

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

#1 COURT SQUARE, SUITE 203
PARKERSBURG, WV 26101

IN RE: MINUTES OF MEETING HELD
MONDAY, OCTOBER 30, 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 regular session. They signed purchase orders, invoices and other correspondence.

AGENDA AND DISCUSSION ITEMS

At 9:30 A.M., the County Commission held a conference call with state officials regarding the recent for at IEI, the former Ames tool plant.

At 9:58 o'clock A.M., in Room 203, of the Wood County Courthouse, Parkersburg, West Virginia, upon motion of James E. Colombo, seconded by Robert K. Tebay, and made unanimous by David Blair Couch, County Commissioners, upon prior adjournment of the regular session, convened in EXECUTIVE SESSION upon authority granted by the West Virginia Code, Chapter 6, Article 9A, Sections 4, as amended: WHEREUPON, the said David Blair Couch, President of the Commission, Robert K. Tebay and James E. Colombo, Commissioners, met with Marty Seufer, County Administrator and Pat Lefebure, Wood County Prosecuting Attorney and Chris Whittaker, Wood County Information Technology Director.

All those present proceeded to discuss the matter for which the said EXECUTIVE

SESSION was had, being for section 2(B) for a personnel matter. The Commission having concluded said discussion, the said EXECUTIVE SESSION adjourned at 10:05 o'clock A.M. An Order was prepared regarding this matter. (Order M/3777)

At 10:10 A.M., the County Commission took a ten (10) minute recess. The County Commission, upon motion of James E. Colombo, seconded by Robert K. Tebay, and made unanimous by David Blair Couch, County Commissioners, upon prior adjournment of the regular session, convened in EXECUTIVE SESSION upon authority granted by the West Virginia Code, Chapter 6, Article 9A, Sections 4, as amended: WHEREUPON, the said David Blair Couch, President of the Commission, Robert K. Tebay and James E. Colombo, Commissioners, met with Marty Seufer, County Administrator and Pat Lefebure, Wood County Prosecuting Attorney. All those present proceeded to discuss the matter for which the said EXECUTIVE SESSION was had, being for attorney/client privilege. The Commission having concluded said discussion, the said EXECUTIVE SESSION adjourned at 10:26 o'clock A.M. (Order M/3778)

At 10:22 A.M., the County Commission met with Carole Jones, Wood County Circuit Clerk. She requested they amend the application for the annual records archival grant they signed last week. The County Commission agreed since it increases her request.

At 10:52 A.M., the County Commission, upon a motion duly made, seconded and passed, placed the name of Chris Sams in nomination for the Enforcement Agency for the Abandoned and Dilapidated Building Ordinance. (Order A/1862)


ORDERS APPROVED AND ATTACHED TO THESE MINUTES

M/3777, M/3778, M/3779, A/1862

Having no further scheduled appointments or business to attend to, the County Commission adjourned at 10:53 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 October 30, 2017.

Wood County Commission Meeting
Held October 30, 2017

Please Print

1.	EARLE BECKEN
2.	MARK STEWART WUSEMO
3.	RICK WOODYARD EM/911
4.	MIKE SHOOK EM/911
5.	Carole Jones, Cir. clk
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	
18.	
19.	
20.	



Wood County Commission
Agenda

10/30/2017

1 Court Square, Suite 203
Parkersburg, WV 26101

9:30 A.M.	Consider placing Chris Sams, Chief of the Blennerhassett Volunteer Fire Department in nomination to fill a vacancy on the Wood County Enforcement Agency for the Abandoned and Dilapidated Building Ordinance	
9:30 A.M.	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, improprieties and consolidations

Probate items, including settlements, petitions and Fiduciary Commissioner reports

General Fund disbursements to entities

Funding requests from local organizations by written form

Payroll modification as submitted by elected officials

OCTOBER 30, 2017

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION PLACED CHRIS SAMS IN
NOMINATION TO FILL A VACANCY ON THE ENFORCEMENT
AGENCY FOR THE ABANDONED AND DILAPIDATED
BUILDING ORDINANCE.

ORDER

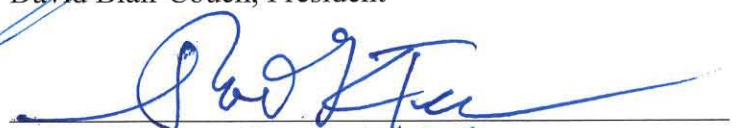
On this date, the County Commission of Wood County, upon a motion made by James E. Colombo, seconded by Robert K. Tebay and made unanimous by David Blair Couch, placed Chris Sams, Blennerhassett Volunteer Fire Department Chief, in nomination for appointment to the Enforcement Agency for the Abandoned and Dilapidated Building Ordinance. Said nomination is due to the fact that Mark Stewart resigned. The unexpired term expires July 23, 2017.

APPROVED:


THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James E. Colombo, Commissioner

A/1862

Mark Rhodes
WOOD County 10:08:08 AM
X Instrument No 8768880
Date Recorded 10/30/2017
Document Type COO
Pages Recorded 1
Book-Page 74-107

OCTOBER 30, 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 LEASE
FOR THE VETERANS DEPARTMENT

ORDER

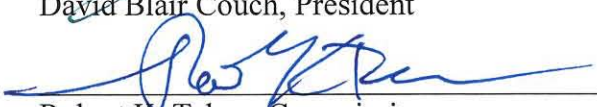
On this date, the County Commission of Wood County, upon a motion made by James E. Colombo, seconded by Robert K. Tebay, and made unanimous by David Blair Couch, did hereby AUTHORIZE David Blair Couch, in his official capacity as President and on behalf of the County Commission, to EXECUTE a lease contract with the State of West Virginia, Department of Administration, Real Estate Division, on behalf of The Department of Veterans Assistance. Said lease is for a period of five (5) years at a rate of five dollars and sixty-seven cents (\$5.67) per square foot.

A copy of said Contract 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. Tebay, Commissioner

James E. Colombo, Commissioner

M/3776

ADDENDUM II

THIS ADDENDUM, made **October 3, 2017**, is hereby made an integral part of Contract of Lease No. **VET-006-617**, which Contract of Lease was made **September 5, 2013**, and amended via addenda thereto, by and between **County Commission of Wood County**, a Governmental Entity, as Lessor, and the **STATE OF WEST VIRGINIA**, by the Department of Administration, Real Estate Division, as Lessee, for and on behalf of the **Department of Veterans Assistance**, as Tenant.

WHEREAS, the Lessor has leased unto the Lessee, for use by the Tenant, the following described Premises:

Two rooms containing approximately 529 square feet, more or less, on the fourth floor of the Wood County Courthouse at Third and Market Streets in the city of Parkersburg, Wood County, West Virginia (hereinafter referred to as the "Premises").

WHEREAS, both parties hereto agree to extend the term of said Contract of Lease for one additional five-year period beginning **July 1, 2017**, and ending at midnight on **June 30, 2022**, at the current annual per square foot rate of **\$5.67**.

WHEREAS, both parties agree that the Lessee has a new mailing address.

WHEREAS, both parties hereto agree that the above-stated changes shall be effective **July 1, 2017**.

NOW, THEREFORE, THIS ADDENDUM WITNESSETH:

It is agreed by and between the parties hereto that certain sections of the subject Contract of Lease are amended as follows:

(A) Page 1, Item 1, entitled "TERM AND NOTICES", shall be amended to read as follows:

The term of this Contract of Lease, subject to the provisions hereof, shall begin on **July 1, 2017**, and end at midnight on **June 30, 2022**. The Contract of Lease shall be considered renewed for each ensuing fiscal year during the term of the Contract of Lease unless it is canceled by the Lessee before the end of the then current fiscal year.

Notices may be given by personal service upon the party(s) entitled to such notice, or by certified mail, duly stamped and directed to the last-known address of the party to be notified, and deposited in the post office. The proper mailing of such notice and not the receipt thereof shall constitute the giving of such notice by either party to the other. Notices shall be directed as follows:

To the Lessee

State of West Virginia
Department of Administration
Real Estate Division
1124 Smith Street, B100
Charleston, WV 25301

To the Lessor

County Commission of Wood County
#1 Courthouse Square
Parkersburg, WV 26101

(B) Page 5, Item 14, entitled "CANCELLATION OF LEASE", shall be amended to read as follows:

It is further agreed by and between the parties hereto that the Department of Administration, Real Estate Division, as Lessee, and the County Commission of Wood County, as Lessor, shall have the right to cancel this lease, without further obligation on the part of either, upon giving thirty (30) days' written notice to

either party, such notice being given at least thirty days prior to the last day of the succeeding month [see West Virginia Code §5A-10-5(c)(1)].

(C) Other Terms and Conditions:

The subject Contract of Lease shall now be identified as **VET-006-622** to reflect the new expiration date. All other terms and conditions shall remain in full force and effect.

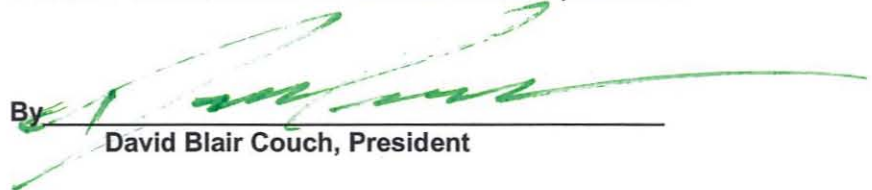
IN WITNESS WHEREOF, the parties hereto have caused their names to be affixed to this Addendum.

WITNESS:

COUNTY COMMISSION OF WOOD COUNTY, LESSOR

By _____

By


David Blair Couch, President

STATE OF WEST VIRGINIA, LESSEE

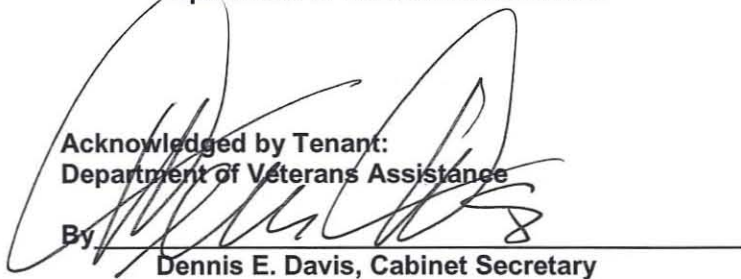
By _____

By

Constantino S. Amores, Jr., Executive Director
of the Department of Administration, Real
Estate Division, for and on behalf of the
Department of Veterans Assistance

Acknowledged by Tenant:
Department of Veterans Assistance

By


Dennis E. Davis, Cabinet Secretary

Approved as to form this _____ day of _____, 2017. Patrick Morrissey, Attorney General

By _____

ACCESS\Add\Renewal\VET-006-622-DCB

Mark Rhodes
Wood County 10:06:01 AM
Instrument No 8768879
Date Recorded 10/30/2017
Document Type CDD
Pages Recorded 3
Book-Page 74-104

OCTOBER 30, 2017

IN RE: EXECUTIVE SESSION OF THE WOOD COUNTY COMMISSION

This 30TH day of October, 2017 at 9:58 o'clock A.M., in Room 203, of the Wood County Courthouse, Parkersburg, West Virginia, upon motion of James E. Colombo, seconded by Robert K. Tebay, and made unanimous by David Blair Couch, County Commissioners, upon prior adjournment of the regular session, convened in EXECUTIVE SESSION upon authority granted by the West Virginia Code, Chapter 6, Article 9A, Sections 4, as amended:

WHEREUPON, the said David Blair Couch, President of the Commission, Robert K. Tebay and James E. Colombo, Commissioners, met with Marty Seufer, County Administrator and Pat Lefebure, Wood County Prosecuting Attorney and Chris Whittaker, Wood County Information Technology Director.


All those present proceeded to discuss the matter for which the said EXECUTIVE SESSION was had, being for section 2(B) for a personnel matter.

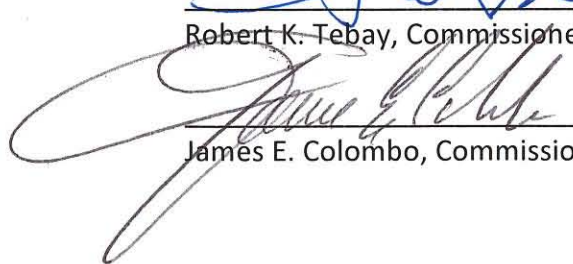
The Commission having concluded said discussion, the said EXECUTIVE SESSION adjourned at 10:05 o'clock A.M.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY


David Blair Couch, President


Robert K. Tebay, Commissioner


James E. Colombo, Commissioner

M/3777

Mark Rhodes
WOOD County 10:15:22 AM
Instrument No 8768884
Date Recorded 10/30/2017
Document Type CDD
Pages Recorded 1
Book-Page 74-108

OCTOBER 30, 2017

IN RE: EXECUTIVE SESSION OF THE WOOD COUNTY COMMISSION

This 30TH day of October, 2017 at 9:58 o'clock A.M., in Room 203, of the Wood County Courthouse, Parkersburg, West Virginia, upon motion of James E. Colombo, seconded by Robert K. Tebay, and made unanimous by David Blair Couch, County Commissioners, upon prior adjournment of the regular session, convened in EXECUTIVE SESSION upon authority granted by the West Virginia Code, Chapter 6, Article 9A, Sections 4, as amended:

WHEREUPON, the said David Blair Couch, President of the Commission, Robert K. Tebay and James E. Colombo, Commissioners, met with Marty Seufer, County Administrator and Pat Lefebure, Wood County Prosecuting Attorney.

All those present proceeded to discuss the matter for which the said EXECUTIVE SESSION was had, being for attorney/client privilege.

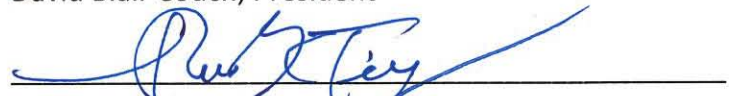
The Commission having concluded said discussion, the said EXECUTIVE SESSION adjourned at 10:26 o'clock A.M.

APPROVED:

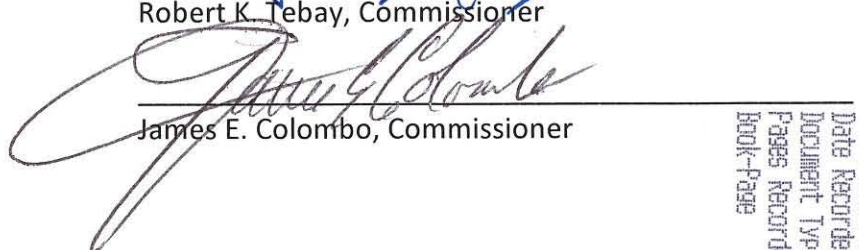
THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



Robert K. Tebay, Commissioner



James E. Colombo, Commissioner

M/3778

Mark Rhodes
WOOD County 10:36:28 AM
Instrument No 876889
Date Recorded 10/30/2017
Document Type CDO
Pages Recorded 1
Book-Page 74-109

OCTOBER 30, 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 EMERGENCY MANAGEMENT
PLANNING GRANT.

ORDER

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 for fiscal year 2017. 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. Tebay, Commissioner

James E. Colombo, Commissioner

M/3779

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

2017 EMPG
PROGRAM

SUB-GRANT APPLICATION
SUBMISSION CHECKLIST

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

- ☒ The application has been completely filled out.
- ☒ The Budget Narrative (page 6) MUST follow the same outline shown on page 5 of the application and be as detailed as possible.
- ☒ The Project Narrative (page 8) MUST follow the same outline shown on page 7 of the application and be as detailed as possible.
- ☒ Math has been double-checked, is accurate, and has been rounded to the nearest whole dollar amount.
- ☒ Authorized Official has signed, in BLUE INK, page 1 of the grant application. ALL COMPLETED APPLICATIONS MUST BE SCANNED IN FULL COLOR AND SUBMITTED VIA HSIN WV-EM PORTAL, in the 2017 EMPG Folder.
- ☒ If full color scanning capability is not available, return Page 1, with the ORIGINAL SIGNATURE IN BLUE INK, 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

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

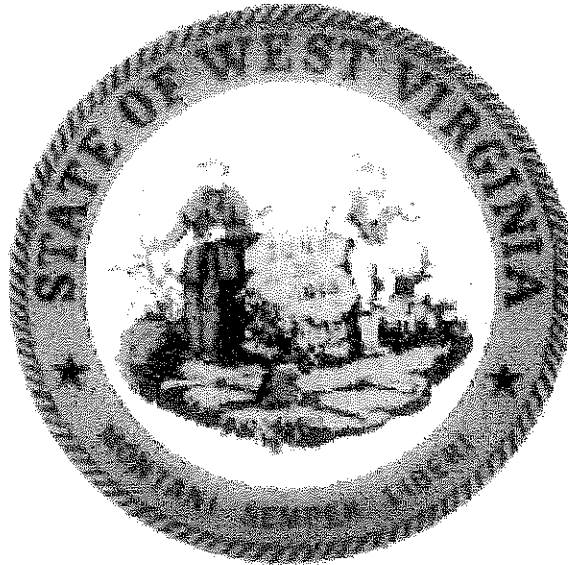
Note: WVDHSEM reserves the right not to consider an application for funding if it is not complete.

WEST VIRGINIA

EMPG PROGRAM

**Sub-grant Application
2017 Funds**

**Effective October 4, 2017
Supersedes Previous Editions**



**Jim Justice, Jr.
Governor**

**Jeff Sandy, Cabinet Secretary
West Virginia Department of Military Affairs and Public Safety (WVDMAPS)**

**Jimmy Gianato, Director,
West Virginia Division of Homeland Security and Emergency Management (WVDHSEM)**

WEST VIRGINIA Division of Homeland Security and Emergency Management (WVDHSEM) 2017 Emergency Management Performance Grant (EMPG)	SUB-GRANT APPLICATION PAGE 1 (CFDA 97.042)
1. Applicant: <u>Wood County Commission</u> Address: <u>One Court Square</u> <u>Parkersburg WV 26101</u> Phone/Fax: <u>304-424-1984/304-424-0194</u>	5. Funds Requested: \$ <u>115,799</u> Project Matching Funds (50%): \$ <u>115,799</u>
2. Project Director: <u>Mike Shook</u> Address: <u>911 Core Road</u> <u>Parkersburg WV 26101</u> Phone/Fax: <u>304-424-0911/304-422-6270</u> Email: <u>mshook@woodcountywv.com</u>	6. Type of Agency: <input checked="" type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> State
3. Fiscal Officer: <u>Mark Rhodes</u> Address: <u>One Court Square</u> <u>Parkersburg WV 26101</u> Phone/Fax: <u>304-424-1850/304-424-0194</u> Email: <u>mrhodes@woodcountywv.com</u>	7. Project Period: Beginning Date: <u>January 1, 2017</u> Ending Date: <u>December 31, 2017</u>
4. DUNS #: <u>103819496</u> FEIN: <u>556 000 417</u>	8. Type of Application: <input checked="" type="checkbox"/> Initial <input type="checkbox"/> Revision
9. Project Title and Brief Description: FY 17 EMPG Grant for Wood County, West Virginia	
10. Certification: To the best of my knowledge, the information contained in this application is true and correct. The submission thereof has been duly authorized by any governing body, and the applicant will comply with all the attached Special Conditions and Assurances if the sub-grant is awarded, including all emergency services staff having undergone criminal background checks in accordance with W. Va. Code Chapter 15-5-15. Further, local jurisdictions certify they will provide the necessary 50 percent match for this Grant.	
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Authorized Official: <u>David Blair Couch</u> <small>TYPED OR PRINTED NAME OF AGENCY HEAD</small> </div> <div style="width: 45%;"> Title: <u>President, Wood County Commission</u> </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> Signature: _____ </div> <div style="width: 45%;"> Date: <u>11/02/2017</u> </div> </div>	

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

2017 EMPG
PROGRAM

SUB-GRANT ITEMIZATION OF FUNDS BY
CATEGORY

PAGE 3-1 – DIRECTIONS
(PLANNING ONLY)

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
<p><u>Planning:</u></p> <p>Planning funds may be used to help the jurisdiction complete the following requirements.</p> <ul style="list-style-type: none"> 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. <p>Further, all applicants must revise their local Emergency Operations Plans every two years, or as otherwise required.</p>			
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 4	↓	↓	↓

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

<p align="center">WEST VIRGINIA</p> <p align="center">Division of Homeland Security and Emergency Management (WVDHSEM)</p> <p align="center">2017 EMPG PROGRAM</p>	<p align="center">SUB-GRANT ITEMIZATION OF FUNDS BY CATEGORY</p> <p align="center">PAGE 3-1 (PLANNING ONLY)</p>
---	---

PAGE 3-1
(PLANNING ONLY)

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
-----------------	----------------	--------------------	-----------------------------

Approved
(WVDHSEM Use
Only)

Planning:			
Wood County Emergency Management Planning - William Riffle 1/1/17 – 1/15/17			
Salary - \$1,499.20/pay period x 1 pay period	750	750	
Retirement - \$1,499.20 x .12	90	90	
Workers Comp. - \$1,499.20 x .030	22	22	
FICA - \$1,499.20 x .0765	57	57	
1/31/17 – 6/30/17			
Salary - \$1,560.95 x 11 pay periods	8585	8585	
Retirement - \$35,901.85 x .12	2154	2154	
Workers Comp. - \$35,901.85 x .030	539	539	
FICA - \$35,901.85 x .0765	1373	1373	
7/1/17 – 12/31/17			
Salary - \$1,560.95 x 12 pay periods	9366	9366	
Retirement - \$35,901.85 x .11	1975	1975	
Workers Comp. - \$35,901.85 x .038	682	682	
FICA - \$35,901.85 x .0765	1373	1373	
Insurance - \$1,918.88 x 6 months – 1/1/17 – 6/30/17 Includes Health, Life, Vision, and Dental Insurance –Family Coverage	5757	5757	
Insurance - \$2,286.29 x 6 months – 7/1/17 – 12/31/17 Includes Health, Life, Vision, and Dental Insurance – Family Coverage	6859	6859	
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 4	↓	↓	↓

↓

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

<p align="center">WEST VIRGINIA Division of Homeland Security and Emergency Management (WVDHSEM)</p> <p align="center">2017 EMPG PROGRAM</p>	<p align="center">SUB-GRANT ITEMIZATION OF FUNDS BY CATEGORY</p> <p align="center">PAGE 3-2 – DIRECTIONS (ORGANIZATIONAL ONLY)</p>
--	--

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
-----------------	-------------------	-----------------------	-----------------------------------

<p><u>Organizational:</u></p> <p>EMPG funds may be used for all-hazards emergency management operations, staffing, and other day-to-day activities in support of emergency management. Proposed staffing activities should still be linked to achieving goals outlined in the EMPG Project Narrative. In accordance with W. Va. Code Chapter 15-5-15, all emergency services staff must have undergone criminal background checks.</p> <p>All EMPG-funded jurisdictions will be required to submit weekly Jurisdiction Situation Reports via E Team and are due not later than Tuesday of each week. Such reports will include, at a minimum, current operational status, current and following week significant activities, exercises, and training events.</p> <p>NOTE: WVDHSEM will publish a schedule for E Team Training environment report submissions, in addition to the weekly Jurisdiction Situation Reports above. These requirements apply to all personnel in positions fully or partially funded using EMPG funds.</p> <p>Further, local directors MUST be either paid full-time or, if paid part-time, provide proof of other funding sources before other funding is approved for projects or equipment. In addition, local jurisdictions with paid part-time directors MUST allow sufficient time to the director to complete all requirements under this grant, including training, exercises, planning, and emergency response operations.</p> <p><u>Jurisdictions must specify personnel by names and positions for which they are requesting funding so that grant requirements can be tracked for these individuals.</u></p>			
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 4	↓	↓	↓

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

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

**2017 EMPG
PROGRAM**

**SUB-GRANT ITEMIZATION OF FUNDS BY
CATEGORY**

**PAGE 3-2
(ORGANIZATIONAL ONLY)**

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)	1350	1350	
Retirement - \$22,500 x .11 (7/1/17 – 12/31/17)	1238	1238	
FICA - \$45,000 x .0765 (1/1/17 – 12/31/17)	1721	1721	
WComp. - \$22,500 x .030 (1/1/17 – 6/30/17)	338	338	
WComp. - \$22,500 x .038 (7/1/17 – 12/31/17)	428	428	
Insur. - \$1,918.88 x 6 months – 1/1/17 – 6/30/17	5757	5757	
Health, Life, Vision, and Dental - Family Coverage	6859	6859	
Insurance - \$2,286.29 x 6 months – 7/1/17 – 12/31/17			
Health, Life, Vision, and Dental Family Coverage			
Administrative Assistant – Mary Beth Jeffers/ Camille Waldron			
Salary - \$1,727.33 x 24 pay periods		20728	
Retirement - \$20,728 x .12 (1/1/17 – 6/30/17)	20728	1244	
Retirement - \$20,728 x .11 (7/1/17 – 12/31/17)	1244	1140	
FICA - \$41,456 x .0765 (1/1/17 – 12/31/17)	1140	1586	
WComp. - \$20,728 x .030 (1/1/17 – 6/30/17)	1586	311	
WComp. - \$20,728 x .038 (7/1/17 – 12/31/17)	311	394	
Insur. - \$868.46 x 6 months – 1/1/17 – 6/30/17	394	2605	
Health, Life, Vision, and Dental – Single Coverage	2605	2799	
Insurance - \$932.87 x 6 months – 7/1/17 – 12/31/17	2799		
Health, Life, Vision, and Dental Single Coverage			
Internet Service - \$252.30/mo. x 12 mos.		1514	
Cell Phone Service - \$160/mo. x 12 mos.	1514	960	
	960		
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 4	↓	↓	↓

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

<p align="center">WEST VIRGINIA</p> <p align="center">Division of Homeland Security and Emergency Management (WVDHSEM)</p> <p align="center">2017 EMPG PROGRAM</p>	<p align="center">SUB-GRANT ITEMIZATION OF FUNDS BY CATEGORY</p> <p align="center">PAGE 3-3 – DIRECTIONS (EQUIPMENT ONLY)</p>
---	---

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
<p><u>Equipment:</u> (Please see Authorized Equipment List (AEL) at https://www.fema.gov/authorized-equipment-list under the <i>Grant Programs Information and Resources</i> tab while preparing budget.</p> <p>With respect to communications initiatives and equipment, the sub-grantee agrees to the following:</p> <p><i>In an effort to improve emergency preparedness and response interoperability, all new or upgraded radio systems and new radio equipment should be compatible with a suite of standards called ANSI/TIA/EIAA-102 Phase I (Project 25). These standards have been developed to allow for backward compatibility with existing digital and analog systems and provide for interoperability in future systems. The FCC has chosen the Project 25 suite of standards for voice and low-moderate speed data interoperability in the new nationwide 700 MHZ frequency band. The Integrated Wireless Network (IWN) of the U.S. Justice and Treasury Departments has also chosen the Project 25 suite of standards for their new radio equipment. In an effort to realize improved interoperability, all radios purchased under this grant should be APCO 25 compliant.</i> 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.)</p>			
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 4	↓	↓	↓

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

**Division of Homeland Security and
Emergency Management (WVDHSEM)**

**2017 EMPG
PROGRAM**

**PAGE 3-3
(EQUIPMENT ONLY)**

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
<u>Equipment:</u> NONE REQUESTED			
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 4	↓	↓	↓

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

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

2017 EMPG
PROGRAM

SUB-GRANT ITEMIZATION OF FUNDS BY
CATEGORY

PAGE 3-4 – DIRECTIONS
(TRAINING ONLY)

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
<p>Training:</p> <p>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.</p> <p>There are three requirements under the Training portion of EMPG beginning with 2017. These requirements are shown below.</p> <p>Requirement 1 – Public Education/Information</p> <p>Option 1 – Conduct 24 hours of appropriate hazard awareness activities for local citizens during the fiscal year.</p> <p>Option 2 – Prepare and distribute, or arrange for distribution of, emergency-related public information materials that reach at least 50 percent of the county.</p> <p>Requirement 2 – Training for Emergency Management Personnel</p> <p>All EMPG funded personnel identified on your Application must complete the Professional Development Series (PDS) courses and NIMS training, and:</p> <p><u>Emergency Management staff must complete one Emergency Management related course each year.</u></p> <p>Requirement 3 – Emergency Management Training for Other Personnel</p> <p>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.</p> <p>NOTE: See pages 7-9 and 20-22 in the instructions for full details.</p>			
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 4	↓	↓	↓

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

**Division of Homeland Security and
Emergency Management (WVDHSEM)**

**2017 EMPG
PROGRAM**

SUB-GRANT ITEMIZATION OF FUNDS BY CATEGORY

PAGE 3-4
(TRAINING ONLY)

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
<u>Training:</u> NONE REQUESTED			
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 4	↓	↓	↓

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

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

2017 EMPG
PROGRAM

SUB-GRANT ITEMIZATION OF FUNDS BY
CATEGORY

PAGE 3-5 – DIRECTIONS
(EXERCISES ONLY)

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
<p>Exercises:</p> <p>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 After Action Report (AAR), an Improvement Plan (IP), and include them in their quarterly submission along with a Roster 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.</p> <p>As required in the 2017 federal EMPG Guidance, ALL employees in positions partially or fully funded by EMPG funds MUST 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.</p> <p>NOTE: Actual Events may fulfill part of the exercise requirement, if a waiver has been submitted to and approved by WVDHSEM.</p>			
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 4	↓	↓	↓

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

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

**2017 EMPG
PROGRAM**

SUB-GRANT ITEMIZATION OF FUNDS BY CATEGORY

PAGE 3-5
(EXERCISES ONLY)

Budget Category	Matching Funds	Federal EMPG Funds	Approved (WVDHSEM Use Only)
<u>Exercises:</u> NONE REQUESTED			
PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 4	↓	↓	↓

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

<p align="center">WEST VIRGINIA Division of Homeland Security and Emergency Management (WVDHSEM)</p> <p align="center">2017 EMPG PROGRAM</p>	<p align="center">SUB-GRANT ITEMIZATION OF FUNDS BY CATEGORY</p> <p align="center">PAGE 3-6 (MANAGEMENT AND ADMINISTRATIVE)</p>
--	--

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, Inc. - .0243 fee for Management and Administrative functions for the Wood County EMPG Grant Program	2745	2745	

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

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

WEST VIRGINIA Division of Homeland Security and Emergency Management (WVDHSEM) 2017 EMPG PROGRAM	SUB-GRANT BUDGET SUMMARY PAGE 4
---	---

Applicant: Wood County Commission	Type of Application: <input checked="" type="checkbox"/> Initial <input type="checkbox"/> Revision
---	--

Category	EMPG Funds (A) *	Matching Funds (B) **	Total Funds (A + B)
Planning	39582	39582	79164
Organization	73472	73472	146944
Equipment	0	0	0
Training	0	0	0
Exercises	0	0	0
Management and Admin (max 5%)	2745	2745	5490
Total Budget	115,799	115,799	231598

FUNDING STRATEGY		
Funding Source(s)	Amount	Status
EMPG Funds:	\$ 115,799	A
Matching Funds (If Applicable):	\$ 115,799	C
Total:	\$ 231598	

* 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.

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

2017 EMPG
PROGRAM

SUB-GRANT BUDGET NARRATIVE

PAGE 5

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

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

PLANNING: (This category **MUST** include a brief statement about how the jurisdiction's planning efforts will assist the jurisdiction to meet the mandatory planning requirements.) **Use documents as well as be the lead contact**

ORGANIZATIONAL: (This category **MUST** describe the status of the local emergency services director (full- or part-time paid) and other staffing necessary to maintain a functional structure for local emergency management.) **NOTE: All personnel for whose salaries reimbursements will be requests MUST be listed on Page 3-2 of the Application Package.** EMPG funds may be used for all-hazards emergency management operations, staffing, and other day-to-day activities in support of emergency management. Proposed staffing activities should still be linked to achieving goals outlined in the EMPG Project Narrative. In accordance with W. Va. Code Chapter 15-5-15, all emergency services staff must have undergone criminal background checks. All EMPG-funded jurisdictions will be required to submit weekly Jurisdiction Situation Reports via E Team and are due not later than Tuesday of each week. Such reports will include, at a minimum, current operational status, current and following week significant activities, exercises, and training events. **NOTE: WVDHSEM will publish a schedule for E Team Training environment report submissions, in addition to the weekly Jurisdiction Situation Reports above. These requirements apply to all personnel in positions fully or partially funded using EMPG funds.** Further, local directors **MUST** be either paid full-time or, if paid part-time, provide proof of other funding sources before other funding is approved for projects or equipment. In addition, local jurisdictions with paid part-time directors **MUST** allow sufficient time to the director to complete all requirements under this grant, including training, exercises, planning, and emergency response operations.

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

In an effort to improve emergency preparedness and response interoperability, all new or upgraded radio systems and new radio equipment should be compatible with a suite of standards called ANSI/TIA/EIAA-102 Phase 1 (Project 25). These standards have been developed to allow for backward compatibility with existing digital and analog systems and provide for interoperability in future systems. The FCC has chosen the Project 25 suite of standards for voice and low-moderate speed data interoperability in the new nationwide 700 MHz frequency band. The Integrated Wireless Network (IWN) of the U.S. Justice and Treasury Departments has also chosen the Project 25 suite of standards for their new radio equipment. **In an effort to realize improved interoperability, all radios purchased under this grant should be APCO 25 compliant.** In addition, any State level guidelines and initiatives that are developed by the WV Statewide Interoperable Executive Committee (SIEC) and its successor the West Virginia Statewide Interoperable Radio Network (SIRN) regarding communications will be followed by the sub-grantee.)

TRAINING: (This category **MUST** include a brief statement regarding how proposed training will help in terms of emergency management purposes and initiatives, particularly closing gaps identified in the THIRA. The narrative will be used to assist in determining whether the training(s) is allowable under existing guidelines.) **NOTE: See pages 7-9 and 20-22 in the instructions for full details.**

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

MANAGEMENT AND ADMINISTRATIVE: If you intend to include M & A expenses in your application, please contact DHSEM for clarity on what can be included and how it should be listed. M & A activities are those defined directly relating to the management and administration of EMPG funds, such as financial management and reporting. It should be noted that salaries of state and local emergency managers are NOT typically categorized as M & A.

Use additional blank pages as necessary

<p style="text-align: center;">WEST VIRGINIA Division of Homeland Security and Emergency Management (WVDHSEM)</p> <p style="text-align: center;">2017 EMPG PROGRAM</p>	<p style="text-align: center;">SUB-GRANT BUDGET NARRATIVE</p> <p style="text-align: center;">PAGE 6</p>
--	---

PLANNING - The grant and match funds requested for this category will go towards paying the salary, benefits, and insurance costs associated with the Wood County Office of Emergency Management. This individual will assist with the following; Review and update the Threat and Hazard Identification and Risk Assessment (THIRA) based on the most current guidance for this assessment; Review and make recommendations for updates to the local emergency operations plans based on the Evaluation Matrix for Compliance with CPG 101 v.2 released on May 2011; and Submit revisions to local emergency operations plans, based on needs identified as the jurisdiction's top two priorities as identified in the CPG 101 v.2 review and/or the local jurisdiction Threat and Hazard Identification and Risk Assessment (THIRA) for 2015; and Prepare and submit revisions to the local emergency plans based upon the top priorities identified. This individual will also assist agencies and individuals who are working on reviewing and updating these documents as well as be the lead contact.

ORGANIZATIONAL - Requested in this category are funds for the salary, related benefits, and insurance costs for the Wood County Office of Emergency Management Assistant Director and the Wood County Office of Emergency Management Administrative Assistant. Both of these positions are full-time positions and are necessary positions for Wood County to maintain a functional structure for local emergency management. The Assistant Director oversees the Administrative Assistant position which provides the Agency with the necessary administrative support. The salary, benefits, and insurance costs are the standard rates paid to all Wood County full-time employees, and these figures were obtained from the Wood County Clerk's Finance Department.

Funding is also being requested for Internet Services which are required and used in the Wood County Office of Emergency Management. This high speed Internet service is provided by Suddenlink Communications at the cost of \$252.30 per month or an annual cost of \$3,028. Funding is also being requested for cell phone service which is provided by Verizon. The annual cost for this service is \$160/month or an annual total of \$1,920.

MANAGEMENT AND ADMINISTRATIVE: The management/administrative fee will be paid to Tiano-Knopp Associates, Inc. who will oversee the administrative and management aspects of this grant. This management/administrative fee is .0243 of the total cost which is allowed in the grant.

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

- Review of grant guidelines and conduct meetings with personnel at Wood County Office of Emergency Management to discuss what will be applied for and the dollar amount.
- Prepare grant application and present it to Wood County Commission for their authorization to submit.
- Assist with preparation of required reports in terms of forms and documentation of expenditures.

*** Use additional blank pages as necessary. ***

<p align="center">WEST VIRGINIA</p> <p align="center">Division of Homeland Security and Emergency Management (WVDHSEM)</p> <p align="center">2017 EMPG PROGRAM</p>	<p align="center">SUB-GRANT PROJECT NARRATIVE</p> <p align="center">PAGE 8</p>
---	--

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.
- 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 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.

Equipment

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:

Requirement 1 – Public Education: 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.

Requirement 2 – Training for Emergency Management Personnel: 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
- IS 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.

Requirement 3 – Emergency Management Training for Other Personnel: 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 multi-jurisdictional level. All exercises **MUST** be NIMS compliant and **MUST** 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.

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

- Throughout the grant period, the Wood County Office of Emergency Management (WCOEM) will work with government agencies, private sector groups, and non-profit agencies to encourage cooperation and coordination among agencies. This will assist in the development and implementation of the plans and the drills. (Relates to WV Goal 2, Objectives B and F).
- Throughout the 12-month grant period, the WCOEM will seek grant funding for itself and other County first-responders in order to ensure it has obtained the equipment and other items necessary for a multi-discipline response to a WMD event. (Relates to WV Goal 2, Objective R).
- 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:

Planning – 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.

Organizational - 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.

Training - 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.

Exercises - 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.

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

- Planning - This item will be documented by the review and completion of the 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.
- Organizational - 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.
- Equipment - No equipment will be purchased.

- Training – Documentation of the completion of this item will consist of course certificates and other items that indicate which trainings were attended and the completion of these trainings. 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.

- Exercises – 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

SUB-GRANT SPECIAL CONDITIONS AND
ASSURANCES

PAGE 9

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

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

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

1. LAWS OF WEST VIRGINIA:

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

2. LEGAL AUTHORITY:

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

3. RELATIONSHIP:

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

4. OPERATIONAL WITHIN 90 DAYS:

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

5. WRITTEN APPROVAL OF CHANGES:

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

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

2017 EMPG
PROGRAM

SUB-GRANT SPECIAL CONDITIONS AND
ASSURANCES

PAGE 10

6. CIVIL RIGHTS COMPLIANCE:

- ☐ Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000 et seq.
- ☐ Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. 794
- ☐ Title IX of the Education Amendments of 1972, as amended, 20 U.S.C 1681 et seq.
- ☐ The Age Discrimination Act of 1975, as amended, 20 U.S.C. 6101 et seq.
- ☐ Americans with Disabilities Act of 1990 (ADA): All recipients must comply with the requirements of Titles I, II, and III of the Americans with Disabilities Act, which prohibits recipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12101–12213).

7. PRESS RELEASE:

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

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

8. COMPLIANCE WITH FEDERAL RULES AND REGULATIONS::

Sub-grantee will comply with Title 2, Part 200 of the Code of Federal Regulations (**Super Circular**). The Super Circular supersedes Circulars A-21, A-87, A-89, A-102, A-110, A-122, A-133.

9. ACCESS TO RECORDS and EQUIPMENT:

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

10. CONFLICT OF INTEREST:

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

11. POLITICAL ACTIVITY:

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

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

2017 EMPG
PROGRAM

SUB-GRANT SPECIAL CONDITIONS AND
ASSURANCES

PAGE 11

12. RELEASE OF INFORMATION:

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

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

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

13. NATIONAL AND STATE EVALUATION EFFORTS:

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

14. OBLIGATION OF PROJECT FUNDS:

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

15. USE OF FUNDS:

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

17. ALLOWABLE AND UNALLOWABLE COSTS:

Allowable and unallowable costs incurred under this grant shall be determined in accordance with the Super Circular.

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

2017 EMPG
PROGRAM

SUB-GRANT SPECIAL CONDITIONS AND
ASSURANCES

PAGE 12

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.

22. SUSPENSION OF FUNDING:

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

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

23. SANCTIONS FOR NONCOMPLIANCE:

In the event of the sub-grantee's noncompliance with the terms, conditions, covenants, rules, or regulations of this grant, 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

SUB-GRANT SPECIAL CONDITIONS AND
ASSURANCES

PAGE 13

24. SUBMISSION/RELEASE OF PROPOSED PUBLICATIONS:

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

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

25. PROPERTY ACCOUNTABILITY:

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

26. REPORTS:

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

Programmatic Reporting: Sub-Grantees must complete and remit for PLANNING to WVDHSEM the requirements shown on PAGE 7. Sub-Grantees must complete and remit for TRAINING to WVDHSEM 40 hours of training as identified PAGE 7 CONTINUED. Sub-Grantees must complete and remit for Exercise to WVDHSEM, EXERCISE OBJECTIVES AS OUTLINED ON PAGE 7 CONTINUED.

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

27. PURCHASING:

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

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

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

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

2017 EMPG
PROGRAM

SUB-GRANT SPECIAL CONDITIONS AND
ASSURANCES

PAGE 14

29. Environmental & Historic Preservation (EHP)

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

30. INFORMATION SYSTEMS & COMMUNICATIONS EQUIPMENT

The grantee agrees:

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

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

Communications equipment is required to be compatible with the SAFECOM P25 trunked radio hierarchy and the WV State Interoperable Radio Network. In accordance with West Virginia Code, all communications equipment requests must be reviewed and approved by the Statewide Interoperability Coordinator.

31. TIME EXTENSIONS:

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

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

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

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

2017 EMPG
PROGRAM

SUB-GRANT SPECIAL CONDITIONS AND
ASSURANCES

PAGE 15

33. PROGRAM ACCOUNTABILITY – FEDERAL AUDIT REQUIREMENTS:

If an audit must be conducted pursuant to the Super Circular, a copy of the audit shall be submitted to SAA as well as to the Federal clearinghouse.

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

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

34. PROGRAM ACCOUNTABILITY – STATE AUDIT REQUIREMENTS:

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

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

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

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

2017 EMPG
PROGRAM

SUB-GRANT SPECIAL CONDITIONS AND
ASSURANCES

PAGE 16

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:

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

37. IMMIGRATION AND NATURALIZATION VERIFICATION:

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

38. PURCHASE OF AMERICAN-MADE EQUIPMENT/PRODUCTS:

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

39. PERSONNEL TRAINING:

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

40. ACCOUNTING REQUIREMENTS:

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

41. OFFICE OF GRANT OPERATIONS FINANCIAL GUIDE:

Sub-grantee agrees to comply with all requirements as set forth in the Financial Guidance which governs this program.

42. EQUIPMENT:

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

43. MARKING OF EQUIPMENT AND PUBLICATIONS:

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



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

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

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

1. LOBBYING

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

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

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

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

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

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

A The applicant certifies that it and its principals:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 67, 630 of the regulations provides that a grantee that is a State may elect to make one certification in each Federal fiscal year. A copy of which should be included with each application for Department of Justice funding. States and State agencies may elect to use OJP Form 406117.

Check ☐ if the State has elected to complete OJP Form 406117.

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

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

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

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

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

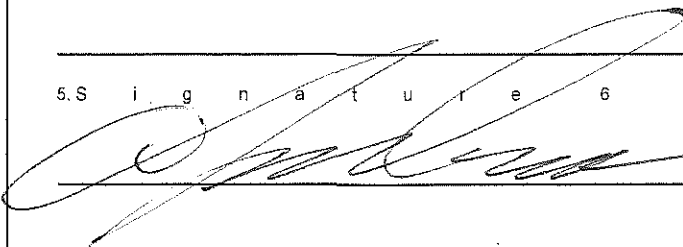
1. Grantee Name and Address: Wood County Commission, One Court Square, Parkersburg, WV 26101

2. Application Number and/or Project Name
Number Wood County EMPG Grant

3. Grantee IRS Number
556 000 413

4. Typed Name and Title of Authorized Representative David Blair Couch, President, Wood County Commission

5. Signature Date



11/2/17

DISCLOSURE OF LOBBYING ACTIVITIES

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

Approved by OMB
0348-0046

1. Type of Federal Action: <input checked="checked" type="checkbox"/> a. contract <input type="checkbox"/> b. grant <input type="checkbox"/> c. cooperative agreement <input type="checkbox"/> d. loan <input type="checkbox"/> e. loan guarantee <input type="checkbox"/> f. loan insurance		2. Status of Federal Action: <input checked="checked" type="checkbox"/> a. bid/offer/application <input type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award		3. Report Type: <input checked="checked" type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change For Material Change Only: year _____ quarter _____ date of last report _____	
4. Name and Address of Reporting Entity: <input checked="checked" type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if known: <u>Wood County Commission</u> <u>One Court Square</u> <u>Parkersburg, WV 26101</u> Congressional District, if known:			5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime: Congressional District, if known:		
6. Federal Department/Agency:			7. Federal Program Name/Description: CFDA Number, if applicable: _____		
8. Federal Action Number, if known:			9. Award Amount, if known: \$ _____		
10. a. Name and Address of Lobbying Entity (if individual, last name, first name, MI): <u>Not Applicable</u>			b. Individuals Performing Services (including address if different from No. 10a) (last name, first name, MI):		
(attach Continuation Sheet(s) SF-LLLA, if necessary)					
11. Amount of Payment (check all that apply): \$ _____ <input type="checkbox"/> actual <input type="checkbox"/> planned			13. Type of Payment (check all that apply): <input type="checkbox"/> a. retainer <input type="checkbox"/> b. one-time fee <input type="checkbox"/> c. commission <input type="checkbox"/> d. contingent fee <input type="checkbox"/> e. deferred <input type="checkbox"/> f. other; specify: _____		
12. Form of Payment (check all that apply): <input type="checkbox"/> a. cash <input type="checkbox"/> b. in-kind; specify: nature _____ value _____					
14. Brief Description of Services Performed or to be Performed and Date(s) of Service, including officer(s), employee(s), or Member(s) contacted, for Payment Indicated in Item 11: (attach Continuation Sheet(s) SF-LLLA, if necessary)					
15. Continuation Sheet(s) SF-LLLA attached: <input type="checkbox"/> Yes <input checked="checked" type="checkbox"/> No					
16. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the person above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.			Signature: _____ Print Name: <u>David Blair-Corch</u> Title: <u>President, Wood County Commission</u> Telephone No. <u>304-424-1484</u> Date: <u>11/2/17</u>		
Federal Use Only:			Authorized for Local Reproduction Standard Form LLL (Rev. 7-97)		

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

PAPERWORK BURDEN DISCLOSURE NOTICE

Public reporting burden for this form is estimated to average 1.7 hours per response. The burden estimate includes the time for reviewing instructions and searching existing data sources, gathering and maintaining the data needed and completing, and submitting the form. You are not required to respond to this collection of information unless a valid OMB control number appears in the upper right corner of this form. Send comments regarding the accuracy of the burden estimate and any suggestions for reducing the burden to: Information Collections Management, Department of Homeland Security, Federal Emergency Management Agency, 500 C Street, SW, Washington, DC 20472, Paperwork Reduction Project (1660-0001). **NOTE: Do not send your completed form to this address.**

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 44 CFR Part 18, "New Restrictions on Lobbying" and 28 CFR Part 17, "Government-wide Debarment and Suspension (Nonprocurement) and Government-wide Requirements for Drug-Free Workplace (Grants)." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Federal Emergency Management Agency (FEMA) determines to award the transaction, grant, or cooperative agreement.

1. LOBBYING

As required by section 1352, Title 31 of the U.S. Code, and implemented at 44 CFR Part 18, for persons entering into a grant or cooperating agreement over \$ 100,000, as defined at 44 CFR Part 18, the applicant certifies that:

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

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

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

☐ Standard Form-LLL "Disclosure of Lobbying Activities" attached
(This form must be attached to certification if nonappropriated funds are to be used to influence activities.)

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

As required by Executive Order 12549, Debarment and Suspension, and implemented at 44 CFR Part 67, for prospective participants in primary covered transactions, as defined at 44 CFR Part 17, Section 17.510-A.

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 a or had a civilian judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or perform 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 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 of default; and

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

**3. DRUG-FREE WORKPLACE
(GRANTEE OTHER THAN INDIVIDUALS)**

As required by the Drug-Free Workplace Act of 1988, and implemented at 44 CFR Part 17, Subpart F, for grantees, as defined at 44 CFR Part 17.615 and 17.620-

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

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

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

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

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

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

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

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

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

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

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

(e) Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position, title, to the applicable FEMA awarding office, i.e., regional office or FEMA office.

(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 convicted-

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

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

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

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

Place of Performance (Street address, City, County, State, Zip code)

911 Core Road

Parkersburg, WV 26101

Check ☐ here.

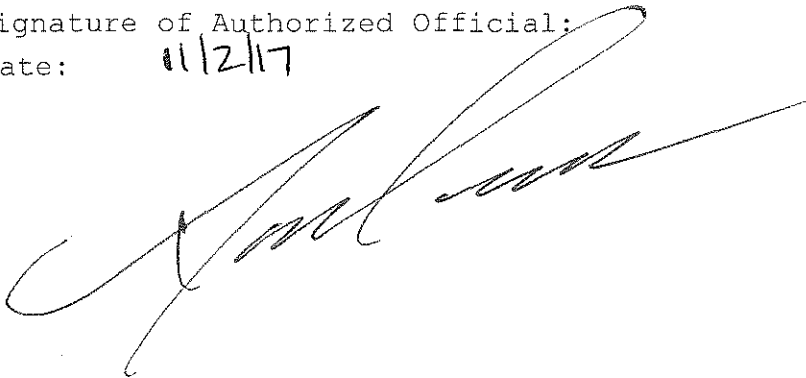
If there are workplaces on file that are not identified

Sections 17.630 of the regulations provide that a grantee that is a State may elect to make one certification in each Federal fiscal year. A copy of which should be included with each application for FEMA funding. States and State agencies may elect to use a state wide certification.

Signature of Authorized Official:

Date:

11/2/17



DISCLOSURE OF LOBBYING ACTIVITIES

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

Approved by OMB
0348-0048

1. Type of Federal Action: <input checked="" type="checkbox"/> a. contract <input type="checkbox"/> b. grant <input type="checkbox"/> c. cooperative agreement <input type="checkbox"/> d. loan <input type="checkbox"/> e. loan guarantee <input type="checkbox"/> f. loan insurance		2. Status of Federal Action: <input checked="" type="checkbox"/> a. bid/offer/application <input type="checkbox"/> b. initial award <input type="checkbox"/> c. post-award		3. Report Type: <input checked="" type="checkbox"/> a. initial filing <input type="checkbox"/> b. material change For Material Change Only: year _____ quarter _____ date of last report _____	
4. Name and Address of Reporting Entity: <input checked="" type="checkbox"/> Prime <input type="checkbox"/> Subawardee Tier _____, if known: <u>Wood County Commission</u> <u>One Court Square</u> <u>Parkersburg, WV 26101</u> Congressional District, if known: _____			5. If Reporting Entity in No. 4 is a Subawardee, Enter Name and Address of Prime: Congressional District, if known: _____		
6. Federal Department/Agency:			7. Federal Program Name/Description: CFDA Number, if applicable: _____		
8. Federal Action Number, if known:			9. Award Amount, if known: \$ _____		
10. a. Name and Address of Lobbying Entity (if individual, last name, first name, MI): <u>Not Applicable</u>			b. Individuals Performing Services (including address if different from No. 10a) (last name, first name, MI):		
(attach Continuation Sheet(s) SF-LLLA, if necessary)					
11. Amount of Payment (check all that apply): \$ _____ <input type="checkbox"/> actual <input type="checkbox"/> planned			13. Type of Payment (check all that apply): <input type="checkbox"/> a. retainer <input type="checkbox"/> b. one-time fee <input type="checkbox"/> c. commission <input type="checkbox"/> d. contingent fee <input type="checkbox"/> e. deferred <input type="checkbox"/> f. other; specify: _____		
12. Form of Payment (check all that apply): <input type="checkbox"/> a. cash <input type="checkbox"/> b. in-kind; specify: nature _____ value _____					
14. Brief Description of Services Performed or to be Performed and Date(s) of Service, including officer(s), employee(s), or Member(s) contacted, for Payment Indicated in Item 11: (attach Continuation Sheet(s) SF-LLLA, if necessary)					
15. Continuation Sheet(s) SF-LLLA attached: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No					
16. Information requested through this form is authorized by title 31 U.S.C. section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semi-annually and will be available for public inspection. Any person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.			Signature: _____ Print Name: <u>David Blair-Couch</u> Title: <u>President, Wood County Commission</u> Telephone No: <u>304-424-1484</u> Date: <u>11/2/17</u>		
Federal Use Only:			Authorized for Local Reproduction Standard Form LLL (Rev. 7-97)		

313 Second St.
Marietta, 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

**Regular Audit
For the Fiscal Year Ended June 30, 2016**

RFP #16-292

www.perrycpas.com

... "bringing more to the table"

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll
Litigation Support - Financial Investigations

Members: American Institute of Certified Public Accountants

• 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

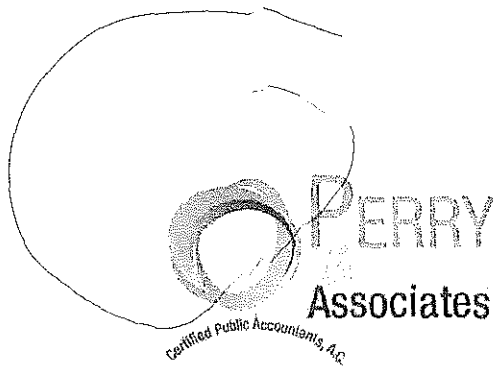
WOOD COUNTY, WEST VIRGINIA
COUNTY OFFICIALS
For the Fiscal Year Ended June 30, 2016

OFFICE	NAME	TERM
<u>Elective</u>		
County Commission:	Steven Gainer	01-01-11 / 12-31-16
	David Blair Couch	01-01-13 / 12-31-18
	Robert K. Tebay	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. Merritt	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

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Government-Wide Financial Statements:	
Statement of Net Position	4
Statement of Activities.....	6
Fund Financial Statements:	
Balance Sheet - Governmental Funds.....	7
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	8
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds.....	9
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds to the Statement of Activities	10
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General County Fund	11
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Coal Severance Tax Fund.....	12
Statement of Fiduciary Net Position– Fiduciary Funds.....	13
Notes to the Financial Statements	14
Required Supplementary Information:	
Schedules of the Government's Proportionate Share of the Net Pension Liability.....	36
Schedule of Government Contributions	38
Supplementary Information:	
Budgetary Comparison Schedule – Assessor's Valuation Fund	40
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by Government Auditing Standards	41
Schedule of Audit Findings	43
Schedule of Prior Audit Findings.....	45



313 Second St.
Marietta, OH 45750
740.373.0056

1907 Grand Central Ave.
Vienna, WV 26105
304.422.2203

104 South Sugar St.
St. Clairsville, OH 43950
740.693.1568

1310 Market St., Suite 300
Wheeling, WV 26003
304.232.1358

INDEPENDENT AUDITOR'S REPORT

April 7, 2017

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

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 June 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

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. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for 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*. Those 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 risks, 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"

Tax • Accounting • Audit • Review • Compilation • Agreed Upon Procedure • Consultation • Bookkeeping • Payroll
Litigation Support • Forensic Investigations

Members: American Institute of Certified Public Accountants

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

• Association of Certified Public Money Laundering Specialists •

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.

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.



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

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

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Parks and Recreation</u>	<u>Development 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	<u>5,235,440</u>	<u>168,731</u>	<u>153,930</u>
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	--	--	46,302,772
Machinery and equipment	7,788,374	--	--
Less: accumulated depreciation	<u>(11,735,336)</u>	<u>--</u>	<u>(12,417,647)</u>
Total noncurrent assets	<u>14,298,454</u>	<u>--</u>	<u>34,210,499</u>
Total assets	<u>19,533,894</u>	<u>168,731</u>	<u>34,364,429</u>
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	--	--
Differences between expected and actual experience	549,989	--	--
Employer contributions to pension plan subsequent to measurement date	<u>1,047,174</u>	<u>--</u>	<u>--</u>
Total deferred outflows of resources	<u>2,569,404</u>	<u>--</u>	<u>--</u>

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

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

	<u>Primary Government</u>	<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Parks and Recreation</u>	<u>Development Authority</u>
LIABILITIES			
Current liabilities payable			
from current assets:			
Accounts payable	306,041	35,000	(360)
Advanced expenses	--	--	299,329
Interest payable	180,588	--	138,019
OPEB payable	19,383,284	--	--
Noncurrent liabilities:			
Bonds payable - due within one year	275,000	--	--
Bonds payable - due in more than one year	4,959,518	--	--
Notes payable - due in more than one year	--	--	22,132,154
Net pension liability	3,256,715	--	--
Compensated absences payable	388,911	--	--
	<u>28,750,057</u>	<u>35,000</u>	<u>22,569,142</u>
Total liabilities			
DEFERRED INFLOWS			
Changes in employer proportion and differences			
between contributions and proportionate share			
of contributions			
	183,217	--	--
Differences between projected and actual			
investment earnings	1,627,861	--	--
Difference in assumptions	307,147	--	--
	<u>2,118,225</u>	<u>--</u>	<u>--</u>
Total deferred inflows of resources			
NET POSITION			
Net investment in capital assets	8,883,344	--	12,078,345
Unrestricted	(17,648,328)	133,731	(283,058)
	<u>(8,764,984)</u>	<u>133,731</u>	<u>(164,713)</u>
Total net position	\$ (8,764,984) \$	\$ 133,731 \$	\$ (164,713) \$

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

	Program Revenues				Net (Expense) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities	Component Units Parks and Recreation	Development Authority
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	2,865,005	1,088,102	161,383	(5,927,883)		
Health and sanitation	172,761	--	--	--	(172,761)		
Culture and recreation	1,701,761	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)		
Debt service	6,585	--	--	--	(6,585)		
Interest on long-term debt	369,106	--	--	--	(369,106)		
Total governmental activities	26,574,458	3,790,704	1,113,577	208,759	(21,461,418)		
Total primary government	\$ 26,574,458	\$ 3,790,704	\$ 1,113,577	\$ 208,759	(21,461,418)		
Component units:							
Parks and Recreation	70,067	57,758	--	--	--	\$ (12,309)	\$ --
Development Authority	505,981	27,900	107,073	--	--	--	(370,988)
Total component units	\$ 576,028	\$ 85,658	\$ 107,073	\$ --	--	(12,309)	(370,988)
General revenues:							
Ad valorem property taxes					13,619,898	--	--
Alcoholic beverages tax					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:							
Local					5,000	--	--
Unrestricted investment earnings					14,784	--	1,585
Refunds					171,700	--	--
Reimbursement					186,695	--	--
Bankruptcy administration claim					--	--	75,400
Miscellaneous					390,690	--	2,500
Total general revenues					16,736,111	--	79,485
Change in net position					(4,725,307)	(12,309)	(291,503)
Net position - beginning (See Note III.H.)					(4,039,677)	146,040	12,086,790
Net position - ending					\$ (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
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2016

	<u>General</u>	<u>Coal Severance Tax</u>	<u>Building Commission Debt Service</u>	<u>Other Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS AND DEFERRED OUTFLOWS					
Assets:					
Current:					
Cash and cash equivalents	\$ 2,384,306	\$ 136,596	\$ --	\$ 1,882,706	\$ 4,403,608
Receivables:					
Taxes	662,952	--	--	--	662,952
Grants	168,880	--	--	--	168,880
Restricted cash	--	--	180,592	--	180,592
Total assets	<u>3,216,138</u>	<u>136,596</u>	<u>180,592</u>	<u>1,882,706</u>	<u>5,416,032</u>
Total assets and deferred outflows of resources	<u>\$ 3,216,138</u>	<u>\$ 136,596</u>	<u>\$ 180,592</u>	<u>\$ 1,882,706</u>	<u>\$ 5,416,032</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES					
Liabilities:					
Accounts payable	300,124	--	--	5,917	306,041
OPEB Payable	19,383,284	--	--	--	19,383,284
Interest payable	--	--	180,588	--	180,588
Total liabilities	<u>19,683,408</u>	<u>--</u>	<u>180,588</u>	<u>5,917</u>	<u>19,869,913</u>
Deferred Inflows:					
Unavailable revenue - taxes	547,798	--	--	--	547,798
Total deferred inflows of resources	<u>547,798</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>547,798</u>
Total liabilities and deferred inflows of resources	<u>20,231,206</u>	<u>--</u>	<u>180,588</u>	<u>5,917</u>	<u>20,417,711</u>
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	<u>(17,015,068)</u>	<u>136,596</u>	<u>4</u>	<u>1,876,789</u>	<u>(15,001,679)</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 3,216,138</u>	<u>\$ 136,596</u>	<u>\$ 180,592</u>	<u>\$ 1,882,706</u>	<u>\$ 5,416,032</u>

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

WOOD COUNTY, WEST VIRGINIA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET 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.	1,047,174
---	-----------

PERS: \$845,548

DSRS: \$201,626

Deferred outflow (inflow) - Differences between projected and actual investment earnings.	(688,623)
---	------------

PERS: (\$559,937)

DSRS: (\$128,686)

Deferred outflow - Differences between expected and actual experience.	549,989
--	---------

PERS: \$522,256

DSRS: \$27,733

Deferred inflow - Difference in assumptions.	(307,147)
--	------------

PERS: \$307,147

DSRS: \$0

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (Note III.F.)	<u>(8,880,144)</u>
--	---------------------

Net position of governmental activities	<u><u>\$ (8,764,984)</u></u>
---	-------------------------------

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

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

	<u>General</u>	<u>Coal Severance Tax</u>	<u>Building Commission Debt Service</u>	<u>Other Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
Taxes:					
Ad valorem property taxes	\$ 13,468,724	\$ --	\$ --	\$ --	\$ 13,468,724
Alcoholic beverages tax	12,678	--	--	--	12,678
Hotel occupancy tax	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:					
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 forfeits	161,372	--	--	227,682	389,054
Interest and investment earnings	8,654	192	7	5,931	14,784
Refunds	171,700	--	--	--	171,700
Reimbursements	--	--	--	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	<u>17,531,252</u>	<u>110,559</u>	<u>7</u>	<u>4,066,159</u>	<u>21,697,977</u>
EXPENDITURES					
Current:					
General government	9,706,158	--	--	123,786	9,829,954
Public safety	9,564,810	--	--	673,788	10,238,598
Health and sanitation	172,761	--	--	--	172,761
Culture and recreation	1,672,795	--	--	--	1,672,795
Social services	37,746	--	--	--	37,746
Capital outlay	30,860	105,541	--	395,555	531,956
Debt service:					
Principal	--	--	270,000	--	270,000
Interest	--	--	369,106	--	369,106
Total expenditures	<u>21,185,130</u>	<u>105,541</u>	<u>639,106</u>	<u>1,193,139</u>	<u>23,122,916</u>
Excess (deficiency) of revenues over expenditures	<u>(3,653,878)</u>	<u>5,018</u>	<u>(639,099)</u>	<u>2,863,020</u>	<u>(1,424,939)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	3,144,104	--	639,103	262,311	4,045,518
Transfers (out)	<u>(6,000)</u>	<u>--</u>	<u>--</u>	<u>(4,039,518)</u>	<u>(4,045,518)</u>
Total other financing sources (uses)	<u>3,138,104</u>	<u>--</u>	<u>639,103</u>	<u>(3,777,207)</u>	<u>--</u>
Net change in fund balances	(515,774)	5,018	4	(914,187)	(1,424,939)
Fund balances - beginning (restated)	<u>(16,499,294)</u>	<u>131,578</u>	<u>--</u>	<u>2,790,976</u>	<u>(13,576,740)</u>
Fund balances - ending	<u>\$ (17,015,068)</u>	<u>\$ 136,596</u>	<u>\$ 4</u>	<u>\$ 1,876,789</u>	<u>\$ (15,001,679)</u>

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

WOOD COUNTY, WEST VIRGINIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 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.)	<u>35,438</u>
Change in net position of governmental activities	<u>\$ (4,725,307)</u>

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

WOOD COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Fiscal Year Ended June 30, 2016

	Budgeted Amounts		Actual	Adjustments	Actual Amounts	Variance with
	Original	Final	Modified	Budget	Budget	Final Budget
			Accrual Basis	Basis	Basis	Positive (Negative)
REVENUES						
Taxes:						
Ad valorem property taxes	\$ 13,211,675	13,345,675	\$ 13,468,724	\$ 271,994	\$ 13,740,718	\$ 395,043
Alcoholic beverages tax	5,000	12,500	12,678	--	12,678	178
Hotel occupancy tax	823,959	829,679	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	--	582,035	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 forfeits	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	211,073	--	211,073	(63,927)
Contributions and donations	--	--	242	(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	172,761	--	172,761	5,489
Culture and recreation	1,733,996	1,854,746	1,672,795	--	1,672,795	181,951
Social services	35,025	37,805	37,746	--	37,746	59
Capital outlay	200,000	228,489	30,860	--	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 (USES)						
Transfers 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	\$ --	\$ --	\$ (17,015,068)	\$ 17,493,738	\$ 478,670	\$ 478,670

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

WOOD COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND
For the Fiscal Year Ended June 30, 2016

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

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

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

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

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

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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 Organization

Mid-Ohio Valley Workforce Investment Authority
Mid-Ohio Valley Regional Council
Parkersburg/Wood County Public Library
Northeastern Area Agency on Aging
Parkersburg/Wood County Convention & Visitors' Bureau

Name of Organization

West Virginia Little Kanawha River Parkway
Wood County Community Resources
Wood County Recreation Commission
Wood County Solid Waste Authority
Wood County Planning Commission

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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. Sixty days of estimated property tax collections are recorded in revenues at the end of each fiscal year.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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:

<u>Class of Property</u>	<u>Assessed Valuation For Tax Purposes</u>	<u>Current Expense</u>	<u>Excess Levy</u>
Class I	\$ --	13.14 cents	.54 cents
Class II	1,758,391,992	26.28 cents	1.08 cents
Class III	813,666,375	52.56 cents	2.16 cents
Class IV	785,889,892	52.56 cents	2.16 cents

Wood County, West Virginia held a special election on November 6, 2012. The County was authorized to lay an excess levy 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.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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

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

<u>Asset</u>	<u>Straight-line Years</u>	<u>Inventory Purposes</u>	<u>Capitalize/ Depreciate</u>
Land	not applicable	\$ 1	\$ Capitalize only
Land improvement	20 to 30 years	1	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.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

11. Change in Accounting Principle

Effective July 1, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *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 Plans' 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.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

<u>Description</u>	<u>General Fund Amount</u>	<u>Coal Severance 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	<u>2,171,680</u>
Total	<u>\$ 6,575,288</u>

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:

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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

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)	\$ <u>547,798</u>
Total unavailable/unearned revenue for governmental funds	\$ <u><u>547,798</u></u>

C. Capital Assets

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

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

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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	<u>1,062,346</u>
Total depreciation expense-governmental activities	<u>\$ 1,738,096</u>

D. Interfund Receivables, Payables, and Transfers

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

Interfund Transfers:

<u>Transferred from:</u>	<u>Transferred to:</u>	<u>Purpose</u>	<u>Amount</u>
General	Dog Fund	Humane Society payment	\$ 1,000
General	Community Criminal Justice	donation	5,000
Assessor's Valuation	General	payroll reimbursement	739,948
E911	General	payroll reimbursement	1,816,538
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	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	250,000
Special Building	Building Commission Debt Service	bond payments	<u>639,103</u>
Total			<u>\$ 4,045,518</u>

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

E. Fund Balance Detail

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

	General Fund	Coal Severance Fund	Building Commission Debt Service	Non-major Funds	Total
Restricted:	\$	\$	\$	\$	\$
General government	--	--	--	327,592	327,592
Public safety	--	--	--	711,653	711,653
Capital projects	--	--	--	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	\$ (17,015,068)	\$ 136,596	\$ 4	\$ 1,876,789	\$ (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:

Governmental Activities					Balance
Purpose	Maturity Date	Interest Rates	Issued	Retired	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	--	1,215,000
	1/1/2031	7.500%	895,000	--	895,000
Total			\$ 6,490,000	\$ 1,160,000	\$ 5,330,000

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

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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 Ended	Governmental Activities	
	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	<u>\$5,330,000</u>	<u>\$ 3,267,944</u>

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 Balance	Additions	Reductions	Ending Balance	Due Within One Year
Lease revenue bonds payable	\$ 5,600,000	\$ --	\$ (270,000)	\$ 5,330,000	\$ 275,000
Less: unamortized bond discount	(102,067)	--	6,585	(95,482)	--
Total bonds payable	5,497,933	--	(263,415)	5,234,518	275,000
Capital leases	3,252	--	(3,252)	--	--
Net pension obligation	2,285,068	971,647	--	3,256,715	--
Governmental activities Long-term liabilities	<u>\$ 8,207,350</u>	<u>\$ 971,647</u>	<u>\$ (298,853)</u>	<u>\$ 8,880,144</u>	<u>\$ 275,000</u>

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

G. Restricted Assets

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

	<u>Governmental Activities</u>
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:

	<u>General Fund</u>	<u>Non-major Funds</u>	<u>Governmental Activities</u>
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	--	--	(135,240)
Fund balances (government-wide balance), restated	<u>\$ (16,499,294)</u>	<u>\$ 2,790,976</u>	<u>\$ 14,890,329</u>

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.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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:

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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 7/1/2015	4.50%
County's contribution rate hired before 7/1/2015	13.50%
Plan member's contribution rate hired after 7/1/2015	6.00%
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	No
Death benefits	Yes

West Virginia Deputy Sheriff Retirement System (WVDRS)

Eligibility to participate	West Virginia deputy sheriffs first employed after the effective date and any deputy sheriffs hired prior to the effective date who elect to become members.
Authority establishing contribution obligations and benefit provisions	State Statute
Funding policy and contributions	Certain fees for reports generated by sheriff's offices are paid to this plan in accordance with West Virginia State Code. WVDRS members are required to contribute 8.5% of their annual covered salary and the county is required to contribute 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.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

Period required to vest	Five years
Benefits and eligibility for distribution	A member who has attained age 60 and has earned 5 or more years of contributing service or age 50 and if the sum of his/her age plus years of credited service is equal to or greater than 70. The final average salary (three highest consecutive years in the last ten years) times the years of service times 2.25% equals the annual retirement benefit.
Deferred retirement option	No deferred retirement option is available.
Provisions for cost of living adjustments or death benefits	This plan has no provisions for cost of living adjustments. There are provisions for death benefits.
Annual pension cost and amount contributed:	For the current fiscal year ended, the annual cost was \$344,444 for all covered employees with a contributed percentage of 100%.

Trend Information

<u>Fiscal Year</u>	<u>Public Employees Retirement System (PERS)</u>		<u>West Virginia Deputy Sheriff Retirement System (WVDRS)</u>	
	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>
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:

	<u>PERS</u>	<u>WVDRS</u>
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%

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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

	<u>PERS</u>	<u>WVDRS</u>
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	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
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	522,256	--
Deferred difference in assumptions	--	(307,147)
Government contributions subsequent to the measurement date	<u>845,548</u>	<u>--</u>
	\$ <u>2,179,881</u>	\$ <u>(1,690,472)</u>

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	<u>194,753</u>
Total	\$ <u>(356,140)</u>

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

West Virginia Deputy Sheriff Retirement System	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion and differences between government contributions and proportionate share of contributions	\$ --	\$ (138,905)
Net difference between projected and actual investment earnings on pension plan investments	160,164	(288,830)
Difference between expected and actual experience	27,733	--
Government contributions subsequent to the measurement date	<u>201,626</u>	<u>--</u>
	\$ <u><u>389,523</u></u>	\$ <u><u>(427,735)</u></u>

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	<u>(7,434)</u>
Total	\$ <u><u>(239,838)</u></u>

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	1,047,174	845,548	201,626

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.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

Public Employees Retirement System

Actuarial assumptions

Inflation rate	3.00%
Salary increases	4.25% - 6.0%
Investment Rate of Return	7.50%

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:

<u>Investment</u>	Long-term Expected	PERS	DSRS
	Real Rate of Return	Target Asset Allocation	Target Asset 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%
		<u>100.0%</u>	<u>100.0%</u>

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2016

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 liability	\$ 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 liability. 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 employee total payroll of 3.00 percent compounded annually (assuming no change in the number of 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 Virginia
SCHEDULES OF THE GOVERNMENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
For the Fiscal Year Ended June 30, 2016

Public Employees Retirement System Last 10 Fiscal Years*			
	<u>2016</u>	<u>2015</u>	<u>2014</u>
Government's proportion of the net pension liability (asset) (percentage)	0.457289	0.451495	0.460639
Government's proportionate share of the net pension liability (asset)	\$ 2,553,520	\$ 1,666,311	\$ 4,199,324
Government's covered-employee payroll	\$ 6,201,479	\$ 6,046,000	\$ 6,165,336
Government's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	41.18%	27.56%	68.11%
Plan fiduciary net position as a percentage of the total pension liability	91.29%	93.98%	84.58%
<p>* - The amounts presented for each fiscal year were determined as of June 30, 2015</p> <p>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.</p>			

Wood County, West Virginia
SCHEDULES OF THE GOVERNMENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
For the Fiscal Year Ended June 30, 2016

West Virginia Deputy Sheriff Retirement System Last 10 Fiscal Years*			
	<u>2016</u>	<u>2015</u>	<u>2014</u>
Government's proportion of the net pension liability (asset) (percentage)	3.423774	3.628861	3.997116
Government's proportionate share of the net pension liability (asset)	\$ 702,285	\$ 618,757	\$ 1,339,194
Government's covered-employee payroll	\$ 1,631,656	\$ 1,681,037	\$ 1,751,167
Government's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	43.04%	36.81%	76.47%
Plan fiduciary net position as a percentage of the total pension liability	89.31%	90.52%	80.20%
<p>* - The amounts presented for each fiscal year were determined as of June 30, 2015 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.</p>			

Wood County, West Virginia
SCHEDULE OF GOVERNMENT CONTRIBUTIONS
For the Fiscal Year Ended June 30, 2016

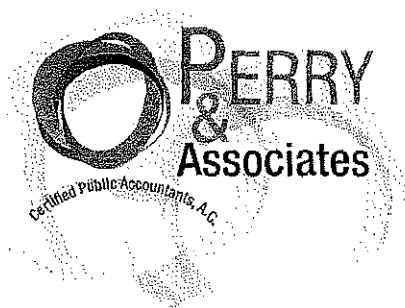
Public Employees Retirement System Last 10 Fiscal Years										
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Contractually required contribution	\$ 845,548	\$ 868,207	\$ 876,670	\$ 863,147	\$ 891,301	\$ 752,174	\$ 647,777	\$ 594,859	\$ 572,380	\$ 542,333
Contributions in relation to the contractually required contribution	<u>(845,548)</u>	<u>(868,207)</u>	<u>(876,670)</u>	<u>(863,147)</u>	<u>(891,301)</u>	<u>(752,174)</u>	<u>(647,777)</u>	<u>(594,859)</u>	<u>(572,380)</u>	<u>(542,333)</u>
Contribution deficiency (excess)	\$ <u>--</u>	\$ <u>--</u>	\$ <u>--</u>	\$ <u>--</u>	\$ <u>--</u>	\$ <u>--</u>	\$ <u>--</u>	\$ <u>--</u>	\$ <u>--</u>	\$ <u>--</u>
Government's covered-employee payroll	\$ 6,263,319	\$ 6,201,479	\$ 6,046,000	\$ 6,165,336	\$ 6,146,905	\$ 6,017,388	\$ 5,888,884	\$ 5,665,327	\$ 5,451,233	\$ 5,165,073
Contributions as a percentage of covered-employee payroll	13.50%	14.00%	14.50%	14.00%	14.50%	12.50%	11.00%	10.50%	10.50%	10.50%

Wood County, West Virginia
SCHEDULE OF GOVERNMENT CONTRIBUTIONS
For the Fiscal Year Ended June 30, 2016

West Virginia Deputy Sheriff Retirement System Last 10 Fiscal Years										
	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Contractually required contribution	\$ 201,626	\$ 203,957	\$ 218,535	\$ 227,652	\$ 229,840	\$ 188,051	\$ 182,009	\$ 177,617	\$ 173,834	\$ 165,467
Contributions in relation to the contractually required contribution	(201,626)	(203,957)	(218,535)	(227,652)	(229,840)	(188,051)	(182,009)	(177,617)	(173,834)	(165,467)
Contribution deficiency (excess)	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Government's covered-employee payroll	\$ 1,680,217	\$ 1,631,656	\$ 1,681,037	\$ 1,751,167	\$ 1,768,000	\$ 1,790,958	\$ 1,733,416	\$ 1,691,595	\$ 1,655,558	\$ 1,575,873
Contributions as a percentage of covered-employee payroll	12.00%	12.50%	13.00%	13.00%	13.00%	10.50%	10.50%	10.50%	10.50%	10.60%

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

	Budgeted Amounts		Actual Amounts	Variance with
	<u>Original</u>	<u>Final</u>	<u>Budget Basis</u>	<u>Final Budget Positive (Negative)</u>
REVENUES:				
Other taxes	\$ 700,647	\$ 700,647	\$ 770,145	\$ 69,498
Map sales	3,600	3,600	3,587	(13)
Interest	300	300	532	232
	<u>704,547</u>	<u>704,547</u>	<u>774,264</u>	<u>69,717</u>
EXPENDITURES:				
Current:				
General government	810,246	810,246	94,289	715,957
Capital outlay	118,132	110,702	28,568	82,134
	<u>928,378</u>	<u>920,948</u>	<u>122,857</u>	<u>798,091</u>
Excess (deficiency) of revenues over expenditures	<u>(223,831)</u>	<u>(216,401)</u>	<u>651,407</u>	<u>867,808</u>
OTHER FINANCING SOURCES (USES)				
Transfers (out)	<u>--</u>	<u>--</u>	<u>(739,948)</u>	<u>(739,948)</u>
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(739,948)</u>	<u>(739,948)</u>
Net change in fund balance	(223,831)	(216,401)	(88,541)	127,860
Fund balance at beginning of year	<u>223,831</u>	<u>216,401</u>	<u>216,401</u>	<u>--</u>
Fund balance at end of year	\$ <u><u>--</u></u>	\$ <u><u>--</u></u>	\$ <u><u>127,860</u></u>	\$ <u><u>127,860</u></u>



313 Second St.
Marietta, 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 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.

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 no 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.



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 and 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 umbrella.

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

Wood County Commission

Erroneous Assessment Application

Tax Type: **Real Estate**

Tax Ticket: **5636** ✓

Tax Year: **2016** ✓

Description

#27 & 28 B-2 LARKMEAD ADN SEC A
INC:201/307

Upon the application of **ALLENDER JULIE** whose address is **44 S SECOND ST PARKERSBURG, WV 26101-9651** aggrieved by an erroneous assessment in **LUBECK District (03) Map 201 Parcel 03060000**, in the County of Wood, for the **2016** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2016** tax year.

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

The above mentioned tax ticket is incorrect due to a clerical error. Our office recently discovered that a data entry error has occurred and would like to correct the mistake. The revised assessed value reflects an accurate assessment. **(recosted)**

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

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2016	BILLING	2	410.46	1.103400	2	37,200
10/06/2017	PENDING EXONERATION	2	-170.82	1.103400	2	-15,480
Adjusted Net Taxes			239.64	Adjusted Net Value		21,720

Map 201 Parcel 03060000

Julie Allender
Taxpayer

[Signature]
Prosecutor

[Signature]
Assessor

[Signature]
Commissioner

[Signature]
County Commission President

[Signature]
Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on **October 30, 2017**

RECEIVED
OCT 26 2017
County Administrator

RECEIVED
OCT 30 2017
County Administrator

Mark Rhodes
WOOD County 10:38:51 AM
Instrument No 8768890
Date Recorded 10/30/2017
Document Type CDD
Pages Recorded 1
Book-Page 74-110

By: Andy Hartleben

Application Printed On

Friday, October 6, 2017 9:25 am

Wood County Commission

Erroneous Assessment Application

Tax Type: **Real Estate**

Tax Ticket: **11913**

Tax Year: **2016**

Description

1/2 BEING #1 HILL ST DIV OF
2.15-A TCT B HILLTOP ADN 2

Upon the application of **NAPIER BETTY LIFE EST** whose address is **643 HILL ST PARKERSBURG, WV 26101**- aggrieved by an erroneous assessment in **PARKERSBURG DISTRICT** District (04) Map 221 Parcel 002B0000, in the County of Wood, for the **2016** tax year.

The County Commission therefore, orders that the said applicant be and hereby exonerated from the said erroneous assessment and from the payment of the taxes so assessed in and for the **2016** tax year.

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

THE COUNTY PURCHASED THIS PROPERTY ON MARCH 14, 2016. THE PROPERTY WAS CONDEMNED AND BUILDING TORN DOWN. A REQUEST BY COUNTY COMMISSION WAS RECEIVED TO EXONERATE TAX TICKET 11913.

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

Date	Transaction Type	Class	Amount	Tax Rate	Tax Class	Net Value
07/01/2016	BILLING	3	64.88	2.206800	3	2,940
10/27/2017	PENDING EXONERATION	3	-64.88	2.206800	3	0
Adjusted Net Taxes			0.00	Adjusted Net Value		2,940

Map 221 Parcel 002B0000

Taxpayer

Prosecutor

Assessor

Commissioner

County Commission President

Commissioner

At a regular session of the County Commission of Wood County, West Virginia, held at the Courthouse of said County, The County Commission did approve this exoneration on October 20, 2017

RECEIVED
OCT 26 2017
County Administrator

RECEIVED
OCT 30 2017
County Administrator

Mark Rhodes
WOOD County 10:40:29 AM
Instrument No 8768892
Date Recorded 10/30/2017
Document Type CCO
Pages Recorded 1
Book-Page 74-111

By: Connie Mcatee

Application Printed On

Friday, October 27, 2017 9:51 am

Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
317	DOMINIONH	DOMINION HOPE	REGULAR	10/14/2017	20.93	
318	FAILSAFE	FAIL SAFE TESTING	REGULAR	10/14/2017	4,695.00	
319	FINLEY FI	FINLEY FIRE EQUIPMENT	REGULAR	10/14/2017	642.72	
320	GLATFELTER	GLATFELTER SPECIALTY BENEFITS	REGULAR	10/14/2017	2,989.52	
321	MILLER CO	MILLER COMMUNICATIONS IN	REGULAR	10/14/2017	466.00	
322	MINIGAINT	MINI-GAINTS, INC	REGULAR	10/14/2017	498.94	
323	NUTTERD	DARRIN NUTTER	REGULAR	10/14/2017	98.00	
324	USA	U.S.A. WASTE SERVICES	REGULAR	10/14/2017	38.28	

FIRE SERVICE FEE Bank Id 120 Totals

9,449.39

Report Totals

9,449.39



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
635	DOUBLERADIUS	DOUBLE RADIUS	REGULAR	10/26/2017	854.86	
636	POTESTA	POTESTA ENGINEERS & ENVIRONMENTAL CONSULT	REGULAR	10/26/2017	480.00	
CAPITAL RESERVE Bank Id 247 Totals					1,334.86	

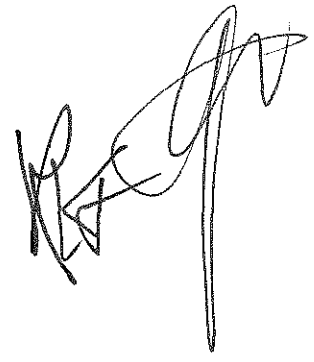


Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
6725	MID-OHIOV	MID-OHIO VALLEY TRAN AUTHORITY	REGULAR	10/26/2017	250.00	
6726	MONPOWER	MON POWER	REGULAR	10/26/2017	141.35	
6727	RICOH	RICOH USA INC	REGULAR	10/26/2017	478.02	
6728	SUDDENLINKD	SUDDENLINK	REGULAR	10/26/2017	713.15	

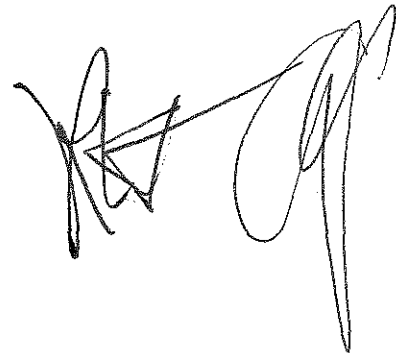
COMM.CRIMINAL JUSTICE FUND Bank Id 172 Totals

1,582.52

A handwritten signature in black ink, appearing to be 'R. J. [unclear]', is located in the lower right quadrant of the page.

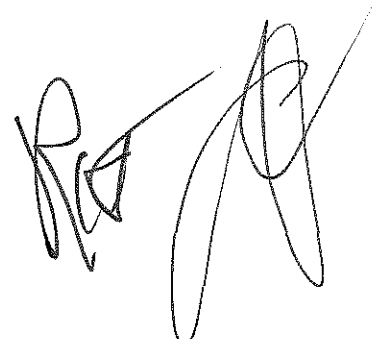
Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
3386	BIINCORP	BI INCORPORATED	REGULAR	10/26/2017	5,392.30	
3387	FEDERAL	FEDERAL EXPRESS CORP	REGULAR	10/26/2017	34.16	
3388	MOVDRC	MID-OHIO VALLEY DAY REPORT CENTER	REGULAR	10/26/2017	672.00	
HOME CONFINEMENT Bank Id 108 Totals					6,098.46	



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
6976	BFS PETRO	BFS PETROLEUM	REGULAR	10/26/2017	106.63	
6977	APCO	APCO INTERNATIONAL	REGULAR	10/26/2017	856.00	
6978	CAS CABLE	CAS CABLE	REGULAR	10/26/2017	500.00	
6979	DOMINIONH	DOMINION HOPE	REGULAR	10/26/2017	26.25	
6980	NORTHWEST TEI	NORTHWEST TERRITORIAL MINT	REGULAR	10/26/2017	647.50	
6981	SUDDENLINKD	SUDDENLINK	REGULAR	10/26/2017	252.20	
6982	WEST CORP	WEST CORPORATION	REGULAR	10/26/2017	475.00	
6983	WINANS	WINANS SERVICES	REGULAR	10/26/2017	151.10	
E-911 FUND Bank Id 107 Totals					3,014.68	

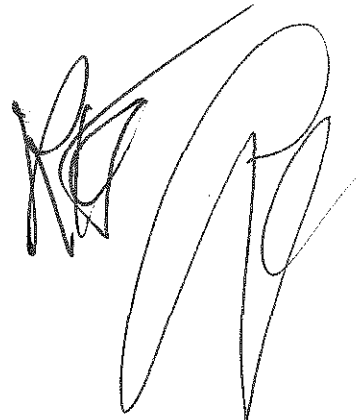


Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
1563	WATERS R	ROBIN WATERS	REGULAR	10/26/2017	25.50	

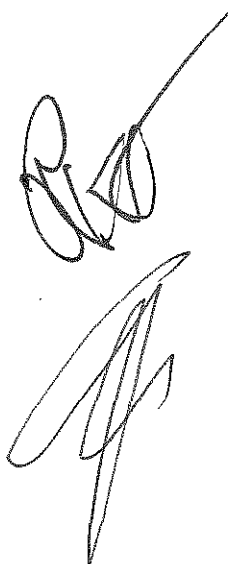
MAGISTRATE COURT Bank Id 105 Totals

25.50

A large, stylized handwritten signature in black ink, located in the lower right quadrant of the page. The signature appears to be a cursive representation of a name, possibly "R. Waters".

Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
2410	DENTAL	RENAISSANCE	REGULAR	10/26/2017	1,749.26	
2411	DENTAL	RENAISSANCE	REGULAR	10/26/2017	1,439.60	
164371	ASTORGDODGE	ASTORG DODGE CHRYSLER JFRP	REGULAR	10/26/2017	192.85	
164372	CONRADDIA	DIANE CONRAD	REGULAR	10/26/2017	10.00	
164373	CRMALCOM	CR MALCOM & ASSOCIATES	REGULAR	10/26/2017	350.00	
164374	CWS	CWS	REGULAR	10/26/2017	1,273.78	
164375	DOMINIONH	DOMINION HOPE	REGULAR	10/26/2017	25.07	
164376	FEDERAL	FEDERAL EXPRESS CORP	REGULAR	10/26/2017	61.22	
164377	GLACIER	GLACIER MOUNTAIN BOTTLED WATER	REGULAR	10/26/2017	13.00	
164378	HRA	WESBANCO INSURANCE SERVICES	REGULAR	10/26/2017	981.75	
164379	MEDEXPRESS	MEDEXPRESS URGENT CARE INC WV	REGULAR	10/26/2017	85.00	
164380	ODEPOT	OFFICE DEPOT	REGULAR	10/26/2017	151.13	
164381	PARKPOLICE	PARKERSBURG POLICE DEPARTMENT	REGULAR	10/26/2017	3,752.59	
164382	PCM-G	PCMG	REGULAR	10/26/2017	2,143.02	
164383	RAVENSWOO	RAVENSWOOD POLICE DEPARTMENT	REGULAR	10/26/2017	290.63	
164384	RICOH	RICOH USA INC	REGULAR	10/26/2017	2,054.30	
164385	RITCHIE CO	RITCHIE COUNTY SHERIFF'S DEPT	REGULAR	10/26/2017	193.85	
164386	SHIRT	SHIRT FACTORY	REGULAR	10/26/2017	197.97	
164387	SPENCER PD	SPENCER POLICE DEPARTMENT	REGULAR	10/26/2017	103.00	
164388	STATE ELE	STATE ELECTRIC SUPPLY CO	REGULAR	10/26/2017	15.38	
164389	VCA	VCA DUDLEY AVENUE ANIMAL CLINIC	REGULAR	10/26/2017	53.90	
164390	VERIZONW	VERIZON WIRELESS	REGULAR	10/26/2017	60.37	
164391	VIENNA	VIENNA POLICE DEPT.	REGULAR	10/26/2017	216.60	
164392	WALMART	WALMART	REGULAR	10/26/2017	529.08	
164393	WATERBOY	WATERBOY LLC	REGULAR	10/26/2017	22.00	



Check Register Report for Wood County Commission

Check No	Vendor Id	Vendor Name	Type	Check Date	Check Amount	Rec
164394	WORKINGMA	WORKINGMAN'S STORE	REGULAR	10/26/2017	204.98	
164395	WORLD	WORLD RADIO TELECOMMUNICATIONS	REGULAR	10/26/2017	55.00	
164396	WPD	WILLIAMSTOWN POLICE DEPARTMENT	REGULAR	10/26/2017	632.70	
164397	CWS	CWS	REGULAR	10/26/2017	9.85	
164398	FEDERAL	FEDERAL EXPRESS CORP	REGULAR	10/26/2017	42.08	
164399	JONESCS	CAROLE JONES	REGULAR	10/26/2017	68.28	
164400	LAMP	LAMP PESTPROOF	REGULAR	10/26/2017	200.00	
164401	LEAVITT	LEAVITT FUNERAL HOME	REGULAR	10/26/2017	250.00	
164402	PCM-G	PCMG	REGULAR	10/26/2017	339.99	
164403	PULLIN	PULLIN FOWLER & FLANAGAN PLLC	REGULAR	10/26/2017	190.00	
164404	RITCMICH	RITCHIE MICHAEL B	REGULAR	10/26/2017	65.16	
164405	SAMS CLUB	SAM'S CLUB	REGULAR	10/26/2017	308.98	
164406	SEVEN	SEVEN RANGES RADIO INC	REGULAR	10/26/2017	250.00	
164407	SHAWLIND	SHAWVER LINDSEY A	REGULAR	10/26/2017	156.76	
164408	TAYLOR'S	TAYLOR'S TRASH REMOVAL	REGULAR	10/26/2017	234.12	
164409	TRI-STATE	TRI-STATE ROOFING & SHEET METAL CO	REGULAR	10/26/2017	1,741.12	
164410	USBANKEQUIP	US BANK EQUIPMENT FINANCE	REGULAR	10/26/2017	327.00	
164411	WV-DEPT E	WORKFORCE WEST VIRGINIA	REGULAR	10/26/2017	6,794.00	
164412	WVVV	WVVV-FM - V96.9	REGULAR	10/26/2017	250.00	
GENERAL FUND Bank Id 101 Totals					28,085.35	