

# COUNTY COMMISSION OF LEWIS COUNTY

110 Center Avenue  
Weston, WV 26452  
Phone: (304)269-8200  
Fax: (304)269-2416  
[lewiscountycommission@lewiscountywv.org](mailto:lewiscountycommission@lewiscountywv.org)  
Website: [lewiscountywv.org](http://lewiscountywv.org)



**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  
TUESDAY, NOVEMBER 15, 2016  
10:00 AM**

## **NOTE:**

**THE LEWIS COUNTY COMMISSION WILL BE SITTING AS THE COUNTY  
ELECTION CANVAS BOARD ON MONDAY, NOVEMBER 14, 2016 BEGINNING AT  
8:30 AM IN THE COUNTY CLERK'S OFFICE, LEWIS COUNTY COURTHOUSE.  
THE REGULAR LEWIS COUNTY COMMISSION MEETING WILL BE TUESDAY,  
NOVEMBER 15, 2016.**

### **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: 1) Exonerations, Consolidations, Apportionments

Draft copies will be available for review upon request  
on Thursday, November 10, 2016. (*action required*)

- 2) West Virginia State Tax Department letter certifying the  
Lewis County Assessor, T. Chad Kelley has substantially completed the  
"assessor's additional duties" as defined in West Virginia Code §7-7-6a.  
This entitles him to the additional compensation as provided in  
West Virginia Code §7-7-6b. (*action required*)

### **APPOINTMENTS**

- 3. None**

### **CORRESPONDENCE**

- 4. Upshur County Commission Meeting Agenda:** Upshur County Commission Meeting Agenda for November 10, 2016. (*information only*)
- 5. Invitation to Jane Lew Annual Christmas Parade:** The Town of Jane Lew will be holding their 25<sup>th</sup> Annual Christmas parade on Sunday, November 27, 2016 at 2:00 PM. (*information only*)
- 6. Jane Lew Public Service District Regular Meeting Minutes:** Meeting Agenda for the November 10, 2016 Jane Lew Public Service District Regular Meeting. (*information only*)

7. **Sheriff's Monthly Vehicle Report:** Lewis County Sheriff's Department vehicle report for October, 2016 including mileage and maintenance for the fleet. *(information only)*
8. **Invitation to the Dedication Ceremony for the North Central Advanced Technology Center:** Invitation to the Dedication Ceremony for the North Central Advance Technology Center on Monday October, 31, 2016 at 2:00 PM, I-79 Technology Park, Fairmont, WV. *(information only)*.
9. **West Virginia State Auditor's Office Approval of Budget Revision #3 for the Lewis County Fiscal Year 2017 Budget:** Lewis County Commission submitted a budget revision for their Fiscal Year 2017 budget. The State Auditor's Office approved this submission. *(information only)*.

## BUSINESS

10. **Board(s) and Committee(s) Reports:** Reports by Commissioners of any board(s) or committee(s) attended including: 2016 General Election; National Association of Counties Economic Development Committee. *(information only)*
11. **Approval of the West Virginia State Auditor's Audit Adjustments and Findings Response:** The West Virginia State Auditor's Office recently concluded their audit of Lewis County accounts for Fiscal Year 2015. The Auditor's Office submitted a list of audit adjustments for approval by the Commission. These are line items listed on the financial statement that need to be reassigned to another line. The county commission is requested to review and if acceptable approve. Additionally, the West Virginia State Auditor's Office conducted an exit interview regarding the county's Fiscal Year 2015 Audit. The only finding was segregation of duties. A draft response for review and possible approval is presented. *(action required)*
12. **Lewis County Animal Control Officer Request for Changes the Lewis Gilmer Animal Control Facility Drop Box Policy:** John Snyder, Lewis County Animal Control Officer requests the Lewis County Commission contact the Upshur County Commission regarding the seasonal closure of the drop box at the pound. This box allows officers and citizens to take animals to the pound and drastically reduces overtime for the county Animal Control Officer. *(action required)*
13. **Lewis County Economic Development Authority Report:** Report of activities of the Lewis County Economic Development Authority by Director Mike Herron. *(information only)*
14. **Timesheets and Leave Requests** *(action required)*

a) Tom Alkire	Annual Leave	November 21,22,23, 2016
		December 1,2,12,13,14,15,16,26,27,28,29,30, 2016
b) Rick Stout	Annual Leave	November 21,22,23, 2016

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

15. **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, November 10, 2016 *(action required)*
16. **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, November 10, 2016 *(action required)*
17. **Presentation by County Clerk of the Orders of Prior Meeting(s) for consideration:** Draft copies will be available for review upon request Thursday, November 10, 2016 *(action required)*

17. **Expenses for the current period presented for consideration of payment:** Draft copies will be available for review upon request Thursday, November 10, 2016. required)  
*(action required)*

**ADJOURNMENT:**

18. **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.



STATE OF WEST VIRGINIA

Department of Revenue  
State Tax Department

Earl Ray Tomblin  
Governor

Mark W. Matkovich  
State Tax Commissioner

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November 7, 2016

President, Lewis County Commission  
Lewis County Courthouse  
P. O. Box 466  
Weston, West Virginia 26452-0466

Dear Commission President:

This letter and attachment certify that T. Chad Kelley, Assessor of Lewis County, has substantially complied with the "assessor's additional duties" as delineated in West Virginia Code § 7-7-6a. Substantial completion of the additional duties entitles Mr. Kelley to the additional compensation of \$15,000 as provided in West Virginia Code § 7-7-6b.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mark W. Matkovich".

Mark W. Matkovich  
State Tax Commissioner

MWM/jaj

Attachment

cc: Assessor of Lewis County  
Clerk of Lewis County

**ASSESSOR ADDITIONAL DUTIES - 2016**

**SUBSTANTIAL COMPLETION  
(PLACE AN "X" IN THE APPROPRIATE SPACE.)**

		YES	NO
1.	I have completed a sales ratio analysis of all sales from July 1, 2015 to June 30, 2016 in the manner prescribed by the State Tax Commissioner.	✓	
2.	I have provided the State Tax Commissioner with all real property transfers for the prior assessment year (July 1, 2015 – June 30, 2016) by entering this information in the IAS/CAMA system.	✓	
3.	I have completed a list indicating that an appraisal change, mapping change or both have occurred to a parcel of property requiring this action during the previous tax year. I have made the appropriate appraisal data change to the IAS/CAMA system record on the computer network for each appraisal change. A list is available for inspection. (Indicate the number of changes completed this year. <u>90</u> )	✓	
4.	I have prepared a listing of all new businesses added to the assessment rolls and all businesses that have ceased operations during the past year and removed from the assessment rolls.	✓	
5.	I have assisted the State Tax Commissioner in determining the current use of real property by completing a new appraisal card and map card for all land splits, adjusted the parent card, and made the appropriate entry to include all appropriate appraisal data on the computer network, including the proper tax class and land use code.	✓	
6.	I have assisted the State Tax Commissioner in determining the current use of public utility real property in my county by completing the public utility 20:21 report and determining if the real property is operating or non-operating.	✓	
7.	I have occupied the office of Assessor during this entire calendar year. If no, provide explanation. _____ _____	✓	

**STATEMENT OF COMPLETION RECEIVED**

State of West Virginia

OCT 21 2016

County of Lewis

State Tax Department  
Property Tax Division, Assessor of

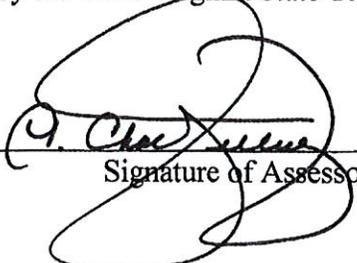
I, the undersigned, T. Chad Kelley

Lewis County, hereby certify that I have substantially completed each additional duty

described in West Virginia Code § 7-7-6a, in the manner prescribed by the West Virginia State Tax Commissioner.

10-21-2016

Date

  
Signature of Assessor

Upshur County Commission  
Agenda

Location of Meeting: Upshur County Courthouse Annex  
Date of Meeting: November 10, 2016

9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance

Approval of Minutes:

- November 3, 2016
- November 4, 2016 – Special Meeting

9:30 a.m. Bid Opening and Review---Contractor Services for the Upshur County Public Library Roof Replacement Project

**Items for Discussion / Action / Approval:**

1. Review and approval of WYK Associates, Inc. Addendum No. 1 dated November 4, 2016 to the Upshur County Public Library Roof Replacement Project Manual.
2. Review and discuss life insurance and AD&D policy offered by Lincoln Financial Group. Approval and signature of letter to Mutual of Omaha Insurance Co. providing a notice of cancellation for Upshur County's life and AD&D insurance policy effective January 1, 2017.
3. Approval and signature of correspondence to Jason Westfall, President of the Upshur County Youth Baseball Association, regarding a revision to the building permit requirement contained in the Property Use Agreement dated March 12, 2015. This revision is due to the City's annexation of the property.
4. 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. Correspondence from Melissa Garretson Smith, Executive Director of the WV Courthouse Facilities Improvement Authority, announcing the financial assistance request for courthouse improvements has been approved. The project involves making renovations to the Circuit Courtroom in an effort to bring the Courtroom into compliance with the Americans with Disabilities Act Standards. The maximum amount of the award is \$100,000 with the County to make a 20% funding match.
2. Correspondence from April Pierson-Keating with the Mountain Lakes Preservation Alliance enclosing a questionnaire from Eight Rivers Council to their running candidates for the Pocahontas County Commission. The answers that 2 of the 3 candidates provided are also enclosed.
3. Newsletters and/or Event Notifications:
  - Buckhannon-Upshur Chamber of Commerce Newsletter -- November 7, 2016

- Cash MOB – Lenora’s Custom Framing – November 17<sup>th</sup> from 9:00 a.m. to 5:00 p.m.

4. Agendas and/or Notice of Meetings:

- Upshur County Convention & Visitors Bureau November 10, 2016
- Mountain Lakes Preservation Alliance November 10, 2016
- Upshur County Solid Waste Authority November 14, 2016
- Upshur County Fire Board, Inc. November 15, 2016
- WesMonTy RC&D Board of Directors November 15, 2016

5. Meeting Minutes:

- Upshur County Fire Board September 20, 2016

6. Meetings:

- 12/06/16 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
- 01/19/17 4:00 p.m. Upshur County Farmland Protection Board
- 11/28/16 6:00 p.m. Upshur County Fire Fighters Association
- 12/14/16 7:00 p.m. Buckhannon River Watershed Association - Board of Directors

7. Appointments Needed or Upcoming:

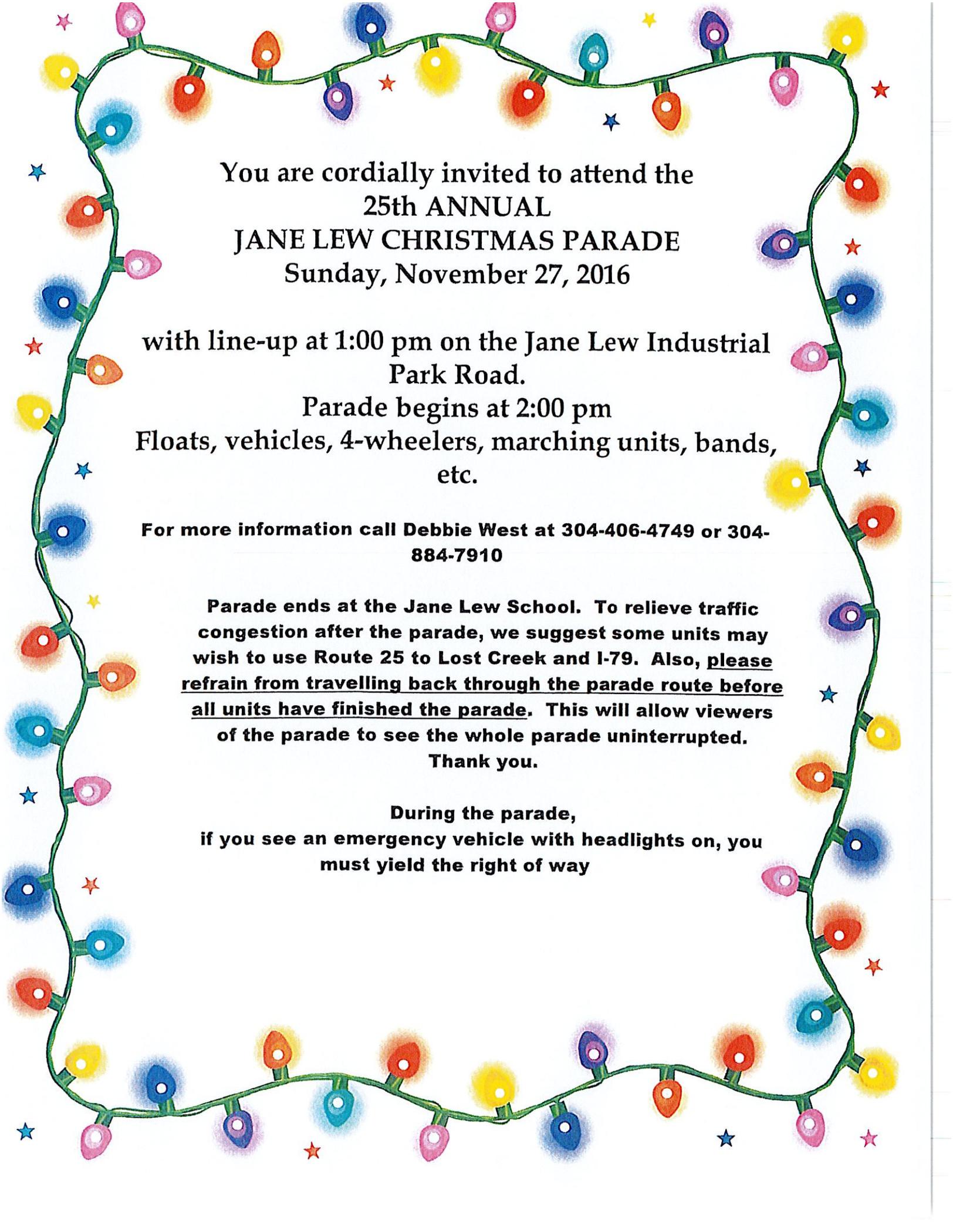
Tabled Items

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

Next Regular Meeting of the Upshur County Commission  
November 17, 2016 --- 9:00 a.m.  
Upshur County Courthouse Annex

The County Commission will begin Canvassing for the November 8<sup>th</sup> General Election on  
Monday, November 14, 2016 starting at 9:00 a.m.

\*\*\*ATTENTION\*\*\* The Commission meeting on Thursday, November 24, 2016 has been cancelled due to the  
Courthouse being closed for Thanksgiving



You are cordially invited to attend the  
25th ANNUAL  
JANE LEW CHRISTMAS PARADE  
Sunday, November 27, 2016

with line-up at 1:00 pm on the Jane Lew Industrial  
Park Road.

Parade begins at 2:00 pm

Floats, vehicles, 4-wheelers, marching units, bands,  
etc.

For more information call Debbie West at 304-406-4749 or 304-  
884-7910

**Parade ends at the Jane Lew School. To relieve traffic  
congestion after the parade, we suggest some units may  
wish to use Route 25 to Lost Creek and I-79. Also, please  
refrain from travelling back through the parade route before  
all units have finished the parade. This will allow viewers  
of the parade to see the whole parade uninterrupted.**

**Thank you.**

**During the parade,  
if you see an emergency vehicle with headlights on, you  
must yield the right of way**

# Jane Lew Public Service District

## Regular Meeting November 10, 2016

### ~~ Public Board Meeting Agenda ~~

1. Call to Order
2. Minutes (10-13-16)
3. General Manager's October Reports (Gee)
  - A. WATER:
    1. Water Bills
    2. Water Treasury Report
    3. Water Adjustments Report
    4. Water Purchase, Sales & Loss Report
    5. Water Preventive Maintenance Report
    6. Water Repairs Report (*fixing unplanned breakdowns*)
    7. Leak Detection Report
    8. Cross Connections/Backflow Report
    9. New Taps (non-project)
    10. Other
  - B. WASTEWATER:
    1. Wastewater Bills
    2. Wastewater Treasury Report
    3. Wastewater Adjustments Report
    4. Wastewater Treatment Purchase & Sales Report
    5. Wastewater Preventive Maintenance Report
    6. Wastewater Repairs Report (*fixing unplanned breakdowns*)
    7. I & I Report
    8. New Taps (non-project)
    9. Other
4. Announcements:
5. Correspondence:

### ~~ OLD BUSINESS ~~

6. Update: Phase II Sewer Upgrade - Case # 09-1043-PSD-42T-PC-PW-CN (Gee)
7. Update: Pending Extensions and Road Bores (Gee)
8. Update: PSD Policies and Job Descriptions (Flaxer)
9. Update: Personnel (Gee)

### ~~ NEW BUSINESS ~~

10. NEW: Civil Action No.: 16-C-74 John H Brooks, Plaintiff v Jane Lew PSD, Oscar Mills, Dinah Mills, Skylar Bryce Mills Christy Malena-Marie Mills
11. Late-Received Agenda Items (Gee)
12. Adjournment

# OCTOBER 2016 MILEAGE REQUEST

UNIT LIC.

150 Gissy 6LB698 / 14 CHARGER 18,995

151 Hyre Temp / 14 EXPLORER 32,867

152 Moneypenny 3170 / 13 POLICE INTERCEPTOR 50,896

153 Carpenter 3169 / 13 POLICE INTERCEPTOR 60,661

154 Moran 1643 / 11 TAHOE 57,099

155 Lopez 1910 / 13 POLICE INTERCEPTOR 40,605

156 Tonkin 1234 / 13 POLICE INTERCEPTOR 29,581

157 Clark 2824 / 11 TAHOE 79,956

158 Hendershot 2829 / 11 TAHOE 66,079

159 Carey 2726 / 11 TAHOE 135,489

160 Hummel <sup>2966</sup>~~1234~~ / 12 CAPRICE 70,834

161 Minney 2868 / 10 TAHOE 114,421

162 VanMeter 1232 / 07 CROWN VIC 88,148

170 Cayton 3184 / 09 RAM TRK 111,536

171 Kirkpatrick 2727 / 10 TAHOE 97,408

Spare 2511 / 07 CROWN VIC 114,791

174 Bush 1233 / 07 EXPLORER 105,973

1500 Deputy Reserves 1696 / 03 DURANGO 122,462

Spare 2001 JEEP 200,796

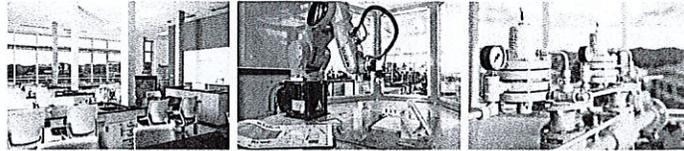
2007 Chevy Sub. 72,865

1995 JEEP CHEROKEE 156,724

~~Spare 2966 / 12 CHEV CAPRICE~~

**There have been a number of vehicle reassignments. Need actual mileage from each unit.**

**Thank You**



## **DEDICATION CEREMONY**

Monday, October 31, 2016 • 2:00PM

You are cordially invited to the Dedication Ceremony  
for the North Central Advanced Technology Center

Monday, October 31, 2016 at 2:00PM  
North Central Advanced Technology Center  
I-79 Technology Park  
500 Galliher Drive  
Fairmont, WV 26554

Please RSVP before October 21, 2016 by visiting  
[NorthCentralATC.com](http://NorthCentralATC.com)



Pierpont Community & Technical College | 1201 Locust Avenue • Fairmont, WV 26554

PHONE: (304) 367-4933

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: 110 Center Avenue  
 Name: Debra A. Hull STREET OR PO BOX  
 Phone: 304-269-8215  
 Fax: 304-269-8202 Weston WV 26452  
 CITY ZIP CODE

RECEIVED  
 OCT 31 2016  
 COUNTY  
 Government Type  
 WV State Auditor

**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: *Ora Ash* 11/1/2016  
 Deputy State Auditor, Local Government Services Div. Date

*Agnes H. Queen* 10/31/16  
 AUTHORIZED SIGNATURE OF ENTITY APPROVAL DATE

Draft

10/31/2016  
11:23 AM

Client: **CNTY - Lewis County Commission**  
 Engagement: **AUD - Lewis County Commission 2015**  
 Period Ending: **6/30/2015**  
 Trial Balance: **TB**  
 Workpaper: **2600.05 - Adjusting Entries**  
 Fund Level: **Fund Type**  
 Index: **GOV, PRO, FID, OTH, None**

Account	Description	W/P Ref	Debit	Credit
<b>Fund: 000</b>	<b>GOVT-WIDE</b>			
<b>GASB 34 Adjusting Entries JE # 34</b>				
Prior year audit adjustment for Building Commission bond payable recorded as part of an enterprise fund on the client prepared financial				
000-0520	Unrestricted			
000-0301	Bonds Payable - Due in More than One Year		5,566,195.00	
<b>Total</b>			<u>5,566,195.00</u>	<u>5,566,195.00</u>
<b>GASB 34 Adjusting Entries JE # 35</b>				
Prior year audit adjustment to aquatic center bond payable.				
000-0301	Bonds Payable - Due in More than One Year			
000-0520	Unrestricted		3,528.00	
<b>Total</b>			<u>3,528.00</u>	<u>3,528.00</u>
<b>GASB 34 Adjusting Entries JE # 36</b>				
Prior year audit adjustment to unavailable tax revenue				
000-0520	Unrestricted			
000-0400	Unavailable Revenue - Taxes		4,042.00	
<b>Total</b>			<u>4,042.00</u>	<u>4,042.00</u>
<b>GASB 34 Adjusting Entries JE # 37</b>				
Prior year audit adjustments to client prepared capital asset listing.				
000-0100	Land			
000-0130	Buildings		25,000.00	
000-0131	Accumulated Depreciation - Buildings		1,191,513.00	
000-0140	Structures and Improvements		278,880.00	
000-0171	Accumulated Depreciation - Machinery and Equipment		193,002.00	
000-0141	Accumulated Depreciation - Structures and Improvements		13,694.00	
000-0170	Machinery and Equipment			73,860.00
000-0520	Unrestricted			6,565.00
<b>Total</b>			<u>1,702,089.00</u>	<u>1,621,664.00</u>
<b>Total</b>			<u>1,702,089.00</u>	<u>1,702,089.00</u>
<b>GASB 34 Adjusting Entries JE # 71</b>				
Government Wide. To adjust bonds payable at year end.				
000-0301	Bonds Payable - Due in More than One Year			
000-0725	Culture and Recreation		213,186.00	
000-0700	General Government		467,570.00	
000-0756	Debt Service Principal			217,045.00
<b>Total</b>			<u>680,756.00</u>	<u>463,711.00</u>
<b>Total</b>			<u>680,756.00</u>	<u>680,756.00</u>
<b>GASB 34 Adjusting Entries JE # 73</b>				
Government Wide. To adjust Capital Assets for vehicles.				
000-0170	Machinery and Equipment			
000-0171	Accumulated Depreciation - Machinery and Equipment		43,188.00	
<b>Total</b>			<u>43,188.00</u>	<u>43,188.00</u>
<b>Total</b>			<u>43,188.00</u>	<u>43,188.00</u>
<b>GASB 34 Adjusting Entries JE # 75</b>				
Government Wide. To adjust bond payable between due within one year and due in more than one year.				
000-0301	Bonds Payable - Due in More than One Year			
000-0300	Bonds Payable - Due Within One Year		170,424.00	
<b>Total</b>			<u>170,424.00</u>	<u>170,424.00</u>
<b>Total</b>			<u>170,424.00</u>	<u>170,424.00</u>
<b>GASB 34 Adjusting Entries JE # 76</b>				
Government Wide. To adjust for GASB 68 net pension obligation.				
000-0220	Deferred Outflow-Employer contributions during measurement period			
000-0230	Deferred Outflow-Changes in proportion and differences between employer contributions and proportionate share of contributions		503,703.00	
000-0240	Deferred Outflow-Employer contributions subsequent to the measurement period		61,172.00	
000-0390	Net Pension Liability		536,079.00	
000-0390	Net Pension Liability		503,703.00	
000-0500	Net Position		798,349.00	
000-0700	General Government		1,784,076.00	
000-0705	Public Safety		66,453.00	
000-0725	Culture and Recreation		46,157.00	
000-0220	Deferred Outflow-Employer contributions during measurement period			2,165.00
000-0390	Net Pension Liability			503,703.00
000-0430	Deferred Inflow-Net difference between projected and actual investment earnings on pension plan investments			2,287,779.00
000-0700	General Government			974,296.00
000-0705	Public Safety			287,677.00
000-0725	Culture and Recreation			239,030.00
000-0710	Streets and Transportation			9,372.00
000-0715	Health and Sanitation			
<b>Total</b>			<u>4,301,857.00</u>	<u>4,301,857.00</u>
<b>Total</b>			<u>4,301,857.00</u>	<u>4,301,857.00</u>

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**GASB 34 Adjusting Entries JE # 77**

OPEB Non-participating. To adjust for Net OPEB obligation at year end.

000-0500	Net Position	733,107.00	
000-0700	General Government	768,596.00	
000-0340	OPEB Payable - Nonparticipating		1,501,703.00
<b>Total</b>		<u>1,501,703.00</u>	<u>1,501,703.00</u>

**GASB 34 Adjusting Entries JE # 84**

To adjust accumulated depreciation for buildings at year end.

000-0700	General Government	60,870.00	
000-0131	Accumulated Depreciation - Buildings		57,208.00
000-0705	Public Safety		3,662.00
<b>Total</b>		<u>60,870.00</u>	<u>60,870.00</u>

**GASB 34 Adjusting Entries JE # 85**

To adjust accumulated depreciation for Machinery and Equipment at year end.

000-0705	Public Safety	4,312.00	
000-0171	Accumulated Depreciation - Machinery and Equipment		4,312.00
<b>Total</b>		<u>4,312.00</u>	<u>4,312.00</u>

**GASB 34 Adjusting Entries JE # 86**

To adjust accumulated depreciation for Contents at year end.

000-0700	General Government	3,028.00	
000-0705	Public Safety	12,817.00	
000-0151	Accumulated Depreciation - Infrastructure		15,845.00
<b>Total</b>		<u>15,845.00</u>	<u>15,845.00</u>

**GASB 34 Adjusting Entries JE # 87**

to remove unavailable taxes

000-0600	Ad Valorem Property Taxes	7,526.00	
000-0400	Unavailable Revenue - Taxes		7,526.00
<b>Total</b>		<u>7,526.00</u>	<u>7,526.00</u>

Fund: 000 GASB 34 Adjusting Entries

Fund: 000 Total All Journal Entries

Fund: 001 General Fund

**Adjusting Journal Entries JE # 28**

To properly record OPEB payable beginning balance.

001-3218	OPEB Other Post Employment Benefits Payable	2,025.00	
001-5299	Unassigned Fund Balance		2,025.00
<b>Total</b>		<u>2,025.00</u>	<u>2,025.00</u>

**Adjusting Journal Entries JE # 29**

To properly adjust taxes received in prior year.

001-5299	Unassigned Fund Balance	5,175.00	
001-6301-02	Prior Year Taxes		5,175.00
<b>Total</b>		<u>5,175.00</u>	<u>5,175.00</u>

**Adjusting Journal Entries JE # 30**

To adjust Grants receivable to beginning balance.

001-6322	Federal Grants	2,597.00	
001-5299	Unassigned Fund Balance		2,597.00
<b>Total</b>		<u>2,597.00</u>	<u>2,597.00</u>

**Adjusting Journal Entries JE # 38**

To adjust OPEB payable to audited amount.

001-7960	General Government	11,577.00	
001-3218	OPEB Other Post Employment Benefits Payable		11,577.00
<b>Total</b>		<u>11,577.00</u>	<u>11,577.00</u>

**Adjusting Journal Entries JE # 39**

To include payroll payable for current year.

001-7960	General Government	115.00	
001-3220	Salaries & Wages Payable		115.00
<b>Total</b>		<u>115.00</u>	<u>115.00</u>

**Adjusting Journal Entries JE # 40**

To adjust for payroll payable included in accounts payable.

001-3201	Accounts Payable	115.00	
001-7960	General Government		115.00
<b>Total</b>		<u>115.00</u>	<u>115.00</u>

**Adjusting Journal Entries JE # 43**

To adjust for taxes receivable and unavailable taxes at year end.

001-4000	Deferred Inflows - Taxes	10,576.00	
001-1109	Taxes Receivable		66.00
001-6301	Property Tax Current Year		10,510.00
<b>Total</b>		<u>10,576.00</u>	<u>10,576.00</u>

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Adjusting Journal Entries JE # 66

General County - To reclassify expenditures and transfers to other funds.

001-7698	Transfers/Reimbursements, Audit Findings	464,720.00	
001-7712	Communication Center		55,000.00
001-7716	Dog Warden/Humane Soc./Animal Shelter		85,000.00
001-7990	Other Boards and Authorities		324,720.00
<b>Total</b>		<u>464,720.00</u>	<u>464,720.00</u>

Adjusting Journal Entries JE # 69

General County - to adjust for correct amount of transfers from other funds.

001-1101	Cash and cash equivalents	7,630.00	
001-6340	Rents & Concessions	20,268.00	
001-6366	Miscellaneous Revenue	339.00	
001-6393	Home Confinement Reimbursements	24.00	
001-6388	Transfers From Other Funds		339.00
001-6395	Magistrate Court Reimbursements		27,898.00
001-6396	Worthless Check Reimbursements		24.00
<b>Total</b>		<u>28,261.00</u>	<u>28,261.00</u>

Adjusting Journal Entries JE # 88

General Fund - To adjust reclassify federal grants to actual

001-6324	Other Grants	65,705.00	
001-6322	Federal Grants		64,724.00
001-6366	Miscellaneous Revenue		981.00
<b>Total</b>		<u>65,705.00</u>	<u>65,705.00</u>

Fund: 001 Adjusting Journal Entries

Fund: 001 Total All Journal Entries

Fund: 002 Coal Severance Fund

Adjusting Journal Entries JE # 65

Coal Severance - to reclassify expenditures and transfer to other funds.

002-7698	Transfers/Reimbursements, Audit Findings	43,022.00	
002-7712	Communication Center		43,022.00
<b>Total</b>		<u>43,022.00</u>	<u>43,022.00</u>

Adjusting Journal Entries JE # 89

Coal Severance - to reclassify state grants to actual

002-6323	State Grants	28,292.00	
002-6305	Coal Severance Tax		28,292.00
<b>Total</b>		<u>28,292.00</u>	<u>28,292.00</u>

Fund: 002 Adjusting Journal Entries

Fund: 002 Total All Journal Entries

Fund: 003 Dog and Kennel

Adjusting Journal Entries JE # 61

Dog & Kennel. To adjust Other Taxes revenue to Transfers In.

003-6314	Other taxes	85,000.00	
003-6388	Transfers in		85,000.00
<b>Total</b>		<u>85,000.00</u>	<u>85,000.00</u>

Adjusting Journal Entries JE # 90

Dog & Kennel. To adjust for accounts payable at fiscal year end.

003-3201	Accounts Payable	146.00	
003-7400	General Government		146.00
<b>Total</b>		<u>146.00</u>	<u>146.00</u>

Fund: 003 Adjusting Journal Entries

Fund: 003 Total All Journal Entries

Fund: 005 Magistrate Court

Adjusting Journal Entries JE # 42

To adjust for accounts payable at year end

005-7400	General Government	210.00	
005-3201	Accounts Payable		210.00
<b>Total</b>		<u>210.00</u>	<u>210.00</u>

Adjusting Journal Entries JE # 60

Magistrate Court. To adjust General Government expenditure to Transfer Out.

005-7698	Transfers Out	27,898.00	
005-7400	General Government		27,898.00
<b>Total</b>		<u>27,898.00</u>	<u>27,898.00</u>

Fund: 005 Adjusting Journal Entries

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Fund: 005	Total All Journal Entries		<u>28,108.00</u>	<u>28,108.00</u>
Fund: 006	Worthless Check			
Adjusting Journal Entries JE # 67				
Worthless Check - To reclassify expenditures as transfers to other funds				
006-7698	Transfers Out			
006-7400	General Government	24.00		
Total			<u>24.00</u>	<u>24.00</u>
Fund: 006	Adjusting Journal Entries		<u>24.00</u>	<u>24.00</u>
Fund: 006	Total All Journal Entries		<u>24.00</u>	<u>24.00</u>
Fund: 007	Emergency Communication 911			
Adjusting Journal Entries JE # 62				
E-911. To adjust Charges for Services revenue to Transfers In.				
007-6327	Charges for services			
007-6388	Transfers in	98,022.00		
Total			<u>98,022.00</u>	<u>98,022.00</u>
Fund: 007	Adjusting Journal Entries		<u>98,022.00</u>	<u>98,022.00</u>
Fund: 007	Total All Journal Entries		<u>98,022.00</u>	<u>98,022.00</u>
Fund: 008	Home Confinement			
Adjusting Journal Entries JE # 68				
Home Confinement - to adjust for transfers to other funds				
008-7700	Public Safety			
008-7698	Transfers Out	24.00		
Total			<u>24.00</u>	<u>24.00</u>
Fund: 008	Adjusting Journal Entries		<u>24.00</u>	<u>24.00</u>
Fund: 008	Total All Journal Entries		<u>24.00</u>	<u>24.00</u>
Fund: 022	Special Project 4			
Adjusting Journal Entries JE # 33				
To add Building Commission as a Special Revenue Governmental fund.				
022-1101	Cash and cash equivalents		8,379.00	
022-7400	General Government		2,178.00	
022-5296	Restricted Fund Balance			10,557.00
Total			<u>10,557.00</u>	<u>10,557.00</u>
Fund: 022	Adjusting Journal Entries		<u>10,557.00</u>	<u>10,557.00</u>
Fund: 022	Total All Journal Entries		<u>10,557.00</u>	<u>10,557.00</u>
Fund: 027	Excess Levy 1			
Adjusting Journal Entries JE # 26				
To adjust for taxes received in the prior year that weren't recorded as revenue until current year.				
027-5296	Restricted Fund Balance			1,184.00
027-6300	Ad valorem property taxes	1,184.00		
Total			<u>1,184.00</u>	<u>1,184.00</u>
Adjusting Journal Entries JE # 44				
To adjust for taxes receivable and unavailable taxes at year end.				
027-4000	Deferred Inflows - Taxes			992.00
027-1109	Taxes Receivable	992.00		
Total			<u>992.00</u>	<u>992.00</u>
Adjusting Journal Entries JE # 56				
Aquatic Excess. To adjust Expenditure General Government as a Transfer to Aquatic Debt Service.				
027-7698	Transfers Out			414.00
027-7400	General Government	414.00		
Total			<u>414.00</u>	<u>414.00</u>
Fund: 027	Adjusting Journal Entries		<u>2,590.00</u>	<u>2,590.00</u>
Fund: 027	Total All Journal Entries		<u>2,590.00</u>	<u>2,590.00</u>
Fund: 056	Assessors Valuation Fund			
Adjusting Journal Entries JE # 25				
Prior year audit adjustment not booked by entity for accounts payable.				
056-5299	Unassigned Fund Balance			481.00
056-7400	General Government	481.00		
Total			<u>481.00</u>	<u>481.00</u>
Adjusting Journal Entries JE # 41				
To adjust for accounts payable at year end.				
056-7400	General Government		1,212.00	

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056-3201	Accounts Payable				
<b>Total</b>				<u>1,212.00</u>	<u>1,212.00</u>
		<u>1,212.00</u>			
<b>Adjusting Journal Entries JE # 58</b>					
Assessor's Valuation. To adjust General Government expenditure as Transfer Out.					
056-7698	Transfers Out				
056-7400	General Government		339.00		
<b>Total</b>				<u>339.00</u>	<u>339.00</u>
		<u>339.00</u>			
<b>Fund: 056</b>	<b>Adjusting Journal Entries</b>			<u>2,032.00</u>	<u>2,032.00</u>
		<u>2,032.00</u>			
<b>Fund: 056</b>	<b>Total All Journal Entries</b>			<u>2,032.00</u>	<u>2,032.00</u>
		<u>2,032.00</u>			
<b>Fund: 233 General Obligation Issue 1</b>					
<b>Adjusting Journal Entries JE # 27</b>					
To apply prior revenue and expenditure to beginning fund balance.					
233-5296	Restricted Fund Balance				
233-7620	Debt Service-Interest		6,975.00		
<b>Total</b>				<u>6,975.00</u>	<u>6,975.00</u>
		<u>6,975.00</u>			
<b>Adjusting Journal Entries JE # 55</b>					
Aquatic Debt Service. To adjust Miscellaneous Revenue as a Transfer in From Aquatic Excess Levy.					
233-6366	Miscellaneous				
233-6388	Transfers in		414.00		
<b>Total</b>				<u>414.00</u>	<u>414.00</u>
		<u>414.00</u>			
<b>Adjusting Journal Entries JE # 70</b>					
Aquatic Center Debt Service. To adjust Public Safety expenditure as Debt Principle and Interest Payments.					
233-7610	Debt Service-Principal		463,711.00		
233-7620	Debt Service-Interest		40,722.00		
233-7700	Public Safety				
<b>Total</b>				<u>504,433.00</u>	<u>504,433.00</u>
		<u>504,433.00</u>			
<b>Fund: 233</b>	<b>Adjusting Journal Entries</b>			<u>511,822.00</u>	<u>511,822.00</u>
		<u>511,822.00</u>			
<b>Fund: 233</b>	<b>Total All Journal Entries</b>			<u>511,822.00</u>	<u>511,822.00</u>
		<u>511,822.00</u>			
<b>Fund: 234 General Obligation Issue 2</b>					
<b>Adjusting Journal Entries JE # 32</b>					
To adjust for interest paid in prior year.					
234-5296	Restricted Fund Balance				
234-7620	Debt Service-Interest		2,573.00		
<b>Total</b>				<u>2,573.00</u>	<u>2,573.00</u>
		<u>2,573.00</u>			
<b>Adjusting Journal Entries JE # 57</b>					
Building Commission DS. To reclassify miscellaneous revenue to Transfers In.					
234-6366	Miscellaneous				
234-6388	Transfers in		324,720.00		
<b>Total</b>				<u>324,720.00</u>	<u>324,720.00</u>
		<u>324,720.00</u>			
<b>Adjusting Journal Entries JE # 72</b>					
Building Commission Debt Service. To adjust for Debt Service Interest Expenditure					
234-7620	Debt Service-Interest				
234-3208	Other Accrued Expenses		2,573.00		
<b>Total</b>				<u>2,573.00</u>	<u>2,573.00</u>
		<u>2,573.00</u>			
<b>Fund: 234</b>	<b>Adjusting Journal Entries</b>			<u>329,866.00</u>	<u>329,866.00</u>
		<u>329,866.00</u>			
<b>Fund: 234</b>	<b>Total All Journal Entries</b>			<u>329,866.00</u>	<u>329,866.00</u>
		<u>329,866.00</u>			
<b>Fund: 277 Proprietary Fund 1</b>					
<b>Adjusting Journal Entries JE # 31</b>					
To remove the Lewis County Building as a business type entity.					
277-3206	Contracts Payable		2,473.00		
277-3243	Bonds Payable in Current Year		217,047.00		
277-3244	Bonds Payable in Future Years - Long Term		5,132,102.00		
277-5298	Restricted for Construction		10,557.00		
277-1101	Cash and equivalents				8,379.00
277-1118	Leases Receivable				5,351,622.00
277-7404	Administrative and General				2,178.00
<b>Total</b>				<u>5,362,179.00</u>	<u>5,362,179.00</u>
		<u>5,362,179.00</u>			
<b>Fund: 277</b>	<b>Adjusting Journal Entries</b>			<u>5,362,179.00</u>	<u>5,362,179.00</u>
		<u>5,362,179.00</u>			
<b>Fund: 277</b>	<b>Total All Journal Entries</b>			<u>5,362,179.00</u>	<u>5,362,179.00</u>
		<u>5,362,179.00</u>			
<b>Fund: 316 State Current</b>					
<b>Adjusting Journal Entries JE # 45</b>					
State Current Fund. To adjust for taxes receivable at year end.					
316-1116	Other Receivables		3,491.00		

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316-3210	Due to Other Governmental Units		3,491.00
<b>Total</b>		<u>3,491.00</u>	<u>3,491.00</u>
<b>Fund: 316</b>	<b>Adjusting Journal Entries</b>	<u>3,491.00</u>	<u>3,491.00</u>
<b>Fund: 316</b>	<b>Total All Journal Entries</b>	<u>3,491.00</u>	<u>3,491.00</u>
<b>Fund: 373</b>	<b>School Current</b>		
Adjusting Journal Entries JE # 46			
School Current. To adjust for taxes receivable at year end.			
373-1116	Other Receivables	270,920.00	
373-3210	Due to Other Governmental Units		270,920.00
<b>Total</b>		<u>270,920.00</u>	<u>270,920.00</u>
<b>Fund: 373</b>	<b>Adjusting Journal Entries</b>	<u>270,920.00</u>	<u>270,920.00</u>
<b>Fund: 373</b>	<b>Total All Journal Entries</b>	<u>270,920.00</u>	<u>270,920.00</u>
<b>Fund: 374</b>	<b>School Excess</b>		
Adjusting Journal Entries JE # 47			
School Excess. To adjust for taxes receivable at year end.			
374-1116	Other Receivables	144,118.00	
374-3210	Due to Other Governmental Units		144,118.00
<b>Total</b>		<u>144,118.00</u>	<u>144,118.00</u>
<b>Fund: 374</b>	<b>Adjusting Journal Entries</b>	<u>144,118.00</u>	<u>144,118.00</u>
<b>Fund: 374</b>	<b>Total All Journal Entries</b>	<u>144,118.00</u>	<u>144,118.00</u>
<b>Fund: 378</b>	<b>Municipal Fund 1</b>		
Adjusting Journal Entries JE # 48			
Jane Lew. To adjust for taxes receivable at year end.			
378-1116	Other Receivables	2,232.00	
378-3210	Due to Other Governmental Units		2,232.00
<b>Total</b>		<u>2,232.00</u>	<u>2,232.00</u>
<b>Fund: 378</b>	<b>Adjusting Journal Entries</b>	<u>2,232.00</u>	<u>2,232.00</u>
<b>Fund: 378</b>	<b>Total All Journal Entries</b>	<u>2,232.00</u>	<u>2,232.00</u>
<b>Fund: 379</b>	<b>Municipal Fund 2</b>		
Adjusting Journal Entries JE # 49			
Weston. To adjust for taxes receivable at year end.			
379-1116	Other Receivables	27,425.00	
379-3210	Due to Other Governmental Units		27,425.00
<b>Total</b>		<u>27,425.00</u>	<u>27,425.00</u>
<b>Fund: 379</b>	<b>Adjusting Journal Entries</b>	<u>27,425.00</u>	<u>27,425.00</u>
<b>Fund: 379</b>	<b>Total All Journal Entries</b>	<u>27,425.00</u>	<u>27,425.00</u>
<b>Fund: 405</b>	<b>County Clerk</b>		
Adjusting Journal Entries JE # 51			
County Clerk. To adjust for cash not spent at end of fiscal year.			
405-1101	Cash and cash equivalents	46,701.00	
405-3210	Due to Other Governmental Units		46,701.00
<b>Total</b>		<u>46,701.00</u>	<u>46,701.00</u>
<b>Fund: 405</b>	<b>Adjusting Journal Entries</b>	<u>46,701.00</u>	<u>46,701.00</u>
<b>Fund: 405</b>	<b>Total All Journal Entries</b>	<u>46,701.00</u>	<u>46,701.00</u>
<b>Fund: 406</b>	<b>Circuit Clerk</b>		
Adjusting Journal Entries JE # 52			
Circuit Clerk. To adjust cash at year end.			
406-1101	Cash and cash equivalents	5.00	
406-3210	Due to Other Governmental Units		5.00
<b>Total</b>		<u>5.00</u>	<u>5.00</u>
<b>Fund: 406</b>	<b>Adjusting Journal Entries</b>	<u>5.00</u>	<u>5.00</u>
<b>Fund: 406</b>	<b>Total All Journal Entries</b>	<u>5.00</u>	<u>5.00</u>
<b>Fund: 408</b>	<b>Sheriff</b>		
Adjusting Journal Entries JE # 50			
Sheriff's Office. To adjust cash balance at year end.			
408-1101	Cash and cash equivalents	34,838.00	
408-3210	Due to Other Governmental Units		34,838.00
<b>Total</b>		<u>34,838.00</u>	<u>34,838.00</u>

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Fund: 408	Adjusting Journal Entries	<u>34,838.00</u>	<u>34,838.00</u>
Fund: 408	Total All Journal Entries	<u>34,838.00</u>	<u>34,838.00</u>
Fund: 409	Prosecuting Attorney		
Adjusting Journal Entries JE # 53			
Prosecuting Attorney, To adjust for cash at fiscal year end.			
409-1101	Cash and cash equivalents	4,374.00	4,374.00
409-3210	Due to Other Governmental Units		
Total		<u>4,374.00</u>	<u>4,374.00</u>
Fund: 409	Adjusting Journal Entries	<u>4,374.00</u>	<u>4,374.00</u>
Fund: 409	Total All Journal Entries	<u>4,374.00</u>	<u>4,374.00</u>
All Funds	All Journal Entries	<u>21,688,989.00</u>	<u>21,688,989.00</u>

# COUNTY COMMISSION OF LEWIS COUNTY

110 Center Avenue  
Weston, WV 26452  
Phone: (304)269-8200  
Fax: (304)269-2416  
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**COMMISSIONERS:**  
**AGNES G. QUEEN**  
President  
**PATRICK D. BOYLE**  
Commissioner  
**THOMAS V. FEALY**  
Commissioner

West Virginia State Auditor's Office  
1900 Kanawha Blvd, East  
Charleston, WV 25305

November 15, 2016

RE: Lewis County Fiscal Year 2015 Audit Findings

The West Virginia State Auditor's Office concluded the Fiscal Year 2015 Lewis County audit of accounts. At the exit interview, the county commission was informed of one audit finding: segregation of duties. The field auditor provided the county administrator with some information that will allow the county to implement more diversity in our official's daily operations. This valuable material will be printed and shared by the county administrator individually with each office/department head.

As always, we want to commend your staff and the thorough, professional audit they performed. Their guidance to our county staff is invaluable.

Sincerely,

Agnes G. Queen, President

Thomas V. Fealy, Commissioner

Patrick D. Boyle, Commissioner



# LEWIS COUNTY

201 Orchard St. Weston, WV 26452 **ANIMAL CONTROL OFFICE**

To: Lewis County Commission

Fr: Lewis County Animal Control

Re: Drop Box located at the Lewis-Upshur Animal Control facility

November 2, 2016

It is the request of Animal Control that the Lewis County Commission address the after-hours drop off box located at the Lewis-Upshur Animal Control (animal pound). Currently, the employees close the drop box from November to March due to weather. It is my opinion that the drop box should remain open for the public and law enforcement to drop animals after hours. At this time, city and county officers have utilized the drop box to alleviate calling out Animal Control to transport an animal to the facility.

Jan Cochran, Director of the Lewis-Upshur Animal Control, does not want the drop box used due to animals that have died while in there. Animals are born and die at the facility. It is my opinion that the county has paid a substantial amount of money for the after hours drop box and it saves money on over-time, not to mention the wear and tear on the county vehicle. There are kennels in the drop box as well as dog boxes in the building. If straw was provided to put in the pens this would take care of their concerns. J. Cochran wants the drop box insulated, but with the current building, and the dog pens that are inside, this would take a lot of money and labor.

I respectfully request that this matter be addressed at your earliest convenience. Thank you in advance.

Regards,

John Snyder

Lewis County Animal Control Officer