IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

#1 COURT SQUARE, SUITE 203 PARKERSBURG, WV 26101

IN RE: MINUTES OF SPECIAL MEETING HELD THURSDAY, MAY 18, 2017

PRESENT: DAVID BLAIR COUCH, PRESIDENT ROBERT K. TEBAY, COMMISSIONER JAMES COLOMBO, COMMISSIONER

At 9:30 A.M., the County Commission of Wood County met in Special Session. They signed purchase orders, invoices and other correspondence.

The County Commission, upon a motion duly made, seconded and passed, approved minutes of April 20 and 24, 2017 and May 1, 2017.

AGENDA AND DISCUSSION ITEMS

At 9:30 A.M., the County Commission held a hearing in regard to the estate of Michael L. Conway. Jennifer K. Conaway, Executrix, requested that a claim be disallowed in the said estate. After review, the County Commission Ordered the claim be disallowed. (Probate Order)

At 9:33 A.M., the County Commission met with Janet Spry who provided information for the upcoming U.S. Census in 2020. The Census Bureau provides the County with a preview of address they will use to send out the census. The County should receive the report in 2018 should they choose to participate. (Handouts are attached to these minutes and shall be made a part thereof.) At 10:13 A.M., the County Commission met with Toni Tiano, Wood County Grant Consultant. Ms. Tiano requested the Commission apply for the annual Emergency Management Planning Grant (EMPG). The County Commission, upon a motion duly made, seconded and passed, executed the Application. (Order M3663)

The County Commission, upon a motion duly made, seconded and passed, corrected the terms for members of the Wood County Local Emergency Planning Committee. (Order A1749)

ORDERS APPROVED AND ATTACHED TO THESE MINUTES

M/3661, M3662, M/3663, A/1749

Having no further scheduled appointments or business to attend to, the County Commission adjourned at approximately 11:19 A.M.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY

David Blair Couch, President

Robert K. Tebay, Commissioner

James Colombo, Commissioner

To listen to this meeting, please refer to DVD labeled May 18, 2017.

Wood County Commission Meeting Held May 18, 2017

<u>Please</u> Print

1. STOPHEN SMITH
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COMM	Wood County Commission									
State and State	Agenda									
	5/18/2017									
	1 Court Square, Su	uite 203								
BROOD COUNTY, MODUL	Parkersburg, WV 26101									
	-									
9:30 A.M.	Estate of Michael L. Conaway – request to have claim disallowed	Jennifer Conaway, Executrix								
9:45 A.M.	Discuss Local Update of Census Addresses (LUCA) – 2020 Census	Janet Spry								
10:00 A.M.	Discuss EMPG Grant	Toni Tiano, Grant Consultant								
	Discuss terms on LEPC									
	Administrator's Report	Marty Seufer, County Administrator								
	County Commission 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 1

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, impropers 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

Page 2



What is the 2020 Census Local Update of Census Addresses Operation (LUCA)

Voluntary geographic partnership operation

Census

- Once a decade opportunity for tribal, state, and local governments to review and update the Census Bureau's Address List for residential addresses
- Authorized by the <u>Census Address List Improvement</u> Act of 1994 (Public Law 103-430)





2



Offers streamlined participation – Full Address List Review

- Provides the digital Address List in a standard software format
- Includes ungeocoded address records for state and county governments
- Includes residential structure coordinates, if available
- Allows participants to submit residential structure coordinates, if available
- Requires residential multiunit structure identifiers (Apt 1, Apt 2)

Census Economics





The information provided to/from LUCA is covered under Title 13 of the United States Code which:

- Requires the Census Bureau to ensure confidential treatment of census-related information, including individual addresses and map structure points
- Requires that all liaisons, reviewers, and anyone with access to Title 13 materials abide by Confidentiality and Security Guidelines
- Requires the Census Bureau maintain the confidentiality of all information it collects

Census Button









2020	Census LUCA Operation Schedule
Timeframe	Activity
January 2017	Advance Notice mailed to Highest Elected Officials(HEOs), Tribal Chairs (TCs), Governors, and other LUCA contacts.
March 2017	LUCA promotional workshops begin.
July 2017	LUCA invitation and registration materials mailed to HEOs, TCs, and Governors.
October 2017	LUCA training workshops begin.
February-April 2018	Participants review and update the Census Bureau's address list.
February-September 2018	Census Bureau processes LUCA submissions.
August-September 2019	Feedback provided to respondents

2020 Census LUCA Questions? Contact Information:

For Technical Questions: Call: 1.844.344.0169

Email: GEO.2020.LUCA@census.gov

Website: https://www.census.gov/geo/partnerships/luca.html

> Janet Spry, Partnership Specialist, WV janet.y.spry@census.gov

Census Us Depart

The 2020 Census Local Update of Census Addresses Operation (LUCA)

What is LUCA?

LUCA is the only opportunity offered to tribal, state, and local governments to review and comment on the U.S. Census Bureau's residential address list for their jurisdiction prior to the 2020 Census. The Census Bureau relies on a complete and accurate address list to reach every living quarters and associated population for inclusion in the census.

Why participate in LUCA?

- · To help ensure an accurate decennial census count in your community.
- To help the federal government distribute more than \$400 billion in funds annually for infrastructure, programs, and services.
- To help your community plan for future needs.

Who can participate in LUCA?

Active, functioning, legal governments can participate in LUCA. These include:

- Federally recognized tribes with a reservation and/or off-reservation trust lands.
- States.
- Counties.
- Cities (incorporated places).
- Townships (minor civil divisions).

If you are unable to participate in LUCA, you may designate an alternate reviewer for your government, such as your county, state data center, or regional planning agency.



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Schedule

LUCA

123 Main St

- January 2017: Advance notification of LUCA mailed to the highest elected official (HEO) or Tribal Chairperson (TC) of all eligible governments and other LUCA contacts.
- March 2017: LUCA
 promotional workshops begin.
- July 2017: Invitation letter and registration forms mailed to the HEO or TC of all eligible governments.
- October 2017: Training workshops begin. Self-training aids and Webinars will be available online at the LUCA Web site.
- February 2018: Participation materials mailed to registered participants. Participants have 120 calendar days from the receipt of materials to complete their review.
- August 2019: Feedback materials offered to participants with the results of Address Canvassing.
- April 1, 2020: Census Day.

For more information about LUCA, call 1-844-344-0169, e-mail us at <GEO.2020.LUCA@census.gov>, or visit our Web site at <www.census.gov /geo/partnerships/luca.html>.

LUCA Materials

The Geographic Update Partnership Software (GUPS) is new for LUCA. The GUPS is a self-contained Geographic Information System (GIS) update and processing package. In addition to the software, you will receive the Census Bureau's address list, address count list by



census block, and Topologically Integrated Geographic Encoding and Referencing (TIGER) partnership shapefiles.

The Census Bureau offers its address list in digital or paper formats. The digital format requires the use of spread-

sheet or database software. The paper format is available only to governments with 6,000 or fewer addresses.

Maps are offered in digital (TIGER partnership shapefiles that require GIS software) or paper (large format maps are 42 X 36 inches and include a DVD of small format [8.5 X 14 inches] block maps in Adobe PDF) formats.

The Census Bureau offers in-person training using LUCA materials. Self-training aids and Webinars are available online at the LUCA Web site.

What's new for LUCA?

- Pre-LUCA activities provide more opportunities to submit address information and receive feedback through the continuous Geographic Support System (GSS) Program.
- Streamlined participation through the Full Address List Review provides the opportunity to review and update the Census Bureau's address list.
- The Census Bureau's digital address list is available in new, convenient standard software formats.
- Comprehensive data that includes ungeocoded address and residential structure coordinates.



Preparing for LUCA

You will receive only the addresses within your jurisdiction's boundaries that are currently on file with the Census Bureau. By participating in the 2017 Boundary and Annexation Survey (BAS), you have the opportunity to verify or update your jurisdiction's boundaries. Doing this will ensure that you receive the complete list of addresses for your jurisdiction in LUCA.

To prepare your address list before you receive your LUCA materials:

- Ensure that your address list contains multiunit structure identifiers (such as apartment numbers for individual units) and that you can distinguish between residential addresses and nonresidential addresses.
- Identify local address sources, such as building permits, E-911 address files, local utility records, annexation records, and assessment or taxation files.
- Visit the LUCA Web site or plan to attend a LUCA promotional workshop to get more information about participating in the program.

Connect With Us

2020 Census Local Update of Census Addresses Operation (LUCA) Information Guide

Issued December 2016 D-2101

What Is LUCA?

The Local Update of Census Addresses Operation (LUCA) is a voluntary decennial census operation. LUCA is the only opportunity prior to the 2020 Census for tribal, state, and local governments (including the District of Columbia and Puerto Rico) to review and update the U.S. Census Bureau's residential address list for their jurisdiction. The Census Bureau relies on a complete and accurate address list to reach every living quarters and associated population for inclusion in the census. The Census Address List Improvement Act of 1994 (Public Law 103-430) authorizes LUCA.

Active, functioning, legal governments are eligible to participate in LUCA, including:

- Federally recognized tribes with a reservation and/or off reservation trust lands.
- States.
- Counties.
- Cities (incorporated places).
- Townships (minor civil divisions).

If your government lacks the resources to participate in LUCA, you can arrange for a higher level of government, such as a county; or an organization, such as a regional planning agency or council of governments, to conduct your address review.

Why Participate in LUCA?

The accuracy and completeness of the address list is critical to the accuracy and completeness of the decennial census. Participating in LUCA can help ensure an accurate census for your community.

Although the primary purpose of the decennial census is to apportion seats in the U.S. House of Representatives, census data are used to:

- Distribute federal funds for over 1,000 programs administered by 26 federal agencies to tribal, state, and local governments.
- Provide statistical support for grant applications that fund community and regional development, education, agriculture, energy, and environmental programs, as well as other needed community improvements and enhancements.
- Help your community plan for future needs.

What Is New for LUCA?

- Pre-LUCA activities, such as the on-going Geographic Support System (GSS) Partnership Program, provide more opportunities to submit address information and receive non-Title 13 feedback.
- New streamlined participation through the full address list review.
- Online viewing availability for the Census Bureau housing unit counts by census block for your jurisdiction starting in January 2017.
- Ease of use with standard data formats for viewing the Census Bureau's digital address list (Excel [.xlsx] and Comma Delimited Text [.csv]).
- Availability of the Census Bureau Geographic Update Partnership Software, a self-contained Geographic Information System (GIS) tool.
- Access to comprehensive data that include residential structure latitude/longitude coordinates and ungeocoded census residential addresses.
- Digital participants may submit residential structure coordinates as part of their address updates.



U.S. Department of Commerce Economics and Statistics Administration U.S. CENSUS BUREAU CENSUS. GOV

LUCA Schedule

	2020 Census LUCA Operation Schedule
Timeframe	Activity
January 2017	Advance notice mailed to Highest Elected Officials (HEOs), Tribal Chairs (TCs), Governors, and other LUCA contacts.
March 2017	LUCA promotional workshops begin.
July 2017	LUCA invitation and registration materials mailed to HEOs, TCs, and Governors.
October 2017	LUCA training workshops begin.
February-April 2018	Participants review and update the Census Bureau's address list.
February-September 2018	Census Bureau processes LUCA submissions.

LUCA Preparation Checklist

- ✓ Participate in the GSS.
- ✓ Review your boundaries and respond to the 2017 Boundary and Annexation Survey (BAS).
- ✓ Complete and return the Contact Information Update Form.
- \checkmark Attend a LUCA promotional workshop or access information at the LUCA Web site.
- ✓ Access the Census Address Count List for your jurisdiction online.
- ✓ Determine and assemble local address sources.
- ✓ Update your address list with information needed for LUCA:
 - Unit designations for multiunit housing (e.g., Apt 1, Apt 2, Unit A, Unit B, etc.) (required).
 - Residential address status (required, the LUCA Operation only accepts residential addresses).
 - ZIP Codes for mailing addresses desired.
- ✓ Geocode your local address list using the online Census Geocoder (digital address list required).
- ✓ Determine your LUCA materials format.
- ✓ Develop your address review strategy.
- \checkmark Highest Elected Official (HEO), Tribal Chair (TC), or Governor registers for LUCA.
- ✓ Attend a training workshop or Webinar.
- ✓ Review and update LUCA materials.
- ✓ Receive address feedback.

Participate in the GSS.

Pre-LUCA activities provide more opportunities to submit address information and receive non-Title 13 feedback through the continuous GSS Partnership Program.

Review your boundaries and respond to the 2017 BAS.

The 2017 BAS is the last opportunity to ensure that your boundaries are correct before LUCA begins. Because LUCA participants receive only addresses inside their jurisdictional boundaries for review and update, you may not be able to view your entire address list if your boundaries are incorrect. The 2017 BAS starts in December 2016. For more information, visit the BAS Web site at <www.census.gov /geo/partnerships/bas.html>.

Complete and return the Contact Information Update Form.

In January 2017, the HEO, TC, Governor, and other contacts that the Census Bureau has associated with each government will receive a LUCA notification package. The package includes information about LUCA and a *Contact Information* *Update Form.* Complete the form and return it using the postage-paid envelope. If you prefer, you may scan it and return it via e-mail to <GEO.2020.LUCA@census.gov>.

Attend a LUCA promotional workshop or access information on the LUCA Web site.

Plan to attend a LUCA promotional workshop or Webinar to obtain additional information about participating in LUCA. You may also obtain additional information by accessing the LUCA Web site at <www.census.gov/geo/partnerships/luca .html>.

Access the Census Address Count List for your jurisdiction online.

Your government's Address Count List, which contains the Census Bureau's count of residential addresses for each census block within your jurisdiction, is available on the LUCA Web site. Compare the census counts to your counts to help focus your participation efforts. Each census block record is at least 12 characters in length and contains seven fields of information <www.census.gov/geo/maps-data/data /geocoder.html>.

	Digital Address Count List										
Maximum character length	Field name	Description									
12	Entity ID	Unique code assigned by the Census Bureau to each entity.									
2	State code	2-digit current state code.									
3	County code	3-digit current county code.									
6	Census tract number	6-digit current census tract number, with an implied deci- mal point between the fourth and fifth digit.									
4	Census block number	4-digit current census block number.									
7	Count of housing unit addresses	Census Bureau's most recent count of housing unit addresses.									
7	Count of group quarters addresses	Census Bureau's most recent count of group quarters addresses.									

2020 Census Local Update of Census Addresses Operation (LUCA) Information Guide U.S. Census Bureau

Determine and assemble local address sources.

Potential local address sources for compiling your residential address list include:

- E-911 address files.
- New housing construction or building permits.
- Housing inspection records.
- Planning and zoning records.
- Local utility records.
- School enrollment records.
- Driver license files.
- Annexation records.
- Assessment or tax files (residential units).
- Voter registration files.

Update your Address List with information needed for LUCA.

Unit Designation: LUCA **requires** that each record include unit identifiers (e.g., Apt 1, Apt 2, Unit A, Unit B). Basic street address and the individual unit designation should be provided for multiunit buildings.

Residential Status: LUCA accepts only residential address updates.

ZIP Code: A ZIP Code in a mailing address is useful to the Census Bureau.

Geocode your local address list using the online Census Geocoder (digital address list required).

The Census Bureau defines geocoding as assigning a state, county, census tract, and census block number to an address. Used in conjunction with the Address Count List, the Census Geocoder allows you to compare your digital address list to the Census Bureau's count of addresses by census block. You can focus your address review on the census blocks with the greatest address count differences between your address list and the Census Bureau's. For more information, see <www.census.gov/geo/maps-data /data/geocoder.html>.

Determine your LUCA materials format.

The LUCA address lists and maps are available in digital or paper formats. The digital format requires the use of spreadsheet or database software, such as Excel (.xlsx) or Comma Delimited Text (.csv). The paper format is available only to governments with 6,000 or fewer addresses. Example: Available LUCA materials formats Copy provided for reference only; do NOT return this form.

PRODUCT PREFERENCE FORM		Entity ID				
2020 CENSUS LOCAL UPDATE OF CENSUS ADDRESSES	OPERATION (LUCA)	Government Name				
Please mark (X) to select a product preference form	at (Choose #1 OR #2 be	low)				
 GUPS – The Census Bureau's Geographic Update Information System (GIS) tool. It includes the Census I partnership shapefiles. GUPS allows you to add extern comparison and update purposes. GUPS functions on X with additional bridge software. 	Bureau's address list, addres nal geospatial data (shapefile	s count list by census block, and es, geodatabases, and imagery) for				
	OR					
Select one address list format in Section A and c	one map format in Section B	L.				
A. Address List – Select Digital or Paper	B. Maps-S	- Select Digital or Paper				
Digital – Requires the use of a spreadsheet or database software. We will provide the files in Excel (.xlsx) and Comma Delimited Text (.csv) format.	Digital –Partnership shapefiles that require the use of GIS software. Address structure points are <i>not</i> included in the partnership shapefiles but can be created from the lat/long coordinates included on the digital address list.					
OR		OR				
Paper – Available only to governments with 6,000 or fewer addresses. Each 8 1/2" X 14" page contains six (6) addresses (1,000 pages maximum). Choose one address sort preference below:	or more sheets. This 1/2" X 14") block ma	at paper map(s) (42" X 36") with one s includes a DVD of small format (8 aps in Adobe PDF format that contain bordinates showing the location of es.				
Census Tract#/Block#/Street Name/House#/Unit# Street Name/House#/Unit#/Census Tract#/Census Block# (alphanumeric sort) Current number of residential housing units on file for your jurisdiction as of date X.	choose a paper addre	NOT contain address points. If you ss list and digital maps, you will not digital environment. You will have to ps.				

Develop your address review strategy.

To conduct your address review, consider your time, staff, and available local address information. If a complete review is not possible, focus your review on these areas:

- Group quarters (e.g., college dorms, nursing homes, correctional facilities, etc.).
- Areas of new construction.
- E-911 address conversion areas.
- Single-family homes converted to multifamily homes, and vice versa.

- Warehouses converted to residential units.
- New mobile homes.
- Apartment buildings with irregular or missing numbering schemes for the individual units.
- Annexed land.
- Areas along governmental boundaries.
- Blocks with the greatest count differences between the Census Bureau's address block count and your address block count.

Highest Elected Official (HEO), Tribal Chair (TC), or Governor registers for LUCA.

In July 2017, the Census Bureau will mail the invitation letter and registration form to your HEO, TC, or Governor. This invitation package will include information about LUCA and a registration form for the HEO, TC, Governor, and the LUCA liaison (designated by the HEO, TC, or Governor) to complete and return to the Census Bureau for participation in LUCA.

Attend a LUCA training workshop or Webinar.

Training workshops will offer "hands-on" experience using the LUCA materials. Self-training aids and Webinars will be available online at the LUCA Web site. In addition, the 2020 Census Local Update of Census Addresses Operation (LUCA) Respondent Guide contains detailed instructions and examples for conducting your address and map review.

Review and update LUCA materials.

You have 120 calendar days from the receipt of your materials to conduct your address review and return your updates to the Census Bureau. We estimate that it will take between 16 to 672 hours to complete your address review and submit your updates, depending on your jurisdiction's size and number of changes.

Receive address feedback.

After validating LUCA submissions, the Census Bureau will provide address feedback on your LUCA updates.

Questions

For more information about LUCA, call 844-344-0169, e-mail us at <GEO.2020.LUCA@census.gov>, or visit our Web site at <www.census.gov/geo/partnerships/luca.html>.

Digital Address List Record Layout

The information contained on each census address record includes census state and county codes, census tract and block numbers, and group quarters flag. The character length for each record may vary.

Maximum character length	Field name	Description							
7	Line number	Sequential number for each address record in the file.							
9	MAFID	Unique control number assigned to each MAF address.							
12	Entity ID code	Unique number assigned by the Census Bureau to each entity.							
1	Action code	Entered by the participant to indicate an action to be taken on the address.							
2	State code	2-digit Current State Code.							
3	County code	3-digit Current County Code.							
6	Census tract number	6-digit current census tract number, with an implied deci- mal point between the fourth and fifth digit (e.g., 123401 and 000300).							
4	Census block number	4-digit Census Block Number.							
15	Geo ID	15-digit combination of State Code, County Code, census tract, and census block numbers.							
1	Group quarters flag	Displays a 'Y' if the address is a group quarters.							
35	Complete address number	Housing unit or group quarter's assigned address number, alone or with an address number prefix and/or address number suffix, that identifies a location along a thorough- fare or within a community.							
100	Complete street name The official name of a thoroughfare as assigned erning authority, or an alternate (alias) name tha and recognized.								
65	Apartment/unit number	Within structure descriptor or identifier, such as APT 5 or 1st FL FRN.							
5	City-style mailing ZIP Code	5-digit ZIP Code for city-style mailing address.							
100	Group quarters name	Name of group quarter (e.g., Dobbs Hall).							
100	Facility name	Name of group quarter facility (e.g., University of Illinois).							
100	Location description	Description of the location and physical characteristics of a living quarters (e.g., red ranch w/white shutters).							
50	Noncity-style mail delivery address (RR#, HCR#, or PO Box #)	Rural Route and Box number, Highway Contract Route num- ber, or Post Office Box number.							
5	Noncity-style mailing ZIP Code	5-digit ZIP Code for noncity-style mailing address.							
4	Map spot ID	Unique number assigned by the Census Bureau for each map spot within a block. Numbering starts over in each block.							
1	Address use	A value entered by the participant indicating if the address is used for M) mailing purposes, L) location purposes, including emergency services, B) both mailing and location purposes.							
11	Structure latitude	Address structure latitude, populated only if the Census Bureau has captured an address structure point for the address, otherwise blank. If blank, participants can popuate this field.							
12	Structure longitude	Address structure longitude, populated only if the Census Bureau has captured an address structure point for the address, otherwise blank. If blank, participants can popu- late this field.							
1	City-style address flag	Displays "Y" if city-style address, an "N" if noncity-style address.							

Paper Address List

The information contained in the paper address list includes state and county codes, census tract and block numbers, address information, and group quarters flag. The paper address list is available only to governments with 6,000 or fewer addresses. Each 8 1/2" x 14" page contains six addresses (1,000 pages maximum). You may choose one of two sort preferences: Census Tract#/Block#/Street Name/House#/Unit# or Street Name/House #/Unit#/Census Tract#/ Census Block#.

Example sort: Census Tract/Block

Example sort: Street Name/House#/Unit#/Census Tract#/Census Block#

orm D-2007 CX-XX-XXXX MB Contro						2020	LOCAL UPE	ADDRESS LIST PATE OF CENSUS ADDRESSES OPERATION (LUCA)				ı		ARMENT OF COMMERC STATISTICS ADMINISTRATIC U.S. CENSUS BUREA
	ract/Block /inter County C	088009					DISCL	OSURE PROHIBITED BY TITLE 13, U.S.C.						of 20 /04/2018
			Census Ge	4 eographic Lo Address	cation of			6 City Style Mall Delivery Address or E-911 Address or Physical Location Description an	d Road Name		7 Noncity-Style Mail Delivery			10
1 Line Number	2 MAFID	3 Action Code	(4a) State	(4b)	(4c)	5 GQ Flag	(6a) Complete	(6b) Complete Street Name	(Se) (Apt)	(6f) City-		8 Map Spot	g City-Style Address	Map Spot ID Coordinates
	8		County Code	Census Tract	Census Block		Address Number	(6c) Group Quarters Name	Minit Number	Style ZIP Code	(7a)	Number	Flag	(10a) Latitude
								(6d) Facility Name or Physical Location Description			Noncity-Style Mailing ZIP Code			(10b) Longitude
								JEFFRAS DR	\backslash					40.361373
102	999999993		88009	0054.00	2001	Y	5503		Y	99997		21	Y	-73.543799
								JEFFRAS DR						40.361377
103	999999994		88009	0054.00	2001		5507	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	APT 1	99997		20	v	-73.543799
								JEFFRAS DR						40.361381
104	999999995		88009	0054.00	2001		5507		APT 2	99997		20	Y	-73.543799
105	999999996		88009	0054.00	2001		3509	JEEFERANDA		99997		19	Y	40.3613785
105	333333350		88009	0034.00	2001	<	1000	5712		55557		15		-73.543799
106	999999997		88009	0054.00	2001	1	$\overline{\langle}$,		99997	RTE 2, BOX 175	18		40.3613791
								REDWOOD RAMBLER W/LONG FRNT PORCH, ON LAKE						-73.543799
W-								***NO KNOWN ADDRESS IN THIS BLOCK***			****		18/20	
107	XXXXXXXXXXXX		88009	0054.00	2002		XXXXXXXXXX		XXXXXXXXXXX	XXXXXX	XXXXX	XXXXXXXX	X	200000000000000000000000000000000000000

C-Correction to this address D-Delete this address J-Address is not in this Jurisdiction N-Address is Nonresidential

FICTITIOUS INFORMATION -FOR EXAMPLE ONLY

8

Form D-2097 (XX-XX-XXXX OMB Contro					1	2020	LOCAL UPI	ADDRESS LIST DATE OF CENSUS ADDRESSES OPERATION (LUCA)			1		ARMENT OF COMMEN STATISTICS ADMINSTRAT U.S. CENSUS BURE
	eet Name/Hou /inter County (DISCI	OSURE PROHIBITED BY TITLE 13, U.S.C.					of 20 /04/2018
energy. w	inter county c		Census Ge	4 cographic Lo Address	cation of		6 City Style Mail Delivery Address or E-911 Address or Physical Location Description and R			7 Noncity-Style Mail Delivery			10
1 Line Number	2 MAFID	3 Action Code	(4a) State	(4b)	(4c)	5 GQ Flag	(6a) Complete Address Number	(5b) Complete Street Name	(61) City-	Address (RR Number, HCR Number, PO Box Number)	8 Map Spot	9 City-Style Address	Map Spot ID Coordinates
			County Code	Census Tract	Census Block			Idress (6c) Unit amber Group Quarters Name Number		(7a) Noncity-Style	Number	Flag	(10a) Latitude
	(Basiel)			1	12.53	1.0	10.00	(6d) Facility Name or Physical Location Description	1	Mailing ZIP Code			(10b) Longitude
25	999999993		88009	0045.00	1055		4007	AMPHORA ST	99997		3	Y	40.361373
-			Cubbs	0013.00	1000		100.		55557				-73.543799
26	999999994		88009	0045.00	1055		4009		99997			Y	40.361377
26	393933994		88009	0045.00	1022		4009		99997		4	,	-73.543799
								AMPHORA ST		1000			40.361381
27	999999995		88009	0045.00	1058		5001	1903	99997		1	Y	-73.543799
							\bigtriangleup	AMPHORA ST					40.3613785
28	9999999996		88009	0045.00	1058	\langle	5003	5712	99997		2	Y	-73.543799
30	00000007		888800	0045 00	1065		402	พ เสมอะควมส์งะ	00007			v	40.3613791
29	999999997		88009	0045.00	1002		TUE		99997		11	*	-73.543799
30	000000000		88009	0045.00	1065		404	W CAMERON AVE	.90007	1.50	12	v	40.3613796
30	9999999999		98002	0045.00	1065		404		99997		12	Y	-73.543799

C - Correction to this address D - Delete this address J - Address is not in this Jurisdiction N - Address is Nonresidential

FICTITIOUS INFORMATION -FOR EXAMPLE ONLY

Paper Address List Add Page

Participants selecting the paper address list can add residential city-style addresses that do not appear on the Census Bureau's address list using the Address List Add Page.

Example: Address List Add Page

Farm D-2008 (DX-XX-2000 CB48 Centre	K) el Ne. 3000-3000		NSUS LOC	US OPARTNENT OF CONVERSE Interest and a second available US CENSUS NUTLEN E SSES OPERATION (LUCA)	PAGE Name of Prepare Date Completed	(Frint Nan	ne)	PAGES			
Add Page	For:		(Entity Name					Entity ID Code: _	(Copy from A	ddress List I	Danel
0.95	Census	2 Geographic I		62/13/3	3		4 Residential Address	EN PARA	(asp) hanna	5 Unique Map Spot #	6 Address Use, if known M=Mailing L=Location B=Both
1 Line#	(2a) State Code #	(2b) County Code #	(2c) Census Tract #	(2d) Census Block #	Enter "Y" if this is a Group Quarters	(4a) Complete Address Number	(4b) Complete Street Name (4c) Group Quarters Name (4d) Facility Name	(4e) Apt/ Unit #	(4f) City-Style Mailing ZIP Code		
		-11									
						DISCIO	SURE PROHIBITED BY TITLE 13, U.S.C.				

Paper Address Count List

The LUCA address count list contains the count of housing unit and group quarters addresses for each census block within your jurisdiction. The list contains 90 census blocks per page. This list is for reference only.

Example: Address Count List

Ferm D-2009 (XXX-XXX-XXXXX) GMB Centrel No.	1000X-1000X	2	020 CENSUS	and the second se	ADDRESS COUNT LIST LOCAL UPDATE OF CENSUS ADDRESSES OPERATION (LUCA)								
ST/CO: 52/	003									Page: 1 of 1			
Entity: ANY	TOWN PL521	2345								Date: 12/02	/2017		
Census Tract Number	Census Block Number	Count of Housing Unit Addresses	Count of Group Quarters Addresses	Census Tract Number	Census Block Number	Count of Housing Unit Addresses	Count of Group Quarters Addresses	Census Tract Number	Census Block Number	Count of Housing Unit Addresses	Count of Group Quarters Addresses		
9708.01	2345	9	1	9708.03	1100	9							
9708.01	2346	11		9708.03	1101	4							
9708.01	2347	3		9708.03	1102	4							
9708.01	2348	9		9708.03	1103	6							
9708.01	2349	12		9708.03	1104	6	l						
9708.01	2350	12		9708.03	1105	5							
9708.01	2351	14		TOTAL	36	217	2						
9708.01	2352	6											
9708.01	2353	15	1										
9708.01	2354	12											
9708.01	3301	6											
9708.01	3302	8								· · · · · · · · · · · · · · · · · · ·			
9708.01	3303	5											
9708.01	3304	12											
9708.02	3305	13									5		
9708.02	3306	5							1				
9708.02	3307	7					(1						
9708.02	3309	6		1									
9708.02	3310	6											

Example: Paper Map



Census Bureau Paper Maps and Digital Shapefiles

Paper—Large format paper map(s) (42" x 36") with one or more sheets. This includes a DVD of small format (8 1/2" x 14") block maps in Adobe PDF format that contain address structure coordinates showing the location of residential addresses. For a full-color paper map example, visit our Web site at <www.census.gov /geo/partnerships/luca.html>.

Digital—Topologically Integrated Geographic Encoding and Referencing (TIGER) Partnership shapefiles that require the use of GIS software. Address structure points are not included in the partnership shapefiles but can be created from the latitude/longitude coordinates included on the digital address list.

How Local Governments can Collaborate with the US Census Bureau 9/1/2016

The 2020 Census of the nation is right around the corner. In previous censuses, local governments partnered with the Census Bureau to support the decennial effort in their area. Here are some activities that were helpful in the past and may be repeated for the 2020 Census.

TECHNICAL SUPPORT

- Participate in the Local Update of Census Address Program (address list sharing)
- Provide updated GIS and address files to the Census Bureau
- Work with your regional planners to review and update census tracts and block groups in your municipality
- Be sure your municipality responds to the annual Boundary and Annexation Survey (BAS)

OPERATIONAL SUPPORT

- Provide space that can be used for testing, on-boarding, training
- Provide lists of residential institutions
- Provide lists of shelters, service providers, and transient locations
- Promote temporary job opportunities

PROMOTIONAL SUPPORT

- Form a Complete Count Committee (elected officials, community groups, faith based, social service, health, business, etc.)
- Encourage census participation in newsletters, on websites, alerts systems, drop-in articles
- Utilize the Statistics in Schools program in your school district
- Put links to the American Community Survey (ACS) and decennial Census on local websites
- Encourage residents to participate in the "Other 9 Years" of on-going census surveys
- Invite Census participation at community events, festivals, neighborhood association meetings, etc.
- Include Census presentations, trainings, and exhibits at upcoming conferences
- Conduct Press Conferences. / news events
- Participate in the Census challenge with your neighbors
- Issue Proclamation of support for the decennial census

DATA USER SUPPORT

 Host data workshops and presentations on how to access census data (conducted by Census staff at no cost) for business, educators, elected officials, social service, grant writers, librarians, etc.

For more information, visit <u>www.census.gov</u>



The 2020 Census Local Update of Census Addresses Operation (LUCA)

What is LUCA?

LUCA is the only opportunity offered to tribal, state, and local governments to review and comment on the U.S. Census Bureau's residential address list for their jurisdiction prior to the 2020 Census. The Census Bureau relies on a complete and accurate address list to reach every living quarters and associated population for inclusion in the census.

Why participate in LUCA?

- · To help ensure an accurate decennial census count in your community.
- To help the federal government distribute more than \$400 billion in funds annually for infrastructure, programs, and services.
- To help your community plan for future needs.

Who can participate in LUCA?

Active, functioning, legal governments can participate in LUCA. These include:

- Federally recognized tribes with a reservation and/or off-reservation trust lands.
- States.
- Counties.
- Cities (incorporated places).
- Townships (minor civil divisions).

If you are unable to participate in LUCA, you may designate an alternate reviewer for your government, such as your county, state data center, or regional planning agency.

Census Bureau

U.S. Department of Commerce Economics and Statistics Administration U.S. CENSUS BUREAU CENSUS BUREAU Schedule

- January 2017: Advance notification of LUCA mailed to the highest elected official (HEO) or Tribal Chairperson (TC) of all eligible governments and other LUCA contacts.
- March 2017: LUCA
 promotional workshops begin.
- July 2017: Invitation letter and registration forms mailed to the HEO or TC of all eligible governments.
- October 2017: Training workshops begin. Self-training aids and Webinars will be available online at the LUCA Web site.
- February 2018: Participation materials mailed to registered participants. Participants have 120 calendar days from the receipt of materials to complete their review.
- August 2019: Feedback materials offered to participants with the results of Address Canvassing.
- April 1, 2020: Census Day.

For more information about LUCA, call 1-844-344-0169, e-mail us at <GEO.2020.LUCA@census.gov>, or visit our Web site at <www.census.gov /geo/partnerships/luca.html>.



LUCA Materials

The Geographic Update Partnership Software (GUPS) is new for LUCA. The GUPS is a self-contained Geographic Information System (GIS) update and processing package. In addition to the software, you will receive the Census Bureau's address list, address count list by



census block, and Topologically Integrated Geographic Encoding and Referencing (TIGER) partnership shapefiles.

The Census Bureau offers its address list in digital or paper formats. The digital format requires the use of spread-

sheet or database software. The paper format is available only to governments with 6,000 or fewer addresses.

Maps are offered in digital (TIGER partnership shapefiles that require GIS software) or paper (large format maps are 42 X 36 inches and include a DVD of small format [8.5 X 14 inches] block maps in Adobe PDF) formats.

The Census Bureau offers in-person training using LUCA materials. Self-training aids and Webinars are available online at the LUCA Web site.

What's new for LUCA?

- Pre-LUCA activities provide more opportunities to submit address information and receive feedback through the continuous Geographic Support System (GSS) Program.
- Streamlined participation through the Full Address List Review provides the opportunity to review and update the Census Bureau's address list.
- The Census Bureau's digital address list is available in new, convenient standard software formats.
- Comprehensive data that includes ungeocoded address and residential structure coordinates.



Preparing for LUCA

You will receive only the addresses within your jurisdiction's boundaries that are currently on file with the Census Bureau. By participating in the 2017 Boundary and Annexation Survey (BAS), you have the opportunity to verify or update your jurisdiction's boundaries. Doing this will ensure that you receive the complete list of addresses for your jurisdiction in LUCA.

To prepare your address list before you receive your LUCA materials:

- Ensure that your address list contains multiunit structure identifiers (such as apartment numbers for individual units) and that you can distinguish between residential addresses and nonresidential addresses.
- Identify local address sources, such as building permits, E-911 address files, local utility records, annexation records, and assessment or taxation files.
- Visit the LUCA Web site or plan to attend a LUCA promotional workshop to get more information about participating in the program.

Connect With Us

How Local Governments can Collaborate with the US Census Bureau 9/1/2016

The 2020 Census of the nation is right around the corner. In previous censuses, local governments partnered with the Census Bureau to support the decennial effort in their area. Here are some activities that were helpful in the past and may be repeated for the 2020 Census.

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- Provide lists of shelters, service providers, and transient locations
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- Utilize the Statistics in Schools program in your school district
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- Encourage residents to participate in the "Other 9 Years" of on-going census surveys
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For more information, visit www.census.gov



	201	2016-2017		2015-2016		14-2015	201	3-2014	201	2-2013	2012-2011	
Single Rate	\$	859.89	\$	760.93	\$	644.86	\$	518.61	\$	471.55	\$	447.77
Family Rate	\$	2,148.86	\$	1,901.75	\$	1,611.65	\$	1,296.12	\$	1,178.51	\$	1,119.09
Employer Family Rate	\$	992.49	\$	879.62	\$	745.43	\$	556.15	\$	487.80	\$	463.22
Employee Family Rate	\$	296.48	\$	261.20	\$	221.36	\$	221.36	\$	219.16	\$	208.10
Split		77/23		77/23		77/23	7	1.5/28.5		69/31		69/31

Health Thsurance

entered upon the discharge of said trust, without bond, as provided by said Will.

Letters testamentary are hereby granted the said MICHAEL W. LIVINGSTON, upon the Estate of WILDA L. LIVINGSTON, deceased, in due form.

In accordance with Chapter 44, Article 1, Section 14 of the West Virginia Code, of 1931, as amended, effective July 9, 1993, the Personal Representative, after first being duly sworn, shall make a true and accurate appraisement of the Estate of WILDA L. LIVINGSTON, deceased, both real and personal, and will make their return thereof as required by law. No reference is made to a Fiduciary Commissioner, for settlement, in this Estate.

IN RE: ESTATE OF PEGGY DICKMAN, DECEASED

This day came ANITA BAUMER, who was, by the last Will and Testament of PEGGY DICKMAN, deceased, named therein to qualify as EXECUTRIX, without bond, of said Will, in the place and stead of Malcolm Dickman, who was named first to qualify as Executor, without bond, of said Will, now being deceased.

It appearing to this Commission that ANITA BAUMER, be and she is hereby qualified as such EXECUTRIX, and entered upon the discharge of said trust, without bond, as provided by said Will.

Letters testamentary are hereby granted the said ANITA BAUMER, upon the Estate of PEGGY DICKMAN, deceased, in due form.

In accordance with Chapter 44, Article 1, Section 14 of the West Virginia Code, of 1931, as amended, effective July 9, 1993, the Personal Representative, after first being duly sworn, shall make a true and accurate appraisement of the Estate of PEGGY DICKMAN, deceased, both real and personal, and will make their return thereof as required by law.

No reference is made to a Fiduciary Commissioner, for settlement, in this Estate.

IN RE: ESTATE OF ERNEST LEE YOUNG, DECEASED. (DATE OF DEATH: 04/10/2017)

This day came WENDY M. YOUNG and moved her appointment and qualification as ADMINISTRATRIX of the Estate of ERNEST LEE YOUNG, deceased.

It appearing to this Commission, proper so to do, the said WENDY M. YOUNG is hereby qualified as such ADMINISTRATRIX.

Whereupon the said WENDY M. YOUNG, before the County Commission, made oath thereto, as such ADMINISTRATRIX and together with CNA WESTERN SURETY COMPANY, AS SURETY, by Sherry Lowers, its Attorney in Fact, approved by the County Commission, entered into and acknowledged a bond in the penalty of TEN THOUSAND (\$10,000.00) Dollars, conditioned according to law.

Letters of administration are hereby granted the said WENDY M. YOUNG, upon the Estate of ERNEST LEE YOUNG, deceased, in due form.

In accordance with Chapter 44, Article 1, Section 14 of the West Virginia Code, of 1931, as amended, effective July 9, 1993, the Personal Representative, after first being duly sworn, shall make a true and accurate appraisement of the Estate of ERNEST LEE YOUNG, deceased, both real and personal, and will make their return thereof as required by law.

No reference is made to a Fiduciary Commissioner, for settlement, in this Estate.

There appearing no further business to claim the attention of this Commission, it is hereby ordered that this Commission, do now adjourn to meet in Regular Session, Thursday, May 18, 2017, at 9:30 o'clock A. M.

President

APRIL TERM

THURSDAY, MAY 18, 2017 FIFTEENTH DAY

MAY 2017

At a Regular Session of the County Commission, continued and held for the County of Wood, at the Counthouse thereof, Thursday, May 18, 2017, Present, David Blair Couch, President of said Commission, and Robert K. Tebay and James E. Colombo, Commissioners.

The orders and proceedings of the previous session of this Commission, held on Monday, May 15, 2017, were read before the County Commission, approved and ordered signed.

IN RE: ESTATE OF MICHAEL LYNN CONAWAY, DECEASED. (ORDER COUNTY COMMISSION-DISALLOW CLAIM)

This day came JENNIFER KAY CONAWAY, Executive of the Estate of MICHAEL LYNN CONAWAY, deceased, before the County Commission, before a hearing requesting that the claim be disallowed in said Estate. The County Commission after reviewing said estate, ruled that the claim be disallowed. The County Commission ordered that if additional funds come into said Estate, that the Estate will need to be reopened.

There appearing no further business to claim the attention of this Commission, it is hereby ordered that this Commission, do now adjourn to meet in Regular Session, Monday, May 22, 2017, at 9:30 o'clock A. M.

President

MAY 18, 2017

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION CORRECTED TERMS FOR JOHN YOUNG, RICK WOODYARD, SHAWN GRAHAM, MIKE PIFER AND STEVE STEPHENS IN REGARD TO THEIR MEMBERSHIP ON THE LOCAL EMERGENCY PLANNING COMMITTEE.

\underline{ORDER}

On this date, the County Commission of Wood County, upon a motion made by Robert K. Tebay, seconded by David Blair Couch, and made unanimous by James E. Colombo, corrected the expiration dates of John Young, Rick Woodyard, Shawn Graham, Mike Pifer and Steve Stephens on the Wood County Local Emergency Planning Committee. The terms should expire December 31, 2018.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY

David Blair Couch, President Robert K. Tebay, Commissioner James H. Colombo, Commissioner

A/1749

MAY 18, 2017

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION AUTHORIZED DAVID BLAIR COUCH TO SIGN THE REQUEST FOR REIMBURSEMENT IN REGARD TO THE VICTIMS OF CRIME ASSISTANCE GRANT NUMBER 15-VA-075. SAID REQUEST IS IN THE AMOUNT OF \$5,830.50

$\underline{O} \underline{R} \underline{D} \underline{E} \underline{R}$

On this date, the County Commission of Wood County, upon a motion made by Robert K. Tebay, seconded by James E. Colombo and made unanimous by David Blair Couch, did hereby AUTHORIZE David Blair Couch, on behalf of the County Commission, to sign the Request for Reimbursement in regard to the Victims of Crime Assistance Grant Number 15-VA-075. The Request for Reimbursement is in the amount of five thousand eight hundred thirty dollars and fifty cents (\$5,830.50) for the month of April, 2017. Along with the Request for Reimbursement Form; a Financial Recap Page; Project Financial Report; Daily Time Sheets for the Victims Advocate, Tiffany Kiger; Monthly Progress Reports and the Monthly Statistical Report have been submitted.

A copy of the Request for Reimbursement is attached to this Order and should be made a part thereof.

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

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY

David Blair Couch, President Robert K. Tebay, Commissioner James E, Colombo, Commissioner

M/3661

WEST VIRGINIA

DIVISION OF JUSTICE AND COMMUNITY SERVICES

Request for Reimbursement

RECEIVED	Subgrantee:	Wood County Commission
(For DJCS Use Only)	Address:	One Court Square, Suite 203
	Parkersburg, WV	Parkersburg, WV
		26101
	Project #:	15-VA-075
	FEIN#:	556 000 417
	Funds are her FROM: 4/1	eby requested to cover expenditures /17 TO: 4/30/17

PROJECT CASH EXPENDITURES

CATEGORY	AMOUNT
Personnel/Contractual	\$5,830.50
Travel/Training	-0-
Space	
Other	
TOTAL	\$5,830.50

CERTIFICATION:

I certify that this report presents actual receipts and expenditures of funds for the period covered and for the total grant budget to date, made in accordance with the approved budget for this grant.

All documentation is available at our office.

BY:	David Blair Couch, President
	TYPED NAME & TITLE

5/18/17 SIGNATURE DATE

(Authorized Official or Grant Financial Officer ONLY)

ADMINISTRATIVE APPROVAL:	n on the second state and the second of the second second second second second second second second second sec	
This request is approved in the amount		
	Initials Date	- 4×
Pursuant to the authority vested in me	e, I certify that this request is correct and proper for payment.	bate Response Ban wetter Pop Proces Recurro Book-Proce
	Program Accountant	
Date	3	
MAY 18, 2017

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION DID HEREBY AUTHORIZE DAVID BLAIR COUCH, AS PRESIDENT, TO EXECUTE A REQUEST FOR REIMBURSEMENT THROUGH THE WEST VIRGINIA COURTHOUSE FACILITIES IMPROVEMENT FUND FOR THE COURTHOUSE SIDEWALK PROJECT.

\underline{ORDER}

The County Commission of Wood County, upon a motion made by Robert K. Tebay, seconded by James E. Colombo and made unanimous by David Blair Couch, did hereby AUTHORIZE David Blair Couch, as President, and on behalf of the County Commission, to EXECUTE a Reimbursement Request for fifty-five thousand five hundred ninety-six dollars and zero cents (\$55,596.00) from the West Virginia Courthouse Facilities Improvement Fund. Said Grant Funds were used to replace the sidewalk outside the Wood County Courthouse.

A copy of said Reimbursement Request is attached to this ORDER and should be made a part thereof.

Information relating to the West Virginia Courthouse Facilities Improvement Fund Grant is on file in the Office of the County Administrator.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY

David Blair Couch, President Robert K. Tebay, Commissioner

James E. Colombo, Commissioner

M/3662

WEST VIRGINIA Courthouse Facilities Improvement Authority	13 th Cycle - Request for Reimbursement		
RECEIVED	Funds Recipient: Wood County Commission		
	Address: One Court	t Sq., Parkersburg, WV 26101	
	Application #: CFI	A.STRU2016	
	Grant ID #: 130	cycWood54	
	FEIN #: 55	6 000 417	
	Funds are hereby re	equested to cover expenditures	
	FROM: 1/1/16	TO: 4/30/17	
VENDOR INFORMATION - Please list below with this request for reimbursement. <u>List the ver</u> received, the invoice number and the check nu Attach a copy herein of the corresponding vendo "paid" and proof of payment for services (copy of 4/24/17 – Bosley Construction – 35246 - 163045	ndor name, the date umber in this column. r invoice(s) marked of county check).	Total Dollar Amount of <u>Each Invoice</u> \$69,495.00	
TOTAL		\$69,495.00	
FUNDS RECIPIENT REIMBURSEMENT RE This request is in the amount of \$_\$55,596. Pursuant to the authority vested in me, I cert reimbursement. May 18, 2017 Date CFIA USE ONLY CERTIFICATION: I certify that this report presents expenditures of date, made in accordance with the approved app BY: Melissa K. Smith, Executive Director	00 Initia ify that this request is corr Authorized Offic funds for the period cover plication for this funding p	red and for the total project 00/18 rogram.	
TYPED NAME & TITLE (Authorized Official or Financial Officer Only.)	SIGNATURE	DATE 8/2017	

MAY 18, 2017

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

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

$\underline{O} \underline{R} \underline{D} \underline{E} \underline{R}$

On this date, the County Commission of Wood County, upon a motion made by Robert K. Tebay, seconded by James E. Colombo, and made unanimous by David Blair Couch, did hereby AUTHORIZE David Blair Couch, 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 (WVDHSEM). Said grant application is in the amount of one hundred fifteen thousand seven hundred ninety-nine dollars and zero cents (\$115,799.00).

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

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY

David Blair Couch, President

Robert K. Tobay, Commissioner

James E. Colombo, Commissioner

M/3663

MAY 18, 2017

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

RESOLUTION

A Resolution to authorize the filing of an application by the Wood County Commission for a Grant with the West Virginia Division of Homeland Security and Emergency Management (WVDHSEM) – 2017 EMPG Grant Program – for the purpose of applying for a FY 2017 EMPG Grant for the Wood County Office of Emergency Management Services.

Be it resolved by the Wood County Commission, Parkersburg, West Virginia, that the President of the County Commission, be and is hereby authorized to, apply for a 2017 EMPG Grant for the activities and administration of the Wood County Office of Emergency Management Services.

Dated this 18th day of May 2017.

David Blair Couch, President Wood County Commission

Certified to be a true copy of a Resolution adopted at a regular meeting of the Wood County Commission held on May 18, 2017.

Mark Rhodes, County Clerk Wood County Commission

2017 EMPG PROGRAM GRANT APPLICATION SUBMISSION CHECKLIST

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

- X The application has been completely filled out.
- X The Project Narrative (page 7) <u>MUST</u> follow the same outline shown on page 6 of the application and be as detailed as possible.
- X Math has been double-checked, is accurate, and <u>has been rounded to the nearest whole</u> <u>dollar amount</u>.
- X Authorized Official has signed page 1 of the grant application. That page, with the <u>ORIGINAL SIGNATURE IN BLUE INK</u>, must be returned by mail to:

Division of Homeland Security and Emergency Management 2017 EMPG Grant Application 1900 Kanawha Blvd., East Building 1, Room EB-80 Charleston, WV 25305

X ALL COMPLETED APPLICATIONS MUST BE SUBMITTED VIA HSIN WV-EM PORTAL.

- X Applicant has been listed as the County Commission (or designated agent), or Municipality.
- X USDOJ <u>Certifications Regarding Lobbying</u>; <u>Debarment</u>, <u>Suspension and Other</u> <u>Responsibility Matters</u>; and <u>Drug-Free Workplace Requirements</u> is completed and signed in blue ink.
- X Standard Form LLL is completed and signed in blue ink.
- X A copy of the jurisdiction's most recent Single Audit Report is attached to the application submitted via HSIN.

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

20'	Division c Emergency	EST VIRGINIA of Homeland Security and Management (WVDHSEM) Management Performance Grant (EMPG)	GRANT APPLICATION PAGE 1 (CEDA 97.042)
1.	Applicant:	Wood County Commission	5. Funds Requested: \$ 115,799
	Address:	One Court Square	Project Matching Funds
1		Parkersburg, WV 26101	(50%): \$ 115,799
	Phone/Fax:	304-424-1984/304-424-0194	
2.	Project Direc	ctor: Mike Shook	6. Type of Agency:
	Address:	911 Core Road	X County Municipality
		Parkersburg, WV 26101	
	Phone/Fax:	304-420-0911/304-422-6270	DUNS #103819496
	Email;	mshook@woodcountywv.com	FEIN556 000 417
3.	Fiscal Office	r: Mark Rhodes	7. Project Period:
	Address:	One Court Square Parkersburg, WV 26101	Beginning Date: January 1, 2017
	Phone/Fax:	304-424-1850/304-424-0194	Ending Date: December 31, 2017
	Email:	mrhodes@woodcountywv.com	
4.	Geographic	Area Served: Wood County	8. Type of Application:
1			Initial Continuation Revision
	Pop. (<u>2010</u> C	ensus): <u>86,956</u>	
9.	Project Title	and <i>Brief</i> Description:	
FY'	17 EMPG Gran	t for Wood County, WV	، بر این
10.	Certification		
	thereof has be Special Condit	en duly authorized by any governing bo	ed in this application is true and correct. The submission ody, and the applicant will comply with all of the attached a awarded, including all emergency services staff having with W. Va. Code Chapter 15-5-15.
	Authorized (Difficial: David Blair Couch Typed or Planted NAME DE AGENC	Title: President
	Signature:	Clark un	Date: 5/18/17

ITEMIZATION OF FUNDS BY CATEGORY

PAGE 3-1 (PLANNING ONLY)

2017 EMPG PROGRAM

		Federal EMPG Funds	Approved (WVDHSEM Use Only)
Planning:			· ·· · · <u>·</u> ·· · · · · · · · · ·
 Planning funds may be used to help the jurisdiction complete the following requirements. a. Review and update the Threat and Hazard Identification and Risk Assessment (THIRA), based on the most current guidance for this assessment 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: www.fema.gov/pdf/about/divisions/npd/CPG 101 V2.pdf. c. Prepare and submit revisions to the local emergency operations plan, based on the top two priorities Identified in the CPG 101 v.2 review above and/or in the local jurisdiction Threat and Hazard Identification and Risk Assessment (THIRA) for 2016. Submissions to be made via HSIN, as the revisions are completed. 			
activities and/or work with the appropriate agencies and individuals involved with these projects.			
Wood County Emergency Management Planning - William Riffle			
1/1/17 – 1/15/17 Salary - \$1,499.20/pay period x 1 pay period Retirement - \$1,499.20 x .12 Workers Comp \$1,499.20 x .030 FICA - \$1,499.20 x .0765	750 90 22 57	750 90 22 57	
1/31/17 – 6/30/17 Salary - \$1,560.95 x 11 pay periods Retirement - \$35,901.85 x .12 Workers Comp \$35,901.85 x .030	8, 58 5 2,154	8,585 2,154	
FICA - \$35,901.85 x .0765 7/1/17 12/31/17	539 1,373	539 1,373	
Salary - \$1,560.95 x 12 pay periods Retirement - \$35,901.85 x .11 Workers Comp \$35,901.85 x .038 FICA - \$35,901.85 x .0765	9,366 1,975 682 1,373	9,366 1,975 682 1,373	
Insurance - \$1,918.88 x 6 months - 1/1/17 - 6/30/17 Includes Health, Life, Vision, and Dental InsuranceFamily Coverage			
Insurance - \$2,286.29 x 6 months – 7/1/17 – 12/31/17 Includes Health, Life, Vision, and Dental Insurance – Family Coverage	5,757 6,859	5,757 6,859	
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 3-6	4	↓	

ITEMIZATION OF FUNDS BY CATEGORY

2017 EMPG

PAGE 3-2 (ORGANIZATIONAL ONLY)

PROGRAM

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
Organizational: Wood County Emergency Management Assistant Director Mike Shook			
Salary - \$1,875 x 24 pay periods	22,500	22,500	
Retirement - \$22,500 x .12 (1/1/17 – 6/30/17) Retirement - \$22,500 x .11 (7/1/17 – 12/31/17)	1,350 1,238	1,350 1,238	
FICA - \$45,000 x .0765 (1/1/17 - 12/31/17)	1,721	1,721	
Workers Comp \$22,500 x .030 (1/1/17 – 6/30/17) Workers Comp \$22,500 x .038 (7/1/17 – 12/31/17)	338 428	338 428	
Insurance - \$1,918.88 x 6 months – 1/1/17 – 6/30/17 Includes Health, Life, Vision, and Dental Insurance – Family Coverage	5,767	5,757	
Insurance - \$2,286.29 x 6 months – 7/1/17 – 12/31/17 Includes Health, Life, Vision, and Dental Insurance – Family Coverage	6,859	6,859	
Administrative Assistant - Mary Beth Jeffers		· ·	
Salary - \$1,727.33 x 24 pay periods	20,728	20,728	
Retirement - \$20,728 x .12 (1/1/17 – 6/30/17) Retirement - \$20,728 x .11 (7/1/17 – 12/31/17)	1,244 1,140	1,244 1,140	
FICA - \$41,456 x.0765 (1/1/17 - 12/31/17)	1,586	1,586	
Workers Comp \$20,728 x .030 (1/1/17 – 6/30/17) Workers Comp \$20,728 x .038 (7/1/17 – 12/31/17)	311 394	311 394	
Insurance - \$868.46 x 6 months – 1/1/17 – 6/30/17 Includes Health, Life, Vision, and Dental Insurance – Single Coverage	2,605	2,605	
Insurance - \$932.87 x 6 months - 7/1/17 – 12/31/17 Includes Health, Life, Vision, and Dental Insurance – Single Coverage	2,799	2,799	
Internet Service for Wood County Office of Emergency Management - \$252.30/mo. x 12 mos.	1,514	_1,514	
Cell Phone Service for Wood County Office of Emergency Management - \$160/mo. x 12 mos.	960	960	5
	↓	↓ ↓	↓

ITEMIZATION OF FUNDS BY CATEGORY

2017 EMPG PROGRAM PAGE 3-3 (EQUIPMENT ONLY)

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
Equipment: (Please see Authorized Equipment List (AEL) at https://www.fema.gov/media- library/assets/documents/101566under the Grant Programs Information and Resources tab while preparing budget. 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 <u>compliant</u> . In addition, any State level guidelines and initiatives that are developed by the WV Statewide Interoperable Executive Committee (SIEC) regarding communications will be followed by the sub-grantee.) NO FUNDS REQUESTED			
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 3-6	↓		Ļ

ITEMIZATION OF FUNDS BY CATEGORY

PAGE 3-4 (TRAINING ONLY).

2017 EMPG PROGRAM

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
Training:			
 FY 2017 EMPG Program funds may be used for a range of emergency management-related training activities to enhance the capabilities of State and local emergency management personnel and the local community through the establishment, support, conduct, and attendance of training. Training activities should align with the current Multi-Year Training and Exercise Plan (TEP) developed through an annual Training and Exercise Planning Workshop (TEPW). Training should foster the development of a community oriented approach to emergency management that emphasizes engagement at the community level, strengthens best practices, and provides a path toward building sustainable resilience. There are three requirements under the Training portion of EMPG beginning with 2017. These requirements are shown below. Requirement 1 – Public Education/Information Option 1 – Conduct 24 hours of appropriate hazard awareness activities for local citizens during the fiscal year. 			
Option 2 – Prepare and distribute, or arrange for distribution of, emergency-related public information materials that reach at least 50 percent of the county.			
Requirement 2 - Training for Emergency Management Personnel		-	
All EMPG funded personnel identified on your Application must complete the Professional Development Series (PDS) courses and NIMS training, and:			
Emergency Management staff must complete one Emergency Management related course each year.			
Requirement 3 – Emergency Management Training for Other Personnel			
Conduct a local emergency management training program for local elected officials, department heads and their staffs, other local/county officials, and support agencies, or arrange for these individuals to participate in emergency management training offered by WVDHSEM. This training should strengthen the capabilities of local/county governments. Each program should have sufficient detailed information to describe and quantify the nature of all training provided.			
NOTE: See pages 7-9 and 19-21 in the instructions for full details.			
NO FUNDS REQUESTED			
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 3-6	Ļ	ţ.	Ļ

ITEMIZATION OF FUNDS BY CATEGORY

PAGE 3-5 (EXERCISES ONLY)

2017 EMPG PROGRAM

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
Exercises:	• • • • • • • • • • • •	• • • • • • • •	- · · · - · · · · · · · · · · ·
 ENCLOSES. EMPG funds may be used to design, develop, conduct, and evaluate emergency management related exercises. Exercises must be consistent with the principles and methodology outlined in the Homeland Security Exercise and Evaluation Program (HSEEP), as well as applicable emergency management standards. All exercises must be administered using HSEEP methodology and documentation procedures. In order to receive EMPG grant credit, the jurisdiction must complete an <i>After Action Report</i> (AAR), an <i>Improvement Plan</i> (IP), and include them in their quarterly submission along with a <i>Roster</i> signed by all exercise participants. Documentation must be submitted once completed and approved by the Exercise Planning Committee prior to the quarterly reimbursement request. Exercises can be, and are recommended to be, developed and administered at a multi-jurisdictional and multi-discipline level. As required in the 2017 federal EMPG Guidance, <u>ALL</u> employees in positions partially or fully funded by EMPG funds <u>MUST</u> participate in a minimum of three (3) exercises in a 12-month period. These exercises as defined in HSEEP can be Non-Operational or Operational. This includes all support staff such as administrative assistants, secretaries, deputy directors, etc. NOTE: Actual Events may fulfill part of the exercise requirement, if a waiver has been submitted to and approved by WVDHSEM. 			
NO FUNDS REQUESTED			
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 3-6 * All funds must be rounded to the nearest whole dollar amount	4	Ļ	<u>↓</u>

ITEMIZATION OF FUNDS BY CATEGORY

2017 EMPG PROGRAM PAGE 3-6 (MANAGEMENT AND ADMINISTRATIVE)

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
<u>Management and Administrative:</u> (Maximum of 5% of request/award)			
Tiano-Knopp Associates, Inc0243 fee for Management and Administrative functions for the Wood County EMPG Grant Program	2,745	2,745	
TOTAL MATCHING FUNDS:	115,799		

TOTAL FEDERAL EMPG FUNDS:	115,799	
TOTAL APPROVED PROJECT:		

2017 EMPG PROGRAM	PAGE 4
Applicant:	Type of Application:
Wood County Commission	X Initial Revision

Category	EMPG Funds (A) *	Matching Funds (B) **	Total Funds (A + B)
Planning	39,582	39,582	79,164
Organization	73,472	73,472	146,944
Equipment	-0-	-0-	-0-
Training	-0-	-0-	-0-
Exercises	-0-	-0-	-0-
Management and Admin (max 5%)	2,745	2,745	5,490
Total Budget	115,799	115,799	231,598

FUNDING STRATEGY

Funding Source(s)	Amount	Status
EMPG Funds:	\$ 115,799	Α
Matching Funds (If Applicable):	\$ 115,799	С
Total:	\$ 231,598	

- * 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.



PURPOSE:

The purpose of this 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 and operations program. Wood 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 level of preparedness provides Wood County with the ability to effectively, efficiently, and consistently respond to any disaster or emergency which may occur within Wood 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. The Office must continue to be able to respond to these emergencies, and this is achieved with the assistance of grant funding provided through this Program.

Additionally, the WCOEM has the ability to work with other appropriate outside agencies to assist them in the preparation of any type of disaster or emergency which may occur in the County. Training is provided to these agency employees and to a variety of volunteers in order to have procedures and protocols in place if a disaster or emergency should occur. These outside agencies include: law enforcement departments, both paid and volunteer fire departments, non-profit agencies, local businesses, colleges and universities, and interested and concerned individuals. In addition, the WCOEM has worked with each of the three jurisdictions within the County (Parkersburg, Vienna, and Williamstown) to assist them with the development of an Emergency Operations Plan for their respective jurisdiction. These Plans were mirrored after Wood County's Plan but contain specifics for their entity.

The WCOEM also organizes and participates in exercises which will test a portion of its emergency operations plan. These exercises will be developed and administered at a multi-jurisdictional and multi-discipline level.

A proper emergency management program in Wood County can be developed and maintained by providing essential funding for staff and related administrative items. This accomplishment relates to Goal 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. The Office must continue to be able to continue to respond to these emergencies, provide training, and conduct exercises. This is achieved with the assistance of grant funding provided through this Program.

REQUIREMENTS:

The following activities have been and/or will be undertaken by the Wood County Office of Emergency Management during 2017.

Planning

- a. Review and update the Threat and Hazard Identification and Risk Assessment (THIRA), based on the most current guidance for this assessment.
- 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.
- e. Prepare and submit revisions to the local emergency operations plan, based on the top two priorities identified in the CPG 101 v.2 review and/or in the County's Threat and Hazard Identification and Risk Assessment (THIRA) for 2015.

In prior years, the WCOEM has worked with the Mid-Ohio Valley Regional Planning and Development Council with regards to the All-Hazards Mitigation Plan. This Plan is required to be updated every five years and was updated in 2016. Throughout 2015 and 2016 the WCOEM reviewed and updated its Emergency Operations Plan (EOP) which was originally prepared in 2013 by Harvey and Associates in conjunction with the WCOEM. After the Wood County EOP was developed, the WCOEM realized the three largest cities within their jurisdiction – the Cities of Parkersburg, Vienna, and Williamstown – were in need of their own local emergency operations plan. As a result, specific Plans were developed for these entities. These Plans were specific to each City but also tied-in with the County's Plan.

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 will 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 which include their input and ideas.

During this year a minimum of three planning products will be developed based upon the evaluation done by the WCOEM. These planning products will include the mandatory plan component revisions as well as other sections deemed necessary through the THIRA and Evaluation Matrix. All revisions will be submitted via the HSIN WV-EM Portal.

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 Assistant Homeland Security - Emergency Management Director, a full-time paid Emergency Management Planner, and a full-time paid Administrative Assistant. All employees have undergone criminal background checks. Wood 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, at a minimum, current operational status, current and following week significant activities, exercise, and training events. WCOEM personnel will also adhere to the E Team Training environment report submissions in addition to the weekly Jurisdiction Situation Reports. 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 which will help WCOEM submit its necessary reports.

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.

<u>Equipment</u>

No equipment is being purchased with these grant funds.

Training

The Wood County Office of Emergency Management will adhere to the following requirements with regards to training:

<u>Requirement 1 – Public Education:</u> The WCOEM will prepare and distribute, or arrange for distribution of, emergency-related public information materials that will reach at least 50 percent of Wood County residents. This information will be developed by the Wood County Emergency Management Planner in conjunction with the Assistant Director. This activity will be completed by December 31, 2017. A copy of these materials will be included with Wood County's Annual Performance Measures Submission.

<u>Requirement 2 – Training for Emergency Management Personnel:</u> The three staff persons for the WCOEM will complete the following Professional Development Series (PDS) courses and NMIS training courses:

- IS 120.a
- IS 120.d
- IS 235.b
- IS 240.b
- IS 242.b
- IS 244.b
- 1S 247
- ICS 100
- ICS 200
- IS 700
- IS 800

If it is determined any of the staff at the WCOEM has already completed these PDS and NIMS training, the individual will complete an Emergency Management related course through DHS (NTED Courses), Center for Disease Control and Prevention (CDC), Emergency Management Institute (EMI), or WVDHSEM. The staff will review these available courses and select the course which is most appropriate and beneficial to their needs and responsibilities.

Certificates of completion will be attached to the annual Performance Measures submission as well as maintained at the WCOEM.

<u>Requirement 3 – Emergency Management Training for Other Personnel:</u> A local emergency management training program will be developed by the WCOEM and conducted for Wood County elected officials, County and City Department heads and staff, and other appropriate agencies within the County. This training will strengthen the capabilities of local and County governments as well as the various agencies they work with on emergency situations. The accomplishments of this training including the nature of the training, those who attended, date, etc. will be included in the annual Performance Measure submission.

Exercises

The Wood County Office of Emergency Management will participate in a minimum of three exercises during 2017. 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 multijurisdictional level. All exercises <u>MUST</u> be NIMS compliant and <u>MUST</u> be designed, developed, conducted and evaluated in accordance with HSEEP.

The WCOEM anticipates a tabletop and a practical exercise as well as a planned event which is the Parkersburg Half Marathon which is held in August 2017. This event will involve the cooperation between the WCOEM, local law enforcement agencies, West Virginia State Police, Bureau of Fiscal Services, and the National Guard's Community Response Team.

<u>OBJECTIVES</u>: 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).
- At the end of the grant period, the WCOEM will have revised a minimum of three planning documents. (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 WCOEM. (Relates to WV Goal 3, Objective O)

IMPLEMENTATION:

<u>Planning</u> – During this year a minimum of three planning products will be developed based upon the evaluation done by the WCOEM. These planning products will include the mandatory plan component revisions as well as other sections deemed necessary through the THIRA and Evaluation Matrix. All revisions will be submitted via the HSIN WV-EM Portal. The WCOEM Planner and Assistant Director will be in charge of these planning products which will be determined after these evaluations have been completed. Revisions will be prepared and submitted to the local emergency operations plan based upon the top two priorities identified in the CPG 101 v.2 review and/or in the County's Threat and Hazard Identification and Risk Assessment (THIRA) for 2017.

<u>Organizational</u> - Wood County has hired Mike Shook as the Assistant Director of the WCOEM. Mary Beth Jeffers is currently the Administrative Assistant; however, she will be retiring in June 2017. The WCOEM has begun advertising for an individual to fill this position. It is anticipated someone will be hired by the end of June 2017. 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 will continue throughout the grant year.

Equipment - No equipment will be purchased through this 2017 EMPG Grant.

<u>Training</u> – The WCOEM Assistant Director will ensure that he, the Planning Director of the WCOEM, and the Administrative Assistant will attend and complete the required trainings by the end of this grant period. Also, as appropriate, WCOEM staff members will continue to attend necessary trainings throughout the remainder of the grant year. West Virginia State Travel Regulations will be followed.

In addition, the WCOEM will prepare and distribute, or arrange for distribution of, emergency-related public information materials that will reach at least 50 percent of Wood County residents. This information will be developed by the Wood County Emergency Management Planner in conjunction with the Assistant Director. This activity will be completed by December 31, 2017.

Also during the year, a local emergency management training program will be developed by the WCOEM and conducted for Wood County elected officials, County and City Department heads and staff, and other appropriate agencies within the County. This training will strengthen the capabilities of local and County governments as well as the various agencies they work with on emergency situations.

<u>Exercises</u> – The WCOEM will participate in at least three exercises in 2017. The WCOEM anticipates a tabletop and a practical exercise as well as a planned event which is the Parkersburg Half Marathon which is held in August 2017. This event will involve the cooperation between the WCOEM, local law enforcement agencies, West Virginia State Police, Bureau of Fiscal Services, and the National Guard's Community Response Team. All WCOEM employees who are partially or fully funded by EMPG funds will participate in at least three exercises in 2017.

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

- <u>Planning</u> This item will be documented by the review and completion of the three planning documents. Documentation will consist of time sheets and paystubs of the WCOEM Planner along with copies of the documents and/or progress reports. All documents will be submitted via the HSIN WV-EM Portal.
- <u>Organizational</u> Documentation of this item will include the continued hiring of a full-time Assistant Director and a full-time Administrative Assistant for 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.
- <u>Equipment</u> No equipment will be purchased.

• <u>Training</u> – 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. These trainings will be attended by all who are fully or partially funded by this EMPG Grant.

For the public education/information portion of the required training, public information will be developed and distributed that will reach at least 50 percent of Wood County. A copy of the items distributed along with a description of the number distributed, when and how they were distributed, and where they were distributed will be included with the Annual Performance Measures Submission.

With regards to the Emergency Management Training for Other Personnel, the WCOEM will develop and conduct this training for Wood County elected officials, County and City Department heads and staff, and other appropriate agencies within the County. This training will strengthen the capabilities of local and County governments as well as the various agencies they work with on emergency situations. The appropriate information on this training will be provided in the Annual Performance Measures Submission.

• <u>Exercises</u> – This item will be documented by an informational file which will contain materials on the minimum of three exercises which will be developed and administered by WCOEM. Information on which staff members attended the various exercises will be included in this informational file along with other material such as who attended, what the exercise involved, when and where it was held, and what the exercise hoped to accomplish. In addition, an analysis will be performed of each exercise to determine areas for improvement and changes which need to be made as a result of the exercise.

WEST VIRGINIA Division of Homeland Security and Emergency Management (WVDHSEM) 2017 EMPG PROGRAM	SPECIAL CONDITIONS AND ASSURANCES PAGE 8	
page one (1), item ten (10), of this grant application, the applicant and Assurances, Regulations, Policies, Guidelines and Requireme program; U.S. Department of Homeland Security; and all other m Conditions and Assurances apply to all EMPG federal and matching	occurs as a result or action of any of the following Special Conditions and grant program, should be addressed to:	
LAWS OF WEST VIRGINIA: This application/contract shall be governed in all respects by the laws of the by WVDHSEM. In accordance with W. Va. Code Chapter 15-5-15, all emerged	State of West Virginia. State procedures and practices will apply to all funds disbursed ency services staff must have undergone criminal background checks.	
2. LEGAL AUTHORITY:	, , , , , , , , , , , , , , , , , , ,	
The applicant hereby certifies it has the legal authority to apply for l passed as an official act of the applicant's governing body authoriz	the grant; that a resolution, motion or similar action has been duly adopted or ting the filing of the application, including all understandings and assurances as the official representative of the applicant to act in connection with the equired.	
3. RELATIONSHIP:		
	of an independent contractor, not that of a joint enterprise. The sub-grantee expense without the express prior written approval from WVDHSEM.	
4. OPERATIONAL WITHIN 90 DAYS:		
If the project is not operational within 90 days of the specified p	project starting date, the grantee must submit a statement to WVDHSEM letter, WVDHSEM may cancel the project and redistribute the funds to other	
5. WRITTEN APPROVAL OF CHANGES:		
The sub-grantee must obtain prior written approval from WVDHSEM for all project changes (programmatic, fiscal or otherwise). Additional any budget revisions greater than 10% in aggregate must be approved by WVDHSEM.		

WEST VIRGINIA Division of Homeland Security and Emergency Management (WVDHSEM) 2017 EMPG PROGRAM	SPECIAL CONDITIONS AND ASSURANCES PAGE 9
6. CIVIL RIGHTS COMPLIANCE:	
	J.S.C. 794 U.S.C 1681 et seq. 01 et seq. st comply with the requirements of Titles I, II, and III of the Americans with he basis of disability in the operation of public entities, public and private
PRESS RELEASE:	
	e following information: Security and Emergency Management, WVDHSEM); and, nd Security), along with the name of the Federal Source (EMPG) including
8. COMPLIANCE WITH FEDERAL RULES AND REGULATIONS::	**************************************
Sub-grantee will comply with Title 2, Part 200 of the Code of Fede A-21, A-87, A-89, A-102, A-110, A-122, A-133.	eral Regulations (Super Circular). The Super Circular supersedes Circulars
9. ACCESS TO RECORDS and EQUIPMENT:	
WVDHSEM, through any authorized representative, shall have ac equipment related to the sub-grant and to relevant books and reco	ccess to and the right to examine all records, books, papers, documents, and pords of contractors.
0. CONFLICT OF INTEREST:	
	performs any duties under the project, may participate in an administrative pected to result in any benefit to that individual or that individual's immediate ;
are applicable to state grantee staff members and other state an	er ill, (as amended), concerning the political activity of government employees to local government employees whose principal employment is in connection nder a 1975 amendment to the Hatch Act, such state and local government ampaigns, except they may not be candidates for office.

WEST VIRGINIA Division of Homeland Security and Emergency Management (WVDHSEM) 2017 EMPG PROGRAM	SPECIAL CONDITIONS AND ASSURANCES PAGE 10	
12. RELEASE OF INFORMATION:		
other documents submitted to WVDHSEM and its grantees, include	t funds are required to be made available to WVDHSEM. These records and ling plans and application for funds, reports, etc., are subsequently required y under the terms and conditions of the Federal Freedom of Information Act,	
its grant management activities, may be considered law enforceme may include threat, risk, and needs assessment information, and c public health infrastructures. While this information <u>under federal</u>	urse of applying for funding under this program, or provided in the course of ant sensitive or otherwise important to national or state security interests. This discussions of demographics, transportation, public works, and industrial and <u>control</u> is subject to requests made pursuant to the Freedom of Information information of this nature are made on a case-by-case basis by the Federal in 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 ent which may be considered sensitive in nature. Applicants may also consult the WVDSHEM regarding concerns or questions about the relea- 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 stat	e evaluation efforts directly or indirectly related to this program as requested.	
0BLIGATION OF PROJECT FUNDS:		
Funds may not, without prior written approval from WVDHSEM, b date of the project period.	e obligated prior to the effective start date or subsequent to the termination	
USE OF FUNDS:	·	
Funds awarded through WVDHSEM may be expended ONLY for a project description and budget. Further, this applies to funds award	the purposes and activities specifically covered by the sub-grantee approved ded through budget revisions by WVDHSEM.	
16 COMPLIANCE WITH FEDERAL PROCEDURES:		
Sub-grantee agrees to comply with all requirements	as set forth in the Financial Guidance which governs this program.	
ALLOWABLE AND UNALLOWABLE COSTS:		
Allowable and unallowable costs incurred under this grant shall be detern	nined in accordance with the Super Circular.	

WEST VIRGINIA Division of Homeland Security and SPECIAL CONDITIONS AND ASSURANCES Emergency Management (WVDHSEM) PAGE 11 2017 EMPG PROGRAM 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 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 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 WVDHSEM. SUSPENSION OF FUNDING: 22. 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, 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.

WEST VIRGINIA Division of Homeland Security and Emergency Management (WVDHSEM) 2017 EMPG PROGRAM	SPECIAL CONDITIONS AND ASSURANCES PAGE 12
24. SUBMISSION/RELEASE OF PROPOSED PUBLICATIONS	
prior to public release. Any publications (written, visual, sound, shall contain the following statements: "This document [product] was prepared under a grant from the U Security State Administrative Agency. Points of view or opinion	ed publications resulting from this agreement to WVDHSEM twenty (20) days or otherwise), whether published at the grantee's or government's expense, United States Department of Homeland Security, and the WV State Homeland as expressed in this document [product] are those of the authors and do not Department of Homeland Security, nor the WV State Homeland Security State
equipment furnished it, or made available through a sub-grant by the sub-grantee, notwithstanding the expiration of this agreement obtained from WVDHSEM. Sub-Grantee assures inventory che	Trol, protect, preserve, use, maintain, and properly dispose of any property or WVDHSEM. This obligation continues as long as the property is retained by t. Prior to sale, trade in or disposal of property, disposition instructions will be tecks will be performed annually or pursuant to guidance promulgated in the he WVDSHEM. The WVDSHEM reserves the right to inspect and review any
26. REPORTS:	
Each subgrantee shall submit such reports as WVDHSEM shall d	eem reasonably necessary to the execution of monitoring, stewardship and
complete and remit for TRAINING to WVDHSEM 40 hours of training as is WVDHSEM, EXERCISE OBJECTIVES AS OUTLINED ON PAGE 6 CONT Financial Reporting: Sub-Grantees MUST submit to WVDHSEM con	or PLANNING to WVDHSEM the requirements shown on PAGE 6. Sub-Grantees must dentified PAGE 6 CONTINUED. Sub-Grantees must complete and remit for Exercise to INUED. Inplete requests for reimbursements with all backup documentation. Sub-Grantees must all relevant documentation for your requests, instructions will be provided separately.
27, PURCHASING:	
When making purchases relevant to the sub-grant, the sub-grante purchasing procedures by a state or local unit of government.	 ee will, at a minimum, abide by applicable State and local laws, which address
28. PATENTS AND/OR COPYRIGHTS AND RIGHTS IN DATA:	
exclusive, and irrevocable license to reproduce, publish, or otherw purposes: (1) the copyright in any work developed under an award	The U.S. Department of Horneland Security; reserves a royalty-free, non- vise use, and authorize others to use, for State or Federal government d or sub award; and, (2) any rights of copyright to which a recipient or sub rederal support. Sub-Grantee agrees to consult with the WVDSHEM purchased with, this funding.

WEST VIRGINIA Division of Homeland Security and Emergency Management (WVDHSEM) 2017 EMPG PROGRAM	SPECIAL CONDITIONS AND ASSURANCES PAGE 13
29. Environmental & Historic preservation (EHP)	
Subgrantee shall comply with all applicable Federal, State, and loc compliance with applicable laws.	al EHP requirements and shall provide any information requested to ensure
30, INFORMATION SYSTEMS & COMMUNICATIONS EQUIPMENT	
 users in the criminal justice/homeland security commusoftware will be documented in sufficient detail to enal computer of similar size and configuration. b. To provide a complete copy of the computer programs include, but not be limited to, system description, or descriptions, report formats, program listings, and flow c c. That whenever possible all application programs will be a second seco	written in standardized programming languages (i.e. Cobol, Fortran, C, C++, r format for use on general operating systems that can be utilized on at least
With respect to communications initiatives and equipment, the sub Communications equipment is required to be compatible with the S Radio Network. Per Executive Order 5-14 all communications equi Interoperability Coordinator.	e-grantee agrees to the following: SAFECOM P25 trunked radio hierarchy and the WV State Interoperable upment requests must be reviewed and approved by the Statewide
31. TIME EXTENSIONS: In general, time extensions for this program are unallowable. Une be deobligated.	expended sub-grant funds remaining at the close of the sub-grant period shall
32. USE OF GRANT FUNDS TO ENACT LAWS, POLICIES, ETC.: Sub-Grantee understands and agrees that it cannot use any sub-g modification or adoption of any law, regulation or policy, at any leve	- grant funds, either directly or indirectly in support of the enactment, repeal, el of government,

WEST VIRGINIA Division of Homeland Security and Emorgency Management (WVDHSEM) 2017 EMPG PROGRAM	SPECIAL CONDITIONS AND ASSURANCES PAGE 14
33. PROGRAM ACCOUNTABILITY - FEDERAL AUDIT REQUIREM	ENTS:
If an audit must be conducted pursuant to the Super Circular, a co clearinghouse. <u>As of 10/1/04, the Federal clearing house is as follows:</u> Federal Audit Clearinghouse Bureau of the Census 1201 E. 10 th Street Jeffersonville, IN 47132	ppy of the audit shall be submitted to SAA as well as to the Federal
34. PROGRAM ACCOUNTABILITY - STATE AUDIT REQUIREMEN	ITS:
other organizations which receive state funds or grants. The applicable, this grant shall adhere to the audit requirements	as amended, sets forth the audit requirements of corporations, associations or ese audit requirements do not apply to units of local and state government. If a set forth in §12-4-14 at the time of award. All funds disbursed by SAA are bursed by the WVDSHEM are considered state funds. The WVDSHEM will hich falls under the requirements of the WV Code.
include a state spending unit or a local government as defined grants or sub grants in the amount of \$50,000 or more in the a <u>these state funds</u> . An OMB A-133 Audit or an audit conducted filed within two years of the end of the fiscal year in which the accountant and the scope of the Report is limited to showing h scope audit or review of the entity receiving state funds. Any e subgrant funds until the Report is filed and is otherwise in corr	<u>follows:</u> Any corporation, partnership, association, individual or other legal entity (not to d in § 6-9-1a of the West Virginia Code, as amended) which receives one or more state aggregate in a state fiscal year <u>shall file with WVDHSEM a Report of the disbursement of</u> I by a certified public accountant may be substituted for the Report . The Report shall be grant or subgrant closes. The Report shall be made by an independent certified public now the state grant or subgrant funds were spent. The Report does not have to be a full- entity failing to file a required Report is barred from subsequently receiving state grant or inpliance with the provisions of West Virginia Code. If a Report is not required under this file with SAA a sworn statement of expenditures made under the grant or sub-grant.
	s in full compliance with all requirements as set forth in Chapter 12, Article 4, not currently debarred from receiving state grant funds as a result of non- anded.

ł

WEST VIRGINIA Division of Homeland Security and Emergency Management (WVDHSEM) 2017 EMPG PROGRAM	SPECIAL CONDITIONS AND ASSURANCES PAGE 15
35. EQUAL EMPLOYMENT OPPORTUNITY PLAN:	
Each sub-grantee certifies that it has executed and has on file, an	Equal Employment Opportunity Plan.
36. VETERANS PREFERENCE:	
	whire additional personnel give suitable preference in employment to military rement that a sub-grantee agency have in place a mechanism ensuring that
37. IMMIGRATION AND NATURALIZATION VERIFICATION:	
	iate, applicable Immigration and Naturalization Service Employment Eligibility ederal funds to verify that employees are eligible to work in the United States.
38 PURCHASE OF AMERICAN-MADE EQUIPMENT/PRODUCTS:	
	7 Appropriations Act that, as well as the desire of WVDHSEM, <u>to the greatest</u> leral funds made available under this grant should be American-made.
39. PERSONNEL TRAINING:	
	WVDSHEM reserves the right to require training as a condition of the sub- ing/certification on grant funded equipment must be provided, if applicable.
	an nagaran kana ka ka kana mana mananan manan mangan kana angan kana na kana na kana na kana na kana na mangan M
cost recording must separate all project costs from the sub-gran	ng <u>generally accepted accounting procedures</u> . A unique account number or tee's other or general expenditures. Adequate documentation for all project ntation of financial and supporting material, as defined in the pertinent it purposes.
41. OFFICE OF GRANT OPERATIONS FINANCIAL GUIDE:	
Sub-grantee agrees to comply with all requirements as set forth in	n the Financial Guidance which governs this program.
42. EQUIPMENT:	
Sub-Grantees purchasing equipment with grant funds are required to adhe agencies. All equipment must have a primary function of being used in supp	re to the established bidding procedures for their respective units of government and or nort the EMPG program.
43 MARKING OF EQUIPMENT AND PUBLICATIONS:	
Sub-Grantee will ensure that, when practicable, any equipment p marked as follows: "Supported with funds provided by the U.S. De	purchased and publications produced with grant funding shall be prominently epartment of Homeland Security and 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 (Nonpro-curement) 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 coeperative 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 grante 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, alternating 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 stuch an explanation to this application.

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

As received 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 57,515 and 57,520---

A. The applicant certifies that it will or will continue to provide a daug-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—

OJP FORM 4001/8 (3-91) REPLACES OJP FORMS 4601/2, 4001/3 AND 4001/4 WHICH ARE OBSOLETE.

(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	Check 📋 if there are workplaces on file that are not indentified here.	
after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such convic-tion. Employers of convicted employees must provide notice, including position title, to: Department of Justice, Office of Justice Programs, ATTN: Control Desk, 533 Indiana Avenue,	Section 57, 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 ap- plication for Department of Justice funding. States and State agencies may elect to use QJP Form 4061/7.	
N.W., Washington, D.C. 20531. Notice shall include the iden- tification number(s) of each affected grant;	Check \square if the State has elected to complete OJP Form 4861/7.	
(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—	DRUG-FREE WORKPLACE	
(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the reguirements of the Rehabilitation Act of 1973, as amended, or	(GRANTEES WHO ARE INDIVIDUALS) As required by the Drug-Free Workplace Act of 1988, and	
(2) Requiring such employee to participate satisfactorily in a	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	
drig abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforce- ment, or other appropriate agency;	In the unlawful manufacture, distribution, dispensing, posses- sion, or use of a controlled substance in conducting any activity with the grant, and	
 (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. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity. I	
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.	will report the conviction, in writing, within 10 calendar days of the conviction, to: Department of Justice, Office of Justice Programs, ATTN: Control Deak, 533 Indiana Avenue, N.W.,	
Place of Performance (Street address, city, county, state, zip	Washington, D.C. 29531.	
code)		
As the duly authorized representative of the applicant, I hereby cer	tily that the applicant will comply with the above certifications,	
,		
As the duly authorized representative of the applicant, I hereby cer		
As the duly authorized representative of the applicant, I hereby cer 1. Grantee Name and Address:		
As the duly authorized representative of the applicant, I hereby cer 1. Grantee Name and Address: Wood County Commission, One Court	t Square, Parkersburg, WV 26101	
As the duly authorized representative of the applicant, I hereby car 1. Grantee Name and Address: Wood County Commission, One Court 2. Application Number and/or Project Name	t Square, Parkersburg, WV 26101 3. Grantee IRS/Vender Number	
As the duly authorized representative of the applicant, I hereby cer 1. Grantee Name and Address: Wood County Commission, One Court 2. Application Number and/or Project Name 2017 Wood County EMPG Grant	t Square, Parkersburg, WV 26101 3. Grantee IRS/Vender Number 556 000 417	
As the duly authorized representative of the applicant, I hereby cer 1. Grantee Name and Address: Wood County Commission, One Court 2. Application Number and/or Project Name 2017 Wood County EMPG Grant 4. Typed Name and Title of Authorized Representative	t Square, Parkersburg, WV 26101 3. Grantee IRS/Vender Number 556 000 417	
As the duly authorized representative of the applicant, I hereby car 1. Grantee Name and Address: Wood County Commission, One Court 2. Application Number and/or Project Name 2017 Wood County EMPG Grant 4. Typed Name and Title of Authorized Representative David Blair Couch, President, Wo	t Square, Parkersburg, WV 26101 3. Grantee IRS/Vender Number 556 000 417 od County Commission	
As the duly authorized representative of the applicant, I hereby car 1. Grantee Name and Address: Wood County Commission, One Court 2. Application Number and/or Project Name 2017 Wood County EMPG Grant 4. Typed Name and Title of Authorized Representative David Blair Couch, President, Wo	t Square, Parkersburg, WV 26101 3. Grantee IRS/Vender Number 556 000 417 od County Commission 6. Date	

DISCLOSURE OF LO	BBYING ACTIV	TTES Approved by OMB
Complete this form to disclose lobbying		
	blic burden disclosu	
1. Type of Federal Action: 2. Status of Federa		3. Report Type:
	offer/application	a a initial filing
	award	b. meterial change
c. cooperative agreement c. post	-award	For Material Change Only:
d. toan		year quarter
e, loan guarantee		date of last report
f. Ioan insurance	· · · · · · · · · · · · · · · · · · ·	
4. Name and Address of Reporting Entity:		tity in No. 4 is a Subawardee, Enter Name
💾 Prime 🔲 Subawardee	and Address of	Prime:
Tier, if known:		
Wood County Commission	1	
One Court Square		
Parkersburg, WV 26101	-	
Congressional District if known. WV 1st		NA 4 6 8 TOP Annu 1 1 1
congradional Discret, a labert,		District, if known:
6. Federal Department/Agency:	17. recerai riogra	m Name/Description:
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8. Federal Action Number, if known:	9. Award Amount	. if known:
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10. a. Name and Address of Lobbying Entity		forming Services (including address if
(if individual, last name, first name, MI):	different from N	•
	(last name, first	name, wil):
NOT APPLICABLE (attach Continuation She	 ei/s)SE411A_itpecess	NOT APPLICABLE
11. Amount of Payment (check all that apply):		ent (check all that epply):
S actual planned	a. retainer	
a acona) bistense	b. one-time fo	
12. Form of Payment (check all that apply):		
The cash	d contingent	
j a. cash □ b. in-kind; specify: NAWI⊖	e. deferred	198
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value	t, other; spec	lty;
14. Brief Description of Services Performed or to be	Performed and Da	te(s) of Service, including officer(s)
employee(s), or Member(s) contacted, for Payme		
NOT APPLICABI	LE	
	εi(s) SF-LLLA, if necessa	19 <u>2</u>
15. Continuation Sheet(s) SF-LLLA attached:	Yes	140
15. Information requested through this form is autourized by lits at U.S.C. section 1352. This disclosure of labbying activities is a numerical representation of fact	Signature.	eit feli (und
upon which reliance was sloped by the liet above when this bansaction was made		avid Blair Couch
or entered then. This disclosure is required parameted to 34 (J.S.C. 1352. This information will be reported to the Congress semi-ionarcally and will be available for	P1	resident
public asservation. Any person who fails to file the regularis disclosure shall be subject to a civil penality of set less that \$10,000 and not more than \$100,000 for	Tile:	206 / 02 1006
પ્રસ્થાવિત છે. આ ગામ મુખ્યત્વે મુખ્યત્વે છે. આ ગામ ગામ ગામ માટે છે. આ ગામ	Telephone No.:	304-424-1984 Date: 5/18/
		Authorized for Local Reproduction
Federal Use Only:		Standard Form (1) (Dev 7.07)

313 Second St. Marlotta, OH 45750 740:373.0056

1907 Grand Central Ave. Vienna, WV 26105 304,422,2203

104 South Sugar St. St. Clairsville, OH 43950 740.695.1569

1310 Market Street, Suite 300 Wheeling, WV 26003 304,232,1358

WOOD COUNTY

aled Public Accountants, A.C.

Cex

Associates

Regular Audit For the Fiscal Year Ended June 30, 2016

RFP #16-292

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Tax- Accounting - Audit - Review - Complication - Agricol Upon Procedure - Consultation - Bookkeeping - Payroll Lifegation Support - Financial Investigations

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* Ohio Society of CPAs * West Virginia Society of CPAs * Association of Certified Fraud Examiners *

* Association of Certified Anti - Money Laundering Specialists *

WOOD COUNTY, WEST VIRGINIA SCHEDULE OF FUNDS INCLUDED IN REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2016

GOVERNMENTAL FUND TYPES

MAJOR FUNDS

General Coal Severance Tax Building Commission Debt Service

NONMAJOR FUNDS

Special Revenue Funds Dog and Kennel General School Magistrate Court Worthless Check Emergency Communication 911 Home Confinement Small Cities Block Grant Local Law Enforcement Block Grant Treasury Forfeiture Assessor's Valuation Community Criminal Justice State Special Law Enforcement **DOJ** Forfeiture Teen Drug Court Drug Court Capital Project Funds Special Building Capital Reserve

FIDUCIARY FUND TYPE

Agency Funds State School Municipal Other Agency

DISCRETELY PRESENTED COMPONENT UNITS

Wood County Parks and Recreation Commission Wood County Development Authority

BLENDED COMPONENT UNITS

Wood County Building Commission

WOOD COUNTY, WEST VIRGINIA COUNTY OFFICIALS For the Fiscal Year Ended June 30, 2016

	······································	·····
OFFICE	NAME	TERM
	<u>Elective</u>	
County Commission:	Steven Gainer David Blair Couch Robert K. Tebay	01-01-11 / 12-31-16 01-01-13 / 12-31-18 01-01-15 / 12-31-20
Clerk of the County Commission:	Mark Rhodes	01-01-11 / 12-31-16
Clerk of the Circuit Court:	Carole Jones	01-01-11 / 12-31-16
Sheriff:	K.D. Merrítt	01-01-13 / 12-31-16
Prosecuting Attorney:	Jason Wharton	01-01-13 / 12-31-16
Assessor:	Rich Shaffer	01-01-13 / 12-31-16

WOOD COUNTY, WEST VIRGINA

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Schedule of Prior Audit Findings	

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313 Second St. Martella, OH 45758 749.872,0066

1907 Grand Central Ave. Viccopo, VAV 26,05 304,422,2203

104. South Sogar St. St. Clausville, 011 45950 740,695,1569

1310 Market St., Suite 300 Wheeling, WY 26003 304,292,1958

INDEPENDENT AUDITOR'S REPORT

April 7, 2017

Wood County Commission 1 Court Square / PO Box 1474 Parkersburg, WV 26102

a public Account

To the Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, West Virginia (the County), as of and for the year ended Jime 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Associates

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Wood County Parks and Recreation Commission and the Wood County Development Authority, which represent 100 percent of the assets, net position, and revenues of the discretely presented component units. These statements were audited by other auditors whose report has been furnished to us, and our opinion, insefar as it relates to the amounts included for the Wood County Parks and Recreation Commission and the Wood County Parks and Recreation Commission and the Wood County Development Authority, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' Government Auditing Standards. These standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those tisks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control.

... "bringing more to the table"

Wood County, West Virginia Independent Auditor's Report Page 2

Auditor's Responsibility (continued)

Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Wood County, West Virginia, as of June 30, 2016, 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 accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note V. to the financial statements, during the year ended June 30, 2016, the Government adopted Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27, GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date and also GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include required budgetary comparison schedules and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require 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 Governmental Accounting Standards Board (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.
Wood County, West Virginia Independent Auditor's Report Page 3

Other Matters

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The budgetary comparison for the Assessor's Valuation Fund and the introductory section are presented for the purposes of additional analysis and are not required parts of the basic financial statements.

Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 7, 2017, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulation, contracts, and 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's internal control over financial reporting and compliance.

Verry Almoutes CAMI A. C.

Perry and Associates Certified Public Accountants, A.C. Marietta, Ohio

WOOD COUNTY, WEST VIRGINIA STATEMENT OF NET POSITION June 30, 2016

	P	rimary Government	Component Units			
		Governmental <u>Activities</u>		Parks and <u>Recreation</u>		Development <u>Authority</u>
ASSETS						
Current assets:						
Cash and cash equivalents	\$	4,403,608	\$	168,731	\$	153,930
Receivables:						
Taxes		662,952				
Grants		168,880				
Total current assets	_	5,235,440	_	168,731		153,930
Restricted assets:						
Restricted cash		180,592				
Capital assets:						
Nondepreciable:						
Land		2,047,511				325,374
Depreciable:						
Buildings		6,823,318				
Structures and improvements		9,193,995		- **		
Coldwater Creek						46,302,77 2
Machinery and equipment		7,788,374				in Hit
Less: accumulated depreciation	_	(11,735,336)	_	<u> </u>		(12,417,647)
Total noncurrent assets		14,298,454	-		-	34,210,499
Total assets	-	19,533,894	-	168,731		34,364,429
DEFERRED OUTFLOWS						
Changes in proportion and differences between employer contributions and proportionate share contributions						
		33,003				
Net difference between projected and actual investment earnings on pension plan investments						
		939,238		~ 7		
Differences between expected and actual experience		E 40 000				
Enclosed applications to neurological		549,989				
Employer contributions to pension plan subsequent to measurement date	_	1,047,174	_			
Total deferred outflows of resources		2,569,404	-			

WOOD COUNTY, WEST VIRGINIA STATEMENT OF NET POSITION June 30, 2016

	Primary Government	Compone	nt Units
	Governmental <u>Activities</u>	Parks and <u>Recreation</u>	Development <u>Authority</u>
LIABILITIES Current fiabilities payable from current assets:			
Accounts payable Advanced expenses	306,041	35,000	(360) 299,329
Interest payable OPEB payable Noncurrent liabilities:	180,588 19,383,284		138,019
Bonds payable - due within one year Bonds payable - due in more than one year	275,000 4,959,518		
Notes payable - due in more than one year Net pension liability Compensated abseπces payable	 3,256,715 388,911		22,132,154
Total liabilities	28,750,057	35,000	22,569,142
DEFERRED INFLOWS Ohanges in employer proportion and differences between contributions and proportionate share of contributions			
Differences between projected and actual	183,217		
investment earnings Difference in assumptions	1,627,861 307,147		14 =
Total deferred inflows of resources	2,118,225	``	
NET POSITION Net investment in capital assets Unrestricted	8,883,344 (17,648,328)	133,731	12,078,345 (283,058)
Total net position	\$ (8,764,984) \$	133,731 \$	11,795,287

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, 2016

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			Program Revenues	·····		Expense) Revenues and hanges in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Componen Parks and Recreation	t Units Development Authority
	CALIFOLISES		Concludiona	CONTRIDUCIOUS	ACINIBES	<u>Necleau01</u>	Magioint
Functions / Programs Primary government:							
Governmental activities:							
General government	\$ 9,823,524 \$	742,316 \$	20,525 \$	27,851	\$ (9,032,832)		
Public safety	10,042,373	2,885,005	1,088,102	161,383	(5,927,863)		
Health and sanitation	172,781				(172,761)		
Culture and recreation	4,701,761	77,118	4,950	19,525	(1,600,168)		
Social services	37,746			·	(37,746)		
Capital projects	4,420,602	106,265			(4,314,337)		
Dabt service	6,585				(6,585)		
Interest on long-term debt	369,106	<u> </u>	·		(389,106)		
Total governmental activities	26,574,458	3,790,704	1,113,577	208,759	(21,461,418)		
Total primary government	\$ <u>26,574,458</u> \$	3,790,704 \$	1,113,577 \$	208,759	(21,461,418)		
Component units:							
Parks and Recreation	70,067	57,758			\$	(12,309) 5	
Development Authority	505,961	27,900	107.073			(· _ · · · · · · · · · · · · · · · · ·	(370,988)
Total component Units	\$ 576,028 \$	85,668 \$	107,073 \$			(12,309)	(370,988)
rota) component antis	ф <u>тттттт</u> 010,020 ф		101,010 @			(12,308)	(a) 0,000/
	General revenues:						
	Ad valorem property ta:	X85			13,619,898		
	Alcoholic beverages tax	x			12,678		
	Hotel occupancy tax				562,106	**	
	Gas and oil severance	tax			94,013		
	Other taxes				1,407,937		
	Coal severance tax				110,367		
	Licenses and permits				160,243		
	Intergovernmental:				5 00A		
	Local				5,000 14,784		 1,585
	Unrestricted Investment	. esmags				<i>4</i> -	,
	Refunds				171,700		A 4
	Reimbursement				186,695	* -	
	Bankruptcy administrati	on claim					75,400
	Miscellaneous				390,690	•• ··_	2,500
	Total general revenues				16,735,111		79,485
	Change in net position				(4,726,307)	(12,309)	(281,603)
	Net position - beginning (S	ses Note IU.H.)			(4,039,677)	146,040	12.086,790
	Net position - ending			\$	\$(<u>8,764,984)</u> \$	139,731 \$	11,795,287

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

WOOD COUNTY, WEST VIRGINIA BALANCE SHEET - GOVERNMENTAL FUNDS June 30, 2016

		General		Coal Severance <u>Tax</u>		Building Commission Debt Service	1	Other Nonmajos Governmental <u>Funds</u>	f	Total Governmental <u>Funds</u>
ASSETS AND DEFERRED OUTFLOWS										
Assets:										
Current:	*		.	100 -00			•	1 200 700	•	4 400 000
Cash and cash equivalents	\$	2,384,306	Ş	136,596	ţ,		\$	1,882,706	\$	4,403,608
Receivables:		683.053								880 050
Taxes Grants		662,952 168,880								662,952 168,880
Restricted cash		100,000				180,592				180,592
IVESSINGTED CESH	-		· -		•	100,002			-	100,032
Total assets	~	3,216,138		136,596	-	180,592		1,882,706	-	5,416,032
Total assets and deferred outflows of resources	\$_	3,216,138	\$_	136,596	\$	180,592	\$	1,882,706	\$_	5,416,032
LIABILITIES, DEFERRED INFLOWS AND FUND	BÀI	ANCES								
Liabilities: Accounts payable		300,124						5,917		306,041
OPEB Payable		19,383,284						5,517		19,383,284
Interest payable		101000100-				180,589				180,588
in the car p of card					•		•		-	100,000
Total liabilities		19,683,408				180,588		5,917	-	19,869,913
Deferred Inflows:										
Unavailable revenue - taxes	_	547,798	-					<u> </u>	_	547,798
Total deferred inflows of resources	_	547,798	-						-	547,798
Total liabilities and deferred inflows of resources		20,231,206				180,588	-	5,917	_	20,417,711
Fund balances;										
Restricted						4		1,876,789		1,876,793
Committed		1,147,459								1,147,459
Assigned		934,859		136,596				— —		1,071,455
Unassigned		(19,097,386)	-							(19,097,386)
Total fund balances	_	(17,015,068)	-	136,596		4		1,876,789	_	(15,001,679)
Total ligbilities, deferred inflows and fund balances	\$_	3,216,138	\$_	136,596	\$	180,592	\$.	1,882,706	\$_	5,416,032

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

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WOOD COUNTY, WEST VIRGINIA RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION June 30, 2016

Total fund balances on the governmental fund's balance sheet	\$ (15,001,679)
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds. (Note III.C.)	14,117,862
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note III.B.)	547,798
Deferred inflows and outflows related to pension activity are not required to be reported in the funds but are required to be reported at the government-wide level:	
Deferred outflow (inflow) - Changes in employer portion and differences between contributions and proportionate share of pension expense.	(150,214)
PERS: (\$11,311) DSRS: (\$138,903)	
Deferred outflow - Employer contributions to pension plan subsequent to measurement date. PERS: \$845,548 DSRS: \$201,626	1,047,174
Deferred outflow (inflow) - Differences between projected and actual investment earnings. PERS: (\$559,937)	(688,623)
DSRS: (\$128,686) Deferred outflow - Differences between expected and actual experience. PERS: \$522,256	549,989
DSRS: \$27,733 Deferred inflow - Difference in assumptions. PERS: \$307,147 DSRS: \$0	(3 07,147)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (Note III.F.)	(8,880,144)
Net position of governmental activities	\$ (8,764,984)

WOOD COUNTY, WEST VIRGINIA STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -GOVERNMENTAL FUNDS For the Fiscal Year Ended June 30, 2016

REVENUES		<u>General</u>		Coal Severance <u>Tex</u>		Building Commission Debt Service	Other Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Taxes:								
Ad valorem property taxes	\$	13,468,724	\$		\$	- 5	i \$	13,468,724
Alcoholic beverages tax	Ψ	12,678	4		Ψ		· •	12,678
Hotel occupancy fax		562,106						562,106
Gas and oil severance tax		94,013						94,013
Other taxes		395,238					801,626	1,196,864
Coal severance tax				110,367				110,367
Licenses and permits		61,868					98,375	160,243
Intergovernmental:							1	
Federal		836,109						836,109
State		486,227						486,227
Local		5,000		·				5,000
Charges for services		667,140					2,734,510	3,401,650
Fines and forfelis		161,372					227,682	389,054
Interest and Investment earnings		8,654		192		7	5,931	14,784
Refunds		171,700		**		÷ **	• -	171,700
Reinbursements							186,695	186,695
Payments in lieu of taxes		211,073						211,073
Contributions and donations		242					1,340	1,582
Miscellaneous		389,108	-					389,108
Total revenues	_	17,531,252	+-	110,559		77	4,056,159	21,697,977
EXPENDITURES								
Current								a 400 an 4
General government		9,706,158					123,796	9,829,954
Public safety		9,564,810				• -	673,788	10,238,598
Health and sanitation Culture and recreation		172,761 1,672,795						172,761
Social services		37,746				• -		1,672,795 37,746
Capital outlay		30,860		105,541			395,555	531,956
Debt service:		00,000		1001041			490,000	001,000
Principal						270,000		270,000
interest						369,106		369,106
	-		-					
Total expenditures	-	21,185,130	~-	105,541		639,106	1,193,139	23,122,916
Excess (deficiency) of revenues over expenditures	-	(3,653,878)	•	5,018		(639,099)	2,863,020	(1,424,939)
OTHER FINANCING SOURCES (USES)								
Transfers in		3,144,104				639,103	262,311	4,045,518
Transfers (out)		(6,000)					(4,039,518)	(4,045,618)
		(()) ())	-		• •	····	(1,000,0.0)	(1,0 10,0 10)
Total other financing								
sources (uses)		3,138,104				639,103	(3,777,207)	
Net change in fund balances		(516,774)		5,018		4	(914,187)	(1,424,939)
Fund balances - beginning (restated)	_	(16,499,294)	-	131,578			2,790,976	(13,576,740)
Fund balances - ending	\$_	(17.015.068)	\$_	136,596	\$	4.8	<u>1,876,789</u> \$	(15,001,679)

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, 2016

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

Net change in fund balances - total governmental funds \$ (1,424,939) 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 III,C.) 86,888 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 III.C.) (1,738,096)The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net position. (Note III.C.) (2,847,618) 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 unavailable/unearned revenues. 151,174 Prior year unavailable/unearned revenues: \$396,624 Current year unavailable/unearned revenues: \$547,798 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 position. Also, governmental funds report the effect of 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 III.F.) 263,415 Certain pension expenses in the statement of activities are recognized on the accrual basis of accounting in accordance with GASB 68. Amount of pension expenditures at fund level PERS 1,047,174 PERS: \$845.548 DSRS: \$201,626 Amount of pension expenses recognized at government-wide level PERS (298,743)PERS: \$285,393 DSRS: \$13.350 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 III.F.) 35,438 Change in net position of governmental activities (4,725,307)

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, 2016

	Budgeted	Budgeted Amounts		Adjustments Budget	Aciual Amounia Budgei	Vatiance with Final Budget Positive
	Original	Final	Modified Accrual Basis	Basis	<u>Basiş</u>	(Negative)
REVENUES	- Constant	<u>7 ((64</u>	1.001001 00000	<u></u>		11.10HUR107
Taxes:						
Ad valorem property taxes	\$ 13,211,675	13,345,675	\$ 13,468,724	\$ 271,994	\$ 13,740,718 \$	395,043
Alcoholic beverages lax	5,000	12,500	12,678		12,678	178
Hotel occupancy tax	823,959	629,679	562,106		562,106	(67,573)
Gas and oil severance tax	80,000	94,000	94,013		94.013	13
Other taxes	400,000	400,000	395,238		395,238	(4,762)
Licenses and permits	78,700	78,795	61,868		61,868	(16,927)
Intergovernmental:						
Federal		880,543	836,109	(121,850)	714,259	(166,284)
State		562,035	486,227	(47,030)	439,197	(122,838)
Local		5,000	5,000		5,000	
Charges for services	685,690	700,025	667,140		667,140	(32,885)
Fines and forfelts	13,000	16,025	161,372		161,372	145,347
Interest and investment earnings	176,000	178,100	8,654	(5,303)	3,351	(174,749)
Refunds	150,000	259,192	171,700	3,001	174,701	(84,491)
Payments in lieu of taxes	275,000	275,000	211,079		211,073	(63,927)
Contributions and donations	. .		2 42	(242)	~ ~	- *
Miscellaneous	360,000	386,900	389,108		389,108	2,208
Total revenues	16,259,024	17,823,469	17,531,252	100,570	17,631,822	(191,647)
EXPENDITURES						
Current:						
General government	9,192,190	10,580,962	9,706,158	5,000	9,711,158	869,804
Public safety	9,604,620	9,842,824	9,564,810	1,000	9,565,810	277,014
Health and sanitation	93,250	178,250	172,76 1		172,761	5,489
Culture and recreation	1,733,996	1,864,746	1,672,795	. -	1,672,795	181,951
Social services	36,025	37,805	37,746		37,746	59
Capital outlay	200,000	228,489	30,860	· <u></u>	30,860	197,629
Total expenditures	20,859,081	22,723,076	21,185,130	6,000	21,191,130	1,531,946
Excess (deficiency) of revenues						
over expenditures	(4.600,057)	(4,899,607)	(3,653,878)	94,570	(3,559,308)	1,340,299
OTHER FINANCING SOURCES (USE	(S)					
Transfere in	3,790,057	3,997,057	3,144,104	(2,759)	3,141,345	(855,712)
Transfers (out)			(6,000)	6,000		
Proceeds from the sale of assets	10,000	10,000		·		(10,000)
Total other financing						
sources (uses)	3,800,057	4,007,057	3,138,104	3,241	3,141,345	(865,712)
Net change in fund balance	(800,000)	(892,550)	(515,774)	97,811	(417,963)	474,587
Fund balance - beginning	800,000	892,550	(16,499,294)	17,395,927	896,633	4,083
Fund balance - ending	\$ <u></u> \$	S	<u>(17,015,068)</u>	\$ 17,493,738	\$ <u>478,670</u> \$	478,670

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

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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, 2016

		Budgete	ed /	Amounts		Actual Amounts		Variance with Final Budget
REVENUES		<u>Original</u>		<u>Final</u>		Budget <u>Basis</u>		Positive <u>(Negative)</u>
Taxes:								
Coal severance tax	\$	140,000	\$	140,000	\$	110,367	\$	(29,633)
Interest and investment earnings	_	50	, .	50		192	-	142.
Total revenues	-	140,050		140,050	-	110,559	-	(29,491)
EXPENDITURES Current:								
Capital outlay		275,050		271,628	-	105,541	_	166,087
Total expenditures	_	275,050		271,628		105,541	-	166,087
Net change in fund balance		(135,000)		(131,578)		5,018		136,596
Fund balance - beginning	-	135,000		131,578		131,578		
Fund balance - ending	\$_		\$		\$	136,596	\$	136,596

WOOD COUNTY, WEST VIRGINIA STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS June 30, 2016

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ASSETS		Agency <u>Funds</u>
A33E13		
Non-pooled cash	\$	1,991,088
Total cash	<u></u>	1,991,088
Receivables: Taxes		2,582,813
Total receivables	. <u> </u>	2,582,813
Total assels and deferred outflows of resources	\$	4,573,901
LIABILITIES		
Due to: other governments	<u></u>	4,573,901
Total liabilities and deferred inflows of resources	\$	4,573,901

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Wood County, West Virginia (the government), 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 units 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.

Discretely Presented Component Units

Discretely presented component units are entities which are legally separate from the County, but are financially accountable to the County, or whose relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Because of the nature of services they provide and the County's ability to impose its will on them or a financial benefit/burden relationship exists, the following component units are discretely presented in accordance with GASB Statement No. 14 (as amended by GASB Statement 39 and GASB Statement 61). The discretely presented component units are presented on the government-wide statements.

The Wood County Development Authority serves Wood County, West Virginia, and is governed by a board comprised of not more than 31 nor less than 22 members appointed by the County Commission for a term of 3 years each. The Wood County Development Authority promotes, develops, and advances the business prosperity and economic welfare of the county.

The Wood County Parks and Recreation Commission serves all citizens of Wood County by providing recreational services and is governed by an eleven-member board appointed by the County Commission. The County provides financial support to the Board on an annual basis.

Complete financial statements for each of the individual component units can be obtained at the entity's administrative offices.

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 \$80,000 for an operating grant for the Mid-Ohio Valley Board of Health for the fiscal year.

The County, in conjunction with Washington County, Ohio, and Ritchie County, West Virginia, 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 \$50,000 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:

Name of OrganizationName of OrganizationMid-Ohio Valley Workforce Investment AuthorityWest Virginia Little Kanawha River ParkwayMid-Ohio Valley Regional CouncilWood County Community ResourcesParkersburg/Wood County Public LibraryWood County Recreation CommissionNortheastern Area Agency on AgingWood County Solid Waste AuthorityParkersburg/Wood County Convention & Visitors' BureauWood County Planning Commission

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements, Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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.

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. Combining financial statements for the nonmajor governmental funds are included as supplementary information.

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 *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.

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.

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.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows, and Net Position

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.

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, the County reports its investments at fair value, except for non-participating investment contracts (certificates of deposit and repurchase agreements) which are reported at cost, which approximates fair value. All investment income, including changes in fair value of investments, are recognized as revenue in the operating statement. Fair value is determined by quoted market prices.

Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Managed funds related to the retirement systems not listed on an established market are reported at estimated fair value as determined by the respective fund managers based on quoted sales prices of underlying securities. Cash deposits are reported at carrying amount which reasonably estimates fair value. The composition of investments and fair values are presented in Note III.A.

If it is determined that the available interest rate offered by an acceptable depository in the county is less than the interest rate, net of administrative fees referred to in article six, chapter twelve of the West Virginia Code, offered it through the state board of investments, the county treasurer may, with the approval of each fiscal body whose funds are involved, make such funds available to the state board of investments for investment in accordance with the provisions of article six, chapter twelve of the code.

State statutes authorize the government to enter into agreements with the State Treasurer for the investment of monies. Authority is provided for investment in the Investment Management Board, the West Virginia Board of Treasury or the Municipal Bond Commission, or to invest such funds in the following classes of securities: Any investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. §80a, the portfolio of which is limited: (i) To obligations issued by or guaranteed as to the payment of both principal and interest by the United States of America or its agencies or instrumentalities; and (ii) to repurchase agreements fully collateralized by obligations of the United States government or its agencies or instrumentalities: Provided, That the investment company or investment trust takes delivery of the collateral either directly or through an authorized custodian: Provided, however, That the investment company or investment trust is rated within one of the top two rating categories of any nationally recognized rating service such as Moody's or Standard & Poor's.

2. Receivables and Payables

Property Tax Receivable

The property tax receivable allowance is equal to 20 percent of the property taxes outstanding at June 30, 2016.

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.

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 were as follows:

Class of Property	Assessed Valuation Fo Tax Purposed		Excess Levy
Class I	\$	13,14 cents	.54 cents
Class II	1,758,391,992	2 26.28 cents	1.08 cents
Class III	813,666,37	5 52,56 cents	2.16 cents
Class IV	785,889,892	2 62.56 cents	2.16 cents

Wood County, West Virginia held a special election on November 6, 2012. The County was authorized to lay an excess fevy to provide approximately \$454,700 annually during the five fiscal years ended June 30, 2014 through June 30, 2018, for the purpose or purposes for which additional funds are needed for the Parkersburg & Wood County Public Library to: build and operate a larger South Parkersburg Library to replace the 1,200 square foot building that has been in use since 1972; move the entrance of the Emerson Library from Emerson Avenue to the side parking lot for increased accessibility for seniors, children, and the disabled; add weekend hours at Williamstown and South Parkersburg Libraries; reinstate cut hours for Waverly and Bookmobile; increase sharing of materials with Vienna Library and Wood County Schools; increase staff dedicated to children's services; and contribute to the general operation of the Library.

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 agreement.

5. Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column 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 depreclation and capitalization policies are defined by the government as follows:

	Straight-line	Inventory	Capitalize/
Asset	Years	Purposes	Depreciate
Land	not applicable	\$ 1	\$ Capitalize only
Land improvement	20 to 30 years	1	25,000.00
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*.

7. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts 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.

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 expenditures.

8. Deferred Outflows/inflows of Resources

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

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

9. 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.

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.

10. 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 Commission chooses. The stabilization balance at fiscal year-end was \$1,147,459.

11. Change in Accounting Principle

Effective July 1, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 88, Accounting and Financial Reporting for Pensions, as amended by GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date and GASB Statement No. 45 Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. These Statements are to improve accounting and financial reporting by state and local governments for pensions and other post employment benefits, and to improve information provided by state and local government employers about financial support for pensions that is provided by other entities. The effect on beginning net position totaled (\$22,483,973) due to the statement not being implemented and the liability not being included in the prior year.

12. Pensions

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

II. 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 the General Fund.

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.

Description	General Fund Coal Severance <u>Amount</u> <u>Amount</u>
General government expenditure increase	\$ 1,388,772 \$
Public safety expenditure increase	238,204
Health and sanitation expenditure increase	85,000
Culture and recreation expenditure increase	120,750
Social services expenditure increase	2,780 ~-
Capital projects expenditure increase (decrease)	28,489 (3,422)

III. 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 \$7,034,945. 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.

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

Cash and cash equivalents	\$ 4,403,608
Cash and cash equivalents-restricted	2,171,680
Total	\$6,575,288

B. Receivables

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

Deschulture	General
Receivables: Taxes Grants	\$ 828,691 168,880
Gross Receivables	997,571
Less: Allowance for Uncollectible	(165,739)
Net Total Receivables	\$831,832

Governmental funds report unavailable/unearned 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 unavailable revenue and unearned revenue reported in the governmental funds were as follows:

	Deferred Inflows - Unavailable
Delinquent property taxes receivable (General Fund)	\$ 547,798
Total unavailable/unearned revenue for governmental funds	\$ 547,798

C. Capital Assets

Capital asset activity for the fiscal year ended June 30, 2016, was as follows:

	Primary Government					
	_	Beginning Balance	_	Increases	Decreases	Ending Balance
Governmental activities: Capital assets, not being depreciated:	-				<u> </u>	
Land	\$_	2,047,511	\$	\$	\$	2,047,511
Total capital assets not being depreciated	-	2,047,511			,	2,047,511
Capital assets being depreciated:						
Buildings and improvements		6,823,318				6,823,318
Structures and improvements		13,273,643			(4,079,648)	9,193,995
Machinery and equipment		9,342,432		86,888	(1,640,946)	7,788,374
Less: Total accumulated depreciation	••••	<u>(12,870,216)</u>	. ~	(1,738,096)	2,872,976	(11,735,336)
Total capital assets being depreciated, net	-	16,569,177		(1,651,208)	(2,847,618)	12,070,351
Governmental activities capital assets, net	\$_	18,616,688	\$	<u>(1,651,208)</u> \$	(2,847,618) \$	14,117,862

The June 30, 2015 ending balances in machinery and equipment and in accumulated depreciation was restated to accurately reflect the assets on hand and the useful lives of the assets.

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

Governmental activities:	
General government	\$ 335,348
Public safety	306,805
Culture and recreation	33,597
Capital outlay	1,062,346
Total depreciation expense-governmental activities	\$ 1,738,096

D. Interfund Receivables, Payables, and Transfers

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The composition of interfund balances as of the fiscal year ended June 30, 2016, is as follows:

Interfund Transfers:

Transferred from:	Transferred to:	Purpose		nount
General	Dog Fund	Humane Soclety payment	\$	1,000
General	Community Criminal Justice	donation		5,000
Assessor's Valuation	General	payroli reimbursement	7	739,948
E911	General	payroll reimbursement	1,8	816,538
Community Criminal Justice	General	payroll reimbursement		161,374
Home Confinement	General	payroll reimbursement		119,925
Concealed Weapons	General	payroll reimbursement		15,704
General School	General	regional jail bills	5	290,615
Home Confinement	Community Criminal Justice	drug testing		6,116
Teen Drug Court	Community Criminal Justice	drug testing		195
E911	Capital Reserve	project savings	5	250,000
Special Building	Building Commission Debt Sen	vice bond payments	E	639,103
	-	, -		

Total

\$ 4,045,518

E. Fund Balance Detail

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

			Building		
	General	Coal Severance	Commission	Non-major	
	Fund	Fund	Debt Service	Funds	Total
Restricted:	\$ \$	6 4	6 :	\$	\$
General government				327,592	327,592
Public safety		- +		711,653	711,653
Capital projects	4a w			837,544	837,544
Debt service		- -	4		4
Committed:					
Financial stabilization	1,147,459				1,147,459
Assigned:					
Budget carryover	934,859	136,596			1,071,455
Unassigned	(19,097,386)			* -	(19,097,386)
Total fund balances	\$ <u>(17,015,068)</u> \$	3 <u>136,596</u> \$	<u> </u>	\$	\$ (15,001,679)

F. Long-term Debt

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:

	Gov	vernmental Activit	ties		
Purpose	Maturity Date	Interest Rates	lssued	Ratired	Balance June 30, 2016
Justice Center 2010 A	1/1/2021	5.875%	\$ 2,635,000	\$ 1,160,000	\$ 1,475,000
	1/1/2026	6.750%	1,745,000		1,745,000
	1/1/2029	7.375%	1,215,000		1,215,090
	1/1/2031	7.600%	895,000	<u> </u>	895,000
Tota)			\$ 6,490,000	<u>\$ 1,160,000</u>	\$ 5,330,000

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 \$6,490,000 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, 2029, and 2031. 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 \$8,597,944.

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

Year	Governmental Activities			
Ended	Principal	Interest		
2017	\$ 275,000	\$ 361,175		
2018	285,000	345,019		
2019	295,000	328,275		
2020	305,000	310,944		
2021	315,000	293,025		
2022 - 2026	1,745,000	1,145,456		
2027 - 2031	2,110,000	484,050		
Totals	\$5,330,000	\$ 3,267,944		

Pledged Revenues - Lease Revenue Bonds

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 \$6,490,000 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 100 percent of net revenues. The total principal and interest remaining to be paid on the bonds outstanding is \$8,597,944. Principal and interest paid for the current year and total customer net revenues were \$647,038 and \$639,103, respectively.

Governmental Activities					
	Beginning			Ending	Due Within
_	Balance	Additions	Reductions	Balance	One Year
\$	5,600,000 \$		\$ (270,000) \$	5,330,000 \$	275,000
	(102,067)		6,585	(95,482)	
	5,497,933		(263,415)	5,234,518	275,000
	3,252		(3,252)	-	
~	2,285,068	971,647		3,256,715	
\$	<u>8,207,350</u> \$	971,647	\$ <u>(298,853)</u> \$	5 <u>8,880,144</u> \$	275,000
	~	Balance \$ 5,600,000 \$ (102,067) 5,497,933 3,252 2,285,068	Beginning Additions Balance Additions \$ 5,600,000 \$ (102,067) 5,497,933 3,252 2,285,068 971,647	Beginning Additions Reductions \$ 5,600,000 \$ \$ (270,000) \$ (102,067) 6,585 5,497,933 (263,415) 3,252 (3,252) 2,285,068 971,647	Beginning Balance Additions Reductions Ending Balance \$ 5,600,000 \$ \$ (270,000) \$ 5,330,000 \$ (102,067) 6,585 (95,482) 5,497,933 (263,415) 5,234,518 3,252 (3,252) 2,285,068 971,647 3,256,715

G. Restricted Assets

The balances of the restricted asset accounts for the primary government are as follows:

	Governmental Activities
Revenue bond debt service account	\$ 180,592
Total restricted assets	<u>\$ 180,592</u>

H. Prior Period Adjustment

The following fund balances required restatement at the beginning of the year as follows:

	General Fund	Non-major Funds	Governmental Activities
Fund balances (government-wide balance), as previously stated	\$ 2,430,712	\$ 2,790,986	\$ 18,477,479
Add:	+ /	•	
Unamortized bond discount			102,067
Deduct:			
GASB 45 Implementation	(18,930,006)		
GASB 68 implementation	••		(3,553,967)
Undetermined difference on fund level		(10)	(10)
Capital asset adjustments	<u> </u>		(135,240)
Fund balances (government-wide balance), restated	\$ (16,499,294)	<u>\$ 2,790,976</u>	\$ 14,890,329

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

Workers' Compensation Fund (WCF): Private insurance companies could begin to offer workers compensation coverage to government employers beginning July 1, 2010. The WCF risk pool retains the risk related to the compensation of injured employees under the program. Wood County's workers' compensation coverage is currently being provided by WV Corp.

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

B. Related Party Transaction

The Mid-Ohio Valley Day Report Center (Day Report Center), an operation of the Wood County Commission, is actively doing business with the West Virginia Drug Testing Laboratories, Inc. (Drug Lab), a nonprofit corporation. The Drug Lab performs drug testing for various departments of the Wood County Commission, and the County provides labor and other services to the Drug Lab. One of the County Commissioners serves on the board and is an officer for the Drug Lab.

C. 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.

D. 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.

V. 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.

All of the County's cost-sharing multiple-employer plans are administered by the Consolidated Public Retirement Board (CPRB), which acts as a common investment and administrative agent for all of the participating employers. CPRB issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CPRB website at www.wvretirement.com. The following is a summary of eligibility factors, contribution methods, and benefit provisions;

Public Employees Retirement System		
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 hired before 7/ County's contribution rate hired before 7/1/2015 Plan member's contribution rate hired after 7/1/2 County's contribution rate hired after 7/1/2015	13.50%	
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 15) times the years of service times 2% equals the annual retirement benefit.	
Deferred retirement portion	No	
Provisions for: Cost of living Death benefits	No 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 12.0%. 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 \$142,818 for employees' share and \$201,626 for employer's share.	

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 retire	ement option is a	vailable.	
Provisions for cost of IN death benefits	ring ad	justments or	This plan has r There are provisi			adjustments,
Annual pension cost and a	mount	contributed:	For the current \$344,444 for a percentage of 10	all covered emp		
Trend Information		Public Em <u>Retirement Sy</u>			West V Deputy Sherif <u>System (\</u>	fRetirement
<u>Fiscal Year</u>	A 	nnual Pension Cost	Percentage Contributed	A 	nnual Pension Cost	Percentage Contributed
2016	\$	1,130,763	100%	\$	344,444	100%
2015	\$	1,147,507	100%	\$	342,234	100%
2014	\$	1,148,707	100%	\$	361,423	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.

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

At fiscal year-end, the government reported the following liabilities for its proportionate share of the net pension liabilities. The net pension liabilities were measured as of June 30, 2015, and the total pension liability used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The government's proportion of the net pension liabilities was based on a projection of the government's long-term share of contributions to the pension plans relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2015, the government's reported the following proportions and increase/decreases from its proportion measured as of June 30, 2014:

	PERS	WVDRS
Amount for proportionate share of net pension liability	\$ 2,553,520	\$ 702,285
Percentage for proportionate share of net pension liability	0.457289	3.423774
Increase/decrease % from prior proportion measured	71.51403%	-5.65155%

For the year ended June 30, 2016, the government recognized the following pension expenses.

	PERS	WVDRS
Pension expense	\$ 285,393	\$ 13,350

The government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Public Employees Retirement System	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between government contributions and proportionate share of contributions	\$ 33,003	\$ (44,314)
Net difference between projected and actual investment earnings on pension plan investments	779.074	(1,339,011)
Difference between expected and actual experience Deferred difference in assumptions	522,258	
Government contributions subsequent to the measurement date		(307,147)
	<u>845,548</u> \$ 2,179,881	e (1 606 472)
	\$ <u>2,179,881</u>	\$ (1,690,472)

The amount reported as deferred outflows of resources related to pensions resulting from government contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 20, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:

2017	\$ (188,376)
2018	(188,376)
2019	(174,141)
2020	194,753
Total	\$ <u>(356,140)</u>

West Virginia Deputy Sheriff Retirement System	Deferred Outflows	Deferred inflows
Changes in proportion and differences between government contributions and proportionate share of contributions	of Resources	<u>of Resources</u> \$ (138,905)
Net difference between projected and actual investment earnings on pension plan investments	160,164	(138,830)
Difference between expected and actual experience Government contributions subsequent to the	27,733	
measurement date	<u>201,826</u> \$ 389,523	\$ (427,735)

The amount reported as deferred outflows of resources related to pensions resulting from government contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 20, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30;

2017	\$ (77,000)
2018	(77,000)
2019	(76,898)
2020	19,242
2021	(20,748)
Thereafter	(7,434)
Total	\$ (239,838)

Summary of Deferred Outflow/Inflow Balances

-	Total	PERS	DSRS
Difference between expected and actual	\$549,989	\$522,256	\$27,733
Changes of assumptions	(307,147)	(307,147)	
Net difference between projected and actual earnings on pension plan investments	(688,623)	(559,937)	(128,686)
Changes in proportion and differences between government contributions and proportionate share of contributions			
	(150,214)	(11,311)	(138,903)
Government contributions subsequent to the measurement date			
Henorianesir agra	1,047,174	845,548	201,826

Actuarial assumptions. Net pension liability was determined by actuarial valuations as of June 30, 2014 rolled forward to June 30, 2015, which is the measurement date, using the following actuarial assumptions.

Public Employees Retirement System

Actuarial assumptions	
Inflation rate	3,00%
Salary increases	4.25% - 6.0%
Investment Rate of Return	7.50%
n e	- 4000 0 544

Mortality Rates Healthy males - 1983 GAM Healthy females - 1971 GAM Disabled males - 1971 GAM Disabled females - Revenue ruling 96-7

The actuarial assumptions used in the valuation were based on the results of an actuarial experience study for the period July 1, 2004 to June 30, 2009.

West Virginia Deputy Sheriff Retirement System

Actuarial assumptions	
Inflation rate	3.000%
Salary increases	5.0% for first 2 years of service
	4.5% for next 3 years of service
	4.0% for the next 5 years of service, and
	3.5% thereafter
Investment Rate of Return	7,500%

Mortality rates were based on the RP-2000 Non-annuitant mortality table, scale BB; Retired and disabled RP2000 healthy annuitant mortality table, scale BB.

The actuarial assumptions used in the July 1, 2014 DSRS valuation were based on the results of an actuarial experience study for the period July 1, 2007 to June 30, 2011.

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

	Long-term Expected Real Rate	PERS Target Asset	DSRS Target Asset
Investment	of Return	Allocation	Allocation
US Equity	7.0%	27.5%	27.5%
International Equity	7.7%	27.5%	27.5%
Core Fixed Income	2.7%	7.5%	15.0%
High Yield Fixed Income	5.5%	7.5%	0.0%
Real Estate	5.6%	10.0%	10.0%
Private Equity	9.4%	10.0%	10.0%
Hedge Funds	4.7%	10.0%	10.0%
Cash	1.5%	0.0%	0.0%
		100.0%	100.0%

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

The following chart presents the sensitivity of the net pension liability to changes in the discount rate, calculated using the discount rates as used in the actuarial evaluation, and what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage point higher than the current rate:

	_	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
Government's proportionate share of PERS's net pension ilability	\$	5,889,087 \$	2,553,520 \$	(264,533)
Government's proportionate share of WVDSRS's net pension liability	\$	1,606,743 \$	702,285 \$	(45,057)

Pension plans' fiduciary net position. Detailed information about the pension plans' fiduciary net position is available in the separately issued financial report available at the Consolidated Public Retirement Board's website at www.wvretirement.com. That information can also be obtained by writing to the West Virginia Consolidated Public Retirement Board, 4101 MacCorkle Avenue SE, Charleston, WV 25304.

VI. OTHER POST-EMPLOYMENT BENEFITS

The County elects to provide postretirement health care coverage to age and service retirees with ten or more years of qualifying service credit. The health care coverage provided is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 45. The OPEB costs are funded by the County monthly based on invoices received for the "pay as you go" balance. The County's practice is" pay as you go" financing of retiree health benefits which means no assets have been set-aside assets to fund the ilability. Significant actuarial assumptions, based on the latest actuarial review performed as of June 30, 2016, include a discount rate of 3.18 percent, an annual increase in active employees. Health care premiums were assumed to increase 8.00 percent annually.

The number of active and retired participants was 76. The County's actual contributions for 2016 which were used to fund postemployment benefits "pay as you go" were \$221,344. The actuarially required contribution amount was calculated at \$693,655. The amount contributed was 32% of the required actuarially determined contribution for fiscal 2016. The actuarially accrued liability of \$19,383,284 is unfunded as of June 30, 2016.

Wood County, West Yinginia SCHEDULES OF THE GOVERNMENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY For the Fiscal Year Ended June 30, 2018

	Public Employees Retirement System Last 10 Fiscal Years*				
				·	4.11.51
		2016		2015	2014
Sovernment's proportion of the net-pension liability (assel)	(percentage)				
		0.457289		0.451495	0.460639
Government's proportionaté shere of the net pension liabilit	y (asset)				
	\$	2,553,520	\$	1,666,311. \$	4,199,624
Government's covered employee payroll	\$	6,291,479	\$	6,046,000 \$	6,165,336
Geveniments proportionate share of the net pansion lial covered-employee payroll	sility (asset) as a percentage of its	41.18%		27.55%	88-11%
Plan tiduciary net position as a percentage of the total pens	ion liability				
		91.29%		93.98%	84 58%
*- The amounts presented for each fiscal year were determ This schedule is presented to illustrate the requirement to		ntil a'full 10-vear t	iend'is o	nneveo, belíamo	nenis should

This schedule is presented to illustrate the requirement to show information for 10 years; However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Wood County, West Virginia. SCHEDULES OF THE GOVERNMENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY For the Fiseal Year Ended June 39, 2016

West Vinghi ja tiepuny Last 10	Sheriff Retirement System Fiscal Years*				
		<u>2016</u>	2915	-2014	
Government's proportion of the net pension liability (assed (nercentage)		3 423774	3.628861	3.997115	
Government's proportionale share of the net pairsion liability (asset)					
	\$	702,285 \$	618,757 \$	1,339,194	
Gevernment's covered-employee payrol	\$	1,631,658 \$	i,681,637 \$	1,751,167	
Governments proportionate share of the net pension liability (asset) as a sovered employee payroli	percentage. of its	43.9 <u>4</u> %	38,81%	76.47%	
Plan fiductary net position as a percentage of the total pension liability					
		B9:31%	80,52%	80/20%	

This schedule is presented to illustrate the requirement to show information for TO years. Nowever, until a full 10-year trend is compiled, governments should present information for fiber years for Which Information is available.

Wood County, West Vinginia SCHERULE OF GOVERNMENT CONTRIBUTIONS For the Fiscal Yest Coded June 30, 2016

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	· · ·	,	-14 - E-	1996 - 1997 - 1996 1997 - 1997 - 1996 1997 - 1997 - 1996	Refirement Sys scal Yeals	stern	· · · · ·				
		2016	2015	2014	2018	<u>2012</u>	201/1	2030	2009	2008	<u>2007</u>
Contractually required contribution	\$	845,648 5	868,207 \$	676,670 \$	863,147 \$	891,301 \$	752,174 \$	647,777 \$	594,858 \$	572,380 \$	542,323
Contributions in relation to the contractually required contribution	_	(.845,548)	(868,207)	(1876,670)	(863,147)	(B91,S01)	(752:174)	(647.777)	(\$94;869)	(\$72,380)	(642,303)
Contribution deficiency (excess)	\$	<u> </u>	<u> </u>	\$	<u> </u>	<u> </u>	<u> </u>	\$ <u>.</u>	<u></u> \$	<u> </u>	
Governments covered employee payfoll	\$	6,283,519 \$	6,201,479 \$	6,046,000 \$	6,165,386 \$	6,146,903 S	6,017,388, \$	5,688,684 \$	5,665,327 \$	5,451,233 \$	5;16 5 ,073
Contributione as a percentage of covered- employee payroll		15.50%	14.00%	14.50%	14.00%	14,50%。	12,50%	11.00%	10.50%	10,50%	10,50%
Wood County, West Vinginia SCHEDULE OF GOVERNMENT CONTRIBUTIONS											
--											
SCHEDULE OF GOVERNMENT CONTRIBUTIONS											
For the Fiscal Year Ended June 30, 2016											

	West Virginia Deputy Shatifi Retirem Bast 10 Fiscal Yeats		scal Years	nî: Şystem		,				
	<u>2016</u> .	2015	2014	2013	2012	<u>2041</u>	2010	2009	200B	2007
Çontractually required contribution	\$ 201,826 \$	203,967 \$	218,535 \$	227,652 \$	229,840 \$	188,051 \$	182,009 \$	177,617 6	173,834 \$	185,467
Contributions in relation to the contractually required contribution	(.201.626)	(203,857)	(218,535)	(-227,652)	(.229,540).	(188:051)	(-182,009)	(177,617)	(175,834)	(155,467
Contribution deficiency (excess)	\$ <u></u> \$	<u></u> \$	`\$,	ß	<u></u> \$	<u> </u>	<u></u> \$.,	**		
Gövenimants savered einplöyee payröll	\$ 1,880,217 \$	1,631,656 \$	1,651,037 3	1,751,167 \$	1,766,000 \$	1,790,958 \$	1,783,416 \$	1,691,595 \$	1,655,556 \$	1,575,873
Contrabutions as a percentage of covered- employee payroli	12,00%	12.50%	13,09%	13:00%	13.00%	10:50%	10,50%	10.50%	10.50%	10,509

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WOOD COUNTY, WEST VIRGINIA BUDGETARY COMPARISON SCHEDULE -ASSESSOR'S VALUATION FUND For the Fiscal Year Ended June 30, 2016

<u>Original</u> <u>Final</u> <u>Basis</u> <u>Positiv</u>	
REVENUES:	
Other taxes \$ 700,647 \$ 700,647 \$ 770,145 \$	69,498
Map sales 3,600 3,600 3,587	(13)
Interest <u>300</u> 532	232
Total revenues 704,547 704,547 774,264	69,717
EXPENDITURES:	
Current:	
General government 810,246 810,246 94,289	715,957
Capital outlay <u>118,132</u> <u>110,702</u> <u>28,568</u>	82,134
Total expenditures928,378920,948122,857	798,091
Excess (deficiency) of revenues	
over expenditures (223,831) (216,401) 651,407	867,808
OTHER FINANCING SOURCES (USES)	
Transfers (out) (739,948)	(739,948)
Total other financing	
sources (uses) (739,948)	(739,948)
	(100,040)
Net change in fund balance (223,831) (216,401) (88,541)	127,860
Fund balance at	
beginning of year 223,831 216,401 216,401	~ -
Fund balance at	
end of year \$\$\$ 127,860 \$	127, 8 60



313 Second St. Marietia, OH 46750 740.373.0056

1907 Granti Central Ave. Vienna, WV 26105 304.422.2203

104 South Sugar St. St. Glairsville, OH 43950 740,695,5569

1310 Market St., Suite 300 Wheeling, WV 26003 304,232,1358

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

April 7, 2017

Wood County Commission 1 Court Square / PO Box 1474 Parkersburg, WV 26102

To the Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' Government Auditing Standards, the financial statements of the governmental activities, the aggregate discretely presented component units, 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, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report dated April 7, 2017 wherein we noted the Corporation adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions; an amendment of GASB Statement No. 27 and GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions. Our report refers to other auditors who audited the financial statements of the Wood County Parks and Recreation Commission and the Wood County Development Authority. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A material weakness is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. 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.

41

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Tax - Accounting - Audii -- Rosper -- Compilation - Apresel Upun Proneticae -- Constitution -- Rocki-sepag -- Prepail -- Lingstien Supperi -- Einsmint Investigations biombatis: Apreismo function of Contribut Public Accountisto • Othe Society of CPAs = Whit Medicia Suctor of CPAs = Association of Contribut French Examination - Association of Contribut Audi-Cannoy Exerting Specialists = Wood County Commission Independent Auditor's Report On Internal Control Over Financial Reporting and On Compliance And Other Matters Required by *Governmental Auditing Standards* Page 2

Internal Control Over Financial Reporting (Continued)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 and 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 Audit Findings as items 2016-001.

County's Response to Finding

The County's response to the finding identified in our audit is described in the accompanying Schedule of Audit Findings. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

We also noted certain matters not requiring inclusion on this report that we have reported to management of Wood County Commission in a separate letter dated April 7, 2017.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's Internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sorry A associates CAAI A.C.

Perry and Associates Certified Public Accountants, A.C. Marietta, Ohio

WOOD COUNTY, WEST VIRGINIA SCHEDULE OF AUDIT FINDINGS JUNE 30, 2016

Drug Lab - Comingling Funds 2016-001

CONDITION:

We noted during our audit that the Wood County Commission is comingling the funds and operations of the Mid-Ohio Valley Day Report Center with the funds and operations of the West Virginia Drug Testing Laboratories, Inc. (Drug Lab), a separate legal nonprofit corporation. Specifically, we have noted the following situations:

- This County is paying the salaries and benefits for the two employees of the Wood County branch of the Drug Lab.
- The County is paying for drug lab testing end for testing supplies out of the Community Criminal Justice Fund.
- Some County employees receive additional compensation for the duties they are performing for the operations of the Drug Lab.
- The Drug Lab employees participate in the Public Employees Retirement System (PERS) under the County's FEIN.

While some reimbursements are being made from the Drug Lab to the County for these expenses, accurate accounting records are not being maintained to ensure that all expenses incurred by the County in relation to the Drug Lab are being fully reimbursed.

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 . . . 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."

Proper internal control procedures require that accounting records be prepared accurately and contain all necessary information to properly separate the activities of the Day Report Center and the Drug Lab operations. Further, it is necessary to have policies in place to define who is considered to be employed by the County Commission and who is considered employed by the Drug Lab.

CAUSE:

The County Commission does not have the proper controls and procedures in place to differentiate the operations and activities of the Day Report Center and the Drug Lab.

EFFECT:

Under the current accounting system being utilized, we are unable to adequately separate the operations of these two entities. We cannot determine what expenses have been incurred by the County for the operations of the Drug Lab and cannot verify that all of these expenses have been fully reimbursed. Additionally, we are unable to determine if the employees of the Drug Lab are eligible for retirement benefits under the County's umbrells.

WOOD COUNTY, WEST VIRGINIA SCHEDULE OF AUDIT FINDINGS JUNE 30, 2016

Drug Lab - Comingling Funds (Continued) 2016-001

RECOMMENDATION:

It is recommended that the County Commission establish policies and procedures to ensure that the operations of the County are kept separate from the operations of the Drug Lab. The accounting system should be designed to clearly separate the revenues and expenses of each of these entities. Invoices should be prepared by the County and issued to the West Virginia Drug Testing Laboratories, Inc. for all services performed and expenditures incurred by the County in operating the Drug Lab. The Drug Lab should issue checks accordingly to these invoices, and the County should be receipting these payments as reimbursements.

In addition, contracts and agreements need to be developed between the County Commission and the Drug Lab to define which entity is the employer of the Drug Lab employees. The County Commission should contact the Public Employees Retirement Board for assistance in determining if these employees are eligible to participate in the retirement system under the County's umbrella.

AUDITED AGENCY'S RESPONSE:

Management is in the process of implementing corrective action,

WOOD COUNTY, WEST VIRGINIA SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2016

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2015-001	Pension Liability	Yes	Finding no longer valid
2015-002	Other Post-Employment Benefits Obligations	Yes	Finding no longer valid
2015-003	Sheriff's Tax Refund Account	No	Partially corrected; moved to management letter
2015-004	Capital Assets	Yes	Finding no longer valid
2015-005	Day Report Center Collections and Remittance	No	Partially corrected; moved to management letter
2015-006	Drug Lab – Comingling of Funds	No	Partially corrected; repeated as 2016-001
2015-007	Delinquent Filing of Single Audit	Yes	Finding no longer valid

Mark- Rhodes WOD County 09:16:14 AM 17 Instrument No 8751696 Date Recorded 05/18/2017 Document Type CCD Pages Recorded 77 Book-Page 73-115

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Check No	Vendor Id	Vendor Name	Туре	Check Date	Check Amount Rec
163074	AAP	ADVANCE AUTO PARTS	REGULAR	05/16/2017	623.69
163075	AMERICANF	AMERICAN FLAGS & POLES	REGULAR	05/16/2017	348.00
163076	BLOWLESR	BOWLES RICE LLP	REGULAR	05/16/2017	525:00
163077	CANON	CANON FINANCIAL SERVICES, INC	REGULAR	05/16/2017	151.00
163078	CWS	CWS	REGULAR	05/16/2017	1,391.38
163079	DRAKES	DRAKES CONSTRUCTION & RESTORATION	REGULAR	05/16/2017	4,371.98
163080	ELLIS L	LAUREA ELLIS	REGULAR	05/16/2017	90.000 A
163081	FORE TIMB	FORE TIMBER COMPANY INC	0.04	05/16/2017	32.59
163082	GARAGE	GARAGE TRENDZ	REGULAR	05/16/2017	87.00
163083	GRAINGER	GRAINGER	REGULAR	05/16/2017	476.04
16308 4	HARLOW S	STACY HARLOW	REGULAR	05/16/2017	70.00
163085	HUMANE SO	HUMANE SOCIETY	REGULAR	05/16/2017	22,583.33
163086	JOHNSTONE	JOHNSTONE SUPPLY	REGULAR	05/16/2017	93.15 V
163087	LEXIS	LEXIS NEXIS	REGULAR	05/16/2017	450.00
163088	MEDEXPRESS	MEDEXPRESS URGENT CARE	REGULAR	05/16/2017	165.00
163089	MILLER CO	MILLER COMMUNICATIONS IN	REGULAR	05/16/2017	130.00 DEC-
163090	MOUNTAIN ST E	MOUNTAIN STATE ELEVATOR INSPECTIONS LLC	REGULAR	05/16/2017	925.00
163091	MOV ADVANCEE	MID OHIO VALLEY ADVANCED GLASS		05/16/2017	185.00
163092	P-LIBRARY	PARKERSBURG & WOOD		05/16/2017	36,164.07
163093	PCM-G	PCMG	REGULAR	05/16/2017	106.00
163094	PERRYASSOC	PERRY & ASSOCIATES, CPA'S A.C.	REGULAR	05/16/2017	27,500.00
163095	PIKE STREET	PIKE STREET LANES	REGULAR	05/16/2017	1 ,500.00 /
163096	REALTIME	REAL TIME REPORTERS LLC	REGULAR	05/16/2017	241,60
163097	REGIONALJ	WV REGIONAL JAIL & CORRECTIONAL FACILITY	REGULAR	05/16/2017	215,146.75
163098	S W RESOU	S W RESOURCES	REGULAR	05/16/2017	6;577.48

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Check No 163099	Vendor Id SUDDENLINKD	Vendor Name SUDDENLINK	Type REGULAR	Check Date 05/16/2017	Check Amount 134,20	Rec
163 100	TIANO	TIANO-KNOPP ASSOC., INC.	REGULAR	05/16/2017	2,000.00	
163101	UNITED BANK	UNITED BANKCARD CENTER	REGULAR	05/16/2017	280.97	
163102	USBANKEQUIP	US BANK EQUIPMENT FINANCE	REGULAR	05/16/2017	550,00	
163103	VERIZONW	VERIZON WIRELESS	REGULAR	05/16/2017	2,972.49	
163104	WC AIRPOR	WOOD COUNTY AIRPORT	REGULAR	05/16/2017	425,00	
163105	WORKINGMA	WORKINGMAN'S STORE	REGULAR	05/16/2017	778.90	
163106	WVSHERIFF	WV SHERIFF'S ASSOCIATION	REGULAR	05/16/2017	1,600.00	
163107	WVU	WEST VIRGINIA UNIVERSITY	REGULAR	05/16/2017	112.49	
163108	MID-OHIOVRA	MID-OHIO VALLEY REGIONAL	REGULAR	05/16/2017	425.00	
		GENERAL	FUND Bank Id	101 Totals	329,153.11	
			Rej	port Totals	327-153-11	

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Check No Vendor Id 329 TRI-STATE

Vendor Name TRI-STATE ROOFING & SHEET METAL CO

Type REGULAR

05/16/2017

Report Totals

Check Date Check Amount 5 790 00

5.790.00

Rec

SPECIAL BLDG FUND Bank Id 244 Totals

5,790,00

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Checle Nr 6821	Vendor Id ALADTEC	Vendor Name ALADTEC, INC.	Type REGULAR	Check Date 05/16/2017	Check Amount	Rec
6822	BATTERIES	BATTERIES DIRECT	REGULAR	05/16/2017	81 11 11 17 17 8 1	
6823	SHIRT	SHIRT FACTORY	REGULAR	05/16/2017	98:97	
6824	VERIZONW	VERIZON WIRELESS	REGULAR	05/16/2017	111132102	
6825	WALKER	CECIL I. WALKER MACHINERY CO	REGULAR	05/16/2017	600.00	
		E-911	FUND Bank Id	107 Totals	3,925.84	
			Re	port Totals	9,925.84	

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Cheelc Nu 6578	Vendor Id CRYSTAL	Vendor Name CRYSTAL SPRING WATER	Type REGULAR	Check Date 05/16/2017	Check Amount	Rec
6579	DOMINIONH	DOMINION HOPE	REGULAR	05/16/2017		
6580	INTOXIMET	INTOXIMETERS, INC	REGULAR	05/16/2017	266 50	
6581	LAMP	LAMP PESTPROOF	REGULAR	05/16/2017	12840	
6582	LANCE	PHYLISS LANCE	REGULAR	05/16/2017	550-001	
6583	OLD COLONY J	OLD COLONY REALTORS	REGULAR	05/16/2017	100.001	
658 4	RICOH	RICOH USA INC	REGULAR	05/16/2017	202722	
6585	TYLER	TYLER MOUNTAIN WATER CO	REGULAR	05/16/2017	24.95	
		COMM. CRIMINAL JUSTICE	FUND Bank Id	172 Totals	2-484.93	
			Rej	port Totals	2-484-33	

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Check No Vendor Id 3359 VERIZONW Vendor Name VERIZON WIRELESS Type REGULAR

Check DateCheck Amount05/16/2017191 59

Rec

HOME CONFINEMENT Bank Id 108 Totals 191.59 Report Totals 191.59





Check Nu 2285	Vendor Id IRS-PAY	Vendor Name INTERNAL REVENUE SERVICE	Type REGULAR	Check Date 05/15/2017	Check Amount	Ree
2286	IRS-PAY	INTERNAL REVENUE SERVICE	REGULAR	05/15/2017	82,629,801	
2287	CHILD	CHILD SUPPORT ENF DIV	REGULAR	05/15/2017	800 33	
2288	EMPOWER	EMPOWER RETIREMENT	REGULAR	05/15/2017	17111 <u>7</u> 3001	
2289	FSA	TASC	REGULAR	05/15/2017	2479.00	
2290	DENTAL	RENAISSANCE	REGULAR	05/15/2017	1,468.36	
163068	GREAT LAKES	GREAT LAKES HIGHER ED. GUARANTY CORPORATION	REGULAR	05/15/2017	計1129 1111	
163069	MAGISTRATE	WOOD COUNTY MAGISTRATE COURT	REGULAR	05/15/2017	1446.94	
163070	NRS	NATIONWIDE RETIREMENT SOLUTIONS	REGULAR	05/15/2017	EE1 885 005	
1 63071	PHEAA	PHEAA	REGULAR	05/15/2017	389.992	
163072	PUBLIC DE	ONE COMMUNITY FEDERAL CREDIT UNION	REGULAR	05/15/2017		
163073	UNITED BANK	UNITED BANKCARD CENTER	REGULAR	05/15/2017	16-876-18	
		GENERAL	FUND Bank Id	101 Totals	118-165-71	

Report Totals

118-165-71

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Check No Vendor Id Vendor Name Туре Check Date Check Amount Rec 6082 UNITED BANK UNITED BANKCARD CENTER REGULAR 05/15/2017 2,947.39 2-947-39 **ASSESSOR'S VALUATION Bank Id 156 Totals** an se ta ta an An . . _..! • • 1121



	Vendor Id UNITED BANK	Vendor Name UNITED BANKCARD CENTER	Type REGULAR	Cheek Date 05/15/2017	Check Amount 1,384/22	Rec
		COMM.CRIMINAL JUSTIC	E FUND Bank	Id 172 Totals	1,384.22	
				= Report Totals	128-206-0?	
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Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
163068	GREAT LAKES	GREAT LAKES HIGHER ED. GUARANTY CORPORATION	REGULAR	05/15/2017	129.11	
163069	MAGISTRATE	WOOD COUNTY MAGISTRATE COURT	REGULAR	05/15/2017	146.94	
163070	NRS	NATIONWIDE RETIREMENT SOLUTIONS	REGULAR	05/15/2017	1,885.00	
163071	PHEAA	PHEAA	REGULAR	05/15/2017	389.99	
163072	PUBLIC DE	ONE COMMUNITY FEDERAL CREDIT UNION	REGULAR	05/15/2017	11,316.00	
		PAYROLL	FUND Bank Id	101 Totals	13,867.04	
			Re	port Totals	13,867.04	

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Report Date/ Time: 5/11/2017 12:15:48PM

GENERA)	Type REGULAR L FUND Bank] F	Check Date 05/10/2017 Id 101 Totals = Report Totals	Check Amount 18,754.10 18,754.18
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		CPUTT LUIAIS	16,754.10
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Cheek No Vendor Id

Vendor Name 1236 WV DEPUTY WV DEPUTY SHERIFF'S

Type REGULAR

Check Date Check Amount 05/09/2017

Rec

2,3158 500

RETIREMENT

EPUTY SHERIFF'S RETIREMENT Bank Id 369 Totals

Report Totals

2,358.50

2,358.50

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<u>Cheek No</u> 6571	Vendor 1d ENGLEFIELD	Vendor Name ENGLEFIELD OIL COMPANY	Type REGULAR	Cheek Date 05/09/2017	Check Amount	Rec
6572	GENERALSA	GENERAL SALES CO.	REGULAR	05/09/2017	421.62	
6 573	MONPOWER	MON POWER	REGULAR	05/09/2017	727.59	
6574	MOUNTAINEERG	MOUNTAINEER GAS COMPANY	REGULAR	05/09/2017	61.88	
6575	ODEPOT	OFFICE DEPOT	REGULAR	05/09/2017	759.20	
6576	WOOD CO W	WOOD COUNTY WASTE	REGULAR	05/09/2017	156.21	
COMM.CRIMINAL JUSTICE FUND Bank Id 172 Totals					2,270.85	
	Report Totals			port Totals =	2,270,85	

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Check No 6813	Vendor Id ENGLEFIELD	Vendor Name ENGLEFIELD OIL COMPANY	Type REGULAR	<u>Check Date</u> 05/09/2017	Check Amount 413:50	Rec
6814	MILLER CO	MILLER COMMUNICATIONS IN	REGULAR	05/09/2017	3,149.50	
6815	OGDEN	PARKERSBURG NEWS	REGULAR	05/09/2017	338.00	
6816	PUREWATER	PURE WATER PARTNERS	REGULAR	05/09/2017	58.00	
6817	STEERSHEA	STEERS HEATING/COOLING	REGULAR	05/09/2017	5,150.00	
681 8	T&S	T&S LAWN-LANDSCAPE INC	REGULAR	05/09/2017	320.00	
6819	VERIZONW	VERIZON WIRELESS	REGULAR	05/09/2017	134.69	
	E-911 FUND Bank Id 107 Totals			107 Totals _	9,563.69	
	Report Totals				9,563,69	

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Vendor Id Check No 3358 KESTERSON

Vendor Name **KESTERSON CLEANERS**

Туре REGULAR

05/09/2017

Check Date Check Amount

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HOME CONFINEMENT Bank Id 108 Totals

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 15.30

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Check No 2282	Vendor Id WV HOSP I	Vendor Name RETIREE HEALTH BENEFIT TRUST FUND	Type HAND	Check Date 05/09/2017	Check Amount 21053760	Rec
163043	AAP	ADVANCE AUTO PARTS	REGULAR	05/09/2017	12654	
163044	ARTISTIC	ARTISTIC BRONZE INC	REGULAR	05/09/2017	123 22	
163045	BOSLEYCON	J.C. BOSLEY CONSTRUCTION	REGULAR	05/09/2017	69,495,004	
163046	CALIPER	CALIPER CORPORATION	REGULAR	05/09/2017	175C00	
163047	CRYSTAL	CRYSTAL SPRING WATER	REGULAR	05/09/2017	2600	
163048	DOMINIONH	DOMINION HOPE	REGULAR	05/09/2017	11116821051	
163049	ENGLEFIELD	ENGLEFIELD OIL COMPANY	REGULAR	05/09/2017	72990713	
163050	FORE TIMB	FORE TIMBER COMPANY INC	REGULAR	05/09/2017	10531011	
163051	GENERALSA	GENERAL SALES CO.	REGULAR	05/09/2017	112 534 68	
163052	GRAINGER	GRAINGER	REGULAR	05/09/2017	11 14 005	
1 63053	HINKLEB	BRENDA HINKLE	REGULAR	05/09/2017	F160453	72-
1630 54	JOHNSTONE	JOHNSTONE SUPPLY	REGULAR	05/09/2017		Por
163055	KESTERSON	KESTERSON CLEANERS	REGULAR	05/09/2017	#11112296	
163056	LAMP	LAMP PESTPROOF	REGULAR	05/09/2017	140.00	
1630 57	MAHONE TI	MAHONE TIRE CO	REGULAR	05/09/2017	11113500F	
163058	RESULT R	RESULTS RADIO	REGULAR	05/09/2017	586.00	
163059	RICOH	RICOH USA INC	REGULAR	05/09/2017		2/1
163060	SEVEN	SEVEN RANGES RADIO INC	REGULAR	05/09/2017	1111230100	N
163061	SHAWLIND	SHAWVER LINDSEY A	REGULAR	05/09/2017	IIII IS8222	″ []
163062	SMITH JODI	JODI SMITH	REGULAR	05/09/2017	1152-58	
163063	TRANSUNION	TRANSUNION RISK AND ALTERNATIVE DATA	REGULAR	05/09/2017	111200	
1 6306 4	USBANKEQUIP	US BANK EQUIPMENT FINANCE	REGULAR	05/09/2017	增加區59700	
163065	WVPAA	WVPAA	REGULAR	05/09/2017	190776	х
163065	WVPAA	WVPAA	VOID	05/09/2017	FE(4-907776)	Х

Check No 163066	Vendor Id (1) WVVV	Vendor Name WVVV-FM - V96,9	Type REGULAR	Check Date 05/09/2017	Check Amount	Rec
163067	WVPAA	WVPAA	REGULAR	05/09/2017	22022.00	
		GENERAL	GENERAL FUND Bank Id 101 Totals			
			Re	port Totals	110-100.90	

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Check No 2261	Vendor Id DENTAL	Vendor Name RENAISSANCE	Type VOID	Check Date 05/08/2017	Check Amount	Ree X
2281	DENTAL	RENAISSANCE	REGULAR	05/08/2017	239768	х
2283	DENTAL	RENAISSANCE	REGULAR	05/08/2017	11157639	
		GENERAL FUND Bank Id 101 Totals			(476.28)	
			Report Totals			

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