Conservation & Development
- 11/15/16 6:30 p.m. Upshur County Fire Board
- 11/15/16 5:00 p.m. UC Enhanced Emergency Telephone Advisory Board
- 11/09/16 7:00 p.m. Ellamore VFD
- 11/16/16 12:00 p.m. Lewis Upshur LEPC --- Lewis location
- 03/22/17 10:00 a.m. James W. Curry Advisory Board
- 11/24/16 4:00 p.m. Upshur County Farmland Protection Board – cancelled
- 11/28/16 6:00 p.m. Upshur County Fire Fighters Association

11. Appointments Needed or Upcoming:

Tabled Items

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

Next Regular Meeting of the Upshur County Commission
November 3, 2016 --- 9:00 a.m.
Upshur County Courthouse Annex

LEWIS COUNTY PARKS AND RECREATION AGENDA

Monday October 24, 2016 6:00pm at the Courthouse

- 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

LEWIS COUNTY PARK BOARD

Minutes of the Meeting of September 19, 2016

Present: Barbara Paugh, Vice President, Betty Hill, Treasurer, Shirley Taylor, Secretary, Glenn Brown, Andrea Clem, Alyce Henry, Josie Britton, Agnes Queen, John Shaffer, Director, and Tom Alkire.

The meeting was called to order by Barbara Paugh, Vice President. The minutes were read, Agnes Queen stated that the Community Project will be done by the Boy Scouts, July 18, 2017. Tom Alkire mentioned that the soccer field does not belong to the Park. A motion was then made by Alyce Henry to approve the minutes, Seconded by Andrea Clem--motion passed.

The Treasurer's Report was given by Betty Hill, a motion was made by Shirley Taylor to accept the report, seconded by Alyce Henry--motion passed. Barbara Watson was present for the Public Comment portion of the meeting, requesting to book the Park in advance for Purple Rain May 6, 2017. Alyce Henry made a motion to approve, seconded by Josie Britton. Shirley Taylor voted no. Also, the Board voted no of allowing Purple Rain to have Bows and Arrows to use or have in the Park. Andrea Clem voted yes, but requested more information. Bows and arrows will not be allowed to be used in the Park.

John Shaffer gave director's Report: He and Richard Messenger are still working on getting information about the Tennis Court Repairs. The audit has been finished and given to Betty Hill. Next spring, a large ad will be put in the paper for 6-8 adult life guards to finish out the season with their classes being paid for by the Park. Tom Alkire reported that a ditch line at #2 shelter has been leveled. Dozer work behind Tennis Courts, Culvert above Tennis Courts full of mud, the fire department did not come to flush out, Weston Sanitary Department will come at \$75.00 per hour. Also, from Tom Alkire, the Pool pump blew up. This is the pump that drains the Pool. Glenn Brown made a motion to replace the pump. Andrea Clem seconded the motion--motion passed. Tom Alkire reported that the dixie chopper, large riding mower purchased about five years ago is wearing out. Glenn Brown stated that the old state hospital has two mowers and will check with them where to purchase them and the cost. A special meeting will be held if a mower is found. Agnes Queen reported that Hotel-Motel taxes are up but down from last year. The meeting was adjourned by Barbara Paugh, Vice President.

The next meeting will be Monday October 24, 2016 at 6:00 pm at the Courthouse

Respectfully submitted by Shirley Taylor, Secretary

FINANCIAL STATEMENTS OF
THE MUNICIPALITY OF
JANE LEW
WEST VIRGINIA
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

MUNICIPALITY OF JANE LEW, WEST VIRGINIA
SCHEDULE OF FUNDS INCLUDED IN REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

GOVERNMENTAL TYPE FUND

General
Coal Severance Tax
Governmental Fund 1
Governmental Fund 2

PROPRIETARY TYPE FUND

Enterprise Fund 1
Enterprise Fund 2
Enterprise Fund 3

MUNICIPALITY OF JANE LEW, WEST VIRGINIA
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INTRODUCTORY SECTION

MUNICIPALITY OF JANE LEW, WEST VIRGINIA
MUNICIPAL OFFICIALS
For the Fiscal Year Ended June 30, 2016

OFFICE	NAME	TERM
<u>Elective</u>		
Mayor:	David Cottrill/Debra West	07-01- 2015 / 06-30- 2016
Council Members:	<u>Phyllis Hinterer</u>	<u>07-01- 2013 / 06-30- 2017</u>
	<u>Lee Neely</u>	<u>07-01- 2014 / 06-30- 2017</u>
	<u>Jason Smith</u>	<u>07-01- 2015 / 06-30- 2017</u>
	<u>Cynthia Swiger</u>	<u>07-01- 2013 / 06-30- 2016</u>
	<u>Sam West</u>	<u>07-01- 2014 / 06-30- 2016</u>
		07-01- / 06-30-
		07-01- / 06-30-
		07-01- / 06-30-
		07-01- / 06-30-

Appointive

City Clerk:

Recorder:

Debra K. West

MUNICIPALITY OF JANE LEW, WEST VIRGINIA
STATEMENT OF ASSETS ARISING FROM CASH TRANSACTIONS - GOVERNMENTAL FUNDS
June 30, 2016

	<u>General</u>	<u>Coal Severance Tax</u>	<u>Governmental Fund 1</u>	<u>Governmental Fund 2</u>	<u>Total Governmental Funds</u>
ASSETS					
Current:					
Cash and cash equivalents	\$ 152,479	\$ 1,861	\$ --	\$ --	\$ 154,340
Investments	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Total assets	 <u>\$ 152,479</u>	 <u>\$ 1,861</u>	 <u>\$ --</u>	 <u>\$ --</u>	 <u>\$ 154,340</u>
 Fund balances:					
Nonspendable	--	--	--	--	--
Restricted	--	--	--	--	--
Committed	--	2,500	--	--	2,500
Assigned	--	--	--	--	--
Unassigned	<u>140,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>140,000</u>
 Total fund balances	 <u>\$ 140,000</u>	 <u>\$ 2,500</u>	 <u>\$ --</u>	 <u>\$ --</u>	 <u>\$ 142,500</u>

See accompanying notes to the financial statements.

MUNICIPALITY OF JANE LEW, WEST VIRGINIA
STATEMENT OF REVENUES COLLECTED AND EXPENSES PAID
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2016

	General	Coal Severance Tax	Governmental Fund 1	Governmental Fund 2	Total Governmental Funds
REVENUES					
Taxes:					
Ad valorem property taxes	\$ 61,908	\$ --	\$ --	\$ --	\$ 61,908
Business & occupation tax	--	--	--	--	--
Alcoholic beverages tax	1,540	--	--	--	1,540
Utility services tax	23,143	--	--	--	23,143
Hotel occupancy tax	--	--	--	--	--
Animal tax	151	--	--	--	151
Gas and oil severance tax	878	--	--	--	878
Other taxes	--	--	--	--	--
Coal severance tax	--	\$ 486	--	--	486
Licenses and permits	849	--	--	--	849
Intergovernmental:					
Federal grants	--	--	--	--	--
State grants	10,000	--	--	--	10,000
Local grants	82,048	--	--	--	82,048
Charges for services	7,980	--	--	--	7,980
Fines and forfeits	4,005	--	--	--	4,005
Interest and investment earnings	172	10	--	--	182
Refunds & Reimbursements	--	--	--	--	--
Gaming income	13,972	--	--	--	13,972
IRP fees	6,741	--	--	--	6,741
Video Lottery	1,678	--	--	--	1,678
Miscellaneous	229	--	--	--	229
Total revenues	215,294	496	--	--	215,790
EXPENDITURES					
Current:					
General government	64,905	--	--	--	64,905
Public safety	5,816	--	--	--	5,816
Streets and transportation	6,112	1,303	--	--	7,415
Health and sanitation	--	--	--	--	--
Culture and recreation	112,386	--	--	--	112,386
Social services	448	--	--	--	448
Capital projects	76,772	--	--	--	76,772
Total expenditures	266,439	1,303	--	--	267,742

See accompanying notes to the financial statements. 7

MUNICIPALITY OF JANE LEW, WEST VIRGINIA
 STATEMENT OF REVENUES COLLECTED AND EXPENSES PAID
 GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2016

	General	Coal Severance Tax	Governmental Fund 1	Governmental Fund 2	Total Governmental Funds
Excess (deficiency) of revenues over expenditures	(51,145)	(807)	--	--	(51,952)
OTHER FINANCING SOURCES (USES)					
Transfers in	--	--	--	--	--
Transfers (out)	--	--	--	--	--
Proceeds from the sale of assets	--	--	--	--	--
Capital leases	--	--	--	--	--
Total other financing sources (uses)	--	--	--	--	--
Net change in fund balances	(51,145)	(807)	--	--	(51,952)
Fund balances - beginning	164,157	2,452	--	--	166,609
Fund balances - ending	<u>\$ 113,012</u>	<u>\$ 1,645</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 114,657</u>

MUNICIPALITY OF JANE LEW, WEST VIRGINIA
STATEMENT OF REVENUES COLLECTED AND EXPENSES PAID
BUDGET AND ACTUAL - GENERAL FUND
For the Fiscal Year Ended June 30, 2016

	<u>Budgeted Amounts</u>		Actual	Variance
	<u>Original</u>	<u>Final</u>	Amounts Budget Basis	with Final Budget
REVENUES				
Taxes:				
Ad valorem property taxes	\$ 43,022	\$ 62,522	\$ 61,908	\$ (614)
Business & occupation tax	--	--	--	--
Alcoholic beverages tax	1,200	1,600	1,540	(60)
Utility services tax	20,000	23,000	23,143	143
Hotel occupancy tax	--	--	--	--
Animal tax	200	200	151	(49)
Gas and oil severance tax	1,000	1,000	878	(122)
Other taxes	--	--	--	--
Licenses and permits	1,350	1,450	849	(601)
Intergovernmental:				
Federal grants	--	--	--	--
State grants	--	10,000	10,000	--
Local grants	90,000	90,000	82,048	(7,952)
Charges for services	10,000	8,000	7,980	(20)
Fines and forfeits	10,000	5,000	4,005	(995)
Interest earnings	100	175	172	(3)
Refunds & reimbursements	--	--	--	--
Gaming income	18,000	14,000	13,972	(28)
IRP fees	4,000	7,500	6,741	(759)
Video Lottery	1,500	1,700	1,678	(22)
Miscellaneous	500	500	229	(271)
	<u>200,872</u>	<u>226,647</u>	<u>215,294</u>	<u>(11,353)</u>
EXPENDITURES				
Current:				
General government	103,800	122,432	64,905	57,527
Public safety	15,800	15,800	5,816	9,984
Streets and transportation	7,000	9,300	6,112	3,188
Health and sanitation	--	--	--	--
Culture and recreation	132,000	160,500	112,386	48,114
Social services	6,000	6,000	448	5,552
Capital projects	76,772	76,772	76,772	--
	<u>341,372</u>	<u>390,804</u>	<u>266,439</u>	<u>124,365</u>
Excess (deficiency) of revenues over expenditures	(140,500)	(164,157)	(51,145)	113,012
See accompanying notes to the financial statements.				

MUNICIPALITY OF JANE LEW, WEST VIRGINIA
 STATEMENT OF REVENUES COLLECTED AND EXPENSES PAID
 BUDGET AND ACTUAL - GENERAL FUND
 For the Fiscal Year Ended June 30, 2016

	<u>Budgeted Amounts</u>		Actual Amounts Budget Basis	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	--	--
Transfers (out)	--	--	--	--
Proceeds from the sale of assets	--	--	--	--
Capital leases	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	(140,500)	(164,157)	(51,145)	113,012
Fund balance - beginning	<u>140,000</u>	<u>164,157</u>	<u>164,157</u>	<u>--</u>
Fund balance - ending	<u>\$ (500)</u>	<u>\$ --</u>	<u>\$ 113,012</u>	<u>\$ 113,012</u>

See accompanying notes to the financial statements.

MUNICIPALITY OF JANE LEW, WEST VIRGINIA
 STATEMENT OF REVENUES COLLECTED AND EXPENSES PAID
 BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND
 For the Fiscal Year Ended June 30, 2016

	<u>Budgeted Amounts</u>		Actual Amounts Budget Basis	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Coal severance tax	\$ 1,200	\$ 1,200	\$ 486	\$ (714)
Interest earnings	10	10	10	--
Refunds and Reimbursements	--	--	--	--
	<u>1,210</u>	<u>1,210</u>	<u>496</u>	<u>(714)</u>
EXPENDITURES				
Current:				
General government	--	--	--	--
Public safety	--	--	--	--
Streets and transportation	3,710	3,662	1,303	2,359
Health and sanitation	--	--	--	--
Culture and recreation	--	--	--	--
Social services	--	--	--	--
Capital projects	--	--	--	--
	<u>3,710</u>	<u>3,662</u>	<u>1,303</u>	<u>2,359</u>
Excess (deficiency) of revenues over expenditures	(2,500)	(2,452)	(807)	1,645
OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	--	--
Transfers (out)	--	--	--	--
	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total other financing sources (uses)	--	--	--	--
Net change in fund balance	(2,500)	(2,452)	(807)	1,645
Fund balance - beginning	<u>2,500</u>	<u>2,452</u>	<u>2,452</u>	<u>--</u>
Fund balance - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,645</u>	<u>\$ 1,645</u>

MUNICIPALITY OF JANE LEW, WEST VIRGINIA
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2016

	Business-type Activities - Enterprise Funds			
	Enterprise Fund 1	Enterprise Fund 2	Enterprise Fund 3	<u>Totals</u>
ASSETS				
Current:				
Cash and cash equivalents	\$ --	\$ --	\$ --	\$ --
Investments	--	--	--	--
Receivables:				
Accounts	--	--	--	--
Accrued interest	--	--	--	--
Leases	--	--	--	--
Other	--	--	--	--
Grants	--	--	--	--
Due from:				
Other funds	--	--	--	--
Component units	--	--	--	--
Other governments	--	--	--	--
Inventory, at cost	--	--	--	--
Prepaid expenses	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total current assets	--	--	--	--
Noncurrent assets:				
Restricted assets:				
Regular account	--	--	--	--
Reserve account	--	--	--	--
Renewal and replacement	--	--	--	--
Reserve for bond retirement	--	--	--	--
Reserve for construction	--	--	--	--
Customer deposits	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted assets	--	--	--	--
Capital assets:				
Nondepreciable:				
Land	--	--	--	--
Construction in progress	--	--	--	--
Depreciable:				
Buildings	--	--	--	--
Structures and improvements	--	--	--	--
System infrastructure	--	--	--	--
Transmission and distribution	--	--	--	--
Machinery and equipment	--	--	--	--

See accompanying notes to the financial statements. 12

MUNICIPALITY OF JANE LEW, WEST VIRGINIA
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2016

	Business-type Activities			
	<u>Enterprise Funds</u>			
	Enterprise Fund 1	Enterprise Fund 2	Enterprise Fund 3	<u>Totals</u>
Less: accumulated depreciation	--	--	--	--
Total capital assets (net of accumulated depreciation)	--	--	--	--
Total noncurrent assets	--	--	--	--
Total assets	--	--	--	--
DEFERRED OUTFLOWS				
	--	--	--	--
	--	--	--	--
Total deferred outflows of resources	--	--	--	--
LIABILITIES				
Current liabilities payable from current assets:				
Accounts payable	\$ --	\$ --	\$ --	\$ --
Refunds payable	--	--	--	--
Payroll payable	--	--	--	--
Other accrued expenses	--	--	--	--
Contracts payable	--	--	--	--
Other postemployment benefits payable	--	--	--	--
Compensated absences payable	--	--	--	--
Customer deposits	--	--	--	--
Accrued revenue bond/note interest payable	--	--	--	--
Due to:				
Component unit	--	--	--	--
Other funds	--	--	--	--
Other governments	--	--	--	--
Bonds payable	--	--	--	--
Notes payable	--	--	--	--
Leases payable	--	--	--	--
Compensated absences payable	--	--	--	--
Total current liabilities payable from current assets	--	--	--	--

See accompanying notes to the financial statements. 13

MUNICIPALITY OF JANE LEW, WEST VIRGINIA
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
June 30, 2016

	Business-type Activities - Enterprise Funds			
	Enterprise Fund 1	Enterprise Fund 2	Enterprise Fund 3	<u>Totals</u>
Deferred revenues:				
Taxes	--	--	--	--
License fees	--	--	--	--
Charges for services	--	--	--	--
Customer advances	--	--	--	--
Other deferred revenues	--	--	--	--
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred revenues	--	--	--	--
Noncurrent liabilities				
Bonds payable	--	--	--	--
Notes payable	--	--	--	--
Leases payable	--	--	--	--
Dormant checks payable	--	--	--	--
Net pension obligation payable	--	--	--	--
Compensated absences payable	--	--	--	--
Long term risk liability	--	--	--	--
Liability for closure and postclosure costs for landfills	--	--	--	--
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total noncurrent liabilities	--	--	--	--
Total liabilities	--	--	--	--
DEFERRED INFLOWS				
	--	--	--	--
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	--	--	--	--
NET POSITION				
Net investment in capital assets	--	--	--	--
Restricted for debt service	--	--	--	--
Restricted for customer deposits	--	--	--	--
Unrestricted	--	--	--	--
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total net position	\$ --	\$ --	\$ --	\$ --

See accompanying notes to the financial statements. 14

MUNICIPALITY OF JANE LEW, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2016

	Business-type Activities			Totals
	- Enterprise Funds			
	Enterprise Fund 1	Enterprise Fund 2	Enterprise Fund 3	
Operating revenues:				
Sales and services to customers	\$ --	\$ --	\$ --	\$ --
Discount and penalties	--	--	--	--
Water services	--	--	--	--
Tap fees	--	--	--	--
Charges pledged as security for revenue bonds	--	--	--	--
Fines and forfeits	--	--	--	--
Rental fees	--	--	--	--
Miscellaneous	--	--	--	--
Total revenues	--	--	--	--
Operating expenses:				
Personal services	--	--	--	--
Contractual services	--	--	--	--
Administrative and general	--	--	--	--
Rents	--	--	--	--
Taxes	--	--	--	--
Bad debt expense	--	--	--	--
Miscellaneous	--	--	--	--
Purchased water	--	--	--	--
Fuel and oil	--	--	--	--
Liability insurance	--	--	--	--
Materials and supplies	--	--	--	--
Utilities	--	--	--	--
Depreciation	--	--	--	--
Maintenance	--	--	--	--
Amortization	--	--	--	--
Total operating expenses	--	--	--	--
Operating income (loss)	--	--	--	--
Nonoperating revenues (expenses):				
Interest revenue	--	--	--	--
Investment earnings	--	--	--	--
Bond issuance costs	--	--	--	--
Gain (loss) on sale of fixed assets	--	--	--	--

See accompanying notes to the financial statements.

Budget Resolution

At a regular session of the County Commission, held **October 31, 2016**, the following order was made and entered:

SUBJECT: The revision of the Levy Estimate Budget of the **GENERAL COUNTY FUND, FY 2016/2017**, for the County of **LEWIS**. The following resolution was offered:

RESOLVED: That subject to approval of the State Auditor as ex officio chief inspector of public offices, the county commission does hereby direct the budget be revised **PRIOR TO THE EXPENDITURE OR OBLIGATION OF FUNDS FOR WHICH NO APPROPRIATION OR INSUFFICIENT APPROPRIATION CURRENTLY EXISTS**, as shown on budget revision number **3 (three)**, a copy of which is entered as part of this record.

The adoption of the foregoing resolution having been moved by _____, and duly seconded by _____ the vote thereon was as follows:

(circle one)

_____	yes	no
Agnes G. Queen		
_____	yes	no
Patrick D. Boyle		
_____	yes	no
Thomas V. Fealy		

WHEREUPON, Agnes G. Queen, President, declared said resolution duly adopted, and it is therefore **ADJUDGED AND ORDERED** that said resolution be, and the same is, hereby adopted as so stated above, and the President is authorized to affix his signature on the attached "*Request for Revision to Approved Budget*" to be sent to the State Auditor for approval.

Ora Ash, Director
 West Virginia State Auditor's Office
 200 West Main Street
 Clarksburg, WV 26302
 Phone: 627-2415 ext. 5114
 Fax: 627-2417

REQUEST FOR REVISION TO APPROVED BUDGET

Subject to approval of the state auditor, the governing body requests that the budget be revised prior to the expenditure or obligation of funds for which no appropriation or insufficient appropriation currently exists. (§ 11-8-26a)

CONTROL NUMBER
 FY: 2016/2017
 Fund: 1
 Rev. No. 3
 Pg. of No. 1 of 1

Lewis County Commission

GOVERNMENT ENTITY

Person To Contact Regarding Request:

Name: Debra A. Hull

Phone: 304-269-8215

Fax: 304-269-8202

110 Center Avenue

STREET OR PO BOX

Weston WV

CITY

26452

ZIP CODE

COUNTY

Government Type

REVENUES: (net each acct.)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
306	Gas & Oil Severance Tax	100,000		14,762	85,238
324	Other Grants	52,261	6,532		58,793
368	Confiscated Property		12,415		12,415
382	Refunds/Reimbursements (External Sources)	139,759	5,372		145,131
396	Worthless Check Reimbursements		7,775		7,775
	#N/A				

NET INCREASE/(DECREASE) Revenues (ALL PAGES)

17,332

COUNTIES-TRANSFERS TO THE GENERAL FUND FROM OTHER FUNDS MUST HAVE PRIOR APPROVAL OF AUDITOR'S OFFICE

EXPENDITURES: (net each account category)

(WV CODE 7-1-9)

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	PREVIOUSLY APPROVED AMOUNT	(INCREASE)	(DECREASE)	REVISED AMOUNT
401	County Commission	321,028	9,580		330,608
699	Contingencies	908,006		64	907,942
729	Local Law Enforcement Grant		7,816		7,816
	#N/A				

NET INCREASE/(DECREASE) Expenditures

17,332

APPROVED BY THE STATE AUDITOR

BY: Deputy State Auditor, Local Government Services Div. Date

AUTHORIZED SIGNATURE OF ENTITY

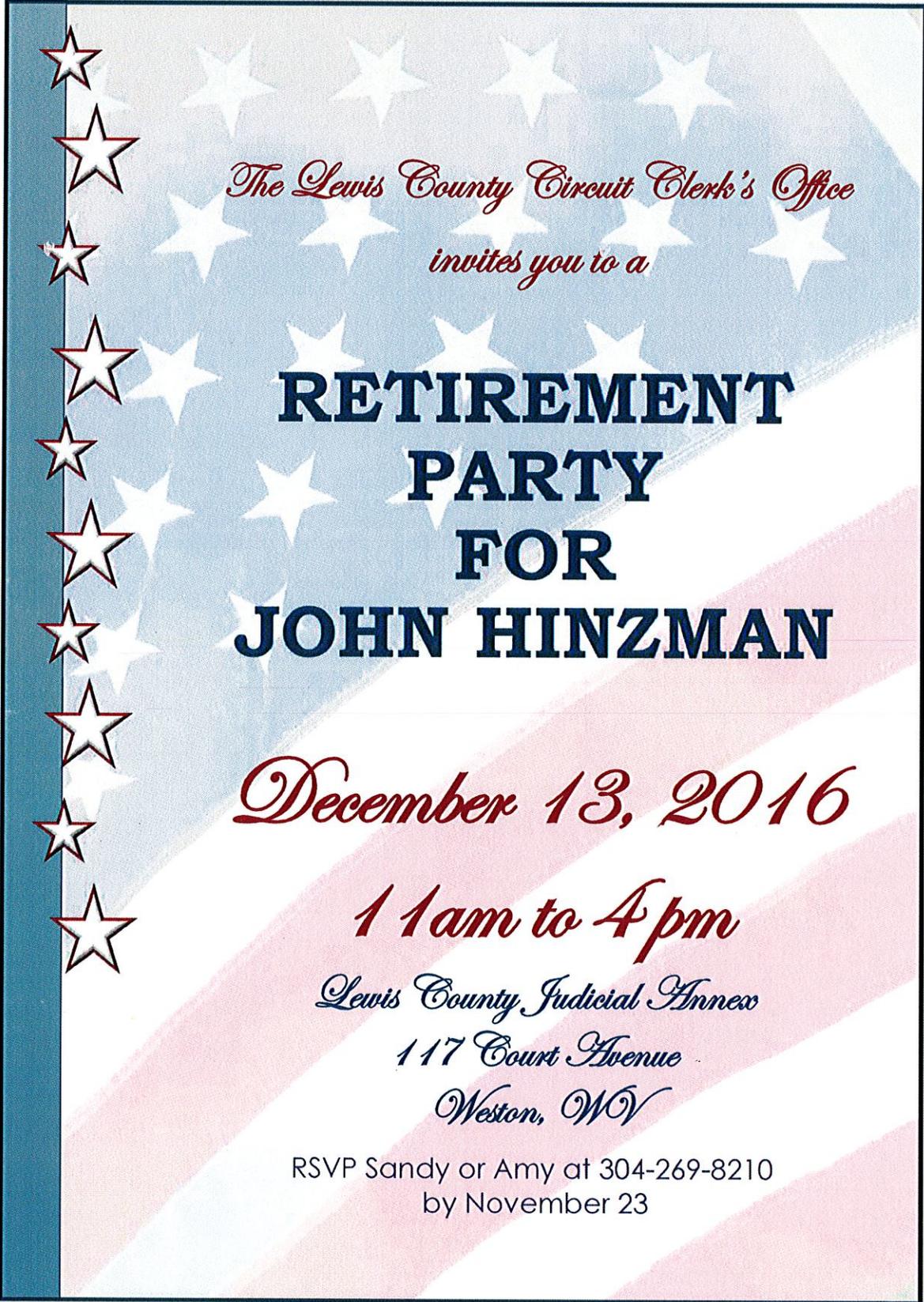
APPROVAL DATE



Acct#	Type	Dept	Account Name	Description	Amount
306-000.0	1	306	Gas & Oil Severance	Decreased Revenue	(\$14,762.00)
	1			Acct. # Subtotal	(\$14,762.00)
				Subtotal	(\$14,762.00)
324-005.0	1	324	Misc Grants	DUI/CT Grant	\$6,532.00
	1			Acct. # Subtotal	\$6,532.00
				Subtotal	\$6,532.00
368-000.0	1	368	Confiscated Property	Addn Revenue	\$12,415.00
	1			Acct. # Subtotal	\$12,415.00
				Subtotal	\$12,415.00
382-003.0	1	382	Insurance claims	Addn Revenue	\$5,372.00
	1			Acct. # Subtotal	\$5,372.00
				Subtotal	\$5,372.00
396-000.0	1	396	Worthless Check	Addn Revenue/Mag Crt Bailiff	\$7,775.00

Acct#	Type	Dept	Account Name	Description	Amount
1				Acct. # Subtotal	\$7,775.00
	1			Subtotal	\$7,775.00
	5			Type Subtotal	\$17,332.00
401-224.0	2	401	Co Comm Audit Cost	Addn Cost/Prior Year Audit	\$9,580.00
1				Acct. # Subtotal	\$9,580.00
	1			Subtotal	\$9,580.00
699-000.0	2	699	Contingencies	To balance revision	\$1,220.00
699-000.0	2	699	Contingencies	DUI/CT Grant Benefits	(\$1,284.00)
2				Acct. # Subtotal	(\$64.00)
	2			Subtotal	(\$64.00)
729-104.0	2	729	DUI - Fica	Grant	\$190.00
1				Acct. # Subtotal	\$190.00
729-104.2	2	729	CT-Fica	Grant	\$308.00
1				Acct. # Subtotal	\$308.00
729-106.0	2	729	DUI-Retr	Grant	\$304.00
1				Acct. # Subtotal	\$304.00
729-106.2	2	729	CT-Retr	Grant	\$482.00

Acct#	Type	Dept	Account Name	Description	Amount
1				Acct. # Subtotal	\$482.00
729-108.0	2	729	DUI Wages	Grant	\$2,520.00
1				Acct. # Subtotal	\$2,520.00
729-108.2	2	729	CT Wages	Grant	\$4,012.00
1				Acct. # Subtotal	\$4,012.00
				Subtotal	\$7,816.00
				Type Subtotal	\$17,332.00



*The Lewis County Circuit Clerk's Office
invites you to a*

**RETIREMENT
PARTY
FOR
JOHN HINZMAN**

December 13, 2016

11am to 4pm

*Lewis County Judicial Annex
117 Court Avenue
Weston, WV*

RSVP Sandy or Amy at 304-269-8210
by November 23