

# COUNTY COMMISSION OF LEWIS COUNTY

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



**COMMISSIONERS:**  
Patrick D. Boyle, President  
Agnes Queen, Commissioner  
Rod Wyman, Commissioner

**LEWIS COUNTY COMMISSION  
110 CENTER AVENUE, 2ND FLOOR  
WESTON, WV 26452  
MEETING AGENDA  
June 4, 2018**

## **SILENT MEDITATION AND PLEDGE OF ALLEGIANCE**

- 1. 10:00 AM**      **Call Meeting to Order**
- 2. 10:05 AM**      **John Breen, Lewis County Assessor**  
**RE: Exonerations, Consolidations, Apportionments**  
Draft copies will be available for review Thursday, May 31, 2018.  
*(action required)*

## **APPOINTMENTS**

- 3. 10:10 AM**      **Approval of Fiscal Year 2019 Lewis County Personal Property and Real Estate Tax Books:** Lewis County Assessor John Breen will present the Fiscal Year 2019 Personal Property and Real Estate Books for the Commission's acceptance and signature. *(action required)*
- 4. 10:30 AM**      **Honorable JB McCuskey, West Virginia State Auditor**  
Auditor McCuskey will present his new Open Government Website to the Lewis County Commission and attendees. *(action required)*

## **CORRESPONDENCE**

- 5. Upshur County Commission Meeting Agenda:** Upshur County Commission Meeting Agenda for May 31, 2018. *(information only)*
- 6. Lewis County Parks and Recreation Board Meeting Agenda and Minutes:** Agenda for the May 29, 2018 Lewis County Parks and Recreation Board and Minutes of the Lewis County Park Board of Directors meeting held on April 23, 2018. *(information only)*

## **BUSINESS**

- 7. Board(s) and Committee(s) Reports:** Reports by Commissioners on any board(s) or committee(s) attended including: Lewis County Economic Development Authority Executive Session; Lewis County Park Board; Hometown Outfitters Grand Opening. *(information only)*

**8. Estate of Rheba Shaffer Consideration of Admission of Copy of a Will to Probate:**

The Lewis County Commission is asked to consider the admission to probate a copy of the will of Reba Shaffer. The family is not able to locate the original. Reference West Virginia Code §41-5-10. *(action required)*

**9. Approval of Fiscal Year 2019 Auditor Adjustments:** The West Virginia State Auditor's Office has concluded the Lewis County Fiscal Year 2016 Audit. The County Commission is asked to approve the audit adjustments which transfer funds from an account erroneously credited on the financial statement to the correct account. This is done with every audit. *(action required)*

**10. Time Sheets and Leave Requests:**

a) Lucinda A. Whetsell                      May 2018 Monthly Time Sheet

**ACTIONS, ESTATE SETTLEMENTS, ORDERS AND PAYMENT OF EXPENDITURES:**

**11. 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, May 31, 2018. *(action required)*

**12. Approval of Estates:** 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, May 31, 2018. *(action required)*

**13. Presentation by the County Clerk of the Orders of Prior Meeting(s):** The Lewis County Clerk presents the Orders (minutes) of previous Lewis County Commission meeting(s) for approval. Draft copies will be available for review upon request Thursday, May 31, 2018. *(action required)*

**14. Expenses for the Current Period Presented for Consideration of Payment:** Draft copies will be available for review upon request Thursday, May 31, 2018. *(action required)*

**ADJOURNMENT:**

**15. 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 COUNTY PARKS AND RECREATION AGENDA**

Tuesday May 29, 2018 @ 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 unable to attend, please contact Gene Edwards at 304-269-4836**

## MINUTES OF THE LEWIS COUNTY PARK BOARD OF DIRECTORS

Meeting Date of April 23, 2018

Present: Gene Edwards, President, Barbara Paugh, Vice President, Betty Hill, Treasurer, Josie Britton, Secretary, John Shaffer, Director, Tom Alkire, Maintenance, Glen Brown, Member, Andrea Clem, Member, Agnes Queen, County Commissioner, and Rod Wyman, County Commissioner

The previous meeting's minutes were approved by Andrea Clem, seconded by Barbara Paugh.

The previous meeting's treasurer's report was approved by Andrea Clem, seconded by Glen Brown.

The treasurer's report was given by Betty Hill. There was a question as to the increase in the Mon Power bill, but John Shaffer indicated that it was most likely due to the use of the tennis courts lights for the high school matches and the growing number of campers. The treasurer's report was approved by Barbara Paugh, seconded by Andrea Clem.

There were no public comments or concerns.

The director's report was given by John Shaffer. As of tonight's meeting, there are only 2 open dates left for pool reservations in June. All shelters are rented for the season. New hydrants have been purchased to replace the old ones for the campers, due to rust in the water. John requested that the seasonal staff begin on May 1, rather than May 15, due to preparing for the opening season. Rod Wyman said he would grant that request. John stated he was approached by the high school tennis team to have campers park their personal vehicles elsewhere when there are tournaments. The Board members

agreed that the campers were paying rent for their spaces and the park had plenty of other parking to offer for those attending the tennis matches. John also informed us that he held a job fair at the high school for the upcoming season. He said it was well attended and received several new applications as well as several returning employees. He has also done some price checking at Sam's for the concession stand this summer. John also brought it to our attention that Mountain State Waste is changing our monthly agreement and prices this year. Rather than paying \$255 per month for 6 day a week pickups, it will increase to \$400 per month for only 3 day a week pickups. Glen Brown suggested John call Betsy Peeples (Ramsey Insurance) with a complaint. He says she may be able to help with the situation. Andrea Clem requested that the County Commission contact MSW to give a county wide government rate. The director's report was approved by Barbara Paugh, seconded by Andrea Clem.

Tom Alkire reported that the lights in the concession area had been replaced since the last meeting. All machinery has had yearly maintenance done for the upcoming season. The split rail fence has been fixed. He is currently working on the pool area getting it prepped to start filling with water. The picnic areas have been cleaned and ready for use. Two grills have been replaced with new ones and restrooms have been painted. Due to the recent flooding, parts of the new walking trail were destroyed. Agnes Queen told Tom to call the office of emergency management to report the flood damage to the trail.

Old and unfinished business was discussed. Agnes Queen told John to call Joe Frazier to make arrangements about the security lighting that we discussed last season. We also had a discussion about the high school tennis team and the issues we continue to have with the use of the keys to the gate and them not returning the keys at the end of the season. John says it is quite costly to keep changing the locks and

having new keys made. The high school tennis team does not pay anything for the use of the park's courts, nor do they pay for lost or new keys. Andrea Clem would like to see that the coaches sign out any keys they may use, making them responsible if any are not returned when the tennis season is over. Glen Brown made a motion to start billing the high school \$750.00 each year to cover the use of the courts and the keys. If the keys are not all accounted for at the end of the season, there may be an additional charge. Barbara Paugh seconded this motion.

New business was not discussed.

The next meeting will be Tuesday, May 29, 2018 @ 6:00 pm. We will meet at the Park.

Respectfully submitted by Josie Britton, Secretary

RICHARDS HEATING & A/C LLC

# Invoice

P.O. BOX 67  
JANE LEW, WV 26378  
304-476-3482  
WV LICENSE #035111

Date	Invoice #
5/23/2018	5358

Bill To
LEWIS CO. COMMISSION 110 CENTER AVE WESTON, WV 26452

P.O. No.	Terms	Project
	Due on receipt	

Quantity	Description	Rate	Amount
	CHANGED OUT UNIT IN EXTENTION BUILDING.	300.00	300.00
	CHANGED OUT COMPRESSOR IN UNIT	500.00	500.00
	Sales Tax	6.00%	0.00
Thank you for your business.		<b>Total</b>	\$800.00

Fund/Account

Debit

Credit

**Government wide Statements****GASB 34 Adjusting Entries JE # 31**

Prior year adjustments to capital assets not recorded on CPFS.

Land	25,000.00	
Buildings	1,191,513.00	
Machinery and Equipment	229,625.00	
Accumulated Depreciation	98,161.00	
Net Position		1,544,299.00

**Government wide Statements****GASB 34 Adjusting Entries JE # 32**

Prior year adjustment to bonds payable not recorded on CPFS.

Net Position		332.00
Bonds Payable - Due in More than One Year		332.00

**Government wide Statements****GASB 34 Adjusting Entries JE # 33**

Add non-participating OPEB liability not recorded on CPFS.

Net Position	1,295,519.00	
General Government	265,272.00	
OPEB Payable - Nonparticipating		1,560,791.00

**Government wide Statements****GASB 34 Adjusting Entries JE # 34**

Prior year adjustment to deferred inflow - unavailable tax revenue not recorded on CPFS.

Net Position	11,568.00	
Unavailable Revenue - Taxes		11,568.00

**Government wide Statements****GASB 34 Adjusting Entries JE # 35**

Prior year adjustment for GASB 68 recording of net pension liability and related deferred inflows and outflows not properly recorded on CPFS.

Deferred Outflow-Employer contributions during measurement period	33.00	
Net Pension Liability	4,306.00	
General Government	304,482.00	
Public Safety	62,560.00	
Net Position		371,381.00

Fund/Account

Debit

Credit

**Government wide Statements**

**GASB 34 Adjusting Entries JE # 50**

Correctly record bond payments and outstanding bond liability at the fiscal year end.

Bonds Payable - Due Within One Year

782.00

Culture and Recreation

561,293.00

Bonds Payable - Due in More than One Year

450.00

Debt Service Principal

561,625.00

**Government wide Statements**

**GASB 34 Adjusting Entries JE # 60**

Government-wide accounting for current year change in unavailable tax revenue due to adjustments on fund level.

Ad Valorem Property Taxes

1,223.00

Unavailable Revenue - Taxes

1,223.00

**Government wide Statements**

**GASB 34 Adjusting Entries JE # 61**

GASB 68: To reclassify for the deferred inflows/outflows applied to the plan during the measurement year.

Deferred Inflow-Net difference between projected and actual investment earnings on pension plan investments

902,881.00

General Government

1.00

Deferred Outflow-Employer contributions during measurement period

477,806.00

Deferred Outflow-Changes in proportion and differences between employer contributions and proportionate share of contributions

59,440.00

Net Pension Liability

365,636.00

**Government wide Statements**

**GASB 34 Adjusting Entries JE # 62**

GASB 68: To record pension activity as of the measurement date of June 30, 2015 per the Schedule of Pension Amounts by Employer.

Deferred Outflow-Changes in proportion and differences between employer contributions and proportionate share of contributions

147,081.00

Deferred Outflow-Difference between expected and actual experience

249,324.00

General Government

119,738.00

Public Safety

71,348.00

Culture and Recreation

3,829.00

Net Pension Liability

144,223.00

Deferred Inflow-Net difference between projected and actual investment earnings on pension plan investments

307,008.00

Deferred Inflow-Deferred difference in assumptions

140,089.00

Fund/Account

Debit

Credit

**Government wide Statements****GASB 34 Adjusting Entries JE # 63**

GASB 68: To record employer amounts contributed to the plan subsequent to the measurement date (amount paid in fiscal year 2016).

Deferred Outflow-Employer contributions subsequent to the measurement period	441,490.00	
General Government		256,378.00
Public Safety		176,913.00
Culture and Recreation		8,199.00

**Government wide Statements****GASB 34 Adjusting Entries JE # 65**

Eliminate disposed of assets and correct current year accumulated depreciation on capital assets.

General Government	61,450.00	
Public Safety	11,409.00	
Machinery and Equipment		68,290.00
Accumulated Depreciation		4,569.00

**General Fund****Adjusting Journal Entries JE # 28**

Prior year adjustment to OPEB payable not recorded on CPFS.

Unassigned Fund Balance	1,403.00	
OPEB Other Post Employment Benefits Payable		1,403.00

**General Fund****Adjusting Journal Entries JE # 29**

Prior year adjustment for transfer carried as an outstanding check at prior fiscal year end not recorded on CPFS.

Magistrate Court Reimbursements	7,630.00	
Unassigned Fund Balance		7,630.00

**General Fund****Adjusting Journal Entries JE # 30**

Prior year adjustment for tax accrual not recorded on CPFS.

Property Tax Current Year	66.00	
Unassigned Fund Balance		66.00

**General Fund****Adjusting Journal Entries JE # 37**

Correction to include the allowance for uncollectible taxes.

Deferred Inflows - Taxes	11,590.00	
Property Tax Current Year	1.00	
Taxes Receivable		11,591.00

Fund/Account	Debit	Credit
<b>General Fund</b>		
<b>Adjusting Journal Entries JE # 45</b>		
Adjust OPEB payable to the liability reported by PEIA less the portion attributable to EMS.		
County Commission	7,422.00	
Sheriff-Law Enforcement	5,938.00	
OPEB Other Post Employment Benefits Payable		13,360.00
<b>General Fund</b>		
<b>Adjusting Journal Entries JE # 59</b>		
Correct classification of transfers in and out.		
Emergency 911 Reimbursement	5,415.00	
Home Confinement Reimbursements	588.00	
Worthless Check Reimbursements	29.00	
Payroll Reimbursements	2,513.00	
Transfers/Reimbursements. Audit Findings	331,580.00	
Miscellaneous Revenue		5,982.00
Transfers From Other Funds		2,563.00
Courthouse		3,935.00
Sheriff-Law Enforcement		2,925.00
Other Boards and Authorities		324,720.00
<b>General Fund</b>		
<b>Adjusting Journal Entries JE # 64</b>		
Correct proceeds from the sale of capital assets.		
Sale of Fixed Assets	6,517.00	
Miscellaneous Revenue		6,517.00
<b>Dog and Kennel</b>		
<b>Adjusting Journal Entries JE # 36</b>		
Dog tax revenue was reported as property tax revenue on the client prepared financial statements instead of animal tax revenue.		
Ad valorem property taxes	8,339.00	
Animal tax		8,339.00
<b>Magistrate Court</b>		
<b>Adjusting Journal Entries JE # 24</b>		
Prior year accounts payable not accounted for on CPFS and prior year transfer counted in current year.		
Restricted Fund Balance	210.00	
General Government	7,420.00	
Transfers Out		7,630.00

Fund/Account	Debit	Credit
<b>Worthless Check</b>		
<b>Adjusting Journal Entries JE # 52</b>		
Correct classification of transfers in and out.		
General Government	29.00	
Transfers Out		29.00
<b>Emergency Communication 911</b>		
<b>Adjusting Journal Entries JE # 53</b>		
Correct classification of transfers in and out.		
Miscellaneous	3,935.00	
Public Safety	5,415.00	
Transfers in		3,935.00
Transfers Out		5,415.00
<b>Emergency Communication 911</b>		
<b>Adjusting Journal Entries JE # 54</b>		
Move charges for services out of miscellaneous revenue.		
Miscellaneous	68,000.00	
Charges for services		68,000.00
<b>Home Confinement</b>		
<b>Adjusting Journal Entries JE # 55</b>		
Correct classification of transfers in and out.		
Public Safety	588.00	
Transfers Out		588.00
<b>Building Commission</b>		
<b>Adjusting Journal Entries JE # 48</b>		
Include check #1022. This expenditure and its corresponding effect on the cash balance was omitted from the client prepared financial statement.		
Administrative and General	2,006.00	
Cash and cash equivalents		2,006.00
<b>Aquatic Excess Levy</b>		
<b>Adjusting Journal Entries JE # 38</b>		
Correction to include the allowance for uncollectible taxes.		
Deferred Inflows - Taxes	1,201.00	
Taxes Receivable		1,200.00
Ad valorem property taxes		1.00

Fund/Account	Debit	Credit
<b>Aquatic Excess Levy</b>		
<b>Adjusting Journal Entries JE # 71</b>		
Leave excess funds from the excess levy in special revenue fund due to the payoff of bonds.		
Cash and cash equivalents	87,883.00	
Transfers Out		87,883.00
<b>Assessors Valuation Fund</b>		
<b>Adjusting Journal Entries JE # 25</b>		
Prior year accounts payable not accounted for on CPFS.		
Restricted Fund Balance	1,212.00	
General Government		1,212.00
<b>Assessors Valuation Fund</b>		
<b>Adjusting Journal Entries JE # 44</b>		
Reclassify revenue		
Ad valorem property taxes	230,307.00	
Other taxes		230,307.00
<b>Voters Registration</b>		
<b>Adjusting Journal Entries JE # 56</b>		
Correct classification of transfers in and out.		
Transfers Out	50.00	
General Government		50.00
<b>Special Law Enforcement Investigation</b>		
<b>Adjusting Journal Entries JE # 57</b>		
Correct classification of transfers in and out.		
Miscellaneous	2,925.00	
Transfers in		2,925.00
<b>Special Law Enforcement Investigation</b>		
<b>Adjusting Journal Entries JE # 58</b>		
Classify the revenue source as forfeitures from miscellaneous.		
Miscellaneous	44,740.00	
Fines and forfeits		44,740.00
<b>NorthWest Water Grant</b>		
<b>Adjusting Journal Entries JE # 46</b>		
Add the North West Water Grant Fund which was omitted from the client prepared financial statements.		
General Government	142,300.00	
Federal		117,011.00
State		25,289.00

Fund/Account	Debit	Credit
<b>Aquatic Debt Service</b>		
<b>Adjusting Journal Entries JE # 26</b>		
Prior year accrued interest payable not recorded on CPFS.		
Restricted Fund Balance	3,768.00	
Debt Service-Interest		3,768.00
<b>Aquatic Debt Service</b>		
<b>Adjusting Journal Entries JE # 47</b>		
Correctly state principal and interest payments for the Special Levy Bond (Lewis County Aquatic Center) which were classified as culture and recreation on the client prepared financial statement.		
Debt Service-Principal	561,626.00	
Debt Service-Interest	20,927.00	
Culture & Recreation		582,553.00
<b>Aquatic Debt Service</b>		
<b>Adjusting Journal Entries JE # 70</b>		
Leave excess funds from the excess levy in special revenue fund due to the payoff of bonds.		
Transfers in	87,883.00	
Cash and cash equivalents		87,883.00
<b>Building Commission Debt Service</b>		
<b>Adjusting Journal Entries JE # 27</b>		
Prior year accrued interest payable not recorded on CPFS.		
Restricted Fund Balance	2,439.00	
Debt Service-Interest		2,439.00
<b>Building Commission Debt Service</b>		
<b>Adjusting Journal Entries JE # 49</b>		
Add accrued interest payable for the Building Commission Lease Revenue Bonds.		
Debt Service-Interest	1,443.00	
Other Accrued Expenses		1,443.00
<b>Building Commission Debt Service</b>		
<b>Adjusting Journal Entries JE # 51</b>		
Classify transfers in that were reported as revenue on the client prepared financial statements.		
Miscellaneous	324,720.00	
Transfers in		324,720.00

Fund/Account	Debit	Credit
<b>State Current</b>		
<b>Adjusting Journal Entries JE # 39</b>		
Agency taxes receivable not reported on client prepared financial statements.		
Taxes Receivables	3,850.00	
Due to Other Governmental Units		3,850.00
<b>School Current</b>		
<b>Adjusting Journal Entries JE # 40</b>		
Agency taxes receivable not reported on client prepared financial statements.		
Taxes Receivables	298,781.00	
Due to Other Governmental Units		298,781.00
<b>School Excess</b>		
<b>Adjusting Journal Entries JE # 41</b>		
Agency taxes receivable not reported on client prepared financial statements.		
Taxes Receivables	158,939.00	
Due to Other Governmental Units		158,939.00
<b>Weston</b>		
<b>Adjusting Journal Entries JE # 42</b>		
Agency taxes receivable not reported on client prepared financial statements.		
Taxes Receivables	30,265.00	
Due to Other Governmental Units		30,265.00
<b>Jane Lew</b>		
<b>Adjusting Journal Entries JE # 43</b>		
Agency taxes receivable not reported on client prepared financial statements.		
Taxes Receivables	2,406.00	
Due to Other Governmental Units		2,406.00
<b>County Clerk</b>		
<b>Adjusting Journal Entries JE # 68</b>		
Correctly state the amount held in the County Clerk's office account at fiscal year end as part of the agency fund balances.		
Cash and cash equivalents	34,413.00	
Due to Other Governmental Units		34,413.00
<b>Circuit Clerk</b>		
<b>Adjusting Journal Entries JE # 67</b>		
Correctly state the amount held in the Circuit Clerk's office account at fiscal year end as part of the agency fund balances.		
Cash and cash equivalents	25,854.00	
Due to Other Governmental Units		25,854.00

Fund/Account

Debit

Credit

**Sheriff**

**Adjusting Journal Entries JE # 69**

Correctly state the amount held in the Sheriff's office account at fiscal year end as part of the agency fund balances.

Cash and cash equivalents

73,639.00

Due to Other Governmental Units

73,639.00

**Prosecuting Attorney**

**Adjusting Journal Entries JE # 66**

Correctly state the amount held in the Prosecuting Attorney's office account at fiscal year end as part of the agency fund balances.

Cash and cash equivalents

7,515.00

Due to Other Governmental Units

7,515.00

All Fund All Journal Entries

8,685,940.00

8,685,940.00

DRAFT