Wednesday, October 04, 2023
9:00 A.M.

The Harrison County General Service Building 229 South Third St. 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:
9:00 A.M. --- Call to Order --- Invocation --- Pledge of Allegiance
9:05 A.M. --- Funding Request --- A. Meuse-Argonne Post 573 Clarksburg, WV --- VFW --- Richard Iaquinta
B. Fort New Salem Foundation, Inc

NEW BUSINESS – Action Items for Consideration or Approval:

1. **Public Comment Period**
2. **Consent Agenda**
3. **Payroll Change Notices:**
   - **A. Kassandra Parrish --- Family Medical Leave --- Assessor's Office --- Effective 09-18-2023 thru 10/30/2023**
   - **B. Chelsea M. Boggus --- Resignation --- Assessor's Office --- Effective 09-27-2023**
   - **C. Brooklynn S. Russell – Resignation --- Assessor's Office --- Effective 09-27-2023**
4. **Minutes and /or Amended Minutes of Previous Meeting:**
   - **A. Regular Meeting Minutes --- 09-13-2023**
   - **B. Regular Meeting Minutes --- 09-20-2023**
5. **Requisitions --- Purchase Orders --- Invoices**
   - **A. Vendor List of Payments**
6. **Exonerations --- Corrective Tickets --- Joint Property Application:**
   - **A. Exonerations --- Exhibit A**
   - **B. Joint Property --- Exhibit B**
7. **Consideration of Approval of a Project Fund Requisition for the payment of costs associated with the project to be financed from proceeds of the Series 2019 Bonds issued for the Charles Pointe Economic Opportunity Development District, Series 2021**

A & B (Development District No. 3 White Oaks Project No. 2) & Series 2008 A (Charles Pointe Project No. 2 – North Land Bay Improvements:

A. Requisition for Payment No. 73 --- UMB Bank --- $ 4,016.00
B. Requisition for Payment No. (10/04/2023) --- UMB Bank --- $ 1,346.33
C. Requisition for Payment No. 74 --- UMB Bank --- $ 2,259.00

8. Review – Discuss - Consider GSA Update --- (Potential Executive Session Pursuant to 6-9A-4(b)(9) to Consider Matters Involving or Affecting the Purchase, Sale or Lease of Property, Advance Construction Planning, the investment of Public Funds or Other Matters Involving Commercial Competition, which if Made Public, Might Adversely Affect the Financial or Other Interest of The County
9. Consideration of Approval of Project Fund Requisitions for the payment of costs associated with the General Services Administration Building Project to be financed from proceeds of the Series 2020 Bonds issued for the Harrison County Building Commission: (NONE)
10. Review – Discuss – Consider Permission to destroy Grant documents that have passed the time of required retention
11. Review – Discuss – Consider Utilizing Fuelman fleet card services for fuel purchases
12. Review – Discuss – Consider Annual Appropriation Request for Tax Year 2022 submitted by Pratt & Whitney Engine Services, Inc
13. Review – Discuss – Consider Supplemental insurance plan from Bearing Advisors --- (Potential Executive Session Pursuant to 6-9A-4(b)(9) to Consider Matters Involving or Affecting the Purchase, Sale or Lease of Property, Advance Construction Planning, the investment of Public Funds or Other Matters Involving Commercial Competition, which if Made Public, Might Adversely Affect the Financial or Other Interest of The County
14. Administrator's Report
15. Commissioner Comments – Questions

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

A. Weekly Fiduciary Report from the County Clerk
    1. 09-20-2023 thru 09-26-2023
B. Monthly Fiduciary Commission Settlements:
    1. Lucille Mary Tackett, Deceased
    2. Benjamin Tony Portaro, Deceased
    3. Helen E. Jones, Deceased
    4. Darrell Eugene Eddy, Deceased
    5. Haroldene Leona Helmick, Deceased
    6. JoAnn L. DeMarino, Deceased --- Second Annual Settlement
C. Monthly Minutes/Financial Information from Various Boards, Committees and Public Service
    1. Sun Valley PSD --- Audit Financial Statements --- 06-30-2022 and 06-30-2021

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

T-1. Thrasher being Engineer of record for the Rail Trail and the Agreement (03-22-2023)

T-2. Special Funding Request Daughters of the American Revolution Daniel Davisson Chapter, Clarksburg, WV (07-12-2023)

T-3. Payment Application #23 --- Rycon Construction ---$275,000.00 (07-19-2023)

4:05 P.
10-04-23
A

HARRISON COUNTY COMMISSION
SPECIAL FUNDING REQUEST

Thank you for the opportunity to support your project. Please complete this application and return it to the Harrison County Commission, 301 West Main Street, Clarksburg, WV 26301 by fax or email: Facsimile: 304-624-8673; Email: countyadministrator@harrisoncountywv.com; Questions: 304-624-8500 Funding is derived from the State of West Virginia/Video Lottery Funding.

Date of Request: 8-25-2023

Organization Name: Meuse-Argonne Post 573 VFW

Name & Title of Requestor: Richard Esquinta, Parade Chairman

Mailing Address of Organization and Responsible Person:
430 W. Pike Street, Clarksburg, WV 26301 Ronald Eagle
If approved, this is where the check will be sent

Telephone: 304-622-3591 Fax: N/A E-mail: vfw5736@msn.com

FEIN# ___ Is your organization an IRS 501(c) 3 not-for-profit? yes
If yes, attach IRS Status Letter
If no, please explain:

TOTAL Cost of Project/Activity: $ 5,000.00

Dollar Amount REQUESTED - Grant: $ 2,500.00 Loan: $

Was project funded previously by HCC? (YES) NO If so, when 2022 how much: $ $5,000.00

Have you previously received funds from the Harrison County Commission: (Y) N
If Yes, how much? If funded multi years - list by fiscal year?
When: 2019 ;how much: $
When: 2018 ;how much: $

Purpose of request (one sentence): Veteran's Day Parade.

If for a fair/festival/event, give dates and location: Date: 11-10-2023 Location: Downtown

Describe the proposed activities with dollar amounts to be funded by this request:

Are your financial statements audited by an outside accounting firm? (Y) N
If Yes, by whom: Westchester Accounting and Tax

Do you plan to recognize the Harrison County Commission's contribution? If
(Yes), how? As always, your name will appear in our program, vocal recognition; A prominent position in our Parade.

HARRISON COUNTY COMMISSION **SPECIAL FUNDING REQUEST**

(Name of Applicant) VFW Post 573 agrees that in the event of any embezzlement, theft or misappropriation of funds or property of any kind or nature or in the event of any alleged embezzlement theft or misappropriation of funds or property of any kind or nature from (Name of Applicant) VFW Post 573, the recipient of funding from the Harrison County Commission hereunder, that (Name of Applicant) VFW Post 573 shall immediately report said incident(s) to the proper police agency having jurisdiction over such matters and, further, shall immediately report said incident(s) along with a writing describing said incident(s) have been reported to the police agency having jurisdiction, to the Harrison County Commission. Further, that (Name of Applicant) VFW Post 573 agrees to fully cooperate with the police and the Prosecuting Attorney's Office toward the successful prosecution of such activity.

Please attach to this Request the following:

1. IRS Letter of Tax Exemption, if you have one
2. Current list of Board of Directors with addresses
3. list other contributors with dollar amounts to your project/event
4. Balance sheet and income statement for immediate prior year, or reason why no available
5. Any additional information about your organization

FINAL REPORT REQUIRED: If approved, you agree to submit within 15 days of the event or end of project the "Final Report for Special Funding Request", on page 3 of this application OR a detailed statement of revenues and expenditures.

On behalf of the Applicant, I certify that all required information in this request is attached and correct, that we agree to the above terms, and that a Final Report (on attached Final Report or by Internal Financial Report detailing substantially same information) will be submitted within 15 days of the end of the project/event.

Signature and Title of Applicant Richard J Saguinetti **Date** 8-25-2023

For Official Use:

This funding request is: APPROVED NOT APPROVED TABLED

Amount Approved: _____ Paid Date: _____

With the following notations:

_____

_____

_____

Action taken at Harrison County Commission meeting on: _____

_____

Approval Signature Date

9:05 A.M
10-04-23
B

HARRISON COUNTY COMMISSION
SPECIAL FUNDING REQUEST

Thank you for the opportunity to suport your project. Please complete this application and return it to the Harison County Commission, 301 West Main Street, Clarksburg, WV 26301 by fax or email: Facsimile: 304-624-8673; Email: countyadministrator@harrisoncountywv.gov ; Question: 304-624-8500

Funding is derived from the State of West Virginia/Video Lottery Funding.

Date of Request: AUGUST 28, 2023

Organization Name: FORT NEW SALEM FOUNDATION, INC

Name and Title of Requester: Dr Joseph Audia, Board CHAIR

Mailing Address of Organization and Responsible Person: Fort New Salem PO Box 186 SALEM WV 26426

If approved, this is where the check will be sent

Telephone: 304 782 1005 Fax: 304-782-3303 E-mail: director@fortnewsalemfoundation.org

FEIN# _____ Is your organization an IRS 501(c) 3 not-for-profit? (Y) N

If yes, attach IRS Status Letter

If no, please explain: _____

TOTAL Cost of Project/Activity: $ 4800

Dollar Amount REQUESTED - Grant: $ 4800 Loan: $

Was project funded previously by HCC? (Y) N If so, when 2019 ; how much: $

Have you previously received funds from the Harrison County Commisson: (Y) N

If Yes, how much? If funded multi years - list by fiscal year?

When: 2018 ; how much: $ 3600

When: 2016 ; how much: $ 1600

When: 2015 ; how much: $ 3000

Purpose of request (one sentence): Funding for Central Shuttle and Spirit of Christmas in the mountains

If for a fair/festival/event, give dates and location: Date: 11-25 11-26 12-2 12-3 Location: Fort New Salem

Describe the proposed activities with dollar amounts to be funded by this request:

SHUTTLE BUS SERVICE

Are your financial statements audited by an outside accounting firm? Y (N)

If Yes, by whom:

Do you plan to recognize the Harrison County Commission 's contribution? (Y) N

If Yes, how?

1) website
2) social media
3) event POSTER
4) email blast
5) event handout
6) any media ad purchased

HARRISON COUNTY COMMISSION **SPECIAL FUNDING REQUEST**

(Name of Applicant) Fort New Salem Foundation agrees that in the event of any embezzlement, theft or misappropriation of funds or property of any kind or nature or in the event of any alleged embezzlement theft or misappropriation of funds or property of any kind or nature from (Name of Applicant) Fort New Salem Foundation, the recipient of funding from the Harrison County Commission hereunder, that (Name of Applicant) Fort New Salem Foundation shall immediately report said incident(s) to the proper police agency having jurisdiction over such matters and, further, shall immediately report said incident(s) along with a writing describing said incident(s) have been reported to the police agency having jurisdiction, to the Harrison County Commission. Further, that (Name of Applicant) Fort New Salem Foundation agrees to fully cooperate with the police and the Prosecuting Attorney's Office toward the successful prosecution of such activity.

Please attach to this Request the following:

1. IRS Letter of Tax Exemption, if you have one
2. Current List of Board of Directors with addresses
3. List other contributors with dollar amounts to your project/event
4. Balance sheet and income statement for immediate prior year, or reason why no available
5. Any additional information about your organization

FINAL REPORT REQUIRED: If approved, you agree to submit within 15 days of the event or end of project the "Final Report for Special Funding Request", on page 3 of this application OR a detailed statement of revenues and expenditures.

On behalf of the Applicant, I certify that all required information in this request is attached and correct, that we agree to the above terms, and that a Final Report (on attached Final Report or by Internal Financial Report detailing substantially same information) will be submitted within 15 days of the end of the project/event.

Signature and Title of Applicant Joseph Audia, OD Board Chair **Date** 08-28-23

For Official Use:

This funding request is: APPROVED NOT APPROVED TABLED

Amount Approved: $_____ Paid Date: _____

With the following notations:

_____

_____

_____

Action taken at Harrison County Commission meeting on: _____

PAYROLL CHANGE NOTICE 3-B

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO	
9/27/23			
NAME Chelsea M Boggins		ADDRESS	
PHONE	CITY/STATE/ZIP	DEPARTMENT 406	SHIFT

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☑ DEPARTMENT	ASSESSOR	
☐ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

- ☐ HIRED
- ☐ RE-HIRED
- ☐ PROMOTION
- ☐ DEMOTION
- ☐ TRANSFER
- ☐ MERIT INCREASE
- ☐ WAGE SCALE CHANGE
- ☐ PROBATIONARY PERIOD COMPLETED
- ☐ LENGTH OF SERVICE INCREASE
- ☐ RE-EVALUATION OF EXISTING JOB
- ☒ RESIGNATION
- ☐ RETIREMENT
- ☐ LAYOFF
- ☐ DISCHARGE
- ☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)

TYPE OF LEAVE _____

☐ OTHER (Explain) EFFECTIVE 8:00 AM 9/27/23

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE [signature]	DATE 9/27/23
HUMAN RESOURCES MANAGER [signature]	DATE 10/2/2023

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Amsterdam

PAYROLL CHANGE NOTICE 3-C

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
9/27/23		| | |-| | |-| | | | |

NAME	ADDRESS
BROOKlynneS Russell	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		406	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☑ DEPARTMENT	ASSESSOR	
☐ JOB		
☐ SHIFT		
☐ RATE		
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

- ☐ HIRED
- ☐ RE-HIRED
- ☐ PROMOTION
- ☐ DEMOTION
- ☐ TRANSFER
- ☐ MERIT INCREASE
- ☐ WAGE SCALE CHANGE
- ☐ PROBATIONARY PERIOD COMPLETED
- ☐ LENGTH OF SERVICE INCREASE
- ☐ RE-EVALUATION OF EXISTING JOB
- ☑ RESIGNATION
- ☐ RETIREMENT
- ☐ LAYOFF
- ☐ DISCHARGE
- ☐ LEAVE OF ABSENCE FROM _____ (DATE) UNTIL _____ (DATE)

TYPE OF LEAVE _____

☐ OTHER (Explain) _____

Effective 8:00Am 9/27/23

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE Kyle L Romans	DATE 9/27/23
HUMAN RESOURCES MANAGER Laura Fye	DATE 10/2/2023

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Amsterdam

4-A

At the regular meeting of the County Commission of Harrison County held on Wednesday September 13, 2023, Commissioners Susan Thomas and David Hinkle were present. Commissioner Patsy Trecost II was present via zoom. Also present was John Spires, County Clerk, and Laura Pysz-Laulis, County Administrator. Commissioner Thomas opened the meeting and said the Lord's Prayer and led those present in the Pledge of Allegiance to the Flag.

1. Public Comment Period: Hinkle moved to approve. Commission concurred.
2. Consent Agenda: Hinkle moved to approve. Commission concurred.
3. Payroll Change Notices: Hinkle moved to approve item A through E. Commission concurred.
    A. Terrence Eakle --- Resignation --- Part Time Summer Help --- Effective 08-10-2023
    B. Jennifer Prince --- New Hire --- Tax Deputy --- Tax Office --- Effective 09-25-2023
    C. Perry DelRio --- New Hire --- Part Time --- Court Staging Deputy --- Effective 09-13-2023
    D. Rachael Hetherington --- New Hire --- Prosecuting Attorney --- 10-02-2023
    E. Alex Harclerode --- Resignation --- Prosecuting Attorney --- Effective 09-15-2023
4. Minutes and /or Amended Minutes of Previous Meeting: Hinkle moved to approve as presented. Commission concurred.
    A. Regular Meeting Minutes --- 08-23-2023
5. Requisitions --- Purchase Orders --- Invoices: Hinkle moved to approve item A and B. Commission concurred.
    A. ARPA Requisition Lake Floyd PSD (Included in Payables)
    B. Vendor List of Payments
6. Exonerations --- Corrective Tickets --- Joint Property Application: Hinkle moved to approve. Commission concurred.
    A. Exonerations --- Exhibit A
    B. Corrective Tickets --- Exhibit B
    C. Joint Property Applications --- Exhibit C

11:05 A.M. --- Estate Hearing --- Allow Charlotte Henrey to administer the estate of Ada B. Moses: Ms. Henrey gave the Commission a refresh regarding this estate. Hinkle moved to allow Charlotte Henrey to administrator to Ada B Moses. Commission concurred.

7. Consideration of Approval of a Project Fund Requisition for the payment of associated with the project to be financed from proceeds of the Series 2019 Bonds for the Charles Pointe Economic Opportunity Development District, Series 2021 A & (Development District No. 3 White Oaks Project No. 2) & Series 2008 A (Charles Pointe Project No. 2 – North Land Bay Improvements: Hinkle moved to approve A,B,C and D for Whiteoaks. Commission concurred.
    A. Requisition for Payment No. 8 --- Developer Reimbursement --- $ 366,228.25
    B. Requisition for Payment No. 72 --- MuniCap & UMB Bank --- $27,585.50
    C. Requisition for Payment No. (09/13/2023) --- UMB Bank & MuniCap --- $26,510.83
    D. Requisition for Payment No. 28 --- MuniCap --- $100.00

11:10 A.M. --- Alley Closure --- Geoffrey & Laura Francis --- Unnamed Road --- Terra Alta Development --- Nutter Fort, WV: There was no one present for the alley closure. Hinkle moved to table this matter and attempt to reschedule.

8. Review – Discuss – Consider Engagement Letter – Real Estate Option Agreement Associated with PILOT Arrangements for Proposed Natural Gas Electric Generation Facility in Harrison County, WV: Commissioner Hinkle stated his issues with the agreement. Trey Simmerman summarized the engagement letter and advised that a revision is preferred. Hinkle moved to place this back on the agenda in two weeks. Commission concurred.

11:15 A.M. --- Funding Request --- Harrison County Livestock Association --- Fred Law: Mr. Law advised that they are asking for funds in the amount of $3,000.00 and explained what they would be used for. Hinkle moved to approve funds in the amount of $3,000.00. Commission concurred.

9. Review – Discuss – Consider A Resolution Authorizing the Application for the West Virginia Justice Assistance (JAG) Program: Gina Jones spoke on the grant opportunity. Hinkle moved to approve. Commission concurred.
10. Review – Discuss – Consider A Resolution Authorizing the Application of Funds from State of West Virginia Dept. of Military Affairs & Public Safety Homeland Security State Administrative Agency (LEPC): Gina Jones explained that this should not have been placed on the agenda and she will come back before the Commission when she reapplies. This item was removed from the agenda.
11. Review – Discuss – Consider A Resolution Authorizing the filing of the FY 2024-25 County Records Management and Preservation Grant: Hinkle moved to approve the grant applications and affix signatures. Commission concurred.
12. Review – Discuss – Consider Accepting and Awarding bid for demolition of 11 structures: Laura Pysz-Laulis explained that the Reclaim bid had the highest score. Thomas moved to approve reclaim in the amount of $158,600.00 for the demo of the structures. Commissioner Thomas voted in favor. Commissioner Hinkle voted against. Motion failed.

13. Administrator's Report: NONE
14. Commissioner Comments – Question: NONE

With no further business to come before the Commission, meeting adjourned.

_____ _____

Susan Thomas, President Date

4-B

At the regular meeting of the County Commission of Harrison County held on Wednesday September 20, 2023, Commissioners Susan Thomas, David Hinkle and Patsy Trecost II were present. Also present was John Spires, County Clerk, and Laura Pysz-Laulis, County Administrator. Commissioner Thomas opened the meeting and Commissioner Trecost said a Prayer and led those present in the Pledge of Allegiance to the Flag.

1. Public Comment Period: NONE
2. Consent Agenda: Hinkle moved to approve. Commission concurred.
3. Payroll Change Notices: Trecost moved to approve A through H. Commission concurred.
   A. Aiden Rasmussen --- End of Internship --- I T Department --- Effective 09-15-2023
   B. Taylor Skidmore --- End of Internship --- I T Department --- Effective 09-15-2023
   C. Jacqueline McGinnis --- Retirement --- Prosecuting Attorney --- Effective 09-30-2023
   D. Jacqueline McGinnis --- Part Time --- Prosecuting Attorney --- Effective 10-02-2023
   E. Tara Hodge --- Resignation --- Animal Control --- Effective 09-28-2023
   F. Stephen Cockrell II --- New Hire --- Animal Control --- Effective 10-02-2023
   G. Brenda Vernon --- Rate Increase --- Animal Control --- Effective 09-25-2023
   H. Whitney Newlon --- Rate Increase --- Animal Control --- Effective 09-25-2023
4. Minutes and /or Amended Minutes of Previous Meeting: Trecost moved to approve as presented. Commission concurred.
   A. Regular Meeting Minutes --- 08-30-2023
5. Requisitions --- Purchase Orders --- Invoices: Trecost moved to approve items A and B. Commission concurred.
   A. Enlarged Hepzibah PSD ARPA Funds (Requisition included in payables)
   B. Vendor List of Payments
6. Exonerations --- Corrective Tickets --- Joint Property Application (NONE)
7. Consideration of Approval of a Project Fund Requisition for the payment of costs associated with the project to be financed from proceeds of the Series 2019 Bonds issued for the Charles Pointe Economic Opportunity Development District, Series 2021 A & B (Development District No. 3 White Oaks Project No. 2) & Series 2008 A (Charles Pointe Project No. 2 – North Land Bay Improvements: (NONE)
8. Review – Discuss - Consider GSA Update --- (Potential Executive Session Pursuant to 6-9A-4(b)(9) to Consider Matters Involving or Affecting the Purchase, Sale or Lease of

Property, Advance Construction Planning, the investment of Public Funds or Other Matters Involving Commercial Competition, which if Made Public, Might Adversely Affect the Financial or Other Interest of The County: NONE

9. Consideration of Approval of Project Fund Requisitions for the payment of costs associated with the General Services Administration Building Project to be financed from proceeds of the Series 2020 Bonds issued for the Harrison County Building Commission: (NONE)

10. Review – Discuss – Consider Setting Countywide Trick or Treating on Tuesday, October 31, 2023 --- 6:00 P.M. to 7:30 P.M.: Trecost moved to approve. Commission concurred.

11. Review – Discuss – Consider MOU between HCC/HCDA/HCEDC related to the prior vote to transfer the Harrison Regional Industrial Park Property and Parcel 54 of Tax District 15, Map 290 from the Harrison County Development Authority to the Harrison County Economic Development Corporation with the stipulations previously approved by the HCC: Commissioner Thomas recused herself. Trecost moved to approve. Commissioner Hinkle and Commissioner Trecost voted in favor. Motion carried.

9:05 A.M. --- Public Hearing --- Delinquent or Unprogressed estates: Trecost moved to approve and sign the order. The estate for Michael Lyons to be left open for ninety days. Commission concurred.

9:10 A.M. --- Employee Recognition Plaques --- See Exhibit A: Employees with over thirty years of service were recognized by the County Commission. Each employee was presented with a plaque.

9:15 A.M. --- Alley Closure --- Geoffrey & Laura Francis --- Unnamed Road --- Terra Ultra Development --- Nutter Fort, WV: Trey Simmerman, County Attorney, summarized the land ownership. Trecost moved to approve the alley closure. Commission concurred.

9:20 A.M. --- Paradigm --- John Matheny & Phil Riley: Mr. Riley spoke of product offering and the need for preventative care needed in West Virginia. Mr. Riley spoke of the projected FICA savings to the County pre employee and the issues with Prodigy were identified. Mr. Riley asked the Commission to implement the program. Laura Pysz-Laulis spoke of filed claimes but was unsure of payouts. Commissioner Hinkle asked of employees could withdraw or cancel at will. Commissioner Thomas spoke of implementation issues in the past. There was discussion held on the premiums and the relation to pay increases. Commissioner Hinkle spoke on not being informed of program implementation. Courtney Flesher, Deputy Clerk, Spoke on deduction issues and the uncertainty with the past experience.

12. Review – Discuss – Consider Enviroclean LLC Janitorial Bid Contract Extension: Laura Pysz-Laulis gave an overview of the extension. Hinkle moved to table this matter. No action.

13. Review – Discuss – Consider permission to travel --- Jessica Smith --- Harrison Co. Community Corrections --- Peer Recovery Retreat --- Oglebay Resort, Wheeling WV --- November 12 thru 14, 2023: Trecost moved to approve. Commission concurred.
14. Review – Discuss – Consider permission to travel --- Paul Bump --- 9-1-1 --- Camp Dawson --- WV SIRN Conference (radio system) Kingwood, WV --- September 24 thru 29, 2023: Trecost moved to approve. Commission concurred.
15. Review - Discuss - Consider Accepting and Awarding bid for demolition of 11 structures: Trecost moved to approve the lowest bid. Commissioner Hinkle and Commissioner Trecost voted in favor. Commissioner Thomas voted against. Motion carried.
16. Review - Discuss - Consider Engagement Letter - Real Estate Option Agreement Associated with PILOT Arrangements for Proposed Natural Gas Electric Generation Facility in Harrison County, WV: Trecost moved to approve. Commission concurred.
17. Review – Discuss - Consider approving ABCA License letter for Good Hope Hawks Nest: Trecost moved to approve. Commission concurred.
18. Administrator's Report: Laura Pysz-Laulis spoke of online auction and meeting with the Development Corporation. Ms. Pysz-Laulis also spoke on Fire Protection Fund and advised that Harrison County will receive $109,705.00 from the Governor's office.
19. Commissioner Comments – Questions: Commissioner Trecost wants to work together with the Development Corporation and the Authority. Commissioner Hinkle mentioned that Wolfe Power Plant has not updated the Commission as agreed. Laura Pysz-Laulis will follow up.

With no further business to come before the Commission, meeting adjourned.

_____ _____

Susan Thomas, President Date

5-A

Date of Meeting	October 04, 2023	Invoice - Quote							
Department Name	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	ARPA Fund	Other as Needed
Commission	U S Cellular	Cellular Account	$149.92						
Commission	Chem Aqua	Broiler Water Treatment	$300.00						
Commission	Mon Power	Extension Office	$225.91						
Commission	Sandy's True Value	Maintenance Supplies	$202.20						
Commission	Lowe's	Maintenance Supplies	$311.00						
Commission	Visual Edge	Copier Rental	$147.98						
Commission	Hunting Honor Flight	Special Funding	$15,000.00						
Commission	Daughters of American Revolution	Special Funding	$4,000.00						
Commission	Hope Gas	Service	$517.49						
Commission	A-1 Exterminating	Pest Control	$173.25						
Commission	Robertson Heating	Maintenance Supplies	$792.93						
Commission	UniFirst	Carpet Runner Rental	$169.49						
Commission	Canon Financial	Copier Rental	$1,926.45						
Commission	Pitney Bowes Bank	Postage Mail Machine	$33,184.65						
Commission	Hart Office Solution	Copier Rental	$138.91						
Commission	Waste Management	Waste Collection	$73.42						
Commission	Hart Office Solution	Copier Rental	$49.09						
Commission	New Beginnings Church	Good Hope Bfield	$500.00						
Commission	Frontier	Service	$52.79						
Commission	State Electric	Maintenance Supplies	$641.94						
Commission	Visual Edge	Copier Rental	$292.22						
Commission	CMS Communications	Cisco Phone	$525.00						
Commission	State Tax Dept.	4Th Quarter -- 2023	$34,017.32						
Commission	Frontier	Internet	$649.46						
Commission	Frontier	Internet	$665.14						
County Garage	Whaley Distributors	Shop Supplies	$239.76						
County Garage	Harry Green	Wheel Alignment	$140.35						
OEM	Canon Financial	Copier Rental			$214.04				
OEM	Inspiron Logistics	Emergency Allerting System			$12,750.00				
OEM	WV Emergency Mngmt Council	Registration Fee			$100.00				
911 Center	Mon Power	Salem Tower		$764.49					
911 Center	Mon Power	Shinnston Tower		$82.34					
911 Center	WV APCO	Conference Registration		$1,000.00					
911 Center	RD Wilson Sons & Co.	Salem Tower - Grounds		$31.23					
911 Center	Unifirst	Carpet Runner			$62.25				
911 Center	Frontier	Harrison/Taylor 911		$1,459.91					
Senior Center	Chem-Aqua	Broiler Water Treatment			$261.05				
Prosecuting Attorney	Staples	Toner	$1,864.33						
County Clerk	CDWG	Printer	$1,080.88						

Date of Meeting	October 04, 2023	Invoice - Quote								
Department Name	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	ARPA Fund	Other as Needed	
Animal Control	Mon Power	Service			$187.03					
Animal Control	Frontier	Service			$426.50					
Parks & Rec.	Frontier	Service			$516.22					
Parks & Rec.	Sandy's True Value	maintenance supplies			$7.92					
Parks & Rec.	Unifirst	xarpet runner rental			$36.16					
Parks & Rec.	Waste Management	Waste Collection			$17.24					
Parks & Rec.	WV Division of Labor	Cert of Operation-Elevator			$90.00					
Parks & Rec.	MonPower	Service			$2,301.09					
			$98,031.88	$3,337.97	$14,668.41	$0.00	$0.00	$0.00	$0.00	
					Grand Total :	$116,038.26				

6-A

Exhibit A Exonerations	Amount
PP 421 Baker, Frank & Candy (Shaver)	$ 150.85
PP 422 Maxwell, James E	$ 342.70
PP 423 Tucker, Garrett A	$ 265.02
PP 424 Boord, Eugenia Lea	$ 321.96
PP 425 Cutright, Jason Paul & Bethany	$ 335.19
PP 426 Howell, Nick & Kathy	$ 695.61
PP 427 Miller Home Repair LLC % James D Miller	$ 147.36
PP 428 Oldaker, Thomas W & Alice L	$ 243.89
PP 429 Slattman, Jonathan J	$134.34
PP 430 Scranage, Wanda	$82.41
PP 431 Watson, Doris F	$319.87
RE 344 Neeley, Robert Walter	$2,969.65
RE 345 Marino, James Estate	$101.57
RE 346 Dolan, Jno J Heirs	$176.93
RE 347 Holbert, Cecil T & Kelley L	$1,812.35
RE 348 Metro Rentals LLC	$9,543.62

TOTAL: $17,643.32

EXONERATIONS

6-PP-4-21

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **BAKER FRANK & CANDY (SHAVER)** whose address is, 6139 JONES RUN RD LUMBERPORT, WV 26386, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **40215** on **2013 Travel Trailer**, Class **3/4** in **EAGLE-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **33735**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **6480**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer in error reported the 2013 Flagstaff, the camper is located and taxed in Randolph County. Exonerate a value of 6480 at a class 3 rate of levy to correct the overcharge. Please remove the 13 Fore Flag (6480) from the vehicle description.

District: **09 - EAGLE-OUTSIDE**
Account No. **2331168**
Ticket No. **612897**
Tax Year **2023**

Amount Exonerated: $150.85

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR Joseph A. Romano

pp422

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **MAXWELL JAMES E** whose address is, 332 22ND ST CLARKSBURG, WV 26301, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **23085** on **2018 Ram**, Class **3/4** in **COAL-CLARKSBURG**, Harrison County, West Virginia, which should have been assessed at **11951**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **11134**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer in error reported the 2018 Ram, the correct vehicle should have been a 2022 Nissan. Exonerate a value of 11134 at a class 4 rate of levy to correct the overcharge. Please remove the 18 Ram Ram (22125) from the vehicle description. Please add the 22 Niss Kick (10991) to the vehicle description.

District: **08 - COAL-CLARKSBURG**
Account No. **2407274**
Ticket No. **612098**
Tax Year **2023**

Amount Exonerated: $342.70

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

PP 423

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **TUCKER GARRETT A** whose address is, 21 RIVERBEND APARTMENTS RD CLARKSBURG, WV 26301, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **13050** on **2014 Chevy**, Class **3/4** in **CLARK-CLARKSBURG**, Harrison County, West Virginia, which should have been assessed at **4440**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **8610**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer in error reported the 2014 Chevy, the correct vehicle is the 2015 Toyota also reported. Exonerate a value of 4440 at a class 4 rate of levy to correct the overcharge. Please remove the 14 Chev Cruz (4440) from the vehicle description.

District: **03 - CLARK-CLARKSBURG**
Account No. **3008204**
Ticket No. **605253**
Tax Year **2023**

Amount Exonerated: $265.02

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR Joseph A Romano

PP424

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **BOORD EUGENIA LEA** whose address is, PO BOX 105 MOUNT CLARE, WV 26408, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **26795** on **2019 Kia Sorento**, Class **3/4** in **GRANT-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **12965**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **13830**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer in error reported the 2019 Kia, the vehicle was replaced with a 2017 Lincoln also reported. Exonerate a value of 13830 at a class 3 rate of levy to correct the overcharge. Please remove the 19 Kia Sore (13830) from the vehicle description.

District: **12 - GRANT-OUTSIDE**
Account No. **2309950**
Ticket No. **616042**
Tax Year **2023**

Amount Exonerated: $321.96

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR Joseph A Romano

PP 425

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **CUTRIGHT JASON PAUL & BETHANY** whose address is, 344 24TH ST CLARKSBURG, WV 26301, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **29870** on **2021 Forest River**, Class **3/4** in **COAL-CLARKSBURG**, Harrison County, West Virginia, which should have been assessed at **18980**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **10890**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer in error is assessed at an incorrect value on the 2021 Camper. Exonerate a value of 10890 at a class 4 rate of levy to correct the overcharge. Correct description to show 21 Fore 228B (7440) correct assessed value.

District: **08 - COAL-CLARKSBURG**
Account No. **3056587**
Ticket No. **611497**
Tax Year **2023**

Amount Exonerated: $335.19

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

pp 426

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **HOWELL NICK & KATHY** whose address is, 19815 SUNDANCE DR HUMBLE, TX 77346-1401, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **68610** on **2017 MOTOR HOME**, Class **3/4** in **SIMPSON-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **38730**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **29880**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer in error is assessed at an incorrect value on the 2017 Motor Home. Exonerate a value of 29880 at a class 3 rate of levy to correct the overcharge.

District: **15 - SIMPSON-OUTSIDE**
Account No. **3086473**
Ticket No. **1500000150**
Tax Year **2023**

Amount Exonerated: $695.61

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

ATTEST: County Clerk

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ASSESSOR Joseph A Romano

PP 427

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **MILLER HOME REPAIR LLC %JAMES D MILLER** whose address is, 181 MIDDLEVILLE RD BRIDGEPORT, WV 26330, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **128243** on **2016 Toyota**, Class **3/4** in **SIMPSON-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **121913**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **6330**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer in error is assessed for a 2016 Toyota, the correct vehicle per VIN number is a 2012 Toyota. Exonerate a value of 6330 at a class 3 rate of levy to correct the overcharge. Please remove the 16 Toyo Tund (15270) from the vehicle description. Please add the 12 Toyo Tund (8940) to the vehicle description.

District: **15 - SIMPSON-OUTSIDE**
Account No. **3047845**
Ticket No. **620064**
Tax Year **2023**

Amount Exonerated: $147.36

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR Joseph O Romano

PP 428

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **OLDAKER THOMAS W & ALICE L** whose address is, 115 COUNTRY MEADOW LN BRIDGEPORT, WV 26330, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **35880** on **2012 Keystone**, Class **3/4** in **SIMPSON-BRIDGEPORT**, Harrison County, West Virginia, which should have been assessed at **27870**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **8010**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer in error reported the 2012 Keystone, the camper is located and taxed in Taylor County. Exonerate a value of 8010 at a class 4 rate of levy to correct the overcharge. Please remove the 12 Keys Trvl (8010) from the vehicle description.

District: **16 - SIMPSON-BRIDGEPORT**
Account No. **1557586**
Ticket No. **623720**
Tax Year **2023**

Amount Exonerated: $243.89

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR Joseph A Romano

EXONERATIONS

pp 429

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **SLATTMAN JONATHAN J** whose address is, 429 ROANE AVE CLARKSBURG, WV 26301, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **5700** on **2013 Chevy Truck**, Class **3/4** in **COAL-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **0**, Class **3/4** in and for the year **2022**, resulting in a difference in assessed value of **5700**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2022**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer in error reported the 2013 Chevy, the vehicle was paid for on the mothers account # 3046926. Exonerate a value of 5700 at a class 3 rate of levy to correct the overcharge. Cancel this ticket and mark improper for the 2022 tax year.

District: **07 - COAL-OUTSIDE**
Account No. **3079030**
Ticket No. **511030**
Tax Year **2022**

Amount Exonerated: $134.34

PRESENT: Prosecuting Attorney

(or)

PRESENT: Tax Commissioner

ATTEST: County Clerk

ASSESSOR

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

EXONERATIONS

pp430

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **SCRANAGE WANDA** whose address is, 49 PICKENS WAY BRIDGEPORT, WV 26330, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **20490** on **2012 Buick**, Class **2** in **SIMPSON-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **16950**, Class **2** in and for the year **2023**, resulting in a difference in assessed value of **3540**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer in error reported the 2012 Buick, vehicle is taxed and located in Taylor County. Exonerate a value of 3540 at a class 3 rate of levy to correct the overcharge. Please remove the 12 Buic Vera (3540) from the vehicle description.

District: **15 - SIMPSON-OUTSIDE**
Account No. **3000214**
Ticket No. **620525**
Tax Year **2023**

Amount Exonerated: $82.41

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

ATTEST: County Clerk

ASSESSOR Joseph A Romano

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

EXONERATIONS

PP431

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **WATSON DORIS F** whose address is, 2332 JONES RUN RD LUMBERPORT, WV 26386, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **25605** on **2022 Jayco**, Class **3/4** in **EAGLE-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **11865**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **13740**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer in error reported the 2022 Jayco, per attached bill of sale was not purchased until July 2, 2022. Exonerate a value of 13740 at a class 3 rate of levy to correct the overcharge. Please remove the 22 Jayc TV (13740) from the vehicle description.

District: **09 - EAGLE-OUTSIDE**
Account No. **2429223**
Ticket No. **614410**
Tax Year **2023**

Amount Exonerated: $319.87

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

RE 344

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **NEELEY ROBERT WALTER** whose address is, 734 SHANNON RD BRIDGEPORT, WV 26330, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **96480** on **2 LOTS 7 8 DAVIS LOTS 120X168 (LOWNDES BK LEASEHOLD ASSESSED INC PCL 84**, Class **3/4** in **CLARK-CLARKSBURG**, Harrison County, West Virginia, which should have been assessed at **0**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **96480**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned property had a leasehold building on the property that is now assessed on real & no longer on personal property #6583752. Exonerate a value of 96,480 at a Class 4 rate of levy to correct the overcharge.

District: **03 - CLARK-CLARKSBURG**
Account No. **6094763 TIF #4**
Ticket No. **8859**
Tax Year **2023**

Amount Exonerated: $ 2969.65

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

RE345

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **MARINO JAMES ESTATE** whose address is, 103 MAY ST CLARKSBURG, WV 26301, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **7200** on **10 FT STRIP OF LOT 36 TERRA ALTA DEV S-D** , Class **2** in **CLARK-CLARKSBURG**, Harrison County, West Virginia, which should have been assessed at **600**, Class **2** in and for the year **2023**, resulting in a difference in assessed value of **6600**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned 10' strip valued incorrectly, fixed per appraiser review. Exonerate a value of 6600 at a Class 2 rate of levy to correct the overcharge.

District: **03 - CLARK-CLARKSBURG**
Account No. **6595927**
Ticket No. **8294**
Tax Year **2023**

Amount Exonerated: $ 101.57

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ATTEST: County Clerk

ORDER ENTERED TO STATE AUDITOR

ASSESSOR
Joseph R Adams

RE346

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **DOLAN JNO J HEIRS** whose address is, 615 6TH ST GLENDALE, WV 26038, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **514630** on **152.60 AC DAVISSON RUN 60 AC M/O COAL CID MP 1/PCL6 PDC/API#5717-18 & 5536**, Class **3/4** in **CLARK-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **507030**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **7600**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

WV State Tax Department - clerical valuation error - presented to OTA - WVPTD suggests exoneration at Assessor's discretion. No suggestion from OTA as of yet. Exonerate a value of 7600 at a Class 3 rate of levy to correct the overcharge.

District: **01 - CLARK-OUTSIDE**
Account No. **6228398**
Ticket No. **1044**
Tax Year **2023**

Amount Exonerated: $ 176.93

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR Joseph A Romano

RE347

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **HOLBERT CECIL T & KELLY L** whose address is, 192 WILLOW MEADOWS DR BRIDGEPORT, WV 26330, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **320400** on **249.17 AC STONE COAL (CID MAP 2 PAR 113)**, Class **2** in **SIMPSON-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **164700**, Class **2** in and for the year **2023**, resulting in a difference in assessed value of **155700**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

The above mentioned taxpayer applied for farm exemption & was approved. The exemption was erroneously left off. Exonerate a value of 155,700 at a Class 2 rate of levy to correct the overcharge.

District: **15 - SIMPSON-OUTSIDE**
Account No. **6360341**
Ticket No. **51865**
Tax Year **2023**

Amount Exonerated: $ 1812.35

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ATTEST: County Clerk

ORDER ENTERED TO STATE AUDITOR

ASSESSOR

RE 348

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

At a regular term of the County Commission of Harrison County, West Virginia, held at the Courthouse of said County, Commissioners

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

On the 04th day of October, 2023 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **METRO RENTALS LLC** whose address is, 6200 MID ATLANTIC DR MORGANTOWN, WV 26505, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **2323440** on **REVISED LOT 36 (6.41 AC) POINTE S-D PHASE II**, Class **3/4** in **SIMPSON-BRIDGEPORT**, Harrison County, West Virginia, which should have been assessed at **2010000**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **313440**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

The commission certifies the following facts upon which it grants said relief:

Income override inadvertently removed, therefore reverting the value of the parcel back to the cost approach. Exonerate a ticket value of 313,400 at a Class 3 rate of levy to correct the overcharge.

District: **16 - SIMPSON-BRIDGEPORT**
Account No. **6841901 TIF #2**
Ticket No. **57673**
Tax Year **2023**

Amount Exonerated: $ 9543.62

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR
Joseph K Kerman

6-B

Exhibit B Joint Property Applications

AP 16 Amos, Douglas R.

NOTICE OF APPORTIONMENT OF JOINTLY OWNED MOTOR VEHICLES

6-BP 16

WEST VIRGINIA CODE § 11-5-14 **STATE OF WEST VIRGINIA** **COUNTY OF HARRISON**

I, Joseph R "Rocky". Romano, Assessor of Harrison County, having been presented with a certified copy of a final divorce order entered under provisions of section fifteen, article two, chapter forty-eight of the West Virginia Code, do hereby apportion the assessment of the taxes owed on jointly owned motor vehicles involved in the divorce order and awarded exclusively to be titled one or more in the name of the husband and one or more in the name of the wife as follows:

APPLICANT: Shanti M Amos

DEPUTY:CRICHARDS

Account: 3031561 Ticket: 621047 Year: 2023 Name: AMOS DOUGLAS R & SHANTI M Tax $ 1255.26

(A) Account: 3031561 Ticket: Husband Name: AMOS DOUGLAS R
Address: 39525 GROVE HTS LADY LAKE FL 32159-5947

Section I:

Description	Assessment	Tax Rate	Tax Amount
16 LARK TRLR (5RTBE1214GD050665)	216	3.0448	$6.58
12 FORD EDGE (2FMDK4AK7CBA02507)	5625	3.0448	$171.27
21 SUBA CROS (JF2GTAEC2MH366436)	15630	3.0448	$475.90

(B) Account: 3086957 Ticket: Wife Name: AMOS SHANTI M
Address: 415 STANLEY AVE CLARKSBURG WV 26301-3123

Description	Assessment	Tax Rate	Tax Amount
19 TOYO HIGH (5TDJZRFH2KS624376)	19755	3.0448	$601.50

Section II:

Filed with the county commission this 26th day of September, 2023

Joseph R. "Rocky". Romano, Assessor

Section III:

The county commission of Harrison County does hereby order the apportionment of the assessment of taxes as determined and set forth by the county assessor in Section I of this notice.

David Hinkle **Susan J. Thomas** **Patsy Trecost II**

Section IV:

Certified to the sheriff this____day of October, 2023

Clerk of the Harrison County Commission

7-A

REQUISITION FOR PAYMENT FROM ADMINISTRATIVE EXPENSE FUND

$36,500,000
The County Commission of Harrison County
Special District Excise Tax Revenue and Improvement Bonds,
Series 2019 A
(Charles Pointe Economic Opportunity Development District)

$12,280,000
The County Commission of Harrison County
Subordinate Special District Excise Tax Revenue and Refunding Bonds
Series 2019 B
(Charles Pointe Economic Opportunity Development District)

REQUISITION FOR PAYMENT NO. 73 (10/04/23)

The County Commission of Harrison County, a public corporation and governing body of Harrison County, a political subdivision of the State of West Virginia (the "*Issuer*"), by its Authorized Officer, hereby certifies in connection with this Requisition for Payment from Administrative Expense Fund (the "*Requisition*") pursuant to an Indenture of Trust (the "*Indenture*") for the above captioned bonds (the "*Series 2019 Excise Tax Bonds*"), dated as of August 16, 2019, by and between the Issuer and Wilmington Trust, N.A., as trustee, pursuant to which UMB Bank, N.A., serves as successor trustee (the "*Trustee*"), and agreed to by the Charles Pointe Economic Opportunity Development District Board (the "District Board") and pursuant to a Development Agreement for the Series 2019 Excise Tax Bonds, dated as of August 16, 2019 (the "*Development Agreement*") by and among the Issuer, the District Board, Genesis Partners, Limited Partnership, a West Virginia limited partnership (the "*Developer*") and Charles Pointe Crossing, LLC, a West Virginia limited liability company (the "*Site Developer*") that:

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Indenture and in the Development Agreement.

2. The amount requested to be disbursed by this Requisition: (a) is a portion of the Administrative Expenses authorized for funding under the Indenture and Development Agreement, (b) is an authorized expenditure under the Project Plan and the EODD Act, and (c) such requested expenditures, when combined with previous disbursements from the Administrative Expense Fund during the current Bond Year do not exceed $80,000 in the aggregate for such Bond Year.

3. The total amount requested to be disbursed pursuant to this Requisition is **$4,016.00**. As set forth in the invoices attached hereto, of the total amount of such disbursement:

(a) **$ -0-** is to be paid to the Issuer, the District Board, the Developer or Site Developer as reimbursement to the Issuer, the District Board, the Developer or Site

Developer for an invoice or statement previously paid by the Issuer, the District Board, the Developer or the Site Developer; and

(b) **$4,016.00** is to be paid to a third party payee that is not affiliated with the Issuer, the District Board, the Developer or the Site Developer or on a joint basis to the Issuer, the District Board, the Developer or the Site Developer and such a third party payee with respect to an expense previously incurred.

In either event, the amount set forth herein is supported by the attached copies of invoices, statements or proof of payment.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its Authorized Officer this **4th day of October, 2023.**

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Its President

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

UMB Bank	Invoice #958245	Dated: 09/19/2023	$ 4,016.00
	Total		**$ 4,016.00**

RECEIVED
SEP 26 2023
HARRISON COUNTY
COMMISSION

UMB Bank, N.A.
P O Box 414589
Kansas City, MO 64141-4589

Invoice 958245

Invoice Date:	**September 19, 2023**
Account Number:	**158735.1**
Administrator:	**Teri Donofrio**
Phone Number:	**(612) 337-7005**
Email:	**Teresa.Donofrio@umb.com**

Charles Pointe EODD 2019ABC
Attn: County Administrator
Harrison County Courthouse
301 West Main Street
Clarksburg, WV 26301

Billing Period:	**June 1, 2023 through June 30, 2023**
Prior Balance:	$ 31,774.00
Payments Received as of August 21, 2023	$ 0.00
Adjustments	$ 0.00
Outstanding Balance:	$ 31,774.00
Current Billing Period:	
Current Period Fees	$4,016.00
Total Fees Due	$ 35,790.00

Remittance Stub
Billing Period 06/01/2023 - 06/30/2023

Account Number:	158735.1
Invoice Number:	958245
Remit Balance	$35,790.00

Payment Due Upon Receipt

Charles Pointe EODD 2019ABC
Attn: County Administrator
Harrison County Courthouse
301 West Main Street
Clarksburg, WV 26301

☐ Check Enclosed $_____

Mail Payments To:
UMB Bank, N.A.
Attn: Trust Fees Department
P O Box 414589
Kansas City, MO 64141-4589

WIRE PAYMENT INSTRUCTIONS:

UMB Bank, N.A. Kansas City, Missouri	
ABA No.	101 000 695
SWIFT BIC/Code	UMKCUS44
BNF Account	98 0000 6823
BNF Name	Trust
Reference	958245
Attention	Fee Processing

UMB

UMB Bank, N.A.
P O Box 414589
Kansas City, MO 64141-4589

Invoice 958245

Account Detail
Charles Pointe EODD 2019ABC

Account Number: 158735.1

Administrative Fees

Administration Fee	$625.00
Administrative Fees Total	**$625.00**

Transaction Fees

Volume Based

Security Location	Transaction Type	Security Type	Volume	Rate	Fees	Adjustment to Min/Max	Location Total
	Default Specialist		4.10	710.00	2,911.00		
	Default Administration Fees		0.75	640.00	480.00		3,391.00
Volume Based Total:			**4.85**				**3,391.00**
Transaction Fees Total							**$3,391.00**

Account Total **$4,016.00**

UMB

UMB Bank, N.A.
P O Box 414589
Kansas City, MO 64141-4589

Invoice 958245

Statement of Receivables

Reflects Only Those Payments Received And Applied As of August 21, 2023

Invoice Number	Invoice Date	Bill Period	Amount Receivable	Aged
953855	July 18, 2023	February 1, 2023 to February 28, 2023	1,584.00	34 days
953918	July 18, 2023	March 1, 2023 to March 31, 2023	6,377.00	34 days
956164	August 21, 2023	April 1, 2023 to April 30, 2023	8,063.00	0 days
956256	August 21, 2023	May 1, 2023 to May 31, 2023	15,750.00	0 days
	Total Balance Due		**31,774.00**	

7-B

FORM OF REQUISITION
FOR PAYMENT FROM SERIES A
ADMINISTRATIVE EXPENSE FUND

The County Commission of Harrison County
(West Virginia)
Tax Increment Revenue and Refunding Bonds
(Charles Pointe Project No. 2- North Land Bay Improvements)
Series 2008 A

To: UMB Bank
120 South Sixth Street Suite 1400
Minneapolis, MN 55402

REQUISITION FOR PAYMENT NO. (10/04/23)

THE COUNTY COMMISSION OF HARRISON COUNTY (the "Issuer"), by its duly Authorized Representatives, hereby certifies, in connection with this Requisition for Payment from Series A Administrative Expense Fund (the "Requisition") under a Development Agreement for the above captioned bonds (the "Series 2008 A Bonds"), dated March 5, 2008 (the "Development Agreement") between the Issuer and the Developer, that:

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Development Agreement or the Indenture of Trust for the Series 2008 A Bonds, dated March 5, 2008 as supplemented and amended (the "Series 2008 A Trust Indenture") between the Issuer and UMB Bank as substitute trustee under the Series 2008 A Trust Indenture.

2. The amount requested to be transferred from the Revenue Fund to the Series A Administrative Expense Fund is necessary to pay Administrative Expenses incurred during the preceding six month period.

3. The amount requested to be disbursed from the Series A Administrative Expense Fund by this Requisition: (a) is a portion of the Administrative Expenses authorized for funding under the Series 2008 A Trust Indenture and Development Agreement, and (b) is an authorized expenditure under the Project Plan and the Act.

4. The total amount requested to be transferred from the Revenue Fund to the Series A Administrative Expense Fund pursuant to this Requisition is **$1,346.33**

5. The total amount requested to be disbursed from the Series A Administrative Expense Fund pursuant to this Requisition is **$1,346.33** As set forth in the invoices attached hereto, of the total amount of such disbursement:

(a) $ -0- is to be paid to the Developer as reimbursement to the Developer for an invoice or statement previously paid by the Developer to an entity that is not affiliated with the Developer; and

(b) **$1,346.33** is to be paid to a third party payee that is not affiliated with the Developer or on a joint basis to the Developer and such a third party payee with respect to an expense previously incurred.

In either event, the amount set forth herein is supported by the attached copies of invoices or statements.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its duly Authorized Representative this **4th day of October, 2023.**

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Its President

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

UMB Bank	Invoice #958287	Dated: 09/20/2023	$ 1,346.33
		Total	**$ 1,346.33**

UMB

UMB Bank, N.A.
P O Box 414589
Kansas City, MO 64141-4589

Invoice 958287

Invoice Date:	**September 20, 2023**
Account Number:	**141961.1**
Administrator:	**Teri Donofrio**
Phone Number:	**(612) 337-7005**
Email:	**Teresa.Donofrio@umb.com**

County Commission of Harrison Cnty
President
301 West Main St
Clarksburg, WV 26301

Billing Period:	**August 1, 2023 through August 31, 2023**
Prior Balance:	$ 27,589.65
Payments Received as of September 11, 2023	$ 19,768.66
Adjustments	$ 0.00
Outstanding Balance:	$7,820.99
Current Billing Period:	
Current Period Fees	$1,346.33 ←
Total Fees Due	$9,167.32

Remittance Stub
Billing Period 08/01/2023 - 08/31/2023

Account Number:	141961.1
Invoice Number:	958287
Remit Balance	$9,167.32

Payment Due Upon Receipt

County Commission of Harrison Cnty
President
301 West Main St
Clarksburg, WV 26301

☐ Check Enclosed $_____

Mail Payments To:
UMB Bank, N.A.
Attn: Trust Fees Department
P O Box 414589
Kansas City, MO 64141-4589

WIRE PAYMENT INSTRUCTIONS:

UMB Bank, N.A. Kansas City, Missouri	
ABA No.	101 000 695
SWIFT BIC/Code	UMKCUS44
BNF Account	98 0000 6823
BNF Name	Trust
Reference	958287
Attention	Fee Processing

UMB

UMB Bank, N.A.
P O Box 414589
Kansas City, MO 64141-4589

Invoice 958287

Account Detail
Charles Pointe Project 2008AB

Account Number: 141961.1

Administrative Fees

Administration Fee	$458.33
Administrative Fees Total	**$458.33**

Transaction Fees

Volume Based

Security Location	Transaction Type	Security Type	Volume	Rate	Fees	Adjustment to Min/Max	Location Total
	Default Specialist		0.80	710.00	568.00		
	Default Administration Fees		0.50	640.00	320.00		888.00
Volume Based Total:			**1.30**				**888.00**
Transaction Fees Total							**$888.00**

Account Total **$1,346.33**

UMB

UMB Bank, N.A.
P O Box 414589
Kansas City, MO 64141-4589

Invoice 958287

Statement of Receivables

Reflects Only Those Payments Received And Applied As of September 11, 2023

Invoice Number	Invoice Date	Bill Period	Amount Receivable	Aged
945223	April 17, 2023	March 1, 2023 to March 31, 2023	902.33	147 days
953870	July 18, 2023	June 1, 2023 to June 30, 2023	4,400.33	55 days
956221	August 21, 2023	July 1, 2023 to July 31, 2023	2,518.33	21 days
	Total Balance Due		**7,820.99**	

7-C

REQUISITION FOR PAYMENT FROM ADMINISTRATIVE EXPENSE FUND

$36,500,000
The County Commission of Harrison County
Special District Excise Tax Revenue and Improvement Bonds,
Series 2019 A
(Charles Pointe Economic Opportunity Development District)

$12,280,000
The County Commission of Harrison County
Subordinate Special District Excise Tax Revenue and Refunding Bonds
Series 2019 B
(Charles Pointe Economic Opportunity Development District)

REQUISITION FOR PAYMENT NO. 74 (10/04/23)

The County Commission of Harrison County, a public corporation and governing body of Harrison County, a political subdivision of the State of West Virginia (the "*Issuer*"), by its Authorized Officer, hereby certifies in connection with this Requisition for Payment from Administrative Expense Fund (the "*Requisition*") pursuant to an Indenture of Trust (the "*Indenture*") for the above captioned bonds (the "*Series 2019 Excise Tax Bonds*"), dated as of August 16, 2019, by and between the Issuer and Wilmington Trust, N.A., as trustee, pursuant to which UMB Bank, N.A., serves as successor trustee (the "*Trustee*"), and agreed to by the Charles Pointe Economic Opportunity Development District Board (the "District Board") and pursuant to a Development Agreement for the Series 2019 Excise Tax Bonds, dated as of August 16, 2019 (the "*Development Agreement*") by and among the Issuer, the District Board, Genesis Partners, Limited Partnership, a West Virginia limited partnership (the "*Developer*") and Charles Pointe Crossing, LLC, a West Virginia limited liability company (the "*Site Developer*") that:

1. Terms used herein and not otherwise defined herein shall have the meanings given such terms in the Indenture and in the Development Agreement.

2. The amount requested to be disbursed by this Requisition: (a) is a portion of the Administrative Expenses authorized for funding under the Indenture and Development Agreement, (b) is an authorized expenditure under the Project Plan and the EODD Act, and (c) such requested expenditures, when combined with previous disbursements from the Administrative Expense Fund during the current Bond Year do not exceed $80,000 in the aggregate for such Bond Year.

3. The total amount requested to be disbursed pursuant to this Requisition is **$2,259.00**. As set forth in the invoices attached hereto, of the total amount of such disbursement:

(a) $ -0- is to be paid to the Issuer, the District Board, the Developer or Site Developer as reimbursement to the Issuer, the District Board, the Developer or Site

Developer for an invoice or statement previously paid by the Issuer, the District Board, the Developer or the Site Developer; and

(b) **$2,259.00** is to be paid to a third party payee that is not affiliated with the Issuer, the District Board, the Developer or the Site Developer or on a joint basis to the Issuer, the District Board, the Developer or the Site Developer and such a third party payee with respect to an expense previously incurred.

In either event, the amount set forth herein is supported by the attached copies of invoices, statements or proof of payment.

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its Authorized Officer this **4th day of October, 2023.**

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Its President

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

UMB Bank	Invoice #958348	Dated: 09/20/2023	$ 2,259.00
	Total		**$ 2,259.00**

UMB

UMB Bank, N.A.
P O Box 414589
Kansas City, MO 64141-4589

Invoice **958348**

Invoice Date:	**September 20, 2023**
Account Number:	**158735.1**
Administrator:	**Teri Donofrio**
Phone Number:	**(612) 337-7005**
Email:	**Teresa.Donofrio@umb.com**

Charles Pointe EODD 2019ABC
Attn: County Administrator
Harrison County Courthouse
301 West Main Street
Clarksburg, WV 26301

Billing Period:	**July 1, 2023 through July 31, 2023**
Prior Balance:	$ 35,790.00
Payments Received as of September 19, 2023	$ 0.00
Adjustments	$ 0.00
Outstanding Balance:	$ 35,790.00
Current Billing Period:	
Current Period Fees	$2,259.00
Total Fees Due	$ 38,049.00

Remittance Stub
Billing Period 07/01/2023 - 07/31/2023

Account Number:	158735.1
Invoice Number:	958348
Remit Balance	$38,049.00

Payment Due Upon Receipt

Charles Pointe EODD 2019ABC
Attn: County Administrator
Harrison County Courthouse
301 West Main Street
Clarksburg, WV 26301

☐ Check Enclosed $_____

Mail Payments To:
UMB Bank, N.A.
Attn: Trust Fees Department
P O Box 414589
Kansas City, MO 64141-4589

WIRE PAYMENT INSTRUCTIONS:

UMB Bank, N.A. Kansas City, Missouri	
ABA No.	101 000 695
SWIFT BIC/Code	UMKCUS44
BNF Account	98 0000 6823
BNF Name	Trust
Reference	958348
Attention	Fee Processing

UMB

UMB Bank, N.A.
P O Box 414589
Kansas City, MO 64141-4589

Invoice 958348

Account Detail

Account Number: 158735.1

Charles Pointe EODD 2019ABC

Administrative Fees

Administration Fee	$625.00
Administrative Fees Total	**$625.00**

Transaction Fees

Volume Based

Security Location	Transaction Type	Security Type	Volume	Rate	Fees	Adjustment to Min/Max	Location Total
	Default Specialist		1.40	710.00	994.00		
	Default Administration Fees		1.00	640.00	640.00		1,634.00
Volume Based Total:			**2.40**				**1,634.00**
Transaction Fees Total							**$1,634.00**

Account Total **$2,259.00**

UMB

UMB Bank, N.A.
P O Box 414589
Kansas City, MO 64141-4589

Invoice 958348

Statement of Receivables

Reflects Only Those Payments Received And Applied As of September 19, 2023

Invoice Number	Invoice Date	Bill Period	Amount Receivable	Aged
953855	July 18, 2023	February 1, 2023 to February 28, 2023	1,584.00	63 days
953918	July 18, 2023	March 1, 2023 to March 31, 2023	6,377.00	63 days
956164	August 21, 2023	April 1, 2023 to April 30, 2023	8,063.00	29 days
956256	August 21, 2023	May 1, 2023 to May 31, 2023	15,750.00	29 days
958245	September 19, 2023	June 1, 2023 to June 30, 2023	4,016.00	0 days
	Total Balance Due		**35,790.00**	

10

DESTROY AFTER 2022

FILES FOR STORAGE

DESTROY 2015 COMPLETION AT END OF 2022

Funder	Grant Number	CFDA#	Name of Grant	Inclusive Dates		Approx # of pages
				From	To	
WVDJCS	**15-CC-12**	**N/A**	**Community Corr.**	**7/1/2014**	**6/30/2015**	
			Grant Application & Instructions			150
			Grant Award & Contract			35
			Budget and GANS 1, 2, 3 ,4, & 5			35
			Subgrantee Handbook & Admin. Manual			70
			Monthly Reports			
			July			112
			August			112
			September			112
			October			112
			November			112
			December			112
			January			112
			February			112
			March			112
			April			112
			May			112
			June			112
			References - July 2013 - June 2014			100
			Non Grant Purchase Orders			400
WVDJCS	**14-JAG-29**	**16.579**	**Preventive Resource Office**	**7/1/2014**	**6/30/2015**	
			Grant Application			150
			Grant Award & Contract			60
			Budget & GAN			10
			Monthly Reports			
			July - December			100
WVDJCS	**13-ABG-001**	**16.523**	**Preventive Resource Office**	**7/1/2014**	**6/30/2015**	
			Grant Application			125
			Grant Award & Contract			30
			Budget & GAN			10
			Monthly Reports			
			October			30
			November			30
			December			30
			January			30
			February			30
			March			30
			April			30
			May			30
			June			30
			Correspondences and Miscellaneous			10
			Admin Manual & On-site Monitoring Visit			90
WVDMAPS	**13-SHS-25**	**97.067**	**HS_LCOOP - Homeland Se**	**11/1/2014**	**4/30/2015**	
			Grant Application, Award, Contract, & Budget			100
			Monthly Reports - November - April			50
			Bids and Specs			75
			Sub-Grant Admin. Manual			50
WVCFIA	**23098**	**N/A**	**Courthouse Facilities Impr**	**1/1/2014**	**12/30/2014**	
			Grant Application			50
			Grant Award & Contract & Budget			15
			Quarterly Reports			30
			Budget and Miscellaneous			100

AUTHORIZATION TO DESTROY RECORDS

From Gina Jones, Grant Administrator

I request authorization for destruction of the following records in accordance with the West Virginia Code and any applicable general retention schedules.

Approved by: _____

Harrison County Commissioner

Date: _____

Destruction Verification by:

DESTROY AFTER 2022

FILES FOR STORAGE

DESTROY 2015 COMPLETION AT END OF 2022

Funder	Grant Number	CFDA#	Name of Grant	Inclusive Dates		Approx # of pages
				From	To	
WVCNCS	07-CC-CPP-01	97.067	WV Citizen Corps- Prepardness Priority Grant	7/20/2009	5/30/2010	
			Application, Agreement and all other documents			100
WVDFA	WVHPO		Historic Preservation Grant - 'Pike Street Corridor	2009	2009	
			Application, Agreement and all other documents			100
			Master Plan			100
			Court Street and Courthouse Plaza Project			
			Application and Bids			200
WVDO	13LEDA0092		Alta Vista Children's Shelter-Resurface Parking Lot	7/1/2012	6/30/2014	
			Application, Agreement and all other documents			75
WVDO	12LEDA00000		Harrison County YMCA Technology Upgrades	7/1/2011	6/30/2013	
			Application, Agreement and all other documents			50
WVDO	13LEDA0088		Fort New Salem Replace Electrical Service	7/1/2012	6/30/2014	
			Application, Agreement and all other documents			50
WVDO	09LWEDA0870N		Harrison County Honor Guard - Van purchase	7/1/2008	6/30/2015	
			Application, Agreement and all other documents			125
WVDO	4CPGP0007NR		Pine Bluff Community Center - Repairs	7/1/2013	6/30/2014	
			Application, Agreement and all other documents			50
WVDO	13LEDA0422		Pine Bluff Community Center - Replace Roof	7/1/2012	6/30/2014	
			Application, Agreement and all other documents			50
	Not Funded		Wallace Lions Cemetery			
			All related documents			50
WVDO	08CPGP0812N		Stonewood VFD	7/1/2007	6/30/2014	
			All related documents			40
WVDO	12LEDA0374		Harrison County YMCA - Upgrades	7/1/2011	6/30/2013	
			Application, Agreement and all other documents			50
WVDO	13LEDA0093		Johnstown Community Bldg and Fair - Upgrades	7/1/2012	6/30/2014	
			Application, Agreement and all other documents			50
WVDO	13LEDA0413		CCC Museum Association Expansion	7/1/2012	6/30/2014	
			Application, Agreement and all other documents			40
WVDO	12LEDA0070		Glen Elk Village Festival Are - Improvements	7/1/2011	6/30/2013	
			Application, Agreement and all other documents			
WVDO	14LEDA0081		Southern Area Public Library - EQ Upgrades	7/1/2013	6/30/2014	40
			Application, Agreement and all other documents			
WVDO	13LEDA0090		Pine Bluff Community Center - Replace Roof Ext	7/1/2012	6/30/2014	40
			Application, Agreement and all other documents			

AUTHORIZATION TO DESTROY RECORDS

From Gina Jones, Director of Grants and Special Projects

I request authorization for destruction of the following records in accordance with the West Virginia Code and any

Approved by: _____

Harrison County Commissioner

Date: _____

Destruction Verification by:

DESTROY 2015 COMPLETION AT END OF 2022

Grant Number	CFDA#	Name of Grant	Inclusive Dates		Ap
			From	To	
16-705		**Community Corrections 16-CC-06**	**7/1/2015**	**6/30/2016**	
		Application			
		Grant Award			
		Budget			
		Monthly Reports Jul 2015 - Jun 2016			
		Monitoring Report and Misc			
		Admistrative Manual			
		JRI G150452	**7/1/2014**	**6/30/2015**	
		Application			
		Grant Agreement			
		Proposal Template			
		Monthly Reports Jul 2014 - Jun 2015			
		Misc			
		JRI G160417	**7/1/2015**	**6/30/2016**	
		Grant Agreement			
		Change Orders and other Communication			
		Misc			
		Monthly Reports Jul 2015 - Jun 2016			

RIZATION TO DESTROY RECORDS

Gina Jones, Director of Grants and Special Projects

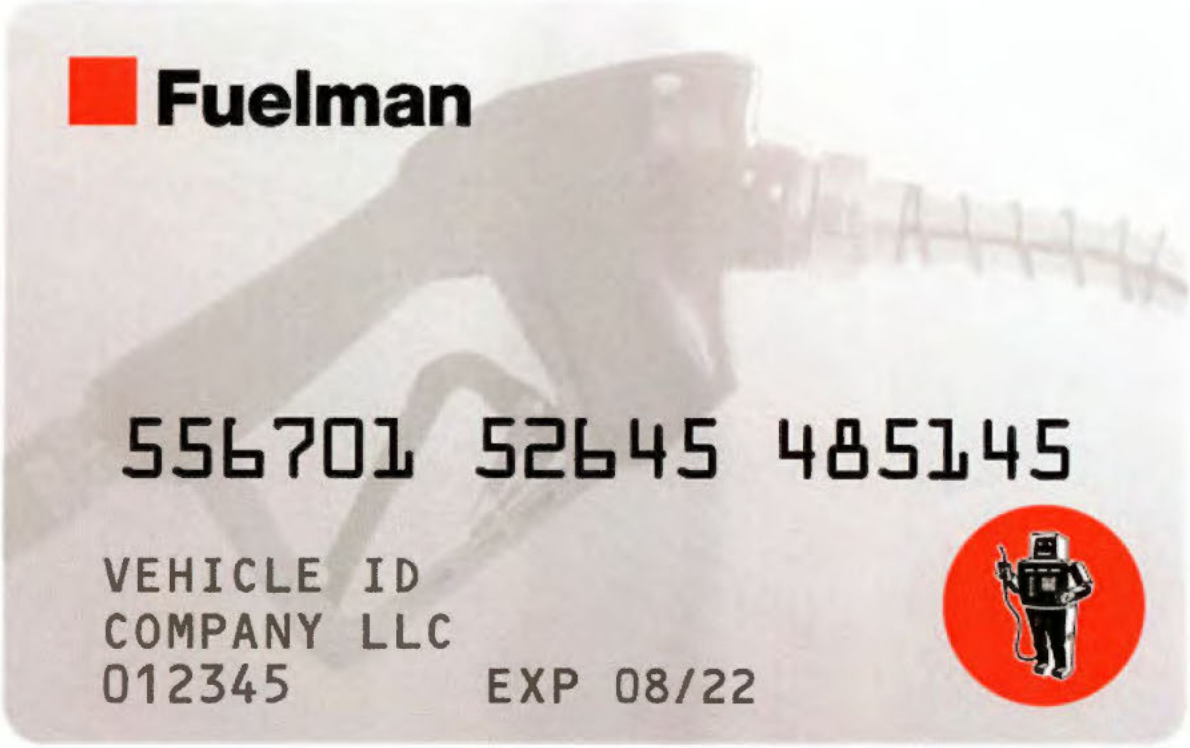
authorization for destruction of the following records in accordance with the West Virginia Code and any applic

by:

Harrison County Commissioner

Fuelman Public Sector Fleet Card

Designed for government and non-profit entities



Save up to 5¢ per gallon

Based on volume at Fuelman Discount Network sites[PS1]

APPLY NOW

Rebate & Network

- Save up to 5¢ per gallon based on volume at Fuelman Discount Network sites[PS1]

  Monthly Volume Tiers:
  0-300 gallons = 1¢ per gallon
  301-600 gallons = 2¢ per gallon
  601-1200 gallons = 3¢ per gallon
  1,201-3,000 gallons = 4¢ per gallon
  3,001-14,000 gallons = 5¢ per gallon

- Find Fuelman Network locations with the online site locator or with iOS or Android mobile apps.

Fuelman® Card Benefits

- Help prevent fraud & misuse by customizing fuel controls
- Manage driver profiles and turn cards on/off
- Real-time alerts for potentially fraudulent transactions
- Track fuel expenses by driver and vehicle – no more cash or lost receipts.
- Simplified reports for easy vehicle expense accounting and tax reporting
- Product-level data lets you see what drivers purchase by fuel type
- OPIS-based wholesale pricing may be available

More Info



Want to add a station the Fuelman Network or accept Fuelman at your station? Submit your station here.

ps1 fuelman discount sites can be found at https://www.fuelman.com/sitelocator to receive rebates, invoice must be paid in full and on time rebate offer is valid for first 12 months after account setup

fuelman is a registered trademark of fleetcor technologies operating company, llc
©2020 fleetcor p.o box 1239 covington la, 70434

12

EXHIBIT C

Form of Annual Appropriation Request
To be Submitted by
Pratt & Whitney Engine Services, Inc.

REQUEST FOR APPROPRIATION FOR TAX YEAR 2022

Pursuant to a Pay-As-You-Go Tax Increment Revenue Agreement dated March 4, 2020 (the "Agreement") by and between The County Commission of Harrison County, a public corporation and governing body of Harrison County, a political subdivision of the State of West Virginia (the "County Commission"), and Pratt & Whitney Engine Services, Inc. (a United Technologies company) (the "Company"), the Company hereby requests that the County Commission appropriate from the TIF Fund the amount of **$ 30,308**, being an amount equal to the Project Incremental Revenues (as defined in the Agreement) for Tax Year 2022. In support of this Request, the Company, by and through its duly Authorized Officer, certifies as follows:

1. The property tax statements for Tax Map __, Parcels __, __, and __ (the "Company Facilities") for Tax Year 20__ are attached hereto as **Schedule I**.

2. The Project Incremental Revenues attributable to the Company Facilities for Tax Year 20__ are demonstrated as set forth in **Schedule II** hereto.

IN WITNESS WHEREOF, this Request has been duly executed by the Company by its duly Authorized Officer this September 1, 2023.

PRATT & WHITNEY ENGINE SERVICES, INC.

By: Jason Williams
Its Director, Tax

State of Connecticut
County of Hartford
This record was acknowledged before me on 9/1/2023
(date)
by Jason Williams (name(s) of individual (s)).

Signature of notarial officer

My commission expires: 2/28/2025

Amy Elizabeth Gott
NOTARY PUBLIC
State of Connecticut
My Commission Expires February 28, 2025

PRATT & WHITNEY ENGINE SERVICES
ANNUAL APPORPRIATION REQUEST
TIF Calculation

Tax Rate Summary:

Jurisdiction	Rate	Include in TIF	10 year amount
State	0.0100%	0.0100%	$0
County (Including Bus Levy and Vital Services)	0.7080%	0.5080%	$0
School (General and Excess)	1.5892%	0.7760%	$0
Municipal (General and Excess)	0.7168%	0.4668%	$0
Total	3.0240%	1.7608%	$0

Jurisdiction	Value	Value	Paid Amount w/ Discount	PAID DATE
			$ 25,556.07	9/1/2021
			$ 25,556.07	3/2/2022
Harrison County	1,721,260	3.0232%	$ 51,112.14	
Jurisdiction	**Value**	**Value**		
Harrison County	1,721,260	1.7608%	$ 30,307.95	

STATEMENT OF TAXES DUE

PROPERTY TYPE	COUNTY	DISTRICT	ACCOUNT NO.	YEAR	TICKET NO.
PERSONAL	HARRISON COUNTY	69-TIF #6/TAX DIST 16	03074698	2021	924028

PROPERTY DESCRIPTION	RATE	CLASS	ASSESSMENT	ASSESSMENT LESS EXEMPTION	HALF YEAR TAX
00 MACH INER*****	3.023200	4	1721260	1721260	26,211.35

PRATT & WHITNEY ENGINE SERV
%TAX DEPT MS8FS2
8 FARM SPRING RD
FARMINGTON CT 06032-2579

RETAIN THIS SECTION FOR YOUR RECORDS

DO NOT PAY THIS AMOUNT
REFER TO SCHEDULE BELOW

26,211.35

MAKE CHECKS PAYABLE AND REMIT TO:

SHERIFF & TREASURER OF HARRISON COUNTY
ROBERT G. MATHENY
301 WEST MAIN STREET
CLARKSBURG, WV 26301

WWW.HARRISONCOUNTYWV.COM

PLEASE READ THE BACK OF THIS STATEMENT CAREFULLY.
HARRISON COUNTY, WEST VIRGINIA

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
PRATT & WHITNEY ENGINE SERV %TAX DEPT MS8FS2	HARRISON COUNTY	03074698		2021 924028

PAYMENT SCHEDULE - SECOND HALF

IF PAID BY:	2ND HALF	FULL YEAR
March 1, 2022	25,556.07	52,946.93
March 31, 2022	26,211.35	53,602.21
April 1, 2022	26,211.35	53,798.80
April 30, 2022	26,407.94	53,995.39

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

DISTRICT	PROPERTY TYPE
69-TIF #6/TAX DIST 16	PERSONAL

IF EITHER HALF IS NOT PAID BY APRIL 30TH, IT WILL BE PUBLISHED AS REQUIRED BY LAW WITH FEES ADDED

STATE	117.22
COUNTY CURRENT	5,954.53
EXCESS LEVY-TRANS	1,303.98
SCHOOL CURRENT	9,095.94
MUNICIPAL CURRENT	5,471.65
MUNICIPAL SPECIAL	4,335.03
EXCESS LEVY-SERVICES	2,150.18
SCHOOL SPECIAL LEVY	14,101.00
TIFF#6 AIRPORT	9,893.17

NAME	COUNTY	ACCOUNT NO.	YEAR	TICKET NO.
PRATT & WHITNEY ENGINE SERV %TAX DEPT MS8FS2	HARRISON COUNTY	03074698		2021 924028

PAYMENT SCHEDULE - FIRST HALF

IF PAID BY:	1ST HALF	FULL YEAR
September 1, 2021	25,556.07	51,112.14
September 30, 2021	26,211.35	51,767.42
October 31, 2021	26,407.94	51,964.01
November 30, 2021	26,604.52	52,160.59
December 31, 2021	26,801.11	52,357.18
January 31, 2022	26,997.69	52,553.76
February 28, 2022	27,194.28	52,750.35
March 1, 2022	27,390.86	52,946.93
March 31, 2022	27,390.86	53,602.21

THIS STATEMENT IS FOR TAXES ASSESSED ON PROPERTY YOU OWNED ON JULY 1 OF THE PRECEDING YEAR. TAXES ON PROPERTY YOU OWN THIS JULY 1 WILL BE BILLED NEXT YEAR. PLEASE BRING ANY DISCREPANCIES TO THE ATTENTION OF THE COUNTY ASSESSOR.

TEAR OFF AND RETAIN THIS PORTION WITH YOUR PAYMENT IF YOU ARE PAYING EITHER THE FIRST HALF OR THE FULL YEAR TAXES

40011

DISTRICT	PROPERTY TYPE
69-TIF #6/TAX DIST 16	PERSONAL

NEW: PAYMENTS MAY NOW BE MADE ONLINE AT WWW.HARRISONCOUNTYWV.COM

PLEASE INDICATE ANY ADDRESS CHANGE BELOW.

_____

_____

_____

WATERMARK IN PAPER: HOLD UP TO A LIGHT VIEW

RTX - PRATT & WHITNEY (PROPERTY TAX) 924028

PH: 860-728-6431
8 FARM SPRINGS ROADC/O TAX DEPT. - 8FS2
FARMINGTON CT 06032

EAGLE BANK
11900 BOURNEFIELD WAY
SILVER SPRING, MD 20904

NO. 76546757

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
08/26/2021	76546757	25,556.07

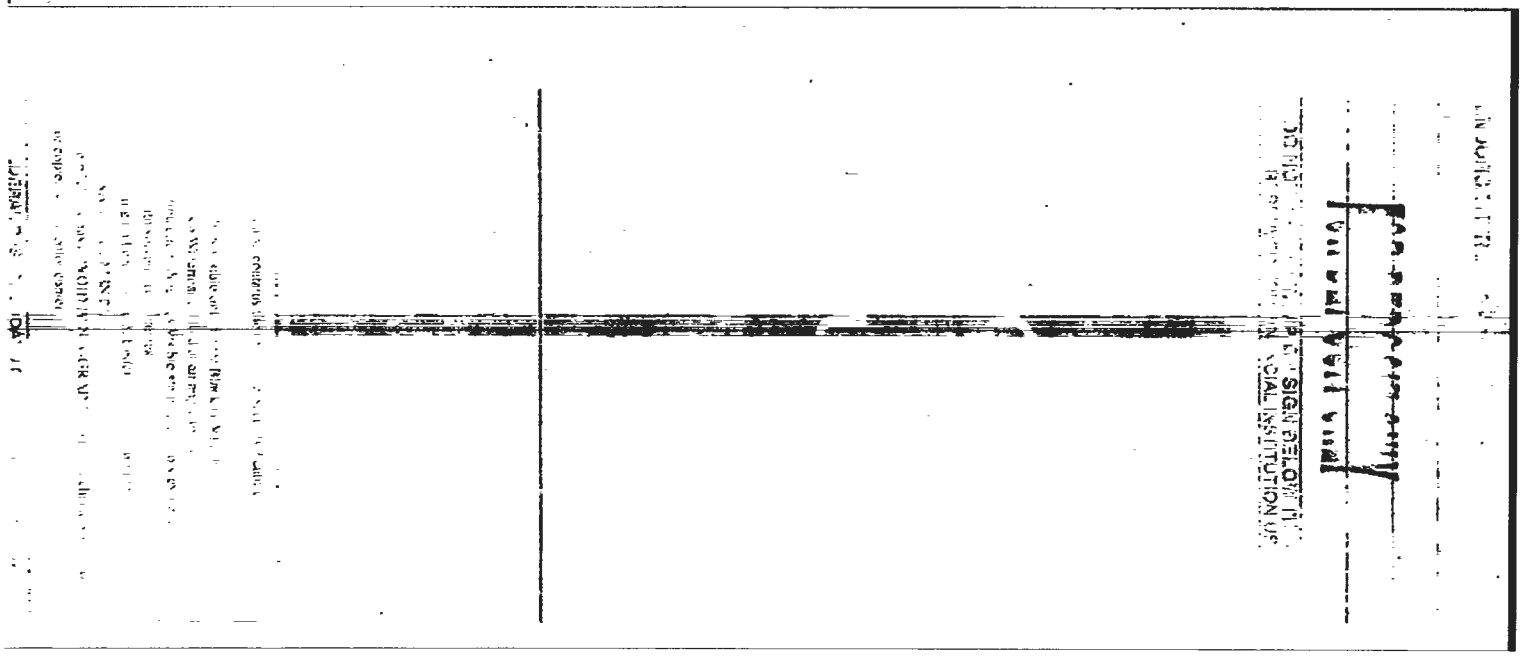
PAY

*** Twenty-Five Thousand Five Hundred Fifty-Six And 7/100-Dollars *** **$ ** 25,556.07 **

TO THE ORDER OF

SHERIFF & TREASURER OF HARRISON CO.
301 W. MAIN ST
CLARKSBURG, WV 26301

VERIFY FOR AUTHENTICITY



WATERMARK IN PAPER; HOLD UP TO A LIGHT VIEW

RTX - PRATT & WHITNEY (PROPERTY TAX)
PH: 860-728-6431
8 FARM SPRINGS ROADC/O TAX DEPT. - 8FS2
FARMINGTON CT 08032

924028

EAGLE BANK
11900 BOURNEFIELD WAY
SILVER SPRING, MD 20904

NO. 77620021

VOID 180 DAYS AFTER ISSUE 200268944 65-358/550

CHECK DATE	CHECK NUMBER	CHECK AMOUNT
02/09/2022	77620021	25,556.07

PAY

*** Twenty-Five Thousand Five Hundred Fifty-Six And 7/100-Dollars *** **$ ** 25,556.07 ****

TO THE ORDER OF

SHERIFF & TREASURER OF HARRISON CO.
301 W. MAIN ST
CLARKSBURG, WV 26301

VERIFY FOR AUTHENTICITY

ENDORSE HERE
X

for deposit only

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE

<0051504597> 7006 31 02/15/22

This Check Is Enclosed In Order Of Security Features
1. Fluorescent Fibers Visible only in the Black (UV) Light
2. Taper Contains a Watermark Held at an Angle to Sky
3. Chemical Protection Produces visible stains if a scrub evidence of tampering with solvents or bleaches
4. Microprinting on Order of Fact Line Comprehension Fact Or "ORIGINAL DOCUMENT"
5. Face of check has a "VOID PANTOGRAPH" visible at check. Examined or scanned with a color copier.

FEDERAL RESERVE BOARD OF GOVERNORS REG. CC

A-1

United States of America

State of West Virginia

County of Harrison, ss:

Clerk's Fiduciary Report

Estate from Wednesday, September 20, 2023, through Tuesday, September 26, 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, September 20, 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, **MICHAEL PATRICK STUMPO II** was appointed and qualified as ADMINISTRATOR of the estate of **MICHAEL PATRICK STUMPO**, deceased. Bond was 50,000.00.

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **WARREN DAVIS** was appointed and qualified as ADMINISTRATOR of the estate of **KELLI MARIE PARKER**, deceased. No bond was required.

A duly exemplified copy of the last will and testament of **GAIL S MCGRAIL**, deceased, late a resident of HENDERSON, KENTUCKY, was admitted to record.

On, Thursday, September 21, 2023, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **ADA BLANCHE MOSES**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

CHARLOTTE JEAN HENREY, who was named in the last will and testament of **ADA BLANCHE MOSES**, deceased, as ADMINISTRATRIX CTA thereof, qualified as such. Bond was 100,000.00.

A duly exemplified copy of the last will and testament of **ROBERT CONRAD BOYD**, deceased, late a resident of BEXAR, TEXAS, was admitted to record.

A duly exemplified copy of the last will and testament of **NORA E WESTFALL**, deceased, late a resident of VOLUSIA, FLORIDA, was admitted to record.

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **JOAN MUSSER MASSUCCI** was appointed and qualified as ANCILLARY ADMINISTRATOR of the estate of **EDNA HAMRIC MUSSER**, deceased. No bond was required.

On, Monday, September 25, 2023, the following matters were disposed of in the presence of the Clerk:

The said estate of **ARDEN LYNCH JR**, deceased was referred to **NORMAN T FARLEY**, a FIDUCIARY COMMISSIONER for the Harrison County, for settlement thereof.

A duly exemplified copy of the last will and testament of **RONALD LEE STOUT**, deceased, late a resident of OAKLAND, MICHIGAN, was admitted to record.

John R Spires
Clerk of the Harrison County Commission

Wednesday, October 4, 2023

Confirmed

B-1

IN THE COUNTY COMMISSIONER OF HARRISON COUNTY, WEST VIRGINIA

RAYMOND NEWTON TACKETT AND
KAREN S. PROPST, ADMINISTRATORS
OF THE ESTATE

OF REPORT OF CLAIMS AND WAIVER OF FINAL SETTLEMENT

LUCILLE MARY TACKETT, DECEASED

TO THE HONORABLE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA:

In compliance with *West Virginia Code §44-2-29,* as amended, a **Waiver of Final Settlement** was filed by the Administrator of the above-referred estate, which said Waiver was executed by all beneficiaries of said estate, whereupon your Commissioner proceeded to prepare this Report with the Waiver of Final Settlement attached hereto.

Your Commissioner certifies that this estate was referred to him on the 3rd day of July, 2023, and that, subsequent to said date, the Clerk of the County Commission of Harrison County, West Virginia, did appoint the 2nd day of July, 2023, as the time and place for the presentation of claims against this estate; that said Clerk's office gave notice thereof to the creditors and beneficiaries of this estate by publication in The Exponent-Telegram on the 3rd and 10th days of May, 2023, the time so fixed being according to law; and that at the end of business hours on the 2nd day of July, 2023, the claims period was formally closed, at which time no proofs of claim had been timely filed with said Clerk's office or your Commissioner against this estate.

Your Commissioner certifies that the name of Raymond Newton Tackett and Karen S. Propst, Administrators of the estate of Lucille Mary Tackett, deceased, was included in a list of fiduciaries, whose accounts were before your Commissioner for settlement, and said list was

published once on the 5th day of September, 2023, in *The Exponent-Telegram* as required by *West Virginia Code §44-4-9,* as amended.

Whereupon your Commissioner proceeded to make and file this Report, in the manner and form as prescribed by law, and the foregoing constitutes the findings of your Commissioner and the Report of Claims and Waiver of Final Settlement, in lieu of a settlement of the accounts of said Administrator. Your Commissioner further reports that notice of the completion of this Report was given to all parties interested, or their attorneys, and the Report was held in his office for ten (10) days for the examination of any persons interested and the filing of exceptions, if any; and that ten (10) days having elapsed since said notice was given, as required by *West Virginia Code §44-4-15*, as amended, and no exceptions thereto having been filed, the same is respectfully offered for confirmation.

Given under my hand this 11th day of September, 2023.

Robert L. Greer
Fiduciary Commissioner

United States of America

State of West Virginia *County of Harrison, ss:*

Affidavit and Waiver of Final Settlement

I,RAYMOND NEWTON TACKETT,KAREN S PROPST, personal representative(s) in the estate of LUCILLE MARY TACKETT after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

RAYMOND NEWTON TACKETT Raymond Newton Tackett (L.S.)
CO EXECUTOR

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 28th day of June, 2023.

My Commission expires: 12/27/2026 Rhonda

OFFICIAL SEAL
STATE OF WEST VIRGINIA
NOTARY PUBLIC
Rhonda N. Johnson
156 Fallen Tree Lane Mount Clare, WV 26408
My Commission Expires 12/27/2026

Notary Public

KAREN S PROPST Karen S. Propst (L.S.)
DAUGHTER

STATE OF West Virginia COUNTY OF Pendleton

The foregoing instrument was acknowledged before me this 20th day of June, 2023.

My Commission expires: 8/16/2026 Larry G. Smith

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
LARRY G. SMITH
Summit Community Bank
554 North Main Street
Franklin, WV 26807
My Commission Expires August 16, 2026

Notary Public

RAYMOND NEWTON TACKETT Raymond Newton Tackett (L.S.)
SON

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 28th day of June, 2023.

My Commission expires: 12/27/2026 Rhonda

OFFICIAL SEAL
STATE OF WEST VIRGINIA
NOTARY PUBLIC
Rhonda N. Johnson
156 Fallen Tree Lane Mount Clare, WV 26408
My Commission Expires 12/27/2026

Notary Public

KAREN S PROPST Karen S. Propst (L.S.)
CO EXECUTOR

STATE OF West Virginia COUNTY OF Pendleton

The foregoing instrument was acknowledged before me this 20th day of June, 2023

My Commission expires: 8/16/2026

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
LARRY G. SMITH
Summit Community Bank
564 North Main Street
Franklin, WV 26807
My Commission Expires August 16, 2026

Notary Public

COREY ALAN PROPST (L.S.)
GRANDSON

STATE OF West Virginia COUNTY OF Pendleton

The foregoing instrument was acknowledged before me this 22 day of June, 2023.

My Commission expires: 3/1/27

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
MEREDITH AUVILLE
Summit Community Bank
564 North Main Street
Franklin, WV 26807
My Commission Expires March 1, 2027

Notary Public

JEREMIAH ANDREW PROPST (L.S.)
GRANDSON

STATE OF West Virginia COUNTY OF Pendleton

The foregoing instrument was acknowledged before me this 20th day of June, 2023.

My Commission expires: 8/16/2026

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
LARRY G. SMITH
Summit Community Bank
564 North Main Street
Franklin, WV 26807
My Commission Expires August 16, 2026

Notary Public

ZACHARY AARON PROPST (L.S.)
GRANDSON

STATE OF West Virginia COUNTY OF Pendleton

The foregoing instrument was acknowledged before me this 22 day of June, 2023.

My Commission expires: 3/1/27

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
MEREDITH AUVILLE
Summit Community Bank
564 North Main Street
Franklin, WV 26807
My Commission Expires March 1, 2027

Notary Public

Please note for dates of death July 13, 2001 or after, any beneficiaries who are to received a bequest of cash or personal property are <u>not</u> required to sign.

State of West Virginia, County of Harrison, to-wit:

I, John R Spires, Clerk of the Harrison County Commission, do hereby certify that the foregoing writing was this day examined and confirmed by said Commission, there having been no exceptions or objections filed thereto.

Given under my hand this _____day of _____, _____.

_____ By _____

John R Spires
Clerk of the Harrison County Commission

Betty Byrd
Deputy Clerk

B-2

IN THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA

ANNETTE LOUISE PORTARO SMITH,
EXECUTRIX OF THE ESTATE

OF **///** **REPORT OF CLAIMS**
AND
WAIVER OF FINAL SETTLEMENT

BENJAMIN TONY PORTARO, DECEASED

TO THE HONORABLE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA:

The report of Norman T. Farley, Fiduciary Commissioner for Harrison County, West Virginia, and Waiver of Final Settlement of the **Estate of Benjamin Tony Portaro,** deceased.

Your Commissioner who has before him the Waiver of Settlement which is duly signed and notarized by the personal representative and all heirs, beneficiaries and distributees of the **Estate of Benjamin Tony Portaro,** deceased, as provided in Chapter 44, Article 2, Section 29 of the West Virginia Code, as amended, respectfully reports:

That said estate was referred to Norman T. Farley, Fiduciary Commissioner, on **April 27, 2023;** that your Commissioner approved the appraisement of said estate and caused the same to be recorded in the Office of this Commission, and a copy was forwarded to the Tax Commissioner for West Virginia; and,

That pursuant to Article 2, Chapter 44 of the West Virginia Code as amended, the **6th day of August, 2023,** was appointed by your Commissioner as the day to receive on or before that date proofs of claim against said estate at his law office located at 917 W. Main Street, Bridgeport, West Virginia, 26330, and notice was given thereof to the creditors and beneficiaries of the estate by publishing notice in the manner and form prescribed by law in the Clarksburg Exponent-Telegram, a newspaper published and of general circulation in Harrison County, West Virginia, once each week for two successive weeks, said publication having been made on the **7th and 14th days of June, 2023;** and,

That there were no contingent or unliquidated claims or claims not matured against said estate that were presented to or proven before your Commissioner, and that no necessity exists to reserve any funds in the hands of the personal representative to meet the same; and;

That your Commissioner has concluded the hearing and thereafter said personal representative submitted the attached Waiver of Settlement duly executed by the personal representative and all heirs, beneficiaries and distributees of the **Estate of Benjamin Tony Portaro,** deceased, as provided in Chapter 44, Article 2, Section 29 of the West Virginia Code as amended; and

Your Commissioner further reports that the name of the personal representative was included in a list of all fiduciaries whose accounts were then before him for settlement, which list was prepared by him and caused by him to be published once a week for two successive weeks, as required by law, said publication having been made on the **6th and 13th days of September, 2023,** in the Clarksburg Exponent-Telegram, a newspaper published and of general circulation in Harrison County, West Virginia, and upon completion of said publication your Commissioner proceeded to make this final report for the settlement of the accounts of said personal representative.

This Report and attached Waiver of Settlement, filed herewith and expressly made a part hereof, may be filed as the final report of **Annette Louise Portaro Smith, Executrix of the Estate of Benjamin Tony Portaro, deceased.**

GIVEN under my hand this 21st day of September, 2023.

Norman T. Farley, ~~Fiduciary~~ Commissioner
Harrison County, West Virginia

United States of America

State of West Virginia

County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I,ANNETTE LOUISE PORTARO SMITH, personal representative(s) in the estate of BENJAMIN TONY PORTARO after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filin ; of claims against the estate has expired;

4. No known unpaic claims exist against the estate;

5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

ANNETTE LOUISE PORTARO SMITH Annette Louise Portaro Smith (L.S.)
EXECUTRIX

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 19th day of August, 2023.

My Commission expires: May 2, 2026 Sylvia Basile

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Sylvia Basile
3910 Hamil Ave, Clarksburg, WV 26301
My Commission Expires May 02, 2026

Notary Public

ANNETTE LOUISE PORTARO SMITH Annette Louise Portaro Smith (L.S.)
DAUGHTER

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 19th day of August, 2023.

My Commission expires: May 2, 2026 Sylvia Basile

Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Sylvia Basile
3910 Hamil Ave, Clarksburg, WV 26301
My Commission Expires May 02, 2026

MARIE BONNIE ALDER (L.S.)
DAUGHTER

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____

Notary Public

MARGARET BARNES TATE _____ _____ (L.S.)
DAUGHTER

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____

Notary Public

EDWARD PORTARO _____ _____ (L.S.)
SON

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____

Notary Public

JAMES PORTARO _____ _____ (L.S.)
SON

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 19th day of August, 2023.

My Commission expires: May 02, 2026 Sylvia Basile

Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Sylvia Basile
2310 Harrell Ave, Clarksburg, WV 26301
My Commission Expires May 02, 2026

SHARON PORTARO _____ _____ (L.S.)
DAUGHTER N LAW

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____

Notary Public

BENJAMIN PORTARO _____ _____ (L.S.)
GRANDSON

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____

Notary Public

SUSANNA PORTARO _____ _____ (L.S.)
GRANDDAUGHTER

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____

Notary Public

THOMAS PORTARO _____ _____ (L.S.)
GRANDSON

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____

Notary Public

NATALIE PORTARO KNIFFEN _____ _____ (L.S.)
GRANDDAUGHTER

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____

Notary Public

Please note for dates of death July 13, 2001 or after, any beneficiaries who are to received a bequest of cash or personal property are <u>not</u> required to sign.

State of West Virginia, County of Harrison, to-wit:

I, John R Spires, Clerk of the Harrison County Commission, do hereby certify that the foregoing writing was this day examined and confirmed by said Commission, there having been no exceptions or objections filed thereto.

Given under my hand this _____day of _____, _____.

_____ By _____

John R Spires
Clerk of the Harrison County Commission

Betty Byrd
Deputy Clerk

B-3

IN THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA

ADAM HESS JONES, EXECUTOR,
OF THE ESTATE

OF /// **REPORT OF CLAIMS**
AND
WAIVER OF FINAL SETTLEMENT

HELEN E. JONES, DECEASED

TO THE HONORABLE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA:

The report of Norman T. Farley, Fiduciary Commissioner for Harrison County, West Virginia, and Waiver of Final Settlement of the **Estate of Helen E. Jones,** deceased.

Your Commissioner who has before him the Waiver of Settlement which is duly signed and notarized by the personal representative and all heirs, beneficiaries and distributees of the **Estate of Helen E. Jones,** deceased, as provided in Chapter 44, Article 2, Section 29 of the West Virginia Code, as amended, respectfully reports:

That said estate was referred to Norman T. Farley, Fiduciary Commissioner, on **May 20, 2022;** that your Commissioner approved the appraisement of said estate and caused the same to be recorded in the Office of this Commission, and a copy was forwarded to the Tax Commissioner for West Virginia; and,

That pursuant to Article 2, Chapter 44 of the West Virginia Code as amended, the **4th day of September, 2022** was appointed by your Commissioner as the day to receive on or before that date proofs of claim against said estate at his law office located at 917 W. Main Street, Bridgeport, West Virginia, 26330, and notice was given thereof to the creditors and beneficiaries of the estate by publishing notice in the manner and form prescribed by law in the Clarksburg Exponent-Telegram, a newspaper published and of general circulation in Harrison County, West Virginia, once each week for two successive weeks, said publication having been made on the **6th and 13th days of July, 2022;** and,

That there were no contingent or unliquidated claims or claims not matured against said estate that were presented to or proven before your Commissioner, and that no necessity exists to reserve any funds in the hands of the personal representative to meet the same; and;

That your Commissioner has concluded the hearing and thereafter said personal representative submitted the attached Waiver of Settlement duly executed by the personal

representative and all heirs, beneficiaries and distributees of the **Estate of Helen E. Jones,** deceased, as provided in Chapter 44, Article 2, Section 29 of the West Virginia Code as amended; and

Your Commissioner further reports that the name of the personal representative was included in a list of all fiduciaries whose accounts were then before him for settlement, which list was prepared by him and caused by him to be published once a week for two successive weeks, as required by law, said publication having been made on the **6th and 13th days of September, 2023,** in the Clarksburg Exponent-Telegram, a newspaper published and of general circulation in Harrison County, West Virginia, and upon completion of said publication your Commissioner proceeded to make this final report for the settlement of the accounts of said personal representative.

This Report and attached Waiver of Settlement, filed herewith and expressly made a part hereof, may be filed as the final report of **Adam Hell Jones, Executor of the Estate of Helen E. Jones, deceased.**

GIVEN under my hand this **21st** day of September, 2023.

Norman T. Farley, Fiduciary Commissioner
Harrison County, West Virginia

United States of America

State of West Virginia *County of Harrison, ss:*

Affidavit and Waiver of Final Settlement

I,ADAM HESS JONES, personal representative(s) in the estate of HELEN E JONES after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

ADAM HESS JONES _____ Executor (L.S.)
EXECUTOR

STATE OF WV COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 23 day of Nov, 2022.

My Commission expires: May 03, 2023 _____
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
PATRICIA A TALLEY
140 W Main St., Clarksburg, WV 26301
MY COMMISSION EXPIRES MAY 03, 2023

KARLA J SMITH _____ Karla J. Smith (L.S.)
DAUGHTER

STATE OF West Virginia COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 5th day of January, 2023.

My Commission expires: June 6, 2023 _____
Notary Public

DIANE E CIENAWSKI
Notary Public Official Seal
State of West Virginia
My Comm. Expires Jun 6, 2023
4849 Johnstown Rd Lost Creek WV 26385

DIANA N JONES _____ Diana Nelson Jones (L.S.)
DAUGHTER

STATE OF WV COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 23 day of Nov, 2022.

My Commission expires: May 3, 2023 _____
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
PATRICIA A TALLEY
140 W Main St., Clarksburg, WV 26301
MY COMMISSION EXPIRES MAY 03, 2023

R EVAN JONES R Evan Jones (L.S.)
SON

STATE OF WV COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 23 day of August, 202.

My Commission expires: Dec 8, 2025 Casey Blake
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Casey Blake
Harrison County Clerk's Office
301 W. Main St
Clarksburg, WV 26301
My Commission Expires December 8, 2025

SUSAN R JONES _____ (L.S.)
NO RELATION

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____
Notary Public

WEST VIRGINIA PUBLIC BROADCASTING FOUNDA _____ (L.S.)
BENEFICIARY

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____
Notary Public

FORT NEW SALEM FOUNDATION, INC _____ (L.S.)
BENEFICIARY

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____
Notary Public

BEDFORD MUSEUM AND GENEALOGICAL LIBRAR' _____ (L.S.)
BENEFICIARY

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____
Notary Public

SHINNSTON FIRST UNITED METHODIST CHURCH _____ (L.S.)
BENEFICIARY

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____

Notary Public

BRIDGEPORT UNITED METHODIST CHURCH _____ (L.S.)
BENEFICIARY

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this _____ day of _____, _____.

My Commission expires: _____ _____

Notary Public

Please note for dates of death July 13, 2001 or after, any beneficiaries who are to received a bequest of cash or personal property are not required to sign.

State of West Virginia, County of Harrison, to-wit:

I, John R Spires, Clerk of the Harrison County Commission, do hereby certify that the foregoing writing was this day examined and confirmed by said Commission, there having been no exceptions or objections filed thereto.

Given under my hand this _____day of _____, _____.

_____ By _____

John R Spires
Clerk of the Harrison County Commission

June Eschenmann
Deputy Clerk

B-4

IN THE COUNTY COMMISSIONER OF HARRISON COUNTY, WEST VIRGINIA

BRADLEY KENT EDDY AND
DAVID BRUCE EDDY, ADMINISTRATORS
OF THE ESTATE

OF REPORT OF CLAIMS AND WAIVER OF FINAL SETTLEMENT

DARRELL EUGENE EDDY, DECEASED

TO THE HONORABLE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA:

In compliance with *West Virginia Code §44-2-29,* as amended, a **Waiver of Final Settlement** was filed by the Administrator of the above-referred estate, which said Waiver was executed by all beneficiaries of said estate, whereupon your Commissioner proceeded to prepare this Report with the Waiver of Final Settlement attached hereto.

Your Commissioner certifies that this estate was referred to him on the 1st day of June, 2023, and that, subsequent to said date, the Clerk of the County Commission of Harrison County, West Virginia, did appoint the 3rd day of September, 2023, as the time and place for the presentation of claims against this estate; that said Clerk's office gave notice thereof to the creditors and beneficiaries of this estate by publication in The Exponent-Telegram on the 5th and 12th days of July, 2023, the time so fixed being according to law; and that at the end of business hours on the 3rd day of September, 2023, the claims period was formally closed, at which time no proofs of claim had been timely filed with said Clerk's office or your Commissioner against this estate.

Your Commissioner certifies that the name of Bradley Kent Eddy and David Bruce Eddy, Administrators of the estate of Darrell Eugene Eddy, deceased, was included in a list of fiduciaries, whose accounts were before your Commissioner for settlement, and said list was published once

on the 5th day of September, 2023, in *The Exponent-Telegram* as required by *West Virginia Code §44-4-9,* as amended.

Whereupon your Commissioner proceeded to make and file this Report, in the manner and form as prescribed by law, and the foregoing constitutes the findings of your Commissioner and the Report of Claims and Waiver of Final Settlement, in lieu of a settlement of the accounts of said Administrator. Your Commissioner further reports that notice of the completion of this Report was given to all parties interested, or their attorneys, and the Report was held in his office for ten (10) days for the examination of any persons interested and the filing of exceptions, if any; and that ten (10) days having elapsed since said notice was given, as required by *West Virginia Code §44-4-15*, as amended, and no exceptions thereto having been filed, the same is respectfully offered for confirmation.

Given under my hand this 11th day of September, 2023.

Robert L. Greer
Fiduciary Commissioner

United States of America

State of West Virginia

County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I,BRADLEY KENT EDDY,DAVID BRUCE EDDY, personal representative(s) in the estate of DARRELL EUGENE EDDY after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

BRADLEY KENT EDDY _____ (L.S.)
SON

STATE OF WEST VIRGINIA COUNTY OF HARRISON

The foregoing instrument was acknowledged before me this 5TH day of SEPTEMBER, 2023.

My Commission expires: August 5, 2025 Deborah M. Fischer

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Deborah M. Fischer
840 Rivendell Drive
Bridgeport, WV 26330
My Commission Expires August 05, 2025

Notary Public

DAVID BRUCE EDDY _____ (L.S.)
SON

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this ____ day of _____, _____.

My Commission expires: _____ _____

Notary Public

BRADLEY KENT EDDY _____ (L.S.)
CO EXECUTOR

STATE OF WEST VIRGINIA COUNTY OF HARRISON

The foregoing instrument was acknowledged before me this 5TH day of SEPTEMBER, 2023.

My Commission expires: August 5, 2025 Deborah M. Fischer

Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Deborah M. Fischer
840 Rivendell Drive
Bridgeport, WV 26330
My Commission Expires August 05, 2025

United States of America

State of West Virginia

County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I,BRADLEY KENT EDDY,DAVID BRUCE EDDY, personal representative(s) in the estate of DARRELL EUGENE EDDY after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;

2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);

3. The time for filing of claims against the estate has expired;

4. No known unpaid claims exist against the estate;

5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

BRADLEY KENT EDDY _____ _____ (L.S.)
SON

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this ____ day of _____, _____.

My Commission expires: _____ _____

Notary Public

DAVID BRUCE EDDY _____ (L.S.)
SON

STATE OF WEST VIRGINIA COUNTY OF MONONGALIA

The foregoing instrument was acknowledged before me this 5 day of SEPTEMBER, 2023.

My Commission expires: 03.21.2024 _____

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Bryan A. Richards
THE UPS STORE
384 PATTESON DR
MORGANTOWN, WV 26505
My Commission Expires March 21, 2024

Notary Public

BRADLEY KENT EDDY _____ _____ (L.S.)
CO EXECUTOR

STATE OF _____ COUNTY OF _____

The foregoing instrument was acknowledged before me this ____ day of _____, _____.

My Commission expires: _____ _____

Notary Public

DAVID BRUCE EDDY (L.S.)
CO EXECUTOR

STATE OF WEST VIRGINIA COUNTY OF MONONGALIA

The foregoing instrument was acknowledged before me this 5 day of SEPTEMBER, 2023.

My Commission expires: 03.21.2024

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Bryan A. Richards
THE UPS STORE
364 PATTESON DR
MORGANTOWN, WV 26505
My Commission Expires March 21, 2024

Notary Public

Please note for dates of death July 13, 2001 or after, any beneficiaries who are to received a bequest of cash or personal property are not required to sign.

State of West Virginia, County of Harrison, to-wit:

I, John R Spires, Clerk of the Harrison County Commission, do hereby certify that the foregoing writing was this day examined and confirmed by said Commission, there having been no exceptions or objections filed thereto.

Given under my hand this _____ day of _____, _____.

John R Spires
Clerk of the Harrison County Commission

By _____
Betty Byrd
Deputy Clerk

B-5

IN THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA

DAVID LYNN HELMICK, ADMINISTRATOR, CTA, D.B.N. OF THE ESTATE

OF

HAROLDENE LEONA HELMICK, DECEASED

///

REPORT OF CLAIMS AND FINAL SETTLEMENT

TO THE HONORABLE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA:

The Report of Claims and Final Settlement of the accounts of **David Lynn Helmick, Administrator, c.t.a., d.b.n., of the Estate of Haroldene Leona Helmick, deceased,** was made before me, Norman T. Farley, Fiduciary Commissioner for Harrison County, West Virginia, and reported as follows:

SEE ATTACHED REPORT OF RECEIPTS, DISBURSEMENTS AND DISTRIBUTION; AFFIDAVIT

Your Commissioner certifies that pursuant to the requirements of West Virginia Code §44-2-2, as amended, he did appoint the **3rd day of July, 2022,** at his law office in Bridgeport, as the time and place for the presentation of claims against said estate; that he gave notice thereof to the creditors and beneficiaries of said estate by publication in the Exponent-Telegram on the **4th** and **11th** days of May, 2022, the time so fixed being according to law.

Your Commissioner certifies that the name of DAVID LYNN HELMICK, Administrator, c.t.a., d.b.n., was included in a list of fiduciaries, whose accounts were before your Commissioner for settlement, and said list was published once a week for two successive weeks on the **6th** and **13th** days of **September, 2023,** in the Exponent-Telegram, as required by West Virginia Code §44-4-9, as amended.

Your Commissioner further reports that said Administrator qualified on the **24th** day of **March, 2022,** and at the end of business hours on the **3rd day of July, 2022,** said proceedings were formally closed, and at the time of the closing of said hearing, no proofs of claim had been filed against said estate. On or about the **21st** day of **August, 2023,** said Administrator appeared before your Commissioner and exhibited a statement of all assets which he had received or become chargeable with or had disbursed from the date of his qualification down to and including the **21st** day of **August, 2023.**

Whereupon, your Commissioner proceeded to make up this report, in the manner and form as prescribed by law, and the foregoing constitutes the findings of your Commissioner and the Report of Claims and Final Settlement of the accounts of said Administrator. Your Commissioner further reports that notice of the completion of this report was given to all parties interested, or their attorneys, and the report was held in his office for ten (10) days for the examination of any persons interested and the filing of exceptions, if any; and that ten (10) days having elapsed since said notice was given, as required by West Virginia Code §44-4-15, as amended, and no exceptions thereto having been filed, the same is respectfully offered for confirmation.

Your Commissioner further reports that there are no contingent or unliquidated claims or claims not matured against said estate and that no necessity exists to reserve any funds in the hands of said Administrator to meet the same; and that said Administrator has paid all administration expenses and other claims allowed against said estate and having fully completed and discharged his duties as such Administrator, leaving nothing more for him to do, this report and settlement is also filed as a final settlement of the accounts of **David Lynn Helmick, Administrator, c.t.a., d.b.n. of the Estate of Haroldene Leona Helmick, deceased.**

Given under my hand this **21st** day of **September, 2023.**

Norman T. Farley
Fiduciary Commissioner

United States of America

State of West Virginia

County of Harrison, ss:

ESTATE OF Haroldene Leona Helmick, DECEASED

Social Security No: [redacted]

Date of Death: 9/15/2021

Report of Receipts, Disbursements and Distribution; Affidavit

filed by David Helmick, Administrator CTA DBN, of the estate of Haroldene Leona Helmick, as provided by Chapter 44, Article 2, Section 1(b), of the Code of West Virginia, as amended.

RECEIPTS: *(Monies/Income; Proceeds from Sale of Real and/or Personal Property; Interest; Refunds; Advances, Etc.)*

Date Received:	Source:	Amount:
	SEE ATTACHED	
	TOTAL RECEIPTS:	$1,417,505.46

DISBURSEMENTS: *(Paid from Estate Monies/Receipts listed above)*

Date Paid:	Payable to:	Amount:
	SEE ATTACHED	
	TOTAL DISBURSEMENTS:	$1,380,219.18

See Attached

DISTRIBUTION:

TOTAL DISTRIBUTION:

AFFIDAVIT:

David Helmick 9-5-23
Date

STATE OF WEST VIRGINIA,

COUNTY OF HARRISON, to-wit:

Before the undersigned authority, authorized by law to administer oaths in cases of this character, this day personally appeared David Helmick, Executor of the Estate of Haroldene Helmick deceased, who being by me first duly sworn, did depose and say:

That the foregoing Report, dated the _____ day of September, 2023, is a true and correct Report of all Receipts, Disbursements and Distributions made by me as Administrator/rix through the _____ day of September, 2023.

The foregoing instrument was acknowledged before me this 5TH day of SEPTEMBER 2023

My Commission expires: August 5, 2025 Deborah M. Fischer

Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Deborah M. Fischer
640 Rivendell Drive
Bridgeport, WV 26330
My Commission Expires August 05, 2025

STATE OF WEST VIRGINIA,

COUNTY OF HARRISON, to-wit:

I, Susan J Thomas, Clerk of the Harrison County Commission of said County, do hereby certify that the foregoing writing was this day examined and confirmed by said Commission, there having been no exceptions or objections filed thereto.

Given under my hand this _____ day of _____, _____.

_____ By _____

Susan J Thomas
Clerk of the Harrison County Commission

Estate: _____

Receipt/Disbursement

	A	B	C	D	E
34	4/25/2022	US Postmaster, Postage Due on Wells Fargo mail 2nd mailing		$ 3.82	$ 1,294,082.34
35	4/25/2022	Dominion Energy, Gas		$ 84.45	$ 1,293,997.89
36	4/30/2022	City of Salem, Water, Sewage and Trash		$ 73.57	$ 1,293,924.32
37	4/30/2022	Austen Racey, Mowing		$ 100.00	$ 1,293,824.32
38	5/5/2022	Jenkins Auto Parts, Preservation of Honda		$ 48.38	$ 1,293,775.94
39	5/6/2022	Austen Racey, Mowing		$ 100.00	$ 1,293,675.94
40	5/14/2022	Greer Law Office		$ 1,642.06	$ 1,292,033.88
41	5/17/2022	Austen Racey, Mowing		$ 100.00	$ 1,291,933.88
42	4/5/2022	bond deposit error	$ 51.84		$ 1,291,985.72
43	4/6/2022	charge for checks		$ 56.10	$ 1,291,929.62
44	5/24/2022	Casey Robinson, Notary Services		$ 25.00	$ 1,291,904.62
45	5/31/2022	Deposit from sale of Brighhouse Stocks	$ 74.66		$ 1,291,979.28
46	5/31/2022	MonPower, Electric		$ 78.00	$ 1,291,901.28
47	5/31/2022	Dominion Energy, Gas		$ 38.97	$ 1,291,862.31
48	5/31/2022	Austen Racey, Mowing		$ 100.00	$ 1,291,762.31
49	5/31/2022	USPS, Postage		$ 58.00	$ 1,291,704.31
50	6/2/2022	City of Salem, Water, Sewage and Trash		$ 117.37	$ 1,291,586.94
51	6/2/2022	Harrison County Clerk, Documents		$ 58.00	$ 1,291,528.94
52	6/4/2022	Shentel, Final Bill		$ 336.83	$ 1,291,192.11
53	6/6/2022	Staples, Ink		$ 98.42	$ 1,291,093.69
54	6/8/2022	Greer Law Office		$ 1,050.00	$ 1,290,043.69
55	6/9/2022	West Virginia State Tax Department		$ 377.00	$ 1,289,666.69
56	6/9/2022	Cava & Banko, PLLC, Tax Return Preparation		$ 1,375.00	$ 1,288,291.69
57	6/9/2022	Chase Card Services, Amazon Card Final Bill		$ 223.49	$ 1,288,068.20
58	6/9/2022	Chase Card Services, Chase Card Final Bill		$ 601.79	$ 1,287,466.41
59	6/14/2022	Deposit Summit Stock Sale and Dominion Refund	$ 43,349.56		$ 1,330,815.97
60	6/15/2022	Austen Racey, Mowing		$ 100.00	$ 1,330,715.97
61	6/28/2022	Austen Racey, Mowing		$ 100.00	$ 1,330,615.97
62	7/1/2022	Austen Racey, Mowing		$ 100.00	$ 1,330,515.97
63	6/17/2022	Deposit, Diversified Gas and Oil	$ 82.09		$ 1,330,598.06
64	6/18/2022	Discover Bank, Final Bill		$ 605.61	$ 1,329,992.45
65	7/5/2022	MonPower, Electric		$ 76.00	$ 1,329,916.45
66	7/5/2022	City of Salem, Water, Sewage and Trash		$ 105.64	$ 1,329,810.81

	A	B	C	D	E
67	7/5/2022	Deposit, Dominion Energy, State Farm (refund), Metlife	$ 2,265.81		$ 1,332,076.62
68	7/6/2022	Dominion Energy, Gas		$ 17.57	$ 1,332,059.05
69	7/11/2022	Austen Racey, Mowing		$ 100.00	$ 1,331,959.05
70	7/12/2022	Greer Law Office		$ 537.32	$ 1,331,421.73
71	7/14/2022	Deposit, Shentel refund and Summit interest	$ 78.50		$ 1,331,500.23
72	7/23/2022	Ronnie Racey, Mowing and Bee Removal		$ 200.00	$ 1,331,300.23
73	7/25/2022	Dominion Energy, Gas		$ 17.58	$ 1,331,282.65
74	7/25/2022	Mon Power, Electric		$ 76.00	$ 1,331,206.65
75	7/25/2022	Doddridge County Sheriff, Taxes on mineral rights		$ 2.32	$ 1,331,204.33
76	7/25/2022	Doddridge County Sheriff, Taxes on mineral rights		$ 43.66	$ 1,331,160.67
77	7/25/2022	Sheriff and Treasurer Harrison County		$ 1,288.90	$ 1,329,871.77
78	8/3/2022	City of Salem, Water, Sewage and Trash		$ 97.09	$ 1,329,774.68
79	8/3/2022	Ronnie Racey, Mowing		$ 100.00	$ 1,329,674.68
80	8/12/2022	Ronnie Racey, Mowing		$ 100.00	$ 1,329,574.68
81	8/19/2022	Dominion Stock Sale	$ 6,253.67		$ 1,335,828.35
82	8/22/2022	Dominion Energy, Gas		$ 17.58	$ 1,335,810.77
83	8/22/2022	Mon Power, Electric		$ 80.00	$ 1,335,730.77
84	8/22/2022	Ronnie Racey, Mowing		$ 100.00	$ 1,335,630.77
85	9/1/2022	Ronnie Racey, Mowing		$ 100.00	$ 1,335,530.77
86	9/1/2022	State Farm Refund	$ 77.94		$ 1,335,608.71
87	9/5/2022	City of Salem, Water, Sewage and Trash		$ 106.70	$ 1,335,502.01
88	9/6/2022	Harrison County Clerk, Documents		$ 21.50	$ 1,335,480.51
89	9/12/2022	Diversified Gas and Oil	$ 113.56		$ 1,335,594.07
90	9/13/2022	Ronnie Racey, Mowing		$ 100.00	$ 1,335,494.07
91	9/19/2022	Greer Law Office		$ 2,580.50	$ 1,332,913.57
92	9/21/2022	Ronnie Racey, Mowing		$ 100.00	$ 1,332,813.57
93	9/23/2022	Mon Power, Electric		$ 85.00	$ 1,332,728.57
94	9/24/2022	State Farm Insurance		$ 77.94	$ 1,332,650.63
95	9/24/2022	Dominion Energy West Virginia, Gas		$ 18.47	$ 1,332,632.16
96	9/30/2022	Ronnie Racey, Mowing		$ 100.00	$ 1,332,532.16
97	10/3/2022	City of Salem, Water, Sewage and Trash		$ 106.70	$ 1,332,425.46
98	10/4/2022	Diana's Locksmithing, Safety Deposit Box		$ 173.50	$ 1,332,251.96
99	10/6/2022	Greer Law Office		$ 612.50	$ 1,331,639.46

	A	B	C	D	E
100	10/11/2022	American General Life Insurance Policies 060133070 +0002276071	$ 1,035.78		$ 1,332,675.24
101	10/12/2022	State Farm, Property Insurance		$ 1,158.86	$ 1,331,516.38
102	10/22/2022	Mon Power, Electric		$ 97.00	$ 1,331,419.38
103	10/23/2022	Hope Gas, Gas		$ 19.36	$ 1,331,400.02
104	11/4/2022	City of Salem, Water, Sewage and Trash		$ 106.70	$ 1,331,293.32
105	11/4/2022	State Farm Refund and Unclaimed Property Check	$ 3,335.32		$ 1,334,628.64
106	11/14/2022	Greer Law Office		$ 187.50	$ 1,334,441.14
107	11/25/2022	Mon Power, Electric		$ 94.00	$ 1,334,347.14
108	11/29/2022	Federal Tax Refund	$ 2,167.15		$ 1,336,514.29
109	11/29/2022	Flanagan Brothers, Carpet Preservation		$ 514.67	$ 1,335,999.62
110	11/29/2022	Hope Gas, Gas		$ 54.13	$ 1,335,945.49
111	12/9/2022	City of Salem, Water, Sewage and Trash		$ 106.70	$ 1,335,838.79
112	12/19/2022	Greer Law Office		$ 312.50	$ 1,335,526.29
113	1/2/2023	Hope Gas, Gas		$ 111.04	$ 1,335,415.25
114	1/2/2023	Mon Power, Electric		$ 96.00	$ 1,335,319.25
115	1/11/2023	City of Salem, Water, Sewage and Trash		$ 106.70	$ 1,335,212.55
116	1/11/2023	Greer Law Office		$ 437.00	$ 1,334,775.55
117	2/3/2023	Diversified Gas and Oil	$ 107.03		$ 1,334,882.58
118	2/7/2023	City of Salem, Water, Sewage and Trash		$ 106.70	$ 1,334,775.88
119	2/8/2023	Mon Power, Electric		$ 97.00	$ 1,334,678.88
120	2/8/2023	Hope Gas, Gas		$ 175.06	$ 1,334,503.82
121	2/8/2023	Richard Helmick, Bonding Fee for Trustees		$ 2,856.60	$ 1,331,647.22
122	2/16/2023	Greer Law Offices		$ 125.00	$ 1,331,522.22
123	2/24/2023	Mon Power, Electric		$ 98.00	$ 1,331,424.22
124	3/1/2023	Hope Gas, Gas		$ 135.18	$ 1,331,289.04
125	3/5/2023	City of Salem, Water, Sewage and Trash		$ 106.70	$ 1,331,182.34
126	6/23/2022	Check charges		$ 25.54	$ 1,331,156.80
127	3/8/2023	Deposit from sale of Tractor	$ 1,000.00		$ 1,332,156.80
128	3/8/2023	Deposit from sale of Honda	$ 18,000.00		$ 1,350,156.80
129	3/10/2023	Greer Law Offices		$ 444.70	$ 1,349,712.10
130	3/21/2023	Nationwide for Surety Bond		$ 2,360.00	$ 1,347,352.10
131	3/27/2023	Mon Power, Electric		$ 100.00	$ 1,347,252.10
132	3/31/2023	Hope Gas, Gas		$ 112.93	$ 1,347,139.17

	A	B	C	D	E
133	4/5/2023	Transferred to Trust by Cashier's Check		$ 1,246,629.20	$ 100,509.97
134	4/5/2023	Fee for Cashier's Check		$ 3.18	$ 100,506.79
135	4/5/2023	U. S. Postmaster to mail Estate Funds		$ 28.75	$ 100,478.04
136	4/7/2023	Ronnie Racey Mowing		$ 100.00	$ 100,378.04
137	4/18/2023	Greer Law Office		$ 570.00	$ 99,808.04
138	4/18/2023	U. S. Treasury, Taxes		$ 12,200.00	$ 87,608.04
139	4/18/2023	State of West Virginia, Taxes		$ 200.00	$ 87,408.04
140	4/22/2023	Ronnie Racey, Mowing		$ 100.00	$ 87,308.04
141	4/23/2023	Mon Power, Electric		$ 98.00	$ 87,210.04
142	4/25/2023	Hope Gas, Gas		$ 59.41	$ 87,150.63
143	4/25/2023	Ronnie Racey, Mowing		$ 100.00	$ 87,050.63
144	5/6/2023	Ronnie Racey, Mowing		$ 100.00	$ 86,950.63
145	5/13/2023	Greer Law Office		$ 1,387.50	$ 85,563.13
146	5/15/2023	Ronnie Racey, Mowing		$ 100.00	$ 85,463.13
147	5/17/2023	Cava & Banko, PLLC, Tax Return Preparation		$ 2,475.00	$ 82,988.13
148	5/25/2023	Mon Power, Electric		$ 98.00	$ 82,890.13
149	5/31/2023	Hope Gas, Gas		$ 51.70	$ 82,838.43
150	5/25/2023	Ronnie Racey, Mowing		$ 100.00	$ 82,738.43
151	6/6/2023	Ronnie Racey, Mowing		$ 100.00	$ 82,638.43
152	6/16/2023	Ronnie Racey, Mowing		$ 100.00	$ 82,538.43
153	6/26/2023	Ronnie Racey, Mowing		$ 100.00	$ 82,438.43
154	7/6/2023	Ronnie Racey, Mowing		$ 100.00	$ 82,338.43
155	7/7/2023	Mon Power, Electric		$ 96.00	$ 82,242.43
156	7/7/2023	Hope Gas, Gas		$ 26.98	$ 82,215.45
157	7/8/2023	Federal Income Tax Refund	$ 7,306.00		$ 89,521.45
158	7/8/2023	Greer Law Office		$ 329.14	$ 89,192.31
159	7/14/2023	State Farm, Insurance on House and Property		$ 1,666.31	$ 87,526.00
160	7/11/2023	Richard Helmick, Insurance on 193 Valley St. reimbursement		$ 144.20	$ 87,381.80
161	7/18/2023	Ronnie Racey, Mowing		$ 100.00	$ 87,281.80
162	7/19/2023	Greer Law Office		$ 550.00	$ 86,731.80
163	7/19/2023	Doddridge County Sheriff, Taxes on mineral rights		$ 47.98	$ 86,683.82
164	7/26/2023	Mon Power, Electric		$ 90.00	$ 86,593.82
165	7/26/2023	Hope Gas, Gas		$ 26.98	$ 86,566.84

Disbursement - David L. Helmick (Executor Fee)	$48,833.56
Amount withheld for taxes and expenses	$0 (To be paid for by the trust)
Distribution:	
Fiduciary Commissioner Fees (Norman Farley)	$347.00
Donna Jean Hayes	Personal clothing, household goods and furnishings
Richard A. Helmick	All other personal clothing, household goods and furnishings.
David L. Helmick	All other personal clothing, household goods and furnishings
Penny Ash	All other personal clothing, household goods and furnishings
Haroldene Leona Helmick Revocable Trust	$1,246,629.20
Haroldene Leona Helmick Revocable Trust	$37,286.28

	A	B	C	D	E
166	8/1/2023	Ronnie Racey, Mowing		$ 100.00	$ 86,466.84
167					$ 86,466.84
168					$ 86,466.84
169					$ 86,466.84
170					$ 86,466.84
171			$ 1,417,505.46	$ 1,331,038.62	
172			Total Assets	Total Expenditures	Balance
173					

United States of America

State of West Virginia **County of Harrison, ss:**

Report of Receipts, Disbursements and Distribution; Affidavit Notice

This day DAVID HELMICK reported to the Court a Report of Receipts, Disbursements and Distribution; Affidavit for the estate of HAROLDENE LEONA HELMICK, which Report of Receipts, Disbursements and Distribution; Affidavit was filed in the office of the Clerk of the Harrison County Commission on the 22nd day of September, 2023 and said estate was presented to this Court on the _____ day of _____, _____, further it appearing to the Court that more than (10) days have lapsed since the date the report was filed with the Clerk of the Harrison County Commission and no objections being made thereto and no errors appearing upon the face thereof and none appearing to the Court and the Court being satisfied that all requirements of the statute in regard to such settlement have been complied with, same being deemed correct and ordered to be recorded and filed.

I, John R Spires, Clerk of the Harrison County Commission, do certify that the aforesaid Report of Receipts, Disbursements and Distribution; Affidavit, was this day admitted to record therein.

Given under my hand on this the _____ day of _____, _____.

John R Spires
Clerk of the Harrison County Commission

B-6

IN THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA

TERESA L. WYSOR, EXECUTRIX, AND DANIEL J. DeMARINO, EXECUTOR OF THE ESTATE

OF

REPORT AND SECOND ANNUAL SETTLEMENT

///

JoANN L. DeMARINO, DECEASED

TO THE HONORABLE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA:

The Report And Second Annual Settlement of the accounts of **Teresa L. Wysor, Executrix, and Daniel J. DeMarino, Executor of the Estate of JoAnn L. DeMarino, deceased,** was made before me, Norman T. Farley, Fiduciary Commissioner for Harrison County, West Virginia, and reported as follows:

SEE ATTACHED REPORT OF RECEIPTS, DISBURSEMENTS AND DISTRIBUTION; AFFIDAVIT

Your Commissioner certifies that the names of Teresa L. Wysor, Executrix, and Daniel J. DeMarino, Executor, were included in a list of fiduciaries, whose accounts were before your Commissioner for settlement, and said list was published once a week for two successive weeks on the **6th** and **13th** days of **September, 2023,** in the Exponent-Telegram, as required by West Virginia Code §44-4-9, as amended.

Whereupon, your Commissioner proceeded to make up this report, in the manner and form as prescribed by law, and the foregoing constitutes the findings of your Commissioner and the Report and Second Annual Settlement of the accounts of said personal representatives. Your Commissioner further reports that notice of the completion of this report was given to all parties interested, or their attorneys, and the report was held in his office for ten (10) days for the examination of any persons interested and the filing of exceptions, if any; and that ten (10) days having elapsed since said notice was given, as required by West Virginia Code §44-4-15, as amended, and no exceptions thereto having been filed, the same is respectfully offered for confirmation.

Given under my hand this **21st** day of **September, 2023.**

Norman T. Farley
Fiduciary Commissioner

STATE OF WEST VIRGINIA **COUNTY OF HARRISON, ss:**

JoAnn L. DeMarino

[redacted] Date of Death: 07/12/2021

ANNUAL ACCOUNTING

ANNUAL ACCOUNTING filed by Teresa L. Wysor and Daniel J. DeMarino, Co-Executrix and Co-Executor of the estate of JoAnn L. DeMarino, as provided by Chapter 44, Article 4, Section 2, of the Code of West Virginia, as amended.

RECEIPTS:

1) August 2022 Schwab 8509 Account Accrued Income/Value	$5.49
2) October 2022 Schwab 9743 Account Accrued Income/Value	$1,396.71
3) October 2022 Schwab 9683 Account Accrued Income/Value	$11,233.27
4) October 2022 Schwab 8509 Account Accrued Income/Value	$0.79
5) November 2022 Schwab 9743 Account Accrued Income/Value	$2,814.35
6) November 2022 Schwab 9683 Account Accrued Income/Value	$17,799.43
7) December 2022 Schwab 8509 Account Accrued Income/Value	$0.69
8) February 2023 Schwab 8509 Account Accrued Income/Value	$6.33
9) March 2023 Schwab 9743 Account Accrued Income/Value	$1,572.73
10) March 2023 Schwab 9683 Account Accrued Income/Value	$8,293.08
11) March 2023 Schwab 8509 Account Accrued Income/Value	$0.72
12) April 2023 Schwab 9743 Account Accrued Income/Value	$523.57
13) April 2023 Schwab 9683 Account Accrued Income/Value	$3,196.73
14) May 2023 Schwab 9683 Account Accrued Income/Value	$1,267.11
15) May 2023 Schwab 8509 Account Accrued Income/Value	$0.57
16) June 2023 Schwab 9743 Account Accrued Income/Value	$1,481.76
17) June 2023 Schwab 9683 Account Accrued Income/Value	$11,723.93

Total: $61,317.26

DISBURSEMENTS:

1) August 2022 Schwab 9743 Investment Loss	$1,700.10
2) August 2022 Schwab 9683 Investment Loss	$8,738.06

3)	September 2022 Schwab 9743 Investment Loss	$3,343.68
4)	September 2022 Schwab 9683 Investment Loss	$18,942.96
5)	9/22/22 Schwab Account 8509 Check 115	$1,221.21
6)	9/26/22 Schwab Account 8509 Check 116	$15,000.00
7)	9/30/22 Schwab Account 8509 Check 117	$15,000.00
8)	11/17/22 Schwab Account 8509 Auto Debit	$372.36
9)	December 2022 Schwab 9743 Investment Loss	$1,297.31
10)	December 2022 Schwab 9683 Investment Loss	$7,779.73
11)	January 2023 Schwab 9743 Investment Loss	$22,543.52
12)	January 2023 Schwab 9683 Investment Loss	$183,848.68
13)	January 2023 Schwab 8509 Investment Loss	$2.24
14)	February 2023 Schwab 9743 Investment Loss	$1,347.48
15)	February 2023 Schwab 9683 Investment Loss	$7,359.08
16)	4/18/23 Schwab Account 8509 Auto Debit (Premiere Tax)	$695.00
17)	May 2023 Schwab 9743 Investment Loss	$313.39
18)	May 2023 Schwab 9683 Investment Loss	$1,267.11
19)	5/25/23 Schwab Account 8509 Check 118	$600.00
20)	6/01/23 Schwab Account 8509 Check 119	$73.50

Total: **$291,445.41**

DISTRIBUTION:

1)	1/17/23 Distribution to the beneficiaries from account 9683	$200,000.00
2)	1/17/23 Distribution to the beneficiaries from account 9743	$25,000.00

Total: **$225,000.00**

Teresa L. Wysor, Co-Executrix

Daniel J. DeMarino, Co-Executor

STATE OF: VIRGINIA
COUNTY OF: ~~FAIRFAX~~, **to-wit:**

Taken, subscribed and sworn before me by Teresa L. Wysor, Co-Executrix for the estate of JoAnn L. DeMarino, in the County aforesaid, this 31st day of July, 2023

SHAHEEN F SABIH
Commonwealth of Virginia
Notary Public
Commission No. 7716572
My Commission Expires 5/31/2025

Notary Public

My Commission Expires: 05-31-2025

STATE OF: ~~VIRGINIA~~ WEST VIRGINIA
COUNTY OF: ~~FAIRFAX~~ HARRISON, **to-wit:**

Taken, subscribed and sworn before me by Daniel J. DeMarino, Co-Executor for the estate of JoAnn L. DeMarino, in the County aforesaid, this 7TH day of August, 2023

NINA S. MATHEWS
Notary Public Official Seal
State of West Virginia
My Comm. Expires Mar 10, 2027
WEST & JONES
917 W. Main Street Bridgeport WV 26330

Notary Public

My Commission Expires: March 10, 2027

United States of America

State of West Virginia **County of Harrison, ss:**

Second Accounting Notice

This day TERESA L WYSOR reported to the Court a Second Accounting for the estate of JOANN L DEMARINO, which Second Accounting was filed in the office of the Clerk of the Harrison County Commission on and said estate was presented to this Court on the _____ day of _____, _____, further it appearing to the Court that more than (10) days have lapsed since the date the report was filed with the Clerk of the Harrison County Commission and no objections being made thereto and no errors appearing upon the face thereof and none appearing to the Court and the Court being satisfied that all requirements of the statute in regard to such settlement have been complied with, same being deemed correct and ordered to be recorded and filed.

I, John R Spires, Clerk of the Harrison County Commission, do certify that the aforesaid Second Accounting, was this day admitted to record therein.

Given under my hand on this the _____ day of _____, _____.

John R Spires
Clerk of the Harrison County Commission

United States of America

State of West Virginia **County of Harrison, ss:**

Second Accounting Notice

This day DANIEL J DEMARINO reported to the Court a Second Accounting for the estate of JOANN L DEMARINO, which Second Accounting was filed in the office of the Clerk of the Harrison County Commission on and said estate was presented to this Court on the _____ day of _____, _____, further it appearing to the Court that more than (10) days have lapsed since the date the report was filed with the Clerk of the Harrison County Commission and no objections being made thereto and no errors appearing upon the face thereof and none appearing to the Court and the Court being satisfied that all requirements of the statute in regard to such settlement have been complied with, same being deemed correct and ordered to be recorded and filed.

I, John R Spires, Clerk of the Harrison County Commission, do certify that the aforesaid Second Accounting, was this day admitted to record therein.

Given under my hand on this the _____ day of _____, _____.

John R Spires
Clerk of the Harrison County Commission

C-1

SUN VALLEY
PUBLIC SERVICE DISTRICT
HARRISON COUNTY, WV

AUDITED FINANCIAL STATEMENTS

FOR THE FISCAL YEARS ENDED

JUNE 30, 2022 AND JUNE 30, 2021

RFP # 20-200

SUN VALLEY PUBLIC SERVICE DISTRICT
BOARD OF DIRECTORS
FOR THE YEAR ENDED JUNE 30, 2022

NAME	POSITION	TERM EXPIRES
Richard Dale	Chairman	01/17/25
Sandra Patterson	Secretary	01/17/23
Connor Thompson	Treasurer	01/17/27

SUN VALLEY PUBLIC SERVICE DISTRICT
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Goff
Backa
Alfera &
Company, LLC
Certified Public Accountants

Pittsburgh
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Pittsburgh, PA 15227-2736

Wheeling
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Wheeling, WV 26003

Phone 412-885-5045
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Sun Valley Public Service District
Reynoldsville, West Virginia

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities of Sun Valley Public Service District, as of and for the year ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise Sun Valley Pubic Service District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities of Sun Valley Public Service District as of June 30, 2022 and 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Sun Valley Public Service District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Sun Valley Public Service District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Member: American, Pennsylvania, and West Virginia Institutes of Certified Public Accountants
Center for Public Company Audit Firms • Employee Benefit Plan Audit Quality Center • Governmental Audit Quality Center • Private Companies Practice Section

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Sun Valley Public Service District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Sun Valley Public Service District 's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Sun Valley Public Service District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-7 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 28, 2023 on our consideration of Sun Valley Public Service District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Sun Valley Public Service District's internal control over financial reporting and compliance.

Goff Backa Alfera & Company, LLC

Goff Backa Alfera & Company, LLC
Pittsburgh, PA
August 28, 2023

SUN VALLEY PUBLIC SERVICE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Sun Valley Public Service District annual financial report presents our discussion and analysis of the District's financial performance during the fiscal years that ended June 30, 2022 and June 30, 2021. Please read it in conjunction with the District's financial statements, which follow this section.

Financial Highlights

The June 30, 2022 net position of the District decreased $94,095 from June 30, 2021. There was a net position decrease of $160,514 in the sewer division and a $66,419 increase in the water division. The debt service coverage as of June 30, 2022 was 151% (water) and 123% (sewer).

The operating revenues increased $204,765 and operating expenses increased $53,947 from fiscal year June 30, 2021.

The increase in revenues is due to an increase in water usage from customers, as well as a rate increase received by the District. For more information, please see WV Public Service Commission Case No. 20-0011-PWD-CN and 21-0243-PSD-C19.

The increase in expenses is due to an increase in purchased water costs.

The June 30, 2021 net position of the District decreased $475,667 from June 30, 2020. There was a net position decrease of $190,390 in the sewer division and a $285,277 decrease in the water division. The debt service coverage as of June 30, 2021 was 134% (water) and 107% (sewer).

The operating revenues decreased $104,952 and operating expenses decreased $5,814 from fiscal year June 30, 2020.

The decrease in revenues is due to a decrease in water usage from customers.

The decrease in expenses is due to a decline in employee benefit costs.

Using this Annual Report

This annual report consists of three parts- management's discussion and analysis (this section), the basic financial statements, and required supplementary information.

The financial statements include notes that explain some of the information in the financial statements and provide more detailed data.

Reporting on the Public Service District as a Whole

The following list summarizes the major features of Sun Valley Public Service District financial statements.

Scope: Sun Valley Public Service District operates similar to private businesses.

Required financial statements: Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, and Statement of Cash Flows.

Accounting basis and measurement focus: Accrual accounting and economic resources focus.

Types of asset/liability information: All assets and liabilities, both financial and capital, and short-term and long-term.

Type of inflow/outflow information: All revenue and expenses during the year, regardless of when cash is received or paid.

Financial Analysis of the Public Service District as a Whole

Condensed Financial Information from the Statements of Net Position for the years ended June 30, 2022, June 30, 2021, and June 30, 2020 are as follows:

	2022	2021	2020
Current & Other Assets	$ 879,766	$ 579,447	$ 571,636
Capital Assets	16,936,396	16,466,303	15,569,674
Total Assets	17,816,162	17,045,750	16,141,310
Deferred Outflow of Resources	$ 1,415,930	$ 1,461,174	$ 59,985
Long-Term Liabilities	8,722,221	8,166,252	6,767,152
Other Liabilities	2,085,730	2,002,589	651,667
Total Liabilities	$ 10,807,951	$ 10,168,841	$ 7,418,819
Deferred Inflows of Resources	$ 290,030	$ 109,877	$ 78,603
Net Position			
Net Investment in Capital Assets	$ 7,838,484	$ 8,044,695	$ 8,521,084
Restricted	431,163	364,149	367,662
Unrestricted	(135,536)	(180,638)	(184,873)
Total Net Position	$ 8,134,111	$ 8,228,206	$ 8,703,873

Condensed Financial Information from the Statements of Revenues, Expenses, and Changes in Net Position for the years ended June 30, 2022, June 30, 2021, and June 30, 2020 are as follows:

	2022	2021	2020
Operating Revenues	$ 1,629,466	$ 1,424,701	$ 1,529,653
Operating Expenses	(1,769,173)	(1,715,226)	(1,721,040)
Operating Income (Loss)	(139,707)	(290,525)	(191,387)
Non-operating Revenue (Expenses)	(158,621)	(185,142)	(118,633)
Capital Grants & Contributions	204,233	-	-
Change in Net Position	(94,095)	(475,667)	(310,020)
Beginning Net Position	8,228,206	8,703,873	9,013,893
Ending Net Position	$ 8,134,111	$ 8,228,206	$ 8,703,873

The District's combined Net Position was $8.13 million at June 30, 2022. The Net Position of the Sewer Division's activities has decreased $161 thousand this year. The Net Position of the Water Division's activities has increased by $66 thousand this year.

Revenues of the District's activities during fiscal year June 30, 2021 increased by $205 thousand and expenses increased by $54 thousand. Factors contributing to these results include:

The increase in revenues could be attributed to an increase in water usage as well as rate increases received by the District. For more information, please see WV Public Service Commission Case Nos. 20-0011-PWD-CN and 21-0243-PSD-C19.

The increase in expenses could be attributed to additional purchased water costs.

The District's combined Net Position was $8.23 million at June 30, 2021. The Net Position of the Sewer Division's activities has decreased $190 thousand this year. The Net Position of the Water Division's activities has decreased by $285 thousand this year.

Revenues of the District's activities during fiscal year June 30, 2020 decreased by $105 thousand and expenses decreased by $6 thousand. Factors contributing to these results include:

The decrease in revenues could be attributed to a substantial decrease in water usage.

The decrease in expenses could be attributed to decreased employee benefit costs.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2022, Sun Valley Public Service District had invested $25,561,406 in a broad range of capital assets. This amount represents a net increase (including additions and deductions) of $1.19 million from last year.

Capital Assets on June 30, 2022

	June 30, 2022	June 30, 2021	Increase (Decrease)
Land & Construction Work in Progress	$ 231,530	$ 1,857,969	$ (1,626,439)
Capital Assets	25,329,876	22,513,465	2,816,411
Less: Accumulated Depreciation	(8,625,010)	(7,905,131)	(719,879)
Total Capital Assets, Net	$ 16,936,396	$ 16,466,303	$ 470,093

At June 30, 2021, Sun Valley Public Service District had invested $24,371,434 in a broad range of capital assets. This amount represents a net increase (including additions and deductions) of $1.58 million from last year.

Capital Assets on June 30, 2021

	June 30, 2021	June 30, 2020	Increase (Decrease)
Land & Construction Work in Progress	$ 1,857,969	$ 326,842	$ 1,531,127
Capital Assets	22,513,465	22,462,293	51,172
Less: Accumulated Depreciation	(7,905,131)	(7,219,461)	(685,670)
Total Capital Assets, Net	$ 16,466,303	$ 15,569,674	$ 896,629

Long-Term Debt

The District must comply with all requirements of the law of West Virginia, all Prior Resolutions and resolutions, and receive approval from the West Virginia Public Service Commission for the authorization and issuance of any debt.

On June 30, 2022, Sun Valley Public Service District had $8.72 million in long-term liabilities outstanding. More information on outstanding debt can be found in the notes to the financial statements.

Long-Term Outstanding Debt on June 30, 2022

	June 30, 2022	June 30, 2021	Increase (Decrease)
Revenue Bonds Payable	$ 8,669,221	$ 8,113,252	$ 555,969
Notes Payable	53,000	53,000	-
Total	$ 8,722,221	$ 8,166,252	$ 555,969

On June 30, 2021, Sun Valley Public Service District had $8.17 million in long-term liabilities outstanding. More information on outstanding debt can be found in the notes to the financial statements.

Long-Term Outstanding Debt on June 30, 2021

	June 30, 2021	June 30, 2020	Increase (Decrease)
Revenue Bonds Payable	$ 8,113,252	$ 6,714,152	$ 1,399,100
Notes Payable	53,000	53,000	-
Total	$ 8,166,252	$ 6,767,152	$ 1,399,100

Economic Factors and Next Year's Budget and Rates

Budgeted expenditures are expected to increase while revenues will also increase for fiscal year 2023. If these estimates are realized, Sun Valley Public Service District's cash balance is expected to remain the same at the close of 2023.

Request for Information

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the District. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Kevin Short, P.O. Box 95, Reynoldsville, WV 26422.

SUN VALLEY PUBLIC SERVICE DISTRICT

COMBINED FINANCIAL STATEMENTS

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINED STATEMENT OF NET POSITION
JUNE 30,

ASSETS	2022	2021
CURRENT ASSETS		
Cash	$ 10,459	$ 29,606
Accounts Receivable - Less Allowance of $7,256 & $2,594	136,966	115,683
Operating Agreement Receivable	40,237	33,156
Prepaid Expenses	3,694	2,994
Restricted Assets:		
Grant Receivable	64,003	-
Cash - Customer Deposits	28,520	30,001
Cash - Working Capital Reserve	970	969
MBC Account - Debt Service	64,093	18,298
TOTAL CURRENT ASSETS	348,942	230,707
NON-CURRENT ASSETS		
Restricted Assets:		
Cash - Repair Account	545	545
Cash - Tap Fees	-	3,858
Cash - Renewal & Replacement	1,101	1,051
Cash - Reserve Fund	23,709	23,619
MBC Account - Debt Reserve	340,745	319,667
Net OPEB Asset	2,113	-
Net Pension Asset	162,611	-
Capital Assets:		
Land & Construction Work in Progress	231,530	1,857,969
Other Capital Assets - Net of Accumulated Depreciation	16,704,866	14,608,334
TOTAL NON-CURRENT ASSETS	17,467,220	16,815,043
TOTAL ASSETS	$ 17,816,162	$ 17,045,750
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension	$ 81,321	$ 77,865
Deferred Outflows - ARO	1,324,328	1,360,319
Deferred Outflows - OPEB	10,281	22,990
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 1,415,930	$ 1,461,174

See accompanying notes to the financial statements and accountant's report

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINED STATEMENT OF NET POSITION (CONTINUED)
JUNE 30,

LIABILITIES	2022	2021
CURRENT LIABILITIES		
Accounts Payable	$ 132,315	$ 100,130
Accrued Payroll	4,827	14,114
Accrued Interest	10,916	5,033
Compensated Absences - Current Portion	7,007	6,619
Notes Payable	53,000	53,000
5.05 Agreements - Current Portion	23,998	-
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current Portion of Bonds Payable	340,513	286,814
Unearned Tap Fees	-	3,850
Construction Payable	225,956	6,266
Retainage Payable	79,941	115,077
Customer Deposits	31,601	30,001
TOTAL CURRENT LIABILITIES	910,074	620,904
NON-CURRENT LIABILITIES		
Revenue Bonds Payable - Less Current Portion	8,328,708	7,826,438
5.05 Agreements - Less Current Portion	75,612	99,826
5.03 Agreements	34,187	34,187
Compensated Absences - Less Current Portion	63,060	59,568
Net OPEB Liability	-	31,864
Asset Retirement Obligation	1,396,310	1,396,310
Net Pension Liability	-	99,744
TOTAL NON-CURRENT LIABILITIES	9,897,877	9,547,937
TOTAL LIABILITIES	$ 10,807,951	$ 10,168,841
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pension	$ 211,126	$ 6,899
Deferred Inflows - OPEB	78,904	102,978
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 290,030	$ 109,877
NET POSITION		
Net Investment in Capital Assets	$ 7,838,484	$ 8,044,695
Restricted Externally:		
Debt Reserve	364,454	343,286
Debt Service	64,093	18,298
Working Capital Reserve	970	969
Repair	545	545
Renewal & Replacement	1,101	1,051
Unrestricted	(135,536)	(180,638)
TOTAL NET POSITION	$ 8,134,111	$ 8,228,206

See accompanying notes to the financial statements and accountant's report.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEARS ENDED JUNE 30,

	2022	2021
OPERATING REVENUES		
Sales (Net of Bad Debts of $11,003 & $247)	$ 1,541,228	$ 1,308,716
Other Operating Revenues	67,319	90,192
Operating Agreement	15,969	19,943
Tap Fees	4,950	5,850
TOTAL OPERATING REVENUES	1,629,466	1,424,701
OPERATING EXPENSES		
Depreciation & Amortization Expense	755,870	721,661
Payroll Expense	321,464	315,007
Water Purchased	302,692	257,314
Treatment Supplies & Expense	130,622	133,357
Maintenance Expense	45,684	32,287
Insurance Expense	36,734	36,667
Power Purchased	35,817	36,583
General, Administrative & Office	34,352	37,235
Payroll Taxes Expense	30,235	30,826
Supplies Expense	26,089	18,144
Outside Services Expense	26,054	17,907
Transportation Expense	23,932	16,299
Board Members Fees	4,176	4,326
Miscellaneous	990	1,119
Employee Pension & Benefits	(5,538)	56,494
TOTAL OPERATING EXPENSES	1,769,173	1,715,226
OPERATING LOSS	(139,707)	(290,525)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	440	330
Bond Costs	-	(65,500)
Interest Expense	(159,061)	(119,972)
NET NONOPERATING REVENUES (EXPENSES)	(158,621)	(185,142)
OPERATING LOSS BEFORE CAPITAL GRANTS & CONTRIBUTIONS	(298,328)	(475,667)
CAPITAL GRANTS & CONTRIBUTIONS	204,233	-
CHANGE IN NET POSITION	(94,095)	(475,667)
BEGINNING NET POSITION	8,228,206	8,703,873
ENDING NET POSITION	$ 8,134,111	$ 8,228,206

See accompanying notes to the financial statements and accountant's report.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30,

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	$ 1,597,252	$ 1,430,323
Cash Payments for Operation & Maintenance Expenses	(635,657)	(574,838)
Cash Payments to Employees for Services	(326,871)	(320,222)
Cash Payments for Taxes & Benefits	(131,623)	(128,809)
NET CASH PROVIDED BY OPERATING ACTIVITIES	503,101	406,454
CASH FLOWS FROM NON-CAPITAL & RELATED FINANCING ACTIVITIES		
Change in Customer Deposits	1,600	600
NET CASH PROVIDED BY NON-CAPITAL & RELATED FINANCING ACTIVITIES	1,600	600
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(1,005,418)	(1,607,696)
Principal Advances on Bonds	842,777	1,634,543
Cash Paid on Bond Costs	-	(65,500)
Principal Paid on Bonds	(286,808)	(235,443)
Interest Paid on Bonds	(153,178)	(120,074)
Cash Received from Grants	140,230	-
Customer Advances Received	-	3,245
Customer Advances Refunded	(216)	(3,930)
NET CASH USED BY CAPITAL & RELATED FINANCING ACTIVITIES	(462,613)	(394,855)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	446	330
Deposits to MBC Accounts	261,469	(187,651)
Payments from MBC Accounts	(328,342)	176,830
NET CASH USED BY INVESTING ACTIVITIES	(66,433)	(10,491)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(24,345)	1,708
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	89,649	87,941
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 65,304	$ 89,649
RECONCILIATION TO STATEMENT OF NET POSITION		
Cash - Unrestricted	$ 10,459	$ 29,606
Restricted Cash - Customer Deposits	28,520	30,001
Restricted Cash - Working Capital Reserve	970	969
Restricted Cash - Repair Account	545	545
Restricted Cash - Tap Fees	-	3,858
Restricted Cash - Renewal & Replacement	1,101	1,051
Restricted Cash - Reserve Fund	23,709	23,619
TOTAL CASH & CASH EQUIVALENTS	$ 65,304	$ 89,649

See accompanying notes to the financial statements and accountant's report

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINED STATEMENT OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30,

RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	2022	2021
Operating Loss	$ (139,707)	$ (290,525)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:		
Depreciation & Amortization	755,870	721,661
Bad Debts	11,003	247
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivables	(32,286)	8,370
(Increase) Decrease in Operating Agreement Receivable	(7,081)	(3,795)
(Increase) Decrease in Prepaid Assets	(700)	(104)
(Increase) Decrease in Net OPEB Asset	(2,113)	-
(Increase) Decrease in Net Pension Asset	(162,611)	-
(Increase) Decrease in Deferred Outflows - Pension	(3,456)	(42,707)
(Increase) Decrease in Deferred Outflows - OPEB	12,709	1,837
Increase (Decrease) in Accounts Payable	32,185	16,504
Increase (Decrease) in Compensated Absences & Accrued Payroll	(5,407)	(5,215)
Increase (Decrease) in PEIA Witholding	-	(82)
Increase (Decrease) in Net OPEB Liability	(31,864)	(91,926)
Increase (Decrease) in Net Pension Liability	(99,744)	60,115
Increase (Decrease) in Unearned Tap Fees	(3,850)	800
Increase (Decrease) in Changes in Assumptions - Pension	(24,074)	(19,077)
Increase (Decrease) in Changes in Assumptions - OPEB	204,227	50,351
Total Adjustments	642,808	696,979
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 503,101	$ 406,454

SIGNIFICANT NON-CASH OPERATING ACTIVITIES		
Non-Cash Other Post-Employment Benefit Funding	$ (26,448)	$ (18,488)
Non-Cash Other Post-Employment Benefit Contributions	$ (26,448)	$ (18,488)

See accompanying notes to the financial statements and accountant's report.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2022

ASSETS	Water	Sewer	Total
CURRENT ASSETS			
Cash	$ 10,459	$ -	$ 10,459
Accounts Receivable - Less Allowance of $3,167 & $4,089	91,371	45,595	136,966
Operating Agreement Receivable	16,303	23,934	40,237
Prepaid Expenses	2,763	931	3,694
Restricted Assets:			
Grant Receivable	64,003	-	64,003
Cash - Customer Deposits	19,801	8,719	28,520
Cash - Working Capital Reserve	665	305	970
MBC Account - Debt Service	38,174	25,919	64,093
TOTAL CURRENT ASSETS	243,539	105,403	348,942
NON-CURRENT ASSETS			
Restricted Assets:			
Cash - Repair Account	545	-	545
Cash - Renewal & Replacement	801	300	1,101
Cash - Reserve Fund	23,709	-	23,709
MBC Account - Debt Reserve	151,384	189,361	340,745
Net OPEB Asset	1,479	634	2,113
Net Pension Asset	113,828	48,783	162,611
Capital Assets:			
Land & Construction Work in Progress	79,857	151,673	231,530
Other Capital Assets - Net of Accumulated Depreciation	8,928,538	7,776,328	16,704,866
TOTAL NON-CURRENT ASSETS	9,300,141	8,167,079	17,467,220
TOTAL ASSETS	$ 9,543,680	$ 8,272,482	$ 17,816,162
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows - ARO	$ 149,150	$ 1,175,178	$ 1,324,328
Deferred Outflows - Pension	58,355	22,966	81,321
Deferred Outflows - OPEB	7,197	3,084	10,281
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 214,702	$ 1,201,228	$ 1,415,930

See accompanying notes to the financial statements and accountant's report

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021

ASSETS	Water	Sewer	Total
CURRENT ASSETS			
Cash	$ 17,698	$ 11,908	$ 29,606
Accounts Receivable - Less Allowance of $1,195 & $1,399	70,488	45,195	115,683
Operating Agreement Receivable	23,332	9,824	33,156
Prepaid Expenses	2,045	949	2,994
Restricted Assets:			
Cash - Customer Deposits	18,551	11,450	30,001
Cash - Working Capital Reserve	664	305	969
MBC Account - Debt Service	3,692	14,606	18,298
TOTAL CURRENT ASSETS	136,470	94,237	230,707
NON-CURRENT ASSETS			
Restricted Assets:			
Cash - Repair Account	545	-	545
Cash - Tap Fees	3,858	-	3,858
Cash - Renewal & Replacement	751	300	1,051
Cash - Reserve Fund	23,619	-	23,619
MBC Account - Debt Reserve	135,346	184,321	319,667
Capital Assets:			
Land & Construction Work in Progress	1,764,085	93,884	1,857,969
Other Capital Assets - Net of Accumulated Depreciation	6,511,423	8,096,911	14,608,334
TOTAL NON-CURRENT ASSETS	8,439,627	8,375,416	16,815,043
TOTAL ASSETS	$ 8,576,097	$ 8,469,653	$ 17,045,750
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows - Pension	$ 55,935	$ 21,930	$ 77,865
Deferred Outflows - ARO	153,075	1,207,244	1,360,319
Deferred Outflows - OPEB	16,093	6,897	22,990
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 225,103	$ 1,236,071	$ 1,461,174

See accompanying notes to the financial statements and accountant's report.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF NET POSITION (CONTINUED)
JUNE 30, 2022

LIABILITIES	Water	Sewer	Total
CURRENT LIABILITIES			
Accounts Payable	$ 78,866	$ 53,449	$ 132,315
Accrued Payroll	3,379	1,448	4,827
Due To/From	(126,616)	126,616	-
Accrued Interest	9,312	1,604	10,916
Compensated Absences - Current Portion	4,905	2,102	7,007
Notes Payable	37,100	15,900	53,000
5.05 Agreements - Current Portion	23,998	-	23,998
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS			
Current Portion of Bonds Payable	188,380	152,133	340,513
Construction Payable	168,486	57,470	225,956
Retainage Payable	79,941	-	79,941
Customer Deposits	19,801	11,800	31,601
TOTAL CURRENT LIABILITIES	487,552	422,522	910,074
NON-CURRENT LIABILITIES			
Revenue Bonds Payable - Less Current Portion	4,468,640	3,860,068	8,328,708
5.05 Agreements - Less Current Portion	75,612	-	75,612
5.03 Agreements	-	34,187	34,187
Compensated Absences - Less Current Portion	44,142	18,918	63,060
Asset Retirement Obligation	157,000	1,239,310	1,396,310
TOTAL NON-CURRENT LIABILITIES	4,745,394	5,152,483	9,897,877
TOTAL LIABILITIES	$ 5,232,946	$ 5,575,005	$ 10,807,951
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pension	$ 147,788	$ 63,338	$ 211,126
Deferred Inflows - OPEB	55,233	23,671	78,904
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 203,021	$ 87,009	$ 290,030
NET POSITION			
Net Investment in Capital Assets	$ 4,030,241	$ 3,808,243	7,838,484
Restricted Externally:			
Debt Reserve	175,093	189,361	364,454
Debt Service	38,174	25,919	64,093
Working Capital Reserve	665	305	970
Repair	545	-	545
Renewal & Replacement	801	300	1,101
Unrestricted	76,896	(212,432)	(135,536)
TOTAL NET POSITION	$ 4,322,415	$ 3,811,696	$ 8,134,111

See accompanying notes to the financial statements and accountant's report.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF NET POSITION (CONTINUED)
JUNE 30, 2021

LIABILITIES	Water	Sewer	Total
CURRENT LIABILITIES			
Accounts Payable	$ 48,644	$ 51,486	$ 100,130
Accrued Payroll	9,880	4,234	14,114
Due To/From	(119,346)	119,346	-
Accrued Interest	3,398	1,635	5,033
Compensated Absences - Current Portion	4,633	1,986	6,619
Notes Payable	37,100	15,900	53,000
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS			
Customer Deposits	18,551	11,450	30,001
Unearned Tap Fees	3,850	-	3,850
Construction Payable	6,266	-	6,266
Retainage Payable	115,077	-	115,077
Current Portion - Revenue Bonds Payable	135,351	151,463	286,814
TOTAL CURRENT LIABILITIES	263,404	357,500	620,904
NON-CURRENT LIABILITIES			
Revenue Bonds Payable - Less Current Portion	3,814,236	4,012,202	7,826,438
5.05 Agreements	99,826	-	99,826
5.03 Agreements	-	34,187	34,187
Compensated Absences - Less Current Portion	41,698	17,870	59,568
Net OPEB Liability	22,305	9,559	31,864
Asset Retirement Obligation	157,000	1,239,310	1,396,310
Net Pension Liability	69,821	29,923	99,744
TOTAL NON-CURRENT LIABILITIES	4,204,886	5,343,051	9,547,937
TOTAL LIABILITIES	$ 4,468,290	$ 5,700,551	$ 10,168,841
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pension	$ 4,829	$ 2,070	$ 6,899
Deferred Inflows - OPEB	72,085	30,893	102,978
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 76,914	$ 32,963	$ 109,877
NET POSITION			
Net Investment in Capital Assets	$ 4,067,652	$ 3,977,043	$ 8,044,695
Restricted Externally:			
Debt Reserve	158,965	184,321	343,286
Debt Service	3,692	14,606	18,298
Working Capital Reserve	664	305	969
Repair	545	-	545
Renewal & Replacement	751	300	1,051
Unrestricted	23,727	(204,365)	(180,638)
TOTAL NET POSITION	$ 4,255,996	$ 3,972,210	$ 8,228,206

See accompanying notes to the financial statements and accountant's report.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2022

	Water	Sewer	Total
OPERATING REVENUES			
Sales (Net of Bad Debt $5,158 & $5,845)	$ 1,052,889	$ 488,339	$ 1,541,228
Operating Agreement	33,558	33,761	67,319
Other Operating Revenues	575	15,394	15,969
Tap Fees	4,350	600	4,950
TOTAL OPERATING REVENUES	1,091,372	538,094	1,629,466
OPERATING EXPENSES			
Depreciation & Amortization Expense	400,477	355,393	755,870
Payroll Expense	222,908	98,556	321,464
Water Purchased	302,692	-	302,692
Treatment Supplies & Expense	-	130,622	130,622
Maintenance Expense	30,629	15,055	45,684
Insurance Expense	25,714	11,020	36,734
Power Purchased	25,579	10,238	35,817
General, Administrative & Office	25,460	8,892	34,352
Payroll Taxes Expense	20,935	9,300	30,235
Supplies Expense	16,149	9,940	26,089
Outside Services Expense	18,515	7,539	26,054
Transportation Expense	16,583	7,349	23,932
Board Members Fees	2,923	1,253	4,176
Miscellaneous	119	871	990
Employee Pension & Benefits	(3,566)	(1,972)	(5,538)
TOTAL OPERATING EXPENSES	1,105,117	664,056	1,769,173
OPERATING LOSS	(13,745)	(125,962)	(139,707)
NONOPERATING REVENUES (EXPENSES)			
Interest Revenue	223	217	440
Interest Expense	(124,292)	(34,769)	(159,061)
NET NONOPERATING REVENUES (EXPENSES)	(124,069)	(34,552)	(158,621)
OPERATING LOSS BEFORE CAPITAL GRANTS & CONTRIBUTIONS	(137,814)	(160,514)	(298,328)
CAPITAL GRANTS & CONTRIBUTIONS	204,233	-	204,233
CHANGE IN NET POSITION	66,419	(160,514)	(94,095)
BEGINNING NET POSITION	4,255,996	3,972,210	8,228,206
ENDING NET POSITION	$ 4,322,415	$ 3,811,696	$ 8,134,111

See accompanying notes to the financial statements and accountant's report.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021

	Water	Sewer	Total
OPERATING REVENUES			
Sales (Net of Bad Debts of $237 & $10)	$ 816,590	$ 492,126	$ 1,308,716
Other Operating Revenues	79,488	10,704	90,192
Operating Agreement	15,754	4,189	19,943
Tap Fees	4,950	900	5,850
TOTAL OPERATING REVENUES	916,782	507,919	1,424,701
OPERATING EXPENSES			
Depreciation & Amortization Expense	366,727	354,934	721,661
Payroll Expense	225,507	89,500	315,007
Water Purchased	257,314	-	257,314
Treatment Supplies & Expense	-	133,357	133,357
Maintenance Expense	25,233	7,054	32,287
Insurance Expense	25,667	11,000	36,667
Power Purchased	25,425	11,158	36,583
General, Administrative & Office	27,193	10,042	37,235
Payroll Taxes Expense	21,991	8,835	30,826
Supplies Expense	9,809	8,335	18,144
Outside Services Expense	12,839	5,068	17,907
Transportation Expense	11,432	4,867	16,299
Board Members Fees	3,028	1,298	4,326
Miscellaneous	11	1,108	1,119
Employee Pension & Benefits	39,983	16,511	56,494
TOTAL OPERATING EXPENSES	1,052,159	663,067	1,715,226
OPERATING LOSS	(135,377)	(155,148)	(290,525)
NONOPERATING REVENUES (EXPENSES)			
Interest Revenue	158	172	330
Bond Costs	(65,500)	-	(65,500)
Interest Expense	(84,558)	(35,414)	(119,972)
NET NONOPERATING REVENUES (EXPENSES)	(149,900)	(35,242)	(185,142)
CHANGE IN NET POSITION	(285,277)	(190,390)	(475,667)
BEGINNING NET POSITION	4,541,273	4,162,600	8,703,873
ENDING NET POSITION	$ 4,255,996	$ 3,972,210	$ 8,228,206

See accompanying notes to the financial statements and accountant's report.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

	Water	Sewer	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	$ 1,073,668	$ 523,584	$ 1,597,252
Cash Payments for Operation & Maintenance Expenses	(434,859)	(200,798)	(635,657)
Cash Payments to Employees for Services	(226,693)	(100,178)	(326,871)
Cash Payments for Taxes & Benefits	(92,219)	(39,404)	(131,623)
NET CASH PROVIDED BY OPERATING ACTIVITIES	319,897	183,204	503,101
CASH FLOWS FROM NON-CAPITAL & RELATED FINANCING ACTIVITIES			
Advances From (To) Other Department	(7,270)	7,270	-
Change in Customer Deposits	1,250	350	1,600
NET CASH PROVIDED (USED) BY NON-CAPITAL & RELATED FINANCING ACTIVITIES	(6,020)	7,620	1,600
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
Acquisition and Construction of Capital Assets	(1,002,355)	(3,063)	(1,005,418)
Principal Paid on Bonds	(135,344)	(151,464)	(286,808)
Principal Advances on Bonds	842,777	-	842,777
Interest Paid on Bonds	(118,378)	(34,800)	(153,178)
Cash Received from Grants	140,230	-	140,230
Customer Advances Refunded	(216)	-	(216)
NET CASH USED BY CAPITAL & RELATED FINANCING ACTIVITIES	(273,286)	(189,327)	(462,613)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Income	223	217	440
Payments from MBC Accounts	(176,695)	(151,647)	(328,342)
Deposits to MBC Accounts	126,175	135,294	261,469
NET CASH USED BY INVESTING ACTIVITIES	(50,297)	(16,136)	(66,433)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(9,706)	(14,639)	(24,345)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	65,686	23,963	89,649
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 55,980	$ 9,324	$ 65,304
RECONCILIATION TO STATEMENT OF NET POSITION			
Cash - Unrestricted	$ 10,459	$ -	$ 10,459
Restricted Cash - Customer Deposits	19,801	8,719	28,520
Restricted Cash - Working Capital Reserve	665	305	970
Restricted Cash - Repair Account	545	-	545
Restricted Cash - Renewal & Replacement	801	300	1,101
Restricted Cash - Reserve Fund	23,709	-	23,709
TOTAL CASH & CASH EQUIVALENTS	$ 55,980	$ 9,324	$ 65,304

See accompanying notes to the financial statements and accountant's report

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES	Water	Sewer	Total
Operating Loss	$ (13,745)	$ (125,962)	$ (139,707)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:			
Depreciation & Amortization	400,477	355,393	755,870
Bad Debt	5,158	5,845	11,003
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivables	(26,041)	(6,245)	(32,286)
(Increase) Decrease in Operating Agreement Receivable	7,029	(14,110)	(7,081)
(Increase) Decrease in Prepaid Assets	(718)	18	(700)
(Increase) Decrease in Net OPEB Asset	(1,479)	(634)	(2,113)
(Increase) Decrease in Net Pension Asset	(113,828)	(48,783)	(162,611)
(Increase) Decrease in Deferred Outflows - Pension	(2,420)	(1,036)	(3,456)
(Increase) Decrease in Deferred Outflows - OPEB	8,896	3,813	12,709
Increase (Decrease) in Accounts Payable	30,222	1,963	32,185
Increase (Decrease) in Compensated Absences & Accrued Payroll	(3,785)	(1,622)	(5,407)
Increase (Decrease) in Net OPEB Liability	(22,305)	(9,559)	(31,864)
Increase (Decrease) in Net Pension Liability	(69,821)	(29,923)	(99,744)
Increase (Decrease) in Unearned Tap Fees	(3,850)	-	(3,850)
Increase (Decrease) in Deferred Inflows - Pension	142,959	61,268	204,227
Increase (Decrease) in Deferred Inflows - OPEB	(16,852)	(7,222)	(24,074)
Total Adjustments	333,642	309,166	642,808
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 319,897	$ 183,204	$ 503,101
SIGNIFICANT NON-CASH OPERATING ACTIVITIES			
Non-Cash Other Post-Employment Benefit Funding	$ (18,514)	$ (7,934)	$ (26,448)
Non-Cash Other Post-Employment Benefit Contributions	$ (18,514)	$ (7,934)	$ (26,448)

See accompanying notes to the financial statements and accountant's report

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

	Water	Sewer	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	$ 919,337	$ 510,986	$ 1,430,323
Cash Payments for Operation & Maintenance Expenses	(382,357)	(192,481)	(574,838)
Cash Payments to Employees for Services	(229,157)	(91,065)	(320,222)
Cash Payments for Taxes & Benefits	(91,016)	(37,793)	(128,809)
NET CASH PROVIDED BY OPERATING ACTIVITIES	216,807	189,647	406,454
CASH FLOWS FROM NON-CAPITAL & RELATED FINANCING ACTIVITIES			
Advances From (To) Other Department	(25,339)	25,339	-
Change in Customer Deposits	650	(50)	600
NET CASH PROVIDED (USED) BY NON-CAPITAL & RELATED FINANCING ACTIVITIES	(24,689)	25,289	600
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
Principal Advances on Bonds	1,634,543	-	1,634,543
Acquisition and Construction of Capital Assets	(1,591,257)	(16,439)	(1,607,696)
Cash Paid on Bond Costs	(65,500)	-	(65,500)
Principal Reduction of Bonds	(84,622)	(150,821)	(235,443)
Interest Paid on Bonds	(84,631)	(35,443)	(120,074)
Customer Advances Received	3,245	-	3,245
Customer Advances Refunded	(1,867)	(2,063)	(3,930)
NET CASH USED BY CAPITAL & RELATED FINANCING ACTIVITIES	(190,089)	(204,766)	(394,855)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Income	158	172	330
Deposits to MBC Accounts	(51,086)	(136,565)	(187,651)
Payments from MBC Accounts	41,536	135,294	176,830
NET CASH USED BY INVESTING ACTIVITIES	(9,392)	(1,099)	(10,491)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(7,363)	9,071	1,708
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	73,049	14,892	87,941
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 65,686	$ 23,963	$ 89,649
RECONCILIATION TO STATEMENT OF NET POSITION			
Cash - Unrestricted	$ 17,698	$ 11,908	$ 29,606
Restricted Cash - Customer Deposits	18,567	11,430	30,001
Restricted Cash - Working Capital Reserve	664	305	969
Restricted Cash - Repair Account	543	-	543
Restricted Cash - Tap Fees	3,858	-	3,858
Restricted Cash - Renewal & Replacement	751	320	1,071
Restricted Cash - Reserve Fund	23,613		23,613
TOTAL CASH & CASH EQUIVALENTS	$ 65,686	$ 23,963	$ 89,649

See accompanying notes to the financial statements and accountant's report.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES	Water	Sewer	Total
Operating Loss	$ (135,377)	$ (155,148)	$ (290,525)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:			
Depreciation & Amortization	366,727	354,934	721,661
Bad Debts	237	10	247
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivables	4,593	3,777	8,370
(Increase) Decrease in Operating Agreement Receivable	(3,075)	(720)	(3,795)
(Increase) Decrease in Prepaid Assets	(73)	(31)	(104)
(Increase) Decrease in Deferred Outflows - Pension	(29,894)	(12,813)	(42,707)
(Increase) Decrease in Deferred Outflows - OPEB	1,286	551	1,837
Increase (Decrease) in Accounts Payable	15,667	837	16,504
Increase (Decrease) in Compensated Absences & Accrued Payroll	(3,650)	(1,565)	(5,215)
Increase (Decrease) in PEIA Witholding	(59)	(23)	(82)
Increase (Decrease) in Net OPEB Liability	(64,348)	(27,578)	(91,926)
Increase (Decrease) in Net Pension Liability	42,081	18,034	60,115
Increase (Decrease) in Unearned Tap Fees	800	-	800
Increase (Decrease) in Deferred Inflows - Pension	(13,354)	(5,723)	(19,077)
Increase (Decrease) in Deferred Inflows - OPEB	35,246	15,105	50,351
Total Adjustments	352,184	344,795	696,979
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 216,807	$ 189,647	$ 406,454
SIGNIFICANT NON-CASH OPERATING ACTIVITIES			
Non-Cash Other Post-Employment Benefit Funding	$ (12,942)	$ (5,546)	$ (18,488)
Non-Cash Other Post-Employment Benefit Contributions	$ (12,942)	$ (5,546)	$ (18,488)

See accompanying notes to the financial statements and accountant's report.

SUN VALLEY PUBLIC SERVICE DISTRICT

COMBINING FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

History of Entity - The Sun Valley Public Service District ("the District') serves approximately 1,264 water customers and 699 sewer customers in Harrison County, West Virginia. The District was created by the Harrison County Commission to provide water and sewer service to portions of Harrison County, West Virginia, and this represents the customer base of the District. These financial statements are for the water and sewer operations of the District.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation - The financial statements of the District are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in GAAP and used by the District are discussed below.

The District has two major funds. The statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants are recognized when grantor eligibility requirements are met.

Operating income reported in the financial statements includes revenues and expenses related to the primary, continuing operations of the District. Principal operating revenues for the District are charges to customers for sales or services and tap fees intended to recover the cost of connecting new customers to the system. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, and then the unrestricted resources as needed. See Note 2 for information describing restricted assets.

Cash and Equivalents - Cash is on deposit with different institutions which are F.D.I.C. insured. For purposes of the statement of cash flows, the District considers cash and certificates of deposit with maturities of three months or less to be cash and cash equivalents only. The District is authorized by statute to provide excess funds to either the State Investment Pool or the Municipal Bond Commission for investment purposes, or to invest such funds in the following classes of securities: commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements. The District is also authorized to enter into reverse repurchase agreements. Cash on hand and deposits with banking institutions either in checking, savings, or certificate of deposit accounts are presented as cash in the accompanying financial statements. All carrying values are the same as market value. Such deposits at June 30, 2022 and June 30, 2021 were entirely covered by federal depository insurance or secured by adequate bond or other securities held by the banking institution in the District's name, except for petty cash.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

June 30, 2022 - Water

	Amount	Interest Rate	Maturity Date
Savings	$ 545	.05%	N/A
Checking	19,881	N/A	N/A
Checking	100	N/A	N/A
Checking	9,929	N/A	N/A
Checking	665	.05%	N/A
Checking	801	N/A	N/A
Checking	23,709	.20%	N/A
Cash on Hand	350	N/A	N/A
Total	$ 55,980		

Unrestricted Cash & Cash Investments	$ 10,459
Restricted Cash & Cash Investments	45,521
Total	$ 55,980

June 30, 2021 - Water

	Amount	Interest Rate	Maturity Date
Savings	$ 545	.05%	N/A
Checking	18,649	N/A	N/A
Checking	100	N/A	N/A
Checking	17,150	N/A	N/A
Checking	664	.05%	N/A
Checking	751	N/A	N/A
Checking	23,619	.16%	N/A
Checking	3,858	.05%	N/A
Cash on Hand	350	N/A	N/A
Total	$ 65,686		

Unrestricted Cash & Cash Investments	$ 17,698
Restricted Cash & Cash Investments	47,988
Total	$ 65,686

June 30, 2022 - Sewer

	Amount	Interest Rate	Maturity Date
Checking	$ (3,326)	N/A	N/A
Checking	305	.04%	N/A
Checking	11,895	N/A	N/A
Savings	300	.05%	N/A
Cash on Hand	150	N/A	N/A
Total	$ 9,324		

Unrestricted Cash & Cash Investments	$ -
Restricted Cash & Cash Investments	9,324
Total	$ 9,324

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

June 30, 2021 - Sewer

	Amount	Interest Rate	Maturity Date
Checking	$ 11,650	N/A	N/A
Checking	305	.05%	N/A
Checking	11,558	N/A	N/A
Savings	300	.05%	N/A
Cash on Hand	150	N/A	N/A
Total	$ 23,963		

Unrestricted Cash & Cash Investments	$ 11,908
Restricted Cash & Cash Investments	12,055
Total	$ 23,963

Investments – The District is permitted by law to provide excess funds to certificates of deposits. The District does not limit the amount of investment in any one issuer. The additional concentration is not viewed to be an additional risk to the District.

Accounts Receivable – Accounts Receivable as presented in these financial statements represents the total due that the District's Board believes to be collectible, net of uncollectible accounts.

Inventory – Supplies are purchased on an as needed basis.

Property, Plant, and Equipment and Depreciation – Property, Plant, and Equipment are stated at cost, less related accumulated depreciation. Maintenance and repairs that neither materially add to the value of the property nor appreciably prolong its life are charged against income in the year incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The District has adopted a capitalization policy as required by the West Virginia Public Service Commission for Class B (water) and Class B (sewer) Utilities. The estimated lives of the assets are as follows:

Water Fund	
Structures & Improvements	5-40
Distribution Reservoirs & Standpipes	10-40
Transmission & Distribution Main	5-50
Service Connections & Taps	25-40
Meter & Meter Installation	10-15
Hydrants	10
Office Furniture	5-7
Transportation	5
Tools, Shop & Equipment	5-7
Power Operated Equipment	5-10
Miscellaneous Equipment	5
Pumping Equipment	10

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Sewer Fund

Intangible Plant	40
Collecting System & Improvements	5-25
Service Reconnections	5-25
Mains & Accessories	40-50
Power Pumping Equipment	10-25
Force Mains	40-50
Other Equipment	5
Transportation Equipment	5
Tools & Equipment	5
Building Improvements	40

Interest Costs – Beginning July 1, 2017, the District implemented GASB 89 to account for interest expense during a construction project.

Customer Deposits – Customer deposits are refunded after bills for service have been paid on time for twelve (12) consecutive months.

Compensated Absences - Compensated absences for vacation and sick time have been accrued at the employee's current hourly rate.

Income Taxes – The District is not subject to federal income taxes since it is a part of state and local government that is exempt under Internal Revenue Code Section 115.

Contributed Capital and Capital Contributions – Prior to the implementation of GASB 33, Accounting and Financial Reporting for Non-Exchange Transactions: grants, contributions, entitlements, and shared revenues restricted for acquisition or construction of capital assets were recorded as contributed capital. As required by GASB 33, the District recognizes capital contributions as revenue rather than as contributed capital.

Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts and disclosures. Accordingly, actual results could differ from those estimates.

Prepayments - This account consists of permits, workers compensation, insurance, and service agreements based on the effective dates of the policies and service agreements.

Subsequent Events - Subsequent events have evaluated through August 28, 2023, which is the date the financial statements were available to be issued.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position - Equity is classified as Net Position and displayed in three components:

a. Net Investment in Capital Assets – Consists of capital assets, restricted assets relating to bond covenants, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction or improvement of those assets.

b. Restricted Net Position – Consists of Net Position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted Net Position – All other Net Position that does not meet the definition of "restricted" or "net investment in capital assets".

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the West Virginia Public Employees' Retirement System (PERS) and additions to/deductions from PER's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB) – For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the West Virginia Other Postemployment Benefit Plan (The Plan) and additions to/deductions from The Plan's fiduciary net position have been determined on the same basis as they are reported by The Plan. For this purpose, The Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section of deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Reclassifications – Reclassifications were made to reflect the current and long-term portions of compensated absences.

Advertising - The District expenses advertising costs as they are incurred. Advertising expenses amounted to $147 ($103 water & $44 sewer) and $38 ($38 water and $0 sewer) for June 30, 2022 and June 30, 2021. This amount is included in general, administrative, and office expense.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Transfers – During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Those related to goods and services type transactions are classified as "due to and from other funds." Short-term interfund loans are reported as "interfund receivables and payables." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." The transfers were used for operations.

Recently Issued and Adopted Accounting Pronouncements

GASB 87: Leases – In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this statement is to better meet the information needs of users by improving reporting for leases. This statement is effective for fiscal years beginning after June 15, 2021. This statement does not have an impact on the District's financial statements.

GASB 91: Conduit Debt Obligations – In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The objective of this statement is to provide a single method of reporting conduit obligations. This statement is effective for reporting periods beginning after December 15, 2021, with earlier application encouraged. This statement will not have an impact on the District's financial statements.

GASB 93: Replacement of Interbank Offered Rates – In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this statement is to address accounting and financial reporting implications that result from the replace of an IBOR. This statement is effective for reporting periods beginning after December 31, 2021, with earlier application encouraged. This statement will not have an impact on the District's financial statements.

GASB 94: Public-Private and Public-Public Partnerships and Availability Payment Arrangements – In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements. This statement is effective for fiscal years beginning after June 15, 2022, with earlier application encouraged. This statement will not have an impact on the District's financial statements.

GASB 95: Postponement of the Effective Dates of Certain Authoritative Guidance – In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The objective of this statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This statement was effective immediately. This statement will have an impact on the District's financial statements.

GASB 96: Subscription-Based Information Technology Arrangements – In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The objective of this statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users. This statement is effective for fiscal years beginning after June 15, 2022, with earlier application encouraged. This statement will not have an impact on the District's financial statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

GASB 97: Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans – In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation.* The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits through those plans. This Statement is effective for fiscal years beginning after June 15, 2021. This statement will not have an impact on the District's financial statements.

GASB 98: The Annual Comprehensive Financial Report – In October 2021, the GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*. The objective of this statement is to replace an existing term but does not establish any new accounting or financial reporting requirements. The statement is effective for fiscal years ending after December 15, 2021. This statement will not have an impact on the District's financial statements.

GASB 99: Omnibus 2022 – In April 2022, the GASB issued Statement No. 99, *Omnibus 2022*. The objective of this statement is to enhance comparability in accounting and financial reporting. The statement has effective date ranges from issuance to fiscal years beginning after June 15, 2023. This statement may have an impact on the District's financial statements.

2. RESTRICTED CASH AND INVESTMENTS

These accounts represent amounts that are restricted in their use:

Account	Purpose	Fully Funded
Customer Security Deposit	Required by the West Virginia Public Service Commission to Refund customer security deposits after (12) months of consecutive on time payments.	No
Repair and Replacement Reserves Fund	Required by bond indentures to make up any deficiencies in Debt Service Fund or to restore the Reserve Fund. These monies may be withdrawn by the District and used for extensions, replacements, and improvements of the system.	No
Debt Service Fund	Required by bond indentures to accumulate required funds to pay the principal and interest as it become due.	Yes
Debt Reserves Fund	Required by bond indentures to accumulate required funds which will equal the maximum annual amount of principal and interest. These monies are used solely to make up any deficiency in the Debt Service Fund.	No
Working Capital Reserve	Required by the West Virginia Public Service Commission to fund extraordinary or non-recurring items	No

June 30, 2022	Carrying Value	Market Value
Customer Deposits	$ 28,520	$ 28,520
Repair Account	545	545
Renewal & Replacement	1,101	1,101
Reserve Fund	23,709	23,709
Working Capital Reserve	970	970
Debt Service – MBC	64,093	64,093
Debt Reserve – MBC	340,745	340,745
Totals	$ 459,683	$ 459,683

2. RESTRICTED CASH AND INVESTMENTS (CONTINUED)

June 30, 2021	Carrying Value	Market Value
Customer Deposits	$ 30,001	$ 30,001
Repair Account	545	545
Tap Fees	3,858	3,858
Renewal & Replacement	1,051	1,051
Reserve Fund	23,619	23,619
Working Capital Reserve	969	969
Debt Service – MBC	18,298	18,298
Debt Reserve – MBC	319,667	319,667
Totals	$ 398,008	$ 398,008

3. DEPOSITS AND INVESTMENTS

Custodial Credit Risk – Deposits
Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District limits its exposure to custodial credit risk by requiring deposits to be collateralized in accordance with state law. The non-pooled deposits are categorized to give an indication of the level of risk assumed by the fiscal year-end.

Interest Rate Risk – Deposits
The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing rates.

June 30, 2022

Depository Accounts	Book Balance	Bank Value
Insured	$ 65,154	$ 114,204
Collateralized by securities held by Pledging Bank's Trust Department in the District's name	-	-
Uninsured and Uncollateralized	150	-
Total Deposits	$ 65,304	$ 114,204

June 30, 2021

Depository Accounts	Book Balance	Bank Value
Insured	$ 89,149	$ 95,303
Collateralized by securities held by Pledging Bank's Trust Department in the District's name	-	-
Uninsured and Uncollateralized	500	-
Total Deposits	$ 89,649	$ 95,303

Investments
The District is authorized by statute to provide excess funds to either the State investment Pool or the Municipal Bond Commission for investment purposes, or to invest such funds in certain defined classes of securities. The District could be exposed to risk in the event of the failure of the counterparty where the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The District has fourteen (14) accounts with the Municipal Bond Commission. These funds are invested with the State of West Virginia Board of Treasury Investments (BTI) in the WV Government Money Market Pool as of June 30, 2022.

3. DEPOSITS AND INVESTMENTS (CONTINUED)

The BTI has adopted an investment policy in accordance with the "Uniform Prudent Investor Act." The "prudent investor rule" guides those with responsibility for investing the money for others. Such fiduciaries must act as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income; preserve capital, and in general, avoid speculative investments. The BTI's investment policy is to invest assets in a manner that strives for maximum safety, provides adequate liquidity to meet all operating requirements, and achieves the highest possible investment return consistent with the primary objectives of safety and liquidity. The BTI recognizes that risk, volatility, and the possibility of loss in purchasing power are present to some degree in all types of investments. Due to the short-term nature of Consolidated Fund, the BTI believes that it is imperative to review and adjust the investment policy in reaction to interest rate market fluctuations/trends on a regular basis and has adopted a formal review schedule. Investment policies have been established for each investment pool and account of the Consolidated Fund.

For information concerning how the District's funds are invested with the WV Board of Treasury Investments, please contact Kara Hughes, Executive Director, WV Board of Treasury Investments, 315 70th Street SE, Charleston, WV 25304.

4. EXTERNAL INVESTMENT POOLS

West Virginia Municipal Bond Commission:
The District has fourteen (14) accounts with WV Municipal Bond Commission. These funds are invested in the Government Money Market Pool at the Board of Treasury Investment, through the West Virginia State Treasury. It is under the management of an outside professional investment manager who has managed the investments for more than 30 years. This pool is limited to full faith and credit US Treasury Investment of less than 13 months maturity and has an average maturity of 90 days. The pool is a variable rate pool in which interest rates fluctuate monthly. Accounts receive credit from the date of deposit to the date of withdrawal, and interest distribution is calculated on the basis of average daily balance. No interest is earned by accounts with an average monthly balance of less than $50. Interest is calculated and posted to each account on the first day of the following month by computer. The financial statements can be obtained by contacting The WV Municipal Bond Commission at (304) 558-3971 or by writing to 900 Pennsylvania Avenue, Suite 1117, Charleston, WV 25302.

The following is a statement of interest earnings for the funds of the Commission which were invested in the Pool at the Investment Management Board for the years ending:

June 2021	0.004%	October 2021	0.01%	February 2022	0.07%
July 2021	0.01%	November 2021	0.02%	March 2022	0.14%
August 2021	0.01%	December 2021	0.02%	April 2022	0.26%
September 2021	0.01%	January 2022	0.03%	May 2022	0.62%

The average interest rate for the year June 30, 2022 was 0.10%.

June 2020	0.32%	October 2020	0.06%	February 2021	0.02%
July 2020	0.23%	November 2020	0.04%	March 2021	0.02%
August 2020	0.15%	December 2020	0.04%	April 2021	0.02%
September 2020	0.11%	January 2021	0.04%	May 2021	0.002%

The average interest rate for the year June 30, 2021 was 0.09%.

4. EXTERNAL INVESTMENT POOLS (CONTINUED)

The MBC accounts are composed of the following:

Water Fund

	June 30, 2022	June 30, 2021
MBC Revenue Accounts	$ 38,174	$ 3,692
MBC Reserve Accounts	151,384	135,346
Total MBC Accounts	$ 189,558	$ 139,038

Sewer Fund

	June 30, 2022	June 30, 2021
MBC Revenue Accounts	$ 25,919	$ 14,606
MBC Reserve Accounts	189,361	184,321
Total MBC Accounts	$ 215,280	$ 198,927

5. CUSTOMER ACCOUNTS RECEIVABLE

Customer accounts receivable consisted of the following:

Water Fund

	June 30, 2022	June 30, 2021
Customer Accounts Receivable	$ 94,538	$ 71,683
Less: Allowance for Doubtful Accounts	(3,167)	(1,195)
Accounts Receivable, Net of Allowance for Doubtful Accounts	$ 91,371	$ 70,488

Sewer Fund

	June 30, 2022	June 30, 2021
Customer Accounts Receivable	$ 49,684	$ 46,594
Less: Allowance for Doubtful Accounts	(4,089)	(1,399)
Accounts Receivable, Net of Allowance for Doubtful Accounts	$ 45,595	$ 45,195

6. CAPITAL ASSETS

Utility Plant is classified as follows:

Water Fund

	Totals 06/30/21	Additions/ Reclassifications	Disposal/ Reclassifications	Totals 06/30/22
Land & Land Rights	$ 69,622	$ -	$ -	$ 69,622
Construction Work in Progress	1,694,463	1,114,697	(2,798,925)	10,235
Total Fixed Assets, Not Depreciated	1,764,085	1,114,697	(2,798,925)	79,857
Fixed Assets Depreciated:				
Structures & Improvements	544,017	704	-	544,721
Distribution Reservoirs & Standpipes	985,580	1,030,174	-	2,015,754
Transmission & Distribution Mains	7,242,059	1,415,620	-	8,657,679
Services Connections & Taps	266,823	99,761	-	366,584
Meters & Meter Installation	851,665	114,974	-	966,639
Hydrants	272,432	76,805	-	349,237
Office Furniture	30,473	-	-	30,473
Transportation	111,577	-	-	111,577
Tools, Shop, & Equipment	65,145	1,049	-	66,194
Power Operated Equipment	98,602	-	-	98,602
Pumping Equipment	5,134	74,580	-	79,714
Miscellaneous Equipment	11,770	-	-	11,770
Total Fixed Assets, Depreciated	10,485,277	2,813,667	-	13,298,944
Less Accumulated Depreciation:				
Structures & Improvements	215,586	22,204	-	237,790
Distribution Reservoirs & Standpipes	304,857	38,836	-	343,693
Transmission & Distribution Mains	2,222,998	191,577	-	2,414,575
Services Connections & Taps	77,592	12,512	-	90,104
Meters & Meter Installation	648,488	90,866	-	739,354
Hydrants	213,286	26,190	-	239,476
Office Furniture	25,003	1,960	-	26,963
Transportation	96,066	6,623	-	102,689
Tools, Shop, & Equipment	57,603	3,314	-	60,917
Power Operated Equipment	98,508	92	-	98,600
Pumping Equipment	2,097	2,378	-	4,475
Miscellaneous Equipment	11,770	-	-	11,770
Total Accumulated Depreciation	3,973,854	396,552	-	4,370,406
Depreciated Fixed Assets Net of Accumulated Depreciation	6,511,423	2,417,115	-	8,928,538
Total Fixed Assets	$ 8,275,508	$ 3,531,812	$ -	$ 9,008,395

Part of the cost of capital assets is charged against earnings each year as depreciation expense. Depreciation for the year ended June 30, 2022 was $396,552.

6. CAPITAL ASSETS (CONTINUED)

Utility Plant is classified as follows:

Water Fund

	Totals 06/30/20	Additions/ Reclassifications	Disposal/ Reclassifications	Totals 06/30/21
Land & Land Rights	$ 69,622	$ -	$ -	$ 69,622
Construction Work in Progress	163,336	1,531,127	-	1,694,463
Total Fixed Assets, Not Depreciated	232,958	1,531,127	-	1,764,085
Fixed Assets Depreciated:				
Structures & Improvements	520,509	23,508	-	544,017
Distribution Reservoirs & Standpipes	985,580	-	-	985,580
Transmission & Distribution Mains	7,242,059	-	-	7,242,059
Services Connections & Taps	263,060	3,763	-	266,823
Meters & Meter Installation	848,465	3,200	-	851,665
Hydrants	272,432	-	-	272,432
Office Furniture	26,211	4,262	-	30,473
Transportation	111,577	-	-	111,577
Tools, Shop, & Equipment	65,145	-	-	65,145
Power Operated Equipment	98,602	-	-	98,602
Pumping Equipment	5,134	-	-	5,134
Miscellaneous Equipment	11,770	-	-	11,770
Total Fixed Assets, Depreciated	10,450,544	34,733	-	10,485,277
Less Accumulated Depreciation:				
Structures & Improvements	193,257	22,329	-	215,586
Distribution Reservoirs & Standpipes	278,898	25,959	-	304,857
Transmission & Distribution Mains	2,049,070	173,928	-	2,222,998
Services Connections & Taps	67,150	10,442	-	77,592
Meters & Meter Installation	563,531	84,957	-	648,488
Hydrants	188,477	24,809	-	213,286
Office Furniture	22,361	2,642	-	25,003
Transportation	84,630	11,436	-	96,066
Tools, Shop, & Equipment	52,000	5,603	-	57,603
Power Operated Equipment	98,324	184	-	98,508
Pumping Equipment	1,584	513	-	2,097
Miscellaneous Equipment	11,770	-	-	11,770
Total Accumulated Depreciation	3,611,052	362,802	-	3,973,854
Depreciated Fixed Assets Net of Accumulated Depreciation	6,839,492	(328,069)	-	6,511,423
Total Fixed Assets	$ 7,072,450	$ 1,203,058	$ -	$ 8,275,508

Part of the cost of capital assets is charged against earnings each year as depreciation expense. Depreciation for the year ended June 30, 2021 was $362,802.

6. CAPITAL ASSETS (CONTINUED)

Utility Plant is classified as follows:

Sewer Fund

	Totals 06/30/21	Additions/ Reclassifications	Disposal/ Reclassifications	Totals 06/30/22
Land & Land Rights	$ 93,884	$ -	$ -	$ 93,884
Construction Work in Progress	-	57,789	-	57,789
Total Fixed Assets, Not Depreciated	93,884	57,789	-	151,673
Fixed Assets Depreciated:				
Intangible Plant	548,999	-	-	548,999
Collecting System & Improvements	89,098	302	-	89,400
Service Connections	34,215	2,442	-	36,657
Mains & Accessories	9,436,644	-	-	9,436,644
Power Pumping Equipment	1,631,977	-	-	1,631,977
Force Mains	128,034	-	-	128,034
Office Equipment	8,145	-	-	8,145
Transportation Equipment	28,036	-	-	28,036
Tools & Equipment	74,817	-	-	74,817
Building Improvements	48,223	-	-	48,223
Total Fixed Assets, Depreciated	$ 12,028,188	$ 2,744	$ -	12,030,932
Less Accumulated Depreciation:				
Intangible Plant	306,323	13,725	-	320,048
Collecting System & Improvements	50,530	2,900	-	53,430
Service Connections	10,647	1,419	-	12,066
Mains & Accessories	2,520,633	225,445	-	2,746,078
Power Pumping Equipment	884,721	75,039	-	959,760
Force Mains	40,136	2,859	-	42,995
Office Equipment	6,406	461	-	6,867
Transportation Equipment	28,014	22	-	28,036
Tools & Equipment	74,817	-	-	74,817
Building Improvements	9,050	1,457	-	10,507
Total Accumulated Depreciation	3,931,277	323,327	-	4,254,604
Depreciated Fixed Assets Net of Accumulated Depreciation	8,096,911	(320,583)	-	7,776,328
Total Fixed Assets	$ 8,190,795	$ (262,794)	$ -	$ 7,928,001

Part of the cost of capital assets is charged against earnings each year as depreciation expense. Depreciation for the year ended June 30, 2022 was $323,327.

6. CAPITAL ASSETS (CONTINUED)

Utility Plant is classified as follows:

Sewer Fund

	Totals 06/30/20	Additions/ Reclassifications	Disposal/ Reclassifications	Totals 06/30/21
Land & Land Rights	$ 93,884	$ -	$ -	$ 93,884
Construction Work in Progress	-	-	-	-
Total Fixed Assets, Not Depreciated	93,884	-	-	93,884
Fixed Assets Depreciated:				
Intangible Plant	548,999	-	-	548,999
Collecting System & Improvements	76,878	12,220	-	89,098
Service Connections	34,215	-	-	34,215
Mains & Accessories	9,436,644	-	-	9,436,644
Power Pumping Equipment	1,629,585	2,392	-	1,631,977
Force Mains	128,034	-	-	128,034
Office Equipment	6,318	1,827	-	8,145
Transportation Equipment	28,036	-	-	28,036
Tools & Equipment	74,817	-	-	74,817
Building Improvements	48,223	-	-	48,223
Total Fixed Assets, Depreciated	$ 12,011,749	$ 16,439	$ -	12,028,188
Less Accumulated Depreciation:				
Intangible Plant	292,598	13,725	-	306,323
Collecting System & Improvements	47,748	2,782	-	50,530
Service Connections	9,262	1,385	-	10,647
Mains & Accessories	2,295,188	225,445	-	2,520,633
Power Pumping Equipment	809,818	74,903	-	884,721
Force Mains	37,277	2,859	-	40,136
Office Equipment	6,020	386	-	6,406
Transportation Equipment	27,963	51	-	28,014
Tools & Equipment	74,817	-	-	74,817
Building Improvements	7,718	1,332	-	9,050
Total Accumulated Depreciation	3,608,409	322,868	-	3,931,277
Depreciated Fixed Assets Net of Accumulated Depreciation	8,403,340	(306,429)	-	8,096,911
Total Fixed Assets	$ 8,497,224	$ (306,429)	$ -	$ 8,190,795

Part of the cost of capital assets is charged against earnings each year as depreciation expense. Depreciation for the year ended June 30, 2021 was $322,868.

7. CUSTOMER DEPOSITS

The District collects deposits on new and prior delinquent customers as required by the Rules of the Public Service Commission of West Virginia. These accounts are to be maintained in a separate bank account and are refunded with interest after twelve consecutive months of timely payments. As of June 30, 2022, and June 30, 2021, Sun Valley Public Service District did not have the required amount of funds on deposit in a separate account to meet the liability.

8. COMPENSATED ABSENCES

At June 30, 2022 and June 30, 2021, compensated absences have been accrued at the employees' current hourly rates in the total amount of $70,067 ($49,047 water and $21,020 sewer) and $66,187 ($46,331 water and $19,856 sewer), respectively.

9. LONG-TERM DEBT

Revenues derived from the sales of Water and Sewer treatment services are pledged for the payment of revenue bond debt service. Bond indentures contain significant requirements for annual debt service and flow of funds through various restricted accounts.

Water Bonds Payable:

In February 1991, the District was issued a $200,000 water revenue bond by United States Department of Agriculture for system improvements. The bond bears a fixed interest of 7% and requires monthly principal and interest payments of $1,256. The bond matures in 2024.

In January 2010, the District was issued a $2,200,000 water revenue bond by United States Department of Agriculture for system improvements. The bond bears a fixed interest of 4% and requires monthly principal and interest payments of $9,394. The bond matures in 2050.

In January 2010, the District was issued a $300,000 water revenue bond by the WV Bureau of Public Health Drinking Water Treatment Revolving Fund for system improvements. The bond bears no interest and requires quarterly principal payments of $2,500. The bond matures in 2041.

In October 2016, the District was issued a $280,000 water revenue bond by Branch Baking and Trust (BB&T) for system improvements. The bond bears 2.32% interest and requires monthly payments of $2,621. The bond matures in 2026.

In September 2020, the District was issued a $2,596,000 water revenue bond by the WV Infrastructure Jobs and Development Council for system improvements. The bond bears a fixed interest rate of 3.00% and requires quarterly principal and interest payments of $43,271 beginning March 1, 2022. The bond matures in 2041. As of June 30, 2022, only $2,477,320 of the available balance has been drawn down.

Summary of Water Long-Term Debt at June 30, 2022:

	Issue Date	Maturity Date	Interest Rate	Issued	Beginning Balance	Drawn	Retired	Amount Outstanding
1991A	2/25/1991	2024	7%	$ 200,000	$ 38,011	$ -	$ (12,817)	$ 25,194
2010A	1/14/2010	2050	4%	$ 2,200,000	$ 1,917,079	$ -	$ (36,709)	$ 1,880,370
2010B	1/14/2010	2041	0%	$ 300,000	$ 200,000	$ -	$ (10,000)	$ 190,000
2016A	10/05/2016	2026	2.32%	$ 280,000	$ 159,954	$ -	$ (28,038)	$ 131,916
2020A	9/23/2020	2041	3.00%	$ 2,596,000	$ 1,634,543	$ 842,777	$ (47,780)	$ 2,429,540
Total Bonds Payable								$ 4,657,020
Less Current Portion – Bonds								(188,380)
Long-Term Debt at June 30, 2022								$ 4,468,640

Summary of Water Long-Term Debt at June 30, 2021:

	Issue Date	Maturity Date	Interest Rate	Issued	Beginning Balance	Drawn	Retired	Amount Outstanding
1991A	2/25/1991	2024	7%	$ 200,000	$ 49,963	$ -	$ (11,952)	$ 38,011
2010A	1/14/2010	2050	4%	$ 2,200,000	$ 1,952,352	$ -	$ (35,273)	$ 1,917,079
2010B	1/14/2010	2041	0%	$ 300,000	$ 210,000	$ -	$ (10,000)	$ 200,000
2016A	10/05/2016	2026	2.32%	$ 280,000	$ 187,351	$ -	$ (27,397)	$ 159,954
2020A	9/23/2020	2041	3.00%	$ 2,596,000	$ -	$ 1,634,543	$ -	$ 1,634,543
Total Bonds Payable								$ 3,949,587
Less Current Portion – Bonds								(135,351)
Long-Term Debt at June 30, 2021								$ 3,814,236

9. LONG-TERM DEBT (CONTINUED)

Bond	June 30, 2022 Due Within One Year	June 30, 2022 Principal & Interest Payments Made	June 30, 2021 Due Within One Year	June 30, 2021 Principal & Interest Payments Made
1991 Series	$ 13,745	$ 15,072	$ 12,818	$ 15,072
2010A Series	38,210	112,728	36,714	112,728
2010B Series	10,000	10,000	10,000	10,000
2016A Series	28,696	31,453	28,039	31,453
2020A Series	97,729	84,469	47,780	-
Total	$ 188,380	$ 253,722	$ 135,351	$ 169,253

Summary of estimated Bonds Payable Principal and Interest Maturities at June 30, 2022:

Year	Principal	Interest	Total Payment
2023	$ 188,380	$ 153,957	$ 342,337
2024	191,279	147,783	339,062
2025	185,194	142,071	327,265
2026	190,732	136,533	327,265
2027	177,990	130,927	308,917
2028 – 2032	905,764	573,296	1,479,060
2033 – 2037	1,059,070	419,990	1,479,060
2038 – 2042	1,024,860	238,220	1,263,080
2043 – 2047	460,665	102,975	563,640
2048 – 2050	273,086	14,631	287,717
Total	$ 4,657,020	$ 2,060,383	$ 6,717,403

Water Debt Forgiveness Loan:

In January 2010, the District received a $0 from the WV Bureau of Public Health Drinking Water Treatment Revolving Fund for system improvements. The bond bears 0% interest. The principal installments of the 2010C bond are 100% forgivable over 10 years, as set forth in the ARRA Assistance Agreement. The forgivable bond payable is recognized as revenue when drawn down since there are no terms in the bond ordinance or the ARRA Assistance that would require the entity to repay the amount under any circumstances. The bond was forgiven during the 2021 fiscal year.

The following is for disclosure only:

	Issue Date	6/30/20 Beginning Balance	Principal Reductions	06/30/21 Ending Balance
Water Revenue Bond, Series 2010 C	2010	$ 177,300	$ (177,300)	$ -

9. LONG-TERM DEBT (CONTINUED)

Sewer Bonds Payable:

In 1997, the District received a $853,000 bond from the WV Infrastructure and Job Development Council for system improvements. The bond bears 0% interest rate and requires monthly principal payments of $1,846. The bond matures in 2037.

In 2001, the District received a $1,073,405 bond from the WV Infrastructure and Job Development Council for system improvements. The bond bears 0% interest rate and requires monthly principal payments of $2,434. The bond matures in 2039.

In 2010, the District received a $1,000,000 bond from the United States Department of Agriculture for system improvements. The bond bears 4% fixed interest rate and requires monthly principal and interest payments of $4,270. The bond matures in 2050.

In 2010, the District received a $3,200,000 bond from the West Virginia Infrastructure and Jobs Development Council for system improvements. The bonds bears 0% interest rate and requires quarterly payments of $20,915. The bond matures in 2050.

Summary of Water Long-Term Debt at June 30, 2022:

	Issue Date	Maturity Date	Interest Rate	Issued	Beginning Balance	Drawn	Retired	Amount Outstanding
1997A	1997	2037	0%	$ 853,000	$ 348,954	$ -	$ (22,156)	$ 326,798
2001A	2001	2039	0%	$ 1,073,405	$ 511,140	$ -	$ (29,208)	$ 481,932
2010A	2010	2050	4%	$ 1,000,000	$ 877,430	$ -	$ (16,440)	$ 860,990
2010B	2010	2050	0%	$ 3,200,000	$ 2,426,141	$ -	$ (83,660)	$ 2,342,481
Total Bonds Payable								$ 4,012,201
Less Current Portion – Bonds								$ (152,133)
Long-Term Debt at June 30, 2022								$ 3,860,068

Summary of Water Long-Term Debt at June 30, 2021:

	Issue Date	Maturity Date	Interest Rate	Issued	Beginning Balance	Drawn	Retired	Amount Outstanding
1997A	1997	2037	0%	$ 853,000	$ 371,110	$ -	$ (22,156)	$ 348,954
2001A	2001	2039	0%	$ 1,073,405	$ 540,348	$ -	$ (29,208)	$ 511,140
2010A	2010	2050	4%	$ 1,000,000	$ 893,227	$ -	$ (15,797)	$ 877,430
2010B	2010	2050	0%	$ 3,200,000	$ 2,509,801	$ -	$ (83,660)	$ 2,426,141
Total Bonds Payable								$ 4,163,665
Less Current Portion – Bonds								$ (151,463)
Long-Term Debt at June 30, 2021								$ 4,012,202

	June 30, 2022		June 30, 2021	
Bond	Due Within One Year	Principal & Interest Payments Made	Due Within One Year	Principal & Interest Payments Made
1997A Series	$ 22,152	$ 22,156	$ 22,152	$ 22,156
2001A Series	29,208	29,208	29,208	29,208
2010A Series	17,113	51,240	16,443	51,240
2010B Series	83,660	83,660	83,660	83,660
Total	$ 152,133	$ 186,264	$ 151,463	$ 186,264

9. LONG-TERM DEBT (CONTINUED)

Summary of estimated Bonds Payable Principal and Interest Maturities at June 30, 2022:

Year	Principal	Interest	Total Payment
2023	$ 152,133	$ 34,127	$ 186,260
2024	152,830	33,430	186,260
2025	153,555	32,705	186,260
2026	154,310	31,950	186,260
2027	155,096	31,164	186,260
2028 – 2032	788,438	142,862	931,300
2033 – 2037	808,004	117,814	925,818
2038 – 2042	631,081	87,231	718,312
2043 – 2047	624,610	49,890	674,500
2048 – 2050	392,144	8,649	400,793
Total	$ 4,012,201	$ 569,822	$ 4,582,023

The Districts' outstanding bonds of $8,669,221 are secured with collateral of the District's utility plant and its revenues. The bonds contain (1) a provision that the District fix and collect rates sufficient to produce revenues to make required bond payments, pay operation and maintenance costs and fund all required accounts and maintain debt service coverage of 115% or 110% once reserves are fully funded (2) a provision that the District shall not sell, mortgage, lease or dispose of the System without prior written consent from the Purchaser, (3) a provision that no additional parity bonds shall be issued without the prior written consent of the Purchaser, (4) a provision that the District will carry and maintain insurance covering (a) fire, lightning, vandalism, malicious mischief and extended coverage (b) public liability (c) vehicular public liability (d) workers compensation, (e) flood insurance if in a prone area, (f) fidelity bonds.

In the event of a default, the Purchaser may proceed to protect and enforce its rights by an appropriate action in any court, either for specific performance of any covenant or execution of any power, including the authorization to increase rates and charges of the System.

Notes payable:

On June 14, 2007, the District borrowed $53,000 from the Harrison County Commission ($37,100 water department and $15,900 sewer department) for project costs. This was a monetary loan and payments of principal and interest are deferred for seven years from the date of the executed resolution. The amount of repayment will be determined on an annual basis. The note will be secured by surplus revenues derived by the system. The term and interest rate will be determined seven years from the date of execution. No payments have been made in the June 30, 2022 and June 30, 2021 fiscal years.

6/30/21 Beginning Balance	Principal Reductions	06/30/22 Ending Balance
$ 53,000	$ -	$ 53,000

6/30/20 Beginning Balance	Principal Reductions	06/30/21 Ending Balance
$ 53,000	$ -	$ 53,000

10. DEBT SERVICE COVERAGE

The District is required to generate revenue sufficient to provide 115% of the yearly debt service after operating expenses have been paid to meet the Bond Covenant requirements.

Water Fund

	GAAP Basis	
	June 30, 2022	June 30, 2021
Operating Loss*	$ (13,745)	$ (135,377)
Tap Fees	(4,350)	(4,950)
Interest Revenue	223	158
Depreciation & Amortization	400,477	366,727
Amount Available for Debt Service	382,605	226,558
Debt Service (Principal & Interest)	$ 253,723	$ 169,253
Coverage	150.80%	133.86%

	Modified Cash Basis	
	June 30, 2022	June 30, 2021
Operating Loss*	$ (13,745)	$ (135,377)
Tap Fees	(4,350)	(4,950)
Interest Revenue	223	158
Pension & OPEB Accruals	(47,536)	(11,761)
Actual Contributions	(27,312)	(29,719)
Depreciation & Amortization	400,477	366,727
Amount Available for Debt Service	307,757	185,078
Debt Service (Principal & Interest)	$ 253,723	$ 169,253
Coverage	121.30%	109.35%

Sewer Fund

	GAAP Basis	
	June 30, 2022	June 30, 2021
Operating Loss*	$ (125,962)	$ (155,148)
Tap Fees	(600)	(900)
Interest Revenues	217	172
Depreciation & Amortization	355,393	354,934
Amount Available for Debt Service	229,048	199,058
Debt Service (Principal & Interest)	$ 186,264	$ 186,264
Coverage	122.97%	106.87%

	Modified Cash Basis	
	June 30, 2022	June 30, 2021
Operating Loss*	$ (125,962)	$ (155,148)
Tap Fees	(600)	(900)
Interest Revenues	217	172
Pension & OPEB Accruals	(20,823)	(5,680)
Actual Contributions	(11,255)	(12,736)
Depreciation & Amortization	355,393	354,934
Amount Available for Debt Service	196,970	180,642
Debt Service (Principal & Interest)	$ 186,264	$ 186,264
Coverage	105.75%	96.98%

See Accountant's Report.

10. DEBT SERVICE COVERAGE (CONTINUED)

Debt service coverage is calculated on a GAAP basis. In determining tariff rates within the State of West Virginia, a modified cash basis promulgated by the WV Public Service Commission is used to calculate debt service coverage. Due to the effects of GASB Nos. 68 and 75, Net OPEB and Net Pension expenses are required to be reported according to the amounts provided in the annual actuarial valuations. These calculations may cause significant variations in the amounts reported in expense and the amounts actually paid by the District. This can cause a significant difference in GAAP based calculation and the calculation used to determine tariff rates. For presentation purposes, the modified cash basis presented above only reverses the accruals related to the GASB No. 68 & 75 pronouncements but does not necessarily correlate with the regulatory rate making calculations required by the Public Service Commission of West Virginia.

"Gross Revenues" means the aggregate gross operating and non-operating revenues of the System, determined in accordance with generally accepted accounting principles, after deduction of prompt payment discounts, if any, and reasonable provision for uncollectible accounts; provided, that "Gross Revenues" does not include any gains from the sale or other disposition of, or from any increase in the value of, capital assets or any Tap Fees.

"Operating Expenses" means the reasonable, proper and necessary costs of repair, maintenance and operation of the System provided that "Operating Expense" does not include payments on account of the principal of or redemption premium, if any, or interest on the Bonds or Prior Bonds, charges for depreciation, losses from the sale or other disposition of, or from any decrease in the value of, capital assets, amortization of debt discount or such miscellaneous deductions as are applicable to prior accounting periods.

11. EMPLOYEES RETIREMENT SYSTEM

Plan Description, Contribution Information and Funding Policies

The Sun Valley Public Service District elected to become a participating public employer under the West Virginia Public Employees Retirement System for the coverage of all eligible employees.

Public Employee Retirement System (PERS)

The following is a summary of eligibility factors, contribution methods, and benefit provisions:

Eligibility to participate	All full-time employees, except those covered by other pension plans
Authority establishing contribution obligations and benefit provisions	Chapter 5 Article 10 of the WV State Code
Plan member's contribution rate	Hire Date Pre 7/15 4.50% / Hire Date Post 7/15 6%
District's contribution rate	10.00% for 06/30/22 & 10.00% for 06/30/21
Period required to vest	Five Years Pre 7/15 / Ten Years Post 7/15
Benefits and eligibility for distribution	A member who has attained age 60 and has earned 5 years or more of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. The final average salary (three highest consecutive years in the last 15) times the years of service times 2% equals the annual retirement benefit. Terminated members with at least five years of contributory service who do not withdraw their accumulated contributions may elect to receive their retirement annuity beginning at age 62.
Deferred retirement portion	No
Provisions for:	
Cost of Living	No
Death Benefits	Yes

Trend Information

Public Employees' Retirement System (PERS)

Fiscal Year		Annual Pension Cost	Percentage Contributed
2022	$	45,710	100%
2021	$	43,094	100%
2020	$	42,511	100%

11. EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022 and June 30, 2021, the District reported an asset (liability) of $162,611 ($113,828 water and $48,783 sewer) and $(99,744) ($(69,821) water and $(29,923) sewer) for its proportionate share of the net pension asset (liability). The net pension was measured as of July 1, 2021, and the total pension asset (liability) used to calculate the net pension asset (liability) was determined by actuarial valuations as of that date. The District's proportion of the net pension asset (liability) was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At July 1, 2021 and July 1, 2020, the District's proportion was 0.018522% and 0.018867% percent, which was an decrease of 0.000345% from its proportion measured as of July 1, 2020.

For the year ended June 30, 2022 and June 30, 2021, the District recognized pension expense of $(30,382) ($(9,430) water and $(20,952) sewer) and $27,826 ($19,926 water and $7,900 sewer). At June 30, 2022 and June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	June 30, 2022		June 30, 2021	
	Deferred Outflows Of Resources	Deferred Inflows Of Resources	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Net difference between projected and actual investment earnings on pension plan investments	$ -	208,279	$ 31,614	$ -
Difference between expected and actual experience	18,558	616	14,678	2,056
Changes in Assumptions	30,939	1,318	-	4,395
Changes in proportion and differences between Employer contributions and proportionate share of contributions	622	913	2,078	448
District contributions subsequent to the measurement date	31,202	-	29,495	-
Total	$ 81,321	211,126	$ 77,865	$ 6,899
Water Division Portion	$ 58,355	147,788	$ 55,935	$ 4,829
Sewer Division Portion	$ 22,966	63,338	$ 21,930	$ 2,070

11. EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

$31,202 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2023	$	(29,961)
2024		(26,582)
2025		(43,117)
2026		(61,347)
Total	$	(161,007)

Actuarial assumptions. The total pension assets (liabilities) for financial reporting purposes were determined by actuarial valuations as of July 1, 2020 and rolled forward to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

June 30, 2022 Actuarial Assumptions:

Inflation	2.75%
Discount Rate	7.25%
Salary Increases	State: 2.75% - 5.55% average, including inflation Non-State: 3.60% - 6.75% average, including inflation
Investment Rate of Return	7.25% net of pension plan investment expense, including inflation

June 30, 2021 Actuarial Assumptions:

Inflation	3.0%
Discount Rate	7.5%
Salary Increases	State: 3.1% - 5.3% average, including inflation Non-State: 3.35% - 6.5% average, including inflation
Investment Rate of Return	7.5% net of pension plan investment expense, including inflation

June 30, 2022 Mortality rates were based on the following:

- Active: 100% of Pub-2010 General Employees table, below-median, headcount weighted, projected generationally with scale MP-2018
- Retired Healthy Males: 108% of Pub-2010 General Retiree Male table, below-median, headcount weighted, projected generationally with scale MP-2018
- Retired Healthy Females: 122% of Pub-2010 General Retiree Female table, below-median, headcount weighted, projected generationally with scale MP-2018
- Disabled Males: 118% of Pub-2010 General / Teachers Disabled Male table, below-median, headcount weighted, projected generationally with scale MP-2018
- Disabled Females: 117% of Pub-2010 General / Teachers Disabled Female table, below-median, headcount weighted, projected generationally with scale MP-2018

11. EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

June 30, 2021 Mortality rates were based on the following:

- Active: 100% of Pub-2010 General Employees table, below-median, headcount weighted, projected with scale MP-2018
- Retired Healthy Males: 108% of Pub-2010 General Retiree Male table, below-median, headcount weighted, projected with scale MP-2018
- Retired Healthy Females: 122% of Pub-2010 General Retiree Female table, below-median, headcount weighted, projected with scale MP-2018
- Disabled Males: 118% of Pub-2010 General / Teachers Disabled Male table, below-median, headcount weighted, projected with scale MP-2018
- Disabled Females: 118% of Pub-2010 General / Teachers Disabled Female table, below-median, headcount weighted, projected with scale MP-2018

The actuarial assumptions used in the July 1, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2013 – June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	June 30, 2022		June 30, 2021	
Asset Class	Target Allocations	Long-Term Expected Real Rate of Return	Target Allocations	Long-Term Expected Real Rate of Return
Domestic Equity	27.5%	5.5%	27.5%	5.5%
International Equity	27.5%	7.0%	27.5%	7.0%
Fixed Income	15.0%	2.2%	15.0%	2.2%
Real Estate	10.0%	6.6%	10.0%	6.6%
Private Equity	10.0%	8.5%	10.0%	8.5%
Hedge Funds	10.0%	4.0%	10.0%	4.0%
Total	100.0%		100.0%	

Discount rate. The discount rate used to measure the total pension liability was 7.25% for all defined benefit plans. The projections of cash flows used to determine the discount rates assumed that employer contributions will continue to follow the current funding policies. Based on those assumptions, the fiduciary net position of each defined benefit pension plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liabilities of each plan.

Sensitivity of the District's proportionate share of the net pension asset (liability) to changes in the discount rate. Regarding the sensitivity of the net pension assets (liability) to changes in the discount rate, the following table presents the plans' net pension assets (liabilities) calculated using the current discount rate of 7.25% as well as the plans' net pension liabilities if they were calculated using a discount rate that is one percentage point lower or one percentage point higher (in thousands):

11. EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

Total June 30, 2022 Net Pension Asset (Liability):

1% Decrease (6.25%)	Current Discount Rate (7.25%)	1 % Increase (8.25%)
$ (1,858)	$ 162,611	$ 301,431

Total June 30, 2021 Net Pension Asset (Liability):

1% Decrease (6.5%)	Current Discount Rate (7.5%)	1 % Increase (8.5%)
$ (254,135)	$ (99,744)	$ 30,796

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

Payables to the pension plan
As of June 30, 2022, the District owed $0 to the WV PERS which included $0 of employee contributions and $0 of employer contributions for the month of June 2022.

12. NET POSITION

The balance in Net Position is computed as follows:

Water Fund	June 30, 2022	June 30, 2021
Net Investment in Capital Assets:		
Net Property, Plant and Equipment	$ 9,008,395	$ 8,275,508
Grant Receivable	64,003	-
Less:		
Bonds Payable – Current Portion	188,380	135,351
Bonds Payable – Net of Current Portion	4,468,640	3,814,236
Construction Payable	168,486	6,266
5.05 Agreements – Current Portion	23,998	-
5.05 Agreements – Net of Current Portion	75,612	99,826
Retainage Payable	79,941	115,077
Notes Payable	37,100	37,100
Total Net Investment in Capital Assets	4,030,241	4,067,652
Restricted Externally or Constitutionally:		
Debt Reserve	175,093	158,965
Repair	545	3,692
Debt Service	38,174	664
Working Capital Reserve	665	545
Renewal & Replacement	801	751
Unrestricted	76,896	23,727
Total Net Position	$ 4,322,415	$ 4,255,996

12. NET POSITION (CONTINUED)

Sewer Fund	June 30, 2022	June 30, 2021
Net Investment in Capital Assets:		
Net Property, Plant and Equipment	$ 7,928,001	$ 8,190,795
Less:		
Bonds Payable – Current Portion	152,133	151,463
Bonds Payable – Net of Current Portion	3,860,068	4,012,202
Construction Payable	57,470	-
5.03 Agreements – Net of Current Portion	34,187	34,187
Notes Payable	15,900	15,900
Total Investment in Capital Assets	3,808,243	3,977,043
Restricted Externally or Constitutionally:		
Debt Reserve	189,361	184,321
Debt Service	25,919	14,606
Working Capital Reserve	305	305
Renewal & Replacement	300	300
Unrestricted	(212,432)	(204,365)
Total Net Position	$ 3,811,696	$ 3,972,210

13. CONCENTRATION OF RISK

Sun Valley Public Service District serves portions of Harrison County in West Virginia. For the years ended June 30, 2022 and June 30, 2021, the District served an average of 1,264 and 1,215 water customers who consumed 52,591,102 and 51,716,582 gallons of water, respectively. The District served an average of 699 and 703 sewer customers who produced 28,600,092 and 29,156,213 gallons of waste water, respectively. The District has a diversified customer base; however, a substantial portion of its customers' ability to honor their payment commitments depends on the local economy.

The District purchases all of its water and wastewater treatment from Clarksburg Water and Sanitary Boards. The District purchased 91,282,000 and 82,234,000 gallons of water from the Clarksburg Water Board and 28,708,092 and 29,309,213 gallons of wastewater were treated by the Clarksburg Sanitary Board. These are the District's only sources of water and wastewater treatment. Any decrease or loss of these supplies would be detrimental to the District.

The District maintains its deposits in bank accounts of local federally insured financial institutions. Such accounts are individually insured to a maximum limit of $250,000.

14. RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries general liability insurance for these various risks. Amounts of settlements have not exceeded insurance coverage in the past three years.

15. ADVANCES FOR CONSTRUCTION

The District has entered into various extension agreements. Expirations are as follows:

Water Fund

	June 30, 2022	June 30, 2021
Less than one year	$ 23,998	$ -
Greater than one year	75,612	99,826
Total	$ 99,610	$ 99,826

Balance 6/30/21	Advances	Refunds & Expirations	Balance 6/30/22
$ 99,826	$ -	$ (216)	$ 99,610

Balance 6/30/20	Advances	Refunds & Expirations	Balance 6/30/21
$ 98,448	$ 3,245	$ (1,867)	$ 99,826

Sewer Fund

	June 30, 2022	June 30, 2021
Less than one year	$ -	$ -
Greater than one year	34,187	34,187
Total	$ 34,187	$ 34,187

Balance 6/30/21	Advances	Refunds & Expirations	Balance 6/30/22
$ 34,187	$ -	$ -	$ 34,187

Balance 6/30/20	Advances	Refunds & Expirations	Balance 6/30/21
$ 36,250	$ -	$ (2,063)	$ 34,187

Expirations are as follows:

	Water	Sewer
10/2022	$ 23,844	$ -
12/2022	154	-
04/2025	-	4,572
01/2026	1,734	-
02/2026	3,270	-
04/2026	-	29,615
04/2026	31,266	-
12/2026	33,212	-
03/2028	3,102	-
04/2031	3,028	-
Total	$ 99,610	$ 34,187

16. OTHER POSTEMPLOYMENT BENEFITS

Plan Description. The West Virginia Other Postemployment Benefits Plan (the Plan) is a cost-sharing, multiple employer, defined benefit other post-employment benefit plan and covers the retirees of State agencies, colleges and universities, county boards of education, and other government entities as set forth in the West Virginia Code Section 5-16D-2 (the Code). The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board is comprised of nine members. Finance Board members are appointed by the Governor, serve a term of four years and are eligible for reappointment. The State Department of Administration cabinet secretary serves as Chairman of the Board. Four members represent labor, education, public employees, and public retirees. Four remaining members represent the public-at-large.

Benefits Provided. The Plan provides the following benefits:

- Medical and prescription drug insurance
- Life Insurance

The medical and prescription drug insurance is provided through two-options:

- Self-insured Preferred Provider Benefit Plan – primarily for non-Medicare-eligible retirees and spouses
- External Managed Care Organizations – primarily for Medicare-eligible retirees and spouses

Contributions. Employer contributions were from the RHBT billing system, called the Web Contribution System, for fiscal years ended June 30, 2022 and 2021. The employer contributions which were the basis of the related schedules represent what the employer was billed during the respective year for their portion of the pay as you go premiums, commonly referred to as paygo, retiree leave conversion billings, and other matters, including billing adjustments. Contributions to the OPEB plan from the District were $7,364 for the year ended June 30, 2022.

Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute to the RHBT this premium at the established rate for every active policyholder per month. This active premium subsidized the retirees' health care by approximately $137 million and $142 million for fiscal years ending 2021 and 2020. The paygo rates for June 30, 2022, 2021 and 2020, respectively, were:

	February 2022 - June 2022	July 2021 – January 2022	2021	2020
Paygo Premium	$ 48	$ 116	$ 160	$ 168

Members retired before July 1, 1997 pay retiree healthcare contributions at the highest sponsor subsidized rate, regardless of their actual years of service. Members retired between July 1, 1997 and June 30, 2010, pay a subsidized rate depending on the member's years of service. Members hired on or after July 1, 2010, pay retiree healthcare contributions with no sponsor provided implicit or explicit subsidy.

Retiree leave conversion contributions from the employer depend on the retiree's date of hire and years of service at retirement as described below:

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

June 30, 2022

- Members hired before July 1, 1988, may convert accrued sick or leave days into 100% of the required retiree healthcare contribution.
- Members hired from July 1, 1988, to June 30, 2001, may convert accrued sick or leave days into 50% of the required retiree healthcare contribution.

June 30, 2021

- Members hired before July 1, 1988, may convert accrued sick or leave days into 100% of the required retiree healthcare contribution.
- Members hired from July 1, 1988, to June 30, 2001, may convert accrued sick or leave days into 50% of the required retiree healthcare contribution.

The conversion rate is two days of unused sick and annual leave days per month for single healthcare coverage and three days of unused sick and annual leave days per month for family healthcare coverage.

There may be differences in the amount an employer has in their internal records as contributions to RHBT and the amounts shown in the allocation schedules as contributions. Additionally, total employer contributions reported in the Schedules, may not agree with the total employer contributions reported in the RHBT Statement of Changes in Fiduciary Net Position. Examples of these types of differences are listed below:

- An employer is paying the retiree's health premium or the retiree's life insurance premium as they are a non CPRB agency.
- Contributions paid to the RHBT due to an approved payment plan for historic non-participating employer premium billings are excluded from the Schedules.
- RHBT receives special funding for the county school boards.

OPEB Assets, Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

As of June 30, 2022, the District's proportionate share of net OPEB asset (liability) was $3,686. Of this amount, the District recognized $2,113 ($1,479 water and $634 sewer) as its proportionate share on the Statement of Net Position. The remainder of $1,573 denotes the District's proportionate share of net OPEB asset (liability) attributable to the special funding.

As of June 30, 2021, the District's proportionate share of net OPEB asset (liability) was $(57,219). Of this amount, the District recognized $(31,864) ($(22,305) water and $(9,559) sewer) as its proportionate share on the Statement of Net Position. The remainder of $(25,355) denotes the District's proportionate share of net OPEB asset (liability) attributable to the special funding.

The net OPEB asset (liability) was measured as of July 1, 2021, and the total OPEB asset (liability) used to calculate the net OPEB asset (liability) was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB asset (liability) was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating organizations, actuarially determined. At July 1, 2021 and July 1, 2020, the District's proportion was 0.007106889% and 0.007214099%, which was a decrease of 0.00010721% from its proportion measured as of July 1, 2020.

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

For the year ended June 30, 2022, the District recognized OPEB expense of $(64,426) ($(45,098) water and $(19,328) sewer). Of this amount, $(37,978) was recognized as the District's proportionate share of OPEB expense and $(26,448) as the amount of OPEB expense attributable to special funding from a non-employer contributing entity.

For the year ended June 30, 2021, the District recognized OPEB expense of $(45,447) ($(31,867) water and $(13,580) sewer). Of this amount, $(26,959) was recognized as the District's proportionate share of OPEB expense and $(18,488) as the amount of OPEB expense attributable to special funding from a non-employer contributing entity.

At June 30, 2022 and June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	June 30, 2022		June 30, 2021	
	Deferred Outflows Of Resources	Deferred Inflows Of Resources	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Net difference between expected and actual investment earnings on OPEB Plan investments	$ -	$ 14,584	$ 3,497	$ 1,079
Differences between expected and actual experiences	-	14,557	-	20,660
Changes in Assumptions	-	44,717	-	71,924
Changes in Proportion and differences between employer contributions and proportionate share of Contributions	2,917	5,046	6,533	9,315
District contributions subsequent to the measurement date	7,364	-	12,960	-
Total	$ 10,281	$ 78,904	$ 22,990	$ 102,978
Water Division Portion	$ 7,197	$ 55,233	$ 16,093	$ 72,085
Sewer Division Portion	$ 3,084	$ 23,671	$ 6,897	$ 30,893

$7,364 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Year ended June 30:		
2023	$	(55,980)
2024		(11,816)
2025		(7,795)
2026		(396)
Total	$	(75,987)

Actuarial Assumptions. The net OPEB asset (liability) was determined by an actuarial experience study for the period of July 1, 2015 – June 30, 2020 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

June 30, 2022:	
Inflation	2.25%
Wage Inflation:	2.75%
Asset Valuation Method:	Market Value
Salary increases	Rates based on 2015-2020 OPEB Experience Study and dependent on pension plan participation and attained age, and range from 2.75% to 5.18%, including inflation. Rates were first applied to the 2020 valuation.
Retirement Age	Rates based on 2015-2020 OPEB Experience Study and vary by pension plan participation and age/service at retirement. Rates first applied to the 2020 valuation.
Investment rate of return	6.65%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2020, decreasing by 0.50% for one year then by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032. Trend rate for Medicare per capita costs of (31.11%) for plan year end 2022. 9.15% for plan year end 2023, decreasing ratably each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2036.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to Death"
Expenses	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of the annual expense.
Actuarial cost method	Entry Age Normal Cost Method
Amortization method	Level percentage of payroll over a 20 year closed period beginning June 30, 20217
Mortality Post-Retirement	Pub-2010 General Below Median Healthy Retiree Tables (106% males, 113% females) projected with MP-2019.
Mortality Pre-Retirement	Pub-2010 Below-Median Income General Employee Mortality Tables projected with Scale MP-2019.

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

June 30, 2021:	
Inflation	2.75%
Wage Inflation:	4.00%
Asset Valuation Method:	Market Value
Salary increases	Dependent upon pension system ranging from 3.00% to 6.50%, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Investment rate of return	7.15%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Trend Rate for pre-Medicare per capita costs of 8.5% for plan year end 2020, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year 2028. Trend rate for Medicare per capita costs of 3.1% for plan year end 2020. 9.5% for plan year end 2021, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year end 2031.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to Death"
Expenses	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of the annual expense.
Actuarial cost method	Entry Age Normal Cost Method
Amortization method	Level percentage of payroll over a 20-year closed period
Remaining amortization period	20 years closed as of June 30, 2018

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2020. There were no assumption changes from the actuarial valuation as of June 30, 2020, measured at June 30, 2020 to a roll-forward measurement date of June 30, 2021.

The long-term expected rate of return of 6.65% on OPEB plan investments was determined by a combination of an expected long-term rate of return of 7.00% for long-term assets invested with the WV Investment Management Board and an expected short-term rate of return of 2.50% for assets invested with the West Virginia Board of Treasury Investments.

Long-term pre-funding assets are invested with the WVIMB. The strategic asset allocation consists of 55% equity, 15% fixed income, 10% private equity, 10% hedge fund and 10% real estate invested. Short-term assets used pay current year benefits and expenses are invested with the WVBTI.

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

The long-term rates of return on OPEB plan investments are determined using a building block method in which estimates of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Target asset allocations, capital market assumptions ("CMA"), and forecast returns were provided by the Plan's investment advisors, including West Virginia Investment Management Board ("WV-IMB"). The projected return for the Money Market Pool held with the West Virginia Board of Treasury Investments ("WV-BTI") was estimated based on WV-IMB assumed inflation of 2.0% plus a 25 basis point spread.

The target allocation and estimated of annualized long-term expected real returns assuming a 10-year horizon are summarized below:

Asset Class	June 30, 2022 Long-Term Expected Real Rate of Return	June 30, 2021 Long-Term Expected Real Rate of Return
Global Equity	4.8%	6.8%
Core Plus Fixed Income	2.1%	4.1%
Hedge Fund	2.4%	4.4%
Private Equity	6.8%	8.8%
Core Real Estate	4.1%	6.1%

Discount Rate. A single discount rate of 6.65% was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 6.65%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with the prefunding and investment policies. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all period of projected benefit payments to determine the total OPEB liability.

Opt-Out Employer Balance Reallocation. Certain employers that meet the Plan's opt-out criteria are no longer required to make contributions to the Plan. These opt employers have no continuing involvement with the Plan. Accordingly, the amounts previously allocated to such employers for the net OPEB liability and related deferred inflows and outflows are reallocated to the remaining employers participating in the cost sharing plan. The Plan reallocates these balances to the remaining active employers based on their proportionate share of contributions made in the period of reallocation.

Sensitivity of the District's proportionate share of the net OPEB asset (liability) to changes in the discount rate. The following presents the District's proportionate share of the net OPEB asset (liability), as well as what the District's proportionate share of the net OPEB asset (liability) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.65 percent) or 1-percentage-point higher (7.65 percent) than the current discount rate:

Total June 30, 2022 Net OPEB Asset (Liability):

1% Decrease (5.65%)	Current Discount Rate (6.65%)	1 % Increase (7.65%)
$ (11,339)	$ 2,113	$ 13,282

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Total June 30, 2021 Net OPEB Asset (Liability):

1% Decrease (6.65%)	Current Discount Rate (7.65%)	1 % Increase (7.65%)
$ (45,442)	$ (31,864)	$ (20,497)

Sensitivity of the District's proportionate share of the net OPEB asset (liability) to changes in the healthcare cost trend rates. The following presents the District's proportionate share of the net OPEB asset (liability), as well as what the District's proportionate share of the net OPEB asset (liability) would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

Total June 30, 2022 Net OPEB Asset (Liability):

1% Decrease	Healthcare Cost Trend Rates	1 % Increase
$ 15,601	$ 2,113	$ (14,317)

Total June 30, 2021 Net OPEB Liability:

1% Decrease	Healthcare Cost Trend Rates	1 % Increase
$ 19,173	$ 31,864	$ 47,192

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued financial report issued by the PEIA which is a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees' Insurance Association, Building 5, Room 1000, 1900 Kanawha Boulevard East, Charleston, WV 25305.

Payables to the plan
As of June 30, 2022 and June 30, 2021, the District owed $0 to the WV PEIA.

PEIA issued a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees' Insurance Association, Building 5, Room 1000, 1900 Kanawha Boulevard East, Charleston, WV 25305.

17. OTHER LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended June 30, 2022 is as follows:

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year	Amounts due within one year	Amounts due past one year
Net Pension Liability	$ 99,744	$ -	$ (99,744)	$ -	$ -	$ -
Compensated Absences	66,187	3,880	-	70,067	7,007	63,060
Net OPEB Liability	31,864	-	(31,864)	-	-	-
Long-Term Liabilities	$ 197,795	$ 3,880	$ (131,608)	$ 70,067	$ 7,007	$ 63,060

17. OTHER LONG-TERM OBLIGATIONS (CONTINUED)

Long-term liability activity for the year ended June 30, 2021 is as follows:

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year	Amounts due within one year	Amounts due past one year
Net Pension Liability	$ 39,629	$ 60,115	$ -	$ 99,744	$ -	$ 99,744
Compensated Absences	72,077	-	(5,890)	66,187	6,619	59,568
Net OPEB Liability	123,790	-	(91,926)	31,864	-	31,864
Long-Term Liabilities	$ 235,496	$ 60,115	$ (97,816)	$ 197,795	$ 6,619	$ 191,176

18. WORKING CAPITAL RESERVE

As required by Senate Bill 234, the District is required to maintain a certain amount of funds on hand for operations and maintenance. The following schedule details the required fund balances:

Requirement as of June 30, 2022:	Water	Sewer
Working Capital Reserve	$ 665	$ 305
Minimum 1/8 of O&M Expenses	(83,742)	(36,749)
Cash Deficit	$ (83,077)	$ (36,444)

Requirement as of June 30, 2021:	Water	Sewer
Working Capital Reserve	$ 664	$ 305
Minimum 1/8 of O&M Expenses	(81,408)	(36,749)
Cash Deficit	$ (80,744)	$ (36,444)

19. TECHNICAL DEFAULT

Sun Valley Public Service District was in technical default on their sewer bonds because of the failure to maintain adequate debt service coverage during the June 30, 2022 and June 30, 2021 fiscal years. The bondholders have a right to call for payment of the bonds, thus making the bond liability a short-term obligation. However, the bondholders have given no indication of exercising their right, and the liability is classified as long-term less the current portion on the statement of net position.

20. OPERATING AGREEMENT

The District entered into an operating agreement with Enlarged Hepzibah Public Service District to assist with billing and operations. During the June 30, 2022 (modified cash) and June 30, 2021 (GAAP) fiscal years, the District billed Enlarged Hepzibah Public Service District $47,564 ($33,558 water and $14,006 sewer) and $19,943 ($15,754 water and $4,189 sewer). As of June 30, 2022 and June 30, 2021, Enlarged Hepzibah Public Service District owed the District $26,900 ($16,303 water and $10,597 sewer) and $33,156 ($23,332 water and $9,824 sewer).

The District's Sewer Division entered into an operating agreement with Lake Floyd Public Service District to assist with operating and maintenance in June 2021. During the June 30, 2022 fiscal year, the Sewer Division billed Lake Floyd Public Service District $19,755. As of June 30, 2022, Lake Floyd Public Service District owed the Sewer Division $13,337.

21. CONSTRUCTION WORK IN PROGRESS

The District is currently in the construction phase of a water system improvements project. The project cost is $2,955,347 to be funded with a $2,596,000 WV IJDC loan and a $359,347 WV IJDC Grant, and all funds have been committed.

Construction Work in Progress – June 30, 2021	$	1,691,103
Requisitions 8-16		983,008
CY Construction Payable		168,486
CY Retainage Payable		79,941
Paid by District		2,968
Reimbursement		(5,238)
PY Retainage Payable		(115,077)
PY Construction Payable		(6,266)
Completed & Reclassified		(2,798,925)
Construction Work in Progress – June 30, 2022	$	-

The District is in the design phase of a Phase IIIA Sanitary Sewer Extension. The project cost is $1.115 million and will be funded with a $615 thousand American Rescue Plan Act (ARPA) grant and a $500 thousand WV IJDC grant.

Construction Work in Progress – June 30, 2021	$	-
Paid by District		319
CY Construction Payable		30,000
Construction Work in Progress – June 30, 2022	$	30,319

The District is in the design phase of a Phase IIIB Sanitary Sewer Extension. The project cost is $9.1 million and will be funded with a $1.5 million CWSRF Debt Forgiveness Grant, $500 thousand WV IJDC Grant, $3 million WDA Grant, and a $4.1 million CWSRF Loan.

Construction Work in Progress – June 30, 2021	$	-
CY Construction Payable		27,470
Construction Work in Progress – June 30, 2022	$	27,470

22. ASSET RETIREMENT OBLIGATIONS

An Asset Retirement Obligation (ARO) is a legally enforceable liability associated with the future retirement of a tangible capital asset. The retirement of a capital asset encompasses its sale, abandonment, recycling, or disposal in some manner. The District has several pump stations that vary in size that are obligated to report an ARO by federal, state, or local laws/regulations. The useful life is listed below and is amortized using a straight-line method.

Sewer	ARO Cost	Useful Life (Yrs)	Remaining Useful Life (Yrs)	Accumulated Amortization	Net ARO Cost
Lift Station	$ 82,000	35	33	$ 4,686	$ 77,314
Lift Station	120,000	35	33	6,857	113,143
Rte. 98 Lift Station	82,000	41	39	4,000	78,000
Liberty Lift Station	74,000	41	39	3,610	70,390
Wolf Summit Lift Station	74,000	41	39	3,610	70,390
Morrison Grinder Pump Station	22,000	35	33	1,257	20,743
Morrison Grinder Pump Station	22,000	41	39	1,073	20,927
Chiefton Grinder Pump Station	22,000	35	33	1,257	20,743
Wolf Summit Grinder Pump Station	26,500	41	39	1,293	25,207
1st Street Grinder Pump Station	22,000	41	39	1,073	20,927
Upper Wolf Summit Grinder Pump Station	26,500	41	39	1,292	25,208
Lower Wolf Summit Grinder Pump Station	22,000	41	39	1,073	20,927
Ron Lane Grinder Pump Station	22,000	41	39	1,073	20,927
Crestwood Grinder Pump Station	22,000	42	40	1,047	20,953
Lift Station (Ron Lane Industrial Park)	58,500	44	42	2,659	55,841
Tymber Park Grinder Pump Station	22,000	44	42	1,000	21,000
Mid-State Grinder Pump Station	22,000	44	42	1,000	21,000
Zack Renner Grinder Pump Station	22,000	46	44	957	21,043
Manholes	37,290	23	21	3,243	34,047
Manholes	113,520	39	37	5,822	107,698
Costs to Allocate	325,000	40	38	16,250	308,750
Total	$ 1,239,310			$ 64,132	$ 1,175,178

Water	ARO Cost	Useful Life (Yrs)	Remaining Useful Life (Yrs)	Accumulated Amortization	Net ARO Cost
Sun Valley BPS	$ 16,500	40	38	$ 825	$ 15,675
Sycamore BPS	16,500	40	38	825	15,675
Costs to Allocate	124,000	40	38	6,200	117,800
Total	$ 157,000			$ 7,850	$ 149,150

23. SUBSEQUENT EVENTS – COVID-19

The spread of the novel coronavirus (COVID-19) has severely impacted many local economies around the world. In many countries, businesses and organizations are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Governments and financial institutions have responded with monetary and fiscal interventions to try to stabilize economic conditions. The District has determined that these events are non-adjusting subsequent events. Accordingly, the financial net position and changes in net position as of and for the year ended June 30, 2022 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and financial responses remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial net position and results of the District for future periods.

24. RESTRICTED REVENUES

The District's Water Divison was ordered by the West Virginia Public Service Commission to segregate 3.20% of all collected revenues for the sole purpose of funding the District's working capital reserve account. In December 2021, the requirement was increased to 7.17%. For fiscal year ended June 30, 2022 and June 30, 2021, the amount restricted for this purpose was $56,489 and $26,588. For more information, please see WV PSC Case Nos. 20-0011-PWD-CN and 17-0625-PWD-19A.

REQUIRED SUPPLEMENTARY INFORMATION

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2022

	2021	2020	2019	2018
District's proportion of the net pension asset (liability)	0.018522%	0.018867%	0.018431%	0.018700%
District's proportionate share of the net pension asset (liability)	$ 162,611	$ (99,744)	$ (39,629)	$ (48,292)
District's covered-employee payroll	$ 294,952	$ 293,178	$ 270,592	$ 258,367
District's proportionate share of the net pension asset (liability) as a percentage of its cover-employee payroll	55.13%	-34.02%	-14.65%	-18.69%
Plan fiduciary net position as a percentage of the total pension asset (liability)	111.07%	92.89%	96.99%	96.33%

	2017	2016	2015	2014	2013
District's proportion of the net pension asset (liability)	0.017919%	0.016406%	0.017335%	0.014338%	0.014834%
District's proportionate share of the net pension asset (liability)	$ (77,347)	$ (150,792)	$ (96,799)	$ (52,918)	$ (135,231)
District's covered-employee payroll	$ 246,006	$ 226,075	$ 235,090	$ 192,007	$ 198,543
District's proportionate share of the net pension asset (liability) as a percentage of its cover-employee payroll	-31.44%	-66.70%	-41.18%	-27.56%	-68.11%
Plan fiduciary net position as a percentage of the total pension asset (liability)	93.67%	86.11%	91.29%	93.98%	79.70%

Generally accepted accounting principles require 10 years of historical trend information to be included in the various schedules of RSI that are presented. Due to changes in actuarial methods and assumptions related to the implementation of new accounting standards, historical trend information is not readily available for fiscal years ending prior to June 30, 2013 and is not presented.

See Accompanying Notes to the Required Supplementary Information and Accountant's Report.

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF DISTRICT'S PENSION CONTRIBUTIONS
JUNE 30, 2022

	2022	2021	2020	2019
Contractually required contribution	$ 31,202	$ 29,495	$ 29,318	$ 27,059
Contributions in relation to the contractually required contribution	(31,202)	(29,495)	(29,318)	(27,059)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
District's covered-employee payroll	$ 312,024	$ 294,952	$ 293,178	$ 270,592
Contributions as a percentage of covered-employee payroll	10.00%	10.00%	10.00%	10.00%

	2018	2017	2016	2015	2014
Contractually required contribution	$ 28,420	$ 29,521	$ 30,520	$ 32,913	$ 27,841
Contributions in relation to the contractually required contribution	$ (28,420)	$ (29,521)	$ (30,520)	$ (32,913)	$ (27,841)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$ 258,367	$ 246,006	$ 226,075	$ 235,090	$ 192,007
Contributions as a percentage of covered-employee payroll	11.00%	12.00%	13.50%	14.00%	14.50%

Generally accepted accounting principles require 10 years of historical trend information to be included in the various schedules of RSI that are presented. Due to changes in actuarial methods and assumptions related to the implementation of new accounting standards, historical trend information is not readily available for fiscal years ending prior to June 30, 2014 and is not presented.

See Accompanying Notes to the Required Supplementary Information and Accountant's Report.

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
JUNE 30, 2022

	2021	2020	2019	2018	2017	2016
District's proportion of the net OPEB asset (liability)	0.007106889%	0.007214099%	0.007461114%	0.007275774%	0.006768312%	0.007622769%
District's proportionate share of the net OPEB asset (liability)	$ 2,113	$ 31,864	$ 123,790	$ 156,097	$ 166,432	$ 189,298
State's proportionate share of the net OPEB asset (liability)	1,573	25,355	97,321	105,176	129,301	60,523.00
Total proportionate share of the net OPEB asset (liability)	$ 3,686	$ 57,219	$ 221,111	$ 261,273	$ 295,733	$ 249,821
District's covered-employee Payroll	$ 286,094	$ 300,161	$ 273,480	$ 258,367	$ 246,006	$ 210,460
District's proportionate share of the net OPEB asset (liability) as a percentage of its covered-employee payroll	1.29%	19.06%	80.85%	101.12%	120.21%	118.70%
Plan fiduciary net position as a percentage of the total OPEB asset (liability)	101.81%	73.49%	39.69%	30.98%	25.10%	21.64%

Generally accepted accounting principles require 10 years of historical trend information to be included in the various schedules of RSI that are presented. Due to changes in actuarial methods and assumptions related to the implementation of new accounting, historical trend information is not readily available for fiscal years ending prior to June 30, 2016 and is not presented.

See Accompanying Notes to the Required Supplementary Information and Accountant's Report.

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF DISTRICT'S OPEB CONTRIBUTIONS
JUNE 30, 2022

	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	$ 7,364	$ 12,960	$ 13,944	$ 15,372	$ 14,868	$ 6,102	$ 9,576
Contributions in relation to the contractually required contribution	(7,364)	(12,960)	$ (13,944)	$ (15,372)	$ (14,868)	$ (6,102)	$ (9,576)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$ 275,233	$ 286,094	$ 300,161	$ 273,480	$ 258,367	$ 246,006	$ 210,460
Contributions as a percentage of covered-employee payroll	2.68%	4.53%	4.65%	5.62%	5.75%	2.48%	4.55%

Generally accepted accounting principles require 10 years of historical trend information to be included in the various schedules of RSI that are presented. Due to changes in actuarial methods and assumptions related to the implementation of new accounting standards, historical trend information is not readily available for fiscal years ending prior to June 30, 2016 and is not presented.

See Accompanying Notes to the Required Supplementary Information and Accountant's Report.

SUN VALLEY PUBLIC SERVICE DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2022 AND JUNE 30, 2021

1. CHANGE OF ASSUMPTIONS – NET PENSION ASSET (LIABILITY)

ACTUARIAL REVISIONS

Total Pension Liability	$ (7,927,948,000)
Plan Fiduciary Net Position	8,805,884,000
Net Pension Asset (Liability)	$ 877,936,000
Plan Fiduciary Net Position as a percentage of the total pension asset (liability)	111.07%

Sensitivity of Discount Rate	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Total Net Pension Asset (Liability)	(10,032,000)	877,936,000	1,627,424,000

2. CHANGE OF ASSUMPTIONS – NET OPEB ASSET (LIABILITY)

Total OPEB Liability	$ 1,643,289,292
Plan Fiduciary Net Position	1,673,024,000
Net OPEB Asset (Liability)	$ 29,734,708
Plan Fiduciary Net Position as a percentage of the total OPEB asset (liability)	101.81%
Net OPEB Asset (Liability) as a Percentage of Covered Payroll	1.79%

The following presents the net OPEB asset (liability) of the Plan, as well as what the net OPEB asset (liability) would be if it were calculated using a discount rate that is 1-percentage point lower (5.65%) or 1-percentage point higher (7.65%) than the current discount rate:

Sensitivity of Discount Rate	1% Decrease (5.65%)	Current Discount Rate (6.65%)	1% Increase (7.65%)
Net OPEB Asset (Liability)	$ (159,559,746)	$ 29,734,708	$ 186,903,110

The following presents the net OPEB asset (liability) of the Plan, as well as what the Plan's net OPEB asset (liability) would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower:

Sensitivity of Healthcare Cost Trend Rates	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Net OPEB Asset (Liability)	219,545,277	29,734,708	(201,476,232)

See Accountant's Report.

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF STATE GRANT RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2022

Award Name	Award Identification Number	Period of Award		Award Amount	Award Beginning Balance at 7/1/2021	Current Year Receipts	Current Year Expenditures	Award Ending Balance at 6/30/2022
West Virginia Infrastructure & Jobs Development Council								
Waterline Extension & Tank Upgrade District 1 Grant	2018W-1775	7/1/2021	6/30/2022	$ 359,347	$ -	$ 204,233	$ (204,233)	$ -
Total WV Infrastructure & Jobs Development Council				359,347	-	204,233	(204,233)	-
TOTAL STATE GRANT RECEIPTS AND EXPENDITURES				$ 359,347	$ -	$ 204,233	$ (204,233)	$ -

See Accountant's Report.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether SUN VALLEY PUBLIC SERVICE DISTRICT's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Goff Backa Alfera & Company, LLC

GOFF BACKA ALFERA & COMPANY, LLC

Pittsburgh, Pennsylvania
August 28, 2023

Goff
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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report

The Board of Directors
SUN VALLEY PUBLIC SERVICE DISTRICT
18 Sable Circle
Reynoldsville, WV 26422

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of SUN VALLEY PUBLIC SERVICE DISTRICT as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise SUN VALLEY PUBLIC SERVICE DISTRICT's basic financial statements, and have issued our report thereon dated August 28, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered SUN VALLEY PUBLIC SERVICE DISTRICT's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SUN VALLEY PUBLIC SERVICE DISTRICT's internal control. Accordingly, we do not express an opinion on the effectiveness of SUN VALLEY PUBLIC SERVICE DISTRICT's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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