

Harrison County Commission Meeting
Wednesday, May 1, 2024
11:00 A.M.

The Harrison County Commission Meeting is held on the 3rd floor of the Harrison County General Services Building (229 South 3rd St.), if you are unable to attend in person, you may join and listen via Zoom Conference Call by the following steps. Public participation will only 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. --- Special Funding Request --- Marion County Beekeepers Association to Host
Beekeepers Conference --- \$500 --- Chuck Cieauawski
11:10 A.M. --- Special Funding Request --- Inclusive Playground Project, in honor of Ivan
Gonzalez --- Cheri Gonzalez

NEW BUSINESS – Action Items for Consideration or Approval:

1. Public Comment Period
2. Consent Agenda
3. Payroll Change Notices: **(NONE)**
4. Minutes and/ or Amended Minutes of Previous Meetings **(NONE)**
5. Requisitions --- Purchase Orders --- Invoices
 - A. Vendor list of Payments
6. Exonerations --- Corrective Tickets --- Joint Property Applications:
 - A. Exhibit A --- Exonerations
7. Consideration of Approval of a Project Fund Requisition for the payment of cost associated with the project to be financed from proceeds of the Series 2019 Bonds issued for the Charles Pointe Economic Opportunity Development District, Series 2021 A & B (Development District No. 3 White Oaks Project No. 2) & Series 2008 A (Charles Pointe Project No. 2- North Land Bay Improvements:
 - A. Series 2019 A&B --- \$6,198.75
 - B. Series 2008 A --- \$3,245.03
8. Review—Discuss—Consider Submission of Final Performance Report for CDBG-CV grant

9. Review—Discuss—Consider Execution of Letter of Intent with Mobile Infrastructure related to acquisition of Clarksburg Surface Lot – 327 Washington Ave (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)

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. Review—Discuss—Consider Request to Travel --- 911 --- WV Northern Community College in Wheeling, WV --- June 18, 2024 --- APCO Disaster Operation Class

- A. Julia Pierce
- B. Mike Coffey
- C. Becca Martin
- D. Natasha McDaniel
- E. Jason Sheff
- F. Mica Giaquinto
- G. Braiden Klema

12. Review—Discuss – Consider Request to Travel --- 911 --- WV Northern Community College in New Martinsville, WV --- June 17, 2024 --- APCO Crisis Negotiations Class

- A. Jesua DePropero
- B. Justin Norman
- C. Jade Hitt
- D. Consuela Jones
- E. Bryce Delgado
- F. Corey Hagan
- G. Megan Fox

13. Review—Discuss—Consider Sherriff's Request to Transfer Funds

- A. 701- Process
- B. 703- Staging
- C. 730- Security

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. 04-17-2024 through 04-23-2024

B. Monthly Fiduciary Commission Settlements:

- 1. Larry Ward Boigegrain, Deceased
- 2. Barbara Jean Stalnaker, Deceased
- 3. Kelly Marie Zummo, Deceased

C. Monthly Minutes/ Financial Information from Various Boards, Committees, and Public Service

1. Spelter Volunteer Fire Department Form 990 --- Tax year 2023
2. East View Public Service District Meeting Minutes for 04-16-2024

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

1. Thrasher being Engineer of record for the Rail Trail and the Agreement (03-22-2023)
2. Funding request --- Clarksburg History Museum (03-27-2024)
3. Estate Hearing --- Petition to remove Executor --- Mary Lou Grimes (04-10-2024)
4. Estate Hearing --- Petition to remove administrator --- Carol Sue Keavney (04-10-2024)

11:05 AM

HARRISON COUNTY COMMISSION SPECIAL FUNDING REQUEST

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

Date of Request:

January 4, 2024

Organization Name:

Marion County Beekeepers Association

Name and Title of Requester:

Charles Cienawski / Richard Abel

Mailing Address of Organization and Responsible Person:

P.O. Box 303, Kingment, WV 26578

Telephone:

(304) 751-6262
(304) 534-3196

Fax:

E-mail:

rickabel51@gmail.com
ccienawski1017@aol.com

FEIN#

81-5009050

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:

\$ 13,000.00

Dollar Amount REQUESTED - Grant:

\$ 500.00

Loan:

\$

Was project funded previously by HCC?

Y

N

If so, when

; how much: \$

Have you previously received funds from the Harrison County Commission:

Y

N

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

When: ; how much: \$

When: ; how much: \$

When: ; how much: \$

Purpose of request (one sentence):

Support to host State Beekeepers Conference

If for a fair/festival/event, give dates and location:

Date:

Spring 2025

Location:

Marion Co.

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

(see attached)

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?

11:05 AM

HARRISON COUNTY COMMISSION

SPECIAL FUNDING REQUEST

(Name of Applicant) Marion Co. Beekeepers Assoc. 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) Marion Co. Beekeepers Assoc., the recipient of funding from the Harrison County Commission hereunder, that (Name of Applicant) MCBA 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) Marion Co. Beekeepers Assoc. agrees to fully cooperate with the police and the Prosecuting Attorney's Office toward the successful prosecution of such activity.

Please attach to this Request the following:

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

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

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

Signature and Title of Applicant Richard E. Ald, member Date 1/4/2024

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: _____

Marion County Beekeepers Association Board of Directors

Charles Chipps, Chairman
79 Manly Chapel Rd. Fairmont, WV 26554
Phone: 304-612-5478
Email: cwchipps@msn.com

Nancy Postlethwait, Vice-Chairman
492 Kisner Hill Rd., Fairmont, WV 26554
Phone: 304-612-9699
Email: lpotlethwait@aol.com

Debbie Hockenberry, Treasurer
194 Bridge Street Ext., Fairmont, WV 26554
Phone: 304-612-4327
Email: debbiehock@comcast.net

Joni Morris, Secretary
94 Ranch Rd., Fairmont, WV 26554
Phone: 304-841-1510
Email: JoniLMorris73@yahoo.com

Deborah Abel
P. O. Box 431, Pursglove, WV 26546
Phone: 304-633-5647
Email: deb.abel53@yahoo.com

Dana Gray
2360 Miller Ave., Fairmont, WV 26554
Phone: 304-694-1968
Email: wvabeek@gmail.com

Charles Cienawski
221 Sweeps Run Rd., Fairmont, WV 26554
Phone: 304-534-3196
Email: ccienawski1017@aol.com

Bill Daetwyler
33 Hilltop Dr., Shinnston, WV 26431
Phone: 304-641-1611
Email: [billd from hilltop@yahoo.com](mailto:billd_from_hilltop@yahoo.com)

MARION COUNTY BEEKEEPERS
ASSOCIATION INCORPORATED
PO BOX 303
KINGMONT WV 26578



006441

Employer ID number: 81-5009050
Form 990 required: YES

Dear Taxpayer:

We're responding to your request dated Nov. 18, 2021, about your tax-exempt status.

We issued you a determination letter in January 2017, recognizing you as tax-exempt under Internal Revenue Code (IRC) Section 501(c)(3).

We also show you're not a private foundation as defined under IRC Section 509(a) because you're described in IRC Section 509(a)(2).

Donors can deduct contributions they make to you as provided in IRC Section 170. You're also qualified to receive tax deductible bequests, legacies, devises, transfers, or gifts under IRC Sections 2055, 2106, and 2522.

In the heading of this letter, we indicated whether you must file an annual information return. If you're required to file a return, you must file one of the following by the 15th day of the 5th month after the end of your annual accounting period:

- Form 990, Return of Organization Exempt From Income Tax
- Form 990EZ, Short Form Return of Organization Exempt From Income Tax
- Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990-EZ
- Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation

According to IRC Section 6033(j), if you don't file a required annual information return or notice for 3 consecutive years, we'll revoke your tax-exempt status on the due date of the 3rd required return or notice.

You can get IRS forms or publications you need from our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, call 877-829-5500 between 8 a.m. and 5 p.m., local time, Monday through Friday (Alaska and Hawaii follow Pacific

0752884911
Nov. 30, 2021 LTR 4168C 0
81-5009050 000000 00
00019261

MARION COUNTY BEEKEEPERS
ASSOCIATION INCORPORATED
PO BOX 303
KINGMONT WV 26578

time).

Thank you for your cooperation.

Sincerely yours,



Teri M. Johnson
Operations Manager, AM Ops. 3

2025 Spring WVBA Conference BUDGET

Incomes

Registration	\$7,000.00
Stakeholders	\$5,000.00
Vendors	\$1,000.00
 Incomes Total	 \$13,000.00

Expenses

Facility Rental	\$2,500.00
Equipment Rentals	\$500.00
Contracted Labor	\$400.00
Catering	\$4,000.00
Printing-programs,etc	\$800.00
Keynote Speaker	\$2,000.00
Other Speakers	\$1,000.00
Registration Supplies	\$800.00
Other Supplies	\$1,000.00
 Expenses Total	 \$13,000.00

January 8, 2024

Laura Pysz, County Administrator
Harrison County Commission
228 South Third Street
Clarksburg, West Virginia 26301

Dear Ms Pysz,

The fruit and vegetables we eat rely heavily on pollination. Honeybees are a very important pollinator. There are new pests, diseases, pesticides, and environmental challenges that threaten them. Beekeepers worldwide are studying these very problems as they arise and developing effective strategies to help sustain a healthy honeybee population.

The Marion County Beekeepers Association will be hosting the 2025 Spring Conference of the West Virginia Beekeepers Association in Fairmont on March 14 and March 15, 2025. This event expects to have over 300 attendees as well as vendors and presenters from across West Virginia and surrounding states. There will be educational sessions for everyone from the novice to the expert and anyone who just wants to learn more about this critical part of our food chain. A nationally recognized speaker will anchor the conference sessions to help keep the beekeepers of West Virginia and neighboring states up to date on the latest strategies to help keep our honeybee population healthy. Additionally, there will be vendors to make the latest products and services available all in one place.

An event such as this provides a significant economic impact to the surrounding communities in dining, shopping, lodging, and other purchases made by the over 300 attendees. Food at the event will be locally catered and T-shirts for attendees will be purchased locally.

To help make this conference successful, we are requesting Harrison County Commission to provide \$500.00 of support. This will help with the costs of the site rentals, promotion and marketing, speakers, and hospitality.

Sincerely,

Chuck Cienawski

ccienawski1017@aol.com

11:10 AM

HARRISON COUNTY COMMISSION SPECIAL FUNDING REQUEST

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

Date of Request:

10-22-2023

Organization Name:

Name and Title of Requester:

Cheri Gonzalez c/o Friends of Bridgeport + Fairmont State Univ

Mailing Address of Organization and Responsible Person:

Fundaiser in honor of Ivan Gonzalez

If approved, this is where the check will be sent

Telephone:

304-695-6519

Fax:

E-mail:

FEIN#

Is your organization an IRS 501(c) 3 not-for-profit?

Y

N

If yes, attach IRS Status Letter

If no, please explain:

TOTAL Cost of Project/Activity:

\$

Dollar Amount REQUESTED -

Grant:

\$

Loan:

\$

Was project funded previously by HCC?

Y

N

If so, when

; how much: \$

Have you previously received funds from the Harrison County Commission:

Y

N

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

When:

; how much: \$

When:

; how much: \$

When:

; how much: \$

Purpose of request (one sentence):

Raise funds for the Inclusive Playground Project

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:

In honor of Ivan Gonzalez, Fairmont State University is working with the Friends of Bridgeport to raise money for the Inclusive Playground Project. We would love to raise \$35,000.00 for a slide in honor of Ivan.

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?

11:10 AM

HARRISON COUNTY COMMISSION

SPECIAL FUNDING REQUEST

Cheri Gonzalez, Ivan Gonzalez 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) Cheri Gonzalez, Ivan Gonzalez, the recipient of funding from the Harrison County Commission hereunder, that (Name of Applicant) Cheri Gonzalez 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) Cheri Gonzalez 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 Cheri Gonzalez Date 12/22/2023

For Official Use:

This funding request is: APPROVED NOT APPROVED TABLED

Amount Approved: \$ _____ Paid Date: _____

With the following notations:

Action taken at Harrison County Commission meeting on: _____



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

FRIENDS OF BRIDGEPORT RECREATION INC
C/O ANDREW LANG
515 WEST MAIN STREET
BRIDGEPORT, WV 26330

Date:
01/06/2023
Employer ID number:
88-2217534
Person to contact:
Name: Customer Service
ID number: 31954
Telephone: 877-829-5500
Accounting period ending:
June 30
Public charity status:
170(b)(1)(A)(vi)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
April 4, 2022
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053763005452

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

I want to be a part of this project!

Name _____

Company/Organization _____

Address _____

Phone number _____

Email _____

I want to:

☐ Give a donation of \$_____ as a Supporter of Play.

Please note that donations of less than \$1,000 will be recognized in other ways and not included on signage.

☐ I want my gift to remain anonymous and receive no recognition.

☐ Be a member of one of the **Pillars of Play** and be included on the **Donor Wall**:

☐ \$50,000 plus **Founder of Play** \$_____ amount of donation

☐ \$25,000 - \$49,999 **Champion of Play** \$_____ amount of donation

☐ \$10,000 - \$24,999 **Builder of Play** \$_____ amount of donation

☐ \$1,000 - \$9,999 **Friend of Play** \$_____ amount of donation

Inscription for **Donor Wall**. This is for donations starting at \$1000.

Please limit it to 25 characters, spaces and symbols count as characters:

☐ Check - Payable to: *Friends of Bridgeport Recreation Inc., PLEASE note "Ivan" in memo section.*
(501C3 - All gifts are tax-deductible as allowed by law.)

☐ Please invoice me. Email: _____ Contact: _____

☐ I gave an on-line donation through your webpage.

Playground Committee:

Andy Lang
C: (304)290-8634
andy@gallandcompany

Lisa Lang
C: (304)290-8636
galbds@aol.com

Joe Shuttleworth
C: (304)677-6095
joe@bridgeportwv.com



Checks payable to Friends of Bridgeport Recreation Inc.

Checks sent to:
Bridgeport Inclusive Playground
PO Box 1282
Bridgeport WV 26330



We reserve the right to refuse and revoke sponsorship.
(501C3 - All gifts are tax-deductible as allowed by law.)



Date of Meeting	May 1, 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	Advantage Technology	Monthly Agreement	\$3,810.00							
Commission	Stationers	Copy Paper	\$783.00							
Commission	Pitney Bowes	Mail Machine Lease	\$2,271.84							
Commission	U S Cellular	Cellular Account	\$371.36							
Commission	Hope Gas	Quiet Dell School	\$347.01							
Commission	Hope Gas	Public Safety Building	\$348.01							
Commission	Bridgeport Senior Citizens	FY 23-24 Allotment	\$4,712.67							
Commission	East View Senior Citizens	FY 23-24 Allotment	\$5,141.09							
Commission	Johnstown Senior Citizens	FY 23-24 Allotment	\$3,534.50							
Commission	Lost Creek Senior Citizens	FY 23-24 Allotment	\$5,783.73							
Commission	Lumberport Senior Citizens	FY 23-24 Allotment	\$2,891.86							
Commission	Marshville Senior Citizens	FY 23-24 Allotment	\$3,320.29							
Commission	Mt. Clare Senior Citizens	FY 23-24 Allotment	\$6,479.92							
Commission	Sardis Senior Citizens	FY 23-24 Allotment	\$2,998.97							
Commission	Shinnston Senior Citizens	FY 23-24 Allotment	\$2,731.20							
Commission	Spelter Senior Citizens	FY 23-24 Allotment	\$10,228.63							
Commission	Wallace Senior Citizens	FY 23-24 Allotment	\$2,409.89							
Commission	West Milford/Good Hope Sen Cit	FY 23-24 Allotment	\$1,767.25							
Commission	Hart Office Solutions	Copier Rental	\$164.92							
Commission	FedEx	Postage	\$27.88							
Commission	Chem-Aqua	Water Treatment	\$310.14							
Commission	Emcor Services	HVAC Repairs	\$13,180.00							
Commission	Otis Elevator	Elevator Repairs	\$2,200.00							
Commission	West Fork Conservation	Maintenance of Dams					\$8,000.00			
Commission	Hotsinpller Memorial Foundation	Awards & Metals					\$3,000.00			
Commission	Greater Harrison 10 k	Trophies and Metals					\$1,500.00			
Commission	Town of West Milfoed	Entertainment					\$3,000.00			
commission	Exponent Telegram	Annual Subscription	\$144.00							
Commission	Canon Financial	Copier Rental	\$1,926.43							
Commission	Hope Gas	Service (3 invoices)	\$1,345.74							
Commission	Mon Power	Extension Office	\$211.98							
Commission	Exponent Telegram	Legal Ad	\$1,095.18							
Commission	Emcor Services	HVAC Repairs	\$1,934.25							
Commission	Ace Aggregates	Gravel Rail Trail	\$808.56							
Maintenance	Lowe's Home Center	Maintenance Supplies	\$116.27							
Maintenance	State Electric	Maintenance Supplies	\$46.88							
Maintenance	State Electric	Maintenance Supplies	\$70.83							
Maintenance	State Electric	Maintenance Supplies	\$272.70							
Maintenance	U S Bank	Maintenance Supplies	\$189.00							
Maintenance	UniFirst	Carpet Runner Rentals	\$129.71							
H.C. Senior Center	Chem-Aqua	Water Treatment			\$261.05					
Law Enforcement	Brooks Network Service	Tahoe Marked Package								\$11,458.14
Law Enforcement	Advance Auto Parts	Floor Liners								\$110.00
Law Enforcement	Robins Perfect Fit	Uniform Patches	\$40.00							
Law Enforcement	Benny's Boot Hill	Safety Toe Shoes	\$152.99							
Law Enforcement	Trapuzzano's	Uniform Supplies	\$710.91							
Law Enforcement	AT & T Mobility	LPR & Equipment	\$120.72							
Law Enforcement	Trapuzzano's	Uniforms	\$170.00							

Date of Meeting	May 1, 2024	Invoice - Quote								
Department	Vendor	Description	General County	E-911	Vital	Community	Community	ARPA	QUOTES	Other as
Name	Name	Note	Fund		Services Levy Fund	Corrections	Improvement Fund	Fund		Needed
Law Enforcement	Blueridge Armor	Shield	\$4,862.00							
Law Enforcement	10-42 Tactical	Uniform Supplies	\$186.71							
Park & Rec	Mon Power	Service			\$1,185.88					
Park & Rec	Enterprise Sanitation	Waste Collection			\$443.61					
Park & Rec	Marsh Lumber	Supplies			\$8.00					
Park & Rec	First Citizens Bank	Copier Rental			\$172.00					
Park & Rec	Crowd Control Warehouse	Supplies			\$529.95					
Park & Rec	Unifirst	Rug Rental			\$54.50					
OEM	Canon Financial	Copier Rental			\$214.05					
I T Department	Advantage Technologies	Software	\$270.50						\$270.50	
I T Department	Amazon.com	Power Supply Cords	\$107.82							
I T Department	Software Systems	Maintenance Contract	\$15,718.81							
Community Corrections	Alcohol Monitoring	Daily Monitoring Fees				\$1,666.06				
Prosecuting Attorney	Evonne Renee Eadea	Transcript	\$71.00							
Prosecuting Attorney	Evonne Renee Eadea	Transcript	\$55.00							
911 Center	Mon Power	Salem Tower		\$397.81						
911 Center	Hart Office Solutions	Copier Rental		\$367.18						
911 Center	Mon Power	Shinnston Tower		\$691.98						
911 Center	U S Cellular	Cellular Account			\$340.04					
911 Center	UniFirst	Carpet Runner Rental			\$62.25					
911 Center	Smart Horizons	Premier Responder Renewal			\$7,875.00					
911 Center	The Water Shop	Water Service			\$188.00					
911 Center	Frontier	Service		\$766.00						
County Clerk	MPB Print & Sign Superstore	Printing of Paper poll books	\$1,298.00							
County Clerk	Casto & Harris	Poll Book Signature Paper	\$300.00							
County Clerk	The Exponent Telegram	Legal Ad	\$181.12							
County Clerk	The Exponent Telegram	Legal Ad	\$2,130.41							
Animal Control	Mon Power	Service			\$202.98					
Maintenance	Sandy's	Maintenance Supplies	\$28.95							
Planning	Pinnacle Consultants	Asbestos Testing	\$100.00							
Planning	Pinnacle Consultants	Asbestos Testing	\$40.00							
Planning	Pinnacle Consultants	Asbestos Testing	\$30.00							
Planning	Pinnacle Consultants	Asbestos Testing	\$40.00							
Planning	Harrison Co. Sheriff	Processing Fee	\$25.00							
			\$110,745.63	\$2,222.97	\$11,537.31	\$1,666.06	\$15,500.00	\$0.00		\$11,568.14
					Grand Total :	\$153,240.11				

Date of Meeting	May 1, 2024	Invoice - Quote								
Department	Vendor	Description	General County	E-911	Vital	Community	Community	ARPA	QUOTES	Other as
Name	Name	Note	Fund		Services Levy Fund	Corrections	Improvement Fund	Fund		Needed

COMMISSIONER'S SIGNATURE

DATE

COMMISSIONER'S SIGNATURE

DATE

COMMISSIONER'S SIGNATURE

DATE

6A

Exhibit A Exonerations	Amount
RE- 487 Arian Lauren	1385.63
RE- 488 Bartley, L Diana & Bill	189.56
RE- 489 Bartley, L Diana & Bill	169.69
RE- 490 Bartley, L Diana & Bill	168.31
RE- 491 Godfrey, Tracey Fluharty	314.28
RE- 492 Reed, Betty Jean	791.52
RE- 493 Rogers, Reggie Lee & Workman, Linda Lou	481.2
PP- 481 Swiger, Jerald L JR & Dawn A	179.6

TOTAL:	\$3,679.79
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EXONERATIONS

RE 487

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 Trecoast II

On the 01st day of May, 2024 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **ARIKAN LAUREN** whose address is, 3820 SALEM CHURCH RD JARRETTSVILLE, MD 21084, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **119040** on **43.24 AC COFFINDAFFER TRACT KINCHELOE**, Class **3/4** in **UNION-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **119040**, 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 a second home as stated on scq & is visited regularly, therefore Class 2 applies. Exonerate a value of 59,520 at a Class 3 rate of levy to correct the overcharge.

District: **20 - UNION-OUTSIDE**

Account No. **6544536**

Ticket No. **67602**

Tax Year **2023**

Amount Exonerated: \$ 1385.63

PRESENT: Prosecuting Attorney
(or)

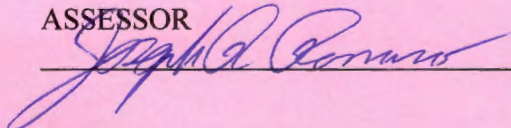
APPROVED: President, County Commission

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR



EXONERATIONS

RE 488

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 Trecoast II

On the 01st day of May, 2024 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **BARTLEY L DIANA & BILL** whose address is, PO BOX 726 LUMBERPORT, WV 26386, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **11860** on **PT 14.60 AS TENMILE**, Class **3/4** in **EAGLE-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **7440**, Class **2** in and for the year **2021**, resulting in a difference in assessed value of **4420**. 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 **2021**, 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 was erroneously assessed for a mobile home that was gone for the 2021 tax year per aerial. Land should be assessed at Class 2. Correct legal. Exonerate a value of 8140 at a Class 3 rate of levy to correct the overcharge.

District: **09 - EAGLE-OUTSIDE**

Account No. **6212396**

Ticket No. **28876**

Tax Year **2021**

Amount Exonerated: \$ 189.56

PRESENT: Prosecuting Attorney
(or)

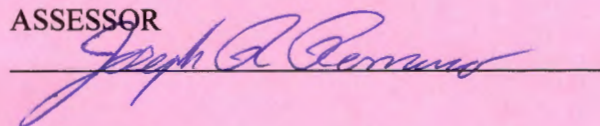
APPROVED: President, County Commission

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR



EXONERATIONS

RE 489

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 01st day of May, 2024 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **BARTLEY L DIANA & BILL** whose address is, PO BOX 726 LUMBERPORT, WV 26386, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **10920** on **PT 14.60 AS TENMILE**, Class **3/4** in **EAGLE-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **7440**, Class **2** in and for the year **2022**, resulting in a difference in assessed value of **3480**. 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 property was erroneously assessed for a mobile home that was gone for the 2021 tax year per aerial. Land should be assessed at Class 2. Correct legal. Exonerate a value of 7200 at a Class 3 rate of levy to correct the overcharge.

District: **09 - EAGLE-OUTSIDE**

Account No. **6212396**

Ticket No. **29014**

Tax Year **2022**

Amount Exonerated: \$ 169.69

PRESENT: Prosecuting Attorney
(or)

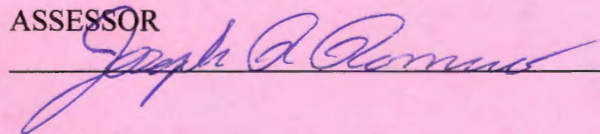
APPROVED: President, County Commission

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR



EXONERATIONS

RE 490

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 Trecoast II

On the 01st day of May, 2024 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **BARTLEY L DIANA & BILL** whose address is, PO BOX 726 LUMBERPORT, WV 26386, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **10950** on **PT 14.60 AS TENMILE**, Class **3/4** in **EAGLE-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **7440**, Class **2** in and for the year **2023**, resulting in a difference in assessed value of **3510**. 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 was erroneously assessed for a mobile home that was gone for the 2021 tax year per aerial. Land should be assessed at Class 2. Correct legal. Exonerate a value of 7230 at a Class 3 rate of levy to correct the overcharge.

District: **09 - EAGLE-OUTSIDE**

Account No. **6212396**

Ticket No. **29226**

Tax Year **2023**

Amount Exonerated: \$ 168.31

PRESENT: Prosecuting Attorney
(or)

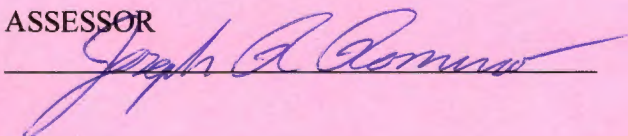
APPROVED: President, County Commission

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR



RE 491

EXONERATIONS

STATE OF WEST VIRGINIA

COUNTY OF HARRISON

Real Estate

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

David Hinkle

Susan J. Thomas

Patsy Trecoast II

On the 01st day of May, 2024 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **GODFREY TRACEY FLUHARTY** whose address is, 151 ORAL HAUGHT LN CLARKSBURG, WV 26301, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **105840** on **PARCEL "A" (.35 AC) LIMESTONE HAUGHT PLAT**, Class **2** in **COAL-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **78840**, Class **2** in and for the year **2023**, resulting in a difference in assessed value of **27000**. 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 shed had hard keyed value which caused it to be way over priced. Exonerate a value of 27,000 at a Class 2 rate of levy to correct the overcharge.

District: **07 - COAL-OUTSIDE**

Account No. **06965544**

Ticket No. **21322**

Tax Year **2023**

Amount Exonerated: \$ 314.28

PRESENT: Prosecuting Attorney
(or)

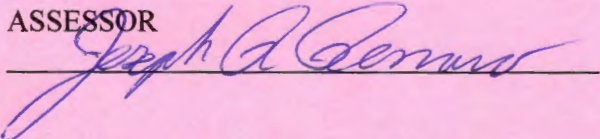
APPROVED: President, County Commission

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR



EXONERATIONS

RE 492

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 Trecoast II

On the 01st day of May, 2024 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **REED BETTY JEAN** whose address is, 82 HICKORY DR CLARKSBURG, WV 26301, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **48000** on **1 LOT (.60 AC) CUSTER PLAT WEST FORK**, Class **3/4** in **CLARK-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **28000**, Class **2** in and for the year **2023**, resulting in a difference in assessed value of **20000**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2023**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

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

The above mentioned property had an address change done & homestead exemption was deleted in error per incorrect taxpayer. Add homestead exemption back & change to Class 2 per taxpayers request. Exonerate a value of 34,000 at a Class 3 rate of levy to correct the overcharge.

District: **01 - CLARK-OUTSIDE**

Account No. **6531167**

Ticket No. **2658**

Tax Year **2023**

Amount Exonerated: \$ 791.52

PRESENT: Prosecuting Attorney
(or)

APPROVED: President, County Commission

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

Joseph A. Romano

EXONERATIONS

RE 493

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 Trecoast II

On the 01st day of May, 2024 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **ROGERS REGGIE LEE & LINDA LOU WORKMAN** whose address is, 1722 CHUB RUN RD MOUNT CLARE, WV 26408, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **41340** on **10.05 AC SUDS RUN**, Class **3/4** in **ELK**, Harrison County, West Virginia, which should have been assessed at **41340**, 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 was erroneously changed to Class 3 when it should be Class 2. Exonerate a value of 20,670 at a Class 3 rate of levy to correct the overcharge.

District: **11 - ELK**
Account No. **6058259**
Ticket No. **38222**
Tax Year **2023**

Amount Exonerated: \$ 481.20

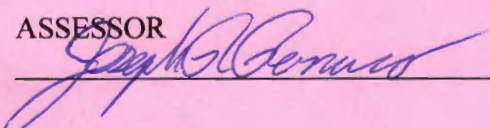
PRESENT: Prosecuting Attorney
(or)

APPROVED: President, County Commission

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR


EXONERATIONS

PP 481

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 Trecoast II

On the 08th day of May, 2024 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **SWIGER JERALD L JR & DAWN A** whose address is, 402 FOWLER AVE CLARKSBURG, WV 26301, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **56117** on **2014 Toyo Coro**, Class **3/4** in **CLARK-CLARKSBURG**, Harrison County, West Virginia, which should have been assessed at **50282**, Class **3/4** in and for the year **2023**, resulting in a difference in assessed value of **5835**. 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 Toyota, Vehicle was gone May 25, 2022. Exonerate a value of 5835 at a class 4 rate of levy to correct the overcharge. Please remove the 14 Toyo Coro (5835) from the vehicle description.

District: **03 - CLARK-CLARKSBURG**
Account No. **3011619**
Ticket No. **605151**
Tax Year **2023**

Amount Exonerated: \$179.60

PRESENT: Prosecuting Attorney
(or)

APPROVED: President, County Commission

PRESENT: Tax Commissioner

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

Joseph A. Romano

7A

**REQUISITION FOR PAYMENT FROM
ADMINISTRATIVE EXPENSE FUND**

\$36,500,000

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

\$12,280,000

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

REQUISITION FOR PAYMENT NO. 84 (05/01/24)

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

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

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

3. The total amount requested to be disbursed pursuant to this Requisition is **\$6,198.75**. As set forth in the invoices attached hereto, of the total amount of such disbursement:

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

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

(b) \$6,198.75 is to be paid to a third party payee that is not affiliated with the Issuer, the District Board, the Developer or the Site Developer or on a joint basis to the Issuer, the District Board, the Developer or the Site Developer and such a third party payee with respect to an expense previously incurred.

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

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its Authorized Officer this 1st day of May, 2024.

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Its President

**Schedule I
to Requisition**

**Copies of Invoices or Statements
(Attached)**

MuniCap, Inc.	Invoice #092023-344	Dated: 09/27/2023	\$1,631.25
UMB Bank	Invoice #974356	Dated: 04/15/2024	\$4,567.50
		Total	\$6,198.75

MuniCap, Inc.
Columbia, MD 21046
Suite 210

INVOICE

Invoice Date 9/27/2023
Invoice # 092023-344

Balance Due \$1,631.25

Remit check to:

or

Wire Instructions:

Bill To:

Gina Jones
Director of Grants and Special Proj.
Harrison County Commission
229 South 3rd Street
Clarksburg, WV 26301

MuniCap, Inc.
8630 M Guilford Road #263
Columbia, MD 21046

Our banking info has changed:
Fulton Bank, N.A.
9151 Baltimore National Pike
Ellicott City, MD 21042
(410) 418-8500

ABA Routing No.: 031 301 422
To the account of: MuniCap, Inc.
Account No.: 00 082 362 31

Project Charles Pointe 2019 PIC 2024

PLEASE DETACH AND RETURN TOP PORTION WITH PAYMENT

Invoice Date
9/27/2023

Invoice #
092023-344

MuniCap, Inc.
Columbia, MD 21046
Suite 210

Project Charles Pointe 2019 PIC			Terms	Client #
			Net 30	2024
Item	DATE	Description	Hrs	Amount
Sr Assoc (MMM)	8/17/2023	Prepare 2023 post issuance compliance audit files, research financial statements and begin drafting compliance audit summary statement.	2.25	450.00
Sr Assoc (MMM)	8/18/2023	Prepare 2023 post issuance compliance audit summary and compliance files. Review bond documents.	2.75	550.00
Manager (JJ)	8/23/2023	Provide arbitrage language for the Post Issuance Compliance Report.	0.25	56.25
Sr Assoc (MMM)	8/25/2023	Research public improvement status and conveyance process.	0.5	100.00
Sr Assoc (MMM)	8/28/2023	Prepare 2023 post issuance compliance audit summary.	1.25	250.00
Director (JLA)	8/31/2023	Review post issuance audit summary and files.	1	225.00
EIN: 03-0461891. Overdue accounts are subject to 1% monthly finance charge.			Total	\$1,631.25

SAM/PK

Billing Inquiries? Call (443) 539-4104

E

2019



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

Invoice 974356

Invoice Date: April 15, 2024
Account Number: 158735.1
Administrator: Teri Donofrio
Phone Number: (612) 337-7005
Email: Teresa.Donofrio@umb.com

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

Billing Period: March 1, 2024 through March 31, 2024

Prior Balance:	\$6,454.50
Payments Received as of April 8, 2024	\$ 0.00
Adjustments	\$ 0.00
Outstanding Balance:	\$6,454.50

Current Billing Period:	
Current Period Fees	\$4,567.50
Total Fees Due	\$ 11,022.00

Remittance Stub
Billing Period 03/01/2024 - 03/31/2024

Account Number: 158735.1
Invoice Number: 974356
Remit Balance \$11,022.00

Payment Due Upon Receipt

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

☐ Check Enclosed \$ _____

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

WIRE PAYMENT INSTRUCTIONS:

UMB Bank, N.A. Kansas City, Missouri
ABA No. 101 000 695
SWIFT BIC/Code UMKC US44
BNF Account 98 0000 6823
BNF Name Trust
Reference 974356
Attention Fee Processing

2019



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

Invoice 974356

Account Detail
Charles Pointe EODD 2019ABC

Account Number: 158735.1

Administrative Fees

Administration Fee	\$625.00
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Administrative Fees Total	\$625.00
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Transaction Fees

Volume Based

Security Location	Transaction Type	Security Type	Volume	Rate	Fees	Adjustment to Min/Max	Location Total
	Default Specialist		4.50	745.00	3,352.50		
	Default Administration Fees		1.00	590.00	590.00		3,942.50

Volume Based Total:	5.50	3,942.50
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Transaction Fees Total	\$3,942.50
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Account Total	\$4,567.50
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UMB Bank, N.A.
P O Box 414589
Kansas City, MO 64141-4589

Invoice 974356

Statement of Receivables

Reflects Only Those Payments Received And Applied As of April 8, 2024

Invoice Number	Invoice Date	Bill Period	Amount Receivable	Aged
972265	March 19, 2024	January 1, 2024 to January 31, 2024	2,335.50	20 days
972268	March 19, 2024	February 1, 2024 to February 29, 2024	4,119.00	20 days
Total Balance Due			6,454.50	

7B

**FORM OF REQUISITION
FOR PAYMENT FROM SERIES A
ADMINISTRATIVE EXPENSE FUND**

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

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

REQUISITION FOR PAYMENT NO. (05/01/24)

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

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

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

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

4. The total amount requested to be transferred from the Revenue Fund to the Series A Administrative Expense Fund pursuant to this Requisition is **\$3,245.03**

5. The total amount requested to be disbursed from the Series A Administrative Expense Fund pursuant to this Requisition is **\$3,245.03** As set forth in the invoices attached hereto, of the total amount of such disbursement:

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

- (b) **\$3,245.03** is to be paid to a third party payee that is not affiliated with the Developer or on a joint basis to the Developer and such a third party payee with respect to an expense previously incurred.

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

IN WITNESS WHEREOF, this Requisition has been duly executed by the Issuer by its duly Authorized Representative this **1st day of May, 2024.**

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Its President

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

UMB Bank	Invoice #974355	Dated: 04/15/24	\$2,985.33
Software Systems	Invoice #SI – 53658	Dated: 03/28/24	\$ \$259.70
Total			\$3,245.03

8

COMMUNITY DEVELOPMENT BLOCK GRANT - CORONAVIRUS (CDBG-CV)

PUBLIC FACILITIES AND PUBLIC SERVICES

FINAL PERFORMANCE REPORT (FPR)

COVER SHEET

1. Name of Grantee: Harrison County Commission		2. Project Number: CV-CDBG0003	
3. Address of Grantee 301 W. Main Street Clarksburg, WV 26301		4. Name of Chief Elected Official: Susan J. Thomas, President	
		6. County: Harrison	7. Region:
8. Name of Project: COVID-19 Emergency Assistance Project		9. Date of Award: 04/07/2021	10. Amount of Award: 75,000.00
11. Approved Project Period: From: 03/01/2021 To: 06/30/2022		12. Amended Project Period: From: 03/01/2021 To: 06/30/2024	
13. CITIZEN'S WRITTEN COMMENTS: <u> X </u> NO comments received (Check if applicable)			
13a. CITIZEN'S WRITTEN COMMENTS: Submitted to West Virginia Department of Economic Development with this report are: <ul style="list-style-type: none">a. A copy of each written citizen comment on the grantee's community development performance under this grant which was received during the period since the grant was approved;b. The grantee's assessment of the comment, and;c. A description of any action taken or to be taken in response to the comment, as required by the Housing and Community Development Act of 1974, as amended.			
14. THE GRANTEE'S AUTHORIZED OFFICIAL REPRESENTATIVE CERTIFIES THAT: <ul style="list-style-type: none">a. To the best of its knowledge and belief that the data in this report was true and correct as of the date of the report in Item 18;b. The records described in the State's Grants Management handbook are being maintained and will be made available upon request;c. Federal assistance made available under the CDBG-CV program is not being utilized to substantially reduce the amount of local financial support for community development activities below the level of such support prior to the start of the CDBG-CV being reported here.			
15. Name, Address & Telephone No. of Person Who Completed This Form Michelle Tonkin 301 W. Main Street Clarksburg, WV 20301 304-624-8500		16. Typed Name/Title of Chief Elected Official: Susan J. Thomas, President	
		17. Signature of Chief Elected Official:	
		18. Date:	

11A-6

11. Review—Discuss—Consider Request to Travel --- 911 --- WV Northern Community College in Wheeling, WV --- June 18, 2024 --- APCO Disaster Operation Class

- A. Julia Pierce**
- B. Mike Coffey**
- C. Becca Martin**
- D. Natasha McDaniel**
- E. Jason Sheff**
- F. Mica Giaquinto**
- G. Braiden Klema**

Harrison County Commission

Request to Attend Meeting

Name Julia Pierce
Department 911
Destination WV Northern Community College - Wheeling
Travel Dates 06/18/2024
Reason APCO Disaster Operations Class

Total Estimated Cost

\$ 50.00
Transportation \$ 0.00
Air \$
Private Vehicle:
Mileage X .655 \$ 0.00
Rental Car \$
Lodging \$
Registration \$ 50.00
Meals (Estimated) \$
Incidentals \$

Employee Signature: Julia Pierce Date: 4/25/24

Approving Authority: Laura Feltz Date: 4/26/2024
(County Commission or Constitutional Official)

County Commission Action

() Approve () Disapprove

Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval

Date:

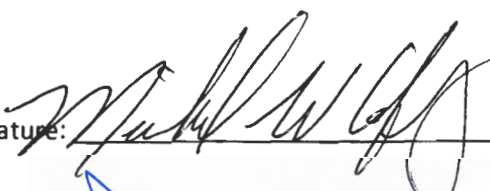
Harrison County Commission

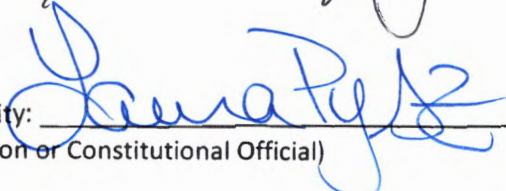
Request to Attend Meeting

Name Mike Coffey
Department 911
Destination WV Northern Community College - Wheeling
Travel Dates 06/18/2024
Reason

APCO Disaster Operations Class

<u>Total Estimated Cost</u>	\$ 50.00
Transportation	\$ 0.00
Air	\$ _____
Private Vehicle:	
Mileage _____ X .655	\$ 0.00
Rental Car	\$ _____
Lodging	\$ _____
Registration	\$ 50.00
Meals (Estimated)	\$ _____
Incidentals	\$ _____

Employee Signature:  Date: 4-9-24

Approving Authority:  Date: 4/6/2024
(County Commission or Constitutional Official)

County Commission Action

() Approve () Disapprove

Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval

Date: _____

Harrison County Commission

Request to Attend Meeting

Name Becca Martin
Department 911
Destination WV Northern Community College - Wheeling
Travel Dates 06/18/2024
Reason APCO Disaster Operations Class

Total Estimated Cost \$ 50.00

Transportation \$ 0.00

Air \$

Private Vehicle:

Mileage X .655 \$ 0.00

Rental Car \$

Lodging \$

Registration \$ 50.00

Meals (Estimated) \$

Incidentals \$

Employee Signature:  Date: 4-25-24

Approving Authority:  Date: 4/26/2024
(County Commission or Constitutional Official)

County Commission Action () Approve () Disapprove
Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval Date:

Harrison County Commission

Request to Attend Meeting

Name Natasha McDaniel
Department 911
Destination WV Northern Community College - Wheeling
Travel Dates 06/18/2024
Reason APCO Disaster Operations Class

Total Estimated Cost \$ 50.00

Transportation \$ 0.00

Air \$

Private Vehicle:

Mileage X .655 \$ 0.00

Rental Car \$

Lodging \$

Registration \$ 50.00

Meals (Estimated) \$

Incidentals \$

Employee Signature: Natasha T. McDaniel Date: 4/8/24

Approving Authority: Laura Fyfe Date: 4/26/2024
(County Commission or Constitutional Official)

County Commission Action () Approve () Disapprove

Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval

Date:

Harrison County Commission

Request to Attend Meeting

Name Jason Sheff
Department 911
Destination WV Northern Community College - Wheeling
Travel Dates 06/18/2024
Reason APCO Disaster Operations Class

Total Estimated Cost \$ 50.00

Transportation \$ 0.00

Air \$

Private Vehicle:

Mileage X .655 \$ 0.00

Rental Car \$

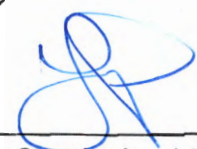
Lodging \$

Registration \$ 50.00

Meals (Estimated) \$

Incidentals \$

Employee Signature:  Date: 4/11/24

Approving Authority: 
(County Commission or Constitutional Official)

Date: 4/26/2024

County Commission Action

() Approve () Disapprove

Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval

Date:

Harrison County Commission

Request to Attend Meeting

Name Mica Giaquinto
Department 911
Destination WV Northern Community College - Wheeling
Travel Dates 06/18/2024
Reason APCO Disaster Operations Class

Total Estimated Cost \$ 50.00

Transportation \$ 0.00

Air \$

Private Vehicle:

Mileage X .655 \$ 0.00

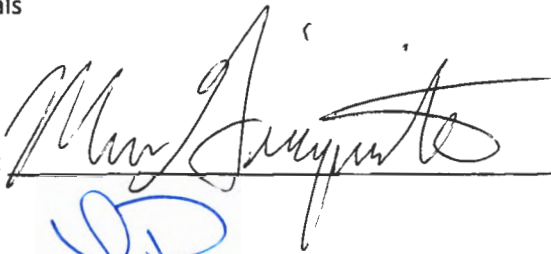
Rental Car \$

Lodging \$

Registration \$ 50.00

Meals (Estimated) \$

Incidentals \$

Employee Signature:  Date: 4/4/23

Approving Authority:  Date: 4/26/2024
(County Commission or Constitutional Official)

County Commission Action

() Approve () Disapprove

Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval

Date:

Harrison County Commission

Request to Attend Meeting

Name Braiden Klema
Department 911
Destination WV Northern Community College - Wheeling
Travel Dates 06/18/2024
Reason APCO Disaster Operations Class

Total Estimated Cost \$ 50.00

Transportation \$ \$0.00

Air \$

Private Vehicle:

Mileage X .655 \$ 0.00

Rental Car \$

Lodging \$

Registration \$ 50.00

Meals (Estimated) \$

Incidentals \$

Employee Signature:  Date: 04-05-24

Approving Authority:  Date: 4/26/2024
(County Commission or Constitutional Official)

County Commission Action () Approve () Disapprove
Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval Date:

12A-G

12.Review—Discuss – Consider Request to Travel --- 911 --- WV Northern
Community College in New Martinsville, WV --- June 17, 2024 --- APCO
Crisis Negotiations Class

- A.** Jesua DePropero
- B.** Justin Norman
- C.** Jade Hitt
- D.** Consuela Jones
- E.** Bryce Delgado
- F.** Corey Hagan
- G.** Megan Fox

Harrison County Commission

Request to Attend Meeting

Name Jesua DeProspero
Department 911
Destination WV Northern Community College - New Martinsville
Travel Dates 06/17/2024
Reason APCO Crisis Negotiations Class

Total Estimated Cost \$ 50.00

Transportation	\$ <u>0.00</u>
Air	\$ _____
Private Vehicle:	
Mileage _____ X .655	\$ <u>0.00</u>
Rental Car	\$ _____
Lodging	\$ _____
Registration	\$ <u>50.00</u>
Meals (Estimated)	\$ _____
Incidentals	\$ _____

Employee Signature: Jesua DeProspero Date: 4/3/2024

Approving Authority: [Signature] Date: 4/26/2024
(County Commission or Constitutional Official)

County Commission Action

() Approve () Disapprove

Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval

Date: _____

Harrison County Commission

Request to Attend Meeting

Name Justin Norman
Department 911
Destination WV Northern Community College - New Martinsville
Travel Dates 06/17/2024
Reason APCO Crisis Negotiations Class

Total Estimated Cost \$ 50.00

Transportation	\$ <u>0.00</u>
Air	\$ <u> </u>
Private Vehicle:	
Mileage <u> </u> X .655	\$ <u>0.00</u>
Rental Car	\$ <u> </u>
Lodging	\$ <u> </u>
Registration	\$ <u>50.00</u>
Meals (Estimated)	\$ <u> </u>
Incidentals	\$ <u> </u>

Employee Signature: [Signature] Date: 4/9/24

Approving Authority: [Signature] Date: 4/26/2024
(County Commission or Constitutional Official)

County Commission Action () Approve () Disapprove

Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval

Date:

Harrison County Commission

Request to Attend Meeting

Name Jade Hitt
Department 911
Destination WV Northern Community College - New Martinsville
Travel Dates 06/17/2024
Reason APCO Crisis Negotiations Class

Total Estimated Cost

\$ 50.00

Transportation

\$ 0.00

Air

\$ _____

Private Vehicle:

Mileage

X .655

\$ 0.00

Rental Car

\$ _____

Lodging

\$ _____

Registration

\$ 50.00

Meals (Estimated)

\$ _____

Incidentals

\$ _____

Employee Signature: _____

Date: 4/4/24

Approving Authority: _____

(County Commission or Constitutional Official)

Date: 4/26/2024

County Commission Action

() Approve () Disapprove

Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval

Date: _____

Harrison County Commission

Request to Attend Meeting

Name Consuela Jones
Department 911
Destination WV Northern Community College - New Martinsville
Travel Dates 06/17/2024
Reason APCO Crisis Negotiations Class

Total Estimated Cost \$ 50.00

Transportation	\$ <u>0.00</u>
Air	\$ _____
Private Vehicle:	
Mileage _____ X .655	\$ <u>0.00</u>
Rental Car	\$ _____
Lodging	\$ _____
Registration	\$ <u>50.00</u>
Meals (Estimated)	\$ _____
Incidentals	\$ _____

Employee Signature: Consuela Jones Date: 4/10/24

Approving Authority: Jana Pytko Date: 4/26/24
(County Commission or Constitutional Official)

County Commission Action

() Approve () Disapprove

Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval

Date: _____

Harrison County Commission

Request to Attend Meeting

Name Bryce Delgado
Department 911
Destination WV Northern Community College - New Martinsville
Travel Dates 06/17/2024
Reason APCO Crisis Negotiations Class

Total Estimated Cost \$ 50.00

Transportation \$ 0.00

Air \$

Private Vehicle:

Mileage X .655 \$ 0.00

Rental Car \$


Lodging \$

Registration \$ 50.00

Meals (Estimated) \$

Incidentals \$

Employee Signature:  Date: 06/18/2024

Approving Authority:  Date: 4/26/2024
(County Commission or Constitutional Official)

County Commission Action

() Approve () Disapprove

Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval

Date:

Harrison County Commission

Request to Attend Meeting

Name Corey Hagan
Department 911
Destination WV Northern Community College - New Martinsville
Travel Dates 06/17/2024
Reason APCO Crisis Negotiations Class

Total Estimated Cost \$ 50.00

Transportation \$ 0.00

Air \$

Private Vehicle:

Mileage X .655 \$ 0.00

Rental Car \$

Lodging \$

Registration \$ 50.00

Meals (Estimated) \$

Incidentals \$

Employee Signature: Corey Hagan Date: 4/3/2024

Approving Authority: Jana Rydz Date: 4/26/2024
(County Commission or Constitutional Official)

County Commission Action

() Approve () Disapprove

Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval

Date:

Harrison County Commission

Request to Attend Meeting

Name Megan Fox
Department 911
Destination WV Northern Community College - New Martinsville
Travel Dates 06/17/2024
Reason APCO Crisis Negotiations Class

Total Estimated Cost \$ 50.00

Transportation	\$ <u>0.00</u>
Air	\$ _____
Private Vehicle:	
Mileage _____ X .655	\$ <u>0.00</u>
Rental Car	\$ _____
Lodging	\$ _____
Registration	\$ <u>50.00</u>
Meals (Estimated)	\$ _____
Incidentals	\$ _____

Employee Signature: [Signature] Date: 04/05/2024

Approving Authority: [Signature] Date: 4/26/2024
(County Commission or Constitutional Official)

County Commission Action

() Approve () Disapprove

Authorized travel within the approved budget by
and for other constitutional offices does not
require County Commission approval

Date: _____

**HARRISON COUNTY
SHERIFF AND TREASURER**

ROBERT G. MATHENY

301 WEST MAIN STREET
CLARKSBURG, WEST VIRGINIA 26301
PHONE (304) 624-8550 FAX (304) 624-8734



April 24, 2024

Harrison County Commission
229 South 3rd Street
Clarksburg, WV 26301

Dear Commissioners:

I am requesting to transfer funds on the following line items:

701-Process

Transfer \$1,200.00 from line item 701-459 to line item 701-219

Transfer \$700.00 from line item 701-459 to line item 701-225

703-Staging

Transfer \$68.96 from line item 703-103 to line item 703-341

Transfer \$382.02 from line item 703-103 to line item 703-345

730-Security

Transfer \$350.00 from line item 027-730-459 to line item 027-730-225

Transfer \$408.79 from line item 027-730-459 to line item 027-730-341

Thank you for your consideration in this matter.

Sincerely,

A handwritten signature in blue ink that reads "Robert G. Matheny".

Robert G. Matheny
Sheriff

United States of America

State of West Virginia



County of Harrison, ss:

Clerk's Fiduciary Report

Estate from Wednesday, April 17, 2024, through Tuesday, April 23, 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 him during the vacation of the Commission, and it appearing to the Commission that all of the proceedings had therefore ordered that the said report and matters thereto contained be and the same is hereby ratified and confirmed. Said report is in words and figures as follows, to-wit:

On, Wednesday, April 17, 2024, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **MARY LUCILLE REEL**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

TASHA NICOLE REEL, who was named in the last will and testament of **MARY LUCILLE REEL**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **LAURA ALLEN WILSON** was appointed and qualified as ADMINISTRATOR of the estate of **LARRY AMOS WILSON**, deceased. Bond was 150,000.00.

On, Friday, April 19, 2024, the following matters were disposed of in the presence of the Clerk:

The said estate of **HEATHER MICHELE SPEARS**, deceased was referred to **JAMES A VARNER**, a FIDUCIARY COMMISSIONER for the Harrison County, for settlement thereof.

On, Monday, April 22, 2024, the following matters were disposed of in the presence of the Clerk:

A duly copy of the last will and testament of **JACK L CARTER**, deceased, late a resident of VIRGINIA BEACH, VIRGINIA, was admitted to record.

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **DEBRA E DAVIS** was appointed and qualified as ANCILLARY ADMINISTRATOR of the estate of **JOANNE ELIZABETH WOLFE**, deceased. No bond was required.

On, Tuesday, April 23, 2024, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **HERBERT KENNETH LONGWELL JR**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

DORIS ANN LONGWELL, who was named in the last will and testament of **HERBERT KENNETH LONGWELL JR**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

B1

IN THE COUNTY COMMISSIONER OF HARRISON COUNTY, WEST VIRGINIA

HEATHER LYNN BLUME, ADMINISTRATOR
OF THE ESTATE

OF REPORT OF CLAIMS AND WAIVER OF FINAL SETTLEMENT
LARRY WARD BOIGEGRain, DECEASED

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

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

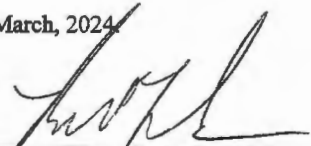
Your Commissioner certifies that this estate was referred to James C. Turner on May 19, 2021, and re-referred to Robert L. Greer, Fiduciary Commissioner, and that, subsequent to said date, the Clerk of the County Commission of Harrison County, West Virginia, did appoint the 8th day of August, 2021, as the time and place for the presentation of claims against this estate; that said Clerk's office gave notice thereof to the creditors and beneficiaries of this estate by publication in The Exponent-Telegram on the 9th and 16th days of June, 2021, the time so fixed being according to law; and that at the end of business hours on the 8th day of August, 2021, the claims period was formally closed, at which time no proofs of claim had been timely filed with said Clerk's office or your Commissioner against this estate.

Your Commissioner certifies that the name of Heather Lynn Blume, Administrator of the estate of Larry Ward Boigegrain, deceased, was included in a list of fiduciaries, whose accounts were before your Commissioner for settlement, and said list was published once on the 27th day

of March, 2024, in *The Exponent-Telegram* as required by *West Virginia Code §44-4-9*, as amended.

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

Given under my hand this 28th day of March, 2024.



Robert L. Greer
Fiduciary Commissioner

STATE OF WEST VIRGINIA

COUNTY OF HARRISON, ss:

LARRY WARD BOIGEGRAIN

Social Security No: ***-**-2987

Date of Death: 02/10/2021

FINAL ACCOUNTING

FINAL ACCOUNTING filed by Heather Lynn Blume, Executor of the estate of Larry Ward Boigegrain, as provided by Chapter 44, Article 4, Section 2, of the Code of West Virginia, as amended.

RECEIPTS:

1) 03/23/2021 Deposit Into: Huntington Account ending in 8983	\$7,197.04
a. Funds from the Closure of Huntington Account ending in 3998 in the amount of \$1,057.58	
b. Funds from the Closure of Huntington Account ending in 9631 in the amount of \$6139.46	
2) 04/13/2021 Deposit Into: Huntington Account ending in 8983	\$3,466.40
a. Timkensteel Final Pension Payment in the amount of \$1,181.38	
b. Funds from the closure of Harrison County Bank accounts ending in 5748 and 5680 in the amount of \$2,285.02	
3) 04/13/2021 Deposit Into: Huntington Account ending in 8983	\$2,018.20
a. Funds from the closure of M&T Bank account ending in 4444 in the amount of \$2,018.20	
4) 04/27/2021 Deposit Into: Huntington Account ending in 8983	\$5,952.39
a. Funds from the Sale of the 2006 Keystone Camper in the amount of \$5,952.39	
5) 05/25/2021 Deposit Into: Huntington Account ending in 8983	\$57,273.18
a. Proceeds from Auction of Personal Property in the amount of \$57,273.18	
6) 05/28/2021 Deposit Into: Huntington Account ending in 8983	\$7,513.22
a. Funds from Timkensteel Life Insurance Policy made payable to the Estate in the amount of \$7,513.22	
7) 09/07/2021 Deposit Into: Huntington Account ending in 8983	\$2,099.60
a. Funds from John Hancock Life Insurance Policy made payable to the Estate in the amount of \$2,099.60	
8) 12/14/2021 Deposit Into: Huntington Account ending in 8983	\$111.00
a. Funds from Farmers Insurance Refund	
9) 12/30/2022 Deposit Into: Huntington Account ending in 8983	\$446.05
a. Funds from 2019 Tax Refund in the amount of \$90.05	
b. Funds from 2021 Tax Refund in the amount of \$356.00	
TOTAL RECEIPTS HUNTINGTON ACCOUNT ENDING IN 8983:	\$86,077.08

Merrill Lynch IRA ACCOUNT – Ending in 1746**(See Attached Excel Schedule for Monthly Account Statement Detail)**

1) 2021 – ML Interest / Dividends / Capital Gain Distributions	\$ 1,651.33
2) 2021 – Refunds and Adjustments to Account	\$ 90.96
3) 2021 – Realized Investment Gains	\$ 638.67
4) 2022 – ML Interest / Dividends / Capital Gain Distributions	\$ 1,771.59
5) 2023 – ML Interest / Dividends / Capital Gain Distributions	\$ 1,404.16
6) 2023 – Net Investment Income 11/2023 & 12/2023	\$10,556.12
7) 2024 – ML Interest / Dividends / Capital Gain Distributions	\$ 6.39

TOTAL RECEIPTS MERRILL IRA ACCOUNT - ENDING IN 1746 **\$16,119.22****Merrill Lynch CMA ACCOUNT – Ending in 1715****(See Attached Excel Schedule for Monthly Account Statement Detail)**

1) 2021 – ML Interest / Dividends and Capital Gain Distributions	\$ 22,778.64
2) 2022 – ML Interest / Dividends and Capital Gain Distributions	\$ 10,623.50
3) 2023 – ML Interest / Dividends and Capital Gain Distributions	\$ 5,110.18
4) 2023 – ML Net Investment Income (11/2023 & 12/2023)	\$ 44,349.08
5) 2024 – ML Net Investment Income (01/2024)	\$ 5,534.77

TOTAL RECEIPTS MERRILL CMA ACCOUNT - ENDING IN 1715 **\$88,396.17****Steptoe & Johnson Escrow Account (Home Sale):**

1) 09/07/2021 – House Sales Proceeds – Escrow Deposit	\$341,525.95
Total Receipts Huntington Account ending in 8983:	\$ 86,077.08
Total Receipts Merrill Retirement Account ending in 1746:	\$ 16,119.22
Total Receipts Merrill CMA Account ending in 1715:	\$ 88,396.17
Total Escrow Account Receipts – House Sale	<u>\$341,525.95</u>

TOTAL RECEIPTS **\$532,118.42**

DISBURSEMENTS:**Huntington Bank Account - ending in 8993**

- | | |
|--|-------------|
| 1) 04/08/2021 Electronic Payment | \$342.15 |
| a. From: Huntington Account ending in 8983 | |
| b. To: Farmers and Mechanics Ins. | |
| c. For: House Insurance | |
| 2) 05/12/2021 Debit Card/POS Activity | \$67.33 |
| a. From: Huntington Account ending in 8983 | |
| b. To: Mountain State Waste | |
| c. For: Waste / Garbage Service | |
| 3) 05/13/2021 Debit Card/POS Activity | \$139.73 |
| a. From: Huntington Account ending in 8983 | |
| b. To: Dominion Energy | |
| c. For: House Utilities | |
| 4) 05/13/2021 Debit Card/POS Activity | \$140.10 |
| a. From: Huntington Account ending in 8983 | |
| b. To: First Energy | |
| c. For: House Utilities | |
| 5) 05/19/2021 Debit Card/POS Activity | \$284.55 |
| a. From: Huntington Account ending in 8983 | |
| b. To: Greater Harrison County PSD | |
| c. For: House Utilities | |
| 6) 06/02/2021 Debit Card/POS Activity | \$297.27 |
| a. From Huntington Account ending in 8983 | |
| b. To: Farmers and Mechanics Ins. | |
| c. For: House Insurance | |
| 7) 06/15/2021 Check 0992 | \$11,000.00 |
| a. From: Huntington Account ending in 8983 | |
| b. Made Payable to: C&S Fredlock Funeral Home – Oakland Chapel | |
| c. For: Funeral Goods and Services | |
| 8) 07/26/2021 Check 0994 | \$1,645.00 |
| a. From: Huntington Account ending in 8983 | |
| b. Made payable to: Stephanie Hauser | |
| c. For: Funeral Services/Creditor Claim | |

9) 07/14/2021 Debit Card/POS Activity	\$66.97
a. From: Huntington Account ending in 8983	
b. To: First Energy	
c. For: House Utilities	
10) 07/14/2021 Debit Card/POS Activity	\$186.33
a. From: Huntington Account ending in 8983	
b. To: Dominion Energy	
c. For: House Utilities	
11) 08/11/2021 Debit Card/POS Activity	\$25.11
a. From: Huntington Account ending in 8983	
b. To: First Energy	
c. For: House Utilities	
12) 08/11/2021 Debit Card/POS Activity	\$315.03
a. From Huntington Account ending in 8983	
b. To: Farmers and Mechanics Ins.	
c. For: House Insurance	
13) 08/24/2021 Check 0995	\$8,978.99
a. From: Huntington Account ending in 8983	
b. Made payable to: DCM Services, LLC	
c. For: WVU Medicine's Claim Against Estate	
14) 08/24/2021 Check 0996	\$2,022.94
a. From: Huntington Account ending in 8983	
b. Made payable to: DCM Services, LLC	
c. For: Discover Bank Claim Against Estate	
15) 08/24/2021 Check 0997	\$264.47
a. From: Huntington Account ending in 8983	
b. Made payable to: Verizon Wireless	
c. For: Payment of Verizon Wireless Claim Against Estate	
16) 09/14/2021 Debit Card/POS Activity	\$24.01
a. From Huntington Account ending in 8983	
b. Made Payable to: First Energy	
c. For: House Utilities	
17) 06/07/2022 Check 10380346	\$844.00
a. From: Huntington Account ending in 8983	
b. Made payable to: WV State Tax Department	
c. For: Estate of Larry Boigegrain WV Taxes	

18) 06/07/2022 Check 10380347	\$369.00
a. From: Huntington Account ending in 8983	
b. Made payable to: US Treasury Internal Revenue Services	
c. For: Estate of Larry W. Boigegrain Federal Taxes	
19) 06/07/2022 Check 10380348	\$1,799.00
a. From: Huntington Account ending in 8983	
b. Made Payable to: WV State Tax Department	
c. For: Estate of Larry Boigegrain State Taxes	
20) 06/15/2022 Check 0998	\$550.00
a. From: Huntington Account ending in 8983	
b. Made payable to: Lee Janowitz	
c. For: 2020/2021 Tax Preparation	
21) 08/03/2023 Debit – WV Tax Payment	\$ 823.74
a. From: Huntington Account ending in 8983	
b. Made payable to: WV State Tax Dept	
c. For: WV State Tax	
22) 09/11/2023 Check 0999	\$2,819.00
a. From: Huntington Account ending in 8983	
b. Made payable to: Heather Blume	
c. For: Reimbursement of Estate Legal Fees	
TOTAL DISBURSEMENTS HUNTINGTON ACCOUNT ENDING IN 8983:	\$33,004.72
<u>DISBURSEMENTS- Merrill Lynch Accounts: (See Excel Detail)</u>	
1) 2021 Advisory and Service Fees – IRA Acct ending in 1746	\$ 319.76
2) 2021 Advisory and Service Fees – CMA Acct ending in 1715	\$ 788.91
3) 2021 Line-of-Credit Interest – LMA Acct ending in 0184	\$ 3,471.91
4) 2022 Line-of-Credit Interest – LMA Acct ending in 0184	\$ 5,811.70
5) 2023 Line-of-Credit Interest – LMA Acct ending in 0184	\$ 10,449.81
6) 2024 Line-of-Credit Interest – LMA Acct ending in 0184	\$ 977.28
7) 2024 Net Investment Loss – IRA Acct ending in 1746	\$ 135.81
8) 02/2024 ML L.O.C. Payoff – CMA Acct ending in 1715 (pending)	<u>\$123,121.66</u>
TOTAL DISBURSEMENTS ML ACCOUNTS (1746, 1715, 0184)	\$145,076.84
<u>Disbursement Totals:</u>	
Total Disbursements Huntington Account ending in 8983	\$ 33,004.72
Total Disbursements Merrill Lynch Accounts	<u>\$145,076.84</u>
TOTAL DISBURSEMENTS	\$178,081.56

DISTRIBUTIONS:

1) 12/2022 ML IRA Acct (1746) – RMD Distribution to Beneficiary	\$ 9,444.24
2) 12/2023 ML IRA Acct (1746) – RMD Distribution to Beneficiary	\$ 0.00

TOTAL DISTRIBUTIONS \$ 9,444.24

TOTAL RECEIPTS – All Accounts (2/10/2021 – 01/31/2024)	\$532,118.42
TOTAL DISBURSEMENTS – All Accts (2/10/2021 – 01/31/2024)	(\$178,081.56)
TOTAL DISTRIBUTIONS – All Accts (2/10/2021 – 01/31/2024)	(\$ 9,444.24)

Estate Assets at 01/31/2024:

Huntington Bank Checking Account Ending 0893	\$ 53,072.38
Merrill Lynch – IRA Acct (1746)	\$ 91,430.19
Merrill Lynch – CMA Acct (1715) – [Net on acct 0184 Loan Payoff]	\$350,615.74
Merrill Lynch – CMA Acct (2398)	\$ 9,551.78
Stepoe Escrow Account – (House Sale Proceeds)	<u>\$341,525.95</u>

TOTAL ESTATE ASSETS at 01/31/2024 **\$846,196.04**

Heather Lynn Blume
Heather Lynn Blume, Executrix

STATE OF: Ohio
COUNTY OF: Cuyahoga, to-wit:

Taken, subscribed and sworn before me by Heather Lynn Blume, Executrix for the estate of Larry Ward Boigegrain, in the County aforesaid, this 20 day of February, 2024.



DEENA W SEGAL
Notary Public
State of Ohio
My Comm. Expires
August 21, 2026

Deena W Segal
Notary Public

My Commission Expires: 8/21/26

Larry Ward Boiegrain
Merrill Lynch Accounts - Receipts & Disbursements
Detailed Monthly Information

Disbursements - Description	Date	Service / Advisory Fees	LOC Interest	Other
IRA ACCOUNT - Ending 1746				
Merrill Lynch Advisory / Service Fees	03/2021	\$ 50.21		
Merrill Lynch Advisory / Service Fees	04/2021	\$ 269.55		
Total 2021 - Acct 1746 Disbursements		\$ 319.76	\$ -	\$ -
IRA - Required Minimum Distribution	12/2022			\$ 9,444.24
Total 2022 - Acct 1746 Disbursements		\$ -	\$ -	\$ 9,444.24
Net Investment Loss	01/2024			135.81
CMA Account Ending - 1715				
Merrill Lynch Advisory / Service Fees	03/2021	\$ 233.40		
Merrill Lynch Advisory / Service Fees	04/2021	\$ 555.51		
Total 2021 - Acct 1715 Disbursements		\$ 788.91	\$ -	\$ -
LMA (LOAN) Account Ending - 0184: Bank of America - Loan Management Account				
Accrued Interest - Added to LOC Loan Balance	03/2021		\$ 317.87	
Accrued Interest - Added to LOC Loan Balance	04/2021		\$ 352.42	
Accrued Interest - Added to LOC Loan Balance	05/2021		\$ 342.45	
Accrued Interest - Added to LOC Loan Balance	06/2021		\$ 353.93	
Accrued Interest - Added to LOC Loan Balance	07/2021		\$ 342.38	
Accrued Interest - Added to LOC Loan Balance	08/2021		\$ 355.81	
Accrued Interest - Added to LOC Loan Balance	09/2021		\$ 356.73	
Accrued Interest - Added to LOC Loan Balance	10/2021		\$ 345.88	
Accrued Interest - Added to LOC Loan Balance	11/2021		\$ 358.39	
Accrued Interest - Added to LOC Loan Balance	12/2021		\$ 346.05	
Total 2021 - Acct 0184 Disbursements		\$ -	\$ 3,471.91	\$ -
Accrued Interest - Added to LOC Loan Balance	01/2022		\$ 359.82	
Accrued Interest - Added to LOC Loan Balance	02/2022		\$ 362.07	
Accrued Interest - Added to LOC Loan Balance	03/2022		\$ 329.43	
Accrued Interest - Added to LOC Loan Balance	04/2022		\$ 382.92	
Accrued Interest - Added to LOC Loan Balance	05/2022		\$ 385.09	
Accrued Interest - Added to LOC Loan Balance	06/2022		\$ 432.72	
Accrued Interest - Added to LOC Loan Balance	07/2022		\$ 458.48	
Accrued Interest - Added to LOC Loan Balance	08/2022		\$ 532.03	
Accrued Interest - Added to LOC Loan Balance	09/2022		\$ 589.53	
Accrued Interest - Added to LOC Loan Balance	10/2022		\$ 600.41	
Accrued Interest - Added to LOC Loan Balance	11/2022		\$ 675.07	
Accrued Interest - Added to LOC Loan Balance	12/2022		\$ 710.13	
Total 2022 - Acct 0184 Disbursements		\$ -	\$ 5,811.70	\$ -
Accrued Interest - Added to LOC Loan Balance	01-to-03/2023		\$ 2,314.07	
Accrued Interest - Added to LOC Loan Balance	04/2023		\$ 842.20	
Accrued Interest - Added to LOC Loan Balance	05/2023		\$ 841.22	
Accrued Interest - Added to LOC Loan Balance	06/2023		\$ 893.03	
Accrued Interest - Added to LOC Loan Balance	07/2023		\$ 879.43	
Accrued Interest - Added to LOC Loan Balance	08/2023		\$ 921.82	
Accrued Interest - Added to LOC Loan Balance	09/2023		\$ 942.86	
Accrued Interest - Added to LOC Loan Balance	10/2023		\$ 921.13	
Accrued Interest - Added to LOC Loan Balance	11/2023 & 12/2023		\$ 1,894.05	
Total 2023 - Acct 0184 Disbursements		\$ -	\$ 10,449.81	\$ -
Accrued Interest - Added to LOC Loan Balance	01/2024		\$ 977.28	

Interest / Dividends / Gain Distributions	10/2022	\$ 4,569.76	
Interest / Dividends / Gain Distributions	11/2022	\$ 0.28	
Interest / Dividends / Gain Distributions	12/2022	\$ 2,723.53	
Totals for 2022 Year		<u>\$ 10,623.50</u>	
Interest / Dividends / Gain Distributions	01 to 03/2023	\$ 500.78	
Interest / Dividends / Gain Distributions	04/2023	\$ 1,452.24	
Interest / Dividends / Gain Distributions	05/2023	\$ 1.57	
Interest / Dividends / Gain Distributions	06/2023	\$ 501.08	
Interest / Dividends / Gain Distributions	07/2023	\$ 1,032.60	
Interest / Dividends / Gain Distributions	08/2023	\$ 0.35	
Interest / Dividends / Gain Distributions	09/2023	\$ 501.09	
Interest / Dividends / Gain Distributions	10/2023	\$ 1,120.47	
Net Investment Income	11/2023 & 12/2023	\$ -	\$ 44,349.08
Totals for 2023 Year		<u>\$ 5,110.18</u>	<u>\$ 44,349.08</u>
Net Investment Income	01/2024		\$ 5,534.77

Larry Ward Boige grain
Merrill Lynch Accounts - Receipts & Disbursements
Detailed Monthly Information

Receipts - Description	Date	Div. / Int. / Gain Dist.	Refunds / Realized Gains	Adjustmen RA Distribution
<u>CMA Account Ending - 2398</u> <u>(Beneficiary Account for IRA - Distributions)</u>				
2022 IRA - RMD to Beneficiary	12/2022			\$ 9,444.24
2023 Interest - 9/30/2023 - YTD	09/2023	\$ 73.39		
Interest - 10/2023	10/2023	\$ 8.80		
Interest - 11/2023	11/2023	\$ 8.26		
Interest - 12/2023	12/2023	\$ 7.99		
Interest - 01/2024		\$ 9.10		
Total CMA Account - 2398 Receipts		\$ 107.54	\$ -	\$ -
				\$ 9,444.24

Larry Boigegrain Final Distribution

Estate Balance:	\$ 846,196.04 (balance confirmed 3/5/2024)
Less Outstanding Expenses:	
Seamon Law Offices PLLC (\$ 4,500.00)	
Adjusted Estate Balance	\$ 841,696.04

RESIDUARY BENES:

- 1) ~~\$420,848.02~~ to Heather Lynn Blume (50% beneficiary)
 - 2) ~~\$420,848.02~~ to Larry Chad Boigegrain (50% beneficiary)
-

United States of America

State of West Virginia



County of Harrison, ss:

Notice

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

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

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

A handwritten signature in cursive script, appearing to read "John R Spires", written over a horizontal line.

John R Spires
Clerk of the Harrison County Commission

B2

IN THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA

**KEVIN L. STALNAKER,
EXECUTOR OF THE ESTATE**

REPORT OF CLAIMS AND WAIVER OF FINAL SETTLEMENT

OF ///

**BARBARA JEAN STALNAKER,
DECEASED**

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

The report of Norman T. Farley, Fiduciary Commissioner for Harrison County, West Virginia, and Waiver of Final Settlement of the **Estate of Barbara Jean Stalnaker**, deceased.

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

That this estate was referred to Norman T. Farley, Fiduciary Commissioner, on **April 11, 2023**; that your Commissioner approved the appraisement of said estate and caused the same to be recorded in the Office of the Clerk of this Commission; and a copy was forwarded to the Tax Commissioner for West Virginia; and,

That pursuant to Article 2, Chapter 44 of the West Virginia Code, as amended, the **4th day of July, 2023**, was appointed as the day to receive on or before that date proofs of claim against said estate at your Commissioner's law office located at 917 W. Main Street, Bridgeport, West Virginia 26330, and notice was given thereof to the creditors and beneficiaries of the estate by publishing notice in the manner and form prescribed by law in the Clarksburg Exponent-Telegram, a newspaper published and of general circulation in Harrison County, West Virginia, once each week for two successive weeks, said publication having been made on the **3rd and 10th days of May, 2023**; and,


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

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

Your Commissioner further reports that the name of the personal representative was included in a list of all fiduciaries whose accounts were then before him for settlement, which list was prepared by him and caused by him to be published once a week for two successive weeks, as required by law, said publication having been made on the **6th and 13th days of March, 2024**, in the Clarksburg Exponent-Telegram, a newspaper published and of general circulation in Harrison County, West Virginia, and upon completion of said publication, your Commissioner proceeded to make this final report for the settlement of the accounts of said personal representative.

This Report and attached Affidavit and Waiver of Final Settlement, filed herewith and expressly made a part hereof, may be filed as the final report of **Kevin L. Stalnaker, Executor of the Estate of Barbara Jean Stalnaker, deceased**.

GIVEN under my hand this 17th day of April, 2024.



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

United States of America

State of West Virginia



County of Harrison, ss:

Affidavit and Waiver of Final Settlement

I, KEVIN L STALNAKER, personal representative(s) in the estate of BARBARA JEAN STALNAKER after being first duly sworn do aver and state as follows:

1. A release of lien, if required by West Virginia Code 11-1-1, has been filed with the County;
2. More than 60 days have elapsed since the filing of any notice required by West Virginia Code 44-1-14(a);
3. The time for filing of claims against the estate has expired;
4. No known unpaid claims exist against the estate;
5. All beneficiaries of the estate have each been advised of the share or shares to which each is entitled from the estate.

KEVIN L STALNAKER
SON

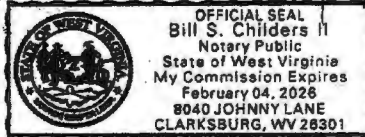
[Signature] (L.S.)

STATE OF WV

COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 14th day of November, 2023.

My Commission expires: February 4, 2026 [Signature]



Notary Public

RICHARD F STALNAKER TESTAMENTARY SUPPORT
BENEFICIARY

[Signature] Trustee (L.S.)

STATE OF WV

COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 4th day of December, 2023.

My Commission expires: December 12, 2026 [Signature]



Notary Public

RICHARD F STALNAKER TESTAMENTARY SPECIAL
BENEFICIARY

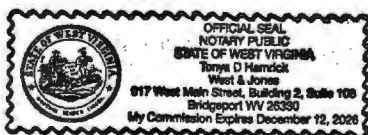
[Signature] Trustee (L.S.)

STATE OF WV

COUNTY OF Harrison

The foregoing instrument was acknowledged before me this 4th day of December, 2023.

My Commission expires: December 12, 2026 [Signature]



Notary Public

KEVIN L STALNAKER
EXECUTOR

Kevin L Stalaker

(L.S.)

STATE OF

WV

COUNTY OF

Harrison

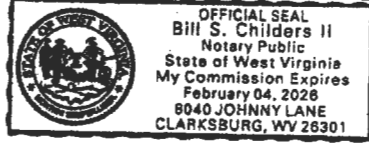
The foregoing instrument was acknowledged before me this 14 day of November, 2023.

My Commission expires:

February 7, 2026

Bill S. Childers II

Notary Public



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

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

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

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

John R Spires

John R Spires
Clerk of the Harrison County Commission

By _____

Casey Blake
Deputy Clerk

pl

REPORT OF CLAIMS AND WAIVER OF FINAL SETTLEMENT

111

That there were no contingent or unliquidated claims or claims not matured against said estate that were presented to or proven before your Commissioner, and that no

necessity exists to reserve any funds in the hands of the personal representative to meet the same; and,

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

Your Commissioner further reports that the name of the personal representative was included in a list of all fiduciaries whose accounts were then before him for settlement, which list was prepared by him and caused by him to be published once a week for two successive weeks, as required by law, said publication having been made on the **6th and 13th days of March, 2024**, in the Clarksburg Exponent-Telegram, a newspaper published and of general circulation in Harrison County, West Virginia, and upon completion of said publication, your Commissioner proceeded to make this final report for the settlement of the accounts of said personal representative.

This Report and attached Affidavit and Waiver of Final Settlement, filed herewith and expressly made a part hereof, may be filed as the final report of **Vincent Gabriel Zummo, Administrator of the Estate of Kelly Marie Zummo, deceased**.

GIVEN under my hand this 17th day of April, 2024.



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

**WAIVER OF RECEIPTS AND DISBURSEMENTS
IN THE COUNTY COMMISSION OF HARRISON COUNTY, WEST VIRGINIA:**

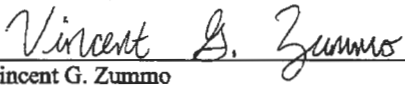
In the matter of the Estate of:

KELLY MARIE ZUMMO, DECEASED

STATE OF WEST VIRGINIA,
COUNTY OF HARRISON, TO-WIT:

VINCENT G. ZUMMO, being first duly sworn, deposes and says that:

- (1) He is the duly appointed and acting Personal Representative of said Estate.
- (2) No inheritance and transfer tax is due to the State of West Virginia.
- (3) More than sixty (60) days have elapsed since the filing of any notice required by Chapter 44, Article 2, of the West Virginia Code, as amended.
- (4) The time for filing claims against this Estate has expired.
- (5) No known and unpaid claims exist against this Estate.
- (6) All heirs and distributees whose signatures appear below have been advised of the share or shares to which each is entitled from the above referenced Estate and have waived final settlement of my accounts as Personal Representative.
- (7) This affidavit is executed pursuant to the provisions of West Virginia Code 44-2-29.



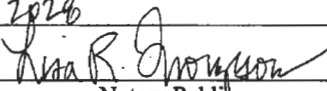
Vincent G. Zummo

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

Taken, subscribed, and sworn to before the undersigned authority by Vincent G. Zummo,
Personal Representative, this 16th day of February, 2024.

My commission expires: October 4, 2028

(Seal)



Notary Public



AFFIDAVIT OF PERSONAL REPRESENTATIVE

In the County Commission of Upshur County, West Virginia:

In the matter of the Estate of:

KELLY MARIE ZUMMO, DECEASED

STATE OF WEST VIRGINIA,
COUNTY OF UPSHUR, TO-WIT:

Vincent G. Zummo, being first duly sworn, deposes and says that:

- (1) I am the duly appointed and acting representative of said estate.
- (2) More than sixty (60) days have elapsed since the filing of any notice required by Chapter 44, Section 2, Article 1, of the West Virginia Code, as amended.
- (3) The time for filing claims against this estate has expired.
- (4) No known and unpaid claims exist against this estate.

Vincent G. Zummo
VINCENT G. ZUMMO

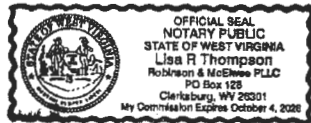
STATE OF WEST VIRGINIA:
COUNTY OF UPSHUR:

Taken, subscribed, and sworn to before the undersigned authority by Vincent G. Zummo,
Personal Representative, this 26th day of February, 2024.

My commission expires: October 4, 2028

(Seal)

Lisa R. Thompson
Notary Public



**WAIVER OF FINAL SETTLEMENT
BY BENEFICIARIES**

The undersigned do hereby certify that they are the only beneficiaries, not in receipt of a specific bequested item(s) or monetary amount, of the aforesaid estate; that each has received or has been advised of the share or shares to which they are entitled from the estate; and that they waive final settlement by the personal representative of the estate.

Vincent G. Zummo
Vincent G. Zummo

Dominic James Zummo
Dominic James Zummo

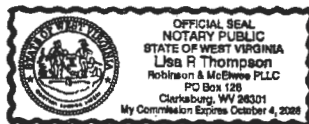
**STATE OF WEST VIRGINIA:
COUNTY OF HARRISON:**

The foregoing instrument was acknowledged before me this 26th day of February, 2024, by Vincent G. Zummo.

My commission expires: October 4, 2028

(Seal)

Lisa R. Thompson
Notary Public



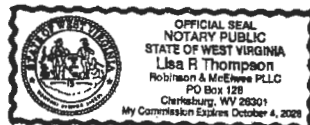
**STATE OF WEST VIRGINIA:
COUNTY OF HARRISON:**

The foregoing instrument was acknowledged before me this 26th day of February, 2024, by Dominic James Zummo.

My commission expires: October 4, 2028

(Seal)

Lisa R. Thompson
Notary Public



United States of America

State of West Virginia



County of Harrison, ss:

Affidavit and Waiver of Final Settlement Notice

This day VINCENT GABRIEL ZUMMO reported to the Court a Affidavit and Waiver of Final Settlement for the estate of KELLY MARIE ZUMMO, which Affidavit and Waiver of Final Settlement was filed in the office of the Clerk of the Harrison County Commission on the 18th day of April, 2024 and said estate was published in The Clarksburg Exponent-Telegram on the 7th day of July 2021 and was presented to this Court on the ____ day of _____, _____, further it appearing to the Court that more than (10) days have lapsed since the date the report was filed with the Clerk of the Harrison County Commission and no objections being made thereto and no errors appearing upon the face thereof and none appearing to the Court and the Court being satisfied that all requirements of the statute in regard to such settlement have been complied with, same being deemed correct and ordered to be recorded and filed. The said Fiduciary is hereby relieved of further duties, the surety on his/her bond is hereby released therefore, the estate is considered closed.

I, John R Spires, Clerk of the Harrison County Commission, do certify that the aforesaid Affidavit and Waiver of Final Settlement, together with the Publishers Certificate's was this day admitted to record therein.

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

A handwritten signature in cursive script, appearing to read "John R Spires", written over a horizontal line.

John R Spires
Clerk of the Harrison County Commission

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

FIRE PREVENTION AND PROTECTION2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 104,690. including grants of \$) (Revenue \$ 1,700.)

THE ORGANIZATION IS A VOLUNTEER FIRE DEPARTMENT THAT PROVIDES FIRE PROTECTION AND AID TO THE DISTRICT OF 26 SQUARE MILES. THERE ARE APPROXIMATELY 1000 HOMES, 30 BUSINESSES, 3000 PEOPLE AND 2 SCHOOLS IN ITS COVERAGE AREA.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 104,690.

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2023Department of the Treasury
Internal Revenue Service

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

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

Go to www.irs.gov/Form990 for instructions and the latest information.**Open to Public Inspection****A For the 2023 calendar year, or tax year beginning****and ending****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**SPELTER VOLUNTEER FIRE DEPT**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

BOX 176

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

SPELTER, WV 26438**F** Name and address of principal officer: **LORI DUNN****PO BOX 76, SPELTER, WV 26438****D** Employer identification number**55-0476872****E** Telephone number**(304) 622-8256****G** Gross receipts \$**150,669.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **N/A****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1951** **M** State of legal domicile: **WV****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: FIRE PREVENTION AND PROTECTION	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	3 6
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4 6
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5 0
	6	Total number of volunteers (estimate if necessary)	6 0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a 28,500.
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b 0.
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 118,572. Current Year 103,987.
	9	Program service revenue (Part VIII, line 2g)	0. 0.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	0. 28,500.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,644. 13,266.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	125,216. 145,753.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0. 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0. 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0. 0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0. 0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	0. 0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	127,449. 106,478.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	127,449. 106,478.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12	-2,233. 39,275.
	20	Total assets (Part X, line 16)	Beginning of Current Year 243,115. End of Year 266,317.
	21	Total liabilities (Part X, line 26)	375,593. 359,520.
	22	Net assets or fund balances. Subtract line 21 from line 20	-132,478. -93,203.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	LORI DUNN, PRESIDENT				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	APRIL LEULIETTE	<i>April Leuliette</i>	3/18/24	<input type="checkbox"/>	P00645118
	Firm's name	Firm's EIN	Phone no.		
	THE RODEHEAVER GROUP, P.C.	52-2006953	304-624-9400		
	Firm's address				
	248 E MAIN STREET				
	CLARKSBURG, WV 26301				

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form **990** (2023)

Filing Instructions

Prepared for:

SPELTER VOLUNTEER FIRE DEPT
BOX 176
SPELTER, WV 26438

Prepared by:

THE RODEHEAVER GROUP, P.C.
248 E MAIN STREET
CLARKSBURG, WV 26301

2023 FORM 990

ELECTRONIC FILING:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY MAY 15, 2024.

Form 8879-TE

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

2023

Department of the Treasury
Internal Revenue ServiceDo not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

SPELTER VOLUNTEER FIRE DEPT

EIN or SSN

55-0476872

Name and title of officer or person subject to tax LORI DUNN
PRESIDENT

Type of Return and Return Information

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

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 145,753.
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize THE RODEHEAVER GROUP, P.C.

ERO firm name

to enter my PIN 76872

Enter five numbers, but
do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

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

55234576872

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

3/18/24

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 8879-TE (2023)

THE RODEHEAVER GROUP, P.C.
CERTIFIED PUBLIC ACCOUNTANTS
248 EAST MAIN STREET
CLARKSBURG, WV 26301

SPELTER VOLUNTEER FIRE DEPT
BOX 176
SPELTER, WV 26438

SPELTER VOLUNTEER FIRE DEPT:

ENCLOSED IS THE ORGANIZATION'S 2023 EXEMPT ORGANIZATION
RETURN.

SPECIFIC FILING INSTRUCTIONS ARE AS FOLLOWS.

FORM 990 RETURN:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU
HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY,
PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE
WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO
FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY MAY
15, 2024.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. WE SUGGEST
THAT YOU RETAIN THIS COPY INDEFINITELY.

VERY TRULY YOURS,

THE RODEHEAVER GROUP, P.C.

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
28b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
28c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	0	
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	0	
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8822?	7c	X
d	If "Yes," indicate the number of Forms 8822 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ X

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	6	
b Enter the number of voting members included on line 1a, above, who are independent	6	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13		X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		
13 Did the organization have a written whistleblower policy?		X
14 Did the organization have a written document retention and destruction policy?		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		X
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **NONE**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
LORI DUNN, PO BOX - (304) 476-5754
76, SPELTER, WV 26348

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	77,664.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	26,323.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		103,987.			
Program Service Revenue	Business Code						
	2 a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
g	Total. Add lines 2a-2f						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)					
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real	(ii) Personal			
			6a	1,700.			
			6b	0.			
	c	Rental income or (loss)	6c	1,700.			
	d	Net rental income or (loss)		1,700.	1,700.		
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
			7a	28,500.			
			7b	0.			
	c	Gain or (loss)	7c	28,500.			
	d	Net gain or (loss)		28,500.	28,500.		
	8 a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	16,482.			
			8b	4,916.			
c	Net income or (loss) from fundraising events		11,566.		11,566.		
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
		9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
		10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code						
	11 a						
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d						
12	Total revenue. See instructions			145,753.	1,700.	28,500.	11,566.

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	925.		925.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	863.		863.	
14 Information technology				
15 Royalties				
16 Occupancy	10,903.	10,903.		
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	25,486.	25,486.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	33,784.	33,784.		
23 Insurance	1,998.	1,998.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a OPERATIONAL EQUIPMENT	10,206.	10,206.		
b REPAIRS AND MAINTENANCE	6,238.	6,238.		
c TRUCK EXPENSE	5,174.	5,174.		
d FUEL	5,167.	5,167.		
e All other expenses	5,734.	5,734.		
25 Total functional expenses. Add lines 1 through 24e	106,478.	104,690.	1,788.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	16,701.	1	7,415.
	2 Savings and temporary cash investments	512.	2	512.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,165,947.		
	b Less: accumulated depreciation	10b 907,557.	225,902.	10c 258,390.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		243,115.	16	266,317.
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	375,593.	23	359,520.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		375,593.	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions		27	
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds	0.	29	0.
	30 Paid-in or capital surplus, or land, building, or equipment fund	0.	30	0.
	31 Retained earnings, endowment, accumulated income, or other funds	-2,233.	31	39,275.
	32 Total net assets or fund balances	-132,478.	32	-93,203.
	33 Total liabilities and net assets/fund balances	243,115.	33	266,317.

Form 990 (2023)

Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	145,753.
2	Total expenses (must equal Part IX, column (A), line 25)	2	106,478.
3	Revenue less expenses. Subtract line 2 from line 1	3	39,275.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-132,478.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	-93,203.

Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐1 Accounting method used to prepare the Form 990: ☒ Cash ☐ Accrual ☐ Other

If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

Yes No

2a

X

2b

X

2c

3a

X

3b

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Name of the organization

SPELTER VOLUNTEER FIRE DEPT

Employer identification number

55-0476872

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f Enter the number of supported organizations _____
- g Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	99,615.	69,521.	77,618.	118,572.	103,937.	469,263.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	99,615.	69,521.	77,618.	118,572.	103,937.	469,263.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						469,263.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	99,615.	69,521.	77,618.	118,572.	103,937.	469,263.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1.					1.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						469,264.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	100.00	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	100.00	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>		
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>		

Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) **15** %

16 Public support percentage from 2022 Schedule A, Part III, line 15 **16** %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) **17** %

18 Investment income percentage from 2022 Schedule A, Part III, line 17 **18** %

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.
 - b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
 - c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.
 - b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
 - c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).
 - b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
 - c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
 - b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
 - c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- 10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.
 - b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

Supporting Organizations (continued)

11 Has the organization accepted a gift or contribution from any of the following persons?

- a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?
- b A family member of a person described on line 11a above?
- c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.

	Yes	No
11a		
11b		
11c		

Section B. Type I Supporting Organizations

- 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
- 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

- 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

- 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?
- 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).
- 3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a ☐ The organization satisfied the Activities Test. Complete line 2 below.
- b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.
- c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.
- b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.

	Yes	No
2a		
2b		
3a		
3b		

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1
2	Enter 0.85 of line 1.	2
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3
4	Enter greater of line 2 or line 3.	4
5	Income tax imposed in prior year	5
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).	

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

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

OMB No. 1545-0047

2023

Name of the organization

SPELTER VOLUNTEER FIRE DEPT

Employer identification number

55-0476872

Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).	
<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year	
4 Number of states where property subject to conservation easement is located	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year	
8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.	

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.	
(i) Revenue included on Form 990, Part VIII, line 1	\$
(ii) Assets included in Form 990, Part X	\$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:	
a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange program
 e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? _____

☐ Yes ☐ No

Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? _____

☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? _____

☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII _____

Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
 b Permanent endowment _____ %
 c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations? _____

(ii) Related organizations? _____

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? _____

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		5,786.		5,786.
b Buildings		449,238.	245,231.	204,007.
c Leasehold improvements				
d Equipment		702,311.	661,096.	41,215.
e Other		8,612.	1,230.	7,382.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				258,390.

Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		

Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		

Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	

Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total expenses and losses per audited financial statements		1
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIII.)	2d	
e Add lines 2a through 2d		2e
3 Subtract line 2e from line 1		3
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b Other (Describe in Part XIII.)	4b	
c Add lines 4a and 4b		4c
5 Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5

Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

[illegible]

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

Name of the organization

Employer identification number

SPELTER VOLUNTEER FIRE DEPT

55-0476872



Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
Total						

Total

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 DINNER AND RAFFLE	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	16,482.			16,482.
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	16,482.			16,482.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	4,916.			4,916.
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				4,916.
	11 Net income summary. Subtract line 10 from line 3, column (d)				11,566.

Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer☐ Employee☐ Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Supplemental Information (continued)

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Name of the organization

SPELTER VOLUNTEER FIRE DEPT

Employer identification number

55-0476872

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION HAS MEMBERS

FORM 990, PART VI, SECTION A, LINE 7A:

THE OFFICERS AND FIRE CHIEF ARE ELECTED BY THE MEMBERS

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS AVAILABLE TO ALL BOARD MEMBERS FOR REVIEW PRIOR TO FILING.

FORM 990, PART VI, SECTION C, LINE 19:

ALL DOCUMENTS ARE AVAILABLE UPON REQUEST

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	BUILDINGS														
2	OLD BUILDING	03/22/02	SL	40.00		16	385,446.				385,446.	199,713.		9,636.	209,349.
3	NEW BUILDING	04/01/02	SL	40.00		16	385,446.				385,446.	199,713.		9,636.	209,349.
4	SIGN	03/22/02	SL	10.00		16	2,437.								
5	GENERATOR	08/15/18	200DB	7.00	HY17		27,285.				27,285.	21,197.		2,435.	23,632.
6	BLDG IMPROVEMENT	05/14/23	200DB	7.00	HY19C		17,108.				17,108.				
7	FURANCE 5 TON DAY ROOM	10/11/23	200DB	7.00	HY19C		9,400.				9,400.			1,343.	1,343.
	* 990 PAGE 10 TOTAL BUILDINGS						441,238.				441,238.	219,803.		11,349.	
	FURNITURE & FIXTURES														
8	FURNITURE	04/23/23	200DB	7.00	HY19C		8,612.				8,612.			1,230.	1,230.
	* 990 PAGE 10 TOTAL FURNITURE & FIXTURES						8,612.				8,612.	0.		1,230.	1,230.
	MACHINERY & EQUIPMENT														
9	BUNKER GEAR	04/08/23	200DB	5.00	HY19B		2,974.				2,974.			595.	595.
10	HELMETS	04/01/23	200DB	5.00	HY19B		1,804.								
11	2023 CAMAN DEFENDER	04/28/23	200DB	5.00	HY19B		23,262.				23,262.			4,652.	4,652.
12	2023 CAMAN DEFENDER	04/28/23	200DB	5.00	HY19B		3,200.								
13	FURNITURE	04/01/02	SL	10.00		16	19,096.				19,096.	19,096.		0.	19,096.
14	NEW FURNITURE														

2023 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
15	EQUIPMENT	07/01/04	SL	10.00		16	76,066.				76,066.	76,066.		0.	76,066.
16	2008 BOI HED PICE UP	06/01/10	SL	10.00		16	69,960.				69,960.	69,718.		0.	69,718.
17	87 PIERCE	08/01/10	SL	10.00		16	69,960.				69,960.	69,718.		0.	69,718.
18	PIERCE TANKER PUMPER	01/01/10	SL	10.00		16	96,439.				96,439.	73,133.		9,644.	82,777.
19	TRUCK	06/15/15	SL	10.00		16	96,439.				96,439.	73,133.		9,644.	82,777.
20	FURANCE	01/29/15	SL	10.00		16	1,000.				1,000.	733.		100.	833.
21	FURNITURE	09/02/15	SL	10.00		16	1,000.				1,000.	733.		100.	833.
22	FOAM PUMP	09/15/16	200DB	5.00	HY	17	3,489.				3,489.	3,489.		0.	3,489.
23	POLARIS RANGER	09/15/16	200DB	5.00	HY	17	5,089.				5,089.	5,089.		0.	5,089.
24	TRAILER	02/15/17	200DB	5.00	HY	17	5,089.				5,089.	5,089.		0.	5,089.
25	BUNKER GEAR	02/15/17	200DB	5.00	HY	17	28,778.				28,778.	28,778.		0.	28,778.
26	2000 DARTO INTL TANKER	10/15/17	200DB	5.00	HY	17	28,778.				28,778.	28,778.		0.	28,778.
27	(D)BRUSH TRUCK	10/15/17	200DB	5.00	HY	17	43,121.				43,121.				
28	RADIOS	04/27/20	200DB	5.00	HY	17									
	* 990 PAGE 10 TOTAL MACHINERY & EQUIPMENT						731,089.				731,089.	672,688.		17,186.	689,874.
	LAND														
1	LAND	12/01/51	L				5,786.				5,786.			0.	
	* 990 PAGE 10 TOTAL LAND						5,786.				5,786.				

FORM 990 PAGE 10

[illegible]

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

990

OMB No. 1545-0172

2023Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

SPELTER VOLUNTEER FIRE DEPT

FORM 990 PAGE 10

55-0476872

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,890,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	20,844.

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	2,435.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property	31,059.	5 YRS.	HY	200DB	6,212.
c	7-year property	18,012.	7 YRS.	HY	200DB	2,573.
d	10-year property	17,200.	10 YRS.	HY	200DB	1,720.
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property	/	27.5 yrs.	MM	S/L	
		/	27.5 yrs.	MM	S/L	
i	Nonresidential real property	/	39 yrs.	MM	S/L	
		/		MM	S/L	

Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	33,784.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use

25

26 Property used more than 50% in a qualified business use:

		%						
		%						
		%						

27 Property used 50% or less in a qualified business use:

		%			S/L			
		%			S/L			
		%			S/L			

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1

28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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42 Amortization of costs that begins during your 2023 tax year:

43 Amortization of costs that began before your 2023 tax year

43

44 Total. Add amounts in column (f). See the instructions for where to report

44

02

EAST VIEW PUBLIC SERVICE DISTRICT
1655 PHILIPPI PIKE
CLARKSBURG, WV 26301

MEETING MINUTES

The regular meeting of the East View Public Service District was held on Tuesday, April 16, 2024, at noon.

Those in attendance: Michael Blake, Thomas Bryant, Dawn Hogue, Laura Guzzi, Dave Layton, Rick Kookan, Jane Bryant, Clarence Eagle, Tiffany Braden, Allen Ferree and Fay Swiger.

FINANCIAL:

WV Municipal Bond - \$2838
USDA Rural Development Loan - \$1081
Clarksburg Water Board - \$2142.72
Clarksburg Sanitary Board - \$5618.72
PACE Analytical Lab - \$538.60
Advantage JayHawk Computer - \$270
Payroll - \$4030
CWCR Account - \$600.30
HNB 2.5 % - \$486
CWCR-S Account - \$293.56
Safeguard - \$250.86
First Data - \$135.86
Frontier - \$118.83
Tetrick and Bartlett - \$400
Hope Gas - \$297
Unifirst - \$65.44
Bennett & Dobbin - \$525
Mon Power - \$94.78
HNB - \$76.60
Enterprise Sanitation - \$42.27
Federal Deposit - \$854.81 (Withholdings)
State of WV Deposit - \$165 (Withholdings)
The Town of Anmoore - \$48.08
Miss Utility of WV - \$10
USPS - \$247.45
Misc - \$422.17

New Business:

1. Discussed the Public Service Commission decision on our request for rate increases for both water and sewer. Publication was in the Friday, April 12th's advertisements of the Exponent-Telegram.
2. Discussed and approved the WV Counties Risk Pool Proposal for the next year. Rate stated is lower by \$62.
3. Reviewed the EPA final rules on PFAS.
4. Reviewed and approved the Annual Budget from Bennett and Dobbins.

Old Business:

1. Continued to tabled our discussion on seeking a newer truck.