

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
Monday, November 5, 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 on Thursday, November 1, 2018.
(*action required*)

APPOINTMENTS

- 3. 10:15 AM** **James Gum, Lewis -Gilmer E911**
RE: Approval and Acceptance of a WV Department of Homeland Security Grant in the amount of \$60,000.00 for county wide emergency radios.
(*action required*)
- 4. 10:20 AM** **Chris Richards, Executive Director**
Lewis County Convention and Visitor's Bureau
RE: Quarterly report of activities by the Lewis County Convention and Visitor's Bureau for the months of July, August and September, 2018. (*action required*)

CORRESPONDENCE

- 5. Upshur County Commission Meeting Agenda** Upshur County Commission Meeting Agenda for November 1, 2018. (*information only*)
- 6. State of West Virginia Distribution of Tax Loss Restoration Funds:** Lewis County has received \$66,184.13 in Tax Loss Restoration Funds for Fiscal year 2019. The County received \$48, 813.79 in fiscal year 2018 (*information only*)

BUSINESS

- 7. Board(s) and Committee(s) Reports:** Commissioners will give reports on any board(s) or committee(s) meeting attended including: Farm Bureau Annual Dinner; Myers Court Hearing; Ribbon Cutting at Curated.
- 8. Fiscal Year 2018 Financial Statement:** Approval of the Fiscal Year 2018 Financial Statement for Lewis County. (*action required*)

9. Appointment of Private Sector Member to Region VII Planning and Development Council: Lewis County has a vacant private sector member position on the Region VII Planning & Development Council. The Commission will consider the appointment of Kevin Stalnaker to fill this seat.

(action required)

10. Consider Cancellation of the November 13, 2018 Lewis County Commission Meeting: The Commission will consider cancellation of the November 13, Lewis County Commission Meeting due to Election Canvass. Monday November 12, 2018 is a holiday. *(action required)*

11. Time Sheets and Leave Requests:

a) Lucinda A. Whetsell Monthly Time Sheet and Leave Request

ACTIONS, ESTATE SETTLEMENTS, 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, November 1, 2018. *(action required)*

13. 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, November 1, 2018. *(action required)*

14. 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, November 1, 2018. *(action required)*

15. Expenses for the Current Period Presented for Consideration of Payment: Draft copies will be available for review upon request Thursday, November 1, 2018. *(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.**

State of West Virginia

Division of Homeland Security and Emergency Management

CFDA Number:
97.067

OASIS - GRTAWD Document ID

Sub-Grant Award

Sub-Grantee Name and Address

Lewis County Commission
201 Orchard St
Weston, WV 26452

FEIN
556000338

DUNS
803418045

Sub-Grant #
18-SHS-

Federal Grant Number
EMW-2018-SS-00039-S01

Sub-Grant Period

From: 10/1/2018
To: 3/31/2019

Major Program: HSGPHS
Program: HSLIRP
Program Period: HS 2018

Total Grant Award Amount: \$60,000

By signing and accepting this award the sub-grantee agrees to comply with all special conditions and assurances included in the application. I certify that this project will be implemented as described in the attached application.

Sub-Grantee Authorized Official:
(Agency Head - Mayor, Commission President, etc)

Date:

For DHSEM Use Only Below

Homeland Security Grant Program Certification

The attached application has been reviewed, and the proposed project and expenditures as described in the application fall within all state and federal guidelines which govern the Homeland Security Grant Program and sufficient funds exist to make this award.

I have reviewed this sub-grant award. All project activities fall within West Virginia's Homeland Security Strategy Goals and Objectives and the proposed expenditures are within the grant guidelines.

HSGP Grant Representative:

Date:

I hereby authorize the awarding of funds to support the project as described in the attached application.

WV Homeland Security Advisor:

Date:

Upshur County Commission Agenda

Agenda packets are available electronically at http://www.upshurcounty.org/agenda_and_minutes/index.php or by request to the Upshur County Commission Office at 304-472-0535

Location of Meeting: Upshur County Courthouse Annex

Date of Meeting: November 1, 2018

9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance
Approval of Minutes:
• October 25, 2018

9:05 a.m. Public hearing and *adoption* of suggested revisions to the Upshur County Ordinance Imposing an Occupancy Tax on Hotels Located in Upshur County, WV, Which Are Not Located within the Corporation Limits of the City of Buckhannon, previously adopted on August 9, 2001 and amended on November 29, 2007.

9:15 a.m. Ginny Dixon on behalf of the Upshur County Tobacco Prevention Coalition – Presentation of Great American Smokeout Proclamation

9:30 a.m. Frank Becker on behalf of the Tennerton Lion's Club – Presentation of Proclamation for Diabetes Awareness Month

9:45 a.m. Lori Ulderich Harvey, Upshur County Family Resource Network Director – Presentation of National Adoption Month Proclamation

Items for Discussion / Action / Approval:

1. Approval and Signature of 2018 EEOP Utilization Report*
2. Approval and signature of the WV Division of Homeland Security and Emergency Management Sub-Grant Award, Special Conditions and Assurances, and Certifications. This sub-grant award is in the amount of \$100,000 for Phase I of the LE SORN Mobile Radio Project and the sub-grant period is from 10/1/2018 through 8/31/2019.*
3. Approval and signature of the Promissory Note and Business Loan Modification Agreement between the Upshur County Commission, Buckhannon Upshur Airport Authority and Community Bank. The outstanding principal balance as of October 25, 2018 is one hundred sixty four thousand nine hundred ten dollars and sixty six cents (\$164,910.66). The maturity date will be extended from November 14, 2018 to July 14, 2019.*
4. Approval of Lewis - Upshur Animal Control Facility Volunteers Shenna Goldizen and Malik Strickland.*
5. Approval of Upshur County Addressing and Mapping, Building Permit and Floodplain Coordinator Job Description.*
6. Approval of Addressing and Mapping Assistant Job Description.*

7. 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 Michael Sutphin, Project Manager for the WVDEP, announcing the approval of the Remedial Action Work Plan for the Upshur County Youth Camp Archery Range, dated October 3, 2018.
2. Newsletters and/or Event Notifications:
 - James W. Curry Public Library Calendar of Events for November 2018
3. Appointments Needed or Upcoming:
 - Upshur County Enhanced Emergency Telephone Advisory Board – (June 30, 2021 Fire Service Provider Representative)

Newsletters and/or Event Notifications, Agendas and/or Notices of Meetings, Meeting Minutes and Scheduled Meetings can all be found by visiting: http://www.upshurcounty.org/agenda_and_minutes/index.php

Tabled Items

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

1. Discuss property owned by Thomas Moates located in Warren Tax District – Tax Map 6C – Parcel Number 41 (*last extension was approved during April 5th meeting*)

Next Regular Meeting of the Upshur County Commission
November 8, 2018 --- 9:00 a.m.
Upshur County Courthouse Annex

****The regularly scheduled Commission Meeting on Thursday, November 22, 2018 has been CANCELLED****

****The regularly scheduled Commission Meeting on Thursday, November 29, 2018 has been CANCELLED****

Subject: RE: Tax Loss Restoration

From: afarnsworth@lewiscountywv.org (afarnsworth@lewiscountywv.org)

To: lwhetsell@lewiscountywv.org;

Date: Thursday, October 25, 2018 1:36 PM

Sorry, I forgot to include last years amount...On 10/18/17 we received \$48,813.79.
Thanks!

Amanda J. Farnsworth
Assistant Chief Tax Deputy
Lewis County Sheriff's Tax Office
110 Center Avenue
Weston, WV 26452
Phone: (304) 269-8222
Fax: (304) 269-8698

----- Original Message -----

Subject: Tax Loss Restoration
From: afarnsworth@lewiscountywv.org
Date: 10/25/18 11:54 am
To: lwhetsell@lewiscountywv.org

Hi, we just received the Tax Loss Restoration check in the amount of \$66,184.13.
Thanks!

Amanda J. Farnsworth
Assistant Chief Tax Deputy
Lewis County Sheriff's Tax Office
110 Center Avenue
Weston, WV 26452
Phone: (304) 269-8222
Fax: (304) 269-8698

FY 19
Budget \$50,000.⁰⁰

LEWIS COUNTY, WEST VIRGINIA
COUNTY OFFICIALS
For the Fiscal Year Ended June 30, 2018

OFFICE	NAME	TERM
	<u>Elective</u>	
County Commission:	Agnes Queen	01-01-13 / 12-31-18
	Patrick Boyle	01-01-15 / 12-31-20
	Roderick Wyman	01-01-17 / 12-31-22
Clerk of the County Commission:	Cynthia Rowan	01-01-17 / 12-31-22
Clerk of the Circuit Court:	Beth Burkhart	01-01-17 / 12-31-22
Sheriff:	Adam Gissy	01-01-17 / 12-31-20
Prosecuting Attorney:	Christina Flanigan	01-01-17 / 12-31-20
Assessor:	John Breen	01-01-17 / 12-31-20

LEWIS COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION
June 30, 2018

	Primary Government		
	Governmental Activities	Ambulance Authority	Parks and Recreation
Payroll payable	707	--	--
Interest payable	2,294	--	--
Noncurrent liabilities:			
Bonds payable - due within one year	162,778	--	--
Bonds payable - due in more than one year	4,731,086	--	--
Net pension liability	867,662	--	--
Net OPEB liability	1,772,109	--	--
Compensated absences payable	192,822	7,736	--
	7,740,276	14,981	--
Total liabilities	7,740,276	14,981	--
 DEFERRED INFLOWS			
Net difference between projected and actual earnings on pension investments	273,458	--	--
Difference in assumptions	73,415	--	--
Changes in proportion and differences between employer contributions and proportionate share of contributions	380,002	--	--
Differences between expected and actual experience	105,874	--	--
	832,749	--	--
Total deferred inflows of resources	832,749	--	--
 NET POSITION			
Net investment in capital assets	4,335,865	--	--
Restricted for:			
Debt service	329,161	--	--
Other purposes	--	--	70,353
Unrestricted	5,460,864	1,044,359	34,397
	10,125,890	1,044,359	104,750
Total net position	\$ 10,125,890	\$ 1,044,359	\$ 104,750

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

LEWIS COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION
June 30, 2018

	<u>Primary Government</u>		
	<u>Governmental Activities</u>	<u>Ambulance Authority</u>	<u>Parks and Recreation</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 8,151,218	\$ 188,227	\$ 104,750
Receivables:			
Taxes	283,679	--	--
Accounts	--	102,159	--
Due from:			
Other governments	51,861	10,000	--
Prepaid expenses	--	105,341	--
Total current assets	8,486,758	405,727	104,750
Restricted assets:			
Restricted cash	329,161	--	--
Capital assets:			
Nondepreciable:			
Land	114,490	--	--
Depreciable:			
Buildings	12,474,048	60,530	--
Furniture	--	12,786	--
Machinery and equipment	2,566,398	350,877	--
Vehicles	--	936,559	--
Less: accumulated depreciation	(5,925,207)	(707,139)	--
Total noncurrent assets	9,558,890	653,613	--
Total assets	18,045,648	1,059,340	104,750
DEFERRED OUTFLOWS			
Changes in proportion and differences between employer contributions and proportionate share contributions			
	56,455	--	--
Employer contributions subsequent to measurement period	505,070	--	--
Differences between expected and actual experience	91,742	--	--
Total deferred outflows of resources	653,267	--	--
LIABILITIES			
Current liabilities payable from current assets:			
Accounts payable	10,818	7,245	--

LEWIS COUNTY, WEST VIRGINIA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2018

	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Ambulance Authority	Parks and Recreation
Functions / Programs						
Primary government:						
Governmental activities:						
General government	\$ 3,780,294	\$ 249,731	\$ 9,194	\$ (3,521,369)		
Public safety	3,440,819	1,442,156	--	(1,840,687)		
Streets and transportation	738	--	--	(738)		
Health and sanitation	150	--	1,258,977	1,258,827		
Culture and recreation	619,524	23,632	--	(595,892)		
Social services	30,085	--	--	(30,085)		
Capital projects	1,185,436	--	--	(1,185,436)		
Interest on long-term debt	169,607	--	--	(169,607)		
Total primary government	\$ 9,226,653	\$ 1,715,519	\$ 1,258,977	(6,084,987)		
Component units:						
Ambulance Authority	6,547,708	6,536,562	--	--	27,069	--
Parks and Recreation	407,781	138,621	--	--	--	(269,160)
Total component units	\$ 6,955,489	\$ 6,675,183	\$ 38,215	--	27,069	(269,160)
General revenues:						
Ad valorem property taxes				4,784,283	--	--
Alcoholic beverages tax				10,132	--	--
Hotel occupancy tax				600,144	--	147,898
Gas and oil severance tax				73,530	--	--
Other taxes				482,667	--	2,787
Coal severance tax				32,107	--	--
Licenses and permits				375	--	--
Unrestricted investment earnings				23,149	727	222
Refunds				268,160	--	--
Reimbursement				6,476	--	--
Miscellaneous				188,663	445,522	252
Total general revenues				6,469,686	446,249	151,159
Change in net position				384,699	473,318	(118,001)
Net position - beginning (Note III.H.)				9,741,191	571,041	222,751
Net position - ending				\$ 10,125,890	\$ 1,044,359	\$ 104,750

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

LEWIS COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2018

	<u>General</u>	<u>Coal Severance Tax</u>	<u>Emergency 911</u>	<u>Northwest Acquisition Project</u>	<u>Other Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS AND DEFERRED OUTFLOWS						
Assets:						
Current:						
Cash and cash equivalents	\$ 3,410,527	\$ 11,082	\$ 2,938,047	\$ 95,226	\$ 1,696,336	\$ 8,151,218
Receivables:						
Taxes	271,628	--	--	--	12,051	283,679
Due from:						
Other funds	10,735	--	--	--	--	10,735
Other governments	51,861	--	--	--	--	51,861
Restricted cash	--	--	--	--	329,161	329,161
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets and deferred outflows of resources	\$ <u>3,744,751</u>	\$ <u>11,082</u>	\$ <u>2,938,047</u>	\$ <u>95,226</u>	\$ <u>2,037,548</u>	\$ <u>8,826,654</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES						
Liabilities:						
Accounts payable	9,839	--	732	--	247	10,818
Payroll payable	707	--	--	--	--	707
Interest payable	--	--	--	--	2,294	2,294
Due to:						
Other funds	--	--	--	--	10,735	10,735
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>10,546</u>	<u>--</u>	<u>732</u>	<u>--</u>	<u>13,276</u>	<u>24,554</u>
Deferred Inflows:						
Unavailable revenue - taxes	<u>259,379</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>12,011</u>	<u>271,390</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>259,379</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>12,011</u>	<u>271,390</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and deferred inflows of resources	<u>269,925</u>	<u>--</u>	<u>732</u>	<u>--</u>	<u>25,287</u>	<u>295,944</u>
Fund balances:						
Restricted	--	--	2,937,315	95,226	2,018,582	5,051,123
Assigned	3,462,576	11,082	--	--	--	3,473,658
Unassigned	<u>12,250</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(6,321)</u>	<u>5,929</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>3,474,826</u>	<u>11,082</u>	<u>2,937,315</u>	<u>95,226</u>	<u>2,012,261</u>	<u>8,530,710</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities, deferred inflows and fund balance	\$ <u>3,744,751</u>	\$ <u>11,082</u>	\$ <u>2,938,047</u>	\$ <u>95,226</u>	\$ <u>2,037,548</u>	\$ <u>8,826,654</u>

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

LEWIS COUNTY, WEST VIRGINIA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2018

Total fund balances on the governmental fund's balance sheet	\$	8,530,710
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds. (Note III.C.)		9,229,729
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note III.B.)		271,390
Deferred inflows and outflows related to pension and OPEB activity are not required to be reported in the funds but are required to be reported at the government-wide level (Notes V & VI):		
Deferred outflow (inflow) - Changes in employer portion and differences between contributions and proportionate share of contributions.		(323,547)
Deferred outflow - Employer contributions after measurement date.		505,070
Deferred outflow (inflow) - Differences between projected and actual investment earnings.		(273,458)
Deferred outflow (inflow) - Differences between expected and actual experience.		(14,132)
Deferred outflow (inflow) - Differences in assumptions.		(73,415)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. These include compensated absences liabilities, net pension liability, and net OPEB liability. (Note III.F.)		<u>(7,726,457)</u>
Net position of governmental activities	\$	<u><u>10,125,890</u></u>

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

LEWIS COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2018

	General	Coal Severance Tax	Emergency 911	Northwest Acquisition Project	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Ad valorem property taxes	\$ 4,717,616	\$ --	\$ --	\$ --	\$ 20,031	\$ 4,737,647
Alcoholic beverages tax	10,132	--	--	--	--	10,132
Hotel occupancy tax	600,144	--	--	--	--	600,144
Gas and oil severance tax	73,530	--	--	--	--	73,530
Other taxes	169,893	--	--	--	257,450	427,343
Coal severance tax	--	32,107	--	--	--	32,107
Licenses and permits	375	--	--	--	--	375
Intergovernmental:						
Federal	80,099	--	--	1,258,977	--	1,339,076
State	9,194	--	--	--	--	9,194
Local	77,877	--	--	--	--	77,877
Charges for services	280,714	--	1,095,885	--	107,235	1,483,834
Fines and forfeits	122,528	--	--	--	109,157	231,685
Interest and investment earnings	17,174	24	2,997	--	2,954	23,149
Refunds	268,058	--	102	--	--	268,160
Reimbursements	--	--	1,086	--	5,390	6,476
Payments in lieu of taxes	55,324	--	--	--	--	55,324
Contributions and donations	--	--	--	--	27,097	27,097
Miscellaneous	133,158	--	--	--	28,408	161,566
Total revenues	<u>6,615,816</u>	<u>32,131</u>	<u>1,100,070</u>	<u>1,258,977</u>	<u>557,722</u>	<u>9,564,716</u>
EXPENDITURES						
Current:						
General government	3,354,437	--	--	--	198,285	3,552,722
Public safety	1,999,827	25,000	1,227,366	--	197,357	3,449,550
Health and sanitation	150	--	--	--	--	150
Culture and recreation	600,143	--	--	--	26,745	626,888
Social services	--	--	--	--	13,652	13,652
Capital outlay	--	--	--	1,163,751	21,685	1,185,436
Debt service:						
Principal	--	--	--	--	157,407	157,407
Interest	--	--	--	--	169,607	169,607
Total expenditures	<u>5,954,557</u>	<u>25,000</u>	<u>1,227,366</u>	<u>1,163,751</u>	<u>784,738</u>	<u>9,155,412</u>
Excess (deficiency) of revenues over expenditures	<u>661,259</u>	<u>7,131</u>	<u>(127,296)</u>	<u>95,226</u>	<u>(227,016)</u>	<u>409,304</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	75,681	--	3,727	--	389,720	469,128
Transfers (out)	(389,720)	(3,727)	(7,571)	--	(68,110)	(469,128)
Total other financing sources (uses)	<u>(314,039)</u>	<u>(3,727)</u>	<u>(3,844)</u>	<u>--</u>	<u>321,610</u>	<u>--</u>
Net change in fund balances	347,220	3,404	(131,140)	95,226	94,594	409,304
Fund balances - beginning (Note III.H.)	<u>3,127,606</u>	<u>7,678</u>	<u>3,068,455</u>	<u>--</u>	<u>1,917,667</u>	<u>8,121,406</u>
Fund balances - ending	<u>\$ 3,474,826</u>	<u>\$ 11,082</u>	<u>\$ 2,937,315</u>	<u>\$ 95,226</u>	<u>\$ 2,012,261</u>	<u>\$ 8,530,710</u>

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

LEWIS COUNTY, WEST VIRGINIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2018

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

Net change in fund balances - total governmental funds	\$ 409,304
Capital outlays are reported as an expenditure in the governmental funds. In the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of depreciation expense charged during the year. (Note III.C.).	(407,712)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the difference between prior and current year unavailable/unearned revenues.	46,636
Prior year unavailable/unearned revenues: \$224,754	
Current year unavailable/unearned revenues: \$271,390	
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note III.F.)	157,407
Certain pension and OPEB expenses in the statement of activities are recognized on the accrual basis of accounting.	
Amount of pension expenditures at fund level (Note V)	346,655
PERS: \$275,689	
DSRS: \$70,966	
Amount of OPEB expenditures at fund level (Note VI)	158,415
Amount of pension expenses recognized at government-wide level (Note V)	(201,842)
PERS: (\$180,892)	
DSRS: (\$20,950)	
Amount of OPEB expenses recognized at government-wide level (Note VI)	(91,338)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note III.F.)	<u>(32,826)</u>
Change in net position of governmental activities	<u>\$ 384,699</u>

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

LEWIS COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Fiscal Year Ended June 30, 2018

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amounts		Variance with Final Budget Positive (Negative)
	Original	Final			Budget Basis	Budget Basis	
REVENUES							
Taxes:							
Ad valorem property taxes	\$ 4,580,476	\$ 4,580,476	\$ 4,717,616	\$ 46,725	\$ 4,764,341	\$ 183,865	
Alcoholic beverages tax	7,500	10,100	10,132	--	10,132	32	
Hotel occupancy tax	642,000	642,000	600,144	--	600,144	(41,856)	
Gas and oil severance tax	85,000	85,000	73,530	--	73,530	(11,470)	
Other taxes	40,000	40,000	169,893	--	169,893	129,893	
Licenses and permits	300	300	375	--	375	75	
Intergovernmental:							
Federal	55,865	60,765	80,099	--	80,099	19,334	
State	--	10,855	9,194	--	9,194	(1,661)	
Local	48,182	50,276	77,877	--	77,877	27,601	
Charges for services	184,800	253,400	280,714	--	280,714	27,314	
Fines and forfeits	45,000	62,000	122,528	16,890	139,418	77,418	
Interest and investment earnings	60,000	81,420	17,174	--	17,174	(64,246)	
Refunds	119,272	213,214	268,058	--	268,058	54,844	
Payments in lieu of taxes	40,000	40,000	55,324	--	55,324	15,324	
Miscellaneous	121,950	140,198	133,158	--	133,158	(7,040)	
Total revenues	<u>6,030,345</u>	<u>6,270,004</u>	<u>6,615,816</u>	<u>63,615</u>	<u>6,679,431</u>	<u>409,427</u>	
EXPENDITURES							
Current:							
General government	5,056,560	5,389,762	3,354,437	--	3,354,437	2,035,325	
Public safety	2,064,085	2,316,993	1,999,827	65,000	2,064,827	252,166	
Health and sanitation	1,000	1,000	150	--	150	850	
Culture and recreation	652,916	652,916	600,143	--	600,143	52,773	
Capital outlay	821,995	1,044,176	--	324,720	324,720	719,456	
Total expenditures	<u>8,596,556</u>	<u>9,404,847</u>	<u>5,954,557</u>	<u>389,720</u>	<u>6,344,277</u>	<u>3,060,570</u>	
Excess (deficiency) of revenues over expenditures	<u>(2,566,211)</u>	<u>(3,134,843)</u>	<u>661,259</u>	<u>(326,105)</u>	<u>335,154</u>	<u>3,469,997</u>	
OTHER FINANCING SOURCES (USES)							
Transfers in	66,211	66,211	75,681	(16,890)	58,791	(7,420)	
Transfers (out)	--	--	(389,720)	389,720	--	--	
Total other financing sources (uses)	<u>66,211</u>	<u>66,211</u>	<u>(314,039)</u>	<u>372,830</u>	<u>58,791</u>	<u>(7,420)</u>	
Net change in fund balance	(2,500,000)	(3,068,632)	347,220	46,725	393,945	3,462,577	
Fund balance - beginning	<u>2,500,000</u>	<u>3,068,632</u>	<u>3,127,606</u>	<u>(58,974)</u>	<u>3,068,632</u>	<u>--</u>	
Fund balance - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 3,474,826</u>	<u>\$ (12,249)</u>	<u>\$ 3,462,577</u>	<u>\$ 3,462,577</u>	

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

LEWIS COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND
For the Fiscal Year Ended June 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Modified Accrual Basis</u>	<u>Adjustments Budget Basis</u>	<u>Actual Amounts Budget Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>				
REVENUES						
Taxes:						
Coal severance tax	\$ 25,000	\$ 25,000	\$ 32,107	\$ --	\$ 32,107	\$ 7,107
Interest and investment earnings	--	--	24	--	24	24
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>32,131</u>	<u>--</u>	<u>32,131</u>	<u>7,131</u>
EXPENDITURES						
Current:						
Public safety	<u>25,000</u>	<u>30,742</u>	<u>25,000</u>	<u>3,727</u>	<u>28,727</u>	<u>2,015</u>
Total expenditures	<u>25,000</u>	<u>30,742</u>	<u>25,000</u>	<u>3,727</u>	<u>28,727</u>	<u>2,015</u>
Excess (deficiency) of revenues over expenditures	<u>--</u>	<u>(5,742)</u>	<u>7,131</u>	<u>(3,727)</u>	<u>3,404</u>	<u>9,146</u>
OTHER FINANCING SOURCES (USES)						
Transfers (out)	<u>--</u>	<u>--</u>	<u>(3,727)</u>	<u>3,727</u>	<u>--</u>	<u>--</u>
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(3,727)</u>	<u>3,727</u>	<u>--</u>	<u>--</u>
Net change in fund balance	--	(5,742)	3,404	--	3,404	9,146
Fund balance - beginning	<u>--</u>	<u>5,742</u>	<u>7,678</u>	<u>--</u>	<u>7,678</u>	<u>1,936</u>
Fund balance - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 11,082</u>	<u>\$ --</u>	<u>\$ 11,082</u>	<u>\$ 11,082</u>

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

LEWIS COUNTY, WEST VIRGINIA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2018

	Agency Funds
ASSETS	
Non-pooled cash	\$ 347,659
Receivables:	
Taxes	<u>677,733</u>
Total assets and deferred outflows of resources	<u>\$ 1,025,392</u>
LIABILITIES	
Due to: other governments	<u>1,025,392</u>
Total liabilities and deferred inflows of resources	<u>\$ 1,025,392</u>

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