

Upshur County Commission Agenda

Location of Meeting: Upshur County Courthouse Annex
Date of Meeting: January 4, 2018

- 9:00 a.m. Moment of Silent Meditation --- Pledge of Allegiance
Approval of Minutes:
- December 21, 2017
 - December 29, 2017 – Special Meeting
- 9:15 a.m. Discuss property owned by Thomas Moates located in Warren Tax District – Tax Map 6C – Parcel Number 41 *(last extension was approved during November 2nd meeting)*
- 9:30 a.m. Discuss property owned by Todd Spencer Walter Gould located in Washington Tax District – Tax Map 7J – Parcel Number 11 *(last extension was approved during October 26th meeting)*
- 9:45 a.m. Discuss property owned by Frank Kelley located in Washington Tax District – Tax Map 7J – Parcel Number 11.1 *(last extension was approved during October 26th meeting)*

Items for Discussion / Action / Approval:

1. Election of Commission President for 2018 Calendar Year
2. Oath of Office for the Commission President
3. Establish date and time for regular Commission Meetings
4. Approval of Local Rules for Commission Meetings Page 1
5. Approval of registration sign-in sheet in accordance with WV Code §6-9A-3 Page 2
6. Discuss agenda format and material
7. Establish Hours of Operation for the Upshur County Courthouse, Annex and Administrative Annex
8. Approval of 2018 Holiday Schedule and Administrative Closures Page 3
9. Affidavit of Commission President, Sheriff and County Clerk Establishing Facsimile Signature Page 4-6
10. Consider Commissioner Board Appointments: Page 7
 - Lewis-Upshur Community Corrections Board
 - Upshur County Farmland Protection Board
 - Lewis-Upshur Local Emergency Planning Committee
 - Region VI Work Force Investment Board
 - Region VII Planning & Development Council
 - Upshur County 4H Foundation
 - Upshur County Development Authority

- Upshur County Enhanced Emergency Telephone Board
- Upshur County Extension Service Committee
- Upshur County Fire Board Incorporated
- Upshur County Senior Center Board
- Upshur County Family Resource Network
- Upshur County Youth Council, Incorporated (SYC)
- Corridor H Authority
- Mountain CAP of West Virginia, Incorporated

11. Approval of Board of Review & Equalization 2018 schedule

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12. Approval of Board of Review & Equalization (BORE) Publication Notice; the County Commission will sit as the Board of Review and Equalization beginning at 1:00 p.m. on the 1st day of February, 2018, and shall continue until the work is complete but will adjourn no later than the close of business on the 16th day of February, 2018.

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13. Approval and signature of correspondence to the Upshur County Assessor and Property Tax Division of the State Tax Department, giving authorization to correct valuations for real property, personal property, and/or mineral accounts. Any adjustments made after February 1, 2018, must be forwarded to the Commission sitting as the Board of Review & Equalization.

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14. Review and signature of letter from Charlie McKinney, Assistant Chief Inspector, Chief Inspector's Division of the WV State Auditor's Office, confirming the services provided to the Upshur County Commission for the fiscal year ended June 30, 2017. The fee for the single audit services will be \$28,240.

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15. Review and signature of proposal prepared by EBSO for Simplified ACA Reporting for Applicable Large Employers. Upon approval, these services would be for completing IRS filing requirements for the 2018 year. The flat annual reporting fee is \$2,500 and the W2 fee, in the amount of \$17 per full-time W-2 issued, is charged once the final census information is provided to EBSO in December of 2018.

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16. Approve Invoices for Payment, Purchase Card Invoices for Payment, Budget Revisions / Financial Reports or Information, Correction of Erroneous Assessments, Exonerations/Refunds, Grant Updates / Requests for Reimbursements, Final Settlements, Vacation Orders, Consolidation of Land Tracts, Facility Maintenance Concerns or Updates, Road Name Requests, Project Reports / Updates, Request to Attend Meetings, Request for Day(s) Off.

For Your Information:

(Certain Items May Require Discussion, Action and/or Approval by the Commission)

1. Correspondence from Jeff Amburgey, Chairman of the Property Valuation Training and Procedures Commission, State of West Virginia Department of Revenue State Tax Department, regarding the Assessor's proposed 2018-2019 Valuation Fund Budget. Written evidence showing that a lesser amount than the amount requested by the assessor would be adequate must be submitted to the Property Tax Division on or before January 15, 2018.

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2. Upshur County Building Permits for December 2017

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3. Upshur County Sheriff's Financial Statement for period ending November 2017		<u>Page 35-36</u>
4. Newsletters and/or Event Notifications:		
• Curry Courier	December 27, 2017	<u>Page 37-39</u>
• James W. Curry Public Library Calendar of Events	January 2018	<u>Page 40</u>
5. Agendas and/or Notice of Meetings:		
• City Council of Buckhannon	January 4, 2018	<u>Page 41</u>
• Upshur County Solid Waste Authority	January 8, 2018	<u>Page 42</u>
• Lewis-Upshur Community Corrections Board	January 8, 2018	<u>Page 43</u>
• Elkins Road PSD	January 9, 2018	<u>Page 44</u>
6. Meeting Minutes:		
• Upshur County Youth Camp Board	October 19, 2017	<u>Page 45</u>
• Upshur County Fire Board	November 15, 2017	<u>Page 46</u>
7. Meetings:		
• 01/09/18	5:30 p.m.	Elkins Road PSD
• 01/02/18	4:00 p.m.	Hodgesville PSD
• 01/04/18	7:00 p.m.	Banks District VFD
• 01/04/18	7:00 p.m.	Selbyville VFD
• 01/08/18	12:00 p.m.	Upshur County Family Resource Network
• 01/08/18	4:30 p.m.	Upshur County Solid Waste Authority
• 01/08/18	5:30 p.m.	Buckhannon-Upshur Recreational Park Advisory Board
• 01/08/18	6:00 p.m.	Lewis-Upshur Community Corrections Board-Lewis County
• 01/09/18	7:30 p.m.	Adrian VFD
• 01/04/18	6:00 p.m.	Buckhannon-Upshur Board of Health
• 01/17/18	7:00 a.m.	Upshur County Development Authority – Full Board
• 01/03/18	12:00 p.m.	Upshur County Senior Center Board
• 01/11/18	3:00 p.m.	Upshur County Conventions & Visitors Bureau
• 01/10/18	6:00 p.m.	Upshur County Citizens Corp – CERT
• 01/10/18	7:30 p.m.	Warren District VFD
• 01/11/18	1:00 p.m.	Adrian PSD
• 01/10/18	3:00 p.m.	Tennerton PSD
• 01/11/18	4:00 p.m.	Upshur County Safe Sites & Structures Ordinance Board
• 01/11/18	7:30 p.m.	Buckhannon VFD
• 01/11/18	4:00 p.m.	Buckhannon Upshur Airport Authority
• 01/18/18	6:30 p.m.	Upshur County Youth Camp Board
• 01/21/18	6:00 p.m.	Washington District VFD
• 01/15/18	12:00 p.m.	Buckhannon-Upshur Chamber of Commerce
• 01/16/18	4:00 p.m.	Upshur County Public Library Board
• TBD	10:00 a.m.	Wes-Mon-Ty Resource Conservation & Development Council
• 01/16/18	6:30 p.m.	Upshur County Fire Board, Inc.
• 01/16/18	5:00 p.m.	UC Enhanced Emergency Telephone Advisory Board
• 01/10/18	7:00 p.m.	Ellamore VFD

- 01/17/18 12:00 p.m. Lewis Upshur LEPC --- Upshur location
- 12/21/17 3:00 p.m. Upshur County Farmland Protection Board
- 01/18/18 3:00 p.m. Upshur County Farmland Protection Board
- 03/28/18 10:00 a.m. James W. Curry Advisory Board
- 01/29/18 6:00 p.m. Upshur County Fire Fighters Association
- 01/10/18 7:00 p.m. Buckhannon River Watershed Association - Board of Directors

8. Appointments Needed or Upcoming:

Tabled Items

(Certain Items May Require Discussion, Action and/or Approval by the Commission)

Next Regular Meeting of the Upshur County Commission
January 11, 2018 --- 9:00 a.m.
Upshur County Courthouse Annex

UPSHUR COUNTY COMMISSION

Upshur County Administrative Annex
91 West Main Street, Suite 101 • Buckhannon, West Virginia 26201

Telephone: (304) 472-0535
Telecopier: (304) 473-2802

TDD Numbers
Business: 472-9550
Emergency: 911

Local Rules

The Upshur County Commission will meet weekly on Thursdays, beginning at 9:00 am. Meetings will be held in the Commission Meeting Room, Room 301, on the third floor of the Courthouse Annex.

Agenda items and/or meeting presentations/appointments must be received no later than three business days prior to the meeting date by 12:00 pm.

Agendas will be sent to the public via email two business days before the meeting, as per WV State Code §6-9A-3. Agendas will be emailed to those who request an electronic version of the agenda. In order to be added to the email list, please contact the office of the Upshur County Commission at the number listed above. Printed copies of the agenda will be posted on the Courthouse Annex bulletin board in the Chancery Street Alley and on the Administrative Annex bulletin board at the address listed above.

Presentations/Appointments will be scheduled in 15 minute increments, beginning at 9:00 am. If there are multiple speakers present, the Commission reserves the right to limit times of speakers on both sides of an issue. Additional comments will be accepted in written form for review.

Those who are not listed on the official agenda and wish to address the Commission must register within 15 minutes prior to the meeting; however, the Commission will simply hear your comment. The Commission will not make a decision relative to the matter unless the item appears on the official agenda.

The Commission shall abide by the Open Meeting Laws set forth in WV State Code §6-9A-1.

Robert's Rules of Order are utilized as a guide only. The Commission controls the meeting, management, discussion and input.

An Equal Opportunity Employer

UPSHUR COUNTY COMMISSION

Upshur County Administrative Annex
91 West Main Street, Suite 101 • Buckhannon, West Virginia 26201

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Telephone: (304) 472-0535
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In accordance with WV Code §6-9A-3, those wishing to address the Commission must register below within 15 minutes prior to the meeting. As stated in the Commission's local rules, comments are limited to 15 minutes in length. If your name does not appear on the official agenda that is mailed out prior to the meeting, the Commission will simply hear your comment. They will not make a decision relative to the matter unless the item appears on the official agenda. In order to schedule an appointment on the agenda, please contact either Tabatha Perry or Carrie Wallace at the phone number listed above.

Date: _____

1.	_____	_____
	Printed Name	Signature
2.	_____	_____
	Printed Name	Signature
3.	_____	_____
	Printed Name	Signature
4.	_____	_____
	Printed Name	Signature
5.	_____	_____
	Printed Name	Signature
6.	_____	_____
	Printed Name	Signature
7.	_____	_____
	Printed Name	Signature
8.	_____	_____
	Printed Name	Signature
9.	_____	_____
	Printed Name	Signature
10.	_____	_____
	Printed Name	Signature

2018 Calendar Year Legal Holidays

January 1, 2018	Monday	New Year's Day
January 15, 2018	Monday	Martin Luther King Day
February 19, 2018	Monday	President's Day
May 8, 2018	Tuesday	Primary Election Day
May 28, 2018	Monday	Memorial Day
June 20, 2018	Wednesday	West Virginia Day
July 4, 2018	Wednesday	Independence Day
September 3, 2018	Monday	Labor Day
October 8, 2018	Monday	Columbus Day
November 6, 2018	Tuesday	General Election Day
November 12, 2018	Monday	Veterans' Day Observance
November 22, 2018	Thursday	Thanksgiving Day
November 23, 2018	Friday	Lincoln's Day
December 24, 2018	Monday	Christmas Eve – ½ Day
December 25, 2018	Tuesday	Christmas Day
December 31, 2018	Monday	New Year's Eve – ½ Day
January 1, 2019	Tuesday	New Year's Day

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The Upshur County Courthouse's hours of operation are Monday-Friday 8:00 a.m. to 4:30 p.m. with the following exceptions:

May 18, 2018	Friday	8:00 a.m. to 12:00 p.m.
December 14, 2018	Friday	8:00 a.m. to 12:00 p.m.

(4)

**AFFIDAVIT OF COUNTY, MUNICIPAL, OR OTHER PUBLIC OFFICIAL
ESTABLISHING FACSIMILE SIGNATURE**

STATE OF WEST VIRGINIA

COUNTY OF Upshur , To-wit:

_____, after being first duly sworn by the undersigned Clerk of the County Commission, on oath, deposes, says and certifies:

1. That he or she is President (Title) of Upshur County Commission , a political subdivision of the State of West Virginia.

2. That in order to establish a facsimile signature to be used in lieu of his or her manual signature, as authorized by Chapter 6, Article 14, of the Code of West Virginia of 1931, as amended, he or she hereunto affixes his or her manual signature to this affidavit form and authorizes the same to be certified to and filed with the Secretary of State of West Virginia.

3. That his or her term of office ends as of December 31, 2018 .

Signature _____

I, Carol J. Smith Clerk of the County Commission of Upshur County, West Virginia, do hereby certify that the affiant named above, who is well known to me, personally appeared before me this day and made oath as noted above, and affixed his or her manual signature to the above affidavit; that the affiant does, in fact, as of this day occupy the official office, with specified term as aforesaid.

Witness my hand and seal of office this _____
day of _____ , _____

(SEAL)

Clerk of the County Commission

of Upshur County, West Virginia

I, _____ , do certify that I am the President of the County Commission of Upshur County, and that Carol J. Smith whose name appears above, is of this date the duly qualified and acting Clerk of the County Commission of said County.

President of the County Commission

of Upshur County, West Virginia

Date _____

(5)

**AFFIDAVIT OF COUNTY, MUNICIPAL, OR OTHER PUBLIC OFFICIAL
ESTABLISHING FACSIMILE SIGNATURE**

STATE OF WEST VIRGINIA

COUNTY OF Upshur , To-wit:

David H. Coffman , after being first duly sworn by the undersigned Clerk of the County Commission, on oath, deposes, says and certifies:

1. That he or she is Sheriff (Title)
of Upshur County , a political subdivision of
the State of West Virginia.

2. That in order to establish a facsimile signature to be used in lieu of his or her manual signature, as authorized by Chapter 6, Article 14, of the Code of West Virginia of 1931, as amended, he or she hereunto affixes his or her manual signature to this affidavit form and authorizes the same to be certified to and filed with the Secretary of State of West Virginia.

3. That his or her term of office ends as of December 31, 2020 .

Signature _____

I, Carol J. Smith Clerk of the County Commission of
Upshur County, West Virginia, do hereby certify that the affiant named above, who is well known to me, personally appeared before me this day and made oath as noted above, and affixed his or her manual signature to the above affidavit; that the affiant does, in fact, as of this day occupy the official office, with specified term as aforesaid.

Witness my hand and seal of office this _____
day of _____ , _____

(SEAL)

Clerk of the County Commission

of _____ County, West Virginia

I, _____ , do certify that I am the President of the County
Commission of Upshur County, and that Carol J. Smith
whose name appears above, is of this date the duly qualified and acting Clerk of the County Commission of said County.

President of the County Commission

of Upshur County, West Virginia

Date _____

(6)

**AFFIDAVIT OF COUNTY, MUNICIPAL, OR OTHER PUBLIC OFFICIAL
ESTABLISHING FACSIMILE SIGNATURE**

STATE OF WEST VIRGINIA

COUNTY OF Upshur , To-wit:

Carol J. Smith , after being first duly sworn by the undersigned Clerk of the County Commission, on oath, deposes, says and certifies:

1. That he or she is County Clerk (Title) of Upshur County , a political subdivision of the State of West Virginia.

2. That in order to establish a facsimile signature to be used in lieu of his or her manual signature, as authorized by Chapter 6, Article 14, of the Code of West Virginia of 1931, as amended, he or she hereunto affixes his or her manual signature to this affidavit form and authorizes the same to be certified to and filed with the Secretary of State of West Virginia.

3. That his or her term of office ends as of _____ .

Signature _____

I, Carol J. Smith Clerk of the County Commission of Upshur County, West Virginia, do hereby certify that the affiant named above, who is well known to me, personally appeared before me this day and made oath as noted above, and affixed his or her manual signature to the above affidavit; that the affiant does, in fact, as of this day occupy the official office, with specified term as aforesaid.

Witness my hand and seal of office this _____ day of _____ , _____

(SEAL)

Clerk of the County Commission

of Upshur County, West Virginia

I, _____ , do certify that I am the President of the County Commission of Upshur County, and that Carol J. Smith whose name appears above, is of this date the duly qualified and acting Clerk of the County Commission of said County.

President of the County Commission

of Upshur County, West Virginia

Date _____

2018 Commission Board Appointments

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Commissioner Brady:

Lewis Upshur Community Corrections Board (monthly)

Upshur County Farmland Protection Board (monthly)

Upshur County Enhanced Emergency Telephone Advisory Board (monthly)

Upshur County Family Resource Network (monthly)

Upshur County Youth Council, Incorporated (SYC) (monthly)

Commissioner Cutright:

Region VI Workforce Investment Board – LEO (quarterly)

Region VII Planning & Development Council (quarterly)

Upshur County Senior Center Board (monthly)

Upshur County Fire Board, Incorporated (monthly)

Upshur County Extension Service Committee (annually)

Mountain Cap of West Virginia, Inc (bi-monthly)

* James W. Curry Advisory Board (monthly March – October)

Commissioner Nolte:

Lewis-Upshur Local Emergency Planning Committee (monthly, alternates Lewis/Upshur)

Upshur County 4H Foundation (up to 3x's per year)

Upshur County Development Authority (monthly)

Buckhannon Upshur Airport Authority (monthly)

Corridor H Authority Board (as needed, teleconference is available)

Carrie Wallace:

Upshur County Development Authority (monthly)

Chamber of Commerce Board of Directors (quarterly)

Chamber of Commerce (monthly)

Convention & Visitors Bureau (monthly)

James W. Curry Advisory Board (monthly March – October)

Tabatha Perry:

*Buckhannon Upshur Parks & Rec – (monthly)

*Safe Sites & Structures (monthly)

*Attends, not a member of the Board

2018 Board of Review & Equalization Meeting Schedule

02/01/2018	1:00-3:00 p.m.	No appointments --- Review Property Books
02/06/2018	9:00-11:00 a.m.	Coal, Oil & Gas and Industrial
02/09/2018	1:00-3:00 p.m.	
02/14/2018	1:00-3:00 p.m.	
02/16/2018	9:00-11:00 a.m.	Adjourn Sine Die

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Notice to the Citizens of Upshur County

Board of Review & Equalization

At a regular session of the County Commission of Upshur County, West Virginia, held at the Courthouse Annex on the 4th day of January, 2018, the matter of the County Commission sitting as a Board of Review and Equalization was reviewed and considered. The purpose of said Board is to review and equalize the assessments made by the Assessor of Upshur County. The County Commission will sit as a Board of Review and Equalization beginning at 1:00 p.m. on the 1st day of February, 2018, and shall continue until the work is complete but will adjourn no later than the close of business on the 16th day of February, 2018.

Property owners should receive notification of any increase in valuation if such increase is greater than ten percent (10%). If the increase relates to coal valuation, the notice will be from the State Tax Department. If the increase relates to producing oil and gas valuation, the notice will be from the State Tax Department. If the increase in valuation relates to land or buildings, the notice will be from the Office of the Upshur County Assessor. Please contact the Office of the Upshur County Assessor (304-472-4650) for any questions relative to increase in valuations.

Any person(s) who desire a review of their current tax assessment must contact the Upshur County Assessor's Office (304-472-4650) as soon as possible for an informal review prior to scheduling an appointment with the Upshur County Commission / Board of Review and Equalization during the month of February. Individuals may receive an application for assessment review from the Upshur County Assessor's Office or the Upshur County Commission Office. Individuals need to return the completed application(s) as soon as possible to ensure a complete review for all interested taxpayers. Please return the completed application to the following address:

Office of the Upshur County Commission
Board of Review and Equalization
91 West Main Street --- Suite 101
Buckhannon, West Virginia 26201

_____, President
Upshur County Commission

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UPSHUR COUNTY COMMISSION
Upshur County Administrative Annex
91 West Main Street, Suite 101 ▪ Buckhannon, West Virginia 26201

Telephone: (304) 472-0535
Telecopier: (304) 473-2802

TDD Numbers
Business: 472-9550
Emergency: 911

January 4, 2018

To: Office of the Upshur County Assessor
Property Tax Division --- State Tax Department

Re: Adjustments to Valuations for Real Property, Personal Property, and/or Mineral Property

The County Commission of Upshur County, West Virginia, does hereby grant approval of the Office of the Upshur County Assessor and/or the Property Tax Division of the State Tax Department to correct valuations for real property, personal property, and/or mineral accounts. Any adjustments made after February 1, 2018, must be forwarded to the Commission sitting as the Board of Review and Equalization. We are currently scheduled to adjourn on February 16, 2018; therefore, any adjustments may be made through February 15, 2018. However, if it is necessary to continue any hearings, and we are unable to adjourn on February 16, 2018, we will advise you of the new date through which changes may be made.

If you have any questions, please contact the County Commission at the above phone number or via email at clwallace@upshurcounty.org.

Sincerely,

_____, President
Upshur County Commission



State of West Virginia
John B. McCuskey

Office of the State Auditor
Chief Inspector Division
1900 Kanawha Boulevard, East
State Capitol, Building 1, Suite W-100
Charleston, West Virginia 25305

**State Auditor and
Chief Inspector**

Toll Free: (877) 982-9148
Telephone: (304) 558-2251
Fax: (304) 558-6414
www.wvsao.gov

December 18, 2017

Mr. Terry B. Cutright, President
Upshur County Commission
38 W. Main Street
Buckhannon, WV 26201

We are pleased to confirm our understanding of the services we are to provide the Upshur County Commission for the fiscal year ended June 30, 2017. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the Upshur County Commission's basic financial statements as of and for the fiscal year ended June 30, 2017. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Upshur County Commission's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Upshur County Commission's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's discussion and analysis (if applicable).
2. GASB required supplementary pension information (if applicable).
3. Schedule of funding progress - OPEB (if applicable).

We have also been engaged to report on supplementary information other than RSI that accompanies Upshur County Commission's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

1. Schedule of expenditures of federal awards.
2. Rate covenant compliance (if applicable).
3. Combining statements and supporting schedules (if applicable).

Auditor Responsibilities

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that: (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our report will be addressed to the governing board of the Upshur County Commission. Our report will be addressed to the governing board of the Upshur County Commission. We will make reference to Perry and Associates, CPAs' audit of the Upshur County Development Authority and yet to be determined CPAs' audits of the Upshur County Fire Board, the Upshur County Farmland Protection Board, and the Buckhannon-Upshur Airport Authority in our report on your financial statements. Our audit will also include performing procedures, or requesting other auditors to perform procedures, on the financial information of the Upshur County Building Commission to enable us to express such an opinion. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the

areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from: (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Upshur County Commission's compliance with provisions of applicable laws, regulations, contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Upshur County Commission's major programs. The purpose of these procedures will be to express an opinion on the Upshur County Commission's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

If necessary, we may also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Upshur County Commission in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. If performed, these nonaudit services would not constitute an audit under *Government Auditing Standards* and such services would not be conducted in accordance with *Government Auditing Standards*. We would perform the services in accordance with applicable professional standards. The other services would be limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for: (a) establishing and maintaining effective internal controls, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (b) following laws and regulations; (c) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (d) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

(B)

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving: (a) management, (b) employees who have significant roles in internal control and, (c) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on January 22, 2018.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

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You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes and any other nonaudit services we may provide. If nonaudit services are provided, you will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee any nonaudit services that may be provided by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the Upshur County Commission; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of the West Virginia State Auditor's Office and constitutes confidential information. However, subject to applicable laws or regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a federal oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Governmental Accountability Office

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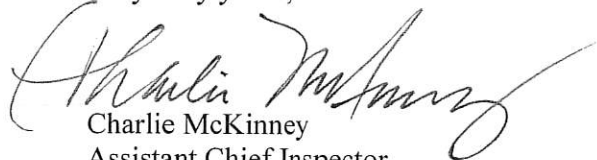
for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of the West Virginia State Auditor's Office personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. *Government Auditing Standards* require we provide our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. A copy of our most recent external peer review report is available at our website (<http://www.wvsao.gov/ChiefInspector/AdvisoryMemos.aspx>) or can be obtained by contacting our office.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our auditors, Kris Wilson and Zach Carder, have been assigned to conduct your audit and expects to begin the engagement on approximately January 22, 2018. To enable the auditor to work more efficiently, we would appreciate it if you would provide them with suitable office space that is quiet and has access to a telephone and the internet. Our fee for these services will be \$28,240 for the audit. Our invoices for these fees will be rendered periodically as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new contract price before we incur the additional costs.

We appreciate the opportunity to be of service to the Upshur County Commission and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and provide it to the auditor. If the auditor is not available, please return it to us to the attention of Cathy Pierce.

Very truly yours,



Charlie McKinney
Assistant Chief Inspector
Chief Inspector Division
West Virginia State Auditor's Office

RESPONSE:

This letter correctly sets forth the understanding of the Upshur County Commission.

By: _____

Title: _____

Date: _____

A Proposal For:

Upshur County Commission

Presented by:

Terri Moxley

EBSO, Inc

EBSOlution: 2018 Simplified ACA Reporting for Applicable Large
Employers



EBSO's Simplified ACA Reporting

Introduction

Like no other time in the past, managing an employee health benefit plan is riddled with numerous reporting and compliance challenges. In addition to the "standard" government regulations (HIPAA, ERISA, COBRA, etc.) for plans, the Patient Protection and Affordable Care Act passed in 2010 has added another level of reporting and taxation complexities to employers' benefit plans.

1094/1095 Reporting

What You Need To Know

The Affordable Care Act (ACA) created new employer reporting requirements under Internal Revenue Code Sections 6055 and 6056. Under these new reporting rules, certain employers must provide information to the IRS about the health plan coverage they offer (or do not offer) to their employees. This reporting will provide the government with information to administer both the employer mandate and the individual mandate. **The first time employer reporting requirements were due was in 2016 for coverage provided in 2015. This will be an ongoing obligation for applicable employers thereafter.**

Filing Requirements

An Applicable Large Employer (ALE), over 50 FTEs, will be required to complete the following requirements:

- Print and distribute Form 1095-C to employees
- Prepare and file Form 1094-C and Form 1095-C with the IRS

2019 Deadlines

These forms must be filed with the IRS annually, no later than February 28th (March 31st if filed electronically) of 2019. Each reporting entity will also be required to furnish annual statements to individuals on or before 1/31/19.

ACA Reporting Pricing

EBSO will take the confusion and complication out of the IRS filing requirements for the 2018 year. As a part of our services, EBSO will complete the following:

- Print and distribute Form 1095-C to employees
- Prepare and file Form 1094-C and Form 1095-C on your behalf with the IRS
- Provide an electronic file of Form 1095-C to the company for its records

Rather than charging our Clients a flat rate for their reporting services, this year EBSO is breaking our fee into 2 parts. A flat Annual Fee and a per full time W2 fee as outlined below.

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Annual Reporting Fee	\$2,500
ACA 6055/56 Reporting	\$17/Full Time W2 issued

The Annual Fee will be due with this signed agreement with the W2 fee being charged once the final census information is provided to EBSO in December of 2018. Unlike other firms' pricing, our per W2 fee covers all postage and any forms that need to be recreated due to changes outside of the Client's or EBSO's control so there will be no surprises once the reporting is finalized.

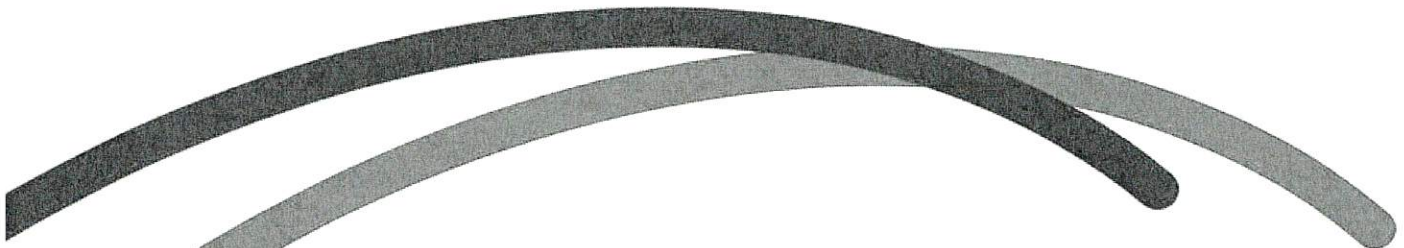
We agree to the ACA Reporting Services and fees included in this proposal:

Name: _____

Signature: _____

Title: _____

Date: _____





STATE OF WEST VIRGINIA

Department of Revenue
State Tax Department

Jim Justice
Governor

Dale W. Steager
State Tax Commissioner

December 2017

ALL COUNTY COMMISSIONS
ALL MUNICIPALITIES
ALL COUNTY BOARDS OF EDUCATION
STATE OF WEST VIRGINIA



West Virginia Code § 11-1C-8, as amended in 1998, authorizes the assessor to receive up to 2% of the previous year's projected tax collections. This money is to be used for the purpose of maintaining current valuations and performing periodic reevaluation of property.

In order to receive these funds, the assessor is required to prepare a budget detailing the proposed use of the money and submit the budget to the Property Valuation Training and Procedures Commission (PVC) by December 15th of each year. In addition, West Virginia Code § 11-1C-8 requires that a copy of the projected budget and justification is to be sent to the county commission, board of education, and all municipalities in the county. The PVC has directed the Property Tax Division to provide each entity with a copy of their assessor's proposed budget and justification. Neither the Property Tax Division nor the State Auditor's Office has reviewed the enclosed budget request. The levying body may present written evidence showing that a lesser amount than the amount requested by the assessor would be adequate. Written evidence to this effect should be submitted to the Property Tax Division on or before January 15, 2018. This information may be faxed to our office at 304-558-1843.

The PVC will meet after January 15, 2018 (date not yet determined) to review the Proposed Budget Document. Prior to January 31, 2018, the PVC must approve a percent that the assessor will receive from your property tax levies for the upcoming fiscal year.

After the PVC has approved a percent for each county assessor, the percent will be certified to the State Auditor's Office. Each county sheriff and levying body will be notified of the amount due from his or her property tax levies for the 2018-2019 Fiscal Year. The percent so certified should be used to calculate the property tax levy rate and to complete the levy page of the entity's budget.

If you have any questions or need clarification regarding the enclosed budget request, you may contact your county assessor or me at 304-558-0792.

Sincerely,

Jeff Amburgey, Chairman
Property Valuation Training and Procedures Commission

JA/aj
Enclosure

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PROPERTY VALUATION TRAINING
AND PROCEDURES COMMISSION

Pursuant to West Virginia Code § 11-1C-8 (b)

Budget Documentation in Support
of Request for Valuation Funds

PROPOSED VALUATION FUND BUDGET

UPSHUR COUNTY, WEST VIRGINIA

Fiscal Year 2018 - 2019

SUMMARY OF CONTENTS

Declaration of Need - Submission Page.....	Page 1
Projected Revenue - Valuation Fund.....	Page 2
Projected Expenditure Schedule - Valuation Fund.....	Pages 3 - 6
Summary.....	Page 7
Justification.....	Pages 8 - 9
Staffing / Funding.....	Pages 10 - 11

RECEIVED

DEC 18 2017

State Tax Department
Property Tax Division

DECLARATION OF NEED

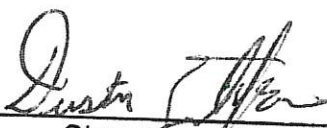
SUBMISSION PAGE

I, Dustin W Zickefoose Assessor of Upshur County,
West Virginia, hereby declare that my valuation fund needs for the Fiscal Year 2018 - 2019
will be 2.00% (enter percent) of the total proceeds from the regular levies of the county
commission, county school board, and municipalities within the county.

This document and the attached written justification represents my projected expenditure
budget for my valuation fund for the ensuing fiscal year as required to be submitted no later
than December 15 each year by Section 8(b), Article 1C, Chapter 11 of the West Virginia
Code. The following represents the number of real estate accounts and personal property
accounts within Upshur County.

<u>Real Property</u>	<u>Personal Property</u>	<u>Grand Total</u>
Total Accounts: <u>31,434</u> (Real Property)	Total Accounts: <u>10,845</u> (Per. Property)	Accounts: <u>42,279</u> (Real & Per. Property)

Respectfully Submitted:



Signature of Assessor
12/15/17

Date

PROJECTED REVENUE - VALUATION FUND
FISCAL YEAR 2018 - 2019

I. FUND BALANCES PROJECTED TO BE CARRIED FORWARD ON JULY 1 OF THE FISCAL

A. PROJECTED FUND BALANCE AS OF July 1, 2018

(299)	Checking Account Balance June 30, 2018	<u>\$105,000</u>
(299)	Money Market Account	<u>\$0</u>
(299)	Certificates of Deposit	<u>\$0</u>

B. OTHER AMOUNTS OWED VALUATION FUND

(331)	Projected County Clerk's Earnings July 1, 2018 to June 30, 2019	<u>\$7,200</u>
(336)	Projected Map Sales Revenue July 1, 2018 to June 30, 2019	<u>\$1,200</u>
(365)	Projected Interest Earned July 1, 2018 to June 30, 2019	<u>\$0</u>
SUBTOTAL: PROJECTED FUND BALANCE AND OTHER REVENUES		<u>\$113,400</u>

II. PROJECTED PROCEEDS FROM THE REGULAR LEVY

	PROJECTED TAX PROCEEDS FY 2018 - 2019	PERCENT* OF LEVY REQUESTED: 2.00% (PERCENT)
(380) COUNTY COMMISSION	<u>\$4,456,700</u>	<u>\$89,134</u>
(380) SCHOOL BOARD	<u>\$6,209,550</u>	<u>\$124,191</u>
(380) COUNTY MUNICIPALITIES	<u>\$823,850</u>	<u>\$16,477</u>
TOTAL	<u>\$11,490,100</u>	

(380)	SUBTOTAL: REVENUE PROJECTED FROM LEVY	<u>\$229,802</u>
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GRAND TOTAL OF REVENUES "I" & "II" \$343,202

* Percent of levy requested may not exceed two percent (2%).

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COUNTY ⁰

PROJECTED EXPENDITURE SCHEDULE - VALUATION FUND
FISCAL YEAR 2018 - 2019

Object No.	No. of Employees	Personal Services Personnel - Salaries & Wages	Valuation Fund	
			Projected FY18-19	Budgeted FY17-18
(103)	1	Chief Deputy @	\$41,600	\$0
(103)	1	Appraisers @	\$37,440	\$35,020
(103)	1	Mappers @	\$33,280	\$31,930
(103)		Field/Data Asst. @	\$0	\$0
(103)	2	Office Staff @ 1.00/Hour	\$5,000	\$54,000
(103)		Computer Clerks @	\$0	\$0
(103)		Other (Describe): @	\$0	\$0
		@		
		@		
(103)	SUBTOTAL		\$117,320	\$120,950
BENEFITS				
(104)	FICA		\$8,500	\$8,200
(105)	GROUP INSURANCE		\$37,595	\$35,956
(106)	RETIREMENT		\$15,251	\$17,160
(108)	OVERTIME		\$3,600	\$11,000
(109)	EXTRA HELP		\$0	\$0
	OTHER: (DESCRIBE AND INDICATE OBJECT NO.)		\$0	\$0
			\$0	\$0
SUBTOTAL: PERSONAL SERVICES			\$182,266	\$193,266

PROJECTED EXPENDITURE SCHEDULE - VALUATION FUND (cont.)
FISCAL YEAR 2018 - 2019

Object No.	Contractual Services	Valuation Fund	
		Projected FY18-19	Budgeted FY17-18
(211)	TELEPHONE	\$3,000	\$2,000
(212)	PRINTING (INCLUDING COMPUTER RUNS) DESCRIBE:		
		\$1,000	\$1,000
(213)	UTILITIES	\$0	\$0
(214)	TRAVEL EXPENSES	\$3,000	\$5,000
(216)	MAINTENANCE & REPAIR - EQUIPMENT	\$3,000	\$3,000
(217)	MAINTENANCE & REPAIR - AUTO & TRUCKS	\$2,000	\$2,000
(218)	POSTAGE	\$0	\$0
(219)	BUILDING/EQUIPMENT RENTS	\$0	\$0
(220)	ADVERTISING/LEGAL PUBLICATIONS	\$600	\$600
(221)	TRAINING AND EDUCATION	\$6,000	\$6,000
(222)	DUES AND SUBSCRIPTIONS	\$3,000	\$3,000
(223)	PROFESSIONAL SERVICES	\$2,000	\$10,000
(224)	AUDIT COSTS	\$0	\$0
(226)	INSURANCE AND BONDS (INCLUDING WORKERS COMPENSATION AND UNEMPLOYMENT COMPENSATION)	\$17,000	\$17,000
(230)	CONTRACTED SERVICES	\$20,000	\$11,000
	OTHER: (DESCRIBE AND INDICATE OBJECT NO.)		

SUBTOTAL: CONTRACTUAL SERVICES

\$60,600

\$60,600

(27)

0
COUNTY

PROJECTED EXPENDITURE SCHEDULE - VALUATION FUND (cont.)
FISCAL YEAR 2018 - 2019

Object No.	Commodities	Valuation Fund	
		Projected FY18-19	Budgeted FY17-18
(341)	MAPPING AND APPRAISAL SUPPLIES/MATERIALS	\$6,000	\$5,000
(343)	AUTOMOBILE SUPPLIES & Fuel	\$8,000	\$6,000
(345)	UNIFORMS	\$0	\$0
(353)	COMPUTER SOFTWARE	\$2,000	\$0

SUBTOTAL: COMMODITIES\$16,000\$11,000

Object No.	Capital Outlay	Valuation Fund	
		Projected FY18-19	Budgeted FY17-18
(459)	EQUIPMENT FOR PURCHASE THIS FISCAL YEAR (2018-19) DESCRIBE: 1 Computer, 1 Server, 4 Monitors. Drone for appraisal purposes	\$20,000	\$65,000
	MONIES SET ASIDE FOR CAPITAL PURCHASE OF EQUIPMENT IN FUTURE YEARS (DESCRIBE) FOR PURCHASE OF: This money is being set aside to purchase new office furniture and interior remodel.		
	TOTAL PROJECT COST \$ 40,000		
(459)	AMOUNT TO BE SET ASIDE FY2018-19	\$24,653	\$22,576
(459)	AMOUNT SET ASIDE IN PAST YEARS	\$22,576	

SUBTOTAL: CAPITAL OUTLAY\$67,229\$87,576

Object No.	Contingencies	Valuation Fund	
		Projected FY18-19	Budgeted FY17-18
(699)	THE PROPERTY VALUATION TRAINING AND PROCEDURES COMMISSION HAS APPROVED AN AMOUNT, IF NECESSARY, OF UP TO 3% OF YOUR TOTAL EXPENDITURE BUDGET	\$9,107	\$0

SUBTOTAL: RESERVED FOR CONTINGENCIES\$9,107\$0



COUNTY ⁰

PROJECTED EXPENDITURE SCHEDULE - VALUATION FUND (cont.)
FISCAL YEAR 2018 - 2019

Object No.	ASSESSOR CAPITAL PROJECTS	Valuation Fund	
		Projected FY 18-19	Budgeted FY 17-18
(966)	GIS CAPITAL PROJECT	\$8,000	\$17,000
(977)	OTHER CAPITAL PROJECTS		
	PLEASE DESCRIBE:		
1	\$ 8,000	Aerials-- to be flown in spring of 2019 or fall of 2019	
2	\$	for	
3	\$	for	

SUBTOTAL: CAPITAL PROJECTS

\$8,000

\$17,000

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SUMMARY

SUMMARY OF PROJECTED EXPENDITURES

(101 - 110)	PERSONAL SERVICES (SUBTOTAL PAGE 3)	<u>\$182,266</u>
(211 - 240)	CONTRACTUAL SERVICES (SUBTOTAL PAGE 4)	<u>\$60,600</u>
(341 - 353)	COMMODITIES (SUBTOTAL PAGE 5)	<u>\$16,000</u>
(459)	CAPITAL OUTLAY (SUBTOTAL PAGE 5)	<u>\$67,229</u>
(699)	CONTINGENCIES (SUBTOTAL PAGE 5)	<u>\$9,107</u>
(966 - 977)	CAPITAL PROJECTS (SUBTOTAL PAGE 6)	<u>\$8,000</u>

GRAND TOTAL: TOTAL OF PROJECTED EXPENDITURES TO BE
MADE FROM VALUATION FUND FOR THE ENSUING FISCAL YEAR
2018 - 2019

\$343,202

NOTE: PROJECTED REVENUES (PAGE 2) AND EXPENDITURES MUST BALANCE

_____ APPROVED _____% _____ APPROVED WITH ADJUSTMENTS _____%

SIGNATURE

PROPERTY VALUATION TRAINING
AND PROCEDURES COMMISSION

DATE

JUSTIFICATION

The following information **MUST** be included in your justification:

1. A detailed explanation justifying your need for the percent requested.
2. A detailed explanation of your carryover from last year (if any).

The funds requested are for data collection and appraisal of all residential and commercial properties for the 2018-2019 tax year. We will do data collection in two districts (Banks & Meade) as well as new construction and building permit review in the remaining 5 districts. I will also be using these fund for salaries, insurance, contractual services, M & R of equipment as well as vehicle maintenance.

I have a contract with global science for multiple applications. I also have contracts with ESRI, Blue Mountain, and Atlas Geographical Database for mapping purposes. Professional services include Jerry Knight of Knight Consulting.

I plan on purchasing 1 new computer, 1 server, 4 monitors, and possibly a drone for appraisal purposes using capital outlays.

As in the past, I will work with Upshur County Commission and 911 to purchase new aerial photography.

Amount to be set aside for FY2018-2019 of \$24,653 will be applied to future purchase of new office furniture and a small interior remodel that will make our office more efficient when assisting taxpayers.

If additional information is needed, please contact me @ 304-472-4650 or dwzickefoose@upshurcounty.org .

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COUNTY 0

JUSTIFICATION (cont.)

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Employees Paid Solely From General Fund

Employee Name:

<u>Mimi Riffle</u>	<u>\$26,000.00</u>
<u>Lisa Severe</u>	<u>\$26,000.00</u>
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Employees Paid Solely From Valuation Fund (provide total annual salary)

Employee Name and Annual Salary:

Employee Name and Annual Salary:

<u>Junior McGee</u>	<u>\$34,320</u>
<u>Michael Burgess</u>	<u>\$29,993</u>
<u>Amy Farnsworth</u>	<u>\$22,880</u>
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Percentage of salary paid
from the valuation fund
(% only - not salary figure)

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UPSHUR COUNTY BUILDING PERMITS
DECEMBER 1, 2017 - DECEMBER 15, 2017

DATE ISSUED	PERMIT NUMBER	UID NUMBER	APPLICANT NAME	APPLICANT ADDRESS	ESTIMATED PROJECT COST	PAID	CHECK, CASH OR COUNTY CLERK	DESCRIPTION OF PROJECT	CONTRACTOR OR PROPERTY OWNER
12/4/2017	7170	1076	GARY JORDAN	560 LITTLE PECKS RUN RD, VOLGA, WV 26238	\$4,000.00	\$15.00	CASH	24' X 40' GARAGE / CARPORT	SELF
12/4/2017	7171	420	PAUL J COLEMAN	116 DRUMMOND LN, BUCKHANNON, WV 26201	\$500.00	\$15.00	OL	12' X 16' STORAGE BUILDING	SELF
12/4/2017	7172	81603	JERRY SANDY	2119 GLADY FORK RD, BUCKHANNON, WV 26201	\$25,000.00	\$15.00	CASH	16' X 54' MOBILE HOME	SELF
12/4/2017	7173	81595	ROCHELLE TENNEY	2119 GLADY FORK RD, BUCKHANNON, WV 26201	\$25,000.00	\$15.00	CASH	14' X 54' MOBILE HOME AND 8' X 12' STORAGE BUILDING	SELF
12/4/2017	7174	5756	WILLIAM JOHN CLARK	870 ABBOTT RD, BUCKHANNON, WV 26201	\$400.00	\$15.00	CC	LEAN-TO FOR HAY STORAGE	SELF
12/4/2017	7175	81601	KYLE LINGER	421 MACEDONIA RD, BUCKHANNON, WV 26201	\$100,000.00	\$15.00	CC	NEW HOUSE; FOOTERS AND SETTING DOUBLE WIDE WITH SEPTIC	PRESTIGE HOUSING INC, BUCKHANNON, WV 26201
12/4/2017	7176	81600	CHANTEL BOWSER	112 TETER CROSSING RD, BUCKHANNON, WV 26201	\$45,000.00	\$15.00	CHECK	INSTALLATION OF MANUFACTURED HOME	FREEDOM HOMES, PO BOX 398, BUCKHANNON, WV 26201
12/4/2017	7177	2556	KRISTIN NICOLE JOHNSON	PO BOX 555, BUCKHANNON, WV 26201	\$8,000.00	\$15.00	CASH	24' X 40' STORAGE BUILDING	SELF
12/5/2017	7178	5124	BARBARA SHIPLEY	1424 STONY RUN RD, BUCKHANNON, WV 26201	\$7,500.00	\$15.00	CASH	14' X 28' WOOD BUILDING	SELF
12/5/2017	7179	11898	JOE TURNER	5817 OLD ELKINS RD, BUCKHANNON, WV 26201	\$900.00	\$15.00	CASH	12' X 18' CARPORT	SELF
12/5/2017	7180	11515	RANDALL ROY	9032 RT 20 SOUTH RD, FRENCH CREEK, WV 26218	\$3,000.00	\$15.00	CHECK	10' X 16' OUT BUILDING	SELF
12/5/2017	7181	81115	MARK MILES	3321 BUCKHANNON RUN RD, BUCKHANNON, WV 26201	\$2,000.00	\$15.00	CHECK	18' X 18' STORAGE BUILDING; CHICKEN COOP	SELF
12/6/2017	7182	81604	GLENN R LINGER	5858 COFFIN STATION RD, URBANA, OH 43078	\$2,000.00	\$15.00	CHECK	CAMPER SET AS CAMP	SELF
12/11/2017	7183	81605	KELLEY CARR	81 SMITHFIELD ST, BUCKHANNON, WV 26201	\$218,000.00	\$15.00	CHECK	2,100 SQ FT RESIDENCE	SPOTLOE CONSTRUCTION, 152 MAHER RD, TALLMANSVILLE, WV 26237
12/11/2017	7184	7177	SHELIA DOWELL	184 PARKWOOD DR, BUCKHANNON, WV 26201	\$4,000.00	\$15.00	CASH	24' X 36' CARPORT	CAROLINA CARPORTS INC, 187 CARDINAL RIDGE TR, DOBSON, NC 27017
12/11/2017	7185	5332	JACKSON HERRON	1097 LICK RUN RD, BUCKHANNON, WV 26201	\$2,500.00	\$15.00	CC	15' X 20' DECK REPLACEMENT	JEFFREY GRIFFITH, DBA GRIFFY'S CONSTRUCTION, 160 TORREY DR, BUCKHANNON, WV 26201
12/12/2017	7186	8401	GLENN KOPELOV	53 BEECH RUN RD, BUCKHANNON, WV 26201	\$15,000.00	\$15.00	CHECK	BLOCK GARAGE	SELF
12/12/2017	7187	80145	SHEA PHILLIPS	2090 MT NEBO RD, BUCKHANNON, WV 26201	\$2,500.00	\$15.00	CASH	16' X 24' CANOPY/PATIO	FLOODPLAIN; CONDITIONAL
					TOTAL	TOTAL			
					\$465,300.00	\$270.00			

UPSHUR COUNTY BUILDING PERMITS
DECEMBER 16, 2017 - DECEMBER 31, 2017

12/19/2017	7188	N/A	J. F. ALLEN COMPANY	PO BOX 2049, BUCKHANNON, WV 26201	\$3,000,000.00	\$15.00	CASH	INITIAL INSTALLATION OF UTILITIES FOR FUTURE DEVELOPMENT OF SITE. 100 CAMPSITES MAY BE CONSTRUCTED	J. F. ALLEN COMPANY, PO BOX 2049, BUCKHANNON, WV 26201
12/20/2017	7189	80411	CLINTON E. WYATT	12 KRAFT ST, BUCKHANNON, WV 26201	\$1,500.00	\$15.00	CHECK	OUT BUILDINGS	FLOODPLAIN; ALL UNDER GROUND
					TOTAL	TOTAL			
					\$3,001,500.00	\$30.00			
					GRAND TOTAL	GRAND TOTAL			
					\$3,466,800.00	\$300.00			

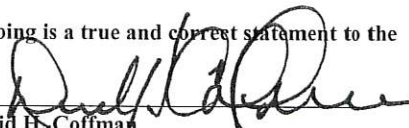


Upshur County Sheriff's Financial Statement

For Period Ending: November 2017

FUND NAME	BEGINNING BALANCE	CURRENT MONTH COLLECTIONS	ORDERS ISSUED	BALANCE PER BOOKS
FUND - 001 GENERAL COUNTY FUND	\$ 2,415,181.75	\$ 215,223.78	\$ (1,337,763.53)	\$ 1,292,642.00
FUND - 002 COAL SEVERANCE TAX FUND	\$ 86,326.36	\$ 2.75	\$ (10,000.00)	\$ 76,329.11
FUND - 003 DOG AND KENNEL FUND	\$ 53,897.90	\$ 1,890.20	\$ (4,445.18)	\$ 51,342.92
FUND - 004 GENERAL SCHOOL FUND	\$ 25,489.42	\$ 4,229.83	\$ -	\$ 29,719.25
FUND - 005 MAGISTRATE COURT FUND	\$ 3,584.31	\$ 1,213.50	\$ (200.78)	\$ 4,597.03
FUND - 006 WORTHLESS CHECK FUND	\$ 136,209.39	\$ 76.12	\$ -	\$ 136,285.51
FUND - 007 E-911 FUND	\$ 260,724.45	\$ 179,398.54	\$ (5,346.66)	\$ 434,776.33
FUND - 008 HOME CONFINEMENT FUND	\$ 40,153.28	\$ 4,570.35	\$ (1,748.12)	\$ 42,975.51
FUND - 013 CURRY PARK FUND	\$ 69,477.47	\$ 42.22	\$ (376.72)	\$ 69,142.97
FUND - 015 CURRY LIBRARY FUND	\$ 74,298.40	\$ 14.23	\$ (1,414.92)	\$ 72,897.71
FUND - 018 AIRPORT CONSTRUCTION FUND	\$ 13,288.89	\$ -	\$ (13,288.79)	\$ 0.10
FUND - 019 UPSHUR COUNTY FIRE FEE FUND	\$ 16,510.46	\$ 11,585.19	\$ (16,410.46)	\$ 11,685.19
FUND - 020 WIRELESS E-911 FUND	\$ -	\$ -	\$ -	\$ -
FUND - 021 EE HEALTH CARE REIMBURSEMENT FUND	\$ 35,864.03	\$ 17,777.75	\$ (27,035.48)	\$ 26,606.30
FUND - 039 COAL REALLOCATION FUND	\$ 168,128.71	\$ 1.38	\$ -	\$ 168,130.09
FUND - 052 EMPLOYEE BENEFITS FUND	\$ 1,109,794.90	\$ 9.01	\$ (24,530.75)	\$ 1,085,273.16
FUND - 056 ASSESSOR'S VALUATION FUND	\$ 219,186.88	\$ 6,143.90	\$ (736.27)	\$ 224,594.51
FUND - 058 UP.CO.FIN.STBL.FUND	\$ 1,224,145.81	\$ -	\$ -	\$ 1,224,145.81
FUND - 059 CONCEALED WEAPONS FUND	\$ 23,836.45	\$ 1,440.19	\$ (2,639.87)	\$ 22,636.77
FUND - 063 VOTER'S REGISTRATION FUND	\$ 4,785.94	\$ 0.04	\$ -	\$ 4,785.98
FUND - 071 JURY FUND	\$ 10,531.71	\$ -	\$ -	\$ 10,531.71
FUND - 073 SPECIAL LAW ENFRMNT INVESTIGATION FUND	\$ 2,149.94	\$ 0.02	\$ -	\$ 2,149.96
FUND - 078 CHILD EXCHANGE & VISITATION FUND	\$ 22,447.38	\$ 4,177.78	\$ -	\$ 26,625.16
FUND - 079 SPAYING & NEUTERING FUND	\$ 47,878.57	\$ 550.00	\$ (950.00)	\$ 47,478.57
FUND - 080 COMM. CORR. FUND	\$ 151,258.38	\$ 13,128.66	\$ (5,111.52)	\$ 159,275.52
FUND - 102 AIRPORT IMP. PROJECT FUND	\$ 10,926.94	\$ 7,314.00	\$ (18,240.94)	\$ -
FUND - 104 ELKINS ROAD PSD FUND	\$ -	\$ 16,212.00	\$ (11,580.00)	\$ 4,632.00
FUND - 105 ADRIAN PSD WATERLINE PHASE VI FUND	\$ -	\$ -	\$ -	\$ -
Fund - 245 UPSHUR COUNTY WELLNESS COMPLEX FUND	\$ 5,960.00	\$ -	\$ -	\$ 5,960.00
FUND - 248 IND. PARK SEWER FUND	\$ 1.00	\$ -	\$ -	\$ 1.00
FUND - 311 DMV LICENSE FUND	\$ -	\$ 35,175.00	\$ (35,175.00)	\$ -
FUND - 312 CRIMINAL CHARGES FUND	\$ -	\$ 800.03	\$ (800.03)	\$ -
FUND - 313 COURT REPORTER FUND	\$ -	\$ 118.90	\$ (118.90)	\$ -
FUND - 314 STATE FINES FUND	\$ -	\$ 100.00	\$ (100.00)	\$ -
FUND - 315 STATE POLICE FUND	\$ 5.00	\$ 250.00	\$ (250.00)	\$ 5.00
FUND - 316 STATE CURRENT FUND	\$ -	\$ 2,113.70	\$ (2,113.70)	\$ -
FUND - 317 COURTHOUSE FACILITIES IMPROVEMENT FUND	\$ -	\$ 360.00	\$ (360.00)	\$ -
FUND - 364 TAX LIEN FUND	\$ 72,996.02	\$ 137,101.16	\$ (3,796.39)	\$ 206,300.79
FUND - 365 DELQ & NONENT LAND	\$ 77,109.13	\$ 762.54	\$ -	\$ 77,871.67
FUND - 366 BOARD OF HEALTH FUND	\$ 338,110.66	\$ 13,389.11	\$ (24,058.82)	\$ 327,440.95
FUND - 369 WV DEPUTY SHERIFF'S RETIREMENT FUND	\$ 523.00	\$ 509.00	\$ (593.00)	\$ 439.00
FUND - 373 SCHOOL CURRENT FUND	\$ -	\$ 165,680.03	\$ (165,680.03)	\$ -
FUND - 374 SCHOOL EXCESS LEVY FUND	\$ -	\$ 83,798.15	\$ (83,798.15)	\$ -
FUND - 375 SCHOOL BOND FUND	\$ -	\$ -	\$ -	\$ -
FUND - 378 CITY CURRENT FUND	\$ -	\$ 22,512.55	\$ (22,512.55)	\$ -
FUND - 379 CITY VOTED LIBRARY FUND	\$ -	\$ 2,701.47	\$ (2,701.47)	\$ -
FINAL TOTALS	\$ 6,720,782.53	\$ 950,373.08	\$ (1,823,878.03)	\$ 5,847,277.58
BALANCE IN COUNTY DEPOSITORIES AT END OF MONTH:	\$ 6,482,595.05	\$ -	\$ -	\$ -
ORDERS/DEBITS OUTSTANDING:	\$ (1,230,721.17)			
DEPOSITS/CREDITS OUTSTANDING:	\$ 593,653.70			
NET BANK BALANCE	\$ 5,845,527.58			
PETTY CASH / CASH DRAWERS	\$ 1,750.00			
CASH SPECIAL INVESTIGATION FUND	\$ -			
ADJUSTMENT	\$ -			
TOTAL IN COUNTY DEPOSITORIES AND OFFICE:	\$ 5,847,277.58			

I, David H. Coffman, Sheriff of Upshur County do solemnly swear that the foregoing is a true and correct statement to the best of my knowledge.


 David H. Coffman
 Sheriff & Treasurer, Upshur County 12/20/2017

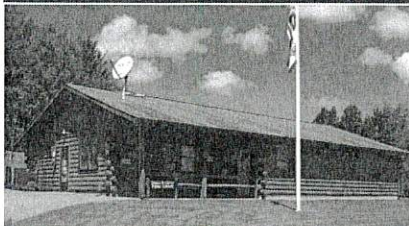


Upshur County Sheriff's Financial Statement

For Period Ending: November 2017

Bank Balance Listing

BANK NAME	ACCOUNT NAME	BANK BALANCE	OUTSTANDING CHECKS/DEBITS	OUTSTANDING DEPOSITS/CREDITS	BOOK BALANCE
FIRST COMMUNITY BANK					
	GENERAL COUNTY -MMA	\$ 962,402.67	\$ (5,517.28)	\$ 141,701.84	\$ 1,098,587.23
	COAL SEVERANCE-MMA	\$ 74,329.11	\$ -	\$ -	\$ 74,329.11
	E-911 -MMA	\$ 432,276.33	\$ -	\$ -	\$ 432,276.33
	CURRY PARK-MMA	\$ 67,142.97	\$ -	\$ -	\$ 67,142.97
	CURRY LIBRARY-MMA	\$ 70,897.71	\$ -	\$ -	\$ 70,897.71
	AIRPORT CONSTRUCTION-MMA	\$ -	\$ -	\$ -	\$ -
	ASSESSOR'S VALUATION-MMA	\$ 217,220.39	\$ -	\$ 5,374.12	\$ 222,594.51
	CONCEALED WEAPONS	\$ 22,441.77	\$ (50.00)	\$ 245.00	\$ 22,636.77
	GENERAL TAX ACCOUNT-MMA	\$ 402,522.42	\$ (419,781.65)	\$ 17,259.23	\$ -
	BOARD OF HEALTH-MMA	\$ 283,895.86	\$ -	\$ 3,645.09	\$ 287,540.95
	UPSHUR CO. FIRE FEE-IBCK	\$ 27,630.65	\$ (16,410.46)	\$ 465.00	\$ 11,685.19
	WIRELESS E-911 FUND-IBCK	\$ -	\$ -	\$ -	\$ -
	UP CO COAL REALLOCAT-IBCK	\$ 168,130.09	\$ -	\$ -	\$ 168,130.09
	EMPLOYEE BENEFITS-IBCK	\$ 1,085,273.16	\$ -	\$ -	\$ 1,085,273.16
	SP.LAW ENF.INVESTIG.-IBCK	\$ 2,149.96	\$ -	\$ -	\$ 2,149.96
	COMMUNITY CORR. FUND-IBCK	\$ 163,225.58	\$ (3,950.06)	\$ -	\$ 159,275.52
	PARKS/REC CLEARING ACCT	\$ -	\$ -	\$ -	\$ -
	ADDRESSING/MAPPING CLEARING	\$ -	\$ -	\$ -	\$ -
	GENERAL COUNTY PAYROLL-CK	\$ 322,682.42	\$ (161,338.83)	\$ -	\$ 161,343.59
	TAX CLEARING ACCOUNT	\$ 7,042.84	\$ (7,961.87)	\$ 919.03	\$ -
	BOARD OF HEALTH-PAYROLL	\$ 21,008.56	\$ (1,008.56)	\$ -	\$ 20,000.00
	GENERAL COUNTY-CKNG	\$ 187,829.86	\$ (156,868.68)	\$ -	\$ 30,961.18
	COAL SEVERANCE-CKNG	\$ 12,000.00	\$ (10,000.00)	\$ -	\$ 2,000.00
	DOG & KENNEL-CKNG	\$ 51,379.92	\$ (37.00)	\$ -	\$ 51,342.92
	GEN. CO. MISC-CKNG	\$ 34,379.91	\$ (63.63)	\$ -	\$ 34,316.28
	WORTHLESS CHECK FUND-CKNG	\$ 136,285.51	\$ -	\$ -	\$ 136,285.51
	E-911 -CNKG	\$ 2,557.50	\$ (57.50)	\$ -	\$ 2,500.00
	HOME DETENTION-IBCK	\$ 44,723.63	\$ (1,748.12)	\$ -	\$ 42,975.51
	CURRY PARK-CKNG	\$ 2,060.00	\$ (60.00)	\$ -	\$ 2,000.00
	CURRY LIBRARY-CKNG	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
	AIRPORT CONSTRUCTION-CKNG	\$ 0.10	\$ -	\$ -	\$ 0.10
	ASSESSOR'S VALUATION-CKNG	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
	VOTER'S REGISTRATION-IBCK	\$ 4,785.98	\$ -	\$ -	\$ 4,785.98
	JURY-CKNG	\$ 11,430.05	\$ (898.34)	\$ -	\$ 10,531.71
	SPAY.& NEUTER. DEP. FUND	\$ 48,278.57	\$ (800.00)	\$ -	\$ 47,478.57
	AIRPORT IMP. PROJECT-CKNG	\$ -	\$ -	\$ -	\$ -
	ELKINS ROAD PSD	\$ 4,632.00	\$ -	\$ -	\$ 4,632.00
	ADRIAN PSD WATERLINE PHASE VI	\$ -	\$ -	\$ -	\$ -
	WELLNESS COMPLEX FUND	\$ 5,960.00	\$ -	\$ -	\$ 5,960.00
	INDUSTRIAL PARK SEWER-CKG	\$ 1.00	\$ -	\$ -	\$ 1.00
	DMV LICENSE FUND-CKNG	\$ 13,420.80	\$ (16,695.00)	\$ 3,274.20	\$ -
	STATE CLEARING ACCOUNT-CK	\$ 745.00	\$ (825.00)	\$ 80.00	\$ -
	STATE POLICE FUND-CKNG	\$ 230.00	\$ (250.00)	\$ 25.00	\$ 5.00
	GENERAL TAX ACCOUNT-CKNG	\$ 1,863.84	\$ (421,645.49)	\$ 419,781.65	\$ -
	TAX LEIN FUND-CKNG	\$ 208,077.03	\$ (1,776.24)	\$ -	\$ 206,300.79
	DELQ & NON-ENTERED LAND	\$ 77,109.13	\$ -	\$ 762.54	\$ 77,871.67
	BOARD OF HEALTH-CKNG	\$ 22,877.46	\$ (2,977.46)	\$ -	\$ 19,900.00
	WVDSRF-CKNG	\$ 318.00	\$ -	\$ 121.00	\$ 439.00
	BANK TOTAL	\$ 5,205,217.78	\$ (1,230,721.17)	\$ 593,653.70	\$ 4,568,150.31
PROGRESSIVE BANK					
	UP.CO.FIN.STBL.FUND-SV	\$ 1,224,145.81	\$ -	\$ -	\$ 1,224,145.81
	EE HEALTH CARE REIMB FUND	\$ 26,606.30	\$ -	\$ -	\$ 26,606.30
	UP.CO.FIN.STBL.FUND-CKNG	\$ -	\$ -	\$ -	\$ -
	CHILD EXCHG & VISIT CTR	\$ 26,625.16	\$ -	\$ -	\$ 26,625.16
	BANK TOTAL	\$ 1,277,377.27	\$ -	\$ -	\$ 1,277,377.27
SUMMARY:					
	TOTAL ALL BANKS	\$ 6,482,595.05	\$ (1,230,721.17)	\$ 593,653.70	\$ 5,845,527.58
	PETTY CASH / CASH DRAWERS				\$ 1,750.00
	CASH SPECIAL INVESTIGATION FUND				\$ -
	GRAND TOTAL				\$ 5,847,277.58



CURRY COURIER

December 27, 2017

Volume 3, Number 2

11/22/2017 - 12/27/2017

• Library/Park Deposits

Copies: \$6.45
Faxes: \$5.50
Fines: \$4.00
Donations: \$25.10
Total Library: \$41.05

Camp receipts: \$0.00
Vending Machines: NA
Total Park: \$0.00

• Statistical Report

Users: 249
Computer Users: 14
Wireless Users: 22
Circulation: 466
Reference:
In House: 67
Phone: 106
Internet: 2

Reservations:
Campsites: 0
Pavilions: 1

Copies: 126

Faxes: 13

Library Cards: 1

Hunting Permits: 0

Books cataloged:
This reporting period 89
Total items cataloged 5716

A VERY MERRY CHRISTMAS & A PROSPEROUS NEW YEAR

Here's hoping you had a joyous Christmas. Jonathan, Darlene and I would like to wish you all a Happy, Safe, and Prosperous New Year. We are looking forward to a new year with lots of activities and programs to serve our community.

STAFF REPORT

The Santa's Workshop Christmas was a great success. Check out our photo supplement or visit our Facebook page (<https://www.facebook.com/jwcpl/>). A special thanks to our Board members and their spouses who came out to spend Saturday afternoon with us, lend support and helping hands. Special thanks to our "elves" Kelly and Sandy for manning craft tables and wrangling children. A special thanks to our Santa, who was the hit of the party again this year. Many parents were pleased with the format of this year's program and really enjoyed the crafts. The 2018 children's Christmas event is tentatively scheduled for Saturday, December 8th, 2018 and the theme is yet to be determined.

The final grant report for the Governor's STEM grant which provided us with the KEVA building materials was submitted this week. We are waiting to hear more with regard to possible grants for the library and park from Mike Cozad, Community Liaison with ERM. The Dollar General grant application window opens next month and I will be pursuing funds for summer reading.

Our numbers are down from last month's across the board, but are consistent for the same time period last year. Computer and Wifi use are down somewhat; several people who regularly spent time on our system have been able to get internet in their homes. There are still people coming in to use the computers for school work, job seeking, and submitting applications. There were 2 programs cancelled this reporting period due to road conditions and one rescheduled to accommodate the schedules of the program participants. Pretty much your typical winter holiday activity.

We are the proud owners of a really fun popcorn machine thanks to Sue at the Full Moon Tavern. They were unable to use it and thought of us. Our plan is to share it with the Brooks Hill Community Building for our mutual benefit. We are in the process of cleaning it up and searching for an operator's manual.

• **Program Recap**

Family Storytime:

5 programs: 28 children, 19 adults: 1 cancellation due to weather

Adult Yoga for Health

4 programs: 8 adults

Sit & Be Fit

4 programs: 9 adults: 1 cancellation due to weather

Curry Keva Club

1 program, 0 served

Santa's Workshop Christmas

20 children, 202 adults

Beginning Links Preschoolers

1 program, 0 served: program rescheduled to accommodate patrons schedules

• **Agenda items for 3/28/18**

Change in copier prices

4-wheeler encroachment

If you have items you wish to appear on the Agenda for March 2017, please contact

Carrie Wallace:

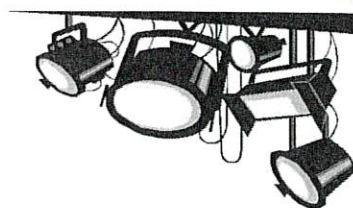
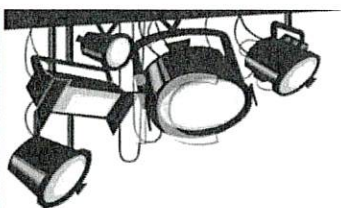
304-472-0535

clwallace@upshurcounty.org

or me:

304-924-6724

jllwilliams@upshurcounty.org



Libraries Rock!

Community Talent Show

As an extension of our Libraries Rock! Rock Around the World Summer Reading Program this year we will a TALENT SHOW on Saturday, July 21st, 2018 at the Brooks Hill Community Building. Several parents approached me about having a talent show to help the children learn to perform for and in front of others. The Community Building has been reserved and Jim Crouse has agreed to help us with the sound. We will need to find judges and prizes for this event, which will be open to all summer reading participants and the community at large for children under 18. We also will need help the day of the event with staging, helping the participants getting on and off the stage, vote tabulations, possibly concessions, and a myriad of "other duties as assigned." Please consider spending the afternoon with us.

UPCOMING EVENTS:

January 1st: CLOSED in observance of the New Year holiday

January 2nd: Family Storytime, 5:45 pm – "I don't know but...Alaska"

January 3,10,17,24, and 31st: Adult Yoga for Health, 5:45 pm

January 4,11,18,and 25th: Sit and Be Fit, 1:00 pm

January 5th : Title 1 Beginning Links Preschool program, 1:00 pm

January 9th: Family Storytime, 5:45 pm – "Sleds..."

January 15th: CLOSED in observance of Martin Luther King Day

January 16th: Family Storytime, 5:45 pm – "...and the Dogs who pull them"

January 19th : Title 1 Beginning Links Preschool program, 1:00 pm

January 23rd : Family Storytime, 5:45 pm – "one Squirrel-ly storytime"

January 30th; Family Storytime, 5:45 pm – "Tracks in the snow"

February 2nd: Family Storytime, 5:45 pm "Quilts"

February 7,14,21,and 28th: Adult Yoga for Health, 5:45 pm

February 1,8,15,and 22nd: Sit and Be Fit, 1:00 pm

February 13th: Family Storytime, 5:45 pm "Year of the Dog"

February 16th: Title 1 Beginning Links Preschool program, 1:00 pm

February 19th: CLOSED in observance of President's Day

February 20th: Family Storytime, 5:45 pm "Humble Pie"

February 27th: Family Storytime, 5:45 pm "Nar-what?"

March 28th: Advisory Board Meeting, 10:00 am

April 5 & 6th: WVLA Spring Fling, Summerville, WV

April 21st: Kick off to Money Smart Week (financial literacy) with an "Opoly" Tournament – 1:00 – 3:00 pm

April 25th: Advisory Board Meeting – 10:00 am

May 23rd: Advisory Board Meeting – 10:00 am

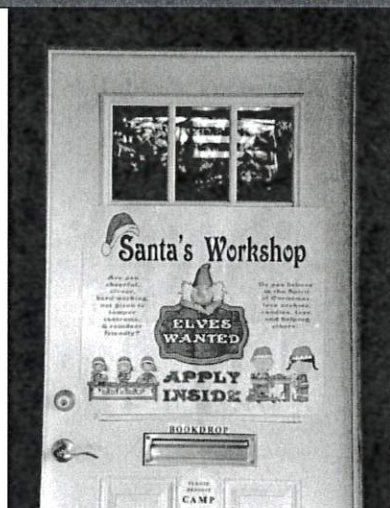
June 5th: Tentative start of Libraries Rock! Summer Reading Program - 5:45 pm

June 27th: Advisory Board Meeting – 10:00 am

July 21st: Libraries Rock! Talent Show Time TBD

July 27 & 28th: Brooks Hill Fair, programming TBD
 July 25th: Advisory Board Meeting – 10:00 am
 August 7th: Libraries Rock! Summer Reading Finalé at Skateland –
 7:00 – 9:00 pm
 August 22nd: Advisory Board Meeting – 10:00 am
 September 26th: Advisory Board Meeting – 10:00 am
 October 24th: Advisory Board Meeting – 10:00 am
 October 31st: Community Trick or Treat
 December 8th: Tentative date for Curry Children's Christmas Program –
 Theme TBD

CURRY COURIER PHOTO SUPPLEMENT



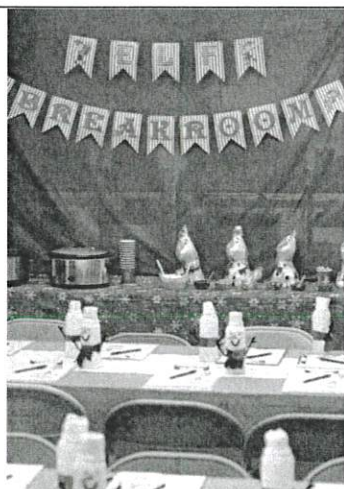
Welcome to Santa's Workshop



Fun and Games



Lots of fun crafts...



Hot Chocolate Bar



Refreshments










Santa Visit

... and a good time had by all!

January

at the

James W. Curry Public Library

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
CLOSED 1 	Family Storytime 2 5:45 pm I don't know but... ALASKA	Adult Yoga for Health 3 5:45 pm	Sit & Be Fit 4 1:00 PM	TITLE I 5  BEGINNING LINKS PRESCHOOL PROGRAM 1:00 PM (RESCHEDULE FROM DECEMBER)	 ALTON COMMUNITY BUILDING 6
8	Family Storytime 9 5:45 pm SLIDS...	Adult Yoga for Health 10 5:45 pm	Sit & Be Fit 11 1:00 PM	12	 SELBYVILLE VOLUNTEER FIRE DEPARTMENT 13
CLOSED 15 IN OBSERVANCE OF MARTIN LUTHER KING DAY <i>(have a day...)</i>	Family Storytime 16 5:45 pm & the DOGS who pull them	Adult Yoga for Health 17 5:45 pm	Sit & Be Fit 18 1:00 PM	TITLE I 19  BEGINNING LINKS PRESCHOOL PROGRAM 1:00 PM	20
22	Family Storytime 23 5:45 pm One SQUIRREL - ly storytime	Adult Yoga for Health 24 5:45 pm	Sit & Be Fit 25 1:00 PM	26	 SELBYVILLE VOLUNTEER FIRE DEPARTMENT 27
29	Family Storytime 30 5:45 pm TRACKS in the snow	Adult Yoga for Health 31 5:45 pm	<div>  LIBRARIES ROCK! SUMMER READING JOIN US IN JUNE, JULY & AUGUST FOR STORIES, CRAFTS, ACTIVITIES, & PRIZES TALENT SHOW JULY 21st, 2018 DETAILS TO FOLLOW </div>		

1721 Brooks Hill Road French Creek, WV 26218

FACEBOOK @jwcp1

304-924-6724

MON-WED 11AM-7PM THU 1PM-7PM FRI 10AM-6PM SAT 10AM-3PM
EMAIL: jameswcurrypubliclibrary@gmail.com

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***City Council of Buckhannon – 7:00 pm in Council Chambers
Meeting Agenda for Thursday, January 4, 2018***

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- A. Call to Order
 - A.1 Moment of Silence
 - A.2 Pledge to the Flag of the United States of America
 - A.3 Mayor's Greetings
- B. Recognized Guests
 - B.1 None
- C. Department & Board Reports
 - C.1 Public Works Director- Jerry Arnold
 - C.2 Finance Director- Amberle Jenkins
 - C.3 City Attorney- Tom O'Neill
 - C.4 Fire Chief – James Townsend
- D. Correspondence & Information
 - D.1 WV State Tax Department – Regarding Assessor Budget and 2% Fee
- E. Consent Agenda
 - E.1 Approval of Minutes-Regular meeting 12-21-17
 - E.2 Approval of Building and Wiring Permits
 - E.3 Approval of Payment of the Bills
- F. Strategic Issues for Discussion and/or Vote
 - F.1 Ordinance No. 422- Second and Final Reading-Amending Parking Ordinance
 - F.2 Discussion/Possible Draft Ordinance-Disposal of Asbestos at Transfer Station
 - F.3 Possible Action to Approve Submission of FirstEnergy Foundation Grant-Theatre Restoration
 - F.4 Reminder to fill Board Vacancies
 - Fire Civil Service City Appointment
 - Animal Care and Control- LU Animal Control Facility Rep & UC Veterinarian Rep
 - Planning Commission – 2 Vacant
 - F.5 Approval for Amby to receive information from State Tax Department
- G. Comments and Announcements
 - G.1 Mary Albaugh
 - G.2 Pamela Cuppari
 - G.3 C J Rylands
 - G.4 Robbie Skinner
 - G.5 David Thomas
 - G.6 Susan Aloï
- H. Mayor's Comments and Announcements
- I. Executive Session Per WV Code § 6-9A-4 (Personnel)
- J. Adjournment

POSTED 1-1-18

AGENDA
UPSHUR COUNTY SOLID WASTE AUTHORITY
BOARD OF DIRECTORS MEETING

Monday, January 8, 2018

Time: 4:30 PM

Place: UCSWA Office, 380 Mudlick Rd, Suite 102, Buckhannon, WV 26201

1. Call to Order
2. Determine Quorum
3. Minutes of December 11, 2017 Meeting
4. Monthly Financial Report—Treasurer
5. Director's Report – Burl Smith
6. Recognition of Guests

Old Business:

1. Schedule of Audit for FY 2017---
2. FY 2018 SWMB Grant, Direct Mailing Discussion---
3. _____

New Business:

1. April Make-It-Shine Discussion—
2. FY 2018 REAP Grant Discussion---
3. _____

Board Member Comments:

Meeting Adjournment:

NEXT MEETING: February 12, 2018 – (Regular Schedule)

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In compliance with West Virginia's Public Meeting Law, the 26th Judicial Circuit Community Corrections Program special board meeting will be held January 8, 2018 at 6:00pm in the Lewis County Commission Meeting Room in Lewis County. The public is invited to attend and learn more about our program, serving Lewis and Upshur Counties.

COMMUNITY CORRECTIONS

Board Meeting Agenda

January 8, 2018

Lewis County Commission Meeting Room 6:00 P.M.

I. Handouts

- Sign in sheets
- Agenda, Previous Meeting Minutes
- Budget report

II. New Business

- 1) Batterer's Intervention Prevention Class Update
 - Upshur/Lewis- 5 clients
- 2) Home Confinement Update- Lewis-20 Upshur-16
- 3) Community Corrections Update
 - Referrals received since July 1, 2017 Upshur-45 Lewis-55 Total- 100
 - Substance Abuse Treatment Background Board Member vacancy
 - Discussion about new computers
 - Grant update
 - T-Cup equipment and drug testing updates
 - Counseling services update

III. Next Meeting

- **March 5, 2018 at 6:00pm in the Upshur County Day Report Center**

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**THE ELKINS ROAD PUBLIC SERVICE
DISTRICT WILL HOLD ITS REGULAR
MONTHLY MEETING ON TUESDAY,
JANUARY 9, 2018 @ 5:30 P.M.**

**ANYONE WISHING TO ADDRESS THE BOARD SHOULD REQUEST TO BE PUT ON THE AGENDA BY FRIDAY, JANUARY 5, 2018
FOR ADDITIONAL INFORMATION, PLEASE CALL 304-472-3008 MONDAY THRU FRIDAY 9-1.**

UPSHUR COUNTY YOUTH CAMP BOARD

October 19, 2017

The Upshur County Youth Camp Board met in regular session on Thursday, October 19 at the WVU Extension Office. The meeting was called to order by President Glen Hawkins at 6:30 pm. Board members present were Gini Croaff, Glen Hawkins, Debbie Hull, Craig Presar and Thanna Wentz. Greg Woody, camp manager also attended. The secretary's report and financial statements were approved as presented thru motions made by Debbie and seconded by Gini.

Old Business:

1. Craig has not been able to reach the person who is in charge of the CPG money.
2. A discussion was held regarding the October 18 meeting members of the Board had with students from WVU. Some of their ideas were very good, however, the only thing the Brownfield grant is going to cover is reclamation of the "tar pit". We need to know from Brownfield if repairing the damage to the driveway (if any occurs as they transport the residue out of the area) will be covered with grant money. There is a second meeting with the students scheduled on November 15, the place is to be announced later.
3. Thanna has not been able to reach the fellow from Lykins to see if the camp might be eligible for a gasoline fuel refund.
4. Greg reported that the fuel tank from Lykins may be delivered within a week.

New Business:

1. More discussion on plans for a new recreation hall. The size should be 60 X 100. Somewhat larger than the existing building.

Greg's Comments:

1. The county maintenance crew will deliver the benches from the court house to the camp on November 6. As yet, we haven't decided where we will use them.
2. He will make another trip to World Vision on October 27.
3. He and Jonathan are keeping busy moving "stuff" from the bat cave to the new storage building. They are filing everything as they go so it will be easier to find things when they are needed.

There being no further business, the meeting adjourned at 7:30 pm. The next meeting will be held at the Extension office on Thursday, November 16 at 6:30 pm.

Respectfully submitted,

Thanna Wentz

Upshur County Fire Board Meeting

November 15, 2017

Members Present: Joe Malcolm, Joe Gower, Terry Cutright, and Larry Alkire

Members Absent: Tom O'Neill, Linn Baxa, and Clifton Shaw

Others Present: Toni Newman-Fire Fee Clerk

The Fire Board meeting was called to order by Joe Malcolm at 6:30 pm. All motions passed unanimously unless otherwise stated.

The meeting minutes from October 17, 2017, were reviewed. On motion by Terry Cutright, and second by Larry Alkire, the Board moved to approve the minutes.

The Fire Fee Clerk reported the percentage of collected fees for 2017 is at 83%. The Fire Fee clerk has sent over 250 reminders to customers with delinquent fees. All of District 1 has been completed. During audit training, it was determined the state auditor that completes the audit of the Sheriff's Office, reviews the independent audit for accuracy and completeness, but does not audit the Fire Board independently.

The October disbursement from the Chief Tax Deputy was \$16,410.46. Checking account balance as of October 31, 2017, was \$133,992.04

The following invoices were reviewed and approved upon motion by Terry Cutright and second by Joe Gower:

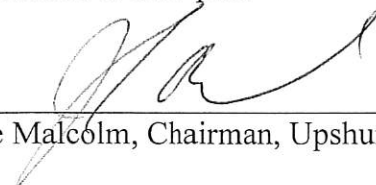
- Software Systems Invoice #30974---\$269.00---Maintenance Charge October
- County Commission reimbursement---mileage(audit training)--\$23.65
- Mountaineer Newspapers---Invoice #6040---\$65.91---Legal Advertisement

RFPs for the Audit were scored by the Board member present. The Fire Fee Clerk will compile results and report back at next meeting.

On Motion by Larry Alkire and second by Joe Gower, the Board approved corrective tickets 12022-12033 for 2017; 12170-12172 for 2016; 12002--12004 for 2015, and 12214=12216 for 2014.

The Fire Fee Clerk provided 23 *Requests for Relief of Erroneous Assessment*. The Board approved all requests based on research from the Fire Fee Clerk and/or the Assessor's Office.

The next meeting of the Board will be December 19, 2017. There being no further business the meeting adjourned at 8:45 p.m.


 Joe Malcolm, Chairman, Upshur County Fire Board


 Board Member