

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:
Bobby Stewart, President
Agnes Queen, Commissioner
Rod Wyman, Commissioner

**LEWIS COUNTY COMMISSION
110 CENTER AVENUE, 2ND FLOOR
WESTON, WV 26452
MEETING AGENDA
Tuesday, October 8, 2024**

SILENT MEDITATION AND PLEDGE OF ALLEGIANCE

- 1. 10:00 AM** **Call Meeting to Order** (*action required*)
- 2. 10:00 AM** **John Breen, Lewis County Assessor**
RE: Exonerations, Consolidations, Apportionments
Draft copies will be available for review two business days prior to the meeting date. (*action required*)

APPOINTMENTS

- 3. 10:05 AM** **Proclamation for Domestic Violence Awareness Month:** Proclaiming October as Domestic Violence Awareness Month. Hope, Inc. (*action required*)
- 4. 10:10 AM** **Oath of Office for the Lewis County Planning Commission:** Robert Weaver, one year term, Eric Sherrard, one year term (*action required*)

CORRESPONDENCE

- 5. Upshur County Commission Meeting Agenda:** The October 3, 2024 Upshur County Commission agenda is presented for review. (*information only*)
- 6. Fiscal Year 2023-2024 Financial Statement:** The fiscal year 2023-2024 financial statement is presented for review. (*information only*)
- 7. Board(s) and Committee(s) Reports:** Commissioners will give reports on any board(s) or committee(s) meeting attended including: Civil Environmental Consultants, Inc. grant preparation meeting, Weston Neighborhood Watch, Lewis County Community Foundation , Building Commission, State Auditor Land Sale, etc.

BUSINESS

- 8. Planning Commission Board Appointment:** The Commission will consider the appointments of Eric Sherrard to the Planning Commission Board for a one-year term, Robert Weaver for a one-year

term, and Tracey Weber for a one-year term. These terms will expire October 1, 2025. *(action required)*

9. **West Virginia Department of Agriculture Assessor Certificate of Farm Census Requirements:** The West Virginia Department of Agriculture has certified that Lewis County Assessor, John Breen, is in compliance with the 2024 Farm Census requirements. According to the West Virginia Code §7-7-6c he is entitled to receive 10% of his base salary in the amount of \$5,557.00. *(action required)*
10. **Cancellation of Meeting:** The Commission will consider the cancellation of the meeting scheduled for Tuesday, November 5, 2024 due to Election Day. *(action required)*
11. **Letter of Support for Citynet:** The Commission will consider a letter of support for Citynet's application to the West Virginia Broadband Equity Access and Deployment (WVBEAD) program. *(action required)*
12. **Letter of Support for Micrologic:** The Commission will consider a letter of support for Micrologic's application to the West Virginia Broadband Equity Access and Deployment (WVBEAD) program. *(action required)*
13. **Time Sheets, Leave Requests:** Tina Helmick Leave Request, Sherry Rogers Leave Request *(action required)*

ACTIONS, ESTATE SETTLEMENTS, ORDERS AND PAYMENT OF EXPENDITURES:

14. **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 two business days prior to the meeting date. *(action required)*
15. **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 two business days prior to the meeting date. *(action required)*
16. **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 two business days prior to the meeting date. *(action required)*
17. **Expenses for the Current Period Presented for Consideration of Payment:** Draft copies will be available for review upon request two business days prior to the meeting date. *(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.
- Agenda Items may require an executive session.
- 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.
- Commissioners may participate and vote via conference call if two (2) commissioners are in attendance.

Additional Notices

No additional meetings scheduled

NATIONAL DOMESTIC VIOLENCE AWARENESS MONTH

WHEREAS, domestic violence is a serious crime that affects people of all races, ages, income levels, and sexes; and

WHEREAS, the crime of domestic violence violates an individual's privacy, dignity, security, and humanity, due to the systematic use of physical, emotional, sexual, psychological, and economic control or abuse; and

WHEREAS, in our country, more than three women are murdered by their husbands or boyfriends every day; and

WHEREAS, children who grow up in violent homes are believed to be abused and neglected at a rate higher than the national average; and

WHEREAS, domestic violence costs the nation billions of dollars annually in medical expenses, police court cost, foster care, sick leave, absenteeism and non-productivity; and

WHEREAS, only a coordinated community effort will put a stop to this heinous crime; and

NOW, THEREFORE, the Lewis County Commission hereby proclaims the month of October 2024 as NATIONAL DOMESTIC VIOLENCE AWARENESS MONTH and urges all citizens to participate actively in the scheduled events and programs to eliminate the use of personal and institutional violence against all individuals.

Bobby Stewart, President

Rod Wyman, Commissioner

Agnes Queen, Commissioner

Date

ATTEST: Cynthia S. Rowan, County Clerk

Upshur County Commission Meeting 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: Upshur County Courthouse Annex
If you prefer to participate by telephone, please dial 1-408-650-3123 Access Code: 272 564 045 to enter the conference call.
- Date of Meeting: October 3, 2024
- 9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance
Approval of Minutes:
• September 19, 2024
- 9:05 a.m. Ronnie Hemondollar, WVU Extension Agriculture and Natural Resources Director, and Donnie Tenney, Supervisor of Tygart Valley Conservation District, presenting information regarding Federal, State and local relief opportunities and resources to assist farmers in combating the drought. *
- 9:15 a.m. Review of property photos of Safe Structures and Sites Case Number 101223-01 (Washington Tax District – Tax Map 6G – Parcel Number 10) owned by Betty Rowland. *
- 9:30 a.m. Conduct bid opening and potential award for janitorial services for various Commission owned properties located within Upshur County. *
- 9:45 a.m. Review of property photos concerning property located in Warren Tax District – Tax Map 5B – Parcel Number 11 owned by Gary D. Bailey. *
- 10:00 a.m. Upshur County CEO's – presentation of Proclamation declaring October 2024 as Breast Cancer Awareness month in Upshur County. *
- 10:30 a.m. Consider providing support letter(s) for Broadband Equity Access and Deployment (BEAD) project applications. Requests have been received from the following:
- a) Micrologic – represented by Rob Hinton, President and CEO *
 - b) CityNet - Melissa O'Brien, External Affairs Manager *
 - c) Frontier – Jennifer Cloonan, Fiber Partnerships Director *
- 11:00 a.m. Rob Beezel – citizen complaint regarding real and personal property assessments
- 1:00 p.m. Property Inspections

Items for Discussion / Action / Approval:

1. Authorization and signature to proceed with an Agreement between Kennedy Forest Management Services and the Upshur County Commission to accept the terms for marking and selling timber on James W. Curry Park lands. The Agreement outlines how marking and selling will be conducted, defines the timber sale area, and sets forth the fees for the professional forestry services at 9% of the timber sale values. *
2. Approval of Financial Statement of Upshur County, West Virginia, for the Fiscal Year Ended June 30, 2024. A copy is available for review at the Upshur County Commission Administrative Office located at 91 W Main Street, Buckhannon, WV. *

3. Consider writing a letter of support for Mt. CAP of West Virginia's Child Advocacy Center in their efforts to seek funding through a West Virginia First Foundation Grant. If awarded, the funding would be used to expand their Asset Building and Collaboration (ABC) program. *
4. Review and approve Lewis-Upshur Animal Control Facility Policies and Procedures revisions and associated Fee Schedule. *
5. Consider approving a FY 2024 Justice Assistance Grant Program Application submission for License Plate Readers (LPRs) for the Upshur County Sheriff's Department. If awarded, the funds would be used to place LPRs in three locations around Upshur County. The estimated funding amount being requested is \$70,000. with a required match of 25%, estimated at \$17,500. *
6. Approval of an electronic application submission to apply for Justice Assistance Grant (JAG) Program funds offered through the Justice and Community Services (JCS) Section of the West Virginia Division of Administrative Services. This application is made possible through the ongoing partnership with the Upshur County Board of Education. If awarded, this funding would be utilized to support the existing Prevention Resource Officer positions. *
7. Review and signature of a rental agreement with Tyler Mountain Water & Coffee to place a beverage dispenser in the juror's room of the Upshur County Circuit Courtroom. *
8. Consider approving an Agreement that outlines terms and conditions for preparing a Proposal for Professional Landscape Architectural Services from Civil & Environmental Consultants, Inc. (CEC). The scope of work is to prepare a rendered site plan and cost opinion for the Upshur County Recreational Park tennis court project. The cost for services is \$1,500. The project is being funded, in part, by the United States Land and Water Conservation Fund Grant (LWCF) to resurface tennis courts. *
9. Review and signature of Request for Payment #12 for the Mt. Hope Water System Improvement Project in the amount of \$8,192.94. *
10. Consider the reappointment of Sheriff John Michael Coffman to the Enhanced Emergency Telephone Advisory Board, as law enforcement representative, effective immediately. *
11. Approval of Lewis-Upshur Animal Control Facility Volunteer, Kellan Wolverton. * [Under Separate Cover](#)
12. Approval of resignation of an employee. *
Item may lead to Executive Session per WV Code §6-9A-4 [Under separate cover](#)
13. 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. Letter from Steve Linger, Chairman of the Upshur County Fire Board, requesting a meeting with City Council to discuss forthcoming decisions with the first due ordinance.
2. Assessor's Certificate of Compliance from Kent A. Leonhardt, Commissioner of Agriculture, regarding Dustin Zickefoose's completion of the Farm Census of 2024, satisfactorily complying with the requirements of the Farm

Statistics Law and being eligible to receive compensation from the County Court according to Chapter 7, Article 7, Section 6C of the New Code of West Virginia.

3. City of Buckhannon's FY 2024 Financial Statement. Copies are available for review at Buckhannon City Hall, 70 E. Main Street Buckhannon, WV.
4. Correspondence from the Upshur County Safe Structures and Sites Enforcement Board filing two Petitions for Order:
 - a) Case Number 101223-05 (Meade Tax District – Tax Map 5N – Parcel Number 12.1) located in French Creek
 - b) Case Number 020824-03 (Buckhannon Tax District – Tax Map 19 – Parcel Number 10) located in Buckhannon.
5. Informational flyer from Mountain V Oil & Gas, Inc. regarding Natural Gas Pipeline Safety.
6. Mt. Hope Water Association Water System Improvement Project – Upshur County Commission ARPA Project Report dated August 20, 2024.
7. Announcement of dates and agenda for the 2024 State Auditor's Training Seminar for County and Municipal Boards and Authorities.
8. Upshur County E911 Communication Reports – August, 2024. *Under separate cover*
 - Monthly Department Summary Report
 - Monthly Wrecker Report
 - YTD Wrecker Report
9. Freedom of Information Act (FOIA) request and fulfillment from Joyce Communications.
10. Upshur County Mileage reports – August 2024
 - Addressing and Mapping
 - Dog Pound
 - Emergency Management
 - Maintenance
 - Parks & Recreation
 - Sheriff
 - Upshur 911
11. Public Notices:
 - a) Newsletters and/or Event Notifications:

• Breast Cancer Awareness Day Ceremony	October 14, 2024
• Drought Information Meeting	October 15, 2024
 - b) Agendas and/or Notice of Meetings:

• Upshur County Parks and Recreation	September 24, 2024
• Upshur County Enhanced Emergency Telephone Advisory Board	September 24, 2024
• 26 th Judicial Circuit Community Corrections	September 30, 2024
• Elkins Road Public Service District	October 1, 2024
• City Council of Buckhannon	October 3, 2024
• Buckhannon Upshur Chamber of Commerce	October 9, 2024
• WV First Foundation Region 4 Meeting	October 15, 2024
 - c) Meeting Minutes:

• Upshur County Solid Waste Authority	August 12, 2024
• Tennerton Public Service District	August 14, 2024
• Upshur County Fire Board	August 20, 2024

- Upshur County Parks and Recreation August 20, 2024
- Upshur County Public Library Board August 21, 2024
- Upshur County Public Library Board September 18, 2024

*Dates and times of monthly board meetings are viewable at:
www.upshurcounty.org -- Upcoming events are listed on the main page.

12. Appointments Needed or Upcoming:
None

****If you are interested in serving on an Upshur County board, please submit your letter of interest to the Commission Office at 91 W. Main St., Suite 101, Buckhannon, WV 26201 or chughes@upshurcounty.org. Upcoming term expirations are listed in this section of the agenda; however, letters of interest can be submitted at any time. Letters of interest for boards that do not currently have a vacancy will be held until a vacancy occurs. Please note that submitting a letter of interest does not guarantee appointment. ****

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)

Tabled 8-1-2024: Review a Resolution from the Upshur County Fire Board requesting the Upshur County Commission to consider an increase in the Fire Protection Service Fees by the next ballot referendum, as provided in WV Senate Bill 872. Consider taking action, per W.Va. Code §7-17-12(c)(2). *

Next Regular Meeting of the Upshur County Commission
October 10, 2024 --- 9:00 a.m.
Upshur County Courthouse Annex

Fred C. Hess, CPA, PLLC
P.O. Box 8593
South Charleston, WV 25303

(304) 389-0051
f.hess.cpa@gmail.com

Tina Helmick, Lewis County Administrator
Lewis County Commission
110 Center Avenue
Weston, WV 26452

Dear Ms. Helmick:

Management is responsible for the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Lewis County, West Virginia as of and for the year ended June 30, 2024, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. I do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The accompanying supplementary information (SI) of the Budgetary Comparison Schedule for the Assessor's Valuation Fund, the Schedule of State Grant Receipts and Expenditures and the combining statements is presented for purposes of additional analysis and is not a required part of the basic financial statements. The SI is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The SI was subjected to my compilation engagement; however, I have not audited or reviewed the SI and do not express an opinion, a conclusion, nor provide any assurance on it.

Tina Helmick, Lewis County Administrator
Lewis County Commission
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Accounting principles generally accepted in the United States of America require that the Schedules of the Government's Proportionate Share of the Net Pension Liability and the Net OPEB Liability, the Schedules of Government Contributions for retirement systems and for OPEB, and the Budgetary Comparison Schedules for the General Fund and the Coal Severance Tax Fund be presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Financial Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information is the responsibility of management. Management has omitted the management's discussion and analysis that the GASB requires to be presented to supplement the basic financial statements. Such missing information, although not a required part of the basic financial statements, is required by the GASB who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The information was subjected to my compilation engagement; however, I have not audited or reviewed the information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Sincerely Yours,

A handwritten signature in blue ink, appearing to read "Fred C. Hess".

Fred C. Hess, CPA, PLLC
South Charleston, West Virginia

October 2, 2024

LEWIS COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2024

	General	Coal Severance Tax	E-911	American Rescue Plan	Building Commission Debt Service - 911 Center	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS							
Assets:							
Current:							
Cash and cash equivalents	\$ 5,601,975	\$ 8,452	\$ 3,687,203	\$ 2,862,903	\$ --	\$ 2,006,264	\$ 14,166,797
Receivables:							
Taxes	658,637	--	--	--	--	--	658,637
Due from:							
Other funds	48,104	--	--	--	--	--	48,104
Other governments	80,100	14,353	--	--	--	--	94,453
Restricted cash	--	--	--	--	3,454,558	333,663	3,788,221
Total assets	\$ 6,388,816	\$ 22,805	\$ 3,687,203	\$ 2,862,903	\$ 3,454,558	\$ 2,339,927	\$ 18,756,212
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES							
Liabilities:							
Accounts payable	12,101	--	--	--	--	--	12,101
Due to:							
Other funds	--	--	3,687	--	--	44,417	48,104
Unearned revenue:							
Federal grant	--	--	--	2,764,748	--	--	2,764,748
Total liabilities	12,101	--	3,687	2,764,748	--	44,417	2,824,953
Deferred Inflows:							
Unavailable revenue	624,686	--	--	--	--	--	624,686
Total deferred inflows of resources	624,686	--	--	--	--	--	624,686
Fund balances:							
Restricted	--	--	3,683,516	98,155	3,454,558	2,295,510	9,531,739
Committed	1,740,765	--	--	--	--	--	1,740,765
Assigned	--	22,805	--	--	--	--	22,805
Unassigned	4,011,264	--	--	--	--	--	4,011,264
Total fund balances	5,752,029	22,805	3,683,516	98,155	3,454,558	2,295,510	15,306,573
Total liabilities, deferred inflows and fund balances	\$ 6,388,816	\$ 22,805	\$ 3,687,203	\$ 2,862,903	\$ 3,454,558	\$ 2,339,927	\$ 18,756,212

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, 2024

Total fund balances on the governmental fund's balance sheet	\$ 15,306,573
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)	8,780,826
Other long-term assets that are not available to pay for current-year expenditures and are therefore not reported in the funds. (Note III-F)	99,945
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note III-B)	624,686
Deferred inflows/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-VII):	
Deferred outflow (inflow) - Changes in employer portion and differences between contributions and proportionate share of expense	(83,569)
Deferred outflow - Employer contributions after measurement date	429,525
Deferred inflow - Differences between projected and actual investment earnings	55,568
Deferred outflow (inflow) - Differences between expected and actual experience.	(281,439)
Deferred outflow (inflow) - Differences in assumptions.	(82,052)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (Note III-F)	<u>(11,115,467)</u>
Net position of governmental activities	\$ <u><u>13,734,596</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, 2024

	General	Coal Severance Tax	E-911	American Rescue Plan	Building Commission Debt Service - 911 Center	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES							
Taxes:							
Ad valorem property taxes	\$ 4,768,754	\$ --	\$ --	\$ --	\$ --	\$ 13	\$ 4,768,767
Gas and oil severance tax	1,740,765	--	--	--	--	--	1,740,765
Other taxes	1,222,396	--	--	--	--	6,125	1,228,521
Coal severance tax	--	54,662	--	--	--	--	54,662
Licenses and permits	256	--	--	--	--	4,365	4,621
Intergovernmental:							
Federal	250,883	--	--	--	--	123,800	374,683
State	136,996	--	--	--	--	212,239	349,235
Local	140,428	--	--	--	--	--	140,428
Charges for services	446,300	--	1,497,453	--	--	234,585	2,178,338
Fines and forfeits	94,988	--	--	--	--	67,819	162,807
Interest and investment earnings	164,202	1,164	113,864	59,663	351,154	52,543	742,590
Miscellaneous	400,608	--	71,714	--	--	884,997	1,357,319
Total revenues	<u>9,366,576</u>	<u>55,826</u>	<u>1,683,031</u>	<u>59,663</u>	<u>351,154</u>	<u>1,586,486</u>	<u>13,102,736</u>
EXPENDITURES							
Current:							
General government	4,297,676	--	--	--	3,186,810	380,629	7,865,115
Public safety	1,933,138	54,000	1,301,928	--	--	769,202	4,058,268
Health and sanitation	30,212	--	--	--	--	--	30,212
Culture and recreation	988,010	--	--	--	--	--	988,010
Social services	5,000	--	--	--	--	--	5,000
Capital outlay	--	--	--	--	--	48,158	48,158
Debt service:							
Principal	--	--	--	--	120,000	192,424	312,424
Interest	--	--	--	--	251,685	132,296	383,981
Total expenditures	<u>7,254,036</u>	<u>54,000</u>	<u>1,301,928</u>	<u>--</u>	<u>3,558,495</u>	<u>1,522,709</u>	<u>13,691,168</u>
Excess (deficiency) of revenues over expenditures	<u>2,112,540</u>	<u>1,826</u>	<u>381,103</u>	<u>59,663</u>	<u>(3,207,341)</u>	<u>63,777</u>	<u>(588,432)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	76,027	--	25,000	--	376,624	414,720	892,371
Transfers (out)	(439,720)	--	(380,738)	--	--	(71,913)	(892,371)
Proceeds from the sale of assets	1	--	--	--	--	--	1
Total other financing sources (uses)	<u>(363,692)</u>	<u>--</u>	<u>(355,738)</u>	<u>--</u>	<u>376,624</u>	<u>342,807</u>	<u>1</u>
Net change in fund balances	<u>1,748,848</u>	<u>1,826</u>	<u>25,365</u>	<u>59,663</u>	<u>(2,830,717)</u>	<u>406,584</u>	<u>(588,431)</u>
Fund balances - beginning	<u>4,003,181</u>	<u>20,979</u>	<u>3,658,151</u>	<u>38,492</u>	<u>6,285,275</u>	<u>1,888,926</u>	<u>15,895,004</u>
Fund balances - ending	<u>\$ 5,752,029</u>	<u>\$ 22,805</u>	<u>\$ 3,683,516</u>	<u>\$ 98,155</u>	<u>\$ 3,454,558</u>	<u>\$ 2,295,510</u>	<u>\$ 15,306,573</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, 2024

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

Net change in fund balances - total governmental funds	\$ (588,431)
Capital outlays are reported as an expenditure in the governmental funds but are considered an asset at the government-wide level. This is the amount of capital assets that were purchased during the fiscal year. (Note III-C)	139,235
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).	(377,878)
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 revenues.	(48,089)
Prior year unavailable revenues: <u> 672,775 </u>	
Current year unavailable revenues: <u> 624,686 </u>	
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 issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note III-F)	312,424
Certain pension and OPEB expenses in the statement of activities are recognized on the accrual basis of accounting. (Notes V-VI-VII)	
Amount of pension and OPEB expenditures at fund level	429,525
Amount of pension and OPEB expenses recognized at government-wide level:	463,148
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-G)	<u> (24,286) </u>
Change in net position of governmental activities	<u> \$ 305,648 </u>

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

West Virginia Department of Agriculture

Kent A. Leonhardt, Commissioner
Joseph L. Hatton, Deputy Commissioner



ASSESSOR'S CERTIFICATE OF COMPLIANCE

TO THE HONORABLE COUNTY COURT OF LEWIS COUNTY

The Assessor of Lewis County, John L. Breen,
has completed the Farm Census of 2024 and has satisfactorily
complied with the requirements of the Farm Statistics Law. He is,
therefore, eligible to receive compensation from the County Court
according to Chapter 7, Article 7, Section 6C of the New Code of
West Virginia.

A handwritten signature in blue ink that reads "Kent A. Leonhardt".

Commissioner of Agriculture

mailing address: 1900 Kanawha Blvd. East, Charleston, WV 25305-0009
physical address: 217 Gus R. Douglass Lane, Charleston, WV 25312
telephone: 304-558-3550 • fax: 304-558-2203

www.agriculture.wv.gov

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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:
BOBBY STEWART
President
ROD WYMAN
Commissioner
AGNES QUEEN
Commissioner

September 16, 2024

West Virginia Department of Economic Development
1900 Kanawha Blvd. East
Charleston, WV 25305

To Whom It May Concern,

On behalf of Lewis County, I am writing to express our strong support for Citynet's application to the West Virginia Broadband Equity Access and Deployment (WVBEAD) program. As County Commission President I recognize the vital importance of expanding high-speed internet access to all residents and businesses in our county.

Citynet has been a reliable and dedicated provider of internet services in our state, and their commitment to improving connectivity align perfectly with the goals of the WVBEAD program. By participating in this program, Citynet aims to extend its broadband infrastructure to unserved, underserved, and rural areas within our county, which is essential for our community's economic growth, educational opportunities, and overall quality of life.

Access to high-speed internet is crucial for various aspects of modern life:

1. **Education:** Students and educators need reliable internet access to engage in online learning, access educational resources, and participate in virtual classrooms. The expansion of broadband will ensure that all students in our county have equal opportunities to succeed academically.
2. **Healthcare:** Telemedicine has become an indispensable service, especially in rural areas where healthcare facilities may be limited. Reliable internet access allows residents to consult with healthcare professionals remotely, receive timely medical advice, and manage chronic conditions effectively.
3. **Economic Development:** High-speed internet is a critical infrastructure for businesses, enabling them to reach broader markets, improve operations, and create jobs. By expanding broadband access, Citynet will help attract new businesses to our county and support the growth of existing ones.
4. **Quality of Life:** Reliable internet access enhances the overall quality of life for residents by providing access to information, entertainment, and communication tools that are essential in today's digital age.

Lewis County is committed to supporting initiatives that promote digital equity and economic development. We believe that Citynet's participation in the WVBEAD program will have a transformative impact on our community by providing the necessary resources to bridge the digital divide. Their proven track record of

service excellence and dedication to broadband expansion in West Virginia makes them an ideal partner for this initiative.

We wholeheartedly support Citynet's application and urge the West Virginia Department of Economic Development to support their participation in the BEAD program. Please feel free to contact me if you require any further information or if there is any way we can assist in advancing this important project.

Thank you for your attention to this matter.

Sincerely,

Bobby Stewart
President
Lewis County Commission
Lewis County, West Virginia

COUNTY COMMISSION OF LEWIS COUNTY

110 Center Avenue
Weston, WV 26452
Phone: (304)269-8200
Fax: (304)269-2416
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COMMISSIONERS:
BOBBY STEWART
President
ROD WYMAN
Commissioner
AGNES QUEEN
Commissioner

October 1, 2024

Mr. Rob Hinton, President & CEO
Micrologic, Inc.
P.O. Box 328
Buckhannon, WV 26201

RE: West Virginia BEAD Application

Dear Mr. Hinton,

The Lewis County Commission provides this letter in full support of Micrologic's BEAD application, as I recognize the urgent need for broadband connectivity in our communities and how fast, reliable internet affects the future of West Virginia's economy.

Access to broadband internet is not just a convenience, but a necessity for businesses, education, healthcare, and overall community development and security. It plays a crucial role in fostering economic growth, attracting residents to our area, driving tourism, enabling distance learning, supporting telemedicine, and facilitating communication within our region and the rest of the world. The potential benefits are immense and promising for our future, and this grant opportunity will be a significant step toward realizing these benefits.

Investing in reliable and robust broadband infrastructure is critical to enhancing the quality of life of all who live, work and play in our communities. Therefore, we wholeheartedly support the efforts to secure, improve, and expand broadband connectivity.

Thank you for your dedication to this effort. The Lewis County Commission is hopeful for a successful outcome in the grant application process, knowing that this support will bring significant positive changes to our communities.

Sincerely,

Bobby Stewart
President
Lewis County Commission