Wednesday, April 26, 2023
11:00 A.M.

The Harrison County Courthouse will be opened with limited seating at the County Commission meeting. However, you may join and listen via Zoom Conference Call by the following steps. Public participation will be allowed during public comment period and/or scheduled appointments.

Join Zoom Meeting
****
https://us02web.zoom.us/j/7628160712
Dial: 1-646-568-7788
Meeting ID: 762 816 0712
Passcode: 270967

Appointments:
11:00 A.M. --- Call to Order --- Invocation --- Pledge of Allegiance

NEW BUSINESS – Action Items for Consideration or Approval:

1. **Public Comment Period**
2. **Consent Agenda**
3. **Payroll Change Notices:**
   - **A. Presley Gory --- New Hire --- E911 Dispatcher Trainee --- Effective 05-10-2023**
4. **Requisitions --- Purchase Orders --- Invoices**
   - **A. Vendor List of Payments**
5. **Emergency item for consideration of approval of a Fourth Amendment to Forberance Agreement for the forbearance and deferment of the payment of CED Assessments for the Charles Pointe project and approval for the President of the Commission to execute and deliver same. The nature of the emergency is the scheduled sale of the property subject to the proposed forbearance by the State Auditor on April 27, 2023**
6. **Administrator's Report**
7. **Commissioner Comments – Questions**

CONSENT AGENDA - (NOTE: Items May Require Discussion, Review and/or Action)

- **A. Weekly Fiduciary Report from the County Clerk**
  1. **04-12-2023 thru 04-18-2023**
- **B. Monthly Fiduciary Commission Settlements (NONE)**
- **C. Monthly Minutes/Financial Information from Various Boards, Committees and Public Service:**
  1. **Johnstown VFD --- Financial 990 --- 2021**

2. Greater Harrison PSD --- Financials --- 03-01-2023 – 03-31-2023

TABLED ITEMS - - Items May Require Discussion and /or Approval

T-1. Election Workers Pay Raises (05-18-2022)
T-2. Changes to Employee Handbook Made by County Attorney (06-08-2022).
T-3. Shinnston North Bend Rail Trail Connector --- Task Order #2 (11-30-2022)
T-4. HCC Agreements with Harrison County Parks & Rec Commission (12-14-2022)
T-6. The Harrison County Commission giving the Development Corporation the Property formally known as the Farms at Maple Lake LLC (02-22-2023)
T-7. Harrison County Development Authority (03-22-2023)
T-8. Thrasher being Engineer of record for the Rail Trail and the Agreement (03-22-2023)

3-A

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
5/10/2023		| | |-| | |-| | | | |
NAME Pressley Corey		ADDRESS
PHONE	CITY/STATE/ZIP	DEPARTMENT 911 / SHIFT

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☒ JOB	—	PG 3-1 $31,717.00
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

☒ HIRED	☐ PROBATIONARY PERIOD COMPLETED
☐ RE-HIRED	☐ LENGTH OF SERVICE INCREASE
☐ PROMOTION	☐ RE-EVALUATION OF EXISTING JOB
☐ DEMOTION	☐ RESIGNATION
☐ TRANSFER	☐ RETIREMENT
☐ MERIT INCREASE	☐ LAYOFF
☐ WAGE SCALE CHANGE	☐ DISCHARGE

☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)

TYPE OF LEAVE _____

☐ OTHER (Explain) E911 Dispatcher Trainee

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE	DATE 4/14/2023
HUMAN RESOURCES MANAGER	DATE 4/20/2023

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Amsterdam

4-A

Date of Meeting	April 26, 2023	Invoice - Quote							
Work Order Number	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	ARPA Fund	Other as Needed
43664	Unifirst	Carpet Runner Rental/911		$54.25					
43676	US Cellular	Cell Phone & Data Service		$414.80					
43677	US Cellular	Wirless Modem Service		$29.49					
43678	Amazon.com	Supplies/ 911 Center		$903.87					
43679	APCO International	Recertification L. Atha/911		$30.00					
43686	Amazon.com	Toner Cartridge							
43689	APCO International	Active Shooter Course/911		$956.00					
43690	APCO International	Recertification J. McDaniels/911		$30.00					
43695	Amazon.com	HDMI Converter/GDS Building	$119.99						
43700	Truist Bank	NACO Annual Meeting Reg./Assessor	$695.00						
43702	Xerox Corporation	County Clerk/Copier Rental	$220.88						
43703	Clarksburg Water Board	633 W. Pike St	$91.16						
43704	State Electric	Maintenance Supplies/Courthouse	$255.18						
43705	Mon Power	Courthouse Annex	$23,849.35						
43706	Amtower Auto Supply	Automobile Parts/Co. Garage	$520.51						
43707	Amtower Auto Supply	Automobile Parts/Co. Garage	$256.16						
43712	Visual Edge	Copier Rental / Various /Courthouse	$711.47						
43714	Advance Auto Parts	Automobile Parts/Co. Garage	$1,493.81						
43715	WV Assoc. of Circuit Clerks	Circuit Clerks Annual Conf.	$975.00						
43716	Advance Auto Parts	Automobile Parts/Co. Garage	$98.57						
43717	Staples	Toner/Pros. Atty	$1,429.96						
43719	Fisher Auto Parts	Automobile Parts/Co. Garage	$38.70						
43720	Cardinal Sales & Service	Maintenance Supplies/Courthouse	$716.64						
43721	A-1 Exterminating Co	Pest Control / 911		$58.85					
43722	New Beginnings Church	Maintenance&Upkeep/Good Hope	$281.79						
43723	Harry Green	4-Wheel Alignment	$121.84						
43724	Chenoweth	Automobile Parts/Co. Garage	$1,512.44						
43725	Dan Cava	Automobile Parts/Co. Garage	$36.78						
43727	APCO International	Recertification R. Vance/911		$30.00					
43728	Collision Plus Inc.	Automobile Parts/Co. Garage	$4,948.76						
43729	MPB Printing	Letterhead/Planning	$238.00						
43730	Leonard	Ball Mount	$141.95						
43731	Mid State Chevrolet	Automobile Parts/Co. Garage	$338.48						
43732	Ace Aggregates	Gravel/Spelter Park			$589.54				
43733	Premier Construction	Salem Tower Replacement Project		$40,000.00					
43735	Advance Auto Parts	Automobile Parts/Co. Garage	$22.23						
43736	Town of Nutter Fort	Service / Public Safety Bldg	$564.41						
43737	Johnstown VFD	Reimbursement of Invoices	$30,000.00						
43744	AT&T	Service/Pros. Atty	$136.50						
43745	Truist Bank	Various Charges	$1,385.67						
43746	Freeland Trucking	Grafton Tower Access Rd		$840.00					

43748	Marsh Hardware	Maint. Supplies/Park&Rec.			$29.49				
43750	Clarksburg Water Board	Park & Rec. Complex			$134.76				
43751	Allstate Tower	Shinnston Tower Replacement Project		$236,650.00					
43752	Mon Power	Summit Park			$11.83				
43753	Mon Power	Spelter Park			$16.41				
43754	First Citizens Bank	Copier Lease/ Parks & Rec.			$240.00				
43755	Prehistoric Planet	Dinosaur Items			$3,285.00				
43756	Enterprise Sanitation	Waste Collection/Parks&Rec.			$425.68				
43758	Sandy's True Value	Maintenance Supplies/Courthouse	$71.38						
43759	Ace Aggregates	Gravel/Spelter Park			$689.92				
43760	A-1 Exterminating Co	Pest Control / Animal Control			$50.00				
43761	Central Supply	Sand/Spelter Ballfeild		$1,711.74					
43762	Frontier	Service / 911 Center		$6,032.39					
43763	Mon Power	Fire Fighters Training Bldg		$107.60					
43764	Mon Power	GSA Building	$9,152.43						
43765	Commerce District Charles Pointe	Monthly Association Dues 911		$342.88					
43766	Unifirst	Carpet Runner Rental/Courthouse	$149.70						
43767	Brenda Hinkle	Mental Health Services	$263.92						
43769	The Thrasher Group	Harrison Co. Comm 50 & RT. 19 Rail Trail	$4,800.00						
43770	Hart Office Solution	Copier Rental/911							
43771	Woodford Oil	Clear Diesel/Co. Garage	$597.00						
43773	The Exponent Telegram	Yearly Subscription/Co.Comm	$288.00						
43777	Hope Gas	Public Safety Building	$569.88						
43778	Hope Gas	Quiet Dell School	$342.58						
43779	Reynoldsville VFD	Reimbursement of Invoices	$8,388.96						
County Clerk	The Exponent Telegram	Legal Ad	$208.40						
County Clerk	Compiled Technology	Vitals Paper	$2,000.00						
County Clerk	James & Law	Stamper Ribbon	$22.50						
County Clerk	The Exponent Telegram	Legal Ad							
County Clerk	The Exponent Telegram	Legal Ad							
County Clerk	Hart Office Solutions	Toner Cartridge							
			$98,055.98	$288,191.87	$5,472.63	$0.00	$0.00	$0.00	$0.00
					Grand Total :	$391,720.48			

5

FOURTH AMENDMENT TO FORBEARANCE AGREEMENT

THIS FOURTH AMENDMENT TO FORBEARANCE AGREEMENT ("*Fourth Amendment*") is made and entered into effective as of the ___ day of April, 2023 ("*Effective Date*"), by and among:

The County Commission of Harrison County (West Virginia), a public corporation and governing body of Harrison County, West Virginia, a political subdivision of the State of West Virginia (the "*County*");

The **Charles Pointe Community Enhancement District,** a community enhancement district established by the County (the "*CED*") pursuant to the West Virginia Community Enhancement Act, Chapter 16, Article 13E of the Code of West Virginia 1931, as amended (the "*CED Act*");

UMB Bank, National Association, a national banking association duly organized and existing under the laws of the United States of America, solely in its capacity as successor trustee (the "*Trustee*") for the Tax Increment Revenue and Refunding Bonds (Charles Pointe Project No. 2 – South Land Bay Improvements), Series 2008B (the "*Series 2008B Bonds*"); and

Genesis Partners, Limited Partnership, a West Virginia limited partnership (the "*Developer,*" together with the County, CED and Trustee, each a "*Party*" and together, "*Parties*"), whose affiliates are the current owners of a portion of the Forbearance Property (hereinafter defined).

RECITALS

WHEREAS, the Parties entered into that certain *Forbearance Agreement*, dated September 6, 2017 (the "*Forbearance Agreement*"), whereby the Parties agreed to forbear the collection of the FY 2017 CED Assessments for the 2017 Tax Year and the FY 2018 CED Assessments for the 2018 Tax Year in order to allow the Developer additional time to develop, market and sell lands constituting the Forbearance Property (as defined in the Forbearance Agreement), and the Trustee, solely at the direction of the owners of the Series 2008 B Bonds (the "*Bondholders*"), agreed to conditionally forbear and defer the exercise of its rights with respect to the collection of the FY 2017 CED Assessments and the FY 2018 CED Assessments, subject to the terms set forth therein (the "*Forbearance*");

WHEREAS, pursuant to Section 11 of the Forbearance Agreement, the Parties entered into that certain First Amendment to Forbearance Agreement, dated March 24, 2020 (the "*First Amendment*"), whereby the Parties agreed to amend the Forbearance Agreement in order to extend the Forbearance to also apply to the FY 2019 CED Assessments (as therein defined) for the 2019 Tax Year with the exception of the Assessments for the parcels described in Exhibit B to such First Amendment (the "*Charles Pointe Crossing Parcels*") and to extend the Forbearance Termination Date to July 1, 2020 for that portion of the Forbearance Property described in Exhibit A thereto;

WHEREAS, pursuant to Section 11 of the Forbearance Agreement, the Parties entered into that certain Second Amendment to Forbearance Agreement, dated December 29, 2020 (the "*Second Amendment*"), whereby the Parties agreed to amend the Forbearance Agreement in order to extend the Forbearance to also apply to the CED Assessments imposed by the Board of the CED (the "*CED Board*") for the 2020 Tax Year commencing July 1, 2020 and concluding on June 30, 2021 (the "*FY 2020 CED Assessments*") and for the 2021 Tax Year commencing July 1, 2021 and concluding on June 30, 2022 (the "*FY 2021 CED Assessments*") solely with respect to the parcels described in Exhibit A to the Second Amendment in order to facilitate the construction of residential dwellings on such property by Dan Ryan Builders or other builder (therein defined as the "*Residential Development Parcel(s)*");

WHEREAS, pursuant to Section 11 of the Forbearance Agreement, the Parties entered into that certain Third Amendment to Forbearance Agreement, dated April 28, 2021 (the "*Third Amendment*"), whereby the Parties agreed to amend the Forbearance Agreement in order to extend the Forbearance to also apply to the FY 2020 CED Assessments with respect to the Forbearance Property described in Exhibit A thereto (therein defined as the "*Remaining Forbearance Property*");

WHEREAS, the Parties desire to enter into this Fourth Amendment to Forbearance Agreement for the purpose of: (i) extending the Forbearance for the FY 2017 CED Assessments, the FY 2018 CED Assessments, the FY 2019 CED Assessments, the FY 2020 CED Assessments, the FY 2021 CED Assessments and the CED Assessments for the 2022 tax year commencing on July 1, 2022 and concluding on June 30, 2023 (the "*FY 2022 CED Assessments*") with respect to the parcels described in **Exhibit A** hereto (the "*Parcels Subject to 2023 Relief*"); and (ii) setting out a process for payment and release of CED Assessments for the parcels subject to ongoing residential development arrangements with Dan Ryan Builders or other builder which are described in **Exhibit B** hereto (the "*Worthington Estate Development*"); and

WHEREAS, the Parties desire to enter into this Fourth Amendment concerning the Forbearance for the purposes expressed herein, and warrant that they have the right, power and authority to enter into and be bound by this Fourth Amendment.

AGREEMENT

NOW, THEREFORE, for and in consideration of the mutual covenants and agreements herein contained, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties represent, covenant and agree as follows:

SECTION 1. The recitals stated above are true and correct and are incorporated by reference herein as a material part of this Fourth Amendment. Capitalized terms used herein and not otherwise expressly defined herein shall have the meanings ascribed thereto in the Forbearance Agreement.

SECTION 2. Section 5(b) of the Forbearance Agreement is hereby amended to reflect a Forbearance Termination Date of July 1, 2023, for purposes of the FY 2017 CED Assessments, the FY 2018 CED Assessments, the FY 2019 CED Assessments, the FY 2020 CED Assessments, the FY 2021 CED Assessments and the FY 2022 CED Assessments (collectively, the "*2023*

Forborne CED Assessments") only with respect to the Parcels Subject to 2023 Relief indicated in **Exhibit A** attached hereto.

SECTION 3. Subject to the provisions of the Forbearance Agreement, as the same has been amended pursuant to the First Amendment, the Second Amendment and the Third Amendment, the Trustee, on behalf of and at the direction of the Bondholders, and all other Parties to the Forbearance Agreement and this Fourth Amendment, agree to forbear the collection of the 2023 Forborne CED Assessments and the enforcement of all liens and remedies securing repayment of same, only with respect to the Parcels Subject to 2023 Relief, through and including July 1, 2023, and that the 2023 Forborne CED Assessments, as well as the CED Assessments for the 2023 Tax Year commencing on July 1, 2023 and concluding on June 30, 2024 (the "*FY 2023 CED Assessments*") will, absent further agreement of the Parties or the elimination or reduction of the FY 2023 CED Assessments or any portion thereof in the ordinary course pursuant to the Rate and Method of Apportionment of Special Assessments, then be approved for collection by the CED Board in June 2023 and included by the Sheriff of Harrison County for collection in the real property tax statements which are distributed by the Sheriff for collection in the 2023 Tax Year (the fiscal year commencing on July 1, 2023 and concluding on the following June 30, 2024).

SECTION 4. Upon each sale or other transfer of one or more of the Worthington Estate Development parcels by Developer or one of its affiliates which owns such parcels (collectively, the "Developer Seller") to Dan Ryan Builders or other builder which has contracted with Developer Seller to construct residential dwellings on such parcels (the "Builder"), Developer or Developer Seller shall cause CED Assessments which have been forborne with respect to such parcels (the "*Forborne Residential CED Assessments*") pursuant to this Fourth Amendment to be paid to Trustee in such amount as indicated for such parcels in **Exhibit C** attached hereto and made a part hereof. Said Forborne Residential CED Assessments shall be paid to Trustee at the time of closing on the parcels in exchange for delivery by Trustee to the designee of Developer or Developer Seller at such time of a partial release of the parcels from the lien upon the real property provided for in the CED Act which secures repayment of the Forborne Residential CED Assessments (a "*Partial Release*"). Trustee shall deposit such Forborne Residential CED Assessments paid into the funds and accounts established for the Series 2008B Bonds pursuant to the Indenture and apply such monies to the payment of principal of and interest on the Series 2008B Bonds in a manner permitted by the Indenture as determined by the Trustee with the advise of its legal counsel. Subsequent to acquisition of a parcel by Builder but prior to such time as a Certificate of Occupancy (hereinafter defined) has been issued and a sale made by Builder to its customer, Builder shall pay any CED Assessments that become due and payable on parcels. However, upon a sale by Builder to its customer of a parcel for which the City of Bridgeport or appropriate unit or department thereof has issued a Certificate of Occupancy or other equivalent document or communication indicating that a fully constructed residential dwelling unit is legally permitted to be occupied for residency by the owner or tenant of such parcel (a "Certificate of Occupancy"), the Trustee will issue to the party which has been granted a Certificate of Occupancy for such parcel or its designee a release in full of all CED Assessments then due with respect to such parcel as well as all CED Assessments that may have otherwise become due and payable in the future (including with respect to the Builder) with respect to such parcel in connection with the repayment of and security for the Series 2008B Bonds (a "Full Release"). Each Partial Release or Full Release which is issued by the Trustee as herein provided must be in a form acceptable for recording in the Office of the Clerk of the County Commission of Harrison County, West Virginia,

and reasonably acceptable to the party in which such release is being granted and its legal counsel, if any.

SECTION 5. Except as specifically amended above, the Forbearance Agreement shall remain in full force and effect, unaltered by this Fourth Amendment.

[*Remainder of Page Intentionally Left Blank*]

IN WITNESS WHEREOF, the Parties, with intent to be legally bound hereby, have caused this Fourth Amendment to be executed by their undersigned lawful representatives, hereunto duly authorized, on the date or dates set forth above.

ATTEST:

THE COUNTY COMMISSION OF HARRISON COUNTY

_____
County Clerk
Printed name: John Spires

By: _____
Name: Susan J. Thomas
Title: President

[SIGNATURE PAGE FOR FOURTH AMENDMENT TO FORBEARANCE AGREEMENT]

Witnesses:

CHARLES POINTE COMMUNITY ENHANCEMENT DISTRICT

_____
Witness Signature
Printed name: _____

By:_____
Name: _____
Title: _____

UMB BANK, NATIONAL ASSOCIATION, in its capacity as Trustee for the Series 2008B Bonds

By:_____
Name: _____
Title: _____

[SIGNATURE PAGE FOR FOURTH AMENDMENT TO FORBEARANCE AGREEMENT]

Witnesses:

GENESIS PARTNERS, LIMITED PARTNERSHIP

By: Realcom, Inc., its Managing General Partner

_____
Witness Signature
Printed name: _____

By:_____
Name: _____
Title: _____

_____
Witness Signature
Printed name: _____

Witnesses:

GENESIS PARTNERS, LIMITED PARTNERSHIP

As Attorney-in-Fact for Ann's Run Limited Liability Company, HLC, L.P., SVR One, LLC, Julia C. Compton Trust, 2003, and Julia C. Compton Family Trust, successor to Julia C. Compton, as Landowners of the Master Project Property, pursuant to a Power of Attorney dated March 5, 2008.

By: Realcom, Inc., its Managing General Partner

_____
Witness Signature
Printed name: _____

By:_____
Name: _____
Title: _____

_____
Witness Signature
Printed name: _____

EXHIBIT A

Parcels Subject to 2023 Relief
[Attached Hereto]

SPECIAL ASSESSMENT ROLL
ANNUAL INSTALLMENT OF SPECIAL ASSESSMENT
ALLOCATED TO EACH PARCEL

Charles Pointe Community Enhancement District
Harrison County, West Virginia

Tax Year 2021 (Updated pursuant to the 4th Forbearance Agreement)

Tax Map Number	Parcel	Owner	Tax Year 2017 Annual Payment To be Billed	Tax Year 2018 Annual Payment To be Billed	Tax Year 2019 Annual Payment To be Billed	Tax Year 2020 Annual Payment To be Billed	Tax Year 2021 Annual Payment To be Billed	Tax Year 2021 Total Annual Payment To be Billed	Tax Year 2021 Total Annual Payment Forborne	Total Annual Payment Revised per 4th Forbearance Agreement
289	3	HLC LP	$5,834	$5,697	$6,591	$6,670	$6,355	$31,146	$31,146	$0
289	4	HLC LP	$103,250	$101,731	$115,379	$117,996	$112,424	$550,779	$550,779	$0
289	5	HLC LP	$118,730	$116,022	$134,032	$135,742	$129,335	$633,861	$633,861	$0
289	6	HLC L P	$134,412	$130,877	$152,394	$153,697	$146,443	$717,823	$717,823	$0
289	11	COMPTON JULIA C TRUST 2003	$26,831	$25,804	$30,513	$30,526	$29,076	$142,750	$142,750	$0
289	12	SVR ONE LLC	$36,206	$35,131	$41,223	$41,408	$39,454	$193,422	$193,422	$0
2434	8	BOWEN JAMES DARRELL &	$0	$0	$0	$0	$0	$0	$0	$0
2434	9	RADABAUGH JEFFREY C & AMY N	$0	$0	$0	$0	$0	$0	$0	$0
2434	10	BUSH JEFFREY T & JOILYN D	$0	$0	$0	$0	$0	$0	$0	$0
2434	11	MOSSALLATI ELISE C	$0	$0	$0	$0	$0	$0	$0	$0
2434	12	FREEMAN SAMUEL P & CHERYL A	$0	$0	$0	$0	$0	$0	$0	$0
2434	13	SPADAFORE JOSEPH S &	$0	$0	$0	$0	$0	$0	$0	$0
2434	14	SPATAFORE SAMUEL R & DENISE M	$0	$0	$0	$0	$0	$0	$0	$0
2434	15	SCHROEDER JOHN J IV &	$0	$0	$0	$0	$0	$0	$0	$0
2434	16	COBURN PATRICIA A	$0	$0	$0	$0	$0	$0	$0	$0
2434	17	BROCK-SEFTICK MARY LOU &	$0	$0	$0	$0	$0	$0	$0	$0
289	13	SVR ONE LLC	$67,092	$65,515	$75,752	$76,675	$73,056	$358,090	$358,090	$0
289	13.2	SVR ONE LLC	$0	$0	$0	$0	$0	$0	$0	$0
289	12.1	SVR ONE LLC	$981	$949	$1,119	$1,121	$1,069	$5,239	$5,239	$0
2434	2	SKASIK KURT A & SAVANA J	$0	$0	$0	$0	$0	$0	$0	$0
2434	3	LILLY TIMOTHY ALAN & DONNA	$0	$0	$0	$0	$0	$0	$0	$0
289	14	SVR ONE LLC	$0	$0	$0	$0	$0	$0	$0	$0
2434	18	SPEARS REZIN T & ROY DALE	$0	$0	$0	$0	$0	$0	$0	$0
2434	19	GREGG NATHAN E & BETH	$0	$0	$0	$0	$0	$0	$0	$0
2434	20	JETTE ANTHONY M	$0	$0	$0	$0	$0	$0	$0	$0
2434	21	DAN RYAN BUILDERS	$0	$0	$0	$0	$193	$193	$0	$193
2434	22	DAN RYAN BUILDERS	$0	$0	$0	$0	$193	$193	$0	$193
2434	23	DAVIS SCOTT M & SARAH	$0	$0	$0	$0	$0	$0	$0	$0
2434	24	BONENBERGER BRADLEY D &	$0	$0	$0	$0	$0	$0	$0	$0
2434	25	FORMAN JARED SCOTT &	$0	$0	$0	$0	$0	$0	$0	$0
2434	26	KIRKWOOD SHAUN P & CHRISTY M	$0	$0	$0	$0	$0	$0	$0	$0
2434	27	HEFNER HARLEY RONALD II	$0	$0	$0	$0	$0	$0	$0	$0
2434	28	SPATAFORE LAUYA (LE)	$0	$0	$0	$0	$0	$0	$0	$0
2434	29	RICHMOND TIMOTHY R II &	$0	$0	$0	$0	$0	$0	$0	$0
2434	30	DRISCOLL PAUL S & COLLEEN M	$0	$0	$0	$0	$0	$0	$0	$0
2434	31	LAMB JOHN M & DENISE R	$0	$0	$0	$0	$0	$0	$0	$0
2434	32	JORDAN JOSEPH W & TONI A HALL	$0	$0	$0	$0	$0	$0	$0	$0
2434	33	SPIKER WESLEY	$0	$0	$0	$0	$0	$0	$0	$0
289	14.2	SVR ONE LLC	$47,357	$45,704	$54,208	$54,152	$51,596	$253,017	$253,017	$0
289	14.3	SVR ONE LLC	$32,257	$31,333	$36,679	$18,997	$18,100	$137,367	$137,367	$0
2434	75	FERGUSON CURTIS E JR & MIA L	$0	$0	$0	$0	$0	$0	$0	$0
2434	76	BURGESS KRISTOPHER M &	$0	$0	$0	$0	$0	$0	$0	$0
2434	77	SPATAFORE WILLIAM R &	$0	$0	$0	$0	$0	$0	$0	$0
2434	78	NIELSON CHRISTINA & JOHN R	$0	$0	$0	$0	$0	$0	$0	$0
2434	79	LIVELY SCOTT A & VALERIE L	$0	$0	$0	$0	$0	$0	$0	$0
2434	80	DELUCA MATTHEW J & VICKI A	$0	$0	$0	$0	$0	$0	$0	$0
2434	81	CARR GEORGE L & SARA G	$0	$0	$0	$0	$0	$0	$0	$0
2434	82	BLAKE JAMES & CARRIE	$0	$0	$0	$0	$0	$0	$0	$0
2434	83	OWENS GREGORY M & KATHERINE M	$0	$0	$0	$0	$0	$0	$0	$0
2434	84	DEMASI WILLIAM M & CATHY S	$0	$0	$0	$0	$0	$0	$0	$0
2434	85	HOFFMAN KYLE & ALANA	$0	$0	$0	$0	$0	$0	$0	$0
2434	86	KEENER JOHN & KATHY	$0	$0	$0	$0	$0	$0	$0	$0
2434	87	NELSEN GREGORY D & MONIQUE	$0	$0	$0	$0	$0	$0	$0	$0
2434	88	HERRERA JULIUS R & RACHAEL L	$0	$0	$0	$0	$0	$0	$0	$0
2434	89	DAN RYAN BUILDERS	$0	$0	$0	$0	$840	$840	$0	$840
2434	90	DAN RYAN BUILDERS	$0	$0	$0	$0	$829	$829	$0	$829
289	14.4	SVR ONE LLC	$0	$0	$0	$0	$0	$0	$0	$0

Tax Map Number	Parcel	Owner	Tax Year 2017 Annual Payment To be Billed	Tax Year 2018 Annual Payment To be Billed	Tax Year 2019 Annual Payment To be Billed	Tax Year 2020 Annual Payment To be Billed	Tax Year 2021 Annual Payment To be Billed	Tax Year 2021 Total Annual Payment To be Billed	Tax Year 2021 Total Annual Payment Forborne	Total Annual Payment Revised per 4th Forbearance Agreement
289	19	COMPTON JULIA C TRUST 2003	$10,685	$10,310	$12,227	$12,216	$11,639	$57,077	$57,077	$0
289	20	COMPTON JULIA C TRUST 2003	$27,784	$33,522	$39,199	$39,503	$37,554	$177,562	$177,562	$0
289	20.1	COMPTON JULIA C TRUST	$968	$934	$1,108	$1,107	$1,055	$5,172	$5,172	$0
289	24.9	SVR ONE LLC	$23,546	$22,788	$26,892	$26,932	$25,661	$125,820	$125,820	$0
289	24.12	SVR ONE LLC	$10,769	$10,444	$12,264	$12,312	$11,731	$57,520	$57,520	$0
289	24.13	SVR ONE LLC	$3,736	$3,798	$3,994	$4,247	$4,047	$19,822	$19,822	$0
289	21	SVR ONE LLC	$1,945	$1,899	$2,199	$2,224	$2,119	$10,387	$10,387	$0
289	21.3	SVR ONE LLC	$10,814	$13,293	$15,482	$15,612	$14,875	$70,076	$70,076	$0
2434	1	BEASTON RYAN M & ALYSSA S	$0	$0	$0	$0	$0	$0	$0	$0
2434	4	MILEY DOUGLAS R & HEIDI L	$0	$0	$0	$0	$0	$0	$0	$0
2434	5	STRITCH DENIELLE	$0	$0	$0	$0	$0	$0	$0	$0
2434	6	BICKLEY DANIAL	$0	$0	$0	$0	$0	$0	$0	$0
2434	7	PALKO PETE & LATRISHA	$0	$0	$0	$0	$0	$0	$0	$0
289	21.1	COMPTON REBECCA A	$0	$0	$0	$0	$0	$0	$0	$0
289	51	HLC LP	$34,526	$34,030	$38,568	$39,458	$37,595	$184,176	$184,176	$0
269	21	COMPTON JULIA C TRUST	$86,308	$83,389	$98,927	$98,805	$94,143	$461,572	$461,572	$0
269	22	CHARLES POINTE CROSSING LLC	$0	$0	$0	$0	$133,981	$133,981	$0	$133,981
269	22.1	MENARD INC	$0	$0	$0	$0	$84,526	$84,526	$0	$84,526
269	22.2	CHARLES POINTE CROSSING LLC	$0	$0	$0	$0	$61,363	$61,363	$0	$61,363
270	24.4	COMPTON CE TRST(CHAS J MILLER&	$212,636	$205,685	$243,790	$243,495	$232,004	$1,137,610	$1,137,610	$0
269	23	HLC L P	$103,659	$100,925	$117,539	$118,532	$112,938	$553,594	$553,594	$0
270	24	COMPTON JULIA C TRUST 2003	$199,366	$192,385	$228,226	$227,951	$217,194	$1,065,121	$1,065,121	$0
270	24.1	COMPTON JULIA C TRUST 2003	$104,156	$99,743	$116,613	$117,379	$113,596	$551,486	$551,486	$0
270	25	ANNS RUN LIMITED LIABILITY	$30,345	$29,059	$33,974	$34,197	$32,884	$160,459	$160,459	$0
270	30	COMPTON JULIA C TRUST	$78,774	$75,436	$88,195	$88,774	$86,092	$417,270	$417,270	$0
270	30.1	COMPTON JULIA C TRUST	$48,966	$47,155	$55,836	$55,859	$53,216	$261,032	$261,032	$0
290	3	COMPTON JULIA C TRUST	$2,108	$2,056	$2,386	$2,411	$2,297	$11,258	$11,258	$0
290	2	ANNS RUN LIMITED	$63,592	$61,376	$72,975	$72,891	$69,451	$340,284	$340,284	$0
290	1	ANNS RUN LIMITED	$49,188	$47,892	$55,772	$56,245	$53,591	$262,688	$262,688	$0
290	6	ANNS RUN LIMITED	$139,561	$134,704	$160,561	$160,359	$152,792	$747,977	$747,977	$0
2435	1	DEBERRY JASON W &	$0	$0	$0	$0	$0	$0	$0	$0
2435	2	RIDGWAY DEBRA LYNN &	$0	$0	$0	$0	$0	$0	$0	$0
2435	3	DELARME WARREN W & RAYNAR N	$0	$0	$0	$0	$0	$0	$0	$0
2435	4	BLAKE AMANDA M &	$0	$0	$0	$0	$0	$0	$0	$0
2435	5	SMITH JOSHUA ALAN	$0	$0	$0	$0	$0	$0	$0	$0
2435	6	SHRIVER WILLIAM JR & LINDA	$0	$0	$0	$0	$0	$0	$0	$0
2435	7	ABRAHAM EDWARD L & ERICA L	$0	$0	$0	$0	$0	$0	$0	$0
2435	8	WARD MICHAEL T & STACY A	$0	$0	$0	$0	$0	$0	$0	$0
2435	9	KERNS SHANNON L	$0	$0	$0	$0	$0	$0	$0	$0
2435	10	BOYLES RYAN P &	$0	$0	$0	$0	$0	$0	$0	$0
2435	11	ROUSH ANDREW M & THERESA A	$0	$0	$0	$0	$0	$0	$0	$0
290	7	ANNS RUN LIMITED	$66,032	$63,727	$75,799	$75,712	$72,139	$353,409	$353,409	$0
290	15	ANNS RUN LIMITED	$774	$798	$816	$883	$841	$4,112	$4,112	$0
290	3.4	BRIDGEPORT MUNICIPAL BUILDING	$0	$0	$0	$0	$0	$0	$0	$0
270	30.2	BRIDGEPORT MUNICIPAL BUILDING	$0	$0	$0	$0	$0	$0	$0	$0
2434	47	THOMPSON ANDREW H & MARLA J	$0	$0	$0	$0	$0	$0	$0	$0
2434	48	DUFFORD JAMES ALAN &	$0	$0	$0	$0	$0	$0	$0	$0
2434	49	MADDIX MICHAEL R II & ALICIA E	$0	$0	$0	$0	$0	$0	$0	$0
2434	50	NGUYEN TAM T	$0	$0	$0	$0	$0	$0	$0	$0
2434	51	HICKEY TIMOTHY J & CRYSTAL D	$0	$0	$0	$0	$0	$0	$0	$0
2434	52	MAHMOUD KHALID & HUMA	$0	$0	$0	$0	$0	$0	$0	$0
2434	53	PATRICK DEREK S & AMY M	$0	$0	$0	$0	$0	$0	$0	$0
2434	54	COURTNEY RYAN S & SUZANNE W	$0	$0	$0	$0	$0	$0	$0	$0
2434	55	UDE CHRISTOPHER M & HEIDI A	$0	$0	$0	$0	$0	$0	$0	$0
2434	56	REED JAMES F III &	$0	$0	$0	$0	$0	$0	$0	$0
2434	57	GROVES MATTHEW L & MELANIE E	$0	$0	$0	$0	$0	$0	$0	$0
2434	34	BONAFIELD PATRICK A & BUFFY M	$0	$0	$0	$0	$0	$0	$0	$0
2434	35	DAVIS DEBORAH C	$0	$0	$0	$0	$0	$0	$0	$0
2434	36	RINGLER ZANE M & BRITTANY A	$0	$0	$0	$0	$0	$0	$0	$0
2434	37	MADITZ LARRY L & LISA J	$0	$0	$0	$0	$0	$0	$0	$0
2434	38	BURD MARK L & MEDORIE A	$0	$0	$0	$0	$0	$0	$0	$0
2434	39	HILTON THOMAS R &	$0	$0	$0	$0	$0	$0	$0	$0
2434	40	ARAGONA CLINTEN J &	$0	$0	$0	$0	$0	$0	$0	$0
2434	41	HUGHES LARRY N & KIMBERLY L	$0	$0	$0	$0	$0	$0	$0	$0
2434	42	WAGNER PAUL E & DAWN R	$0	$0	$0	$0	$0	$0	$0	$0
2434	43	DENSMORE DAVID D & PEPPER A	$0	$0	$0	$0	$0	$0	$0	$0
2434	44	MCBRAYER STEPHEN D & NATALIE	$0	$0	$0	$0	$0	$0	$0	$0

Tax Map Number	Parcel	Owner	Tax Year 2017 Annual Payment To be Billed	Tax Year 2018 Annual Payment To be Billed	Tax Year 2019 Annual Payment To be Billed	Tax Year 2020 Annual Payment To be Billed	Tax Year 2021 Annual Payment To be Billed	Tax Year 2021 Total Annual Payment To be Billed	Tax Year 2021 Total Annual Payment Forborne	Total Annual Payment Revised per 4th Forbearance Agreement
2434	45	WETZEL GARY L & KATHARYN L	$0	$0	$0	$0	$0	$0	$0	$0
2434	46	GASKINS GARY M & DEBORA J	$0	$0	$0	$0	$0	$0	$0	$0
2434	58	SVR ONE LLC	$0	$0	$0	$0	$0	$0	$0	$0
2434	59	GANGIREDDY VENU GOPALA REDDY	$0	$0	$0	$0	$0	$0	$0	$0
2434	60	KAUL AARADHANA &	$0	$0	$0	$0	$0	$0	$0	$0
2434	65	MARPLE BRANDY JO	$0	$0	$0	$0	$0	$0	$0	$0
2434	66	DAVISSON CHARLES E & CRYSTAL D	$0	$0	$0	$0	$0	$0	$0	$0
2434	67	WALKER JOHN PATRICK JR &	$0	$0	$0	$0	$0	$0	$0	$0
2434	61	LAINE ROBERT L & ANGELA GRILLI	$0	$0	$0	$0	$0	$0	$0	$0
2434	62	PIERCE MICA & RODNEY	$0	$0	$0	$0	$0	$0	$0	$0
2434	63	WANG PENG & YIN HAUNG	$0	$0	$0	$0	$0	$0	$0	$0
2434	64	JACKSON CASEY & LORI ANN	$0	$0	$0	$0	$0	$0	$0	$0
2434	68	NOLTE ISAAC R & KIMBERLY C	$0	$0	$0	$0	$0	$0	$0	$0
2434	69	LEE ADAM & MICHELLE	$0	$0	$0	$0	$0	$0	$0	$0
2434	70	SVR ONE LLC	$971	$935	$179	$203	$193	$2,482	$2,482	$0
2434	71	DAN RYAN BUILDERS	$0	$0	$0	$0	$0	$0	$0	$0
2434	72	SVR ONE LLC	$0	$0	$0	$0	$0	$0	$0	$0
2434	73	SVR ONE LLC	$0	$0	$0	$0	$0	$0	$0	$0
2434	74	SVR ONE LLC	$0	$0	$0	$0	$0	$0	$0	$0
Total			**$1,884,159**	**$1,835,044**	**$2,151,411**	**$2,144,293**	**$2,328,477**	**$10,343,383**	**$10,061,458**	**$281,924**

[1]Pursuant to the Third Amendment to the Forbearance Agreement dated April 28, 2021, the CED Assessments approved by the CED Board for Tax Year 2017, Tax Year 2018, Tax Year 2019 and Tax Year 2020 for the Remaining Forborne Property are to be collected in Tax Year 2021. As a result, the total Tax Year 2021 Annual Payments to be billed and collected in Tax Year 2021 are equal to $10,556,994

SPECIAL ASSESSMENT ROLL
ANNUAL INSTALLMENT OF SPECIAL ASSESSMENT
ALLOCATED TO EACH PARCEL

Charles Pointe Community Enhancement District
Harrison County, West Virginia

Tax Year 2022 [1] (Updated pursuant to the 4th Forbearance Agreement)

Tax Map Number	Parcel	Owner	Tax Years 2017- 2021 Deferred Annual Payment	Tax Year 2022 Annual Payment	Tax Year 2022 Annual Payment to be Billed	Tax Year 2022 Annual Payment Forborne	Total Annual Payment Revised per 4th Forbearance Agreement
289	3	HLC LP		$6,359	$6,359	$6,359	$0
289	4	HLC LP		$112,490	$112,490	$112,490	$0
289	5	HLC LP		$129,423	$129,423	$129,423	$0
289	6	HLC L P		$146,547	$146,547	$146,547	$0
289	11	COMPTON JULIA C TRUST 2003		$29,072	$29,072	$29,072	$0
289	12	SVR ONE LLC		$39,483	$39,483	$39,483	$0
2434	8	BOWEN JAMES DARRELL &		$0	$0	$0	$0
2434	9	RADABAUGH JEFFREY C & AMY N		$0	$0	$0	$0
2434	10	BUSH JEFFREY T & JOILYN D		$0	$0	$0	$0
2434	11	MOSSALLATI ELISE C		$0	$0	$0	$0
2434	12	FREEMAN SAMUEL P & CHERYL A		$0	$0	$0	$0
2434	13	SPADAFORE JOSEPH S &		$0	$0	$0	$0
2434	14	SPATAFORE SAMUEL R & DENISE M		$0	$0	$0	$0
2434	15	SCHROEDER JOHN J IV &		$0	$0	$0	$0
2434	16	COBURN PATRICIA A		$0	$0	$0	$0
2434	17	BROCK-SEFTICK MARY LOU &		$0	$0	$0	$0
289	13	SVR ONE LLC		$73,106	$73,106	$73,106	$0
289	13.2	SVR ONE LLC	$117,943	$17,560	$135,504	$135,504	$0
289	12.1	SVR ONE LLC		$1,069	$1,069	$1,069	$0
2434	2	SKASIK KURT A & SAVANA J		$0	$0	$0	$0
2434	3	LILLY TIMOTHY ALAN & DONNA		$0	$0	$0	$0
289	14	SVR ONE LLC	$1,110,103	$135,723	$1,245,825	$1,245,825	$0
2434	18	SPEARS REZIN T & ROY DALE		$0	$0	$0	$0
2434	19	GREGG NATHAN E & BETH		$0	$0	$0	$0
2434	20	JETTE ANTHONY M		$0	$0	$0	$0
2434	21	GLASS JEREMY R & MEGAN E		$0	$0	$0	$0
2434	22	HUMPHREYS CHRISTOPHER T &		$0	$0	$0	$0
2434	23	DAVIS SCOTT M & SARAH		$0	$0	$0	$0
2434	24	BONENBERGER BRADLEY D &		$0	$0	$0	$0
2434	25	FORMAN JARED SCOTT &		$0	$0	$0	$0
2434	26	KIRKWOOD SHAUN P & CHRISTY M		$0	$0	$0	$0
2434	27	HEFNER HARLEY RONALD II		$0	$0	$0	$0
2434	28	SPATAFORE LAUYA (LE)		$0	$0	$0	$0
2434	29	RICHMOND TIMOTHY R II &		$0	$0	$0	$0
2434	30	DRISCOLL PAUL S & COLLEEN M		$0	$0	$0	$0
2434	31	LAMB JOHN M & DENISE R		$0	$0	$0	$0
2434	32	JORDAN JOSEPH W & TONI A HALL		$0	$0	$0	$0
2434	33	SPIKER WESLEY		$0	$0	$0	$0
289	14.2	SVR ONE LLC		$51,633	$51,633	$51,633	$0
289	14.3	SVR ONE LLC		$18,114	$18,114	$18,114	$0
2434	75	FERGUSON CURTIS E JR & MIA L		$0	$0	$0	$0
2434	76	BURGESS KRISTOPHER M &		$0	$0	$0	$0
2434	77	SPATAFORE WILLIAM R &		$0	$0	$0	$0
2434	78	NIELSON CHRISTINA & JOHN R		$0	$0	$0	$0
2434	79	LIVELY SCOTT A & VALERIE L		$0	$0	$0	$0
2434	80	DELUCA MATTHEW J & VICKI A		$0	$0	$0	$0
2434	81	CARR GEORGE L & SARA G		$0	$0	$0	$0
2434	82	BLAKE JAMES & CARRIE		$0	$0	$0	$0
2434	83	OWENS GREGORY M & KATHERINE M		$0	$0	$0	$0
2434	84	DEMASI WILLIAM M & CATHY S		$0	$0	$0	$0
2434	85	HOFFMAN KYLE & ALANA		$0	$0	$0	$0
2434	86	KEENER JOHN & KATHY		$0	$0	$0	$0
2434	87	NELSEN GREGORY D & MONIQUE		$0	$0	$0	$0
2434	88	HERRERA JULIUS R & RACHAEL L		$0	$0	$0	$0
2434	89	LEROY BRANDON THOMAS &		$0	$0	$0	$0
2434	90	CASE STEVEN LEE & SHARON KAY		$0	$0	$0	$0
2434	91	SVR ONE LLC		$1,068	$1,068	$0	$1,068
2434	92	SVR ONE LLC		$1,068	$1,068	$0	$1,068
2434	93	DAN RYAN BUILDERS		$1,069	$1,069	$0	$1,069
2434	94	SVR ONE LLC		$1,069	$1,069	$0	$1,069
2434	95	DAN RYAN BUILDERS		$1,068	$1,068	$0	$1,068
2434	96	DAN RYAN BUILDERS		$1,069	$1,069	$0	$1,069
2434	97	SVR ONE LLC		$1,068	$1,068	$0	$1,068
2434	98	SVR ONE LLC		$1,069	$1,069	$0	$1,069
2434	99	DAN RYAN BUILDERS		$1,068	$1,068	$0	$1,068
2434	100	DAN RYAN BUILDERS		$1,069	$1,069	$0	$1,069
2434	101	SVR ONE LLC		$1,067	$1,067	$0	$1,067
2434	102	SVR ONE LLC		$1,068	$1,068	$0	$1,068
2434	103	SVR ONE LLC		$1,068	$1,068	$0	$1,068

Tax Map Number	Parcel	Owner	Tax Years 2017- 2021 Deferred Annual Payment	Tax Year 2022 Annual Payment	Tax Year 2022 Annual Payment to be Billed	Tax Year 2022 Annual Payment Forborne	Total Annual Payment Revised per 4th Forbearance Agreement
2434	104	SVR ONE LLC		$1,068	$1,068	$0	$1,068
2434	105	SVR ONE LLC		$1,068	$1,068	$0	$1,068
2434	106	SVR ONE LLC		$1,067	$1,067	$0	$1,067
2434	107	SVR ONE LLC		$1,068	$1,068	$0	$1,068
2434	108	SVR ONE LLC		$1,068	$1,068	$0	$1,068
2434	109	SVR ONE LLC		$1,067	$1,067	$0	$1,067
2434	110	SVR ONE LLC		$1,069	$1,069	$0	$1,069
289	19	COMPTON JULIA C TRUST 2003		$11,647	$11,647	$11,647	$0
289	20	COMPTON JULIA C TRUST 2003		$37,483	$37,483	$37,483	$0
289	20.1	COMPTON JULIA C TRUST		$1,055	$1,055	$1,055	$0
289	24.9	SVR ONE LLC		$25,681	$25,681	$25,681	$0
289	24.12	SVR ONE LLC		$11,740	$11,740	$11,740	$0
289	24.13	SVR ONE LLC		$4,048	$4,048	$4,048	$0
289	21	SVR ONE LLC		$2,121	$2,121	$2,121	$0
289	21.3	SVR ONE LLC		$14,886	$14,886	$14,886	$0
2434	1	BEASTON RYAN M & ALYSSA S		$0	$0	$0	$0
2434	4	MILEY DOUGLAS R & HEIDI L		$0	$0	$0	$0
2434	5	STRITCH DENIELLE		$0	$0	$0	$0
2434	6	BICKLEY DANIAL		$0	$0	$0	$0
2434	7	PALKO PETE & LATRISHA		$0	$0	$0	$0
289	21.1	COMPTON REBECCA A		$0	$0	$0	$0
289	51	HLC LP		$37,617	$37,617	$37,617	$0
269	21	COMPTON JULIA C TRUST		$94,216	$94,216	$94,216	$0
269	22	CHARLES POINTE CROSSING LLC		$134,040	$134,040	$0	$134,040
269	22.1	MENARD INC		$84,470	$84,470	$0	$84,470
269	22.2	CHARLES POINTE CROSSING LLC		$61,396	$61,396	$0	$61,396
270	24.4	COMPTON CE TRST(CHAS J MILLER&		$232,183	$232,183	$232,183	$0
269	23	HLC L P		$113,019	$113,019	$113,019	$0
270	24	COMPTON JULIA C TRUST 2003		$217,360	$217,360	$217,360	$0
270	24.1	COMPTON JULIA C TRUST 2003		$113,680	$113,680	$113,680	$0
270	25	ANNS RUN LIMITED LIABILITY		$32,906	$32,906	$32,906	$0
270	30	COMPTON JULIA C TRUST		$86,157	$86,157	$86,157	$0
270	30.1	COMPTON JULIA C TRUST		$53,227	$53,227	$53,227	$0
290	3	COMPTON JULIA C TRUST		$2,299	$2,299	$2,299	$0
290	2	ANNS RUN LIMITED		$69,503	$69,503	$69,503	$0
290	1	ANNS RUN LIMITED		$53,629	$53,629	$53,629	$0
290	6	ANNS RUN LIMITED		$152,912	$152,912	$152,912	$0
2435	1	DEBERRY JASON W &		$0	$0	$0	$0
2435	2	RIDGWAY DEBRA LYNN &		$0	$0	$0	$0
2435	3	DELARME WARREN W & RAYNAR N		$0	$0	$0	$0
2435	4	BLAKE AMANDA M &		$0	$0	$0	$0
2435	5	SMITH JOSHUA ALAN		$0	$0	$0	$0
2435	6	SHRIVER WILLIAM JR & LINDA		$0	$0	$0	$0
2435	7	ABRAHAM EDWARD L & ERICA L		$0	$0	$0	$0
2435	8	WARD MICHAEL T & STACY A		$0	$0	$0	$0
2435	9	KERNS SHANNON L		$0	$0	$0	$0
2435	10	BOYLES RYAN P &		$0	$0	$0	$0
2435	11	ROUSH ANDREW M & THERESA A		$0	$0	$0	$0
2439	1	DAN RYAN BUILDERS		$1,019	$1,019	$0	$1,019
2439	2	DAN RYAN BUILDERS		$1,019	$1,019	$0	$1,019
2439	3	DAN RYAN BUILDERS		$1,019	$1,019	$0	$1,019
2439	4	DAN RYAN BUILDERS		$1,019	$1,019	$0	$1,019
2439	5	DAN RYAN BUILDERS		$1,019	$1,019	$0	$1,019
2439	6	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	7	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	8	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	9	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	10	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	11	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	12	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	13	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	14	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	15	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	16	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	17	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	18	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	19	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	20	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	21	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	22	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	23	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	24	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	25	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	26	SVR ONE LLC		$1,058	$1,058	$0	$1,058
2439	27	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	28	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	29	SVR ONE LLC		$1,060	$1,060	$0	$1,060

Tax Map Number	Parcel	Owner	Tax Years 2017- 2021 Deferred Annual Payment	Tax Year 2022 Annual Payment	Tax Year 2022 Annual Payment to be Billed	Tax Year 2022 Annual Payment Forborne	Total Annual Payment Revised per 4th Forbearance Agreement
2439	30	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	31	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	32	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	33	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	34	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	35	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	36	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	37	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	38	SVR ONE LLC		$1,060	$1,060	$0	$1,060
2439	39	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	40	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	41	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	42	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	43	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	44	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	45	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	46	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	47	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	48	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	49	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	50	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	51	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	52	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	53	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	54	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	55	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	56	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	57	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	58	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	59	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	60	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	61	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	62	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	63	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	64	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	65	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	66	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	67	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	68	DAN RYAN BUILDERS		$1,066	$1,066	$0	$1,066
2439	69	DAN RYAN BUILDERS		$1,066	$1,066	$0	$1,066
2439	70	DAN RYAN BUILDERS		$1,066	$1,066	$0	$1,066
2439	71	DAN RYAN BUILDERS		$1,066	$1,066	$0	$1,066
2439	72	DAN RYAN BUILDERS		$1,042	$1,042	$0	$1,042
2439	73	DAN RYAN BUILDERS		$1,042	$1,042	$0	$1,042
2439	74	DAN RYAN BUILDERS		$1,042	$1,042	$0	$1,042
2439	75	DAN RYAN BUILDERS		$1,042	$1,042	$0	$1,042
2439	76	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	77	SVR ONE LLC		$1,064	$1,064	$0	$1,064
2439	78	SVR ONE LLC		$1,062	$1,062	$0	$1,062
2439	79	SVR ONE LLC		$1,062	$1,062	$0	$1,062
2439	80	SVR ONE LLC		$1,062	$1,062	$0	$1,062
2439	81	SVR ONE LLC		$1,062	$1,062	$0	$1,062
2439	82	SVR ONE LLC		$1,062	$1,062	$0	$1,062
2439	83	SVR ONE LLC		$1,062	$1,062	$0	$1,062
2439	84	SVR ONE LLC		$1,062	$1,062	$0	$1,062
2439	85	SVR ONE LLC		$1,053	$1,053	$0	$1,053
2439	86	SVR ONE LLC		$1,062	$1,062	$0	$1,062
2439	87	SVR ONE LLC		$1,062	$1,062	$0	$1,062
2439	88	SVR ONE LLC		$0	$0	$0	$0
2439	89	SVR ONE LLC		$1,046	$1,046	$0	$1,046
2439	90	SVR ONE LLC		$1,053	$1,053	$0	$1,053
2439	91	SVR ONE LLC		$1,018	$1,018	$0	$1,018
290	7	ANNS RUN LIMITED		$72,193	$72,193	$72,193	$0
290	15	ANNS RUN LIMITED		$841	$841	$841	$0
290	3.4	BRIDGEPORT MUNICIPAL BUILDING		$0	$0	$0	$0
270	30.2	BRIDGEPORT MUNICIPAL BUILDING		$0	$0	$0	$0
2434	47	THOMPSON ANDREW H & MARLA J		$0	$0	$0	$0
2434	48	DUFFORD JAMES ALAN &		$0	$0	$0	$0
2434	49	MADDIX MICHAEL R II & ALICIA E		$0	$0	$0	$0
2434	50	NGUYEN TAM T		$0	$0	$0	$0
2434	51	HICKEY TIMOTHY J & CRYSTAL D		$0	$0	$0	$0
2434	52	MAHMOUD KHALID & HUMA		$0	$0	$0	$0
2434	53	PATRICK DEREK S & AMY M		$0	$0	$0	$0
2434	54	COURTNEY RYAN S & SUZANNE W		$0	$0	$0	$0
2434	55	UDE CHRISTOPHER M & HEIDI A		$0	$0	$0	$0
2434	56	REED JAMES F III &		$0	$0	$0	$0
2434	57	GROVES MATTHEW L & MELANIE E		$0	$0	$0	$0

Tax Map Number	Parcel	Owner	Tax Years 2017- 2021 Deferred Annual Payment	Tax Year 2022 Annual Payment	Tax Year 2022 Annual Payment to be Billed	Tax Year 2022 Annual Payment Forborne	Total Annual Payment Revised per 4th Forbearance Agreement
2434	34	TRINIDAD CARILLO IRIS MAE C &		$0	$0	$0	$0
2434	35	DAVIS DEBORAH C		$0	$0	$0	$0
2434	36	RINGLER ZANE M & BRITTANY A		$0	$0	$0	$0
2434	37	MADITZ LARRY L & LISA J		$0	$0	$0	$0
2434	38	BURD MARK L & MEDORIE A		$0	$0	$0	$0
2434	39	HILTON THOMAS R &		$0	$0	$0	$0
2434	40	ARAGONA CLINTEN J &		$0	$0	$0	$0
2434	41	FOWLER ADAM MATTHEW &		$0	$0	$0	$0
2434	42	WAGNER PAUL E & DAWN R		$0	$0	$0	$0
2434	43	DENSMORE DAVID D & PEPPER A		$0	$0	$0	$0
2434	44	MCBRAYER STEPHEN D & NATALIE		$0	$0	$0	$0
2434	45	WETZEL GARY L & KATHARYN L		$0	$0	$0	$0
2434	46	GASKINS GARY M & DEBORA J		$0	$0	$0	$0
2434	58	SVR ONE LLC		$0	$0	$0	$0
2434	59	GANGIREDDY VENU GOPALA REDDY		$0	$0	$0	$0
2434	60	KAUL AARADHANA &		$0	$0	$0	$0
2434	65	MARPLE BRANDY JO		$0	$0	$0	$0
2434	66	DAVISSON CHARLES E & CRYSTAL D		$0	$0	$0	$0
2434	67	WALKER JOHN PATRICK JR &		$0	$0	$0	$0
2434	61	LAINE ROBERT L & ANGELA GRILLI		$0	$0	$0	$0
2434	62	PIERCE MICA & RODNEY		$0	$0	$0	$0
2434	63	WANG PENG & YIN HAUNG		$0	$0	$0	$0
2434	64	JACKSON CASEY & LORI ANN		$0	$0	$0	$0
2434	68	NOLTE ISAAC R & KIMBERLY C		$0	$0	$0	$0
2434	69	LEE ADAM & MICHELLE		$0	$0	$0	$0
2434	70	SVR ONE LLC		$185	$185	$185	$0
2434	71	DAN RYAN BUILDERS		$0	$0	$0	$0
2434	72	SVR ONE LLC		$0	$0	$0	$0
2434	73	SVR ONE LLC		$0	$0	$0	$0
2434	74	SVR ONE LLC		$0	$0	$0	$0
Total			**$1,228,046**	**$2,597,648**	**$3,825,694**	**$3,429,213**	**$396,481**

[1]This schedule shows the Special Assessment allocated to each Parcel and the Annual Parcel Installment and Annual Payment for the Tax Year 2022. The Special Assessment Roll shall be updated each Tax Year pursuant to the provisions of the Rate and Method of Apportionment of Special Assessments.

EXHIBIT B

Description of Tax Parcels for
Worthington Estate Development
[Attached Hereto]

EXHIBIT C

CED Assessments Payable
For Worthington Estate Development Lots
[Attached Hereto]

Charles Pointe Community Enhancement District
Reapportionment of Special Assessments for Parcels 289.13, 289.13.2 and 289.14

Lot No.	Lot Size (acres)	Zoning District	Source T.M./PCL	Source D.B. / PG.	Number of Units	EU Factor	EUS	Special Assessment	Principal Portion	Annual Installment 2022	2022 Annual Payment	2017-2021 Annual Payment (Forborne)
Original Parcels												
289.13	21.59				69	3.5	241.5	$3,347,848.93	$2,192,390.46	$73,933.64	$73,004.34	$358,089.70
289.13.2	6.72				10	3.5	35	$485,195.50	$317,737.75	$10,715.02	$6,818.33	$117,943.00
289.14	65.695				134	3.5	469	$7,770,059.31	$5,088,343.07	$171,593.41	$149,590.45	$1,110,102.76
					61	1.5	91.5					
Total	**94.005**				**274**		**837**	**$11,603,103.73**	**$7,598,471.28**	**$256,242.07**	**$229,413.13**	**$1,586,135.46**
New Parcels												
289.13	18.001	(remainder parcel)			69	3.5	241.5	$3,347,848.93	$2,192,390.46	$73,933.64	$73,004.34	$358,089.70
289.13.2	0.000	(remainder parcel)			0	0	0	$0.00	$0.00	$0.00	$0.00	$0.00
289.14	49.875	(remainder parcel)			99	3.5	346.5	$4,803,435.41	$3,145,603.70	$106,078.71	$91,008.64	$714,555.59
					61	1.5	91.5	$1,268,439.65	$830,657.25	$28,012.13	$24,032.58	$188,692.17
Sub-total 289.14							438	*$6,071,875.07*	*$3,976,260.96*	*$134,090.83*	*$115,041.22*	*$903,247.76*
111	0.296	R-1	289 13.2	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
112	0.243	R-1	289 13.2	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
113	0.29	R-1	289 13.2	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
114	0.243	R-1	289 13.2	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
115	0.283	R-1	289 13.2	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
116	0.261	R-1	289 13.2	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
117	0.243	R-1	289 13.2	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
118	0.254	R-1	289 13.2 & 289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
119	0.289	R-1	289 / 13 & 289 13.2	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
120	0.316	R-1	289 13.2 & 289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
121	0.382	R-1	289 / 13 & 289 / 13.2	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
122	0.292	R-1	289 13.2 & 289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
123	0.32	R-1	289 / 13 & 289 / 13.2	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
124	0.293	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
125	0.418	R-1	289 / 13 & 289 13.2 & 289 / 14	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
126	0.289	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
127	0.388	R-1	289 / 14	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
128	0.271	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
129	0.346	R-1	289 14	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
130	0.263	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
131	0.306	R-1	289 / 14	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
132	0.261	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
133	0.309	R-1	289 14	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
134	0.268	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
135	0.33	R-1	289 14	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
136	0.269	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
137	0.32	R-1	289 / 14	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
138	0.275	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
139	0.318	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
140	0.281	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
141	0.281	R-1	289 / 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
142	0.287	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
143	0.288	R-1	289 / 14	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
144	0.28	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
145	0.316	R-1	289 / 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
146	0.313	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
147	0.295	R-1	289 / 14	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
148	0.408	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
149	0.287	R-1	289 / 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
150	0.276	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
151	0.265	R-1	289 / 14	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
152	0.24	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
153	0.243	R-1	289 / 14	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
154	0.24	R-1	289 14	1390 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
155	0.331	R-1	289 / 14	1390 / 1091	1	3.5	3.5	$48,519.55	$31,773.77	$1,071.50	$919.28	$7,217.73
156	6.607	R-1	289 13.2 & 289 17	1390 1091	0	0	0	$0.00	$0.00	$0.00	$0.00	$0.00
Total	**87.75**				**274**		**837**	**$11,603,103.73**	**$7,598,471.28**	**$256,242.07**	**$229,413.13**	**$1,586,135.46**

A-1

United States of America

State of West Virginia

County of Harrison, ss:

Clerk's Fiduciary Report

Estate from Wednesday, April 12, 2023, through Tuesday, April 18, 2023

The County Commission of Harrison County this day proceeded to examine the report of the Clerk of the Commission of the Fiduciary and Probate matters had before his during the vacation of the Commission, and it appearing to the Commission that all of the proceedings had therefore ordered that the said report and matters thereto contained be and the same is hereby ratified and confirmed. Said report is in words and figures as follows, to-wit:

On, Wednesday, April 12, 2023, the following matters were disposed of in the presence of the Clerk:

The said estate of **ELLEN J OLEAN**, deceased was referred to **NORMAN T FARLEY**, a FIDUCIARY COMMISSIONER for the Harrison County, for settlement thereof.

The last will and testament of **ERNEST NILE GRIFFIN**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

SARA CATHERINE MCDANIELS, who was named in the last will and testament of **ERNEST NILE GRIFFIN**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

On, Thursday, April 13, 2023, the following matters were disposed of in the presence of the Clerk:

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **JOHN GILBERT MITCHELL SR** was appointed and qualified as ADMINISTRATOR of the estate of **JOHN GILBERT MITCHELL JR**, deceased. No bond was required.

The last will and testament of **BETTY JEAN BELL**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

ALEXIS BROOKE BELL, who was named in the last will and testament of **BETTY JEAN BELL**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

The last will and testament of **BENJAMIN TONY PORTARO**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

ANNETTE LOUISE PORTARO SMITH, who was named in the last will and testament of **BENJAMIN TONY PORTARO**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

A duly copy of the last will and testament of **LYHLE E GILLEMWATER**, deceased, late a resident of KANAWHA, WEST VIRGINIA, was admitted to record.

A duly exemplified copy of the last will and testament of **JOYCE A HEAD**, deceased, late a resident of FAUQUIER, VIRGINIA, was admitted to record.

A duly exemplified copy of the last will and testament of **EDMUND C SMITH**, deceased, late a resident of BEAVER, PENNSYLVANIA, was admitted to record.

A duly exemplified copy of the last will and testament of **ETHLEEN MCGUIRE**, deceased, late a resident of JEFFERSON, KENTUCKY, was admitted to record.

On, Friday, April 14, 2023, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **ERIE VICTORIA HILL**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

DONNA SUE DEEM, who was named in the last will and testament of **ERIE VICTORIA HILL**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

A duly copy of the last will and testament of **HARRY MEEK JR**, deceased, late a resident of DODDRIDGE, WEST VIRGINIA, was admitted to record.

A duly exemplified copy of the last will and testament of **JOHN G SCHNEIDERHAN**, deceased, late a resident of CUMBERLAND, PENNSYLVANIA, was admitted to record.

On, Monday, April 17, 2023, the following matters were disposed of in the presence of the Clerk:

A duly exemplified copy of the last will and testament of **RALPH E HEAD**, deceased, late a resident of FAUQUIER, VIRGINIA, was admitted to record.

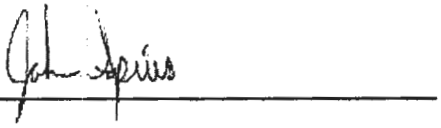
On, Tuesday, April 18, 2023, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **HARRY LEWIS WISEMAN**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

ELIZABETH LYNNET SHAHAN, who was named in the last will and testament of **HARRY LEWIS WISEMAN**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

The last will and testament of **JEFFREY DAVIS MILLER**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

KATHRYN LEE MILLER, who was named in the last will and testament of **JEFFREY DAVIS MILLER**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.



Wednesday, May 3, 2023

John R Spires
Clerk of the Harrison County Commission

Confirmed

C-1

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS e-file Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning _____, 2021, and ending _____, 20___

▶ **Do not send to the IRS. Keep for your records.**

▶ **Go to www.irs.gov/Form8879TE for the latest information.**

OMB No. 1545-0047

2021

Name of filer
JOHNSTOWN VOLUNTEER FIRE DEPT

EIN or SSN

Name and title of officer or person subject to tax
DEBRA GRAY TREASURER

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here ▶ ☐	b **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b
2a	**Form 990-EZ** check here ▶ ☒	b **Total revenue,** if any (Form 990-EZ, line 9)	2b 80,459
3a	**Form 1120-POL** check here ▶ ☐	b **Total tax** (Form 1120-POL, line 22)	3b
4a	**Form 990-PF** check here ▶ ☐	b **Tax based on investment income** (Form 990-PF, Part V, line 5)	4b
5a	**Form 8868** check here ▶ ☐	b **Balance due** (Form 8868, line 3c)	5b
6a	**Form 990-T** check here ▶ ☐	b **Total tax** (Form 990-T, Part III, line 4)	6b
7a	**Form 4720** check here ▶ ☐	b **Total tax** (Form 4720, Part III, line 1)	7b
8a	**Form 5227** check here ▶ ☐	b **FMV of assets at end of tax year** (Form 5227, Item D)	8b
9a	**Form 5330** check here ▶ ☐	b **Tax due** (Form 5330, Part II, line 19)	9b
10a	**Form 8038-CP** check here ▶ ☐	b **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize H AND R BLOCK to enter my PIN 37582 as my signature
ERO firm name **Enter five numbers, but do not enter all zeros**

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ Date ▶ 05-11-2022

ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ **Do not enter social security numbers on this form, as it may be made public.**

▶ **Go to www.irs.gov/Form990EZ for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning , 2021, and ending , 20

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
JOHNSTOWN VOLUNTEER FIRE DEPT

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
4597 JOHNSTOWN RD

City or town, state or province, country, and ZIP or foreign postal code
LOST CREEK WV 26385

D Employer identification number

E Telephone number
(304) 622-8775

F Group Exemption Number ▶

G Accounting Method: ☒ Cash ☐ Accrual Other (specify) ▶

H Check ▶ ☒ if the organization is **not** required to attach Schedule B (Form 990).

I Website: ▶ N/A

J Tax-exempt status (check only one) -- ☒ 501(c)(3) ☐ 501(c)( ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 80,459

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

Check if the organization used Schedule O to respond to any question in this Part I ☐

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	79,867
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	
	4	Investment income	4	11
	5a	Gross amount from sale of assets other than inventory — 5a		
	b	Less: cost or other basis and sales expenses — 5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events:		
	a	Gross income from gaming (attach Schedule G if greater than $15,000) — 6a		
	b	Gross income from fundraising events (not including $ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000) — 6b		
	c	Less: direct expenses from gaming and fundraising events — 6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances — 7a		
	b	Less: cost of goods sold — 7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	
	8	Other revenue (describe in Schedule O)	8	581
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	80,459
Expenses	10	Grants and similar amounts paid (list in Schedule O)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	27,433
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	44,984
	17	**Total expenses.** Add lines 10 through 16 ▶	17	72,417
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	8,042
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	238,418
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶	21	246,460

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Part II Balance Sheets (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	149,221	22	155,449
23	Land and buildings	47,564	23	45,809
24	Other assets (describe in Schedule O)	182,728	24	164,386
25	**Total assets**	379,513	25	365,644
26	**Total liabilities** (describe in Schedule O)	141,095	26	119,184
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	238,418	27	246,460

Part III Statement of Program Service Accomplishments (see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III ☒

What is the organization's primary exempt purpose? FIRE PROTECTION AND PREVENTIO

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 SEE ATTACHMENT

(Grants $ 79,737) If this amount includes foreign grants, check here ☐ 28a 71,355

29

(Grants $) If this amount includes foreign grants, check here ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here ☐ 30a

31 Other program services (describe in Schedule O)

(Grants $) If this amount includes foreign grants, check here ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) 32 71,355

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV ☒

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099 - MISC/ 1099-NEC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
SEE ATTACHMENT				

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Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		X
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed ▶ WV			
42a	The organization's books are in care of ▶ SEE ATTACHMENT Telephone no. ▶			
	Located at ▶ ZIP + 4 ▶			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** -- Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43			
			Yes	**No**
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O N/A.	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		X

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			Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47		X
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		X
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		X
b	If "Yes," was the related organization a section 527 organization?	49b		X

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
SEE ATTACHMENT				

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
SEE ATTACHMENT #6		

d Total number of other independent contractors each receiving over $100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A ▶ ☒ Yes ☐ No

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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date
	DEBRA GRAY TREASURER	
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name: DIANE ADAMS	Preparer's signature	Date: 05-11-2022	Check ☐ if self-employed	PTIN: P00048034
	Firm's name ▶ H AND R BLOCK			Firm's EIN ▶	
	Firm's address ▶ 122 THOMPSON DR STE 7			Phone no. 304-842-5536	

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☒ Yes ☐ No

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SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization
JOHNSTOWN VOLUNTEER FIRE DEPT

Employer identification number

Part I **Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)

3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section170(b)(1)(A)(iv).** (Complete Part II.)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____

10 ☐ An organization that normally receives (1) more than 33 $^1/_3$% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions, and (2) no more than 33 $^1/_3$% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations . . . . . ☐

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2021

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	70,082	75,353	81,189	90,492	79,867	396,983
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	70,082	75,353	81,189	90,492	79,867	396,983
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						396,983

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	70,082	75,353	81,189	90,492	79,867	396,983
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	28	25	23	23	11	109
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	588	4,383	1,158	606	581	7,316
11 **Total support.** Add lines 7 through 10						404,408

12 Gross receipts from related activities, etc. (see instructions) ▶ 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

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Section C. Computation of Public Support Percentage

14	Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	98.16 %
15	Public support percentage from 2020 Schedule A, Part II, line 14	15	%

16a **33 1/3% support test -- 2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test -- 2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test -- 2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test -- 2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

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Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

SCH A PART II LINE 10 - REFUNDS OF EXPENSES PREVIOUSLY DEDUCTED

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SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

▶ **Attach to Form 990 or Form 990-EZ.**

▶ **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization	Employer identification number
JOHNSTOWN VOLUNTEER FIRE DEPT	

PART 1 REVENUE LINE 8 OTHER: - REFUND FROM WORKERS COMP

PART 1 EXPENSES LINE 16 OTHER: - SEE STATEMENT #2

PART II OTHER ASSETS LINE 24: - FIRETRUCKS AND EQUIPMENT

PART II LIABILITIES LINE 26: - PRINCIPAL REMAINING ON LOAN FOR FIRETRUCKS AT HARRISON COUNTY BANK

PART IV: - ALL OFFICERS ARE UNPAID VOLUNTEERS

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2021 FORM 990 PRIMARY EXEMPT PURPOSE

ATTACHMENT 1: PAGE 1 - 990-EZ PAGE 2, PART III

OPEN TO PUBLIC INSPECTION

For calendar year 2021, or tax period beginning , and ending .

Name of Organization

JOHNSTOWN VOLUNTEER FIRE DEPT

Employer Identification Number

Primary Purpose
FIRE PROTECTION AND PREVENTION

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2021 FORM 990 PROGRAM SERVICE ACCOMPLISHMENT

ATTACHMENT 2: PAGE 1 - 990-EZ PAGE 3, PART III

OPEN TO PUBLIC INSPECTION	For calendar year 2021, or tax period beginning , and ending .

Name of Organization: JOHNSTOWN VOLUNTEER FIRE DEPT

Employer Identification Number:

Part III - Statement of Program Service Accomplishments

Grants and allocations	79,737	Amount includes foreign grants	Program service expenses	71,355

Exempt Purpose Achievements

JOHNSTOWN VOL FIRE DEPARTMENT PROVIDED FIRE PROTECTION AND PREVENTION FOR THE VILLAGE OF JOHNSTOWN AND THE SURROUNDING RURAL AREA. THIS INCLUDES A POPULATION OF AT LEAST 400. JOHNSTOWN AND THE ENVIRONS ARE NOT NEAR TO ANY OTHER FIRE SERVICES. THIS IS ENTIRELY A VOLUNTEER ORGANIZATION.

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2021 FORM 990 CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

ATTACHMENT 3: PAGE 1 - 990-EZ PAGE 2, PART IV

OPEN TO PUBLIC INSPECTION

For calendar year 2021, or tax period beginning , and ending .

Name of Organization

JOHNSTOWN VOLUNTEER FIRE DEPT

Employer Identification Number

(A) Name and Title	(B) Average hours per week devoted to position	(C) Compensation (Form W-2/1099-MISC) (if not paid, enter -0-)	(D) Cont. to employee ben. plans & def. comp.	(E) Expense account & other compensation
JOHN CHAPMAN FIRE CHIEF	2.00	0	0	0
WAYNE LEWIS PRESIDENT	1.00	0	0	0
WILLIAM SUAN VICE PRESIDENT	1.00	0	0	0
~~JOHN CHAPMAN~~ KEITH MARPLE SECRETARY	1.00	0	0	0
DEBRA GRAY TREASURER	2.00	0	0	0

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2021 FORM 990 BOOKS ARE IN CARE OF

ATTACHMENT 4 - 990-EZ PAGE 3, PART V, LINE 42A

OPEN TO PUBLIC INSPECTION

For calendar year 2021, or tax period beginning , and ending .

Name of Organization

JOHNSTOWN VOLUNTEER FIRE DEPT

Employer Identification Number

Part V - Line 42a

Individual Name ..... DEBRA GRAY

or

Business Name:

Street Address ..... 2356 ROOTING CREEK RD

U.S. Address:

Zip code 26385 City LOST CREEK State WV

or

Foreign Address

City .....

Province or State .....

Country .....

Postal code .....

Phone Number ..... (304)622-8775

Fax Number .....

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2021 FORM 990 FIVE HIGHEST COMPENSATED EMPLOYEES

ATTACHMENT 5: FORM 990-EZ, PAGE 4, PART VI, LINE 50

OPEN TO PUBLIC INSPECTION

For calendar year 2021, or tax period beginning , and ending .

Name of Organization

JOHNSTOWN VOLUNTEER FIRE DEPT

Employer Identification Number

Part VI **Five Highest Compensated Employees Other Than Officers, Directors, and Trustees and Key Employees**

(a) Name and Title of Each Employee Paid More Than $100,000	(b) Title and Average Hours Per Week Devoted to Position	(c) Reportable Compensation Forms W-2/ 1099-MISC	(d) Health benefits, Contributions to Empl. Benefit Plans & Deferred Compensation	(e) Estimated amt of other compenstions
NONE				

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2021 FORM 990 PART VI – FIVE HIGHEST COMPENSATED INDEPENDENT CONTRACTORS

OPEN TO PUBLIC INSPECTION	For Calendar year 2021, or tax year period beginning	and ending

Name of Organization

JOHNSTOWN VOLUNTEER FIRE DEPT

Employer Identification Number

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
NONE		

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Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2021

Attachment Sequence No. **179**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
JOHNSTOWN VOLUNTEER FIRE DEPT	FOR FORM 990	

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	

6	(a) Description of property	(b) Cost (busn. use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions.	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12 ▶	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2021	17	20,097
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ ☐		

Section B — Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property			27.5 yrs.	MM	S/L	
				27.5 yrs.	MM	S/L	
i	Nonresidential real property			39 yrs.	MM	S/L	
					MM	S/L	

Section C — Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year			30 yrs.	MM	S/L	
d	40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations -- see instructions	22	20,097
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

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STATEMENT #1 - OCCUPANCY, RENT, UTILITIES (990-EZ PG 1 LINE 14)

BUILDING MAINTENANCE	23,064	
UTILITIES	2,529	
LAWN CARE	1,840	
TOTAL CARRIED TO 990-EZ PG 1 LINE 14		27,433

STATEMENT #2 - OTHER EXPENSES (EOEZ PG 1 LINE 16)

INSURANCE	11,572	
WORKERS COMP	1,780	
ADMINISTRATIVE EXPENSES	1,062	
EQUIPMENT	4,108	
INTEREST ON LOAN	4,259	
DEPRECIATION	20,097	
FUEL	433	
DUES	100	
TRUCK MAINTENANCE	600	
SUPPLIES	973	
TOTAL CARRIED TO EOEZ PG 1 LINE 16		44,984

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H&R BLOCK

CLIENT SERVICE AGREEMENT
TAX SEASON 2022 – TAX YEAR 2021

WELCOME TO H&R BLOCK®

Thank you for choosing H&R BLOCK®. If you are having your taxes prepared, and you are at an office operated by HRB Tax Group, Inc. ("HRB"), your tax return will be prepared by HRB. If you are at a franchised H&R BLOCK® office, your return will be prepared by an independently owned and operated franchisee ("Franchisee"). In either case, this Client Service Agreement ("CSA") explains what to expect from your tax preparer and from other companies that may provide you products and services, and what is needed from you so they can provide great service. This CSA contains an Arbitration Agreement, the terms of which are set forth below.

If you are having your taxes prepared, your tax preparer will (1) interview you to learn details that affect your taxes, and (2) ask you for documents to help accurately record your income, credits or deductions. You agree to provide information related to all products and services you receive, including information that affects your tax situation, and to verify the accuracy of this information. If you discover that you did not provide complete and accurate information, you agree to file an amended return. Your tax preparer can prepare any amendment for you, but there may be an additional charge. The use and disclosure of information you provide to H&R BLOCK® is governed by the Privacy Notice provided to you. You may request a copy of our most recent Privacy Notice from any office, or you may access a copy at www.hrblock.com.

ARBITRATION IF A DISPUTE ARISES ("ARBITRATION AGREEMENT")

1. Scope of Arbitration Agreement. You and the H&R Block Parties agree that all disputes and claims between you and the H&R Block Parties shall be resolved through binding individual arbitration unless you opt out of this Arbitration Agreement using the process explained below. However, to the fullest extent permitted by applicable law, either you or the H&R Block Parties may elect that an individual claim be decided in small claims court, as long as it is brought and maintained as an individualized claim. All issues are for the arbitrator to decide, except that issues relating to the arbitrability of disputes and the validity, enforceability, and scope of this Arbitration Agreement, including the interpretation of sections 2, 4, and 6 below, shall be decided by a court and not an arbitrator. The terms "H&R Block Parties" or "we" or "us" in this Arbitration Agreement include HRB, Emerald Financial Services, LLC, and Franchisee; their direct or indirect parents, subsidiaries, and affiliates; and the predecessors, successors, officers, directors, agents, employees, and franchisees of any of them. The term "you" in this Arbitration Agreement includes the business/entity taxpayer and its predecessors, successors, officers, directors, agents, and employees.

Arbitration Opt Out: You may opt out of this Arbitration Agreement within 30 days after you sign this CSA by filling out the form at www.hrblock.com/goto/businessoptout, or by sending a signed letter to Arbitration Opt Out, P.O. Box 32818, Kansas City, MO 64171. The letter should include your business/entity name, the name of your authorized representative submitting the opt out, the address of your principal place of business, the first five digits of your Federal Employer Identification Number, and the words "Reject Arbitration." If you opt out of this Arbitration Agreement, any prior arbitration agreement shall remain in force and effect.

2. Commencing Arbitration. You or we may commence an arbitration proceeding only if you and we do not reach an agreement to resolve the dispute or claim during the Informal Resolution Period (defined below).

a. Pre-Arbitration Notice of Dispute. A party who intends to seek arbitration must first mail a written Notice of Dispute ("Notice") to the other party. The Notice to the H&R Block Parties should be addressed to: H&R Block-Legal Department, Attention: Notice of Dispute, One H&R Block Way, Kansas City, MO 64105. The Notice must be on an individual basis and include all of the following: (1) the claimant's name, telephone number, and e-mail address; (2) the nature or basis of the dispute or claim; and (3) the specific relief sought.

b. Informal Settlement Conference. After the Notice containing all of the information required above is received, within 60 days either party may request a conference to discuss informal resolution of the dispute ("Informal Settlement Conference"). If timely requested, the Informal Settlement Conference will take place at a mutually agreeable time by telephone or videoconference. You and our business representative must both personally participate in a good-faith effort to settle the dispute without the need to proceed with arbitration. The requirement of personal participation in an Informal Settlement Conference may be waived only if both you and we agree in writing. Any counsel representing you or us may also participate; however, if you have retained counsel, a signed statement is required by law to authorize the H&R Block Parties to disclose your confidential tax and account records to your counsel. Any applicable statute of limitations will be tolled during the period between the date that either you or we send the other a fully complete Notice, until the later of (1) 60 days after receipt of the Notice; or (2) if a Settlement Conference is timely requested, 30 days after completion of the Settlement Conference (the "Informal Resolution Period"). The parties agree that the existence or substance of any settlement discussions shall not be disclosed.

c. Enforcement of Pre-Arbitration Requirements. A court will have the sole authority to enforce this section 2, including the power to enjoin the filing or prosecution of an arbitration if you or we do not first provide a fully complete Notice and participate in a timely requested Informal Settlement Conference.

3. How Arbitration Works. Arbitration shall be conducted by the American Arbitration Association ("AAA") pursuant to its Consumer Arbitration Rules or (if applicable) Commercial Arbitration Rules ("AAA Rules"), as modified by this Arbitration Agreement. AAA Rules are available on AAA's website www.adr.org, or by calling AAA at (800) 778-7879. If AAA is unavailable or unwilling to administer the arbitration consistent with this Arbitration Agreement, the parties shall agree to, or the court shall select, another arbitration provider. Unless the parties agree otherwise, any arbitration hearing shall take place in the county of

C-2

GHCPSD - WATER DIVISION
INCOME STATEMENT
FOR THE PERIOD
03/01/2023 - 03/31/2023

	ACTUAL	BUDGET	VARIANCE	% OF TOTAL
INCOME				
DOMESTIC SERVICE/LATE CHGS	185,135.24	207,153.33	(22,018.09)	97.50%
FACILITIES CHARGE	-	-	-	0.00%
INTEREST INCOME	35.48	38.33	(2.85)	0.02%
MISCELLANEOUS/RECONNECT FEES	3,411.51	111.67	3,299.84	1.80%
QUIET DELL LEASE	500.00	500.00	-	0.26%
TAP FEES	800.00	487.50	312.50	0.42%
UNUSUAL CHARGE	-	-	-	0.00%
TOTAL INCOME	189,882.23	208,290.83	(18,408.60)	
EXPENSES				
ACCT, BILLING, & COLLECTING	6,399.36	6,147.50	251.86	2.96%
BRIDGEPORT SANITARY BOARD	-	-	-	0.00%
TOWN OF WORTHINGTON	-	-	-	0.00%
CHEMICALS	-	222.50	(222.50)	0.00%
CLARKSBURG SANITARY BOARD	-	-	-	0.00%
DEBT SERVICE	24,610.85	27,929.33	(3,318.48)	11.40%
DIRECTORS FEES	526.61	489.58	37.03	0.24%
EMP. BEN./GROUP INSURANCE/PENSION COSTS	7,085.29	6,176.25	909.04	3.28%
LAB SERVICE	1,732.60	953.33	779.27	0.80%
LABOR	35,862.97	31,048.58	4,814.39	16.61%
MAINTENANCE	18,561.09	14,513.33	4,047.76	8.60%
MISCELLANEOUS EXPENSE	-	841.67	(841.67)	0.00%
OFFICE SUPPLIES & EXPENSE	5.00	256.67	(251.67)	0.00%
OUTSIDE SERVICES/CONTRACT LABOR	10,024.73	5,728.33	4,296.40	4.64%
POWER PURCHASED	4,117.05	4,091.67	25.38	1.91%
PROPERTY/LIABILITY & INJURIES INSURANCE	5,623.85	2,057.50	3,566.35	2.60%
REGULATORY COMMISSION	-	875.00	(875.00)	0.00%
RENEWAL & REPLACEMENT	5,170.99	5,194.17	(23.18)	2.39%
RENT EXPENSE	2,500.00	2,500.00	-	1.16%
TAXES	3,102.15	2,412.67	689.48	1.44%
TRANSPORTATION	2,671.69	4,394.17	(1,722.48)	1.24%
UTILITIES	2,599.69	824.17	1,775.52	1.20%
WATER PURCHASED	85,321.85	85,862.58	(540.73)	39.52%
TOTAL EXPENSES	215,915.77	202,519.00	13,396.77	
NET SURPLUS (DEFICIT)	(26,033.54)	5,771.83	(31,805.37)	

GHCPSD - SEWER DIVISION
INCOME STATEMENT
FOR THE PERIOD
03/01/2023 - 03/31/2023

	ACTUAL	BUDGET	VARIANCE	% OF TOTAL
INCOME				
DOMESTIC SERVICE/LATE CHGS	233,810.02	229,330.00	4,480.02	94.94%
FACILITIES CHARGE	2,500.00	2,500.00	-	1.02%
INTEREST INCOME	75.91	64.17	11.74	0.03%
MISCELLANEOUS/RECONNECT FEES	-	-	-	0.00%
QUIET DELL LEASE	-	-	-	0.00%
TAP FEES	450.00	1,850.00	(1,400.00)	0.18%
UNUSUAL CHARGE	9,444.99	17,990.00	(8,545.01)	3.84%
TOTAL INCOME	246,280.92	251,734.17	(5,453.25)	
EXPENSES				
ACCT, BILLING, & COLLECTING	1,405.44	1,459.92	(54.48)	0.56%
BRIDGEPORT SANITARY BOARD	10,250.35	6,030.83	4,219.52	4.06%
TOWN OF WORTHINGTON	2,786.84	12,500.00	(9,713.16)	1.10%
CHEMICALS	-	457.50	(457.50)	0.00%
CLARKSBURG SANITARY BOARD	1,974.55	2,378.33	(403.78)	0.78%
DEBT SERVICE	112,379.86	112,119.92	259.94	44.54%
DIRECTORS FEES	473.39	293.75	179.64	0.19%
EMP. BEN./GROUP INSURANCE/PENSION COSTS	6,369.11	8,179.67	(1,810.56)	2.52%
LAB SERVICE	970.40	594.17	376.23	0.38%
LABOR	32,966.19	22,163.42	10,802.77	13.06%
MAINTENANCE	22,310.55	15,617.08	6,693.47	8.84%
MISCELLANEOUS EXPENSE	-	-	-	0.00%
OFFICE SUPPLIES & EXPENSE	1,190.45	1,358.33	(167.88)	0.47%
OUTSIDE SERVICES/CONTRACT LABOR	14,054.48	16,211.67	(2,157.19)	5.57%
POWER PURCHASED	14,689.18	15,188.25	(499.07)	5.82%
PROPERTY/LIABILITY & INJURIES INSURANCE	5,055.40	1,454.50	3,600.90	2.00%
REGULATORY COMMISSION	2,075.00	1,351.42	723.58	0.82%
RENEWAL & REPLACEMENT	16,046.57	12,540.17	3,506.40	6.36%
RENT EXPENSE	-	-	-	0.00%
TAXES	1,882.68	1,937.08	(54.40)	0.75%
TRANSPORTATION	2,401.64	2,951.75	(550.11)	0.95%
UTILITIES	3,053.29	1,176.67	1,876.62	1.21%
WATER PURCHASED	-	-	-	0.00%
TOTAL EXPENSES	252,335.37	235,964.42	16,370.95	
NET SURPLUS (DEFICIT)	(6,054.45)	15,769.75	(21,824.20)	

GHCPSD - COMBINED
INCOME STATEMENT
FOR THE PERIOD
03/01/2023 - 03/31/2023

	ACTUAL	BUDGET	VARIANCE	% OF TOTAL
INCOME				
DOMESTIC SERVICE/LATE CHGS	418,945.26	436,483.33	(17,538.07)	96.05%
FACILITIES CHARGE	2,500.00	2,500.00	-	0.57%
INTEREST INCOME	111.39	102.50	8.89	0.03%
MISCELLANEOUS/RECONNECT FEES	3,411.51	111.67	3,299.84	0.78%
QUIET DELL LEASE	500.00	500.00	-	0.11%
TAP FEES	1,250.00	2,337.50	(1,087.50)	0.29%
UNUSUAL CHARGE	9,444.99	17,990.00	(8,545.01)	2.17%
TOTAL INCOME	436,163.15	460,025.00	(23,861.85)	
EXPENSES				
ACCT, BILLING, & COLLECTING	7,804.80	7,607.42	197.38	1.67%
BRIDGEPORT SANITARY BOARD	10,250.35	6,030.83	4,219.52	2.19%
TOWN OF WORTHINGTON	2,786.84	12,500.00	(9,713.16)	0.60%
CHEMICALS	-	680.00	(680.00)	0.00%
CLARKSBURG SANITARY BOARD	1,974.55	2,378.33	(403.78)	0.42%
DEBT SERVICE	136,990.71	140,049.25	(3,058.54)	29.26%
DIRECTORS FEES	1,000.00	783.33	216.67	0.21%
EMP. BEN./GROUP INSURANCE/PENSION COSTS	13,454.40	14,355.92	(901.52)	2.87%
LAB SERVICE	2,703.00	1,547.50	1,155.50	0.58%
LABOR	68,829.16	53,212.00	15,617.16	14.70%
MAINTENANCE	40,871.64	30,130.42	10,741.22	8.73%
MISCELLANEOUS EXPENSE	-	841.67	(841.67)	0.00%
OFFICE SUPPLIES & EXPENSE	1,195.45	1,615.00	(419.55)	0.26%
OUTSIDE SERVICES/CONTRACT LABOR	24,079.21	21,940.00	2,139.21	5.14%
POWER PURCHASED	18,806.23	19,279.92	(473.69)	4.02%
PROPERTY/LIABILITY & INJURIES INSURANCE	10,679.25	3,512.00	7,167.25	2.28%
REGULATORY COMMISSION	2,075.00	2,226.42	(151.42)	0.44%
RENEWAL & REPLACEMENT	21,217.56	17,734.33	3,483.23	4.53%
RENT EXPENSE	2,500.00	2,500.00	-	0.53%
TAXES	4,984.83	4,349.75	635.08	1.06%
TRANSPORTATION	5,073.33	7,345.92	(2,272.59)	1.08%
UTILITIES	5,652.98	2,000.83	3,652.15	1.21%
WATER PURCHASED	85,321.85	85,862.58	(540.73)	18.22%
TOTAL EXPENSES	468,251.14	438,483.42	29,767.72	
NET SURPLUS (DEFICIT)	(32,087.99)	21,541.58	(53,629.57)	

GHCPSD - WATER DIVISION
INCOME STATEMENT
FOR THE PERIOD
07/01/2022 - 03/31/2023

	ACTUAL	BUDGET	VARIANCE	% OF TOTAL
INCOME				
DOMESTIC SERVICE/LATE CHGS	1,639,736.55	1,864,380.00	(224,643.45)	95.71%
FACILITIES CHARGE	-	-	-	0.00%
INTEREST INCOME	316.16	345.00	(28.84)	0.02%
MISCELLANEOUS/RECONNECT FEES	61,839.56	1,005.00	60,834.56	3.61%
QUIET DELL LEASE	4,000.00	4,500.00	(500.00)	0.23%
TAP FEES	7,300.00	4,387.50	2,912.50	0.43%
UNUSUAL CHARGE	-	-	-	0.00%
TOTAL INCOME	1,713,192.27	1,874,617.50	(161,425.23)	100.00%
EXPENSES				
ACCT, BILLING, & COLLECTING	57,130.28	55,327.50	1,802.78	3.18%
BRIDGEPORT SANITARY BOARD	-	-	-	0.00%
TOWN OF WORTHINGTON	-	-	-	0.00%
CHEMICALS	1,519.51	2,002.50	(482.99)	0.08%
CLARKSBURG SANITARY BOARD	-	-	-	0.00%
DEBT SERVICE	221,497.65	251,364.00	(29,866.35)	12.33%
DIRECTORS FEES	4,204.40	4,406.25	(201.85)	0.23%
EMP. BEN./GROUP INSURANCE/PENSION COSTS	58,314.70	55,586.25	2,728.45	3.25%
LAB SERVICE	8,697.70	8,580.00	117.70	0.48%
LABOR	276,097.36	279,437.25	(3,339.89)	15.37%
MAINTENANCE	110,250.29	130,620.00	(20,369.71)	6.14%
MISCELLANEOUS EXPENSE	0.35	7,575.00	(7,574.65)	0.00%
OFFICE SUPPLIES & EXPENSE	668.48	2,310.00	(1,641.52)	0.04%
OUTSIDE SERVICES/CONTRACT LABOR	62,612.42	51,555.00	11,057.42	3.49%
POWER PURCHASED	33,793.70	36,825.00	(3,031.30)	1.88%
PROPERTY/LIABILITY & INJURIES INSURANCE	25,810.73	18,517.50	7,293.23	1.44%
REGULATORY COMMISSION	7,619.29	7,875.00	(255.71)	0.42%
RENEWAL & REPLACEMENT	123,992.93	46,747.50	77,245.43	6.90%
RENT EXPENSE	22,500.00	22,500.00	-	1.25%
TAXES	23,882.42	21,714.00	2,168.42	1.33%
TRANSPORTATION	29,632.51	39,547.50	(9,914.99)	1.65%
UTILITIES	9,205.75	7,417.50	1,788.25	0.51%
WATER PURCHASED	718,560.51	772,763.25	(54,202.74)	40.01%
TOTAL EXPENSES	1,795,990.98	1,822,671.00	(26,680.02)	100.00%
NET SURPLUS (DEFICIT)	(82,798.71)	51,946.50	(134,745.21)	

GHCPSD - SEWER DIVISION
INCOME STATEMENT
FOR THE PERIOD
07/01/2022 -03/31/2023

	ACTUAL	BUDGET	VARIANCE	% OF TOTAL
INCOME				
DOMESTIC SERVICE/LATE CHGS	2,023,813.05	2,063,970.00	(40,156.95)	89.94%
FACILITIES CHARGE	22,500.00	22,500.00	-	1.00%
INTEREST INCOME	646.84	577.50	69.34	0.03%
MISCELLANEOUS/RECONNECT FEES	14,216.80	-	14,216.80	0.63%
QUIET DELL LEASE	-	-	-	0.00%
TAP FEES	9,050.00	16,650.00	(7,600.00)	0.40%
UNUSUAL CHARGE	179,975.03	161,910.00	18,065.03	8.00%
TOTAL INCOME	2,250,201.72	2,265,607.50	(15,405.78)	100.00%
EXPENSES				
ACCT, BILLING, & COLLECTING	13,598.95	13,139.25	459.70	0.66%
BRIDGEPORT SANITARY BOARD	78,769.00	54,277.50	24,491.50	3.85%
TOWN OF WORTHINGTON	12,191.56	112,500.00	(100,308.44)	0.60%
CHEMICALS	8,542.50	4,117.50	4,425.00	0.42%
CLARKSBURG SANITARY BOARD	16,260.50	21,405.00	(5,144.50)	0.79%
DEBT SERVICE	1,011,418.74	1,009,079.25	2,339.49	49.41%
DIRECTORS FEES	3,995.60	2,643.75	1,351.85	0.20%
EMP. BEN./GROUP INSURANCE/PENSION COSTS	49,546.62	73,617.00	(24,070.38)	2.42%
LAB SERVICE	6,276.35	5,347.50	928.85	0.31%
LABOR	181,883.18	199,470.75	(17,587.57)	8.89%
MAINTENANCE	152,021.23	140,553.75	11,467.48	7.43%
MISCELLANEOUS EXPENSE	0.01	-	0.01	0.00%
OFFICE SUPPLIES & EXPENSE	13,305.94	12,225.00	1,080.94	0.65%
OUTSIDE SERVICES/CONTRACT LABOR	138,698.30	145,905.00	(7,206.70)	6.78%
POWER PURCHASED	130,428.83	136,694.25	(6,265.42)	6.37%
PROPERTY/LIABILITY & INJURIES INSURANCE	20,775.27	13,090.50	7,684.77	1.01%
REGULATORY COMMISSION	11,441.39	12,162.75	(721.36)	0.56%
RENEWAL & REPLACEMENT	149,298.92	112,861.50	36,437.42	7.29%
RENT EXPENSE	-	-	-	0.00%
TAXES	9,399.64	17,433.75	(8,034.11)	0.46%
TRANSPORTATION	25,055.81	26,565.75	(1,509.94)	1.22%
UTILITIES	13,983.56	10,590.00	3,393.56	0.68%
WATER PURCHASED	-	-	-	0.00%
TOTAL EXPENSES	2,046,891.90	2,123,679.75	(76,787.85)	100.00%
NET SURPLUS (DEFICIT)	203,309.82	141,927.75	61,382.07	

GHCPSD - COMBINED
INCOME STATEMENT
FOR THE PERIOD
07/01/2022 -03/31/2023

	ACTUAL	BUDGET	VARIANCE	% OF TOTAL
INCOME				
DOMESTIC SERVICE/LATE CHGS	3,663,549.60	3,928,350.00	(264,800.40)	92.43%
FACILITIES CHARGE	22,500.00	22,500.00	-	0.57%
INTEREST INCOME	963.00	922.50	40.50	0.02%
MISCELLANEOUS/RECONNECT FEES	76,056.36	1,005.00	75,051.36	1.92%
QUIET DELL LEASE	4,000.00	4,500.00	(500.00)	0.10%
TAP FEES	16,350.00	21,037.50	(4,687.50)	0.41%
UNUSUAL CHARGE	179,975.03	161,910.00	18,065.03	4.54%
TOTAL INCOME	3,963,393.99	4,140,225.00	(176,831.01)	100.00%
EXPENSES				
ACCT, BILLING, & COLLECTING	70,729.23	68,466.75	2,262.48	1.84%
BRIDGEPORT SANITARY BOARD	78,769.00	54,277.50	24,491.50	2.05%
TOWN OF WORTHINGTON	12,191.56	112,500.00	(100,308.44)	0.32%
CHEMICALS	10,062.01	6,120.00	3,942.01	0.26%
CLARKSBURG SANITARY BOARD	16,260.50	21,405.00	(5,144.50)	0.42%
DEBT SERVICE	1,232,916.39	1,260,443.25	(27,526.86)	32.08%
DIRECTORS FEES	8,200.00	7,050.00	1,150.00	0.21%
EMP. BEN./GROUP INSURANCE/PENSION COSTS	107,861.32	129,203.25	(21,341.93)	2.81%
LAB SERVICE	14,974.05	13,927.50	1,046.55	0.39%
LABOR	457,980.54	478,908.00	(20,927.46)	11.92%
MAINTENANCE	262,271.52	271,173.75	(8,902.23)	6.82%
MISCELLANEOUS EXPENSE	0.36	7,575.00	(7,574.64)	0.00%
OFFICE SUPPLIES & EXPENSE	13,974.42	14,535.00	(560.58)	0.36%
OUTSIDE SERVICES/CONTRACT LABOR	201,310.72	197,460.00	3,850.72	5.24%
POWER PURCHASED	164,222.53	173,519.25	(9,296.72)	4.27%
PROPERTY/LIABILITY & INJURIES INSURANCE	46,586.00	31,608.00	14,978.00	1.21%
REGULATORY COMMISSION	19,060.68	20,037.75	(977.07)	0.50%
RENEWAL & REPLACEMENT	273,291.85	159,609.00	113,682.85	7.11%
RENT EXPENSE	22,500.00	22,500.00	-	0.59%
TAXES	33,282.06	39,147.75	(5,865.69)	0.87%
TRANSPORTATION	54,688.32	66,113.25	(11,424.93)	1.42%
UTILITIES	23,189.31	18,007.50	5,181.81	0.60%
WATER PURCHASED	718,560.51	772,763.25	(54,202.74)	18.70%
TOTAL EXPENSES	3,842,882.88	3,946,350.75	(103,467.87)	100.00%
NET SURPLUS (DEFICIT)	120,511.11	193,874.25	(73,363.14)	

GREATER HARRISON COUNTY PSD - WATER
Statement of Cash Flows
March 2023

OPERATING ACTIVITIES		
Net Income (Loss)	$	(26,033.54)
Adjustments to reconcile Net Income		
to net cash provided by operations:		
Accounts Receivable	$	(216.38)
Accounts Payable	$	6,661.44
Customer Deposits	$	1,444.53
Due (From) To Sewer Fund	$	(18,230.99)
Net cash provided by Operating Activities	$	(36,374.94)
INVESTING ACTIVITIES		
Fixed Assets Projects	$	(9,500.00)
	$	-
Net cash provided by Investing Activities	$	(9,500.00)
FINANCING ACTIVITIES		
5.5 Agreement	$	-
Grants	$	43,863.91
Net cash provided by Financing Activities	$	43,863.91
Net cash increase (decrease)for period	$	(2,011.03)
Cash at beginning of period	$	1,201,773.86
Cash at end of period	**$**	**1,199,762.83**
Unrestricted Cash	$	617,611.41
Restricted Cash		
Depreciation Reserve	$	386,574.30
Bond Commission Sweep	$	26,503.00
Construction	$	45.00
ARPA	$	100.00
SB 234	$	85,000.00
Customer Deposits	$	83,929.12
Total Restricted Cash	$	582,151.42
Total Unrestricted & Restricted Cash	**$**	**1,199,762.83**
	$	-

GREATER HARRISON COUNTY PSD - SEWER
Statement of Cash Flows
March 2023

OPERATING ACTIVITIES		
Net Income (Loss)	$	(6,054.45)
Adjustments to reconcile Net Income		
to net cash provided by operations:		
Accounts Payable	$	10,590.79
Customer Deposits	$	1,874.58
Payroll Liabilities	$	11,550.90
Due (From) To Water Fund	$	18,230.99
Net cash provided by Operating Activities	$	36,192.81
INVESTING ACTIVITIES		
1450 · WORK IN PROGRESS:Row's & Land	$	(182,356.37)
Fixed Assets Project	$	-
Net cash provided by Investing Activities	$	(182,356.37)
FINANCING ACTIVITIES		
	$	-
Sinking Fund Transfers	$	-
Draw on Bond & Grants	$	195,863.00
Net cash provided by Financing Activities	$	195,863.00
Net cash increase (decrease) for period	$	49,699.44
Cash at beginning of period	$	2,385,036.50
Cash at end of period	**$**	**2,434,735.94**
Unrestricted Cash	$	1,096,724.18
Restricted Cash		
Construction Account	$	1,776.42
Depreciation Reserve	$	942,516.05
Rural Development Reserve	$	25,288.23
Bond Commission Sweep	$	74,176.75
ARPA	$	64,087.00
SB 234	$	85,000.00
Customer Deposits	$	145,167.31
Total Restricted Cash	$	1,338,011.76
Total Unrestricted & Restricted Cash	**$**	**2,434,735.94**
	$	-