

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

NO. 1 COURT SQUARE, SUITE 203
PARKERSBURG, WV 26101

IN RE: MINUTES OF MEETING HELD
MONDAY, AUGUST 31, 2026

PRESENT: DAVID BLAIR COUCH, PRESIDENT
JAMES E. COLOMBO, COMMISSIONER
JAMES E. HAMRIC, 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., no one signed up to address the County Commission during the public comment period.

At 9:34 A.M., the County Commission discussed the Assessor's Office budget shortfall. Sheriff Rick Woodyard presented the County Commission with a letter explaining the method for disbursement of funds. A copy of said letter is attached to these minutes and shall be made a part thereof.

At 9:40 A.M., Commissioner Couch stated he received a call from SPSI wanting payment for pumps they provided during the People's Cartage fire. Pat Lefebure, Prosecuting Attorney, stated they may have to file a lawsuit to recoup their bill.

At 9:52 A.M., the County Commission of Wood County, upon a motion made by David Blair Couch, seconded by James Colombo and made unanimous by James E. Hamric, did hereby

APPOINT Janet Michaels as the replacement for the Republican Ballot Commissioner. Ms. Michels replaces Lewis Rexroad, who tendered his resignation from said position. Said appointments come upon the recommendation of the Wood County Republican Executive Committee. (Order C/321)

At 10:00 A.M., the County Commission approved Amy Cochran as a part-time employee for the County Commission.

The County Commission of Wood County, upon a motion made by David Blair Couch, seconded by James E. Hamric and made unanimous by James E. Colombo, announced that two vacancies exist on the Wood County Recreation Commission. These vacancies are due to the fact that Sean Andrews' term will expire September 15, 2026, and John Badgley resigned from the Board. (Order A/3336)

The County Commission of Wood County, upon a motion made by James E. Hamric, seconded by David Blair Couch and made unanimous by James E. Colombo, did hereby AUTHORIZE David Blair Couch, on behalf of the County Commission, to sign the Request for Reimbursement in regard to the Victims of Crime Assistance Grant Number 25-VA-2078. The Request for Reimbursement is in the amount of six thousand six hundred seventy dollars and eighty-four cents (\$6,670.84) for the month of July, 2026. Documentation pertaining to the Victims of Crime Advocate Grant is on file in the Office of the County Administrator. (Order A/3335)

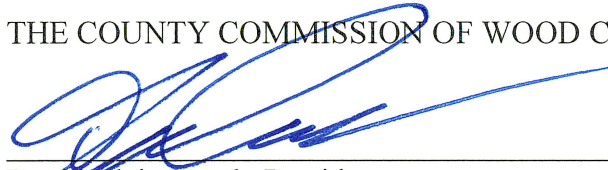
Having no scheduled appointments or business to attend to, the County Commission adjourned at approximately 10:28 A.M.

ORDERS APPROVED AND ATTACHED TO THESE MINUTES

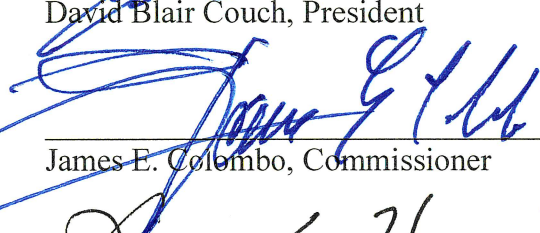
A/3335, A/3336, C/321

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



James E. Colombo, Commissioner



James E. Hamric, Commissioner



Wood County Commission
Agenda

August 31, 2026 | 9:30 A.M.
1 Court Square, Suite 203
Parkersburg, WV 26101

9:30 A.M.	Public Comment	
	Discuss Assessor's Office	
9:45 A.M.	Consider replacement of a ballot commissioner	Joe Gonzales
10:00 A.M.	Announce vacancies on the Wood County Recreation Commission	
	Consider Request to Hire Amy Cochran as a part-time employee for the Wood County Commission - \$20.00/hr.	
	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 before the meeting

Wood County Commission Meeting
Held August 31, 2026

Please Print

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The County Commission of Wood County

No. 1 Court Square, Suite 203 Parkersburg, West Virginia 26101
(304) 424-1984



DAVID BLAIR COUCH
President

JAMES E. COLOMBO
Commissioner

JAMES E. HAMRIC
Commissioner

PUBLIC COMMENT PORTION OF WOOD COUNTY COMMISSION MEETINGS

SIGN-IN SHEET

3 MINUTES PER PERSON

AUGUST 31, 2026

PLEASE PRINT NAME	ADDRESS

WOOD COUNTY

(304) 424-1834
(304) 424-1832 fax



SHERIFF'S OFFICE

401 Second Street Suite# 11
Parkersburg, W.Va. 26101

R.L. Woodyard, Sheriff

G.M. Deem, Chief Deputy

August 31, 2026

Wood County Commission
Blair Couch, Commissioner
Jimmy Columbo, Commissioner
Jim Hamric, Commissioner

I am writing regarding the recent discussion concerning the Wood County Assessor Valuation Fund.

I believe there is a need to provide additional information and clarification regarding how the Assessor Valuation Fund is funded, distributed, reconciled, and accounted for, as well as the role of the Sheriff's Tax Office in that process.

Funding and Distribution of the Assessor Valuation Fund

The first thing that needs to be understood is how the Assessor Valuation Fund receives its money.

The amount of money the fund is expected to receive is established each year through the valuation-fund reconciliation process. In July, a reconciliation is prepared using the Sheriff's final settlement from the previous fiscal year, along with information provided by the State Auditor's Office. That process establishes the annual amount expected to be distributed to the fund, subject to final reconciliation with actual collections.

The monthly distributions are based upon 2% of the taxes collected from the levying bodies that contribute to the Assessor Valuation Fund. There are 14 levying bodies that receive tax distributions in Wood County, but the Assessor Valuation Fund receives this 2% from only six of them: Wood County, the current school levy, and the cities of Parkersburg, Vienna, Williamstown, and North Hills.

This is an important distinction.

The Assessor Valuation Fund does not receive 2% of all taxes collected in Wood County. The applicable percentage is applied to the regular levies that are subject to the valuation-fund contribution.

The fund's tax distributions are not simply an estimate or discretionary payment. The monthly tax distribution comes from the Sheriff's Tax Office. The Sheriff's Office issues the check to the Assessor Valuation Fund, and there are distribution reports and receipts documenting those transactions. The check is written and deposited on the same day as the other levy distributions.

At the end of the distribution period, a final reconciliation is made. The difference between the amount previously distributed and the amount ultimately due based upon actual collections is addressed through the final transfer.

Based upon the records I have reviewed, the total amount distributed is intended to equal the amount established through the valuation-fund process, subject to that final reconciliation.

There are also other deposits into the Assessor Valuation Fund, including a small monthly amount from the County Clerk's Office, generally in the range of \$3,000 to \$4,000, as well as interest earned on the account. There was also a vehicle sale last year, with those proceeds deposited into the fund.

It is also important not to confuse the Assessor Valuation Fund with other money collected by the Assessor's personal property division, including fees associated with dogs, sheep, goats, and farm-use decals. Those funds are handled separately and are not deposited into the Assessor Valuation Fund.

Monthly Reconciliation

Another important part of this discussion is the monthly reconciliation process.

At the beginning of each month, the previous month's bank account is reconciled. For example, the July bank statement is reconciled during the first week of August. That bank reconciliation is then compared with the financial statements for the month.

According to the information I have reviewed, these numbers have matched for the past several months and years. The figures also match the Sheriff's final settlement prepared each July.

This raises an important question concerning the reported \$300,000-plus shortfall.

If the required distributions are being made, the Sheriff's Tax Office records reconcile with the bank statements, the financial statements reconcile, and the Sheriff's final settlements support those figures, where exactly is the reported \$300,000-plus shortfall occurring?

Specifically, what transaction, accounting entry, carryover balance, or other calculation produces that alleged shortfall?

That question becomes particularly important when considering the reported approximately \$400,000 carryover that was believed to be available when the current budget was prepared.

Our staff has not identified any document prepared by our office that established or reported that approximately \$400,000 carryover figure. If that figure was used in preparing the budget, I believe it is reasonable to ask that the source and calculation supporting that figure be identified.

Clarification Regarding the Approximately \$750,000

I also want to clarify something that has been reported and discussed regarding approximately \$750,000 involving the Sheriff's Tax Office.

That was not a \$750,000 Sheriff's Office budget deficit, and it was not \$750,000 that the County Commission had to provide to the Sheriff's Office to cover overspending.

The approximately \$750,000 represented funds that had already been collected through the Sheriff's Tax Office but were identified as having been recorded in incorrect accounting categories.

I know this situation personally because the discrepancy was discovered shortly after I assumed the position of Sheriff.

There were two significant changes occurring around that time.

First, there was a change in personnel on the accounting side of the Sheriff's Office.

Second, the Sheriff's Tax Office was transitioning to different tax software. The older software was not particularly conducive to the needs of the tax office and how we needed to account for the various tax distributions.

Between the change in personnel and the change in software, the funds were ultimately discovered in the accounting system.

The money had been collected. It had not disappeared. It had simply been posted to the wrong accounting categories.

Once the discrepancy was identified, the funds were properly accounted for and placed into the appropriate categories.

I believe that distinction is important.

There is a substantial difference between money that has been collected but posted to the wrong accounting category and money that was never received or money that was spent in excess of a budget.

This was not an operating-budget deficit, an appropriation shortfall, or an amount that the County Commission was required to provide to make up for Sheriff's Office overspending.

If someone entered or reported numbers that were not provided by our office, that is outside of our control. Our responsibility is to provide accurate information and records from the Sheriff's Tax Office, and that is what we have done.

Transparency and Reconciliation

For purposes of transparency and accountability, our office has made its records available for review by the accountants working on this issue. We have opened our books and provided the information necessary to allow the transactions and balances to be examined.

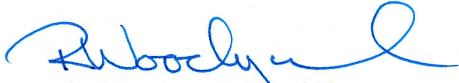
I believe the best way to resolve this issue is to place the competing figures side by side and reconcile them to the underlying records.

If there is a \$300,000-plus discrepancy, then I respectfully believe the calculation supporting that figure should be identified, including the starting balance, expected revenues, actual deposits, expenditures, transfers, and ending balance.

Doing so would allow the Sheriff's Office, Assessor's Office, County Commission, and accountants working on this matter to determine exactly where the difference arises and whether it is the result of an accounting entry, a carryover calculation, a classification issue, or some other matter.

My purpose is to make sure that the financial information being considered is accurate and that any reported discrepancy can be traced back to the underlying records.

The Sheriff's Tax Office will continue to work cooperatively with the County Commission, the Assessor, and the accountants reviewing these matters. We will continue to provide the records and information necessary to reconcile these figures and reach an accurate understanding of the financial position of the Assessor.



R Woodyard, Sheriff

AUGUST 31, 2026

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION APPOINTED A REPLACEMENT
BALLOT COMMISSIONER.

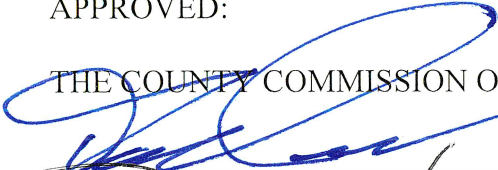
ORDER

On this date, the County Commission of Wood County, upon a motion made by David Blair Couch, seconded by James Colombo and made unanimous by James E. Hamric, did hereby APPOINT Janet Michaels as the replacement for the Republican Ballot Commissioner. Ms. Michels replaces Lewis Rexroad who tendered his resignation from said position.

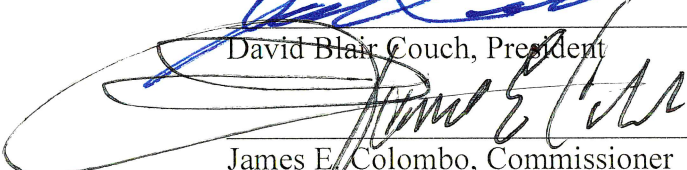
Said appointments come upon the recommendation of Wood County Republican Executive Committee.

APPROVED:

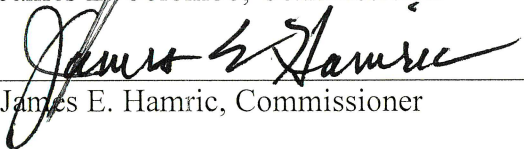
THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



James E. Colombo, Commissioner



James E. Hamric, Commissioner

CW/321

Wood County
Joe Bonzales, Clerk
Instrument 88387070
08/31/2026 @ 12:20:48 PM
COUNTY COMMISSION ORDER
Book 80 @ Page 856
Pages Recorded 1

AUGUST 31, 2026

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

IN RE: THE COUNTY COMMISSION AUTHORIZED DAVID BLAIR COUCH TO SIGN THE REQUEST FOR REIMBURSEMENT IN REGARD TO THE VICTIMS OF CRIME ASSISTANCE (VOCA) GRANT NUMBER 25-VA-2078. SAID REQUEST IS IN THE AMOUNT OF \$6,670.84 AND IS FOR JULY, 2026.

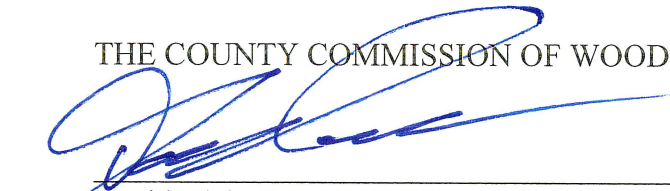
ORDER

On this date, the County Commission of Wood County, upon a motion made by James E. Hamric, seconded by David Blair Couch and made unanimous by James E. Colombo, did hereby AUTHORIZE David Blair Couch, on behalf of the County Commission, to sign the Request for Reimbursement in regard to the Victims of Crime Assistance Grant Number 25-VA-2078. The Request for Reimbursement is in the amount of six thousand six hundred seventy dollars and eighty-four cents (\$6,670.84) for the month of July, 2026.

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

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President

James E. Colombo, Commissioner

James E. Hamric, Commissioner

A/3335

WEST VIRGINIA DIVISION OF ADMINISTRATIVE SERVICES JUSTICE AND COMMUNITY SERVICES	Request for Reimbursement
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RECEIVED (For JCS Use Only)	Subgrantee:	Wood County Commission
	Address:	One Court Square
		Parkersburg, WV
		26101
	Project #:	25-VA-2078
	FEIN#:	556000417
Funds are hereby requested to cover expenditures		
FROM: 7/1/26 TO 7/31P/26		

PROJECT CASH EXPENDITURES

CATEGORY	AMOUNT
Personnel/Contractual	\$6,670.84
Travel/Training	
Space	
Other	
TOTAL	\$6,670.84

CERTIFICATION:

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

All documentation is available at our office.

BY: David Blair Couch, President



TYPED NAME & TITLE

SIGNATURE

DATE

(Authorized Official or Grant Financial Officer ONLY)

8-31

JCS USE ONLY

ADMINISTRATIVE APPROVAL:

This request is approved in the amount of \$ _____
Initials _____ Date _____

Pursuant to the authority vested in me, I certify that this request is correct and proper for payment.

Date _____

Program Accountant _____

Wood County
Joe Gonzales, Clerk
Instrument 88387066
08/31/2026 01:24:15 PM
COUNTY COMMISSION ORDER
Book 80 @ Page 865
Pages Recorded 2

AUGUST 31, 2026

IN THE COUNTY COMMISSION OF WOOD COUNTY, WEST VIRGINIA

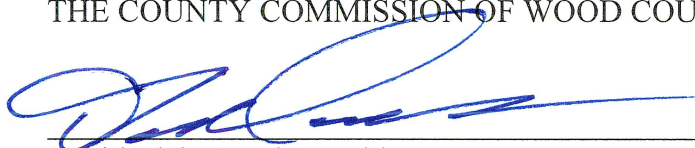
IN RE: THE COUNTY COMMISSION ANNOUNCED THAT TWO
VACANCIES EXIST ON THE WOOD COUNTY RECREATION
COMMISSION.

ORDER

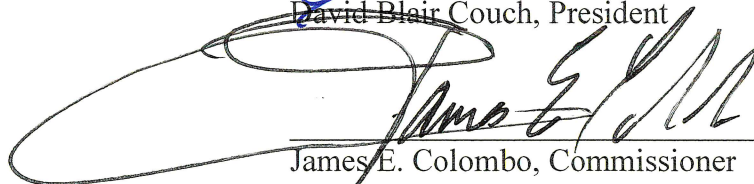
On this date, the County Commission of Wood County, upon a motion made by David Blair Couch, seconded by James E. Hamric and made unanimous by James E. Colombo, announced that two vacancies exist on the Wood County Recreation Commission. These vacancies are due to the fact that Sean Andrews' term will expire September 15, 2026 and John Badgley resigned from the Board.

APPROVED:

THE COUNTY COMMISSION OF WOOD COUNTY



David Blair Couch, President



James E. Colombo, Commissioner



James E. Hamric, Commissioner

A/3336

Wood County
Joe Gonzales, Clerk
Instrument 88387071
08/31/2026 @ 12:22:16 PM
COUNTY COMMISSION ORDER
Book 80 @ Page 859
Pages Recorded 1