Wednesday, March 27, 2024
11:00 A.M.

The Harrison County General Services Building 229 South Third St. 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: 26301

Appointments:

11:00 A.M. --- Call to Order --- Invocation --- Pledge of Allegiance
11:05 A.M. --- Public Hearing --- 2nd Reading of Ordinance Prohibiting Motorized Vehicles From Being Operated on "Rails to Trails" Located in Harrison County, WV
11:10 A.M. --- Funding Request --- Clarksburg History Museum --- Marsha Viglianco / Mike Spatafore
11:15 A.M. --- Funding Request --- Wallace VFD --- Marcus Shaw/Lennie Shaw

NEW BUSINESS – Action Items for Consideration or Approval:

1. **Public Comment Period**
2. **Consent Agenda**
3. **Payroll Change Notices:**
   - **A. Chelsea Bunnell --- New Hire --- Circuit Clerk --- Effective 04-01-2024**
   - **B. Robert Waybright II --- Change from Salary exempt to Non-exempt/Hourly --- Law Enforcement --- Effective 03-20-2024**
   - **C. Andy Swiger --- Seasonal Employee --- Parks & Recreation --- Effective 03-20-2024**
4. **Minutes and /or Amended Minutes of Previous Meeting:**
   - **A. Regular Meeting Minutes --- 03-06-2024**
   - **B. Regular Meeting Minutes --- 03-13-2024**
5. **Requisitions --- Purchase Orders --- Invoices**
   - **A. Greater Harrison PSD --- ARPA Funds (Requisition included in Payables)**
   - **B. Vendor List of Payments**
6. **Exonerations --- Corrective Tickets --- Joint Property Application:**
   - **A. Exhibit A Exonerations**

7. Review – Discuss – Consider A Resolution Authorizing the filing of the application from Harrison County to the Department of Homeland Security for the State and Local Cybersecurity Grant
8. Review – Discuss – Consider Awarding bid for demolition of two buildings
   Exhibit A --- Contractors & Price
9. Review – Discuss – Consider adding two more individuals to the Opioid Committee --- Jason Nicholson & Rachel Romano
10. 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)
11. 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)
12. Review - Discuss - Consider Orders and Election Orders as Presented by the Clerk:
    Exhibit A --- Election Officials and Alternates appointed by the Republican and Democrat Executive committees
    Exhibit B --- 2024 Primary Election Early Voting Workers General Services Building & Mall
13. Review – Discuss – Consider Budget Revision Prosecuting Attorney from 405-230 Contracted Services to 405-223 Professional Services
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. 03-13-2024 thru 03-19-2024
B. Monthly Fiduciary Commission Settlements: (NONE)
C. Monthly Minutes/Financial Information from Various Boards, Committees and Public Service
   1. Harrison County 4-H Leaders Association --- Newsletter
   2. Sun Valley PSD --- Audit --- Year Ended 06-30-2023
   3. Greater Harrison PSD --- Regular Meeting Minutes --- 02-15-2024
   4. Bingamon PSD --- Regular Meeting Minutes --- 02-19-2024

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)

11:05 A.M
03-27-24

AN ORDINANCE PROHIBITING MOTORIZED VEHICLES FROM BEING OPERATED ON "RAIL TO TRAILS" LOCATED IN HARRISON COUNTY, WEST VIRGINIA

It shall be unlawful for any person to operate a motorized vehicle or snowmobile on the "Rails to Trails" sections located in Harrison County West Virginia, designated on the map attached hereto as **Exhibit 1,** which map shall continue to expand as the "Rails to Trails" sections located in Harrison County West Virginia continues to develop and grow. The map shall be updated annually by the Harrison County Commission or its designees and re-published.

Authorized emergency vehicles and authorized maintenance vehicles are exempt from this Ordinance.

Further, this Ordinance does not apply to Class 1 electric bikes which may be used on the "Rails to Trails" sections located in Harrison County West Virginia, nor does this Ordinance apply to scooters or skateboards.

For purpose of this Ordinance, a "Class 1 electric bike" is defined as an electric bicycle having a motor that provides rider assistance only when the bike rider is pedaling, and that further ceases to provide assistance to the rider when the electric bike reaches twenty (20) miles per hour.

Residents who must access their primary residence by traveling across a section of a Rail Trail located in Harrison County, West Virginia are also exempt from this Ordinance.

All residents who access their primary residence by traveling across a section of a Rail Trail located in Harrison County, West Virginia shall obtain a permit for their motor vehicles which shall be always displayed and visible on the motor vehicle(s).

The permit process shall be administered by the Harrison County Parks and Recreation Department and such reasonable forms as may be necessary to effectuate the foregoing process shall be developed and utilized by the Harrison County Parks and Recreation Department.

A motorized wheelchair is permitted when occupied and operated by a person whose medical condition requires the use of the wheelchair.

Upon a finding by the Magistrate Court of Harrison Court, that the Ordinance has been violated, a fine in the amount of $100.00 for a first offense shall be imposed. Subsequent offenses shall result in fines of at least $100.00 but, not to exceed $300.00.

Appeals from a Magistrate Court finding shall be to the Circuit Court.

This Ordinance shall be effective thirty (30) days from final approval on second reading by the Harrison County Commission.

Ordinance considered for adoption and approval on first reading the 6th day of March, 2024.

Public Hearing will be held at 11:05 A.M.

Ordinance considered for adoption and approval on second reading the 27th day of March, 2024.

_____	_____	_____
President	Commissioner	Commissioner

11:10 A.M
03-27-24

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: February 6, 2024

Organization Name: History Museum

Name and Title of Requester: Marsha Vigliano

Mailing Address of Organization and Responsible Person: 445 W. Main St. Clarksburg, WV 26301
If approved, this is where the check will be sent

Telephone: 304 641-4549 Fax: _____ E-mail: _____
304 844-4397

FEIN# 84-1808352 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: $ 16,500

Dollar Amount REQUESTED - Grant: $ 16,500 Loan: $ _____

Was project funded previously by HCC? Y (N) If so, when _____; 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: 18-22 ; how much: $ 2500
When: 2021 ; how much: $ 2000
When: 2020 ; how much: $ 5000

Purpose of request (one sentence): Historical Marker, Marketing, Salary Americorp
If for a fair/festival/event, give dates and location: Date: _____ Location: _____

Describe the proposed activities with dollar amounts to be funded by this request:
8,000.00 16 markers (first set of markers City provided funding)
2,000 marketing (starting tours for markers)
6,500.00 Americorp worker 1 year

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? marketing, news release, website, facebook, intagram

(Revised 8/19/14)

(Name of Applicant) Clarksburg History Museum 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) Clarksburg History Museum, the recipient of funding from the Harrison County Commission hereunder, that (Name of Applicant) Clarksburg History Museum 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) Clarksburg History Museum 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 Marsha Vigliano **Date** 2-6-24

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: _____

11:15 A.M
03-27-24

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: 2/22/2024

Organization Name: Wallace Volunteer Fire Department

Name and Title of Requester: James Gump, President

Mailing Address of Organization and Responsible Person:
P.O. BOX 216 Wallace, WV 26448
If approved, this is where the check will be sent

Telephone: 304-796-4014 Fax: 304-796-4133 E-mail: wallace.vfd@ad.com

FEIN# 55-056-9870 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: $ 3,000.00

Dollar Amount REQUESTED - Grant: $ 3,000.00 Loan: $

Was project funded previously by HCC? (Y) N If so, when Aug 4+5, 2023 how much: $ 3,000.00

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: Aug 4+5 2023 ; how much: $ 3,000.00
When: Sept 9.4 - 2022 ; how much: $ 2,000.00
When: 9-5-2021 ; how much: $ 2,000.00

Purpose of request (one sentence): Wallace V.F.D Homecoming In the Park
If for a fair/festival/event, give dates and location: Date: Aug 2+3, 2024 Location: Wallace Park

Describe the proposed activities with dollar amounts to be funded by this request:
To Pay for entertainment - Concession Supplies, and Prizes for Contest and Activities.

Are your financial statements audited by an outside accounting firm? (Y) N
If Yes, by whom: Tetrick + Bartlett

Do you plan to recognize the Harrison County Commission 's contribution? (Y) N
If Yes, how? Contribution Banners, Public Post,

HARRISON COUNTY COMMISSION **SPECIAL FUNDING REQUEST**

(Name of Applicant) Wallace V.F.D 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) Wallace V.F.D, the recipient of funding from the Harrison County Commission hereunder, that (Name of Applicant) Wallace V.F.D 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) Wallace V.F.D 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 James R Sump Jr President **Date** 2/22/24

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: _____

3-A

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
APRIL 1, 2024		- -

NAME	ADDRESS
CHELSEA M BUNNELL	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		CIRCUIT CLERK	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ JOB		
☐ SHIFT		
☑ RATE	4-1	
☐ 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) NEW DEPUTY CLERK STARTING 04-01-24 AT PAY SCALE 4-1 TO REPLACE ROSEMARY DEWITT WHO WAS RECENTLY PASSED.

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE Albert F. Marcum	DATE 03/18/2024
HUMAN RESOURCES MANAGER Laura Ryle	DATE 3/18/2024

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Amsterdam

3-B

PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
3/20/2024		- -

NAME	ADDRESS
ROBERT WAYBRIGHT II	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		L.E.	

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ 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 Immediately 3/20/2024

Please change from exempt to Non-exempt/hourly

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE Robert J. Mattu, Sheriff	DATE 03-20-2024
HUMAN RESOURCES MANAGER	DATE

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3-C

HARRISON COUNTY PARKS & RECREATION
PAYROLL CHANGE NOTICE

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
3 - 20 - 24		

NAME	ADDRESS
ANDY SWIGER	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ JOB		
☐ SHIFT		
☒ RATE		$10.00
☐ 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 _____ UNTIL _____

TYPE OF LEAVE _____

☐ OTHER (Explain) SEASONAL EMPLOYEE

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE	DATE 3 - 12 - 24
HUMAN RESOURCES MANAGER	DATE 3/21/2024

4-A

At the regular meeting of the County Commission of Harrison County held on Wednesday March 6, 2024, Commissioners Susan Thomas and Patsy Trecost II and David Hinkle were present. Also present were Laura Pysz-Laulis, County Administrator and John Spires, County Clerk. Commissioner Thomas opened the meeting. 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: Trecost moved to approve. Commission concurred.

3. Payroll Change Notices: Trecost moved to approve A and B. Commission concurred.
A. Brenda Vernon --- Resignation --- Animal Control --- Effective 03-09-2024
B. Erica Watson --- LWOP --- 911 --- Effective 02-24-2024

4. Minutes and /or Amended Minutes of Previous Meeting: Trecost moved to approve A through G. Commission concurred.
A. Regular Meeting Minutes --- 02-28-2024
B. Board of Review & Equalization Minutes --- 02-20-2024
C. Regular Meeting Minutes --- 02-14-2024
D. Regular Meeting Minutes --- 02-21-2024
E. Board of Review & Equalization Minutes --- 02-14-2024
F. Board of Review & Equalization Minutes --- 02-27-2024
G. Board of Review & Equalization Minutes --- 02-23-2024

5. Requisitions --- Purchase Orders --- Invoices: Trecost moved to approve. Commissioners Thomas and Trecost voted for. Hinkle voted against. Motion passed.
A. 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: Trecost moved to approve A through C. Commission concurred.

A. Requisition for Payment No. 34 --- Steptoe & Johnson & MuniCap, Inc. --- $ 1,525.00
B. Requisition for Payment No. (03/06/2024) --- MuniCap, Inc. --- $ 1,976.25
C. Requisition for Payment No. 82 --- MuniCap, Inc. & UMB Bank --- $ 7,435.50

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): Laura Pysz- Laulis spoke of ongoing talks but no substantial change at this time.

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 Orders and Election Orders as Presented by the Clerk: (NONE)

11. Review - Discuss - Consider declaring properties located at the following addresses as Emergency nuisances within the frame work of the International Property Maintenance Code Ordinance so that emergency measures/abatement can be commenced: Trecost moved to approve emergency measures/abatement for 1271 New Creek Road, Salem WV. Commission concurred.
A. 1271 New Creek Road, Salem WV

9:05 A.M. --- Estate Hearing --- Accept Copy of Lost Will --- Cheryl Sterner: Trecost moved to accept a copy of the Will. Commission concurred.

12. Review – Discuss – Consider the County Commission giving permission for the following properties to be demolished and go out to bid: Trecost moved to approve Planning Department putting out to bid for demolition for A and B. Commission concurred.
A. 100 Factory Street, Clarksburg WV
B. 6421 Shinnston Pike, Meadowbrook WV

13. Review – Discuss – Consider Access and Remediation Letter Agreements: Hinkle asked if there was a remediation plan in place. Laura Pysz-Laulis confirms. Trecost moved to approve Planning Department to move forward with A and B. Commission concurred.
A. Michael Davisson --- 3491 McWhorter Road Lost Creek
B. Shane Reynolds --- 2041 Rock Camp Road Wallace

9:10 A.M. --- Estate Hearing --- Petition to Remove Personal Representative --- Patrick Cunningham: Trecost moved approve continuance of the Cunningham Estate. Commission concurred.

14. Review – Discuss – Consider Budget Revisions --- Prosecuting Attorney from 405-222 Dues & Subscriptions $500.00 to 405-349 Charges by Other Gov. Units --- $500.00: Trecost moved to approve $500.00 budget revision. Commission concurred.

15. Review – Discuss – Consider Request to Travel --- 9-1-1 --- NENA Addressing for NG911 Class --- Four Points Sheraton, Charleston WV --- 03-25-2024: Trecost moved to approve travel for A and B. Commission concurred.
A. Paul Bump

B. Steve Martin

16. Review – Discuss – Consider Fair Housing Resolution: Laura Pysz-Laulis reads the Fair Housing Resolution. Trecost moved to approve resolution and affix president's signature. Commission concurred.

9:15 A.M. --- First Reading of Rail Trail Ordinance: Thomas reads the Rail Trail Ordinance and announces the second reading to be March 20, 2024.

17. Review - Discuss - Consider budget revisions/planning related to Sheriff's Office overtime policies/procedures concerning third party use of law enforcement services (potential execution session to discuss personnel matters and/or to discuss matters pursuant to the attorney-client privilege): Trey Simmerman suggests finding State Police policy to model. Trecost moved to table until Administrator can look into State Police policy. Commission concurred. Chief Waybright spoke of current policy held by Sheriff's Office.

18. Review – Discuss – Consider budget revisions/planning related to deputy sheriff vacation/sick leave payment and accrual practices and procedures (potential execution session to discuss personnel matters and/or to discuss matters pursuant to the attorney-client privilege): Commissioner Thomas moved to enter executive session with Chief Waybright. Commission concurred. Trecost moved to enter Regular session. Commission concurred. Trecost moved to let administrator come up with policy. Commission concurred.

19. Review – Discuss Purchase agreement for Rail Trail: Hinkle asked questions about paving specifications and total cost. Trey read from agreement to state specifications. Hinkle moved to table. No action taken.

20. Review – Discuss engineering contract for Rail Trail: Hinkle asked for Trey to review engineering contract.

21. Review – Discuss Update on property transfer to Harrison County Development Corporation from September 2023: Laura Pysz-Laulis gave an update. Hopes to have in next couple weeks.

22. Review – Discuss – Consider A Resolution authorizing the acceptance of funds from the West Virginia Department of Agriculture for the WV Spay/Neuter Assistance Program: Laura Pysz-Laulis summarized the award amount and matching funds. Trecost moved to accept funds, approve resolution and affix signature. Commission concurred.

23. Review – Discuss – Consider creating a three person committee consisting of Joseph Chad Bundy, Gary Hamrick and Jacob Hayhurst to review all incoming requests for OPIOID settlement money and the Committee will make the recommendations to the Commission. They will review the requests, make sure it fits into the guidelines and make recommendations to the Commission for the final decision: Trecost moved to approve committee and the three members. Thomas and Trecost voted for and Hinkle voted against. Motion passed.

24. Review – Discuss – Consider authorizing the exclusive use of PCards: Discussion held on current process by Laura Pysz-Laulis. Thomas motioned to table. Thomas and Trecost voted for and Hinkle voted against. Motion passed.

25. Review – Discuss – Consider Sun Valley and Lake Floyd PSD Merger: Steve Turner, chair of Lake Floyd PSD, came to discuss merger with Sun Valley PSD and benefits of smaller systems merging with larger systems. Trecost moved to permit merger discussions to begin the process. Commission concurred.

26. Administrator's Report: Laura Pysz-Laulis had budget requests and will be sending information shortly.

27. Commissioner Comments – Questions (NONE)

Commissioner Trecost moved to adjourn. Commission concurred.

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

_____ _____

Susan Thomas, President Date

DRAFT

4-B

At the regular meeting of the County Commission of Harrison County held on Wednesday March 13, 2024, Commissioners Susan Thomas and David Hinkle were present. Commissioner Patsy Trecost II was present via Zoom. Also present were Laura Pysz-Laulis, County Administrator and John Spires, County Clerk. Commissioner Thomas opened the meeting with 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: Hinkle moved to approve. Commission concurred
A. Mackenzie Simmons --- New Hire --- County Commission --- Effective 03-25-2024
B. Perry DelRio --- Resignation --- Staging --- Effective 03-07-2024

4. Requisitions --- Purchase Orders --- Invoices: Hinkle moved to approve requisitions A and B. Commission concurred.
A. Lake Floyd PSD --- ARPA Funds (Requisition included in Payables)
B. Vendor List of Payments

5. Exonerations --- Corrective Tickets --- Joint Property Application: Hinkle moved to approve item A. Commission concurred
A. Exonerations --- Exhibit A

6. Review – Discuss – Consider allocating $50,000 from OPIOID settlement funds to Community Corrections for a transport vehicle: Hinkle moved to approve allocating $50,000 from OPIOID settlement funds. Commission concurred

7. Review - Discuss - Consider Orders and Election Orders as Presented by the Clerk: (NONE)

8. Review – Discuss – Consider a resolution authorizing the submission of a proposal to Senator Joe Manchin's Office to be considered for funding from the congressionally directed spending through the subcommittee of the Agriculture and Rural Development Building and Facilities: Laura Pysz-Laulis advised to skip agenda item number 8 because it is handled in agenda item number 10.

9. Review – Discuss – Consider a resolution authorizing the submission of a proposal to Senator Joe Manchin's Office to be considered for funding from the congressionally Directed Spending through its subcommittee of Agriculture and Rural Development Fund; Building and Facilities for the Harrison County Animal Control Facility: Hinkle moved to approve $3.5 Million resolution authorizing submission of proposal for Animal Control facility and affix president signature. Commission concurred.

10. Review – Discuss – Consider a resolution authorizing the submission of a proposal to Senator Joe Manchin's Office to be considered for funding from the congressionally Directed Spending through the Subcommittee of the Department of Housing & Urban Development Fund, Economic Development Initiatives (EDI): Hinkle moved to approve $3 Million resolution authorizing submission of proposal for Harrison County Agricultural and Youth complex and affix president signature. Commission concurred.

11. Review – Discuss – Consider Budget Revisions --- Sheriff's Tax Office --- $ 1,000.00 from line item 404-109 to line item 404-108: Hinkle moved to approve budget revisions for Sheriffs tax office. Commission concurred.

12. Review – Discuss – Consider Request to Travel --- Charlotte Shaffer --- Planning Department --- Land Use Sustainable Development Law Clinic --- May 21 & 22, 2024 --- Mountain State Land Use Academy --- Oglebay Resort --- Wheeling WV Hinkle moved to approve travel for Planning Department. Commission concurred.

13. Review - Discuss - Consider Request to Travel --- 9-1-1 --- APCO – Surviving Stress --- WV Northern Community College --- New Martinsville Campus --- 04-22-2024: Hinkle moved to approve travel for A through F. Commission concurred.
A. Jacob Hyre
B. Travis Miller
C. Michelle Payton
D. Jade Hitt
E. Consuela Jones
F. Matthew Gump

14. Review – Discuss – Consider Request to Travel --- 9-1-1 --- APCO – Active Shooter Incidents for Public Safety Communications --- WV Northern Community College ---Wheeling Campus --- 04-23-2024: Hinkle moved to approve travel for A through D. Commission concurred.
A. Nina Loar
B. Heather Mick
C. Cathy Willis
D. Steve Martin

15. Review – Discuss – Consider Request to Travel --- 9-1-1 --- APCO – Bullying & Negativity in the Communications Center --- WV Northern Community College --- Weirton Campus --- 04-24-2024: Hinkle moved to approve travel for A through F. Commission concurred.
A. Jason McDaniel
B. Lindsay Atha
C. Jason Sheff
D. Madison Kissner
E. Braiden Klema
F. Tyara Martin

DRAFT

16. Administrator's Report: Laura Pysz-Laulis advised that the correct date for the next Rail Trail hearing will be March 27th at 11:05 AM.

17. Commissioner Comments – Questions: (NONE)

Commissioner Hinkle moved to adjourn. Commission concurred.

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

_____ _____

Susan Thomas, President Date

DRAFT

5-A

Pay Requistion #6
GREATER HARRISON COUNTY PSD
Route 20 - Quiet Dell Sanitary Sewer Extension

	A. Cost of Project	Total	Previous	Current	Remaining
1.	Total Estimated Construction Costs				
	a. Quiet Dell Collection System	$ 9,561,250.00		$ -	$ 9,561,250.00
	b. Wastewater Treatment Plant	$ 8,470,000.00			$ 8,470,000.00
	c. Contingency	$ 2,658,750.00	$ -	$ -	$ 2,658,750.00
2.	**Technical Services**				
	a.Study and Report Phase	$ 60,000.00	$ 60,000.00	$ -	$ -
	b. Preliminary Design	$ 800,000.00	$ 270,000.00	$ 90,000.00	$ 440,000.00
	c. Final Design	$ 420,000.00			$ 420,000.00
	d. Bidding and Negotiation	$ 70,000.00			$ 70,000.00
	e. Resident Project Representative	$ 750,000.00			$ 750,000.00
	f. Construction (Engineering During Construction)	$ 500,000.00			$ 500,000.00
	g. Post Construction	$ 30,000.00			$ 30,000.00
	h. Special Services				$ -
	i. Preperation of Application/ Facility Plan Approval	$ 15,000.00	$ 5,000.00	$ -	$ 10,000.00
	ii. Environmental Coordination	$ 25,000.00	$ 11,500.00	$ 5,500.00	$ 8,000.00
	iii. Engineering and Topographic Surveys	$ 50,000.00	$ 32,000.00		$ 18,000.00
	iv. Survey Lands and Rights-of-Way	$ 100,000.00	$ 25,000.00	$ 4,000.00	$ 71,000.00
	v. Aerial Mapping	$ 30,000.00	$ 20,000.00		$ 10,000.00
	vi. Geotechnical Engineering	$ 50,000.00	$ 50,000.00		$ -
	vii. Asset Management Plan	$ 35,000.00			$ 35,000.00
	viii. O&M Manual	$ 75,000.00			$ 75,000.00
3.	**Lands and ROWS**				$ -
	a. Lands and Rights-of-Way Acquisitions	$ 500,000.00		$ 3,200.00	$ 496,800.00
	b. Rights-of-Way Meeting Assistance	$ 70,000.00		$ 1,400.00	$ 68,600.00
	c. Rights-of-Way Acquistion	$ 100,000.00		$ 25,875.00	$ 74,125.00
	d. Fee Takes	$ 100,000.00		$ 8,300.00	$ 91,700.00
4.	**Legal Fees**				$ -
	a. Legal (Right-of-Way Attorney)	$ 125,000.00			$ 125,000.00
	b. Legal (Land Acquistion Attorney)	$ 10,000.00			$ 10,000.00
	c. Legal (Project Attorney)	$ 50,000.00			$ 50,000.00
5.	**Administration Fees**				$ -
	a. Accounting	$ 40,000.00			$ 40,000.00
	b. Administration	$ 120,000.00	$ 4,211.00		$ 115,789.00
6.	**Financing**				$ -
	a. Bond Counsel	$ 50,000.00			$ 50,000.00
7.	**Permits**				$ -
	a. WVDOH	$ 60,000.00			$ 60,000.00
	b. NPDES Storm Water	$ 2,000.00			$ 2,000.00
8.	**Miscellaneous**				$ -
	a. Project Contingency	$ 98,100.00			$ 98,100.00
9.	**Total Project Cost (line 8 plus line 10)**	**$ 25,025,100.00**	**$ 477,711.00**	**$ 138,275.00**	**$ 24,409,114.00**
	B. Sources of Funds				
10	Harrison County Commission ARPA Funds	$ 7,825,100.00	$ 477,711.00	$ 138,275.00	$ 7,209,114.00
10	WDA EEG Funds	$ 8,000,000.00	$ -	$ -	$ 8,000,000.00
10	CWSRF Principal Forgivness	$ 1,000,000.00	$ -	$ -	$ 1,000,000.00
10	WVIJDC Grant	$ 1,000,000.00		$ -	$ 1,000,000.00
10	WVIJDC Loan 1% 40 Year	$ 7,200,000.00	$ -	$ -	$ 7,200,000.00

Signature of Authorized Representative
3/21/2024
Date

Signature of Consulting Engineer
3/21/2024
Date

5-B

Date of Meeting	March 27, 2024	Invoice - Quote								
Department Name	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	ARPA Fund	QUOTES	Other as Needed
Commission	Truist Bank	Indeed	$345.52							
Commission	Amazon.com	Supplies	$47.65						$47.65	
Commission	The Thrasher Group	Task Order #3	$1,140.00							
Commission	Xerox	Copier Rental	$361.55							
Commission	Mon Power	Courthouse & Annex	$22,418.59							
Commission	Hope Gas	Quiet Dell School	$959.10							
Commission	Hope Gas	Public Safety Building	$1,190.63							
Commission	A-1 Exterminationg Co	Pest Control (4invoices)	$563.25							
Commission	The Arc of H.C.	Cleaning Plaza	$460.00							
Commission	Glen Elk Iron	Employee Wellness	$96.00							
Commission	Pace Shredding Co	Paper Shredding	$140.00							
Commission	Vertical Transport	Elevator Inspections	$1,102.72							
Commission	Mobify Worldwide	Cameras	$945.00							
Commission	Town of Nutter Fort	Water/Waste	$455.25							
Commission	Clarksburg Water Board	633 W. Pike	$102.66							
Commission	Hope Gas	Extension	$679.70							
Commission	Truist Bank	Supplies	$8.59							
Commission	Truist Bank	Supplies	$27.97							
Commission	American Red Cross	Contributions	$3,000.00							
Commission	Truist Bank	Supplies	$260.94							
Commission	Truist Bank	Supplies	$85.56							
Commission	Visual Edge	Copier Rental	$585.24							
Michelle Tonkin	Greater Harrison PSD	ARPA Funds						$138,275.00		
Maintenance	R.D. Wilson	Supplies	$1,288.98						$1,225.98	
Maintenance	Liberty Distributors	Supplies	$3,200.18						$3,200.18	
Maintenance	Chem-Aqua	Water Treatment	$310.14							
Maintenance	Emcor Service	HVAC Repairs	$1,248.75							
Maintenance	Frey's Auto	Supplies	$590.00							
Maintenance	HI Touch	Copy Paper	$1,560.00							
Maintenance	UniFirst	Carpet Runners	$126.71							
Maintenance	Sunset Outdoor	Belts	$448.32							
Maintenance	James & Law	Supplies	$932.20						$932.20	
Maintenance	Stationers	Supplies	$2,845.40						$2,845.40	
Planning	Truist Bank	C.Shaffer/Travel	$149.33							
Planning	Pinnacle Consultants	Asbestoe Testing	$20.00							
Planning	Pinnacle Consultants	Asbestoe Testing	$100.00							
Planning	Pinnacle Consultants	Asbestoe Testing	$20.00							
Planning	Pinnacle Consultants	Asbestoe Testing	$50.00							
Planning	Exponent Telegram	Legal Ad	$39.21							
Animal Control	Midwest Veterinary	Supplies			$5,169.25					
Animal Control	A-1 Exterminating	Pest Control			$50.00					
Animal Control	Truist Bank	Supplies			$39.95					
Animal Control	Hope Gas	Service			$1,863.83					
911 Center	Pace Shredding	Paper Shredding			$39.00					
911 Center	BRG Precision	Clock Repairs		$147.00					$147.00	
911 Center	State Electric	Lights		$45.66						

Date of Meeting	March 27, 2024	Invoice - Quote								
Department Name	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	ARPA Fund	QUOTES	Other as Needed
911 Center	State Electric	Lights		$55.60						
911 Center	NENA	Training		$290.00						
911 Center	A-1 Exterminating	Pest Control			$75.00					
911 Center	Lowes	Supplies			$50.96					
911 Center	State Electric	Cable Clamps		$9.60						
911 Center	Hart Office	Copier Rental		$243.55						
911 Center	John Deere	Supplies		$191.56						
County Clerk	MPB Superstore	Supplies	$949.00							
County Clerk	Election Systems	Printer Roll Paper	$130.00							
County Clerk	Exponent Telegram	Legal Ad	$245.17							
County Clerk	ES&S Election Systems	Machine Repairs	$8,797.59							
County Clerk	Casto & Harris	Recording Paper	$1,950.00							
County Clerk	Compiled Technologies	Backup Service	$4,200.00							
County Clerk	Exponent Telegram	Subscription Renewal	$288.00							
Park & Rec	Hope Gas	Park & Rec Complex			$34.12					
Park & Rec	Pace Shredding	Paper Shredding			$39.00					
Park & Rec	Mon Power	Spelter Park			$26.56					
Park & Rec	John Deere Financial	Supplies			$176.39					
Park & Rec	Visual Edge	Copier Rental			$38.62					
Park & Rec	UniFirst	Carpet Runner			$21.75					
Park & Rec	Marsh Lumber	Sand			$15.98					
Park & Rec	First Citizens Bank	Copier Rental			$172.00					
Security	Division of Justice	Recertification			$750.00					
Curtis Diaz	Curtiz Diaz	Employee Wellness	$96.00							
Law Enforcement	Grace Animal Hospital	K-9 Lotta	$105.20							
Law Enforcement	AT & T Mobilty	LPR & Equipment	$120.72							
Law Enforcement	Project Life Saver	Supplies								$519.28
Pros. Atty	Marshall University	Testing	$28,500.00							
Pros. Atty	H.C. Bar Association	Dues	$487.50							
Pros. Atty	AT & T	Service	$137.10							
H.C. Senior Center	Chem-Aqua	Water Testing			$261.05					
Community Corrections	Central WV Transit	Bus Passes				$300.00				
Community Corrections	Alcohol Monitoring	Monitoring Fees				$2,015.70				
Community Corrections	Hazelden Publishing	Supplies				$1,833.91				
Community Corrections	Unisafe	Supplies				$275.94				
Garage	Advance Auto	Supplies	$328.98							
Garage	Advance Auto	Supplies	$163.34							
Garage	Appalachian Tire	Tires	$1,766.16							
Garage	Amtower Auto	Hinge	$52.30							
Garage	Chenoweth Ford	Automobile Parts	$686.54							
Garage	Chenoweth Ford	Supplies	$284.76							
Garage	Sandy's	Paint	$18.18							

Date of Meeting	March 27, 2024	Invoice - Quote								
Department Name	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	ARPA Fund	QUOTES	Other as Needed
Garage	Hillbilly Truck Repair	Towed Vehicle	$70.23						$8,398.41	
Garage	Fisher	Automobile Parts	$69.81							
			$97,351.72	$982.97	$8,823.46	$4,425.55	$0.00	$138,275.00		$519.28
					Grand Total :	$250,377.98				

COMMISSIONER'S SIGNATURE DATE

COMMISSIONER'S SIGNATURE DATE

COMMISSIONER'S SIGNATURE DATE

6-A

Exhibit A Exonerations	Amount
PP - 470 Gear, Benjamin A	$ 202.57
PP - 471 Childers, Joshua J	$ 86.95
PP - 472 Milano, Hugh V	$ 114.17
PP - 473 Rogers, Joan B	$ 1,500.78
TOTAL:	$1,904.47

EXONERATIONS

pp 470

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 27th day of March, 2024 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **GEAR BENJAMIN A** whose address is, 914 WASHBURN ST CLARKSBURG, WV 26301, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **16767** on **2019 Chevy Cruze**, Class **2** in **SARDIS**, Harrison County, West Virginia, which should have been assessed at **8172**, Class **2** in and for the year **2022**, resulting in a difference in assessed value of **8595**. 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 is assessed on the 2019 Chevy, the vehicle is assessed and paid in Marion County. Exonerate a value of 8595 at a class 3 rate of levy to correct the overcharge. Please remove the 19 Chev Cruz (8595) from the vehicle description.

District: **14 - SARDIS**
Account No. **3051354**
Ticket No. **518327**
Tax Year **2022**

Amount Exonerated: $202.57

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR
Joseph R. Romano

EXONERATIONS

PP471

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 27th day of March, 2024 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **CHILDERS JOSHUA J** whose address is, 1620 CHERRY CAMP RD SALEM, WV 26426, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **31035** on **2014 Chevy Cruze**, Class **3/4** in **TENMILE-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **27300**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **3735**. 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 vehicle was not owned July 1, 2022. Exonerate a value of 3735 at a class 3 rate of levy to correct the overcharge. Please remove the 14 Chev Cruz (3735) from the vehicle description.

District: **18 - TENMILE-OUTSIDE**
Account No. **3067007**
Ticket No. **625662**
Tax Year **2023**

Amount Exonerated: $86.95

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 472

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 27th day of March, 2024 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **MILANO HUGH V** whose address is, 1413 HOFFMAN AVE CLARKSBURG, WV 26301, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **14763** on **2015 Volkswagen**, Class **3/4** in **COAL-CLARKSBURG**, Harrison County, West Virginia, which should have been assessed at **11088**, Class **3/4** in and for the year **2022**, resulting in a difference in assessed value of **3675**. 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 2015 Volkswagen, the vehicle was not owned July 1, 2021. Exonerate a value of 3675 at a class 4 rate of levy to correct the overcharge. Please remove the 15 Volk Jett (3675) from the vehicle description.

District: **08 - COAL-CLARKSBURG**
Account No. **3034104**
Ticket No. **512383**
Tax Year **2022**

Amount Exonerated: $114.17

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

ATTEST: County Clerk

ASSESSOR

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

EXONERATIONS

RE 463

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 27th day of March, 2024 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **ROGERS JOAN B** whose address is, C/O JUSTIN T & MARK JR ROGERS 24 318 STONE ST BRIDGEPORT, WV 26330, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **98580** on **1 LOT 172 & 173 SANDUSKY ADD (100 X 120)**, Class **3/4** in **SIMPSON-BRIDGEPORT**, Harrison County, West Virginia, which should have been assessed at **98580**, Class **2** in and for the year **2023**, resulting in a difference in assessed value of **0**. 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 is owner occupied was erroneously left at Class 4 when in fact it should have been Class 2. Exonerate a value of 49,290 at a Class 2 rate of levy to correct the overcharge.

District: **16 - SIMPSON-BRIDGEPORT**
Account No. **6331604**
Ticket No. **58375**
Tax Year **2023**

Amount Exonerated: $ 1500.78

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR
Joseph G. Romano

7

A RESOLUTION AUTHORIZING THE FILING OF THE APPLICATION FROM HARRISON COUNTY TO THE DEPARTMENT OF HOMELAND SECURITY FOR THE STATE AND LOCAL CYBERSECURITY GRANT PROGRAM; ADOPTING ALL SPECIAL CONDITIONS AND ASSURANCES CONTAINED IN SAID APPLICATION; COMMITTING SUFFICIENT WORK FORCE TO OPERATE AND MANAGE ALL EQUIPMENT AND OTHER ITEMS REQUESTED.

WHEREAS, the Harrison County Commission wishes to participate in the West Virginia State and Local Cybersecurity Grant Program, and

WHEREAS, Cyber Security for the Harrison County Commission is important for the County's governmental services, and

WHEREAS, the Harrison County Commission has determined that this project is eligible for West Virginia State and Local Cybersecurity Grant Program, and

WHEREAS, by the terms and provisions of said program, it is necessary for the Harrison County Commission to adopt an official resolution authorizing and directing the filing of an application for participation in the West Virginia State and Local Cybersecurity Grant Program, and

WHEREAS, the Harrison County Commission is also required to adopt by official resolution all special conditions and assurances contained in, and made a part of, said West Virginia State and Local Cybersecurity Grant Program, and

WHEREAS, it is required that the Harrison County Commission appoint an official representative of the Harrison County Commission to administer said program and to provide all additional information required by the State government, and

WHEREAS, it is required that the Harrison County Commission commits sufficient work force to operate and manage all equipment and other items requested and the required 10% match for the program.

NOW, THEREFORE, BE IT RESOLVED, by the Harrison County Commission that:

1. The Harrison County Commission authorizes the filing of the Harrison County application for funds from the West Virginia State and Local Cybersecurity Grant Program in the amount no to exceed One Hundred Thousand Dollars ($100,000) with the proper State official and said application shall be in proper form and comply with all federal, state, and local laws.

2. The Harrison County Commission considers and adopts that certain document entitled *"Special Conditions and Assurances"* as contained in said application and made a part of said Resolution as if set forth herein.

3. The Harrison County Commission hereby appoints the President of the Harrison County Commission to serve as the official representative of the Harrison County Commission in administering said Cybersecurity Grant, including providing necessary additional information to the State government.

4. The Harrison County Commission hereby commits sufficient work force to operate and manage all equipment and other items requested as well as committing the required 10% match.

PASSED by the Harrison County Commission on this the 27th day of March 2024.

_____

Susan J. Thomas, President
Harrison County Commission

ATTEST:

_____

John Spires, County Clerk

8-A

Contractors	Price
WV Contracting	42,000
Shriver and Sons Excavating LLC	41,418
Badger Construction Company	28,888
Hoffman Excavating	27,700
Beatty Construction	34,700
Environclean LLC	27,247
Reclaim Company	28,200

PARTY		POSITION	FIRST	LAST	ADDRESS	CITY	ZIP	STATE		POLLING PLACE
D	1	SUPPLY COMMISSIONER	Linda	Parker	317 Hartland Ave	Clarksburg	26301	WV		Harrison County Recretional Complex
R	1	COMMISSIONER	Christine	Hall	204 Burton Ave	Nutter Fort	26301	WV		Harrison County Recretional Complex
D	1	COMMISSIONER	Margery	Vangilder	64 Barnett Acres Road	Clarksburg	26301	WV		Harrison County Recretional Complex
D	1	CLERK	Michael	Shaffer	186 St.James Street	Clarksburg	26301	WV		Harrison County Recretional Complex
R	1	CLERK	Bernard	Kelly	22 Walnut Hills	Mt. Clare	26408	WV		Harrison County Recretional Complex
	1	ALTERNATE						WV		Harrison County Recretional Complex
	1	CUSTODIAN	JACK	CANN	304-423-7800			WV		Harrison County Recretional Complex
D	1A	SUPPLY COMMISSIONER	April	Wallace	26 Finchwood Drive	Mt.Clare	26408	WV		Harrison County Recretional Complex
R	1A	COMMISSIONER								Harrison County Recretional Complex
D	1A	COMMISSIONER	Peggy	Felscher	1742 Adams Ave.	Clarksburg	26301	WV		Harrison County Recretional Complex
R	1A	CLERK								Harrison County Recretional Complex
D	1A	CLERK	William	Felscher	1742 Adams Ave.	Clarksburg	26301	WV		Harrison County Recretional Complex
	1A	ALTERNATE								Harrison County Recretional Complex
	1A	CUSTODIAN	JACK	CANN	304-423-7800					Harrison County Recretional Complex
D	2	SUPPLY COMMISSIONER	Charles	Riffle	8413 Southern Ave.	Stonewood	26301	WV		Mount Clare Vol. Fire Dept
NP/R	2	COMMISSIONER	Janet	Robinson	2374 Sycamore Road	Clarksburg	26301	WV		Mount Clare Vol. Fire Dept
D	2	COMMISSIONER					26301	WV		Mount Clare Vol. Fire Dept
NP/D	2	CLERK	Eugene	Martin	95 Oliver Street	Clarksburg	26301	WV		Mount Clare Vol. Fire Dept
R	2	CLERK	Brent	Hicks	1004 Hall Valley Dr Apt# 5	Bridgeport	26330	WV		Mount Clare Vol. Fire Dept
	2	ALTERNATE						WV		Mount Clare Vol. Fire Dept
	2	CUSTODIAN	WILLIAM	PRINGLE	304-629-7780			WV		Mount Clare Vol. Fire Dept
R	4	SUPPLY COMMISSIONER	Barbara	Reed	8399 Hazelwood Ave	Stonewood	26301	WV		Stonewood City Hall
NP/R	4	COMMISSIONER	Kimberly	Hill	8142 Southern Hill	Stonewood	26301	WV		Stonewood City Hall
D	4	COMMISSIONER	Kay	DeFazio	8041 Lightner Ave.	Stonewood	26301	WV		Stonewood City Hall
D	4	CLERK	Sandra	DePolo	8202 4th Street	Stonewood	26301	WV		Stonewood City Hall
R	4	CLERK	Devina	Callahan	8471 Southern Ave.	Stonewood	26301	WV		Stonewood City Hall
	4	ALTERNATE						WV		Stonewood City Hall
	4	CUSTODIAN	CHIEF	SECRETO	304-623-2875			WV		Stonewood City Hall
D	6	SUPPLY COMMISSIONER					26301	WV		Nutter Fort Fire Dept.
R	6	COMMISSIONER	Marie	Webb	8222 Maple Ave	Stonewood	26301	WV		Nutter Fort Fire Dept.
D	6	COMMISSIONER	Naomi	McGary	419 Michigan Ave.	Nutter Fort	26301	WV		Nutter Fort Fire Dept.
R	6	CLERK	Pam	Davis	210 Doll Run Road	Clarksburg	26301	WV		Nutter Fort Fire Dept.
D	6	CLERK	Orpha	Swiger	926 Wilsonburg Road	Clarksburg	26301	WV		Nutter Fort Fire Dept.
	6	ALTERNATE						WV		Nutter Fort Fire Dept.
	6	CUSTODIAN	JEREMY	HADDIX	304-677-9761			WV		Nutter Fort Fire Dept.
NP	9	SUPPLY COMMISSIONER	Michelle	Swecker	101 Temple Terrance	Clarksburg	26301	WV		Knights of Columbus
D	9	COMMISSIONER	Gina	Marshall	100 Vermont Ave	Clarksburg	26301	WV		EAST Clarksburg Baptist Church
R	9	COMMISSIONER	Michael	Burks	2029 Goff Ave Apt B	Clarksburg	26301	WV		EAST Clarksburg Baptist Church
NP/R	9	CLERK	Caitlyn	Swecker	101 Temple Terrance	Clarksburg	26301	WV		EAST Clarksburg Baptist Church
D	9	CLERK	Carol	Meeks	100 Vermont Ave	Clarksburg	26301	WV		EAST Clarksburg Baptist Church
	9	ALTERNATE						WV		EAST Clarksburg Baptist Church
	9	CUSTODIAN	BROOKE	BUNTER	304-629-4464			WV		EAST Clarksburg Baptist Church

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D	10	SUPPLY COMMISSIONER	Peggy	Dunn	217 Davisson St	Bridgeport	26330	WV		East View PSD
R	10	COMMISSIONER	Cheryl	Turner	1215 Terry Lane	Clarksburg	26301	WV		East View PSD
D	10	COMMISSIONER						WV		East View PSD
R	10	CLERK						WV		East View PSD
D	10	CLERK						WV		East View PSD
	10	ALTERNATE						WV		East View PSD
	10	CUSTODIAN	THURMAN	SHINGLETON	304-677-7661			WV		East View PSD

R	14	SUPPLY COMMISSIONER	Neva	Sutton	817 Duff Street	Clarksburg	26301	WV		Kelly Miller Building
	14	Extra Commissioner						WV		Kelly Miller Building
D	14	COMMISSIONER	Dortha	Parsons	130 Washington Ave. Apt. 201	Clarksburg	26301	WV		Kelly Miller Building
R	14	COMMISSIONER						WV		Kelly Miller Building
D	14	CLERK	Connie	Rucker	411 E B Saunders Way	Clarksburg	WV	WV		Kelly Miller Building
R	14	CLERK						WV		Kelly Miller Building
	14	ALTERNATE						WV		Kelly Miller Building
	14	**CUSTODIAN**	JAMES	GRIFFIN	304-641-9963			WV		Kelly Miller Building
R	**28**	**SUPPLY COMMISSIONER**	**Linda**	**Hogue**	**54 Family Drive**	**Clarksburg**	**26301**	**WV**		Sal. Army Act Center
D	**28**	**COMMISSIONER**	**Mary Ann**	**Fowler**	**5103 South Grant Street**	**Clarksburg**	**26301**	**WV**		Sal. Army Act Center
R	**28**	**COMMISSIONER**	**Jay "Paul"**	**Smith**	**89 Hillcrest Ave**	**West Milford**	**26451**	**WV**		Sal. Army Act Center
D	**28**	**CLERK**	**Kellee**	**Kinsey**	**530 High Street**	**West Milford**	**26451**	**WV**		Sal. Army Act Center
R	**28**	**CLERK**	**Pamela**	**Smith**	**89 Hillcrest Ave**	**West Milford**	**26451**	**WV**		Sal. Army Act Center
	28	**ALTERNATE**						**WV**		Sal. Army Act Center
	28	**CUSTODIAN**	**ERIC**	**ROBERT**	**304-844-8148**			**WV**		Sal. Army Act Center
D	33	SUPPLY COMMISSIONER	Patricia	Sparks	1922 Gould Ave	Clarksburg	26301	WV		Duff St. Methodist Ch Ed Building
D	33	COMMISSIONER	John	Paletta Jr.	318 1/2 Stealey Ave.	Clarksburg	26301	WV		Duff St. Methodist Ch Ed Building
NP/R	33	COMMISSIONER	Phyllis	Paletta	318 Stealey Ave	Clarksburg	26301	WV		Duff St. Methodist Ch Ed Building
D	33	CLERK	Ireta	Kirby	428 Duff Ave	Clarksburg	26301	WV		Duff St. Methodist Ch Ed Building
R	33	CLERK, only works here	Robert	Paugh	315 Harrison Street	Clarksburg	26301	WV		Duff St. Methodist Ch Ed Building
	33	ALTERNATE				Clarksburg	26301	WV		Duff St. Methodist Ch Ed Building
	33	**CUSTODIAN**	JIM	FLEMING	304-629-4329			WV		Duff St. Methodist Ch Ed Building
D	36A	SUPPLY COMMISSIONER	Connie	Wolfinger	1515 Sycamore Road	Clarksburg	26301	WV		Harrison County Recretional Complex
R	36A	COMMISSIONER	Stephen	McDonald	117 Grove Ave	Clarksburg	26301	WV		Harrison County Recretional Complex
D	36A	COMMISSIONER	Mary	Keigley	14 Bailey Street	Clarksburg	26301	WV		Harrison County Recretional Complex
NPR	36A	CLERK				Clarksburg	26301	WV		Harrison County Recretional Complex
D	36A	CLERK	Tammy	Romano	102 Emmerson Road	Clarksburg	26301	WV		Harrison County Recretional Complex
	36A	ALTERNATE						WV		
	36a	**CUSTODIAN**	Mark	Folio	304-918-3943			WV		
R	43	SUPPLY COMMISSIONER	Whitney	Loss	2048 Adamsville Road	Shinnston	26431	WV		Coon's Run Baptist Church
R	43	COMMISSIONER	Abigail	Ash	423 Adamsville Road	Shinnston	26431	WV		Coon's Run Baptist Church
D	43	COMMISSIONER	Carrie	Mancino	2139 Owings Road	Shinnston	26431	WV		Coon's Run Baptist Church
D	43	CLERK	Cheryl	Wheeler	109 3RD Street	Shinnston	26431	WV		Coon's Run Baptist Church
NP/R	43	CLERK	Robin	Lamb	70 Clement Street	Shinnston	26431	WV		Coon's Run Baptist Church
	43	ALTERNATE				Shinnston	26431	WV		Coon's Run Baptist Church
	43	**CUSTODIAN**	JACK	SOUTHERN	304-677-2132			WV		Coon's Run Baptist Church
R	44	SUPPLY COMMISSIONER	Sharon	Griffith	110 East Ave	Shinnston	26431	WV		Owings Baptist Church
NP/R	44	COMMISSIONER	Sally	Butler	1104 East Ave	Shinnston	26431	WV		Owings Baptist Church
D	44	COMMISSIONER	Doreen	Smith	807 Barbara HGTS Dr APT-104	Shinnston	26431	WV		Owings Baptist Church
R	44	CLERK	Debbie	Harbert	1111 Stewart Street	Shinnston	26431	WV		Owings Baptist Church
D	44	CLERK	Wanda	Stanley	176 Willard Rd	Shinnston	26431	WV		Owings Baptist Church
	44	ALTERNATE				Shinnston	26431	WV		Owings Baptist Church
	44	**CUSTODIAN**	MATTHEW	HOLBERT	304-669-6583			WV		Owings Baptist Church

R	45	SUPPLY COMMISSIONER	Brandy	Spadafore	PO Box 400	Shinnston	26431	WV		Saltwell Road Church
D	45	COMMISSIONER					26431	WV		Saltwell Road Church
NP/R	45	COMMISSIONER	Robin	Lamb	314 Despard Street	Clarksburg	26301	WV		Saltwell Road Church
D	45	CLERK				Shinnston	26431	WV		Saltwell Road Church
R	**45**	**CLERK**	**Brandy**	**Gibson**	**P O Box 32**	**Shinnston**	**26431**	WV		Saltwell Road Church
	45	ALTERNATE						WV		Saltwell Road Church
	45	**CUSTODIAN**	STEVE	HENRY	304-592-3266			WV		Saltwell Road Church
R	46	SUPPLY COMMISSIONER	Patty	Bennett	PO Box 364	Lumberport	26386	WV		Lincoln High School
R	46	COMMISSIONER	Brittany	Campbell	PO Box 364	Lumberport	26386	WV		Lincoln High School
NP/D	46	COMMISSIONER	Gracie	Book	69 Overland Lane	Shinnston	26431	WV		Lincoln High School
NP/R	46	CLERK	Haylen	Book	69 Overland Lane	Shinnston	26431	WV		Lincoln High School
D	46	CLERK	Lilli	Lantz	69 Clement Street	Shinnston	26431	WV		Lincoln High School
	46	ALTERNATE					26568	WV		Lincoln High School
	46	**CUSTODIAN**	DUSTIN	FRAZIER	304-203-8543			WV		Lincoln High School
D	48	SUPPLY COMMISSIONER	Vickie	Grooms	63 Station Street	Shinnston	26431	WV		Big Elm Elementary
D	48	COMMISSIONER	Patty	Boggess	1046 Stewart Street	Shinnston	26431	WV		Big Elm Elementary
R	48	COMMISSIONER	David	Bennett	PO Box 364	Lumberport	26386	WV		Big Elm Elementary
D	48	CLERK	Marilyn	Carothers	3072 Cunningham Run Road	Shinnston	26431	WV		Big Elm Elementary
R	48	CLERK	Deborah	Nay	58 Simon Drive	Shinnston	26431	WV		Big Elm Elementary
	48	ALTERNATE						WV		Big Elm Elementary
	48	**CUSTODIAN**	JERRY	GARRISON	304-287-2564			WV		Big Elm Elementary
NP	50	SUPPLY COMMISSIONER	Tiffany	Swiger	805 Barbara Heights Drive Apt 102	Shinnston	26431	WV		St. Ann's Church
D	50	COMMISSIONER	Mary	Sims	87 Hardesty Street	Shinnston	26431	WV		St. Ann's Church
R	50	COMMISSIONER	Jimmy	Mowery	171 Mary Lou Ave	Clarksburg	26301	WV		St. Ann's Church
D	50	CLERK	Linda	Griffith	1002 Hood Ave	Shinnston	26431	WV		St. Ann's Church
R	**50**	**CLERK**	**Rita**	**Mowery**	**171 Mary Lou Ave**	**Clarksburg**	26301	WV		St. Ann's Church
	50	ALTERNATE						WV		St. Ann's Church
	50	**CUSTODIAN**	DAVE	DeCosta	304-669-5559			WV		St. Ann's Church
D	51	SUPPLY COMMISSIONER	Mary Jo	Bastin	1042 East Pike Street	Shinnston	26431	WV		Women's Club House
D	51	COMMISSIONER	Vanessa	Shreves	74 Reynolds Street	Shinnston	26431	WV		Women's Club House
R	51	COMMISSIONER	Julia	Rife	421 Clark St	Shinnston	26431	WV		Women's Club House
D	51	CLERK	David	Shreves	74 Reynolds Street	Shinnston	26431	WV		Women's Club House
R	**51**	**CLERK**	**Mary**	**Heinrich**	**245 Austin Ave**	**Clarksburg**	**26301**	WV		Women's Club House
	51	ALTERNATE				Shinnston	26431	WV		Women's Club House
	51	**CUSTODIAN**	LINDA	GRIFFITH	304-677-0222			WV		Women's Club House
R	52	SUPPLY COMMISSIONER	Kathleen	Panek	35 Walnut Street	Shinnston	26431	WV		Lincoln High School
D	52	COMMISSIONER	**Margaret**	**Fiesler**	**10320 Wallace Pike**	**Wallace**	**26448**	WV		Lincoln High School
R	52	COMMISSIONER	**Katie**	**Blair**	**248 Hood Ave**	**Shinnston**	**26431**	WV		Lincoln High School
R	52	CLERK	Patricia	Cornell	3003 Cunningham Run Road	Shinnston	26431	WV		Lincoln High School
D	52	CLERK	**Margaret**	**Oferrell**	**3787 Hood Ave**	**Worthington**	**26591**	WV		Lincoln High School
	52	ALTERNATE						WV		Lincoln High School
	52	**CUSTODIAN**	DUSTIN	FRAZIER	304-203-8543			WV		Lincoln High School
D	53	SUPPLY COMMISSIONER	Margaret	Yost	PO Box 36	Gypsy	26431	WV		Otterbein United Meth. Church
R	53	COMMISSIONER	Elizabeth	Cottrill	P O Box 56	Enterprise	26568	WV		Otterbein United Meth. Church
D	53	COMMISSIONER	Marsha	Duckworth	400 Clark Street	Shinnston	26431	WV		Otterbein United Meth. Church
NP/R	53	CLERK	Sandra	Quarles	708 1/2 Hood Ave Apt 1	Shinnston	26431	WV		Otterbein United Meth. Church
D	**53**	**CLERK**	Carla	Wilfong	130 Wilfong Hollow Rd	Enterprise	26568	WV		Otterbein United Meth. Church

	53	ALTERNATE						WV		Otterbein United Meth. Church
	53	CUSTODIAN	JEFF	OSBOURN	304-629-8272			WV		Otterbein United Meth. Church
D	59	SUPPLY COMMISSIONER	Beverly	Stickel	PO Box 36	Reynoldsville	26422	WV		Reynoldsville New Hope Church
R	59	COMMISSIONER	Barbara "Kathy"	Wilson	50 Arlington Tower Road	Clarksburg	26301	WV		Reynoldsville New Hope Church
D	59	COMMISSIONER	Lisa	Chamberlain	914 Duff Ave	Clarksburg	26301	WV		Reynoldsville New Hope Church
R	59	CLERK	Phyllis	Pigott	1317 Crislip Ave	Clarksburg	26301	WV		Reynoldsville New Hope Church
D	59	CLERK	Lorri	Robey	3433 Gregory's Run Road	Clarksburg	26301	WV		Reynoldsville New Hope Church
	59	ALTERNATE						WV		Reynoldsville New Hope Church
	59	CUSTODIAN	Heather	Scheuvront				WV		Reynoldsville New Hope Church
	61	SUPPLY COMMISSIONER				Clarksburg	26301	WV		Victory Elementary School
D	61	COMMISSIONER	Donna	Krivosky	2214 Williams Ave.	Clarksburg	26301	WV		United Techinical Center
R	61	COMMISSIONER	Nadene	Holt	3736 Shinnston	Clarksburg	26301	WV		United Techinical Center
R	61	CLERK				Clarksburg	26301	WV		United Techinical Center
D	61	CLERK	Nancy	Nutter	206 Howard Run Road	Clarksburg	26301	WV		United Techinical Center
	61	ALTERNATE					26301	WV		United Techinical Center
	61	CUSTODIAN	BOBBI ANN	AMOS	304-476-1308			WV		United Techinical Center
R	63	SUPPLY COMMISSIONER	Sally	Holt	1111 Stewart Street	Shinnston	26431	WV		Spelter Fire Department
NP	63	COMMISSIONER	Kim	Wilson	1840 North 21st St.	Clarksburg	26301	WV		Spelter Fire Department
D	D	COMMISSIONER	Peggy	Wood	204 Meadowdrive	Clarksburg	26386	WV		Spelter Fire Department
D	63	CLERK	Stephen	Wood	204 Meadowdrive	Lost Creek	26386	WV		Spelter Fire Department
R	63	CLERK	Teresa	Hooton	1734 N 21st Street	Clarksburg	26301	WV		Spelter Fire Department
	63	ALTERNATE						WV		Spelter Fire Department
	63	CUSTODIAN	LORI	DUNN	304-476-5754			WV		Spelter Fire Department
D	66	SUPPLY COMMISSIONER				Clarksburg	26301	WV		Summit Park Fire Department
R	66	COMMISSIONER	Cinnamon	Sellers	133 Cinnamon Lane	Lost Creek	26385	WV		Summit Park Fire Department
D	66	COMMISSIONER	Charlotte	Riffle	8413 Southern Ave	Stonewood	26301	WV		Summit Park Fire Department
D	66	CLERK				Clarksburg	26301	WV		Summit Park Fire Department
NP	66	CLERK	Crystal	Cash	512 Horner Ave	Clarksburg	26301	WV		Summit Park Fire Department
	66	ALTERNATE						WV		Summit Park Fire Department
	66	CUSTODIAN	JOHN	STEWART	304-669-9184			WV		Summit Park Fire Department
D	66A	SUPPY COMMISSIONER	David	Reed	128 Vermont Ave.	Clarksburg	26301	WV		Summit Park Fire Department
R	66A	COMMISSIONER	Albert	Cox	313 Worley Ave.	Clarksburg	26301	WV		Summit Park Fire Department
D	66A	COMMISSIONER					26301	WV		Summit Park Fire Department
R	66A	CLERK	Stephen	Stewart	83 Timberbrook Lane	Bridgeport	26330	WV		Summit Park Fire Department
D	66A	CLERK	Mike	Talkington	131 Laurel Drive	Clarksburg	26301	WV		Summit Park Fire Department
	66A	ALTERNATE						WV		Summit Park Fire Department
	66A	CUSTODIAN	JOHN	STEWART	304-669-9184			WV		Summit Park Fire Department
	66B	SUPPY COMMISSIONER						WV		Summit Park Fire Department
R	66B	COMMISSIONER	Iris	Wickenhofer	1498 Beckytown Road	Clarksburg	26301	WV		Summit Park Fire Department
D	66B	COMMISSIONER	Laetitia	Clutter	P O Box 4064	Clarksburg	26302	WV		Summit Park Fire Department
D	66B	CLERK	Paula	McIntyre	2037 Beech Street	Clarksburg	26301	WV		Summit Park Fire Department
R	66B	CLERK	Margaret	Stewart	83 Timberbrook Lane	Bridgeport	26330	WV		Summit Park Fire Department
	66B	ALTERNATE						WV		Summit Park Fire Department
	66B	CUSTODIAN						WV		Summit Park Fire Department
R	68	SUPPLY COMMISSIONER	Kathy	Ball	208 Webster St	Clarksburg	26301	WV		Knights of Columbus
D	68	COMMISSIONER	Patty	Rieser	144 Thompson Street	Clarksburg	26301	WV		Knights of Columbus

R	68	COMMISSIONER	James	Ball	208 Webster St	Clarksburg	26301	WV		Knights of Columbus
R	68	CLERK	Kristyn	Woofter	798 Verdun Street	Clarksburg	26301	WV		Knights of Columbus
D	68	CLERK	Patsy	Powell	507 Broadway Ave. Apt #4	Bridgeport	26330	WV		Knights of Columbus
	68	ALTERNATE						WV		Knights of Columbus
	68	**CUSTODIAN**	GERALD	SOMAZZE	304-629-6677			WV		Knights of Columbus
D	74	SUPPLY COMMISSIONER	Connie	Sharpe	44 Caysara Drive	Clarksburg	26301	WV		United Methodist Temple
NP/D	74	COMMISSIONER	Patrick	Hill	1608 Hoffman Ave	Clarksburg	26301	WV		United Methodist Temple
R	74	COMMISSIONER	Sarah	Hill	1608 Hoffman Ave	Clarksburg	26301	WV		United Methodist Temple
R	74	CLERK	Kevin	Brown	406 Simson Ave.	Clarksburg	26301	WV		United Methodist Temple
NP	74	CLERK	Theresa	Gibson	1078 Sun Valley Road	Clarksburg	26301	WV		United Methodist Temple
	74	ALTERNATE						WV		United Methodist Temple
	74	**CUSTODIAN**	DIANA	PAYNE	304-626-5416			WV		United Methodist Temple
D	**80**	**SUPPLY COMMISSIONER**	**Leslie**	**Jaumot**	**1000 N. 17th Street**	**Clarksburg**	**26301**	**WV**		**St. James School Gym**
D	**80**	**COMMISSIONER**	**Loretta**	**Jorgensen**	**2223 Hamill Ave.**	**Clarksburg**	**26301**	**WV**		**St. James School Gym**
R	**80**	**COMMISSIONER**	**Kenneth**	**Drum**	**1925 Goff Ave**	**Clarksburg**	**26301**	**WV**		**St. James School Gym**
NP/D	**80**	**CLERK**	**Judy**	**Gonzalez**	**620 W Pike St Apt 301**	**Clarksburg**	**26301**	**WV**		**St. James School Gym**
R	**80**	**CLERK**	**Donna**	**McGlone**	**60 Southgates Hill Drive**	**Clarksburg**	**26301**	**WV**		**St. James School Gym**
D	**80**	**EXTRA**				**Clarksburg**	**26301**	**WV**		**St. James School Gym**
	80	**CUSTODIAN**	**RICK**	**GASTON**	**304-627-5589**			**WV**		**St. James School Gym**
D	**82**	**SUPPLY COMMISSIONER**						**WV**		**Adamston Elementary School**
R	**82**	**COMMISSIONER**						**WV**		**Adamston Elementary School**
D	**82**	**CLERK**						**WV**		**Adamston Elementary School**
	82	**CUSTODIAN**	**TIM**	**HOOD**	**304-669-2338**			**WV**		**Adamston Elementary School**
NP	87	SUPPLY COMMISSIONER	Kyle	Bartlett	81 Meadowview Drive	Clarksburg	26301	WV		Christian Glenn Falls
D	87	COMMISSIONER				Clarksburg	26301	WV		Christian Glenn Falls
R	87	COMMISSIONER	Sarah	Bartlett	81 Meadowview Drive	Clarksburg	26301	WV		Christian Glenn Falls
R	87	CLERK	Andrew	Udell	118 Prudence Street	Clarksburg	26301	WV		Christian Glenn Falls
D	87	CLERK	Brenda	Mayle	1907 Glen Falls Road	Clarksburg	26301	WV		Christian Glenn Falls
R	87	ALTERNATE	Wendy	Cox	409 N. Ohio Ave	Clarksburg	26301	WV		Christian Glenn Falls
	87	**CUSTODIAN**	LA DONNA	JOSEPH	304-629-1411			WV		Christian Glenn Falls
R	**92**	**SUPPLY COMMISSIONER**	**Diana**	**Bartley**	**P O Box 726**	**Lumberport**	**26386**	WV		Lumberport Community Center
D	**92**	**COMMISSIONER**	**Charles**	**Beverly**	**60 Rogers Street**	**Lumberport**	**26386**	WV		Lumberport Community Center
R	**92**	**COMMISSIONER**	**George**	**Skinner**	**P O Box 975**	**Lumberport**	**26386**	WV		Lumberport Community Center
R	**92**	**CLERK**	**Donna**	**Skinner**	**P O Box 975**	**Lumberport**	**26386**	WV		Lumberport Community Center
D	**92**	**CLERK**	**Mary**	**Beverly**	**60 Rogers Street**	**Lumberport**	**26386**	WV		Lumberport Community Center
	92	ALTERNATE						WV		Lumberport Community Center
	92	**CUSTODIAN**						WV		Lumberport Community Center
D	**95**	**SUPPLY COMMISSIONER**	**Linda**	**Rogers**	**2061 Bennetts Run Road**	**Lumberport**	**26386**	WV		
R	**95**	**COMMISSIONER**	**Connie Jean**	**Mayle**	**218 Middlebourne Rd**	**Wallace**	**26448**	WV		Ten Mile Baptist Church
D	**95**	**COMMISSIONER**	**Sandra**	**Luchuck**	**162 Painters Run Road**	**Wallace**	**26448**	WV		Ten Mile Baptist Church
NP/D	**95**	**CLERK**	**Shirley**	**Potts**	**2061 Bennetts Run Road**	**Lumberport**	**26386**	WV		Ten Mile Baptist Church
R	**95**	**CLERK**	**Donna**	**Post**	**90 Carter St**	**Shinnston**	**26431**	WV		Ten Mile Baptist Church
R	95	ALTERNATE				**Lumberport**	**26386**	WV		Ten Mile Baptist Church
	95	**CUSTODIAN**	BECKY	NAY	304-783-4728 OR 304-641-4533			WV		Ten Mile Baptist Church
NP	96	SUPPLY COMMISSIONER	Robert	Cravey	216 Quincy Street	Clarksburg	26301	WV		Lumberport Baptist Church
D	96	COMMISSIONER	Thomas C	Exline	P O Box 815	Lumberport	26386	WV		Lumberport Baptist Church

R	96	COMMISSIONER	Carolyn	Exline	P O Box 423	Lumberport	26386	WV		Lumberport Baptist Church
NP/D	96	CLERK	Patricia	Cravey	216 Quincy Street	Clarksburg	26301	WV		Lumberport Baptist Church
R	96	CLERK	Jackie	Yeager	P O Box 722	Lumberport	26386	WV		Lumberport Baptist Church
	96	ALTERNATE						WV		Lumberport Baptist Church
	96	CUSTODIAN	MARK	COFFEY	304-629-4269			WV		Lumberport Baptist Church
R	98	SUPPLY COMMISSIONER	Tammy	Martin	144 Randel Run Road	Shinnston	26431	WV		Big Elm Elementary School
R	98	COMMISSIONER	Karen	Flanigan	4492 Meadowbrook Rd	Meadowbrook	26404	WV		Big Elm Elementary School
D	98	COMMISSIONER	Jacqulyn	Matheny	174 Hickory View Way Apt 108	Shinnston	26431	WV		Big Elm Elementary School
NP/R	98	CLERK	Jesse	Ashley	925 Pine Bluff Road	Shinnston	26431	WV		Big Elm Elementary School
D	98	CLERK	Valerie	Shingleton	19 Hickory View Way Apt 101	Shinnston	26431	WV		Big Elm Elementary School
	98	ALTERNATE						WV		Big Elm Elementary School
	98	CUSTODIAN	JERRY	GARRISON	304-476-4415			WV		Big Elm Elementary School
	102	SUPPLY COMMISSIONER					26301	WV		Quiet Dell Methodist Church
R	102	COMMISSIONER	Terry	Boyer	8056 Elwood Ave.	Stonewood	26301	WV		Quiet Dell Methodist Church
D	102	COMMISSIONER	Brenda	Wetzel	20 Jordan Drive	Mt Clare	26408	WV		Quiet Dell Methodist Church
R	102	CLERK						WV		Quiet Dell Methodist Church
NP/D	102	CLERK	Edwin	Cooper	20 Old Dairy Farm Road	Lost Creek	26385	WV		Quiet Dell Methodist Church
	102	ALTERNATE					26408	WV		Quiet Dell Methodist Church
	102	CUSTODIAN	JULIE	GREYNOLDS	304-476-3360			WV		Quiet Dell Methodist Church
	103	SUPPLY COMMISSIONER						WV		Monroe Church
R	103	COMMISSIONER	Melanie	Taylor	432 Brannon Ave.	Clarksburg	26301	WV		Monroe Church
	103	COMMISSIONER						WV		Monroe Church
R	103	CLERK	Debra	Phillips	12685 Buckhannon	Lost Creek	26385	WV		Monroe Church
	103	CLERK						WV		Monroe Church
	103	ALTERNATE						WV		Monroe Church
	103	CUSTODIAN	CHRISTY	STEWART	304-677-1708			WV		Monroe Church
NP	104	SUPPLY COMMISSIONER	Debra	Gray	2356 Rooting Creek Road	Lost Creek	26385	WV		Johnston Community Center
D	104	COMMISSIONER	Virginia	Chapman	2196 Rooting Creek Road	Lost Creek	26385	WV		Johnston Community Center
R	104	COMMISSIONER	Cindy	Williams	78 Libby Street	Mt. Clare	26408	WV		Johnston Community Center
D	104	CLERK	Sherri	Talkington	882 Williams Lane	Lost Creek	26385	WV		Johnston Community Center
R	104	CLERK	Linda	Williams	208 Cole Mountain Road	Lost Creek	26385	WV		Johnston Community Center
	104	ALTERNATE						WV		Johnston Community Center
	104	CUSTODIAN	BILL	SUSAN	304-622-6223			WV		Johnston Community Center
R	106	SUPPLY COMMISSIONER	Patricia	George	150 Park Blve	Clarksburg	26301	WV		Mt. Clare United Meth. Church
R	106	COMMISSIONER			747 Chub Run Road	Mt. Clare	26408	WV		Mt. Clare United Meth. Church
D	106	COMMISSIONER	Marvin	George	150 Park Blvd	Clarksburg	26385	WV		Mt. Clare United Meth. Church
R	106	CLERK	Regina	Welch	102 Linda Street	Mt. Clare	26408	WV		Mt. Clare United Meth. Church
	106	CLERK						WV		Mt. Clare United Meth. Church
R	106	ALTERNATE	Wanda	Hickman	747 Chub Run Road	Mt. Clare	26408	WV		Mt. Clare United Meth. Church
	106	CUSTODIAN	TERRY	MANO	304-745-3262			WV		Mt. Clare United Meth. Church
R	107	SUPPLY COMMISSIONER	Cynthia	Watasek	P O Box 265	Lost Creek	26385	WV		Lost Creek Community Building
D	107	COMMISSIONER					26426	WV		Lost Creek Community Building
R	107	COMMISSIONER	Lewanna	Warner	779 Deer Haven Dr	Lost Creek	26385	WV		Lost Creek Community Building
NP/D	107	CLERK	Kristin	Lund	PO Box 284	Lost Creek	26835	WV		Lost Creek Community Building
R	107	CLERK	Rachel	Ware	1932 Chubs Run Road	Mt. Clare	26408	WV		Lost Creek Community Building
	107	ALTERNATE						WV		Lost Creek Community Building
	107	CUSTODIAN	CHRISTOPHER	HARKER	304-904-0280			WV		Lost Creek Community Building

R	108	SUPPLY COMMISSIONER	Becky	Puckett	8962 Goodhope Pike	Lost Creek	26385	WV		Lost Creek Community Building
D	108	COMMISSIONER	Tim	McClain	5035 Poplar Street	Clarksburg	26301	WV		Lost Creek Community Building
R	108	COMMISSIONER	Barbara	Campbell	PO Box 124	West Milford	26451	WV		Lost Creek Community Building
D	108	CLERK	Linda	Maul	620 W Pike St Apt 807	Clarksburg	26301	WV		Lost Creek Community Building
R	108	CLERK	Kevin	Reeves	338 Lewis Acres Drive	Mt Clare	26408	WV		Lost Creek Community Building
	108	ALTERNATE						WV		Lost Creek Community Building
	108	CUSTODIAN	CHRISTOPHER	HARKER	304-904-0280			WV		Lost Creek Community Building
D	110	SUPPLY COMMISSIONER	Rhonda	Hunt	PO Box 52	West Milford	26451	WV		South Harrison High School
R	110	COMMISSIONER	Kay	Fidler	1390 Buffalo Creek Road	Lost Creek	26385	WV		South Harrison High School
D	110	COMMISSIONER						WV		South Harrison High School
NP/D	110	CLERK	Jessica	Hogsed	1795 McWhorter Rd	Lost Creek	26385	WV		South Harrison High School
NP/R	110	CLERK	Rebecca	Gould	28 First Street	West Milford	26451	WV		South Harrison High School
	110	ALTERNATE						WV		South Harrison High School
	110	CUSTODIAN	TIFFANY	FRUM	304-871-2547			WV		South Harrison High School
R	114	SUPPLY COMMISSIONER	Bernard	Bond	1999 Berkley Street	Clarksburg	26301	WV		Sardis Community Building
R	114	COMMISSIONER	Donald	Staddon III	1911 Buffalo Calf Road	Salem	26426	WV		Sardis Community Building
D	114	COMMISSIONER	Diana	Maxwell	2695 Sardis Road	Clarksburg	26301	WV		Sardis Community Building
R	114	CLERK	Joann	Luchuck	106 Prudence Street	Clarksburg	26301	WV		Sardis Community Building
D	114	CLERK	Glenda	Gaines	105 Rock Camp Road	Clarksburg	26301	WV		Sardis Community Building
	114	ALTERNATE						WV		Sardis Community Building
	114	CUSTODIAN	WILLIAM	HURST	304-783-4303			WV		Sardis Community Building
R	114A	SUPPLY COMMISSIONER	Don	Myers	PO Box 197	Reynoldsville	26422	WV		Sardis Community Building
D	114A	COMMISSIONER	Jeff	Drainer	148 Rising Bird Lane	Reynoldsville	26422	WV		Sardis Community Building
R	114A	COMMISSIONER	Esther	Wells	104 Back Street	Clarksburg	26301	WV		Sardis Community Building
R	114A	CLERK	Regina	Frank	PO Box 112	Reynoldsville	26422	WV		Sardis Community Building
D	114A	CLERK	Jodi	Knight	3391 Sardis Road	Clarksburg	26301	WV		Sardis Community Building
	114A	ALTERNATE						WV		Sardis Community Building
	114A	CUSTODIAN	WILLIAM	HURST	304-783-4303			WV		Sardis Community Building
R	118	SUPPLY COMMISSIONER	Linda	Conant	7925 Wallace Pike	Wallace	26448	WV		Wallace United Methodist Church
R	118	COMMISSIONER	Joyce	Moore	1941 Big Elk Road	Wallace	26448	WV		Wallace United Methodist Church
D	118	COMMISSIONER	Ova	Coburn	8039 Wallace Pike	Wallace	26448	WV		Wallace United Methodist Church
NP/D	118	CLERK	Kimberly D	Blake	336 Painter Run Road	Wallace	26448	WV		Wallace United Methodist Church
R	118	CLERK	Raymanda	Robinson	7891 Wallace Pike	Wallace	26448	WV		cell 304-629-1424
	118	ALTERNATE						WV		Wallace United Methodist Church
	118	CUSTODIAN	DALE	CONANT	304-796-4658			WV		Wallace United Methodist Church
	120	SUPPLY COMMISSIONER						WV		Life Builders Fellowship
D	120	COMMISSIONER	Danny	Paugh	1050 Suds Run Road	Mt. Clare	26408	WV		Life Builders Fellowship
	120	COMMISSIONER						WV		Life Builders Fellowship
	120	CLERK						WV		Life Builders Fellowship
R	120	CLERK	Debbie	Gaskins	93 Libby Street	Mt. Clare	26408	WV		Life Builders Fellowship
	120	ALTERNATE						WV		Life Builders Fellowship
	120	CUSTODIAN	DON	JOHNSON	304-669-8004			WV		Life Builders Fellowship
R	121	SUPPLY COMMISSIONER	Jacqueline	Marsh	232 Winifred Way	Bridgeport	26330	WV		Anmoore City Building
D	121	COMMISSIONER	Faith	Dixon	110 Virginia Ave.	Clarksburg	26301	WV		Anmoore City Building
R	121	COMMISSIONER					26330	WV		Anmoore City Building
	121	CLERK					26330	WV		Anmoore City Building

D	121	CLERK					26408	WV		Anmoore City Building
	121	ALTERNATE						WV		Anmoore City Building
	121	**CUSTODIAN**	WENDY	POSEY	304-203-6360			WV		Anmoore City Building
R	122	SUPPLY COMMISSIONER	Robin	Paugh	1050 Suds Run Road	Mt. Clare	26408	WV		Heritage Christian School
D	122	COMMISSIONER	Rachel	Underwood	8196 Ridd Ave	Stonewood	26301	WV		Heritage Christian School
R	122	COMMISSIONER	S. Rebecca	Thornton	529 Winters Hollow Road	Bridgeport	26330	WV		Heritage Christian School
D	122	CLERK	Francis	Iaquinta	3005 Dogwood Road	Bridgeport	26330	WV		Heritage Christian School
NP/R	122	CLERK	Monica	Iaquinta	3005 Dogwood Road	Bridgeport	26330	WV		Heritage Christian School
R	122	ALTERNATE	Mike	Williams	78 Libby Street	Mt. Clare	26408	WV		Heritage Christian School
	122	**CUSTODIAN**	ANDREA	WHITE	304-517-5849			WV		Heritage Christian School
R	**123**	**SUPPLY COMMISSIONER**	**Tammy**	**Erpenbeck**	**309 Mayo St Apt 406**	**Clarksburg**	**26301**	**WV**		304-566-7355 both#'s disconnect
D	**123**	**COMMISSIONER**	**Andrea**	**Alfred**	**977 Washburn Street**	**Clarksburg**	**26301**	**WV**		Simpson Creek Baptist Ch. Build
R	**123**	**COMMISSIONER**	**Stephen**	**McElroy**	**232 West Olive St**	**Bridgeport**	**26330**	**WV**		Simpson Creek Baptist Ch. Build
D	**123**	**CLERK**	**Donna**	**Chipps**	**2 Cameron Road**	**Clarksburg**	**26301**	**WV**		Simpson Creek Baptist Ch. Build
R	**123**	**CLERK**	**Mary**	**Rawlinits**	**220 Williams Ave.**	**Bridgeport**	**26330**	**WV**		Simpson Creek Baptist Ch. Build
	122	**ALTERNATE**						**WV**		Simpson Creek Baptist Ch. Build
	123	**CUSTODIAN**	ANNETTE	HETTERMAN	304-625-1477			WV		Simpson Creek Baptist Ch. Build
D	**125**	**SUPPLY COMMISSIONER**	**Stephen**	**Glass**	**191 Ridgeway Drive**	**Bridgeport**	**26330**	**WV**		Simpson Grade School
D	**125**	**COMMISSIONER**	**Cindy**	**Glass**	**191 Ridgeway Drive**	**Bridgeport**	**26330**	**WV**		Simpson Grade School
R	**125**	**COMMISSIONER**	**Diane**	**Kinney**	**452 James Street**	**Bridgeport**	**26330**	**WV**		Simpson Grade School
R	**125**	**CLERK**	**Stacey**	**Randolph**	**571 Worthington Drive**	**Bridgeport**	**26330**	**WV**		Simpson Grade School
NP/D	**125**	**CLERK**	**Cierra**	**McNemar**	**304 Rosemont Ave.**	**Clarksburg**	**26301**	**WV**		Simpson Grade School
	125	**ALTERNATE**						**WV**		Simpson Grade School
	125	**CUSTODIAN**	JENNIFER	MARRA	304-695-8064			WV		Simpson Grade School
D	126	SUPPLY COMMISSIONER	Barbara	Wilburn	113 Faris Ave.	Bridgeport	26330	WV		Johnson Grade School
R	126	COMMISSIONER	Evelyn	Griffin	205 Faris Ave.	Bridgeport	26330	WV		Johnson Grade School
D	126	COMMISSIONER	Jerri	Hinebaugh	139 Lonely Oak Dr	Bridgeport	26330	WV		Johnson Grade School
D	126	CLERK	Patty	Colanero	104 Rebecca Road	Bridgeport	26330	WV		Johnson Grade School
R	126	CLERK	Roxann	Shuttleworth	617 Ohio Ave.	Nutterfort	26301	WV		Johnson Grade School
	126	ALTERNATE						WV		Johnson Grade School
	126	**CUSTODIAN**	JOE	WEBER	304-838-3541			WV		Johnson Grade School
R	128	SUPPLY COMMISSIONER	Jennifer	Griffin	130 ST Francis Way	Bridgeport	26330	WV		Maple Lake Clubhouse
R	128	COMMISSIONER	Carl	Hatfield	300 Maple Lake Road	Bridgeport	26301	WV		Maple Lake Clubhouse
D	128	COMMISSIONER				Bridgeport	26330	WV		Maple Lake Clubhouse
D	128	CLERK					26301	WV		Maple Lake Clubhouse
R	128	CLERK					26301	WV		Maple Lake Clubhouse
	128	ALTERNATE					26330	WV		Maple Lake Clubhouse
	128	**CUSTODIAN**	TERRY	HOSKINSON	304-641-6585			WV		Maple Lake Clubhouse
	129	SUPPLY COMMISSIONER						WV		Bridgeport High School Cafeteria
R	129	COMMISSIONER	Rolan	McKnight	215 Davisson St	Bridgeport	26330	WV		Bridgeport High School Cafeteria
NP/D	129	COMMISSIONER	Judy	McKnight	215 Davisson St	Bridgeport	26330	WV		Bridgeport High School Cafeteria
NP	129	CLERK	Jennifer Lynn	Opyoke	200 Jones Street	Clarksburg	26301	WV		Bridgeport High School Cafeteria
R	129	CLERK	Agnes	Swiger	17 Stone Lane Apt. 103	Bridgeport	26330	WV		Bridgeport High School Cafeteria
	129	ALTERNATE					26301	WV		Bridgeport High School Cafeteria
	129	**CUSTODIAN**	MIKEY	CAPUTO	304-695-7748			WV		Bridgeport High School Cafeteria
D	129B	SUPPLY COMMISSIONER	Emmalie	Maxwell	306 Maple Drive	Clarksburg	26301	WV		Bridgeport High School Cafeteria

R	129B	COMMISSIONER	Joyce	Rabanal	210 John Street	Clarksburg	26301	WV		Bridgeport High School Cafeteria
D	129B	COMMISSIONER	Johnny	Maxwell	306 Maple Drive	Clarksburg	26301	WV		Bridgeport High School Cafeteria
	129B	CLERK				Clarksburg	26301	WV		Bridgeport High School Cafeteria
NP	129B	CLERK	Kelsi	Andrews	195 Liberty Ave	Clarksburg	26301	WV		Bridgeport High School Cafeteria
	129B	ALTERNATE				Clarksburg	26301	WV		Bridgeport High School Cafeteria
	129B	**CUSTODIAN**	MIKEY	CAPUTO	304-695-7748			WV		Bridgeport High School Cafeteria
D	**129C**	**SUPPLY COMMISSIONER**	**Patty**	**Butler**	**977 Zachs Run Road**	**Mt.Clare**	**26408**	**WV**		304-931-3773
R	**129C**	**COMMISSIONER**	**Denise**	**Hutson**	**318 Davis Street**	**Clarksburg**	**26301**	**WV**		Johnson Grade School
NP/D	**129C**	**COMMISSIONER**	**Mary Theresa**	**Gain**	**9 Coolview Lane**	**Bridgeport**	**26330**	**WV**		Johnson Grade School
D	**129C**	**CLERK**	**Donna**	**Elsey**	**141 Village Drive**	**Bridgeport**	**26330**	**WV**		Johnson Grade School
NP	**129C**	**CLERK**	**Cierra**	**McNemar**	**1419 W Pike Street Apt G**	**Clarksburg**	**26301**	**WV**		Johnson Grade School
	129C	**ALTERNATE**						**WV**		Johnson Grade School
	129C	**CUSTODIAN**	JOE	WEBER	304-838-3541			WV		Johnson Grade School
R	130	SUPPLY COMMISSIONER	Tammey	Mason	1363 West Main Street	Salem	26426	WV		Salem United Meth. Church
NP	130	COMMISSIONER	Katlin	Murrell	648 Lake Floyd Circle	Salem	26426	WV		Salem United Meth. Church
	130	COMMISSIONER						WV		Salem United Meth. Church
R	130	CLERK	Sharon	Davisson	341 Bristol Road	Salem	26426	WV		Salem United Meth. Church
D	130	CLERK	Robert	White	161 Turkey Run Road	Salem	26426	WV		Salem United Meth. Church
	130	ALTERNATE						WV		Salem United Meth. Church
	130	**CUSTODIAN**	KEVIN	BENDER	304-841-4891			WV		Salem United Meth. Church
D	132	SUPPLY COMMISSIONER	Lena	Gamble	258 West Main Street	Salem	26426	WV		SalemSeventh Day Baptist Church
R	132	COMMISSIONER	Wendy	McNemar	1211 Limestone Road	Clarksburg	26301	WV		Seventh Day Baptist Church
D	132	COMMISSIONER	Marsha	Gamble	PO Box 98	Reynoldsville	26422	WV		Seventh Day Baptist Church
NP	132	CLERK	Joshua	Rukse	204 Tunnel Drive	Salem	26426	WV		Seventh Day Baptist Church
R	132	CLERK	Carolyn	Bee	45 North Street	Salem	26426	WV		Seventh Day Baptist Church
	132	ALTERNATE						WV		Seventh Day Baptist Church
	132	**CUSTODIAN**	CHERYL	CURRAN	304-669-4166			WV		Seventh Day Baptist Church
R	**133**	**SUPPLY COMMISSIONER**	**Debra**	**Shrieves**	**10569 Goodhope Pike**	**Jane Lew**	**26378**	**WV**		Lake Floyd Club House
NP/D	**133**	**COMMISSIONER**	**Michelle**	**Raikes**	**71 Raikes Lane**	**Clarksburg**	**26301**	**WV**		Lake Floyd Club House
R	**133**	**COMMISSIONER**	**Ranae**	**Marle**	**1223 North 25th Street**	**Clarksburg**	**26301**	**WV**		Lake Floyd Club House
R	**133**	**CLERK**	**Judith**	**Burns**	**2042 Lake Floyd Circle**	**Clarksburg**	**26301**	**WV**		Lake Floyd Club House
NP/R	**133**	**CLERK**	**Sierra**	**Shrieves**	**76 Maranatha Acres Road**	**Lost Creek**	**26378**	**WV**		Lake Floyd Club House
	133	**ALTERNATE**						**WV**		Lake Floyd Club House
	133	**CUSTODIAN**	JASON	HAYNES	304-669-6994			WV		Lake Floyd Club House
D	**134**	**SUPPLY COMMISSIONER**	**Judi**	**Maxwell**	**5035 Gregory's Run Road**	**Clarksburg**	**26301**	**WV**		Coplin United Meth Church
R	**134**	**COMMISSIONER**	**Robert**	**Huffman**	**348 Blue Heron Drive**	**Salem**	**26426**	**WV**		Coplin United Meth Church
D	**134**	**COMMISSIONER**	**Faye**	**Watson**	**448 Maple Lake Road**	**Bridgeport**	**26330**	**WV**		Coplin United Meth Church
R	**134**	**CLERK**	**Joanna**	**Huffman**	**348 Blue Heron Drive**	**Salem**	**26426**	**WV**		Coplin United Meth Church
D	**134**	**CLERK**	**John**	**Weber**	**10974 Good Hope Pike**	**Jane Lew**	**26378**	**WV**		Coplin United Meth Church
	134	**ALTERNATE**						**WV**		Coplin United Meth Church
	134	**CUSTODIAN**	**LARRY**	**RITTER**	**304-677-0571**			**WV**		Coplin United Meth Church
R	135	SUPPLY COMMISSIONER	Richard	Fowler	567 Laurel Park Road	Clarksburg	26301	WV		Marshville Community Center
D	135	COMMISSIONER	Tala	Stickel	P O Box 108	Reynoldsville	26422	WV		Marshville Community Center
	135	COMMISSIONER						WV		Marshville Community Center
R	135	CLERK	Janice	Fowler	567 Laurel Park Road	Clarksburg	26301	WV		Marshville Community Center
D	135	CLERK	Darlene	Dennison	554 Cherry Camp Road	Salem	26426	WV		Marshville Community Center
D	135	ALTERNATE	Sharon	Csutoras	1801 Hamill Ave.	Clarksburg	26301	WV		Marshville Community Center

	135	**CUSTODIAN**	RODNEY	SINCLAIR	304-783-5316			WV		Marshville Community Center
R	136	SUPPLY COMMISSIONER	Christina	Moneypenny	18 Gain Street	Salem	26426	WV		Van Horn Annex
NP/R	136	COMMISSIONER	Preston	McCardle	P O BOX 104	Reynoldsville	26422	WV		Van Horn Annex
	136	COMMISSIONER						WV		Van Horn Annex
NP/D	136	CLERK	Carol	Morgan	305 Locust View Dr	Clarksburg	26301	WV		Van Horn Annex
NP/R	136	CLERK	Sherry	Sampson	212 First Street	Shinnston	26431	WV		Van Horn Annex
	136	ALTERNATE						WV		Van Horn Annex
	136	**CUSTODIAN**	JOHN	LOWE	304-782-3969			WV		Van Horn Annex
D	137	SUPPLY COMMISSIONER	Joanna	Golden	123 Valley Street	Salem	26426	WV		Van Horn Annex
NP/D	137	COMMISSIONER	Sharon	McCarty	1327 Cherry Camp Road	Salem	26426	WV		304-203-5999
NP/R	137	COMMISSIONER	Olivia Brooke	Arcuri	116 Roosevelt St	Lumberport	26386	WV		Van Horn Annex
R	137	CLERK	Leslie	Davis	84 Bottom View Drive	Salem	26426	WV		Van Horn Annex
NP/D	137	CLERK	Leah	Martin	1353 Cherry Camp Road	Salem	26426	WV		Van Horn Annex
	137	ALTERNATE						WV		Van Horn Annex
	137	**CUSTODIAN**	JOHN	LOWE	304-782-3969			WV		Van Horn Annex
R	**143**	**SUPPLY COMMISSIONER**	**Mary Jean**	**Bunch**	**439 Oak Street**	**Jane Lew**	**26398**	**WV**		New Bethel Meth. Church
D	**143**	**COMMISSIONER**	**Meecha**	**Duty**	**83 Meadowview Drive Apt. 104**	**Clarksburg**	**26301**	**WV**		New Bethel Meth. Church
R	**143**	**COMMISSIONER**	**Cathy**	**Aylestock**	**570 Mt Olive Road**	**Salem**	**26426**	**WV**		New Bethel Meth. Church
NP	**143**	**CLERK**	**Janice**	**Nicholson**	**104 Pinetree Lane**	**Lost Creek**	**26385**	**WV**		New Bethel Meth. Church
R	**143**	**CLERK**	**Debbie**	**Bise**	**8962 Good Hope Pike**	**Clarksburg**	**26301**	**WV**		New Bethel Meth. Church
	143	**ALTERNATE**	**Sareida**	**Cogar**	**107 Meadowview Drive**	**Clarksburg**	**26301**	**WV**		New Bethel Meth. Church
	143	**CUSTODIAN**	**DEBRA**	**STOVER**	**304-672-2035**			**WV**		New Bethel Meth. Church
R	144	SUPPLY COMMISSIONER	Traci Dawn	Davis	300 Liberty Ave	Clarksburg	26301	WV		West Milford Community Center
	144	COMMISSIONER						WV		West Milford Community Center
R	144	COMMISSIONER	Betty	O'Brien	138 School Street	West Milford	26451	WV		West Milford Community Center
D	144	CLERK	Norda	Singleton	566 Laural Park Road	Lost Creek	26385	WV		West Milford Community Center
R	144	CLERK	Kathy	Garvin	110 Lena Lane	Lost Creek	26385	WV		West Milford Community Center
R	144	ALTERNATE	Sarah	Petitto	PO Box 33	West Milford	26451	WV		West Milford Community Center
	144	**CUSTODIAN**	JEFF	BARNHART	304-365-2362			WV		West Milford Community Center
D	**144A**	**SUPPLY COMMISSIONER**	**Shirley**	**Wilcox**	**PO Box 45**	**West Milford**	**26457**	WV		West Milford Community Center
R	**144A**	**COMMISSIONER**	**Eva**	**Scranage**	**2251 Hawk HWY**	**Lost Creek**	**26385**	WV		West Milford Community Center
D	**144A**	**COMMISSIONER**	**Ashley**	**Perdue**	**5057 Elm Street LV**	**Clarksburg**	**26301**	WV		West Milford Community Center
R	**144A**	**CLERK**	**Diane**	**McDaniel**	**185 Main Street**	**West Milford**	**26457**	WV		West Milford Community Center
D	**144A**	**CLERK**	**Bonita**	**Hilt**	**2335 McWhorter Road**	**Lost Creek**	**26385**	WV		West Milford Community Center
	144A	ALTERNATE						WV		West Milford Community Center
	144A	**CUSTODIAN**	JEFF	BARNHART	304-365-2362			WV		West Milford Community Center
NP	**145**	**SUPPLY COMMISSIONER**	**Kristina**	**Messenger**	**99 Twin Cedar Lane**	**Salem**	**26426**	**WV**		Sycamore United Meth. Church
R	**145**	**COMMISSIONER**	**Delores**	**Stutler**	**116 Majestic Drive**	**Clarksburg**	**26301**	**WV**		Sycamore United Meth. Church
NP/D	**145**	**COMMISSIONER**	**Debra**	**Blackwell**	**439 Kaja Lane**	**Salem**	**26426**	**WV**		Sycamore United Meth. Church
NP/R	**145**	**CLERK**	**Tammy R.**	**Starkey**	**PO Box 14**	**Reynoldsville**	**26422**	**WV**		Sycamore United Meth. Church
D	**145**	**CLERK**	**Esther**	**Messenger**	**51 Twin Cedar Drive**	**Clarksburg**	**26301**	**WV**		Sycamore United Meth. Church
	145	**ALTERNATE**						**WV**		Sycamore United Meth. Church
	145	**CUSTODIAN**	NEIL	MESSENGER	304-677-1689			WV		Sycamore United Meth. Church

12-B

2024 PRIMARY ELECTION
EARLY VOTING WORKERS
GENERAL SERVICES BUILDING & MALL

KEVIN BROWN

PATRICIA CRAVEY

ROBERT CRAVEY

TERRI DONALDSON

KAY FIDLER

MARY ANN FOWLER

THERESA GIBSON

LINDA HOGUE

ROBERT HUFFMAN

KELLEE KINSEY

JUDY MAXWELL

NAOMI MCGARY

PAM NICHOLS

JANICE NICHOLSON

SANDRA QUARLES

JOYCE RABANAL

JEANIE TAYLOR

PHYLLIS WARNER

FAY WATSON

BARBARA WILBURN

13

HARRISON COUNTY PROSECUTING ATTORNEY'S OFFICE
RACHEL ROMANO, PROSECUTING ATTORNEY

Memo

To: Laura Pysz

From: Rachel Romano

Date: March 20, 2024

Re: Budget Revision

Please make the following line item budget revisions to the current 2023-2024 budget for the Prosecuting Attorney's Office:

From:
405-230 Contracted Services $ 2,850.00

To:
405-223 Professional Services $ 2,850.00

Rachel Romano

Signature Line

A-1

United States of America

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

Clerk's Fiduciary Report

Estate from Wednesday, March 13, 2024, through Tuesday, March 19, 2024

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, Friday, March 15, 2024, the following matters were disposed of in the presence of the Clerk:

The said estate of **RONALD DEWEY ASHCRAFT**, deceased was referred to **ROBERT L GREER**, a FIDUCIARY COMMISSIONER for the Harrison County, for settlement thereof.

On, Monday, March 18, 2024, the following matters were disposed of in the presence of the Clerk:

The said estate of **LUCINDA R COTTRILL HITCHCOCK**, 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 **THOMAS L BISSETT**, deceased, late a resident of FRANKLIN, OHIO, was admitted to record.

C-1

Harrison County 4-H Leaders Association
c/o 1117 Good Hope Pike
Clarksburg, WV 26301

March 18, 2024

Harrison County Commission
Susan Thomas, President
David Hinkle
Patsy Trecost II
229 S. Third Street
Clarksburg, WV 26301

Dear Commissioners:

Throughout the year, Harrison County 4-H leaders/volunteers strive to provide well-rounded programming and activities to help 4-H youth with life skills, team building/participation, and communication. Through club meetings, personally-chosen projects, hand's-on activities, speaking to small groups, attending summer camp, and a multitude of other offerings, volunteers work to prepare this county's youth for their future and to be part of the society who contributes to the advancement of Harrison County and elsewhere.

Programming represents a wide variety of topics including: Nutter Fort Fire Department presentation and fire truck ride; Cloverbud Day Camp (age 5-2nd grade) for four days at Veterans Memorial Park; Let's Get Cookin' SPIN (Special INterest) Club where youth learn life skills for the kitchen and for the family; Clarksburg History Museum tour, and much more. Summer activities include 4-H camp at Jackson's Mill which 191 youth enjoyed in 2023.

Thank you for your continuing support for the Harrison County 4-H program.

Regards,

April Mitchell, President
Brittany Stire, Vice-President
Tara Sutton, Secretary
Brandy Stire, Treasurer

cc: Laura Pysz

/ddean

4-H'ers collect non-perishable food for Christmas baskets.

Community Activities

1. Veterans Day Parades in Clarksburg and Shinnston.
2. United Way of Doddridge & Harrison Counties Annual Paddle 4 A Cause.
3. United Way of Harrison and Doddridge Counties gift wrapping event at Meadowbrook Mall.
4. Collected stuffed toys for donation to WVU Children's Hospital.
5. Road crew volunteers for annual Shinnston Turkey Trot 4-H Scholarship fund-raiser.
6. Created ~225 wood cookie shape ornaments that were displayed on the U.S. Capitol Christmas tree and/or one of the companion trees.
7. Campers donated 250+ pounds of pet food plus treats, kitty litter, etc. for donation to the Humane Society of Harrison County.
8. Food donation drives to benefit food pantries and community blessing box.
9. Community Christmas caroling.
10. Toys for Tots collection.
11. Christmas food baskets and fruit baskets.
12. Newly reorganized Harrison County 4-H Teen Leaders created handmade cards for Veterans and donated to Post 13 American Legion.
13. County-wide food and winter scarves/hats/ gloves collection; items donated to The Mustard Seed and the Nutter Fort Elementary Backpack Program.

Friends Feeding Friends (140-150 people served).

Just for the fun of it!

1. Pumpkin/Potato decorating contest.
2. Game nights including Gore Fore.
3. Club family picnics and cookouts.
4. Annual 4-H Family Pool Party - VA Park Splash Zone.

77% of Harrison County 4-H Clubs include Cloverbud programming: Age 5 – 2nd Grade.

Fund Raisers[1]

1. Bake sale at Tractor Supply Company.
2. Ticket sales for Boscov's Charity Day.
3. Concessions at WVU home football games.
4. Concessions at local auctions.

4-H Promotions

Annual National 4-H Week/Month:

- Lamp post banners on Main and Pike Streets, Clarksburg.
- Exhibits at Clarksburg-Harrison Public Library first and second floors.
- Promotional videos created by individual clubs.

[1] Proceeds benefit summer 4-H campers and/or club projects.

Honors

1. 4-H Cloverbud member competed in and won the title of Miss Agriculture USA and attended county fair livestock shows to present awards.
2. Ten youth members inducted into WV 4-H All Stars.[2]
3. State 4-H Youth in Action for Civic Engagement Award to the 4-H teen for creating and accomplishing the "Brown Bags for Vets" project at South Harrison High School where students filled 300 snack brown bags to be given to area Veterans after fasting for medical tests in Pittsburgh.
4. 4-H teen club member represents Harrison County on the 2023-2024 WV 4-H Teen Council.[3]
5. Harrison County Shotgun Team participated in the State 4-H Shotgun Qualifier Championship with awards being earned: 1st Place Junior Shooter, 3rd Place Masters Shooter, 3rd Place Overall Team.

Agriculture

1. Nine 4-H youth (with five FFA youth) participated in the annual Harrison County Livestock Association Show and Sale. 4-H youth awards earned: Beef Premier Exhibitor, Goat Premier Exhibitor, Poultry Premier Exhibitor as well as champion showman in several divisions. $48,840 was earned in sales, with $40,250 going to the youth[4] and $8,590 to the barn fund.
2. Youth Agriculture Contests:
   a. Three 4-H'ers competed in the Judging Contest at the WV Purebred Sheep and Goat Breeders Judging Contest, judging 3 classes of sheep, a class of goats, identified sheep and goat breeds, equipment, and plants. Awards earned: 19th and 27th place individuals (50+ competitors).
   b. Three 4-H'ers competed in the Junior Stockman's Contest at the WV Beef Expo, earning awards: 34th place Junior individual (70+ competitors).
   c. Five 4-H'ers competed in the State 4-H Land and Homesite Evaluation Contest. Participants learned about soil properties, management and suitability for homebuilding, land protection and conservation, water and the environment. The junior team was 2nd in the Homesite contest.
   d. Five 4-H'ers competed in the State Livestock Quiz Bowl Contest. Participants learned about livestock production, husbandry, and statistics relating to the livestock industry.

Projects & Exhibits

1. Eighty-six projects completed and exhibited for judging.
2. Eighty-four blue ribbon projects exhibited at WV State Fair, with each receiving a blue ribbon.
3. Eight competition posters exhibited at WV State Fair.

Technically Speaking

1. 4-H Challenge (At-home activities on school snow days).
2. 02/2024 Code Camp – Worked with hands-on projects while learning how computer science topics include drones, cyber security, and computer animation.
3. Youth participation in WV 4-H Project Book Pilot, part of a nationwide project.

---

[2] WV 4-H All Stars "...recognizing 4-H members, leaders . . . who have and/or are contributing exemplary service to the West Virginia 4-H Program." Wv4hallstars.com; 03/05/2024

3 "...an advisory group for the West Virginia 4-H program. Members of the TC are ambassadors for the 4-H program who help promote 4-H, plan teen led 4-H activities, and provide leadership on a variety of state 4-H events." 4-H Teen Council | Extension | West Virginia University (wvu.edu); 05/08/2023.

4 Proceeds allow youth to invest in livestock and cover expenses in raising them.

Teen Leaders making cards for Veterans.

Christmas gift wrapping at Meadowbrook Mall for United Way of Harrison and Doddridge Counties.

Donations collected for Harrison County Humane Society.

United Way of Harrison & Doddridge Counties Annual Paddle 4 A Cause. 4-H Team won "Epic Sink" Award.

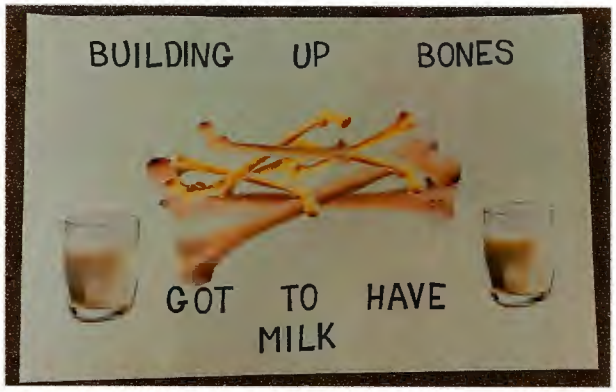
Let's Get Cookin' SPecial INterest (SPIN) Club. Enrolled 10-15 4-H'ers for each of three classes.

Shooting Sports Club – Archery.

Club youth created 4-H promotional videos.

Stuffed Animal collection for WVU Children's Hospital.

Examples of 4-H promotional posters, Senior and Intermediate Division.



Judged "Best of Show" from 86 project exhibits.

Harrison County 4-H'er at WVU selected to help promote scholarship programs.

Examples of 4-H promotional posters, Junior Division.

RFP# 23-430 C-2
Harrison County

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CERTIFIED PUBLIC ACCOUNTANTS

AUDIT REPORT OF
SUN VALLEY PUBLIC SERVICE DISTRICT

REGULAR AUDIT

For the Year Ended June 30, 2023
Fiscal Year Audited Under GAGAS: 2023

One East Campus View Blvd. Suite 300 • Columbus, OH 43235 • (614) 389-5775 • FAX (614) 467-3920
PO Box 875 • 129 Pinckney Street • Circleville, OH 43113 • (740) 474-5210 • FAX (740) 474-7319
PO Box 687 • 528 S. West Street • Piketon, OH 45661 • (740) 289-4131 • FAX (740) 289-3639
PO Box 325 • 618 Tenth Street, Suite 103 • Huntington, WV 25708 • (304) 521-2648 • FAX (740) 289-3639

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SUN VALLEY PUBLIC SERVICE DISTRICT
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SUN VALLEY PUBLIC SERVICE DISTRICT
BOARD MEMBERS
FOR THE YEAR ENDED JUNE 30, 2023

NAME	POSITION	TERM EXPIRES
Richard Dale	Chairman	01/17/25
Sandra Patterson	Secretary	01/17/29
Connor Thompson	Treasurer	01/17/27

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CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

Sun Valley Public Service District
Harrison County, West Virginia
18 Sable Circle
Clarksburg, West Virginia 26301

To the Board of Directors:

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Sun Valley Public Service District, Harrison County, West Virginia (the District), which comprise the statement of net position as of June 30, 2023, and the related statements of revenues, expenses and changes in fund net position, and cash flows for the year then ended and notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Sun Valley Public Service District, Harrison County, West Virginia, as of June 30, 2023, and the changes in net position and cash flows, thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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* We are required to be independent of the 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.

Emphasis of Matter

The financial statements of the Sun Valley Public Service District, Harrison County, West Virginia, as of and for the year ended June 30, 2022, were audited by predecessor auditor whose report dated August 28, 2023, expressed an unmodified opinion on those statements.

One East Campus View Blvd. Suite 300 • Columbus, OH 43235 • (614) 389-5775 • FAX (614) 467-3920
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Responsibilities of Management for the Financial Statements

Management is responsible for 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 preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.In preparing that financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 and *Government Auditing Standards* 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 override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Audit Standards*, we

- Exercise professional judgement and maintain professional skepticism throughout the audit.

- Identify and assess 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 including 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 the 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 judgement, there are no conditions or events, considered in the aggregate, that raise substantial doubt about the 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*, 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of State Grant Receipts and Expenditures *as required by Chapter 12, Article 4, Section 14 of the West Virginia State Code,* is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of State Grant Receipts and Expenditures is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2024, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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 the District's internal control over financial reporting and compliance.

BHM CPA Group

BHM CPA Group, Inc
Huntington, West Virginia
March 5, 2024

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, 2023 and June 30, 2022. Please read it in conjunction with the District's financial statements, which follow this section.

Financial Highlights

The June 30, 2023 net position of the District increased $30,475 from June 30, 2022. There was a net position decrease of $142,638 in the sewer division and a $173,113 increase in the water division. The debt service coverage as of June 30, 2023 was 159% (water) and130% (sewer).

The operating revenues increased $262,772 and operating expenses increased $100,978 from fiscal year June 30, 2022.

The increase in revenues is due to rate increases received by the District. For more information, please see WV Public Service Commission Case Nos. 22-0030-PSD-19A, 22-0029PWD-19A, 22-1064-PWD-30B and 23-0093-PSD-30B.

The increase in expenses is due to an increase in payroll, treatment and employee benefits.

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.

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, 2023, June 30, 2022, and June 30, 2021 are as follows:

	2023	2022	2021
Current & Other Assets	$ 1,026,243	$ 879,766	$ 579,447
Capital Assets	16,521,265	16,936,396	16,466,303
Total Assets	17,547,508	17,816,162	17,045,750
Deferred Outflow of Resources	$ 1,377,335	$ 1,415,930	$ 1,461,174
Long-Term Liabilities	8,777,992	8,722,221	8,166,252
Other Liabilities	1,946,615	2,085,730	2,002,589
Total Liabilities	$ 10,724,607	$ 10,807,951	$ 10,168,841
Deferred Inflows of Resources	$ 35,650	$ 290,030	$ 109,877
Net Position			
Net Investment in Capital Assets	$ 7,473,719	$ 7,838,484	$ 8,044,695
Restricted	516,917	431,163	364,149
Unrestricted	173,950	(135,536)	(180,638)
Total Net Position	$ 8,164,586	$ 8,134,111	$ 8,228,206

Condensed Financial Information from the Statements of Revenues, Expenses, and Changes in Net Position for the years ended June 30, 2023, June 30, 2022, and June 30, 2021 are as follows:

	2023	2022	2021
Operating Revenues	$ 1,892,238	$ 1,629,466	$ 1,424,701
Operating Expenses	(1,870,151)	(1,769,173)	(1,715,226)
Operating Income (Loss)	22,087	(139,707)	(290,525)
Non-operating Revenue (Expenses)	(170,724)	(158,621)	(185,142)
Capital Grants & Contributions	179,112	204,233	-
Change in Net Position	30,475	(94,095)	(475,667)
Beginning Net Position	8,134,111	8,228,206	8,703,873
Ending Net Position	$ 8,164,586	$ 8,134,111	$ 8,228,206

The District's combined Net Position was $8.16 million at June 30, 2023. The Net Position of the Sewer Division's activities has decreased $143 thousand this year. The Net Position of the Water Division's activities has increased by $173 thousand this year.

Revenues of the District's activities during fiscal year June 30, 2022 increased by $163 thousand and expenses increased by $101 thousand. Factors contributing to these results include:

The increase in revenues could be attributed rate increases received by the District. For more information, please see WV Public Service Commission Case Nos. 22-0030-PSD-19A, 22-0029PWD-19A, 22-1064-PWD-30B and 23-0093-PSD-30B.

The increase in expenses could be attributed to additional payroll, treatment and employee benefits costs.

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, 2022 increased by $205 thousand and expenses increased by $54 thousand. Factors contributing to these results include:

Financial Analysis of the Public Service District as a Whole (Continued)

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.

Capital Assets and Debt Administration

Capital Assets

At June 30, 2023, Sun Valley Public Service District had invested $25,862,025 in a broad range of capital assets. This amount represents a net increase (including additions and deductions) of $301 thousand from last year.

Capital Assets on June 30, 2023

	June 30, 2023	June 30, 2022	Increase (Decrease)
Land & Construction Work in Progress	$ 323,580	$ 231,530	$ 92,050
Capital Assets	25,538,445	25,329,876	208,569
Less: Accumulated Depreciation	(9,340,760)	(8,625,010)	(715,750)
Total Capital Assets, Net	$ 16,521,265	$ 16,936,396	$ (415,131)

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

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, 2023, Sun Valley Public Service District had $8.78 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, 2023

	June 30, 2023	June 30, 2022	Increase (Decrease)
Revenue Bonds Payable	$ 8,447,392	$ 8,669,221	$ (221,829)
Notes Payable	53,000	53,000	-
Lease Payable	277,600	-	277,600
Total	$ 8,777,992	$ 8,722,221	$ 55,771

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

Economic Factors and Next Year's Budget and Rates

Budgeted expenditures are expected to increase while revenues will also increase for fiscal year 2024. If these estimates are realized, Sun Valley Public Service District's cash balance is expected to remain the same at the close of 2024.

In November 2023, the District's Sewer Division filed a 30B application with the WV Public Service Commission seeking a rate increase to offset increased treatment costs. A rate increase was approved in December 2023. For more information, please see WV PSC Case No. 23-0856-PSD-30B.

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 STATEMENT OF NET POSITION
JUNE 30,

ASSETS	**2023**	**2022**
CURRENT ASSETS		
Cash	$ 20,660	$ 10,459
Accounts Receivable - Less Allowance of $3,632 & $7,256	174,546	136,966
Operating Agreement Receivable	26,305	40,237
Inventory	240,800	-
Prepaid Expenses	15,571	3,694
Restricted Assets:		
Grant Receivable	-	64,003
Cash - Customer Deposits	31,444	28,520
Cash - Working Capital Reserve	53,018	970
MBC Account - Debt Service	67,565	64,093
TOTAL CURRENT ASSETS	629,909	348,942
NON-CURRENT ASSETS		
Restricted Assets:		
Cash - Repair Account	640	545
Cash - Renewal & Replacement	1,196	1,101
Cash - Reserve Fund	23,790	23,709
MBC Account - Debt Reserve	370,708	340,745
Net OPEB Asset	-	2,113
Net Pension Asset	-	162,611
Capital Assets:		
Land & Construction Work in Progress	323,580	231,530
Other Capital Assets - Net of Accumulated Depreciation	16,197,685	16,704,866
TOTAL NON-CURRENT ASSETS	16,917,599	17,467,220
TOTAL ASSETS	$ 17,547,508	$ 17,816,162
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension	$ 77,217	$ 81,321
Deferred Outflows - ARO	1,288,337	1,324,328
Deferred Outflows - OPEB	11,781	10,281
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 1,377,335	$ 1,415,930

See accompanying notes to the financial statements

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

	2023	2022
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	$ 127,963	$ 132,315
Accrued Payroll	7,367	4,827
Accrued Interest	10,855	10,916
Compensated Absences - Current Portion	6,669	7,007
Notes Payable	53,000	53,000
Lease Liability - Current Portion	23,896	-
5.05 Agreements - Current Portion	-	23,998
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current Portion of Bonds Payable	344,111	340,513
Construction Payable	159,755	225,956
Retainage Payable	-	79,941
Customer Deposits	32,201	31,601
TOTAL CURRENT LIABILITIES	765,817	910,074
NON-CURRENT LIABILITIES		
Revenue Bonds Payable - Less Current Portion	8,103,281	8,328,708
Lease Liability - Less Current Portion	253,704	-
5.05 Agreements - Less Current Portion	75,612	75,612
5.03 Agreements	34,187	34,187
Compensated Absences - Less Current Portion	60,021	63,060
Net OPEB Liability	6,971	-
Asset Retirement Obligation	1,396,310	1,396,310
Net Pension Liability	28,704	-
TOTAL NON-CURRENT LIABILITIES	9,958,790	9,897,877
TOTAL LIABILITIES	$ 10,724,607	$ 10,807,951
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pension	$ 509	$ 211,126
Deferred Inflows - OPEB	35,141	78,904
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 35,650	$ 290,030
NET POSITION		
Net Investment in Capital Assets	$ 7,473,719	$ 7,838,484
Restricted Externally:		
Debt Reserve	394,498	364,454
Debt Service	67,565	64,093
Working Capital Reserve	53,018	970
Repair	640	545
Renewal & Replacement	1,196	1,101
Unrestricted	173,950	(135,536)
TOTAL NET POSITION	$ 8,164,586	$ 8,134,111

See accompanying notes to the financial statements.

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

	2023	2022
OPERATING REVENUES		
Sales (Net of Bad Debts of $13,193 & $11,003)	$ 1,816,792	$ 1,541,228
Operating Agreement	68,877	67,319
Other Operating Revenues	3,569	15,969
Tap Fees	3,000	4,950
TOTAL OPERATING REVENUES	1,892,238	1,629,466
OPERATING EXPENSES		
Depreciation & Amortization Expense	751,741	755,870
Payroll Expense	358,654	321,464
Water Purchased	259,281	302,692
Treatment Supplies & Expense	151,561	130,622
Maintenance Expense	52,832	45,684
Employee Pension & Benefits	50,589	(5,538)
General, Administrative & Office	38,819	34,352
Power Purchased	37,475	35,817
Insurance Expense	35,844	36,734
Payroll Taxes Expense	33,188	30,235
Supplies Expense	32,450	26,089
Outside Services Expense	32,004	26,054
Transportation Expense	30,703	23,932
Board Members Fees	4,550	4,176
Miscellaneous	460	990
TOTAL OPERATING EXPENSES	1,870,151	1,769,173
OPERATING INCOME (LOSS)	22,087	(139,707)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	14,080	440
Insurance Proceeds	3,734	-
Interest Expense	(188,538)	(159,061)
NET NONOPERATING REVENUES (EXPENSES)	(170,724)	(158,621)
LOSS BEFORE CAPITAL GRANTS & CONTRIBUTIONS	(148,637)	(298,328)
CAPITAL GRANTS & CONTRIBUTIONS	179,112	204,233
CHANGE IN NET POSITION	30,475	(94,095)
BEGINNING NET POSITION	8,134,111	8,228,206
ENDING NET POSITION	$ 8,164,586	$ 8,134,111

See accompanying notes to the financial statements.

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

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	$ 1,868,590	$ 1,597,252
Cash Payments for Operation & Maintenance Expenses	(687,658)	(631,481)
Cash Payments to Employees for Services	(364,041)	(331,047)
Cash Payments for Taxes & Benefits	(135,154)	(131,623)
NET CASH PROVIDED BY OPERATING ACTIVITIES	681,737	503,101
CASH FLOWS FROM NON-CAPITAL & RELATED FINANCING ACTIVITIES		
Change in Customer Deposits	600	1,600
NET CASH PROVIDED BY NON-CAPITAL & RELATED FINANCING ACTIVITIES	600	1,600
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(446,761)	(1,005,418)
Principal Advances on Bonds	118,679	842,777
Principal Advances on Lease	280,442	
Cash Received from Insurance	3,734	-
Principal Reduction of Bonds	(340,508)	(286,808)
Principal Reduction of Leases	(2,842)	
Interest Paid on Bonds	(186,782)	(153,178)
Interest Paid on Lease	(1,817)	
Cash Received from Grants	219,117	140,230
Customer Advances Refunded	-	(216)
NET CASH USED BY CAPITAL & RELATED FINANCING ACTIVITIES	(356,738)	(462,613)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	14,080	440
Deposits to MBC Accounts	(384,362)	261,469
Payments from MBC Accounts	350,927	(328,342)
NET CASH USED BY INVESTING ACTIVITIES	(19,355)	(66,433)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	306,244	(24,345)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	65,304	89,649
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 371,548	$ 65,304
RECONCILIATION TO STATEMENT OF NET POSITION		
Cash - Unrestricted	$ 20,660	$ 10,459
Restricted Cash - Customer Deposits	31,444	28,520
Restricted Cash - Working Capital Reserve	53,018	970
Restricted Cash - Repair Account	640	545
Restricted Cash - Renewal & Replacement	1,196	1,101
Restricted Cash - Reserve Fund	23,790	23,709
TOTAL CASH & CASH EQUIVALENTS	$ 130,748	$ 65,304

See accompanying notes to the financial statements.

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

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES	2023	2022
Operating Loss	$ 22,087	$ (139,707)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation & Amortization	751,741	755,870
Bad Debts	13,193	11,003
Changes in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivables	(50,773)	(32,286)
(Increase) Decrease in Operating Agreement Receivable	13,932	(7,081)
(Increase) Decrease in Prepaid Assets	(11,877)	(700)
(Increase) Decrease in Net OPEB Asset	2,113	(2,113)
(Increase) Decrease in Net Pension Asset	162,611	(162,611)
(Increase) Decrease in Deferred Outflows - Pension	4,104	(3,456)
(Increase) Decrease in Deferred Outflows - OPEB	(1,500)	12,709
Increase (Decrease) in Accounts Payable	(4,352)	32,185
Increase (Decrease) in Compensated Absences & Accrued Payroll	(837)	(5,407)
Increase (Decrease) in Net OPEB Liability	6,971	(31,864)
Increase (Decrease) in Net Pension Liability	28,704	(99,744)
Increase (Decrease) in Unearned Tap Fees	-	(3,850)
Increase (Decrease) in Deferred Inflows - Pension	(210,617)	(24,074)
Increase (Decrease) in Deferred Inflows - OPEB	(43,763)	204,227
Total Adjustments	659,650	642,808
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 681,737	$ 503,101
SIGNIFICANT NON-CASH OPERATING ACTIVITIES		
Non-Cash Other Post-Employment Benefit Funding	$ (24,737)	$ (26,448)
Non-Cash Other Post-Employment Benefit Contributions	$ (24,737)	$ (26,448)
SIGNIFICANT NON-CASH CAPITAL & RELATED FINANCING ACTIVITIES		
Expirations of 5.5 Agreements	$ 23,998	$ -
Capital Grants & Contributions	$ 23,998	$ -

See accompanying notes to the financial statements.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023

	Water	Sewer	Total
ASSETS			
CURRENT ASSETS			
Cash	$ 20,660	$ -	$ 20,660
Accounts Receivable - Less Allowance of $2,357 & $1,275	113,428	61,118	174,546
Operating Agreement Receivable	9,941	16,364	26,305
Inventory	240,800	-	240,800
Prepaid Expenses	11,355	4,216	15,571
Restricted Assets:			
Cash - Customer Deposits	19,601	11,843	31,444
Cash - Working Capital Reserve	35,382	17,636	53,018
MBC Account - Debt Service	40,745	26,820	67,565
TOTAL CURRENT ASSETS	491,912	137,997	629,909
NON-CURRENT ASSETS			
Restricted Assets:			
Cash - Repair Account	640	-	640
Cash - Renewal & Replacement	801	395	1,196
Cash - Reserve Fund	23,790	-	23,790
MBC Account - Debt Reserve	175,560	195,148	370,708
Capital Assets:			
Land & Construction Work in Progress	69,622	253,958	323,580
Other Capital Assets - Net of Accumulated Depreciation	8,731,427	7,466,258	16,197,685
TOTAL NON-CURRENT ASSETS	9,001,840	7,915,759	16,917,599
TOTAL ASSETS	$ 9,493,752	$ 8,053,756	$ 17,547,508
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows - Pension	$ 55,482	$ 21,735	$ 77,217
Deferred Outflows - ARO	145,225	1,143,112	1,288,337
Deferred Outflows - OPEB	8,247	3,534	11,781
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 208,954	$ 1,168,381	$ 1,377,335

See accompanying notes to the financial statements.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF NET POSITION (CONTINUED)
JUNE 30, 2023

	Water	Sewer	Total
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable	$ 68,505	$ 59,458	$ 127,963
Accrued Payroll	5,157	2,210	7,367
Due To/From	(126,616)	126,616	-
Accrued Interest	9,283	1,572	10,855
Compensated Absences - Current Portion	4,668	2,001	6,669
Lease Liability - Current Portion	23,896	-	23,896
Notes Payable	37,100	15,900	53,000
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS			
Customer Deposits	19,601	12,600	32,201
Construction Payable	-	159,755	159,755
Current Portion - Revenue Bonds Payable	191,281	152,830	344,111
TOTAL CURRENT LIABILITIES	232,875	532,942	765,817
NON-CURRENT LIABILITIES			
Revenue Bonds Payable - Less Current Portion	4,396,044	3,707,237	8,103,281
Lease Liability - Less Current Portion	253,704	-	253,704
5.05 Agreements	75,612	-	75,612
5.03 Agreements	-	34,187	34,187
Compensated Absences - Less Current Portion	42,015	18,006	60,021
Net OPEB Liability	4,880	2,091	6,971
Asset Retirement Obligation	157,000	1,239,310	1,396,310
Net Pension Liability	20,093	8,611	28,704
TOTAL NON-CURRENT LIABILITIES	4,949,348	5,009,442	9,958,790
TOTAL LIABILITIES	$ 5,182,223	$ 5,542,384	$ 10,724,607
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pension	$ 356	$ 153	$ 509
Deferred Inflows - OPEB	24,599	10,542	35,141
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 24,955	$ 10,695	$ 35,650
NET POSITION			
Net Investment in Capital Assets	$ 3,823,412	$ 3,650,307	$ 7,473,719
Restricted Externally:			
Debt Reserve	199,350	195,148	394,498
Debt Service	40,745	26,820	67,565
Working Capital Reserve	35,382	17,636	53,018
Repair	640	-	640
Renewal & Replacement	801	395	1,196
Unrestricted	395,198	(221,248)	173,950
TOTAL NET POSITION	$ 4,495,528	$ 3,669,058	$ 8,164,586

See accompanying notes to the financial statements.

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.

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

	Water	Sewer	Total
LIABILITIES			
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.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2023

	Water	Sewer	Total
OPERATING REVENUES			
Sales (Net of Bad Debts of $4,116 & $9,077)	$ 1,247,894	$ 568,898	$ 1,816,792
Operating Agreement	36,409	32,468	68,877
Other Operating Revenues	3,303	266	3,569
Tap Fees	2,700	300	3,000
TOTAL OPERATING REVENUES	1,290,306	601,932	1,892,238
OPERATING EXPENSES			
Depreciation & Amortization Expense	401,205	350,536	751,741
Payroll Expense	248,008	110,646	358,654
Water Purchased	259,281	-	259,281
Treatment Supplies & Expense	-	151,561	151,561
Maintenance Expense	40,953	11,879	52,832
Employee Pension & Benefits	35,635	14,954	50,589
General, Administrative & Office	28,930	9,889	38,819
Power Purchased	26,859	10,616	37,475
Insurance Expense	25,121	10,723	35,844
Payroll Taxes Expense	22,922	10,266	33,188
Supplies Expense	18,200	14,250	32,450
Outside Services Expense	21,044	10,960	32,004
Transportation Expense	21,025	9,678	30,703
Board Members Fees	3,185	1,365	4,550
Miscellaneous	10	450	460
TOTAL OPERATING EXPENSES	1,152,378	717,773	1,870,151
OPERATING INCOME (LOSS)	137,928	(115,841)	22,087
NONOPERATING REVENUES (EXPENSES)			
Interest Revenue	6,779	7,301	14,080
Insurance Proceeds	3,734	-	3,734
Interest Expense	(154,440)	(34,098)	(188,538)
NET NONOPERATING REVENUES (EXPENSES)	(143,927)	(26,797)	(170,724)
LOSS BEFORE CAPITAL GRANTS & CONTRIBUTIONS	(5,999)	(142,638)	(148,637)
CAPITAL GRANTS & CONTRIBUTIONS	179,112	-	179,112
CHANGE IN NET POSITION	173,113	(142,638)	30,475
BEGINNING NET POSITION	4,322,415	3,811,696	8,134,111
ENDING NET POSITION	$ 4,495,528	$ 3,669,058	$ 8,164,586

See accompanying notes to the financial statements.

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
Employee Pension & Benefits	(3,566)	(1,972)	(5,538)
General, Administrative & Office	25,460	8,892	34,352
Power Purchased	25,579	10,238	35,817
Insurance Expense	25,714	11,020	36,734
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
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.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

	Water	Sewer	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	$ 1,274,611	$ 593,979	$ 1,868,590
Cash Payments for Operation & Maintenance Expenses	(460,376)	(227,282)	(687,658)
Cash Payments to Employees for Services	(251,779)	(112,262)	(364,041)
Cash Payments for Taxes & Benefits	(94,520)	(40,634)	(135,154)
NET CASH PROVIDED BY OPERATING ACTIVITIES	467,936	213,801	681,737
CASH FLOWS FROM NON-CAPITAL & RELATED FINANCING ACTIVITIES			
Change in Customer Deposits	(200)	800	600
NET CASH PROVIDED (USED) BY NON-CAPITAL & RELATED FINANCING ACTIVITIES	(200)	800	600
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
Principal Advances on Bonds	118,679	-	118,679
Principal Advances on Leases	280,442	-	280,442
Acquisition and Construction of Capital Assets	(438,361)	(8,400)	(446,761)
Purchase of Meter Inventory	(240,800)	-	(240,800)
Cash Received from Insurance	3,734	-	3,734
Principal Reduction of Bonds	(188,374)	(152,134)	(340,508)
Principal Reduction of Leases	(2,842)	-	(2,842)
Interest Paid on Bonds	(152,652)	(34,130)	(186,782)
Interest Paid on Lease	(1,817)	-	(1,817)
Cash Received from Grants	219,117	-	219,117
NET CASH USED BY CAPITAL & RELATED FINANCING ACTIVITIES	(402,874)	(194,664)	(597,538)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Income	6,779	7,301	14,080
Deposits to MBC Accounts	(241,763)	(142,599)	(384,362)
Payments from MBC Accounts	215,016	135,911	350,927
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(19,968)	613	(19,355)
NET INCREASE IN CASH AND CASH EQUIVALENTS	44,894	20,550	65,444
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	55,980	9,324	65,304
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 100,874	$ 29,874	$ 130,748
RECONCILIATION TO STATEMENT OF NET POSITION			
Cash - Unrestricted	$ 20,660	$ -	$ 20,660
Restricted Cash - Customer Deposits	19,601	11,843	31,444
Restricted Cash - Working Capital Reserve	35,382	17,636	53,018
Restricted Cash - Repair Account	640	-	640
Restricted Cash - Renewal & Replacement	801	395	1,196
Restricted Cash - Reserve Fund	23,790	-	23,790
TOTAL CASH & CASH EQUIVALENTS	$ 100,874	$ 29,874	$ 130,748

See accompanying notes to the financial statements.

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2023

RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES	Water	Sewer	Total
Operating Income (Loss)	$ 137,928	$ (115,841)	$ 22,087
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Depreciation & Amortization	401,205	350,536	751,741
Bad Debts	4,116	9,077	13,193
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivables	(26,173)	(24,600)	(50,773)
(Increase) Decrease in Operating Agreement Receivable	6,362	7,570	13,932
(Increase) Decrease in Prepaid Assets	(8,592)	(3,285)	(11,877)
(Increase) Decrease in Net Pension Asset	113,828	48,783	162,611
(Increase) Decrease in Net OPEB Asset	1,479	634	2,113
(Increase) Decrease in Deferred Outflows - Pension	2,873	1,231	4,104
(Increase) Decrease in Deferred Outflows - OPEB	(1,050)	(450)	(1,500)
Increase (Decrease) in Accounts Payable	(10,361)	6,009	(4,352)
Increase (Decrease) in Compensated Absences	(2,364)	(1,013)	(3,377)
Increase (Decrease) in Accrued Payroll	1,778	762	2,540
Increase (Decrease) in Net OPEB Liability	4,880	2,091	6,971
Increase (Decrease) in Net Pension Liability	20,093	8,611	28,704
Increase (Decrease) in Deferred Inflows - Pension	(147,432)	(63,185)	(210,617)
Increase (Decrease) in Deferred Inflows - OPEB	(30,634)	(13,129)	(43,763)
Total Adjustments	330,008	329,642	659,650
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 467,936	$ 213,801	$ 681,737
SIGNIFICANT NON-CASH OPERATING ACTIVITIES			
Non-Cash Other Post-Employment Benefit Funding	$ (17,316)	$ (7,421)	$ (24,737)
Non-Cash Other Post-Employment Benefit Contributions	$ (17,316)	$ (7,421)	$ (24,737)
SIGNIFICANT NON-CASH CAPITAL & RELATED FINANCING ACTIVITIES			
Expirations of 5.5 Agreements	$ 23,998	$ -	$ 23,998
Capital Grants & Contributions	$ 23,998	$ -	$ 23,998

See accompanying notes to the financial statements.

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	(431,936)	(199,545)	(631,481)
Cash Payments to Employees for Services	(229,616)	(101,431)	(331,047)
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.

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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

History of Entity - The Sun Valley Public Service District ("the District') serves approximately 1,286 water customers and 711 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, 2023 and June 30, 2022 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, 2023 - Water

		Amount	Interest Rate	Maturity Date
Savings	$	545	.02%	N/A
Checking		19,681	N/A	N/A
Checking		100	N/A	N/A
Checking		19,384	N/A	N/A
Checking		35,287	.02%	N/A
Checking		801	N/A	N/A
Checking		23,790	.41%	N/A
Checking		95	N/A	N/A
Checking		95	N/A	N/A
Checking		651	N/A	N/A
Checking		95	N/A	N/A
Cash on Hand		350	N/A	N/A
Total	$	100,874		

Unrestricted Cash & Cash Investments	$	20,660
Restricted Cash & Cash Investments		80,214
Total	$	100,874

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, 2023 - Sewer

		Amount	Interest Rate	Maturity Date
Checking	$	(1,376)	N/A	N/A
Checking		17,541	.02%	N/A
Checking		12,695	N/A	N/A
Checking		279	N/A	N/A
Checking		95	N/A	N/A
Checking		95	N/A	N/A
Checking		95	N/A	N/A
Savings		300	.04%	N/A
Cash on Hand		150	N/A	N/A
Total	$	29,874		

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Unrestricted Cash & Cash Investments	$	-
Restricted Cash & Cash Investments		29,874
Total	$	29,874

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

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 January 20, 2024, 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 – No reclassifications were made during the June 30, 2023 fiscal year.

Advertising - The District expenses advertising costs as they are incurred. Advertising expenses amounted to $1,736 ($1,026 water & $710 sewer) and $147 ($103 water & $44 sewer) for June 30, 2023 and June 30, 2022. 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 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 does not have an impact on the District's financial statement.

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.

GASB 100: Accounting Changes and Error Corrections– In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections.* The objective of this statement is to enhance financial and accounting requirements when making accounting changes and error corrections. This statement is effective for fiscal years beginning after June 15, 2023.

GASB 101: Compensated Absences – In June 2022, the GASB issued Statement No. 101, *Compensated Absences.* The objective of this statement is to update the recognition and measurement of compensated absences. This statement is effective for fiscal years beginning after December 15, 2023.

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, 2023	Carrying Value	Market Value
Customer Deposits	$ 31,444	$ 31,444
Repair Account	640	640
Renewal & Replacement	1,196	1,196
Reserve Fund	23,790	23,790
Working Capital Reserve	53,018	53,018
Debt Service – MBC	67,565	67,565
Debt Reserve – MBC	370,708	370,708
Totals	$ 548,361	$ 548,361

2. RESTRICTED CASH AND INVESTMENTS (CONTINUED)

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

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, 2023

Depository Accounts		Book Balance		Bank Value
Insured	$	130,248	$	193,831
Collateralized by securities held by Pledging Bank's Trust Department in the District's name		-		-
Uninsured and Uncollateralized		500		-
Total Deposits	$	130,748	$	193,831

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

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, 2023.

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 the 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 2022	0.91%	October 2022	3.02%	February 2023	4.49%
July 2022	1.39%	November 2022	3.58%	March 2023	4.63%
August 2022	2.06%	December 2022	4.00%	April 2023	4.79%
September 2022	2.45%	January 2023	4.28%	May 2023	4.97%

The average interest rate for the year June 30, 2023 was 3.38%.

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 0.09%.

4. EXTERNAL INVESTMENT POOLS (CONTINUED)

The MBC accounts are composed of the following:

Water Fund

	June 30, 2023	June 30, 2022
MBC Revenue Accounts	$ 40,745	$ 38,174
MBC Reserve Accounts	175,560	151,384
Total MBC Accounts	$ 216,305	$ 189,558

Sewer Fund

	June 30, 2023	June 30, 2022
MBC Revenue Accounts	$ 26,820	$ 25,919
MBC Reserve Accounts	195,148	189,361
Total MBC Accounts	$ 221,968	$ 215,280

5. CUSTOMER ACCOUNTS RECEIVABLE

Customer accounts receivable consisted of the following:

Water Fund

	June 30, 2023	June 30, 2022
Customer Accounts Receivable	$ 115,785	$ 94,538
Less: Allowance for Doubtful Accounts	(2,357)	(3,167)
Accounts Receivable, Net of Allowance for Doubtful Accounts	$ 113,428	$ 91,371

Sewer Fund

	June 30, 2023	June 30, 2022
Customer Accounts Receivable	$ 62,393	$ 49,684
Less: Allowance for Doubtful Accounts	(1,275)	(4,089)
Accounts Receivable, Net of Allowance for Doubtful Accounts	$ 61,118	$ 45,595

6. CAPITAL ASSETS

Utility Plant is classified as follows:

Water Fund

	Totals 06/30/22	Additions/ Reclassifications	Disposal/ Reclassifications	Totals 06/30/23
Land & Land Rights	$ 69,622	$ -	$ -	$ 69,622
Construction Work in Progress	10,235	79,134	(89,369)	-
Total Fixed Assets, Not Depreciated	79,857	79,134	(89,369)	69,622
Fixed Assets Depreciated:				
Structures & Improvements	544,721	-	-	544,721
Distribution Reservoirs & Standpipes	2,015,754	81,445	-	2,097,199
Transmission & Distribution Mains	8,657,679	22,349	-	8,680,028
Services Connections & Taps	366,584	2,986	-	369,570
Meters & Meter Installation	966,639	22,847	-	989,486
Hydrants	349,237	9,933	-	359,170
Office Furniture	30,473	15,116	-	45,589
Transportation	111,577	40,632	-	152,209
Tools, Shop, & Equipment	66,194	4,861	-	71,055
Power Operated Equipment	98,602	-	-	98,602
Pumping Equipment	79,714	-	-	79,714
Miscellaneous Equipment	11,770	-	-	11,770
Total Fixed Assets, Depreciated	13,298,944	200,169	-	13,499,113
Less Accumulated Depreciation:				
Structures & Improvements	237,790	20,827	-	258,617
Distribution Reservoirs & Standpipes	343,693	52,598	-	396,291
Transmission & Distribution Mains	2,414,575	209,602	-	2,624,177
Services Connections & Taps	90,104	14,567	-	104,671
Meters & Meter Installation	739,354	65,959	-	805,313
Hydrants	239,476	16,663	-	256,139
Office Furniture	26,963	2,502	-	29,465
Transportation	102,689	7,721	-	110,410
Tools, Shop, & Equipment	60,917	2,597	-	63,514
Power Operated Equipment	98,600	2	-	98,602
Pumping Equipment	4,475	4,242	-	8,717
Miscellaneous Equipment	11,770	-	-	11,770
Total Accumulated Depreciation	4,370,406	397,280	-	4,767,686
Depreciated Fixed Assets Net of Accumulated Depreciation	8,928,538	(197,111)	-	8,731,427
Total Fixed Assets	$ 9,008,395	$ (117,977)	$ (89,369)	$ 8,801,049

Part of the cost of capital assets is charged against earnings each year as depreciation expense. Depreciation for the year ended June 30, 2023 was $397,280.

6. CAPITAL ASSETS (CONTINUED)

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:

Sewer Fund

	Totals 06/30/22	Additions/ Reclassifications	Disposal/ Reclassifications	Totals 06/30/23
Land & Land Rights	$ 93,884	$ -	$ -	$ 93,884
Construction Work in Progress	57,789	102,285	-	160,074
Total Fixed Assets, Not Depreciated	151,673	102,285	-	253,958
Fixed Assets Depreciated:				
Intangible Plant	548,999	-	-	548,999
Collecting System & Improvements	89,400	-	-	89,400
Service Connections	36,657	-	-	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	6,478	-	14,623
Transportation Equipment	28,036	-	-	28,036
Tools & Equipment	74,817	1,922	-	76,739
Building Improvements	48,223	-	-	48,223
Total Fixed Assets, Depreciated	$ 12,030,932	$ 8,400	$ -	12,039,332
Less Accumulated Depreciation:				
Intangible Plant	320,048	13,725	-	333,773
Collecting System & Improvements	53,430	2,400	-	55,830
Service Connections	12,066	1,468	-	13,534
Mains & Accessories	2,746,078	225,445	-	2,971,523
Power Pumping Equipment	959,760	69,863	-	1,029,623
Force Mains	42,995	2,859	-	45,854
Office Equipment	6,867	1,061	-	7,928
Transportation Equipment	28,036	-	-	28,036
Tools & Equipment	74,817	192	-	75,009
Building Improvements	10,507	1,457	-	11,964
Total Accumulated Depreciation	4,254,604	318,470	-	4,573,074
Depreciated Fixed Assets Net of Accumulated Depreciation	7,776,328	(310,070)	-	7,466,258
Total Fixed Assets	$ 7,928,001	$ (207,785)	$ -	$ 7,720,216

Part of the cost of capital assets is charged against earnings each year as depreciation expense. Depreciation for the year ended June 30, 2023 was $318,470.

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.

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 maintained in a separate bank account and are refunded after twelve consecutive months of timely payments. As of June 30, 2023, and June 30, 2022, Sun Valley Public Service District did not have the required amount of funds on deposit to meet the liability.

8. COMPENSATED ABSENCES

At June 30, 2023 and June 30, 2022, compensated absences have been accrued at the employees' current hourly rates in the total amount of $66,690 ($46,683 water and $20,007 sewer) and $70,067 ($49,047 water and $21,020 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, 2023, only $2,477,320 of the available balance has been drawn down.

Summary of Water Long-Term Debt at June 30, 2023:

	Issue Date	Maturity Date	Interest Rate	Issued	Beginning Balance	Drawn	Retired	Amount Outstanding
1991A	2/25/1991	2024	7%	$ 200,000	$ 25,194	$ -	$ (13,743)	$ 11,451
2010A	1/14/2010	2050	4%	$ 2,200,000	$ 1,880,370	$ -	$ (38,205)	$ 1,842,165
2010B	1/14/2010	2041	0%	$ 300,000	$ 190,000	$ -	$ (10,000)	$ 180,000
2016A	10/05/2016	2026	2.32%	$ 280,000	$ 131,916	$ -	$ (28,697)	$ 103,219
2020A	9/23/2020	2041	3.00%	$ 2,596,000	$ 2,429,540	$ 118,679	$ (97,729)	$ 2,450,490
Total Bonds Payable								$ 4,587,325
Less Current Portion – Bonds								(191,281)
Long-Term Debt at June 30, 2023								$ 4,396,044

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

9. LONG-TERM DEBT (CONTINUED)

Bond	June 30, 2023 Due Within One Year	June 30, 2023 Principal & Interest Payments Made	June 30, 2022 Due Within One Year	June 30, 2022 Principal & Interest Payments Made
1991 Series	$ 11,451	$ 15,072	$ 13,745	$ 15,072
2010A Series	39,767	112,728	38,210	112,728
2010B Series	10,000	10,000	10,000	10,000
2016A Series	29,369	31,453	28,696	31,453
2020A Series	100,694	171,773	97,729	84,469
Total	$ 191,281	$ 341,026	$ 188,380	$ 253,722

Summary of estimated Bonds Payable Principal and Interest Maturities at June 30, 2023:

Year	Principal	Interest	Total Payment
2024	$ 191,281	$ 147,783	$ 339,064
2025	185,194	142,071	327,265
2026	190,732	136,533	327,265
2027	177,990	130,927	308,917
2028	170,134	125,678	295,812
2029 – 2033	934,366	544,694	1,479,060
2034 – 2038	1,092,899	386,161	1,479,060
2039 – 2043	995,898	203,741	1,199,639
2044 – 2048	479,433	84,207	563,640
2049 – 2050	169,398	5,597	174,995
Total	$ 4,587,325	$ 1,907,392	$ 6,494,717

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.

9. LONG-TERM DEBT (CONTINUED)

Summary of Water Long-Term Debt at June 30, 2023:

	Issue Date	Maturity Date	Interest Rate	Issued	Beginning Balance	Drawn	Retired	Amount Outstanding
1997A	1997	2037	0%	$ 853,000	$ 326,798	$ -	$ (22,156)	$ 304,642
2001A	2001	2039	0%	$ 1,073,405	$ 481,932	$ -	$ (29,208)	$ 452,724
2010A	2010	2050	4%	$ 1,000,000	$ 860,990	$ -	$ (17,110)	$ 843,880
2010B	2010	2050	0%	$ 3,200,000	$ 2,342,481	$ -	$ (83,660)	$ 2,258,821
Total Bonds Payable								$ 3,860,067
Less Current Portion – Bonds								$ (152,830)
Long-Term Debt at June 30, 2023								$ 3,707,237

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

	June 30, 2023		June 30, 2022	
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	17,810	51,240	17,113	51,240
2010B Series	83,660	83,660	83,660	83,660
Total	$ 152,830	$ 186,264	$ 152,133	$ 186,264

Summary of estimated Bonds Payable Principal and Interest Maturities at June 30, 2023:

Year	Principal	Interest	Total Payment
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	155,914	30,346	186,260
2029 – 2033	793,056	138,244	931,300
2034 – 2038	791,486	112,176	903,662
2039 – 2043	608,757	80,347	689,104
2044 – 2048	633,016	41,484	674,500
2049 – 2050	262,047	3,848	265,895
Total	$ 3,860,067	$ 535,694	$ 4,395,761

9. LONG-TERM DEBT (CONTINUED)

The Districts' outstanding bonds of $8,447,392 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, 2023 and June 30, 2022 fiscal years.

6/30/22 Beginning Balance	Principal Reductions	06/30/23 Ending Balance
$ 53,000	$ -	$ 53,000

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

Lease payable:

In March 2023, the District borrowed $39,642 from Country Roads Leasing, LLC for the purchase of a 2023 Chevy Silverado. The loan bears a fixed interest rate of 6.150% and requires monthly principal and interest payments of $659.79 until the loan matures in 2029.

In May 2023, the District borrowed $240,800 from Country Roads Leasing, LLC for the purchase of new water meters. The loan bears a fixed interest rate of 6.050% and requires monthly principal and interest payments of $2,679.42 until the loan matures in 2033.

Lease	6/30/22 Beginning Balance	Principal Additions	Principal Reductions	06/30/23 Ending Balance
Meter Lease	$ -	240,800	$ (1,465)	$ 239,335
Truck Lease	-	39,642	(1,377)	38,265
		280,442	(2,842)	277,600

9. LONG-TERM DEBT (CONTINUED)

Bond	June 30, 2023 Due Within One Year	June 30, 2023 Principal & Interest Payments Made
Meter Lease	$ 18,172	$ 2,679
Truck Lease	5,724	1,980
Total	$ 23,896	$ 4,659

Summary of estimated Lease Payable Principal and Interest Maturities at June 30, 2023:

Year	Principal	Interest	Total Payment
2024	$ 23,896	$ 16,174	$ 40,070
2025	25,388	14,682	40,070
2026	26,974	13,096	40,070
2027	28,658	11,412	40,070
2028	30,448	9,622	40,070
2029 – 2033	142,236	21,788	164,024
Total	$ 277,600	$ 86,774	$ 364,374

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, 2023	GAAP Basis June 30, 2022
Operating Loss*	$ 137,928	$ (13,745)
Tap Fees	(2,700)	(4,350)
Interest Revenue	6,779	223
Depreciation & Amortization	401,205	400,477
Amount Available for Debt Service	543,212	382,605
Debt Service (Principal & Interest)	$ 341,025	$ 253,723
Coverage	159.29%	150.80%

	Modified Cash Basis June 30, 2023	Modified Cash Basis June 30, 2022
Operating Loss*	$ 137,928	$ (13,745)
Tap Fees	(2,700)	(4,350)
Interest Revenue	6,779	223
Pension & OPEB Accruals	(10,690)	(47,536)
Actual Contributions	(25,274)	(27,312)
Depreciation & Amortization	401,205	400,477
Amount Available for Debt Service	507,248	307,757
Debt Service (Principal & Interest)	$ 341,025	$ 253,723
Coverage	148.74%	121.30%

10. DEBT SERVICE COVERAGE (CONTINUED)

Sewer Fund

	GAAP Basis	
	June 30, 2023	June 30, 2022
Operating Loss*	$ (115,841)	$ (125,962)
Tap Fees	(300)	(600)
Interest Revenues	7,301	217
Depreciation & Amortization	350,536	355,393
Amount Available for Debt Service	241,696	229,048
Debt Service (Principal & Interest)	$ 186,264	$ 186,264
Coverage	129.76%	122.97%

	Modified Cash Basis	
	June 30, 2023	June 30, 2022
Operating Loss*	$ (115,841)	$ (125,962)
Tap Fees	(300)	(600)
Interest Revenues	7,301	217
Pension & OPEB Accruals	(4,918)	(20,823)
Actual Contributions	(10,496)	(11,255)
Depreciation & Amortization	350,536	355,393
Amount Available for Debt Service	226,282	196,970
Debt Service (Principal & Interest)	$ 186,264	$ 186,264
Coverage	121.48%	105.75%

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	9.00% for 06/30/23 & 10.00% for 06/30/22
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
2023	$	45,447	100%
2022	$	45,710	100%
2021	$	43,094	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, 2023 and June 30, 2022, the District reported an asset (liability) of $(28,704) ($(20,093) water and $(8,611) sewer) and $162,611 ($113,828 water and $48,783 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, 2022 and July 1, 2021, the District's proportion was 0.019275% and 0.018522% percent, which was an increase of 0.000753% from its proportion measured as of July 1, 2021.

For the year ended June 30, 2023 and June 30, 2022, the District recognized pension expense of $14,621 ($10,470 water and $4,151 sewer) and $(30,382) ($(9,430) water and $(20,952) sewer). At June 30, 2023 and June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	June 30, 2023		June 30, 2022	
	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	$ 17,308	-	$ -	208,279
Difference between expected and actual experience	11,012	-	18,558	616
Changes in Assumptions	18,892	-	30,939	1,318
Changes in proportion and differences between Employer contributions and proportionate share of contributions	185	509	622	913
District contributions subsequent to the measurement date	29,820	-	31,202	-
Total	$ 77,217	509	$ 81,321	211,126
Water Division Portion	$ 55,482	356	$ 58,355	147,788
Sewer Division Portion	$ 21,735	153	$ 22,966	63,338

11. EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

$29,820 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, 2024. 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:		
2024	$	18,507
2025		1,300
2026		(18,224)
2027		45,305
Total	$	46,888

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, 2022 using the following actuarial assumptions, applied to all periods included in the measurement:

June 30, 2023 Actuarial Assumptions:

Inflation	2.75%
Discount Rate	7.25%
Salary Increases	State: 2.75% - 5.55% Non-State: 3.60% - 6.75%
Investment Rate of Return	7.25% net of investment expense

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, 2023 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
- Healthy Male Retirees – 108% of Pub-2010 General Retiree Male Table, below-median, headcount-weighted, projected generationally with Scale MP-2018
- Healthy Female Retirees – 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, headcount-weighted, projected generationally with Scale MP-20218
- Disabled Females – 117% of Pub-2010 General/Teachers Disabled Female Table, headcount-weighted, projected generationally with Scale MP-2018
- Beneficiary Males – 112% of Pub-2010 Contingent Survivor Male Table, below-median, headcount weighted, projected generationally with Scale MP-2018
- Beneficiary Females – 115% of Pub-2010 Contingent Survivor Female Table, below-median, headcount weighted, projected generationally with Scale MP-2018

11. EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

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

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actuarial experience study for the period July 1, 2013 – June 30, 2018.

The long-term rates of return on pension plan investments were determined using the building block method in which estimates 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 expecting future real rates of return by the target asset allocation percentages and by adding expected inflation. Best estimates of long-term geometric rates of return are summarized in the following tables and were used for all defined benefit plans for the years ended:

	June 30, 2023		June 30, 2022	
Asset Class	Target Allocations	Long-Term Expected Real Rate of Return	Target Allocations	Long-Term Expected Real Rate of Return
Domestic Equity	27.5%	5.3%	27.5%	5.5%
International Equity	27.5%	6.1%	27.5%	7.0%
Fixed Income	15.0%	2.2%	15.0%	2.2%
Real Estate	10.0%	6.5%	10.0%	6.6%
Private Equity	10.0%	9.5%	10.0%	8.5%
Hedge Funds	10.0%	3.8%	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, 2023 Net Pension Asset (Liability):

1% Decrease (6.25%)	Current Discount Rate (7.25%)	1 % Increase (8.25%)
$ (203,104)	$ (28,704)	$ 120,557

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

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, 2023, the District owed $0 to the WV PERS which included $0 of employee contributions and $0 of employer contributions for the month of June 2023.

12. NET POSITION

The balance in Net Position is computed as follows:

Water Fund	June 30, 2023	June 30, 2022
Net Investment in Capital Assets:		
Net Property, Plant and Equipment	$ 8,801,049	$ 9,008,395
Grant Receivable	-	64,003
Less:		
Bonds Payable – Current Portion	191,281	188,380
Bonds Payable – Net of Current Portion	4,396,044	4,468,640
Construction Payable	-	168,486
Lease Liability – Current Portion	23,896	-
Lease Liability – Net of Current Portion	253,704	-
5.05 Agreements – Current Portion	-	23,998
5.05 Agreements – Net of Current Portion	75,612	75,612
Retainage Payable	-	79,941
Notes Payable	37,100	37,100
Total Net Investment in Capital Assets	3,823,412	4,030,241
Restricted Externally or Constitutionally:		
Debt Reserve	199,350	175,093
Repair	640	545
Debt Service	40,745	38,174
Working Capital Reserve	35,382	665
Renewal & Replacement	801	801
Unrestricted	395,198	76,896
Total Net Position	$ 4,495,528	$ 4,322,415

12. NET POSITION (CONTINUED)

Sewer Fund	June 30, 2023	June 30, 2022
Net Investment in Capital Assets:		
Net Property, Plant and Equipment	$ 7,720,216	$ 7,928,001
Less:		
Bonds Payable – Current Portion	152,830	152,133
Bonds Payable – Net of Current Portion	3,707,237	3,860,068
Construction Payable	159,755	57,470
5.03 Agreements – Net of Current Portion	34,187	34,187
Notes Payable	15,900	15,900
Total Investment in Capital Assets	3,650,307	3,808,243
Restricted Externally or Constitutionally:		
Debt Reserve	195,148	189,361
Debt Service	26,820	25,919
Working Capital Reserve	17,636	305
Renewal & Replacement	395	300
Unrestricted	(221,248)	(212,432)
Total Net Position	$ 3,669,058	$ 3,811,696

13. CONCENTRATION OF RISK

Sun Valley Public Service District serves portions of Harrison County in West Virginia. For the years ended June 30, 2023 and June 30, 2022, the District served an average of 1,286 and 1,264 water customers who consumed 52,957,270 and 52,591,102 gallons of water, respectively. The District served an average of 711 and 699 sewer customers who produced 30,187,194 and 28,600,092 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 75,757,600 and 91,282,000 gallons of water from the Clarksburg Water Board and 30,295,194 and 28,708,092 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, 2023	June 30, 2022
Less than one year	$ -	$ 23,998
Greater than one year	75,612	75,612
Total	$ 75,612	$ 99,610

Balance 6/30/22	Advances	Refunds & Expirations	Balance 6/30/23
$ 99,610	$ -	$ (23,998)	$ 75,612

Balance 6/30/21	Advances	Refunds & Expirations	Balance 6/30/22
$ 99,826	$ -	$ (216)	$ 99,610

Sewer Fund

	June 30, 2023	June 30, 2022
Less than one year	$ -	$ -
Greater than one year	34,187	34,187
Total	$ 34,187	$ 34,187

Balance 6/30/22	Advances	Refunds & Expirations	Balance 6/30/23
$ 34,187	$ -	$ -	$ 34,187

Balance 6/30/21	Advances	Refunds & Expirations	Balance 6/30/22
$ 34,187	$ -	$ -	$ 34,187

Expirations are as follows:

	Water	Sewer
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	$ 75,612	$ 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 membership was expanded from eight to ten members with Senate Bill
On March 11, 2022, effective 90 days from passage on June 9, 2022. The bill amends WV Code §15-16-4. 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, or designee, serves as Chairman of the Board and is a voting member. One member represents the hospitals, one member represents the non-hospital health care providers, four members represent labor, education, public employees, and public retirees and the 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, 2023 and 2022. 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 $5,950 for the year ended June 30, 2023.

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 $75 million and $137 million for fiscal years ending 2022 and 2021. The paygo rates for June 30, 2023, 2022 and 2021, respectively, were:

	February 2022 - June 2022	July 2021 – January 2022	2021
Paygo Premium	$ 48	$ 116	$ 160

There will be no PAYGO billed in fiscal year 2024 as the RHBT had significant savings with the Humana contract renewal beginning fiscal years 2022 through 2025. In addition to the Humana contract savings, RHBT experienced favorable investment returns in fiscal year 2021, resulting in an excess in the premium stabilization reserve. RHBT is passing on these savings to PEIA active employers. There will be no PAYGO billed in fiscal year 2024. The 5-year financial plan, which was passed by the Board in December 2021, originally had PAYGO to be billed at $20M for fiscal year 2024.

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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:

June 30, 2023

- 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, 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.

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, 2023, the District's proportionate share of net OPEB asset (liability) was $(13,165). Of this amount, the District recognized $(6,971) ($(4,880) water and $(2,091) sewer) as its proportionate share on the Statement of Net Position. The remainder of $(6,194) denotes the District's proportionate share of net OPEB asset (liability) attributable to the special funding.

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.

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

The net OPEB asset (liability) was measured as of July 1, 2022, 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, 2022 and July 1, 2021, the District's proportion was 0.006263206% and 0.007106889%, which was a decrease of 0.000843683% from its proportion measured as of July 1, 2021.

For the year ended June 30, 2023, the District recognized OPEB expense of $(54,966) ($(38,476) water and $(16,490) sewer). Of this amount, $(30,229) was recognized as the District's proportionate share of OPEB expense and $(24,737) as the amount of OPEB expense attributable to special funding from a non-employer contributing entity.

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.

At June 30, 2023 and June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	June 30, 2023		June 30, 2022	
	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	$ 1,082	$ -	$ -	$ 14,584
Differences between expected and actual experiences	-	8,893	-	14,557
Changes in Assumptions	4,470	17,712	-	44,717
Changes in Proportion and differences between employer contributions and proportionate share of Contributions	279	8,536	2,917	5,046
District contributions subsequent to the measurement date	5,950	-	7,364	-
Total	$ 11,781	$ 35,141	$ 10,281	$ 78,904
Water Division Portion	$ 8,247	$ 24,599	$ 7,197	$ 55,233
Sewer Division Portion	$ 3,534	$ 10,542	$ 3,084	$ 23,671

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

$5,950 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, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:		
2024	$	(25,544)
2025		(4,429)
2026		(2,047)
2027		2,710
Total	$	(29,310)

Actuarial Assumptions. The net OPEB asset (liability) was determined by an actuarial experience study for the period of July 1, 2015 – June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

June 30, 2023:	
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 2023, decreasing by 0.50% for two years 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 8.83% for plan year end 2023, decreasing ratably each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2032.
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, 2017
Mortality Post-Retirement	Pub-2010 General Below Median Healthy Retiree Tables (106% males, 113% females) projected with MP-2021.
Mortality Pre-Retirement	Pub-2010 Below-Median Income General Employee Mortality Tables projected with Scale MP-2021.

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, 20227
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.

The actuarial assumptions used in the June 30, 2021 valuation was based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2020.

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

The actuarial valuation as of June 30, 2021, reflects updates to the following assumptions which are reviewed at each measurement date:

- Projected capped subsidies
- Per capita claim costs
- Healthcare trend rates
- Coverage and continuance
- Percentage eligible for tobacco-free premium discount
- Retired employee assistance program participation

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.

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, 2023 Long-Term Expected Real Rate of Return	June 30, 2022 Long-Term Expected Real Rate of Return
Global Equity	4.8%	4.8%
Core Plus Fixed Income	2.1%	2.1%
Hedge Fund	2.4%	2.4%
Private Equity	6.8%	6.8%
Core Real Estate	4.1%	4.1%

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.

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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, 2023 Net OPEB Asset (Liability):

1% Decrease (5.65%)	Current Discount Rate (6.65%)	1 % Increase (7.65%)
$ (17,918)	$ (6,971)	$ 2,420

Total June 30, 2022 Net OPEB Asset (Liability):

1% Decrease (6.65%)	Current Discount Rate (7.65%)	1 % Increase (7.65%)
$ (11,339)	$ 2,113	$ 13,282

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, 2023 Net OPEB Asset (Liability):

1% Decrease	Healthcare Cost Trend Rates	1 % Increase
$ 3,963	$ (6,971)	$ (19,909)

Total June 30, 2022 Net OPEB Liability:

1% Decrease	Healthcare Cost Trend Rates	1 % Increase
$ 15,601	$ 2,113	$ (14,317)

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 or by going to their website at peia.wv.gov/financial_reports.

Payables to the plan
As of June 30, 2023 and June 30, 2022, the District owed $0 to the WV PEIA.

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

GASB Statement No. 45 was applied prospectively.

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 or by going to their website at peia.wv.gov/financial_reports.

17. OTHER LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended June 30, 2023 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	$ -	$ 28,704	$ -	$ 28,704	$ -	$ 28,704
Compensated Absences	70,067	-	(3,377)	66,690	6,669	60,021
Net OPEB Liability	-	6,971	-	6,971	-	6,971
Long-Term Liabilities	$ 70,067	$ 35,675	$ (3,377)	$ 102,365	$ 6,669	$ 95,696

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

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, 2023:	Water	Sewer
Working Capital Reserve	$ 35,382	$ 17,636
Minimum 1/8 of O&M Expenses	(89,437)	(44,852)
Cash Deficit	$ (54,055)	$ (27,216)

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)

19. 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, 2023 and June 30, 2022 fiscal years, the District billed Enlarged Hepzibah Public Service District $53,293 ($36,409 water and $16,884 sewer) and $47,564 ($33,558 water and $14,006 sewer). As of June 30, 2023 and June 30, 2022, Enlarged Hepzibah Public Service District owed the District $18,504 ($9,941 water and $8,563 sewer) and $26,900 ($16,303 water and $10,597 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, 2023 and June 30, 2022 fiscal year, the Sewer Division billed Lake Floyd Public Service District $15,584 and $19,755. As of June 30, 2023 and June 30, 2022, Lake Floyd Public Service District owed the Sewer Division $7,801 and $13,337.

20. 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, 2022	$	-
Requisitions 17-20		337,796
PY Retainage Payable		(79,941)
PY Construction Payable		(168,486)
Completed & Reclassified		(89,369)
Construction Work in Progress – June 30, 2023	$	-

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, 2022	$	30,319
PY Construction Payable		(30,000)
CY Construction Payable		63,443
Construction Work in Progress – June 30, 2023	$	63,762

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, 2022	$	27,470
CY Construction Payable		96,312
PY Construction Payable		(27,470)
Construction Work in Progress – June 30, 2023	$	96,312

21. 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	32	$ 7,028	$ 74,972
Lift Station	120,000	35	32	10,286	109,714
Rte. 98 Lift Station	82,000	41	38	6,000	76,000
Liberty Lift Station	74,000	41	38	5,415	68,585
Wolf Summit Lift Station	74,000	41	38	5,415	68,585
Morrison Grinder Pump Station	22,000	35	32	1,886	20,114
Morrison Grinder Pump Station	22,000	41	38	1,610	20,390
Chiefton Grinder Pump Station	22,000	35	32	1,886	20,114
Wolf Summit Grinder Pump Station	26,500	41	38	1,939	24,561
1st Street Grinder Pump Station	22,000	41	38	1,610	20,390
Upper Wolf Summit Grinder Pump Station	26,500	41	38	1,939	24,561
Lower Wolf Summit Grinder Pump Station	22,000	41	38	1,609	20,391
Ron Lane Grinder Pump Station	22,000	41	38	1,609	20,391
Crestwood Grinder Pump Station	22,000	42	39	1,571	20,429
Lift Station (Ron Lane Industrial Park)	58,500	44	41	3,989	54,511
Tymber Park Grinder Pump Station	22,000	44	41	1,500	20,500
Mid-State Grinder Pump Station	22,000	44	41	1,500	20,500
Zack Renner Grinder Pump Station	22,000	46	43	1,435	20,565
Manholes	37,290	23	20	4,864	32,426
Manholes	113,520	39	36	8,732	104,788
Costs to Allocate	325,000	40	37	24,375	300,625
Total	$ 1,239,310			$ 96,198	$ 1,143,112

Water	ARO Cost	Useful Life (Yrs)	Remaining Useful Life (Yrs)	Accumulated Amortization	Net ARO Cost
Sun Valley BPS	$ 16,500	40	37	$ 1,237	$ 15,263
Sycamore BPS	16,500	40	37	1,238	15,262
Costs to Allocate	124,000	40	37	9,300	114,700
Total	$ 157,000			$ 11,775	$ 145,225

22. RESTRICTED REVENUES

The District's Water Divison was ordered by the West Virginia Public Service Commission to segregate 7.17% of all collected revenues for the sole purpose of funding the District's working capital reserve account. In August 2022, the requirement was decreased to 7.06% and was further reduced in March 2023 to 6.83%. The District's Sewer Division was ordered by the WV PSC to segregate 6.92% in August 2022 which was reduced to 6.53% in April 2023. For fiscal year ended June 30, 2023 and June 30, 2022, the amounts restricted for this purpose was $118,097 ($81,692 water and $36,405 sewer) and $56,489 ($56,489 water and $0 sewer). For more information, please see WV PSC Case Nos. 22-0029-PWD-19A, 22-0030-PSD-19A, 22-1064-PWD-30B, and 23-0093-PSD-30B.

23. INSURANCE REIMBURSEMENT

In July 2022, the District's Water Division received $3,734 from their insurance for the replacement of a damaged fire hydrant. This is reported as non-operating income as the proceeds were used for the purchase of capital assets.

24. SUBSEQUENT EVENTS

In November 2023, the District's Sewer Division filed a 30B application with the WV Public Service Commission seeking a rate increase to offset the increase costs of purchased treatment. A rate increase was approved in December 2023. For more information, please see WV PSC Case No. 23-0856-PSD-30B.

In January 2024, The District's Sewer Division received two commitments for WV Economic Enhancement Grants in the amounts of $500,000 and $2,500,000 to help fund two separate projects the Sewer Division currently has planned. The commitment stipulates that the projects must be under construction by December 31, 2024 and paid out by December 31, 2026.

REQUIRED SUPPLEMENTARY INFORMATION

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2023

	2022	2021	2020	2019	2018
District's proportion of the net pension asset (liability)	0.019275%	0.018522%	0.018867%	0.018431%	0.018700%
District's proportionate share of the net pension asset (liability)	$ 28,704	$ 162,611	$ (99,744)	$ (39,629)	$ (48,292)
District's covered-employee payroll	$ 312,024	$ 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	9.20%	55.13%	-34.02%	-14.65%	-18.69%
Plan fiduciary net position as a percentage of the total pension asset (liability)	98.17%	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.

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF DISTRICT'S PENSION CONTRIBUTIONS
JUNE 30, 2023

	2023	2022	2021	2020	2019
Contractually required contribution	$ 29,820	$ 31,202	$ 29,495	$ 29,318	$ 27,059
Contributions in relation to the contractually required contribution	(29,820)	(31,202)	(29,495)	(29,318)	(27,059)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$ 331,333	$ 312,024	$ 294,952	$ 293,178	$ 270,592
Contributions as a percentage of covered-employee payroll	9.00%	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.

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
JUNE 30, 2023

	2022	2021
District's proportion of the net OPEB asset (liability)	0.006263206%	0.007106889%
District's proportionate share of the net OPEB asset (liability)	$ (6,971)	$ 2,113
State's proportionate share of the net OPEB asset (liability)	(6,194)	1,573
Total proportionate share of the net OPEB asset (liability)	$ (13,165)	$ 3,686
District's covered-employee Payroll	$ 275,233	$ 286,094
District's proportionate share of the net OPEB asset (liability) as a percentage of its covered-employee payroll	-4.78%	1.29%
Plan fiduciary net position as a percentage of the total OPEB asset (liability)	93.59%	101.81%

	2020	2019	2018	2017	2016
District's proportion of the net OPEB asset (liability)	0.007214099%	0.007461114%	0.007275774%	0.006768312%	0.007622769%
District's proportionate share of the net OPEB asset (liability)	$ 31,864	$ 123,790	$ 156,097	$ 166,432	$ 189,298
State's proportionate share of the net OPEB asset (liability)	25,355	97,321	105,176	129,301	60,523.00
Total proportionate share of the net OPEB asset (liability)	$ 57,219	$ 221,111	$ 261,273	$ 295,733	$ 249,821
District's covered-employee Payroll	$ 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	19.06%	80.85%	101.12%	120.21%	118.70%
Plan fiduciary net position as a percentage of the total OPEB asset (liability)	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.

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF DISTRICT'S OPEB CONTRIBUTIONS
JUNE 30, 2023

	2023	2022	2021
Contractually required contribution	$ 5,950	$ 7,364	$ 12,960
Contributions in relation to the contractually required contribution	(5,950)	(7,364)	(12,960)
Contribution deficiency (excess)	$ -	$ -	$ -
District's covered-employee payroll	$ 344,795	$ 275,233	$ 286,094
Contributions as a percentage of covered-employee payroll	1.73%	2.68%	4.53%

	2020	2019	2018	2017	2016
Contractually required contribution	$ 13,944	$ 15,372	$ 14,868	$ 6,102	$ 9,576
Contributions in relation to the contractually required contribution	$ (13,944)	$ (15,372)	$ (14,868)	$ (6,102)	$ (9,576)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$ 300,161	$ 273,480	$ 258,367	$ 246,006	$ 210,460
Contributions as a percentage of covered-employee payroll	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.

1. CHANGE OF ASSUMPTIONS – NET PENSION ASSET (LIABILITY)

ACTUARIAL REVISIONS

Total Pension Liability	$	(8,150,369)
Plan Fiduciary Net Position		8,007,329
Adjustment for Contribution Corrections in FY 22		(5,879)
Net Pension Asset (Liability)	$	(148,919)
Plan Fiduciary Net Position as a percentage of the total pension asset (liability)		98.17%

Sensitivity of Discount Rate	1% Decrease 6.25%	Current Discount Rate 7.25%	1% Increase 8.25%
Total Net Pension Asset (Liability)	(1,053,722)	(148,919)	625,462

2. CHANGE OF ASSUMPTIONS – NET OPEB ASSET (LIABILITY)

Total OPEB Liability	$	1,736,270,764
Plan Fiduciary Net Position		1,624,972,000
Net OPEB Asset (Liability)	$	111,298,764
Plan Fiduciary Net Position as a percentage of the total OPEB asset (liability)		93.59%
Net OPEB Asset (Liability) as a Percentage of Covered Payroll		7.08%

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)	$	286,080,495	$	111,298,764	$	(38,643,981)

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)	(63,275,842)	111,298,764	317,866,319

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF STATE GRANT RECEIPTS AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2023

Award Name	Award Identification Number	Period of Award	Award Amount	Award Beginning Balance at 7/1/2022	Current Year Receipts	Current Year Expenditures	Award Ending Balance at 6/30/2023
West Virginia Infrastructure & Jobs Development Council							
Waterline Extension & Tank Upgrade District 1 Grant	2018W-1775	7/1/2021 - 6/30/2022	$ 359,347	$ -	$ 155,114	$ (155,114)	$ -
Total WV Infrastructure & Jobs Development Council			359,347	-	155,114	(155,114)	-
TOTAL STATE GRANT RECEIPTS AND EXPENDITURES			$ 359,347	$ -	$ 155,114	$ (155,114)	$ -

bhm cpa group, inc.
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*

Sun Valley Public Service District
Harrison County, West Virginia
18 Sable Circle
Clarksburg, West Virginia 26301

To the Board of Directors:

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 Sun Valley Public Service District, Harrison County, West Virginia (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated March 5, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 District'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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2023-001 that we consider to be a material weakness.

One East Campus View Blvd. Suite 300 • Columbus, OH 43235 • (614) 389-5775 • FAX (614) 467-3920
PO Box 875 • 129 Pinckney Street • Circleville, OH 43113 • (740) 474-5210 • FAX (740) 474-7319
PO Box 687 • 528 S. West Street • Piketon, OH 45661 • (740) 289-4131 • FAX (740) 289-3639
PO Box 325 • 618 Tenth Street, Suite 103 • Huntington, WV 25708 • (304) 521-2648 • FAX (740) 289-3639

www.bhmcpagroup.com

Compliance and Other Matters

As part of reasonably assuring whether the Government's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the finding identified in our audit and described in the accompanying schedule of findings. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District'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 District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BHM CPA Group

BHM CPA Group, Inc
Huntington, West Virginia
March 5, 2024

Greater Harrison County
Public Service District

Phone: 304-745-3463
Fax: 304-745-5327

www.greaterharrison.com

At the regular meeting of Greater Harrison County PSD held on Thursday February 15, 2024, Chairman James Scudere, Member Thomas Michael and Secretary Raymond Leonard were present. Also present were Bill Hoover, General Manager, Zack Dobbins of Bennett and Dobbins, Kylea Radcliff of Thrasher Engineering, Jason Glaser of Edward Jones and Bradley Riffee of United Way.

1. Minutes and/or Amended Minutes of Previous Meeting: Scudere moved to approve minutes. Board concurred.
2. Public Comment Period: No one present
3. Bradley Riffee – United Way Director
   3.1 Provided description of United Way services and programs provided. Request support from Greater Harrison on late fees and reconnect fees. Zack requested information on past GHPSD customers assisted.
4. Jason Glaser – Edward Jones
   4.1 Review of accounts. Motion made to reinvest account with Zacks discretion by Michael. Board concurred.
5. Patrick Lesmann – P&B Services provided by Bill Hoover
   General update –Transfer pump went bad at Bell Meadows, a few telemetry issues at Boothsville. All others operating well.
6. Zack Dobbins – Bennett and Dobbins
   6.1 Final drawdown #33 for Enterprise Project with reimbursements. Leonard moved to approve as presented. Board concurred.
7. Finance Report provided by Zack Dobbins
   Leonard moved to approve financial transactions. Board concurred. Detail on expenses provided.
8. Thrasher Group, Inc.
   8.1 Sewer
   8.1.a Phase II
   - Will put together vendor bid for sludge press.

   8.1.b Enterprise Project
   - Funding council approved reimbursement. This project will be removed from future agendas.

   8.1.c Quiet Dell
   - Right of way meeting held on the 31st in conjunction with Nutter Fort, meetings continue to be positive. Working with the HOA's. Working with David Glover to get temporary clearances/agreements to get technical drilling.

   8.1.d Woodstock Heights Sanitary Sewer Extension Project
   - Submitted the binding commitment letter request to DEP and the Infrastructure Council.

   8.1.e 10-year plan Sewer
   - Nothing new presented. Will review around mid-year.

   8.1.f River Crossings
   - Reviewed with Environmental Staff on how to proceed. Do have to get Geo Technical analysis on both sides of the river and meet with Army Corp. Removal of pipes will have to go through the DNR.

   8.2 Water
   8.2.a Overall Water Project
   - All field design complete. Working heavily on Valley of Good Hope system. Working on getting Geo Tech on site. Estimate going to Health Department for permit in early March.

8.2.b Buffalo Lake Road Water Line Extension

- Still waiting on reply from AML.

8.2.c 10-year Plan Water

- Michael requested add to ten-year plan considering check on feasibility of alternate water source/plant. Board concurred. Discussions included community benefit.

9. Bill Hoover – General Manager

9.1 Water

9.1.a Water loss overall 26%, VGH 13%, LCMC 45% and QD 9%. Coon's Run water loss was at 27%.

9.1.b Water Leak Report – Performing night leak detection on Friday nights. Nothing significant found in Lost Creek. Starting in Mount Clare now. VGH repaired 2 service lines, QD repaired 1 main and 2 service line leaks.

9.1.c Making progress in Stevens Run, turned off one pump and collected samples. Installed additional air releases, flushed water but still have 3 homes with issues. Michael urged that no further money be spent on this issue.

9.2 Sewer

9.2.a General Update – Stations operating well. Discharge plumbing good, taking some proactive measures. There was an issue on Rt. 19 with 2" line leak, moved and replaced line.

9.3 Good of the District

9.3.a General Update – Had several people at right of way meeting that were not in plans that want served. We had meeting on Meadowview, developer filed a complaint with the PSC. This project is in Taylor County. Logically it would be for Bridgeport to take it.

10. Executive Session

Legal council not present

Michael moved to adjourn meeting. Board concurred.

Chairman James L Scudere
James Scudere

Treasurer Ruth Ann Messenger
Ruth Ann Messenger

Secretary Mark Leonard
Mark Leonard

Member Thomas Michael
Thomas Michael

Member Gary Auvil
Gary Auvil

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C-4

BINGAMON PUBLIC SERVICE DISTRICT
PO Box 35, Shinnston, WV 26431

Michael R Sieber, Chairman Edward Hildreth, Jr, Secretary
Brad Fortney, Treasurer

February 19th ,2024

The monthly meeting of the Bingamon Public Service District (BPSD) Board of Directors was held on February 19th 2024, at the Bingamon Public Service District office trailer.

CALL TO ORDER: The meeting was called to order at 6:33 p.m. by ***Chairman Michael Sieber.***

ROLL CALL: Board members present: Edward (Bud) Hildreth, Jr., Brad Fortney, and Michael Sieber. BPSD staff: General Manager Rusty Kuhens, office manager Renee` Eddy. Also in attendance was customers Tina Kellar and James Stevens.

READING OF THE MINUTES - Minutes from the December 18th, 2023 BPSD board meeting were distributed. Mr. Sieber called for any corrections or additions to the minutes. ***A motion was made by Brad Fortney and seconded by Bud Hildreth, to accept the minutes as published. The motion carried unanimously.***

TREASURER'S REPORT – Board members reviewed the Treasurer`s Report. The bank balance as of January 15th 2024, was $20,938.00 Accounts receivable for the month totaled $1,889.94.

- Current outstanding bills were reviewed. ***A motion was made by Michael Sieber and seconded by Brad Fortney, to pay the current bills. The motion was passed unanimously.***

OFFICE MANAGER'S REPORT – BALANCES AS OF January 15th 2024

- City National Bank MMA earned $142.31 in interest and totals $112,777.79.
- City National Bank Reserve Account earned $57.56 in interest and totals $50,766.85.
- The Renewal/Replacement Acct. at BB&T earned $.10 in interest totals $11,396.94.
- There were 24 customers given 24-hour notices this month. Totaling 6,477.95. $2,306.97 has been collected.

PLANT OPERATOR'S REPORT

- Mr. Kuhens reported they have had 8 leaks in the month of January.
- Mr. Kuhens reported he will speak with Burtis about James Stevens problem with his meter.
- Mr. Kuhens reported he will speak with Burtis about our USDA loan and how to refinance it.

SAFETY COMMITTEE MEETING: UV Light Eye Damage

CUSTOMERS' CONCERN: James Stevens spoke about moving his water meter across the creak onto his property as of now the meter is not on his property. The creak keeps washing out and keeps pulling the water lines and the fittings are costing the customer $60 dollars to replace, the customer also states he has only replaced them 1 time but feels like this will be a reoccurrence. Tina Kellar also reported that her water is fixed.

OLD BUSINESS:

NEW BUSINESS: The Board Discussed the declining fiscal situation and would like to pursue a rate increase.

NEXT MONTHLY BPSD BOARD MEETING – The next regularly scheduled BPSD board meeting will be held @ the office trailer on March 18th ,2024 @ 6:30 PM

The board went into executive session @6:45 to discuss bad debt and shut off notices.

ADJOURNMENT – The meeting was adjourned at 7:44 pm upon a ***motion by Bud Hildreth, seconded by Michael Sieber, and carried unanimously.***

Michael Sieber, Chairman

Renee' Eddy, Office Manager