

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA
#1 COURT SQUARE, SUITE 203
PARKERSBURG WV 26101

IN RE: MINUTES OF MEETING HELD
MONDAY, NOVEMBER 4, 2013

PRESENT: WAYNE DUNN, PRESIDENT
STEPHEN GAINER, COMMISSIONER
DAVID BLAIR COUCH, COMMISSIONER

At 9:00 A.M., the County Commission of Wood County met in regular session. They signed purchase orders, invoices, orders and other correspondence.

The County Commission, upon a motion duly made, seconded and passed, approved Erroneous Assessment Applications in regard to real and personal property. All Applications are attached to these minutes and shall be made a part thereof.

AGENDA AND DISCUSSION ITEMS

At 9:07 A.M., the County Commission met with Brooke Fletcher, a representative from West Virginia Attorney General Patrick Morrissey's office, to discuss an upcoming Town Hall meeting they will be holding Wednesday, November 6th from 5:30 pm to 6:30 pm in the Parkersburg City Council Chambers. (Handout is attached to these minutes and shall be made a part thereof.)

At 9:21 A.M., the County Commission performed the public inspection of the vote recording devices to be used in early voting for the November 23, 2013 Board of Education Excess Levy Election.

At 9:33 A.M., the County Commission announced that a vacancy exists on the Mineral Wells Public Service District Board. They also placed Roy Radabaugh in nomination. (Order A/1192 and A/1195)

At 9:34 A.M., the County Commission discussed the Wood County Alternative Transportation System Council. Commissioner Dunn asked that it be placed on the Agenda to pay Kim Coram a salary of \$500.00 per month to manage the committee. The County Commission appointed Will Crichton and Martha Lamp to the Council. (Order A/1193) The County Commission also placed William Summers in nomination to represent the City of North Hills. (Order A/1194)

At 9:40 A.M., the County Commission reviewed the results of the test ballots for the voting machines and they were found to be free from error. (Order A/1197)

At 9:47 A.M., Jeff McDougle, newly appointed Director for the Mid-Ohio Valley Regional Airport, announced his resignation from the two airport boards effective January 1, 2014.

At 10:00 A.M., the County Commission met with Toni Tiano, Grant Consultant, to discuss an Application for an Emergency Management Planning Grant. After discussion, the County Commission authorized Wayne Dunn, as President, to execute said application. (Order M/2570)


ORDERS APPROVED AND ATTACHED TO THESE MINUTES

M/2565, M/2567, M/2568, M/2569, M/2570, A/1191, A/1193, A/1194, A/1192, A/1195 and A/1197

Having no further scheduled appointments or business to attend to, the County Commission officially adjourned at 10:50 A.M.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner



David Blair Couch, Commissioner

To listen to this meeting, please refer to DVD labeled November 4, 2013.

Wood County Commission Meeting
Held November 4, 2013

Please Print

1.	Brooke Fletcher
2.	Toni Triano
3.	Ed Hupp
4.	Jeff McDaugle
5.	
6.	
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Wood County Commission Agenda

11/4/2013
1 Court Square, Suite 203
Parkersburg, WV 26101

9:00 AM	Inspection of early voting machines	
	Administrator's Report	Marty Seufer, County Administrator
	Meet with representative from Attorney General Patrick Morrissey's Office to discuss Town Hall Meeting	
	Announce vacancy on Mineral Wells Public Service District – Roy Radabaugh's term expires 11/30/13	
	Consider appointing of Martha Lamp and Will Crichton to the Wood County Alternative Transportation System Council Consider nominating William Summers to the Wood County Alternative Transportation System Council	
10:00 AM	Emergency Management Grant	Toni Tiano, Grant Consultant
	County Commissioners' Reports	

Discussion, Review and Approval of expenditures and disbursements identified on Exhibit 1, hereto attached

Correspondence for this meeting will be available for public review during regular office hours in Room 205 of the Wood County Courthouse two (2) days prior to the meeting

Exhibit I

Discussion, Review and Approval of the following items may be included during this meeting and are available for public inspection in the Office of the County Administrator two days prior to this meeting.

Budget revisions

Purchase orders and requisitions

Revisions, reimbursement requests, resolutions and correspondence for grants

Grant disbursements to other entities

Invoices for expenditures to be paid

Reimbursements for travel expenses

Bid specifications and procedures for bids previously authorized by the Commission

Monthly Hotel Occupancy Tax Collection disbursements

Disbursements for previously approved Innovative Programming Grants

Tax refunds, exonerations, improprieties and consolidations

Probate items, including settlements, petitions and Fiduciary Commissioner reports

General Fund disbursements to entities

Funding requests from local organizations by written form

Payroll modification as submitted by elected officials

Office of the West Virginia Attorney General
www.wvago.gov

Brooke Fletcher

Consumer Outreach & Compliance Specialist

Address: 103 Doak Street
Middlebourne, WV 26149

Email: bef@wvago.gov

Phone: (304) 777-9906



Patrick Morley
WV Attorney General

Attorney General

PATRICK MORRISEY

CORDIALLY INVITES YOU TO ATTEND A



DATE: Wednesday, November 6, 2013

TIME: 5:30-6:30 pm

PLACE: Parkersburg City Council Chambers
2nd Floor of Municipal Building
1 Government Square
Parkersburg, WV 26102

BRING YOUR IDEAS ON IMPROVING OUR STATE!



Brooke Fletcher <bletcher143@gmail.com>

You are cordially invited to attend the Attorney General's Town Hall Meeting

West Virginia Attorney General's Office <communications@wvago.gov>

Wed, Oct 23, 2013 at 10:46 AM

Reply-To: West Virginia Attorney General's Office <communications@wvago.gov>
To: bletcher143@gmail.com

Please Join Attorney General Patrick Morrisey at his Upcoming Wood County Town Hall Meeting
5:30 p.m. to 6:30 p.m., Wednesday, November 6th at the Parkersburg City Council Chambers (2nd Floor of Municipal Building) in Parkersburg, 1 Government Square.

[View this email in your browser](#)



**Office of the
West Virginia
Attorney General**

**Invitation to the Attorney General's
Town Hall Meeting**

Please Join Attorney General Patrick Morrisey at his Upcoming Wood County Town Hall Meeting

5:30 p.m. to 6:30 p.m., Wednesday, November 6th at the Parkersburg City Council Chambers (2nd Floor of Municipal Building) in Parkersburg, 1 Government Square.

Quick Links

- [Our Website](#)
- [About The Attorney General](#)
- [Consumer Protection Hotline](#)

I would like to cordially invite you to join me at 5:30 p.m. on Wednesday, November 6th at the Parkersburg City Council Chambers (2nd Floor of Municipal Building) in Parkersburg for a town hall meeting.



As you likely know, I have made job creation a top priority of my administration. To advance that goal, I am launching a Jobs Summit and town hall meeting tour to collect input from all West Virginia stakeholders on the regulations that may impair business growth in our state.

I would greatly value your thoughts and concerns about both the potential stumbling blocks to economic growth in our state and the ways we can work together to improve West Virginia's business climate.

You can RSVP for this event by contacting my office at communications@wvago.gov or call us at (304) 558-2021 ext. 2206. You can also obtain additional information about our Jobs Summit and town hall meetings by [visiting our web site](#). Please feel free to share this invitation with your friends, association members, coworkers, and/or employees.

Thank you for your consideration!

Sincerely,

Patrick Morrissey
Attorney General



Office of the West Virginia Attorney General

Beth Ryan
Communications Director
bgr@wvago.gov
304-558-2021

About the Office of the West Virginia Attorney General

Part of the state executive branch, the Office of the West Virginia Attorney General handles the various legal matters impacting our state, including, but not limited to, important areas such as consumer protection, civil rights, tax & revenue, criminal appeals, and other critical litigation involving the state.

Click Here to "RSVP"



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You are receiving this email because of the role you play in your community and your likely interest in moving West Virginia's economy forward.

Our mailing address is:
West Virginia Attorney General's Office

11/4/13
70/377

NOVEMBER 4, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION WAS IN RECEIPT OF A CHECK FROM THE STATE OF WV IN THE AMOUNT OF \$30,717.68 OF WHICH \$8,510.34 REPRESENTS REIMBURSEMENT IN REGARD TO THE GOVERNOR'S HIGHWAY SAFETY PROGRAM GRANT NUMBER F13-HS-03-410.

ORDER

On this date, the County Commission of Wood County was in receipt of a check from the State of West Virginia in the amount of thirty thousand seven hundred seventeen dollars and sixty-eight cents (\$30,717.68) of which eight thousand five hundred ten dollars and thirty-four cents (\$8,510.34) represents reimbursement to Wood County for expenses incurred during the month of August, 2013, in regard to the Governor's Highway Safety Program Grant Number F13-HS-03-410. Receipt of the aforementioned check is pursuant to an ORDER appearing in Order Book 70, at Page 355 and bearing the date of September 16, 2013 at which time Wayne Dunn, in his official capacity as President and on behalf of the County Commission, was AUTHORIZED to EXECUTE the Request for Reimbursement.

Documentation pertaining to the Governor's Highway Safety Program Grant is on file in the Office of the County Administrator.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

WARRANT #: 1013064782
DATE: 10/25/13

AGENCY: MOTOR VEHICLES DIVISION OF
TOTAL: \$30,717.68

TRANSACTION ID	INVOICE NUMBER	INVOICE REFERENCE	PAYEE	PURCHASE ORDER	AMOUNT
I541003095	FHS1303201120139				\$5,024.69
I541003088	F13HS03154201311				\$1,365.23
I541003089	F13HS03402201311				\$15,817.42
I541003090	F13HS03410201310				\$8,510.34

If you have questions concerning the above, please call 304-926-3805.

REMOVE DOCUMENT ALONG THIS PERFORATION

CTL# 31413690

REMITTANCE SHALL BE MADE TO THE PAYEE'S ACCOUNT WITHIN SIX MONTHS UNLESS PRESENTED FOR PAYMENT WITHIN SIX MONTHS

State of West Virginia

STATE WARRANT # 1013064782

Important remittance information on top panel.
Remitter: MOTOR VEHICLES DIVISION OF
Questions? Contact: JAMES JORDAN at 304-926-3805

PAYEE WOOD CO COMMISSION

OCTOBER 25, 2013

*****\$30,717.68**

1013064782

WEST VIRGINIA TREASURY

John D. Perdue
STATE TREASURER

Don B. Gainer III
STATE AUDITOR

⑆1013064782⑆ ⑆051902322⑆ 0005270537822⑆

11/4/13
70/376

11/4/13
701377

NOVEMBER 4, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION APPOINTED WILL CRICHTON
AND MARTHA LAMP TO THE WOOD COUNTY ALTERNATIVE
TRANSPORTATION SYSTEM COUNCIL.


ORDER

The County Commission of Wood County, upon a motion made by David Blair Couch, seconded by Stephen Gainer and made unanimous by Wayne Dunn, appointed Will Crichton and Martha Lamp to the Wood County Alternative Transportation System Council. Mr. Crichton and Ms. Lamp would be representing the business community. Said appointments are pursuant to an Order appearing in Order Book 51, at Page 433 and bearing the date of April 1, 1991, dealing with the procedure policy for appointments to Boards and Authorities.

The terms will be for two (2) years and will expire July 15, 2015.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

A/1193

NOVEMBER 4, 2013

11/4/13
70/377

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION PLACED WILLIAM SUMMERS IN
NOMINATION TO THE WOOD COUNTY ALTERNATIVE
TRANSPORATION SYSTEM COUNCIL.


ORDER

The County Commission of Wood County, upon a motion made by David Blair Couch, seconded by Stephen Gainer and made unanimous by Wayne Dunn, placed William Summers in nomination to the Wood County Alternative Transportation System Council. Mr. Summers will be representing the City of North Hills. Said nomination is pursuant to an Order appearing in Order Book 51, at Page 433 and bearing the date of April 1, 1991, dealing with the procedure policy for appointments to Boards and Authorities.

The term will be for two (2) years and will expire July 15, 2015.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

A/1194

11/4/13
72/377

NOVEMBER 4, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

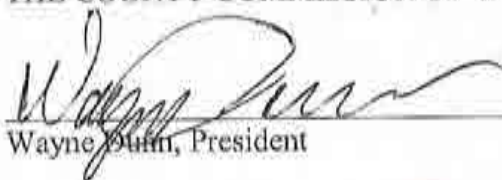
IN RE: THE COUNTY COMMISSION ANNOUNCED THAT A
VACANCY EXISTS ON THE MINERAL WELLS PUBLIC
SERVICE DISTRICT.

ORDER

On this date, the County Commission of Wood County, upon a motion made by David Blair Couch, seconded by Stephen Gainer and made unanimous by Wayne Dunn, announced that a vacancy exists on the Mineral Wells Public Service District. Said vacancy is due to the fact that Roy Radabaugh's term expires November 30, 2013. Said vacancy is pursuant to an Order appearing in Order Book 51, at Page 433 and bearing the date of April 1, 1991, dealing with the procedure policy for appointments to Boards and Authorities. The new term will expire November 30, 2019.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

A/1192

11/4/13
72/379

NOVEMBER 4, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION PLACED ROY RADABAUGH IN
NOMINATION FOR REAPPOINTMENT TO THE MINERAL
WELLS PUBLIC SERVICE DISTRICT BOARD.

ORDER

On this date, the County Commission of Wood County, upon a motion made by David Blair Couch, seconded by Stephen Gainer and made unanimous by Wayne Dunn, placed Roy Radabaugh in nomination for reappointment to the Mineral Wells Public Service District Board. Said vacancy is due to the fact that his term expires November 30, 2013. Said nomination is pursuant to an Order appearing in Order Book 51, at Page 433 and bearing the date of April 1, 1991, dealing with the procedure policy for appointments to Boards and Authorities. The new term will expire November 30, 2019.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

A/1195

11/7/13
70/380

NOVEMBER 7, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: TEST CERTIFICATION NUMBER 1 - PUBLIC INSPECTION OF
VOTE RECORDING DEVICES WAS FOUND TO BE FREE
FROM ERROR. (NUNC PRO TUNC NOVEMBER 4, 2013)

ORDER

On this date, the County Commission, upon a motion made by David Blair Couch,
seconded by Wayne Dunn and made unanimous by Stephen Gainer, did hereby CERTIFY that
the November 4, 2013, public inspection of the Vote Recording Device to be used for early
voting in the November 23, 2013, Board of Education Excess Levy Election was inspection and
found to be free from error.

A copy of Test Certification Number 1 is attached to this Order and shall be made
thereof.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

A/1197

11/2/13
20380

INSPECTION CERTIFICATION NUMBER 1
WOOD COUNTY
BOARD OF EDUCATION EXCESS LEVY ELECTION
EARLY VOTING

We, the undersigned, of Wood County, do hereby certify that the November 4, 2013, public inspection of the Vote Recording Devices to be used for Early Voting in the November 23, 2013, Board of Education Excess Levy Election, was inspected and found to be free from error.


President, Wood County Commission


Commissioner


Commissioner


Clerk of the Wood County Commission

Dated this 4thth day of November, 2013.

11/4/13
70/376

NOVEMBER 4, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION WAS IN RECEIPT OF A CHECK FROM THE STATE OF WV IN THE AMOUNT OF \$2,407.50 WHICH REPRESENTS REIMBURSEMENT IN REGARD TO THE DIVISION OF CRIMINAL JUSTICE ASSISTANCE GRANT NUMBER 12-VA-008.

ORDER

On this date, the County Commission of Wood County was in receipt of a check from the State of West Virginia in the amount of two thousand four hundred seven dollars and fifty cents (\$2,407.50) which represents reimbursement to Wood County for expenses incurred during the month of August, 2013, in regard to the Strategic Prevention Framework State Incentive Grant Number 12-VA-008. Receipt of the aforementioned check is pursuant to an Order appearing in Order Book 70, at Page 355 and bearing the date of September 16, 2013, at which time Wayne Dunn, in his official capacity as President, and on behalf of the County Commission, was AUTHORIZED to EXECUTE the Request for Reimbursement.

Documentation pertaining to the WVDCJS Victims of Crime Advocate Grant is on file in the Office of the County Administrator.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

11/4/13
70378

NOVEMBER 4, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION WAS IN RECEIPT OF A CHECK FROM THE STATE OF WV IN THE AMOUNT OF \$30,717.68 OF WHICH \$15,817.42 REPRESENTS REIMBURSEMENT IN REGARD TO THE GOVERNOR'S HIGHWAY SAFETY PROGRAM GRANT NUMBER F13-HS-03-402.


ORDER

On this date, the County Commission of Wood County was in receipt of a check from the State of West Virginia in the amount of thirty thousand seven hundred seventeen dollars and sixty-eight cents (\$30,717.68) of which fifteen thousand eight hundred seventeen dollars and forty-two cents (\$15,817.42) represents reimbursement to Wood County for expenses incurred during the month of August, 2013, in regard to the Governor's Highway Safety Program Grant Number F13-HS-03-402. Receipt of the aforementioned check is pursuant to an ORDER appearing in Order Book 70, at Page 354 and bearing the date of September 16, 2013 at which time Wayne Dunn, in his official capacity as President and on behalf of the County Commission, was AUTHORIZED to EXECUTE the Request for Reimbursement.

Documentation pertaining to the Governor's Highway Safety Program Grant is on file in the Office of the County Administrator.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

11/4/13
70/328

NOVEMBER 4, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION WAS IN RECEIPT OF A CHECK FROM THE STATE OF WV IN THE AMOUNT OF \$30,717.68 OF WHICH \$1,365.23 REPRESENTS REIMBURSEMENT IN REGARD TO THE GOVERNOR'S HIGHWAY SAFETY PROGRAM GRANT NUMBER F13-HS-03-154.


ORDER

On this date, the County Commission of Wood County was in receipt of a check from the State of West Virginia in the amount of thirty thousand seven hundred seventeen dollars and sixty-eight cents (\$30,711.68) of which one thousand three hundred sixty-five dollars and twenty-three cents (\$1,365.23) represents reimbursement to Wood County for expenses incurred during the month of August, 2013, in regard to the Governor's Highway Safety Program Grant Number F13-HS-03-154. Receipt of the aforementioned check is pursuant to an ORDER appearing in Order Book 70, at Page 354 and bearing the date of September 16, 2013 at which time Wayne Dunn, in his official capacity as President and on behalf of the County Commission, was AUTHORIZED to EXECUTE the Request for Reimbursement.

Documentation pertaining to the Governor's Highway Safety Program Grant is on file in the Office of the County Administrator.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

11/4/13
70/378

NOVEMBER 4, 2013

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION WAS IN RECEIPT OF A CHECK FROM THE STATE OF WV IN THE AMOUNT OF \$30,717.68 OF WHICH \$5,024.69 REPRESENTS REIMBURSEMENT IN REGARD TO THE GOVERNOR'S HIGHWAY SAFETY PROGRAM GRANT NUMBER F13-HS-03-2011.

ORDER

On this date, the County Commission of Wood County was in receipt of a check from the State of West Virginia in the amount of thirty thousand seven hundred seventeen dollars and sixty-eight cents (\$30,717.68) of which five thousand twenty-four dollars and sixty-nine cents (\$5,024.69) represents reimbursement to Wood County for expenses incurred during the month of August, 2013, in regard to the Governor's Highway Safety Program Grant Number F13-HS-03-2011. Receipt of the aforementioned check is pursuant to an ORDER appearing in Order Book 70, at Page 354 and bearing the date of September 16, 2013 at which time Wayne Dunn, in his official capacity as President and on behalf of the County Commission, was AUTHORIZED to EXECUTE the Request for Reimbursement.

Documentation pertaining to the Governor's Highway Safety Program Grant is on file in the Office of the County Administrator.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

NOVEMBER 4, 2013

11/4/13
70/378

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION DID HEREBY AUTHORIZE
WAYNE DUNN, AS PRESIDENT, TO EXECUTE AN
APPLICATION FOR AN EMPG GRANT.

ORDER

On this date, the County Commission of Wood County, upon a motion made by David Blair Couch, seconded by Stephen Gainer, and made unanimous by Wayne Dunn, did hereby AUTHORIZE Wayne Dunn, in his official capacity as President and on behalf of the County Commission, to EXECUTE an Application for an Emergency Management Planning Grant (EMPG) with the West Virginia Division of Homeland Security and Emergency Management. Said grant application is in the amount of ninety-seven thousand eight hundred twenty-two dollars and zero cents (\$97,822.00).

A copy of said Application is attached to this Order and should be made a part thereof.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

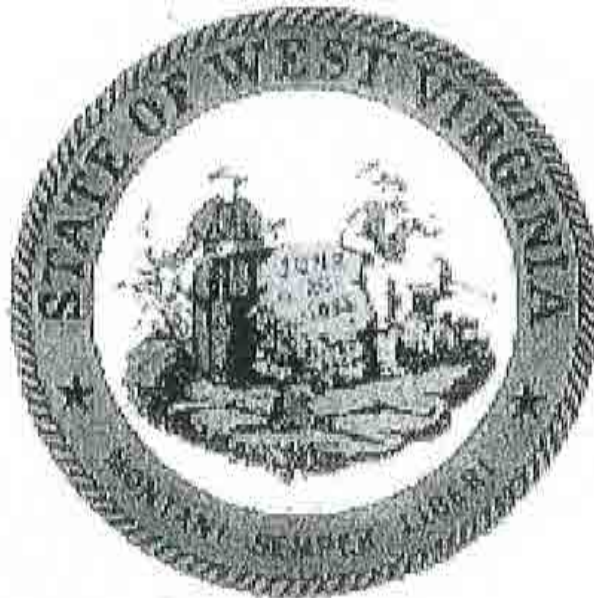
M/2570

WEST VIRGINIA

EMPG PROGRAM

**Sub-grant Application
2013 Funds**

**Effective October 1, 2013
Supersedes Previous Editions**



**Earl Ray Tomblin, Jr.
Governor**

**Joseph C. Thornton, Cabinet Secretary
West Virginia Department of Military Affairs and Public Safety**

**Jimmy Gianato, Director,
Division of Homeland Security and Emergency Management (DHSEM)**

WEST VIRGINIA

Division of Homeland Security and
Emergency Management (DHSEM)

2013 EMPG
PROGRAM

GRANT APPLICATION SUBMISSION CHECKLIST

Prior to submitting the application, indicate that the following tasks have been completed by checking the boxes below:

- XX The application has been completely filled out.
- XX Format of the project description (page 7) MUST follow the same outline shown on page 6 of the application and is as detailed as possible.
- XX Math has been double-checked, is accurate and rounded to the nearest whole dollar amount.
- XX Authorized Official has signed page 1 of the grant application. That page, with the ORIGINAL SIGNATURE IN BLUE INK, must be returned with the COMPLETE application, UNSTAPLED/UNBOUND, to this office. ORIGINAL ONLY – NO COPIES
- XX Applicant has been listed as the State Agency, County Commission, Municipality or Not-For-Profit Agency.
- XX Completed and signed in blue ink USDOJ Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements.
- XX Completed and signed in blue ink Standard Form LLL.
- XX A copy of the jurisdiction's most recent Single Audit Report is attached to the application.

Note: DHSEM reserves the right not to consider an application for funding if it is not complete.

WEST VIRGINIA
Division of Homeland Security and
Emergency Management (DHSEM)

**2013 EMPG
PROGRAM**

GRANT APPLICATION

PAGE 1

1. Applicant: Wood County Commission
Address: One Court Square, Suite 203
Parkersburg, WV 26101
Phone/Fax: 304-424-1984/304-424-0194

5. Funds Requested: \$ 97,822.00
Project Matching Funds
(50%): \$ 97,822.00

2. Project Director: Ed Hupp
Address: 911 Core Road
Parkersburg, WV 26101
Phone/Fax: 304-420-0911/304-422-6270
Email: ehupp@woodcounty911.com

6. Type of Agency:
 County Municipality

3. Fiscal Officer: Mark Rhodes
Address: One Court Square
Parkersburg, WV 26101
Phone/Fax: 304-424-1850/304-424-0194
Email: mrhodes@woodcountywv.com

7. Project Period:
Beginning Date: January 1, 2013
Ending Date: December 31, 2013

4. Geographic Area Served: Wood County
Pop. (2010 Census): 86,956

8. Type of Application:
 Initial Continuation Revision

9. Project Title and Brief Description: FY
2012 EMPG Grant for Wood County,
WV

10. Certification:

To the best of my knowledge, the information contained in this application is true and correct. The submission thereof has been duly authorized by any governing body, and the applicant will comply with all of the attached Special Conditions and Assurances if the sub-grant is awarded, including all emergency services staff having undergone criminal background checks in accordance with W. Va. Code Chapter 15-5-15.

Authorized Official: Wayne Dunn Title: President
TYPED OR PRINTED NAME OF AGENCY HEAD

Signature:  Date: November 4, 2013

WEST VIRGINIA

Division of Homeland Security and
Emergency Management (DHSEM)

**2013 EMPG
PROGRAM**

ITEMIZATION OF FUNDS BY CATEGORY

PAGE 3-1
(PLANNING ONLY)

Budget Category	Matching Funds	Federal EMPG Funds	Approved (DHSEM Use Only)
<p>Planning:</p> <hr/> <p>Briefly describe how your jurisdiction will meet the following mandatory planning requirements.</p> <p>a. Review and update the most recent All-Hazards Mitigation Plan developed for the Pre-Disaster Mitigation (PDM) Program and Hazard Mitigation Grant Program (HMGP) to include identifying a wider range of threats, based on the Threat and Hazard Identification and Risk Assessment (THIRA), as guidance for this assessment become available during the year.</p> <p>b. Review and make recommendations for updates to local emergency operations plans based on the <i>Evaluation Matrix for Compliance with CPG 101 v.2</i>, released in May 2011. See link below:</p> <p>Assistant Director will undertake and complete these grant activities and/or work with the appropriate agencies on these projects.</p> <p>Wood County Emergency Management Assistant Director</p> <p>Salary - \$1,683.93/pay period x 24 pay periods in 2013</p> <p>Retirement - \$20,207.16 (1/2 year) x .14</p> <p>Retirement - \$20,207.16 (1/2 year) x .145</p> <p>FICA - \$40,414.32 x .0765</p> <p>Workers Comp. - \$20,207.16 (1/2 year) x .0212</p> <p>Workers Comp - \$20,207.16 (1/2 year) x .029</p> <p>Health Insurance, Vision Insurance, Dental Insurance, and Life Insurance:</p> <p>\$969.05/family coverage x 6 mos.</p> <p>\$1,296.12/family coverage x 6 mos.</p>	<p>20,207</p> <p>1,415</p> <p>1,465</p> <p>1,546</p> <p>214</p> <p>293</p> <p>2,907</p> <p>3,888</p>	<p>20,207</p> <p>1,415</p> <p>1,465</p> <p>1,546</p> <p>214</p> <p>293</p> <p>2,907</p> <p>3,888</p>	
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 3-6	↓	↓	↓

* All funds must be rounded to the nearest whole dollar amount. Please make additional copies of this page as necessary.*

WEST VIRGINIA
Division of Homeland Security and
Emergency Management (DHSEM)

2013 EMPG
PROGRAM

ITEMIZATION OF FUNDS BY CATEGORY

PAGE 3-2
(ORGANIZATIONAL ONLY)

Budget Category	Matching Funds	Federal EMPG Funds	Approved (DHSEM Use Only)
<u>Organizational:</u>			
Wood County Emergency Management Director Salary - \$1,993.17 x 24 pay periods in 2013	23,918	23,918	
Retirement - \$23,918.04 (1/2 year) x .14	1,674	1,674	
Retirement - \$23,918.04 (1/2 year) x .145	1,734	1,734	
FICA - \$47,836.08 x .0765	1,830	1,830	
Workers Comp. - \$23,918.04 (1/2 year) x .0212	254	254	
Workers Comp - \$23,918.04 (1/2 year) x .029	347	347	
Health Insurance, Vision Insurance, Dental Insurance, and Life Insurance:			
\$969.05/family coverage x 6 mos.	2,907	2,907	
\$1,296.12/family coverage x 6 mos.	3,888	3,888	
Administrative Assistant Salary - \$1,359.80 x 24 pay periods in 2013	16,318	16,318	
Retirement - \$16,317.60 (1/2 year) x .14	1,142	1,142	
Retirement - \$16,317.60 (1/2 year) x .145	1,183	1,183	
FICA - \$32,635.20 x .0765	1,732	1,732	
Workers Comp. - \$16,317.60 (1/2 year) x .0212	173	173	
Workers Comp - \$16,317.60 (1/2 year) x .029	237	237	
Health Insurance, Vision Insurance, Dental Insurance, and Life Insurance:			
\$476.31/single coverage x 6 mos.	1,429	1,429	
\$518.61/single coverage x 6 mos.	1,556	1,556	
Internet Service for Wood County Office of Emergency Management - \$136.16/mo. x 12 mos.	817	817	
Cell Phone Service for Wood County Office of Emergency Management - \$155.00/mo. x 12 mos.	930	930	
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 3-6	↓	↓	↓

* All funds must be rounded to the nearest whole dollar amount. Please make additional copies of this page as necessary.*

WEST VIRGINIA
 Division of Homeland Security and
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ITEMIZATION OF FUNDS BY CATEGORY

PAGE 3-3
 (EQUIPMENT ONLY)

Budget Category	Matching Funds	Federal EMPG Funds	Approved (DHSEM Use Only)
<p>Equipment: (Please see Authorized Equipment List (AEL) at http://www.rkb.us/ while preparing budget. With respect to communications initiatives and equipment, the sub-grantee agrees to the following:</p> <p><i>In an effort to improve emergency preparedness and response interoperability, all new or upgraded radio systems and new radio equipment should be compatible with a suite of standards called ANSITIA/EIAA-102 Phase I (Project 25). These standards have been developed to allow for backward compatibility with existing digital and analog systems and provide for interoperability in future systems. The FCC has chosen the Project 25 suite of standards for voice and low-moderate speed data interoperability in the new nationwide 700 MHz frequency band. The Integrated Wireless Network (IWN) of the U.S. Justice and Treasury Departments has also chosen the Project 25 suite of standards for their new radio equipment. In an effort to realize improved interoperability, all radios purchased under this grant should be APCO 25 compliant.</i> In addition, any State level guidelines and initiatives that are developed by the WV Statewide Interoperable Executive Committee (SIEC) and its successor the West Virginia Statewide Interoperable Radio Network (SIRN) regarding communications will be followed by the sub-grantee.)</p> <p>Handheld Survey Meter Counter – AEL: 07RD-01-HHSM – One Unit @ \$2,400.00</p>	\$1,200	\$1,200	
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 3-6	↓	↓	↓

* All funds must be rounded to the nearest whole dollar amount. Please make additional copies of this page as necessary.*

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ITEMIZATION OF FUNDS BY CATEGORY

PAGE 3-6
 (MANAGEMENT AND ADMINISTRATIVE)

Budget Category	Matching Funds	Federal EMPG Funds	Approved (DHSEM Use Only)
<p><u>Management and Administrative:</u> (Maximum of 5% of request/award)</p> <p>Tiano-Knopp Associates, Inc. - .0275 fee for Management and Administrative functions for the Wood County EMPG Grant Program</p>	2,618	2,618	
TOTAL MATCHING FUNDS:		97,822	
TOTAL FEDERAL EMPG FUNDS:	97,822		
TOTAL APPROVED PROJECT:			

* All funds must be rounded to the nearest whole dollar amount. Please make additional copies of this page as necessary.*

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BUDGET SUMMARY

PAGE 4

Applicant:

Wood County Commission

Federal Employer Identification Number (FEIN):

556 000 417

Category	EMPG Funds (A) *	Matching Funds (B) **	Total Funds (A + B)
Planning	31,935.00	31,935.00	63,870.00
Organization	62,069.00	62,069.00	124,138.00
Equipment	1,200.00	1,200.00	2,400.00
Training	0	0	0
Exercises	0	0	0
Management and Admin (max 5%)	2,618.00	2,618.00	5,236.00
Total Budget	97,822.00	97,822.00	195,644.00

FUNDING STRATEGY

Funding Source(s)	Amount	Status
EMPG Funds:	\$ 97,822.00	A
Matching Funds (If Applicable):	\$ 97,822.00	C
Total:	\$ 195,644.00	

* Total of column A shall be placed in the space on page 1 – item number 5, for Funds Requested.

** Total of column B shall be placed in the space on page 1 – item number 5, for Project Matching Funds.

All funds must be rounded to the nearest whole dollar amount.

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BUDGET NARRATIVE

PAGE 5

Provide here a justification and explanation of the budget items shown on pages 3 and 4 of this application. This should contain specific criteria and data used to arrive at estimates and/or costs for all items listed. In completing the project budget narrative, please identify data by the major budget category involved (i.e. Planning, Organizational, Equipment, Training, Exercises and Management and Administrative).

Applications submitted which do not provide a sufficient narrative may be subject to exclusion. Use additional blank pages as necessary.

PLANNING: (This category **MUST** include a brief statement about how the jurisdiction's planning efforts will assist the jurisdiction in becoming fully NIMS-compliant and to meet the mandatory planning requirements.)

The grant and match funds requested for this category will go towards the 24 pay periods for the salary, related benefits, and insurance cost for the Assistant Director for the Wood County Office of Emergency Management. This individual will assist with the following: Review and update the most recent All-Hazards Mitigation Plan developed for the Pre-Disaster Mitigation (PDM) Program and Hazard Mitigation Grant Program (HMGP) to include identifying a wider range of threats, based on the Threat and Hazard Identification and Risk Assessment (THIRA), as guidance for this assessment become available during the year and to review and make recommendations for updates to local emergency operations plans based on the *Evaluation Matrix for Compliance with CPG 101 v.2*, released in May 2011. This individual will assist those agencies and individuals who are also working on reviewing and updating these documents.

ORGANIZATIONAL: (This category **MUST** describe the status of the local emergency services director (full- or part-time paid) and other staffing necessary to maintain a functional structure for local emergency management.)

Requested in this category are funds for the salary, related benefits, and insurance costs for the Wood County Office of Emergency Management Director and the Wood County Office of Emergency Management Administrative Assistant. Both of these positions are full-time positions which are necessary for Wood County to maintain a functional structure for local emergency management. One of these positions is the Director who oversees the Agency while the other position – Administrative Assistant – provides the Agency with administrative support.

The salary, benefits, and insurance costs were obtained from the Wood County Clerk's Finance Department and are the standard rates paid for all County employees.

Funding is also being requested for the Internet services which are required and used in the Wood County Office of Emergency Management. These high speed Internet services are provided by Suddenlink Communications at a cost of \$1,634 per year or \$136/month. Funding is also being requested for cell phone service which is provided by Verizon. The annual cost for this service is \$1,860 or \$155/month.

EQUIPMENT: (This category **MUST** include a brief statement regarding how each piece of equipment will be used to enhance the capabilities for emergency response and also include the AEL item number. This statement and AEL item number for each piece of equipment will be used to assist in determining whether the items are allowable under existing guidelines. With respect to communications initiatives and equipment, the sub-grantee agrees to the following:

In an effort to improve emergency preparedness and response interoperability, all new or upgraded radio systems and new radio equipment should be compatible with a suite of standards called ANSI/TIA/EIAA-102 Phase I (Project 25). These standards have been developed to allow for backward compatibility with existing digital and analog systems and provide for interoperability in future systems. The FCC has chosen the Project 25 suite of

standards for voice and low-moderate speed data interoperability in the new nationwide 700 MHz frequency band. The Integrated Wireless Network (IWN) of the U.S. Justice and Treasury Departments has also chosen the Project 25 suite of standards for their new radio equipment. In an effort to realize improved interoperability, all radios purchased under this grant should be APCO 25 compliant. In addition, any State level guidelines and initiatives that are developed by the WV Statewide Interoperable Executive Committee (SIEC) and its successor the West Virginia Statewide Interoperable Radio Network (SIRN) regarding communications will be followed by the sub-grantee.)

A Geiger Counter Meter will be purchased to replace the 1961 model the Wood County Office of Emergency Management currently has – AEL: 07RD-01-HHSM. This piece of equipment will be used to determine if there are dangerous levels of radiation in water due to fracking. The price for this piece of equipment was obtained from contacting appropriate vendors.

TRAINING: (This category MUST include a brief statement regarding how proposed training will help in terms of emergency management purposes and initiatives. This statement will be used to assist in determining whether the training(s) is allowable under existing guidelines. Also, include the official names of each training course with brief descriptions.)

No funding is being requested in this category.

EXERCISES:

(This category MUST include a brief statement regarding how proposed exercises will help evaluate and validate the capabilities which are the focus of the exercise scenario and outline the specific types of expenditures which will support the development, conduct, and assessment of the exercise. Reminder: Exercises must be compliant with HSEEP, and notification should be provided in advance to WVDHSEM.)

No funding is being requested in this category.

MANAGEMENT AND ADMINISTRATIVE:

The management/administrative fee will be paid to Tiano-Knopp Associates, Inc. who will oversee the administrative and management aspects of this grant. This management/administrative fee is .0275 of the total cot which is allowed in the grant.

These duties include, but are not limited to, the following:

- Review of grant guidelines and conduct meetings with personnel at Wood County Office of Emergency Management to discuss what will be applied for and the dollar amount.
- Prepare the grant application and present it to Wood County Commission for their authorization to submit.
- Assist with preparation of required reports in terms of forms and documentation of expenditures.
- Meet with Wood County OEM staff to ensure they are aware of products which need to be accomplished during the grant period.
- Work with Wood County OEM staff to ensure required grant products are completed within proposed time frame.
- Meet with Wood County OEM to ensure WCOEM employees are aware of what needs to be accomplished during the grant period.
- Provide guidance and advice, as needed, with regards to completing grant products which are required.
- Ensure that the Wood County Office of Emergency Management and the Wood County Commission are in compliance with any state and/or federal grant requirements.
- Answer any questions and/or concerns employees at WCOEM may have regarding this grant.

Use additional blank pages as necessary

PURPOSE:

The purpose of the Wood County Emergency Management Planning Grant (EMPG) Program is to assist Wood County with the development and proper maintenance of its on-going emergency management program. The County's emergency management program has the capability to respond to natural disasters and hazards, manmade disasters and hazards, homeland security-related incidents, and any other emergency which may threaten the safety and well-being of the citizens and communities of Wood County. This preparedness provides Wood County with the ability to effectively, efficiently, and consistently respond to any disaster or emergency which occurs within the County – regardless of the location or the cause. This all-hazards approach allows the County's Emergency Management Program to be prepared to respond to a Weapons of Mass Destruction (WMD) threat through awareness, integrated planning, standard protocols, resource sharing, and a combined response/support to a WMD threat or event.

In addition, the WCOEM is able to work with appropriate outside agencies to prepare for any type of disaster or emergency which may occur in the County. Training is provided to these agencies and to a variety of volunteers so procedures and protocols will be in place if a disaster or emergency should occur. These outside agencies include law enforcement agencies, paid and volunteer fire departments, non-profit agencies, colleges and universities, local businesses, and interested individuals.

By providing essential funding for staff and related administrative items, the purpose of providing, developing, and maintaining a proper emergency management program in Wood County can continue to be accomplished. This accomplishment relates to Goal No. 1 of the West Virginia Homeland Security Goals which is to prevent and reduce threats to the State of West Virginia through a combination of intelligence, public awareness, and the reduction of area vulnerabilities.

REQUIREMENTS:

The following activities have been and/or will be undertaken by the Wood County Office of Emergency Management.

Planning

- a. Review and update the most recent All-Hazards Mitigation Plan developed for the Pre-Disaster Mitigation (PDM) Program and Hazard Mitigation Grant Program (HMGP) Mitigation Plan to include identifying a wider range of threats, based on the Threat and Hazard Identification and Risk Assessment (THIRA), as guidance for this assessment become available during the year.
- b. Review and make recommendations for updates to local emergency operations plans based on the *Evaluation Matrix for Compliance with CPG 101 v.2*, released in May 2011.

The WCOEM has worked in conjunction with the Mid-Ohio Valley Regional Council with regards to the All-Hazards Mitigation Plan. This Plan has been completed.

With regards to the local emergency operations plan, Wood County OEM realized this Plan needed to be updated. As a result, a grant was applied for and received to hire a consulting firm to assist with these updates. This grant was approved, a consultant hired, and the Plan has been updated. The Plan was prepared by Harvey and Associates and completed in February 2013.

The WCOEM has also realized that the three largest localities within their jurisdiction – Cities of Parkersburg, Vienna, and Williamstown – were also in need of their own local emergency operations plan which would tie-in with Wood County's Plan. Grants have been applied for to prepare these Plans. Thus far, the grant to prepare Plans for the Cities of Parkersburg and Williamstown has been approved, and work has begun on these Plans. These Plans will work in conjunction with Wood County's Plan for a smooth process when a disaster should occur.

This local goal and these local activities relate to State Goal # 3, Section B – Prepare all jurisdictions to respond to an all hazards threat through awareness, integrated planning, standard protocols, resource sharing, and combined resource/support to an All Hazards Threat or Incident. These updated Plans now provide all agencies involved in an All Hazards Threat or Incident to have standard protocols to follow. A variety of agencies were involved with the development of these Plans and their input and ideas were used in developing these Plans.

Organizational

Wood County will continue the employment of the appropriate personnel necessary which will enable the County to have an active and responsive Emergency Operations Center.

This grant funding will allow Wood County to continue the employment of a full-time paid Emergency Management Director and a full-time paid Administrative Assistant. In addition, the County has a designated and equipped emergency management center that is outfitted with Internet access and email support.

Wood County actively participates in the State's electronic management system and the staff ensures that emergency management contact information is regularly updated and provided to the WVDHSEM. In addition, the Wood County Emergency Operations Center's staff is familiar with E-Team, and at a minimum, enters all weekly Situation Reports, or other designated reports which include a brief situation summary for the jurisdiction as of the report time. All emergency management incidents will be entered in a timely manner. Funding to assist with the annual cost of Internet service and cell phone service is included in this grant request.

These activities for Wood County and its goal relate to the State's Goal # 3 – Section A – which is to Develop, enhance, and sustain local and jurisdictional response capability that would result in the ability to sustain CBRNE response operations for up to 48 hours without State resources and up to 72 hours without Federal resources. This is achievable as the Center currently functions in this capacity, and this funding will allow the staff at the Center to remain in-place and to continue to conduct the necessary functions.

Equipment

A handheld meter Geiger Counter – AEL: 07RD-01-HHSM – is being requested to replace Wood County's existing 1961 model. Wood County has become a popular spot for fracking, and many companies are now using radiated pellets in gas wells to determine where the fluids go and to see if the area is ready for fracking. Currently Wood County is not able to determine if there is a leak in the package which can cause a danger level with the radiation going into the water. The current 1961 Geiger Counter is not able to determine this radiation level which could cause a problem if it gets into the water in Wood County.

Training

The Wood County Emergency Management Director will complete a total of 48 hours of emergency management training during this grant period. In fact, the Director has already completed these required 48 hours of training. This training has included 16 hours of classroom instruction at EMI or through State-approved course, 8 hours for Directors' meetings, and 24 hours of approved non-classroom courses.

Any future training that will be done will be either classroom instruction at EMI or through State-approved courses, Directors' meeting, or approved non-classroom courses such as online FEMA, NFA, or DHS courses that are emergency management related. Any other type of course will be submitted to the WVDHSEM for their approval at least 60 days before the start date. Any such request will comply with the required items needed by the WVDHSEM. Any travel involved as a result of these trainings will follow the West Virginia State Travel Regulations.

In addition, all personnel in positions funded in whole or in part with 2013 EMPG funds will complete, no later than the end of the performance period, the following training courses which are available through the Emergency Management Institute's Independent Study Program:

National Incident Management System (NIMS) Training:

IS 100.b
IS 200.b
IS 700.a
IS 800.b

FEMA Professional Development Series:

IS 120.a
IS 230.b
IS 235.b
IS 240.a
IS 241.a
IS 242.a
IS 244.a

Exercise

The Wood County Office of Emergency Management will participate in a minimum of three exercises during 2013. These exercises will involve ALL employees in positions which are partially or fully funded by EMPG funds. All the exercise activities shall generally align to the priorities outlined in the current Training and Exercise Plan (TEP). All exercises will be designed to test some portion of the local emergency operations plan. All exercises will be developed, administered and documented using the Homeland Security Exercise and Evaluation Program (HSEEP) methodology. Exercises will be developed and administered at a multi-jurisdictional level. All exercises **MUST** be NIMS compliant and **MUST** be designed, developed, conducted and evaluated in accordance with HSEEP. Several of these drills have been conducted in Wood County, and the Director of the WCOEM has ensured that all personnel who are funded in whole or in part by these funds will attend and participate in the minimum required number of drills during this grant period.

OBJECTIVES: The following objectives will be accomplished by this grant and its funding:

- Throughout the grant period, the Wood County Office of Emergency Management (WCOEM) will work with government agencies, private sector groups, and non-profit agencies to encourage cooperation and coordination among agencies. This will assist in the development and implementation of the plans and the drills. (Relates to WV Goal 2, Objectives B and F).
- Throughout the 12-month grant period, the WCOEM will seek grant funding for itself and other County first-responders in order to ensure it has obtained the equipment and other items necessary for a multi-discipline response to a WMD event. (Relates to WV Goal 2, Objective R).
- During this grant period, the WCOEM will purchase a handheld meter Geiger Counter which will be used to locate any radiation which has been dispensed into the water system. (Relates to WV Goal 2, Objective R).
- At the end of the grant period, the WCOEM will have revised a minimum of two planning documents which will include the All-Hazards Mitigation Plan and the Emergency Operations Plan. (Relates to WV Goal 2, Objectives A and O)
- Throughout the 12-month grant period, the WCOEM will participate in a minimum of three exercises which are being developed and administered by the WVDHSEM as well as local drills conducted by agencies in Wood County. (Relates to WV Goal 3, Objective O)

IMPLEMENTATION:

Planning – The WCOEM has worked with the Mid-Ohio Valley Regional Council with regards to the All-Hazards Mitigation Plan and with Harvey Consulting with regards to the County's Local Emergency Operations Plan. Both of these Plans were worked on during this current grant year and updated to reflect necessary changes, new items, etc. These projects were overseen by Carl Sizemore, the Assistant Director of the WCOEM.

WCOEM was recently notified of a grant award to prepare an Emergency Operations Plan for the City of Parkersburg and an Emergency Operations Plan for the City of Williamstown. These plans will be prepared in conjunction with the Wood County Emergency Operations Plan and will be completed sometime in 2014. Funding has also been applied for to prepare an Emergency Operations Plan for the City of Vienna, but no word has been received on this request.

Organizational - Wood County will continue with the employment of Ed Hupp as the Director of the WCOEM and Mary Beth Jeffers as the Administrative Assistant. The Center continues to be capable of acting as an incident or unified command center and an integrated emergency management system in order to respond to a WMD threat or event. The Center also continues to utilize Internet and email for appropriate reports and correspondence. These activities continue throughout the grant year.

Equipment – Wood County OEM will prepare bid specifications and contact at least three vendors for price quotes on the Handheld Geiger Counter. As the price is below \$5,000 it will not be required to be placed out for bid but rather price quotes will be accepted. Upon receipt of the price quotes they will be reviewed for consistency with the bid specifications and to determine if within the available funding amount. Once purchased this piece of equipment will be used as necessary.

Training – The WCOEM has completed the necessary training requirements. However, as appropriate, WCOEM staff members will continue to attend appropriate trainings throughout the remainder of the grant year. West Virginia State Travel Regulations will be followed.

Exercise – The WCOEM has participated in three exercises developed and administered by the WVDHSEM. These exercises were at levels less than Functional and Full Scale and one exercise was at the Full Scale Level. All exercises developed at the local level were NIMS compliant and were designed, developed, conducted, and evaluated in accordance with the Homeland Security Exercise and Evaluation Program (HSEEP). All exercises received prior approval from WVDHSEM, and all WCOEM employees who are either funded partially or fully by EMPG funds participated in a minimum of three exercises during this grant period. These exercises tested a part of the County's Local Emergency Operations Plan.

PROJECT ASSESSMENT/EVALUATION: The following will be used to help measure the results and effectiveness of this project.

- Planning – This item will be documented by the review and completion of the two planning documents. Documentation will consist of time sheets and paystubs of the Assistant Director along with copies of the documents and/or progress reports.
- Organizational – Documentation of this item will include the continued hiring of Ed Hupp as the Director of the WCOEM and Mary Beth Jeffers as the Administrative Assistant of the WCOEM. Time sheets and paystubs will be used for this documentation. Other documentation will include the submission of emergency management contact information on a regular basis, the submission of weekly Situation Documents and other reports, the familiarity and use of E-Team, and the continual use of the Internet and email services.
- Equipment – The WCOEM Office will retain copies of the bid specifications and bid quotes received by vendors. Information will also be maintained as to which vendor was selected. The Handheld Geiger Counter will be stored at the WCOEM Office and will be used as necessary.
- Training – Documentation of the completion of this item will consist of course certificates and other items that indicate which trainings were attended and the completion of these trainings.
- Exercise – This item will be documented by an informational file which will contain materials on the minimum of four exercises which were developed and administered by WVDHSEM. Information will also be included on drills conducted locally by the WCOEM. In addition, information on which staff members attended the various trainings will also be included in this informational file.

WEST VIRGINIA
Division of Homeland Security and
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SPECIAL CONDITIONS AND ASSURANCES

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This program is conditioned upon and subject to compliance with the following Special Conditions and Assurances. By attaching a signature to page one (1), Item ten (10), of this grant application, the applicant certifies and assures that it will comply with the following Special Conditions and Assurances, Regulations, Policies, Guidelines and Requirements of the WVDHSEM, as further clarified in the Administrative Manual for this program; U.S. Department of Homeland Security; and all other relevant Federal/State Regulations, Policies and Guidelines. These Special Conditions and Assurances apply to all EMPG federal and matching funds expended for purposes associated with this project.

All correspondence to the WVDHSEM, which is required and/or occurs as a result or action of any of the following Special Conditions and Assurances, or as a result of the administration of any WVDHSEM grant program, should be addressed to:

WV Division of Homeland Security and Emergency Management
ATTN: 2013 EMPG
1900 Kanawha Blvd., East Capitol Complex
Building 1, Room EB-80
Charleston, WV 25305

1. LAWS OF WEST VIRGINIA:

This application/contract shall be governed in all respects by the laws of the State of West Virginia. State procedures and practices will apply to all funds disbursed by the WVDHSEM. In accordance with W. Va. Code Chapter 15-5-15, all emergency services staff must have undergone criminal background checks.

2. LEGAL AUTHORITY:

The applicant hereby certifies it has the legal authority to apply for the grant; that a resolution, motion or similar action has been duly adopted or passed as an official act of the applicant's governing body authorizing the filing of the application, including all understandings and assurances contained therein, and directly authorizes the person identified as the official representative of the applicant to act in connection with the application and to provide such additional information as may be required.

3. RELATIONSHIP:

The relationship of the sub-grantee to the WVDHSEM shall be that of an independent contractor, not that of a joint enterprise. The sub-grantee shall have no authority to bind the WVDHSEM for any obligation or expense without the express prior written approval from the WVDHSEM.

4. OPERATIONAL WITHIN 90 DAYS:

If the project is not operational within 90 days of the specified project starting date, the grantee must submit a statement to WVDHSEM explaining the delay in implementation. Upon receipt of the 90-day letter, WVDHSEM may cancel the project and redistribute the funds to other project areas and/or eligible applicants.

5. WRITTEN APPROVAL OF CHANGES:

The sub-grantee must obtain prior written approval from WVDHSEM for all project changes (programmatic, fiscal or otherwise). Additionally, any budget revisions greater than 10% in aggregate must be approved by WVDHSEM.

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6. CIVIL RIGHTS COMPLIANCE:

Sub-Grantee will comply with all federal civil rights laws, including Title VI of the Civil Rights Act of 1964, as amended. These laws prohibit discrimination on the basis of race, color, religion, national origin, and sex in the delivery of services.

National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with Title VI, grantees will take reasonable steps to ensure that LEP persons have meaningful access to their programs. Meaningful access may entail providing language assistance services, including oral and written translation, where necessary.

Sub-Grantees are encouraged to consider the need for language services for LEP persons served or encountered both in developing their proposals and budgets and in conducting their programs and activities.

7. PRESS RELEASE:

Release of information pertaining to this sub-grant must include the following information:

1. grant amount;
2. State involvement (WV Division of Homeland Security and Emergency Management, WVDHSEM); and,
3. Federal involvement (U.S. Dept. of Homeland Security), along with the name of the Federal Source (EMPG) including the CFDA # 97.042.

8. Compliance With Office of Mgt. and Budget Circulars:

Sub-Grantee will comply with all applicable Federal OMB Circulars including: A-21, A-87, A-102, A-110, A-122, A-133, and A-102.

9. ACCESS TO RECORDS and EQUIPMENT:

WVDHSEM, through any authorized representative, shall have access to and the right to examine all records, books, papers, documents, and equipment related to the sub-grant and to relevant books and records of contractors.

10. CONFLICT OF INTEREST:

No public official or employee of the sub-grantee agency, who performs any duties under the project, may participate in an administrative decision with respect to the project if such a decision can be expected to result in any benefit to that individual or that individual's immediate family.

11. POLITICAL ACTIVITY:

The restrictions of the Hatch Act, Pub. L. 93-433, 5 U.S.C. Chapter III, (as amended), concerning the political activity of government employees are applicable to state grantee staff members and other state and local government employees whose principal employment is in connection with activities financed, in whole or in part, by Title I grants. Under a 1975 amendment to the Hatch Act, such state and local government employees may take an active part in political management and campaigns, except they may not be candidates for office.

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12. RELEASE OF INFORMATION:

All records, papers and other documents kept by recipients of grant funds are required to be made available to the WVDHSEM. These records and other documents submitted to the WVDHSEM and its grantees, including plans and application for funds, reports, etc., are subsequently required to be made available to the U.S. Department of Homeland Security under the terms and conditions of the Federal Freedom of Information Act, 5. U.S.C. §552.

The WVDHSEM recognizes that some information submitted in the course of applying for funding under this program, or provided in the course of its grant management activities, may be considered law enforcement sensitive or otherwise important to national or state security interests. This may include threat, risk, and needs assessment information, and discussions of demographics, transportation, public works, and industrial and public health infrastructures. While this information under federal control is subject to requests made pursuant to the Freedom of Information Act, 5. U.S.C. §552, all determinations concerning the release of information of this nature are made on a case-by-case basis by the Federal Division of Homeland Security FOIA Office, and may likely fall within one or more of the available exemptions under the Act.

Sub-Grantees must consult applicable state and local laws and regulations regarding the release or transmittal of information to any entity which may be considered sensitive in nature. Applicants may also consult the WVDHSEM regarding concerns or questions about the release of potentially sensitive information under state and local laws.

13. NATIONAL AND STATE EVALUATION EFFORTS:

The Sub-grantee agrees to cooperate with any national and/or state evaluation efforts directly or indirectly related to this program as requested.

14. OBLIGATION OF PROJECT FUNDS:

Funds may not, without prior written approval from the WVDHSEM, be obligated prior to the effective start date or subsequent to the termination date of the project period.

15. USE OF FUNDS:

Funds awarded through the WVDHSEM may be expended **ONLY** for the purposes and activities specifically covered by the sub-grantee approved project description and budget.

16. COMPLIANCE WITH FEDERAL PROCEDURES:

The applicant assures that it will comply with the provisions of 28 Code of Federal Regulation (CFR) applicable to grants and cooperative agreements, including but not limited to: www.whitehouse.gov/OMB/grants/index.html

- Part 11, Applicability of Office of Management and Budget Circulars;
- Part 18, Administrative Review Procedures;
- Part 20, Criminal Justice Information Systems;
- Part 22, Confidentiality of Identifiable Research and Statistical Information;
- Part 23, Criminal Intelligence Systems Operating Policies;
- Part 30, Intergovernmental Review of Department of Justice Programs and Activities; and,
- Part 42, Nondiscrimination Equal Employment Opportunity Policies and Procedures
- Parts 66, 67, 69, 83

17. ALLOWABLE AND UNALLOWABLE COSTS:

Allowable and unallowable costs incurred under this grant shall be determined in accordance with the general principles and standards for selected cost items set forth in the pertinent Program Guidance or the Office of Grant Operations Financial Guide and OMB Circular A-87.

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18. NON-SUPPLANTING:

Federal funds must be used to supplement existing funds for program activities and may not replace (supplant) non-Federal funds that have been appropriated for the same purpose. Potential supplanting will be the subject of monitoring and audit. Violations can result in a range of penalties, including suspension of future funds under this program, suspension or debarment from Federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties. The sub-grantee hereby certifies that Federal funds made available under this grant will not be used to supplant state and local funds. Approved full-time positions must hire an additional individual to "backfill" the position.

19. MATCHING CONTRIBUTION:

If matching funds are allocated, the applicant assures that those funds shall be in addition to funds that would otherwise be made available for the proposed project by the recipients of grant funds and shall be provided on a project-by-project basis. Cash matching contributions are subject to the same expenditure guidelines established by the WVDHSEM and the U.S. Department of Homeland Security for this grant program. All sub-grantees must maintain records that clearly show the source, the amount and the timing of all cash matching contributions. There is no waiver provision for any cash match requirements.

20. PROJECT INCOME:

All income earned by the sub-grantee as a result of the conduct of this project, must be accounted for and included in the total budget. Project income is subject to the same expenditure guidelines established by the WVDHSEM and the U.S. Department of Homeland Security for this grant program. All sub-grantees must maintain records that clearly show the source, the amount and the timing of all project income. There is no waiver provision for the project income requirement.

21. CONSULTANT FEES:

Approval of this sub-grant does not necessarily indicate an approval of specific consultant rates. Please discuss rates with the WVDHSEM.

22. SUSPENSION OF FUNDING:

WVDHSEM may suspend, in whole or in part, terminate, or impose other sanctions on any sub-grantee funds for the following reasons:

- Failure to adhere to the requirements, standard conditions, or special conditions and assurances of this program;
- Failure to submit reports;
- Filing a false certification in this application or in another report or document; or,
- Other just cause.

23. SANCTIONS FOR NONCOMPLIANCE:

In the event of the sub-grantee's noncompliance with the terms, conditions, covenants, rules, or regulations of this grant, the WVDHSEM shall impose such contract sanctions, as it may deem appropriate, including but not limited to:

- Withholding of payments to the sub-grantee until the sub-grantee complies;
- Cancellation, termination or suspension of the contract, in whole or in part; or,
- Refrain from extending any further assistance to the sub-grantee until satisfactory assurance of future compliance has been received.

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24. SUBMISSION/RELEASE OF PROPOSED PUBLICATIONS:

The sub-grantee shall submit one copy of all reports and proposed publications resulting from this agreement to the WVDHSEM twenty (20) days prior to public release. Any publications (written, visual, sound, or otherwise), whether published at the grantee's or government's expense, shall contain the following statements:

"This document (product) was prepared under a grant from the United States Department of Homeland Security, and the WV State Homeland Security State Administrative Agency. Points of view or opinions expressed in this document (product) are those of the authors and do not necessarily represent the official position or policies of the U.S. Department of Homeland Security, nor the WV State Homeland Security State Administrative Agency."

25. PROPERTY ACCOUNTABILITY:

The sub-grantee shall establish and administer a system to control, protect, preserve, use, maintain, and properly dispose of any property or equipment furnished it, or made available through a sub-grant by the WVDHSEM. This obligation continues as long as the property is retained by the sub-grantee, notwithstanding the expiration of this agreement. Prior to sale, trade in or disposal of property, disposition instructions will be obtained from the WVDHSEM. Sub-Grantee assures inventory checks will be performed annually or pursuant to guidance promulgated in the Administrative Manual for this program, with copies provided to the WVDHSEM. The WVDHSEM reserves the right to inspect and review any equipment purchased with this sub-grant.

26. REPORTS:

Each subgrantee shall submit such reports as the WVDHSEM shall deem reasonably necessary to the execution of monitoring, stewardship and evaluation of programmatic and fiscal responsibilities.

Programmatic Reporting: Sub-Grantees must complete and remit for PLANNING to WVDHSEM a minimum of four (4) different annexes to your County EOP during the year with at least one (1) being submitted each fiscal quarter. See PAGE 6. Sub-Grantees must complete and remit for TRAINING to WVDHSEM 48 hours of training as identified PAGE 6 CONTINUED. Sub-Grantees must complete and remit for Exercise to WVDHSEM. EXERCISE OBJECTIVES AS OUTLINED ON PAGE 6 CONTINUED.

Financial Reporting: Sub-Grantees MUST submit to WVDHSEM complete requests for reimbursements with all backup documentation. Sub-Grantees must include signed AEL equipment list, financial recap sheets, form 85-20, and all relevant documentation for your requests. Instructions will be provided separately.

27. PURCHASING:

When making purchases relevant to the sub-grant, the sub-grantee will, at a minimum, abide by applicable State and local laws, which address purchasing procedures by a state or local unit of government.

28. PATENTS AND/OR COPYRIGHTS AND RIGHTS IN DATA:

Sub-Grantee acknowledges that the WVDHSEM, and subsequently the U.S. Department of Homeland Security, reserves a royalty-free, non-exclusive, and irrevocable license to reproduce, publish, or otherwise use, and authorize others to use, for State or Federal government purposes: (1) the copyright in any work developed under an award or sub award; and, (2) any rights of copyright to which a recipient or sub recipient purchases ownership, in whole or in part, with State or Federal support. Sub-Grantee agrees to consult with the WVDHSEM regarding the allocation of any patent rights that arise from, or are purchased with, this funding.

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29. Environmental & Historic preservation (EHP)

Subgrantee shall comply with all applicable Federal, State, and local EHP requirements and shall provide any information requested to ensure compliance with applicable laws.

30. INFORMATION SYSTEMS & COMMUNICATIONS EQUIPMENT

The grantee agrees:

- a. That all computer programs (software produced under this grant) will be made available to the WVDHSEM for transfer to authorized users in the criminal justice/homeland security community without cost other than that directly associated with the transfer. The software will be documented in sufficient detail to enable potential users to adapt the system, or portions thereof, to usage on a computer of similar size and configuration.
- b. To provide a complete copy of the computer programs and documentation, upon requests, to the WVDHSEM. The documentation will include, but not be limited to, system description, operating instruction, program maintenance instructions, input forms, file descriptions, report formats, program listings, and flow charts for the system and programs.
- c. That whenever possible all application programs will be written in standardized programming languages (i.e. Cobol, Fortran, C, C++, XML, etc.) or will adhere to Open Database Connectivity format for use on general operating systems that can be utilized on at least three different manufacturers of computer hardware with similar size and configuration capabilities.

With respect to communications initiatives and equipment, the sub-grantee agrees to the following:

Communications equipment is required to be compatible with the SAFECOM P25 trunked radio hierarchy and the WV Interoperable Radio Project. Per Executive Order 13-07 all communications equipment requests must be reviewed and approved by the State Interoperability Coordinator.

31. TIME EXTENSIONS:

In general, time extensions for this program are unallowable. Unexpended sub-grant funds remaining at the close of the sub-grant period shall be deobligated.

32. USE OF GRANT FUNDS TO ENACT LAWS, POLICIES, ETC.:

Sub-Grantee understands and agrees that it cannot use any sub-grant funds, either directly or indirectly in support of the enactment, repeal, modification or adoption of any law, regulation or policy, at any level of government.

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33. PROGRAM ACCOUNTABILITY – FEDERAL AUDIT REQUIREMENTS:

- I.) Federal Office of Management and Budget (OMB) Circular A-133 sets forth standards for obtaining consistency and uniformity for the audit of states, local government, and non-profit organizations expending Federal awards. This grant shall adhere to the audit requirements set forth in OMB Circular A-133 at the time of award.

As of 10/1/04, the requirements set forth by OMB Circular A-133 are as follows: Non-Federal entities that expend \$500,000 or more in a year in Federal awards shall have a single or program-specific audit conducted for that year. Non-Federal entities that expend less than \$500,000 a year in Federal awards are exempt from Federal audit requirements for that year, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and General Accounting Office.

- II.) OMB Circular A-110 sets forth standards for obtaining consistency and uniformity for the audit of institutions of higher education, hospitals, and other non-profit organizations expending Federal awards. This grant shall adhere to the audit requirements set forth in OMB Circular A-110.

As if 10/1/04, the requirements set forth by OMB Circular A-110 are as follows: Recipients and sub recipients that are institutions of higher education or other non-profit organizations (including hospitals) shall be subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 USC 7501-7507) and revised OMB Circular A-133.

- III.) If an audit must be conducted pursuant to OMB Circular A-133 and A-110, a copy of the audit shall be submitted to the WVDHSEM as well as to the Federal clearinghouse.

As of 10/1/04, the Federal clearing house is as follows:

Federal Audit Clearinghouse
Bureau of the Census
1201 E. 10th Street
Jeffersonville, IN 47132

34. PROGRAM ACCOUNTABILITY – STATE AUDIT REQUIREMENTS:

- I.) Chapter 12, Article 4, Section 14 of the West Virginia Code, as amended, sets forth the audit requirements of corporations, associations or other organizations which receive state funds or grants. These audit requirements do not apply to units of local and state government. If applicable, this grant shall adhere to the audit requirements set forth in §12-4-14 at the time of award. All funds disbursed by SAA are appropriated by the WV Legislature; therefore all funds disbursed by the WVDSHEM are considered state funds. The WVDSHEM will notify the Legislative Auditor when a sub-grant is awarded which falls under the requirements of the WV Code.

As of 9/13/05, the requirements set forth by §12-4-14 are as follows: Any corporation, partnership, association, individual or other legal entity (not to include a state spending unit or a local government as defined in § 6-9-1a of the West Virginia Code, as amended) which receives one or more state grants or sub grants in the amount of \$50,000 or more in the aggregate in a state fiscal year shall file with the WVDHSEM a Report of the disbursement of these state funds. An OMB A-133 Audit or an audit conducted by a certified public accountant may be substituted for the Report. The Report shall be filed within two years of the end of the fiscal year in which the grant or subgrant closes. The Report shall be made by an independent certified public accountant and the scope of the Report is limited to showing how the state grant or subgrant funds were spent. The Report does not have to be a full-scope audit or review of the entity receiving state funds. Any entity failing to file a required Report is barred from subsequently receiving state grant or subgrant funds until the Report is filed and is otherwise in compliance with the provisions of West Virginia Code. If a Report is not required under this section of the WV Code then the grantee or sub-grantee shall file with SAA a sworn statement of expenditures made under the grant or sub-grant.

The Sub-Grantee assures that it has read, understands and is in full compliance with all requirements as set forth in Chapter 12, Article 4, Section 14 of the West Virginia Code, as amended, and is not currently debarred from receiving state grant funds as a result of non-compliance with this section of the West Virginia Code, as amended.

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35. EQUAL EMPLOYMENT OPPORTUNITY PLAN:

Each sub-grantee certifies that it has executed and has on file, an Equal Employment Opportunity Plan which conforms to the provisions of 28 CFR Section 42.301, et. seq., Subpart E, or that in conformity with the foregoing regulations, no Equal Employment Opportunity Plan is required.

36. VETERANS PREFERENCE:

This program includes a provision that grantees utilizing funds to hire additional personnel give suitable preference in employment to military veterans. WVDHSEM defines "suitable preference" as the requirement that a sub-grantee agency have in place a mechanism ensuring that veterans are given consideration in the hiring process.

37. IMMIGRATION AND NATURALIZATION VERIFICATION:

The sub-grantee agrees to complete and keep on file, as appropriate, applicable Immigration and Naturalization Service Employment Eligibility Verification Forms. These forms are to be used by recipients of Federal funds to verify that employees are eligible to work in the United States.

38. PURCHASE OF AMERICAN-MADE EQUIPMENT/PRODUCTS:

It is the sense of the Congress, as conveyed through the FY 1997 Appropriations Act that, as well as the desire of WVDHSEM, to the greatest extent practicable, all equipment and products purchased with Federal funds made available under this grant should be American-made.

39. PERSONNEL TRAINING:

For projects involving payment of personnel or overtime pay, the WVDHSEM reserves the right to require training as a condition of the sub-grant before or at any time during the project period. Proof of training/certification on grant funded equipment must be provided, if applicable.

40. ACCOUNTING REQUIREMENTS:

Sub-Grantee agrees to record all project funds and costs following generally accepted accounting procedures. A unique account number or cost recording must separate all project costs from the sub-grantee's other or general expenditures. Adequate documentation for all project costs and income must be maintained. Adequate documentation of financial and supporting material, as defined in the pertinent Administrative Manual, must be retained and be available for audit purposes.

41. OFFICE OF GRANT OPERATIONS FINANCIAL GUIDE:

Sub-Grantee agrees to comply with all requirements as set forth in the current edition of the OGO Financial Guide.

42. EQUIPMENT:

Sub-Grantees purchasing equipment with grant funds are required to adhere to the established bidding procedures for their respective units of government and/or agencies. All equipment must have a primary function of being used in support the EMPG program.

43. MARKING OF EQUIPMENT AND PUBLICATIONS:

Sub-Grantee will ensure that, when practicable, any equipment purchased and publications produced with grant funding shall be prominently marked as follows: "Supported with funds provided by the U.S. Department of Homeland Security and the WVDHSEM."



U.S. DEPARTMENT OF JUSTICE
OFFICE OF JUSTICE PROGRAMS
OFFICE OF THE COMPTROLLER

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature of this form provides for compliance with certification requirements under 28 CFR Part 69, "New Restrictions on Lobbying" and 28 CFR Part 67, "Government-wide Debarment and Suspension (Nonprocurement) and Government-wide Requirements for Drug-Free Workplace (Grants)." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Department of Justice determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 28 CFR Part 69, for persons entering into a grant or cooperative agreement over \$100,000, as defined at 28 CFR Part 69, the applicant certifies that:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities," in accordance with its instructions;

(c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants and cooperative agreements, and subcontracts) and that all subrecipients shall certify and disclose accordingly.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS (DIRECT RECIPIENT)

As required by Executive Order 12549, Debarment and Suspension, and implemented at 28 CFR Part 67, for prospective participants in primary covered transactions, as defined at 28 CFR Part 67, Section 67.510—

A. The applicant certifies that it and its principals:

(a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a

public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State, or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification; and

(d) Have not within a three-year period preceding this application had one or more public transactions (Federal, State, or local) terminated for cause or default; and

B. Where the applicant is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this application.

3. DRUG-FREE WORKPLACE (GRANTEES OTHER THAN INDIVIDUALS)

As required by the Drug-Free Workplace Act of 1988, and implemented at 28 CFR Part 67, Subpart F, for grantees, as defined at 28 CFR Part 67 Sections 67.615 and 67.620—

A. The applicant certifies that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an on-going drug-free awareness program to inform employees about—

(1) The dangers of drug abuse in the workplace;

(2) The grantee's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will—

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Department of Justice, Office of Justice Programs, ATTN: Control Desk, 633 Indiana Avenue, N.W., Washington, D.C. 20531. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted—

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance (Street address, city, county, state, zip code)

Check if there are workplaces on file that are not identified here.

Section 67, 630 of the regulations provides that a grantee that is a State may elect to make one certification in each Federal fiscal year. A copy of which should be included with each application for Department of Justice funding. States and State agencies may elect to use OJP Form 4061/7.

Check if the State has elected to complete OJP Form 4061/7.

**DRUG-FREE WORKPLACE
(GRANTEES WHO ARE INDIVIDUALS)**

As required by the Drug-Free Workplace Act of 1988, and implemented at 28 CFR Part 67, Subpart F, for grantees, as defined at 28 CFR Part 67: Sections 67.615 and 67.620—

A. As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant; and

B. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction, to: Department of Justice, Office of Justice Programs, ATTN: Control Desk, 633 Indiana Avenue, N.W., Washington, D.C. 20531.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above certifications.

f. Grantee Name and Address:

Wood County Commission, One Court Square, Parkersburg, WV 26101

2. Application Number and/or Project Name

FY 2013 EMPG Grant

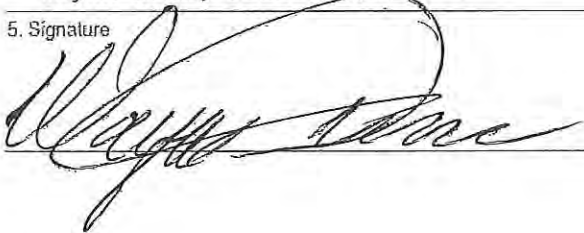
3. Grantee IRS/Vendor Number

556 000 417

4. Typed Name and Title of Authorized Representative

Wayne Dunn, President

5. Signature




6. Date

11/4/13

DISCLOSURE OF LOBBYING ACTIVITIES

Approved by OMB
0348-0046

Complete this form to disclose lobbying activities pursuant to 31 U.S.C. 1352
(See reverse for public burden disclosure.)

1. Type of Federal Action: <input type="checkbox"/> a. contract <input type="checkbox"/> b. grant <input type="checkbox"/> c. cooperative agreement <input type="checkbox"/> d. loan <input type="checkbox"/> e. loan guarantee <input type="checkbox"/> f. loan insurance	2. Status of Federal Action: <input type="checkbox"/> a. bid/offer/application <input type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award	3. Report Type: <input type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change For Material Change Only: year _____ quarter _____ date of last report _____
4. Name and Address of Reporting Entity: <input type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if known: Wood County Commission Congressional District, if known: _____	5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime: <p style="font-size: 2em; text-align: center;">Not Applicable</p> Congressional District, if known: _____	
6. Federal Department/Agency:	7. Federal Program Name/Description: CFDA Number, if applicable: _____	
8. Federal Action Number, if known:	9. Award Amount, if known: \$ _____	
10. a. Name and Address of Lobbying Entity (if individual, last name, first name, MI):	b. Individuals Performing Services (including address if different from No. 10a) (last name, first name, MI):	
<i>(attach Continuation Sheet(s) SF-LLL, if necessary)</i>		
11. Amount of Payment (check all that apply): \$ _____ <input type="checkbox"/> actual <input type="checkbox"/> planned	13. Type of Payment (check all that apply): <input type="checkbox"/> a. retainer <input type="checkbox"/> b. one-time fee <input type="checkbox"/> c. commission <input type="checkbox"/> d. contingent fee <input type="checkbox"/> e. deferred <input type="checkbox"/> f. other; specify: _____	
12. Form of Payment (check all that apply): <input type="checkbox"/> a. cash <input type="checkbox"/> b. in-kind; specify: nature _____ value _____		
14. Brief Description of Services Performed or to be Performed and Date(s) of Service, including officer(s), employee(s), or Member(s) contacted, for Payment Indicated in Item 11: _____ _____ _____		
<i>(attach Continuation Sheet(s) SF-LLL, if necessary)</i>		
15. Continuation Sheet(s) SF-LLL attached: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
16. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities of a material representative of fact upon which reliance was placed by the law above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.	Signature:  Print Name: <u>Wayne Dunn</u> Title: <u>President, Wood County Comm.</u> Telephone No.: <u>304-424-1484</u> Date: <u>11/4/13</u>	
Federal Use Only:	Authorized for Local Reproduction Standard Form LLL (Rev. 7-97)	

**AUDIT REPORT OF
WOOD COUNTY, WEST VIRGINIA
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**AUDIT REPORT OF
WOOD COUNTY, WEST VIRGINIA
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

This audit has been conducted pursuant to the authority and duty of the State Auditor as Chief Inspector and Supervisor of Public Offices to conduct an annual inspection of all political subdivisions of the State of West Virginia and any agency created by these subdivisions. This power is granted by West Virginia Code §6-9-1 et seq.

WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FUNDS INCLUDED IN REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

GOVERNMENTAL FUND TYPES

MAJOR FUNDS

General
Coal Severance Tax
Home Confinement
Community Criminal Justice
Building Commission Debt Service
Capital Reserve
Special Building

NONMAJOR FUNDS

Special Revenue Funds

Dog and Kennel
General School
Magistrate Court
Worthless Check
Emergency Communication 911
Assessor's Valuation
Concealed Weapons
Special Law Enforcement
Local Law Enforcement
Small Cities Block Grant
Drug Court
Treasury Forfeiture
DOJ Forfeiture
Teen Drug Court

FIDUCIARY FUND TYPE

Agency Funds

State
School
Municipal
Other Agency

BLENDED COMPONENT UNIT

Wood County Building Commission

WOOD COUNTY, WEST VIRGINIA
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INTRODUCTORY SECTION

**WOOD COUNTY, WEST VIRGINIA
COUNTY OFFICIALS
For the Fiscal Year Ended June 30, 2012**

OFFICE	NAME	TERM
	<u>Elective</u>	
County Commission:	David Blair Couch	01-01-07 / 12-31-12
	Wayne Dunn	01-01-09 / 12-31-14
	Stephen Gainer	01-01-11 / 12-31-16
Clerk of the County Commission:	Jamie Six	01-01-11 / 12-31-16
Clerk of the Circuit Court:	Carole Jones	01-01-11 / 12-31-16
Sheriff:	Jeff Sandy	01-01-09 / 12-31-12
Prosecuting Attorney:	Jason Wharton	01-01-09 / 12-31-12
Assessor:	Rich Shaffer	01-01-09 / 12-31-12

FINANCIAL SECTION



State of West Virginia

Office of the State Auditor
Chief Inspector Division

1900 Kanawha Boulevard, East
State Capitol Complex, Building 1, Room W-100
Charleston, West Virginia 25305

Glen B. Gainer III
State Auditor and
Chief Inspector

Stuart T. Stickel, CPA
Deputy Chief Inspector

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INDEPENDENT AUDITOR'S REPORT

Honorable Members of the
Wood County Commission
Parkersburg, West Virginia 26101

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wood County, West Virginia (the County), as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the entity's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Management did not implement Governmental Accounting Standards Board statement number forty-five. Accounting principles generally accepted in the United States of America require the expenses and associated liability related to other postemployment benefits (OPEB) be recognized during the period in which the liability is incurred, thereby increasing the expenses, liabilities and reducing the net assets for the governmental activities. The amount by which this departure would affect the expenses and net assets and the associated notes to the financial statements related to the governmental activities is not reasonably determinable.

Management also has not properly recorded the prior year audit adjustments to the capital assets and is not properly depreciating their capital assets in the governmental activities. Accounting principles generally accepted in the United States of America require that those capital assets be capitalized and depreciated properly, which would increase the assets, net assets, and expenses of the governmental activities. The amount by which this departure would affect the assets, net assets, and expenses of the governmental activities is not determinable.

Management also has not accurately recorded the compensated absences liability in the governmental activities. Accounting principles generally accepted in the United States of America require that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned, thereby increasing the expenses, liabilities and reducing the net assets for the governmental activities. The amount by which this departure would affect the liabilities, net assets, and expenses of the governmental activities is not determinable.

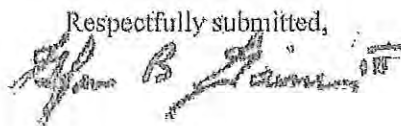
In our opinion, except for the effects of not presenting the expenses and the corresponding liability related to other postemployment benefits, of not properly presenting the capital assets and related depreciation, and of not properly presenting the compensated absences liability as described in the preceding paragraphs, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Wood County, West Virginia, as of June 30, 2012, and the respective changes in financial position thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Further, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of Wood County, West Virginia, as of June 30, 2012, and the respective changes in financial position thereof, and the respective budgetary comparisons for the General Fund and Coal Severance Tax Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated March 26, 2013, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

The County has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the GASB 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. Our opinion on the basic financial statements is not affected by this missing information.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The budgetary comparison for the Assessor's Valuation Fund, and the schedule of expenditures of federal awards as required by the Office of Management Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* (Circular A-133) are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison for the Assessor's Valuation Fund and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the financial statements as a whole. The introductory section listed in the table of contents is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Respectfully submitted,


Glen B. Gainer III
West Virginia State Auditor

March 26, 2013

WOOD COUNTY, WEST VIRGINIA
STATEMENT OF NET ASSETS
June 30, 2012

		Governmental <u>Activities</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$	7,027,585
Receivables:		
Taxes		671,221
Due from:		
Other governments		272,837
Total current assets		<u>7,971,643</u>
Noncurrent assets:		
Restricted assets:		
Restricted cash		210,757
Capital assets:		
Nondepreciable:		
Land		1,863,789
Depreciable:		
Buildings		7,693,364
Structures and improvements		13,161,762
Machinery and equipment		8,157,816
Less: accumulated depreciation		(10,475,066)
Other debits:		
Unamortized bond issue costs		83,884
Total noncurrent assets		<u>20,696,306</u>
Total assets	\$	<u><u>28,667,949</u></u>
LIABILITIES		
Current liabilities payable		
from current assets:		
Accounts payable		60,470
Payroll payable		16,679
Other accrued expenses		210,697
Noncurrent liabilities:		
Bonds payable - due within one year		245,000
Bonds payable - due in more than one year		5,988,178
Notes payable - due within one year		73,879
Leases payable - due within one year		113,541
Leases payable - due in more than one year		129,491
Compensated absences payable		401,893
Total liabilities		<u>7,239,828</u>
NET ASSETS		
Invested in capital assets, net of related debt		13,851,576
Restricted for:		
Debt service		210,757
Unrestricted		7,365,788
Total net assets		<u>21,428,121</u>
Total liabilities and net assets	\$	<u><u>28,667,949</u></u>

The notes to the financial statements are an integral part of this statement.

WOOD COUNTY, WEST VIRGINIA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2012

	<u>Program Revenues</u>			<u>Net (Expense) Revenues and Changes in Net Assets</u>	
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Functions / Programs					
Governmental activities:					
General government	\$ 12,081,721	\$ 739,038	\$ --	\$ 555,119	\$ (10,787,544)
Public safety	10,114,470	2,925,311	923,612	794,777	(5,470,770)
Health and sanitation	161,771	--	--	1,141,053	979,282
Culture and recreation	960,702	76,952	10,399	--	(873,351)
Social services	50,512	--	--	--	(50,512)
Capital projects	(5,517,884)	--	--	--	5,517,884
Economic Development	2,493,976	--	--	--	(2,493,976)
Interest on long-term debt	426,547	--	--	--	(426,547)
Total governmental activities	<u>20,771,815</u>	<u>3,741,321</u>	<u>934,011</u>	<u>2,490,949</u>	<u>(13,605,534)</u>
Total government	<u>\$ 20,771,815</u>	<u>\$ 3,741,321</u>	<u>\$ 934,011</u>	<u>\$ 2,490,949</u>	<u>(13,605,534)</u>
General revenues:					
Ad valorem property taxes					12,405,563
Alcoholic beverages tax					41,970
Hotel occupancy tax					540,684
Animal tax					37,073
Gas and oil severance tax					59,571
Other taxes					1,335,649
Coal severance tax					223,095
Licenses and permits					114,022
Unrestricted investment earnings					41,349
Refunds					561,899
Reimbursement					20,057
Miscellaneous					506,709
Total general revenues					<u>15,887,641</u>
Change in net assets					2,282,107
Net assets - beginning					<u>19,146,014</u>
Net assets - ending					<u>\$ 21,428,121</u>

The notes to the financial statements are an integral part of this statement.

WOOD COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
 June 30, 2012

	General	Coal Severance Tax	Home Confinement	Community Criminal Justice	Building Commission Debt Service	Capital Reserve	Special Building	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS									
Current:									
Cash and cash equivalents	\$ 2,679,377	\$ 82,747	\$ 34,246	\$ 57,137	\$ --	\$ 1,133,654	\$ 2,090,160	\$ 950,264	\$ 7,027,585
Receivables:									
Taxes	671,221	--	--	--	--	--	--	--	671,221
Due from:									
Other funds	432,329	--	--	--	--	--	--	--	432,329
Other governments	272,837	--	--	--	--	--	--	--	272,837
Restricted cash	--	--	--	--	210,757	--	--	--	210,757
Total assets	\$ 4,055,764	\$ 82,747	\$ 34,246	\$ 57,137	\$ 210,757	\$ 1,133,654	\$ 2,090,160	\$ 950,264	\$ 8,614,729
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts payable	58,137	--	283	--	--	--	--	2,050	60,470
Payroll payable	16,679	--	--	--	--	--	--	--	16,679
Other accrued expenses	--	--	--	--	210,697	--	--	--	210,697
Due to:									
Other funds	--	--	154,727	277,602	--	--	--	--	432,329
Deferred revenues:									
Taxes	510,382	--	--	--	--	--	--	--	510,382
Total liabilities	585,198	--	155,010	277,602	210,697	--	--	2,050	1,230,557
Fund balances:									
Restricted	--	--	--	--	60	1,133,654	2,090,160	948,214	4,172,088
Committed	1,203,157	--	--	--	--	--	--	--	1,203,157
Assigned	1,382,870	82,747	--	--	--	--	--	--	1,465,617
Unassigned	884,539	--	(120,764)	(220,465)	--	--	--	--	543,310
Total fund balances	3,470,566	82,747	(120,764)	(220,465)	60	1,133,654	2,090,160	948,214	7,384,172
Total liabilities and fund balances	\$ 4,055,764	\$ 82,747	\$ 34,246	\$ 57,137	\$ 210,757	\$ 1,133,654	\$ 2,090,160	\$ 950,264	\$ 8,614,729

The notes to the financial statements are an integral part of this statement.

WOOD COUNTY, WEST VIRGINIA
 RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET ASSETS
 June 30, 2012

Total fund balances on the governmental fund's balance sheet	\$ 7,384,172
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds. (Note IV.C.)	20,401,665
Other long-term assets (unamortized bond issuance costs) that are not available to pay for current-year expenditures and therefore are deferred in the funds.	83,884
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note IV.B.)	510,382
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (Note IV.G.)	<u>(6,951,982)</u>
Net assets of governmental activities	<u>\$ 21,428,121</u>

The notes to the financial statements are an integral part of this statement.

WOOD COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2012

	General	Coal Severance Tax	Home Confinement	Community Criminal Justice	Building Commission Debt Service	Capital Reserve	Special Building	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES									
Taxes:									
Ad valorem property taxes	\$ 12,257,089	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ 12,257,089
Alcoholic beverages tax	41,970	--	--	--	--	--	--	--	41,970
Hotel occupancy tax	540,684	--	--	--	--	--	--	--	540,684
Animal tax	--	--	--	--	--	--	--	37,073	37,073
Gas and oil severance tax	59,571	--	--	--	--	--	--	59,571	59,571
Other taxes	362,141	--	--	--	--	--	--	691,519	1,053,660
Coal severance tax	--	223,095	--	--	--	--	--	--	223,095
Licenses and permits	37,462	--	--	--	--	--	--	76,560	114,022
Intergovernmental:									
Federal	1,470,302	--	--	--	--	--	--	1,263,950	2,734,252
State	646,008	--	--	--	--	--	--	44,700	690,708
Charges for services	641,709	--	258,124	361,642	--	--	--	1,932,271	3,193,746
Fines and forfeits	191,630	--	--	--	--	--	--	355,945	547,575
Interest and investment earnings	22,145	365	--	--	991	335	8,380	9,133	41,349
Refunds	561,899	--	--	--	--	--	--	--	561,899
Reimbursements	--	--	--	20,057	--	--	--	--	20,057
Payments in lieu of taxes	281,989	--	--	--	--	--	--	--	281,989
Miscellaneous	505,064	--	--	--	--	--	--	1,645	506,709
Total revenues	17,619,663	223,460	258,124	381,699	991	335	8,380	4,412,796	22,905,448
EXPENDITURES									
Current:									
General government	10,145,825	--	--	--	--	--	310	1,256,580	11,402,715
Public safety	9,055,635	--	71,821	271,877	--	24,822	--	404,919	9,829,074
Health and sanitation	161,771	--	--	--	--	--	--	--	161,771
Culture and recreation	941,392	--	--	--	--	--	--	--	941,392
Social services	50,512	--	--	--	--	--	--	--	50,512
Capital outlay	557,580	523,578	--	--	--	--	462,109	--	1,543,267
Economic development	--	--	--	--	2,493,976	--	--	--	2,493,976
Debt service:									
Principal	--	--	--	--	230,000	--	--	--	230,000
Interest	--	--	--	--	426,547	--	--	--	426,547
Total expenditures	20,912,715	523,578	71,821	271,877	3,150,523	24,822	462,419	1,661,499	27,079,254
Excess (deficiency) of revenues over expenditures	(3,293,052)	(300,118)	186,303	109,822	(3,149,532)	(24,487)	(454,039)	2,751,297	(4,173,806)

WOOD COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2012

	General	Coal Severance Tax	Home Confinement	Community Criminal Justice	Building Commission Debt Service	Capital Reserve	Special Building	Other Nonmajor Governmental Funds	Total Governmental Funds
OTHER FINANCING SOURCES (USES)									
Transfers in	5,014,024	--	--	12,961	656,547	490,683	1,709,613	550	7,884,378
Transfers (out)	(2,155,703)	--	(264,248)	(3,061)	(1,952,849)	--	(210,697)	(3,297,820)	(7,884,378)
Proceeds from the sale of assets	12,665	--	--	--	--	--	--	--	12,665
Capital leases	--	148,446	--	--	--	--	--	--	148,446
Total other financing sources (uses)	2,870,986	148,446	(264,248)	9,900	(1,296,302)	490,683	1,498,916	(3,297,270)	161,111
Net change in fund balances	(422,066)	(151,672)	(77,945)	119,722	(4,445,834)	466,196	1,044,877	(545,973)	(4,012,695)
Fund balances - beginning	3,892,632	234,419	(42,819)	(340,187)	4,445,894	667,458	1,045,283	1,494,187	11,396,867
Fund balances - ending	\$ 3,470,566	\$ 82,747	\$ (120,764)	\$ (220,465)	\$ 60	\$ 1,133,654	\$ 2,090,160	\$ 948,214	\$ 7,384,172

The notes to the financial statements are an integral part of this statement.

WOOD COUNTY, WEST VIRGINIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2012

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ (4,012,695)
Capital outlays are reported as an expenditure in the governmental funds, but are considered an asset at the government-wide level. This is the amount of capital assets that were purchased during the fiscal year. (Note IV.C.)	8,899,476
Capital outlays are reported as an expenditure in the governmental funds. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of depreciation expense charged during the year. (Note IV.C.)	(1,573,434)
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets. (Note IV.C.)	(1,563,696)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the difference between prior and current year deferred revenues.	148,474
Prior year deferred revenues: \$361,908	
Current year deferred revenues: \$510,382	
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note II)	(159,565)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note II)	<u>543,547</u>
Change in net assets of governmental activities	<u>\$ 2,282,107</u>

The notes to the financial statements are an integral part of this statement.

WOOD COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments Budget Basis	Actual Amounts Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final				
REVENUES						
Taxes:						
Ad valorem property taxes	\$ 11,609,527	\$ 11,794,427	\$ 12,257,089	\$ (73,448)	\$ 12,183,641	\$ 389,214
Alcoholic beverages tax	30,000	30,000	41,970	--	41,970	11,970
Hotel occupancy tax	473,760	535,760	540,684	--	540,684	4,924
Gas and oil severance tax	40,000	40,000	59,571	--	59,571	19,571
Other taxes	310,000	355,000	362,141	--	362,141	7,141
Licenses and permits	31,200	31,200	37,462	--	37,462	6,262
Intergovernmental:						
Federal	--	2,093,007	1,470,302	(15,188)	1,455,114	(637,893)
State	--	793,260	646,008	--	646,008	(147,252)
Charges for services	638,129	666,923	641,709	--	641,709	(25,214)
Fines and forfeits	20,000	20,000	191,630	(174,598)	17,032	(2,968)
Interest and investment earnings	170,000	170,000	22,145	161,761	183,906	13,906
Refunds	285,000	628,240	561,899	--	561,899	(66,341)
Payments in lieu of taxes	255,000	281,900	281,989	--	281,989	89
Contributions and donations	32,000	32,000	--	--	--	(32,000)
Miscellaneous	439,100	2,501,680	505,064	1,952,849	2,457,913	(43,767)
Total revenues	14,333,716	19,973,397	17,619,663	1,851,376	19,471,039	(502,358)
EXPENDITURES						
Current:						
General government	8,765,330	14,488,219	10,145,825	581,195	10,727,020	3,761,199
Public safety	8,959,356	9,885,199	9,055,635	--	9,055,635	829,564
Health and sanitation	171,250	171,250	161,771	--	161,771	9,479
Culture and recreation	821,608	916,011	941,392	--	941,392	(25,381)
Social services	51,500	51,500	50,512	--	50,512	988
Capital outlay	277,937	255,359	557,580	(318,195)	239,385	15,974
Total expenditures	19,046,981	25,767,538	20,912,715	263,000	21,175,715	4,591,823
Excess (deficiency) of revenues over expenditures	(4,713,265)	(5,794,141)	(3,293,052)	1,588,376	(1,704,676)	4,089,465
OTHER FINANCING SOURCES (USES)						
Transfers in	3,798,265	4,008,230	5,014,024	(2,034,130)	2,979,894	(1,028,336)
Transfers (out)	--	--	(2,155,703)	445,850	(1,709,853)	(1,709,853)
Proceeds from the sale of assets	15,000	15,000	12,665	--	12,665	(2,335)
Total other financing sources (uses)	3,813,265	4,023,230	2,870,986	(1,588,280)	1,282,706	(2,740,524)
Net change in fund balance	(900,000)	(1,770,911)	(422,066)	96	(421,970)	1,348,941
Fund balance - beginning	900,000	1,770,911	3,892,632	(2,121,721)	1,770,911	--
Fund balance - ending	\$ --	\$ --	\$ 3,470,566	\$ (2,121,625)	\$ 1,348,941	\$ 1,348,941

The notes to the financial statements are an integral part of this statement.

WOOD COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND
For the Fiscal Year Ended June 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual Modified Accrual Basis</u>	<u>Adjustments Budget Basis</u>	<u>Actual Amounts Budget Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>				
REVENUES						
Taxes:						
Coal severance tax	\$ 150,000	\$ 150,000	\$ 223,095	\$ --	\$ 223,095	\$ 73,095
Interest and investment earnings	900	900	365	--	365	(535)
Total revenues	<u>150,900</u>	<u>150,900</u>	<u>223,460</u>	<u>--</u>	<u>223,460</u>	<u>72,560</u>
EXPENDITURES						
Current:						
Capital outlay	<u>309,608</u>	<u>385,319</u>	<u>523,578</u>	<u>(148,446)</u>	<u>375,132</u>	<u>10,187</u>
Total expenditures	<u>309,608</u>	<u>385,319</u>	<u>523,578</u>	<u>(148,446)</u>	<u>375,132</u>	<u>10,187</u>
Excess (deficiency) of revenues over expenditures	<u>(158,708)</u>	<u>(234,419)</u>	<u>(300,118)</u>	<u>148,446</u>	<u>(151,672)</u>	<u>82,747</u>
OTHER FINANCING SOURCES (USES)						
Capital leases	<u>--</u>	<u>--</u>	<u>148,446</u>	<u>(148,446)</u>	<u>--</u>	<u>--</u>
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>148,446</u>	<u>(148,446)</u>	<u>--</u>	<u>--</u>
Net change in fund balance	<u>(158,708)</u>	<u>(234,419)</u>	<u>(151,672)</u>	<u>--</u>	<u>(151,672)</u>	<u>82,747</u>
Fund balance - beginning	<u>158,708</u>	<u>234,419</u>	<u>234,419</u>	<u>--</u>	<u>234,419</u>	<u>--</u>
Fund balance - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 82,747</u>	<u>\$ --</u>	<u>\$ 82,747</u>	<u>\$ 82,747</u>

The notes to the financial statements are an integral part of this statement.

WOOD COUNTY, WEST VIRGINIA
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
June 30, 2012

	Agency Funds
ASSETS	
Non-pooled cash	\$ <u>1,913,322</u>
Total cash	<u>1,913,322</u>
Total assets	\$ <u><u>1,913,322</u></u>
LIABILITIES	
Due to: other governments	<u>1,913,322</u>
Total liabilities	\$ <u><u>1,913,322</u></u>

The notes to the financial statements are an integral part of this statement.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Except as noted, the accounting policies of Wood County, West Virginia (the County), conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of significant accounting policies:

A. Reporting Entity

Wood County is one of fifty-five counties established under the Constitution and the Laws of the State of West Virginia. There are six offices elected county-wide, which are: County Commission, County Clerk, Circuit Clerk, Assessor, Sheriff, and Prosecuting Attorney.

The County Commission is the legislative body for the government, and as such budgets and provides all the funding used by the separate Constitutional Offices except for the offices of the Assessor and the Sheriff, which also have additional revenue sources. The County Clerk's office maintains the accounting system for the County's operations. The operations of the County as a whole, however, including all the Constitutional offices, have been combined in these financial statements.

The services provided by the government and accounted for within these financial statements include law enforcement for unincorporated areas of the County, health and social services, cultural and recreational programs, and other governmental services.

The accompanying financial statements present the government and its component unit as required by generally accepted accounting principles. In determining whether to include a governmental department, agency, commission or organization as a component unit, the government must evaluate each entity as to whether they are legally separate and financially accountable based on the criteria set forth by the Governmental Accounting Standards Board (GASB). Legal separateness is evaluated on the basis of: (1) its corporate name, (2) the right to sue and be sued, and (3) the right to buy, sell or lease and mortgage property. Financial accountability is based on: (1) the appointment of the governing authority, and (2) the ability to impose will, or (3) the providing of specific financial benefit or imposition of specific financial burden. Another factor to consider in this evaluation is whether an entity is fiscally dependent on the County.

Blended Component Unit

The entity below is legally separate from the County and meets GASB criteria for component units. This entity is blended with the primary government because it provides services entirely or almost entirely to the County.

The Wood County Building Commission serves Wood County, West Virginia, and is governed by a board comprised of 3 members appointed by the County Commission for a term of 5 years each. The Building Commission acquires property and debt on behalf of the County.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

Jointly Governed Organizations

The County, in conjunction with Wirt County, Roane County, Ritchie County, Calhoun County, and Pleasants County, has created the Mid-Ohio Valley Board of Health. The board is composed of 12 members with 2 members appointed by the Wood County Commission and 10 members from the other counties. The County appropriated \$94,000 for an operating grant for the Mid-Ohio Valley Board of Health for the fiscal year.

The County, in conjunction with Washington County, OH, and Ritchie County, WV, has created the Mid-Ohio Valley Regional Airport Authority. The authority is composed of 8 members with 4 members appointed by the Wood County Commission and 4 members from the other counties. The County appropriated \$100,000 for an operating grant for the Mid-Ohio Valley Regional Airport Authority for the fiscal year.

Related Organizations

The County's officials are also responsible for appointing the members of boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County Commission appoints board members to the following organizations:

<u>Name of Organization</u>	<u>Operating grant made during the year</u>
Mid-Ohio Valley Workforce Investment Authority	West Virginia Little Kanawha River Parkway
Mid-Ohio Valley Regional Council	Wood County Community Resources
Wood County Board of Parks and Recreation	Wood County Recreation Commission
Northeastern Area Agency on Aging	Wood County Solid Waste Authority
Parkersburg/Wood County Convention & Visitors' Bureau	Wood County Development Authority
Parkersburg/Wood County Public Library	Wood County Planning Commission

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component unit. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues. Interest on general long-term debt liabilities is considered an indirect expense and is reported in the Statement of Activities as a separate line.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and collectible. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collectible within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, interest and special assessments are susceptible to accrual. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time.

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

The government reports the following major governmental funds:

The *General fund* is the government's primary operating fund. It accounts for all financial sources of the general government, except those required to be accounted for in another fund.

The *Coal Severance Tax fund*, a special revenue fund, accounts for revenues and expenditures from a severance tax placed on coal that is distributed to West Virginia counties. The State Auditor's Office requires an annual budget be submitted for approval for this fund.

The *Home Confinement fund*, a special revenue fund, accounts for all incarceration fees ordered to be paid to the county sheriff. The fees are to be used solely for the purpose of administering a home incarceration program.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

The *Community Criminal Justice fund*, a special revenue fund, accounts for fees collected from participants of the Wood County Day Report Center. The fees are used to support the program.

The *Building Commission Debt Service fund*, a debt service fund, accounts for the activity associated with the issuance of bonds for the Wood County Justice Center.

The *Capital Reserve fund*, a capital projects fund, accounts for major purchases of capital assets for the Emergency 911 Center.

The *Special Building fund*, a capital projects fund, accounts for major purchases and/or renovations of buildings owned by the County.

Additionally, the government reports the following fund types:

The agency funds are custodial in nature (assets equal liabilities) and do not present results of operations or have a measurement focus. Agency funds are accounted for using the full accrual basis of accounting. These funds are used to account for assets that Wood County, West Virginia holds for others in an agency capacity.

Wood County, West Virginia follows FASB Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins issued on or before November 30, 1989 that do not conflict with GASB Pronouncements in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes.

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

Wood County, West Virginia's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of less than three months from the date of acquisition.

WOOD COUNTY, WEST VIRGINIA
 NOTES TO THE FINANCIAL STATEMENTS
 For the Fiscal Year Ended June 30, 2012

2. Receivables and Payables

Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables or payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Property Tax Receivable

The property tax receivable allowance is equal to 80 percent of the property taxes outstanding at June 30, 2012.

All current taxes assessed on real and personal property may be paid in two installments; the first installment is payable on September first of the year for which the assessment is made, and becomes delinquent on October first; the second installment is payable on the first day the following March and becomes delinquent on April first. Taxes paid on or before the date when they are payable, including both first and second installments, are subject to a discount of two and one-half percent. If the taxes are not paid on or before the date in which they become delinquent, including both first and second installments, interest at the rate of nine percent per annum is added from the date they become delinquent until the date they are paid. Taxes paid on or before the due date are allowed a two and one half percent discount. A tax lien is issued for all unpaid real estate taxes as of the date of the sheriff's sale and these liens are sold between October 14th and November 23rd of each year. Sixty days of estimated property tax collections are recorded in revenues at the end of each fiscal year.

All counties within the state are authorized to levy taxes not in excess of the following maximum levies per \$100 of assessed valuation: On Class I property, fourteen and three-tenths cents (14.30 cents); On Class II property, twenty-eight and six-tenths cents (28.60 cents); On Class III property, fifty-seven and two-tenths cents (57.20 cents); On Class IV property, fifty-seven and two-tenths cents (57.20 cents). In addition, counties may provide for an election to lay an excess levy; the rates not to exceed statutory limitations, provided at least sixty percent of the voters cast ballots in favor of the excess levy.

The rates levied by the County per \$100 of assessed valuation for each class of property for the fiscal year ended June 30, 2012, were as follows:

<u>Class of Property</u>	<u>Assessed Valuation For Tax Purposes</u>	<u>Current Expense</u>
Class I	\$ --	13.14 cents
Class II	1,587,169,336	26.28 cents
Class III	753,755,846	52.56 cents
Class IV	759,021,885	52.56 cents

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

3. Inventories and Prepaid Items

There are no material inventories maintained; therefore they do not appear on the financial statements.

4. Restricted Assets

Certain assets of the Building Commission debt service fund are classified as restricted assets because their use is restricted by bond agreements.

5. Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and estimated to have a useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

The government depreciates the capital assets using the straight-line method. Capital assets depreciation and capitalization policies are defined by the government as follows:

<u>Asset</u>	<u>Straight-line Years</u>	<u>Inventory Purposes</u>	<u>Capitalize/ Depreciate</u>
Land	not applicable	\$ 1	\$ Capitalize only
Land improvement	20 to 30 years	1	Capitalize only
Building	40 years	1	50,000.00
Building improvements	20 to 25 years	1	50,000.00
Construction in progress	not applicable	1	Capitalize only
Equipment	5 to 10 years	1,000	5,000.00
Vehicles	5 to 10 years	1,000	5,000.00
Infrastructure	40 to 50 years	50,000	250,000.00

6. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements in accordance with GASB Statement No. 16, *Accounting for Compensated Absences*.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

7. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

8. Fund Balances

In the governmental fund financial statements, fund balance is reported in five classifications.

Nonspendable fund balance	Inventories and prepaid amounts represent fund balance amounts that are not in spendable form.
Restricted	The restricted category is the portion of fund balance that is externally imposed by creditors, grantors, contributors or laws or regulations. It also is imposed by law through constitutional provisions or enabling legislation.
Committed	The committed category is the portion of fund balance whose use is constrained by limitations have been approved by an order (the highest level of formal action) of the County Commission, and that remain binding unless removed in the same manner. The approval does not automatically lapse at the end of the fiscal year.
Assigned	The assigned category is the portion of fund balance that has been approved by formal action of the County Commission for any amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.
Unassigned	The unassigned category is the portion of fund balance that has not been reported in any other classification. Only the general fund can report a positive amount of unassigned fund balance. However, any governmental fund in a deficit position could report a negative amount of unassigned fund balance.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

The County Commission is the government's highest level of decision-making authority. The Commission would take formal action to establish, and modify or rescind, a fund balance commitment or to assign fund balance amounts to a specific purpose. The government has adopted a revenue spending policy that provides guidance for programs with multiple revenue sources. For purposes of fund balance classification, expenditures are to be spent from restricted fund balance first, followed in order by committed fund balance, assigned fund balance and lastly unassigned fund balance. The government has the authority to deviate from this policy if it is in the best interest of the County.

9. Stabilization Arrangements

The government has created a stabilization arrangement in accordance with West Virginia Code § 7-21-3. The government may appropriate a sum to the arrangement from any surplus in the general fund at the end of each fiscal year or from other money available. The amount of money committed to the arrangement may not exceed thirty percent of the government's most recent general fund budget. The money may be used for whatever the County Commission chooses. The stabilization balance at fiscal year-end was \$1,203,157.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balance and the Government-wide Statement of Activities

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances-total governmental funds and changes in net assets of governmental activities as reported in the government-wide Statement of Activities. One element of that reconciliation explains that, "The issuance of long-term debt (i.e. bonds, leases) provide current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas, these amounts are deferred and amortized in the statement of activities." The details of this difference are as follows:

Debt issued or incurred:	
Capital lease financing	\$ (148,446)
Amortization expense:	
Bond issue costs	(4,534)
Bond discount	<u>(6,585)</u>
Net adjustment to decrease net changes in fund balances-total governmental funds to arrive at changes in net assets of governmental activities	\$ <u><u>(159,565)</u></u>

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

Another element of that reconciliation states that, "Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds." The details of this difference are as follows:

Compensated absences	\$	(14,252)
Notes		116,262
Bonds		230,000
Leases		211,537
Net adjustment to increase net changes in fund balances-total governmental funds to arrive at changes in net assets of governmental activities	\$	543,547

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and the Coal Severance Tax Special Revenue Fund. All annual appropriations lapse at fiscal year end.

Wood County, West Virginia prepares its budget on the cash less payables basis of accounting except that the budget for the General County fund includes General County cash but not money reserved for the Financial Stabilization fund. Therefore, a reconciliation has been performed on the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for both the General and Coal Severance Tax Funds.

Prior to March 2nd of each year, the various elected officials submit to the County Commission proposed requests for their respective offices for the fiscal year commencing July 1. Upon review and approval of these requests, the County Commission prepares proposed budgets on forms prescribed by the State Auditor and submits them to the State Auditor by March 28 for approval. The County Commission then reconvenes on the third Tuesday in April to hear objections from the public and to formally lay the levy.

The appropriated budget is prepared by fund, function and department. Transfers of appropriations between departments and revenue related revisions to the budget require approval from the governing council and then submission to the State Auditor for approval. Revisions become effective when approved by the State Auditor and budgeted amounts in the financial statements reflect only such approved amounts. The governing body made the following material supplementary budgetary appropriations throughout the year:

<u>Description</u>	<u>Amount</u>
<u>General County Fund</u>	
General government expenditure increase	\$ 5,722,889
Public safety expenditure increase	925,843
Culture and recreation expenditure increase	94,403
Capital projects expenditure decrease	(22,578)
<u>Coal Severance Tax Fund</u>	
Capital projects expenditure increase	\$ 75,711

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

B. Deficit Fund Equity

The Home Confinement Fund had a deficit fund balance of (\$120,764) as of June 30, 2012. The fund owes the General County Fund \$154,727 for reimbursement of payroll expenses.

The Community Criminal Justice Fund had a deficit fund balance of (\$220,465) as of June 30, 2012. The fund owes the General County Fund \$277,602 for reimbursement of expenses.

C. Encumbrances

Encumbrances are amounts needed to pay any commitments related to purchase orders and contracts that remain unperformed at year-end. Encumbrances are listed below for major funds, and nonmajor funds in the aggregate.

<u>Encumbrance Description</u>	<u>General County</u>	<u>Home Confinement</u>	<u>Communit Criminal Justice</u>	<u>Capital Reserve</u>	<u>Non-major Funds</u>
General Government	\$ 34,063	\$ --	\$ --	\$ --	\$ 507
Public Safety	37,237	287	7,127	207,391	52,911
Health and Sanitation	391	--	--	--	--
Culture and Recreation	713	--	--	--	--
Social Services	73	--	--	--	--
Capital Projects	3,139	--	--	--	--
	<u>\$ 75,616</u>	<u>\$ 287</u>	<u>\$ 7,127</u>	<u>\$ 207,391</u>	<u>\$ 53,418</u>

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

At year-end, the government had no investments.

Custodial Credit Risk

For deposits, the government could be exposed to risk in the event of a bank failure where the government's deposits may not be returned. The government's policy for custodial credit risk is to comply with statutory provisions for depository bond coverage, which provides that no public money should be deposited until the banking institution designated executes a bond with good and sufficient sureties which may not be less than the maximum sum that is deposited in the depository at any one time.

At year end, the government's bank balances were \$9,151,664. The bank balance was collateralized by federal depository insurance or with securities held by the pledging financial institution's trust department or agent in the government's name.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

A reconciliation of cash and investments as shown on the Statement of Net Assets of the primary government and Statement of Net Assets of the Fiduciary Funds is as follows:

Cash and cash equivalents	\$	<u>9,151,664</u>
Total	\$	<u><u>9,151,664</u></u>
Cash and cash equivalents	\$	7,027,585
Cash and cash equivalents-restricted		1,913,322
Building Commission Debt Service fund-restricted cash		<u>210,757</u>
Total	\$	<u><u>9,151,664</u></u>

B. Receivables

Receivables at year end for the government's individual major and nonmajor funds, and fiduciary funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows:

		<u>General</u>
Receivables:		
Taxes	\$	<u>839,026</u>
Gross Receivables		<u>839,026</u>
Less: Allowance for Uncollectible		<u>(167,805)</u>
Net Total Receivables	\$	<u><u>671,221</u></u>

Governmental funds report deferred revenue in connection with receivables for revenue that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of deferred revenue and unearned revenue reported in the governmental funds were as follows:

		<u>Unavailable</u>
Delinquent property taxes receivable (General Fund)	\$	<u>510,382</u>
Total deferred/unearned revenue for governmental funds	\$	<u><u>510,382</u></u>

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

C. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2012 was as follows:

	Governmental			Ending Balance
	Beginning Balance	Increases	Decreases	
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,822,975	\$ 40,814	\$ --	\$ 1,863,789
Construction in progress	939,078	--	(939,078)	--
Total capital assets not being depreciated	<u>2,762,053</u>	<u>40,814</u>	<u>(939,078)</u>	<u>1,863,789</u>
Capital assets being depreciated:				
Buildings and improvements	8,027,507	246,186	(580,329)	7,693,364
Structures and improvements	5,368,404	7,793,358	--	13,161,762
Machinery and equipment	7,577,233	819,118	(238,535)	8,157,816
Less: Total accumulated depreciation	(9,095,878)	(1,573,434)	194,246	(10,475,066)
Total capital assets being depreciated, net	<u>11,877,266</u>	<u>7,285,228</u>	<u>(624,618)</u>	<u>18,537,876</u>
Governmental activities capital assets, net	<u>\$ 14,639,319</u>	<u>\$ 7,326,042</u>	<u>\$ (1,563,696)</u>	<u>\$ 20,401,665</u>

Depreciation expense was charged to functions/programs of the government as follows:

Governmental activities:		
General government		\$ 388,493
Public safety		276,692
Culture and recreation		29,310
Capital Projects		<u>878,939</u>
Total depreciation expense-governmental activities		<u>\$ 1,573,434</u>

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

D. Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of the fiscal year ended June 30, 2012 is as follows:

Due to/from other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Purpose</u>	<u>Amount</u>
General County	Home Confinement	payroll reimbursement	\$ 154,727
General County	Community Criminal Justice	expense reimbursement	277,602
			<u>\$ 432,329</u>
Total			

Interfund Transfers:

<u>Transferred from:</u>	<u>Transferred to:</u>	<u>Purpose</u>	<u>Amount</u>
General County	Special Building	reimbursement	\$ 1,709,303
General County	Special Law Enforcement	sale of assets	550
General County	Building Commission Debt Service	bond payments	445,850
Special Building	Building Commission Debt Service	bond interest payment	210,697
Building Commission Debt Service	General County	reimbursement	1,952,849
Assessor's Valuation	General County	payroll	699,348
Community Criminal Justice	General County	payroll	3,061
Concealed Weapons	General County	payroll	12,409
Emergency 911	General County	payroll	1,516,531
General School	General County	regional jail bills	302,461
Home Confinement	General County	payroll	251,287
Local Law Enforcement	General County	grant reimbursement	172,583
Magistrate Court	General County	rent	58,795
Small Cities Block Grant	General County	grant reimbursement	44,700
Emergency 911	Capital Reserve	classify CDs correctly	490,683
Home Confinement	Community Criminal Justice	drug fee reimbursement	12,961
Special Law Enforcement	Special Building	correct error	310
			<u>\$ 7,884,378</u>
Total			

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

E. Fund Balance Detail

At year-end, the detail of the government's fund balances is as follows:

	<u>General Fund</u>	<u>Coal Severance Fund</u>	<u>Home Confinement</u>	<u>Community Criminal Justice</u>	<u>Building Commission Debt Service</u>
Restricted:					
General government	\$ --	\$ --	\$ --	\$ --	\$ --
Public safety	--	--	--	--	--
Capital projects	--	--	--	--	60
Committed:					
Financial Stabilization	1,203,157	--	--	--	--
Assigned:					
Budget Carryover	1,382,870	82,747	--	--	--
Unassigned	<u>884,539</u>	<u>--</u>	<u>(120,764)</u>	<u>(220,465)</u>	<u>--</u>
Total fund balances	<u>\$ 3,470,566</u>	<u>\$ 82,747</u>	<u>\$ (120,764)</u>	<u>\$ (220,465)</u>	<u>\$ 60</u>

	<u>Capital Reserve</u>	<u>Special Building</u>	<u>Non-major Funds</u>	<u>Total</u>
Restricted:				
General government	\$ --	\$ --	\$ 224,138	\$ 224,138
Public safety	--	--	724,076	724,076
Capital projects	1,133,654	2,090,160	--	3,223,874
Committed:				
Financial Stabilization	--	--	--	1,203,157
Assigned:				
Budget Carryover	--	--	--	1,465,617
Unassigned	<u>--</u>	<u>--</u>	<u>--</u>	<u>543,310</u>
Total fund balances	<u>\$ 1,133,654</u>	<u>\$ 2,090,160</u>	<u>\$ 948,214</u>	<u>\$ 7,384,172</u>

F. Leases

Capital Leases

The government has entered into lease agreements as lessee for financing the acquisition of public safety equipment. These lease agreements qualify as capital leases for accounting purposes, and, therefore have been recorded at the present value of the future minimum lease payments as of the inception date.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

The future minimum lease obligations and the net present value of these minimum lease payments as of the fiscal year ended June 30, 2012 were as follows:

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>
2013	\$ 118,014
2014	66,008
2015	63,765
2016	<u>3,258</u>
Total minimum lease payments	251,045
Less: amount representing interest	<u>(8,013)</u>
Present value of minimum lease payments	<u>\$ 243,032</u>

G. Long-term Debt

Notes Payable

The Wood County Building Commission, a blended component unit, entered into a loan agreement dated May 24, 2005, with United Bank, Inc. The economic substance of the loan is that the Commission is financing the renovation and acquisition of furniture for the Wood County Judge Black Annex and, accordingly, it is recorded in the County Commission's assets and liabilities. The loan was for \$1,000,000, but only \$797,910 has been drawn down. This amount was drawn down prior to this fiscal year. The outstanding balance at June 30, 2012, was \$73,879.

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2013	\$ 73,879	\$ 1,049
Total	<u>\$ 73,879</u>	<u>\$ 1,049</u>

Revenue Bonds

The County issues bonds where the government pledges income derived from acquired or constructed assets to pay debt service. Revenue bonds currently outstanding are as follows:

<u>Purpose</u>	<u>Maturity Dates</u>	<u>Interest Rates</u>	<u>Governmental Activities</u>		
			<u>Issued</u>	<u>Retired</u>	<u>June 30, 2012</u>
Justice Center 2010 B	1/1/2012	2.500%	\$ 95,000	\$ 95,000	\$ --
Justice Center 2010 A	1/1/2021	5.875%	2,635,000	135,000	2,500,000
Justice Center 2010 A	1/1/2026	6.750%	1,745,000	--	1,745,000
Justice Center 2010 A	1/1/2029	7.375%	1,215,000	--	1,215,000
Justice Center 2010A	1/1/2031	7.500%	895,000	--	895,000
Total revenue bonds			<u>\$ 6,585,000</u>	<u>\$ 230,000</u>	<u>\$ 6,355,000</u>

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

Wood County Building Commission Taxable Lease Revenue Bonds, Series 2010 A (Recovery Zone Economic Development Bonds)

On December 22, 2010, the Wood County Building Commission, a blended component unit of Wood County, West Virginia, issued \$6,585,000 of Wood County Building Commission Taxable Lease Revenue Bonds, Series 2010 A (Recovery Zone Economic Development Bonds), bearing interest at 5.875% to be adjusted on January 1 in the years 2021, 2026, and 2029. The proceeds of these bonds are being used to finance a Justice Center in Wood County and appurtenant facilities to house various public officials and county offices for the County Commission of Wood County, West Virginia. The bonds are secured by the Justice Center and an irrevocable pledge of lease payments which are required to be in sufficient amount to pay principal and interest on the bonds when due. The total principal and interest remaining to be paid on the bond is \$11,220,689.

Lease revenue bond debt service requirement to maturity are as follows:

Year Ended	Governmental Activities	
	Principal	Interest
2013	\$ 245,000	\$ 421,394
2014	250,000	407,000
2015	260,000	392,313
2016	270,000	377,038
2017	275,000	361,175
2018 - 2022	1,525,000	1,551,781
2023 - 2027	1,810,000	1,027,669
2028 - 2031	1,720,000	327,319
Totals	<u>\$ 6,355,000</u>	<u>\$ 4,865,689</u>

The Wood County Building Commission, a blended component unit of Wood County, West Virginia, has pledged future lease rentals to be paid by the Wood County Commission to repay \$6,585,000 in lease revenue bonds issued in 2010. Proceeds from the bonds provided financing for a Justice Center and appurtenant facilities to house various public officials and county offices for the County Commission of Wood County, West Virginia. The bonds are payable solely from lease revenues paid by the County Commission through 2031. Annual principal and interest payments on the bonds are expected to require 90 percent of net revenues. The total principal and interest remaining to be paid on the bonds outstanding is \$11,220,689. Principal and interest paid for the current year and total customer net revenues were \$672,493 and \$778,345, respectively.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

Changes in Long-term Liabilities

	Governmental Activities				
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Lease revenue					
bonds payable	\$ 6,585,000	\$ --	\$ (230,000)	\$ 6,355,000	\$ 245,000
Less: Unamortized					
bond discount	(128,407)	--	6,585	(121,822)	--
Total bonds payable	<u>6,456,593</u>	<u>--</u>	<u>(223,415)</u>	<u>6,233,178</u>	<u>245,000</u>
Capital leases	306,123	148,446	(211,537)	243,032	113,541
Notes	190,141	--	(116,262)	73,879	73,879
Compensated absences	<u>387,641</u>	<u>14,252</u>	<u>--</u>	<u>401,893</u>	<u>--</u>
Governmental activities					
Long-term liabilities	<u>\$ 7,340,498</u>	<u>\$ 162,698</u>	<u>\$ (551,214)</u>	<u>\$ 6,951,982</u>	<u>\$ 432,420</u>

H. Restricted Assets

The balances of the restricted asset accounts for the government and its blended component unit are as follows:

	Governmental Activities
Revenue bond debt service account	\$ <u>210,757</u>
Total restricted assets	\$ <u><u>210,757</u></u>

V. OTHER INFORMATION

A. 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 insurance with the West Virginia Counties Risk Pool for umbrella (general liability) insurance for these various risks.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

Workers' Compensation Fund (WCF): Private insurance companies may begin to offer coverage to private sector employees beginning July 1, 2008 and to government employers beginning July 1, 2010. For the most part, all employers in the state, including governmental entities, must have coverage. The cost of all coverage, as determined by the private carrier, is paid by the employers. The WCF risk pool retains the risk related to the compensation of injured employees under the program. Wood County's worker's compensation coverage is currently being provided by the WV Corp.

Liabilities are reported when it is probable a loss has occurred and the amount of the loss can be reasonably estimated.

B. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds.

The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the government's counsel that resolution of these matters will not have a material effect on the financial condition of the government.

C. Deferred Compensation Plan

The government offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time government employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held for the exclusive benefit of the participants and their beneficiaries.

VI. EMPLOYEE RETIREMENT SYSTEMS AND PLANS

Plan Descriptions, Contribution Information, and Funding Policies

Wood County, West Virginia participates in state-wide, cost-sharing, multiple-employer defined benefit plans on behalf of county employees. The system is administered by agencies of the State of West Virginia and funded by contributions from participants, employers, and state appropriations, as necessary.

**WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012**

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

Public Employees Retirement System (PERS)

Eligibility to participate	All county full-time employees, except those covered by other pension plans
Authority establishing contribution obligations and benefit provisions	State Statute
Plan member's contribution rate	4.50%
County's contribution rate	14.50%
Period required to vest	Five Years
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 10) times the years of service times 2% equals the annual retirement benefit.
Deferred retirement portion	No
Provisions for:	
Cost of living	No
Death benefits	Yes

West Virginia Deputy Sheriff Retirement System (WVDRS)

Eligibility to participate	West Virginia deputy sheriffs first employed after the effective date and any deputy sheriffs hired prior to the effective date who elect to become members.
Authority establishing contribution obligations and benefit provisions	State Statute
Funding policy and contributions	Certain fees for reports generated by sheriff's offices are paid to this plan in accordance with West Virginia State Code. WVDRS members are required to contribute 8.5% of their annual covered salary and the county is required to contribute 13%. The contribution requirements of WVDRS members are established and may be amended only by the State of West Virginia Legislature. The government's contribution to WVDRS for the current fiscal year ending was \$150,280 for employees' share and \$229,840 for employer's share.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2012

Period required to vest	Five years
Benefits and eligibility for distribution	A member who has attained age 60 and has earned 5 or more years of contributing service or age 50 and if the sum of his/her age plus years of credited service is equal to or greater than 70. The final average salary (three highest consecutive years in the last ten years) times the years of service times 2.25% equals the annual retirement benefit.
Deferred retirement option	No deferred retirement option is available.
Provisions for:	
Cost of living	No
Death benefits	Yes
Annual pension cost and amount contributed:	For the current fiscal year ended, the annual cost was \$380,120 for all covered employees with a contributed percentage of 100%.

Trend Information

<u>Fiscal Year</u>	<u>Public Employees Retirement System (PERS)</u>		<u>West Virginia Deputy Sheriff Retirement System (WVDRS)</u>	
	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>
2012	\$ 1,167,912	100%	\$ 380,120	100%
2011	\$ 1,022,956	100%	\$ 340,282	100%
2010	\$ 912,777	100%	\$ 329,349	100%

PERS and WVDRS issue a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees Retirement System, 4101 MacCorkle Avenue, SE, Charleston, WV 25304.

SUPPLEMENTARY INFORMATION

**WOOD COUNTY, WEST VIRGINIA
BUDGETARY COMPARISON SCHEDULE -
ASSESSOR'S VALUATION FUND
For the Fiscal Year Ended June 30, 2012**

	Budgeted Amounts		Actual Amounts Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Other taxes	\$ 632,896	\$ 632,896	\$ 691,519	\$ 58,623
Map sales	6,500	6,500	6,872	372
Interest	9,600	9,600	890	(8,710)
Total revenues	<u>648,996</u>	<u>648,996</u>	<u>699,281</u>	<u>50,285</u>
EXPENDITURES:				
Current:				
General government	831,440	132,092	95,662	36,430
Capital outlay	59,000	46,471	--	46,471
Total expenditures	<u>890,440</u>	<u>178,563</u>	<u>95,662</u>	<u>82,901</u>
Excess (deficiency) of revenues over expenditures	<u>(241,444)</u>	<u>470,433</u>	<u>603,619</u>	<u>133,186</u>
OTHER FINANCING SOURCES (USES)				
Transfers (out)	--	(699,348)	(699,348)	--
Total other financing sources (uses)	<u>--</u>	<u>(699,348)</u>	<u>(699,348)</u>	<u>--</u>
Net change in fund balance	(241,444)	(228,915)	(95,729)	133,186
Fund balance at beginning of year	<u>241,444</u>	<u>228,915</u>	<u>122,519</u>	<u>(106,396)</u>
Fund balance at end of year	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 26,790</u>	<u>\$ 26,790</u>

ACCOMPANYING INFORMATION



State of West Virginia

Office of the State Auditor
Chief Inspector Division

1900 Kanawha Boulevard, East
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Glen B. Gainer III
State Auditor and
Chief Inspector

Stuart T. Stickel, CPA
Deputy Chief Inspector

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Members of the
Wood County Commission
Parkersburg, West Virginia 26101

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wood County, West Virginia (the County), as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon, dated March 26, 2013. In that report, our opinion was qualified for the omission of the expenses and related liabilities related to other postemployment benefits (OPEB), for not accurately recording the compensated absences, and for not properly recording and depreciating the capital assets. We conducted our audit 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.

Internal Control Over Financial Reporting

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2012-3, 2012-4, and 2012-6 to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2012-8, 2012-9, 2012-12, and 2012-13 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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 determination of financial statement amounts. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2012-1, 2012-2, 2012-5, 2012-7, 2012-10, and 2012-11.

We noted certain matters that we reported to management of the County in a separate letter dated March 26, 2013.

Honorable Members of the
Wood County Commission
Page 3

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the County Commission, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Glen B. Gainer III". The signature is written in a cursive style with some flourishes.

Glen B. Gainer III
West Virginia State Auditor

March 26, 2013



State of West Virginia

Office of the State Auditor
Chief Inspector Division

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REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

INDEPENDENT AUDITOR'S REPORT

Honorable Members of the
Wood County Commission
Parkersburg, West Virginia 26101

Compliance

We have audited the compliance of Wood County, West Virginia (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the County Commission, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Glen B. Gainer III
West Virginia State Auditor

March 26, 2013

WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2012

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Number</u>	<u>Total Expenditures</u>
U. S. Department of Housing and Urban Development			
Pass-through Programs From: West Virginia Development Office			
Community Development Block Grants-State's Program	14.228	08-SCBG-0058	\$ <u>1,141,053</u>
Total U. S. Department of Housing and Urban Development			<u>1,141,053</u>
U. S. Department of the Interior			
Direct Programs:			
Payments in Lieu of Taxes	15.226	N/A	<u>8,698</u>
Total U. S. Department of the Interior			<u>8,698</u>
U. S. Department of Justice			
<i>JAG Program Cluster:</i>			
Direct Programs:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	N/A	22,075
Pass-through Programs From: City of Parkersburg			
ARRA - Edward Byrne Memorial Justice Assistance Grant Program - Grants to States and Territories	16.803	09-RAJ-109	<u>25,000</u>
<i>Total JAG Program Cluster</i>			47,075

WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2012

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Number</u>	<u>Total Expenditures</u>
Direct Programs:			
Edward Byrne Memorial Formula Grant Program	16.579	N/A	742
Public Safety Partnership and Community Policing Grants	16.710	N/A	41,871
Pass-through Programs From:			
West Virginia Division of Justice and Community Services			
Crime Victim Assistance	16.575	10-VA-40	38,278
Edward Byrne Memorial Formula Grant Program	16.579	11-JAG-09	25,000
Violence Against Women Formula Grants	16.588	08-VAW-013	228
ARRA - Violence Against Women Formula Grants	16.588	09-VAWR-11	27,213
Enforcing Underage Drinking Laws Program	16.727	10-EUD-011 and 11-EUD-015	<u>22,989</u>
Total U. S. Department of Justice			<u>156,321</u>
 U.S. Department of Transportation			
Pass-through Programs From:			
West Virginia Division of Motor Vehicles			
State and Community Highway Safety	20.600	F11-HS-03 and F12-HS-03	293,625
Pass-through Programs From:			
West Virginia Division of Homeland Security and Emergency Management			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	LEPC-HMEP	<u>5,000</u>
Total U.S. Department of Transportation			<u>298,625</u>

WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2012

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal Center Number</u>	<u>Pass-Through Entity Number</u>	<u>Total Grantor Expenditures</u>
General Services Administration:			
Pass-through Programs From:			
West Virginia Intelligence Exchange			
Donation of Federal Surplus Personal Property	39.003	Not available	<u>224,834</u>
Total General Services Administration			<u>224,834</u>
U.S. Department of Health and Human Services			
Pass-through Programs From:			
West Virginia Secretary of State			
Voting Access for Individuals with Disabilities Grants to States	93.617	Not available	<u>4,306</u>
Total U.S. Department of Health and Human Services			<u>4,306</u>
U.S. Department of Homeland Security			
Pass-through Programs From:			
West Virginia Office of Homeland Security and Emergency Management			
Hazard Mitigation Grant	97.039	FEMA-DR-1769-WV	392,781
Emergency Management Performance Grants	97.042	2010-EMPG and EMPG2011	99,314
Pass-through Programs From:			
West Virginia Port of Huntington Tri-State Area Maritime Security Committee			
Port Security Grant Program	97.056	2008-GB-T8-5-K061	272,837

WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2012

<u>Federal Grantor/Pass-through Grantor/Program or Cluster Title</u>	<u>Federal Center Number</u>	<u>Pass-Through Entity Number</u>	<u>Total Grantor Expenditures</u>
Pass-through Programs From: West Virginia Department of Military Affairs and Public Safety			
Homeland Security Grant Program	97.067	10-SHS-23	87,162
Pass-through Programs From: Kanawha County Commission			
Homeland Security Grant Program	97.067	09-SHS-20	47,723
Pass-through Programs From: Jackson County Commission			
Homeland Security Grant Program	97.067	10-SHS-03	<u>29,500</u>
Total U.S. Department of Homeland Security			<u>929,317</u>
U.S. Department of Treasury			
Direct Programs:			
ARRA - Recovery Zone Economic Development Bond Interest Subsidy	None	N/A	<u>191,412</u>
Total U.S. Department of Treasury			<u>191,412</u>
TOTAL FEDERAL AWARDS EXPENDITURES			<u>\$ 3,001,641</u>

N/A = Not applicable

The accompanying notes are an integral part of this schedule.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2012

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 2 - SUBRECIPIENT DISBURSEMENTS

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA</u> <u>Number</u>	<u>Total</u> <u>Expenditures</u>
Community Development Block Grants - State's Program	14.228	\$ 1,111,228
State and Community Highway Safety	20.600	\$ 170,176

**WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Fiscal Year Ended June 30, 2012**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Qualified
Internal Control over Financial Reporting:	
Material weaknesses identified?	Yes
Significant deficiencies identified that are not considered to be material weaknesses?	Yes
Non compliance material to the financial statements noted?	Yes

Federal Awards

Internal Control over Major Programs:

Material weaknesses identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	No
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with § 510(a) of Circular A-133?	No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program</u>
14.228	Community Development Block Grants - State's Program
97.039	Hazard Mitigation Grant

Dollar threshold used to distinguish between Type A and Type B Program:	\$ 300,000
Auditee qualify as a low-risk auditee?	No

**WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Section II - Financial Statement Findings

**Preparation and Publication of the Annual Financial Statement
2012 - 1**

CONDITION:

We noted during our audit that the Wood County Commission failed to prepare and cause to be published within the prescribed time the annual financial statement for the fiscal year ended June 30, 2012.

CRITERIA:

West Virginia Code §7-5-16 states, in part, that:

"The County Commission of every county, within ninety days after the first session held after the beginning of each fiscal year, shall prepare on a form to be prescribed by the state auditor, and cause to be published a statement revealing (a) the receipts and expenditures of the county during the previous fiscal year arranged under descriptive headings, (b) the name of each firm, corporation, and person who received more than fifty dollars from any fund during the previous fiscal year, together with the amount received and the purpose for which paid, and (c) all debts of the county, the purpose for which each debt was contracted, its due date, and to what date the interest thereon has been paid. Such statement shall be published as a class 1-0 legal advertisement in compliance with the provisions of article three, chapter fifty-nine of this code, and the publication area for such publication shall be the county."

CAUSE:

There is no policy in place to monitor compliance with this statute.

EFFECT:

The financial position of Wood County was not properly advertised.

RECOMMENDATION:

The Wood County Commission is directed to review this statute and comply with the provisions set forth therein.

AUDITED AGENCY'S RESPONSE:

The County Commission contracted with the Local Government Services Division of the State Auditor's Office for training and assistance in the preparation of the Financial Statement.

WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Schedule of Expenditures of Federal Awards

2012 - 2

CONDITION:

We noted during our audit that the Schedule of Expenditures of Federal Awards included in the financial statements required several adjustments in order to fairly state the federal expenditures. Specifically, the client prepared records did not include expenditures for programs involving payroll reimbursements, federal payments in lieu of taxes, interest subsidy payments from Recovery Zone Economic Development Bonds, and federal surplus property received.

CRITERIA:

Federal guidelines require that counties receive a Single Audit if their federal grant expenditures exceed the amount of \$500,000. It is therefore imperative that the county accurately report all federal grant expenditures on the Schedule of Expenditures of Federal Awards.

OMB Circular A133 §310(b) states in part that:

§ 310(b) Financial statements.

(b) Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency.
- (2) For Federal awards received as a sub recipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to sub recipients from each Federal program.

CAUSE:

The Wood County Commission and County Clerk have not implemented an efficient system for keeping track of all federal grant expenditures, program names, and CFDA numbers for reporting purposes. This inefficiency makes the compilation of the necessary information very time-consuming.

EFFECT:

As a result of these weaknesses, additional time was used by the auditor in order to acquire the necessary documentation for the Schedule of Expenditures of Federal Awards.

WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Schedule of Expenditures of Federal Awards
2012 - 2 (continued)

RECOMMENDATION:

The County should designate a grant coordinator to be responsible for compiling all federal grant information necessary to accurately and completely present the Schedule of Expenditures of Federal Awards. This person would also be responsible for ensuring that said schedule is included in the client prepared financial statement. The Wood County Commission, County Clerk, and Sheriff should work together to establish procedures to ensure that all federal award information is given to the grant coordinator. Further, salaries being reimbursed by federal programs should be budgeted, received in, and paid out of revenue and expenditures line items designated for the applicable program.

AUDITED AGENCY'S RESPONSE:

Interest rebates, Payment in Lieu of Taxes and Surplus Property are revenue items, not expenditures and overlooked. The County Clerk's Office will propose to the County Commission that any person paid from grant awards be paid directly from the grant line item instead of a departmental item.

**WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**Other Postemployment Benefits Obligation
2012 - 3**

CONDITION:

We noted during this audit that the Wood County Commission failed to record the Other Postemployment Benefits obligation payable in the County's financial statements in accordance with GASB Statement Number 45 and generally accepted accounting standards.

CRITERIA:

Governmental Accounting Standards Board (GASB) Statement Number 45 requires that state and local government employers report the costs and obligation associated with postemployment healthcare and other non-pension benefits known as other postemployment benefits. The requirements of this statement are effective in three phases based on a government's total annual revenues in the first fiscal year ending after June 15, 1999. Governments with annual revenues of \$100 million or more (Phase 1 governments) are required to implement in the periods beginning after December 15, 2006. Governments with annual revenues between \$10 million and \$100 million (Phase 2 governments) are required to implement in the periods after December 15, 2007. Governments with revenues less than \$10 million (Phase 3 governments) are required to implement in the periods after December 15, 2008. Component units are required to implement GASB 45 the same fiscal year as the primary government.

CAUSE:

Officials did not obtain the actuarial study to determine a correct calculation of the annual required contributions which were necessary to reflect this liability in the financial statements and failed to account for the Other Postemployment Benefits obligation.

EFFECT:

The liabilities are substantially understated which necessitates a qualification of opinion on the financial statements.

RECOMMENDATION:

The County should review the requirements set forth in GASB Statement Number 45 and calculate the liability related to Other Postemployment Benefits accordingly.

AUDITED AGENCY'S RESPONSE:

The County Commission's position is the same today as in the past: The County has no OPEB liability. The State of West Virginia has never notified the County of a liability debt owed, and the County will contest any such invoice. The County's position is that this finding should be removed.

AUDITOR RESPONSE:

As stated in the finding, GASB Statement Number 45 requires that local government employers report the costs and obligation associated with postemployment healthcare and other non-pension benefits known as other postemployment benefits. An actuarial study would determine what amount, if any, those costs come to.

**WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Capital Assets
2012 - 4

CONDITION:

We noted during our audit of Wood County that there was a significant deficiency in the accounting policy for capital assets in the County Clerk's bookkeeping system. Specifically, prior year audit adjustments had not all been correctly applied to the client prepared asset records to the beginning balance total and correspondingly to additions, deletions, and depreciation expense for the fiscal year. Further, the client did properly calculate depreciation for the entire year.

CRITERIA:

The State Auditor as the ex officio Chief Inspector and Supervisor of Public Offices has directed all counties throughout the state to maintain their financial records of all funds in accordance with generally accepted accounting principles. The Governmental Accounting Standards Board (GASB) is recognized as the authoritative source on generally accepted accounting principles for governmental entities. Pronouncements of the GASB apply to the financial reports of all state and local governmental entities. These pronouncements require that capital assets and accumulated depreciation to be properly reconciled and balanced on the annual financial statement.

CAUSE:

The Wood County Clerk's Office did not properly record the capital assets and accumulated depreciation on their financial records. This in turn caused the annual financial statements to be materially misstated.

EFFECT:

Numerous adjustments would have been required to be made by the auditors to correctly state the capital assets and accumulated depreciation. Therefore, a qualified opinion was issued for capital assets on the annual audit report.

RECOMMENDATION:

A record of capital assets should be properly maintained on the County's financial system. This record should be reconciled with the annual financial statement and with additions and disposals made throughout the year.

AUDITED AGENCY'S RESPONSE:

The County Clerk's Office will work closer with the Sheriff's Office to ensure surplus items are accounted.

**WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Miscellaneous Revenue Receipts

2012 - 5

CONDITION:

We noted during our audit that the Wood County Sheriff's tax office failed to consistently issue receipts in a timely fashion. In addition, several issues were noted in receipting revenue correctly. Numerous errors were made and corrected by the tax office during the year. However, not all errors were caught and corrected. Specifically, we noted receipts being issued to the incorrect payer and to the incorrect fund and/or line items.

CRITERIA:

West Virginia Code §7-5-1 states in part:

"When any money is paid to the Sheriff, except for taxes, the Sheriff shall give to the person paying the same duplicate receipts therefore, stating briefly the fund or account for which paid....."

CAUSE:

The Wood County Sheriff's tax office does not have procedures in place to ensure that receipts are accurately issued in a timely fashion.

EFFECT:

There is a greater risk of inaccuracies occurring when preparing the reconciliation of funds report. Additionally, there is a greater risk that a misuse of funds collected could occur and not be detected in a timely fashion.

RECOMMENDATION:

Receipts should always be prepared and given to the actual payer at the time the money is collected. In order to maintain accurate financial records, it is imperative that the receipt issued accurately shows the date of the collection, from whom it was collected, and is receipted to the correct fund and line item.

AUDITED AGENCY'S RESPONSE:

We have a different person doing the receipts and they are done on a daily basis or as we receive money to receipt and we have not had any recent problems with money being receipted into the incorrect fund or line item.

**WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Compensated Absences

2012 - 6

CONDITION:

We noted during our audit that the Wood County Commission failed to include an accurate accounting of compensated absences on the County's financial statements.

CRITERIA:

GASB statement No.16, *Accounting for Compensated Absences*, states in part that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned if both the following conditions are met: a) The employee's rights to receive compensation are attributable to service already rendered, b) It is probable that the employer will compensate the employee for benefits through paid time off or some other means, such as cash payments at termination or retirement. It also requires additional amounts to be accrued for certain salary-related payments associated with the payment of compensated absences, for example, the employer's share of social security and Medicare taxes.

Proper internal control procedures require that the county should accumulate the compensated absences earned and unused by its employees to ensure that the related liability is properly reported in the County's financial statement. Additionally, accurate compensated absences records are necessary to ensure the employees that separate from employment with the County are paid only for the leave actually earned and unused at the time of separation. The County Clerk's Finance Department is responsible for the accounting functions, including payroll, for all offices of the County.

CAUSE:

The Wood County elected officials and/or department heads failed to maintain and report an accurate accounting of compensated absences to the Wood County Clerk's office to be included on the County's financial statements.

EFFECT:

The compensated absences liability as presented on the financial statement was materially misstated necessitating a qualification of the audit opinion. Further, without an accurate accounting of accrued and unpaid leave, the possibility of an improper expenditure being made is greatly increased. Employees could be paid for accrued leave for which they are not entitled.

RECOMMENDATION:

We recommend that the County develop procedures to ensure that all employee leave balances and usage is accurately reported to the County Clerk's Finance Department for all County employees, including annual, sick, and compensatory time in a timely manner.

AUDITED AGENCY'S RESPONSE:

The Clerk's Office will require department heads to submit compensated absences in hours instead of days to determine the liability.

**WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Expenditures in Excess of Amounts Allocated in the Levy Estimate - General County Fund
2012 - 7

CONDITION:

We noted during our audit that the Wood County Commission incurred expenditures for certain items in the General County Fund in excess of the amounts allocated for that item in the official estimate (budget) as last revised. Specifically, expenditures in the following budget categories exceeded the approved amount:

Account Number	Budget	Actual	Over Expenditure
704	\$ 2,050,000	\$ 2,062,212	\$ (12,212)
716	199,838	208,522	(8,684)
900	219,153	250,689	(31,536)
902	20,000	23,797	(3,797)
903	40,302	41,222	(920)

CRITERIA:

West Virginia Code §11-8-26 states, in part, that:

"...a local fiscal body shall not expend money or incur obligations:

- (1) In an unauthorized manner;
- (2) For an unauthorized purpose;
- (3) In excess of the amount allocated to the fund in the levy order;
- (4) In excess of the funds available for current expenses. . ."

This over expenditure did not cause the total levy estimate (budget) of the General County Fund to be overexpended.

CAUSE:

The Wood County Commission, Wood County elected officials and/or department heads did not have a policy to monitor compliance with this statute.

EFFECT:

The Wood County Commission, Wood County elected officials and/or departments head incurred expenditures and/or encumbrances that were in excess of the amount allocated in their various budget line items.

RECOMMENDATION:

The Wood County Commission, Wood County elected officials and/or department heads are directed to implement effective budgetary controls to insure that actual expenditures and/or encumbrances do not exceed the amounts allocated for those expenditures in the official levy estimate (budget) as approved by the State Auditor. Revisions are authorized with prior written approval if submitted prior to the end of the fiscal year.

AUDITED AGENCY'S RESPONSE:

The County attempts to budget expenditures accurately without over budgeting. Situations such as May and June Regional Jail bills, that do not come in until the budget revision deadline has expired, are unavoidable unless the State moves the deadline to June 30. Situations that are avoidable, such as a department head submitting requisitions and the County Commission approving a Purchase Order that put a line item over budget, will be handled by the Finance Department by notifying the department head that payment will not be made until a budget revision is completed to cover the deficit.

**WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**Sheriff's Tax Refund Account
2012 - 8**

CONDITION:

We noted during our audit that the Wood County Sheriff's Tax Office is not properly maintaining the tax refund account. An unidentified balance is being carried in this account. If properly maintained, this account would come to a reconciled zero balance at the end of each month.

CRITERIA:

Account balances should be properly reconciled. Proper internal controls require that accounting controls be established and maintained to identify and correct all bank reconciliation differences in a timely manner.

CAUSE:

The Sheriff's Tax Office did not have proper internal control procedures in place for issuing refunds. The tellers write the refund checks from the tax refund account as necessary. They then give these checks to the office manager for review. The office manager generates a computer report showing the amount of refunds that should have been issued that day. She then issues a check from the tax distribution account to be transferred into the refund account for the amount on the computer report. At no time is the computer report being reconciled to the checks written for that day.

EFFECT:

Discrepancies were not discovered and corrected in a timely manner. Money has been transferred from the tax distribution account without the corresponding refund checks being issued. An unidentified balance is being held in this account.

RECOMMENDATION:

The Wood County Sheriff's Tax Office should take steps to properly reconcile this account. Computer reports should be compared to checks issued to determine to whom the money in the refund account is owed. Checks should be remitted to the proper taxpayers to bring this account to a reconciled zero balance. Further, any old outstanding checks should be turned over to the State Treasurer as unclaimed property.

AUDITED AGENCY'S RESPONSE:

We have been working on going over the refund account so that it comes back to a zero balance. We are also going back through the computer reports and comparing them to the checks written making sure that the correct people were given the correct amount of money. We have started the process of going over the old outstanding checks to be able to turn them over to the State Treasurer as unclaimed property.

**WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**County Clerk's Office Account - Reconciliations
2012 - 9**

CONDITION:

We noted during our audit that the County Clerk's Office bank account was not being properly reconciled. At June 30, 2012, there was an additional \$1,784.12 in the County Clerk's bank account which is unaccounted for. This account should normally come to a reconciled zero balance at the end of each month.

CRITERIA:

Account balances should be properly reconciled with bank accounts. Proper internal controls require that accounting controls be established and maintained to identify and correct all differences in a timely manner.

CAUSE:

The County Clerk's office did not have adequate control procedures in place to ensure that a proper bank reconciliation was being performed on a monthly basis. The reconciled balance was not being compared to the monthly collections. Further, documents sold online were not being properly reconciled to the electronic funds deposits into the bank account.

EFFECT:

Discrepancies were not discovered and corrected in a timely manner.

RECOMMENDATION:

The County Clerk's bank account should be reconciled to actual collections and remittances each month, and any discrepancies should be investigated and corrected immediately.

AUDITED AGENCY'S RESPONSE:

Problem corrected with training.

**WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Expenditures - Community Criminal Justice Fund

2012 - 10

CONDITION:

We noted during our audit that expenditures were made from the Community Criminal Justice Fund which are unallowable. Further, the Day Report Center was not following the County's purchasing procedures policy.

CRITERIA:

West Virginia Code §62-11C-8(a) states, in part, that:

"The treasurer of the county designated as the fiscal agent for the board... shall establish a separate fund designated the community criminal justice fund. He or she shall deposit all fees remitted by the municipal, magistrate and circuit clerks... and all funds appropriated by a county commission...and all funds provided by the governor's committee for approved community corrections programs in the community criminal justice fund. Funds in the community criminal justice account are to be expended by order of the designated county's commission upon recommendation of the community criminal justice board in furtherance of the operation of an approved community corrections program."

The Wood County Commission's purchasing policy states in part:

"The Elected Official or authorized person shall submit a requisition via paper or email to the County Administrator's Office. If the request does not exceed budgeted amount, the Purchase Order will be issued. If the request exceeds budgeted amount the request will be denied until a budget revision is submitted."

CAUSE:

Adequate policies and procedures were not in place to ensure compliance with this statute and policy.

EFFECT:

The Wood County Commission authorized the Wood County Clerk to make expenditures from the Community Criminal Justice Fund which are not in compliance with West Virginia Code. Further, purchase orders were not issued for all appropriate expenditures from this fund in the current fiscal year.

RECOMMENDATION:

The Wood County Commission and the Wood County Day Report Center are directed to review these requirements and develop policies to ensure that monies from the Community Criminal Justice Fund are used only to administer the community corrections program and not for an unlawful purpose. The director of the Day Report Center should be given a copy of the current County purchasing policy and comply with it as such.

AUDITED AGENCY'S RESPONSE:

We will review the current purchasing policy and our staff will meet with county officials to review current procedures. We will comply with current and future purchasing practices if changes are implemented. We will hold a class with all employees instructing them on proper procedures.

**WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Day Report Center Daily Deposits

2012 - 11

CONDITION:

It was noted during our audit that the Wood County Day Report Center failed to make daily deposits of all public monies. Specifically, fees collected relating to the Drug Court program were being held at the Day Report Center and not deposited in a bank account or with the Sheriff's Tax Office.

CRITERIA:

West Virginia Code §59-1-37 states in part:

"...When any fee, cost, percentage, penalty, commission allowance, bond, deposit, surety or other cash payment or sum is to be held by the sheriff, the prosecuting attorney, the county commission, an official of an agency or entity created by the county commission, the clerk of the county commission, the clerk of the circuit court or the assessor or any county under any provision of law or proper order to the circuit court, said officer shall deposit the same in an account or accounts which may, at his or her sole discretion, be an interest bearing account or accounts in a secure and properly insured banks. All money collected, including cash and checks, shall be deposited intact on the first available business day: Provided, that the requirement for deposits on the first business day shall not apply...if the amount to be deposited is less than five hundred dollars."

CAUSE:

The Wood County Day Report Center does not have controls in place to insure that monies received are deposited on a daily basis.

EFFECT:

With deposits not being made on a daily basis, the possibility of a misuse of funds increases, and the difficulty of preparing an accurate reconciliation of funds is also increased.

RECOMMENDATION:

The Wood County Day Report Center is directed to deposit intact on a daily basis all public monies received in either a separate bank account or with the Sheriff's Tax Office.

AUDITED AGENCY'S RESPONSE:

All cash, money orders and checks are maintained in a new office safe during working hours. Three employees count the funds and all three sign off on all deposits. Deposits are being made each day if funds are received.

WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Day Report Center Receipts

2012 - 12

CONDITION:

We noted during our audit that money collected at the Wood County Day Report Center was not always being properly receipted. The computer system used at the Day Report Center cannot issue receipts. To compensate, the Center is using a three part receipt book in order to provide the client with a record of their payments. These receipts are then being entered into the computer system to maintain an accounts receivable listing. However, the manual receipts are not being properly reconciled to the receipts per the computer system. Reports from the computer system are being generated as backup for deposits made into the bank.

CRITERIA:

Proper internal controls would require that an effective, accurate and secure transacting and accounting of monies that flow through the Wood County Day Report Center be maintained.

CAUSE:

The Wood County Day Report Center did not have sufficient controls in effect concerning the accounting for transactions at the Center.

EFFECT:

The records maintained by the Wood County Day Report Center could not be reconciled with actual amounts deposited with the Wood County Sheriff's tax office. With a lack of proper reconciliation, the possibility of discrepancies occurring without being detected, or of an improper use of funds, is greatly increased.

RECOMMENDATION:

Receipts should be written at the Center for all payments received. The manual receipts should be entered into the computer by someone other than the person issuing the manual receipts. A computer report should be generated daily that reconciles with the manual receipts and with the deposit made. These reports should be filed onsite with the indication that the reconciliation was made including copies of the manual receipts associated with that deposit. A monthly computer report should also be generated that reconciles with deposits and be used to prepare the monthly report and remittance to the Sheriff's tax office.

AUDITED AGENCY'S RESPONSE:

The DRC is in the process of revising our procedures involving receipts and handling funds. We will comply with your recommendations.

**WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Segregation of Duties
2012 - 13

CONDITION:

We noted during our audit that there is an insufficient segregation of duties in the Wood County Day Report Center. Specifically, we noted that the same employee can collect fees and other revenue, prepare and make deposits, prepare checks, sign checks, reconcile bank accounts, and prepare monthly reports.

CRITERIA:

Proper internal control procedures require that various duties be segregated among different employees, to make the likelihood of an improper use of monies less possible. The duties of collecting, recording, depositing, reconciling, and disbursing of monies should be separated. A segregation of duties also can make it more likely that errors made can be discovered and corrected.

CAUSE:

The Wood County Day Report Center does not have a system to insure that these duties are properly segregated.

EFFECT:

By not having a sufficient segregation of duties between different employees, the possibility of discrepancies occurring without being detected, or of an improper use of funds, is greatly increased.

RECOMMENDATION:

The duties of collecting revenues and writing receipts, preparing and making deposits, issuing checks, reconciling bank accounts, and preparing the monthly statements should be segregated among different employees.

AUDITED AGENCY'S RESPONSE:

Funds are handled in Jackson, Roane and Wood Counties. Multiple employees receive funds, write receipts and prepare deposits. Each deposit must be counted by three employees and their signature is required on the deposit slip to verify the amount of the deposit.

Manual receipts are numbered and the manual receipt number is recorded in our Quick Book accounting system.

**WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Section III - Federal Award Findings and Questioned Costs

There were no findings at the single audit level for this audit.

**WOOD COUNTY, WEST VIRGINIA
CORRECTIVE ACTION PLAN
For the Fiscal Year Ended June 30, 2012**

There were no findings at the federal program level therefore no corrective action plan is necessary.

WOOD COUNTY, WEST VIRGINIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Fiscal Year Ended June 30, 2012

Status of Prior Year Audit Findings - Financial Statements

<u>Finding Number</u>	<u>Title</u>	<u>Status</u>
2011 - 1	Annual Financial Statements	Corrected
2011 - 2	Preparation and Publication of the Annual Financial Statement	Repeated
2011 - 3	Schedule of Expenditures of Federal Awards	Restated
2011 - 4	Preparation of the Sheriff's Settlement	Corrected
2011 - 5	Other Postemployment Benefits Obligation	Repeated
2011 - 6	Miscellaneous Revenue Receipts	Restated
2011 - 7	Capital Assets	Repeated
2011 - 8	Expenditures	Corrected
2011 - 9	Purchasing Card Controls	Corrected
2011 - 10	Concealed Weapons Invoices	Corrected
2011 - 11	Improper Transfer of Funds	Corrected
2011 - 12	Day Report Center Daily Deposits	Repeated
2011 - 13	Day Report Center Backup of Records	Not Restated

Status of Prior Year Audit Findings - Federal Awards

None



State of West Virginia

Office of the State Auditor
Chief Inspector Division

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MANAGEMENT LETTER

Honorable Members of the
Wood County Commission
Parkersburg, West Virginia 26101

In accordance with *Government Auditing Standards* applicable to financial audits, we have audited the financial statements of Wood County, West Virginia, as of and for the year ended June 30, 2012, and have issued our report thereon dated March 26, 2013.

We are also submitting for your consideration the following comments that are opportunities for strengthening internal controls, improving operating efficiency and reducing expenses. These comments reflect matters that, while in our opinion do not represent material instances of noncompliance or significant deficiencies in internal controls, we believe represent matters for which improvements in compliance or internal controls or operational efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing the recommendations suggested below. However, these comments reflect our continuing desire to assist your government. We have already discussed many of these comments and suggestions with management and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. If you have any questions, please do not hesitate to contact us.

Legal Compliance Matters

Taxable Fringe Benefits

We noted certain expenditures for clothing that could possibly qualify as taxable fringe benefits to the employees of Wood County. The Internal Revenue Service: Federal, State, Local Governments (FSLG) Fringe Benefit Guide states in part, "Clothing or uniforms are excluded from wages of an employee if they are: specifically required as a condition of employment, and are not worn or adaptable to general usage as ordinary clothing. The accountable plan rules must be met for reimbursements or clothing allowances."

Recommendation

We recommend that the Wood County Commission and elected officials review this statute and comply with the provisions set forth therein. The County can review the IRS Code and the FSLG Fringe Benefit Guide at: http://www.irs.gov/pub/irs-tege/fringe_benefit_fslg_2013.pdf.

Itemized Receipts/Invoices for Conservator Account Expenditures

We noted during our audit that some expenditures were made from the Sheriff's conservator accounts without requiring itemized receipts or invoices to support the disbursement. West Virginia Code §12-3-18 states, in part, that: "It shall be unlawful for any county court, board of education or the council of the municipal corporation, or any other body charged with the administration of the fiscal affairs of any county, school district, independent school district or municipality, to pay claims for services rendered or materials furnished unless an itemized account therefor is filed by the claimant covering the claim...".

Recommendation

We recommend that the Wood County Commission and elected officials review this statute and implement policies and procedures to comply with the provisions set forth therein.

Suggestions for Improving Operations

Signatures on Evidence Cash Account

We noted during our audit that the evidence cash bank account maintained by the Sheriff's Law Enforcement Office did not require the Sheriff's signature.


Recommendation

It is recommended that the Sheriff's signature be required on all accounts for which he is responsible. If necessary, a signature stamp may be used, provided that policies and procedures are implemented to insure compliance with West Virginia Code §7-5-4 which states in part that, "Such mechanical or electrical device for the making of the signature of the sheriff shall be safely kept in the office of the sheriff so that no one shall have access thereto except the sheriff and such of his deputies as may be authorized to have access thereto."

These comments are intended for the County Commission, management, other entities within the entity, grantor agencies and federal awarding agencies, and are not intended to be and should not be used by anyone other than these specified parties.

In closing, on behalf of the audit staff, we appreciate the opportunity to present these comments and recommendations for your consideration. We would like to thank management for its hospitality, cooperation, positive attitude and openness to suggestion.

Respectfully submitted,



Glen B. Gainer III
West Virginia State Auditor

March 26, 2013

Wood County Commission

JW TM
SW

Erroneous Assessment Application

Tax Type: Supplemental

Tax Ticket: 74665

Tax Year: 2010

11/4/13
70/370

Upon the application of **BAKER BRYON R** whose address is **902 DICKEL AVE**, aggrieved by an erroneous assessment in **PARKERSBURG District (05)**, in the County of Wood, for the **2010** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2010** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A CLERICAL ERROR THIS TICKET WAS MADE WHEN IN FACT TICKET #80005274 ALREADY EXISTED. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
03/28/2011	BILLING	4	17.94	2.917600	4	0
08/28/2013	PENDING EXONERATION	4	-17.94	2.917600	4	0
			Adjusted Net Taxes			Adjusted Net Value
			0.00			0

X Byron R. Baker
Taxpayer
304-424-7261

[Signature]
Prosecutor

[Signature]
Assessor

[Signature]
Commissioner

[Signature]
County Commission President

[Signature]
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

SEP 20 '13

County Administrator

RECEIVED

OCT 28 '13

County Administrator

By: Kimberly Enoch

Application Printed On
Wednesday, August 28, 2013 8:32 am

Wood County Commission

SW JW

Erroneous Assessment Application

Tax Type: Personal Property

Tax Ticket: 820752

Tax Year: 2012

11/4/13
70/379

Upon the application of **BENNETT WILLIAM W** whose address is **3974 WILLIAMSOTWN PIKE WILLIAMSTOWN, WV 26187** aggrieved by an erroneous assessment in **WILLIAMS** District (12), in the County of Wood, for the **2012** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A CLERICAL ERROR THIS TICKET WAS OVERLOOKED AND TICKET #80003839 WAS PAID. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	3	302.44	2.191600	3	13,800
06/28/2013	PENDING EXONERATION	3	-302.44	2.191600	3	-13,800
			Adjusted Net Taxes			Adjusted Net Value
			0.00			0

X *William W Bennett*
Taxpayer

[Signature]
Prosecutor

Rich Duff
Assessor

[Signature]
Commissioner

[Signature]
County Commission President

[Signature]
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

RECEIVED

SEP 20 '13

OCT 23 '13

County Administrator

County Administrator

By: Tessa Miller

Application Printed On
Friday, June 28, 2013 3:33 pm

Wood County Commission

SW TM

Erroneous Assessment Application

Tax Type: Personal Property
Tax Ticket: 900566
Tax Year: 2013

11/4/13
70/379

Upon the application of **CANDLELIER WINDOW CREATIONS** whose address is **24 HASTINGS LN PARKERSBURG, WV 26104-8080** aggrieved by an erroneous assessment in **PARKERSBURG** District (05), in the County of Wood, for the **2013** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2013** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A ERROR THIS BUSINESS IS BEING TAXED AT A CITY LEVY RATE WHEN IN FACT THE TAXPAYER IS DOING BUSINESS OUT OF HIS HOME. TAXPAYER RESIDES IN CLAY DISTRICT. PLEASE ADJUST TAX TICKET.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	4	12.86	2.929600	4	439
07/02/2013	PENDING EXONERATION	4	-3.20	2.929600	4	0
			Adjusted Net Taxes			Adjusted Net Value
			9.66			439

 Taxpayer
 Prosecutor
 Assessor
 Commissioner
 County Commission President
 Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED
SEP 20 '13
County Administrator

RECEIVED
OCT 28 '13
County Administrator

By: Jaime Wolfe

Application Printed On
Tuesday, July 2, 2013 4:20 pm

Wood County Commission

Erroneous Assessment Application

Tax Type: Personal Property

Tax Ticket: 716060

Tax Year: 2011

11/4/13

20/379

Upon the application of **CUTLIP DOCK** whose address is **114 ELMWOOD HGTS RD WILLIAMSTOWN, WV 26187-0000** aggrieved by an erroneous assessment in **UNION District (09)**, in the County of Wood, for the **2011** tax year.


The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2011** tax year.


If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.


DUE TO A CLERICAL ERROR SUPPLEMENTAL TICKET #80007374 WAS CREATED WHEN THIS REGULAR BILL EXISTED.


All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County


Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2011	BILLING	3	114.36	2.190800	3	5,220
05/01/2013	PENDING EXONERATION	3	-114.36	2.190800	3	-5,220
			Adjusted Net Taxes			Adjusted Net Value
			0.00			0


Taxpayer


Prosecutor


Assessor


Commissioner


County Commission President


Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED RECEIVED

SEP 23 '13 OCT 23 '13

County Administrator County Administrator

By: Michell Cole

Application Printed On
Friday, September 20, 2013 2:38 pm

Wood County Commission

SW TM

Erroneous Assessment Application

Tax Type: Personal Property

Tax Ticket: 800019

Tax Year: 2012

11/4/13
20/379

Upon the application of D & S INC whose address is 110 NICOLETT RD PARKERSBURG, WV 26101-aggrieved by an erroneous assessment in CLAY District (01) , in the County of Wood, for the 2012 tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the 2012 tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A TAXPAYER ERROR THE 2011 MERC R350 WAS FILED WHEN IN FACT IT WAS TITLED AND STORED IN FLORDIA ON JULY 1, 2011. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	3	2,853.22	2.191600	3	130,189
09/09/2013	PENDING EXONERATION	3	-598.26	2.191600	3	-27,298
			Adjusted Net Taxes			Adjusted Net Value
			2,254.96			102,891

 Taxpayer
 Prosecutor
 Assessor
 Commissioner
 County Commission President
 Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County. The County Commission did approve this exoneration on April 4, 2013

RECEIVED
SEP 16 '13

RECEIVED

County Administrator

OCT 23 '13

County Administrator

Wood County Commission

SW/TM

Erroneous Assessment Application

Tax Type: Personal Property

Tax Ticket: 900015

Tax Year: 2013

11/4/13
70/379

Upon the application of D & S INC whose address is 110 NICOLETT RD PARKERSBURG, WV 26101- aggrieved by an erroneous assessment in CLAY District (01), in the County of Wood, for the 2013 tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the 2013 tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A TAXPAYER ERROR THE 2011 MERC R350 WAS FILED WHEN IN FACT IT WAS TITLED AND STORED IN FLORDIA ON JULY 1, 2012. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	3	2,796.44	2.203200	3	126,926
09/09/2013	PENDING EXONERATION	3	-519.52	2.203200	3	-23,580
			Adjusted Net Taxes			Adjusted Net Value
			2,276.92			103,346

[Signature]
Taxpayer

[Signature]
Prosecutor

[Signature]
Assessor

[Signature]
Commissioner

[Signature]
County Commission President

[Signature]
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on 4 Nov 4, 2013

RECEIVED
SEP 16 '13
[Signature]
County Administrator

RECEIVED
OCT 28 '13
County Administrator

By: Jaime Wolfe

Wood County Commission

SW JM

Erroneous Assessment Application

Tax Type: Personal Property

Tax Ticket: 900662

Tax Year: 2013

11/4/13
70/379

Upon the application of **DAVE KNOST AUTO OUTLET INC** whose address is **842 MARY ST PARKERSBURG, WV 26101**- aggrieved by an erroneous assessment in **PARKERSBURG District (05)**, in the County of Wood, for the **2013** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2013** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A TAXPAYER CLERICAL ERROR THE DEALER INVENTORY WORKSHEET WAS FILED WITH INCORRECT VALUES FOR TRANSACTIONS BETWEEN DEALERS. PLEASE ADJUST TAX TICKET. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	4	1,456.20	2.929600	4	49,706
08/28/2013	PENDING EXONERATION	4	-1,100.18	2.929600	4	-37,554
			Adjusted Net Taxes			Adjusted Net Value
			356.02			12,152

Taxpayer

Prosecutor

Assessor

Commissioner

County Commission President

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County. The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

RECEIVED

SEP 06 '13

OCT 28 '13

County Administrator

County Administrator

By: Jaime Wolfe

Application Printed On

Wednesday, August 28, 2013 10:38 am

Wood County Commission

gwg

Erroneous Assessment Application

Tax Type: Personal Property

Tax Ticket: 914167

Tax Year: 2013

11/4/13
70/379

Upon the application of **DYE DAVID B** whose address is **215 DALE DR MINERAL WELLS, WV 26150-6019** aggrieved by an erroneous assessment in **SLATE District (06)**, in the County of Wood, for the **2013** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2013** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

THE 2009 PONTIAC G5-4 WAS AWARDED TO TERESA L. DYE IN A DIVORCE DECREE. SUPPLEMENTAL TICKET #80001912 WAS GENERATED FOR THE 2009 PONTIAC. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	3	334.38	2.203200	3	15,177
10/28/2013	PENDING EXONERATION	3	-112.04	2.203200	3	-5,085
			Adjusted Net Taxes			Adjusted Net Value
			222.34			10,092

David B. Dye
 Taxpayer
 304-481-1681

Prosecutor

Assessor

Commissioner

County Commission President

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED
OCT 28 '13
County Administrator

RECEIVED
NOV 01 '13
County Administrator

Wood County Commission

TM
OK

Erroneous Assessment Application

Tax Type: Supplemental

Tax Ticket: 80007978

Tax Year: 2012

11/4/13
70/379

Upon the application of EMERICK RICKY E whose address is 64 PINEVIEW DR , aggrieved by an erroneous assessment in LUBECK District (03) , in the County of Wood, for the 2012 tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the 2012 tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A CLERICAL ERROR THIS TAX TICKET WAS GENERATED WHEN IN FACT IT ALREADY WAS ASSESSED ON THE FOLLOWING TAX TICKET #804909. PLEASE EXONERATE. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
06/27/2013	BILLING	3	152.54	2.191600	3	6,960
10/25/2013	PENDING EXONERATION	3	-152.54	2.191600	3	-6,960
			Adjusted Net Taxes			Adjusted Net Value
			0.00			0

Jandra K. [Signature]
Taxpayer
304 615-1043

[Signature]
Prosecutor

Rich Sloff
Assessor

[Signature]
Commissioner

[Signature]
County Commission President

[Signature]
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

RECEIVED

OCT 28 '13

NOV 01 '13

County Administrator

County Administrator

By: Kimberly Enoch

Application Printed On
Friday, October 25, 2013 1:41 pm

Wood County Commission

Erroneous Assessment Application

JW TM
SW

Tax Type: Personal Property

11/4/13

Tax Ticket: 802888

70/379

Tax Year: 2012

Upon the application of **FARR PAMELA A** whose address is **299 PRISTINE POINTE DAVISVILLE, WV 26142-8952** aggrieved by an erroneous assessment in **CLAY District (01)**, in the County of Wood, for the 2012 tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the 2012 tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A TAXPAYER CLERICAL ERROR THE 2008 FORD F150 WAS ASSESSED IN THE PERSONAL NAME AND THE BUSINESS NAME.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	3	1,175.98	2.191600	3	53,658 ✓
09/06/2013	PENDING EXONERATION	3	-224.54	2.191600	3	-10,245 ✓
			Adjusted Net Taxes			Adjusted Net Value
			951.44			43,413

Pamela Farr
Taxpayer

[Signature]
Prosecutor

[Signature]
Assessor

304-482-1798

[Signature]
Commissioner

[Signature]
County Commission President

[Signature]
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

RECEIVED

OCT 23 '13

SEP 16 '13

County Administrator

County Administrator

By: Michell Cole

Application Printed On
Friday, September 6, 2013 12:40 pm

Wood County Commission

SN
TM

Erroneous Assessment Application

Tax Type: Personal Property

11/4/379

Tax Ticket: 914221

70/379

Tax Year: 2013

Upon the application of **FORDYCE JACOB** whose address is **2134 BLACK DIAMOND RD MINERAL WELLS, WV 26150-6126** aggrieved by an erroneous assessment in SLATE District (06), in the County of Wood, for the 2013 tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the 2013 tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A TAXPAYER CERICAL ERROR, THE 2000 MERCURY COUGAR WAS ASSESSED IN TWO DIFFERENT NAMES. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	3	23.80	2.203200	3	1,080
09/03/2013	PENDING EXONERATION	3	-23.80	2.203200	3	-1,080
			Adjusted Net Taxes			Adjusted Net Value
			0.00			

Abraham
304.489.2079
Taxpayer

[Signature]
Prosecutor

Rich Shoff
Assessor

[Signature]
Commissioner

[Signature]
County Commission President

[Signature]
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

OCT 23 '13

SEP 05 '13

County Administrator

County Administrator

Wood County Commission

Erroneous Assessment Application

SW
AWH

Tax Type: **Personal Property**

Tax Ticket: **705088**

Tax Year: **2011**

11/4/13
701379

Upon the application of **GUINN BETH A** whose address is **245 RIDGEWAY AVE WASHINGTON, WV 26181-8751** aggrieved by an erroneous assessment in **LUBECK District (03)**, in the County of Wood, for the **2011** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2011** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A CLERICAL ERROR THE 2000 FORD FOCUS WAS ASSESSED AS A 2004. PLEASE ADJUST TAX TICKET. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2011	BILLING	3	117.00	2.190800	3	5,340
09/03/2013	PENDING EXONERATION	3	-14.80	2.190800	3	-675
			Adjusted Net Taxes		Adjusted Net Value	4,665

Beth A. Guinn

Taxpayer

304-482-5079

[Signature]

Prosecutor

Rich Shiff

Assessor

[Signature]

Commissioner

[Signature]

County Commission President

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on *Nov 4, 2013*

RECEIVED

RECEIVED

SEP 05 '13

OCT 23 '13

County Administrator

County Administrator

Wood County Commission

Handwritten initials/signature

Erroneous Assessment Application

Tax Type: **Personal Property**

Tax Ticket: **805119**

Tax Year: **2012**

*11/4/13
70/379*

Upon the application of **GUINN BETH A** whose address is **245 RIDGEWAY AVE WASHINGTON, WV 26181-8751** aggrieved by an erroneous assessment in **LUBECK District (03)**, in the County of Wood, for the **2012** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A CLERICAL ERROR THE 2000 FORD FOCUS WAS ASSESSED AS A 2004. PLEASE ADJUST TAX TICKET. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of **WOOD** County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	3	102.90	2.191600	3	4,695
09/03/2013	PENDING EXONERATION	3	-23.68	2.191600	3	-1,080
			Adjusted Net Taxes		Adjusted Net Value	3,615

Signature of Beth A. Guinn

Taxpayer

Signature of Prosecutor

Prosecutor

Signature of Rich Shiff

Assessor

34-482-5079

Signature of Commissioner

Commissioner

Signature of County Commission President

County Commission President

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on *Nov 4, 2013*

RECEIVED

RECEIVED

SEP 05 '13

OCT 28 '13

County Administrator

County Administrator

By: **Michell Cole**

Wood County Commission

Erroneous Assessment Application

SW
11/4/13
70/379

Tax Type: Personal Property

Tax Ticket: 905052

Tax Year: 2013

Upon the application of **GUINN BETH A** whose address is **245 RIDGEWAY AVE WASHINGTON, WV 26181-8751** aggrieved by an erroneous assessment in **LUBECK District (03)**, in the County of Wood, for the **2013** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2013** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A CLERICAL ERROR THE 2000 FORD FOCUS WAS ASSESSED AS A 2004. PLEASE ADJUST THE TAX TICKET. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BZZLING	3	248.86	2.203200	3	11,295
09/03/2013	PENDING EXONERATION	3	-17.52	2.203200	3	-795
			Adjusted Net Taxes	Adjusted Net Value		10,500

Beth A Guinn
Taxpayer

[Signature]
Prosecutor

[Signature]
Assessor

[Signature]
Commissioner

[Signature]
County Commission President

[Signature]
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

RECEIVED

SEP 05 '13

OCT 28 '13

County Administrator

County Administrator

Application Printed On
Tuesday, September 3, 2013 3:25 pm

By: Mitchell Cole

Wood County Commission

SW
TM
SW

Erroneous Assessment Application

Tax Type: Personal Property

Tax Ticket: 909884

Tax Year: 2013

11/4/13
70/379

Upon the application of HEFLIN ROBERT E II whose address is 6 FAIRVIEW HTS PARKERSBURG, WV 26104- aggrieved by an erroneous assessment in PARKERSBURG District (05) , in the County of Wood, for the 2013 tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the 2013 tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO TAXPAYER CLERICAL ERROR THE 2001 TOYOTA CELICA WAS REPORTED WHEN IN FACT IT HAD BEEN SOLD PRIOR TO 7/1/2012. PLEASE ADJUST TAX TICKET. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	4	843.30	2.929600	4	28,785
09/03/2013	PENDING EXONERATION	4	-63.72	2.929600	4	-2,175
			Adjusted Net Taxes		Adjusted Net Value	26,610

Robert E Heflin II
Taxpayer
304 - 422 - 7088

[Signature]
Prosecutor

[Signature]
Assessor

[Signature]
Commissioner

[Signature]
County Commission President

[Signature]
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED RECEIVED

RECEIVED

SEP 05 '13 SEP 05 '13

OCT 28 '13

County Administrator

County Administrator

By: Patricia Morrow

Application Printed On
Tuesday, September 3, 2013 2:00 pm

Wood County Commission

Mr SW

Erroneous Assessment Application

Tax Type: Personal Property

Tax Ticket: 909954

Tax Year: 2013

11/4/13
70/379

Upon the application of **HIGGINS CAROL A** whose address is **610 LULU ST PARKERSBURG, WV 26101-5038** aggrieved by an erroneous assessment in **PARKERSBURG District (05)**, in the County of Wood, for the **2013** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2013** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A CLERICAL ERROR THE 1995 CHRYSLER WAS REPORTED WHEN IN FACT IT WAS NOT TITLED TO CAROL IN JULY 2012. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	4	14.94	2.929600	4	510
09/03/2013	PENDING EXONERATION	4	-14.94 ✓	2.929600	4	-510 ✓
			Adjusted Net Taxes			Adjusted Net Value
			0.00			0 ✓

Carol A. Higgins

[Signature]

[Signature]

304-422-0478 Taxpayer
AFTER 10/6/13
352-684-5293 (61)

Prosecutor

Assessor

[Signature]

[Signature]

[Signature]

Commissioner

County Commission President

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

RECEIVED

SEP 20 '13

DEC 23 '13

County Administrator

County Administrator

By: Michell Cole

Application Printed On
Monday, September 9, 2013 4:28 pm

Wood County Commission

Erroneous Assessment Application

*ADT
SW*

Tax Type: **Personal Property**

Tax Ticket: **810623**

Tax Year: **2012**

11/4/13
70/379

Upon the application of **KNAPP DAVID E** whose address is **1116 LAKEVIEW DR PARKERSBURG, WV 26104-1614** aggrieved by an erroneous assessment in **PARKERSBURG District (05)**, in the County of Wood, for the **2012** tax year:

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A CLERICAL ERROR TICKET #810623 HAD A 1999 PLYMOUTH LISTED WHEN IN FACT IT SHOULD HAVE BEEN A 1994 PLYMOUTH WHICH WAS PAID ON TICKET #80011393.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	4	30.58	2.912320	4	1,050
03/19/2013	REGULAR PAYMENT	4	-30.58	2.912320	4	-810
07/02/2013	PENDING EXONERATION	4	-23.58			
			Adjusted Net Taxes			240

David E Knapp
Taxpayer: 304-485-5251

[Signature]
Prosecutor

[Signature]
Assessor

[Signature]
Commissioner

[Signature]
County Commission President

[Signature]
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

OCT 28 '13

SEP 20 '13

[Signature]
County Administrator

County Administrator

By: Patricia Morrow

Application Printed On
Tuesday, July 2, 2013 2:08 pm

Wood County Commission

Handwritten initials: SW, JM

Erroneous Assessment Application

Tax Type: Supplemental

Tax Ticket: 80010634

Tax Year: 2012

11/4/13
70/379

Upon the application of **MORRISON RONALD L.** whose address is **32 MEADOWBROOK ACRES PARKERSBURG, WV 26101-9602** aggrieved by an erroneous assessment in **PARKERSBURG District (05)**, in the County of Wood, for the **2012** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A CLERICAL ERROR THIS TAXPAYER WAS PLACED IN PARKERSBURG DISTRICT WHEN IN FACT THEY ARE LOCATED IN LUBECK DISTRICT. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/19/2012	BILLING	4	208.84 ✓	2.912320	4	7,170
09/04/2013	PENDING EXONERATION	4	-51.60 ✓	2.912320	4	0
			Adjusted Net Taxes			Adjusted Net Value
			157.24			7,170

Ronald L Morrison
304- Taxpayer 863-0559

[Signature]
Prosecutor

Rich Staff
Assessor

[Signature]
Commissioner

[Signature]
County Commission President

[Signature]
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on *Nov 4, 2013*

RECEIVED

RECEIVED

SEP 12 '13

OCT 28 '13

County Administrator

County Administrator

By: Patricia Morrow

Application Printed On

Wednesday, September 4, 2013 4:08

Wood County Commission

SW
JW 7M

Erroneous Assessment Application

Tax Type: Personal Property

11/4/13

Tax Ticket: 912304

70/379

Tax Year: 2013

Upon the application of SARVER DAVID whose address is 710 HUGH ST PARKERSBURG, WV 26101-5834 aggrieved by an erroneous assessment in PARKERSBURG District (05), in the County of Wood, for the 2013 tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the 2013 tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

THE FORD, CADILLAC, AND SUZUKI WERE AWARDED TO SHEILA SARVER BY DIVORCE DECREE. SUPPLEMENTAL TAX TICKET #80001355 WAS CREATED FOR SHEILA. PLEASE ADJUST THIS TICKET. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	4	259.28	2.929600	4	8,850
09/09/2013	PENDING EXONERATION	4	-133.42	2.929600	4	-4,554
			Adjusted Net Taxes			Adjusted Net Value
			125.86			4,296

Sheila Sarver

Taxpayer

304-428-7625

[Signature]

Prosecutor

[Signature]

Assessor

[Signature]

Commissioner

[Signature]

County Commission President

[Signature]

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

SEP 16 '13

County Administrator

RECEIVED

OCT 28 '13

County Administrator

Application Printed On

Monday, September 9, 2013 12:19 pm

By: Mitchell Cole

Wood County Commission

SW TM
DW

Erroneous Assessment Application

Tax Type: **Personal Property**

Tax Ticket: **912965**

Tax Year: **2013**

11/4/13
701379

Upon the application of **TAYLOR HAROLD A** whose address is **900 BROADWAY AVE PARKERSBURG, WV 26101-6532** aggrieved by an erroneous assessment in **PARKERSBURG District (05)**, in the County of Wood, for the **2013** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2013** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO TAXPAYER CLERICAL ERROR THE 2012 GMC WAS REPORTED WHEN IN FACT THEY HAD A 2010 GMC TITLED 7/1/12. SEE ATTACHED. 2010 IS ON TICKET 80001108 (SUPP.)

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	4	778.20	2.929600	4	26,563
08/29/2013	PENDING EXONERATION	4	-537.82	2.929600	4	-18,358
			Adjusted Net Taxes			Adjusted Net Value
			240.38			6,205

 Taxpayer
  Prosecutor
  Assessor

 Commissioner
  County Commission President
  Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on **Nov 4, 2013**

RECEIVED

RECEIVED

SEP 05 '13

OCT 23 '13

County Administrator

County Administrator

By: Patricia Morrow

Application Printed On
Thursday, August 29, 2013 2:02 pm

Wood County Commission

SW
jm

Erroneous Assessment Application

Tax Type: Personal Property

11/4/13

Tax Ticket: 919718

70/379

Tax Year: 2013

Upon the application of VASAN SRINI whose address is 5609 GREENMONT PL VIENNA, WV 26105-aggrieved by an erroneous assessment in VIENNA District (10) , in the County of Wood, for the 2013 tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the 2013 tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO TAXPAYER CLERICAL ERROR, THE TWO VEHICLES WERE REPORTED IN TWO DIFFERENT NAMES. SEE ATTACHED.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	4	532.60	2.927100	4	18,195
09/05/2013	PENDING EXONERATION	4	-532.60	2.927100	4	-18,195
			Adjusted Net Taxes			Adjusted Net Value
			0.00			

X Vasan Srini Taxpayer
[Signature] Prosecutor
[Signature] Assessor
 304-295-8000
[Signature] Commissioner
[Signature] County Commission President
[Signature] Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

RECEIVED

SEP 12 '13

OCT 28 '13

County Administrator

County Administrator

By: Patricia Morrow

WOOD COUNTY COMMISSION

Erroneous Assessment Application

Handwritten initials and date: 11/4/13, 70/379

Tax Type: Personal Property

Tax Ticket: 815300

Tax Year: 2012

Upon the application of WILSON RICHARD H whose address is 850 DOVE CREEK RD MINERAL WELLS, WV 26150- aggrieved by an erroneous assessment in SLATE District (06) , in the County of Wood, for the 2012 tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the 2012 tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

DUE TO A CLERICAL ERROR THIS TICKET WAS MADE WHEN IN FACT TICKET #80002894 ALREADY EXISTED. PLEASE EXONERATE.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Table with columns: Date, Transaction Type, Class, Amount, Tax Rate, Tax Class, Net Value. Rows include 07/01/2012 BILLING and 09/05/2013 PENDING EXONERATION.

Signature of Richard H Wilson, Taxpayer

Signature of Prosecutor

Signature of Assessor

Signature of Commissioner

Signature of County Commission President

Signature of Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED SEP 16 '13 County Administrator

RECEIVED OCT 28 '13 County Administrator

By: Tessa Miller

Application Printed On Thursday, September 5, 2013 12:29 pm

Wood County Commission

Erroneous Assessment Application

Tax Type: **Real Estate**

Tax Ticket: **14862**

Tax Year: **2012**

Description

LOT 240.75X77.75X206.25X75
SWANN ST LESS TCT

11/4/13
70/379

Upon the application of **CANTERBURY JESSE** whose address is **1007 DIVISION ST PARKERSBURG, WV 26101**- aggrieved by an erroneous assessment in **PARKERSBURG District (05) Map 81 Parcel 00870000**, in the County of Wood, for the **2012** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

**YVONNE OLIVER PURCHASED THROUGH DEPUTY COMMISSIONER LAND SALE DEED
SAYS TAXES 2008-2012**

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	4	3.50	2.912320	4	120
10/23/2013	PENDING EXONERATION	4	-3.50	2.912320	4	0
			Adjusted Net Taxes			Adjusted Net Value
			0.00			120

Map 81 Parcel 00870000

Robert J. Tranquill
Taxpayer

[Signature]
Prosecutor

Rich Steph
Assessor

[Signature]
Commissioner

[Signature]
County Commission President

[Signature]
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on **Nov 4, 2013**

RECEIVED

OCT 28 '13

County Administrator

RECEIVED

OCT 29 '13

County Administrator

By: April Burdette

Application Printed On

Wednesday, October 23, 2013 10:51 am

Wood County Commission

Erroneous Assessment Application

Tax Type: **Real Estate**

Description
#10 HIGHLAND PARK ADN

11/4/13

Tax Ticket: **16638**

70/379

Tax Year: **2012**

Upon the application of **DEANER LINDA A** whose address is **2403 45TH ST PARKERSBURG, WV 26104**-aggrieved by an erroneous assessment in **PARKERSBURG District (05) Map 70 Parcel 02760000**, in the County of Wood, for the **2012** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

NEW OWNER IS URBAN RENEWAL AND THEY ARE TAX EXEMPT

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	4	138.04	2.912320	4	4,740
10/28/2013	PENDING EXONERATION	4	-138.04	2.912320	4	0
			Adjusted Net Taxes			Adjusted Net Value
			0.00			4,740

Map 70 Parcel 02760000

Robert J. Tranquill
Taxpayer

[Signature]
Prosecutor

Rich Shoff
Assessor

[Signature]
Commissioner

[Signature]
County Commission President

[Signature]
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4 2013

RECEIVED

OCT 29 '13

County Administrator

RECEIVED

OCT 28 '13

By: April Burdette County Administrator

Application Printed On

Monday, October 28, 2013 10:52 am

KSV

Wood County Commission

Erroneous Assessment Application

Tax Type: Real Estate

Description
LOT 49X32X81X-- ST MARYS AVE

11/4/13
70/379

Tax Ticket: 20105

Tax Year: 2013

Upon the application of **JOHNSON GEORGE E & WILLIAM E** whose address is **305 51ST ST VIENNA, WV 26105**- aggrieved by an erroneous assessment in **PARKERSBURG** District (05) Map 70 Parcel 01310000, in the County of Wood, for the **2013** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2013** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

Property was purchased by City of Parkersburg, which is a tax exempt organization. Taxes should be exempt.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	4	198.64	2.929600	4	6,780
09/09/2013	PENDING EXONERATION	4	-198.64	2.929600	4	0
			Adjusted Net Taxes			Adjusted Net Value
			0.00			6,780

Map 70 Parcel 01310000

 Taxpayer
  Prosecutor
  Assessor

 Commissioner
  County Commission President
  Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

RECEIVED

SEP 16 '13

OCT 28 '13

County Administrator

County Auditor

By: Kerri Lincicome

Application Printed On
Monday, September 9, 2013 10:15 am

KSD

Wood County Commission

Erroneous Assessment Application

11/4/13
70/379

Tax Type: **Real Estate**

Description
LOT 50X-- EAST ST BRIDGE
APPROACH

Tax Ticket: **20447**

Tax Year: **2013**

Upon the application of **KELTNER ROBERT E** whose address is **PO BOX 1985 PARKERSBURG, WV 26102-** aggrieved by an erroneous assessment in **PARKERSBURG District (05) Map 3 Parcel 00110000**, in the County of Wood, for the **2013** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2013** tax year.

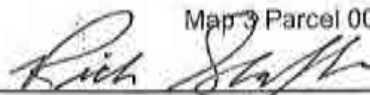
If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

Property was purchased by City of Parkersburg, which is a tax exempt organization. Taxes should be exempt.

All of which is ordered to be certified to the Auditor of the State of West virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	4	1.76	2.929600	4	60
09/09/2013	PENDING EXONERATION	4	-1.76	2.929600	4	0
			Adjusted Net Taxes			Adjusted Net Value
			0.00			60

Map 3 Parcel 00110000



Taxpayer



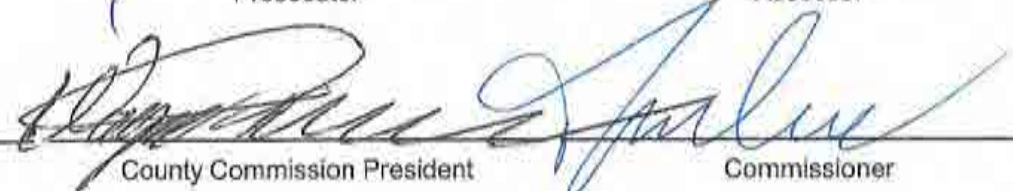
Prosecutor



Assessor



Commissioner



County Commission President

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

SEP 16 '13

County Administrator

RECEIVED

OCT 28 '13

County Administrator

KSD

Wood County Commission

Erroneous Assessment Application

Tax Type: **Real Estate**
Tax Ticket: **20446**
Tax Year: **2013**

Description
LOT BELOW E ST BRIDGE APPR
45X45X50X72 M/L

11/4/13
70/379

Upon the application of **KELTNER ROBERT E** whose address is **PO BOX 1985 PARKERSBURG, WV 26102**- aggrieved by an erroneous assessment in **PARKERSBURG** District (05) Map 3 Parcel 00100000, in the County of Wood, for the **2013** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2013** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

Property was purchased by City of Parkersburg, which is a tax exempt organization. Taxes should be exempt.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	4	1.76	2.929600	4	60
09/09/2013	PENDING EXONERATION	4	-1.76	2.929600	4	0
			Adjusted Net Taxes			Adjusted Net Value
			0.00			60

Map 3 Parcel 00100000

Rich Staff Taxpayer *[Signature]* Prosecutor *Rich Staff* Assessor

[Signature] Commissioner *[Signature]* County Commission President *[Signature]* Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

SEP 16 '13

County Administrator

RECEIVED

OCT 23 '13

County Administrator

By: Kerri Lincicome

Application Printed On

Monday, September 9, 2013 9:56 am

Wood County Commission

Erroneous Assessment Application

Tax Type: **Real Estate**

Tax Ticket: **20764**

Tax Year: **2012**

Description

#62 & PT 40 42 61 & 41 FOLEY
PLACE ADN 23/247 248 259

11/4/13
20/379

Upon the application of **KNIGHT ALAN C** whose address is **7 INGLETON CIR KENNETT SQUARE, PA 19348**- aggrieved by an erroneous assessment in **PARKERSBURG** District (05) Map 23 Parcel 02600000, in the County of Wood, for the **2012** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2012** tax year.

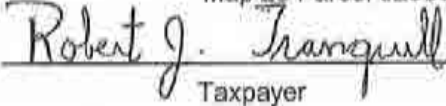
If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

NEW OWNER IS BOARD OF EDUCATION. THEY ARE TAX EXEMPT

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

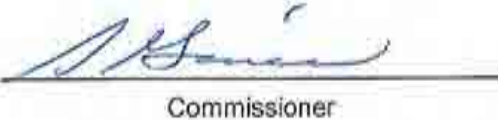
Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2012	BILLING	4	1,747.40	2.912320	4	60,000
10/28/2013	PENDING EXONERATION	4	-873.70	2.912320	4	0
			Adjusted Net Taxes			Adjusted Net Value
			873.70			60,000

Map 23 Parcel 02600000


Taxpayer


Prosecutor


Assessor


Commissioner


County Commission President


Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on **Nov 4, 2013**

RECEIVED

NOV 01 '13

County Administrator

RECEIVED

NOV 01 '13

County Administrator

By: April Burdette

Application Printed On

Monday, October 28, 2013 11:32 am

KSD

Wood County Commission

Erroneous Assessment Application

Tax Type: **Real Estate**

Description
TCT CONT .606-A OHIO ST

11/4/13
72/379

Tax Ticket: **22113**

Tax Year: **2013**

Upon the application of MC CUTCHEON JAMES & REBECCA whose address is **PO BOX 4268 PARKERSBURG, WV 26104-4268** aggrieved by an erroneous assessment in **PARKERSBURG District (05)** Map 96 Parcel 00070000, in the County of Wood, for the **2013** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2013** tax year.

If the taxes have been paid the Sheriff shall refund the same to them; or if more than a year from the time the property books were delivered to the Sheriff for the the affected tax year, the Sheriff shall allow a credit on future taxes payable.

Property was purchased by City of Parkersburg, which is a tax exempt organization. Taxes should be exempt.

All of which is ordered to be certified to the Auditor of the State of West Virginia and the Sheriff of WOOD County

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2013	BILLING	4	2,343.10	2.929600	4	79,980
09/09/2013	PENDING EXONERATION	4	-1,171.56	2.929600	4	0
			Adjusted Net Taxes			Adjusted Net Value
			1,171.54			79,980

Map 96 Parcel 00070000

Taxpayer

Prosecutor

Assessor

Commissioner

County Commission President

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on Nov 4, 2013

RECEIVED

SEP 16 '13

County Administrator

RECEIVED

OCT 28 '13

County Administrator

Application Printed On

Monday, September 9, 2013 11:07 am

By: Kerri Lincicome

Check Register

Company Name Wood County Commission

Page 8 of 8

Run Date 10/29/2013 9:34:06AM

Yes

Check No Type Check Date

Employee Id

Employee Name

Total Net Pay

Amount
215,148.69

10/29/2013

<u>State</u>	<u>State Gross</u>	<u>State W/H</u>
OH	<u>11,627.51</u>	<u>269.04</u>
WV	<u>299,378.08</u>	<u>13,082.89</u>
Grand Total:	<u>311,005.59</u>	<u>13,351.93</u>

Check Register Report for Wood County Commission

Report Date/ Time: 10/29/2013 9:00:42AM

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
5470	CARQUEST	CARQUEST	REGULAR	10/29/2013	39.55	
5471	HERRINGTON D	G DOUGLAS HERRINGTON	REGULAR		1,600.00	
5472	POFFICE	PARKERSBURG OFFICE SUPPLY	REGULAR		10.62	
ASSESSOR'S VALUATION Bank Id 156 Totals					1,844.17	
Report Totals					1,844.17	

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Check Register Report for Wood County Commission

Report Date/ Time: 10/29/2013 9:02:00AM

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
5745	BADGERLUM	BADGER LUMBER	REGULAR	10/29/2013	85.45	
5746	CHAPMAN	CHAPMAN PRINTING CO. INC	REGULAR		145.90	
5747	OGDEN	PARKERSBURG NEWS	REGULAR		180.00	
E-911 FUND Bank Id 107 Totals					410.88	
Report Totals					410.88	



Check Register Report for Wood County Commission

Report Date/ Time: 10/29/2013 9:03:09AM

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
5341	MICROGENICS	MICROGENICS CORPORATION	REGULAR	10/29/2013	33,509.14	
5342	MOUNTAINEERGA	MOUNTAINEER GAS COMPANY	REGULAR		40.59	
5343	MURPHYD	DEBORAH KAY MURPHY	REGULAR		45.50	
5344	ODEPOT	OFFICE DEPOT	REGULAR		463.66	
5345	SUDDENLINKD	SUDDENLINK	REGULAR		60,000.00	
COMM. CRIMINAL JUSTICE FUND Bank Id 172 Totals					2,114.25	
Report Totals					2,114.25	

TRC

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Check Register Report for Wood County Commission

Report Date/ Time: 10/29/2013 9:04:12AM

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
3025	ASTORG	ASTORG MOTOR CO	REGULAR	10/29/2013	322.39	
3026	BIINCORP	BI INCORPORATED	REGULAR		180.00	
3027	CCF	COMMUNITY CORRECTIONS FUN	REGULAR		724.00	
HOME CONFINEMENT Bank Id 108 Totals					1,226.39	
Report Totals					1,226.39	

JR

SM

Check Register Report for Wood County Commission

Report Date/Time: 10/29/2013 9:24:50AM

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
153499	ABMDI	AMERICAN BOARD OF MEDICOL	REGULAR	10/29/2013	50.00	
153500	BAILEY IN	BILL BAILEY INSURANCE AGE	REGULAR		203280.00	
153501	BAKER L	LYNDE BAKER	REGULAR		130.55	
153502	BATTERIES	BATTERIES DIRECT	REGULAR		49.00	
153503	BOBBARKER	BOB BARKER COMPANY INC	REGULAR		55.31	
153504	BROWN W	WILLIAM M BROWN	REGULAR		700.00	
153505	CARQUEST	CARQUEST	REGULAR		130.30	
153506	CASTO	CASTO & HARRIS, INC.	REGULAR		240.00	
153507	CITY0FNH	CITY OF NORTH HILLS	REGULAR		5,000.00	
153508	CRUM	BRUCE CRUM	REGULAR		328.00	X
153508			VOID		(328.00)	X
153509	DISH	DISH NETWORK	REGULAR		474.20	
153510	DODDRIDGE	DODDRIDGE COUNTY SHERIFF	REGULAR		409.99	
153511	EASTON PR	EASTON PRINTING CO	REGULAR		189.43	
153512	EXXONMOBIL	EXXONMOBIL	REGULAR		53.00	
153513	FRONTIER	FRONTIER	REGULAR		49.34	
153514	GENERALSA	GENERAL SALES CO.	REGULAR		708.35	
153515	GOODYEAR	GOODYEAR AUTO SERVICE CEN	REGULAR		198.36	
153516	IN-SYNCH	IN-SYNCH SYSTEMS	REGULAR		1,654.00	
153517	JOHNSTONE	JOHNSTONE SUPPLY	REGULAR		333.80	
153518	JONESCS	CAROLE S. JONES	REGULAR		330.44	
153519	LOWES	LOWE'S COMPANIES, INC.	REGULAR		151.43	
153520	MYERS SEP	MYERS SEPTIC	REGULAR		200.00	
153521	ODEPOT	OFFICE DEPOT	REGULAR		293.57	
153522	PARKPOLICE	PARKERSBURG POLICE DEPART	REGULAR		350.00	
153523	REMICHEL	R.E. MICHEL COMPANY INC	REGULAR		98.46	
153524	RICOH	RICOH USA INC	REGULAR		473.78	
153525	SAMS CLUB	SAM'S CLUB	REGULAR		102.50	
153526	SPILMAN	SPILMAN, THOMAS & BATTLE	REGULAR		1,584.50	
153527	STATE ELE	STATE ELECTRIC SUPPLY CO	REGULAR		111.00	
153528	SUMMITSUPPLY	SUMMIT SUPPLY CORPORATION	REGULAR		1,884.00	
153529	UNION WIL	UNION WILLIAMS PUBLIC SE	REGULAR		151.88	
153530	VENSEL	ANITA VENSEL	REGULAR		105.00	
153531	VERIZONW	VERIZON WIRELESS	REGULAR		75.47	
153532	WALMART	WALMART	REGULAR		818.88	
153533	WOOD CO R	WOOD COUNTY RECREATION CO	REGULAR		26,250.00	
153534	WOOD CO S	WOOD CO SENIOR CITIZENS A	REGULAR		50,000.00	
153535	WV DEPUTY	WV DEPUTY SHERIFF'S RETIR	REGULAR		50.00	
153536	CRUM G	GWEN CRUM	REGULAR		328.00	

GENERAL FUND Bank Id 101 Totals 68,264.99

Report Totals 68,264.99

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