Wednesday, January 25, 2023
9:00 A.M.

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

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

Appointments:

9:00 A.M. --- Call to Order --- Invocation --- Pledge of Allegiance
9:05 A.M. --- Former WV State Senator Mike Romano --- Presentation to HCLA
9:10 A.M. --- Public Hearing --- Nuisance Complaint --- Robert Cottrill & Connie Kerns Meadowbrook Road
9:20 A.M. --- John Angiulli City of Clarksburg City Park Board --- Contribution for the Frank Loria Memorial Field

NEW BUSINESS – Action Items for Consideration or Approval:

1. **Public Comment Period**
2. **Consent Agenda**
3. **Payroll Change Notices:**
   - **A. Joseph Carbacio – Retirement – Law Enforcement - Effective 01/31/2023**
   - **B. Dave Harris – Retirement – Family Court – Effective 01/31/2023**
   - **C. Chris Harris – Re-Hire – Law Enforcement - Effective 01/25/2023**
   - **D. Casey Richwine – Hire – Law Enforcement – Effective 02/07/2023**
   - **E. Kim Reed – Prosecuting Attorney – Pay Grade Increase**
4. **Minutes and /or Amended Minutes of Previous Meeting:**
   - **A. Regular Meeting Minutes – 12-14-2022**
   - **B. Regular Meeting Minutes – 12-28-2022**
   - **C. Regular Meeting Minutes - 01-11-2023**
5. **Requisitions --- Purchase Orders --- Invoices**
   - **A. Vendor Requisition List of Payments**
6. **Exonerations --- Corrective Tickets --- Joint Property Application:**

A. Exonerations --- Exhibit A
C. Joint Property Application --- Exhibit C

7. Consideration of Approval of a Project Fund Requisition for the payment of costs associated with the project to be financed from proceeds of the Series 2019 Bonds issued for the Charles Pointe Economic Opportunity Development District, Series 2021 A & B (Development District No. 3 White Oaks Project No. 2) & Series 2008 A (Charles Pointe Project No. 2 – North Land Bay Improvements:
   A. Payment Requisition for Payment No. (01/25/2023) – UMB Bank $708.00
8. Review – Discuss - Consider GSA Update --- (Potential Executive Session Pursuant to 6-9A-4(b)(9) to Consider Matters Involving or Affecting the Purchase, Sale or Lease of Property, Advance Construction Planning, the investment of Public Funds or Other Matters Involving Commercial Competition, which if Made Public, Might Adversely Affect the Financial or Other Interest of The County
   A. Silling Architects project progress report
   B. Review – Discuss – Consider allowing Rycon Construction to use GSA photos for promotional purposes
9. Consideration of Approval of Project Fund Requisitions for the payment of costs associated with the General Services Administration Building Project to be financed from proceeds of the Series 2020 Bonds issued for the Harrison County Building Commission: (NONE)
10. Consideration of Approval of Project Fund Requisitions for the Payment of Costs Associated with the Project Fund Agreement for Payment of Cost Associated with the Master Equipment Lease for Cruisers, 08-10-2022, between Harrison County Commission and Country Roads Leasing, LLC: (NONE)
11. Consideration of approval and execution and delivery by the President of the County Commission of an engagement letter for Oppenheimer & Co. for the engagement of underwriting or placement agent services by the County Commission for the Charles Pointe project and the execution and delivery of such agreement by the President of the Commission
12. Review - Discuss – Consider A Resolution Authorizing the Applications for Funds from the West Virginia Community Corrections funds for the Harrison County Correction Program
13. Review – Discuss – Consider A Resolution Authorizing the Application for funds from the WV Justice Reinvestment Initiative Treatment Supervision Grant Program
14. Review – Discuss – Consider A Resolution applying for funds for an Industrial Access Road for the Economic Development Project "NCWV Airport Terminal and Aerotech Park Road"
15. Review – Discuss – Consider Schedule for Board of Assessment Hearings
16. Review – Discuss – Consider A Resolution Authorizing the application for funds from the Medical Cannabis Fund Grant Program
17. Administrator's Report
18. Commissioner Comments – Questions

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

A. Weekly Fiduciary Report from the County Clerk
   1. **01-04-2023 thru 01-10-2023**
   2. **01-11-2023 thru 01-17-2023**

B. Monthly Fiduciary Commission Settlements:

C. Monthly Minutes/Financial Information from Various Boards, Committees and Public Service:
   1. **Enlarged Hepzibah PSD – Meeting Minutes – 12-01-2022**
   2. **Enlarged Hepzibah PSD – Meeting Minutes – 12-12-2022**
   3. **Sun Valley PSD – Meeting Agenda 01-23-2023**
   4. **Sun Valley PSD – Financial Statement – FY ended – 06-30-2021 and 06-30-2020**
   5. **Harrison/Taylor 911 Advisory Board – Agenda 01/17/2023**
   6. **Bingamon PSD – Meeting Minutes – 12-19-2022**
   7. **Greater Harrison PSD – Meeting Agenda 01-19-2023**
   8. **Greater Harrison PSD - Financials 12/01/2022 – 12/31/2022**
   9. **Wallace Fire Department – Form 1099 – Year 2021**

D. Appalachia HIDTA CY 2022 Budget close out

E. Regional Jail Per Diem Increase – Effective 07-01-2023

F. Final Report of Special Funding Request – Clarksburg - Harrison Regional Housing Authority

G. WVU Pollution Prevention (P2) Program

H. Homes for Harrison assistance program to end homelessness

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

T-1. Election Workers Pay Raises (05-18-2022)

T-2. Changes to Employee Handbook Made by County Attorney (06-08-2022).

T-3. Shinnston North Bend Rail Trail Connector --- Task Order #2 (11-30-2022)

T-4 HCC Agreements with Harrison County Parks & Rec Commission (12-14-2022)

9:10
01-25-23

Property Owners Name	Robert Coffrill & Annie Kernes		Case: [redacted] 502		
Address	244 Robey Hollow RD, Lumberport, WV 26386				
Address of Property In Review	28 See St., Meadowbrook, WV 15 Map: 2305 Parcel: 32				
Date of Complaint	8/16/22	Date of Notice of hearing	12/8/2022	Date of Certified Mail	
Date of 1st Notice	8/16/22	Date of Certified Letter	12/8/2022	Date of Served Process to Sheriff	
Date of Certified Letter sent	8/16/22	Date of Served Process to Sheriff	12/8/2022	Received Date of Certified Mail	
Date of Served Process to Sheriff	9/8/22	Received Date of Certified Letter	12/10/2022	Received Date of Served Process	
Received Date of Certified Letter	UNClaimed Ret: 9/03/22	Received Date of Served Process		Date File transferred to Legal	
Received Date of Served Process	9/8/22	Hearing Date @ 9:10am	1/25/2023	Court Date and Time	
Time for Correction	30 days	Action Taken @ Hearing		Hearing Outcome	
Extended Time		Date of Certified Mail			
		Date of Served Process to Sheriff			
		Date of Received Certified Mail			
		Received Date of Served Process			
		Extended Time			

Notes:

HARRISON COUNTY PLANNING DEPARTMENT
301 WEST MAIN STREET
CLARKSBURG, WEST VIRGINIA 26301

PHONE (304) 624-8690
FAX (304) 626-1070

Case#: 502

Cert #: 7018 1830 0001 3940 9147

Date: Aug 16, 2022

Property Owner/Address
Robert Cottrill & Annie Kernes
244 Robey Hollow RD
Lumberport, WV 26386-8077

Identification/Location of Property
District: 15
Tax Map: 2305
Parcel: 32
29 Sea St., Meadowbrook, WV

An initial determination has been made that you have created a public nuisance because of the condition of the referenced property. The problems noted are:

1. **Dilapidated Structure**

You are requested to correct these conditions within thirty (30) days from the date of the receipt of this letter. Failure to correct these conditions within (30) days from the date of receipt of this notice shall be cause for the Harrison County Commission to conduct a show cause hearing to determine if a nuisance exists. Upon such determination, the County Commission may seek an injunction in circuit court to abate the nuisance. In the event that removal by the Harrison County Commission is necessary, the property owner may be liable for all expenses incurred by Harrison County.

Information concerning this ordinance can be obtained from the office of the Harrison County Planning Department, located:

Harrison County Courthouse
301 West Main Street
Clarksburg, WV, 26301
Telephone (304) 624-8690

HARRISON COUNTY PLANNING COMMISSION

BY:
James Richards, Code Officer

05554

Harrison County Sheriff's Office
609 West Main Street
Clarksburg, West Virginia 26301
Law Enforcement 304-423-7700
Civil Process 304-423-7708 / Home Incarceration 304-423-7710

PLANNING COMMISSION

Return # 178409
Process # CIV22-05209
Docket # 499
Reference #

STATE OF WEST VIRGINIA }
COUNTY OF HARRISON }
}
HARRISON COUNTY PLANNING COMMISSION }
Plaintiff, }
- vs - }
ROBERT COTTRILL AND ANNIE KERNES }
Defendant }

Annie Kernes
IN PERSON

I hereby certify that on the **16th day of August, 2022, a Letter**, in the above entitled action, came into my hand for service. That on the **8th day of September, 2022** at **3:07 PM**, in said county, **I did serve the documents on ROBERT COTTRILL AND ANNIE KERNES.**
Served the within **a Letter** on the within named **KERNES, ROBERT COTTRILL AND ANNIE** by delivering a copy of the within **a Letter** to him/her in person at **244 ROBEY HOLLOW RD, LUMBERPORT, WV 26386** in Harrison County, West Virginia, on the**8th day of September, 2022** at **3:07 PM.**

Item	Disburse To	Amount Owed	Amount Paid
		Total Owed	**$0.00**
		Total Paid	**$0.00**
		Uncollectible	**$0.00**
		Remaining	**$0.00**

Invoice # IN202206053
HARRISON COUNTY PLANNING COMMISSION
301 W MAIN ST, CLARKSBURG, WV 26301

Comments

Date Returned 9/8/22

Signed Sandra Mikes **Date** 9-8-2022

Robert Matheny
Harrison County
By: Sandra Mikes
609 W MAIN ST
CLARKSBURG, WV 26301
Phone: (304) 423-7700
Fax: (304) 423-7945

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OFFICIAL USE

Certified Mail Fee
$
Extra Services & Fees (check box, add fee as appropriate)
☐ Return Receipt (hardcopy) $
☐ Return Receipt (electronic) $
☐ Certified Mail Restricted Delivery $
☐ Adult Signature Required $
☐ Adult Signature Restricted Delivery $
Postage
$
Total Postage and Fees
$

Postmark Here

Robert Cottrill & Annie Kerns
244 Robey Hollow Rd
Lumberport, WV 26386

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

CERTIFIED MAIL

7018 1830 0001 3940 9147

HARRISON COUNTY PLANNING COMMISSION
COURTHOUSE
301 WEST MAIN STREET
CLARKSBURG, WEST VIRGINIA 26301

7018 1830 0001 3940 9147

8/19/2

UNC

RETURN RECEIPT REQUESTED

Robert Cottrill & Annie Kerns
244 Robey Hollow RD
Lumberport,

NIXIE 250 9E 1
RETURN TO SENDER
UNCLAIMED
UNABLE TO FORWARD
BC: 26301297599 *0871

UNC
26301>2975
26386-807744

Harrison County WV

Sheriff of [illegible] County • 301 West Main Street • Clarksburg, WV 26301
(304) 624-8685

Pay your taxes online

Harrison County Real Property - Tax Year: 2022

Ticket Number: 0000053413 **Account Number:** 06396456

District: 15 - SIMPSON-OUTSIDE **More Info:** Details

Owner Name: STIRE JOYCE L 28
In Care of: %ROBERT COTTRILL ETAL*23
Address: 29 SEA ST
MEADOWBROOK WV 26404
Lending Inst:

Property: 1 LOT #3 BLK 4 MEADOWBROOK
7/15/22 COT-TO

Map: 2305 **Parcel:** 0032 0000 0000
Lot Size: **Acreage:**
Book: 1497 **Page:** 160

Tax Class: 3 **Homestead Exemption:** **Back Tax:** **Exoneration:** **Prior Delinquents:** ✔ **Special Disposition:**

DUE: First Half: 74.45 If paid by: 09/01/2022 Second Half: 74.45 If paid by: 03/01/2023 Total Due: 148.90 If paid by: 09/01/2022

ASSESSMENT:

Assessment	GROSS	NET	TAX (1/2 Year)
Land	1380	1380	
Building	5100	5100	
Total	6480	6480	76.36

PAYMENTS RECEIVED:

	First Half	Second Half
Net	.00	.00
Discount	.00	.00
Interest	.00	.00
Total	.00	.00
Date	none paid	none paid

Format for Printer

Click here to begin a new search.

Software Systems, Inc.
[illegible]

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HARRISON COUNTY COURT HOUSE

Harrison County Commission

301 WEST MAIN STREET
CLARKSBURG, WEST VIRGINIA 26301
304-624-8500
FAX 304-624-8673

COMMISSIONERS
DAVID L. HINKLE
SUSAN J. THOMAS
PATSY TRECOST II

Robert Cottrill
Connie Kerns
244 Robey Hollow Road
Lumberport, WV 26386
District 15 Tax Map 2305 Parcel 32
Case # 502 29 Sea Street Meadowbrook Road

December 8, 2022

NOTICE OF HEARING

You are hereby notified that the Harrison County Commission has scheduled a hearing on Wednesday, January 25, 2022 at 9:10 a.m. at the Harrison County Commission meeting chambers on third (3) floor of the Harrison County Courthouse. The purpose of the hearing is to determine if the County will move forward with legal action against you for the violations of the Public Nuisance Ordinance. As you are aware, notice and or certified mail has previously been served on you regarding this matter and little or no action has been commenced to resolve these violations. If you have any questions on this matter, please contact me at the above phone number of address.

Charlotte Shaffer, Planning Director

7018 1830 0001 3940 5002

U.S. Postal Service
CERTIFIED MAIL® RECEIPT
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Extra Services & Fees (check box, add fee as appropriate)
- Return Receipt (hardcopy) $
- Return Receipt (electronic) $
- Certified Mail Restricted Delivery $
- Adult Signature Required $
- Adult Signature Restricted Delivery $

Postage
Total Postage and Fees

Postmark Here

Dec. 8, 2022

Cottrill & Kerns
244 Robey Hollow Rd
Lumberport WV 26386

PS Form 3800, April 2015 PSN 7530-02-000-9047 See Reverse for Instructions

CHARLESTON WV 250

SENDER: COMPLETE THIS SECTION

- Complete items 1, 2, and 3.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Roland Cottrill
Connie Kerns
244 ROBEY HOLLOW ROAD
LUMBERPORT, WV 26386

9590 9402 4864 8323 2208 82

2. Article Number (Transfer from service label)

7018 1830 0001 3940 5002

COMPLETE THIS SECTION ON DELIVERY

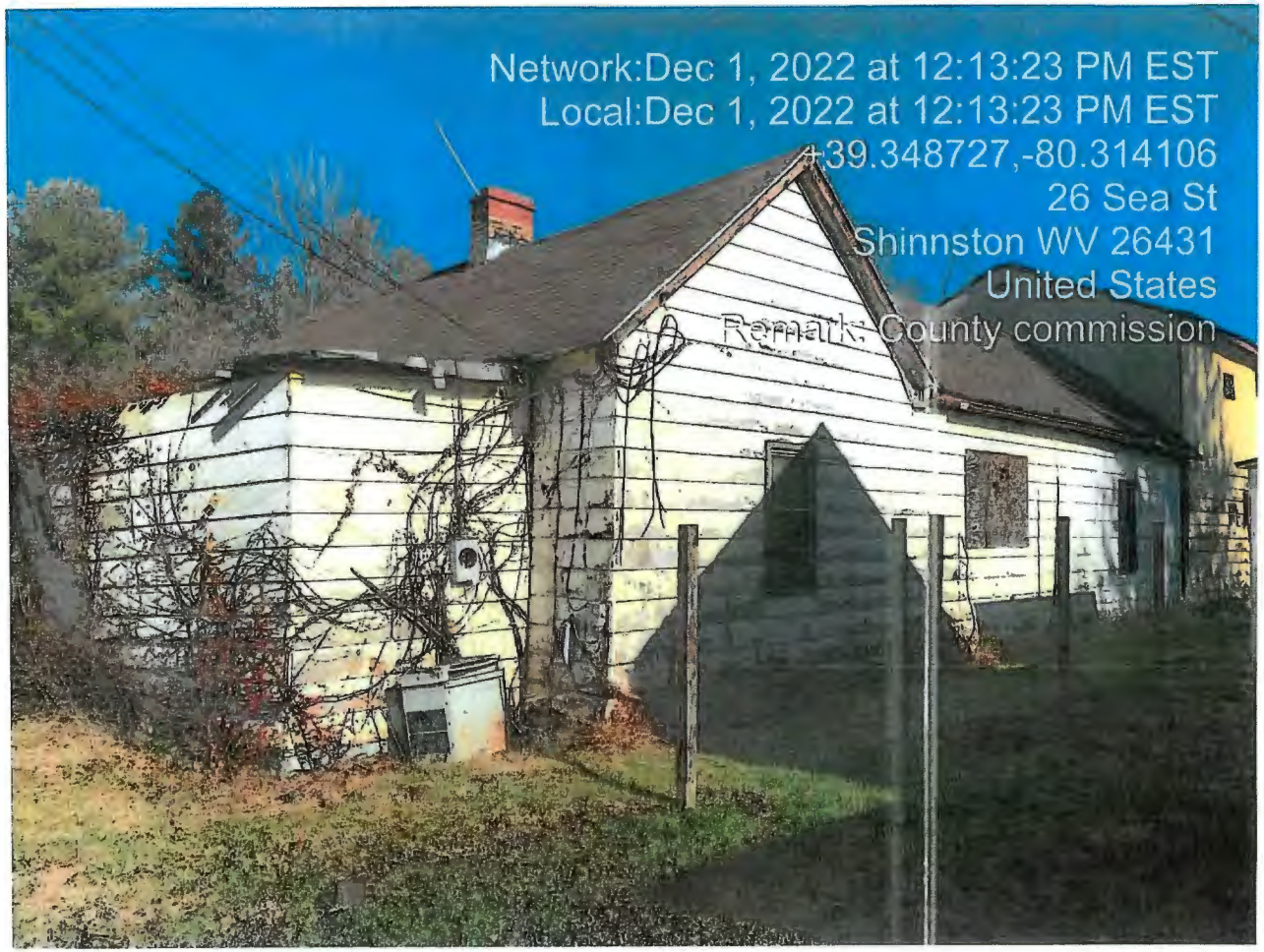
A. Signature
X
☐ Agent
☐ Addressee

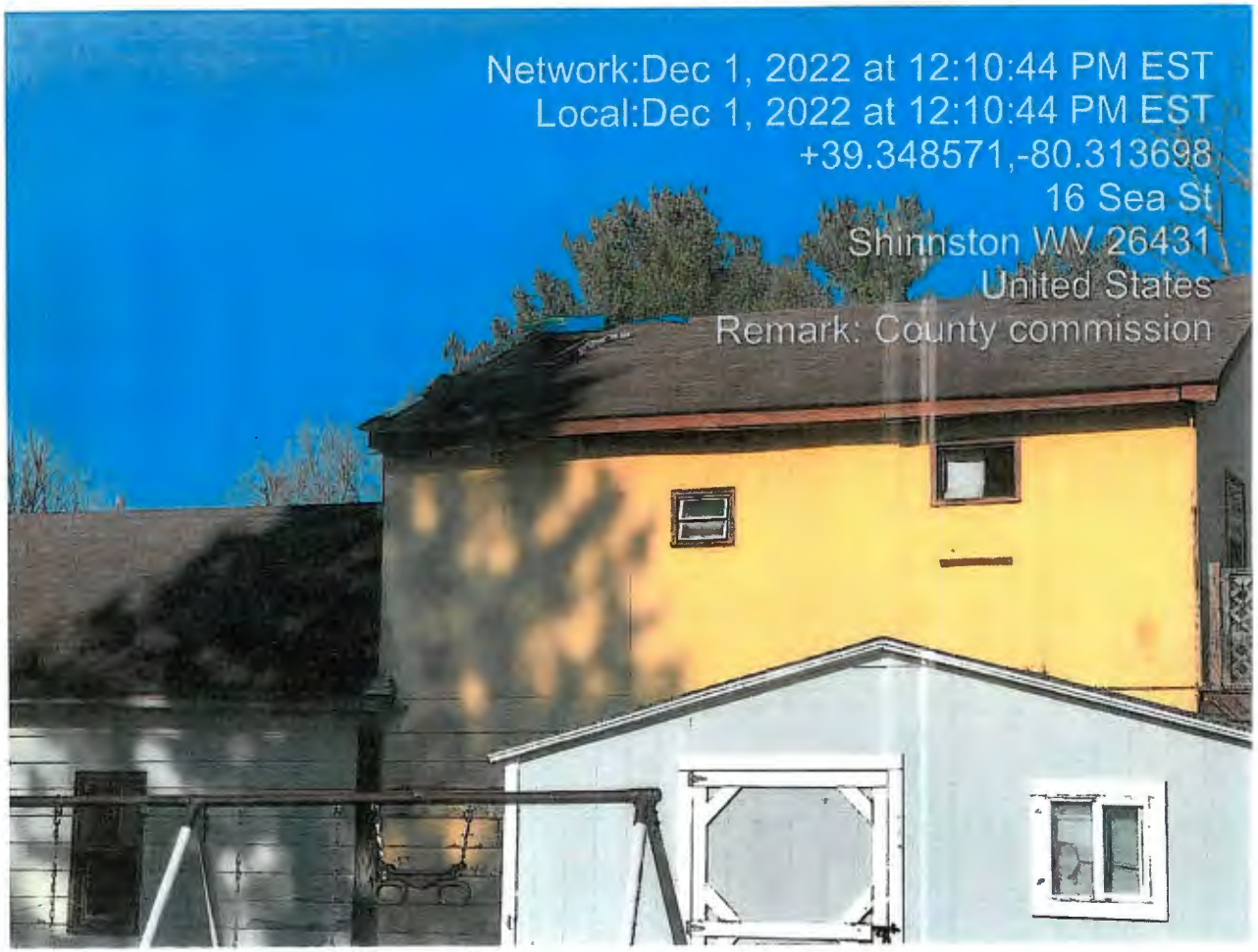
B. Received by (Printed Name) | C. Date of Delivery
Roland Cottrill | 12/10/22

D. Is delivery address different from item 1? ☐ Yes
If YES, enter delivery address below: ☐ No

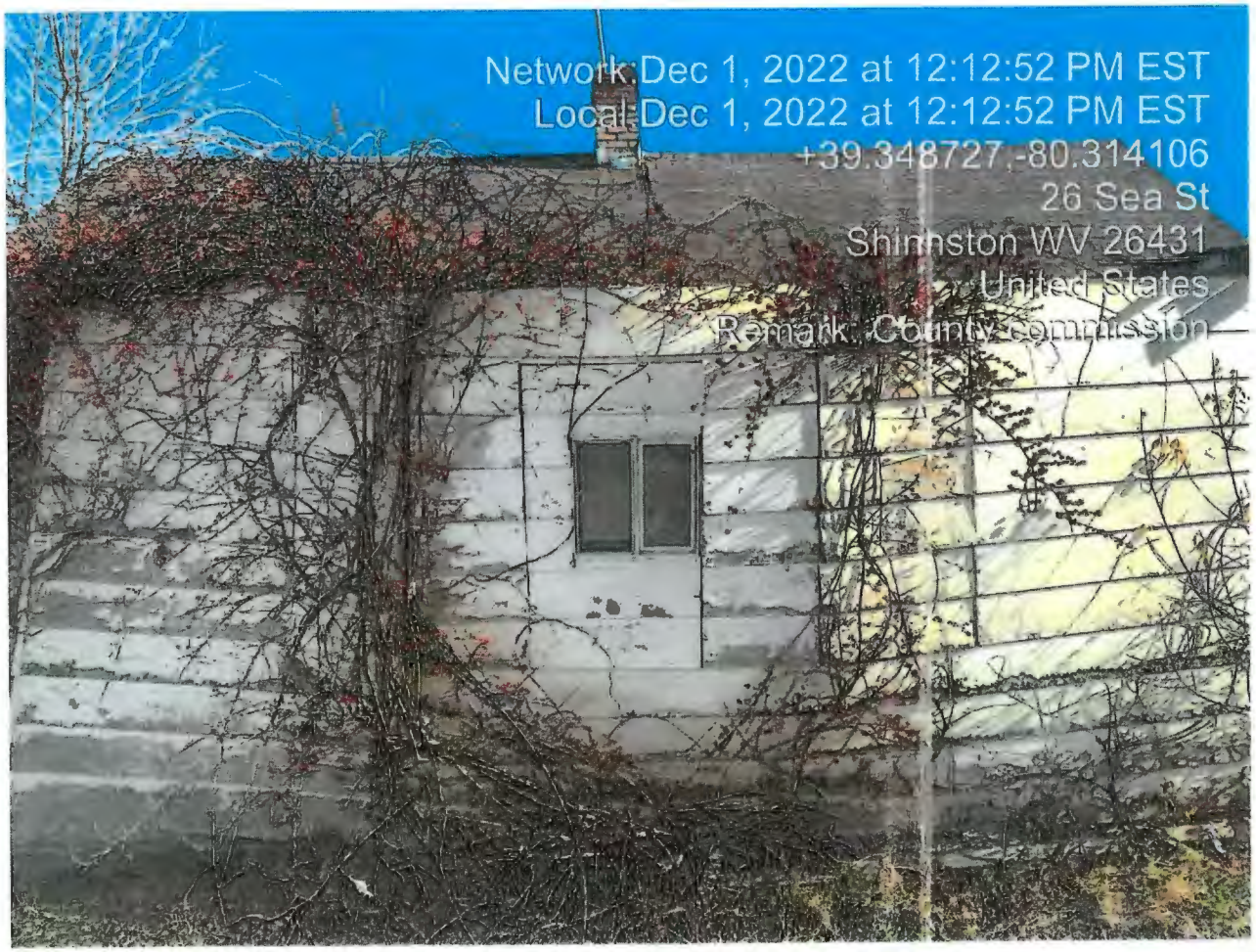
3. Service Type
- ☐ Adult Signature
- ☐ Adult Signature Restricted Delivery
- ☐ Certified Mail®
- ☐ Certified Mail Restricted Delivery
- ☐ Collect on Delivery
- ☐ Collect on Delivery Restricted Delivery
- ☐ Insured Mail
- ☐ Insured Mail Restricted Delivery (over $500)
- ☐ Priority Mail Express®
- ☐ Registered Mail™
- ☐ Registered Mail Restricted Delivery
- ☐ Return Receipt for Merchandise
- ☐ Signature Confirmation™
- ☐ Signature Confirmation Restricted Delivery

PS Form 3811, July 2015 PSN 7530-02-000-9053 Domestic Return Receipt


Network:Dec 1, 2022 at 12:13:23 PM EST
Local:Dec 1, 2022 at 12:13:23 PM EST
+39.348727,-80.314106
26 Sea St
Shinnston WV 26431
United States
Remark: County commission


Network:Dec 1, 2022 at 12:10:44 PM EST
Local:Dec 1, 2022 at 12:10:44 PM EST
+39.348571,-80.313698
16 Sea St
Shinnston WV 26431
United States
Remark: County commission

Network:Dec 1, 2022 at 12:10:53 PM EST
Local:Dec 1, 2022 at 12:10:53 PM EST
+39.348571 -80.313698
16 Sea St
Shinnston WV 26431
United States
Remark: County commission


Network: Dec 1, 2022 at 12:12:52 PM EST
Local: Dec 1, 2022 at 12:12:52 PM EST
+39.348727,-80.314106
26 Sea St
Shinnston WV 26431
United States
Remark: County commission

9:20 AM
01-25-23

CITY OF CLARKSBURG
BOARD OF PARK COMMISSIONERS

222 WEST MAIN STREET
CLARKSBURG, WV 26301

OFFICE
(304) 624-1655

FAX
(304) 624-1684

WEB SITE
www.cityparksofclarksburg.com

EMAIL ADDRESS
parkoffice@cityofclarksburgwv.com

OFFICE HOURS:
8:30 A.M. to 4:00 P.M.
Monday thru Friday

JOHN M. ANGIULLI
President
KELLEY A. DAVISSON
Vice President
JAMES P. LARRY II
JAMES A. WILLIAMS
WILLIAM G. KEHRER
JOHN H. COOPER JR
Superintendent
KELLIE J. LEWIS
Office Manager
TESSA FAZZINI
Recreation Coordinator

January 10, 2023

Mrs. Susan Thomas, President
Mr. Patsy Trecost, Commissioner
Mr. David Hinkle, Commissioner
Harrison County Commission
Harrison County Court House
301 W. Main Street
Clarksburg, WV 26301

Dear Mrs. Thomas, Mr. Trecost and Mr. Hinkle:

On behalf of the City of Clarksburg Board of Park Commissioners, I would like to take this opportunity to thank the members of the Harrison County Commission for their cooperation in the subsidizing of the Frank Loria Memorial Field. This has been a very worthwhile project as the field has been utilized by the youth of Clarksburg and Harrison County.

In order to continue to provide these valuable services, we are requesting that the Harrison County Commission maintain their support of this project by allocating $8,000.00 in their 2023-24 Budget. We have made the same request of the City of Clarksburg.

The Subsidy will be used to offset the expense of county teams which use Frank Loria Memorial Field. In 2022, 195 games were played at the Field.

Your on going support is greatly appreciated. Together we can continue to furnish recreation to the youth of Clarksburg and Harrison County.

Sincerely,

John Angiulli

John Angiulli, President

THIS INSTITUTION IS AN EQUAL OPPORTUNITY PROVIDER.

PAYROLL CHANGE NOTICE

3-A

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
1/31/2023		- -

NAME	ADDRESS
Joseph Carbacio	

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

THE CHANGE(S):

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

THE REASON FOR THE CHANGE(S):

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

TYPE OF LEAVE _____

■ OTHER (Explain) Retirement effective 1/31/2023. Please pay available vacation days.

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE Kate G. Mattey, Sheriff	DATE 01/12/2023
HUMAN RESOURCES MANAGER Laura Pyle	DATE 1/19/2023

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Amsterdam

PAYROLL CHANGE NOTICE

3-B

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
1/31/2023		- -

NAME	ADDRESS
Dave Harris	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT
		Family Court	

THE CHANGE(S):

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

THE REASON FOR THE CHANGE(S):

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

TYPE OF LEAVE _____

☐ OTHER (Explain) Retirement effective 1/31/2023, vacation and sick time to be used towards insurance.

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE Kate M. Mathany, Sheriff	DATE 01/11/2023
HUMAN RESOURCES MANAGER Laura Tyb	DATE 1/19/2023

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PAYROLL CHANGE NOTICE

3-C

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
1/25/2023		

NAME	ADDRESS
Chris Harris	

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

THE CHANGE(S):

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

THE REASON FOR THE CHANGE(S):

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

TYPE OF LEAVE _____

■ OTHER (Explain) Effective 1/25/2023, annual salary (Current rate for Deputy after 12 months)
Harrison County Law Enforcement Pay Scale

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE	DATE
Kathy G. Matthews, Sheriff	01/12/2023
HUMAN RESOURCES MANAGER	DATE
Laura [illegible]	1/19/2023

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Amsterdam

PAYROLL CHANGE NOTICE

3-D

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
2/7/2023		- -

NAME	ADDRESS
Casey Richwine	

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

THE CHANGE(S):

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

THE REASON FOR THE CHANGE(S):

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

TYPE OF LEAVE _____

■ OTHER (Explain) Effective 2/7/2023, Starting Salary Paygrade/Step E-1

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE Peter G. Mathews, Sheriff	DATE 01/12/2023
HUMAN RESOURCES MANAGER	DATE 1/19/2023

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Amsterdam

PAYROLL CHANGE NOTICE

3-E

DATE OF CHANGE	EMPLOYEE #	SOCIAL SECURITY NO
1/25/2023		- -

NAME	ADDRESS
Kim Rud	

PHONE	CITY/STATE/ZIP	DEPARTMENT	SHIFT

THE CHANGE(S):

✓ All Applicable Boxes	FROM	TO
☐ DEPARTMENT		
☐ JOB		
☐ SHIFT		
☐ RATE	46	47
☐ ADDRESS/PHONE		
☐ BENEFIT PLAN		
☐ OTHER _____		
☐ OTHER _____		

THE REASON FOR THE CHANGE(S):

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

TYPE OF LEAVE _____

☐ OTHER (Explain) Change in position / duties

AUTHORIZATION:

EMPLOYEE SIGNATURE	DATE
SUPERVISOR SIGNATURE	DATE
HUMAN RESOURCES MANAGER	DATE 1/19/2023

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4-A

At the regular meeting of the County Commission of Harrison County held on Wednesday December 14, 2022, Commissioners Susan Thomas, David Hinkle and Patsy Trecost II were present. Also present were Laura Pysz-Laulis, County Administrator, and John Spires, County Clerk. Commissioner Thomas opened the meeting and read a prayer and led those present in the Pledge of Allegiance to the Flag.

1. Public Comment Period: NONE
2. Consent Agenda: Trecost moved to approve. Commission concurred.
3. Payroll Change Notices: Trecost moved to approve items A through O. Commission concurred.
    A. Courtney Hardesty --- New Hire --- Effective 12-14-2022 --- Animal Control
    B. Vincent Olliverio --- Transfer from Security to Process --- Effective 12-16-2022 --- Sheriff
    C. Tim Cox --- Resignation --- Effective 12-15-2022 --- Process
    D. John W. Smith --- Resignation --- Effective 12-09-2022 --- L.E.
    E. Charlotte Lanahm --- Retirement --- Effective 11-30-2022 --- Tax Office
    F. Braiden Klema --- New Hire --- Effective 12-25-2022 --- 911
    G. Elizabeth Kirkpatrick --- New Hire --- Effective 12-25-2022 --- 911
    H. Malcom Johnson --- New Hire --- Effective 12-25-2022 --- 911
    I. Chris Ash --- New Hire --- Effective 01-03-2023 --- Tax Division
    J. Zach Bartlett --- Pay Increase --- Effective 12-16-2022 --- L.E.
    K. R.T. Ankrom --- Retirement --- Effective 12-16-2022 --- L.E.
    L. Tim Ankrom --- Hired Effective 01-03-2023 --- L.E.
    M. Denise D. Hyman --- Pay Grade Increase --- Effective 12-15-2022 --- Assessor
    N. Denise Palmer --- Pay grade Increase --- Effective 12-15-2022 --- Assessor
    O. Christina Richards --- Pay Grade Increase --- Effective 12-15-2022 --- Assessor
4. Minutes and /or Amended Minutes of Previous Meeting: (NONE)
5. Requisitions --- Purchase Orders --- Invoices: Laura Pysz-Laulis stated that requisition number 41973 in the amount of $38,500.00 needed to be taken off of the list. Trecost moved to approve as stated by the County Administrator. Commission concurred.
    A. Vendor Requisition List of Payments
6. Exonerations --- Corrective Tickets --- Joint Property Application: Trecost moved to approve. Commission concurred.
    A. Exonerations --- Exhibit A
    B. Corrective Tickets --- Exhibit B

7. Consideration of approval of a Project Fund Requisition for the payment of costs associated with the project to be financed from proceeds of the Series 2019 Bonds issued for the Charles Pointe Economic Opportunity Development District, Series 2021 A & B (Development District No. 3 White Oaks Project No. 2) & Series 2008 A (Charles Pointe Project No. 2 – North Land Bay Improvements: Trecost moved to approve items A through E. Commission concurred.
   A. Requisition for Payment No. 35 --- $350,326.43
   B. Requisition for Payment No. 36 --- Genesis Partners, Limited Partnership $17,516.32
   C. Requisition for Payment No. 19 --- MuniCap, Inc. $150.00
   D. Requisition for Payment No. (12/14/22) --- $3,887.33
   E. Requisition for Payment No. 62 --- MuniCap, Inc. $7,137.50
8. Review – Discuss - Consider GSA Update --- (Potential Executive Session Pursuant to 6-9A-4(b)(9) to Consider Matters Involving or Affecting the Purchase, Sale or Lease of Property, Advance Construction Planning, the investment of Public Funds or Other Matters Involving Commercial Competition, which if Made Public, Might Adversely Affect the Financial or Other Interest of The County: No updates.
9. Consideration of Approval of Project Fund Requisitions for the payment of costs associated with the General Services Administration Building Project to be financed from proceeds of the Series 2020 Bonds issued for the Harrison County Building Commission: (NONE)
10. Consideration of Approval of Project Fund Requisitions for the Payment of Costs Associated with the Project Fund Agreement for Payment of Cost Associated with the Master Equipment Lease for Cruisers, 08-10-2022, between Harrison County Commission and Country Roads Leasing, LLC: (NONE)
11. Review – Discuss - Consider the Agreement for the Harrison County Regional Farm Recreation Complex: Laura Pysz-Laulis advised that the Commission needs to narrow the scope and rebid. Trecost moved to approve as stated by the County Administrator. Commission concurred.
   A. Agreement and Scope of Services between Owner and Engineer

9:05 A.M. --- Funding Request --- Southern Area Library --- Wilma Bennett: Wilma Bennett from the Southern Area Library explained how important that a chair lift would be for the library. Trecost moved to approve funding in the amount of $8,000.00. Commission concurred.

12. Review – Discuss – Consider Allowing the County Administrator to Work with Steptoe & Johnson to Terminate the Crossroads TIFF District: Laura Pysz-Laulis explained that this TIFF district is one that currently does not have any income and would be nice to get it off of the books. Trecost moved to approve the County Administrator to work with Steptoe and Johnson regarding this matter. Commission concurred.

13. Review - Discuss – Consider Adopting a Resolution for the FY2022-2023 Local Economic Development Grant (LED). This Resolution Designates the Harrison County Economic Development Corporation as the Lead Economic Development Organization in the County: Trecost moved to approve and affix signature. Commission concurred.
14. Review - Discuss – Consider Approval of Transfer of Leave per Approved Policy for: Trecost moved to approve. Commission concurred.
    A. James R McManus 480
    B. Shara L. James 290.5
15. Review – Discuss – Consider HCC agreements with Harrison County Parks & Rec Commission: Commissioner Thomas advised that she is ready to hand it over to the Harrison County Parks and Recreation Commission. Commissioner Hinkle advised that he would like for them to operate independently. Commissioner Trecost advised that he is concerned that the Harrison County Parks and Rec Commission won't have the funds to maintain everything. Hinkle moved to table this matter until next year. Commission concurred.
    A. Memorandum of Understanding
    B. Proposed Lease Agreement

9:15 A.M. --- Update from Amy Wilson and the Harrison County Economic Development Corporation on Current and Future Projects: Amy Wilson from the Harrison County Economic Development Corporation gave an update on interest of future projects. Ms. Wilson also advised that RFI's have increased.

9:25 A.M. --- Bid Opening ---Animal Control Facility: Laura Pysz-Laulis advised that there was two bids received. They were from McKinley Architecture and Engineering and Thrasher. Trecost moved to have the County Administrator get with the team of reviewers and come back to the Commission by the December 28th meeting. Commission concurred.

16. Review – Discuss – Consider Authorization to Accept $60,000.00 Yearly Stipened from HC Board of Education for Deputy Shared between Nutter Fort Elementary School and Norwood Elementary School and that $60,000.00 be Added as a Line Item for 2022-2023 Fiscal Year Budget: Trecost moved to approve. Commission concurred.
17. Review – Discuss – Consider Adding another Telecommunicator Position to Harrison/Taylor E911: Trecost moved to approve. Commission concurred.
18. Review – Discuss – Consider Hiring to fill the Vacant Telecommunicator Position at Harrison/Taylor E911: Trecost moved to approve item A. Commission concurred.
    A. Lydia Walker
19. Review – Discuss – Consider CY 2023 Appalachia HIDTA Subaward Agreement: Trecost moved to approve and affix signature. Commission concurred.

20. Administrator's Report: Laura Pysz-Laulis advised that she is working on things that need to be done by the end of the calendar year and she is trying to get those completed before the holidays.

21. Commissioner Comments – Questions: Commissioner Hinkle spoke on the huge milestone of beginning new airport terminal and thanked the Commission.

Trecost moved to adjourn. Commission concurred.

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

_____ _____

Susan Thomas, President Date

4-B

At the regular meeting of the County Commission of Harrison County held on Wednesday December 28, 2022, Commissioners Susan Thomas, David Hinkle and Patsy Trecost II were present. Also present were Laura Pysz-Laulis, County Administrator, and John Spires, County Clerk. Commissioner Thomas opened the meeting and Commissioner Trecost said a prayer and led those present in the Pledge of Allegiance to the Flag.

1. Public Comment Period:NONE
2. Consent Agenda: Trecost moved to approve. Commission concurred.
3. Payroll Change Notices: Trecost moved to approve items A through I. Commission concurred.
   A. Kim Reed --- New Position --- Effective 01-03-2023 --- Pros Attorney
   B. Kristina Marshall--- Re-Evaluation of Job --- Effective 01-03-2023 --- Pros Attorney
   C. James Brian Shockley --- Resignation --- Effective 12-31-2022 --- Pros Attorney
   D. Christina Tomes --- New Hire --- Effective 01-03-2023 --- Pros Attorney
   E. Tina McHenry --- Retirement --- Effective 12-31-2023 --- Pros Attorney
   F. David Romano ---2022 Contract Pay $1200.00 --- Pros Attorney
   G. Kerri Coe --- Resignation --- Effective 12-15-2022 --- Circuit Clerk
   H. Bradley Pickens --- New Hire --- Effective 01-04-2023 --- L.E.
   I. Shane Richardson --- New Hire --- Effective 01-04-2023 --- L.E.
4. Minutes and /or Amended Minutes of Previous Meeting: Trecost moved to amend item A and B be corrected to November and approve. Commission concurred.
   A. Legal Work Session --- 12-20-2022
   B. Regular Work Session --- 12-30-2022
5. Requisitions --- Purchase Orders --- Invoices: Trecost moved to approve item 5A. Commission concurred.
   A. Vendor Requisition List of Payments
6. Exonerations --- Corrective Tickets --- Joint Property Application: Trecost moved to approve 6A. Commission concurred.
   A. Exonerations --- Exhibit A
7. Consideration of Approval of a Project Fund Requisition for the payment of costs associated with the project to be financed from proceeds of the Series 2019 Bonds issued for the Charles Pointe Economic Opportunity Development District, Series 2021 A & B (Development District No. 3 White Oaks Project No. 2) & Series 2008 A (Charles Pointe Project No. 2 – North Land Bay Improvements: (NONE)
8. Review – Discuss - Consider GSA Update --- (Potential Executive Session Pursuant to 6-9A-4(b)(9) to Consider Matters Involving or Affecting the Purchase, Sale or Lease of

Property, Advance Construction Planning, the investment of Public Funds or Other Matters Involving Commercial Competition, which if Made Public, Might Adversely Affect the Financial or Other Interest of The County)

A. Rycon Pay Application with Reduction in Retainage to $125,000.

Laura Pysz, County Administrator, advised that she would recommend reducing the retainage to $350,000.00 so that more is held for unexpected things. Commissioner Hinkle asked for GSA updates. Laura explained what updates she had. Commissioner Hinkle moved to approve the retainage in the amount of $350,000.00. Commission concurred.

9. Consideration of Approval of Project Fund Requisitions for the payment of costs associated with the General Services Administration Building Project to be financed from proceeds of the Series 2020 Bonds issued for the Harrison County Building Commission:

A. Rycon Pay Application

Laura Pysz advised that since the retainage is being set at $350,000.00 she will have to obtain new paperwork so the Commission is unable to move forward at this time.

10. Consideration of Approval of Project Fund Requisitions for the Payment of Costs Associated with the Project Fund Agreement for Payment of Cost Associated with the Master Equipment Lease for Cruisers, 08-10-2022, between Harrison County Commission and Country Roads Leasing, LLC: (NONE)
11. Review – Discuss - Consider City of Clarksburg accepting ARPA funds in the amount of $300,000. will be used for their Milford Street Storm and Sanitary project.: This is just for information and no action needed.
12. Review – Discuss – Consider Appointment of Paula Sprouse-McIntyre to Summit Park PSD Board: Trecost moved to approve. Commission concurred.
13. Review - Discuss – Consider Town of Nutter Fort ARPA request for ARPA Funds for Fort Street Sewer and Storm repairs. This is requisition #2 - amount is $29,823.96: Trecost moved to approve. Commission concurred.
14. Review - Discuss – Consider Order for Delinquent of Unprogressed Estates: Trecost moved to approve, set a date and sign the order. Commission concurred.

9:10 A.M. --- Estate of Stephanie Ann Layfield --- Hearing to Accept Copy of Will in Place of Lost Original: There was no one present for the hearing. Hinkle moved to table and resend notification. Commission concurred.

15. Review – Discuss – Consider Zoning Form --- Coxs Cabaret, 1434 E. Pike Street, Clarksburg, WV: Laura Pysz-Laulis explained that it is a current business that is changing names. Trecost moved to approve and affix signature. Commission concurred.
16. Review – Discuss – Consider Recommendation for Animal Control Facility Engineer Bid Opening was 12-14-2022: Laura Pysz explained that the review team that included herself, Dennis Burner, Danny Hamrick and Gina Jones recommends awarding the bid to

McKinley for the Animal Control building. Trecost moved to approve the recommendation from staff and allow Laura Pysz to contact McKinley and proceed with the next step in the process. Commission concurred.

9:15 A.M. --- Estate of Billie Ann Clevenger --- Hearing to Accept Copy of Will in Place of Lost Original: Hinkle moved to table this matter until there is confirmation of finding an original will. Commission concurred.

17. Review – Discuss - Consider entry of an Order which would terminate the existing property tax increment financing district known as The County Commission of Harrison County Development District No. 7 as well as the TIF Fund for such District and the distribution of any funds on deposit to the appropriate levying bodies: Laura Pysz explained that there has been no activity within this TIF district and it is her recommendation to close these accounts. Hinkle moved to approve the Harrison County Commission to terminate the Harrison County Development District No. 7 and distribute any funds on deposit to the appropriate levying bodies and for the President to affix signature. Commission concurred.

9:20 A.M. --- Presentation by Salem P.D.: Ronnie Davis, City Manager. The Commission was presented with a request for a four mile jurisdiction on Route 50. Trecost moved to have the County Administrator to work with Salem P.D. Commissioner Hinkle would like to hear from the Sheriff, the Police Department and State Police regarding this matter. There was discussion on the concerns with this matter. Commissioner Hinkle advised that he would like more information and revisit this matter at the meeting on February 8, 2022. Commissioner Trecost withdrew his motion. Commission concurred.

18. Administrator's Report: Laura Pysz thanked first responders. Michelle Tonkin from grants gave an update on projects throughout the cities and the ARPA funds.
19. Commissioner Comments – Questions: Commissioner Trecost wants the Interim at Animal Control to be evaluated and proceed to the next step.

Trecost moved to adjourn. Commission concurred.

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

_____ _____

Susan Thomas, President Date

4-C

At the regular meeting of the County Commission of Harrison County held on Wednesday January 11, 2023, Commissioners Susan Thomas, David Hinkle and Patsy Trecost II were present. Also present were Laura Pysz-Laulis, County Administrator, and John Spires, County Clerk. Commissioner Thomas opened the meeting and Commissioner Trecost asked everyone to wish Commissioner Thomas a happy Birthday, said a prayer and led those present in the Pledge of Allegiance to the Flag.

2. Public Comment Period: NONE

Review – Discuss Consider Organizational Matters for Calendar Year 2023

A. Election of President: Trecost moved to have Commissioner Thomas remain as President of the Commission. Commission concurred.
B. Hours of Operation for Courthouse: Trecost moved to have the hours of operation be Monday through Friday 8:30 to 4:30. Commission concurred.
C. Date & Time of Regular Meetings – Approved 11-16-2022: Hinkle moved to approve. Commission concurred.
D. Agenda – Notice of Meeting – Meeting Management – Approved 11-16-2022: Commissioner Hinkle moved to have the requisitions turned in by Thursday at 11, agenda items submitted by 2:30 on Thursday and the agenda to the public by Friday at 4:30. Commission concurred.
E. Appointments to Boards & Committees: Laura Pysz-Laulis, County Administrator, advised that Mid Atlantic Aerospace Complex needed removed because it is not an appointment by the County Commission. Trecost moved to maintain board appointments with the exception stated by the County Administrator. Commissioner Thomas and Commissioner Trecost voted in favor. Commissioner Hinkle voted against. Motion carried. Commissioner Hinkle stated that the Commission has appointed someone to the Harrison County Development Corporation that does not even live in Harrison County.
Exhibit A – Boards & Committees the County Commission Serve on
Exhibit B – HCC Board Appointees for 2023
Commissioner Hinkle moved to appoint Commissioner Thomas to the following boards: Area Council on Aging/ Region VI, Harrison County Community Corrections Advisory Board, Harrison County Development Authority, Harrison County E911 Advisory Board, Harrison County Emergency Squad, Harrison County Juvenile

Crime Enforcement Coalition, Harrison County Local Emergency Planning Committee and Region VI Local Elected Officials (LEO) Board.

Commissioner Hinkle to the following boards: Benedum Airport Authority, Harrison County Senior Center, Harrison County Economic Development Corporation, Farmland Protection Board of Harrison County, Harrison County Parks and Recreation and Harrison County Planning Commission.

Commissioner Trecost to the following boards: Harrison-Clarksburg Board of Health, Harrison County Ambulance Authority, Region VI Planning & Development Council, Region VI Workforce Investment Board and WVU Cooperative Extension Service. Commissioner Hinkle voted in favor. Commissioner Thomas and Commissioner Trecost voted against. Motion failed.

3. Consent Agenda: Trecost moved to approve. Commission concurred.

18. Administrator's Report:

A. Business Statistics by County – Rankings based on number of new businesses

Laura Pysz-Laulis spoke of County Business growth. Laura also spoke on the Wallace Tower project and the new budget year preparation. Kylea Radcliff from Thrasher went over the County ARPA funding investments from Harrison PSD projects. Ms. Radcliff also advised that Sun Valley PSD was able to use ARPA funds to begin their project early, Hepzibah PSD starts construction within two weeks on a two million dollar improvement. Commissioner Trecost thanked Ms. Radcliff for her work.

4. Payroll Change Notices: Trecost moved to approve with the change notice reflect what was stated by the County Administrator regarding item E. Commission concurred.

A. Courtney Hardesty --- Resignation --- Animal Control
B. June Eschenmann --- Retirement --- Effective 01-01-2023 --- County Clerk
C. June Eschenmann --- Part-Time-Temporary --- Effective 01-11-2023 --- County Clerk
D. Elizabeth Kirkpatrick --- Declined Job Offer E911 Dispatcher --- 911
E. E.S. Lattea – Permanent rank -- Civil Service Captain --- Effective 01/25/2023
F. R.G. Waybright – Appointed to Chief Deputy -- Law Enforcement -- Effective 01/25/2023

5. Minutes and /or Amended Minutes of Previous Meeting: (NONE)

6. Requisitions --- Purchase Orders --- Invoices: Trecost moved to approve. Commission concurred.

A. Vendor Requisition List of Payments

There was discussion of items twelve and sixteen being listed on the requisition payments as well as on the agenda. Commissioner Hinkle didn't want the public to think these were being paid twice.

12. Review Enlarged Hepzibah PSD has submitted their first ARPA request to draw down funds in the amount of $8,040.55 The project is Water System Improvements and it was approved by the Commission at the meeting on 11/02/2022. A requisition is included

with the payables: Trecost moved to approve this matter along with item sixteen as informational purposes. Commission concurred.

16. Review Lake Floyd has submitted their second ARPA request to draw down funds in the amount of $59,000.00 a requisition is included with the payables: This matter was handled with items six and twelve.

7. Exonerations --- Corrective Tickets --- Joint Property Application:
   A. Exonerations --- (NONE)

8. Consideration of Approval of a Project Fund Requisition for the payment of costs associated with the project to be financed from proceeds of the Series 2019 Bonds issued for the Charles Pointe Economic Opportunity Development District, Series 2021 A & B (Development District No. 3 White Oaks Project No. 2) & Series 2008 A (Charles Pointe Project No. 2 – North Land Bay Improvements:
   A. Requisition for Payment No. (01/11/2023) – UMB Bank $4,575.83
   B. Requisition for Payment No. 63 (01/11/2023) – MuniCap, Inc $6,362.50
   C. Requisition for Payment No.20 – MuniCap, Inc. $318.75

   Trecost moved to approve the amounts in item 8 A through C. Commissioner Thomas and Commissioner Trecost voted in favor. Commissioner Hinkle voted against. Motion carried.

9. 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: No discussion.

10. Consideration of Approval of Project Fund Requisitions for the payment of costs associated with the General Services Administration Building Project to be financed from proceeds of the Series 2020 Bonds issued for the Harrison County Building Commission: Trecost moved to approve item 10 A. Commissioner Thomas and Commissioner Trecost voted in favor. Commissioner Hinkle voted against. Motion carried. Laura Pysz-Laulis advised that this change is noted in the retainage.
    A. Requisition # 78 Rycon Construction – $572,784.13

11. Consideration of Approval of Project Fund Requisitions for the Payment of Costs Associated with the Project Fund Agreement for Payment of Cost Associated with the Master Equipment Lease for Cruisers, 08-10-2022, between Harrison County Commission and Country Roads Leasing, LLC: (NONE)

13. Review - Discuss – Consider allowing the NCWV Airport to work with Grants Department to apply for Industrial Access Road funds for the Airport Terminal and Aerotech Park road: Trecost moved to approve. Commission concurred.

14. Review – Discuss – Consider the appointment of Denielle Hansberry to replace James Dufford on the Charles Pointe Community Enhancement District CED Board – Term Effective 02/01/2023 thru 01/31/2027: Trecost moved to approve. Commission concurred. Commissioner Hinkle asked who made the recommendation. Laura Pysz-Laulis advised that the Charles Pointe Enhancement District submitted the recommendation.

15. Review – Discuss – Consider 2023 Countywide four – inch Aerial Imagery at a cost of $22,720.00 and sign Memorandum of Understanding between Harrison County and contracted vendor (The Thrasher Group): Laura Pysz-Laulis explained the MOU. Hinkle moved to approve. Commission concurred.

17. Review – Discuss – Consider donating two 2008 Jeep Grand Cherokees that are in Need of repairs and not cost effective for the County to United Technical Center For students to use as projects to work on. These vehicles will never be sold or On the Highway. They will be scrapped after the students are finished with them

    A. 2008 Jeep Grand Cherokee VIN 1J8GR48K18C159581
    B. 2008 Jeep Grand Cherokee VIN 1J8GR48K18C159582

    Trecost moved to approve pending the Assessor's written request. Commissioner Hinkle asked who purchased the vehicles. There was discussion that these were purchased from the Assessor's VAL fund.

19. Commissioner Comments – Questions: NONE

Trecost moved to adjourn. Commission concurred.

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

_____ _____

Susan Thomas, President Date

5-A

Date of Meeting		Invoice - Quote							
Work Order Number	Vendor Name	Description Note	General County Fund	E-911	Vital Services Levy Fund	Community Corrections	Community Improvement Fund	ARPA Fund	Other as Needed
41037	Bi-County Nutrician Program	2nd Quarter Allotment			$17,750.00				
41038	Clarksburg-Harrison Public Library	2nd Quarter Allotment	$60,013.00						
42185	Southern Area Library	Yearly Allotment	$8,000.00						
42187	Lowe Library	Yearly Allotment	$8,000.00						
42188	Nutter Fort Library	Yearly Allotment	$8,000.00						
42196	Harrison County Senior Center	Semi Annual Allotment			$95,000.00				
42262	SolarWinds	Computer Software	$4,349.60						
42268	Lowes Home Center	Cleaning Supplies / 911			$39.36				
42269	Advance Network System	WatchGuard			$3,244.00				
42270	UniFirst	Carpet Runner Rental / 911			$64.05				
42271	WV Ebgabced 9-1-1 Council	2023 Membership		$600.00					
42273	Waste Management	Waste Collection / HCPR			$190.59				
42274	Frontier	Voice & Data / 911		$391.65					
42275	Frontier	Data Path Access / 911			$79.25				
42276	Frontier	Internet Access / 911			$210.00				
42277	Frontier	Phone Service / 911		$1,630.76					
42283	Universal Engineering & Contracting	Generator Repairs / 911			$2,010.92				
42284	Motorola	Mobile Radio & Equipment	$11,785.30						
42286	Robins Perfect Fit	Uniform Patches & Repairs	$15.00						
42287	Theordore Glance	Pre-Employment Evaluation	$2,110.00						
42288	Benny's Boot Hill	Safety Toe Shoes	$144.00						
42316	Hart Office Soultions	Toner / 911			$391.16				
42319	BRG Precision Products	LED Lights			$1,255.18				
42322	NRPA	Membership Dues/ HCPR			$180.00				
42323	Lowes Home Center	Inventory / HCRP			$60.50				
42325	Marsh Hardware & Builder Supply	Playground Repairs / HCPR			$19.60				
42331	WVADPB c/o Rod Graves	Farmland Board Yearly Dues							$300.00
42334	U S Celluar	Celluar Account L.E.	$176.27						
42335	Fifth Third Bank	Dinosaurs / Parks & Rec			$72.00				
42336	James & Law	Toner / Park & Rec			$611.85				
42337	Enterprise Sanitation	Waste Collection / HCPR			$424.68				
42338	Clarksburg Water Board	Water Service Park & Rec. Complex			$90.31				
42339	MCM Business Systems	Copier Rental / HCRP			$301.95				
42340	Enterprise Sanitation	Waste Collection / HCPR			$104.99				
42341	Mon Power	Electric Service / HCPR			$11.36				
42345	Susan Dew Hoff Memorial Clinic	3rd Quarter Allotmentt			$17,750.00				
42346	CDWG	Printer Cable	$14.75						
42348	Clarksburg-Harrison Health Department	3rd Quarter Allotmentt			$48,796.00				
42349	Health Access	3rd Quarter Allotmentt			$17,750.00				
42350	When To Work Inc	Scheduling Application / 911		$360.00					
42351	Lowes Home Center	Salt Spredder / 911			$189.05				
42352	West Virginia Paging	Pager Law Enforcement	$7.00						

42353	Steele McMunn	Attorneys Fees			$1,749.00				
42354	Sandy's Hardware	Maintenance Supplies/ P&R			$104.13				
42355	James & Law	Furniture/ Comm. Corrs				$8,495.00			
42357	Alcohol Monitoring System	Daily Monitoring / Comm. Corr				$2,056.40			
42358	Hart Office Soultions	Copier Rental / Home Confinement				$177.87			
42359	Marsh Hardware & Builder Supply	Maintenance Supplies / Park & REC			$19.27				
42360	Canon Financial	Copier Rental / Comm. Correction				$360.58			
42361	U S Celluar	Cell Phone Service 911			$413.82				
42362	U S Celluar	Wirless Modem / 911			$29.49				
42363	Central Square Technology	Annual Subscription Fee		$464.80					
42364	Mid-Atlantic Customer	Food / Park & Rec. Programs				$229.46			
42367	NENA	2023 Membership Renewal 911		$147.00					
42369	Safe Life Defence	Uniform Supplies / Animal Control			$1,882.80				
42370	Truist Bank	Animal Control			$100.00				
42371	Truist Bank	Inspection Stickers County Garage	$300.00						
42372	Truist Bank	Various / Planning	$312.84						
42374	Truist Bank	County Clerk	$213.95						
42375	Micro Distributing	Hair Follicle / Comm. Corr				$3,437.10			
42376	Advance Auto Parts	Automobile Parts	$80.41						
42377	Mirco Distributing	Supplies/Comm. Correction				$4,573.80			
42378	Adnance Auto Parts	Automobile Parts	$137.26						
42379	Appalachian Tire	Restock Tires Co. Garage	$3,327.84						
42380	The Arc of Harrison Co.	Cleaning of Plaza	$440.00						
42381	Chenoweth Ford	Automobile Parts	$1,114.64						
42383	Chenoweth Ford	Automobile Parts	$873.39						
42385	City of Clarksburg	Annual Fire Fees	$10,822.70						
42386	CityNet LLC	Monthly Local Services	$11,221.99						
42387	Credential Research	Brackground Check	$53.50						
42388	Hart Office Soultions	Copier Rental	$371.30						
42389	Harrison County Bank	Airport Property Payment	$34,395.48						
42390	Harry Green	Wheel Alignment	$119.95						
42391	Hope Gas	Gas Service / 911		$854.91					
42392	EMCOR Services	Quartley Monthly Services	$1,115.00						
42393	Fisher Auto	Automobile Parts	$206.86						
42394	John Deere Financial	Baled Straw	$9.49						
42396	Liberty Distributors	Restock / Maintence Supplies	$529.20						
42398	Chenoweth Ford	Automobile Parts	$364.60						
42399	Truist Bank	Courthose/Maintenance Supplies	$1,420.44						
42400	Lowes Home Center	Courthose/Maintenance Supplies	$401.79						
42401	Lowes Home Center	Maintenance Supplies / Co. Garage	$16.14						
42402	Marsh Hardware & Builder Supply	RT.19 Garage / Maintenance Supplies	$18.26						
42403	Mon Power	Electric Service / 911		$161.53					
42404	Mon Power	GSA Building	$8,648.65						
42405	Pace Shredding	Paper Shredding Service	$281.40						
42406	Robertson Heating Supply	Courthose/Maintenance Supplies	$16.06						
42407	Sandy's Hardware	Maintenance Supplies /Co. Garage	$20.38						

42408	Sandy's Hardware	Maintenance Supplies / Courthouse	$323.08						
42409	Harrison County Journal	Yearly Subscription	$45.75						
42410	Software Systems	Level 2 & 3 Maintenance	$2,001.57						
42411	State Electric Services	Courthouse Maintenance Supplies	$70.32						
42412	Steptoe & Johnson	North Central Crossroads TIF	$5,152.90						
42413	SHI	Toner/ Grants	$1,434.07						
42414	The Water Shop	Courts Water Service	$169.50						
42415	The Water Shop	Courthouse Water Service	$52.50						
42416	Toshiba Financial Services	Copier Rental / Co. Clerk	$85.06						
42417	Tractor Supply	Dog Food & Cat Litter /Animal Control			$450.69				
42418	UniFirst	Courthouse Carpet Runners	$148.88						
42419	U S Celluar	Cellular Account / Animal Control			$243.40				
42420	West Virginia Paging	Magistrates							$81.00
42421	Whaley Distributing	Maintenance Supplies Co. Garage	$150.81						
42422	West Union Bank	Payment 1 Cruisers	$117,769.35						
42423	West Union Bank	Payment #26 / Cruisers	$8,023.45						
42427	Uline	Supplies/Comm. Correction				$466.08			
42429	Div. of WV Justice & Comm. Service	LS/CMI Usage/Comm. Corr				$32.00			
42430	CDW Government	Printer / Comm. Corrections				$772.06			
42431	Trapuzzano's Uniforms	Uniform Supplies/L.E.	$1,169.79						
42432	U S Celluar	Cellular Account L.E.	$3,028.96						
42433	A-1 Extermination	Pest Control 911			$75.00				
42434	Benny's Boot Hill	Safety Toe Shoes	$17.98						
42435	WV Association of Circuit Clerks	Dues	$300.00						
42436	Skasiks Cleaners	Dry Cleaning/ Prosess	$84.75						
42437	Skasiks Cleaners	Dry Cleaning/ Security			$160.65				
42438	UniFirst	Carpet Runner Rental / 911			$63.30				
42439	Skasiks Cleaners	Dry Cleaning L.E.	$557.55						
42447	Amazon.com	GB SATA Internal SSD	$107.94						
42450	Mon Power	Electric Service / HCPR				$16.64			
42451	Sheriff of Harrison Co.	Process Service	$25.00						
42452	Lowes Home Center	Supplies/Comm. Correction				$277.55			
42453	AT&T Mobility	LPR & Equipment	$120.72						
42454	U S Celluar	Cellular Account Home Conf				$1,467.39			
42455	Truist Bank	Supplies L.E.	$97.26						
42456	Truist Bank	Fuel	$28.64						
42457	Harrison Co. Child Advocacy	3rd Quarter Allotmentt				$7,500.00			
42458	Mountainside Medical	Supplies/Comm. Correction				$1,335.00			
42459	MCM Business Systems	Black Toner	$175.99						
42463	A-1 Extermination	Pest Control Courthose	$173.25						
42464	Anytime Fitness	Employee Wellness	$160.00						
42465	State Electric Services	Courthouse Maintenance Supplies	$23.11						
42466	U S Celluar	Cellular Axxount / Modem Rntal	$2,715.12						
42467	Xerox Corportation	Copier Rental	$136.35						
42468	Hope Gas	Quiet Dell School	$612.40						
42469	Hope Gas	Public Safety Building	$1,465.75						

42470	YMCA	Employee Wellness	$32.00						
42471	WV 24 Fitness	Employee Wellness	$448.00						
42472	Hart Office Soultions	Toner	$190.00						
42473	Stationers	Various Office Supplies	$159.91						
42474	Frontier	911 Center		$11,025.02					
42475	Mon Power	Courthouse&Annex	$26,039.16						
42477	Clarksburg Water Board	Service 633 W. Pike St	$82.81						
42478	Town of Nutter Fort	Water & Waste Collection	$497.25						
42479	Hart Office Soultions	County Clerk Toner	$820.00						
42480	Harrison Co.Economic Development	1st Quarter Contribution							$7,500.00
42481	United Sound	Repairs to Courtroom	$329.55						
42482	R.D. Wilson	Supplies / Towers / 911			$62.47				
42483	Frontier	Courthouse	$21.35						
42484	Work Force WV	Umemployment	$592.33						
42485	Scalise Industries Emcor	306 Washington Ave	$28,577.00						
42486	A-1 Extermination	Pest Control 911			$50.00				
42487	EMCOR Services	Repairs / PK Tower 911			$545.85				
42488	Clarksburg Veterinary Hospital	Various Services / Animal Control			$520.17				
42489	Wallace VFD	Invoice Reimbursement	$24,358.23						
42490	Robert Fraser	Salem VFD	$3,300.00						
42491	MCM Business Systems	Copier Rentals	$615.75						
42493	Central Square Technology	Subscription Fee / EMS			$3,757.51				
42495	MVB Bank	609 W. Main St.	$12,755.35						
42499	AT&T Mobility	Service Pros. Atty	$273.06						
42500	Truist Bank	Pros. Atty Various Charges	$11,997.61						
42502	Amazon.com	Flash Drives Cir. Clerk	$44.98						
County Clerk	AJ-Allegheny Systems	Seal Embosser	$1,500.00						
County Clerk	Uline	Air Purifier	$110.00						
County Clerk	The Water Shop	Water Service	$36.75						
County Clerk	Champion	Packing Tape	$77.32						
County Clerk	ES&S	Maintenance Agreement	$64,855.00						
County Clerk	The Exponent Telegram	Legal Ads	$192.99						
			$503,782.64	$15,635.67	$216,824.35	$31,196.93	$0.00	$0.00	$7,881.00
					Grand Total :	$775,320.59			

6-A

Exhibit A Exonerations

PP 281 James D & April L McCullogh
PP 282 Dennis L Napper
PP 283 Shirley C Oliverio
PP 284 Shirley C Oliverio
PP 285 Rosemary Phillips
PP 286 Michael David Saddler Jr
RE 239 Bridgeport Hotel Limited Partnership
RE 240 Bridgeport Hotel Enterprises LLC
RE 241 Morgan Lodging Inc.
RE 242 Rossco LLC
RE 243 Lacaroa, James S.

PP 281

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

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

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

On the 25th day of January, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **MCCULLOUGH JAMES D & APRIL L** whose address is, 8013 BYERS LN STONEWOOD, WV 26301, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **54149** on **2007 Toyota and 2013 Cadillac**, Class **3/4** in **CLARK-STONEWOOD**, Harrison County, West Virginia, which should have been assessed at **44894**, Class **3/4** in and for the year **2022**, resulting in a difference in assessed value of **9255**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2022**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

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

The above mentioned taxpayer in error reported the 2007 Toyota and the 2013 Cadillac. The vehicles were traded in for new vehicles also reported. Exonerate a value of 9255 at a class 4 rate of levy to correct the overcharge. Please remove the 07 Toyo High (3120) and the 13 Cadi XTS (6135) from the vehicle description.

District: **02 - CLARK-STONEWOOD**
Account No. **2409290**
Ticket No. **501999**
Tax Year **2022**

Amount Exonerated: $287.53

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

PP 282

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

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

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

On the 25th day of January, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **NAPPER DENNIS L** whose address is, 339 FORK ST CLARKSBURG, WV 26301, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **1096** on **1994 Chevy Silverado**, Class **3/4** in **COAL-CLARKSBURG**, Harrison County, West Virginia, which should have been assessed at **557**, Class **3/4** in and for the year **2022**, resulting in a difference in assessed value of **539**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2022**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

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

The above mentioned taxpayer in error reported the 1994 Chevy, the vehicle was gone prior to July 1, 2021. Exonerate a value of 538 at a class 4 rate of levy to correct the overcharge. Please remove the 94 Chev Silv (538) from the vehicle description.

District: **08 - COAL-CLARKSBURG**
Account No. **2289393**
Ticket No. **512447**
Tax Year **2022**

Amount Exonerated: $16.75

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

PP283

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

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

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

On the 25th day of January, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **OLIVERIO SHIRLEY C** whose address is, 114 4TH ST BRIDGEPORT, WV 26330, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **20730** on **2020 Toyota Camry**, Class **3/4** in **SIMPSON-BRIDGEPORT**, Harrison County, West Virginia, which should have been assessed at **6330**, Class **3/4** in and for the year **2021**, resulting in a difference in assessed value of **14400**. 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 taxpayer in error reported the 2020 Toyota, the vehilce is leased and the taxes are paid by world omni finance # 3070099. Exonerate a value of 14400 at a class 4 rate of levy to correct the overcharge. Please remove the 20 Toyo Camr (14400) from the vehicle description.

District: **16 - SIMPSON-BRIDGEPORT**
Account No. **3045407**
Ticket No. **923855**
Tax Year **2021**

Amount Exonerated: $438.57

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

PP284

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

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

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

On the 25th day of January, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **OLIVERIO SHIRLEY C** whose address is, 114 4TH ST BRIDGEPORT, WV 26330, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **20730** on **2020 Toyota Camry**, Class **3/4** in **SIMPSON-BRIDGEPORT**, Harrison County, West Virginia, which should have been assessed at **6330**, Class **3/4** in and for the year **2022**, resulting in a difference in assessed value of **14400**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2022**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

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

The above mentioned taxpayer in error reported the 2020 Toyota, the vehilce is leased and the taxes are paid by world omni finance # 3070099. Exonerate a value of 14400 at a class 4 rate of levy to correct the overcharge. Please remove the 20 Toyo Camr (14400) from the vehicle description.

District: **16 - SIMPSON-BRIDGEPORT**
Account No. **3045407**
Ticket No. **524119**
Tax Year **2022**

Amount Exonerated: $442.60

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

PP285

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

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

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

On the 25th day of January, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **PHILLIPS ROSEMARY** whose address is, 16 DEERBORNE ST WEST MILFORD, WV 26451, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **4905** on **2016 Honda Coolster**, Class **3/4** in **UNION-WEST MILFORD**, Harrison County, West Virginia, which should have been assessed at **281**, Class **3/4** in and for the year **2022**, resulting in a difference in assessed value of **4624**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2022**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

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

The above mentioned taxpayer in error was assessed at an incorrect value for the 2016 Honda. Exonerate a value of 4624 at a class 4 rate of levy to correct the overcharge.

District: **21 - UNION-WEST MILFORD**
Account No. **3031602**
Ticket No. **530119**
Tax Year **2022**

Amount Exonerated: $132.10

PRESENT: Prosecuting Attorney
(or)
PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

PP286

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Personal Property

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

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

On the 25th day of January, 2023 issued the following order, which was made and entered, to-wit:

Upon application of CRICHARDS for **SADLER MICHAEL DAVID JR** whose address is, 39 FLEMING ST GYPSY, WV 26361, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **23639** on **16949**, Class **3/4** in **CLAY-OUTSIDE**, Harrison County, West Virginia, which should have been assessed at **16949**, Class **3/4** in and for the year **2022**, resulting in a difference in assessed value of **6690**. The Commission therefore, orders that the said applicant be and is hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed, in and for the year **2022**, if the same has not been paid, and if it has been paid, that the Sheriff refund the same to them.

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

The above mentioned taxpayer in error was assessed for the 2019 Ford, the taxpayer never owned a ford should have been a 2021 Chevy Equinox. Exonerate a value of 6690 at a class 3 rate of levy to correct the overcharge. Please remove the 19 Ford Expe (22140) from the vehicle description, please add the 21 Chev Equi (15450) to the vehicle description.

District: **05 - CLAY-OUTSIDE**
Account No. **3060625**
Ticket No. **507905**
Tax Year **2022**

Amount Exonerated: $157.67

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

ATTEST: County Clerk

ASSESSOR

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

RE 239

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

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

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

On the 25th day of January, 2023 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **BRIDGEPORT HOTEL LIMITED PARTNERSHIP** whose address is, C/O ROYAL HOTELS*23 1515 JOHNSON AVE BRIDGEPORT, WV 26330, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **2537700** on **1.7532 ACRES SIMPSON CREEK (HAMPTON INN)**, Class **3/4** in **SIMPSON-BRIDGEPORT**, Harrison County, West Virginia, which should have been assessed at **2220000**, Class **3/4** in and for the year **2022**, resulting in a difference in assessed value of **317700**. 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 owner appealed real estate value due to disruption of income flow. Data to support claim could not be filed before BORE Sine Die due to accounting logistics. Data was filed prior to October Board of Appeals and a correct value was derived. Exonerate a value of 317700 at a Class 4 rate of levy to correct the overcharge.

District: **16 - SIMPSON-BRIDGEPORT**
Account No. **6713283**
Ticket No. **54602**
Tax Year **2022**

Amount Exonerated: $ 9764.82

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

ATTEST: County Clerk

ASSESSOR

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

RE 240

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

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

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

On the 25th day of January, 2023 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **BRIDGEPORT HOTEL ENTERPRISES LLC** whose address is, 9130 GUILFORD RD COLUMBIA MD 21046, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **3457860** on **1.97 AC LAROSA TRACT & COAL O&G**, Class **3/4** in **SIMPSON-BRIDGEPORT**, Harrison County, West Virginia, which should have been assessed at **3078700**, Class **3/4** in and for the year **2022**, resulting in a difference in assessed value of **379160**. 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 owner appealed real estate value due to disruption of income flow. Data to support claim could not be filed before BORE Sine Die due to accounting logistics. Data was filed prior to October Board of Appeals and a correct value was derived. Exonerate a value of 379160 at a Class 4 rate of levy to correct the overcharge.

District: **16 - SIMPSON-BRIDGEPORT**
Account No. **6049037**
Ticket No. **54601**
Tax Year **2022**

Amount Exonerated: $ 11653.86

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

RE 241

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

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

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

On the 25th day of January, 2023 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **MORGAN LODGING INC** whose address is, 100 LODGEVILLE RD BRIDGEPORT, WV 26330, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **2790360** on **4.73 AC NR COURTRIGHT HOLIDAY INN** , Class **3/4** in **SIMPSON-BRIDGEPORT**, Harrison County, West Virginia, which should have been assessed at **2606220**, Class **3/4** in and for the year **2022**, resulting in a difference in assessed value of **184140**. 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 owner appealed real estate value due to disruption of income flow. Data to support claim could not be filed before BORE Sine Die due to accounting logistics. Data was filed prior to October Board of Appeals and a correct value was derived. Exonerate a value of 184140 at a Class 4 rate of levy to correct the overcharge.

District: **16 - SIMPSON-BRIDGEPORT**
Account No. **6358853**
Ticket No. **57151**
Tax Year **2022**

Amount Exonerated: $ 5659.73

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

RE 242

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

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

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

On the 25th day of January, 2023 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **ROSSCO LLC** whose address is, PO BOX 397 GLENVILLE, WV 26351, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **63720** on **88.47 AC RITTENHOUSE** , Class **3/4** in **SARDIS**, Harrison County, West Virginia, which should have been assessed at **35040**, Class **3/4** in and for the year **2021**, resulting in a difference in assessed value of **28680**. 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 all erroneously assessed as residual when in fact it is woods per appraiser review. Exonerate a value of 28680 at a Class 3 rate of levy to correct the overcharge.

District: **14 - SARDIS**
Account No. **6137600**
Ticket No. **47753**
Tax Year **2021**

Amount Exonerated: $ 667.90

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

ATTEST: County Clerk

ASSESSOR

RE 243

EXONERATIONS

STATE OF WEST VIRGINIA **COUNTY OF HARRISON**

Real Estate

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

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

On the 25th day of January, 2023 issued the following order, which was made and entered, to-wit:

Upon application of DMCNEMAR for **LACARIA JAMES S** whose address is, PO BOX 2284 CLARKSBURG, WV 26302, who proved to the satisfaction of the Commission that said property owner is aggrieved by an erroneous assessment of **27660** on **1 LOT 9 JACKSON ADD** , Class **3/4** in **CLARK-CLARKSBURG**, Harrison County, West Virginia, which should have been assessed at **19860**, Class **3/4** in and for the year **2022**, resulting in a difference in assessed value of **7800**. 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 had a leasehold building erroneously assessed to the landowner. Leasehold building on Personal Property to Jason Riley, owner of Lube Depot #3042031. Exonerate a value of 7800 at a Class 4 rate of levy to correct the overcharge.

District: **03 - CLARK-CLARKSBURG**
Account No. **6097788 TIF #4**
Ticket No. **7726**
Tax Year **2022**

Amount Exonerated: $ 242.33

PRESENT: Prosecuting Attorney
(or)

PRESENT: Tax Commissioner

ATTEST: County Clerk

ASSESSOR

APPROVED: President, County Commission

ORDER ENTERED TO STATE AUDITOR

6-C

EXHIBIT C

JOINT PROPERTY APPLICATION

AP 11 James R Dorsey II & Tiffanie P Dorsey

AP 11

NOTICE OF APPORTIONMENT OF JOINTLY OWNED MOTOR VEHICLES

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

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

APPLICANT:_____

DEPUTY:CRICHARDS

Account: 3046357 Ticket: 508611 Year: 2022 Name: Dorsey James r II & Tiffannie P Tax $ 514.96

(A) Account: 3046357 Ticket: Husband Name: Dorsey James r II
Address: 71 Clement St Shinnston WV 26431-1522

Section I:

Description	Assessment	Tax Rate	Tax Amount
15 Chev 1500 (1GCUKREC5FF202549)	11745	3.1068	$364.89

(B) Account: 3082725 Ticket: Wife Name: Dorsey Tiffannie P
Address: 675 Morris Ave Apt 9 Shinnston WV 26431-0018

Description	Assessment	Tax Rate	Tax Amount
15 Chev Trax (KL7CJRSB4FB175584)	4830	3.1068	$150.06

Section II:

Filed with the county commission this 18 day of January, 2023

Joseph R. "Rocky". Romano, Assessor

Section III:

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

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

Section IV:

Certified to the sheriff this____day of January, 2023

Clerk of the Harrison County Commission

7-A

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. (01/25/23)

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

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

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

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

4. The total amount requested to be transferred from the Revenue Fund to the Series A Administrative Expense Fund pursuant to this Requisition is **$708.00.**

5. The total amount requested to be disbursed from the Series A Administrative Expense Fund pursuant to this Requisition is **$708.00** 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) **$708.00** 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 **25th day of January, 2023.**

THE COUNTY COMMISSION OF
HARRISON COUNTY

By: _____
Its President

Schedule I
to Requisition

Copies of Invoices or Statements
(Attached)

Jackson Kelly	Invoice #1172936	Dated: 01/09/2023	$708.00
		Total	**$708.00**

JACKSONKELLY PLLC
Attorneys at Law
P.O. BOX 45705
BALTIMORE, MD 21297-5705
TELEPHONE 304-340-1000 FAX 304-340-1130
EMPLOYER I.D. NO. 550394215

34382
Charles Pointe Community Enhancement District
c/o Harrison County Commission
Attn: Gina Jones
301 West Main Street
Clarksburg, WV 26301-2974
gjones@harrisoncountywv.gov

January 9, 2023
Invoice No. 1172936

SUMMARY OF OUTSTANDING INVOICES

Total Amount of Current Invoice # 1172936 **$708.00**
Amount of Prior Invoices Outstanding:

INVOICE #	DATE	AMOUNT
1170648	12/06/22	531.00

Total Amount of Prior Invoices Outstanding 531.00

Total Amount Due $1,239.00

If payment of any prior invoice has already been forwarded, please disregard as to that invoice.

PLEASE RETURN THIS PAGE WITH REMITTANCE

NOTE: This summary page may not include all outstanding invoices. Outstanding invoices for other matters that are separately billed or billed to other contacts will not be reflected on this summary page. Should you have any questions regarding the invoices that appear above please contact JK_Finance@jacksonkelly.com.

PAYMENT DUE February 8, 2023

01/25/23

JACKSONKELLY PLLC
Attorneys at Law
P.O. BOX 45705
BALTIMORE, MD 21297-5705
TELEPHONE 304-340-1000 FAX 304-340-1130
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Charles Pointe Community Enhancement District

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For Legal Services Rendered through December 31, 2022.

Matter 301
TIF Bond Assessments

Date	Timekeeper	Description	Hours	Amount
12/02/22	M. Imbrogno	Attending regular December board meeting.	0.50	147.50
12/06/22	M. Imbrogno	Corresponding with potential new board member regarding appointment to district board.	0.20	59.00
12/07/22	M. Imbrogno	Phone call with potential new board member regarding board duties.	0.60	177.00
12/13/22	M. Imbrogno	Preparing draft December meeting minutes.	0.30	88.50
12/14/22	M. Imbrogno	Corresponding with board members regarding draft meeting minutes.	0.20	59.00
12/28/22	M. Imbrogno	Preparing appointment order for new board member.	0.60	177.00
		Total Hours	2.40	
		Services		$708.00
		Total This Matter		$708.00

cc: Laura Pysz
lpysz@harrisoncountywv.gov
cc: Hazel Rader
hrader@harrisoncountywv.com
cc: Michelle Tonkin
mtonkin@harrisoncountywv.gov

PAYMENT DUE February 8, 2023

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Attorneys at Law
P.O. BOX 45705
BALTIMORE, MD 21297-5705
TELEPHONE 304-340-1000 FAX 304-340-1130
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If you would prefer to have your invoices emailed or need to update your current email on file, please contact us at JK_Billing@jacksonkelly.com.

PAYMENT DUE February 8, 2023

8-A

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t (304) 346-0565
e info@silling.com
w silling.com

January 12, 2023

Mrs. Laura Pysz, Harrison County Administrator
Harrison County Commission
301 West Main Street
Clarksburg, WV 26301

Re: Harrison County General Services Building – Construction Progress / Outstanding Items

Dear Mrs. Pysz,

We want to formally update the Commission on the building construction progress, identify outstanding issues, and inform you of the corrections being made for these issues. Attached to the end of this letter is the most recent punch list for Rycon Construction. All items on this punch list shall be corrected by the contractor before they receive full payment. In addition to the punch list, I have identified several outstanding items below that we are continuously working to correct.

1. Generator: Construction Change Directive (CCD) 01 has been issued to Rycon Construction to revise the gas service line to be ran from Washington Street. Their schedule indicates mobilization on Monday, January 16, 2023 and completion of the work April 7, 2023. We are discussing with Rycon our concerns and opportunities to condense the time frame to achieve substantial completion at an earlier date. Rycon has stated they will complete this work as quickly as possible, and is hopeful Substantial Completion will be achieved before April 7, but they will not guarantee it.
2. Furniture: 95% of the furniture has been installed. The remainder requires the use of the elevator (primarily to move items from the first to the second and thirds floors and several items are yet to be delivered). Use of the elevator is either subject to an operational generator and approval from the elevator inspector and WV Fire marshal; or supervised use by Rycon which invokes an additional change order cost which we do not recommend. In Room 215 Assessor Real Estate the desks will be rotated 90 degrees so sneezeguards are between desks.
3. Doors: A frosted 3M film will be installed on the glass Door 201 going into Employee Break Room. For the Day Report Vertical Platform Lift Operation, the door swing into the waiting room will be flipped so the door will swing into the room. This will give sufficient clearance to the Lift Door. Work by Silling.
4. Half-height swinging doors in Assessor, County Clerk, and Voter's Registration: These doors are currently delaminating and not functioning properly. A new hinge will be specified to the Contractor to install when they replace these doors.
5. County Commission Meeting Room: A/V installation will continue as designed on the drawings. Any additional equipment needed for the current operation of the online meetings will be completed by the Owner. Silling will install five grommets at the Commission bench.
6. We were informed after the building was under contract with Rycon and during the furniture design review with Assessor Mr. Romano that, unbeknownst to us, his office ordered a second Lektreiver / Kardex Filing System to be installed in the Assessor-Personal Property office. For this new equipment to fit, existing casework needs moved to a new location. This proposed work will be submitted to Rycon Construction to price.

7. Tax Office push buttons: Buttons will be moved from wall under desks to bottom of countertop. Work by Silling.

At this time, and with the exception of the Day Report Office, the building has not been given a Certificate of Occupancy by the Fire Marshal. Once a Certificate of Occupancy and Substantial Completion has been issued, Rycon Construction will hold a one-year building warranty. On the 11th month, Silling Architects will hold a walk-through with the Commission to identify any warranty items that need addressed.

Sincerely,

Marie McCauley

Marie McCauley, AIA
Project Architect

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The post-punch list review was conducted by Marie McCauley, Glenn Savage, and Tom Potts on December 8, 2022. **Bolded** items have not been corrected. Underlined items are new items added to the list.

General Notes:

- Storefront has not been cleaned anywhere in the building. Both exterior and interior storefront needs cleaned.
- Remove film from all corner guards
- Remove film from several toilet accessories
- Several paper towel dispensers are not working – Either battery needs replaced or perhaps not working if towels are not loaded?
- Fire Extinguishers and cabinets need cleaned

01 BASEMENT

General note – Top of walls that are to seal to the deck are not properly sealed at some locations. Review and verify all areas to be sealed are properly. Example-mineral wool doesn't have good coverage between deck flutes. Some areas around beams have gaps.

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B100 Corridor

- Remove plastic from door kick plates and corner guards
- Touch up paint SE and SW corners
- Dirty ceiling pad at N end

B101 Garage Area

- **Remove construction materials**
- Install door threshold
- **Remove fireproofing overspray from rain leaders**
- Repair-repaint SW wall where two bumpers were removed
- Install reflective bumpers on all corners of columns
- Clean bottom of duct all wall at Dennie's parking spot
- Secure cover on heat cable junction boxes
- Clean all floor drain covers and drains
- Touch up paint on wall where yellow striping
- Paint metal rails
- Remove plastic from sprinkler lines
- Remove overspray from fireproofing E wall just inside garage
- Remove plastic from exit signs
- Caulk around all louvers
- Paint garage door jambs
- Clean trench drain
- Close 2'x4' gap in South ceiling - Fireproof this gap that was enclosed

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B102 Cafeteria

- Clean all casework
- Secure pulls
- Install pulls
- Install backsplash
- Touch up paint near TV
- Correct damaged drywall on gyp column surround
- Knick in wall at door and SW corner
- Gap in CMU at low receptacles
- Clean door lite

B103 Staff Toilet

- **Touch up paint top at top CMU wall**
- **Touch up paint behind toilet and other locations and door frame**
- **Seal gap at sink drain**
- Verify exhaust fan is operating

B104 Janitor Supply

- **Seal penetrations**
- **Concrete floor has grout/mortar/concrete residue creating bumps in floor**

B105 Sprinkler

- Install base, clean all equipment
- Remove residue from door lites

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B106 Storage – Could not enter, owner key is not working

- Install base
- Repair holes in door frame
- Remove nails from CMU SE outside corner

B108 Generator Room

- Install base
- Remove construction debris
- Insulation at top of wall not a good seal
- Clean fresh air intake

B110 Storage

- **Clean wall at NW corner**
- Clean, install base, remove construction items
- **Mineral wool not consistent at top of walls, seal all penetrations**

B111 Elevator Machine Room

- Clean or paint floor
- **Clean all equipment**
- **Sand and paint all unfinished gyp board**
- Secure base to wall

B112 Telecom

- Clean or paint floor

Elevator doorway

- Clean threshold
- Touch up paint

Elevator Entrance at B113

- Install base
- Touch up paint L of elev jamb
- Ceiling pad – grid R of elevator
- Touch up paint of wall heaters
- Clean walls near ceiling

B114 – Sprinkler Water Service

- **Seal all penetrations**
- Install base
- Remove construction debris
- Remove overspray from sprinkler pipe
- Clean sump pump top
- Clean all equipment and floors

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- Caulk door lintel

B115 ATS

- Seal floor
- Clean equipment
- Remove film from door kickplate

Electrical Room

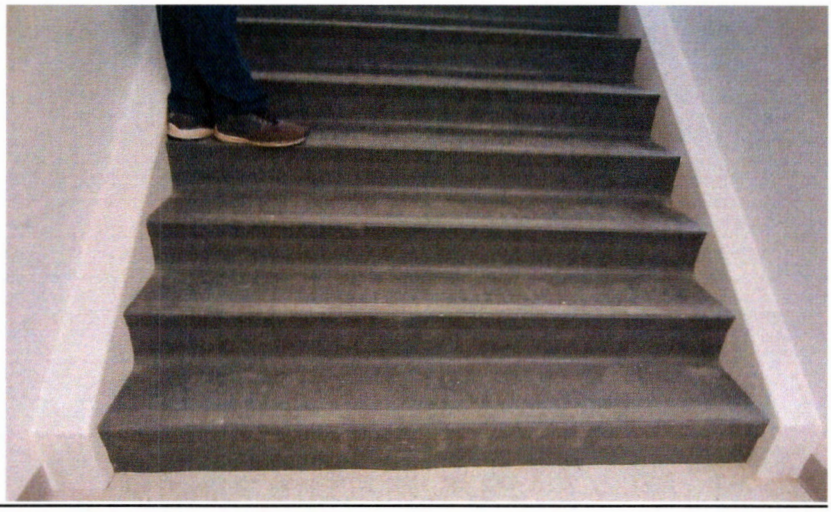
- Repair door frame
- No fire caulk/fire seal around top of CMU & steel penetrations

Corridor Outside Generator Room

- Install base
- **Remove painters tape from piping**
- Clean floor
- Seal penetrations

Staff Stair

- Clean stairs
- Clean wall heater
- Remove painters tape from handrail
- Knicked ceiling pad at 2 locations
- Wall angle missing L of double doors
- Correct wall paint at top of ceramic base
- **Clean windows**
- Install firestopping
- Clean or replace treads



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Stair #2

- **Clean floor and treads and wall heaters**
- Repaint door frame level 1
- Masking tape on treads level 1.5 and 4.0
- Repair CMU under light landing 1.5 and 2.5 and 3.5. (very rough patch)
- **Close gap at landing 3.5**
- **Scuffs on ceiling – top floor**
- Clean or replace stair treads
- Basement door not latching
- Rubber wall base not completed on bottom floor

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01 - FIRST FLOOR

General note: Final cleaning of window sills, cleaning glazing, cleaning frames, window blinds need safety clips,

100 Vestibule

- Patch and paint all walls
- Seal ¼" gap S of store front
- Repaint drywall above door 100A
- Remove paint from head of storefront
- Fix glazing seal on N clearstory
- Remove pull from 101A and patch B holes

Lobby 101

- **4"x4" light trim has gaps and out of alignment**
- Push to open box needs completed
- Install direction signage
- Ceiling pads don't match
- East side of E corridor wall to paint near Exit sign
- S wall of S corridor E to W needs repainted – sheen is different
- Wall tile is scuffed, needs cleaned in corridor

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103 Women's Toilet

- **Replace missing ceiling tile**
- L mirror grout missing on glass tile
- Grout around floor drain ring
- Grout joint at wall and floor looks bad
- Grout in floor looks dirty

104 Men's Toilet

- **Grout in floor looks dirty**
- **Adjust latch on ADA partition**
- **Scuff in ceiling pad above door**
- Remove film from toilet paper dispenser

Probate 106

- **Damaged ceiling pads NW corner**
- Paint is on ceiling pad near S front window
- **North ext window base trim is loose**
- Bad cut ceiling pads at door 108

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Clerks Office 107

- **Caulk window frame interior at 107 office**

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108 Probate Records – Locked Can't Access
109 County Clerk

- **Door 106B is scratched**
- **Complete installation of ½ door,** remove blood stain, door is delaminating
- **Clean casework drawers**
- Caulk vertical gap at tile and ½ door
- **Wrap base at counter casework to hide shims**
- Caulk where countertop meets S surface

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Toilet 110

- **Touch up dry wall at grab bar**
- **Touch up trim around perimeter at tile base**
- Escutcheon on grab bar is loose
- Mirror is missing
- Touch up paint at soap dispenser
- Remove film from mirror, toilet paper dispenser, and paper towel dispenser

110 Storage – Locked
111 Clerks Records

- **Remove tape from corner guards**
- Touch up paint on door 111C frame
- Knick on ceiling pad 7' from wall 29' from S wall
- Review of this area was limited by furniture stored
- **Stains on carpet**
- Remove sticker from door 111B

112 Elec Room

- Clean floor and seal or paint

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148 Day Report Lobby

- Clean room, storefront, stairs, and vertical platform lift
- Door transition strip at tile is left unfinished – correct
- Remove film from corner guard
- Remove marks from wall at handrail
- Secure loose cover to wall heater
- Paint vertical platform lift door and frame. Refer to painting spec for exposed surfaces.

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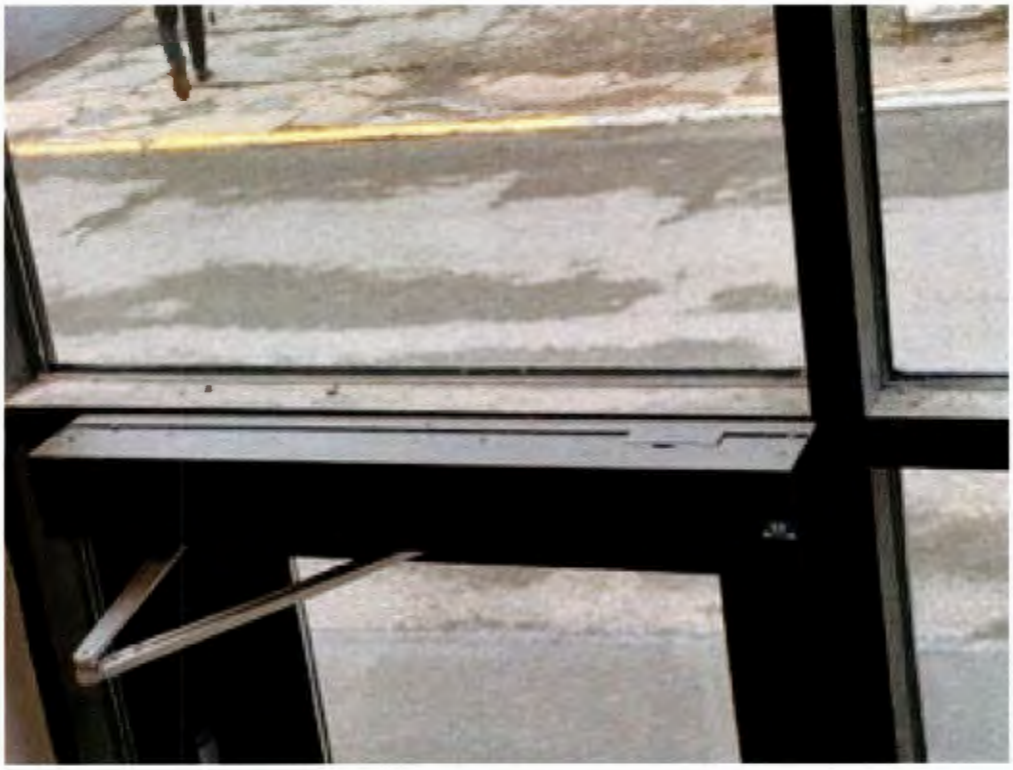

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02 – SECOND FLOOR

Corridor 200

- Paint scuff on wingwall near elevator B
- Caulk left edge of tile/door frame gap

201 Employee Lounge

- **Remove tape from window blinds**
- **Stain ceiling pad at sprinkler**
- **Black caulk – top of ceramic base is uneven**
- Leaks at storefront
- Bowed ceiling pad

Restroom 203 Womens

- **Stained ceiling pad,** two of them
- Complete installation of soap dispenser

204 Assessor

- Move Casework top and bottom
- **Touch up scratches on brown wall**
- **Paint exposed caulk/return at window sill block at 205**
- Run ceiling grid tight to owner installed card filing system. See note on A4.2.

204 Assessor Lobby

- **Adjust ½ door – complete installation,** door is delaminating
- Ceiling pad missing
- **Touch up paint around door release**

Room 205

- **Touch up paint on door frames** butt side @ floor, remove glue from butt side of HM frame
- Touch up paint on threaded rod top right of window
- Touch up paint on drywall top of chase
- **Damaged ceiling pad**
- Gap at top left window needs sealed

Room 206

- Touch up paint on door frame

Room 207

- General cleaning
- **Damaged ceiling pad at chase**

Toilet 208

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- Touch up paint door frame
- Wall touch up paint behind door and above HC bar
- **Adjust trap primer** – Plumber to verify this is trapped.
- Damaged ceiling pad
- Touch up dings in wood door
- Door 204-C needs frame touch up paint

Office 210

- **Door drags on floor**
- **Ceiling pad bowing**
- Touch up door frame

Storage 211

- Touch up door frame
- Ceiling pad west wall bad edge

Room 212

- Touch up paint door frame
- **Ceiling pads 2x2 at sprinkler don't match**

File Room 213

- None

Office 214

- **Ceiling pads don't match**
- Clean scuff from left wall rear corner

Room 215 Real Estate

- **Adjust ½ door and complete installation**
- Door glass missing real estate
- Complete electrical at knee wall
- **Damaged ceiling pad above ½ door**
- **Scrape on wall near office 212 sign**
- Replace ceiling pad at SE corner
- **Wall at underside of counter has ragged edge**
- Clean outside corner of trim at differing counter height

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Office 216

- Touch up paint on door frame
- Remove glue from door frame
- Remove painters tape

217 Office

- Paint or tape on window
- Remove glue from door frame
- Touch up paint on door frame

218 Appraiser

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- **Touch up paint over plate at counter**
- Remove debris from light over counter
- Door 218 touch up paint at frame

219 Office

- None
- Remove film from corner guard

221 Conf Room

- None

Restroom

- **Touch up paint around all base** (wrong touch up paint color was used), **behind door, door frame, touch up paint at strobe,** and drywall touch up

222 Data Entry

- **Window shade doesn't work**
- **Caulk interior window frame**
- Door 223 touch up paint

223 Office

- Painters tape on top left of window

225 Janitor

- Clean floor and paint if dirt doesn't come off
- Second coat paint walls
- Touch up paint on door frame

Office 226

- Install slider window
- **Correct cut ceiling pads – numerous**
- Touch up paint on door frame

Office 228

- Touch up door frame and remove glue
- Clean base on North wall
- Touch up paint at scratch on East wall

229 Office

- **Touch up paint and sand East window**
- **Repair scrapes in wall SW corner**

230 Conference Room

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- Touch up wall at West window jamb
- Patch dry wall pit E window jamb
- **Touch up paint door frame**

231 Office

- Touch up door frame and glue from frame
- Scuffed ceiling tile above door corridor 230

232 File Room

- Touch up paint and glue on door frame

233 Work Room

- Install corner guards
- Remove film from corner guards

Office 234

- Install slider window
- Touch up door frame

S Hall of Corridor 235

- Touch up paint on blue wall at door 231

N Hall of Corridor 235

- Touch up paint N wall near door 235
- **Damaged grid near E exit sign – bad joint**
- Ceiling pads damaged left of door 235 and at E Exit sign
- Scratch on wood door 235
- Remove sign outside of door 235. Sign says "Corridor."

Toilet 236

- **Chips in wall**
- **Large hole in drywall at supply lines**
- Correct tile base corners
- Cold water is not flowing

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237 Office

- Install base behind door
- Touch up paint door frames (both)
- Replace cut ceiling pad NW corner

Elec Room 238

- Patch fill all drywall pits and touch up paint
- Remove paint from floor and seal or paint floor
- Close up opening in wall

239 Hearing Room

- Touch up paint on door frames
- Ceiling pads don't match

Toilet 240

- **Touch up paint above tile (all walls)**
- **Touch up paint behind door south wall**

Office 241

- Glue is on door frame 241B
- Touch up paint door frames
- Ceiling pad cut edge at 241 A and touch up paint

242 Storage

- Locked – could not access

243

- Touch up door frame paint

244

- Touch up paint door frame

Office 245

- Align ceiling pad to grid NE corner
- Remove glue from base of door frame

Office 246

- Touch up paint door frame

Office 247

- Touch up paint on door frame

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Office 248

- Touch up paint door frame
- **Install missing ceiling pad**

Room 249 Work Room

- Scuffed ceiling pad in NE corner
- Install corner guards

250 Sheriff Tax Office

- Interior window needs caulked 247
- **Door 250B wood is scratched**
- **Clean schluter at 250B**
- Dirty carpet tiles at 250 B
- Caulk counter/backsplash at workstations
- Ceiling pad outside door 241 not set in grid
- **Remove plastic from west end of LED strip**

250 Sheriff Tax Office Lobby

- **Touch up wall paint above ceramic base all walls**
- **Left end of counter seal gap at vertical joint dry wall/ceramic**
- **Re-caulk join in floor/wall tile at the counter**
- **Touch up window jambs at shade window head**
- Scuffed door frame 250A

250 SE Corridor

- Ceiling tile

Restroom 253 Mens

- Touch up paint on door frame
- Correct ceiling pads above door where rough cut edges occur

Corridor 255

- Cut ceiling pads at devices don't match
- Scuff on wall near door 218
- Door 255 wood door damaged on hinge side
- Touch up door 255 frame

West Stair

- Complete handrail install
- 1st to 2nd level hand rail needs sanded, patched, repainted including stringer
- Paint metal trim at stringer and wall
- Dry wall cornerbead at intersection of ceiling and wall above 1st run of stair stringer is chipped
- Cap opening in bottom of string at 2nd floor

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- Remove paint from curtain wall at 1st landing
- Ceiling above 1st landing at wall has gaps
- South wall at stringer bottom seal gap

Stair 2nd to 3rd

- Caulk window curtainwall both sides
- Stained ceiling pads
- Correct water damaged paint top right of window
- Seal gap at top of stringer that meets 3rd floor
- Edge of Schluter at 3rd floor has gap below

03 - THIRD FLOOR

Telecom 302

- Seal floor
- Drywall mud on conduit
- Touch up paint at messy fire caulk

Toilet 303

- Clean floors and wall tile under sink
- Caulk top of backsplash
- Install soap dispenser
- **Damaged ceiling pad**
- Tighten escutcheon at non-ADA toilet

Room 304 – Shell Space

- **Remove 2x4 from over window Modoc Alley side**
- **Caulk seal all penetrations**
- Touch up paint door frame 304
- Remove construction materials

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Room 305 – Voter Equip

- Clean and seal concrete floor
- Concrete residue
- **Clean and paint columns – (white overspray)**
- Install hardware on door 305 C
- Door 305C does not close properly, there is a wide gap between doors, and the frames around the windows are missing. Correct installation.

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Room 306 – Voters Registration

- Install window sill
- Secure loose window valence
- **Correct windows 1 and 2 off center from drywall opening** – Correct 1st window, gap on left side, open to outside air
- Correct gap in mitered base SW corner
- **Correct damaged ceiling tile several locations**
- **Knick in drywall of sliding window**
- Damaged ceiling pad at sprinkler
- Scratch on wall over door 306
- **Correct/remove black caulk at ceramic base**
- Scuffed door frames – door 306 and 305
- Clear right wall in entry

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- **Clean edges of floor grout**

Room 306 cont.
- Finish left edge of dry wall at handicap counter
- Replace 2 cut ceiling pieces over door 306
- General note – Clean all window framing caulk subsill-window from interface

Elevator 307
- Seal all gaps on elevator door frame
- Clean sill at elevator
- Stained ceiling pad
- Complete electrical receptacles

Janitor 308
- Seal floor
- Seal penetrations
- Seal vertical joint in CMU
- Caulk around escutcheon
- Clean janitor sink
- Touch up paint around janitor sink
- Scuff on wall left of janitor sink

Office 309
- Tighten cabinet hardware
- Clean drawers
- Stained ceiling pad
- Install escutcheon on drain under sink
- Scuffs on door frames
- Blank off open junction box
- Stained ceiling pad over cabinets

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Office 310
- Scuffed door frame

311 Comm Asst
- **Door frame is scuffed**
- Stained ceiling pad in SE corner

Comm 312
- Two scuffed ceiling pads
- Install window shade
- Connect unlevel window head
- Correct water drip in paint
- Correct vertical trim – window right side not plumb

Room 313
- Clean over spray from window from left side
- **End caps should be flush to walls – clean – free of scuffs**
- Touch up and replace cut pads

Room 314
- **End caps should be flush to walls**
- Touch up paint left wall and handprints
- **Several damaged ceiling pads**
- Install blinds

Room 315
- End caps should be flush to walls
- Install window shade
- **Clean paint over spray window frame**
- Knick in drywall in corner
- Touch up paint at light switch
- Correct scratch on bottom of door

316 Room
- Endcaps should be flush to walls
- Replace damage/stained ceiling pads
- **Touch up bulkhead/window head**

Room 317
- Remove clear silicone from left end cap

Closet 318
- Patch drywall over shelf

Room 319
- **Damaged drywall left side**

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- Damaged ceiling pad
- **Scratched door**
- Light fixture not seated in grid
- Touch up paint wrong color

Reception 321
- Sealant needed under top counter top and at backsplash
- Carpet tile color not correct
- Align ceiling pads
- Damaged ceiling pad

Work room 322
- Install corner guards
- Remove film from corner guards

File Room 323
- Remove sticker from door
- Correct knick in door frame

Toilet 324
- Ceiling pod damage
- Touch up paint mirror, F.A. near toilet
- Touch up paint door frame
- Touch up paint top of ceramic base
- Gap at escutcheon

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Toilet 324 cont.
- Battery needed in hand towel dispenser

Toilet 325
- Ceiling pod damage
- **Touch up paint mirror, F.A. near toilet**
- Touch up paint door frame
- Touch up paint top of ceramic base
- Gap at escutcheon
- **Battery in hand towel dispenser**

Electric Room 326
- **Seal conduit penetrations**
- Repair drywall near outlets and behind door
- Seal hole near ceiling near HVAC equip

Comm Meeting 327
- Gap under gallery rail – install thin flat stop at base
- Complete carpet step molding
- **Small screw heads need wood filler at gallery rail**
- Gaps at drywall – outer axiom trim needs caulked and painted
- Complete chair rail
- Remove paint from wood wainscot on left side
- Finish inside of countertop at Commissioner screen locations
- Correct door scuffs on door head at door 327A

Closet 328
- Scuffs on wall

Executive Conf Room 329
- Fill gaps at chair rail ends
- Hole in dry wall at ceiling – corridor wall
- Clean paint from storefront
- Replace SS sill – bod cut on frame side
- Left side of window bulkhead is damaged

Executive Conf Room 329 Cont.
- Clean axiom at lights – seal gap at axiom – drywall
- Several ceiling pads need seated on grid
- Clean lights
- Secure window blind valance
- Touch up paint at door head at door 329B

Main Telecom 330
- Complete fire caulk of all penetrations
- Clean – seal floor

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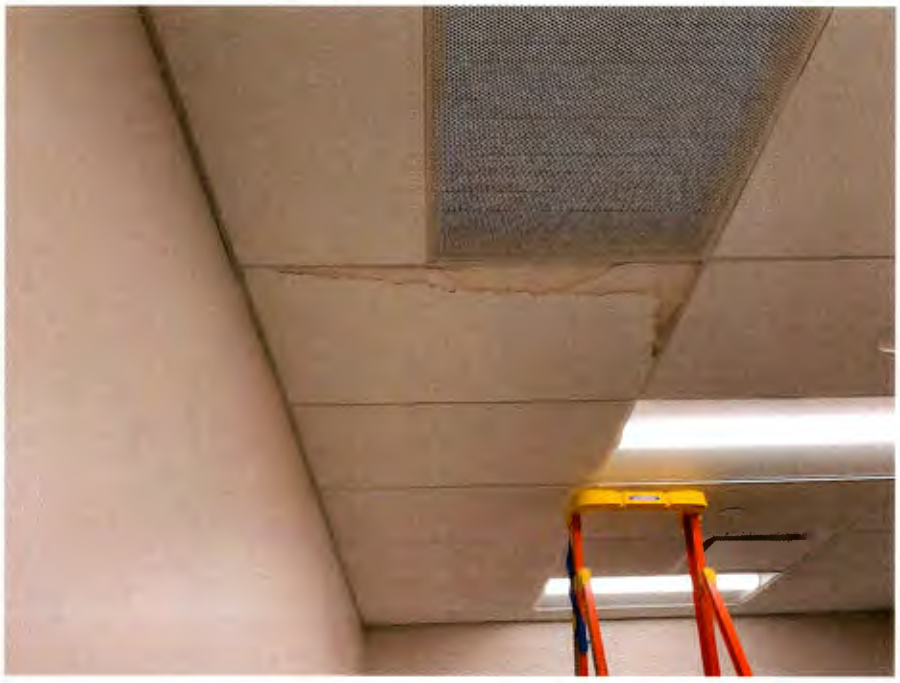
- Install rubber base
- Install schluter transition at carpet

Corridor 331
- Carpet to tile transition strip
- Scuff on wall in corner
- Damaged ceiling pad at grill
- Touch up door frame scuffs

Storage 332
- Replace ceiling pad
- Clean walls
- Install missing ceiling tile

Office 333
- None

Office 334
- Repair dry wall at data jack
- Ceiling pad S wall
- Install supply diffuser
- Replace stained ceiling pads
- Remove construction debris



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Office 335
- Door 335 scuffed
- Frame 335 scuffed – touch up paint

Office 336
- **Clean handprints from walls**
- Painters tape from ceiling grid

Office 337
- Clean handprints from walls
- Ceiling pad not set in grid left corner
- Light fixture and **return air not set flush in grid**

File Room 338
- Clean handprints from walls
- Correct edges of cut ceiling pads
- Carpet tile overlaps in several locations

339 Bookkeeping
- **Clean caulk window frame**

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Toilet 340
- Caulk top of backsplash
- **Clean floor grout**
- Install soap dispensers (two)
- **Secure loose escutcheon at non-ADA toilet**

File room – Locked could not review

Corridor South End
- Carpet – Color – Should not have accents
- Scuff on wall near door 311
- Secure countertop at reception 321 and verify plumbs at glass
- Hand prints over door 319 and excess sealant on door frame

At ramp
- Dry wall scuffs – under window
- Clear over spray from blind area at window recess
- Handrails and fire extinguishers
- Ceiling pad at fire alarm strobe, patch dry wall at receptacle

Corridor West
- Stained ceiling pad at side of IT door
- Near door 321b – grid not seated on wall angle
- Touch up paint on 321b door frame
- Touch up wall paint left of 321b and left of stair

Corridor North
- Clean the grout from floor
- Complete drywall sides and top of Won Door
- Touch up paint on bulkhead
- At bulkhead ceiling pads – rotate cut piece to E
- Wall ceramic W of door 306 needs grouted
- Square lights over door 306 gaps at trim

Corridor West
- Elev frame has drywall residue
- Drywall jamb at elevator frame needs finished and painted
- Gaps at square light trim rings
- Corner Corridor W at Corridor S – axiom sides need caulked
- Touch up paint on bulkhead – hand prints
- Clean paint from storefront door 321
- Rotate end ceiling pads 180˚ profile to be exposed

Public Stair 1
- Ceiling pads stained

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04 ROOF

- Complete coping
- Remove plastic from roof ladder
- **Rework crickets to drain ponding water**
- On Stair Roof: Remove 2x4

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05 EXTERIOR

General Notes

Clean stains from cast stone.
Complete all punch list items on Terradon's most recent field report.
Correct roof water ponding
Submit roof warranty.
Clean exterior windows, doors, and storefront.

- Complete canopy metal installation and caulk
- **Install handrail on elevated walk if slope is greater than 5%.**
- **Clean storefront all storefront, glazing and window frames.**
- **Clean stone on Right side of steps**
- **Re-set water valve to proper height; replace section of sidewalk at this location**
- Install metal cover on 12" plastic cover in sidewalk
- Grind 3rd St. to accept paving and full 6' curb height
- Clean building letters
- Correct chips at building letter anchors
- Correct caulk at building letter anchors

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- Trim caulk neat at weeps in elevated walk
- **Fill gaps at weeps at stone sills north elevation**
- **Remove mortar splash Left of coiling garage door**
- Remove nail North East corner back wall 7' high
- Fill missing sealant East wall 3 bnck up 2nd joint from South side
- Correct gap in back of stop sill at E side South East corner
- Correct gap in rampwall base Left of main entry steps
- Remove stickers from windows South side
- **Remove adhesive from cast stone South West corner**
- Install sealant on stone sill over weep South West corner
- **Clean all stains on cast stone**
- Patch paving
- Remove globs of sealant installed at curtain wall corners.
- Remove 5-gallon bucket from quazite box.
- Correct misaligned storefront on west elevation.
- Weeps of curtain wall are sealed off. Remove sealant from weeps.
- Remove plastic from truncated dome.
- Remove sticker residue from glazing west elevation.

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Charles Pointe Engagement Letter

Oppenheimer & Co. Inc.
85 Broad Street
New York, NY 10004

Transacts Business on All Principal Exchanges

January 18, 2023

PERSONAL AND CONFIDENTIAL

Genesis Partners, LP
600 Marketplace Avenue, Suite 350
Bridgeport, West Virginia 26330

Attention: Jamie Corton
Managing Partner

County Commission of Harrison County, West Virginia
301 W. Main Street
Clarksburg, West Virginia 26301

Attention: Susan Thomas
President

Dear Mr. Corton and Ms. Thomas:

This letter agreement confirms the terms on which Genesis Partners, LP (together with its subsidiaries and affiliates, the "Company"), and the County Commission of Harrison County, West Virginia (the "Issuer") have engaged Oppenheimer & Co. Inc. ("Oppenheimer") in connection with the proposed (a) refinancing of bonds issued by the Issuer for Charles Pointe (the "Existing Bonds" (more fully detailed below)); and (b) financing of additional improvements related to Charles Pointe. The Company is the developer of Charles Pointe, which is a mixed-use (residential and commercial) development of approximately 1,700 acres in the City of Bridgeport, West Virginia ("Charles Pointe" or "Project"). In connection with the Project, the Company is contemplating a refinancing of the Existing Bonds (in an as yet to be determined form or structure) in addition to the new issuance, offering and sale by the Issuer in a public or private offering of an as yet to be determined aggregate par amount of municipal securities (the "Securities"), regardless of the form or structure of the offering of the Securities. The refinancing of the Existing Bonds and the new issuance, offering and sale of the Securities shall hereinafter be individually and collectively referred to as the "Financing").

The Existing Bonds consist of the following bonds issued by the Issuer:

- Special District Excise Tax Revenue and Improvement Bonds, Series 2019 A (Charles Pointe Economic Opportunity Development District)
- Subordinate Special District Excise Tax Revenue and Improvement Bonds, Series 2019 B (Charles Pointe Economic Opportunity Development District)
- Junior Subordinate Special District Excise Tax Revenue and Improvement Bonds, Series 2019 C (Charles Pointe Economic Opportunity Development District)
- Tax Increment Revenue and Refunding Bonds (Charles Pointe Project No. 2 – North Land Bay Improvements) Series 2008 A
- Tax Increment Revenue and Refunding Bonds (Charles Pointe Project No. 2 – South Land Bay Improvements) Series 2008 B

1. Engagement. The Company and the Issuer hereby engage Oppenheimer to act as underwriter, initial purchaser or placement agent in connection with the Financing.

Oppenheimer's services to the Company and the Issuer in connection with the Financing shall include: (i) assistance in the preparation of a prospectus, offering memorandum or other marketing materials related to the Financing, (ii) assistance in structuring the Financing and the terms of the Securities, (iii) if applicable, assistance in the preparation of any credit enhancement presentation, (iv) organizing the marketing effort to identify potential purchasers of the Securities in connection with a Financing, (v) receive and assist the Company and the Issuer in responding to inquiries from potential Securities purchasers and (vi) take such additional incidental or related actions as Oppenheimer may deem appropriate given the circumstances or which the Company and the Issuer may reasonably request from time to time.

The Company and the Issuer acknowledge and agree that Oppenheimer's engagement hereunder is to act on a reasonable best efforts basis . This letter agreement does not constitute an agreement by Oppenheimer or any of its affiliates to underwrite, place or purchase any Securities, or otherwise provide any funding to the Company and/or the Issuer, in connection with the Financing. Any such agreement would be set forth in an underwriting agreement, purchase agreement or placement agency agreement, as applicable, to be entered into by the Company, the Issuer and Oppenheimer which shall be in Oppenheimer's customary form and contain mutually acceptable terms and conditions. The obligations of Oppenheimer, including Oppenheimer's execution of such underwriting, purchase or placement agency agreement, will be subject in its sole discretion to, among other things, mutual agreement as to the underwriting and offering documentation and terms, and favorable market conditions. The Financing will also be subject to, appropriate approvals from the Issuer for these types of offerings in West Virginia.

Further, it is understood that Oppenheimer's assistance in the Financing will be subject to the satisfactory completion of such investigation and inquiry into the affairs of the Company and the Issuer as Oppenheimer deems appropriate under the circumstances (such investigation hereinafter to be referred to as "Due Diligence") and to the receipt of all internal approvals of Oppenheimer in connection with the Financing. Oppenheimer shall have the right (in addition to any rights it possesses under the provision hereof entitled "Term; Survival") in its sole discretion to terminate this letter agreement if the outcome of the Due Diligence is not satisfactory to Oppenheimer or if approval of its internal committees is not obtained ("Early Termination").

2. Exclusive Engagement. The Company and the Issuer agree that during the period of Oppenheimer's engagement hereunder, neither the Company nor the Issuer will directly or indirectly, initiate, solicit or enter into any discussions, negotiations or agreement with respect to the Financing or a private or public offering of securities, or any other debt instrument, or services of any type that Oppenheimer has been engaged to perform hereunder with respect to the Project, except through Oppenheimer and Stifel, Nicolaus & Company, Inc. ("Stifel"). In connection with the foregoing, it is acknowledged that the Company and the Issuer previously engaged Stifel as underwriter or placement agent in connection with the Financing pursuant to an agreement dated November 1, 2021 (the "Stifel Agreement"). The Company and the Issuer agree to promptly notify Oppenheimer in the event the Stifel Agreement is terminated.

The Company and the Issuer agree that neither the Company nor the Issuer will appoint any third party (other than Stifel) as an underwriter, placement agent or initial purchaser in

connection with the Financing, without obtaining Oppenheimer's prior written consent to such appointment and to the terms of such third party's participation in the Project and/or Financing.

3. Indemnification. The Company and the Issuer agree that Oppenheimer and its affiliates and their respective present and former directors, officers, employees, agents and controlling persons (each an "Indemnified Party") shall not have any liability (whether direct or indirect, in contract, tort or otherwise) to the Company, the Issuer or any person asserting claims on behalf of the Company or the Issuer arising out of or in connection with any transactions contemplated by this letter agreement or the engagement of or performance of services by any Indemnified Party thereunder, except to the extent that any damages are found in a final non-appealable judgment by a court of competent jurisdiction to have resulted solely from the gross negligence or willful misconduct of the Indemnified Party.

Further, the Company agrees to indemnify and hold harmless each Indemnified Party to the extent fully permitted by law from and against any losses, claims, damages and liabilities, joint or several, to which such Indemnified Party may become subject in connection with or otherwise relating to or arising from any transaction contemplated by this letter agreement or the engagement of or performance of services by an Indemnified Party thereunder, and will reimburse each Indemnified Party for all fees and expenses (including the fees and expenses of counsel) as incurred in connection with investigating, preparing, pursuing or defending any threatened or pending claim, action, proceeding or investigation arising therefrom, except to the extent that any damages are found in a final non-appealable judgment by a court of competent jurisdiction to have resulted solely from the gross negligence or willful misconduct of the Indemnified Party.

4. Compensation. In consideration for services rendered hereunder, the Issuer agrees to pay (solely from the proceeds of any Financing that closes and not from any other funds of the Issuer) to Oppenheimer and Stifel (unless the Stifel Agreement is terminated prior to the consummation of the Financing):

(i) a fee (the "Financing Fee") equal to 2.5% of (a) the aggregate principal amount sold in connection with the refinancing of the Existing Bonds; plus (b) the aggregate principal amount of the Securities sold in connection with the Financing, payable in cash upon the closing of the Financing. Such Financing Fee shall be set forth in the applicable underwriting agreement, purchase agreement or placement agent agreement, as the case may be, and shall be paid, directly out of the proceeds of the Financing, by wire transfer or by delivery to Oppenheimer, and possibly Stifel (subject to the following sentence), of a check payable to its order in immediately available funds at the closing of the Financing. If the Stifel Agreement is not terminated prior to the consummation of the Financing Oppenheimer and Stifel shall (x) separately determine the economics associated with the sharing of the Financing Fee (the "Economics"); and (y) provide appropriate payment instructions to the Issuer detailing the Economics. In order to clarify the foregoing, the Issuer shall be responsible for paying only one Financing Fee in connection with the closing of the Financing and such single fee shall be divided between Oppenheimer and Stifel (if Stifel is still in the transaction at that time) based upon agreement as between them according to the Economics.

In addition, the Company (and NOT also the Issuer) agrees to reimburse Oppenheimer promptly upon request for all of Oppenheimer's reasonable out-of-pocket costs and expenses incurred (including, without limitation, reasonable fees and expenses of its legal counsel) in connection with the performance of its services hereunder, regardless of whether a Financing

occurs provided, that, except as otherwise contemplated by the Section entitled "Indemnification" hereunder, expenses in excess of $5,000 will require the consent of the Company (which consent will not be unreasonably withheld). Further, it is understood that Oppenheimer, in its sole discretion, may perform background checks on the Company and the Issuer and/or its principals, and the cost associated with such background checks, if performed, shall be a reimbursable expense hereunder, regardless of whether a Financing occurs.

The Company agrees that if, at any time during the term of this letter agreement or within 12 months after any termination of this letter agreement (the "Tail Period"), the Company or any of its subsidiaries or affiliates or the Issuer shall sell any Securities or any similar securities (including, without limitation, securities related to the refinancing of the Existing Bonds) to any person or entity for the Project, the Company shall pay to Oppenheimer a cash fee equal to the amount that would have been payable to Oppenheimer pursuant to this Section 4 with respect to the Securities or similar securities sold in such transaction had this letter agreement not been terminated.

Notwithstanding the foregoing, it is understood and agreed that (a) Oppenheimer shall not be entitled to the Financing Fee in the event the Company and/or any other person or entity execute a secondary market transaction in the Existing Bonds (each, a "Secondary Market Transaction") with a counter party that was not introduced by Oppenheimer to the Company and/or other person or entity with respect to such Secondary Market Transaction (as evidenced by applicable electronic communication(s) before the execution of such Secondary Market Transaction); and (b) the Tail Period shall not apply if either the Company or the Issuer terminate the term of this letter agreement within 6 months of the date hereof (the "First Six Months"), unless (i) Oppenheimer introduces a viable potential purchaser of the Existing Bonds during the First Six Months (which sale would be under commercially reasonable terms); and/or (ii) first drafts of primary operative transaction documents have been distributed to the finance team for review with respect to the Financing during the First Six Months.

5. Term; Survival. Oppenheimer's engagement under this letter agreement shall commence on the date of this letter agreement and will continue until the earlier of (i) Early Termination, (ii) immediately prior to the entering into of a definitive agreement by the Company and/or the Issuer where Oppenheimer, and possibly Stifel, are acting as an underwriter or placement agent for some or all of the Financing on a negotiated basis, (iii) 12 months from the date hereof, unless extended by mutual consent of the parties, and (iv) 30 days after written notice of termination by any party hereto. Notwithstanding the foregoing, the Company and the Issuer agree that this section and the provisions in this letter agreement relating to the payment of fees, reimbursement of expenses, indemnification, hold harmless, confidentiality, independent contractor, conflicts, governing law, submission to jurisdiction and waiver of the right to trial by jury will remain operative and in full force and effect regardless of any termination or expiration of this letter agreement or any investigation made by or on behalf of Oppenheimer or any of its affiliates.

6. Cooperation and Information.

(a) In connection with its engagement hereunder, Oppenheimer will assist the Company and the Issuer in preparing a prospectus, offering circular, private placement memorandum or other documents to be used in connection with the Financing, together with amendments and supplements thereto (the "Offering Materials").

(b) The Company and the Issuer agree to cooperate with Oppenheimer and to furnish Oppenheimer with all financial and other information (the "Information") that Oppenheimer may reasonably request for purposes of performing services under this letter agreement, for inclusion in the Offering Materials or otherwise. Such cooperation will include, without limitation, at Oppenheimer's request the execution of underwriting agreements, purchase agreements or placement agency agreements substantially in the form of Oppenheimer's standard agreements, and providing for the delivery of legal opinions, comfort letters and officers' certificates, all in form and substance satisfactory to Oppenheimer and its counsel, as well as such other terms and conditions as Oppenheimer and its counsel may consider appropriate in light of then prevailing market conditions applicable to similar financings or in light of any aspect of the Financing that requires such other terms or conditions.

(c) The Company and the Issuer agree and represent that all Information furnished to Oppenheimer, including the Offering Materials, will be accurate and complete in all material respects and does not and will not include an untrue statement of a material fact or omit to state a material fact necessary to be stated in order to make the statements therein, in the light of the circumstances under which they were made, not misleading.

(d) The Company and the Issuer agree that it will notify Oppenheimer promptly (i) of any material adverse change, or development that may lead to any material adverse change, in the business, properties, operations, financial condition or prospects of the Company or the Issuer, (ii) if any Information, including the Offering Materials, in whole or in part, becomes materially inaccurate, misleading or incomplete during the term of Oppenheimer's engagement hereunder, or any statement contained in any Offering Materials or in any historical financial data or other Information provided to Oppenheimer is inaccurate, incomplete or misleading in any material respect.

(e) The Company and the Issuer acknowledge that Oppenheimer (i) will be relying on the Information and the Offering Materials and the accuracy and completeness thereof (and information available from generally recognized public sources), without independent verification or independent evaluation, including of any of the assets or liabilities (contingent or otherwise) of the Company and the Issuer, (ii) does not assume any responsibility for the accuracy, completeness or reasonableness thereof and (iii) will make appropriate disclaimers consistent with the foregoing.

7. Other Agreements. The Company and the Issuer agree that:

(a) Oppenheimer reserves the right to perform due diligence as Oppenheimer deems necessary or desirable during the course of its engagement under this letter agreement.

(b) Any reference to Oppenheimer in any document, release, material or communication prepared, issued or transmitted by the Company or on the Company's behalf, is subject to Oppenheimer's prior written approval. If Oppenheimer resigns prior to the dissemination of any such document, release, material or communication, no reference shall be made therein to Oppenheimer.

(c) The Company and the Issuer represent and warrant to Oppenheimer that this letter agreement has been duly authorized, executed and delivered by the Company and the Issuer and, assuming the due execution by Oppenheimer, constitutes a legal, valid and binding agreement of the Company and the Issuer, enforceable against the Company and the Issuer in accordance with its terms. The execution, delivery and performance of this letter agreement does

not breach or conflict with any agreement, document or instrument to which the Company or the Issuer is bound.

8. Notices. Notice given pursuant to any of the provisions of this letter agreement shall be in writing and shall be mailed or delivered (a) if to the Company at its offices at **600 Marketplace Avenue, Suite 350, Bridgeport, West Virginia 26330**, (b) if to the Issuer at its offices at **301 W. Main Street, Clarksburg, West Virginia 26301,** and (c) if to Oppenheimer, at its offices at **85 Broad Street, New York, NY 10004, attn.: Public Finance**. The parties hereto, by written notice to the other parties, may designate additional or different addresses for subsequent notices or communications.

9. Counterparts. This letter agreement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original, but all of which shall constitute one and the same instrument.

10. Governing Law and Submission to Jurisdiction. The validity, interpretation and enforcement of this letter agreement, matters arising out of or related to this letter agreement or its making, performance or breach, and/or related matters will be governed by and construed in accordance with the laws of the State of New York applicable to agreements made and to be fully performed therein.

The Company and the Issuer irrevocably submits to the exclusive jurisdiction of any court of the State of New York located in the City and County of New York or in the United States District Court for the Southern District of New York for the purpose of any suit, action or other proceeding concerning the validity, interpretation and enforcement of this letter agreement, matters arising out of or related to this letter agreement or its making, performance or breach, and/or related matters.

Each of the Company, the Issuer, to the extent permitted by applicable law, and Oppenheimer irrevocably agrees to waive any right it may have to a trial by jury in any action, proceeding, claim or counterclaim brought by or on behalf of either party related to or arising out of this letter agreement, the performance of services hereunder or the transactions contemplated hereby.

11. Confidentiality. The Company and the Issuer further acknowledge that any service, arrangement, proposal, information or advice provided by Oppenheimer to the Company and the Issuer in connection with this engagement is for the confidential use of the Board of Directors and senior management of the Company and the Issuer and may not be disclosed or referred to publicly or to any third party, without Oppenheimer's prior written consent, which consent will not be unreasonably withheld.

12. Press Announcements. At any time, subject to applicable law, Oppenheimer may place announcements or advertisements (at its option and expense) in such newspapers and publications as it may choose, describing our services hereunder.

13. Amendment. This letter agreement may not be amended or modified except in writing signed by the Company, the Issuer and Oppenheimer.

14. Enforceability. If any term, provision, covenant or restriction contained in this letter agreement is held by a court of competent jurisdiction or other authority to be invalid, void,

unenforceable or against public or regulatory policy, the remainder of the terms, provisions, covenants and restrictions contained in this letter agreement shall remain in full force and effect.

15. Conflicts. The Company and the Issuer acknowledge that Oppenheimer is a securities firm engaged in securities trading and brokerage activities and providing investment banking and financial advisory services. In the ordinary course of business, Oppenheimer and its affiliates may at any time hold long or short positions, and may trade or otherwise effect transactions, for their own account or the accounts of customers, in debt securities of the Company, its affiliates, the Issuer or other entities that may be involved in the transactions contemplated hereby.

The Company and the Issuer also acknowledge that Oppenheimer and its affiliates shall have no obligation to disclose any information acquired in connection with such relationships to the Company and the Issuer or to use such information in connection with any transactions contemplated by this letter agreement.

16. Independent Contractor. The Company and the Issuer acknowledge that in performing its services, Oppenheimer is acting as an independent contractor, and not as a fiduciary, agent or otherwise, of the Company, the Issuer, the Project or any other person or entity. The Company and the Issuer acknowledge that in performing its services hereunder, Oppenheimer shall act solely pursuant to a contractual relationship on an arm's length basis. The Company and the Issuer agree that it shall not claim that Oppenheimer owes a fiduciary duty to the Company, the Issuer or the Project in connection with such transaction or the process leading thereto.

No one other than the Company and the Issuer is authorized to rely upon the engagement of Oppenheimer hereunder or any statements, advice, opinions or conduct by Oppenheimer. The Company and the Issuer further acknowledge that Oppenheimer may perform certain of the services described herein through one or more of its affiliates and any such affiliates shall be entitled to the benefit of this letter agreement.

17. No Brokers. The Company and the Issuer represent and warrant to Oppenheimer that there are no brokers, representatives or other persons which have an interest in compensation due to Oppenheimer from any transaction contemplated herein or which would otherwise be due any fee, commission or remuneration upon consummation of any transactions contemplated herein. Notwithstanding the foregoing, Oppenheimer acknowledges that Stifel may have an interest in the Financing Fee if the Stifel Agreement is not terminated prior to the consummation of the Financing.

18. Anti-Money Laundering. To help the United States government fight the funding of terrorism and money laundering activities, the federal law of the United States requires all financial institutions to obtain, verify and record information that identifies each person with whom they do business. This means we must ask the Company and the Issuer for certain identifying information, including a government-issued identification number (e.g., a U.S. taxpayer identification number) and such other information or documents that we consider appropriate to verify your identity, such as certified articles of incorporation, a government-issued business license, a partnership agreement or a trust instrument.

19. Miscellaneous. This letter agreement constitutes the entire understanding and agreement between the Company, the Issuer and Oppenheimer with respect to the subject matter hereof and supersede all prior understandings or agreements between the parties with respect thereto, whether oral or written, express or implied.

This letter agreement and all rights, liabilities and obligations hereunder and thereunder, are solely for the benefit of the Company, the Issuer and Oppenheimer, and no other person (except for any indemnified parties) shall acquire or have any rights under or by virtue of this letter agreement. This letter agreement shall be binding upon and inure to the benefit of each party's successors but may not be assigned by the Company or the Issuer without Oppenheimer's prior written consent. Neither party hereto shall be responsible or have any liability to any other party for any indirect, special or consequential damages arising out of or in connection with this letter agreement or the transactions contemplated hereby, even if advised of the possibility thereof.

The Company and the Issuer acknowledge and agree that Oppenheimer is not, and does not hold itself out to be, an advisor as to legal, tax, accounting or regulatory matters in any jurisdiction. The Company and the Issuer shall consult with their own advisors concerning such matters and shall be responsible for making its own independent investigation and appraisal of the risks, benefits and suitability of the transactions contemplated by this letter agreement, and Oppenheimer shall have no responsibility or liability to the Company or the Issuer with respect thereto.

Please confirm our mutual understanding of this engagement by signing and returning to us the enclosed duplicate copy of this letter agreement whereupon this letter and your acceptance shall constitute a binding agreement between the Company, the Issuer and Oppenheimer. We are pleased that you have engaged us and are looking forward to working with you on this assignment.

Very truly yours,

OPPENHEIMER & CO. INC.

By: _____
James A. Swan
Managing Director

Agreed to and accepted as of
the above date:

Genesis Partners, L.P.

By: _____
James A. Corton
Managing Partner

County Commission of Harrison County, West Virginia

By: _____
Susan Thomas
President

12

A RESOLUTION
AUTHORIZING THE APPLICATION FOR FUNDS FROM THE WEST VIRGINIA COMMUNITY CORRECTIONS FUND FOR THE HARRISON COUNTY COMMUNITY CORRECTIONS PROGRAM; ADOPTING ALL SPECIAL CONDITIONS AND ASSURANCES CONTAINED IN SAID GRANT; APPOINTING THE PRESIDENT OF THE HARRISON COUNTY COMMISSION TO ADMINISTER SAID PROGRAM

WHEREAS, the Harrison County Commission wishes to participate in the West Virginia Community Corrections Program, and

WHEREAS, the Community Corrections Program of Harrison County is important for the County's criminal justice services, and

WHEREAS, the Harrison County Commission has determined that this project is eligible for West Virginia Community Corrections funding, and

WHEREAS, by the terms and provisions of said program, it is necessary for the Harrison County Commission to adopt an official resolution to file an application to the West Virginia Community Corrections Program for the continued operation of the community corrections program, and

WHEREAS, the Harrison County Commission is also required to adopt by official resolution all understandings and assurances contained in, and made a part of, said West Virginia Community Corrections Program Grant, and

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

WHEREAS, it is required that the Harrison County Commission commit funds to the project.

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

1. The Harrison County Commission authorizes the application for funds from the West Virginia Community Corrections Fund in an amount not to exceed **$200,000** and said program shall be in proper form and comply with all federal, state, and local laws.

2. The Harrison County Commission hereby commits 30% match required in the application for the project.

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

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

PASSED by the Harrison County Commission on this the 25th day of January 2022.

_____

Susan J. Thomas, President
Harrison County Commission

ATTEST:

_____

John Spires, County Clerk

13

A RESOLUTION AUTHORIZING THE APPLICATION FOR FUNDS FROM THE WV JUSTICE REINVESTMENT INITIATIVE TREATMENT SUPERVISION GRANT PROGRAM; ADOPTING ALL SPECIAL CONDITIONS AND ASSURANCES CONTAINED IN SAID GRANT; APPOINTING THE PRESIDENT OF THE HARRISON COUNTY COMMISSION TO ADMINISTER SAID PROGRAM

WHEREAS, the Community Corrections Program of Harrison County is important for the County's criminal justice services, and

WHEREAS, the Harrison County Commission will participate in the Justice Reinvestment Act - Treatment Supervision Implementation Program through West Virginia Division of Justice and Community Services, and

WHEREAS, by the terms and provisions of said program, it is necessary for the Harrison County Commission to adopt an official resolution to file an application to the West Virginia Division of Justice and Community Services to develop the capabilities of the community corrections program, and

WHEREAS, the Harrison County Commission is also required to adopt by official resolution all understandings and assurances contained in, and made a part of, said West Virginia Division of Justice and Community Services program, and

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

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

1. The Harrison County Commission authorizes the application for funds from the WV Justice Reinvestment Initiative Treatment Supervision Grant Program and the West Virginia Division of Justice and Community Services in the amount of **$80,000** and said program shall be in proper form and comply with all federal, state, and local laws.

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

PASSED by the Harrison County Commission on this the 25th day of January 2022.

_____

Susan J. Thomas, President
Harrison County Commission

ATTEST:

_____

John Spires, County Clerk

14

A RESOLUTION APPLYING FOR FUNDS FOR AN INDUSTRIAL ACCESS ROAD FOR THE ECONOMIC DEVELOPMENT PROJECT "NCWV AIRPORT TERMINAL AND AEROTECH PARK ROAD": ADOPTING ALL UNDERSTANDINGS AND ASSURANCES CONTAINED IN THE GRANT DOCUMENTS; APPOINTING THE PRESIDENT OF THE HARRISON COUNTY COMMISSION TO ADMINISTER SAID PROGRAM

WHEREAS, the State of West Virginia provides State Industrial Access Road Funds on an annual basis to qualified economic projects; and

WHEREAS, the road project "NCWV Airport Terminal and Aerotech Park Road" is qualified to receive State Industrial Access Road Funds and Harrison County would benefit from this important economic development project; and

WHEREAS, by the terms and provisions of said program, it is necessary for the Harrison County Commission to adopt an official resolution authorizing the application for funds from the West Virginia Industrial Access Road Program, and

WHEREAS, pursuant to WV Code, no County may be approved for no more than $400,000 in unmatched Industrial Access Road funds and no more than $150,000 in matched Industrial Access Road funds during a fiscal year; and

WHEREAS, for the fiscal year that began July 1, 2022, this body has adopted a Resolution in support of Industrial Access Road funding requests not to exceed $550,000 ($400,000 unmatched, $150,000 matched); and

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

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

1. The Harrison County Commission expresses its support, via this Resolution, for the request not to exceed $550,000 ($400,000 unmatched, $150,000 matched) in FY22/23 IAR funds to be used to provide access to the "NCWV Airport Terminal and Aerotech Park Road";

2. The Harrison County Commission hereby appoints the President of the Harrison County Commission to serve as the official representative of the Harrison County Commission in administering said State Industrial Access Road Funds, including providing necessary additional information to the State government.

PASSED by the Harrison County Commission on this the 25th day of January, 2023

_____

Susan Thomas, President
Harrison County Commission

ATTEST:

_____

John Spires, County Clerk

15

February 2023

Schedule of Board of Review and Equalization

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
			1 **1:00 P.M.**	2	3	4
5	6 **10:00 A.M.**	7	8 **11:00 A.M.**	9	10	11
12	13 **2:00 P.M.**	14	15 **10:00 A.M.**	16	17	18
19	20 **2:00 P.M.**	21	22 **Oil & Gas 3:00 P.M. Sine die Day**	23	24	25
26	27	28				

SECTION 27

27. BOARDS OF REVIEW AND EQUALIZATION (W. Va. Code § 11-3-24)

The county commission is required by W. Va. Code §11-3-24 to annually, but not later than February 1ST , meet for the purpose of reviewing and equalizing the assessments made by the assessor. The board shall not adjourn for longer than three business days at a time, not including a Saturday, Sunday or legal holiday in this state, until this work is completed. The board may adjourn sine die anytime after February 15TH of the tax year and shall adjourn sine die not later than the last day of February of the tax year.

REVIEW & EQUALIZATION BY COUNTY COMMISSION (W.Va. Code §11-3-24)

--Changes proviso that Board shall not adjourn for a period of longer than three (3) days to three (3) business days not including Saturdays, Sundays, and legal holidays in the state.
--Provides that any person receiving a notice of the intention of the Board of Review and Equalization to increase an assessment may elect to have the matter herd by the Board of Assessment Appeals in October, as provided for under provisions of §11-3-24b.
--Provides that taxpayers electing to appeal a notice of the Board of Review and Equalization's intent to increase an assessment, to the Board of Assessment Appeals, shall not stay the decision of the Board of Review and Equalization to so increase the Assessment.

- The county commission sitting as a Board of Review and Equalization is to:

- Correct all errors in names of persons and description and value of property.

- Make other corrections necessary to bring values into compliance with Chapter 11.

- If values are increased, the Board must notify the affected taxpayer by certified mail five (5) days prior to the attempt to increase the value.

- The Board may not address questions of taxability or classification nor previous year's appraisals.

- A liberal rule of evidence applies and as a rule of thumb, almost all evidence should be allowed into the record and the Board should give the weight it deserves. The taxpayer must prove with clear and convincing evidence that

the appraisal of the assessor or tax commissioner is incorrect. This is the heaviest burden of proof in non-criminal law.

The assessor must:

- Deliver a set of the current years' books complete in every particular, except the extension of levies.

- Attend the meetings and render assistance to the Board with any assessed value of property developed by the assessor.

- On challenge of value, the assessor must defend the assessed value with an appraisal and other pertinent evidence. The evidence must consist of statutory guidance, regulatory guidance, and generally accepted appraisal principles, etc.

16

A RESOLUTION AUTHORIZING THE APPLICATION FOR FUNDS FROM THE MEDICAL CANNABIS FUND GRANT PROGRAM; ADOPTING ALL SPECIAL CONDITIONS AND ASSURANCES CONTAINED IN SAID GRANT; APPOINTING THE PRESIDENT OF THE HARRISON COUNTY COMMISSION TO ADMINISTER SAID PROGRAM

WHEREAS, the Harrison County Commission wishes to participate in the West Virginia Medical Cannabis Fund Grant Program by submitting an application for funds, and

WHEREAS, the Harrison County Commission will participate in the West Virginia Medical Cannabis Fund Grant Program through Harrison County Sheriff's Office, and

WHEREAS, by the terms and provisions of said program, it is necessary for the Harrison County Commission to adopt an official resolution to file an application to the West Virginia Medical Cannabis Fund Grant Program to develop capabilities of drug enforcement and diversion in an amount Not To Exceed (NTE) $100,000 (with a matching requirement of 25%,) and

WHEREAS, the Harrison County Commission is also required to adopt by official resolution all understandings and assurances contained in, and made a part of, said West Virginia Medical Cannabis Fund Grant Program, and

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

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

1. The Harrison County Commission authorizes the application for funds from the West Virginia Medical Cannabis Fund Grant Program in the NTE amount of **$100,000** (with a matching requirement of 25%) and said program shall be in proper form and comply with all federal, state, and local laws.

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

PASSED by the Harrison County Commission on this the 25th day of January 2023.

_____

Susan J. Thomas, President
Harrison County Commission

ATTEST:

_____

John Spires, County Clerk

A-1

United States of America

State of West Virginia

County of Harrison, ss:

Clerk's Fiduciary Report

Estate from Wednesday, January 4, 2023, through Tuesday, January 10, 2023

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

On, Wednesday, January 4, 2023, the following matters were disposed of in the presence of the Clerk:

More than 31 days since the date of death or the surviving spouse or heir, upon a motion, **SHERRI L KASKE** was appointed and qualified as ADMINISTRATRIX of the estate of **ROBERT JAMES CLEGHORN**, deceased. Bond was 4,500.00.

On, Friday, January 6, 2023, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **SUSAN ANNABELLE BARNARD**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

WILLIAM D BARNARD, who was named in the last will and testament of **SUSAN ANNABELLE BARNARD**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

The last will and testament of **LINDA SUE MOORE**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

DANIEL RAY SIMONS, who was named in the last will and testament of **LINDA SUE MOORE**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

A duly certified copy of the last will and testament of **RONALD LEWIS BURKE**, deceased, late a resident of Gilmer, West Virginia, was admitted to record.

On, Monday, January 9, 2023, the following matters were disposed of in the presence of the Clerk:

The said estate of **ALAN ROBERT ROMINE**, deceased was referred to **JAMES A VARNER**, a FIDUCIARY COMMISSIONER for the Harrison County, for settlement thereof.

The last will and testament of **NEIL LYNN BRAKE**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

ALICE LYNN OSBOURN, who was named in the last will and testament of **NEIL LYNN BRAKE**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

A duly certified copy of the last will and testament of **GERALDINE DEEM**, deceased, late a resident of WOOD, WEST VIRGINIA, was admitted to record.

John R Spires
Clerk of the Harrison County Commission

Wednesday, January 25, 2023

Confirmed

Estate: 10957

A-2

United States of America

State of West Virginia

County of Harrison, ss:

Clerk's Fiduciary Report

Estate from Wednesday, January 11, 2023, through Tuesday, January 17, 2023

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

On, Wednesday, January 11, 2023, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **HARLIN BLAINE YEAGER**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

ROBERT L YEAGER, who was named in the last will and testament of **HARLIN BLAINE YEAGER**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

The last will and testament of **HOMER DAVID GAINES**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

ELLA FLORENCE GAINES hereby waived his/her right as EXECUTRIX of the estate of **HOMER DAVID GAINES**, deceased.
DAVID KEITH GAINES, who was named in the last will and testament of **HOMER DAVID GAINES**, deceased, as EXECUTRIX thereof, qualified as such. No bond was required.

On, Thursday, January 12, 2023, the following matters were disposed of in the presence of the Clerk:

The last will and testament of **GERALD WILLIAM HAMERSKI**, deceased, was proved by the affidavit of the attesting witnesses and the same was admitted to probate and record.

JOHN MARSHALL MOSESSO, who was named in the last will and testament of **GERALD WILLIAM HAMERSKI**, deceased, as EXECUTOR thereof, qualified as such. No bond was required.

A duly certified copy of the last will and testament of **ROGER K MARTIN**, deceased, late a resident of MARION, WEST VIRGINIA, was admitted to record.

On, Friday, January 13, 2023, the following matters were disposed of in the presence of the Clerk:

A duly exemplified copy of the last will and testament of **JOHN L HOLBERT**, deceased, late a resident of WOOD, WEST VIRGINIA, was admitted to record.

A duly exemplified copy of the last will and testament of **DAVID L HOLBERT**, deceased, late a resident of MARION, WEST VIRGINIA, was admitted to record.

A duly exemplified copy of the last will and testament of **GUY E DAVIS**, deceased, late a resident of BROWARD, FLORIDA, was admitted to record.

On, Tuesday, January 17, 2023, the following matters were disposed of in the presence of the Clerk:

A duly exemplified copy of the last will and testament of **JUDITH L RIGGLEMAN**, deceased, late a resident of Baltimore, Maryland, was admitted to record.

John R Spires
Clerk of the Harrison County Commission

Wednesday, January 25, 2023

Confirmed

C-1

Enlarged Hepzibah PSD

Special Board Meeting

Monday, December 01, 2022

With due notice published and a quorum present, Darlene Swiger called the meeting to order: ROLL CALL

Present	**Employees**	**Also Present**
Darlene Swiger	Kevin Short	Logan Alastanos
Fred Martin	Rhonda Beezel	Shelby Johnson
		John Stump

1. **<u>Hepzibah Water Project Loan Closing</u>**
   John Stump, Logan Alastanos and Shelby Johnson was present to go over with the Board the Water Project loan closing documents. John, Logan, Shelby and Kevin discussed with the Board in detail.
2. John Stump discussed with the Board the Rules of Procedure Resolution. After discussion, **Fred Martin made a motion to approve and sign the Rules of Procedure Resolution. Darlene Swiger seconded the motion. All in favor, none opposed and none abstained.**
3. John Stump discussed with the Board the proposed Bond Resolution as presented. Resolution authorizing the design, acquisition, construction and equipping of additions, Betterments, improvements and extensions to the existing public waterworks system of the Enlarged Hepzibah Public Service Water District and the financing of the cost, not otherwise provided, thereof through the issuance by the district of $1,893,000 in aggregate principal amount of water revenue bonds, series 2022 a (West Virginia infrastructure fund) providing tor the rights and remedies of and security for the registered owners of such bonds; authorizing execution and delivery of all documents relating to the issuance of such bonds; approving, ratifying and confirming a loan agreement relating to such bonds; authorizing the sale and providing for the terms and provisions of such bonds and adopting other provisions relating thereto. **Darlene Swiger made a motion to approve and sign the Bond Resolution as presented. Fred Martin seconded the motion. All in favor, none opposed and none abstained.**
4. John Stump provided the Board with the Supplemental Resolution providing as to principal amount, date, maturity date, redemption provisions, interest rate, interest and principal payments dates, sale price and other terms of the Water Revenue Bonds, series 2022 a (West Virginia infrastructure fund), of the Enlarged Hepzibah Public Service Water District; approving and ratifying the loan agreement relating to such bonds and the sale and delivery of such bonds to the West Virginia Water Development Authority; designating a registrar, paying agent and depository bank; and making other provisions as to the bonds.
   Fred Martin made a motion to approve and sign the Supplemental Resolution providing for the issuance of the bonds 3 months after completion. Darlene Swiger seconded the motion. All in favor, none opposed and none abstained.
5. John Stump presented the Board with the Draw Resolution for the payment of invoices from the Bonds and discussed. **Darlene Swiger made a motion to approve and sign the Draw**

Resolution for the payment of invoices from the Bonds for the first draw down. Fred Martin seconded the motion. All in favor, none apposed and none abstained.

6. John Stump provided the Board with a Sweep Resolution pertaining to the automatic payment for the Bonds to the Municipal Bond Commission and discussed with the Board. **Darlene Swiger made a motion to approve and sign the Sweep Resolution pertaining to the automatic payment of the Bonds to the Municipal Bond. Fred Martin seconded the motion. All in favor, none opposed and none abstained.**
7. Shelby Johnson presented the Board with the Revised Schedule B Resolution and discussed. **Fred Martin made a motion to approve and sign the Revised Schedule B Resolution. Darlene Swiger seconded the motion. All in favor, none opposed and none abstained.**

8. **Adjournment**

There being no further business. **Darlene Swiger made a motion to adjourn the meeting. Fred Martin seconded the motion. All in favor, none opposed and none abstained.**

Chairman

Treasurer

Secretary

jd

C-2

Enlarged Hepzibah PSD

Regular Board Meeting

Monday, December 12, 2022

With due notice published and a quorum present, Darlene Swiger called the meeting to order: ROLL CALL

Present	**Employees**	**Also Present**
Darlene Swiger	Kevin Short	Logan Alastanos
Fred Martin		
Sharon Hamilton		

1. **Approval of Minutes**
   Fred Martin made a motion to approve the minutes for November 14, 2022 as read. Sharon Hamilton seconded the motion. All in favor, none opposed and none abstained.

2. **Signing of Checks**
   Fred Martin made a motion to approve the Checks Signed Document dated 11/01/2022 through 11/30/2022. Sharon Hamilton seconded the motion. All in favor, none opposed and none abstained.

3. **Hepzibah Water Project**
   Logan Alastanos was present to update the Board on the water project, he discussed the upcoming pre construction conference and the official closing for the water project that will be held on December 15, 2022. Logan, Kevin and the Board discussed in detail.

4. **Manager's Report**

A. Kevin discussed with the Board the Crystal Metz case and her release from parole, she is to continue to pay $200.00 a month towards her outstanding restitution obligation in this matter until such restitution shall be paid in full. Kevin and the Board discussed.

B. Kevin provided the Board with a copy of the Compiled Financial Statements through June 30th. Kevin and the Board discussed in detail.

C. Kevin discussed with the Board the Phase 1 rate increase of 14.1% = $ 0.44 per thousand gallons effective date July 13, 2023. The Phase 2 rate increase of 4.8% = $0.15 per thousand gallons effective date is October 15, 2023. Kevin and the Board discussed.

D. Kevin provided the Board with a copy of the A/P Aging Summary as of November 30, 2022. Kevin also provided the Board with the Profit & Loss report for November, 2022, and the Statement of Cash Flows for November, 2022, and discussed in detail.

E. Kevin provided the Board with a copy of the Accounts Payable by Aging Period as of November 30, 2022. He provided the Profit & Loss from July through November, 2022 and the Income and Expense statement for November 2022, and the Statement of Cash Flows, July through November, 2022. Kevin discussed in detail with the Board.

5. **Employee issues**
   Sharon Hamilton made a motion to give Jenny Dotson eight hours of personal time. Fred Martin seconded the motion. All in favor, none opposed and none abstained.

6. **Next Board Meeting**
   Fred Martin announced the next Board meeting will be January 09, 2023

7. **Adjournment**
   There being no further business, **Sharon Hamilton made a motion to adjourn the meeting. Fred Martin seconded the motion. All in favor, none opposed and none abstained.**

Chairman

Treasurer

Secretary

jd

C-3

Sun Valley Public Service District
Regular Board Meeting

Monday
January 23, 2023
3:30 PM

AGENDA

1. Call meeting to order

2. Elect Officers

3. Reading of the Minutes and Approval of Check Signing Document

4. Manager's Report

5. Old Business

6. New Business
   A. Review & Approve 19th Payment Request for Waterline Extension & Upgrade Project
   B. Discuss Employees' available vacation & personal time at end of calendar year 2022 (if any over 40 hours)

6. Public Comments

7. Adjournment

C-4

SUN VALLEY
PUBLIC SERVICE DISTRICT

COMPILED FINANCIAL STATEMENTS

FOR THE FISCAL YEARS ENDED

JUNE 30, 2021 AND JUNE 30, 2020

SUN VALLEY PUBLIC SERVICE DISTRICT
BOARD OF DIRECTORS
FOR THE YEAR ENDED JUNE 30, 2021

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

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Goff Backa Alfera & Company, LLC
Certified Public Accountants

Pittsburgh
3325 Saw Mill Run Blvd.
Pittsburgh, PA 15227-2736

Wheeling
21 Warden Run Rd., Suite 102
Wheeling, WV 26003

Phone 412-885-5045
Fax 412-885-4870
www.gbaco.com

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the the business-type activities of Sun Valley Public Service District, as of and for the year ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise Sun Valley Pubic Service District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the the business-type activities of Sun Valley Public Service District as of June 30, 2021 and 2020 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Sun Valley Public Service District's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-7 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2022 on our consideration of Sun Valley Public Service District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sun Valley Public Service District's internal control over financial reporting and compliance.

Goff Backa Alfera & Company, LLC

Goff Backa Alfera & Company, LLC
Pittsburgh, PA
December 19, 2022

SUN VALLEY PUBLIC SERVICE DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Sun Valley Public Service District annual financial report presents our discussion and analysis of the District's financial performance during the fiscal years that ended June 30, 2021 and June 30, 2020. Please read it in conjunction with the District's financial statements, which follow this section.

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

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

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

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

The June 30, 2020 net position of the District decreased $310,020 from June 30, 2019. There was a net position decrease of $145,601 in the sewer division and a $164,419 decrease in the water division. The debt service coverage as of June 30, 2020 was 166% (water) and 114% (sewer).

The operating revenues decreased $94,006 and operating expenses decreased $41,192 from fiscal year June 30, 2019.

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

The decrease in expenses is due to decreased purchased water costs caused by decreased customer usage.

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

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

Reporting on the Public Service District as a Whole
The following list summarizes the major features of Sun Valley Public Service District financial statements.

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

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

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

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

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

Financial Analysis of the Public Service District as a Whole

Condensed Financial Information from the Statements of Net Position for the years ended June 30, 2021, June 30, 2020, and June 30, 2019 are as follows:

	2021	2020	2019
Current & Other Assets	$ 579,447	$ 571,636	$ 516,430
Capital Assets	16,466,303	15,569,674	16,151,141
Total Assets	17,045,750	16,141,310	16,667,571
Deferred Outflow of Resources	$ 1,461,174	$ 59,985	$ 62,206
Long-Term Liabilities	8,166,252	6,767,152	6,999,162
Other Liabilities	2,002,589	651,667	653,594
Total Liabilities	$ 10,168,841	$ 7,418,819	$ 7,652,756
Deferred Inflows of Resources	$ 109,877	$ 78,603	$ 63,128
Net Position			
Net Investment in Capital Assets	$ 8,044,695	$ 8,521,084	$ 8,887,512
Restricted	364,149	367,662	338,558
Unrestricted	(180,638)	(184,873)	(212,177)
Total Net Position	$ 8,228,206	$ 8,703,873	$ 9,013,893

Condensed Financial Information from the Statements of Revenues, Expenses, and Changes in Net Position for the years ended June 30, 2021, June 30, 2020, and June 30, 2019 are as follows:

	2021	2020	2019
Operating Revenues	$ 1,424,701	$ 1,529,653	$ 1,623,659
Operating Expenses	(1,715,226)	(1,721,040)	(1,762,232)
Operating Income (Loss)	(290,525)	(191,387)	(138,573)
Non-operating Revenue (Expenses)	(185,142)	(118,633)	(120,888)
Capital Grants & Contributions	-	-	5,151
Change in Net Position	(475,667)	(310,020)	(254,310)
Beginning Net Position	8,703,873	9,013,893	9,268,203
Ending Net Position	$ 8,228,206	$ 8,703,873	$ 9,013,893

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

Revenues of the District's activities during fiscal year 2021 decreased by $105 thousand and expenses decreased by $6 thousand. Factors contributing to these results include:

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

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

The District's combined Net Position was $8.7 million at June 30, 2020. The Net Position of the Sewer Division's activities has decreased $146 thousand this year. The Net Position of the Water Division's activities has decreased by $164 thousand this year.

Revenues of the District's activities during fiscal year 2020 decreased by $94 thousand and expenses decreased by $41 thousand. Factors contributing to these results include:

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

The decrease in expenses could be attributed to decreased purchased water expenses caused by decreased customer usage.

Capital Assets and Debt Administration

Capital Assets

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

Capital Assets on June 30, 2021

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

At June 30, 2020, Sun Valley Public Service District had invested $22,789,135 in a broad range of capital assets. This amount represents a net increase (including additions and deductions) of $100 thousand from last year.

Capital Assets on June 30, 2020

	June 30, 2020	June 30, 2019	Increase (Decrease)
Land & Construction Work in Progress	$ 326,842	$ 291,282	$ 35,560
Capital Assets	22,462,293	22,397,591	64,702
Less: Accumulated Depreciation	(7,219,461)	(6,537,732)	(681,729)
Total Capital Assets, Net	$ 15,569,674	$ 16,151,141	$ (581,467)

Long-Term Debt

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

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

Long-Term Outstanding Debt on June 30, 2021

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

On June 30, 2020, Sun Valley Public Service District had $6.71 million in long-term liabilities outstanding. More information on outstanding debt can be found in the notes to the financial statements.

Long-Term Outstanding Debt on June 30, 2020

	June 30, 2020	June 30, 2019	Increase (Decrease)
Revenue Bonds Payable	$ 6,714,152	$ 6,946,162	$ (232,010)
Notes Payable	53,000	53,000	-
Total	$ 6,767,152	$ 6,999,162	$ (232,010)

Economic Factors and Next Year's Budget and Rates

Budgeted expenditures are expected to increase while revenues will also increase for fiscal year 2022. If these estimates are realized, Sun Valley Public Service District's cash balance is expected to remain the same at the close of 2022.

Request for Information

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

SUN VALLEY PUBLIC SERVICE DISTRICT

COMBINED FINANCIAL STATEMENTS

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

ASSETS	**2021**	**2020**
CURRENT ASSETS		
Cash	$ 29,606	$ 14,966
Accounts Receivable - Less Allowance of $2,594 & $12,760	115,683	124,300
Operating Agreement Receivable	33,156	29,361
Prepaid Expenses	2,994	2,890
Restricted Assets:		
Cash - Customer Deposits	30,001	29,401
Cash - Working Capital Reserve	969	6,266
MBC Account - Debt Service	18,298	33,003
TOTAL CURRENT ASSETS	230,707	240,187
NON-CURRENT ASSETS		
Restricted Assets:		
Cash - Repair Account	545	9,125
Cash - Tap Fees	3,858	3,056
Cash - Renewal & Replacement	1,051	1,546
Cash - Reserve Fund	23,619	23,581
MBC Account - Debt Reserve	319,667	294,141
Capital Assets:		
Land & Construction Work in Progress	1,857,969	326,842
Other Capital Assets - Net of Accumulated Depreciation	14,608,334	15,242,832
TOTAL NON-CURRENT ASSETS	16,815,043	15,901,123
TOTAL ASSETS	$ 17,045,750	$ 16,141,310
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows - Pension	$ 77,865	$ 35,158
Deferred Outflows - ARO	1,360,319	-
Deferred Outflows - OPEB	22,990	24,827
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 1,461,174	$ 59,985

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

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

	2021	2020
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable	$ 100,130	$ 83,626
Accrued Payroll	14,114	13,439
PEIA Withholding	-	82
Accrued Interest	5,033	5,135
Compensated Absences	66,187	72,077
Notes Payable	53,000	53,000
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Current Portion of Bonds Payable	286,814	235,447
Unearned Tap Fees	3,850	3,050
Construction Payable	6,266	146,740
Retainage Payable	115,077	-
Customer Deposits	30,001	29,401
TOTAL CURRENT LIABILITIES	680,472	641,997
NON-CURRENT LIABILITIES		
Revenue Bonds Payable - Less Current Portion	7,826,438	6,478,705
5.05 Agreements	99,826	98,448
5.03 Agreements	34,187	36,250
Net OPEB Liability	31,864	123,790
Asset Retirement Obligation	1,396,310	-
Net Pension Liability	99,744	39,629
TOTAL NON-CURRENT LIABILITIES	9,488,369	6,776,822
TOTAL LIABILITIES	$ 10,168,841	$ 7,418,819
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows - Pension	$ 6,899	$ 25,976
Deferred Inflows - OPEB	102,978	52,627
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 109,877	$ 78,603
NET POSITION		
Net Investment in Capital Assets	$ 8,044,695	$ 8,521,084
Restricted Externally:		
Debt Reserve	343,286	317,722
Debt Service	18,298	33,003
Working Capital Reserve	969	6,266
Repair	545	9,125
Renewal & Replacement	1,051	1,546
Unrestricted	(180,638)	(184,873)
TOTAL NET POSITION	$ 8,228,206	$ 8,703,873

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

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

	2021	2020
OPERATING REVENUES		
Sales (Net of Bad Debts of $247 & $14,487)	$ 1,308,716	$ 1,375,774
Other Operating Revenues	90,192	100,953
Operating Agreement	19,943	50,676
Tap Fees	5,850	2,250
TOTAL OPERATING REVENUES	1,424,701	1,529,653
OPERATING EXPENSES		
Depreciation & Amortization Expense	721,661	681,729
Payroll Expense	315,007	313,717
Water Purchased	257,314	225,720
Treatment Supplies & Expense	133,357	146,964
Employee Pension & Benefits	56,494	81,855
General, Administrative & Office	37,235	36,447
Insurance Expense	36,667	35,920
Power Purchased	36,583	33,636
Maintenance Expense	32,287	58,276
Payroll Taxes Expense	30,826	30,478
Supplies Expense	18,144	22,454
Outside Services Expense	17,907	19,965
Transportation Expense	16,299	25,622
Board Members Fees	4,326	7,250
Miscellaneous	1,119	1,007
TOTAL OPERATING EXPENSES	1,715,226	1,721,040
OPERATING LOSS	(290,525)	(191,387)
NONOPERATING REVENUES (EXPENSES)		
Interest Revenue	330	4,776
Bond Costs	(65,500)	-
Interest Expense	(119,972)	(123,409)
NET NONOPERATING REVENUES (EXPENSES)	(185,142)	(118,633)
CHANGE IN NET POSITION	(475,667)	(310,020)
BEGINNING NET POSITION	8,703,873	9,013,893
ENDING NET POSITION	$ 8,228,206	$ 8,703,873

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

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

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	$ 1,430,323	$ 1,509,383
Cash Payments for Operation & Maintenance Expenses	(574,838)	(593,285)
Cash Payments to Employees for Services	(320,222)	(303,575)
Cash Payments for Taxes & Benefits	(128,809)	(135,607)
NET CASH PROVIDED BY OPERATING ACTIVITIES	406,454	476,916
CASH FLOWS FROM NON-CAPITAL & RELATED FINANCING ACTIVITIES		
Change in Customer Deposits	600	250
NET CASH PROVIDED BY NON-CAPITAL & RELATED FINANCING ACTIVITIES	600	250
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES		
Acquisition and Construction of Capital Assets	(1,607,696)	(80,522)
Principal Advances on Bonds	1,634,543	-
Cash Paid on Bond Costs	(65,500)	-
Principal Paid on Bonds	(235,443)	(232,010)
Interest Paid on Bonds	(120,074)	(123,507)
Customer Advances Received	3,245	-
Customer Advances Refunded	(3,930)	(2,769)
NET CASH USED BY CAPITAL & RELATED FINANCING ACTIVITIES	(394,855)	(438,808)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Income	330	4,776
Deposits to MBC Accounts	(187,651)	(209,076)
Payments from MBC Accounts	176,830	176,830
NET CASH USED BY INVESTING ACTIVITIES	(10,491)	(27,470)
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,708	10,888
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	87,941	77,053
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 89,649	$ 87,941
RECONCILIATION TO STATEMENT OF NET POSITION		
Cash - Unrestricted	$ 29,606	$ 14,966
Restricted Cash - Customer Deposits	30,001	29,401
Restricted Cash - Working Capital Reserve	969	6,266
Restricted Cash - Repair Account	545	9,125
Restricted Cash - Tap Fees	3,858	3,056
Restricted Cash - Renewal & Replacement	1,051	1,546
Restricted Cash - Reserve Fund	23,619	23,581
TOTAL CASH & CASH EQUIVALENTS	$ 89,649	$ 87,941

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

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

		2021		2020
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES				
Operating Loss	$	(290,525)	$	(191,387)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:				
Depreciation & Amortization		721,661		681,729
Bad Debts		247		14,487
Changes in Assets and Liabilities:				
(Increase) Decrease in Accounts Receivables		8,370		(10,401)
(Increase) Decrease in Operating Agreement Receivable		(3,795)		(24,906)
(Increase) Decrease in Prepaid Assets		(104)		8,748
(Increase) Decrease in Deferred Outflows - Pension		(42,707)		1,889
(Increase) Decrease in Deferred Outflows - OPEB		1,837		332
Increase (Decrease) in Accounts Payable		16,504		11,228
Increase (Decrease) in Compensated Absences & Accrued Payroll		(5,215)		10,142
Increase (Decrease) in PEIA Witholding		(82)		-
Increase (Decrease) in Net OPEB Liability		(91,926)		(32,307)
Increase (Decrease) in Net Pension Liability		60,115		(8,663)
Increase (Decrease) in Unearned Tap Fees		800		550
Increase (Decrease) in Changes in Assumptions - Pension		(19,077)		19,627
Increase (Decrease) in Changes in Assumptions - OPEB		50,351		(4,152)
Total Adjustments		696,979		668,303
NET CASH PROVIDED BY OPERATING ACTIVITIES	$	406,454	$	476,916
SIGNIFICANT NON-CASH OPERATING ACTIVITIES				
Non-Cash Other Post-Employment Benefit Funding	$	(18,488)	$	(1,059)
Non-Cash Other Post-Employment Benefit Contributions	$	(18,488)	$	(1,059)

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

SUN VALLEY PUBLIC SERVICE DISTRICT

COMBINING FINANCIAL STATEMENTS

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

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

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

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2020

ASSETS	**Water**	**Sewer**	**Total**
CURRENT ASSETS			
Cash	$ 14,473	$ 493	$ 14,966
Accounts Receivable - Less Allowance of $3,721 & $9,039	75,318	48,982	124,300
Operating Agreement Receivable	20,257	9,104	29,361
Prepaid Expenses	1,972	918	2,890
Restricted Assets:			
Cash - Customer Deposits	17,901	11,500	29,401
Cash - Working Capital Reserve	4,162	2,104	6,266
MBC Account - Debt Service	7,150	25,853	33,003
TOTAL CURRENT ASSETS	141,233	98,954	240,187
NON-CURRENT ASSETS			
Restricted Assets:			
Cash - Repair Account	9,125	-	9,125
Cash - Tap Fees	3,056	-	3,056
Cash - Renewal & Replacement	751	795	1,546
Cash - Reserve Fund	23,581	-	23,581
MBC Account - Debt Reserve	122,338	171,803	294,141
Capital Assets:			
Land & Construction Work in Progress	232,958	93,884	326,842
Other Capital Assets - Net of Accumulated Depreciation	6,839,492	8,403,340	15,242,832
TOTAL NON-CURRENT ASSETS	7,231,301	8,669,822	15,901,123
TOTAL ASSETS	$ 7,372,534	$ 8,768,776	$ 16,141,310
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows - Pension	$ 26,041	$ 9,117	$ 35,158
Deferred Outflows - OPEB	17,379	7,448	24,827
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 43,420	$ 16,565	$ 59,985

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

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

	Water	Sewer	Total
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable	$ 48,644	$ 51,486	$ 100,130
Accrued Payroll	9,880	4,234	14,114
Due To/From	(119,346)	119,346	-
Accrued Interest	3,398	1,635	5,033
Compensated Absences	46,331	19,856	66,187
Notes Payable	37,100	15,900	53,000
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS			
Customer Deposits	18,551	11,450	30,001
Unearned Tap Fees	3,850	-	3,850
Construction Payable	6,266	-	6,266
Retainage Payable	115,077	-	115,077
Current Portion - Revenue Bonds Payable	135,351	151,463	286,814
TOTAL CURRENT LIABILITIES	305,102	375,370	680,472
NON-CURRENT LIABILITIES			
Revenue Bonds Payable - Less Current Portion	3,814,236	4,012,202	7,826,438
5.05 Agreements	99,826	-	99,826
5.03 Agreements	-	34,187	34,187
Net OPEB Liability	22,305	9,559	31,864
Asset Retirement Obligation	157,000	1,239,310	1,396,310
Net Pension Liability	69,821	29,923	99,744
TOTAL NON-CURRENT LIABILITIES	4,163,188	5,325,181	9,488,369
TOTAL LIABILITIES	$ 4,468,290	$ 5,700,551	$ 10,168,841
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pension	$ 4,829	$ 2,070	$ 6,899
Deferred Inflows - OPEB	72,085	30,893	102,978
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 76,914	$ 32,963	$ 109,877
NET POSITION			
Net Investment in Capital Assets	$ 4,067,652	$ 3,977,043	$ 8,044,695
Restricted Externally:			
Debt Reserve	158,965	184,321	343,286
Debt Service	3,692	14,606	18,298
Working Capital Reserve	664	305	969
Repair	545	-	545
Renewal & Replacement	751	300	1,051
Unrestricted	23,727	(204,365)	(180,638)
TOTAL NET POSITION	$ 4,255,996	$ 3,972,210	$ 8,228,206

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

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF NET POSITION (CONTINUED)
JUNE 30, 2020

	Water	Sewer	Total
LIABILITIES			
CURRENT LIABILITIES			
Accounts Payable	$ 32,977	$ 50,649	$ 83,626
Accrued Payroll	9,407	4,032	13,439
PEIA Withholding	59	23	82
Due To/From	(94,007)	94,007	-
Accrued Interest	3,471	1,664	5,135
Compensated Absences	50,454	21,623	72,077
Notes Payable	37,100	15,900	53,000
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS			
Current Portion of Bonds Payable	84,628	150,819	235,447
Unearned Tap Fees	3,050	-	3,050
Construction Payable	146,740	-	146,740
Customer Deposits	17,901	11,500	29,401
TOTAL CURRENT LIABILITIES	291,780	350,217	641,997
NON-CURRENT LIABILITIES			
Revenue Bonds Payable - Less Current Portion	2,315,038	4,163,667	6,478,705
5.05 Agreements	98,448	-	98,448
5.03 Agreements	-	36,250	36,250
Net OPEB Liability	86,653	37,137	123,790
Net Pension Liability	27,740	11,889	39,629
TOTAL NON-CURRENT LIABILITIES	2,527,879	4,248,943	6,776,822
TOTAL LIABILITIES	$ 2,819,659	$ 4,599,160	$ 7,418,819
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows - Pension	$ 18,183	$ 7,793	$ 25,976
Deferred Inflows - OPEB	36,839	15,788	52,627
TOTAL DEFERRED INFLOWS OF RESOURCES	$ 55,022	$ 23,581	$ 78,603
NET POSITION			
Net Investment in Capital Assets	$ 4,390,496	$ 4,130,588	8,521,084
Restricted Externally:			
Debt Reserve	145,919	171,803	317,722
Debt Service	7,150	25,853	33,003
Working Capital Reserve	4,162	2,104	6,266
Repair	9,125	-	9,125
Renewal & Replacement	751	795	1,546
Unrestricted	(16,330)	(168,543)	(184,873)
TOTAL NET POSITION	$ 4,541,273	$ 4,162,600	$ 8,703,873

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

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

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

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

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2020

	Water	Sewer	Total
OPERATING REVENUES			
Sales (Net of Bad Debt $4,424 & $10,063)	$ 852,215	$ 523,559	$ 1,375,774
Other Operating Revenues	87,566	13,387	100,953
Operating Agreement	41,020	9,656	50,676
Tap Fees	2,250	-	2,250
TOTAL OPERATING REVENUES	983,051	546,602	1,529,653
OPERATING EXPENSES			
Depreciation Expense	360,093	321,636	681,729
Payroll Expense	225,045	88,672	313,717
Water Purchased	225,720	-	225,720
Treatment Supplies & Expense	-	146,964	146,964
Employee Pension & Benefits	57,862	23,993	81,855
General, Administrative & Office	26,933	9,514	36,447
Insurance Expense	25,144	10,776	35,920
Power Purchased	24,631	9,005	33,636
Maintenance Expense	48,377	9,899	58,276
Payroll Taxes Expense	21,795	8,683	30,478
Supplies Expense	9,937	12,517	22,454
Outside Services Expense	13,394	6,571	19,965
Transportation Expense	17,795	7,827	25,622
Board Members Fees	5,075	2,175	7,250
Miscellaneous	182	825	1,007
TOTAL OPERATING EXPENSES	1,061,983	659,057	1,721,040
OPERATING LOSS	(78,932)	(112,455)	(191,387)
NONOPERATING REVENUES (EXPENSES)			
Interest Revenue	1,889	2,887	4,776
Interest Expense	(87,376)	(36,033)	(123,409)
NET NONOPERATING REVENUES (EXPENSES)	(85,487)	(33,146)	(118,633)
CHANGE IN NET POSITION	(164,419)	(145,601)	(310,020)
BEGINNING NET POSITION	4,705,692	4,308,201	9,013,893
ENDING NET POSITION	$ 4,541,273	$ 4,162,600	$ 8,703,873

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

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

	Water	Sewer	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	$ 919,337	$ 510,986	$ 1,430,323
Cash Payments for Operation & Maintenance Expenses	(382,357)	(192,481)	(574,838)
Cash Payments to Employees for Services	(229,157)	(91,065)	(320,222)
Cash Payments for Taxes & Benefits	(91,016)	(37,793)	(128,809)
NET CASH PROVIDED BY OPERATING ACTIVITIES	216,807	189,647	406,454
CASH FLOWS FROM NON-CAPITAL & RELATED FINANCING ACTIVITIES			
Advances From (To) Other Department	(25,339)	25,339	-
Change in Customer Deposits	650	(50)	600
NET CASH PROVIDED (USED) BY NON-CAPITAL & RELATED FINANCING ACTIVITIES	(24,689)	25,289	600
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
Principal Advances on Bonds	1,634,543	-	1,634,543
Acquisition and Construction of Capital Assets	(1,591,257)	(16,439)	(1,607,696)
Cash Paid on Bond Costs	(65,500)	-	(65,500)
Principal Reduction of Bonds	(84,622)	(150,821)	(235,443)
Interest Paid on Bonds	(84,631)	(35,443)	(120,074)
Customer Advances Received	3,245	-	3,245
Customer Advances Refunded	(1,867)	(2,063)	(3,930)
NET CASH USED BY CAPITAL & RELATED FINANCING ACTIVITIES	(190,089)	(204,766)	(394,855)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Income	158	172	330
Deposits to MBC Accounts	(51,086)	(136,565)	(187,651)
Payments from MBC Accounts	41,536	135,294	176,830
NET CASH USED BY INVESTING ACTIVITIES	(9,392)	(1,099)	(10,491)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(7,363)	9,071	1,708
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	73,049	14,892	87,941
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 65,686	$ 23,963	$ 89,649
RECONCILIATION TO STATEMENT OF NET POSITION			
Cash - Unrestricted	$ 17,698	$ 11,908	$ 29,606
Restricted Cash - Customer Deposits	18,551	11,450	30,001
Restricted Cash - Working Capital Reserve	664	305	969
Restricted Cash - Repair Account	545	-	545
Restricted Cash - Tap Fees	3,858	-	3,858
Restricted Cash - Renewal & Replacement	751	300	1,051
Restricted Cash - Reserve Fund	23,619	-	23,619
TOTAL CASH & CASH EQUIVALENTS	$ 65,686	$ 23,963	$ 89,649

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

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

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

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

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020

	Water	Sewer	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Received from Customers	$ 966,059	$ 543,324	$ 1,509,383
Cash Payments for Operation & Maintenance Expenses	(387,382)	(205,903)	(593,285)
Cash Payments to Employees for Services	(217,946)	(85,629)	(303,575)
Cash Payments for Taxes & Benefits	(95,950)	(39,657)	(135,607)
NET CASH PROVIDED BY OPERATING ACTIVITIES	264,781	212,135	476,916
CASH FLOWS FROM NON-CAPITAL & RELATED FINANCING ACTIVITIES			
Advances From (To) Other Department	(5,000)	5,000	-
Change in Customer Deposits	350	(100)	250
NET CASH PROVIDED (USED) BY NON-CAPITAL & RELATED FINANCING ACTIVITIES	(4,650)	4,900	250
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
Acquisition and Construction of Capital Assets	(67,608)	(12,914)	(80,522)
Principal Paid on Bonds	(81,808)	(150,202)	(232,010)
Interest Paid on Bonds	(87,446)	(36,061)	(123,507)
Customer Advances Refunded	(2,081)	(688)	(2,769)
NET CASH USED BY CAPITAL & RELATED FINANCING ACTIVITIES	(238,943)	(199,865)	(438,808)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Income	1,889	2,887	4,776
Payments from MBC Accounts	41,536	135,294	176,830
Deposits to MBC Accounts	(57,403)	(151,673)	(209,076)
NET CASH USED BY INVESTING ACTIVITIES	(13,978)	(13,492)	(27,470)
NET INCREASE IN CASH AND CASH EQUIVALENTS	7,210	3,678	10,888
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	65,839	11,214	77,053
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 73,049	$ 14,892	$ 87,941
RECONCILIATION TO STATEMENT OF NET POSITION			
Cash - Unrestricted	$ 14,473	$ 493	$ 14,966
Restricted Cash - Customer Deposits	17,901	11,500	29,401
Restricted Cash - Working Capital Reserve	4,162	2,104	6,266
Restricted Cash - Tap Fees	3,056	-	3,056
Restricted Cash - Repair Account	9,125	-	9,125
Restricted Cash - Renewal & Replacement	751	795	1,546
Restricted Cash - Reserve Fund	23,581	-	23,581
TOTAL CASH & CASH EQUIVALENTS	$ 73,049	$ 14,892	$ 87,941

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

SUN VALLEY PUBLIC SERVICE DISTRICT
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020

	Water	Sewer	Total
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES			
Operating Loss	$ (78,932)	$ (112,455)	$ (191,387)
Adjustments to Reconcile Operating Loss to Net Cash Provided by Operating Activities:			
Depreciation	360,093	321,636	681,729
Bad Debt	4,424	10,063	14,487
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivables	(6,164)	(4,237)	(10,401)
(Increase) Decrease in Operating Agreement Receivable	(15,802)	(9,104)	(24,906)
(Increase) Decrease in Prepaid Assets	6,124	2,624	8,748
(Increase) Decrease in Deferred Outflows - Pension	1,322	567	1,889
(Increase) Decrease in Deferred Outflows - OPEB	232	100	332
Increase (Decrease) in Accounts Payable	3,682	7,546	11,228
Increase (Decrease) in Compensated Absences & Accrued Payroll	7,099	3,043	10,142
Increase (Decrease) in Net OPEB Liability	(22,615)	(9,692)	(32,307)
Increase (Decrease) in Net Pension Liability	(6,064)	(2,599)	(8,663)
Increase (Decrease) in Unearned Tap Fees	550	-	550
Increase (Decrease) in Deferred Inflows - Pension	(2,907)	(1,245)	(4,152)
Increase (Decrease) in Deferred Inflows - OPEB	13,739	5,888	19,627
Total Adjustments	343,713	324,590	668,303
NET CASH PROVIDED BY OPERATING ACTIVITIES	$ 264,781	$ 212,135	$ 476,916
SIGNIFICANT NON-CASH OPERATING ACTIVITIES			
Non-Cash Other Post-Employment Benefit Funding	$ (741)	$ (318)	$ (1,059)
Non-Cash Other Post-Employment Benefit Contributions	$ (741)	$ (318)	$ (1,059)

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

History of Entity - The Sun Valley Public Service District ("the District') serves approximately 1,215 water customers and 703 sewer customers in Harrison County, West Virginia. The District was created by the Harrison County Commission to provide water and sewer service to portions of Harrison County, West Virginia, and this represents the customer base of the District. These financial statements are for the water and sewer operations of the District.

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

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

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

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

Cash and Equivalents - Cash is on deposit with different institutions which are F.D.I.C. insured. For purposes of the statement of cash flows, the District considers cash and certificates of deposit with maturities of three months or less to be cash and cash equivalents only. The District is authorized by statute to provide excess funds to either the State Investment Pool or the Municipal Bond Commission for investment purposes, or to invest such funds in the following classes of securities: commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements. The District is also authorized to enter into reverse repurchase agreements. Cash on hand and deposits with banking institutions either in checking, savings, or certificate of deposit accounts are presented as cash in the accompanying financial statements. All carrying values are the same as market value. Such deposits at June 30, 2021 and June 30, 2020 were entirely covered by federal depository insurance or secured by adequate bond or other securities held by the banking institution in the District's name, except for petty cash.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

June 30, 2021 - Water

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

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

June 30, 2020 - Water

	Amount	Interest Rate	Maturity Date
Savings	$ 9,125	.16%	N/A
Checking	17,153	N/A	N/A
Checking	100	N/A	N/A
Checking	14,771	N/A	N/A
Checking	4,162	.16%	N/A
Checking	751	N/A	N/A
Checking	23,581	.16%	N/A
Checking	3,056	.16%	N/A
Cash on Hand	350	N/A	N/A
Total	$ 73,049		

Unrestricted Cash & Cash Investments	$ 14,473
Restricted Cash & Cash Investments	58,576
Total	$ 73,049

June 30, 2021 - Sewer

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

June 30, 2020 - Sewer

	Amount	Interest Rate	Maturity Date
Checking	$ 2,395	N/A	N/A
Checking	2,104	.16%	N/A
Checking	9,448	N/A	N/A
Savings	795	.16%	N/A
Cash on Hand	150	N/A	N/A
Total	$ 14,892		

Unrestricted Cash & Cash Investments	$ 493
Restricted Cash & Cash Investments	14,399
Total	$ 14,892

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

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

Inventory – Supplies are purchased on an as needed basis.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Sewer Fund

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

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

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

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

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

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

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

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

Subsequent Events - Subsequent events have evaluated through December 19, 2022, which is the date the financial statements were available to be issued.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

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

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

Reclassifications – No reclassifications were made during the June 30, 2021 year.

Advertising - The District expenses advertising costs as they are incurred. Advertising expenses amounted to $38 and $222 for June 30, 2021 and June 30, 2020. This amount is included in office expense.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Recently Issued and Adopted Accounting Pronouncements

GASB 87: Leases – In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this statement is to better meet the information needs of users by improving reporting for leases. This statement is effective for fiscal years beginning after June 15, 2021. This statement may have an impact on the District's future financial statements.

GASB 88: Certain Disclosures Related to Debt – In March 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The objective of this statement is to improve the information disclosed in the notes to financial statements relating to debt. This statement is effective for reporting periods beginning after June 15, 2019, with earlier application encouraged. This statement may have an impact on the District's financial statements and the District has elected to implement this standard early.

GASB 89: Accounting for Interest Cost – In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period.* The objective of this statement is to enhance the relevance and comparability of information about capital assets and simplify accounting for interest cost incurred before the end of a construction period. This statement is effective for reporting periods beginning after December 15, 2020, with earlier application encouraged and applied prospectively. This statement may have an impact on the District's financial statements and the District has elected to implement this standard early.

GASB 90: Majority Equity Interests – In August 2018, the GASB issued Statement No. 90, *Majority Equity Interests – An amendment of GASB Statement No. 14 and No. 61.* The objective of this statement is to improve consistency and comparability of government's reporting of majority interest equity. This statement if effective for reporting periods beginning after December 15, 2019, with earlier application encouraged. This statement will not have an impact on the District's financial statements.

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

GASB 92: Omnibus 2020 – In January 2020, the GASB issued Statement No. 92, *Omnibus 2020.* The objective of this statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

2. RESTRICTED CASH AND INVESTMENTS

These accounts represent amounts that are restricted in their use:

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

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

2. RESTRICTED CASH AND INVESTMENTS (CONTINUED)

June 30, 2020	Carrying Value	Market Value
Customer Deposits	$ 29,401	$ 29,401
Repair Account	9,125	9,125
Tap Fees	3,056	3,056
Renewal & Replacement	1,546	1,546
Reserve Fund	23,581	23,581
Working Capital Reserve	6,266	6,266
Debt Service – MBC	33,003	33,003
Debt Reserve – MBC	294,141	294,141
Totals	$ 400,119	$ 400,119

3. DEPOSITS AND INVESTMENTS

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

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

June 30, 2021

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

June 30, 2020

Depository Accounts	Book Balance	Bank Value
Insured	$ 87,441	$ 111,200
Collateralized by securities held by Pledging Bank's Trust Department in the District's name	-	-
Uninsured and Uncollateralized	500	-
Total Deposits	$ 87,941	$ 111,200

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

The District has twelve (12) accounts with the Municipal Bond Commission. These funds are invested with the State of West Virginia Board of Treasury Investments (BTI) in the WV Government Money Market Pool as of June 30, 2021.

3. DEPOSITS AND INVESTMENTS (CONTINUED)

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

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

4. EXTERNAL INVESTMENT POOLS

West Virginia Municipal Bond Commission:
The District has twelve (12) accounts with the WV Municipal Bond Commission. These funds are invested in the Government Money Market Pool at the Board of Treasury Investment, through the West Virginia State Treasury. It is under the management of an outside professional investment manager who has managed the investments for more than 30 years. This pool is limited to full faith and credit US Treasury Investment of less than 13 months maturity, and has an average maturity of 90 days. The pool is a variable rate pool in which interest rates fluctuate monthly. Accounts receive credit from the date of deposit to the date of withdrawal, and interest distribution is calculated on the basis of average daily balance. No interest is earned by accounts with an average monthly balance of less than $50. Interest is calculated and posted to each account on the first day of the following month by computer. The financial statements can be obtained by contacting The WV Municipal Bond Commission at (304) 558-3971 or by writing to 900 Pennsylvania Avenue, Suite 1117, Charleston, WV 25302.

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

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

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

June 2019	2.29%	October 2019	1.87%	February 2020	1.55%
July 2019	2.26%	November 2019	1.60%	March 2020	1.01%
August 2019	2.09%	December 2019	1.57%	April 2020	0.53%
September 2019	2.04%	January 2020	1.56%	May 2020	0.38%

The average interest rate for the year June 30, 2020 was 1.56%.

4. EXTERNAL INVESTMENT POOLS (CONTINUED)

The MBC accounts are composed of the following:

Water Fund

	June 30, 2021	June 30, 2020
MBC Revenue Accounts	$ 3,692	$ 7,150
MBC Reserve Accounts	135,346	122,338
Total MBC Accounts	$ 139,038	$ 129,488

Sewer Fund

	June 30, 2021	June 30, 2020
MBC Revenue Accounts	$ 14,606	$ 25,853
MBC Reserve Accounts	184,321	171,803
Total MBC Accounts	$ 198,927	$ 197,656

5. CUSTOMER ACCOUNTS RECEIVABLE

Customer accounts receivable consisted of the following:

Water Fund

	June 30, 2021	June 30, 2020
Customer Accounts Receivable	$ 71,683	$ 79,039
Less: Allowance for Doubtful Accounts	(1,195)	(3,721)
Accounts Receivable, Net of Allowance for Doubtful Accounts	$ 70,488	$ 75,318

Sewer Fund

	June 30, 2021	June 30, 2020
Customer Accounts Receivable	$ 46,594	$ 58,021
Less: Allowance for Doubtful Accounts	(1,399)	(9,039)
Accounts Receivable, Net of Allowance for Doubtful Accounts	$ 45,195	$ 48,982

6. CAPITAL ASSETS

Utility Plant is classified as follows:

Water Fund

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

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

6. CAPITAL ASSETS (CONTINUED)

Utility Plant is classified as follows:

Water Fund

	Totals 06/30/19	Additions	Disposal	Totals 06/30/20
Land & Land Rights	$ 69,272	$ 350	$ -	$ 69,622
Construction Work in Progress	128,126	35,210	-	163,336
Total Fixed Assets, Not Depreciated	197,398	35,560	-	232,958
Fixed Assets Depreciated:				
Structures & Improvements	520,509	-	-	520,509
Distribution Reservoirs & Standpipes	960,710	24,870	-	985,580
Transmission & Distribution Mains	7,242,059	-	-	7,242,059
Services Connections & Taps	257,236	5,824	-	263,060
Meters & Meter Installation	844,371	4,094	-	848,465
Hydrants	272,432	-	-	272,432
Office Furniture	26,211	-	-	26,211
Transportation	94,577	17,000	-	111,577
Tools, Shop, & Equipment	65,145	-	-	65,145
Power Operated Equipment	98,602	-	-	98,602
Pumping Equipment	5,134	-	-	5,134
Miscellaneous Equipment	11,770	-	-	11,770
Total Fixed Assets, Depreciated	10,398,756	51,788	-	10,450,544
Less Accumulated Depreciation:				
Structures & Improvements	171,222	22,035	-	193,257
Distribution Reservoirs & Standpipes	253,768	25,130	-	278,898
Transmission & Distribution Mains	1,875,131	173,939	-	2,049,070
Services Connections & Taps	56,900	10,250	-	67,150
Meters & Meter Installation	478,939	84,592	-	563,531
Hydrants	163,762	24,715	-	188,477
Office Furniture	20,076	2,285	-	22,361
Transportation	73,967	10,663	-	84,630
Tools, Shop, & Equipment	47,380	4,620	-	52,000
Power Operated Equipment	98,140	184	-	98,324
Pumping Equipment	1,071	513	-	1,584
Miscellaneous Equipment	10,603	1,167	-	11,770
Total Accumulated Depreciation	3,250,959	360,093	-	3,611,052
Depreciated Fixed Assets Net of Accumulated Depreciation	7,147,797	(308,305)	-	6,839,492
Total Fixed Assets	$ 7,345,195	$ (272,745)	$ -	$ 7,072,450

Part of the cost of capital assets is charged against earnings each year as depreciation expense. Depreciation for the year ended June 30, 2020 was $360,093.

6. CAPITAL ASSETS (CONTINUED)

Utility Plant is classified as follows:

Sewer Fund

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

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

6. CAPITAL ASSETS (CONTINUED)

Utility Plant is classified as follows:

Sewer Fund

	Totals 06/30/19	Additions	Disposal	Totals 06/30/20
Land & Land Rights	$ 93,884	$ -	$ -	$ 93,884
Construction Work in Progress	-	-	-	-
Total Fixed Assets, Not Depreciated	93,884	-	-	93,884
Fixed Assets Depreciated:				
Intangible Plant	548,999	-	-	548,999
Collecting System & Improvements	76,878	-	-	76,878
Service Connections	33,956	259	-	34,215
Mains & Accessories	9,436,636	8	-	9,436,644
Power Pumping Equipment	1,616,938	12,647	-	1,629,585
Force Mains	128,034	-	-	128,034
Office Equipment	6,318	-	-	6,318
Transportation Equipment	28,036	-	-	28,036
Tools & Equipment	74,817	-	-	74,817
Building Improvements	48,223	-	-	48,223
Total Fixed Assets, Depreciated	$ 11,998,835	$ 12,914	$ -	12,011,749
Less Accumulated Depreciation:				
Intangible Plant	278,873	13,725	-	292,598
Collecting System & Improvements	45,074	2,674	-	47,748
Service Connections	7,897	1,365	-	9,262
Mains & Accessories	2,069,743	225,445	-	2,295,188
Power Pumping Equipment	735,667	74,151	-	809,818
Force Mains	34,418	2,859	-	37,277
Office Equipment	5,853	167	-	6,020
Transportation Equipment	27,919	44	-	27,963
Tools & Equipment	74,817	-	-	74,817
Building Improvements	6,512	1,206	-	7,718
Total Accumulated Depreciation	3,286,773	321,636	-	3,608,409
Depreciated Fixed Assets Net of Accumulated Depreciation	8,712,062	(308,722)	-	8,403,340
Total Fixed Assets	$ 8,805,946	$ (308,722)	$ -	$ 8,497,224

Part of the cost of capital assets is charged against earnings each year as depreciation expense. Depreciation for the year ended June 30, 2020 was $321,636.

7. CUSTOMER DEPOSITS

The District collects deposits on new and prior delinquent customers as required by the Rules of the Public Service Commission of West Virginia. These accounts are to be maintained in a separate bank account and are refunded with interest after twelve consecutive months of timely payments. As of June 30, 2021, and June 30, 2020, Sun Valley Public Service District did not have the required amount of funds on deposit in a separate account to meet the liability.

8. COMPENSATED ABSENCES

At June 30, 2021 and June 30, 2020, compensated absences have been accrued at the employees' current hourly rates in the total amount of $66,187 ($46,331 water and $19,856 sewer) and $72,077 ($50,454 water and $21,623 sewer), respectively.

9. LONG-TERM DEBT

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

Water Bonds Payable:

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

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

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

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

In September 2020, the District was issued a $2,596,000 water revenue bond by the WV Infrastructure Jobs and Development Council for system improvements. The bond bears a fixed interest rate of 3.00% and requires quarterly principal and interest payments of $43,271 beginning March 1, 2022. The bond matures in 2041. As of June 30, 2021, only $1,634,543 of the available balance has been drawn down.

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

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

Summary of Water Long-Term Debt at June 30, 2020:

	Issue Date	Maturity Date	Interest Rate	Issued	Beginning Balance	Drawn	Retired	Amount Outstanding
1991A	2/25/1991	2024	7%	$ 200,000	$ 61,110	$ -	$ (11,147)	$ 49,963
2010A	1/14/2010	2050	4%	$ 2,200,000	$ 1,986,244	$ -	$ (33,892)	$ 1,952,352
2010B	1/14/2010	2041	0%	$ 300,000	$ 220,000	$ -	$ (10,000)	$ 210,000
2016A	10/05/2016	2026	2.32%	$ 280,000	$ 214,120	$ -	$ (26,769)	$ 187,351
Total Bonds Payable								$ 2,399,666
Less Current Portion – Bonds								(84,628)
Long-Term Debt at June 30, 2020								$ 2,315,038

9. LONG-TERM DEBT (CONTINUED)

Bond	June 30, 2021 Due Within One Year	June 30, 2021 Principal & Interest Payments Made	June 30, 2020 Due Within One Year	June 30, 2020 Principal & Interest Payments Made
1991 Series	$ 12,818	$ 15,072	$ 11,954	$ 15,072
2010A Series	36,714	112,728	35,277	112,728
2010B Series	10,000	10,000	10,000	10,000
2016A Series	28,039	31,453	27,397	31,454
2020A Series	47,780	-	-	-
Total	$ 135,351	$ 169,253	$ 84,628	$ 169,254

Summary of estimated Bonds Payable Principal and Interest Maturities at June 30, 2021:

Year	Principal	Interest	Total Payment
2022	$ 135,351	$ 206,986	$ 342,337
2023	188,380	153,957	342,337
2024	191,278	147,783	339,061
2025	185,194	142,071	327,265
2026	190,732	136,533	327,265
2027 – 2031	891,126	601,039	1,492,165
2032 – 2036	939,664	438,763	1,378,427
2037 – 2041	412,517	201,124	613,641
2042 – 2046	442,631	121,009	563,640
2047 – 2050	372,714	27,725	400,439
Total	$ 3,949,587	$ 2,176,990	$ 6,126,577

Water Debt Forgiveness Loan:

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

The following is for disclosure only:

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

	Issue Date	6/30/19 Beginning Balance	Principal Reductions	06/30/20 Ending Balance
Water Revenue Bond, Series 2010 C	2010	$ 354,600	$ (177,300)	$ 177,300

9. LONG-TERM DEBT (CONTINUED)

Sewer Bonds Payable:

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

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

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

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

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

	Issue Date	Maturity Date	Interest Rate	Issued	Beginning Balance	Drawn	Retired	Amount Outstanding
1997A	1997	2037	0%	$ 853,000	$ 393,265	$ -	$ (22,155)	$ 371,110
2001A	2001	2039	0%	$ 1,073,405	$ 569,556	$ -	$ (29,208)	$ 540,348
2010A	2010	2050	4%	$ 1,000,000	$ 908,406	$ -	$ (15,179)	$ 893,227
2010B	2010	2050	0%	$ 3,200,000	$ 2,593,461	$ -	$ (83,660)	$ 2,509,801
Total Bonds Payable								$ 4,314,486
Less Current Portion – Bonds								$ (150,819)
Long-Term Debt at June 30, 2020								$ 4,163,667

	June 30, 2021		June 30, 2020	
Bond	Due Within One Year	Principal & Interest Payments Made	Due Within One Year	Principal & Interest Payments Made
1997A Series	$ 22,152	$ 22,156	$ 22,152	$ 22,156
2001A Series	29,208	29,208	29,208	29,208
2010A Series	16,443	51,240	15,799	51,239
2010B Series	83,660	83,660	83,660	83,660
Total	$ 151,463	$ 186,264	$ 150,819	$ 186,263

9. LONG-TERM DEBT (CONTINUED)

Summary of estimated Bonds Payable Principal and Interest Maturities at June 30, 2021:

Year	Principal	Interest	Total Payment
2022	$ 151,463	$ 34,797	$ 186,260
2023	152,133	34,127	186,260
2024	152,830	33,430	186,260
2025	153,555	32,705	186,260
2026	154,310	31,950	186,260
2027 – 2031	784,002	147,298	931,300
2032 – 2036	808,069	123,231	931,300
2037 – 2041	670,348	93,846	764,194
2042 – 2046	616,534	57,966	674,500
2047 – 2050	520,421	15,268	535,689
Total	$ 4,163,665	$ 604,618	$ 4,768,283

The Districts' outstanding bonds of $8,113,252 are secured with collateral of the District's utility plant and its revenues. The bonds contain (1) a provision that the District fix and collect rates sufficient to produce revenues to make required bond payments, pay operation and maintenance costs and fund all required accounts and maintain debt service coverage of 115% or 110% once reserves are fully funded (2) a provision that the District shall not sell, mortgage, lease or dispose of the System without prior written consent from the Purchaser, (3) a provision that no additional parity bonds shall be issued without the prior written consent of the Purchaser, (4) a provision that the District will carry and maintain insurance covering (a) fire, lightning, vandalism, malicious mischief and extended coverage (b) public liability (c) vehicular public liability (d) workers compensation, (e) flood insurance if in a prone area, (f) fidelity bonds.

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

Notes payable:

On June 14, 2007, the District borrowed $53,000 from the Harrison County Commission ($37,100 water department and $15,900 sewer department) for project costs. This was a monetary loan and payments of principal and interest are deferred for seven years from the date of the executed resolution. The amount of repayment will be determined on an annual basis. The note will be secured by surplus revenues derived by the system. The term and interest rate will be determined seven years from the date of execution. No payments have been made in the June 30, 2021 and June 30, 2020 fiscal years.

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

6/30/19 Beginning Balance	Principal Reductions	06/30/20 Ending Balance
$ 53,000	$ -	$ 53,000

10. DEBT SERVICE COVERAGE

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

Water Fund

		June 30, 2021		June 30, 2020
Operating Loss*	$	(135,377)	$	(78,932)
Tap Fees		(4,950)		(2,250)
Interest Revenue		158		1,889
Depreciation & Amortization		366,727		360,093
Amount Available for Debt Service		226,558		280,800
Debt Service (Principal & Interest)	$	169,253	$	169,253
Coverage		133.86%		165.91%

Sewer Fund

		June 30, 2021		June 30, 2020
Operating Loss*	$	(155,148)	$	(112,455)
Tap Fees		(900)		-
Interest Revenues		172		2,887
Depreciation & Amortization		354,934		321,636
Amount Available for Debt Service		199,058		212,068
Debt Service (Principal & Interest)	$	186,264	$	186,264
Coverage		106.87%		113.85%

*Calculated on GAAP Basis.

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

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

11. EMPLOYEES RETIREMENT SYSTEM

Plan Description, Contribution Information and Funding Policies

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

Public Employee Retirement System (PERS)

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

Eligibility to participate	All full-time employees, except those covered by other pension plans
Authority establishing contribution obligations and benefit provisions	Chapter 5 Article 10 of the WV State Code
Plan member's contribution rate	Hire Date Pre 7/15 4.50% / Hire Date Post 7/15 6%
District's contribution rate	10.00% for 06/30/21 & 10.00% for 06/30/20
Period required to vest	Five Years Pre 7/15 / Ten Years Post 7/15
Benefits and eligibility for distribution	A member who has attained age 60 and has earned 5 years or more of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. The final average salary (three highest consecutive years in the last 15) times the years of service times 2% equals the annual retirement benefit. Terminated members with at least five years of contributory service who do not withdraw their accumulated contributions may elect to receive their retirement annuity beginning at age 62.
Deferred retirement portion	No
Provisions for:	
Cost of Living	No
Death Benefits	Yes

Trend Information
Public Employees' Retirement System (PERS)

Fiscal Year		Annual Pension Cost	Percentage Contributed
2021	$	43,094	100%
2020	$	42,511	100%
2019	$	39,236	100%

11. EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

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

At June 30, 2021 and June 30, 2020, the District reported a liability of $99,744 ($69,821 water and $29,923 sewer) and $39,629 ($27,740 water and $11,889 sewer) for its proportionate share of the net pension liability. The net pension was measured as of July 1, 2020, and the total pension liability used to calculate the net pension liability was determined by actuarial valuations as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At July 1, 2020 and July 1, 2019, the District's proportion was 0.018867% and 0.018431% percent, which was an increase of 0.000436% from its proportion measured as of July 1, 2019.

For the year ended June 30, 2021 and June 30, 2020, the District recognized pension expense of $27,826 ($19,926 water and $7,900 sewer) and $18,392 ($13,438 water and $4,954 sewer). At June 30, 2021 and June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	June 30, 2021		June 30, 2020	
	Deferred Outflows Of Resources	Deferred Inflows Of Resources	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Net difference between projected and actual investment earnings on pension plan investments	$ 31,614	$ -	$ -	$ 14,324
Difference between expected and actual experience	14,678	2,056	1,534	3,461
Changes in Assumptions	-	4,395	-	7,275
Changes in proportion and differences between Employer contributions and proportionate share of contributions	2,078	448	4,306	916
District contributions subsequent to the measurement date	29,495	-	29,318	-
Total	$ 77,865	$ 6,899	$ 35,158	$ 25,976
Water Division Portion	$ 55,935	$ 4,829	$ 26,041	$ 18,183
Sewer Division Portion	$ 21,930	$ 2,070	$ 9,117	$ 7,793

11. EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

$29,495 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2022	$	(3,036)
2023		14,842
2024		18,286
2025		11,379
Total	$	41,471

Actuarial assumptions. The total pension liabilities for financial reporting purposes were determined by actuarial valuations as of July 1, 2017 and rolled forward to June 30, 2021 using the following actuarial assumptions, applied to all periods included in the measurement:

June 30, 2021 Actuarial Assumptions:

Inflation	3.0%
Salary Increases	State: 3.1% - 5.3% average, including inflation Non-State: 3.35% - 6.5% average, including inflation
Investment Rate of Return	7.5% net of pension plan investment expense, including inflation

June 30, 2020 Actuarial Assumptions:

Inflation	3.0%
Salary Increases	State: 3.1% - 5.3% average, including inflation Non-State: 3.35% - 6.5% average, including inflation
Investment Rate of Return	7.5% net of pension plan investment expense, including inflation

June 30, 2021 Mortality rates were based on the following:

- Active: 100% of Pub-2010 General Employees table, below-median, headcount weighted, projected with scale MP-2018
- Retired Healthy Males: 108% of Pub-2010 General Retiree Male table, below-median, headcount weighted, projected with scale MP-2018
- Retired Healthy Females: 122% of Pub-2010 General Retiree Female table, below-median, headcount weighted, projected with scale MP-2018
- Disables Males: 118% of Pub-2010 General / Teachers Disabled Male table, below-median, headcount weighted, projected with scale MP-2018
- Disabled Females: 117% of Pub-2010 General / Teachers Disabled Female table, below-median, headcount weighted, projected with scale MP-2018

11. EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

June 30, 2020 Mortality rates were based on the following:

- Active: 100% of Pub-2010 General Employees table, below-median, headcount weighted, projected with scale MP-2018
- Retired Healthy Males: 108% of Pub-2010 General Retiree Male table, below-median, headcount weighted, projected with scale MP-2018
- Retired Healthy Females: 122% of Pub-2010 General Retiree Female table, below-median, headcount weighted, projected with scale MP-2018
- Disables Males: 118% of Pub-2010 General / Teachers Disabled Male table, below-median, headcount weighted, projected with scale MP-2018
- Disabled Females: 118% of Pub-2010 General / Teachers Disabled Female table, below-median, headcount weighted, projected with scale MP-2018

The actuarial assumptions used in the July 1, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2013 – June 30, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	June 30, 2021		June 30, 2020	
Asset Class	Target Allocations	Long-Term Expected Real Rate of Return	Target Allocations	Long-Term Expected Real Rate of Return
US Equity	27.5%	5.5%	27.5%	5.8%
International Equity	27.5%	7.0%	27.5%	7.7%
Core Fixed Income	15.0%	2.2%	15.0%	3.3%
Real Estate	10.0%	6.6%	10.0%	6.1%
Private Equity	10.0%	8.5%	10.0%	8.8%
Hedge Funds	10.0%	4.0%	10.0%	4.4%
Total	100.0%		100.0%	

Discount rate. The discount rate used to measure the total pension liability was 7.5% for all defined benefit plans. The projections of cash flows used to determine the discount rates assumed that employer contributions will continue to follow the current funding policies. Based on those assumptions, the fiduciary net position of each defined benefit pension plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rates of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liabilities of each plan.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate. Regarding the sensitivity of the net pension liability to changes in the discount rate, the following table presents the plans' net pension liabilities calculated using the current discount rate of 7.5% as well as the plans' net pension liabilities if they were calculated using a discount rate that is one percentage point lower or one percentage point higher (in thousands):

11. EMPLOYEES RETIREMENT SYSTEM (CONTINUED)

Total June 30, 2021 Net Pension Liability:

1% Decrease (6.5%)	Current Discount Rate (7.5%)	1 % Increase (8.5%)
$ 254,135	$ 99,744	$ (30,796)

Total June 30, 2020 Net Pension Liability:

1% Decrease (6.5%)	Current Discount Rate (7.5%)	1 % Increase (8.5%)
$ 184,595	$ 39,629	$ (83,003)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report.

Payables to the pension plan
As of June 30, 2021, the District owed $0 to the WV PERS which included $0 of employee contributions and $0 of employer contributions for the month of June 2021.

12. NET POSITION

The balance in Net Position is computed as follows:

Water Fund	June 30, 2021	June 30, 2020
Net Investment in Capital Assets:		
Net Property, Plant and Equipment	$ 8,275,508	$ 7,072,450
Less:		
Bonds Payable – Current Portion	135,351	84,628
Bonds Payable – Net of Current Portion	3,814,236	2,315,038
Construction Payable	6,266	146,740
5.05 Agreements – Current Portion	23,998	-
5.05 Agreements – Net of Current Portion	75,828	98,448
Retainage Payable	115,077	-
Notes Payable	37,100	37,100
Total Net Investment in Capital Assets	4,067,652	4,390,496
Restricted Externally or Constitutionally:		
Debt Reserve	158,965	145,919
Repair	3,692	9,125
Debt Service	664	7,150
Working Capital Reserve	545	4,162
Renewal & Replacement	751	751
Unrestricted	23,727	(16,330)
Total Net Position	$ 4,255,996	$ 4,541,273

12. NET POSITION (CONTINUED)

Sewer Fund	June 30, 2021	June 30, 2020
Net Investment in Capital Assets:		
Net Property, Plant and Equipment	$ 8,190,795	$ 8,497,224
Less:		
Bonds Payable – Current Portion	151,463	150,819
Bonds Payable – Net of Current Portion	4,012,202	4,163,667
5.03 Agreements – Net of Current Portion	34,187	36,250
Notes Payable	15,900	15,900
Total Investment in Capital Assets	3,977,043	4,130,588
Restricted Externally or Constitutionally:		
Debt Reserve	184,321	171,803
Debt Service	14,606	25,853
Working Capital Reserve	305	2,104
Renewal & Replacement	300	795
Unrestricted	(204,365)	(168,543)
Total Net Position	$ 3,972,210	$ 4,162,600

13. CONCENTRATION OF RISK

Sun Valley Public Service District serves portions of Harrison County in West Virginia. For the years ended June 30, 2021 and June 30, 2020, the District served an average of 1,215 and 1,220 water customers who consumed 51,716,582 and 55,959,570 gallons of water, respectively. The District served an average of 703 and 712 sewer customers who produced 29,156,213 and 32,137,855 gallons of waste water, respectively. The District has a diversified customer base; however, a substantial portion of its customers' ability to honor their payment commitments depends on the local economy.

The District purchases all of its water and wastewater treatment from Clarksburg Water and Sanitary Boards. The District purchased 82,234,000 and 72,136,096 gallons of water from the Clarksburg Water Board and 29,309,213 and 32,299,856 gallons of wastewater were treated by the Clarksburg Sanitary Board. These are the District's only sources of water and wastewater treatment. Any decrease or loss of these supplies would be detrimental to the District.

The District maintains its deposits in bank accounts of local federally insured financial institutions. Such accounts are individually insured to a maximum limit of $250,000.

14. RISK MANAGEMENT

The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the government carries general liability insurance for these various risks. Amounts of settlements have not exceeded insurance coverage in the past three years.

15. ADVANCES FOR CONSTRUCTION

The District has entered into various extension agreements. Expirations are as follows:

Water Fund

	June 30, 2021	June 30, 2020
Less than one year	$ -	$ -
Greater than one year	99,826	98,448
Total	$ 99,826	$ 98,448

Balance 6/30/20	Advances	Refunds & Expirations	Balance 6/30/21
$ 98,448	$ 3,245	$ (1,867)	$ 99,826

Balance 6/30/19	Advances	Refunds & Expirations	Balance 6/30/20
$ 100,529	$ -	$ (2,081)	$ 98,448

Sewer Fund

	June 30, 2021	June 30, 2020
Less than one year	$ -	$ -
Greater than one year	34,187	36,250
Total	$ 34,187	$ 36,250

Balance 6/30/20	Advances	Refunds & Expirations	Balance 6/30/21
$ 36,250	$ -	$ (2,063)	$ 34,187

Balance 6/30/19	Advances	Refunds & Expirations	Balance 6/30/20
$ 36,938	$ -	$ (688)	$ 36,250

Expirations are as follows:

	Water	Sewer
10/2022	$ 23,844	$ -
12/2022	154	-
04/2025	-	4,572
01/2026	1,734	-
02/2026	3,270	-
04/2026	31,266	-
04/2026	-	29,615
12/2026	33,212	-
03/2028	3,102	-
04/2031	3,244	-
Total	$ 99,826	$ 34,187

16. OTHER POSTEMPLOYMENT BENEFITS

Plan Description. The West Virginia Other Postemployment Benefits Plan (the Plan) is a cost-sharing, multiple employer, defined benefit other post-employment benefit plan and covers the retirees of State agencies, colleges and universities, county boards of education, and other government entities as set forth in the West Virginia Code Section 5-16D-2 (the Code). The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board is comprised of nine members. Finance Board members are appointed by the Governor, serve a term of four years and are eligible for reappointment. The State Department of Administration cabinet secretary serves as Chairman of the Board. Four members represent labor, education, public employees and public retirees. Four remaining members represent the public-at-large.

Benefits Provided. The Plan provides the following benefits:

- Medical and prescription drug insurance
- Life Insurance

The medical and prescription drug insurance is provided through two-options:

- Self-insured Preferred Provider Benefit Plan – primarily for non-Medicare-eligible retirees and spouses
- External Managed Care Organizations – primarily for Medicare-eligible retirees and spouses

Contributions. Employer contributions were from the RHBT billing system, called the Web Contribution System, for fiscal years ended June 30, 2020 and 2019. The employer contributions which were the basis of the related schedules represent what the employer was billed during the respective year for their portion of the pay as you go premiums, commonly referred to as paygo, retiree leave conversion billings, and other matters, including billing adjustments. Contributions to the OPEB plan from the District were $12,960 for the year ended June 30, 2021.

Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute to the RHBT this premium at the established rate for every active policyholder per month. This active premium subsidized the retirees' health care by approximately $142 million for both fiscal years ending 2020 and 2019. The paygo rates for June 30, 2021, 2020 and 2019, respectively, were:

	2021	2020	2019
Paygo Premium	$ 160	$ 168	$ 183

Members retired before July 1, 1997 pay retiree healthcare contributions at the highest sponsor subsidized rate, regardless of their actual years of service. Members retired between July 1, 1997 and June 30, 2010, pay a subsidized rate depending on the member's years of service. Members hired on or after July 1, 2010, pay retiree healthcare contributions with no sponsor provided implicit or explicit subsidy.

Retiree leave conversion contributions from the employer depend on the retiree's date of hire and years of service at retirement as described below:

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

June 30, 2021

- Members hired before July 1, 1988, may convert accrued sick or leave days into 100% of the required retiree healthcare contribution.
- Members hired from July 1, 1988, to June 30, 2001, may convert accrued sick or leave days into 50% of the required retiree healthcare contribution.

June 30, 2020

- Members hired before July 1, 1988, may convert accrued sick or leave days into 100% of the required retiree healthcare contribution.
- Members hired from July 1, 1988, to June 30, 2001, may convert accrued sick or leave days into 50% of the required retiree healthcare contribution.

The conversion rate is two days of unused sick and annual leave days per month for single healthcare coverage and three days of unused sick and annual leave days per month for family healthcare coverage.

There may be differences in the amount an employer has in their internal records as contributions to RHBT and the amounts shown in the allocation schedules as contributions. Additionally, total employer contributions reported in the Schedules, may not agree with the total employer contributions reported in the RHBT Statement of Changes in Fiduciary Net Position. Examples of these types of differences are listed below:

- An employer is paying the retiree's health premium or the retiree's life insurance premium as they are a non CPRB agency.
- Contributions paid to the RHBT due to an approved payment plan for historic non-participating employer premium billings are excluded from the Schedules.
- RHBT receives special funding for the county school boards.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

As of June 30, 2021, the District's proportionate share of net OPEB liability was $57,219. Of this amount, the District recognized $31,864 ($22,305 water and $9,559 sewer) as its proportionate share on the Statement of Net Position. The remainder of $25,355 denotes the District's proportionate share of net OPEB liability attributable to the special funding.

As of June 30, 2020, the District's proportionate share of net OPEB liability was $221,111. Of this amount, the District recognized $123,790 ($86,653 water and $37,137 sewer) as its proportionate share on the Statement of Net Position. The remainder of $97,321 denotes the District's proportionate share of net OPEB liability attributable to the special funding.

The net OPEB liability was measured as of July 1, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating organizations, actuarially determined. At July 1, 2020 and July 1, 2019, the District's proportion was 0.007214099% and 0.007461114%, which was a decrease of 0.000247015% from its proportion measured as of July 1, 2019.

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

For the year ended June 30, 2021, the District recognized OPEB expense of $(45,447) ($(31,867) water and $(13,580) sewer). Of this amount, $(26,959) was recognized as the District's proportionate share of OPEB expense and $(18,488) as the amount of OPEB expense attributable to special funding from a non-employer contributing entity.

For the year ended June 30, 2020, the District recognized OPEB expense of $537 ($376 water and $161 sewer). Of this amount, $1,596 was recognized as the District's proportionate share of OPEB expense and $(1,059) as the amount of OPEB expense attributable to special funding from a non-employer contributing entity.

At June 30, 2021 and June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	June 30, 2021		June 30, 2020	
	Deferred Outflows Of Resources	Deferred Inflows Of Resources	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Net difference between expected and actual investment earnings on OPEB Plan investments	$ 3,497	$ 1,079	$ 704	$ 2,039
Differences between expected and actual experiences	-	20,660	-	14,437
Changes in Assumptions	-	71,924	-	25,106
Changes in Proportion and differences between employer contributions and proportionate share of Contributions	6,533	9,315	10,179	11,045
District contributions subsequent to the measurement date	12,960	-	13,944	-
Total	$ 22,990	$ 102,978	$ 24,827	$ 52,627
Water Division Portion	$ 16,093	$ 72,085	$ 17,379	$ 36,839
Sewer Division Portion	$ 6,897	$ 30,893	$ 7,448	$ 15,788

$12,960 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Year ended June 30:		
2022	$	(36,721)
2023		(31,410)
2024		(24,439)
2025		(378)
Total	$	(92,948)

Actuarial Assumptions. The net OPEB liability was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

June 30, 2021:	
Inflation	2.25%
Wage Inflation:	2.75%
Asset Valuation Method:	Market Value
Salary increases	Dependent upon pension system ranging from 2.75% to 5.18%, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Investment rate of return	6.65%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Trend Rate for pre-Medicare per capita costs of 7.0% for plan year end 2022, 6.5% for plan year 2023, decreasing by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year 2032. Trend rate for Medicare per capita costs of 31.11% for 2022. 9.15% for plan year end 2023, 8.4% for plan year 2024, decreasing gradually each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2036.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to Death"
Expenses	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of the annual expense.
Actuarial cost method	Entry Age Normal Cost Method
Amortization method	Level percentage of payroll over a 20-year closed period
Remaining amortization period	20 years closed as of June 30, 2017
Mortality Post Retirement	Pub-2010 Below-Median Income General Healthy Retiree Mortality Tables projected with MP-2019 and scaling factors of 106% for males and 113% for females.
Mortality Pre-Retirement	Pub-2010 Below-Median Income General Employee Mortality Tables projected with MP-2019.

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

June 30, 2020:	
Inflation	2.75%
Wage Inflation:	4.00%
Asset Valuation Method:	Market Value
Salary increases	Dependent upon pension system ranging from 3.00% to 6.50%, including inflation
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition.
Investment rate of return	7.15%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Trend Rate for pre-Medicare per capita costs of 8.5% for plan year end 2020, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year 2028. Trend rate for Medicare per capita costs of 3.1% for plan year end 2020. 9.5% for plan year end 2021, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year end 2031.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to Death"
Expenses	Health administrative expenses are included in the development of the per capita claims cost. Operating expenses are included as a component of the annual expense.
Actuarial cost method	Entry Age Normal Cost Method
Amortization method	Level percentage of payroll over a 20-year closed period
Remaining amortization period	20 years closed as of June 30, 2018

Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis for PERS and TRS. RP-2014 Healthy Annuitant Mortality Table projected with scale MP-2016 on a fully generational basis for Troopers A and B. Pre-Retirement: RP-2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis for PERS and TRS. RP-2014 Employee Mortality Table projected with Scale MP-2016 on a fully generational basis for Troopers A and B.

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

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

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

Certain assumptions have been changed since the prior actuarial valuation as of June 30, 2018 and a measurement date of June 30, 2020 as reflected in the footnote *Reconciliation of the Total OPEB Liability between Valuation Dates.* The net effect of the assumption changes was approximately $1,147 million.

- General/Price inflation – Decrease price inflation rate from 2.75% to 2.25%.
- Discount Rate – Decrease discount rate from 7.15% to 6.65%
- Wage Inflation – Decrease wage inflation rate from 4.00% to 2.75% for PERS
- OPEB Retirement – Develop explicit retirement rates for members who are eligible to retire with healthcare benefits and elect healthcare coverage.
- Waved Annuitant Termination – Develop explicit waived termination rates for members who are eligible to retire with healthcare benefits but waive healthcare coverage.
- SAL Conversion – Develop explicit SAL conversion rates for members who are eligible to convert sick and annual leave (SAL) balances at retirement and convert SAL balances into OPEB benefits.
- Lapse/Re-entry – Develop net lapse/re-entry rates for members who either lapse coverage after electing healthcare coverage or elect healthcare coverage after waiving coverage.
- Other demographic assumptions – develop termination, disability, and mortality rates based on experience specific to OPEB covered group.
- Salary increase – develop salary increase assumptions based on experience specific to the OPEB covered group.

The long-term expected rate of return of 6.65% on OPEB plan investments was determined by a combination of an expected long-term rate of return of 7.00% for long-term assets invested with the WV Investment Management Board and an expected short-term rate of return of 2.50% for assets invested with the West Virginia Board of Treasury Investments.

Long-term pre-funding assets are invested with the WVIMB. The strategic asset allocation consists of 55% equity, 15% fixed income, 10% private equity, 10% hedge fund and 10% real estate invested. Short-term assets used pay current year benefits and expenses are invested with the WVBTI.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Target asset allocations, capital market assumptions ("CMA"), and a 10-year forecast of nominal geometric returns by major asset class were provided by the plan's investment advisors, including the West Virginia Investment Management Board ("WV-IMB"). The projected nominal return for the Money Market Pool held with the West Virginia Board of Treasury Investments ("WV-BTI") was estimated based on WV-IMB assumed inflation of 2.0% plus a 25-basis point spread.

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

The target allocation and estimated of annualized long-term expected real returns assuming a 10-year horizon are summarized below:

Asset Class	June 30, 2021 Long-Term Expected Real Rate of Return	June 30, 2020 Long-Term Expected Real Rate of Return
Global Equity	6.8%	4.8%
Core Plus Fixed Income	4.1%	2.1%
Hedge Fund	4.4%	2.4%
Private Equity	8.8%	6.8%
Core Real Estate	6.1%	4.1%
Cash	N/A	0.3%

Real returns by asset class, as shown in the above table, were estimated using a static inflation assumption of 2.0%. Consequently, real returns may not reflect the potential volatility of inflation by asset class.

Discount Rate. A single discount rate of 6.65% was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 6.65% and a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date to the extent benefits are effectively financed on a pay-as-you-go basis. The long-term municipal bond rate used to develop the single discount rate was 3.13% as of the beginning of the year and 2.45% as of the end of the year. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with the prefunding and investment policies. Future pre-funding assumptions include a $30 million annual contribution from the State through 2037. Based on those assumptions, and that the Plan is expected to be fully funded by fiscal year ended June 30, 2025, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Discount rates are subject to change between measurement dates.

Opt-Out Employer Balance Reallocation. Certain employers that meet the Plan's opt-out criteria are no longer required to make contributions to the Plan. These opt employers have no continuing involvement with the Plan. Accordingly, the amounts previously allocated to such employers for the net OPEB liability and related deferred inflows and outflows are reallocated to the remaining employers participating in the cost sharing plan. The Plan reallocates these balances to the remaining active employers based on their proportionate share of contributions made in the period of reallocation.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate. The following presents the Board's proportionate share of the net OPEB liability, as well as what the Board's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.65 percent) or 1-percentage-point higher (7.65 percent) than the current discount rate:

Total June 30, 2021 Net OPEB Liability:

1% Decrease (6.65%)	Current Discount Rate (7.65%)	1 % Increase (8.65%)
$ 45,442	$ 31,864	$ 20,497

16. OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Total June 30, 2020 Net OPEB Liability:

1% Decrease (6.15%)	Current Discount Rate (7.15%)	1 % Increase (8.15%)
$ 147,740	$ 123,790	$ 103,748

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the healthcare cost trend rates. The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

Total June 30, 2021 Net OPEB Liability:

1% Decrease	Healthcare Cost Trend Rates	1 % Increase
$ 19,173	$ 31,864	$ 47,192

Total June 30, 2020 Net OPEB Liability:

1% Decrease	Healthcare Cost Trend Rates	1 % Increase
$ 99,819	$ 123,790	$ 152,879

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in the separately issued financial report issued by the PEIA which is a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees' Insurance Association, Building 5, Room 1000, 1900 Kanawha Boulevard East, Charleston, WV 25305.

Payables to the plan
As of June 30, 2021 and June 30, 2020, the District owed $0 to the WV PEIA.

PEIA issued a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees' Insurance Association, Building 5, Room 1000, 1900 Kanawha Boulevard East, Charleston, WV 25305.

17. OTHER LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended June 30, 2021 is as follows:

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year	Amounts due within one year	Amounts due past one year
Net Pension Liability	$ 39,629	$ 60,115	$ -	$ 99,744	$ -	$ 99,744
Compensated Absences	72,077	-	(5,890)	66,187	66,187	-
Net OPEB Liability	123,790	-	(91,926)	31,864	-	31,864
Long-Term Liabilities	$ 235,496	$ 60,115	$ (97,816)	$ 197,795	$ 66,187	$ 131,608

17. OTHER LONG-TERM OBLIGATIONS (CONTINUED)

Long-term liability activity for the year ended June 30, 2020 is as follows:

	Balance, Beginning of Year	Additions	Deductions	Balance, End of Year	Amounts due within one year	Amounts due past one year
Net Pension Liability	$ 48,292	$ -	$ (8,663)	$ 39,629	$ -	$ 39,629
Compensated Absences	64,143	7,934	-	72,077	72,077	-
Net OPEB Liability	156,097	-	(32,307)	123,790	-	123,790
Long-Term Liabilities	$ 268,532	$ 7,934	$ (40,970)	$ 235,496	$ 72,077	$ 163,419

18. WORKING CAPITAL RESERVE

As required by Senate Bill 234, the District is required to maintain a certain amount of funds on hand for operations and maintenance. The following schedule details the required fund balances:

Requirement as of June 30, 2021:	Water	Sewer
Working Capital Reserve	$ 664	$ 305
Minimum 1/8 of O&M Expenses	(81,408)	(36,749)
Cash Deficit	$ (80,744)	$ (36,444)

Requirement as of June 30, 2020:	Water	Sewer
Working Capital Reserve	$ 4,162	$ 2,104
Minimum 1/8 of O&M Expenses	(85,550)	(42,336)
Cash Deficit	$ (81,388)	$ (40,232)

19. TECHNICAL DEFAULT

Sun Valley Public Service District was in technical default on their sewer bonds because of the failure to maintain adequate debt service coverage during the June 30, 2021 and June 30, 2020 fiscal years. The bondholders have a right to call for payment of the bonds, thus making the bond liability a short-term obligation. However, the bondholders have given no indication of exercising their right, and the liability is classified as long-term less the current portion on the statement of net position.

20. OPERATING AGREEMENT

The District entered into an operating agreement with Enlarged Hepzibah Public Service District to assist with billing and operations. During the June 30, 2021 and June 30, 2020 fiscal years, the District billed Enlarged Hepzibah Public Service District $19,943 ($15,754 water and $4,189 sewer) and $50,676 ($41,020 water and $9,656 sewer). As of June 30, 2021 and June 30, 2020, Enlarged Hepzibah Public Service District owed the District $33,156 ($23,332 water and $9,824 sewer) and $29,361 ($20,257 water and $9,104 sewer).

21. CONSTRUCTION WORK IN PROGRESS

The District is currently in the construction phase of a water system improvements project. The project cost is $2,955,347 to be funded with a $2,596,000 WV IJDC loan and a $359,347 WV IJDC Grant, and all funds have been committed.

Construction Work in Progress – June 30, 2020	$	163,336
Requisitions 1 – 7		1,634,543
CY Construction Payable		6,266
CY Retainage Payable		115,077
Paid by District		4,543
Bond Costs		(65,500)
Reimbursement		(20,422)
PY Construction Payable		(146,740)
Construction Work in Progress – June 30, 2021	$	1,691,103

22. ASSET RETIREMENT OBLIGATIONS

An Asset Retirement Obligation (ARO) is a legally enforceable liability associated with the future retirement of a tangible capital asset. The retirement of a capital asset encompasses its sale, abandonment, recycling, or disposal in some manner. The District has several pump stations that vary in size that are obligated to report an ARO by federal, state, or local laws/regulations. The useful life is listed below and is amortized using a straight-line method.

Sewer		ARO Cost	Useful Life (Yrs)	Remaining Useful Life (Yrs)		Accumulated Amortization		Net ARO Cost
Lift Station	$	82,000	35	34	$	2,343	$	79,657
Lift Station		120,000	35	34		3,428		116,572
Rte. 98 Lift Station		82,000	41	40		2,000		80,000
Liberty Lift Station		74,000	41	40		1,805		72,195
Wolf Summit Lift Station		74,000	41	40		1,805		72,195
Morrison Grinder Pump Station		22,000	35	34		629		21,371
Morrison Grinder Pump Station		22,000	41	40		536		21,464
Chiefton Grinder Pump Station		22,000	35	34		628		21,372
Wolf Summit Grinder Pump Station		26,500	41	40		646		25,854
1st Street Grinder Pump Station		22,000	41	40		537		21,463
Upper Wolf Summit Grinder Pump Station		26,500	41	40		646		25,854
Lower Wolf Summit Grinder Pump Station		22,000	41	40		537		21,463
Ron Lane Grinder Pump Station		22,000	41	40		537		21,463
Crestwood Grinder Pump Station		22,000	42	41		524		21,476
Lift Station (Ron Lane Industrial Park)		58,500	44	43		1,330		57,170
Tymber Park Grinder Pump Station		22,000	44	43		500		21,500
Mid-State Grinder Pump Station		22,000	44	43		500		21,500
Zack Renner Grinder Pump Station		22,000	46	45		478		21,522
Manholes		37,290	23	22		1,621		35,669
Manholes		113,520	39	38		2,911		110,609
Costs to Allocate		325,000	40	39		8,125		316,875
Total	$	1,239,310			$	32,066	$	1,207,244

22. ASSET RETIREMENT OBLIGATIONS (CONTINUED)

Water	ARO Cost	Useful Life (Yrs)	Remaining Useful Life (Yrs)	Accumulated Amortization	Net ARO Cost
Sun Valley BPS	$ 16,500	40	39	$ 413	$ 16,087
Sycamore BPS	16,500	40	39	412	16,088
Costs to Allocate	124,000	40	39	3,100	120,900
Total	$ 157,000			$ 3,925	$ 153,075

23. SUBSEQUENT EVENTS – COVID-19

The spread of the novel coronavirus (COVID-19) has severely impacted many local economies around the world. In many countries, businesses and organizations are being forced to cease or limit operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Governments and financial institutions have responded with monetary and fiscal interventions to try to stabilize economic conditions. The District has determined that these events are non-adjusting subsequent events. Accordingly, the financial net position and changes in net position as of and for the year ended June 30, 2021 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and financial responses remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial net position and results of the District for future periods.

24. SUBSEQUENT EVENT

In August 2020, the Water Division of the District filed a petition alongside Lake Floyd Public Service District seeking consent and approval of a water service termination agreement between the two Districts. For more information, please see WV PSC Case No. 21-0610-PSD-PC.

In June 2021, the District filed a petition with the WV Public Service Commission seeking their approval of the operating agreement. In August 2021, the PSC denied the approval due to the agreement already being in effect prior to the submission to the Commission. However, the agreement has not been voided. For more information, please see WV PSC Case No. 21-0474-PSWD-PC.

25. RESTRICTED REVENUES

The District was ordered by the West Virginia Public Service Commission to segregate 3.20% of all collected revenues for the sole purpose of funding the District's working capital reserve account. For fiscal year ended June 30, 2021, the amount restricted for this purpose was $26,588. For more information, please see WV PSC Case No. 17-0625-PWD-19A.

REQUIRED SUPPLEMENTARY INFORMATION

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2021

	2020	2019	2018
District's proportion of the net pension liability (asset)	0.018867%	0.018431%	0.018700%
District's proportionate share of the net pension liability (asset)	$ 99,744	$ 39,629	$ 48,292
District's covered-employee payroll	$ 293,178	$ 270,592	$ 258,367
District's proportionate share of the net pension liability (asset) as a percentage of its cover-employee payroll	34.02%	14.65%	18.69%
Plan fiduciary net position as a percentage of the total pension liability	92.89%	96.99%	96.33%

	2017	2016	2015	2014	2013
District's proportion of the net pension liability (asset)	0.017919%	0.016406%	0.017335%	0.014338%	0.014834%
District's proportionate share of the net pension liability (asset)	$ 77,347	$ 150,792	$ 96,799	$ 52,918	$ 135,231
District's covered-employee payroll	$ 246,006	$ 226,075	$ 235,090	$ 192,007	$ 198,543
District's proportionate share of the net pension liability (asset) as a percentage of its cover-employee payroll	31.44%	66.70%	41.17%	27.56%	68.11%
Plan fiduciary net position as a percentage of the total pension liability	93.67%	86.11%	91.29%	93.98%	79.70%

Generally accepted accounting principles require 10 years of historical trend information to be included in the various schedules of RSI that are presented. Due to changes in actuarial methods and assumptions related to the implementation of new accounting, historical trend information is not readily available for fiscal years ending prior to June 30, 2013 and is not presented.

See Accompanying Notes to the Required Supplementary Information and Accountant's Report.

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF DISTRICT'S PENSION CONTRIBUTIONS
JUNE 30, 2021

	2021	2020	2019
Contractually required contribution	$ 29,495	$ 29,318	$ 27,059
Contributions in relation to the contractually required contribution	(29,495)	(29,318)	(27,059)
Contribution deficiency (excess)	$ -	$ -	$ -
District's covered-employee payroll	$ 294,952	$ 293,178	$ 270,592
Contributions as a percentage of covered-employee payroll	10.00%	10.00%	10.00%

	2018	2017	2016	2015	2014
Contractually required contribution	$ 28,420	$ 29,521	$ 30,520	$ 32,913	$ 27,841
Contributions in relation to the contractually required contribution	(28,420)	(29,521)	(30,520)	(32,913)	(27,841)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$ 258,367	$ 246,006	$ 226,075	$ 235,090	$ 192,007
Contributions as a percentage of covered-employee payroll	11.00%	12.00%	13.50%	14.00%	14.50%

Generally accepted accounting principles require 10 years of historical trend information to be included in the various schedules of RSI that are presented. Due to changes in actuarial methods and assumptions related to the implementation of new accounting standards, historical trend information is not readily available for fiscal years ending prior to June 30, 2014 and is not presented.

See Accompanying Notes to the Required Supplementary Information and Accountant's Report.

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY
JUNE 30, 2021

	2020	2019	2018	2017	2016
District's proportion of the net OPEB liability	0.007214099%	0.007461114%	0.007275774%	0.006768312%	0.007622769%
District's proportionate share of the net OPEB liability (asset)	$ 31,864	$ 123,790	$ 156,097	$ 166,432	$ 189,298
State's proportionate share of the net OPEB liability (asset) associated with the District	25,355	97,321	105,176	129,301	60,523
District's proportionate share of the net OPEB liability (asset)	$ 57,219	$ 221,111	$ 261,273	$ 295,733	$ 249,821
District's covered-employee Payroll	$ 300,161	$ 273,480	$ 258,367	$ 246,006	$ 210,460
District's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	19.06%	80.85%	101.12%	67.65%	89.94%
Plan fiduciary net position as a percentage of the total OPEB liability	73.49%	39.69%	30.98%	25.10%	21.64%

Generally accepted accounting principles require 10 years of historical trend information to be included in the various schedules of RSI that are presented. Due to changes in actuarial methods and assumptions related to the implementation of new accounting, historical trend information is not readily available for fiscal years ending prior to June 30, 2016 and is not presented.

See Accompanying Notes to the Required Supplementary Information and Accountant's Report.

SUN VALLEY PUBLIC SERVICE DISTRICT
SCHEDULE OF THE DISTRICT'S OPEB CONTRIBUTIONS
JUNE 30, 2021

	2021
Contractually required contribution	$ 12,960
Contributions in relation to the contractually required contribution	(12,960)
Contribution deficiency (excess)	$ -
District's covered-employee payroll	$ 286,094
Contributions as a percentage of covered-employee payroll	4.53%

	2020	2019	2018	2017	2016
Contractually required contribution	$ 13,944	$ 15,372	$ 14,868	$ 6,102	$ 9,576
Contributions in relation to the contractually required contribution	(13,944)	(15,372)	(14,868)	(6,102)	(9,576)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
District's covered-employee payroll	$ 300,161	$ 273,480	$ 258,367	$ 246,006	$ 210,460
Contributions as a percentage of covered-employee payroll	4.65%	5.62%	5.75%	2.48%	4.55%

Generally accepted accounting principles require 10 years of historical trend information to be included in the various schedules of RSI that are presented. Due to changes in actuarial methods and assumptions related to the implementation of new accounting, historical trend information is not readily available for fiscal years ending prior to June 30, 2016 and is not presented.

See Accompanying Notes to the Required Supplementary Information and Accountant's Report.

1. CHANGE OF ASSUMPTIONS – NET PENSION LIABILITY

ACTUARIAL REVISIONS

Total Pension Liability	$	7,431,924,000
Plan Fiduciary Net Position		(6,903,253,000)
Net Pension Liability	$	528,671,000
Plan Fiduciary Net Position as a percentage of the total pension liability		92.89%

Sensitivity of Discount Rate	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Total Net Pension Liability (Asset)	(1,346,986,000)	(528,671,000)	163,229,000

2. CHANGE OF ASSUMPTIONS – NET OPEB LIABILITY

Total OPEB Liability	$	1,666,333,746
Plan Fiduciary Net Position		(1,224,642,000)
Net OPEB Liability	$	441,691,746
Plan Fiduciary Net Position as a percentage of the total OPEB liability		73.49%
Net OPEB Liability as a Percentage of Covered Payroll		25.79%

The following presents the net OPEB liability of the Plan, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.15%) or 1-percentage point higher (8.15%) than the current discount rate:

Sensitivity of Discount Rate		1% Decrease (5.65%)		Current Discount Rate (6.65%)		1% Increase (7.65%)
Net OPEB Liability	$	629,911,183	$	44,691,746	$	284,127,314

The following presents the net OPEB liability of the Plan, as well as what the Plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower:

Sensitivity of Healthcare Cost Trend Rates	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Net OPEB Liability	265,769,754	441,691,746	654,169,712

Goff Backa Alfera & Company, LLC
Certified Public Accountants

Pittsburgh
3325 Saw Mill Run Blvd.
Pittsburgh, PA 15227-2736

Wheeling
21 Warden Run Rd., Suite 102
Wheeling, WV 26003

Phone 412-885-5045
Fax 412-885-4870
www.gbaco.com

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Independent Auditor's Report

The Board of Directors
SUN VALLEY PUBLIC SERVICE DISTRICT
707 Stevenson Boulevard
New Kensington, Pennsylvania 15068

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of SUN VALLEY PUBLIC SERVICE DISTRICT as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise SUN VALLEY PUBLIC SERVICE DISTRICT's basic financial statements, and have issued our report thereon dated December 19, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered SUN VALLEY PUBLIC SERVICE DISTRICT's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SUN VALLEY PUBLIC SERVICE DISTRICT's internal control. Accordingly, we do not express an opinion on the effectiveness of SUN VALLEY PUBLIC SERVICE DISTRICT's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether SUN VALLEY PUBLIC SERVICE DISTRICT's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Goff Backa Alfera & Company, LLC

GOFF BACKA ALFERA & COMPANY, LLC

Pittsburgh, Pennsylvania
December 19, 2022

Finding 2020-001: Insufficient Rates - Water System – Compliance and Other Matters

Condition: Sewer and Water renewal and replacement funds equal to 2.5% of gross revenues are not being funded in a consistent manner.

Criteria: The original bond documents require the creation of renewal and replacement funds for water and sewer to be funded out of general revenues equal to 2.5% of gross revenues from the system.

Effect: The District does not have established rates sufficient enough to meet the obligations of the requirement, causing a violation of bond covenants.

Recommendation: The District officials need to have established rates sufficient enough to meet the bond's renewal and replacement requirements for sewer and water.

Response: The District believes recent rate increases that have been put into effect will help to cure this deficiency.

Finding 2020-002: Renewal and Replacement Funds Deficit - Compliance and Other Matters

Condition: Sewer and Water renewal and replacement funds equal to 2.5% of gross revenues are not being funded in a consistent manner.

Criteria: Sewer and Water renewal and replacement funds equal to 2.5% of gross revenues are not being funded in a consistent manner.

Effect: The District does not have established rates sufficient enough to meet the obligations of the requirement, causing a violation of bond covenants.

Recommendation: The District officials need to have established rates sufficient enough to meet the bond's renewal and replacement requirements for sewer and water.

Response: The District believes recent rate increases that have been put into effect will help to cure this deficiency.

Finding 2020-003: Renewal and Replacement Funds Deficit - Compliance and Other Matters

Condition: Adequate working capital fund reserve has not been maintained as of June 30, 2020.

Criteria: Senate Bill No. 234 passed on March 14, 2015 and in effect ninety days from passage requires water and sewer utilities to maintain a working capital reserve in an amount of no less than one eighth of actual annual operation and maintenance expense. This reserve shall be separate and distinct from and in addition to any repair and replacement fund that may be required by bond covenants.

Effect: The District does not have established rates high enough to meet the obligations of the requirement, and is in violation of West Virginia Public Service requirements.

Recommendation: The District officials need to have established rates sufficient enough to meet the West Virginia Public Service cash working capital fund requirements for sewer and water.

Response: The fund is currently being funded with the proceeds of the recent rate increases that have been put into effect.

Finding 2020-004: Unsecured Customer Deposits- Compliance and Other Matters

Condition: Customer security deposits are not adequately secured by the Districts restricted cash account.

Criteria: Public service districts must segregate security deposits into interest bearing accounts

Effect: The District does not have adequate funds in their Customer Deposit interest bearing accounts to secure their customer security deposits violating Public Service Commission Rules and Regulations.

Recommendation: The District should transfer money from their operating account to fund the total customer deposits restricted account and continuously monitor this account in order to be in compliance with Public Service Commission Rules and Regulations.

Response: The District believes recent rate increases that have been put into effect will help to cure this deficiency.

C-5

HARRISON/TAYLOR 911 ADVISORY BOARD
AGENDA
01/17/2023

735 Genesis Boulevard, Bridgeport, 26330

Call to order:
Previous Minutes: No December Meeting
Introduction/Special Guests:

OLD BUSINESS:
*CAD
*TRAINING
*STAFFING
*MAPPING

NEW BUSINESS:
Election of Officers for the 2023 year

GOOD OF THE ORDER:

NEXT MEETING:
Tentative 02/20/2023

ADJOURN:

C-6

BINGAMON PUBLIC SERVICE DISTRICT
PO BOX 35, SHINNSTON, WV 26431
MICHAEL R SIEBER, CHAIRMAN EDWARD HILDRETH, JR, SECRETARY
BRAD FORTNEY, TREASURER

December 19th, 2022

The monthly meeting of the Bingamon Public Service District (BPSD) Board of Directors was held on December 19th, 2022, at the Bingamon Public Service District office trailer.

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

ROLL CALL: Board members present: Edward (Bud) Hildreth, Jr., Brad Fortney, and Michael Sieber. BPSD staff Office Manager, Teresa Basnett and husband Jason Basnett.

READING OF THE MINUTES - Minutes from the November 19th, 2022, BPSD board meeting were distributed. Mr. Sieber called for any corrections or additions to the minutes. ***A motion was made by Michael Sieber, seconded by Brad Fortney, to accept the minutes as published. The motion carried unanimously.***

TREASURER'S REPORT – Board members reviewed the Treasurer's Report. The bank balance as of November 30th, 2022, was $74,285.71 Accounts receivable for the month totaled $ 7,211.63

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

OFFICE MANAGER'S REPORT – BALANCES AS OF November 30th, 2022
Mrs. Teresa Basnett, Office Manager

- City National Bank MMA earned $22.66 in interest and totals $89,961.83
- City National Bank Reserve Account earned $13.64 in interest and totals $54,057.31
- The Renewal/Replacement Acct. at BB&T earned $.09 in interest totals $11,395.59
- WesBanco day of meeting balance was $83,552.41
- 24 hour notices this month totaled 24. Nothing had been collected out of the $8,474.42 as of the night of the meeting.
- Mrs. Basnett said online payments were over $7,200.00 so far this month.
- Mrs. Basnett reported purchasing 6 Visa gift cards in the amount of $50.00 each for the part time employees as well as Christmas cards for each part time employee. The office Credit card was used in purchasing these items. Mrs. Basnett noted that $300.00 was added to her and Mr. Kuhens checks for December.

PLANT OPERATOR'S REPORT

Mr Kuhens was abscent for December 19th's meeting.

SAFETY COMMITTEE MEETING: Work Zone Safety

OLD BUSINESS: None Voiced

NEW BUSINESS: None Voiced

NEXT MONTHLY BPSD BOARD MEETING – The next regularly scheduled BPSD board meeting will be held @ the office trailer on January 16th, 2023 @ 6:30 PM

ADJOURNMENT – The meeting was adjourned at 7:09 pm upon a ***motion by Bud Hildreth, seconded by Michael Sieber, and carried unanimously***

Michael R Sieber

Michael Sieber, Chairman

Teresa Basnett

Teresa Basnett, Office Manager

C-7

GREATER HARRISON COUNTY P.S.D.

"Meeting held in Town of West Milford Council Chambers"

Agenda
January 19, 2023
9:00 am

Appointments
9:00 am – Call to order

ACTION ITEMS

1. Approve/Edit Previous Minutes
2. Public Comment Period
3. P&B Services, LLC
   - 3.1 Package Plant Report
4. Bennett and Dobbins, PLLC
   - 4.1 Drawdowns – Review, discuss and act
   - 4.2 Water rate resolution– Review, discuss and act
5. Ruth Ann Messenger – Treasurer – Review, discuss and act
   - 5.1 Sewer Check Register and debit card transactions
   - 5.2 Water Check Register
6. The Thrasher Group, Inc.
   - 6.1 Sewer
     - 6.1.a. Phase II – Review, discuss and act
       - Project Update
     - 6.1.b. Enterprise – Review, discuss and act
       - Project Update
     - 6.1.c. Sludge – Review, discuss and act
       - Project update
     - 6.1.d. Quiet Dell – Review, discuss and act
       - Project Update
     - 6.1.e. Woodstock Heights Sanitary Sewer Extension Project- Review, discuss and act
       - Project Update
     - 6.1.f. 10-year Plan- Review, discuss and act
       - General Discussion
     - 6.1.g. River Crossings – Review, discuss and act
       - General Discussion
   - 6.2 Water
     - 6.2.a. Steven's Run – Review, discuss and act
       - General Discussion
     - 6.2.b. Overall Water Project – Review, discuss and act
       - Project Discussion
     - 6.2.c. Locust Heights – Review, discuss and act
       - Project Discussion

6.2.d. 10-year Plan – Review, discuss and act

- General Discussion

7. Bill Hoover – General Manager
   - 7.1 Water
     - 7.1.a. Water Loss Report
     - 7.1.b. Water Leak Report
     - 7.1.c. General Updates
   - 7.2 Sewer
     - 7.2.a. General Updates
   - 7.3 Good of the District
     - 7.3.a. General Update
     - 7.3.b
8. Sam Harold – Mountain State Law
   - 8.1 Available for general consult
9. Todd Swansom – Steptoe & Johnson PLLC
   - 9.1 To consider for first reading and act upon a proposed resolution entitled:

     A RESOLUTION ESTABLISHING NEW RATES, FEES AND CHARGES FOR SERVICE TO CUSTOMERS OF THE PUBLIC WATERWORKS SYSTEM OF GREATER HARRISON COUNTY PUBLIC SERVICE DISTRICT.
10. Executive Session

Adjournment of meeting

"THIS IS AN EQUAL OPPORTUNITY PROGRAM. DISCRIMINATION IS PROHIBITED BY FEDERAL LAW." TO FILE A COMPLAINT OF DISCRIMINATION, WRITE USDA, DIRECTOR OFFICE OF CIVIL RIGHTS, 1400 INDEPENDENCE AVE., S.W., WASHINGTON, DC 20250-9410 OR CALL (800)795-3272(VOICE) OR (202)720-6382 (TDD).

C-8

GHCPSD - WATER DIVISION
INCOME STATEMENT
FOR THE PERIOD
12/01/2022 - 12/31/2022

	ACTUAL	BUDGET	VARIANCE	% OF TOTAL
INCOME				
DOMESTIC SERVICE/LATE CHGS	174,692.08	207,153.33	(32,461.25)	97.50%
FACILITIES CHARGE	-	-	-	0.00%
INTEREST INCOME	38.15	38.33	(0.18)	0.02%
MISCELLANEOUS/RECONNECT FEES	3,941.22	111.67	3,829.55	2.20%
QUIET DELL LEASE	500.00	500.00	-	0.28%
TAP FEES	-	487.50	(487.50)	0.00%
UNUSUAL CHARGE	-	-	-	0.00%
TOTAL INCOME	179,171.45	208,290.83	(29,119.38)	
EXPENSES				
ACCT, BILLING, & COLLECTING	4,625.05	6,147.50	(1,522.45)	1.91%
BRIDGEPORT SANITARY BOARD	-	-	-	0.00%
TOWN OF WORTHINGTON	-	-	-	0.00%
CHEMICALS	-	222.50	(222.50)	0.00%
CLARKSBURG SANITARY BOARD	-	-	-	0.00%
DEBT SERVICE	24,610.85	27,929.33	(3,318.48)	10.14%
DIRECTORS FEES	422.47	489.58	(67.11)	0.17%
EMP. BEN./GROUP INSURANCE/PENSION COSTS	5,981.97	6,176.25	(194.28)	2.47%
LAB SERVICE	2,240.99	953.33	1,287.66	0.92%
LABOR	31,521.88	31,048.58	473.30	12.99%
MAINTENANCE	10,046.43	14,513.33	(4,466.90)	4.14%
MISCELLANEOUS EXPENSE	-	841.67	(841.67)	0.00%
OFFICE SUPPLIES & EXPENSE	75.35	256.67	(181.32)	0.03%
OUTSIDE SERVICES/CONTRACT LABOR	4,017.23	5,728.33	(1,711.10)	1.66%
POWER PURCHASED	3,947.08	4,091.67	(144.59)	1.63%
PROPERTY/LIABILITY & INJURIES INSURANCE	6,298.55	2,057.50	4,241.05	2.60%
REGULATORY COMMISSION	-	875.00	(875.00)	0.00%
RENEWAL & REPLACEMENT	59,686.73	5,194.17	54,492.56	24.60%
RENT EXPENSE	2,500.00	2,500.00	-	1.03%
TAXES	2,726.64	2,412.67	313.97	1.12%
TRANSPORTATION	4,002.69	4,394.17	(391.48)	1.65%
UTILITIES	785.89	824.17	(38.28)	0.32%
WATER PURCHASED	79,102.24	85,862.58	(6,760.34)	32.61%
TOTAL EXPENSES	242,592.04	202,519.00	40,073.04	
NET SURPLUS (DEFICIT)	(63,420.59)	5,771.83	(69,192.42)	

GHCPSD - SEWER DIVISION
INCOME STATEMENT
FOR THE PERIOD
12/01/2022 - 12/31/2022

	ACTUAL	BUDGET	VARIANCE	% OF TOTAL
INCOME				
DOMESTIC SERVICE/LATE CHGS	216,076.10	229,330.00	(13,253.90)	91.83%
FACILITIES CHARGE	2,500.00	2,500.00	-	1.06%
INTEREST INCOME	71.71	64.17	7.54	0.03%
MISCELLANEOUS/RECONNECT FEES	-	-	-	0.00%
QUIET DELL LEASE	-	-	-	0.00%
TAP FEES	100.00	1,850.00	(1,750.00)	0.04%
UNUSUAL CHARGE	16,540.88	17,990.00	(1,449.12)	7.03%
TOTAL INCOME	235,288.69	251,734.17	(16,445.48)	
EXPENSES				
ACCT, BILLING, & COLLECTING	1,427.37	1,459.92	(32.55)	0.64%
BRIDGEPORT SANITARY BOARD	8,908.42	6,030.83	2,877.59	3.97%
TOWN OF WORTHINGTON	4,132.83	12,500.00	(8,367.17)	1.84%
CHEMICALS	-	457.50	(457.50)	0.00%
CLARKSBURG SANITARY BOARD	1,666.00	2,378.33	(712.33)	0.74%
DEBT SERVICE	112,379.86	112,119.92	259.94	50.04%
DIRECTORS FEES	377.53	293.75	83.78	0.17%
EMP. BEN./GROUP INSURANCE/PENSION COSTS	5,345.77	8,179.67	(2,833.90)	2.38%
LAB SERVICE	974.13	594.17	379.96	0.43%
LABOR	12,305.52	22,163.42	(9,857.90)	5.48%
MAINTENANCE	12,536.66	15,617.08	(3,080.42)	5.58%
MISCELLANEOUS EXPENSE	0.01	-	0.01	0.00%
OFFICE SUPPLIES & EXPENSE	2,594.15	1,358.33	1,235.82	1.16%
OUTSIDE SERVICES/CONTRACT LABOR	16,598.46	16,211.67	386.79	7.39%
POWER PURCHASED	14,921.32	15,188.25	(266.93)	6.64%
PROPERTY/LIABILITY & INJURIES INSURANCE	4,379.70	1,454.50	2,925.20	1.95%
REGULATORY COMMISSION	125.00	1,351.42	(1,226.42)	0.06%
RENEWAL & REPLACEMENT	20,449.30	12,540.17	7,909.13	9.11%
RENT EXPENSE	-	-	-	0.00%
TAXES	449.31	1,937.08	(1,487.77)	0.20%
TRANSPORTATION	3,576.98	2,951.75	625.23	1.59%
UTILITIES	1,445.43	1,176.67	268.76	0.64%
WATER PURCHASED	-	-	-	0.00%
TOTAL EXPENSES	224,593.75	235,964.42	(11,370.67)	
NET SURPLUS (DEFICIT)	10,694.94	15,769.75	(5,074.81)	

GHCPSD - COMBINED
INCOME STATEMENT
FOR THE PERIOD
12/01/2022 - 12/31/2022

	ACTUAL	BUDGET	VARIANCE	% OF TOTAL
INCOME				
DOMESTIC SERVICE/LATE CHGS	390,768.18	436,483.33	(45,715.15)	94.28%
FACILITIES CHARGE	2,500.00	2,500.00	-	0.60%
INTEREST INCOME	109.86	102.50	7.36	0.03%
MISCELLANEOUS/RECONNECT FEES	3,941.22	111.67	3,829.55	0.95%
QUIET DELL LEASE	500.00	500.00	-	0.12%
TAP FEES	100.00	2,337.50	(2,237.50)	0.02%
UNUSUAL CHARGE	16,540.88	17,990.00	(1,449.12)	3.99%
TOTAL INCOME	414,460.14	460,025.00	(45,564.86)	
EXPENSES				
ACCT, BILLING, & COLLECTING	6,052.42	7,607.42	(1,555.00)	1.30%
BRIDGEPORT SANITARY BOARD	8,908.42	6,030.83	2,877.59	1.91%
TOWN OF WORTHINGTON	4,132.83	12,500.00	(8,367.17)	0.88%
CHEMICALS	-	680.00	(680.00)	0.00%
CLARKSBURG SANITARY BOARD	1,666.00	2,378.33	(712.33)	0.36%
DEBT SERVICE	136,990.71	140,049.25	(3,058.54)	29.32%
DIRECTORS FEES	800.00	783.33	16.67	0.17%
EMP. BEN./GROUP INSURANCE/PENSION COSTS	11,327.74	14,355.92	(3,028.18)	2.42%
LAB SERVICE	3,215.12	1,547.50	1,667.62	0.69%
LABOR	43,827.40	53,212.00	(9,384.60)	9.38%
MAINTENANCE	22,583.09	30,130.42	(7,547.33)	4.83%
MISCELLANEOUS EXPENSE	0.01	841.67	(841.66)	0.00%
OFFICE SUPPLIES & EXPENSE	2,669.50	1,615.00	1,054.50	0.57%
OUTSIDE SERVICES/CONTRACT LABOR	20,615.69	21,940.00	(1,324.31)	4.41%
POWER PURCHASED	18,868.40	19,279.92	(411.52)	4.04%
PROPERTY/LIABILITY & INJURIES INSURANCE	10,678.25	3,512.00	7,166.25	2.29%
REGULATORY COMMISSION	125.00	2,226.42	(2,101.42)	0.03%
RENEWAL & REPLACEMENT	80,136.03	17,734.33	62,401.70	17.15%
RENT EXPENSE	2,500.00	2,500.00	-	0.54%
TAXES	3,175.95	4,349.75	(1,173.80)	0.68%
TRANSPORTATION	7,579.67	7,345.92	233.75	1.62%
UTILITIES	2,231.32	2,000.83	230.49	0.48%
WATER PURCHASED	79,102.24	85,862.58	(6,760.34)	16.93%
TOTAL EXPENSES	467,185.79	438,483.42	28,702.37	
NET SURPLUS (DEFICIT)	(52,725.65)	21,541.58	(74,267.23)	

GHCPSD - WATER DIVISION
INCOME STATEMENT
FOR THE PERIOD
07/01/2022 - 12/31/2022

	ACTUAL	BUDGET	VARIANCE	% OF TOTAL
INCOME				
DOMESTIC SERVICE/LATE CHGS	1,090,570.06	1,242,920.00	(152,349.94)	95.91%
FACILITIES CHARGE	-	-	-	0.00%
INTEREST INCOME	209.23	230.00	(20.77)	0.02%
MISCELLANEOUS/RECONNECT FEES	37,668.93	670.00	36,998.93	3.31%
QUIET DELL LEASE	2,500.00	3,000.00	(500.00)	0.22%
TAP FEES	6,100.00	2,925.00	3,175.00	0.54%
UNUSUAL CHARGE	-	-	-	0.00%
TOTAL INCOME	1,137,048.22	1,249,745.00	(112,696.78)	100.00%
EXPENSES				
ACCT, BILLING, & COLLECTING	28,979.82	36,885.00	(7,905.18)	2.46%
BRIDGEPORT SANITARY BOARD	-	-	-	0.00%
TOWN OF WORTHINGTON	-	-	-	0.00%
CHEMICALS	1,374.51	1,335.00	39.51	0.12%
CLARKSBURG SANITARY BOARD	-	-	-	0.00%
DEBT SERVICE	147,665.10	167,576.00	(19,910.90)	12.55%
DIRECTORS FEES	2,518.69	2,937.50	(418.81)	0.21%
EMP. BEN./GROUP INSURANCE/PENSION COSTS	38,932.78	37,057.50	1,875.28	3.31%
LAB SERVICE	6,505.10	5,720.00	785.10	0.55%
LABOR	181,705.45	186,291.50	(4,586.05)	15.45%
MAINTENANCE	63,310.01	87,080.00	(23,769.99)	5.38%
MISCELLANEOUS EXPENSE	0.35	5,050.00	(5,049.65)	0.00%
OFFICE SUPPLIES & EXPENSE	340.15	1,540.00	(1,199.85)	0.03%
OUTSIDE SERVICES/CONTRACT LABOR	29,720.28	34,370.00	(4,649.72)	2.53%
POWER PURCHASED	20,835.65	24,550.00	(3,714.35)	1.77%
PROPERTY/LIABILITY & INJURIES INSURANCE	19,726.54	12,345.00	7,381.54	1.68%
REGULATORY COMMISSION	7,619.29	5,250.00	2,369.29	0.65%
RENEWAL & REPLACEMENT	115,170.42	31,165.00	84,005.42	9.79%
RENT EXPENSE	15,000.00	15,000.00	-	1.28%
TAXES	15,717.52	14,476.00	1,241.52	1.34%
TRANSPORTATION	21,324.28	26,365.00	(5,040.72)	1.81%
UTILITIES	4,195.05	4,945.00	(749.95)	0.36%
WATER PURCHASED	455,662.27	515,175.50	(59,513.23)	38.74%
TOTAL EXPENSES	1,176,303.26	1,215,114.00	(38,810.74)	100.00%
NET SURPLUS (DEFICIT)	(39,255.04)	34,631.00	(73,886.04)	

GHCPSD - SEWER DIVISION
INCOME STATEMENT
FOR THE PERIOD
07/01/2022 -12/31/2022

	ACTUAL	BUDGET	VARIANCE	% OF TOTAL
INCOME				
DOMESTIC SERVICE/LATE CHGS	1,323,003.24	1,375,980.00	(52,976.76)	89.36%
FACILITIES CHARGE	15,000.00	15,000.00	-	1.01%
INTEREST INCOME	436.72	385.00	51.72	0.03%
MISCELLANEOUS/RECONNECT FEES	100.00	-	100.00	0.01%
QUIET DELL LEASE	-	-	-	0.00%
TAP FEES	8,300.00	11,100.00	(2,800.00)	0.56%
UNUSUAL CHARGE	133,759.58	107,940.00	25,819.58	9.03%
TOTAL INCOME	1,480,599.54	1,510,405.00	(29,805.46)	100.00%
EXPENSES				
ACCT, BILLING, & COLLECTING	9,138.62	8,759.50	379.12	0.67%
BRIDGEPORT SANITARY BOARD	37,588.72	36,185.00	1,403.72	2.74%
TOWN OF WORTHINGTON	4,132.83	75,000.00	(70,867.17)	0.30%
CHEMICALS	8,542.50	2,745.00	5,797.50	0.62%
CLARKSBURG SANITARY BOARD	10,193.20	14,270.00	(4,076.80)	0.74%
DEBT SERVICE	674,279.16	672,719.50	1,559.66	49.12%
DIRECTORS FEES	2,481.31	1,762.50	718.81	0.18%
EMP. BEN./GROUP INSURANCE/PENSION COSTS	32,130.20	49,078.00	(16,947.80)	2.34%
LAB SERVICE	4,628.70	3,565.00	1,063.70	0.34%
LABOR	114,828.99	132,980.50	(18,151.51)	8.37%
MAINTENANCE	107,773.99	93,702.50	14,071.49	7.85%
MISCELLANEOUS EXPENSE	0.01	-	0.01	0.00%
OFFICE SUPPLIES & EXPENSE	9,176.79	8,150.00	1,026.79	0.67%
OUTSIDE SERVICES/CONTRACT LABOR	87,600.86	97,270.00	(9,669.14)	6.38%
POWER PURCHASED	83,441.29	91,129.50	(7,688.21)	6.08%
PROPERTY/LIABILITY & INJURIES INSURANCE	15,306.21	8,727.00	6,579.21	1.12%
REGULATORY COMMISSION	9,366.39	8,108.50	1,257.89	0.68%
RENEWAL & REPLACEMENT	131,013.48	75,241.00	55,772.48	9.55%
RENT EXPENSE	-	-	-	0.00%
TAXES	5,802.36	11,622.50	(5,820.14)	0.42%
TRANSPORTATION	17,820.74	17,710.50	110.24	1.30%
UTILITIES	7,338.13	7,060.00	278.13	0.53%
WATER PURCHASED	-	-	-	0.00%
TOTAL EXPENSES	1,372,584.48	1,415,786.50	(43,202.02)	100.00%
NET SURPLUS (DEFICIT)	108,015.06	94,618.50	13,396.56	

GHCPSD - COMBINED
INCOME STATEMENT
FOR THE PERIOD
07/01/2022 -12/31/2022

	ACTUAL	BUDGET	VARIANCE	% OF TOTAL
INCOME				
DOMESTIC SERVICE/LATE CHGS	2,413,573.30	2,618,900.00	(205,326.70)	92.20%
FACILITIES CHARGE	15,000.00	15,000.00	-	0.57%
INTEREST INCOME	645.95	615.00	30.95	0.02%
MISCELLANEOUS/RECONNECT FEES	37,768.93	670.00	37,098.93	1.44%
QUIET DELL LEASE	2,500.00	3,000.00	(500.00)	0.10%
TAP FEES	14,400.00	14,025.00	375.00	0.55%
UNUSUAL CHARGE	133,759.58	107,940.00	25,819.58	5.11%
TOTAL INCOME	2,617,647.76	2,760,150.00	(142,502.24)	100.00%
EXPENSES				
ACCT, BILLING, & COLLECTING	38,118.44	45,644.50	(7,526.06)	1.50%
BRIDGEPORT SANITARY BOARD	37,588.72	36,185.00	1,403.72	1.47%
TOWN OF WORTHINGTON	4,132.83	75,000.00	(70,867.17)	0.16%
CHEMICALS	9,917.01	4,080.00	5,837.01	0.39%
CLARKSBURG SANITARY BOARD	10,193.20	14,270.00	(4,076.80)	0.40%
DEBT SERVICE	821,944.26	840,295.50	(18,351.24)	32.25%
DIRECTORS FEES	5,000.00	4,700.00	300.00	0.20%
EMP. BEN./GROUP INSURANCE/PENSION COSTS	71,062.98	86,135.50	(15,072.52)	2.79%
LAB SERVICE	11,133.80	9,285.00	1,848.80	0.44%
LABOR	296,534.44	319,272.00	(22,737.56)	11.63%
MAINTENANCE	171,084.00	180,782.50	(9,698.50)	6.71%
MISCELLANEOUS EXPENSE	0.36	5,050.00	(5,049.64)	0.00%
OFFICE SUPPLIES & EXPENSE	9,516.94	9,690.00	(173.06)	0.37%
OUTSIDE SERVICES/CONTRACT LABOR	117,321.14	131,640.00	(14,318.86)	4.60%
POWER PURCHASED	104,276.94	115,679.50	(11,402.56)	4.09%
PROPERTY/LIABILITY & INJURIES INSURANCE	35,032.75	21,072.00	13,960.75	1.37%
REGULATORY COMMISSION	16,985.68	13,358.50	3,627.18	0.67%
RENEWAL & REPLACEMENT	246,183.90	106,406.00	139,777.90	9.66%
RENT EXPENSE	15,000.00	15,000.00	-	0.59%
TAXES	21,519.88	26,098.50	(4,578.62)	0.84%
TRANSPORTATION	39,145.02	44,075.50	(4,930.48)	1.54%
UTILITIES	11,533.18	12,005.00	(471.82)	0.45%
WATER PURCHASED	455,662.27	515,175.50	(59,513.23)	17.88%
TOTAL EXPENSES	2,548,887.74	2,630,900.50	(82,012.76)	100.00%
NET SURPLUS (DEFICIT)	68,760.02	129,249.50	(60,489.48)	

GREATER HARRISON COUNTY PSD - SEWER
Statement of Cash Flows
December 2022

OPERATING ACTIVITIES		
Net Income (Loss)	$	10,694.94
Adjustments to reconcile Net Income to net cash provided by operations:		
Accounts Payable	$	10,740.68
Customer Deposits	$	2,034.64
Payroll Liabilities	$	(87.78)
Due (From) To Water Fund	$	(41,524.78)
Net cash provided by Operating Activities	$	(18,142.30)
INVESTING ACTIVITIES		
1450 · WORK IN PROGRESS:Row's & Land	$	-
Fixed Assets Project	$	(153,658.00)
Net cash provided by Investing Activities	$	(153,658.00)
FINANCING ACTIVITIES		
	$	-
Sinking Fund Transfers	$	-
Draw on Bond & Grants	$	162,272.00
Net cash provided by Financing Activities	$	162,272.00
Net cash increase (decrease) for period	$	(9,528.30)
Cash at beginning of period	$	2,293,315.96
Cash at end of period	**$**	**2,283,787.66**
Unrestricted Cash	$	984,613.64
Restricted Cash		
Construction Account	$	1,776.20
Depreciation Reserve	$	925,423.63
Rural Development Reserve	$	25,286.59
Bond Commission Sweep	$	74,162.75
ARPA	$	64,087.00
SB 234	$	70,000.00
Customer Deposits	$	138,437.85
Total Restricted Cash	$	1,299,174.02
Total Unrestricted & Restricted Cash	**$**	**2,283,787.66**
	$	-

GREATER HARRISON COUNTY PSD - WATER
Statement of Cash Flows
December 2022

OPERATING ACTIVITIES		
Net Income (Loss)	$	(63,420.59)
Adjustments to reconcile Net Income to net cash provided by operations:		
Accounts Receivable	$	263.29
Accounts Payable	$	24,075.79
Customer Deposits	$	1,440.92
Due (From) To Sewer Fund	$	41,524.78
Net cash provided by Operating Activities	$	3,884.19
INVESTING ACTIVITIES		
Fixed Assets Projects	$	-
	$	-
Net cash provided by Investing Activities	$	-
FINANCING ACTIVITIES		
5.5 Agreement	$	-
Grants	$	21,286.09
Net cash provided by Financing Activities	$	21,286.09
Net cash increase (decrease)for period	$	25,170.28
Cash at beginning of period	$	1,196,669.66
Cash at end of period	**$**	**1,221,839.94**
Unrestricted Cash	$	673,876.61
Restricted Cash		
Depreciation Reserve	$	371,536.68
Bond Commission Sweep	$	26,503.00
Construction	$	45.00
ARPA	$	100.00
SB 234	$	70,000.00
Customer Deposits	$	79,778.65
Total Restricted Cash	$	547,963.33
Total Unrestricted & Restricted Cash	**$**	**1,221,839.94**
	$	-

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for a Tax Exempt Entity

For calendar year 2021, or fiscal year beginning ....., 2021, and ending ....., 20 ...

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to *www.irs.gov/Form8879TE* for the latest information.**

C-9

OMB No. 1545-0047

2021

Name of filer: WALLACE VOLUNTEER FIRE DEPARTMENT

EIN or SSN: 55-0569870

Name and title of officer or person subject to tax: MARCUS SHAW
CHIEF

Part I Type of Return and Return Information

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

1a	**Form 990** check here ▶	☐	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	**1b**	
2a	**Form 990-EZ** check here ▶	☒	**b** **Total revenue,** if any (Form 990-EZ, line 9)	**2b**	116,255
3a	**Form 1120-POL** check here ▶	☐	**b** **Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here ▶	☐	**b** **Tax based on investment income** (Form 990-PF, Part VI, line 5)	**4b**	
5a	**Form 8868** check here ▶	☐	**b** **Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here ▶	☐	**b** **Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here ▶	☐	**b** **Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here ▶	☐	**b** **FMV of assets at end of tax year** (Form 5227, Item D)	**8b**	
9a	**Form 5330** check here ▶	☐	**b** **Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here ▶	☐	**b** **Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

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

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

PIN: check one box only

☒ I authorize TETRICK & BARTLETT, PLLC (**ERO firm name**) to enter my PIN 60789 (**Enter five numbers, but do not enter all zeros**) as my signature

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

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

Signature of officer or person subject to tax ▶ Date ▶ 06/21/22

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. 55136900474 (**Do not enter all zeros**)

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

ERO's signature ▶ Stephen D Williams, member Date ▶ 06/21/22

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 back of form.

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

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

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

C Name of organization: WALLACE VOLUNTEER FIRE DEPARTMENT

Number and street (or P.O. box if mail is not delivered to street address): P.O. BOX 216 | Room/suite

City or town, state or province, country, and ZIP or foreign postal code: WALLACE WV 26448

D Employer identification number: 55-0569870

E Telephone number: 304-476-9181

F Group Exemption Number ▶

G Accounting Method: [ ] Cash [ ] Accrual Other (specify) ▶ MOD CASH

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

I Website: ▶ N/A

J Tax-exempt status (check only one) — [X] 501(c)(3) [ ] 501(c)( ) ◀ (insert no.) [ ] 4947(a)(1) or [ ] 527

K Form of organization: [X] Corporation [ ] Trust [ ] Association [ ] Other

L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, column (B)) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 117,934

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

Check if the organization used Schedule O to respond to any question in this Part I [X]

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	102,381
	2	Program service revenue including government fees and contracts		2	
	3	Membership dues and assessments		3	
	4	Investment income		4	53
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events:			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b	15,500	
	c	Less: direct expenses from gaming and fundraising events	6c	1,679	
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	13,821
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶		9	116,255
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	
	14	Occupancy, rent, utilities, and maintenance		14	17,963
	15	Printing, publications, postage, and shipping		15	125
	16	Other expenses (describe in Schedule O)		16	56,886
	17	**Total expenses.** Add lines 10 through 16 ▶		17	74,974
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)		18	41,281
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	164,026
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20 ▶		21	205,307

For Paperwork Reduction Act Notice, see the separate instructions.

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

Check if the organization used Schedule O to respond to any question in this Part II [X]

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	79,361	22	101,351
23 Land and buildings	299,744	23	310,163
24 Other assets (describe in Schedule O)	10,713	24	10,713
25 **Total assets**	389,818	25	422,227
26 **Total liabilities** (describe in Schedule O)	225,792	26	216,920
27 **Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	164,026	27	205,307

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

Check if the organization used Schedule O to respond to any question in this Part III [X]

What is the organization's primary exempt purpose?

SEE SCHEDULE O

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

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

28	TO PROVIDE VOLUNTEER FIRE PROTECTION AND EDUCATION TO THE COMMUNITY ON THE PREVENTION OF FIRE (Grants $) If this amount includes foreign grants, check here ▶ [ ]	28a	68,026
29	(Grants $) If this amount includes foreign grants, check here ▶ [ ]	29a	
30	(Grants $) If this amount includes foreign grants, check here ▶ [ ]	30a	
31	Other program services (describe in Schedule O) (Grants $) If this amount includes foreign grants, check here ▶ [ ]	31a	
32	**Total program service expenses** (add lines 28a through 31a) ▶	32	68,026

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

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

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
MARCUS SHAW CHIEF	5.00	0	0	0
JAMES GUMP PRESIDENT	2.00	0	0	0
MICHAEL BENNETT VICE PRESIDENT	2.00	0	0	0
BETSY SHAW SECRETARY	2.00	0	0	0
MELISSA MARTIN TREASURER	2.00	0	0	0
TODD HADDIX CHIEF AIDE	2.00	0	0	0
NICK WADE FINANCIAL SECRETARY	2.00	0	0	0

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

			Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions	34		X
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		X
b	If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a 0			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; **or** were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b		X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ 0			
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ 0			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X

41 List the states with which a copy of this return is filed ▶ NONE

42a The organization's books are in care of ▶ MELISSA MARTIN Telephone no. ▶ 304-476-9181

Located at ▶ PO BOX 216 WALLACE WV ZIP + 4 ▶ 26448

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	42b		X
c	At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country ▶	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions	45b		X

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

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

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

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

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

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

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) 1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

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

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

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

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

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

MARCUS SHAW CHIEF

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
STEVEN G WILLIAMS	Steven G Williams, member	06/23/22		P01345134

Firm's name ▶ TETRICK & BARTLETT, PLLC — Firm's EIN ▶ 55-0357807

Firm's address ▶ PO BOX 1916 CLARKSBURG, WV 26302-1916 — Phone no. 304-624-5564

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

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: WALLACE VOLUNTEER FIRE DEPARTMENT

Employer identification number: 55-0569870

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

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

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

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

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

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

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **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 [X] 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 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

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

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

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

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

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

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

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

f Enter the number of supported organizations

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

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

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

DAA

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	80,988	114,882	20,981	33,515	40,352	290,718
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf			54,269	63,511	61,737	179,517
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	80,988	114,882	75,250	97,026	102,089	470,235
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						470,235

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	80,988	114,882	75,250	97,026	102,089	470,235
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
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						470,235

12 Gross receipts from related activities, etc. (see instructions) 12 15,553

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** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f) divided by line 11, column (f)) 14 100.00 %

15 Public support percentage from 2020 Schedule A, Part II, line 14 15 99.85 %

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

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

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

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

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

Part III **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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2021** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2020** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2021.** 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—2020.** 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 ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on 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

			Yes	No
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.*	1		
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).*	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.*	3a		
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.*	3b		
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.*	3c		
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.*	4a		
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.*	4b		
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.*	4c		
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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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.***	6		
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).*	7		
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).*	8		
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.***	9a		
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.***	9b		
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.***	9c		
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.*	10a		
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.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
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?	11a		
b	A family member of a person described on line 11a above?	11b		
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.***	11c		

Section B. Type I Supporting Organizations

			Yes	No
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.*	1		
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.*	2		

Section C. Type II Supporting Organizations

			Yes	No
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).*	1		

Section D. All Type III Supporting Organizations

			Yes	No
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?	1		
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).*	2		
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.*	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).*

			Yes	No
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.*	2a		
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.*	2b		
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.***	3a		
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.*	3b		

Part V 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 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V 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	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required—*provide details in* ***Part VI***)	
6	Other distributions (*describe in* ***Part VI***). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (*provide details in* ***Part VI***). See instructions.	
9	Distributable amount for 2021 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

Section E – Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required–*explain in* ***Part VI***). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, 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 2021 Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2022.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

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

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ **Attach to Form 990 or Form 990-PF.**
▶ **Go to *www.irs.gov/Form990* for the latest information.**

OMB No. 1545-0047

2021

Name of the organization	**Employer identification number**
WALLACE VOLUNTEER FIRE DEPARTMENT	55-0569870

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[ ] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[X] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling $5,000 or more during the year ▶ $

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

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

Name of organization: WALLACE VOLUNTEER FIRE DEPARTMENT

Employer identification number: 55-0569870

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	HARRISON COUNTY COMMISSION 301 W MAIN STREET CLARKSBURG WV 26301	$ 37,091	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	WV STATE TREASURY 1900 KANAWHA BOULEVARD CHARLESTON WV 25305	$ 61,737	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

SCHEDULE G (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: WALLACE VOLUNTEER FIRE DEPARTMENT

Employer identification number: 55-0569870

Part I **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

2a 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 fund-raiser have custody or control of contributions? Yes	No	(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
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
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.

Part II **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 CARNIVAL (event type)	(b) Event #2 OTHER FUNDRAISI (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col. (c))
Revenue	1 Gross receipts	7,953	7,547		15,500
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	7,953	7,547		15,500
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	1,679			1,679
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				1,679
	11 Net income summary. Subtract line 10 from line 3, column (d) ▶				13,821

Part III **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	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ 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 ▶ $

Part IV **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.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: WALLACE VOLUNTEER FIRE DEPARTMENT

Employer identification number: 55-0569870

FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES

DESCRIPTION	AMOUNT
EXPENSES	
OFFICE	$ 3,244
INTEREST	$ 10,557
INSURANCE	$ 14,916
FUEL	$ 1,253
TAXES AND LICENCES	$ 1,196
EQUIPMENT MAINTENANCE	$ 16,454
NON-INVESTMENT DEPRECIATION	$ 9,266
TOTAL	$ 56,886

FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS

DESCRIPTION	BEG. OF YEAR	END OF YEAR
WORK IN PROGRESS	$ 10,713	$ 10,713
TOTAL	$ 10,713	$ 10,713

FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES

DESCRIPTION	BEG. OF YEAR	END OF YEAR
WESBANCO - NOTES PAYABLE	$ 225,792	$ 216,920

FORM 990-EZ, PART III - ADDITIONAL INFORMATION

PRIMARY EXEMPT PURPOSE - TO PROVIDE VOLUNTEER FIRE PROTECTION AND EDUCATION TO THE COMMUNITY ON THE PREVENTION OF FIRE.

Name of the organization: WALLACE VOLUNTEER FIRE DEPARTMENT

Employer identification number: 55-0569870

FORM 990-EZ, PART III - PRIMARY EXEMPT PURPOSE

TO PROVIDE VOLUNTEER FIRE PROTECTION AND EDUCATION TO THE COMMUNITY ON THE PREVENTION OF FIRE

FORM 990-EZ, PART III, LINE 31 - ALL OTHER ACCOMPLISHMENT

TO PROVIDE VOLUNTEER FIRE PROTECTION AND EDUCATION TO THE COMMUNITY ON THE PREVENTION OF FIRE

FORM 990-EZ, PART V - ADDITIONAL INFORMATION

INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDERECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT. THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

D

To: AHIDTA Participating Agencies

From: Vic Brown, Director
Appalachia HIDTA

Vic Brown

Date: January 3, 2023

Subject: **Appalachia HIDTA CY 2022 budget close out**

Happy New Year from the staff of Appalachia HIDTA. I would like to take this opportunity to thank everyone for their support of the Appalachia HIDTA program and to say we look forward to working with your agency in the upcoming year. Also, I would like to take this time to remind each of you that all expenditures incurred by your agency through December 31, 2022, must be submitted for reimbursement to the Appalachia HIDTA Financial Office no later than **February 28, 2023**. Even though the deadline is February 28, 2023, we encourage you to file your final request as soon as possible so we can close the 2022 grant and move forward to 2023. This deadline also includes any reimbursement requests for approved reprogrammings during calendar year 2022.

Your assistance in this matter is greatly appreciated. Any funds remaining unspent at the end of the calendar year will be returned to the HIDTA to be reallocated per guidance from the AHIDTA Executive Board.

Thank you and best wishes for the New Year.

400 South Main Street, 3rd. Floor • London, KY 40741
Phone (606) 877-2100 • Fax (606) 878-8367

E

KANAWHA COUNTY COMMISSION

Post Office Box 3627
Charleston, West Virginia 25336

Telephone (304) 357-0101
Fax (304) 357-0788
www.kanawha.us

Ben Salango
Commissioner

W. Kent Carper
Commissioner

Lance Wheeler
Commissioner

January 6th, 2023

Harrison County Commission
301 W Main Street
Clarksburg, WV 26301

Dear Commissioner Trecost, Hinkle & Thomas:

As you know, the Regional Jail Per Diem will increase on July 1st, 2023. Currently, the per diem is $48.25, which will increase to $54.48. We are very concerned about the effect this will have on County budgets, especially as we know some counties, due to no fault of their own, have not been able to pay their jail bills. Our Commission staff calculated the estimated cost of this increase to each county's jail bill based on the new per diem. Based on our information, your jail bill will increase by $241,428.53 for the fiscal year 2023/2024 due to the increased per diem.

There will be a presentation on the jail bill at the Joint Judiciary meeting in the Senate Chambers on Monday, January 9th, at 10:00am. We will be working with the Legislature and the Governor's Office to find ways to help alleviate this continued increase in our jail bills and to receive a moratorium. We must get total relief from the budget-killing jail bill.

We look forward to discussing this with any of you, and if you have any ideas that may help resolve this issue, please feel free to reach out to Commissioner Carper, as he is taking the lead on this issue at 304.357.0656.

Sincerely,

Kent Carper
W. Kent Carper
President

Ben Salango
Commissioner

Lance Wheeler
Commissioner

F

VENDOR DONATIONS AS OF 09/03/2022	
UNICARE HEALTH PLAN OF WEST VIRGINIA	
PERSONAL HYGIENE PACKS	100
HEINER'S	
HOT DOGS BUNS	144
HAMBURG BUNS	144
PEPSI-COLA GROUP	
POP	5 CASES OF POP= 120 CANS
DE MARCO'S MACHAINE SHOP	
ONIONS	10 LB
TOMATOES	2 ½ BUSHELS
GREEN PEPPERS	2 ½ BUSHELS
HOT PEPPERS	1 BUSHELS
YELLOW SUMMER SQUASH	2 BUSHELS
CUCUMBERS	2 BUSHELS
SWEET YELLOW CORN	2 BUSHELS
CABBAGE	2 BUSHELS
SACRED HEART CHILDREN'S CENTER	
CHECK DONATION	$ 3,000.00
HARRISON COUNTY COMMISSION	
CHECK DONATION	$ 1,000.00
CITY OF CLARKSBURG	
CHECK DONATION	$ 400.00

PURCHASES as of 09/03/2022	
WALMART BOOKBAGS	$ 2,482.51
SAM'S CLUB	$ 1,393.94
WALMART	$ 470.00
PRICE CUTTERS	$ 187.16
FAMILY DOLLAR	$ 38.68
DOLLAR GENERAL	$ 58.72
QUANTUM PARTY RENTALS	$ 1,340.16
TOTALS	$ $ 5,971.17
LESS CASH DONATIONS	(- $ 4400.00)
BALANCE (2021)	(-$1702.94)
TOTAL COST TO HOUSING AUTHORITY	$ 0.00
BALANCE 2022	$ 131.77

Pollution Prevention

West Virginia University

Welcome!

Welcome to the West Virginia University Pollution Prevention (P2) Newsletter. Inside, you will find information about

- Our team and the services we offer
- Industry specific tips for this quarter's National Area of Emphasis
- P2 best practices you can implement in your home or workplace

We hope that you will find this information valuable in your endeavors toward sustainability, energy efficiency, and pollution prevention.

Winter 2022 Industry Focus: Food and Beverage Manufacturing and Processing

What's New?

New Faces: Our Pollution Prevention team has several new faces. Dr. Ashish Nimbarte will continue to lead the group. We would like to welcome a new second-in-command, Dr. Christopher Moore, who will lead and manage the day-to-day project activities, and two new Graduate Research Assistances, Farzana Islam and Austin Harper. Dr. Thorsten Wuest will join our team to assist with the smart manufacturing based P2 initiative. Dr. Imtiaz Ahmed will join our team to develop machine learning and data-driven P2 approaches.

Check out the "Our Team" section to read more!

P2 Grantee Meeting: Dr. Nimbarte and Dr. Moore were privileged to attend the EPA P2 Grantee Meeting held December 6-8th in Washington, D.C. This event allowed us to meet with the P2 coordinators, researchers and professionals from all over the country. There were several interesting group discussions and presentations on topics related to different aspects of P2 and source reduction. The participation in this event provided us with information, techniques, and resources that will allow us to better assist our industrial partners in their P2 endeavors.

Pollution Prevention

West Virginia University

Our Services

The P2 program is housed in the Industrial and Management Systems Engineering (IMSE) department at WVU. The program has been funded since 2016 by federal grants with a focus on sustainability, productivity improvement, and environmental health.

On-Site Technical Assistance, Training, and Education: We can assist Small and Mid-Sized Enterprises (SMEs) in WV and the surrounding region with their productivity improvement goals. Specifically, we help the regional SMEs to develop source reduction recommendations by using the following P2 approaches:

- Smart manufacturing assessment to identify opportunities for digital technologies, Artificial Intelligence (AI) driven controls, and predictive analytics to conserve energy or natural resources.
- Clean and green assessments to identify and minimize waste streams using process input/output analysis.
- Greenhouse gas assessments to minimize air pollutant emission and carbon footprint.
- Waste, lean, and human factors assessments to minimize overproduction, supply-chain delays, transportation costs, inappropriate processing, excess inventory, unnecessary motion, and defects.
- Providing the SMEs with individualized carbon neutrality prediction models to pave the path for long-term P2 through sustainable operations.

SMEs in the following industrial sectors are eligible to receive our services :

- Food and Beverage Manufacturing and Processing (NAICS 311 and 3121)
- Chemical Manufacturing, Processing and Formulation (NAICS 325)
- Automotive Manufacturing and Maintenance (NAICS 3361, 3362, 3363, and 8111)
- Aerospace Product and Parts Manufacturing and Maintenance (NAICS 3364, 488190)
- Metal Manufacturing and Fabrication (NAICS 331,332)

The On-Site Technical Assistance will consist of a walk-through of the facility and process, where our team will evaluate your facility, equipment and processes, make observations, and collect data as needed. We will then provide an in-depth report including changes that can be implemented to improve your sustainability and save money. Contact Us to discuss a free on-site consultation!

Pollution Prevention Workshops and Roundtables: We will be hosting several workshops and roundtables throughout the following years. These opportunities will be announced as scheduled, so stay tuned!

Winter 2022

Pollution Prevention

West Virginia University

P2 @ Home

Save Water! A great way to help improve sustainability at home is by conserving water. Simple changes of habit like taking shorter showers, turning off the faucet while brushing your teeth, and putting a filled plastic bottle in your toilet tank are free and can have an immediate impact on water use, saving you money and protecting the planet. Other low-cost options like installing low-flow toilets and shower heads, using an automatic dishwasher instead of hand-washing dishes, and repairing any leaking faucets can save you over the long run.

Use Safer Chemicals! Dig under your sink. Are the cleaners and disinfectants labeled with EPAs "SaferChoice" or "Design for the Environment" designations? If not, those chemicals could be damaging to the environment. Replace your usual cleaners and disinfectants with those bearing the EPA "SaferChoice" or "Design for the Environment" certifications. These products are tested to ensure they are safe for the environment and still perform as well as expected.

EPA SaferChoice

Design for the Environment

P2 @ Work

Make it an Email! Before you press that print button, consider whether printing is even necessary. Is there another method that can be used to distribute this content? Most information can be distributed by email, without the unnecessary expense of printing. Eliminating unnecessary printing can save you money and keep the trees standing tall.

Look for the ENERGY STAR Label! When purchasing computers and printers for the office, look for products that bear the ENERGY STAR label. Products bearing the ENERGY STAR certification are energy efficient, saving you money while saving the planet.

ENERGY STAR

Winter 2022

Pollution Prevention

West Virginia University

Our Team

Dr. Ashish Nimbarte, Professor and Chair of the Industrial and Management Systems Engineering (IMSE) Department at WVU, has been serving as the principal investigator of the P2 program. Dr. Nimbarte has significant experience in conducting and implementing source reduction using the E4 (Economy, Energy, Environment, and Ergonomics) paradigm. He has led and successfully completed several P2 assessments for a variety of small, medium, and large-sized businesses to assist them with the identification of potential sources of waste associated with energy, materials, water, and human use. He is also an experienced educator and has successfully organized multiple training workshops and conferences at the local, regional and international levels.

Dr. Christopher Moore, Research Associate in the Industrial and Management Systems Engineering (IMSE) Department at WVU, will be managing the day-to-day operations of the program. Dr. Moore has 5 years of experience in industrial productivity improvement consulting with a focus on time studies, process efficiency, and human factors. Dr. Moore has performed consulting services for over 50 clients, including site visits to over 20 clients, including retail, warehousing, pharmaceutical, foundries, food processing/production, and various other industries. He is a Certified Six Sigma Green Belt and OSHA-30 hour certified.

Pollution Prevention

West Virginia University

Our Team

Dr. Thorsten Wuest is an Associate Professor in the IMSE Department at WVU. He is globally recognized as one of SME's 20 most influential professors in smart manufacturing. His research focuses on smart manufacturing, machine learning/AI and hybrid analytics, Industry 4.0, and sustainable, closed-loop product lifecycle management (PLM). Dr. Wuest has co-authored three books and more than 150 refereed journal and conference articles, gathering over 5,000 citations to date. His research is funded by NSF, NIST, DoE, and others. In recent years, Dr. Wuest has been diligently working on initiatives focused on improving the productivity of regional SMEs. He also serves on the Advisory Board of WVU Industrial Extension.

Dr. Imtiaz Ahmed is an Assistant Professor in the IMSE Department at WVU. His research interests are data science, machine learning, and quality control with application in smart manufacturing, P2, energy systems, and supply chain. He received his Ph.D. in Industrial Engineering from Texas A&M University in 2020. During his Ph.D. work, he was heavily involved in developing predictive models using real data from manufacturing facilities. He worked as a member of the software research team in ABB group, a leading digital technology automation company, to model real hydropower plant data. He has also developed renewable energy (solar power) prediction model using real industry data. Dr. Ahmed won several scholarly awards, including the best paper and best poster award.

Austin Harper is a Master's student in the Department of Industrial and Management Systems Engineering at West Virginia University After completing his Bachelor's degree in Industrial Engineering in 2020 at WVU, he worked for 2 years as an Operational Excellence Engineering Contractor focusing on lean principles, project management, and facility layout planning for a medical device company in Huntington, WV.

Farzana Islam is a Master's student in the Department of Industrial and Management Systems Engineering at West Virginia University. She graduated from Bangladesh University of Engineering and Technology with a major in Industrial Engineering and has two years of work experience in the manufacturing and service industries, working as a project coordinator for human resources transformation projects such as ERP implementation and competency frameworks roll-out projects. She has led projects that promote sustainability through the reduction of carbon footprint generated by the supply chain network in her role as a planning officer in the manufacturing industry.

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Industry Tips

❖ Food and Beverage Manufacturing and Processing ❖

- **Optimize Cleaning-in-Place processes:** Cleaning-in-Place systems are a great way to save the expense of teardown and reassembly of equipment, but operators tend to err on the side of caution and use more water and cleaning products than needed cleaning this equipment. This process can often be optimized to reduce the use of water and caustic chemicals. Retrofitting Cleaning-in-Place processes to capture and reuse water is another affordable option to reduce water use. When multiple rinses are used in a cleaning process, the final rinse water can be reused for the first rinse of equipment.

- **Produce only what you will use:** In our experience, food and beverage manufacturers tend to over-produce intermediary products/ingredients to ensure that later processes can run uninterrupted. If waste from over-producing is a regular occurrence, this is a source of waste that can easily be controlled. Any over-production that gets disposed is a significant expense that is adding zero-value – the labor cost, raw ingredients, processing, and disposal are all losses.

- **Fix refrigerant leaks:** Refrigerant leaks in cooling and freezing systems can have a significant impact on the efficiency and energy use of the equipment. Additionally, ammonia releases can be dangerous for the health and safety of your employees and the environment, and inefficiency in your refrigeration or freezing systems can lead to product loss and potentially necessitate product recalls. Identifying and repairing refrigerant leaks can save money and help avoid future losses.

Contact Us!

WVU P2 Website

Inquire about Service

Questions & Comments

Winter 2022

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January 1, 2022

Homes For Harrison is a non profit 501 c3 agency in Harrison County, West Virginia.

The Mission Statement of Homes For Harrison is to help in any way to end homelessness and to serve those who are experiencing homelessness. Homes For Harrison can assist in many ways to prevent those who are facing homelessness with rent payments to avoid eviction and utility payments that have went to termination notice status. We can help those who are on the streets and/or couch surfing by assisting with security deposits to secure the unit and let them move into housing. Essential documents such as birth certificates and Photo IDs are a huge barrier in getting into housing and gaining employments and Homes For Harrison is also assisting with that process. We start at the very beginning by assisting with getting a birth certificate and all other documents and then ending with obtaining a photo ID and then applying for housing assistance. We also case manage our clients for up to a year or longer if necessary.

Our goal is to help anyone and everyone who is experiencing homelessness, prevent anyone we can from becoming homeless and eliminate barriers that hold anyone back from getting into housing but we cannot do it alone. We need assistance from City & County government, businesses, agencies and individuals. We definitely cannot do it alone & exactly why we are asking for your help in the amount of $500. This donation can help someone get off the streets & on their way to a better life.

In 2022 we have been able to assist 572 individuals and we expect that number to rise due to the COVID-19 pandemic and the growing drug problem that has affected every single town across the United States. Most of our clients are doing well and living healthy and happy lives but of those 572 individuals we have unfortunately had 28 individuals fail in housing and that is something that we plan to work on.

Getting someone in housing after they have been on the streets or experiencing homelessness for years is hard but keeping them in housing is even harder as they have to unlearn the things they learned on the streets and relearn how to maintain housing. We plan to hold life skills classes in the future that will be a requirement of getting assistance and hope to help those who struggle or just need an extra push in the right direction.

We also assist with employment searching for our clients so they can gain employment and have independence which is a win for the client and for our city. Many area businesses work with us and our clients so they can do well with employment and thrive from there.

Sincerely

Mendi Scott Executive Director
Homes For Harrison
(304) 266-6239
Mendi-HomesForHarrison@Outlook.com

RECEIVED
JAN 12 2023
HARRISON COUNTY
COMMISSION