

FINANCIAL STATEMENT OF
WOOD COUNTY, WEST VIRGINIA
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

WOOD COUNTY, WEST VIRGINIA
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INTRODUCTORY SECTION

WOOD COUNTY, WEST VIRGINIA
COUNTY OFFICIALS
For the Fiscal Year Ended June 30, 2013

OFFICE	NAME	TERM
<u>Elective</u>		
County Commission:	David Blair Couch	01-01-13 / 12-31-18
	Wayne Dunn	01-01-09 / 12-31-14
	Stephen Gainer	01-01-11 / 12-31-16
Clerk of the County Commission:	Jamie Six	01-01-11 / 12-31-16
Clerk of the Circuit Court:	Carole Jones	01-01-11 / 12-31-16
Sheriff:	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

FINANCIAL SECTION

WOOD COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION
June 30, 2013

	<u>Primary Government</u>
	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 4,958,312
Investments	932,714
Receivables:	
Taxes	695,358
Total current assets	<u>6,586,384</u>
Restricted assets:	
Restricted cash	203,562
Capital assets:	
Nondepreciable:	
Land	1,863,789
Depreciable:	
Buildings	7,554,540
Structures and improvements	13,161,762
Machinery and equipment	8,827,304
Less: accumulated depreciation	(12,574,794)
Other debits:	
Unamortized bond issue costs	79,350
Total noncurrent assets	<u>19,115,513</u>
Total assets	<u>\$ 25,701,897</u>
LIABILITIES	
Current liabilities payable	
from current assets:	
Accounts payable	117,576
Payroll payable	18,145
Other accrued expenses	203,500
Noncurrent liabilities:	
Bonds payable - due within one year	250,000
Bonds payable - due in more than one year	5,744,763
Leases payable - due within one year	63,413
Leases payable - due in more than one year	66,077
Compensated absences payable	393,634
Total liabilities	<u>6,857,108</u>
NET ASSETS	
Invested in capital assets, net of related debt	12,708,348
Unrestricted	6,136,441
Total net position	<u>18,844,789</u>
Total liabilities and net position	<u>\$ 25,701,897</u>

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

WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FUNDS INCLUDED IN REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

GOVERNMENTAL FUND TYPES

MAJOR FUNDS

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

NONMAJOR FUNDS

Special Revenue Funds

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

WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF FUNDS INCLUDED IN REPORT (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2013

FIDUCIARY FUND TYPE

Agency Funds

State
School
Municipal
Other Agency

BLENDED COMPONENT UNITS

Wood County Building Commission

WOOD COUNTY, WEST VIRGINIA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2013

		Program Revenues		Net (Expense) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
	Expenses			Primary Government Governmental Activities
Functions / Programs				
Primary government:				
Governmental activities:				
General government	\$ 9,619,464	\$ 3,897,360	\$ 56,961	\$ (5,665,143)
Public safety	11,246,519	--	1,457,315	(9,789,204)
Health and sanitation	192,498	--	--	(192,498)
Culture and recreation	1,037,982	--	--	(1,037,982)
Social services	40,505	--	--	(40,505)
Capital projects	1,209,913	--	--	(1,209,913)
Issuance costs	11,119	--	--	(11,119)
Interest on long-term debt	414,197	--	--	(414,197)
Total governmental activities	23,772,197	3,897,360	1,514,276	(18,360,561)
Total primary government	\$ 23,772,197	\$ 3,897,360	\$ 1,514,276	(18,360,561)
General revenues:				
Ad valorem property taxes				12,262,360
Alcoholic beverages tax				4,980
Hotel occupancy tax				605,136
Animal tax				34,716
Gas and oil severance tax				42,746
Other taxes				654,942
Coal severance tax				132,061
Licenses and permits				157,889
Intergovernmental:				
Local				53,896
Unrestricted investment earnings				21,489
Refunds				293,501
Reimbursement				5,525
Miscellaneous				1,507,988
Total general revenues				15,777,229
Change in net position				(2,583,332)
Net position - beginning				21,428,121
Net position - ending			\$	18,844,789

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

WOOD COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2013

	General	Coal Severance Tax	Community Criminal Justice	Building Commission Debt Service	Home Confinement	Special Building	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS								
Current:								
Cash and cash equivalents	\$ 2,289,468	\$ 57,259	\$ 95,588	\$ --	\$ 12,907	\$ 1,314,472	\$ 1,188,618	\$ 4,958,312
Investments	--	--	--	--	--	245,775	686,939	932,714
Receivables:								
Taxes	695,358	--	--	--	--	--	--	695,358
Due from:								
Other funds	652,242	--	--	--	--	--	--	652,242
Restricted cash	--	--	--	203,562	--	--	--	203,562
Total assets	\$ 3,637,068	\$ 57,259	\$ 95,588	\$ 203,562	\$ 12,907	\$ 1,560,247	\$ 1,875,557	\$ 7,442,188
LIABILITIES AND FUND BALANCES								
Liabilities:								
Accounts payable	105,530	--	1,556	--	--	--	10,490	117,576
Payroll payable	18,145	--	--	--	--	--	--	18,145
Other accrued expenses	--	--	--	203,500	--	--	--	203,500
Due to:								
Other funds	--	--	413,182	--	239,060	--	--	652,242
Deferred revenues:								
Taxes	605,641	--	--	--	--	--	--	605,641
Total liabilities	729,316	--	414,738	203,500	239,060	--	10,490	1,597,104
Fund balances:								
Restricted	--	--	--	62	--	1,560,247	1,865,067	3,425,376
Committed	1,331,663	--	--	--	--	--	--	1,331,663
Assigned	870,974	57,259	--	--	--	--	--	928,233
Unassigned	705,115	--	(319,150)	--	(226,153)	--	--	159,812
Total fund balances	2,907,752	57,259	(319,150)	62	(226,153)	1,560,247	1,865,067	5,845,084
Total liabilities and fund balances	\$ 3,637,068	\$ 57,259	\$ 95,588	\$ 203,562	\$ 12,907	\$ 1,560,247	\$ 1,875,557	\$ 7,442,188

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, 2013

Total fund balances on the governmental fund's balance sheet	\$ 5,845,084
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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 IV-C)	18,832,601
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Other long-term assets that are not available to pay for current-year expenditures and therefore are deferred in the funds. This amount represents unamortized bond issue costs.	79,350
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Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note IV-B)	605,641
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (Note IV-G)	<u>(6,517,887)</u>
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Net position of governmental activities	<u>\$ 18,844,789</u>
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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, 2013

	General	Coal Severance Tax	Community Criminal Justice	Building Commission Debt Service	Home Confinement	Special Building	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES								
Taxes:								
Ad valorem property taxes	\$ 12,167,101	\$ --	\$ --	--	--	--	\$ --	\$ 12,167,101
Alcoholic beverages tax	4,980	--	--	--	--	--	--	4,980
Hotel occupancy tax	605,136	--	--	--	--	--	--	605,136
Animal tax	--	--	--	--	--	--	34,716	34,716
Gas and oil severance tax	42,746	--	--	--	--	--	--	42,746
Other taxes	376,435	--	--	--	--	--	--	376,435
Coal severance tax	--	--	--	--	--	--	--	--
Licenses and permits	132,061	--	--	--	--	--	--	132,061
Intergovernmental:	43,469	--	--	--	--	--	114,420	157,889
Federal	890,170	--	--	--	--	--	968	891,138
State	623,138	--	--	--	--	--	--	623,138
Local	49,014	--	--	--	--	--	4,882	53,896
Charges for services	836,807	--	250,200	--	242,405	--	2,170,060	3,499,472
Fines and forfeits	193,935	--	--	--	--	--	203,953	397,888
Interest and investment earnings	12,512	63	--	2	--	4,882	4,030	21,489
Refunds	293,501	--	--	--	--	--	--	293,501
Reimbursements	--	--	--	--	--	--	5,525	5,525
Payments in lieu of taxes	278,507	--	--	--	--	--	--	278,507
Contributions and donations	--	--	--	--	--	--	733,025	733,025
Miscellaneous	425,209	--	6,393	--	1	342,720	640	774,963
Total revenues	16,842,660	132,124	256,593	2	242,406	347,602	3,272,219	21,093,606

EXPENDITURES								
Current:								
General government	9,412,766	--	369,870	--	--	--	234,821	10,017,457
Public safety	8,904,431	--	--	--	176,261	--	394,450	9,475,142
Health and sanitation	192,498	--	--	--	--	--	--	192,498
Culture and recreation	1,037,982	--	--	--	--	--	--	1,037,982
Social services	40,505	--	--	--	--	--	--	40,505
Capital outlay	162,000	157,612	--	--	--	479,459	410,842	1,209,913
Debt service:								

WOOD COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2013

	General	Severance Tax	Community Criminal Justice	Building Commission Debt Service	Home Confinement	Special Building	Other Nonmajor Governmental Funds	Total Governmental Funds
Principal Interest	--	--	--	245,000 414,197	--	--	--	245,000 414,197
Total expenditures	19,750,182	157,612	369,870	659,197	176,261	479,459	1,040,113	22,632,694
Excess (deficiency) of revenues over expenditures	(2,907,522)	(25,488)	(113,277)	(659,195)	66,145	(131,857)	2,232,106	(1,539,088)
OTHER FINANCING SOURCES (USES)								
Transfers in	2,611,737	--	14,592	659,197	170	261,141	5,888	3,552,725
Transfers (out)	(267,029)	--	--	--	(171,704)	(659,197)	(2,454,795)	(3,552,725)
Total other financing sources (uses)	2,344,708	--	14,592	659,197	(171,534)	(398,056)	(2,448,907)	--
Net change in fund balances	(562,814)	(25,488)	(98,685)	2	(105,389)	(529,913)	(216,801)	(1,539,088)
Fund balances - beginning	3,470,566	82,747	(220,465)	60	(120,764)	2,090,160	2,081,868	7,384,172
Fund balances - ending	\$ 2,907,752	\$ 57,259	\$ (319,150)	\$ 62	\$ (226,153)	\$ 1,560,247	\$ 1,865,067	\$ 5,845,084

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, 2013

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

Net change in fund balances - total governmental funds	\$ (1,539,088)
--	-----------------

Capital outlays are reported as an expenditure in the governmental funds but are considered an asset at the government-wide level. This is the amount of capital assets that were purchased during the fiscal year. (Note IV-C)	690,208
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Capital outlays are reported as an expenditure in the governmental funds. In the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of depreciation expense charged during the year. (Note IV-C).	(2,179,901)
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The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade ins, and donations) is to decrease net position. (Note IV-C)	(79,371)
--	-----------

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the difference between prior and current year deferred revenues.	95,259
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Prior year deferred revenues: \$510,382

Current year deferred revenues: \$605,641

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 issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note II-A, IV-G)	233,881
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note II-A, IV-G)	<u>195,680</u>
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Change in net position of governmental activities	<u><u>\$ (2,583,332)</u></u>
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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, 2013

	Budgeted Amounts		Actual Modified Accrual Basis	Adjustments		Actual Amounts Budget Basis	Variance with Final Budget Positive (Negative)
	Original	Final		Budget Basis			
REVENUES							
Taxes:							
Ad valorem property taxes	\$ 11,614,820	11,950,720	\$ 12,167,101	\$ 71,122	\$ 12,238,223	\$ 287,503	
Alcoholic beverages tax	30,000	30,000	4,980	--	4,980	(25,020)	
Hotel occupancy tax	526,188	582,188	605,136	--	605,136	22,948	
Gas and oil severance tax	40,000	40,000	42,746	--	42,746	2,746	
Other taxes	350,000	350,000	376,435	--	376,435	26,435	
Licenses and permits	31,200	31,200	43,469	--	43,469	12,269	
Intergovernmental:							
Federal	--	1,199,444	890,170	83,210	973,380	(226,064)	
State	--	664,198	623,138	--	623,138	(41,060)	
Charges for services	641,273	802,495	836,807	--	836,807	34,312	
Fines and forfeits	20,000	20,000	193,935	(177,245)	16,690	(3,310)	
Interest and investment earnings	170,000	197,245	12,512	166,457	178,969	(18,276)	
Refunds	495,000	681,131	293,501	--	293,501	(387,630)	
Payments in lieu of taxes	255,000	278,506	278,507	--	278,507	1	
Contributions and donations	32,000	32,000	--	--	--	(32,000)	
Miscellaneous	445,930	500,511	425,209	--	425,209	(75,302)	
Total revenues	14,651,411	17,408,652	16,842,660	143,544	16,986,204	(422,448)	
EXPENDITURES							
Current:							
General government	8,625,812	11,363,642	9,412,766	(2,500)	9,410,266	1,953,376	
Public safety	9,356,074	10,055,034	8,904,431	219,913	9,124,344	930,690	
Health and sanitation	197,250	197,639	192,498	--	192,498	5,141	
Culture and recreation	946,370	1,052,887	1,037,982	--	1,037,982	14,905	

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, 2013

	Budgeted Amounts		Actual Modified	Adjustments Budget	Actual Amounts Budget	Variance with Final Budget
	Original	Final	Accrual Basis	Basis	Basis	Positive (Negative)
Social services	46,000	46,173	40,505	--	40,505	5,668
Capital outlay	252,937	256,076	162,000	--	162,000	94,076
Total expenditures	19,424,443	22,971,451	19,750,182	217,413	19,967,595	3,003,856
Excess (deficiency) of revenues over expenditures	(4,773,032)	(5,562,799)	(2,907,522)	(73,869)	(2,981,391)	2,581,408
OTHER FINANCING SOURCES (USES)						
Transfers in	3,808,032	3,952,000	2,611,737	121,872	2,733,609	(1,218,391)
Transfers (out)	--	--	(267,029)	--	(267,029)	(267,029)
Proceeds from the sale of assets	15,000	15,000	--	--	--	(15,000)
Capital leases	--	--	--	--	--	--
Total other financing sources (uses)	3,823,032	3,967,000	2,344,708	121,872	2,466,580	(1,500,420)
Net change in fund balance	(950,000)	(1,595,799)	(562,814)	48,003	(514,811)	1,080,988
Fund balance - beginning	950,000	1,595,799	3,470,566	(2,121,625)	1,348,941	(246,858)
Fund balance - ending	\$ --	\$ --	\$ 2,907,752	\$ (2,073,622)	\$ 834,130	\$ 834,130

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, 2013

	<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	\$ 150,000	\$ 150,000	\$ 132,061	\$ (17,939)
Interest and investment earnings	900	900	63	(837)
Total revenues	<u>150,900</u>	<u>150,900</u>	<u>132,124</u>	<u>(18,776)</u>
EXPENDITURES				
Current:				
Capital outlay	<u>309,608</u>	<u>233,647</u>	<u>157,612</u>	<u>76,035</u>
Total expenditures	<u>309,608</u>	<u>233,647</u>	<u>157,612</u>	<u>76,035</u>
Net change in fund balance	(158,708)	(82,747)	(25,488)	57,259
Fund balance - beginning	<u>158,708</u>	<u>82,747</u>	<u>82,747</u>	<u>--</u>
Fund balance - ending	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 57,259</u>	<u>\$ 57,259</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, 2013

	Agency Funds
ASSETS	
Non-pooled cash	\$ <u>1,645,389</u>
Total cash	\$ <u><u>1,645,389</u></u>
LIABILITIES	
Due to: other governments	<u>1,645,389</u>
Total liabilities	\$ <u><u>1,645,389</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, 2013

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

The accompanying financial statements present the government [and its component 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 three members appointed by the County Commission for a term of five 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, 2013

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 twelve members with two members appointed by the Wood County Commission and ten members from the other counties. The County appropriated \$94,000.00 for operating grant for the Mid-Ohio Valley Board of Health for the fiscal

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 eight members with four members appointed by Wood County and four members from the other Counties. the County appropriated \$100,000.00 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
Wood County Board Parks and Recreation
Northeastern Area Agency on Aging
Parkersburg/Wood County Convention & Visitors Bureau
Parkersburg/Wood County Public Library

Name of Organization

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

B. Government-Wide and Fund Financial Statements

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

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

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

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 proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and collectible. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

The government reports the following major governmental funds:

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

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 *Community Criminal Justice fund*, a special revenue fund, accounts for fees collected from participants of the Day Report Program and used to support the program.

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

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

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

Additionally, the government reports the following fund types:

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

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

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

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

D. Assets, Liabilities, and Net Position or Equity

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

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.

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

Interfund Transactions

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

Property Tax Receivable

The property tax receivable allowance is equal to eighty percent of the property taxes outstanding at June 30, 2013.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

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

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

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

<u>Class of Property</u>	<u>Assessed Valuation For Tax Purposes</u>	<u>Current Expense</u>
Class I	\$ - -	13.14 cents
Class II	1,592,772,560	26.28 cents
Class III	768,839,126	52.56 cents
Class IV	744,314,741	52.56 cents

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 classified as restricted assets because their use is restricted by bond agreements.

5. Capital Assets and Depreciation

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

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

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

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

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

6. Compensated Absences

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

7. Long-term Obligations

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

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

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

8. Fund Balances

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

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

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

9. Stabilization Arrangements

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

The government has created a stabilization arrangement in accordance with West Virginia Code § 7-21-3. The government may appropriate a sum to the arrangement from any surplus in the general fund at the end of each fiscal year or from other money available. The amount of money committed to the arrangement may not exceed thirty percent of the government's most recent general fund budget. The money may be used for whatever the County Commission Chooses. The stabilization balance at fiscal year-end was \$1,331,663.

II.

A. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Principal repayments:	
General obligation and revenue bonds	\$ 245,000
Amortization	
Bond issue	(4,534)
Bond discount	<u>(6,585)</u>
Net adjustment to increase net changes in fund balances-total governmental funds to arrive at changes in net position of governmental activities	\$ <u>233,881</u>

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

Compensated absences	\$ 8,259
Notes	73,879
Leases	<u>113,542</u>
Net adjustment to decrease net changes in fund balances-total governmental funds to arrive at changes in net position of governmental activities	\$ <u>195,680</u>

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

A. Budgetary Information

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

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

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

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

<u>Description</u>	<u>Amount</u>
<u>General County Fund</u>	
General government expenditure increase	\$ 2,737,830
Public safety expenditure increase	698,960
Culture and recreation expenditure increase	106,517
Capital projects expenditure decrease	3,139
 <u>Coal Severance Tax Fund</u>	
Capital projects expenditure decrease	(75,961)

B. Deficit Fund Equity

The Community Criminal Justice had a deficit fund balance of (\$319,150) as of June 30, 2013. The fund owes General County for payroll reimbursements.

The Home Confinement fund had a deficit net assets of (\$226,153) as of June 30, 2013. The fund owes General County for payroll reimbursements

IV. DETAILED NOTES ON ALL FUNDS

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

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 \$7,739,977. 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	\$ 7,739,977
Total	\$ <u>7,739,977</u>
Cash and cash equivalents	\$ 4,958,312
Cash and cash equivalents-restricted	1,848,951
Investments	<u>932,714</u>
Total	\$ <u>7,739,977</u>

B. Receivables

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

	<u>General</u>
Receivables:	
Taxes	\$ <u>869,197</u>
Gross Receivables	<u>869,197</u>

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

Less: Allowance for Uncollectible	(173,839)
Net Total Receivables	\$ <u>695,358</u>

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

	<u>Unavailable</u>
Delinquent property taxes receivable (General Fund)	\$ <u>605,641</u>
Total deferred/unearned revenue for governmental funds	\$ <u>605,641</u>

C. Capital Assets

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

	Primary Government			
	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 1,863,789	\$ --	\$ --	\$ 1,863,789
Total capital assets not being depreciated	1,863,789	--	--	1,863,789
Capital assets being depreciated:				
Buildings and improvements	7,693,364	--	(138,824)	7,554,540
Structures and improvements	13,161,762	--	--	13,161,762
Machinery and equipment	8,157,816	690,208	(20,720)	8,827,304
Less: Total accumulated depreciation	(10,475,066)	(2,179,901)	80,173	(12,574,794)
Total capital assets being depreciated, net	18,537,876	(1,489,693)	(79,371)	16,968,812

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

Governmental activities capital assets, net	\$	<u>20,401,665</u>	\$	<u>(1,489,693)</u>	\$	<u>(79,371)</u>	\$	<u>18,832,601</u>
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Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

General government	\$ 211,847
Public safety	<u>1,968,054</u>

Total depreciation expense-governmental activities	\$ <u>2,179,901</u>
--	---------------------

D. Interfund Receivables, Payables, and Transfers

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

Due to/from other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Purpose</u>	<u>Amount</u>
General	Community Criminal Justice	Payroll Reimbursement	\$ 413,182
General	Home Confinement	Payroll Reimbursement	<u>239,060</u>
Total			\$ <u>652,242</u>

Interfund Transfers:

<u>Transferred from:</u>	<u>Transferred to:</u>	<u>Purpose</u>	<u>Amount</u>
General County	Teen Court	Reimbursement	\$ 5,000
General School	General County	Reimbursement	271,129
Magistrate Court	General County	Reimbursement	99,066
Assessor's Valuation	General County	Reimbursement	521,911
Concealed Weapons	General County	Reimbursement	9,914
Home Confinement	General County	Reimbursement	157,112
Home Confinement	CCJF	Reimbursement	14,592
Emergency 911	General County	Reimbursement	1,552,605
Drug Court	Home Confinement	Reimbursement	170
General County	Special Building	Reimbursement	261,141
Special Building	Building Commission Debt Service	Subsidize	659,197
General County	E911	Reimbursement	<u>888</u>
Total			\$ <u>3,552,725</u>

E. Fund Balance Detail

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

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

	General Fund	Coal Severance Fund	Community Criminal Justice	Building Commission Debt Service	Home Confinement
Restricted:					
General government	\$ --	\$ --	\$ --	\$ 62	\$ --
Public safety	--	--	--	--	--
Capital projects	--	--	--	--	--
Committed:					
Financial stabilization	1,331,663	--	--	--	--
Assigned:					
Budget carryover	870,974	57,259	--	--	--
Unassigned	705,115	--	(319,150)	--	(226,153)
Total fund balances	<u>\$ 2,907,752</u>	<u>\$ 57,259</u>	<u>\$ (319,150)</u>	<u>\$ 62</u>	<u>\$ (226,153)</u>

	Special Building	Non-major Funds	Total
Restricted:			
General government	\$ --	\$ 221,778	\$ 221,840
Public safety	--	918,879	918,879
Capital projects	1,560,247	--	1,560,247
Committed:			
Financial stabilization	--	--	1,331,663
Assigned:			
Budget carryover	--	--	928,233
Unassigned	--	--	159,812
Total fund balances	<u>\$ 1,560,247</u>	<u>\$ 1,865,067</u>	<u>\$ 5,845,084</u>

F. Leases

Capital Leases

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

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

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

<u>Year Ending June 30,</u>	<u>Governmental Activities</u>
2014	\$ 66,008
2015	63,765
2016	<u>3,258</u>
Total minimum lease payments	133,031
Less: amount representing interest	<u>(3,541)</u>
Present value of minimum lease payments	\$ <u>129,490</u>

G. 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:

<u>Purpose</u>	<u>Maturity Dates</u>	<u>Interest Rates</u>	<u>Issued</u>	<u>Retired</u>	<u>Balance June 30, 2013</u>
Justice Center 2010 B	01/01/2012	2.500%	\$ 95,000	\$ (95,000)	\$ --
Justice Center 2010 A	01/01/2021	5.875%	2,635,000	(380,000)	2,255,000
Justice Center 2010 A	01/01/2026	6.750%	1,745,000	--	1,745,000
Justice Center 2010 A	01/01/2029	7.375%	1,215,000	--	1,215,000
Justice Center 2010 A	01/01/2031	7.500%	895,000	--	895,000
Total revenue bonds			\$ <u>6,585,000</u>	\$ <u>(475,000)</u>	\$ <u>6,110,000</u>

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, 2013

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, and 2029. The proceeds of these bonds are being used to finance a Justice Center in Wood County and appurtenant facilities to house various public officials and county offices for the County Commission of Wood County, West Virginia. The bonds are secured by the Justice Center and an irrevocable pledge of lease payments which are required to be in sufficient amount to pay principal and interest on the bonds when due. The total principal and interest remaining to be paid on the bond is \$10,554,295.

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

Year Ended	Governmental Activities	
	Principal	Interest
2014	\$ 250,000	\$ 407,000
2015	260,000	392,313
2016	270,000	377,038
2017	275,000	361,175
2018-2022	1,525,000	1,551,781
2023-2027	1,810,000	1,027,669
2028-2031	<u>1,720,000</u>	<u>327,319</u>
Totals	<u>\$ 6,110,000</u>	<u>\$ 4,444,295</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 \$6,585,000 in lease revenue bonds issued in 2010. Proceeds from the bonds provided financing for a Justice Center and appurtenant facilities to house various public officials and county offices for the County Commission of Wood County, West Virginia. The bonds are payable solely from lease revenues paid by the County Commission through 2031. Annual principal and interest payments on the bonds are expected to require 100 percent of net revenues. The total principal and interest remaining to be paid on the bonds outstanding is \$10,554,295. Principal and interest paid for the current year and total customer net revenues were \$659,197 and \$659,197, respectively.

Changes in Long-term Liabilities

Governmental Activities				
Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

General obligation bonds payable	\$ 6,355,000	\$ --	\$ (245,000)	\$ 6,110,000	\$ 250,000
Less: deferred amounts:					
Issuance costs	<u>(121,822)</u>	<u>--</u>	<u>6,585</u>	<u>(115,237)</u>	<u>--</u>
Total bonds payable	6,233,178	--	(238,415)	5,994,763	250,000
Capital leases	243,032	--	(113,542)	129,490	63,413
Notes	73,879	--	(73,879)	--	--
Compensated absences	<u>401,893</u>	<u>--</u>	<u>(8,259)</u>	<u>393,634</u>	<u>--</u>
Governmental activities					
Long-term liabilities	<u>\$ 6,951,982</u>	<u>\$ --</u>	<u>\$ (434,095)</u>	<u>\$ 6,517,887</u>	<u>\$ 313,413</u>

H. Restricted Assets

The balances of the restricted asset accounts for the primary government and component unit is as follows:

	Governmental Activities
Revenue bond debt service account	<u>\$ 203,562</u>
Total restricted assets	<u>\$ 203,562</u>

V. OTHER INFORMATION

A. Risk Management

The government is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries insurance with West Virginia Corp for umbrella (general liability) insurance for these various risks.

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

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

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

B. Contingent Liabilities

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

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

The government is a defendant in one lawsuit. Although the outcome of this lawsuit is not presently determinable, it is the opinion of the government's counsel that resolution of this matter will not have a material effect on the financial condition of the government.

C. Deferred Compensation Plan

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

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

VI. EMPLOYEE RETIREMENT SYSTEMS AND PLANS

Plan Descriptions, Contribution Information, and Funding Policies

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

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

Public Employees Retirement System

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

Eligibility to participate	All county full-time employees, except those covered by other
Authority establishing contribution obligations and benefit provisions	State Statute
Plan member's contribution rate	4.50%
County's contribution rate	14.50%
Period required to vest	Five Years
Benefits and eligibility for distribution	A member who has attained age 60 and has earned 5 years or more
Deferred retirement portion	No
Provisions for:	
Cost of living	No
Death benefits	Yes

West Virginia Deputy Sheriff Retirement System (WVDRS)

Eligibility to participate	West Virginia deputy sheriffs first employed after the effective date and any deputy sheriffs hired prior to the effective date who elect to become members.
Authority establishing contribution obligations and benefit provisions	State Statute
Funding policy and contributions	Certain fees for reports generated by sheriff's offices are paid to this plan in accordance with West Virginia State Code. WVDRS members are required to contribute 8.5% of their annual covered salary and the county is required to contribute 13.5%. 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 \$148,849 for employees' share and \$227,802 for employer's share.
Period required to vest	Five years

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2013

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 \$376,651 for all covered employees with a contributed percentage of 100%.

VI.B.2. 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>
2013	\$ 1,139,883	100%	\$ 376,651	100%
2012	\$ 1,167,913	100%	\$ 380,119	100%
2011	\$ 1,022,956	100%	\$ 340,282	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.

WOOD COUNTY, WEST VIRGINIA
BUDGETARY COMPARISON SCHEDULE -
ASSESSOR'S VALUATION FUND
For the Fiscal Year Ended June 30, 2013

	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	\$ 670,486	\$ 670,486	\$ 733,025	\$ 62,539
Miscellaneous			125	125
Map sales	3,600	3,600	4,056	456
Interest	9,600	9,600	292	(9,308)
Total revenues	<u>683,686</u>	<u>683,686</u>	<u>737,498</u>	<u>53,812</u>
EXPENDITURES:				
Current:				
General government	867,468	701,476	137,705	563,771
Capital outlay	5,000	9,000	--	9,000
Total expenditures	<u>872,468</u>	<u>710,476</u>	<u>137,705</u>	<u>572,771</u>
Excess (deficiency) of revenues over expenditures	<u>(188,782)</u>	<u>(26,790)</u>	<u>599,793</u>	<u>626,583</u>
OTHER FINANCING SOURCES (USES)				
Transfers (out)			(521,911)	(521,911)
Total other financing sources (uses)	<u>--</u>	<u>--</u>	<u>(521,911)</u>	<u>(521,911)</u>
Net change in fund balance	(188,782)	(26,790)	77,882	104,672
Fund balance at beginning of year	<u>188,782</u>	<u>26,790</u>	<u>26,790</u>	<u>--</u>
Fund balance at end of year	\$ <u><u>--</u></u>	\$ <u><u>--</u></u>	\$ <u><u>104,672</u></u>	\$ <u><u>104,672</u></u>

WOOD COUNTY, WEST VIRGINIA
 COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2013

	<u>Dog & Kennel</u>	<u>General School</u>	<u>Magistrate Court</u>	<u>Worthless Check</u>
ASSETS				
Current:				
Cash and cash equivalents	\$ 2,764	\$ 115,873	\$ 97	\$ 601
Investments	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total assets	<u>\$ 2,764</u>	<u>\$ 115,873</u>	<u>\$ 97</u>	<u>\$ 601</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total liabilities	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Fund balances:				
Restricted	<u>2,764</u>	<u>115,873</u>	<u>97</u>	<u>601</u>
Total fund balances	<u>2,764</u>	<u>115,873</u>	<u>97</u>	<u>601</u>
Total liabilities and fund balances	<u>\$ 2,764</u>	<u>\$ 115,873</u>	<u>\$ 97</u>	<u>\$ 601</u>

<u>Assessor's Valuation</u>	<u>Concealed Weapons</u>	<u>Special Law Enforcement</u>	<u>Local Law Enforcement</u>	<u>Small Cities Block Grant</u>	<u>Drug Court</u>	<u>Treasury Forfeiture</u>	
104,672 \$	97,143	\$ 5,354	\$ 6,013	\$ 535	\$ 45,766	\$ 5,192	\$
--	--	--	--	--	--	--	
<u>104,672 \$</u>	<u>97,143</u>	<u>\$ 5,354</u>	<u>\$ 6,013</u>	<u>\$ 535</u>	<u>\$ 45,766</u>	<u>\$ 5,192</u>	<u>\$</u>
--	--	--	--	--	--	--	
--	--	--	--	--	--	--	
<u>104,672</u>	<u>97,143</u>	<u>5,354</u>	<u>6,013</u>	<u>535</u>	<u>45,766</u>	<u>5,192</u>	
<u>104,672</u>	<u>97,143</u>	<u>5,354</u>	<u>6,013</u>	<u>535</u>	<u>45,766</u>	<u>5,192</u>	
<u>104,672 \$</u>	<u>97,143</u>	<u>\$ 5,354</u>	<u>\$ 6,013</u>	<u>\$ 535</u>	<u>\$ 45,766</u>	<u>\$ 5,192</u>	<u>\$</u>

<u>DOJ Forfeiture</u>	<u>E911</u>	<u>Teen Court</u>	<u>Total Nonmajor Special Revenue Funds</u>
21	\$ 707,095	\$ 5,053	\$ 1,188,618
--	54,968	--	686,939
<u>21</u>	<u>\$ 762,063</u>	<u>\$ 5,053</u>	<u>\$ 1,875,557</u>
--	10,320	170	10,490
--	10,320	170	10,490
21	751,743	4,883	1,865,067
21	751,743	4,883	1,865,067
<u>21</u>	<u>\$ 762,063</u>	<u>\$ 5,053</u>	<u>\$ 1,875,557</u>

WOOD COUNTY, WEST VIRGINIA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES -
 NONMAJOR SPECIAL REVENUE FUNDS
 For the Fiscal Year Ended June 30, 2013

	<u>Dog & Kennel</u>	<u>General School</u>	<u>Magistrate Court</u>	<u>Worthless Check</u>	<u>Assessor's Valuation</u>	<u>Concealed Weapons</u>
REVENUES						
Taxes:						
Animal tax	\$ 34,716	\$ --	\$ --	\$ --	\$ --	\$ --
Licenses and permits	--	--	--	--	--	114,420
Intergovernmental:						
Federal	--	--	--	--	--	--
Local	--	--	--	--	--	--
Charges for services	--	134,418	--	--	4,056	13,715
Fines and forfeits	--	125,915	49,253	--	--	28,785
Interest and investment earnings	7	43	696	--	292	68
Reimbursements	--	--	--	--	125	--
Contributions and donations	--	--	--	--	733,025	--
Miscellaneous	--	--	--	--	--	390
Total revenues	<u>34,723</u>	<u>260,376</u>	<u>49,949</u>	<u>--</u>	<u>737,498</u>	<u>157,378</u>
EXPENDITURES						
Current:						
General government	--	--	612	--	137,705	94,281
Public safety	<u>38,550</u>	<u>19,760</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total expenditures	<u>38,550</u>	<u>19,760</u>	<u>612</u>	<u>--</u>	<u>137,705</u>	<u>94,281</u>
Excess (deficiency) of revenues over expenditures	<u>(3,827)</u>	<u>240,616</u>	<u>49,337</u>	<u>--</u>	<u>599,793</u>	<u>63,097</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	--	--	--	--	--	--
Transfers (out)	<u>--</u>	<u>(271,129)</u>	<u>(99,066)</u>	<u>--</u>	<u>(521,911)</u>	<u>(9,914)</u>
Total other financing sources (uses)	<u>--</u>	<u>(271,129)</u>	<u>(99,066)</u>	<u>--</u>	<u>(521,911)</u>	<u>(9,914)</u>
Net change in fund balances	(3,827)	(30,513)	(49,729)	--	77,882	53,183
Fund balances - beginning	<u>6,591</u>	<u>146,386</u>	<u>49,826</u>	<u>601</u>	<u>26,790</u>	<u>43,960</u>
Fund balances - ending	<u>\$ 2,764</u>	<u>\$ 115,873</u>	<u>\$ 97</u>	<u>\$ 601</u>	<u>\$ 104,672</u>	<u>\$ 97,143</u>

<u>Special Law Enforcement</u>	<u>Local Law Enforcement</u>	<u>Small Cities Block Grant</u>	<u>Drug Court</u>	<u>Treasury Forfeiture</u>	<u>DOJ Forfeiture</u>	<u>E911</u>	<u>Teen Court</u>
-- \$	-- \$	-- \$	-- \$	-- \$	-- \$	-- \$	-- \$
--	--	--	--	--	--	--	--
--	968	--	--	--	--	--	--
--	4,882	--	--	--	--	--	--
--	--	--	17,488	--	--	2,000,383	--
--	--	--	--	--	--	--	--
--	3	--	--	--	--	1,323	--
5,000	--	--	--	--	--	400	--
--	--	--	--	--	--	--	--
--	--	--	250	--	--	--	--
<u>5,000</u>	<u>5,853</u>	<u>--</u>	<u>17,738</u>	<u>--</u>	<u>--</u>	<u>2,002,106</u>	<u>--</u>
--	--	--	--	--	5	--	2,218
--	--	--	--	--	--	336,140	--
--	--	--	--	--	5	336,140	2,218
<u>5,000</u>	<u>5,853</u>	<u>--</u>	<u>17,738</u>	<u>--</u>	<u>(5)</u>	<u>1,665,966</u>	<u>(2,218)</u>
--	--	--	--	--	--	888	5,000
--	--	--	(170)	--	--	(1,552,605)	--
--	--	--	(170)	--	--	(1,551,717)	5,000
5,000	5,853	--	17,568	--	(5)	114,249	2,782
354	160	535	28,198	5,192	26	637,494	2,101
<u>5,354</u>	<u>\$ 6,013</u>	<u>\$ 535</u>	<u>\$ 45,766</u>	<u>\$ 5,192</u>	<u>\$ 21</u>	<u>\$ 751,743</u>	<u>\$ 4,883</u>

Total
Nonmajor
Special
Revenue
Funds

34,716
114,420

968
4,882
2,170,060
203,953
4,030
5,525
733,025
640

3,272,219

234,821
394,450

1,040,113

2,232,106

5,888
(2,454,795)

(2,448,907)

(216,801)

2,081,868

1,865,067

WOOD COUNTY, WEST VIRGINIA
 COMBINING STATEMENT OF FIDUCIARY NET ASSETS
 AGENCY FUNDS
 June 30, 2013

	State Funds				
	State Current	Criminal Charges	Court Reporter	Deputy Sheriff Retirement	Vehicle Licenses
ASSETS					
Cash and cash equivalents	\$ 1,881	\$ 1,236	\$ 155	\$ 2,596	\$ 54,579
Total assets	<u>\$ 1,881</u>	<u>\$ 1,236</u>	<u>\$ 155</u>	<u>\$ 2,596</u>	<u>\$ 54,579</u>
LIABILITIES					
Due to other governments	<u>1,881</u>	<u>1,236</u>	<u>155</u>	<u>2,596</u>	<u>54,579</u>
Total liabilities	<u>\$ 1,881</u>	<u>\$ 1,236</u>	<u>\$ 155</u>	<u>\$ 2,596</u>	<u>\$ 54,579</u>

School Funds						
State Fines	State Police	Total <u>State</u>	School Current	School Excess	Bond Construction	Total <u>School</u>
440	\$ 2,865	\$ 63,752	\$ 146,393	\$ 138,544	\$ 27,648	\$ 312,585
440	\$ 2,865	\$ 63,752	\$ 146,393	\$ 138,544	\$ 27,648	\$ 312,585
440	2,865	63,752	146,393	138,544	27,648	312,585
440	\$ 2,865	\$ 63,752	\$ 146,393	\$ 138,544	\$ 27,648	\$ 312,585

CITIES

North Hills Current	Parkersburg Current	Parkersburg Excess	Vienna Current	Vienna Excess	Williamson Current	Total <u>Municipal</u>	County Clerk
<u>334</u>	<u>\$ 30,153</u>	<u>\$ 13,307</u>	<u>\$ 11,944</u>	<u>\$ 4,884</u>	<u>\$ 2,299</u>	<u>\$ 62,921</u>	<u>\$ 119,016</u>
<u>334</u>	<u>\$ 30,153</u>	<u>\$ 13,307</u>	<u>\$ 11,944</u>	<u>\$ 4,884</u>	<u>\$ 2,299</u>	<u>\$ 62,921</u>	<u>\$ 119,016</u>
<u>334</u>	<u>30,153</u>	<u>13,307</u>	<u>11,944</u>	<u>4,884</u>	<u>2,299</u>	<u>62,921</u>	<u>119,016</u>
<u>334</u>	<u>\$ 30,153</u>	<u>\$ 13,307</u>	<u>\$ 11,944</u>	<u>\$ 4,884</u>	<u>\$ 2,299</u>	<u>\$ 62,921</u>	<u>\$ 119,016</u>

<u>County Offices</u>				<u>Total</u> <u>County</u> <u>Offices</u>	Tax Lien	Delinquent Nonentered Land	
Circuit Clerk	Sheriff	Assessor	Prosecuting Attorney				
\$ <u>582,828</u>	\$ <u>352,962</u>	\$ <u>-</u>	\$ <u>4,381</u>	\$ <u>#####</u>	\$ <u>93,310</u>	\$ <u>23,616</u>	\$
\$ <u>582,828</u>	\$ <u>352,962</u>	\$ <u>--</u>	\$ <u>4,381</u>	\$ <u>#####</u>	\$ <u>93,310</u>	\$ <u>23,616</u>	\$
<u>582,828</u>	<u>352,962</u>	<u>-</u>	<u>4,381</u>	<u>#####</u>	<u>93,310</u>	<u>23,616</u>	
\$ <u>582,828</u>	\$ <u>352,962</u>	\$ <u>--</u>	\$ <u>4,381</u>	\$ <u>#####</u>	\$ <u>93,310</u>	\$ <u>23,616</u>	\$

TIF	Drug Task Force	Suggestee Execution	Total <u>Agency</u>
-	\$ 29,960	\$ 58	\$ 1,645,389
- -	\$ 29,960	\$ 58	\$ 1,645,389
-	29,960	58	1,645,389
- -	\$ 29,960	\$ 58	\$ 1,645,389

SUPPLEMENTARY INFORMATION

WOOD COUNTY, WEST VIRGINIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2013

	Federal CFDA <u>Number</u>	Pass-Through Entity <u>Number</u>	Total <u>Expenditures</u>
Pass-through Programs From:			
West Virginia Department of			
Criminal Justice Services			
<u>Program Title</u>			
Crime Victim Assistance	16.575	12-VA-008	18,974
Byrne Formula Grant Program	16.579	09-JAG-49	22,222
Byrne Formula Grant Program	16.579	Bullet Proof	12,425
Recovery Act-Violence Against Women Formula Grants	16.588	09-VAWR-11	6,284
Recovery Act-Public Safety Partnership and Community			
Policing Grants	16.710	2008-UMWX0022	1,069
Enforcing Underage Drinking Laws Program	16.727	10-EUD-011	-
Enforcing Underage Drinking Laws Program	16.727	11-EUD-015	-
Recovery Act-Edward Byrne Memorial Justice			
Assistance Grant (JAG) Program	16.803	2010-DJ-BX-1083	969
Recovery Act-Edward Byrne Memorial Justice			
Assistance Grant (JAG) Program	16.803	2008-DJ-BX-0018	18,948
Recovery Act-Edward Byrne Memorial Justice			
Assistance Grant (JAG) Program	16.804	2009-SB-B9-1649	-
Total U. S. Department of Justice			<u>80,891</u>
U.S. Department of Transportation			
State and Community Highway Safety	20.600	F12-HS-03	175,342
State and Community Highway Safety	20.600	F13-HS-03	77,270
State and Community Highway Safety		NRT	416
State and Community Highway Safety	20.600	F11-HS-03	16,792
Total U.S. Department of Transportation			<u>269,820</u>
U.S. Department of Health and Human Services			
Voting Access for Individuals with Disabilities	93.617	ADA	8,400
State and Community Highway Safety	20.600	F11-HS-03	
Total U.S. DHHS			<u>8,400</u>

WOOD COUNTY, WEST VIRGINIA

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2013

	Federal Center <u>Number</u>	Pass-Through Entity <u>Number</u>	Total Grantor <u>Expenditures</u>
U.S. Department of Treasury			
ARRA Bond Interest Rebate	0		189,627
Total U.S. Treasury			<u>189,627</u>
 U.S. Department of Homeland Security			
Pass-through Programs From:			
West Virginia Office of			
Emergency Services			
<u>Program Title</u>			
Hazard Mitigation Grant	97.039	FEMA-DR-1691-V	31,098
Emergency Management Performance Grants	97.042	2010EMPG-LEPC	25,617
Emergency Management Performance Grants	97.042	EMPG	2,500
Emergency Management Performance Grants	97.036	Clean-Up	3,773
Port Security Grant Program	97.056	2008-GB-T8-K061	81,110
Homeland Security Grant Program	97.067	10-SHS-14	7,534
Public Assistance Grants	97.036		0
Homeland Security Grant Program	97.067	2010-PU-TO-K011	208,290
Homeland Security Grant Program	97.067	10-SHS23	7,330
Total U.S. Department of Homeland Security			<u>367,252</u>
 TOTAL FEDERAL AWARDS EXPENDITURES			 \$ <u>915,990</u>

The accompanying notes are an integral part of this schedule.

WOOD COUNTY, WEST VIRGINIA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2013

NOTE 1 - BASIS OF PRESENTATION

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

ACCOMPANYING INFORMATION

Newspaper Report for Wood County Commission

From Date: Sunday, July 01, 2012 Thru Date: Sunday, June 30, 2013

Fund: 1

GENERAL FUND

LEWIS REXROAD	100.00
CLARICE DUNPHY	175.00
LOUIS BOGDAN	222.53
10-8 VIDEO	10,770.00
MICHAEL MAMO	185.00
ROBERT HIGH	208.44
MANSOOR MATCHESWALLA	213.88
JOHN MAHER	175.00
PATRICIA BRUNICARDI	185.00
CARRIE MCGHEE	185.00
CHARLES CULBERTSON	175.00
BETTY PRITCHARD	175.00
MARY BETH RIDDLE	175.00
LUTHER EHRET	175.00
MARION CULBERTSON	175.00
BETTY BOOT	222.20
EVAN FREES	226.64
EDWARD ALESIOUS	175.00
ROSE MAZUR	211.10
BARBARA FISH	175.00
TURNER SHARP	185.00
STEPHANIE MIDDLETON	175.00
BARBARA DEIBEL	175.00
TED MASON	185.00
ANTONIA FLEMING	185.00
GREGORY MAHER	175.00
JAN HARRIS	185.00
TERRI HOLMES	185.00
KAREN GILLESPIE	175.00
BRENDA DONAHUE	175.00
MARIJEAN STOCKWELL	175.00
CHERYL J MCINTIRE	227.75
MELISSA CARPENTER	185.00
VICKIE LAMBERT	175.00
CHARLES EXLINE	175.00
ALICE BONNELL	213.88
MATTHEW COOPER	175.00
BRENDA COOK	175.00
KELLYE HARKNESS	185.00
BETHANY LEWIS	219.43
VIRGINIA A MERRILL	213.32
BETTY LAMB	175.00
VEDA SHANK	215.54
JORDAN BLANKENSHIP	175.00
LAWRENCE ADAMS	175.00
JOHN MCGARY	175.00
LEILA CARPENTER	175.00
JANET STOKE	175.00
DELORES SIMS	185.00
WALTER GREWELL	211.10
LLOYD ARNOLD	175.00
V PEARL WRIGHT	175.00
JOANN BALL	185.00
ARVELLA BALDERSON	175.00
M JENOISE BRAHAM	200.00
CHARLES CHILDRESS	175.00
SUE SOMERVILLE	185.00
IDA MAE BLAIR	175.00
JAMES HORNER	185.00
J B WILSON	175.00
ELWILDA STOUT	175.00
ROBERT STOUT	175.00

GENERAL FUND

BEULAH GAINER	175.00
LARRY VILLERS	212.77
ELEANOR GATES	185.00
HANNAH MCCUNE	185.00
NANCY CUTRIGHT	215.54
WANDA MILLS	175.00
RICHARD CRAMLET	211.66
PATRICIA SAYRE	175.00
RUTH JACKMAN	185.00
JANET MICHELS	175.00
DALE TAWNEY	175.00
JANELL TUMLIN	175.00
JANICE BURKHAMMER	175.00
JEFFREY SMITH	175.00
DENNIS METZ	175.00
LINDA WIGAL	175.00
RONALD BRODE	175.00
CHARLES D WILSON	175.00
SEAN WILLIAMS	175.00
WANDA JENKINS	175.00
DORFETTA E STEWART	175.00
CURTIS COOPER	175.00
NITA LIFE	185.00
ROBIN JOY	175.00
KIM PARKER	175.00
JENNIFER PETERS	175.00
PAMELA RICHARDS	175.00
CATHY NULTER	175.00
TERESA ROBERTS	208.33
KEVIN BARR	185.00
WILMA PERSON	185.00
BRENDA J UDELL	223.31
TERESA BISHOP	175.00
LISA BALDERSON	185.00
AARON FREDERICK	80.00
LINDA KOON	175.00
GREG GRANT	60.00
BETH ANN JUDY	175.00
MEGAN SMITH	175.00
ASHLEE BEATTY	204.33
CAROLYN ROLSTON	175.00
RUTH HALE	175.00
PHYLLIS GAINER	185.00
BETTY BERG	175.00
DOROTHY F KUNZE	175.00
HILDA SMITH	175.00
LEO FARLEY	175.00
WILLIAM BURKHAMMER	175.00
MAXINE CROUCH	185.00
ARTHUR TUCKER	217.76
DELORES A MCCALLISTER	231.08
SHARON SMITH	175.00
SHIRLEY SUTTON	175.00
JANET STARCHER	214.43
KATHLEEN ROWAN	175.00
JOHN MORRIS	175.00
MARY MOWERY	185.00
SHIRLEY NAY	175.00
LAWRENCE HOFFMANN	223.31
VIRGINIA RAPP	175.00
DAVID VORE	175.00
KAY WILLIAMS	1,035.25
PAT BARBAROW	175.00
JUDITH JONAS	175.00
ROBERT GAINER	175.00
JERRY LANTZ	185.00

GENERAL FUND

MYRTLE METZ	175.00
KAREN HALFHILL	185.00
FRANKLIN DAVIS	175.00
LINDA RABATIN	175.00
LLOYD KEITH	175.00
SHARON BOONE	175.00
GARY PROVINCE	207.99
SHARON BURTON	185.00
PEGGY CUNNINGHAM	175.00
SHIRLEY DAVIS	175.00
MARJORIE LYNCH	175.00
SHARON PERDUE	175.00
JOHN WILLIAMS	175.00
LINDA RIDDLE	175.00
JENNIFER ANDERSON	219.43
MARY LUCAS	175.00
DAVID MOORE	175.00
JOYCE A TRIMBLE	175.00
REBECCA MORRIS	175.00
CONNIE FERRELL	175.00
WESLEY VERNATTER	175.00
JENNIFER MOLLOHAN	217.76
CAROL GAYDAC	175.00
THERESA SOMERVILLE	175.00
FRANK DAY III	175.00
BEVERLY DYE	175.00
TAMRA L BARRETT	175.00
VILMA FOSTER	175.00
DONALD FLEMING	214.87
DONNA GUERTIN	247.74
BECKY FULTINEER	175.00
SANDRA DAY	211.10
BECKY LOUGH	175.00
MICHAEL BISHOP	216.65
JAY STEVENS	185.00
PEGGY STARCHER	175.00
KELLI PATTON	185.00
SARA HUTTON	185.00
LISA CARPENTER	175.00
DEIDRE LAKE	175.00
MELINDA DIGMAN	175.00
STEPHANIE WARE	175.00
KELLY COLLINS	175.00
CHRISTOPHER REXROAD	175.00
ELOUISE BONAR	175.00
LONA M MAZE	185.00
HERBERT MURRAY	211.10
BARBARA HOLLANDSWORTH	185.00
DENTON PARKS	185.00
BARBARA SOMERVILLE	175.00
ROBERT E SMITH	185.00
DELORES MATTESON	175.00
JOSEPHINE BOARD	175.00
MAVIS HOOVER	175.00
NORMA COWLEY	175.00
DONALD TWYMAN	175.00
JERALD MCCALLISTER	233.30
MARY ELLEN BENNETT	185.00
SHIRLEY JARVIS	185.00
LINDA BAILEY	175.00
NORMA CROSS	175.00
WANDA MELROSE	213.88
PHYLLIS MORRIS	175.00
NANCY KIMES	175.00
MARY STANLEY	175.00
KATHRYN MACK	175.00

GENERAL FUND

ROSALEE HALL	175.00
BONNIE RIDDLE	175.00
ROBERTA BOONE	185.00
NORMA CHANEY	175.00
JUDITH HOFFMANN	175.00
ROBERT RISHER	208.88
SUSAN COX	175.00
DONNA JACK	213.88
ORDELLA JONES	175.00
MARY BONNELL	215.54
LINDA K SNYDER	175.00
DAVID E KNAPP	175.00
MELINDA MYERS	175.00
DEDRA GOFF	175.00
MARCIA RADABAUGH	208.88
JENNIFER WEBSTER	211.10
CAROLINE R GRAHAM	175.00
STEVEN MIDDLETON	209.44
DEBBIE WILSON	185.00
LINDA ROBERTS	185.00
MARY SUE WITHROW	175.00
TINA DUNN	234.13
CHERYL ULLOM	175.00
PAUL DUVALL	175.00
JAMES GILLESPIE	175.00
PHYLLIS HAMMER	234.41
ALLEN CONRAD	175.00
WALONI CHITTUM	175.00
MELISSA ELAM	175.00
BRIAN BONNELL	213.32
ERIKA WHITED	175.00
LISA RITCHIE	175.00
DAVID FERRELL	175.00
MEGAN KESTERSON	175.00
SAMANTHA MILES	175.00
WILLIAM BONAR	185.00
VIVIAN PEPPER	175.00
EDITH GRIFFITH	185.00
JACKIE SHOOK	175.00
JANET HINTON	217.76
BETTY LEE	185.00
GWENDOLYN RITCHIE	185.00
SHIRLEY R LOCKHART	175.00
ANNA M HENDERSHOT	185.00
RAYMOND SMITH	175.00
BETTY ARNOLD	214.99
PATRICIA WILLEY	175.00
CLARA BUTCHER	175.00
EARL LUCAS	218.87
SHARON R STEWART	175.00
AUDREY RICHARDSON	214.43
LORNA MARSHALL	221.09
PAUL LAMP	175.00
JUDITH L SMITH	185.00
NINA CHEUVRON	205.55
DARL WILSON	175.00
SANDRA BAKER	200.00
VERA MOREHEAD	185.00
SHARON RUTH COOPER	185.00
NANCY MUNGER	175.00
VIRGINIA PROVINCE	175.00
ELLA LILLY	175.00
EARL ECKHART	175.00
JUDITH POWERS	175.00
GLENDA EATON	175.00
BONNIE TAYLOR-THOMAS	175.00

GENERAL FUND

LOIS PORTER	175.00
JUDITH A MILLER	185.00
ALBERTA HOFF	189.44
MARGARET DAWKINS	175.00
JANE BREEDLOVE	175.00
THOMAS CUNNINGHAM	175.00
BRENDA FULTON	602.50
TENNIE CARPENTER	175.00
MARY SCHRECKENGOST	60.00
DENNIS HESS	175.00
JUDY CAIN	175.00
DELBERT DAGGETT	80.00
GLEN SIEGRIST	185.00
LINDA JOY	185.00
JENNY KIRKPATRICK	175.00
DEBORAH HAVENS	185.00
MARION ROLLINS	185.00
SANDY COWAN	185.00
MARCIE BRODE	175.00
SYLVIA ELLISON	213.88
DWIGHT DAVID HALL	175.00
KAREN CLARK	175.00
KEVIN LEE HAUGHT	60.00
DAVID LAUCK	175.00
TAMMY BOYLES	175.00
KATHY KIDD	175.00
ANNA RHODES	175.00
REBECCA BRODE	175.00
KIMBERLY HORNER	175.00
KATIE DEARMAN	175.00
KELLIS CLEON BOYCE	175.00
LAWRENCE BALDERSON	185.00
MARY LAUCK	175.00
CLYDE YOHO	213.88
JUANITA WILSON	185.00
LEVA L CHRISTIAN	175.00
WARREN RADER	209.99
BETTY MORRISON	175.00
CHARLES MEYERS	175.00
JANE MORRIS	175.00
HUGH EATON	175.00
ALAN JUSTICE	175.00
J NORITA PYLES	185.00
MARGARET BAILES	185.00
BESSIE LOUISE BENNETT	185.00
PATRICIA HOLBERT	185.00
PATRICIA STULL	222.20
DONALD BURTON	175.00
ROBERT ANDERSON	212.21
DARLENE SLUSHER	175.00
CAROLEEN JONES	175.00
BERTHA CUTLIP	185.00
SHARON BALL	175.00
BERNICE JOHNSON	175.00
PATRICIA KALT	185.00
LEON JONES	209.99
RONNA SUE ECKHART	185.00
ROBERT MCCAULEY	175.00
MARK MERRILL	185.00
CALVIN FERRELL	175.00
DOROTHY STUMP	209.44
JUDITH BONSER	175.00
JANET BOSLEY	175.00
KAREN HARMON	202.72
SUSAN MCCAULEY	218.32
EMOGENE A BLOSSER	185.00

GENERAL FUND

SHARON WARNER	185.00
PHYLLIS RISHER	207.77
JOAN LEMLEY	185.00
JOYCE SATTERFIELD	185.00
ALORA HEADLEE	185.00
PAMELA WILSON	216.65
DELORES BIBBEE	175.00
PATTY COOPER	211.10
R JOY STATES	255.50
KATHRYN J SMIRI	207.77
JAMES LEACH	100.00
VIRGINIA CRIST	175.00
CHARLES PRUITT	175.00
SANDY CAPLINGER	175.00
LINDA RUF	601.38
WANDALEA WESTFALL	175.00
EDITH PARSONS	213.88
CARL LYTLE	185.00
DAN KIMSEY	208.33
PHILIP MUNGER	175.00
JAMES ULLOM	219.43
MONICA BRENNER	175.00
CYNTHIA WARE	205.00
RUTH ANDREWS	175.00
BEVERLY HARRIS	185.00
CAROLYN KESTERSON	175.00
MARY HUGHES	175.00
DENNIS LITWINOWICZ	222.20
JUDY LITWINOWICZ	222.20
RANDY FRANCIS	216.26
DEANNA DEEM	175.00
MYLA AMSBARY	175.00
NAFISA MATCHESWALLA	175.00
MATTHEW ROWLANDS	175.00
BARBARA SALTER	175.00
MARIA LITTLETON	185.00
DARLENE J JANKOWSKI-COOPER	175.00
JAMES BRENT	210.55
TOM GUERTIN	247.74
JEAN H SMITH	175.00
MARY TRAUD	175.00
PENNEY VERNATTER	213.88
JOANN CAIN	175.00
BILL PENN	175.00
BARBARA O'BRYON	225.53
KRYSTAL BURCHARD	175.00
SOUMIA SMIRI	175.00
A&A SAFETY	350.00
THE ACTORS GUILD OF PARKERSBUR	5,004.00
ADVANCED ALARM TECHNOLOGIES	225.00
ADVANCED SPRAY ON BEDLINER	439.90
ACCREDITED ENVIRONMENTAL TECI	1,225.00
AGGREGATE/ADJ/PAYROLL	8,402,660.05
ARCHITECTURAL INTERIOR P	170.00
AJ-ALLEGHENY SYSTEMS	4,085.60
ALCO-PRO	2,274.00
ALERT-ALL CORP	3,846.00
ALLEN'S TOWING N SERVICE, LLC	127.00
AMERICAN LEGION POST 15	2,500.00
AMERICAN FLAGS & POLES	1,633.60
APCO INTERNATIONAL	69.00
APPLIED CONCEPTS INC	92.00
THE ARC OF THE MID-OHIO VALLEY	3,649.66
LEWIS ARMSTRONG	175.00
ARROW CONCRETE	284.00
ARTSBRIDGE	12,045.81

GENERAL FUND

ASCO SERVICES	914.78
ASSESSOR VALUATION FUND	408.00
ASTORG MOTOR CO	7,659.31
AT&T MOBILITY	1,317.23
ATHENS COUNTY SHERIFF'S OFFICE	144.00
ATLAS STEEL & SUPPLY	202.40
AUTO FLEET & INDUSTRIAL	102.10
DR DAVID AVERY	140.00
EFFIE AYERS	175.00
BADGER LUMBER	563.05
TIMOTHY BAER	218.87
BILL BAILEY INSURANCE AGENCY	70,605.02
JAMES BAILEY	175.00
LYNDE BAKER	742.25
KENNY BALDERSON	350.66
PEOPLES INSURANCE	22,182.09
J. J. BARRETT	1,472.10
BATTERIES DIRECT	483.78
ALISON BEARSE	175.00
ELIZABETH BEARY	62.72
CAROLYN BECKETT	633.04
BELLEVILLE HOMECOMING	7,517.19
BFS PETROLEUM	2,304.62
BLENNERHASSETT HISTORICAL FOUR	2,500.00
BI INCORPORATED	11,292.44
THE BLENNERHASSETT HOTEL	181.96
BLENNERHASSETT MIDDLE SCHOOL,	750.00
BOSLEY RENTAL & SUPPLY INC	345.00
JODIE BOYLEN	806.62
ERIKA BRADY	175.00
BRAGG'S	3,236.00
WILLIAM M BROWN	11,400.00
BROWNELLS, INC.	484.21
BRENDA BRUM	175.00
BSN SPORTS	600.00
C&C DODGE-TOYOTA	972.40
CANON FINANCIAL SERVICES, INC	1,877.00
CAPITOL LINK	3,937.82
CARDINAL CONCRETE COMPANY	2,154.00
CARLIN'S BATTERY D	1,800.00
CARQUEST	18,547.14
CARVER'S ELECTRIC, PLUMBING & H	283.57
CARWREX COLLISION CENTER	1,747.50
CASA	9,000.00
MARSHALL T CASKEY	75.00
CASTO & HARRIS, INC.	16,368.64
COMMUNITY CORRECTIONS FUND	13,871.22
CELLEBRITE USA CORP	8,583.99
CENTRAL PRINTING COMPANY	680.00
CERTIFIED ELEVATOR INSPECTION SI	1,175.00
CHAMBER OF COMMERCE OF THE MI	1,485.00
KRISTY CHAMPION	175.00
CHANNING L. BETE CO. INC	3,611.72
CHAPMAN PRINTING CO. INC	9,696.24
CHIEF SUPPLY INC.	2,004.99
CHILD SAFETY SOLUTIONS INC	5,422.96
KATRINA CHRIST	85.47
CITIZENS CONSERVATION CORPS OF	684.39
CITY DIRECTORIES	1,128.00
CITY OF WILLIAMSTOWN	2,850.00
CM&I PRODUCTS, INC.	169.02
COMMUNITY RESOURCES INC	2,186.00
CONLEY COURT REPORTING	760.50
CHARLES R. CONNER	971.25
DIANE CONRAD	175.00
CONSUMER CREDIT DEPT	6,489.17

GENERAL FUND

CITY OF PARKERSBURG	2,000.00
CORAMS	2,500.00
COUNTRY CLUB CHRYSLER DODGE	493.88
COUNTY COMMISSIONERS' ASSOC. O.	4,095.00
CITY OF VIENNA	6,000.00
CR MALCOM & ASSOCIATES	2,124.23
CRYSTAL SPRING WATER	583.00
CUSTOM IMAGES AUTO BODY	5,780.86
CWS	11,415.56
D&J COLLISION	311.63
D & N FRAMING	403.08
DALLAS AVIONICS	4,281.06
DAN SAYERS TOWING	75.00
DASH GLOVES	1,856.90
DAVE POSKE'S PERFORMANCE	143.89
MICHAEL E. DAVIS	150.00
DEAN'S SCREENS INK	396.00
DEBORAH DEATON	175.00
DEBARR TRUCKING CO. INC.	3,751.57
MICHAEL DEEM	775.00
DELL MARKETING L.P.	16,239.90
RENAISSANCE	75,622.38
DIVISION OF WATER AND WASTE MA	100.00
DHHR OFFICE OF THE CHIEF MEDICA	200.00
DIGITAL ALLY, INC.	13,765.00
DIGITAL CONNECTIONS	195.48
DILL'S FIRE & SAFETY	216.31
DISCOUNT POOL SUPPLY	994.88
DISCOUNT SIGNS	600.00
DISH NETWORK	858.54
DIVISION OF JUSTICE AND COMMUNI	1,580.00
DOCUMENT SOLUTIONS XEROX	118.93
DODDRIDGE COUNTY SHERIFF DEPAI	3,478.20
TYLER JAMES DOLAN	150.00
DOMINION HOPE	36,011.07
DOUGLAS BUILDING & REMODELING	8,400.00
D R EBEL POLICE & FIRE EQUIPMENT	464.86
DRUNK BUSTERS OF AMERICA LLC	523.00
E911 FUND	888.00
EASTON PRINTING CO	189.43
ED AREY & SONS	767.60
ELECTRONIC SPECIALTY COMPANY	821.00
ELECTION SYSTEMS & SOFTWARE, IN	15,244.00
ELECTRONIC SPECIALTY COMPANY	523.50
ELITE SPORTS CENTER	5,000.00
ELITE SIGNS	416.00
LAUREA ELLIS	90.00
EMERGENCY MEDICAL PRODUCTS in	1,781.63
ENGLEFIELD OIL COMPANY	233,157.36
E.R.C. INC.	55.00
EVENFLO COMPANY INC.	5,247.82
EXXONMOBIL	1,263.24
F&L ELECTRONICS, INC.	2,320.14
FANELLI BOYS	403.60
FARLEYS ARKANSAS PONDSTOCKER	78.00
KYLA J. FARMER	360.00
MICHAEL FARNSWORTH	175.00
FASTENAL	80.55
FBINAA WV	905.00
FAMILY CRISIS INTERVENTION CENT.	5,000.00
FEDERAL EXPRESS CORP.	681.07
FELLOWSHIP BAPTIST CHURCH	75.00
FINLEY FIRE EQUIPMENT	20,489.42
FIRE EXTINGUISHER SPECL	526.88
FIRE SAFETY EDUCATION	476.32
FIRST STATE BANK	17,000.00

GENERAL FUND

FJS COMMUNICATIONS	1,064.10
VOYAGER FLEET SYSTEMS INC	1,364.55
FOODSERVICEWAREHOUSE.COM	3,285.00
CHRYSTALL M. FORD	1,330.00
TAMMY FORDYCE	175.00
FORE TIMBER CO., INC	2,995.58
FOREMOST PROMOTIONS	2,936.93
SHIRLEY FOUGHT	241.63
TAMMI FOUSS	125.00
SEAN FRANCISCO	353.21
THE FRIENDS OF MOUNTWOOD PARK	24,600.00
FRONTIER	22,610.00
FRONTIER WEST VIRGINIA INC	9,690.00
TASC	6,106.21
GALL'S INC	295.00
GALLS/QUARTERMASTER	217.00
GALLS, LLC	33,800.30
BRAD GANDEE	54.00
GARAGE TRENDZ	384.95
GENERAL GLASS	62.40
GENERAL SALES CO.	17,104.85
STEVE GILBERT	175.00
GLACIER MOUNTAIN BOTTLED WATE	242.50
GLADE SPRINGS RESORT	1,355.20
GLENVILLE POLICE DEPARTMENT	343.50
GLOBAL GOV/ED SOLUTIONS INC	45,036.37
ALEASE GOE	185.00
EDWARD GOE	175.00
VALERIE GOFF	175.00
GOLDEN RULE CREATIONS	1,951.51
GOODYEAR AUTO SERVICE CENTER	2,539.64
PAMELA GRAGG	285.31
GRAINGER	10,111.83
GRANT'S RENTAL & SALES C	1,397.74
GRANTSVILLE POLICE DEPT	267.75
GREENTECH IMAGING	1,393.56
JAMES GREENWALT	335.99
GUARDIAN AUTO GLASS	1,017.53
HALL COURT REPORTING	209.10
HALO BRANDED SOLUTIONS INC.	12,825.24
HARDMAN'S	338.98
ANGELA HARKNESS	222.20
STACY HARLOW	5,081.95
HARRISVILLE POLICE DEPARTMENT	184.10
HIGHMARK WEST VIRGINIA	1,998,070.38
THE HONEY BAKED HAM COMPANY	1,280.61
HELICOPTER MINIT-MEN, INC	5,273.12
HIGHMARK WEST VIRGINIA	3,050.00
LEWIS CO. CIRCUIT CLERK	1,201.38
HOBART SALES & SERVICE LA-JON IN	993.60
JASON HODGES	58.22
HORNOR & HARRISON	9,074.04
HR DIRECT	177.27
HUMANE SOCIETY	244,612.17
ED HUPP	108.33
INTERNATIONAL ASSOCIATION OF EM	180.00
IBM CORPORATION	1,548.00
ICOM AMERICA, INC.	17,545.05
IKE WALKER ORGANIZATION	720.00
INDEPENDENT REPORTING SERVICE	183.50
IN-SYNCH SYSTEMS	21,248.40
INTEGRATED MICROWAVE TECHNOL	50,004.97
INTERNATIONAL BUSINESS MACHINE	607.00
INTOXIMETERS	3,131.00
INTRA-STATE INSURANCE	1,539.42
INTERNAL REVENUE SERVICE	615,947.79

GENERAL FUND

JACKSON COUNTY SHERIFF'S DEPT	10,479.28
JEFFERDS CORPORATION	321.43
JH CONSULTING	10,500.00
JOHNSON CONTROLS, INC.	1,052.50
BARBARA JOHNSTON	150.39
JOHNSTONE SUPPLY	2,034.71
CAROLE S. JONES	1,272.85
PHILIP JONES	175.00
JULIA-ANN SQUARE HISTORIC DISTRI	5,000.00
LARRY D. KEARNS	107.67
KENWOOD U.S.A. CORPORATION	69,700.68
KESTERSON CLEANERS	5,798.39
KINCHELOE MOTORS INC.	1,782.75
MARK E. KING	373.26
KTS MOBILE FORENSIC SOLUTION AN	900.00
KUSTOM SIGNALS, INC.	11,862.00
L3 COMMUNICATIONS	400.00
L-3 MOBIL-VISION, INC.	7,695.00
LA-JON, INC	457.85
LAMP PESTPROOF	140.00
LANDAIRSEA	958.95
SHERRY M. LAWSON	174.05
LC HORNER WELDING	360.00
LEAF	4,289.33
LEAVITT FUNERAL HOME	1,000.00
KIRSTEN LEFEBURE	138.22
PATRICK LEFEBURE	354.47
LENCO ARMORED VEHICLES	126,914.00
LEWIS COUNTY CIRCUIT CLERK	536.31
LEXIS NEXIS MATTHEW BENDER	59.49
DEARBORN NATIONAL	5,058.16
LIGHTNER'S FRAME SERV	131.25
CHASE LINKO-LOOPER	412.50
BOAZ LIONS CLUB	75.00
LITTLE KANAWHA RC&D	3,500.00
LITTLE KANAWHA CONSERVATION D	5,000.00
DELMA LOCKHART	185.00
LOWE'S COMPANIES, INC.	3,283.76
MID-ATLANTIC BUSINESS COMMUNIC	8,816.00
MAHONE TIRE CO	14,820.52
MARK S. MALCOMB	1,320.50
REBECCA MARKS	776.40
MASON COUNTY COMMISSION	4,000.00
KATHY MASON	90.00
MATHENY MOTOR TRUCK CO	1,447.65
D. SHANE MCCULLOUGH	225.56
NANCY MCGHEE	120.43
MCGUFFEY TENTS	1,709.00
HELEN MCMURRAY	175.00
MCNEIL AND COMPANY INC	9,175.50
KIMBERLY A. MERTZ	2,088.00
MICROFOCUS	3,301.50
MICROSOFT VISUAL STUDIO	4,249.00
MID ATLANTIC BUSINESS COMMUNIC	1,763.20
MID OHIO VALLEY HEALTH DEPT	101,534.31
MID OHIO VALLEY MEDICAL	399.00
MID-OHIO VALLEY REGIONAL AIRPOI	132,566.00
MID-OHIO VALLEY WORK CAMP	9,305.56
MIDWEST RADAR & EQUIP.	1,600.00
MILLER COMMUNICATIONS IN	58,431.87
MINERAL WELLS PUBLIC SERVICE DI	1,785.45
MINERAL WELLS INN	75.00
SANDRA MINNER	175.00
MODERN MARKETING	161.88
AMANDA MOLES	53.90
MONONGAHELA POWER CO	240.64

GENERAL FUND

MON POWER	230,820.79
MOUNTWOOD PARK	29,607.50
MID-OHIO VALLEY AIR SHOW	15,000.00
MID-OHIO VALLEY FOSTER GRANDPA	1,000.00
MID-OHIO VALLEY MULTI-CULTURAL	2,631.00
MID-OHIO VALLEY RC RETIRED SENI	1,000.00
MID-OHIO VALLEY REGIONAL COUNC	22,176.53
UNITED WAY ALLIANCE OF THE MOV	2,353.00
MPH INDUSTRIES, INC	7,035.00
J.T. MURPHY	432.52
MURRAY SHEET METAL	178.27
MYERS SEPTIC	1,442.35
C. BLAINE MYERS	6,024.70
NATIONAL ASSOCIATION OF COUNTI	1,899.00
NAEF-HA CONFERENCE	575.00
NATION AIR AVIATION INSURANCE	4,089.37
NATIONAL DISTRICT ATTYS	830.00
NATIONAL PEN COMPANY	293.40
NAT EMERG NO ASSOC	130.00
NEW ERA ONE ROOM SCHOOL MUSEI	2,500.00
NEW IMAGE MAIL SERVICES	40,328.57
NEW IMAGE SERVICES PLUS INC	111,942.63
BRIAR NICHOLS	75.00
THE NICK NULL MEMORIAL FOUNDA'	10,000.00
NOE OFFICE EQUIPMENT	5,041.75
NOVA SECURITY GROUP	1,750.00
NATIONAL SHERIFFS' ASSOCIATION	103.00
NORTHWESTERN LANDFILL	144.67
OFFICE DEPOT	8,294.45
OFFICE DEPOT	76.25
PARKERSBURG NEWS	3,825.30
OHIO VALLEY UNIVERSITY	4,297.00
OIL AND GAS MUSEUM	24,034.37
PAULA OLIPHANT	120.43
OVERHEAD DOOR	62.04
OHIO VALLEY JUNIOR BEEF ASSOCIA	500.00
LONNA OWENS	185.00
PARENT MAGAZINE	260.00
PARKERSBURG ELKS LODGE #198	500.00
PARKERSBURG SAFETYTOWN	1,500.00
PARKERSBURG POLICE DEPARTMENT	66,113.42
PARKS HARDWARE & SUPPLY	447.30
PARKERSBURG ART CENTER	9,034.37
PARKERSBURG HOMECOMING	25,057.25
PARKERSBURG HIGH SCHOOL ATHLE	10,000.00
PARKERSBURG HIGH SCHOOL CREW	1,000.00
PICKERING ASSOCIATES INC	5,500.00
C L PIFER & ASSOCIATES LLC	1,650.00
PIFER'S SERVICE CENTER	837.31
PARKERSBURG & WOOD COUNTY PU	234,752.00
PARKERSBURG NEWS & SENTINEL	2,500.00
PARKERSBURG NARCOTICS TASK FO	2,500.00
POINT AND PAY	100.00
POLYMER ALLIANCE ZONE INC	500.00
POSITIVE PROMOTIONS	2,937.93
U.S. POSTMASTER	222.00
PARKERSBURG PRINTING COMPANY	3,059.00
PRIMECARE MEDICAL, INC.	95.00
PROFOUND LOGIC SOFTWARE INC	675.37
FRED PRYOR SEMINARS	79.00
PARKERSBURG SOUTH HIGH SCHOOL	1,000.00
PARKERSBURG SOUTH HIGH SCHOOL	5,000.00
PSX INC.	495.00
PRISONER TRANSPORTATION SERVIC	3,838.75
GREATER PARKERSBURG CONVENTIO	309,350.84
PARKERSBURG WRECKER SRV.	120.00

GENERAL FUND

QUALITY SALES & SERVICE	304.00
FRANCES RAMSEY	175.00
RAUGH'S CABINETS	6,266.00
RAVENSWOOD POLICE DEPARTMENT	60.00
RAVENSWOOD POLICE DEPT	1,708.50
RITCHIE COUNTY HIGH SCHOOL	1,000.00
RDJ SPECIALTIES INC	1,316.33
REAGLE & PADDEN INC	1,403.06
REAL TIME REPORTERS LLC	496.05
MID OHIO VALLEY RED CROSS	2,500.00
WV REGIONAL JAIL & CORRECTIONA	1,947,852.20
WV REGIONAL JAIL & CORRECTIONA	745.00
JOHN E REID & ASSOCIATES	100.00
RESULTS RADIO	800.00
MARK RHODES	91.53
RAVENSWOOD HIGH SCHOOL	1,200.00
RICOH USA INC	36,048.89
RICOH USA INC	4,124.11
RIPLEY POLICE DEPARTMENT	2,798.86
RIPLEY HIGH SCHOOL	800.00
RECORDS IMAGING & STORAGE INC	9,036.40
RITCHIE COUNTY SHERIFF'S DEPT	2,668.73
RIVER CITIES SYMPHONY ORCHESTR	2,000.00
ROANE COUNTY SHERIFF'S DEPT	3,260.25
THE ROANOKE TIMES	484.24
JUDY ROBINSON	175.00
ROBINSTON TEXTILES, INC	112.74
REGIONAL ORGANIZED CRIME INFO C	600.00
ROCKPORT CHURCH OF CHRIST	70.00
ROCKYS TOWING	140.00
HOLLY ROSS	60.00
MELODY ROSS	282.40
RANDALL ROTON	175.00
YALONDA R ROWLAND	240.00
RUNYON LOCK SERVICE	387.44
LEONA RUTH	400.00
S W RESOURCES	1,335.20
SAFELITE FULFILLMENT INC	325.83
SALVATION ARMY	9,400.00
SAM'S CLUB	268.64
SAM'S CLUB	5,337.87
MARLIN SAMS	175.00
MEGAN L. SAUNDERS	931.00
SAVE A KITTY FERAL CAT PROGRAM	7,500.00
DENISE SCHUCK	149.73
SCOTS LANDSCAPE NURSERY	480.70
SELECT OILFIELD TRUCKING	1,632.00
SHARE CORP.	740.91
SHERRY LAWSON, CCR	60.00
SHERWIN-WILLIAMS PAINT	1,511.67
JENNIFER SHINGLETON	219.43
SHIRT TALES	339.14
DIANA SHOOK	203.74
STEVE SIMONTON	70.50
SIMPLEXGRINNELL	4,173.50
SIR SPEEDY PRINTING	584.36
SIRCHIE FINGERPRINT LAB	2,180.25
RUSSELL SKOGSTAD	315.42
JODI SMITH	3,164.07
SMOOT THEATER	17,466.41
SOFTWARE COMPUTER GROUP INC	19,289.00
SOFTWARE SYSTEMS INC	8,923.84
SPECIAL BUILDING FUND	260,831.00
SPENCER POLICE DEPARTMENT	1,885.68
SPLMAN, THOMAS & BATTLE	239.00
CITY OF ST MARYS	3,156.96

GENERAL FUND

MICHAEL ST. CLAIR	1,410.00
STATE AUDITOR'S OFFICE	1,500.00
STATE ELECTRIC SUPPLY CO	2,755.47
STATE TAX DEPARTMENT	74,177.98
STEALEY LAW FIRM PLLC	300.00
STEERS HEATING/COOLING	2,143.13
STEPHENS AUTO CENTER	103,526.00
JOHN STEVENS	4,246.43
PAULA STRAWDER	3,164.47
STREICHER'S INC	19,920.00
SUDDENLINK	131.12
SUDDENLINK	2,855.06
CINDY A. SUTPHIN	517.50
SHERIFF OF WOOD COUNTY	437.00
S/W RESOURCES	30,176.42
T&S LAWN-LANDSCAPE INC	982.00
TAP PUBLISHING	401.65
TAYLOR'S TRASH REMOVAL	2,861.52
TAYLOR'S DISPOSAL INC	793.22
TELEPAGE	193.56
THE FAMILY CRISIS INTERVENTION C	13,148.51
THOMAS LAWNMOWER	80.00
PATTY JO THOMPSON	150.00
THORNHILL GROUP INC.	27,406.00
TIANO-KNOPP ASSOC., INC.	69,771.93
TIANO-KNOPP ASSOC, INC.	2,164.99
TIM GRAHAM EXCAVATING LLC	22,000.00
TLO LLC	1,003.50
TOWNE SQUARE	150.00
RYAN TOWNSEND	175.00
TRACTOR SUPPLY	394.16
TRAVELERS	2,229.85
TRI-STATE ROOFING & SHEET METAL	845.00
TRM AVIONICS LOGISTICS	7,000.00
TROY GROUP INC	200.00
TSSI	527.00
MEGAN UNDERWOOD	337.99
UNION WILLIAMS PUBLIC SE	659.73
UNITED BANKCARD CENTER	343,183.10
URBAN RESTORATION GROUP US, INC	440.00
VALLEY SUPPLY COMPANY	1,432.23
VEHICLE MAINTENANCE PROGRAM, :	559.98
ANITA VENSEL	5,199.00
VERITEXT	423.86
VERIZON BUSINESS SERVICES	1,800.00
VERIZON WIRELESS	44,808.57
VETERANS MUSEUM OF MID OHIO V/	16,868.08
VIENNA POLICE DEPT.	19,774.55
VIENNA PUBLIC LIBRARY	55,486.00
VIENNA VOL.FIRE DEPT.	18,137.92
VISION SERVICE PLAN (WV)	31,609.61
VOLUNTEER ACTION CENTER OF THE	5,000.00
TERESA WADE	354.09
WALMART	2,552.12
WASHINGTON COUNTY SHERIFF'S DE	129.05
WATERBOY LLC	91.52
WAVERLY LIONS CLUB	2,000.00
WOOD COUNTY SPORTS ASSOCIATIO	2,000.00
WC BOARD OF EDUCATION	250.00
WOOD COUNTY DEV. AUTH	30,000.00
WOOD COUNTY FIREFIGHTERS ASSO	6,000.00
WOOD COUNTY FRN	70.00
WOOD COUNTY HISTORIC LANDMAR	5,000.00
WOOD COUNTY JUVENILE DRUG COL	5,000.00
WOOD COUNTY SOLID WASTE AUTH	1,634.73
MARINA WEBB	185.00

GENERAL FUND

WESBANCO	1,280.80
THOMSON REUTERS - WEST PAYMEN	7,727.08
WEST UNION POLICE DEPARTMENT	144.90
TOWN OF WEST UNION	1,179.40
WESTBROOK HEALTH SERVICE	90,000.00
JASON WHARTON	1,478.88
WHEELING SPRING	2,389.00
WILLIAMSTOWN HIGH SCHOOL	1,000.00
SUZANNE WILLIAMS	427.50
WINANS SERVICES	107,640.52
WINDING ROAD KENNEL INC	1,095.00
WNRJ	650.00
WOLFE CAMPER SALES	127.54
JEREMY WOLFE	183.59
WOMEN'S CARE CENTER	11,300.00
WOOD COUNTY AIRPORT AUTHORITY	35,000.00
WOOD COUNTY FARM BUREAU	500.00
WOOD COUNTY HISTORICAL & PRESE	2,520.00
WOOD COUNTY PARKS & RECREATIC	156,247.17
WOOD COUNTY RECREATION COMM	67,500.00
WOOD CO SENIOR CITIZENS ASSOCIA	40,000.00
WOOD COUNTY SCHOOLS CIA PROGR	5,000.00
WOOD COUNTY BEEF ASSOCIATION	500.00
ANDREW C. WOOFER, III	4,546.00
WORKINGMAN'S STORE	21,814.22
WORLD RADIO TELECOMMUNICATIO	63.00
WV ASSOCIATION OF COUNTY CLERK	650.00
WV ASSOC OF COUNTIES	870.00
WV ASSOCIATION OF CIRCUIT CLERK	100.00
WV PAA	200.00
WV DEPUTY SHERIFF'S RETIREMENT	227,801.63
WEST VIRGINIA DIVISION OF LABOR	250.00
WV EMERGENCY MANAGEMENT COI	75.00
WV PUBLIC EMP INS BOARD	191,198.00
WV PROSECUTING ATTORNEYS INSTI	2,025.00
WV PUBLIC EMP RETIREMENT	861,531.84
WV BOARD OF RISK & INS. MANAGEN	929.00
WV SECRETARY OF STATE	10,333.52
WV STATE AUDITOR	23,415.00
WV STATE BAR ASSN	250.00
WV STATE TREASURER'S OFFICE	4,800.00
WV USSSA SOFTBALL	7,250.00
WV BOARD OF RISK AND INSURANCE	1,902.00
WEST VIRGINIA COUNTIES RISK POOL	455,542.60
WORKFORCE WEST VIRGINIA	21,017.38
WVEAFCS	230.00
WEST VIRGINIA DIVISION OF HIGHWA	216.85
WV INTERSTATE FAIR & EXP	45,364.52
WV JR STATE WRESTLING TOURNAM	5,000.00
WVPAA	2,050.00
WV SECRETARY OF STATE'S OFFICE	2,583.33
WV SHERIFF'S ASSOCIATION	1,600.00
WEST VIRGINIA SIGNAL & LIGHT, INC	1,650.00
WV STATE POLICE ACADEMY	157.50
WV STATE POLICE	103.00
WV STATE AUDITOR'S OFFICE	20,375.00
WV STATE TEASURER'S OFFICE	4,800.00
WEST VIRGINIA UNIVERSITY	2,260.99
WVVV-FM - V96.9	2,050.00
WOOD-WASHINGTON-WIRT IPC	15,267.00
RONALD L. YONALEY	290.43
ZIDES SPORT SHOP	648.00
	<u>20,234,623.11</u>

Fund: 2

COAL SEVERANCE TAX

D. R. EBEL	830.91
DIAMONDBACK TRUCK COVERS	1,433.00

COAL SEVERANCE TAX

MATHENY MOTOR TRUCK CO	24,255.40
MILLER COMMUNICATIONS IN	15,823.00
NEWPORT VOLUNTEER FIRE DEPART	7,500.00
UNITED BANK LOAN PROCESSING CE	107,114.06
WHELEN ENGINEERING CO.	656.00
	<u>157,612.37</u>

Fund: 244

SPECIAL BLDG FUND

CITY OF PARKERSBURG	23,728.86
EMPIRE BUILDERS, INC	25,500.00
FRONTIER	25,169.17
GENERAL COUNTY FUNDS	342,719.80
TIM GRAHAM EXCAVATING LLC	5,500.00
JARVIS, DOWNING & EMCH, INC.	20,000.00
PICKERING ASSOCIATES INC	3,300.00
SIMPLEXGRINNELL	14,141.00
TESA COMPANY INC.	10,889.51
UNITED BANK, INC.	659,196.88
WCI, INC.	8,200.00
	<u>1,138,345.22</u>

Fund: 247

CAPITAL RESERVE

AVTEC, INC.	291,424.25
INTRADO	69,147.20
MILLER COMMUNICATIONS IN	9,770.00
TIBURON INC	40,500.00
	<u>410,841.45</u>

Fund: 3

DOG FUND

CASTO & HARRIS, INC.	1,883.22
HUMANE SOCIETY	36,666.63
	<u>38,549.85</u>

Fund: 315

STATE POLICE

AGGREGATE/ADJ/PAYROLL	325.00
WV STATE POLICE	44,985.00
	<u>45,310.00</u>

Fund: 316

TAX DIST -UNB

AGGREGATE/ADJ/PAYROLL	18.56
WILLIAMSTOWN BANK INC	803.72
WESBANCO	46,331.28
	<u>47,153.56</u>

Fund: 364

TAX LIEN FUND

AGGREGATE/ADJ/PAYROLL	126.63
BENEFICIAL MEMBER HSBC GROUP	318.00
BROADWAY INDUSTRIAL PARK INC	1,108.16
LOVIE BURDETTE	303.00
CARRINGTON MORTGAGE	318.00
REBECCA CHEUVRONT	327.00
C I REALTY, LLC	96,686.12
CITI MORTGAGE	309.00
MICHAEL CLEGG	321.00
CINDY COKELY	4,265.69
DAVE COPEN	620.99
DEBRA K CRITES	303.00
JEREMY CRITES	324.00
CUSTOM SERVICES	12,556.68
J J DETEWEILER	303.00
DAVID FERGUSON	312.00
GAS & OIL INC	54,658.10
LINDA GORMAN	312.00
RUSSELL HART	6,186.01
KAREN HICKEL	103.36
HUNTINGTON NATIONAL BANK	333.00
RICHARD HUNTER	278.70
MARY HUTZLER	333.00
DONALD JOHNSON	3,305.44
DAVID JONES	1,224.30

TAX LIEN FUND

MICHAEL JONES	14,520.72
SHARON KOCH	306.00
PAMELA KUHLE	330.00
ANTHONY LAFFERTY	5,355.72
JAMES LAFFERTY	309.01
RICHARD & BOBBI LANCASTER	28,868.48
FREDA LANDIS	315.00
JOSEPH LOWERS	327.00
JOSEPH B LOWERS	327.00
JAMES LYDON	10,653.51
STEVE MCCLAIN	4,546.68
SEAN MCINTYRE	309.00
CAROLYN MCMUNN	660.00
KRISTY D METZ-COGAR	315.00
MOLE HILL INVESTMENTS	27,048.31
MOLEHILL LLC	2,049.96
JOHN NICHOLS	315.00
ONE MAIN FINANCIAL	324.00
JANET PARKS	80.33
JENNIFER PENNYBACKER	312.00
BOBBIE PITSENBERGER	1,230.19
LARRY QUEEN	648.00
RAI CUSTODIAN WV TL LLC	28,757.69
DENNIS REMPEL	3,386.13
RESIDENTIAL CREDIT SOLUTIONS	606.00
BRET RICHARDS	6,065.96
ROGER RICHARDS	1,288.81
RICHARD RUDELL, JR	2,125.45
ANITA SAMPSON	306.00
WEI CHUNG SHENG	309.00
JOSH SIMPSON	309.00
EDWARD STAATS	612.00
STONECREST FINANCIAL	324.00
SHERIFF OF WOOD COUNTY	19,282.26
MARK TAYLOR	306.00
DEBORAH THOMAS	315.00
GLENN THORNBURG	642.00
DALE THORN	312.00
STEVEN A WAGONER	318.00
BEVERLY WALLACE	315.00
WELLS FARGO HOME MORTGAGE	324.00
	350,291.39

Fund: 365

DELINQUENT NON-ENTERED LAND FUND

AGGREGATE/ADJ/PAYROLL	161.84
GARNET GAS COMPANY	351.50
HUMMER PROPERTIES LLC	1,115.10
ONONDAGA HOLDING CO LLC	2,236.42
SCOTT RUBLE	822.66
SHERIFF OF WOOD COUNTY	20,321.24
WV STATE AUDITOR	8,317.21
	33,325.97

Fund: 369

WV DEPUTY SHERIFF'S RETIREMENT

WV DEPUTY SHERIFF'S RETIREMENT	30,896.00
	30,896.00

Fund: 373

TAX DISTR-WESBANCO

AGGREGATE/ADJ/PAYROLL	387.03
ROBERT ANDERSON	151.56
ALLEGRA BEATY	62.00
KATHRYN BERKHIMER	239.44
WILLIAM BITTENBENDER	90.33
THOMAS BORDAS	3,710.92
ROBERT BOYTER	172.99
CENTRAL MORTGAGE	600.66
CITY OF NORTH HILLS	65,749.00
CITY OF PARKERSBURG	4,775,353.15

TAX DISTR-WESBANCO

CITY OF VIENNA	2,202,746.58
CITY OF WILLIAMSTOWN	338,896.62
LEROY DERENBERGER	77.88
DEPARTMENT OF MOTOR VEHICLES	902,102.00
LOIS DUFF	74.68
EPI INSULATION CO	467.00
PHILLIP FLEMING II	328.74
DONNA FLORENCE	817.96
GARY GATES	279.88
LARRY GAULT	79.04
RICHARD GOODWIN	404.82
MICHAEL GORDON	164.14
MIKE HABEB	180.79
PATRICIA HARDIN	580.68
ALICE HARRIS	160.59
HIGHLANDER CAFE	165.97
PHILLIP HILL	86.45
RICHARD HUDSON	297.73
DONALD JOHNSON	374.99
JERRY JONES	74.72
ERNEST KESTERSON	109.49
ANTHONY LAFFERTY	404.02
WALTER LYONS II	61.38
ERIC MALHOTRA	66.02
DANIEL MARTIN	416.79
MATHENY MOTOR TRUCK CO	64,971.34
PAUL METZ	98.25
HEATHER MOORE	119.96
BARBARA MURRAY	92.34
NEWBANKS CONSTRUCTION CO	68.48
ROGER RICHARDS	97.44
NEALE ROGERS	139.84
JEFFREY RUBLE	68.75
EDNA SCOTT	147.91
JANLYN SMITH	299.05
SHERIFF OF WOOD COUNTY	13,553,338.59
CARL TANNER	629.91
TERRAPIN PARK LIMITED	10,148.98
WALTER L TOWNSEND	254.67
JAMES D VANDALE	64.00
CHARLES WALKER	80.96
MARGERTTA WALKER	227.44
WC BOARD OF EDUCATION	39,271,162.95
WILLIAM WHITECOTTON	69.80
LARRY WIGAL	114.60
GARY WILLIS	578.99
WV STATE AUDITOR	259,880.14
	<u>61,458,590.43</u>

Fund: 4

GENERAL SCHOOL FUND

GENERAL COUNTY FUNDS	271,129.19
WV STATE AUDITOR'S OFFICE	19,760.00
	<u>290,889.19</u>

Fund: 405

COUNTY CLERK

AGGREGATE/ADJ/PAYROLL	5.00
WEST VIRGINIA STATE AUDITOR	374,847.60
COMMITTEE TO ELECT JOHN ELLEM	248.25
DAVID PALMER, ATTY	321.20
REFUND CHECKS ACCOUNT	354.80
SHERIFF OF WOOD COUNTY	729,219.53
MARK RHODES, WOOD COUNTY CLERK	70,649.63
WV STATE TREASURER'S OFFICE	82,745.00
WV AFFORDABLE HOUSING	28,580.00
WV DEPART. OF NATURAL RESOURCES	343.00
WV HOUSING DEVELOPMENT FUND	2,500.00
	<u>1,289,814.01</u>

Fund: 405R

COUNTY CLERK REFUND

AGGREGATE/ADJ/PAYROLL	625.76
APPROVED ATTORNEYS TITLE CO	193.40
BOWLES RICE MCDAVID GRAFF & LO	416.70
COMMUNITY BANK	56.65
VANCE GOLDEN III,ATTY	243.20
GOLDEN & AMOS	137.00
GIANOLA BARNUM WIGAL & LONDO	56.00
JASON NESTOR	60.20
DAVID PALMER, ATTY	851.33
RICHARD STARKEY	328.00
ROBERT K. TEBAY	67.00
ROBERT K TEBAY III	274.20
THEISEN BROCK	178.40
THOMAS P. WEBSTER,ATTY	61.40
MARK RHODES, WOOD COUNTY CLE	2,268.90
	5,818.14

Fund: 5

MAGISTRATE COURT

DONNA JACKSON	102.00
GENERAL COUNTY FUNDS	99,066.23
BRENDA MARSHALL	306.00
ROBIN WATERS	204.00
	99,678.23

Fund: 56

ASSESSOR'S VALUATION

AGGREGATE/ADJ/PAYROLL	24.99
ASTORG MOTOR CO	814.26
ASSOCIATION OF WV ASSESSORS	75.00
CARQUEST	886.71
CHAPMAN PRINTING CO. INC	4,875.18
CHARLESTON BLUEPRINT INC	102.00
CHARLESTON BLUEPRINT INC.	258.00
CITY DIRECTORIES	282.00
CONSUMER CREDIT DEPT	751.26
CWS	3,008.74
DOCUMENT SOLUTIONS	348.08
DUNBAR PRINTING AND GRAPHICS	194.71
ENGLEFIELD OIL COMPANY	5,964.20
GENERAL COUNTY FUNDS	570,434.57
GLACIER MOUNTAIN BOTTLED WATE	792.50
GLOBAL GOV/ED SOLUTIONS INC	785.00
DON GRIMM	113.44
G DOUGLAS HERRINGTON	21,600.00
L. R. KIMBALL	2,370.00
KNIGHT CONSULTING SERVICES	4,800.00
LIGHTNER'S FRAME SERV	136.25
L R KIMBALL	2,370.00
MAHONE TIRE CO	1,780.68
RAYMOND J. MCINTIRE	134.64
NADA USED CAR GUIDE	2,100.00
NADAGUIDES	55.00
PARKERSBURG AREA ASSOCIATION (267.00
PARKERSBURG OFFICE SUPPLY	802.61
STEVE RADER	96.33
RICHARD SHAFFER	101.56
SIR SPEEDY PRINTING	22,752.04
S/W RESOURCES	2,404.88
UNITED BANKCARD CENTER	543.20
VERIZON WIRELESS	1,606.56
WOOD COUNTY COMMISSION	5,985.00
	659,616.39

Fund: 58

FINANCIAL STABILIZATION (RAINY DAY)

GENERAL COUNTY FUNDS	69,409.11
UNITED BANK, INC.	2,500.00
	71,909.11

Fund: 59

CONCEALED WEAPONS

AGGREGATE/ADJ/PAYROLL	89.55
MICHAEL ASH	85.00
BADGER LUMBER	287.83
PATRICK BRUNNY	85.00
CARQUEST	55.11
CAS CABLE	1,543.92
CHAPMAN PRINTING CO. INC	7,164.38
MAUREEN DEARBORN	85.00
FEDERAL EXPRESS CORP.	107.45
HELICOPTER MINIT-MEN,INC	6,340.03
STEVIE HENDERSON JR	75.00
RICKY HITE	85.00
HOMETOWN HONDA	1,156.90
IHAVEIT	1,000.00
DALE JONES	75.00
LEA/AID ACQUISITION COMPANY	6,025.00
JAMES LILLY	75.00
WILLIAM MAYHEW	75.00
MID-OHIO VALLEY REGIONAL AIRPOI	1,084.55
MILLER COMMUNICATIONS IN	1,011.00
KEVIN MILLER	85.00
MOUNTAIN CAD	880.00
MOVID STUDIOS	2,000.00
BILL MULLENS	600.00
OFFICE DEPOT	783.88
PARKERSBURG NEWS	3,377.00
PANIK'S ELECTRONICS-N-SURPLUS IN	560.00
PARENTMAGIC, INC.	254.00
PARENT MAGAZINE	508.00
GARY PARSONS	285.00
PHS CHEERLEADING BOOSTERS	200.00
PINE GROVE KENNEL	11,084.00
PARKERSBURG NEWSPAPERS, INC.	379.00
PARKERSBURG OFFICE SUPPLY	1,938.64
PSHS FOOTBALL BOOSTERS	125.00
PARKERSBURG VETERINARY	200.37
RAY ALLEN MANUFACTURING	2,772.94
SHIRT FACTORY	207.92
SIGN LANGUAGE	323.95
DIANA SILVEY	85.00
JOANNE SMITH	414.95
TIMOTHY SMITH	75.00
FREDERICK SPEARS	95.00
PAIGE STANLEY	85.00
SUDDENLINK	83.31
SHERIFF OF WOOD COUNTY	3,744.65
TOTAL ID SOLUTIONS	3,605.00
TRM AVIONICS LOGISTICS	5,650.00
UNITED STATES POSTAL SERVICE	1,460.00
WOOD COUNTY COMMISSION	6,428.76
CAROL R. WEEKLEY	100.00
WESBANCO	819.38
WOOD COUNTY AIRPORT AUTHORITY	698.87
WV STATE TREASURER'S OFFICE	27,000.00
WV STATE POLICE	780.00
	<u>104,195.34</u>

Fund: 7

E-911 FUND

ACADEMY GLASS	205.00
ADVANCED ALARM TECHNOLOGIES	397.72
AGGREGATE/ADJ/PAYROLL	143.77
PEGGY ALLEN	140.64
AMERIGAS PROPANE LP	99.00
APCO INTERNATIONAL	1,333.59
ASTORG MOTOR CO	412.63
AT&T	800.62
BATTERIES DIRECT	624.91

E-911 FUND

BFS PETROLEUM	344.09
BUSINESS SYSTEMS & SERVICE INC	8,785.00
CALL ONE	882.00
CAS CABLE	4,980.00
CENTURYLINK BUSINESS SERVICES	50.87
CHAPMAN PRINTING CO. INC	2,020.96
CITY DIRECTORIES	564.00
CLEAR CHANNEL RADIO	1,750.00
COMPUTER PROJECTS OF ILLINOIS, IN	468.00
DEAN'S SCREENS INK	2,295.75
DIGITAL CONNECTIONS	466.72
DIRECTV	565.21
DOMINION HOPE	1,864.69
ENGLEFIELD OIL COMPANY	1,785.70
ENVIROMENTAL SYSTEMS RESEARCH	400.00
FRONTIER	15,374.90
GALLS, LLC	224.94
GENERAL COUNTY FUNDS	1,638,440.93
GRAINGER	157.68
INTRADO	2,461.00
KENWOOD U.S.A. CORPORATION	15,811.70
LEISURE FITNESS EQUIPMENT	2,999.00
LOWE'S COMPANIES, INC.	372.55
MATHENY MOTOR TRUCK CO	496.99
MILLER COMMUNICATIONS IN	28,447.10
MON POWER	7,469.55
DOUG MOORE	291.74
MSAG DATA CONSULTANTS, INC	7,045.00
NAT EMERG NO ASSOC	130.00
NOE OFFICE EQUIPMENT	1,229.59
OFFICE DEPOT	68.61
PARKERSBURG NEWS	2,411.00
PARKERSBURG UTILITY BOARD	77.97
PURE WATER FINANCE	708.00
PARKERSBURG NEWSPAPERS, INC.	179.40
VINCENT J POST III	2,400.00
FRED PRYOR SEMINARS	158.00
JODY PURKEY	125.00
RUSS BASSETT C/O OFFICE PLANNING	1,202.40
S W RESOURCES	95.00
SAM'S CLUB	661.56
SMC COMMUNICATIONS	298.60
SARA STALNAKER	199.29
STATE ELECTRIC SUPPLY CO	272.29
STEERS HEATING/COOLING	5,353.00
SUDDENLINK MEDIA	647.20
T&S LAWN-LANDSCAPE INC	3,467.00
TERMINIX	407.40
TIBURON INC	13,000.00
UNITED BANKCARD CENTER	93,196.02
VERIZON WIRELESS	3,630.02
CECIL I. WALKER MACHINERY CO	850.00
WALMART	251.61
WASTE MANAGEMENT OF WV INC	140.30
WINANS SERVICES	2,717.87
WOLFE CAMPER SALES	78.50
WTAP TELEVISION STATION	100.00
WV CHAPTER OF APCO	288.00
WV ENHANCED 9-1-1 COUNCIL	3,068.11
ZEE MEDICAL SERVICE CO.	359.50
	<u>1,888,745.19</u>

Fund: 72

COMM. CRIMINAL JUSTICE FUND

AGGREGATE/ADJ/PAYROLL	1,261.56
ALCOHOL MONITORING SYSTEMS	13,710.48
ALERE TOXICOLOGY SERVICES INC	4,552.55
DR DAVID AVERY	880.00

COMM.CRIMINAL JUSTICE FUND

PATRICIA BROOKOVER	350.21
BURNTREE CREATIVE	388.30
CAP	393.00
CARQUEST	187.25
CASEY'S LANDSCAPING, LLC	725.00
AMY CHURCH	196.82
CITY DIRECTORIES	282.00
COLLEGE OF AMERICAN PATHOLOGIST	393.00
CHARLES R. CONNER	157.25
CRYSTAL SPRING WATER	1,049.50
DASH GLOVES	419.30
DELUX FOR BUSINESS	440.72
DIVISION OF JUSTICE AND COMMUNI	84.00
DOMINION HOPE	3,033.29
DRUG TESTING PROGRAM MANAGEM	2,697.16
DRUG TESTING PROGRAM MANAGEM	377.18
HERNANDO ESCANDON	3,026.01
CHRYSTALL M. FORD	174.27
GENERAL SALES CO.	1,366.83
GLOBAL GOV/ED SOLUTIONS INC	101.59
SUZETTE HALL	2,304.42
HARDMAN'S OF SPENCER	499.27
ROBIN HART	270.84
HAZELDEN PUBLISHING & EDUCATIC	349.00
INTOXIMETERS	340.00
JK DATA	1,925.34
LABEL OUTFITTERS, INC.	101.96
PHYLISS LANCE	6,500.00
MFC CORPORATION	9,998.69
MICROGENICS CORPORATION	44,062.61
MON POWER	11,444.73
MOUNTAINEER GAS COMPANY	1,010.91
KATIE NUTTER	176.99
OFFICE DEPOT	5,447.92
OFFICE DEPOT	379.50
OLD COLONY REALTORS	13,200.00
PARKERSBURG UTILITY BOARD	2,349.38
ROSALIE PARSONS	213.12
ROSALIE PARSONS	361.30
REDWOOD TOXICOLOGY LABORATO	9,944.89
REDWOOD TOXICOLOGY LABORATO	2,640.71
OFFICE OF RESEARCH & STRATEGIC I	471.00
RICOH USA INC	7,516.08
RICOH USA INC	394.74
RIVER CITY CHEM DRY	451.98
RUNYON LOCK SERVICE	426.44
SHIRT TALES	470.64
JANA SINGER	610.54
SPENCER NEWSPAPERS, INC.	169.50
CITY OF SPENCER WATERWORKS	337.19
STEERS HEATING/COOLING	170.12
SUDDENLINK	3,465.59
SUTTLE & STALNAKER, PLLC	1,700.00
SYSTEM ID WAREHOUSE	200.62
TRANSMED CO.	3,619.22
TYLER MOUNTAIN WATER CO INC	302.68
CHRIS ULLMAN PRE-OWNED AUTOS I	14,600.00
UNITED BANKCARD CENTER	16,762.76
VERIZON WIRELESS	5,503.50
WALMART	709.43
WASTE MANAGEMENT OF WV INC	517.06
WAYNE COUNTY COMMISSION	5,900.50
JEFFERY J. WILLIAMS	903.19
SUZANNE WILLIAMS	225.00
WINANS SERVICES	375.00
SHERRY WISE	183.33

COMM.CRIMINAL JUSTICE FUND	WOOD CO SENIOR CITIZENS ASSOCIA	18,000.00
	WVAADC, INC.	225.00
	WVADC, INC	310.00
		<u>234,289.96</u>

Fund: 76		
DOJ--FEDERAL DRUG INVEST	AGGREGATE/ADJ/PAYROLL	5.00
		<u>5.00</u>

Fund: 77		
TEEN DRUG COURT	DONNA DAVIS	500.00
	GRAND CENTRAL MALL	1,514.00
	SMOOT THEATER	204.00
		<u>2,218.00</u>

Fund: 8		
HOME CONFINEMENT	ACADEMY GLASS	195.00
	AGGREGATE/ADJ/PAYROLL	13.98
	ARTS CUSTOM SHOP	75.00
	ASTORG MOTOR CO	348.33
	BATTERIES DIRECT	1,067.95
	BEHAVIORAL INTERVENTIONS	6,793.75
	BI INCORPORATED	72,899.12
	CARQUEST	177.19
	COMMUNITY CORRECTIONS FUND	14,592.50
	DIGITAL CONNECTIONS	2,153.41
	GENERAL COUNTY FUNDS	157,111.88
	GOODYEAR AUTO SERVICE CENTER	389.76
	KESTERSON CLEANERS	635.42
	LOWE'S COMPANIES, INC.	52.17
	MAHONE TIRE CO	70.00
	MILLER COMMUNICATIONS IN	212.00
	OFFICE DEPOT	67.50
	SAM'S CLUB	130.05
	SIR SPEEDY PRINTING	279.88
	STATE ELECTRIC SUPPLY CO	83.57
	TELEPAGE	860.40
	TERRY TENNANT	200.00
	UNITED BANKCARD CENTER	426.15
	VERIZON WIRELESS	3,804.29
	WALMART	203.45
	WINANS SERVICES	53.14
	WORKINGMAN'S STORE	570.00
	WV CORRECTIONS ACADEMY	165.00
		<u>263,630.89</u>

Grand Total: 88,856,348.80

STATE OF WEST VIRGINIA
COUNTY OF WOOD TO-WIT:

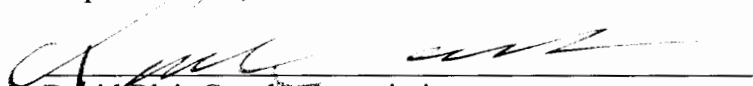
We, the undersigned members of the County Commission of Wood County, do hereby certify the foregoing Financial Statement is true and correct to the best of our knowledge and belief.

Given under our hands this 7th day of November 2013.

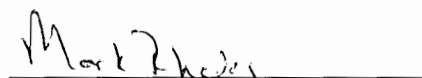
WOOD COUNTY COMMISSION


Wayne Dunn, President


Stephen Gainer, Commissioner


David Blair Couch, Commissioner

Attest:


Mark Rhodes, County Clerk
Wood County, West Virginia

Note: The Financial Statement is available for inspection in the Wood County Clerk's Office and the internet at www.woodcountywv.com/countyclerk.