

**REGULAR MEETING AGENDA
JEFFERSON COUNTY COMMISSION
FOURTH QUARTERLY SESSION – OCTOBER – DECEMBER 2023
THURSDAY, DECEMBER 7, 2023
9:30 A.M.
County Commission Meeting Room
Old Charles Town Library
200 E. Washington Street, Charles Town, WV**

CALL TO ORDER

PRAYER – Deacon Dave Galvin

PLEDGE OF ALLEGIANCE

1. Selection of Commission Vice President

APPROVAL OF MINUTES

- November 30, 2023 Special Session

APPROVAL OF REQUISITIONS

- December 7, 2023

APPROVAL OF ACCOUNTS PAYABLE

- September 14, 2023
- September 21, 2023
- September 28, 2023
- October 5, 2023
- October 12, 2023
- October 19, 2023
- October 26, 2023
- November 2, 2023
- November 16, 2023
- November 30, 2023
- December 7, 2023

APPROVAL OF MANUAL CHECKS

- September 15, 2023
- September 22, 2023
- September 29, 2023
- October 6, 2023
- October 13, 2023
- October 20, 2023
- October 27, 2023
- November 3, 2023
- November 17, 2023
- December 1, 2023
- December 8, 2023

APPROVAL OF PAYROLL

- September 15, 2023
- September 29, 2023
- October 13, 2023
- October 27, 2023
- November 9, 2023
- November 24, 2023

ANNOUNCEMENTS

Report if there are changes in the agenda if applicable

PUBLIC COMMENT

***You may participate in public comment during the virtual meeting by raising your hand. Please submit comments via email to info@jeffersoncountywv.org. Your name will be included in the minutes and any written comments submitted will be published in the following agenda under Correspondence & Information.*

PRESENTATIONS

2. 9:45 a.m. Angela Banks, Assessor
 - Exonerations
 - Acknowledgement of the Assessor's Certificate of Compliance
 - Acknowledgement of the Assessor's Additional Duties
3. 10:00 a.m. Tom Hansen, Sheriff
 - Deputy Leave
 - Grant Award
4. 10:15 a.m. Jennifer Verdugo, Social Services Support Specialist
 - Grant Opportunity to address Youth Homelessness
5. 10:25 a.m. Luke Seigfried, County Planner
 - Quarterly Status Report of the 2045 Comprehensive Plan Update
6. 10:40 a.m. Roger Goodwin, Chief County Engineer
 - Complete Release of Construction Bond Security for SPARC, LLC – Summit Point Tactical Training Center, Phase 4 (File #S13-03)
 - Approval to Advertise for Building Inspector Vacancy
7. 10:50 a.m. Mike Sine, Director, Jefferson County Emergency Services
 - New Hires – 2 part-time FF/EMTs, 2 part-time AEMTs, 1 full-time Administrative assistant
 - Memorandum of Understanding – US Customs & Border Patrol Field Training
 - Consideration of potential purchase of SVFD ambulance
 - Discussion of WV Department of Health Salary Enhancement and Crisis Response Grant Award
8. 11:15 a.m. Nathan Cochran, Assistant Prosecuting Attorney
 - a. Report by counsel on opioid case and consideration of recent developments in the case (Jefferson County Commission v. Purdue Pharmaceutical, et al. US District Court, Northern District of West Virginia, Civil Action #1:17-OP-45170, MDL 17-md-02804-DAP In Re: National Prescription Opiate Litigation; State of West Virginia ex rel. Patrick Morrissey, Attorney General v. Walgreens Boots Alliance, Inc., et al., Civil Action No. 20-C-82 PNM (W. Va. Cir.Ct. Putnam

County) (the "West Virginia AG Action"), pending within In re: Opioid Litigation, Civil Action No. 21-C-9000 (W. Va. Cir. Ct. Kanawha County) and related matters.

b. Discussion of legal issues and potential action regarding proposed Solar Text Amendment to the Jefferson County Zoning and Land Development Ordinance, File #ZTA22-01. Discussion of Jefferson County Circuit Court Civil Action No.'s 2021-C- 33 through 37 and Jefferson County Circuit Court Civil Action No.'s 2021-C-46 through 50, Jefferson County Circuit Court Civil Action No. CC-19-2022-C-6, Jefferson County Circuit Court Civil Action No. 2022-C-81, Jefferson County Circuit Court Civil Action No. 2022-C-103, 2022-C-14 and 2023-C-112, WV Supreme Court No.'s 21-0727, 21-0728, and 21- 0731 and WV Intermediate Court of Appeals No. to be assigned (appeal of Jefferson County Circuit Court Civil Action No. 2022-C-141).

c. Consider matters involving or affecting the construction planning, or purchase, sale or lease of property.

d. Discussion of wage issue regarding Deputy Sheriffs.

NEW BUSINESS

- 9. Approval of creation/opening of county bank account for Fund 40 Opioid Settlement revenues
- 10. Approval of creation/opening of county bank account for Fund 41 County Fire Protection Fund
- 11. Approval of \$85,000 Yearly Allocations - Blue Ridge Mountain Volunteer Fire Company, Citizens Fire Company, Bakerton Fire Department, Middleway Fire Company, and Independent Fire Company
- 12. Audit Committee Appointment
- 13. Interim County Administrator Appointment

----- AFTERNOON SESSION -----

- 14. 1:30 p.m. Karen Olden, Probate Office
 - Fiduciary Quarterly Review of Estates opened, Waivers of Final Settlement and Accountings recorded since last quarterly review in July
 - Special Hearing for Respondent and Administrator CTA, DBN. William H. Judy, III, Ordered to appear before the Jefferson County Commission for the Estate Richard Walter Accurso, decease, and Ellen Sherry Hoffman, deceased
 - Re: Petition from John Powell to Remove Executrix Deborah Forrest: Estate of Ruth Moscatelli Powell, deceased
 - Re: Petition from Donna Herring to Remove Successor: Small Estate of Tyrone Paul Stewart, Jr. – Appoint Fiduciary Commissioner to collect & return items to the Estate

- 15. ADJOURN

CORRESPONDENCE AND INFORMATION

Notice of Intent to Appoint to the Jefferson County Deputy Sheriff's Civil Service Commission

Year-to-Date Budget Reports

Public Comment received from the following: David Tabb

At all times the County Commission reserves the right to rearrange agenda times because of time constraints and to accommodate the Commission schedule or the public.

Minutes

Jefferson County Commission

Thursday, November 30, 2023

A meeting of the Jefferson County Commission was held on Thursday, November 30, 2023 during the fourth quarterly session at 1:30 pm. The meeting was held via GoToWebinar and in-person. Present were President Steve Stolipher, Commissioner Tricia Jackson, Commissioner Jennifer Krouse and Commissioner Jane Tabb. Also present were Jacki Shadle, County Clerk and Sorayda Pitts, Administrative Assistant. The archived meeting of the Thursday, November 30, 2023 meeting is available on the Jefferson County Commission website.

Moment of Silence

PLEDGE OF ALLEGIANCE

Appointment of Charles Town District Commissioner

Commissioner Jane Tabb as the longest serving commissioner struck Isabel Simon leaving Keith Lowry and Pasha Majdi. Commissioner Stolipher forfeited his strike leaving Commissioner Jackson to make the final strike. Commissioner Jackson struck Keith Lowry leaving Pasha Majdi. Mr Majdi will serve as the new Commissioner for the Charles Town district until the November 2024 elections. Mr. Majdi will be sworn in and will serve as commissioner at the next regular schedule meeting on December 7, 2023.

APPROVAL OF MINUTES

- September 7, 2023 Regular Meeting
- September 21, 2023 Regular Meeting
- September 28, 2023 Special Meeting
- October 5, 2023 Regular Meeting
- October 12, 2023 Special Meeting
- October 19, 2023 Regular Meeting

- November 2, 2023 Regular Meeting
- November 16, 2023 Regular Meeting

APPROVAL OF REQUISITIONS

Motion by Mr. Stolipher to approve the Requisitions for October 5, 2023 in the amount of \$63,524.50. Motion seconded and unanimously approved.

Motion by Mr. Stolipher to approve the Requisitions for October 19, 2023 in the amount of \$67,605.80. Motion seconded and unanimously approved.

Motion by Mr. Stolipher to approve the Requisitions for November 2, 2023 in the amount of \$14,562.00. Motion seconded and unanimously approved.

Motion by Mr. Stolipher to approve the Requisitions for November 16, 2023 in the amount of \$26,096.67. Motion seconded and unanimously approved.

Motion by Mr. Stolipher to approve the Requisitions for November 30, 2023 in the amount of \$5,000.00. Motion seconded and unanimously approved.

PUBLIC COMMENT: Jacquelyn Milliron and David Tabb

PRESENTATIONS

2. Tom Hansen-Sheriff-Requested

a. Requested approval on Grant Awards-

- **Motion by Mr. Stolipher to accept the grant award from the Governors Highway Safety Grant and authorize the president to sign the associated documents. Motion seconded and unanimously approved.**

- **Motion by Mr. Stolipher to accept the JAG grant for the PRO grant award and authorize the president to sign the associated documents. Motion seconded and unanimously approved.**
3. Rebecca Hall-Victim Assistance Program- Requested VOCA Federal Grant Contract 2023-2024 Approval and Signature.
- **Motion by Mr. Stolipher to accept the 2023-2024 VOCA Federal Grant and authorize the president to sign the associated documents. Motion seconded and unanimously approved.**
4. Roger Goodwin, Chief County Engineer- Requested
- a. Complete Release of Letter of Credit #5105724 for George and Edna C. Enos – Anglers Ridge Subdivision ((File #05-06)
 - **Motion by Mr. Stolipher to authorize a complete release letter of credit #5105724 with Jefferson Security Bank, Charles Town, WV in the amount of \$7,108.00 for George R. and Edna C. Enos-Anglers Ridge Subdivision (File #05-06). Motion seconded and unanimously approved.**
 - b. Complete Release of Performance Bond #71484952 for Twin Oaks Subdivision, LLC – Morgan’s Grove Market Early Grading Permit (File #S12-06)
 - **Motion by Mr. Stolipher to authorize a complete release of Performance Bond #71484952 with Western Surety Company, Sioux Falls, SD in the amount of \$100,000.00 for Twin Oaks Subdivison, LLC-Morgan’s Grove Market Early Grading Permit (File #S12-06). Motion seconded and unanimously approved.**
 - c. Complete Release of Cash in Escrow Account for Beallair Homes, LLC – Beallair Subdivision, Phase 3, Commercial Lot 1 & Residue (File #08-21-SD)
 - **Motion by Mr. Stolipher to authorize a complete release of the Cash in Escrow account with Susquehanna Bank, Hagerstown, MD in the amount of \$260.00 for Beallair Home, LLC-Beallair Subdivison, Phase 3, Commercial**

Lot 1 & Residue (File#08-21-SD), Motion seconded and unanimously approved.

- d. Complete Release of Letter of Credit #281 for Bank of Charles Town Old Route 340 Business Center (File #S05-09)
 - **Motion by Mr. Stolipher to authorize a complete release of Letter of Credit #281 with the Bank of Charles Town, Charles Town, WV in the amount of \$140,199.00 for the Bank of Charles Town-Old Route 340 Business Center (File #S05-09). Motion seconded and unanimously approved.**
- e. Complete Construction Bond Release for Lutman Land Development, LLC – Milton’s Landing Subdivision, Lots 1-16, Lots 18-50 & SWM Lot 17 (File #21-22-SD)
 - **Motion by Mr. Stolipher to authorize a complete release of Letter of Credit #6004215 with CNB Bank in the amount of \$1,098,789.00 from the construction bond for Lutman Land Development, LLC-Milton’s Landing Subdivision Lots 1-16, Lots 18-50 & SWM Lot 17 (File #21-22SD). Motion seconded and unanimously approved.**
- f. Complete Construction Bond Release for River Riders, Inc. – River Riders Snow Tubing Hill (File #22-9-RR) .
 - **Motion by Mr. Stolipher to authorize a complete release of construction bond security for River Riders, Inc.-River Riders Snow Tubing Hill (File#22-9-RR)- Performance Bond No. 707705308 with Travelers Casualty & Surety Company of America, Harford, CT. Motion seconded and unanimously approved.**
- g. Approval of West Virginia Department of Economic Development & Jefferson County Commission - Agreement/Contract Extension #2 for the Hill Top House Hotel Tourism Development District (TDD) project services.
 - **Motion by Mr. Stolipher to approve the ACT DEV2200000001 Change Order #2 Contract Renewal Jefferson County Hilltop House Project, dated October 10, 2023, between the West Virginia Department of Economic Development and the Jefferson County Commission, and extending the contract from September 30, 2023 through September 29, 2024; and authorizing the County Administrator to sign the change order on behalf of the Jefferson County Commission. Motion seconded and unanimously approved.**

- h. Approval of complete Bond Release for Summit Point Automotive Research Center, LLC-Summit Point Tactical Training Center, Phase II (File #S12-04)
 - **Motion by Mr. Stolipher to approve the complete release of irrevocable letter of Credit #321 with the Bank of Charles Town in the amount of \$25,755.00 for Summit Point Automotive Research Center, LLC-Summit Point Tactical Training Center, Phase II (File#S12-04). Motion seconded and unanimously approved.**
 - i. Approval of complete of construction bond security for Jefferson Asphalt Products Company-Jefferson Asphalt Products Company, Phase I and Phase II (File#S11-12).
 - **Motion by Mr. Stolipher to approve the complete release letter of credit #1259 with United Bank in the amount of \$118,351.00 for Jefferson Asphalt Products Company-Jefferson Asphalt Product Company, Phase I and Phase II (File#S11-12). Motion seconded and unanimously approved**
5. Jeffrey Polczynski-Director-Jefferson County Emergency Communications- Requested
- a. Motorola Solutions - Maintenance and Lifecycle Services Contract – Radio System SUA
 - **Motion by Mrs. Tabb to approve the contract with Motorola Solutions for the maintenance and lifecycle services and SUA of our radio communications console infrastructure, for a six year term at the set prices per Exhibit C of the contract, for the overall cost of \$625,581.73 to be billed incrementally each year based upon Exhibit C. Motion seconded and unanimously approved.**
 - b. Appointment Request – Public Safety Dispatcher
 - **Motion by Mrs. Tabb to approve the employment of Amanda Miller as a Public Safety Dispatcher in the Emergency Communications Center for a salary of \$27.8846 per hour which equates to \$58,000 year base. Motion seconded and unanimously approved.**
 - c. Appointment Request – Full Time Public Safety Dispatchers (Trainee)
 - **Motion by Mrs. Tabb to approve the appointment of the following individuals as Public Safety Dispatcher (Trainee) at the hourly rate noted for each, the training incentive signing bonus of \$2,000 and the post-training salary increase upon completion of training.**
 - **1. Bobbi Keller- \$23.3963/hour; \$48,664.35**

- **2. Robin Kennedy - \$25.0341/hour; \$52,070.85 (8 years of experience and former Dispatch Center Supervisor)**
- **3. John Lindstrom - \$24.5661/hour; \$51,097.57 (holds BS & MS in Criminology from St. Vincent College)**
- **4. Jeaneen Holman - \$23.3963/hour; \$48,664.35**
- **5. Mary Wilt - \$23.3963/hour; \$48,664.35**

Motion seconded and unanimously approved.

6. Mike Sine- Director-Emergency Service Agency-Requested

a) New Hires 2 PT and 1 FT Personnel

- **Motion by Mrs. Tabb to hire McKenzie Pattison as a part-time FF/AEMT I @ \$21.28/hr effective 12/03/2023. Upon completion of the introductory period and meeting the requirements of AP1060 she will receive a promotion to FF/AEMT II with a new pay rate of \$21.81/hr to be effective 06/09/2024. Motion seconded and unanimously approved.**
- **Motion by Mrs. Tabb to hire Robert Roberts Jr. as a full-time FF/Paramedic I @ \$25.00/hr effective 12/03/2023. Upon completion of the introductory period and meeting the requirements of AP1060 he will receive a promotion to FF/Paramedic II to be effective 06/09/2024. Motion seconded and unanimously approved.**
- **Motion by Mrs. Tabb to hire Daniel Bohon II as a part-time FF/Paramedic I @ \$25.00/hr effective 12/03/2023. Upon completion of the introductory period and meeting the requirements of AP1060 he will receive a promotion to FF/Paramedic II to be effective 06/09/2024. Motion seconded and unanimously approved.**

b) Move/Transfer 2 existing PT personnel to FT

- **Motion by Mrs. Tabb to transfer John Stavac from part-time FF/EMT 1. Effective 12/03/2023. Rate will be remain \$19.67/hr. Upon completion of the introductory period and meeting the requirements of AP1060 he will receive a promotion to FF/EMT II with a new rate of \$20.16/hr. Motion seconded and unanimously approved.**
- **Motion by Mrs. Tabb to approve the transfer of Darley Thomas-Phillips from part-time FF/EMT I to full-time FF/EMT I. This will be effective**

12/03/2023. Her rate will remain \$19.67/hr. Motion seconded and unanimously approved.

Discussion SFD Ambulance

Update on service delivery related to road construction

Update on new ambulance and related projects

Adjourn

The Commission adjourned at _____ pm a motion by Mr. Stolipher. Motion was seconded and unanimously approved.

Steve Stolipher, PRESIDENT

Respectfully submitted
Sorayda Pitts
Administrative Assistant

REQUISITIONS TO BE APPROVED

December 7, 2023

DEPARTMENT	Requisition No.	AMOUNT	VENDOR	DESCRIPTION
E911	24028	\$ 11,114.00	Priority Dispatch	Annual Maintenance/Service Support
GRAND TOTAL		\$ 11,114.00		

DESCRIPTION	FUND 001 CO.		TOTAL
Gross Wages	\$475,935.43		\$475,935.43
6.2% Tax Payable OASDI	\$28,344.28		\$28,344.28
1.45% Tax Payable HI	\$6,628.93		\$6,628.93
Fed Withholding	\$39,943.27		\$39,943.27
WV State Withholding	\$15,278.57		\$15,278.57
VA State Tax	\$513.71		\$513.71
MD State Tax	\$1,111.62		\$1,111.62
PERS Retirement Deduct 4.5%	\$9,020.77		\$9,020.77
PERS Retirement Deduct 6%	\$8,525.47		\$8,525.47
DSRS Retirement Deduct 8.5%	\$8,602.68		\$8,602.68
EMS Retirement Deduct 8.5%	\$885.89		\$885.89
Hosp. Pre-Taxed	\$16,679.00		\$16,679.00
D/VF	\$1,742.43		\$1,742.43
AFLAC Pre-Taxed	\$348.93		\$348.93
AFLAC Post-Taxed	\$755.52		\$755.52
Optional Life Post-Taxed	\$1,699.16		\$1,699.16
Wage Attach #1	\$439.85		\$439.85
Wage Attach #2	\$150.00		\$150.00
Wage Attach #3	\$0.00		\$0.00
Wage Attach #4			\$0.00
457 - Nationwide	\$1,065.00		\$1,065.00
457i - Empower	\$4,926.32		\$4,926.32
457R - Roth	\$1,789.11		\$1,789.11
Christmas Club	\$3,910.00		\$3,910.00
Colonial(Plus)	\$47.84		\$47.84
Uniforms			\$0.00
Total Deductions	\$152,408.35	\$0.00	\$152,408.35
Net Wages Total	\$323,527.08	\$0.00	\$323,527.08
Payroll Date	September 15, 2023		

DESCRIPTION	FUND 001 CO.		TOTAL
Gross Wages	\$490,618.26		\$490,618.26
6.2% Tax Payable OASDI	\$30,377.83		\$30,377.83
1.45% Tax Payable HI	\$7,104.46		\$7,104.46
Fed Withholding	\$45,630.31		\$45,630.31
WV State Withholding	\$16,660.80		\$16,660.80
VA State Tax	\$573.44		\$573.44
MD State Tax	\$1,165.48		\$1,165.48
PERS Retirement Deduct 4.5%	\$9,303.94		\$9,303.94
PERS Retirement Deduct 6%	\$8,756.04		\$8,756.04
DSRS Retirement Deduct 8.5%	\$8,968.72		\$8,968.72
EMS Retirement Deduct 8.5%	\$842.31		\$842.31
Hosp. Pre-Taxed	\$303.00		\$303.00
D/VF	\$0.00		\$0.00
AFLAC Pre-Taxed	\$348.93		\$348.93
AFLAC Post-Taxed	\$785.76		\$785.76
Optional Life Post-Taxed	\$0.00		\$0.00
Wage Attach #1	\$439.85		\$439.85
Wage Attach #2	\$150.00		\$150.00
Wage Attach #3	\$0.00		\$0.00
Wage Attach #4			\$0.00
457 - Nationwide	\$1,065.00		\$1,065.00
457I - Empower	\$4,986.40		\$4,986.40
457R - Roth	\$1,755.38		\$1,755.38
Christmas Club	\$3,925.00		\$3,925.00
Colonial(Plus)	\$47.84		\$47.84
Uniforms			\$0.00
Total Deductions	\$143,190.49	\$0.00	\$143,190.49
Net Wages Total	\$347,427.77	\$0.00	\$347,427.77
Payroll Date	September 29, 2023		

DESCRIPTION	FUND 001 CO.		TOTAL
Gross Wages	\$484,747.73		\$484,747.73
6.2% Tax Payable OASDI	\$28,871.60		\$28,871.60
1.45% Tax Payable HI	\$6,752.25		\$6,752.25
Fed Withholding	\$42,531.09		\$42,531.09
WV State Withholding	\$15,553.18		\$15,553.18
VA State Tax	\$554.95		\$554.95
MD State Tax	\$1,249.09		\$1,249.09
PERS Retirement Deduct 4.5%	\$8,818.57		\$8,818.57
PERS Retirement Deduct 6%	\$8,817.63		\$8,817.63
DSRS Retirement Deduct 8.5%	\$9,046.37		\$9,046.37
EMS Retirement Deduct 8.5%	\$780.72		\$780.72
Hosp. Pre-Taxed	\$16,967.00		\$16,967.00
D/VF	\$1,761.22		\$1,761.22
AFLAC Pre-Taxed	\$348.93		\$348.93
AFLAC Post-Taxed	\$785.76		\$785.76
Optional Life Post-Taxed	\$1,717.31		\$1,717.31
Wage Attach #1	\$373.39		\$373.39
Wage Attach #2	\$150.00		\$150.00
Wage Attach #3	\$166.49		\$166.49
Wage Attach #4			\$0.00
457 - Nationwide	\$1,065.00		\$1,065.00
457I - Empower	\$4,981.36		\$4,981.36
457R - Roth	\$1,748.68		\$1,748.68
Christmas Club	\$4,085.00		\$4,085.00
Colonial(Plus)	\$47.84		\$47.84
Uniforms			\$0.00
Total Deductions	\$157,173.43	\$0.00	\$157,173.43
Net Wages Total	\$327,574.30	\$0.00	\$327,574.30
Payroll Date	October 13, 2023		

DESCRIPTION	FUND 001 CO.		TOTAL
Gross Wages	\$475,833.26		\$475,833.26
6.2% Tax Payable OASDI	\$28,365.74		\$28,365.74
1.45% Tax Payable HI	\$6,633.96		\$6,633.96
Fed Withholding	\$40,829.68		\$40,829.68
WV State Withholding	\$15,267.55		\$15,267.55
VA State Tax	\$541.15		\$541.15
MD State Tax	\$1,060.85		\$1,060.85
PERS Retirement Deduct 4.5%	\$8,663.03		\$8,663.03
PERS Retirement Deduct 6%	\$8,862.19		\$8,862.19
DSRS Retirement Deduct 8.5%	\$9,117.45		\$9,117.45
EMS Retirement Deduct 8.5%	\$842.16		\$842.16
Hosp. Pre-Taxed	\$16,328.00		\$16,328.00
D/VF	\$1,693.72		\$1,693.72
AFLAC Pre-Taxed	\$299.37		\$299.37
AFLAC Post-Taxed	\$758.88		\$758.88
Optional Life Post-Taxed	\$1,703.10		\$1,703.10
Wage Attach #1	\$373.39		\$373.39
Wage Attach #2	\$150.00		\$150.00
Wage Attach #3	\$0.00		\$0.00
Wage Attach #4			\$0.00
457 - Nationwide	\$1,065.00		\$1,065.00
457I - Empower	\$4,981.36		\$4,981.36
457R - Roth	\$1,742.94		\$1,742.94
Christmas Club	\$4,085.00		\$4,085.00
Colonial(Plus)	\$47.84		\$47.84
Uniforms			\$0.00
Total Deductions	\$153,412.36	\$0.00	\$153,412.36
Net Wages Total	\$322,420.90	\$0.00	\$322,420.90
Payroll Date	October 27, 2023		

DESCRIPTION	FUND 001 CO.		TOTAL
Gross Wages	\$474,960.27		\$474,960.27
6.2% Tax Payable OASDI	\$28,306.62		\$28,306.62
1.45% Tax Payable HI	\$6,620.01		\$6,620.01
Fed Withholding	\$41,381.82		\$41,381.82
WV State Withholding	\$15,182.26		\$15,182.26
VA State Tax	\$567.42		\$567.42
MD State Tax	\$1,015.15		\$1,015.15
PERS Retirement Deduct 4.5%	\$8,737.47		\$8,737.47
PERS Retirement Deduct 6%	\$8,567.60		\$8,567.60
DSRS Retirement Deduct 8.5%	\$8,555.20		\$8,555.20
EMS Retirement Deduct 8.5%	\$807.01		\$807.01
Hosp. Pre-Taxed	\$16,424.00		\$16,424.00
D/VF	\$1,680.00		\$1,680.00
AFLAC Pre-Taxed	\$299.37		\$299.37
AFLAC Post-Taxed	\$758.88		\$758.88
Optional Life Post-Taxed	\$1,675.97		\$1,675.97
Wage Attach #1	\$373.39		\$373.39
Wage Attach #2	\$150.00		\$150.00
Wage Attach #3	\$166.49		\$166.49
Wage Attach #4			\$0.00
457 - Nationwide	\$1,065.00		\$1,065.00
457I - Empower	\$4,981.36		\$4,981.36
457R - Roth	\$1,746.76		\$1,746.76
Christmas Club	\$4,085.00		\$4,085.00
Colonial(Plus)	\$47.84		\$47.84
Uniforms			\$0.00
Total Deductions	\$153,194.62	\$0.00	\$153,194.62
Net Wages Total	\$321,765.65	\$0.00	\$321,765.65
Payroll Date	November 9, 2023		

DESCRIPTION	FUND 001 CO.		TOTAL
Gross Wages	\$476,012.61		\$476,012.61
6.2% Tax Payable OASDI	\$28,371.87		\$28,371.87
1.45% Tax Payable HI	\$6,635.41		\$6,635.41
Fed Withholding	\$42,505.90		\$42,505.90
WV State Withholding	\$15,535.41		\$15,535.41
VA State Tax	\$553.94		\$553.94
MD State Tax	\$1,087.21		\$1,087.21
PERS Retirement Deduct 4.5%	\$9,243.67		\$9,243.67
PERS Retirement Deduct 6%	\$8,371.71		\$8,371.71
DSRS Retirement Deduct 8.5%	\$8,845.59		\$8,845.59
EMS Retirement Deduct 8.5%	\$625.94		\$625.94
Hosp. Pre-Taxed	\$16,424.00		\$16,424.00
D/VF	\$1,678.36		\$1,678.36
AFLAC Pre-Taxed	\$299.37		\$299.37
AFLAC Post-Taxed	\$758.88		\$758.88
Optional Life Post-Taxed	\$1,692.47		\$1,692.47
Wage Attach #1	\$373.39		\$373.39
Wage Attach #2	\$150.00		\$150.00
Wage Attach #3	\$0.00		\$0.00
Wage Attach #4			\$0.00
457 - Nationwide	\$1,065.00		\$1,065.00
457I - Empower	\$4,831.36		\$4,831.36
457R - Roth	\$1,771.64		\$1,771.64
Christmas Club	\$4,085.00		\$4,085.00
Colonial(Plus)	\$47.84		\$47.84
Uniforms			\$0.00
Total Deductions	\$154,953.96	\$0.00	\$154,953.96
Net Wages Total	\$321,058.65	\$0.00	\$321,058.65
Payroll Date	November 24, 2023		

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: Angela Banks, Assessor

Department or Organization: **Jefferson County Assessor's Office**

Estimation of amount of time needed for appointment:

Date Requested – 1st Choice: **December 7, 2023**

If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice:

Subject (*Wording to be placed on agenda*):

- Approval of Exonerations**
- Acknowledgement of Assessor's Certificate of Compliance**
- Acknowledgement of Completion – Assessor's Additional Duties**

Please provide the County Commission with a description of your request or presentation, including any background information:

Is this a funding request? Y/N NO

If so, how much? \$

Provide exact financial impact/request:

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

Attach supporting documents for request, or request may be denied.

If not attached, explain:

Is equipment needed? Projector Y/N Internet/Wi Fi Y/N Telephone for conference call Y/N

Contact information:

Email address:

Phone Number:

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION

West Virginia Department of Agriculture

Kent A. Leonhardt, Commissioner
Joseph L. Hatton, Deputy Commissioner



RECEIVED

SEP 21 2023

County Commission
of Jefferson County, WV

ASSESSOR'S CERTIFICATE OF COMPLIANCE

TO THE HONORABLE COUNTY COURT OF JEFFERSON COUNTY

The Assessor of Jefferson County, Angela L. Banks, has completed the Farm Census of 2023 and has satisfactorily complied with the requirements of the Farm Statistics Law. She is, therefore, eligible to receive compensation from the County Court according to Chapter 7, Article 7, Section 6C of the New Code of West Virginia.

A handwritten signature in blue ink that reads "Kent A. Leonhardt".

Commissioner of Agriculture

mailing address: 1900 Kanawha Blvd. East, Charleston, WV 25305-0009
physical address: 217 Gus R. Douglass Lane, Charleston, WV 25312
telephone: 304-558-3550 • fax: 304-558-2203

www.agriculture.wv.gov

In accordance with federal and state laws, the West Virginia Department of Agriculture is prohibited from discrimination in its programs and services on the basis of race, color, religion, sex, age, national origin or ancestry, disability (including blindness), medical condition, marital status, veteran status, and political affiliation.



Dave Hardy
Secretary of Revenue

STATE TAX DEPARTMENT

Matthew Irby
State Tax Commissioner

November 8, 2023

President, Jefferson County Commission
Jefferson County Courthouse
104 E Washington Street
Charles Town, West Virginia 25414

Dear Commission President:

This letter is to certify that Angela Banks, Assessor of Jefferson County, has substantially complied with the "assessor's additional duties" as delineated in West Virginia Code § 7-7-6a. Substantial completion of the additional duties entitles Ms. Banks to the additional compensation of \$15,000 as provided in West Virginia Code § 7-7-6b.

Sincerely,

A handwritten signature in blue ink, appearing to read "Matthew Irby", written over a horizontal line.

Matthew Irby
State Tax Commissioner

MI/ct

cc: Assessor of Jefferson County
Clerk of Jefferson County

**ASSESSOR ADDITIONAL DUTIES - 2023
SUBSTANTIAL COMPLETION
(PLACE AN "X" IN THE APPROPRIATE SPACE.)**

		YES	NO
1.	I have completed a sales ratio analysis of all sales from July 1, 2022 to June 30, 2023 in the manner prescribed by the State Tax Commissioner.	✓	
2.	I have provided the State Tax Commissioner with all real property transfers for the prior assessment year (July 1, 2022 – June 30, 2023) by entering this information in the IAS/CAMA system.	✓	
3.	I have completed a list indicating that an appraisal change, mapping change or both have occurred to a parcel of property requiring this action during the previous tax year. I have made the appropriate appraisal data change to the IAS/CAMA system record on the computer network for each appraisal change. A list is available for inspection. (Indicate the number of changes completed this year. <u>104</u>)	✓	
4.	I have prepared a listing of all new businesses added to the assessment rolls and all businesses that have ceased operations during the past year and removed from the assessment rolls.	✓	
5.	I have assisted the State Tax Commissioner in determining the current use of real property by completing a new appraisal card and map card for all land splits, adjusted the parent card, and made the appropriate entry to include all appropriate appraisal data on the computer network, including the proper tax class and land use code.	✓	
6.	I have assisted the State Tax Commissioner in determining the current use of public utility real property in my county by completing the public utility 20:21 report and determining if the real property is operating or non-operating.	✓	
7.	I have occupied the office of Assessor during this entire calendar year. If no, provide an explanation. _____	✓	

STATEMENT OF COMPLETION

State of West Virginia

County of Jefferson

I, the undersigned, Angela L. Banks, Assessor
of Jefferson County, hereby certify that I have substantially completed each additional duty described in West Virginia Code § 7-7-6a, in the manner prescribed by the West Virginia State Tax Commissioner.

10-3-2023
Date

Angela L. Banks
Signature of Assessor

**JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM**

Name: Tom Hansen

Department or Organization: Sheriff's Office

Commission Meeting Date: Next Meeting

Special Meeting Date (if necessary):

Subject (wording to be placed on agenda):

Deputy Leave
Grant Awards

Please provide a description of your request or presentation, including any background information:

Need to revisit the max allowable accrual/potential for payout of leave for deputies
Accept grant awards for Governors Highway Safety and the JAG grant for PRO

Type of Request: (Funding/Hiring):

Funding/Salary/Hourly Amount:

Name of Hire (if Applicable):

Grade/Step/Hours (PT/FT):

Start Date (beginning of pay period):

Post Probationary Increase (If applicable):

Any Additional Conditions of Employment or Funding Comments:

Recommended Motion (type out wording of the motion you would like the Commission to approve):

I move to approve the increase of max accrual to 300 hours and/or the payout of leave to get deputies to their max accrual when unable to take leave.

I move to accept the grant awards and authorize the Commission President to sign all associated documents.

Attach supporting documents for request, or request may be denied.

If not attached, explain:

Is equipment needed? Projector Internet/Wi Fi: Conference/Video No

Contact Information:

Phone Number: 304-728-3205

Email Address:

dlowe@jeffersoncountywv.org

GRANT CONTRACT AGREEMENT
BETWEEN THE
WEST VIRGINIA DEPARTMENT OF TRANSPORTATION
DIVISION OF MOTOR VEHICLES
AND
JEFFERSON COUNTY COMMISSION
F24-HS-06

This **AGREEMENT**, entered into this 30th day of **September 2023**, by the Commissioner of the Division of Motor Vehicles, for and on behalf of the State of West Virginia, Department of Transportation, Division of Motor Vehicles, hereinafter referred to as "DMV," and the Jefferson County Commission hereinafter referred to as "Subgrantee."

Whereas, DMV is the recipient of a National Highway Traffic Safety Administration appropriation from the United States Department of Transportation, and

Whereas, the Subgrantee is an eligible applicant, who is desirous of receiving funds to continue the Jefferson County EP Traffic Safety Enforcement Program.

Now, Therefore, the parties hereto mutually agree as follows:

1. The Subgrantee agrees to comply with all applicable federal and state laws and rules, regulations, and policies promulgated thereunder.
2. DMV agrees to assist the Subgrantee to perform such tasks and functions as set forth in the attached application.
3. The Subgrantee shall do, perform, and carry out in a satisfactory manner as determined by DMV all duties, tasks, and functions necessary to implement the attached application.
4. The Subgrantee will commence its duties under the Agreement on **October 1, 2023**, and to continue those services/activities until **September 30, 2024**. The terms of this Agreement may only be extended or modified by the mutual written agreement of the parties hereto.
5. In consideration of the services rendered by the Subgrantee, the sum of up to **\$198,000.00** shall be obligated by DMV and said amount shall be deemed to be the

maximum compensation to be received for this agreement unless a written modification is entered into between the parties amending the Agreement.

6. It is the understanding of all parties to this Agreement that DMV, by joining in the Agreement, neither pledges, nor promises to pledge, the credit of the State of West Virginia, nor does it promise payment of the compensation hereunder from monies from the "Treasury of the State of West Virginia."
7. To be eligible for any and all payments of the grant amount, the Subgrantee shall submit a Request for Reimbursement no more frequently than once a month to DMV. Upon receipt of said request, DMV shall review the same for reasonableness and appropriateness; and if approved, will cause a warrant to be requested on that sum considered reasonable and appropriate. It is expressly understood that the total compensation shall not exceed the amount set forth in Paragraph Five hereinbefore cited and said compensation will be expended only as outlined in the budget sections of the attached application unless written approval of modification of the budget is signed by the parties hereto. The Subgrantee shall submit both a fiscal report detailing expenditures and a narrative progress report on a monthly basis by the 20th day of the following month.
8. The Subgrantee hereby represents that it possesses the legal authority to contract for this Agreement. Furthermore, attached and made a part of is a certified copy of the resolution, or motion of similar action, which the Subgrantee's governing body has clearly adopted or passed; and further, that it has directed and authorized an official representative to act in connection with this Agreement. If the Subgrantee is a State agency, the completed application signed by the agency head is sufficient.
9. The Subgrantee agrees to abide by the grant conditions, terms, assurances, and certifications which are a part of the application and such other special terms and conditions that DMV has set forth in the Special Conditions, which is incorporated herein and made part hereof, if said Special Conditions are appropriate to this Agreement.
10. If, through any cause, the Subgrantee shall fail to fulfill in a necessary and proper manner his obligations under this Agreement, the DMV may withhold payments to the Subgrantee upon notice in writing, suspend, or cancel this Agreement and Attachments. The notice of withholding payments, suspension, or cancellation should set forth the DMV reasons for taking said action.
11. DMV and Subgrantee may from time to time require changes in the scope of services performed hereunder. Subgrantee agrees to submit a written request for modification prior to changing any budget line item. All such changes, including any increase or decrease in the amount of compensation hereunder or work to be performed, which are mutually agreed upon between the parties shall be in writing.

12. If for any reason funds received by DMV are suspended or terminated, in whole or in part, funding for this agreement shall cease.
13. The Subgrantee shall, within the time period prescribed by grant conditions upon the termination of the Agreement, submit to DMV a final report on forms provided by DMV. Said reports shall reflect actual costs incurred during the terms of this Agreement.
14. The parties hereto agree that notice shall be given by personal service or served when mailed certified US Mail, postage prepaid, return receipt requested to the following addresses:
 1. Governor's Highway Safety Program
5707 MacCorkle Avenue, SE
Post Office Box 17600
Charleston, West Virginia 25317-0010
 2. **Subgrantee Mailing Address:**
Jefferson County Commission
102 Industrial Blvd., Ste 100
Kearneysville, West Virginia 25430
15. The Subgrantee, unless the Subgrantee is a state agency of the State of West Virginia, shall hold and save DMV and its officers, agents, and employees harmless from liability of any nature, including cost and expense, for or on account of any suits or damages of any character whatsoever resulting from injuries or damages sustained by any persons or property resulting in whole or in part from the negligent performance or omission of any employee, agent, or representative of the Subgrantee.

IN WITNESS WHEREOF, the parties hereto attach their signatures representing that each is acting with full authority.

Mr. Stephen Stolpher
Commission President
Jefferson County Commission

Mr. Everett Frazier
Commissioner
Division of Motor Vehicles

Revised July 2023

GRANT CONTRACT AGREEMENT
BETWEEN
DIVISION OF ADMINISTRATIVE SERVICES
JUSTICE AND COMMUNITY SERVICES SECTION
AND THE
JEFFERSON COUNTY COMMISSION

23-JAG-24

This **AGREEMENT**, entered into this **1st Day of October 2023** by the Assistant Director of the Division of Administrative Services, Justice and Community Services Section, hereinafter referred to as "JCS", and the Jefferson County Commission, hereinafter referred to as "Grantee."

WHEREAS JCS is the recipient of Justice Assistant Grant Program grant funds from the U.S. Department of Justice, Office of Justice Programs, Bureau of Justice Assistance; and

WHEREAS the Grantee is an eligible applicant who is desirous of receiving funds for: **Funds will be used to employ one or more Prevention Resource Officers (PROs) to act as mentors, role models, and advocates for students in West Virginia schools.**

NOW, THEREFORE, the parties hereto mutually agree as follows:

1. The Grantee agrees to comply with all applicable federal and state laws and rules, regulations and policies promulgated thereunder.
2. JCS agrees to assist the Grantee to perform such tasks and functions as set forth in the application, which is attached hereto and made part hereof.
3. The Grantee shall do, perform, and carry out in a satisfactory and proper manner as determined by JCS all duties, tasks, and functions necessary to implement the application which is hereto attached.
4. The Grantee will commence its duties under the Agreement on **December 1, 2023** and shall continue those services/activities until **November 30, 2024**. The terms of this Agreement may only be extended or modified by the mutual written agreement of the parties hereto.
5. In consideration of the services rendered by the Grantee, the sum of up to **\$15,000.00** shall be obligated by JCS and said amount shall be deemed to be the maximum compensation to be received for this Agreement unless a written modification is entered into between the parties amending this Agreement.
6. It is the understanding of all parties to this Agreement that JCS by joining in the Agreement does not pledge, or promise to pledge, the credit of the State of West Virginia, nor does it promise to pay all of the compensation hereunder from monies of the Treasury of the State of West Virginia.
7. JCS has determined that the program **will not** receive an upfront scheduled allocation of funds.

8. If the Grantee is not receiving an upfront scheduled allocation of funds: To be eligible for any and all payments of the grant amount, the Grantee shall submit a Request for Reimbursement of Funds once per month to JCS. Upon receipt of said request, JCS shall review the same for reasonableness and appropriateness; and if approved, will cause a warrant to be requested on that sum considered reasonable and appropriate. It is expressly understood that the total compensation shall not exceed the amount set forth in Paragraph Five hereinbefore cited and said compensation will be expended only as outlined in the budget sections of the application, unless written approval of modification of the budget is signed by the parties hereto. Grantee shall submit a fiscal report detailing expenditures to JCS by the twentieth (20th) day of each month.
9. If the Grantee is receiving an upfront scheduled allocation of funds, the Grantee hereby agrees to adopt a schedule of payments dictated by JCS: To be eligible for any and all scheduled allocation of funds of the total grant amount, the Grantee shall submit a Request for Funds to JCS which adheres to the schedule of payments. Upon receipt of said request, JCS shall review the same for reasonableness and appropriateness; and if approved, will cause a warrant to be requested on that sum considered reasonable and appropriate. It is expressly understood that the total compensation shall not exceed the amount set forth in Paragraph Five hereinbefore cited and said compensation will be expended only as outlined in the budget sections of the application, unless written approval of modification of the budget is signed by the parties hereto. Grantee shall submit a fiscal report detailing expenditures to JCS by the twentieth (20th) day of each month.
10. Grantee hereby represents that it possesses the legal authority to contract for this Agreement and that attached hereto and made a part hereof is a certified copy of the resolution, motion or similar action which was clearly adopted or passed by the Grantee's governing body; and further, that it has directed and authorized an official representative to act in connection with this Agreement. If the Grantee is a state agency, the completed application signed by the agency head is sufficient.
11. Grantee agrees to abide by the grant conditions, terms, assurances, and certifications which are attached and such other special terms and conditions that JCS has set forth is incorporated herein and made part hereof, if said Special Conditions are appropriate to this Agreement.
12. If, through any cause, the Grantee shall fail to fulfill in a necessary and proper manner, obligations under this Agreement, the JCS may withhold payments to the Grantee upon notice in writing, suspend, or cancel this Agreement and Attachments. The notice of withholding payments, suspension, or cancellation should set forth the JCS reasons for taking said action.
13. JCS and Grantee may from time to time require changes in the scope of services performed hereunder. Grantee agrees to submit a written request for modification prior to changing any budget line item. All such changes, including any increase or decrease in the amount of compensation hereunder or work to be performed, which are mutually agreed upon between the parties shall be in writing.
14. If for any reason funds received by JCS are suspended or terminated, in whole or in part, funding for this Agreement shall cease.
15. Grantee shall within the time period prescribed by grant conditions upon the termination of the Agreement, submit to JCS a final report on forms provided by JCS. Said reports shall reflect actual costs incurred or expended during the terms of this Agreement.

16. The parties hereto agree that notice shall be given electronically to the appropriate agency email addresses.
17. The Grantee shall hold and save JCS and its officers, agents, and employees harmless from liability of any nature, including cost and expense, for or on account of any suits or damages of any character whatsoever resulting from injuries or damages sustained by any persons or property resulting in whole or in part from the negligent performance or omission of any employee, agent, or representative of the Grantee.

IN WITNESS WHEREOF, the parties hereto attach their signatures representing that each is acting with full authority.

Stephen Stolipher
President
Jefferson County Commission

Marty A. Hatfield
Assistant Director
Justice and Community Services Section

**JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM**

Name: Jennifer Verdugo

Department or Organization: Jefferson County Commission

Commission Meeting Date: 11/30 12/7/2023

Special Meeting Date (if necessary):

Subject (wording to be placed on agenda):

Grant Opportunity to Address Youth Homelessness

Please provide a description of your request or presentation, including any background information:

Youth Homelessness System Improvement grants are available from HUD which, if awarded, would provide \$2 Million dollars to develop and implement systems infrastructure to better address youth homelessness. According to the most recent McKinney-Vento data

Type of Request: (Funding/Hiring): Permission to Apply

Funding/Salary/Hourly Amount:

Name of Hire (if Applicable):

Grade/Step/Hours (PT/FT):

Start Date (beginning of pay period):

Post Probationary Increase (If applicable):

Any Additional Conditions of Employment or Funding Comments:

HUD grant applications require approval from the governing body of the agency applying to be submitted with the application package. HUD grants are very involved and require very detailed information.

Recommended Motion (type out wording of the motion you would like the Commission to approve):

I make a motion to approve applying for the Youth Homelessness System Improvement grant.

Attach supporting documents for request, or request may be denied.

If not attached, explain:

Is equipment needed? Projector Internet/Wi Fi: Conference/Video No

Contact Information: Jennifer Verdugo

Phone Number: 520-243-3023

Email Address:

jvcrdugo@jeffersoncountywv.org

**JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM**

Additional Comments Page:

Here are the links to the MCKinney-Vento data for Jefferson County:

<https://wvde.us/wp-content/uploads/2023/10/WVDE-MV-Trend-Data-2015-2023.pdf>

<https://wvde.us/wp-content/uploads/2023/08/Homeless-Chart-2023.pdf>

Here is the grant information link:

grants.gov/search-results-detail/350924

Count of West Virginia Students Experiencing Homelessness (SY23)



County	SY23 Total
Barbour	19
Berkeley	828
Boone	63
Braxton	54
Brooke	125
Cabell	535
Calhoun	186
Clay	532
Doddridge	24
Fayette	218
Gilmer	17
Grant	96
Greenbrier	139
Hampshire	37
Hancock	51
Hardy	65
Harrison	551
Jackson	39
Jefferson	1582
Kanawha	810
Lewis	204
Lincoln	581
Logan	554
Marion	148
Marshall	116
Mason	192
Mercer	677
Mineral	91
Mingo	422
Monongalia	408

County	SY23 Total
Monroe	162
Morgan	130
McDowell	239
Nicholas	497
Ohio	72
Pendleton	13
Pleasants	98
Pocahontas	58
Preston	253
Putnam	126
Raleigh	236
Randolph	246
Ritchie	104
Roane	210
Summers	85
Taylor	50
Tucker	79
Tyler	9
Upshur	443
Wayne	310
Webster	89
Wetzel	22
Wirt	135
Wood	373
Wyoming	91
WV Academy	3
Eastern Panhandle Prep	9
Virtual Prep Academy	7
WV Virtual Academy	17
Statewide Total	13,530

*McKinney-Vento Subgrant winners are highlighted in red

Percentage of Homeless Students Statewide by Primary Nighttime Residence

Primary Nighttime Residence	SY23 Total
Doubled-Up	86.2%
Shelters	6.2%
Unsheltered	3.6%
Hotels/Motels	3.9%

Doubled-up: Sharing housing of other persons due to economic hardship, loss of housing or other reasons (such as domestic violence)

Shelters: Transitional living shelter, domestic violence shelter, youth shelter, or family shelter

Unsheltered: Including living in cars, parks, campgrounds, temporary trailers including FEMA trailers, or abandoned buildings (substandard housing)

Hotels/motels: Hotel, motel, or similar accommodations



Count of West Virginia Public School Students Experiencing Homeless (SY15-SY23)



County	SY15 Total	SY16 Total	SY17 Total	SY18 Total	SY19 Total	SY20 Total	SY21 Total	SY22 Total	SY23 Total	5-year Average
Barbour	86	74	30	17	21	<15	<10	7	19	12
Berkeley	390	349	338	461	403	389	415	480	828	430
Boone	30	34	29	44	24	24	27	14	63	27
Braxton	42	53	62	41	41	33	33	36	54	37
Brooke	31	<10	64	42	67	38	40	46	125	47
Cabell	296	265	239	142	455	252	385	427	535	332
Calhoun	20	33	154	100	131	178	233	184	186	165
Clay	685	639	435	686	633	469	441	405	532	527
Doddridge	23	15	16	44	28	34	47	32	24	37
Fayette	182	170	219	126	180	135	112	149	218	140
Gilmer	66	45	46	39	15	12	<10	2	17	15
Grant	57	46	67	85	124	70	77	48	96	81
Greenbrier	260	295	322	200	177	187	57	80	139	140
Hampshire	207	184	184	227	143	150	100	87	37	141
Hancock	30	36	25	45	64	18	25	23	51	35
Hardy	23	42	67	63	76	44	49	53	65	57
Harrison	397	704	501	356	417	586	630	423	551	482
Jackson	22	30	34	23	15	<10	<10	14	39	14
Jefferson	837	974	817	1386	1411	1206	788	980	1582	1154
Kanawha	760	854	737	691	652	622	749	520	810	647
Lewis	69	62	56	56	36	252	134	182	204	132
Lincoln	209	317	381	399	396	517	424	407	581	429
Logan	265	237	264	266	309	410	397	314	554	339
Marion	82	65	33	52	71	53	46	51	148	55
Marshall	108	163	126	99	132	124	73	52	116	96
Mason	111	161	104	59	78	109	69	107	192	84
Mercer	373	383	375	567	588	450	438	423	677	493
Mineral	99	114	169	134	75	83	73	109	91	95
Mingo	78	182	130	267	345	405	425	414	422	371
Monongalia	166	118	131	132	288	362	365	467	408	323
Monroe	55	83	104	104	168	165	139	124	162	140
Morgan	140	96	111	97	111	102	106	95	130	102
McDowell	135	62	109	90	149	206	180	196	239	164

County	SY15 Total	SY16 Total	SY17 Total	SY18 Total	SY19 Total	SY20 Total	SY21 Total	SY22 Total	SY23 Total	Difference
Nicholas	339	128	147	214	279	271	246	283	497	259
Ohio	118	120	52	45	46	117	65	59	72	66
Pendleton	24	20	17	17	17	22	15	11	13	16
Pleasants	74	20	15	25	43	45	87	89	98	58
Pocahontas	26	31	35	33	51	36	46	60	58	45
Preston	308	285	101	79	122	216	250	246	253	183
Putnam	58	47	65	38	30	81	57	53	126	52
Raleigh	239	279	228	239	372	174	76	84	236	189
Randolph	30	48	72	105	34	163	271	162	246	147
Ritchie	78	78	108	95	116	87	95	80	104	95
Roane	225	319	290	224	212	132	133	78	210	156
Summers	<10	<10	36	28	54	38	31	37	85	38
Taylor	84	140	163	135	85	104	<10	7	50	66
Tucker	99	63	73	123	163	156	85	46	79	115
Tyler	<15	20	19	20	14	12	<10	5	9	11
Upshur	175	171	354	354	384	439	411	340	443	386
Wayne	175	86	128	119	80	101	56	128	310	97
Webster	41	27	32	38	68	68	94	80	89	70
Wetzel	29	26	27	41	34	28	16	11	22	26
Wirt	52	134	147	115	137	112	118	104	135	117
Wood	320	279	349	342	299	256	212	195	373	261
Wyoming	115	109	88	56	59	53	44	45	91	51
WV Academy	-	-	-	-	-	-	-	-	3	
Eastern Panhandle Prep	-	-	-	-	-	-	-	-	9	
Eastern Panhandle Prep	-	-	-	-	-	-	-	-	7	
WV Virtual Academy	-	-	-	-	-	-	-	-	17	
Statewide	8959	9320	9025	9625	10522	10417	9508	9154	13530	9845

***Note:** The counties whose total is listed in red font have a percentage change greater than 30% from the prior year.

Percentage of Homeless Students Statewide by Primary Nighttime Residence

Primary Nighttime Residence	SY15 Total	SY16 Total	SY17 Total	SY18 Total	SY19 Total	SY20 Total	SY21 Total	SY22 Total	SY23 Total
Doubled-Up	68.3%	75.1%	78.9%	84.9%	87.0%	87.7%	86.7%	84.6%	86.2%
Shelters	25.5%	18.5%	15.2%	9.6%	7.9%	7.4%	6.7%	8.1%	6.2%
Unsheltered	3.4%	3.3%	3.6%	2.8%	2.7%	2.5%	3.2%	4.2%	3.6%
Hotels/Motels	2.7%	2.5%	2.4%	2.7%	2.5%	2.4%	3.3%	3.3%	3.9%

Doubled-up: Sharing housing of other persons due to economic hardship, loss of housing or other reasons (such as domestic violence)

Shelters: Transitional living shelter, domestic violence shelter, youth shelter, or family shelter

Unsheltered: Including living in cars, parks, campgrounds, temporary trailers including FEMA trailers, or abandoned buildings (substandard housing)

Hotels/motels: Hotel, motel, or similar accommodations





U.S. Department of Housing and Urban Development

Community Planning and Development

The Youth Homelessness System Improvement (YHSI) Grants

FR-6700-N-96

02/15/2024

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Program Office:

Community Planning and Development

Funding Opportunity Title:

The Youth Homelessness System Improvement (YHSI) Grants

Funding Opportunity Number:

FR-6700-N-96

Assistance Listing Number (formerly CFDA Number):

14.277

Due Date for Applications:

02/15/2024

OVERVIEW

The U.S. Department of Housing and Urban Development (HUD) issues this Notice of Funding Opportunity (NOFO) to invite applications from eligible applicants for the program and purpose described within this NOFO. You, as a prospective applicant, should carefully read all instructions in all sections to avoid sending an incomplete or ineligible application. HUD funding is highly competitive. Failure to respond accurately to any submission requirement could result in an incomplete or noncompetitive proposal.

In accordance with [Title 24 part 4, subpart B](#) of the Code of Federal Regulations (CFR), during the selection process (which includes HUD's NOFO development and publication and concludes with the award of assistance), HUD is prohibited from disclosing covered selection information. Examples of impermissible disclosures include: 1) information regarding any applicant's relative standing; 2) the amount of assistance requested by any applicant; and 3) any information contained in the application. Prior to the application deadline, HUD may not disclose the identity of any applicant or the number of applicants that have applied for assistance.

For further information regarding this NOFO, direct questions regarding the specific requirements of this NOFO to the agency contact identified in section VII.

Paperwork Reduction Act Statement. In accordance with the Paperwork Reduction Act of 1995 (44 U.S.C. 3501- 3520) (PRA), the Office of Management and Budget (OMB) approved the information collection requirements in this NOFO. HUD may not conduct or sponsor, and a person is not required to respond to a collection of information unless the collection displays a valid OMB control number. This NOFO identifies its applicable OMB control number, unless its collection of information is excluded from these requirements under [5 CFR part 1320](#).

OMB Approval Number(s):

2506-0219

I. FUNDING OPPORTUNITY DESCRIPTION

A. Program Description

1. Purpose

Through this NOFO, HUD is awarding Youth Homelessness System Improvement (YHSI) grants to support selected communities in either improving existing or establishing and implementing a response system for youth homelessness. The grants will focus on systemic change to either improve or create response systems for youth homelessness by funding projects that create and build capacity for Youth Action Boards; collect and use data on at-risk youth and

youth experiencing homelessness; develop strong leaders within a community; and improve the coordination, communication, operation, and administration of homeless assistance projects to better serve youth, including prevention and diversion strategies. Communities may either establish or improve existing response systems for youth homelessness through the following objectives:

- Improve the capacity of youth in the community: Developing peer support models, including training, project design, and implementation; creating Youth Action Board training, including government rules, leadership, and other skills; community training and outreach on how to work with youth and integrate youth leadership in an authentic way.
- Establish partnerships: Bringing together system partners who also work with youth who are living in unstable housing. This could include partnerships with Tribes and cultural organizations in the community, K-12 schools, higher education, juvenile justice, child welfare, employment services, etc.
- Improve the centralized or coordinated assessment system also known as the Coordinated Entry Systems (CES).
- Improve data collection and use between systems that work with youth at-risk of and experiencing homelessness.
- Assess, address, and improve equity in youth homeless response systems.

To meet these objectives, HUD will award \$50,000,000 in YHSI grants under this NOFO through funding appropriated by the Consolidated Appropriations Act, 2022 (Public Law 117-103, approved March 15, 2022) and the Consolidated Appropriations Act, 2023 (Public Law 117-328, approved December 29, 2022)). The FY 2022 and FY 2023 Appropriations Acts provided this funding to HUD "to support communities... in establishing and implementing a response system for youth homelessness, or for improving their existing system"

This NOFO outlines the methodology HUD will follow to determine award amounts. Systemic change is often larger than one Continuum of Care. HUD is including additional points for statewide or cross-community project proposals in order to emphasize the need for coordination across communities. Subject to HUD's right to select lower scoring community selection applications under Section III.F.a, HUD will use the community scores under this NOFO to select communities. See Section II, Award Information, for further information on the award process.

Technical assistance will be available to selected communities to build their knowledge, skills, capacity, tools, and HUD systems knowledge in order for the recipient to implement their YHSI grant. Communities will be expected to fully participate in any evaluation activities conducted by HUD or entities identified by HUD beginning no earlier than the announcement of community selection.

After the application submission deadline, HUD will assess the applications and select communities. Award amount for communities is outlined in Section II.C.

2. HUD and Program-Specific Goals and Objectives

This NOFO supports [HUD's Strategic Plan for Fiscal Years \(FY\) 2022-2026](#) to accomplish HUD's mission and vision. Each of the five goals in the [Strategic Plan](#) include what HUD hopes to accomplish, the strategies to accomplish those objectives, and the indicators of success. However, of the five goals only those applicable to this NOFO are identified below.

You are expected to align your application to the applicable strategic goals and objectives below. Use the information in this section to describe in your application the specific goals, objectives, and measures that your project is expected to help accomplish. If your project is selected for funding, you are also expected to establish a plan to track progress related to those goals, objectives, and measures. HUD will monitor compliance with the goals, objectives, and measures in your project.

Applicable Goals and Objectives from HUD's Strategic Plan

1. Strategic Goal 1: Support Underserved Communities

Fortify support for underserved communities and support equitable community development for all people.

2. 1B: Reduce Homelessness

Strengthen Federal, State, Tribal, and community implementation of the Housing First approach to reducing the prevalence of homelessness, with the ultimate goal of ending homelessness.

3. 1C: Invest in the Success of Communities

Promote equitable community development that generates wealth-building for underserved communities, particularly for communities of color.

The YHSI grants will incorporate HUD's strategy to reduce homelessness by increasing the capacity of the Continuum of Care, by focusing on systemic change through projects that create and build capacity for Youth Action Boards; collect and use data on at-risk youth and youth experiencing homelessness; develop strong leaders within a community; and improve the coordination, communication, operation, and administration of homeless assistance projects to better serve youth, including prevention and diversion strategies. Additionally, in recognition that "promoting equity is a key component in reducing homelessness," awarded recipients are required to evaluate the impact of YHSI projects on racial equity in the community.

Funding Opportunity Goals Communities may either establish or improve existing response systems for youth homelessness through the following objectives

Improve the capacity of youth in the community Developing peer support models including training project design and implementation creating Youth Action Board training including government rules leadership and other skills community training and outreach on how to work with youth and integrate youth leadership in an authentic way.

Establish partnerships Bringing together system partners who also work with youth who are living in unstable housing. This could include partnerships with Tribes and cultural organizations in the community K12 schools higher education juvenile justice child welfare employment services etc.

Improve the centralized or coordinated assessment system also known as the Coordinated Entry Systems CES.

Improve data collection and use between systems that work with youth at risk of and

experiencing homelessness.

Assess address and improve equity in youth homeless response systems.

3. Changes from Previous NOFO

Not applicable-this is the first YHSI NOFO.

4. Definitions

a. Standard Definitions

Affirmatively Furthering Fair Housing (AFFH) means taking meaningful actions, in addition to combating discrimination to overcome patterns of segregation and foster inclusive communities free from barriers that restrict access to opportunity based on protected characteristics. Specifically, affirmatively furthering fair housing means taking meaningful actions that, taken together, address significant disparities in housing needs and in access to opportunities, replacing segregated living patterns with truly integrated and balanced living patterns, transforming racially and ethnically concentrated areas of poverty into areas of opportunity, and fostering and maintaining compliance with civil rights and fair housing laws. The duty to affirmatively further fair housing extends to all program participant's activities and programs relating to housing and urban development.

Assistance Listing number refers to the unique number assigned to each Federal assistance program publicly available in the Assistance Listing, which is managed and administered by the General Services Administration. The Assistance Listing number was formerly known as the Catalog of Federal Domestic Assistance (CFDA) number.

Authorized Organization Representative (AOR) is a person authorized to legally bind your organization and submit applications via Grants.gov. The AOR is authorized by the E-Business Point of Contact (E-Biz POC) in the System for Award Management (see E-Biz POC definition). An AOR may include an Expanded AOR and/or a Standard AOR.

Expanded Authorized Organization Representative is a user in Grants.gov who is authorized by the E-Biz POC to perform the functions of a Standard AOR, initiate and submit applications on behalf of your organization, and is allowed to modify organization-level settings and certifications in Grants.gov.

Standard Authorized Organization Representative is a user in Grants.gov who is authorized by the E-Biz POC to initiate and submit applications in Grants.gov. A Grants.gov user with the Standard AOR role can only submit applications when they are a Participant for that workspace.

Consolidated Plan is the document submitted to HUD that serves as the comprehensive housing affordability strategy, community development plan, and submission for funding under any of the Community Planning and Development formula grant programs (e.g., CDBG, ESG, HOME, and HOPWA). This Plan is prepared in accordance with the process described in [24 CFR part 91](#). This plan is completed by engaging in a participatory process to assess their affordable housing and community development needs and market conditions, and to make data-driven, place-based investment decisions with funding from formula grant programs. (See [24 CFR part 91](#) for HUD's requirements regarding the Consolidated Plan and related Action Plan).

Contract means, for the purpose of Federal financial assistance, a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a federal award. For additional information on contractor and subrecipient determinations, see [2 CFR 200.331](#).

Contractor means an entity that receives a contract as defined above and in [2 CFR 200.1](#).

Cooperative agreement has the same meaning defined at [2 CFR 200.1](#).

Deficiency, with respect to the making of an application for funding, is information missing or omitted within a submitted application. Examples of deficiencies include missing documents, missing or incomplete information on a form, or some other type of unsatisfied information requirement. Depending on specific criteria, a deficiency may be either Curable or Non-Curable.

A Curable Deficiency is missing or incomplete application information that may be corrected by the applicant with timely action. To be curable, the deficiency must:

- Not be a threshold requirement, except for documentation of applicant eligibility;
- Not influence how an applicant is ranked or scored versus other applicants; and
- Be remedied within the time frame specified in the notice of deficiency.

A Non-Curable Deficiency is missing or incomplete application information that cannot be corrected by an applicant after the submission deadline. A non-curable deficiency is a deficiency that is a threshold requirement, or a deficiency that, if corrected, would change an applicant's score or rank versus other applicants. If an application includes a non-curable deficiency, the application may receive an ineligible determination, or the non-curable deficiency may otherwise adversely affect the application's score and final funding determination.

E-Business Point of Contact (E-Biz POC) is an organization applicant who is responsible for the administration and management of grant activities for his or her organization. The E-Biz POC is likely to be an organization's chief financial officer or authorizing official. The E-Biz POC authorizes representatives of their organization to apply on behalf of the organization (see Authorized Organization Representative definition). There can only be one E-Biz POC per unique entity identifier (see definition of Unique Entity Identifier below).

Eligibility requirements are mandatory requirements for an application to be eligible for funding.

Environmental Justice means investing in environmental improvements, remedying past environmental inequities, and otherwise developing, implementing, and enforcing laws and policies in a manner that advances environmental equity and provides meaningful involvement for people and communities that have been environmentally underserved or overburdened, such as Black and Brown communities, indigenous groups, and individuals with disabilities. This definition does not alter the requirements under HUD's regulations at [24 CFR 58.5\(j\)](#) and [24 CFR 50.4\(l\)](#) implementing [Executive Order 12898](#). E.O. 12898 requires a consideration of how federally assisted projects may have disproportionately high and adverse human health or environmental effects on minority and/or low-income populations. For additional information on environmental review compliance, refer to:

https://www.hud.gov/program_offices/comm_planning/environment_energy/regulations.

Equity has the meaning given to that term in Section 2(a) of Executive Order [13985](#) and means the consistent and systematic fair, just, and impartial treatment of all individuals, including individuals who belong to underserved communities that have been denied such treatment, such as Black, Latino, and Indigenous and Native American persons, Asian Americans and Pacific Islanders and other persons of color; members of religious minorities; lesbian, gay, bisexual, transgender, and queer (LGBTQ+) persons; persons with disabilities; persons who live in rural areas; and persons otherwise adversely affected by persistent poverty or inequality.

Federal Award, has the meaning, depending on the context, in either paragraphs (1) or (2) of this definition:

(1)

(a) The Federal financial assistance that a recipient receives directly from a Federal awarding agency or a subrecipient receives indirectly from a pass-through entity, as described in [2 CFR 200.101](#); or

(b) The cost-reimbursement contract under the Federal Acquisition Regulations that a non-Federal entity receives directly from a federal awarding agency or indirectly from a pass-through entity, as described in [2 CFR 200.101](#).

(2) The instrument setting forth the terms and conditions. The instrument is the grant agreement, cooperative agreement, other agreement for assistance covered in paragraph (2) of the definitions of Federal financial assistance in [2 CFR 200.1](#), and this NOFO, or the cost-reimbursement contract awarded under the Federal Acquisition Regulations.

(3) Federal award does not include other contracts that a Federal agency uses to buy goods or services from a contractor or a contract to operate Federal Government owned, contractor operated facilities (GOCOs).

(4) See also definitions of Federal financial assistance, grant agreement, and cooperative agreement in [2 CFR 200.1](#).

Federal Financial Assistance has the same meaning defined at [2 CFR 200.1](#).

Grants.gov is the website serving as the Federal government's central portal for searching and applying for Federal financial assistance throughout the Federal government. Registration on Grants.gov is required for submission of applications to prospective agencies unless otherwise specified in this NOFO.

Historically Black Colleges and Universities (HBCUs) are any historically Black college or university that was established prior to 1964, whose principal mission was, and is, the education of Black Americans, and that is accredited by a nationally recognized accrediting agency or association determined by the Secretary of Education to be a reliable authority as to the quality of training offered or is, according to such an agency or association, making reasonable progress toward accreditation. [A list of accredited HBCUs can be found at the U.S. Department of Education's website.](#)

Minority-Serving Institutions (MSIs) are

(1) a part B institution (as defined in [20 U.S.C. 1601](#));

(2) a Hispanic-serving institution (as defined in [20 U.S.C. 1101a\(5\)](#));

- (3) a Tribal College or University (as defined in [20 U.S.C. 1059c](#));
- (4) an Alaska Native-serving institution or a Native Hawaiian-serving institution (as defined in [20 U.S.C. 1059d\(b\)](#));
- (5) a Predominantly Black Institution (as defined in [20 U.S.C. 1059e](#));
- (6) an Asian American and Native American Pacific Islander-serving institution (as defined in [20 U.S.C. 1059g](#)); or
- (7) a Native American-serving nontribal institution (as defined in [20 U.S.C. 1059f](#)).

Non-Federal Entity (NFE) means a state, local government, Indian tribe, Institution of Higher Education (IHE), or non-profit organization that carries out a federal award as a recipient or subrecipient.

Primary Point of Contact (PPOC) is the person who may be contacted with questions about the application submitted by the AOR. The PPOC is listed in item 8F on the SF-424.

Racial Equity is the elimination of racial disparities, and is achieved when race can no longer predict opportunities, distribution of resources, or outcomes – particularly for Black and Brown persons, which includes Black, Latino, indigenous, Native American, Asian, Pacific Islander, and other persons of color.

Recipient means an entity, usually but not limited to non-Federal entities, that receives a federal award directly from HUD. The term recipient does not include subrecipients or individuals that are beneficiaries of the award.

Resilience is a community’s ability to minimize damage and recover quickly from extreme events and changing conditions.

Small business is defined as a privately-owned corporation, partnership, or sole proprietorship that has fewer employees and less annual revenue than regular-sized business. The definition of “small”—in terms of being able to apply for government support and qualify for preferential tax policy—varies by country and industry. The U.S. Small Business Administration defines a small business according to a set of standards based on specific industries. See [13 CFR Part 121](#).

Subaward means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.

Subrecipient means an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.

System for Award Management (SAM) is the Federal Repository into which an entity must provide information required for the conduct of business as a recipient. Registration with SAM is required for submission of applications via Grants.gov. You can access the website at <https://www.sam.gov/SAM/>. There is no cost to use SAM.

Threshold Requirements are eligibility requirements that must be met for an application to be reviewed, rated, and ranked. Threshold requirements are not curable, except for documentation of applicant eligibility, which are listed in Section III.D., Threshold Eligibility Requirements. Similarly, there are eligibility requirements under Section III.E., Statutory and Regulatory Requirements Affecting Eligibility.

Underserved Communities has the meaning given to that term in Section 2(b) of Executive Order [13985](#) and refers to populations sharing a particular characteristic, as well as geographic communities, that have been systematically denied a full opportunity to participate in aspects of economic, social, and civic life, as exemplified by the list in the definition of “equity” above.

Unique Entity Identifier (UEI) means the identifier assigned by SAM to uniquely identify business entities. As of April 4, 2022, the Federal government has transitioned from the use of the DUNS Number to the use of UEI, as the primary means of entity identification for Federal awards government-wide.

b. Program Definitions.

Definitions from 24 CFR 578.3.

The following terms are defined under HUD’s Continuum of Care Program regulations at 24 CFR 578.3 and are applicable in this NOFO.

1. At-risk of homelessness
2. Centralized or coordinated assessment system
3. Collaborative Applicant
4. Continuum of Care
5. Homeless Management Information System
6. Homeless. Although not reflected in the regulation, section 605 of Violence Against Women Act Reauthorization Act of 2022 amended Section 103(b) of the Act and requires HUD to consider certain individuals and families as homeless. This amendment takes effect on October 1, 2022. Notwithstanding anything to the contrary contained elsewhere in this NOFO, where 578.3 paragraph (4) is referenced, applicants may apply to serve the population as defined in Section 103(b) of the Act.
7. State

Other Definitions

1. **YHSI Community** - Self-organized network of people in a defined geographic area with common agenda, cause, or interest, who collaborate by sharing ideas, information, and other resources. The community can be part or all of the geographic area covered by a CoC, span multiple CoCs, or be a state-wide community. A community can include Tribal “formula areas,” as defined in the Indian Housing Block Grant program at 24 CFR 1000.302, which includes trust lands and reservations, as part of or the entirety of the community.
2. **Formula Area** - This term has the same meaning as in the IHBG Program at 24 CFR 1000.302, as may be amended from time to time.
3. **Letter of Commitment** - a written communication from an organization that is not the applicant that commits to specific tasks within the overall project proposal.

4. **Project Applicant** - an eligible applicant, as outlined in Section III.A of this NOFO, that is designated by the Collaborative Applicant or its designee to apply for assistance under the YHSI.
5. **Public Child Welfare Agency** - the governmental entity that has care, custody and responsibility for children in foster care and is responsible for the provision of services and support to youth who have left foster care after age 18 to age 21.
6. **Reservation** - For purposes of this NOFO, reservations are a type of formula area as specifically delineated under HUD's IHBG program at 24 CFR 1000.302.
7. **Trust Land** - For purposes of this NOFO, trust lands are a type of formula area as delineated under HUD's IHBG program at 24 CFR 1000.302
8. **Youth** - Persons aged 24 and younger (has not reached their 25th birthday)
 - a. **Unaccompanied Youth** - persons who are age 24 or younger, who are not part of a family with children.
 - b. **Pregnant or Parenting Youth** – Individual heads of households who are age 24 or younger who are pregnant or who are the parents or legal guardians of one or more children who are present with or sleeping in the same place as that youth parent.
 - c. **Transition Age Youth**- persons between age 18 and 24.
9. **Youth Action Board (YAB)** - A group of at least 3 youth that have leadership or voting power on the contents of this application and the proposed projects. At least two-thirds of the YAB members must be age 24 or younger and have lived experience of homelessness and should be representative of the youth population experiencing homelessness in the YHSI community. Applicants are required to have a YAB for the purposes of this project; however, this does not need to be a new organization. Rather, applicants may choose to use an existing YAB or convene members of more than one YAB to serve as the YAB for this application and project.

B. Authority

The funds announced in this NOFO were provided and authorized by the Consolidated Appropriations Act, 2022 (Public Law 117-103, approved March 15, 2022) and the Consolidated Appropriations Act, 2023 (Public Law 117-328, approved December 29, 2022).

II. AWARD INFORMATION

A. Available Funds

Funding of approximately **\$50,000,000** is available through this NOFO.

Additional funds may become available for award under this NOFO consistent with Section VI.A.2.e., Adjustments to Funding. Use of these funds is subject to statutory constraints. All awards are subject to the funding restrictions contained in this NOFO.

B. Number of Awards

HUD expects to make approximately 35 awards from the funds available under this NOFO.

C. Minimum/Maximum Award Information

HUD will rate submitted applications according to the rating factors outlined in Section V, Application Review Information, and fund applications in that order.

HUD will limit the amount awarded to applications based on the proposed activities in the project description. These limits are based on the eligible activity categories outlined in Section IV.F, Funding Restrictions, and are as follows:

- **Planning and Partnerships:** The maximum a community may request in this category of activities is \$400,000.
- **Data:** The maximum a community may request in this category of activities is \$300,000.
- **Coordinated Entry:** The maximum a community may request in this category of activities is \$200,000.
- **Racial and Gender Equity:** The maximum a community may request in this category of activities is \$200,000.

These maximum amounts will be doubled for applications that cover geographic areas in 2 or more CoCs or if the CoC covers the entire geography of the state. Further, HUD will review all proposals and budgets for cost effectiveness and reserves the right to award less than requested if the costs are considered not cost-effective or unreasonable, including if an applicant does not include letters of commitment from identified partners.

If the proposed project activities include eligible HMIS activities in section IV.F, the NOFO application must include a letter of commitment from the HMIS lead for each CoC represented in the proposed project geography.

If the proposed project activities include eligible Coordinated Entry activities in section IV.F, the NOFO application must include a letter of commitment from the CoC or Coordinated Entry lead for each CoC represented in the proposed project geography.

Estimated Total Funding:

\$50,000,000

Minimum Award Amount:

\$200,000

Per Project Period

Maximum Award Amount:

\$2,000,000

Per Project Period

D. Period of Performance

YHSI grants will be for a term of up to 30 months immediately following HUD's selection. The grant term may be extended consistent with 2 CFR 200.308 and 2 CFR 200.309, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. As outlined in Section IV.B.1. of this NOFO, Content and Form of Application, applicants must submit as part of their application a milestone summary of the proposed projects activities and must meet these milestones unless a request to modify or extend the time period of the milestones is approved by HUD. If a YHSI grant recipient does not meet the proposed milestones, HUD may terminate the award consistent with 2 CFR 200 Subpart D and recapture any unspent funds. Within the period of availability of the recaptured funds, HUD may reallocate the recaptured funds to another community awarded YHSI funds, if authorized.

Estimated Project Start Date:

06/01/2024

Estimated Project End Date:

12/01/2026

Length of Project Periods:

Other

Length of Periods Explanation of Other:

HUD will award projects up to a term of 30 months. HUD expects that awarded applicants may need up to six months for grant start-up activities, followed by a total of 24 months of project activity. Applicants may choose to have a period of performance of less than 30 months. Applicants must include the total number of months requested for the project in their project milestone tracker.

E. Type of Funding Instrument

Funding Instrument Type:

G (Grant)

III. ELIGIBILITY INFORMATION

A. Eligible Applicants

00 (State governments)

01 (County governments)

02 (City or township governments)

04 (Special district governments)

07 (Native American tribal governments (Federally recognized))

08 (Public housing authorities/Indian housing authorities)

11 (Native American tribal organizations (other than Federally recognized tribal governments))

25 (Others (see text field entitled "Additional Information on Eligibility" for clarification))

Additional Information on Eligibility

(25) Other

Indian Tribes and tribally designated housing entities as defined in Section 4 of the Native American Housing Assistance and Self-Determination Act of 1996 (25 U.S.C. 4103)

Tax-exempt nonprofit organizations, as demonstrated by criteria at 24 CFR 5.109(l)(1) through 24 CFR 5.109(l)(5).

Faith-based organizations

(1) Faith-based organizations may apply for this award on the same basis as any other organization, as set forth at [24 CFR 5.109](#), and subject to the protections and requirements of 42 U.S.C. 2000bb et seq., HUD will not, in the selection of recipients, discriminate against an organization based on the organization's religious character, affiliation, or exercise.

(2) A faith-based organization that participates in this program will retain its independence and may continue to carry out its mission consistent with religious freedom and conscience protections in Federal law, including the Free Speech and Free Exercise Clauses of the Constitution, 42 U.S.C. 2000bb et seq., 42 U.S.C. 238n, 42 U.S.C. 18113, 42 U.S.C. 2000e-1(a) and 2000e-2(e), 42 U.S.C. 12113(d), and the Weldon Amendment, among others. Religious accommodations may also be sought under many of these religious freedom and conscience protection laws, particularly under the Religious Freedom Restoration Act.

(3) A faith-based organization may not use direct financial assistance from HUD to support or engage in any explicitly religious activities except where consistent with the Establishment Clause and any other applicable requirements. Such an organization also may not, in providing services funded by HUD, discriminate against a beneficiary or prospective program beneficiary on the basis of religion, religious belief, a refusal to hold a religious belief, or a refusal to attend or participate in a religious practice.

B. Ineligible Applicants

HUD will not consider an application from an ineligible applicant. For-profit entities are not eligible to apply for grants or to be subrecipients of grant funds.

C. Cost Sharing or Matching

This Program does not require cost sharing or matching, but provides points based on leverage as described below.

This NOFO does not require applicants to leverage resources through cost sharing or matching. Applicants will receive additional points for partnerships, including through a commitment of funds, as outlined in section V.A., Review Criteria.

D. Threshold Eligibility Requirements

Applicants who fail to meet any of the following threshold eligibility requirements are deemed ineligible. Applications from ineligible applicants are not rated or ranked and will not receive HUD funding.

1. Resolution of Civil Rights Matters

Outstanding civil rights matters must be resolved before the application submission deadline. Applicants with unresolved civil rights matters at the application deadline are deemed ineligible. Applications from ineligible applicants are not rated or ranked and will not receive HUD funding.

a. An applicant is ineligible for funding if the applicant has any of the charges, cause determinations, lawsuits, or letters of findings referenced in subparagraphs (1) – (5) that are not resolved to HUD’s satisfaction before or on the application deadline date for this NOFO.

- (1) Charges from HUD concerning a systemic violation of the Fair Housing Act or receipt of a cause determination from a substantially equivalent state or local fair housing agency concerning a systemic violation of a substantially equivalent state or local fair housing law proscribing discrimination because of race, color, religion, sex (including sexual orientation and gender identity), national origin, disability or familial status;
- (2) Status as a defendant in a Fair Housing Act lawsuit filed by the United States alleging a pattern or practice of discrimination or denial of rights to a group of persons raising an issue of general public importance under 42 U.S.C. 3614(a);
- (3) Status as a defendant in any other lawsuit filed or joined by the Department of Justice, or in which the Department of Justice has intervened, or filed an amicus brief or statement of interest, alleging a pattern or practice or systemic violation of Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, Section 109 of the Housing and Community Development Act of 1974, the Americans with Disabilities Act, Violence Against Women Act, or a claim under the False Claims Act related to fair housing, non-discrimination, or civil rights generally including an alleged failure to affirmatively further fair housing;
- (4) Receipt of a letter of findings identifying systemic non-compliance with Title VI of the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act of 1973, Section 109 of the Housing and Community Development Act of 1974; Violence Against Women Act; or the Americans with Disabilities Act; or
- (5) Receipt of a cause determination from a substantially equivalent state or local fair housing agency concerning a systemic violation of provisions of a state or local law prohibiting discrimination in housing based on sexual orientation, gender identity, or lawful source of income.

b. HUD will determine if actions to resolve the charge, cause determination, lawsuit, or letter of findings taken before the application deadline date will resolve the matter. Examples of actions that may be sufficient to resolve the matter include, but are not limited to:

- (1) Current compliance with a voluntary compliance agreement signed by all the parties;
- (2) Current compliance with a HUD-approved conciliation agreement signed by all the parties;
- (3) Current compliance with a conciliation agreement signed by all the parties and approved by the state governmental or local administrative agency with jurisdiction over the matter;
- (4) Current compliance with a consent order or consent decree;
- (5) Current compliance with a final judicial ruling or administrative ruling or decision; or
- (6) Dismissal of charges.

2. Timely Submission of Applications

Applications submitted after the deadline stated within this NOFO that do not meet the requirements of the grace period policy are marked late. Late applications are ineligible and are not considered for funding. See Section IV. D. Application Submission Dates and Times.

E. Statutory and Regulatory Requirements Affecting Eligibility

Eligibility Requirements for Applicants of HUD's Financial Assistance Programs

The following requirements affect applicant eligibility. Detailed information on each requirement is found in the ["Eligibility Requirements for Applicants of HUD's Financial Assistance Programs" document on HUD's Funding Opportunities page.](#)

- Universal Identifier and System for Award Management (SAM.gov) Requirements
- Outstanding Delinquent Federal Debts
- Debarments or Suspensions, or both
- Mandatory Disclosure Requirement
- Pre-selection Review of Performance
- Sufficiency of Financial Management System
- False Statements
- Prohibition Against Lobbying Activities

In addition, each applicant under this NOFO must have the necessary processes and systems in place to comply with the Award Term in Appendix A of [24 CFR part 170](#) if the applicant receives an award, unless an exception applies as provided in [2 CFR 170.110](#).

F. Program-Specific Requirements

1. Applicants must propose projects specifically to build or improve youth homeless response systems. Funds may not be used to provide housing or services and HUD will reject applications that list housing and/or housing services as proposed activities.
2. YHSI grant recipients must complete each project funded under the grant by the end of the grant period. HUD may extend the grant term of a YHSI grant consistent with 2 CFR 200.308 and 2 CFR 200.309
3. YHSI grant recipients must agree to submit biannual updates to the milestone chart outlined in Section IV.B.1 to ensure the grant is progressing at an acceptable rate. If a recipient fails to submit a biannual milestone update, funding obligated but not yet spent by the community may be rescinded. The milestone chart must include the following required elements:
 - a. Activities undertaken in the project, including dates and critical organizations/partners in the work
 - b. A list and description of deliverables that will be produced, including estimated date.

HUD reserves the right to review and require changes to the proposed updates to the milestone chart, including proposed dates and deliverables.

3. Recipients of YHSI grants must agree to receive and participate in HUD-funded Technical Assistance (TA) before the recipient commits awarded funds, as a condition of award. YHSI TA will consist of direct TA to the community as well as project-specific group learning.
4. Recipients of YHSI grants must agree to participate in any future HUD-funded research and evaluation activities meant to better understand the outcomes or impact associated with these funds.

5. HUD has determined that geographic diversity is an appropriate consideration in selecting communities for the YHSL. To this end, HUD reserves the right to select lower scoring applications in order to fund applications from eligible communities with the highest total score in each of the 10 HUD regions.
6. HUD will review one application per organization for this NOFO unless the applicant chooses to submit one state-wide application and one non-statewide application. For example, an applicant could submit one application that will create a state-wide discharge strategy for youth aging out of foster care and involves partners throughout the state; and another application that works on developing partnerships and processes related to coordinated entry for youth at the CoC level. HUD will not review more than two applications per applicant.

Advancing Racial Equity

In accordance with Executive Order [13985](#), *Executive Order On Advancing Racial Equity and Support for Underserved Communities Through the Federal Government*, and federal fair housing and civil rights laws, you must submit a narrative demonstrating the following:

- You analyzed the racial composition of the persons or households who are expected to benefit from your proposed grant activities;
- You identified any potential barriers to persons or communities of color equitably benefiting from your proposed grant activities;
- You detailed the steps you will take to prevent, reduce or eliminate these barriers; and
- You have measures in place to track your progress and evaluate the effectiveness of your efforts to advance racial equity in your grant activities.

Note that any actions taken in furtherance of this section must be consistent with federal nondiscrimination requirements.

This narrative is required and must address the four bullets outlined in the paragraph above. This narrative will be evaluated for sufficiency and points will not be awarded or deducted based on the narrative. Applicants should provide their response as an attachment entitled “Advancing Racial Equity responses.” This will not count toward the 25-page limit.

Please note that you may use some of the responses to questions in the Rating Factors to address questions in this attachment; however, to receive credit, you must include the response in both documents.

G. Criteria for Beneficiaries.

Not Applicable

IV. APPLICATION AND SUBMISSION INFORMATION

A. Obtain an Application Package

Instructions for Applicants

All application materials, including the Application Instructions and Application Package, are available through [Grants.gov](#). You must access and review all available application materials. You must submit your application electronically via [Grants.gov](#) under the Funding Opportunity Number cited within this NOFO. Your application must list the applicable Funding Opportunity Number.

You can request a waiver from the requirement for electronic submission, if you demonstrate good cause. An example of good cause may include: a lack of available Internet access in the geographic area in which your business offices are located. However, lack of SAM registration or valid UEI is not a good cause. If you cannot submit your application electronically, you must ask in writing for a waiver of the electronic grant submission requirements. HUD will not grant a waiver if you fail to submit to HUD in writing or via email a request for a waiver at least 15 calendar days before the application deadline. If HUD grants a waiver, a paper application must be received before the deadline for this NOFO. To request a waiver, you must contact:

Name:

Nili Soni

Email:

YHSI@hud.gov

HUD Organization:

SNAPS

Street:

451 7th Street SW

City:

Washington DC

State:

DC DISTRICT OF COLUMBIA

Zip:

20410

Applicants requesting a waiver should submit their waiver requests via e-mail to

YHSI@hud.gov.

The subject line should contain the name of the applicant and 'Request for Waiver of Electronic Submission for Youth Demo'.

B. Content and Form of Application Submission

You must verify that boxes 11, 12, and 13 on the SF-424 match the NOFO for which you are applying. If they do not match, you have downloaded the wrong Application Instruction and Application Package.

Submission of an application that is otherwise sufficient, under the wrong Assistance Listing and Funding Opportunity Number is a Non-Curable Deficiency, unless otherwise stated under the Threshold requirements section.

1. Content

Forms/Assurances/Certifications	Submission Requirement	Notes/Description
Application for Federal Assistance (SF-424)	This form is required.	Review section IV.B.2. of this NOFO for detailed submission requirements

Forms/Assurances/Certifications	Submission Requirement	Notes/Description
Applicant and Recipient Assurances and Certifications (HUD 424-B)	This form is required.	Review section IV.B.2. of this NOFO for detailed submission requirements
Disclosure of Lobbying Activities (SF-LLL)	Review section IV.G. of this NOFO for detailed submission requirements.	Federally recognized Indian tribes and tribally designated housing entities (TDHEs) established by federally recognized Indian tribes as a result of the exercise of the tribe's sovereign power are excluded from coverage of the Byrd Amendment, but state-recognized Indian tribes and TDHEs established only under state law shall comply with this requirement.
Federal Assistance Assurance	Review section IV.G.2. of this NOFO for detailed submission requirements.	

Additionally, your complete application must include the following narratives and non-form attachments.

- **Geography:** Applicants must indicate the geographic area that the application covers by county.
- **Rating Factor Narrative:** Responses to the rating factors in Section V.A.1
- **Budget:** A project budget, as required in Section V.A.1, that outlines costs associated with personnel including salaries and benefits of employees and costs associated with consultants, contracts, and subgrantees; travel; equipment, including costs associated with hardware or software purchases; supplies and materials; other direct costs; and indirect costs.
- **Advancing Racial Equity Narrative:** Required narrative response to the Advancing Racial Equity questions in Section III.F.
- **Youth Commitment:** Letter of Commitment from the YAB or equivalent group of youth who will be involved in the project.
- **Letter of Commitment:** A Letter of Commitment from partner organizations (if required under Section II.C. or Section V.A.1.

- Milestone Chart: A proposed milestone chart that identifies the total length of the proposed project (maximum of 30 months) as well as the milestones, deliverables, responsible organization, and dates for completion. This chart will be used for monitoring progress for awarded applications and may be modified if the project experiences delays. See Section II.D of this Notice for grant term information.
- Disclosure of other government assistance received including:
 - Other Government Assistance Provided or Requested/Expected Sources and Use of Funds: This must include the federal, state, or local government agency's name, address, type of assistance, amount requested, and expected uses of the funds.
 - Interested Parties:
 - All developers, contractors, or consultants involved in the application for assistance or in the planning, development, or implementation of the project or activity
 - Any other person who has a financial interest in the project or activity for which the assistance is sought that exceeds \$50,000 or 10 percent of the assistance (whichever is lower).

2. Format and Form

Narratives and other attachments to your application must follow the following format guidelines. Do not submit password protected or encrypted files.

25 Pages maximum length of narratives

Double spaced 12-point (minimum) Times Roman font on letter sized paper (8 1/2 x 11 inches) with at least 1-inch margins on all sides

Other

Attachments will not count toward the 25-page maximum.

There is no minimum length required for the Rating Factor Narrative. However, HUD will review only the first 25 pages of Rating Factor Narrative (not including required attachments). **Any narrative responses to the rating factors after 25 pages will not be considered for scoring for this competition.** The Advancing Racial Equity Narrative is limited to one page.

C. System for Award Management (SAM) and Unique Entity Identifier (UEI)

1. SAM Registration Requirement

You must register with <https://www.sam.gov> before submitting their application. You must maintain current information in SAM on immediate and highest-level owner and subsidiaries, as well as on all predecessors that have been awarded a federal contract or grant within the last three years, if applicable. Information in SAM must be current for all times during which you have an active Federal award or an application or plan under consideration by HUD.

2. UEI Requirement

As of April 4, 2022, entities doing business with the federal government must use the UEI created in SAM.gov. Also, you must provide a valid UEI, registered and active at www.sam.gov in the application. For more information, see: <https://www.gsa.gov/about-us/organization/federal-acquisition-service/office-of-systems-management/integrated-award->

[environment-iae/iae-systems- information-kit/unique-entity-identifier-update.](#)

3. Requirement to Register with Grants.gov

Anyone planning to submit applications on behalf of an organization must register at Grants.gov and be approved by the E-Biz POC in SAM to submit applications for the organization. Registration for SAM and Grants.gov is a multi-step process and can take four (4) weeks or longer to complete if data issues arise. Applicants without a valid registration cannot apply through Grants.gov. Complete registration instructions and guidance are provided on Grants.gov.

D. Application Submission Dates and Times

1. Application Due Date Explanation

The application deadline is 11:59:59 PM Eastern time on

02/15/2024

Submit your application to Grants.gov unless a waiver has been issued allowing you to submit a paper application. Instructions for submitting your paper application will be contained in the waiver of electronic submission.

“Received by Grants.gov” means the applicant received a confirmation of receipt and an application tracking number from Grants.gov. Grants.gov then assigns an application tracking number and date-and timestamp each application upon successful receipt by the Grants.gov system. A submission attempt not resulting in confirmation of receipt and an application tracking number is not considered received by Grants.gov.

Applications received by Grants.gov must be validated by Grants.gov to be received by HUD.

“Validated by Grants.gov” means the application has been accepted and was not rejected with errors. You can track the status of your application by logging into Grants.gov, selecting “Applicants” from the top navigation, and selecting “Track my application” from the dropdown list. If the application status is “rejected with errors,” you must correct the error(s) and resubmit the application before the 24-hour grace period ends. Applications in “rejected with errors” status after the 24-hour grace period expires will not be received by HUD. Visit Grants.gov for a complete description of processing steps after applying.

HUD strongly recommends you submit your applications at least **48 hours before the deadline** and during regular business hours to allow enough time to correct errors or overcome other problems.

2. Grants.gov Customer Support

Grants.gov provides customer support information on its website at <https://www.grants.gov/web/grants/support.html>. If you have difficulty accessing the application and instructions or have technical problems, contact Grants.gov customer support center by calling (800) 518-GRANTS (this is a toll-free number) or by sending an email to support@grants.gov. The customer support center is open 24 hours a day, seven days per week, except Federal holidays. Individuals who are deaf or hard of hearing, or who have speech and other communication disabilities may use a relay service to reach Grants.gov Customer Support. To learn more about how to make an accessible telephone call, visit the [webpage for Federal Communications Commission](#).

3. Grants.gov Application Submission

You can verify the contents of your submitted application to confirm Grants.gov received everything you intended to submit. To verify the contents of your submitted application:

- Log in to Grants.gov.
- Click the Check Application Status link, which appears under the Grant Applications heading in the Applicant Center page. This will take you to the Check Application Status page.
- Enter search criteria and a date range to narrow your search results.
- Click the Search button. To review your search results in Microsoft Excel, click the Export Data button.
- Review the Status column. To view more detailed submission information, click the Details link in the Actions column.
- To download the submitted application, click the Download link in the Actions column.

Take note of the Grants.gov tracking number, as it is needed by the Grants.gov customer support center should you seek their assistance.

HUD may extend the application deadline for any program if Grants.gov is offline or not available to applicants for at least 24 hours immediately prior to the deadline date, or the system is down for 24 hours or longer and impacts the ability of applicants to cure a submission deficiency within the grace period.

HUD may also extend the application deadline upon request if there is a presidentially declared disaster in the applicant's area.

If these events occur, HUD will post a notice on its website establishing the new, extended deadline for the affected applicants. HUD will also publish the extension on Grants.gov.

In determining whether to grant a request for an extension based on a presidentially declared disaster, HUD will consider the totality of the circumstances including the date of an applicant's extension request (how closely it followed the basis for the extension), whether other applicants in the geographic area are similarly affected by the disaster, and how quickly power or services are restored to enable the applicant to submit its application.

NOTE: Busy servers, slow processing, large file sizes, improper registration

or password issues are not valid circumstances to extend the deadline dates or the grace period.

4. Amending or Resubmitting an Application

Before the submission deadline, you may amend a validated application through Grants.gov by resubmitting a revised application containing the new or changed material. The resubmitted application must be received and validated by Grants.gov by the applicable deadline.

If HUD receives an original and a revised application for a single proposal, HUD will evaluate only the last submission received by Grants.gov before the deadline.

5. Grace Period for Grants.gov Submissions

If your application is received by Grants.gov before the deadline, but is rejected with errors, you have a grace period of 24 hours after the application deadline to submit a corrected, received, and validated application through Grants.gov. The date and time stamp on the Grants.gov system

determines the application receipt time. Any application submitted during the grace period but not received and validated by Grants.gov will not be considered for funding. There is no grace period for paper applications.

6. Late Applications

An application received after the NOFO deadline date that does not meet the Grace Period requirements will be marked late and will not be reviewed by HUD for funding

consideration. Improper or expired registration and password issues are not sufficient causes to allow HUD to accept applications after the deadline date.

7. Corrections to Deficient Applications

HUD will not consider information from applicants after the application deadline except for curable deficiencies.

HUD will uniformly notify applicants of each curable deficiency. See curable deficiency definition in section IA of this NOFO. Examples of curable (correctable) deficiencies include inconsistencies in the funding request and failure to submit required certifications. These examples are non-exhaustive.

When HUD identifies a curable deficiency, HUD will notify the authorized organization representative identified on the SF-424 Application for Federal Assistance via email. This email is the official notification of a curable deficiency.

You must email corrections of Curable Deficiencies to applicationsupport@hud.gov within the time limits specified in the notification. The time allowed to correct deficiencies will be no less than 48 hours and no more than 14 calendar days from the date of the email notification. The start of the cure period will be the date stamp on the email sent from HUD. If the deficiency cure deadline date falls on a Saturday, Sunday, Federal holiday, or on a day when HUD's Headquarters are closed, then the applicant's correction must be received on the next business day HUD Headquarters offices in Washington, DC are open.

The subject line of the email sent to applicationsupport@hud.gov must state: Technical Cure and include the Grants.gov application tracking number or the GrantSolutions application number (e.g., Subject: Technical Cure - GRANT123456 or Technical Cure - XXXXXXXXXXXXX). If this information is not included, HUD cannot match the response with the application under review and the application may be rejected due to the deficiency.

Corrections to a paper application must be sent in accordance with and to the address indicated in the notification of deficiency. HUD will treat a paper application submitted in accordance with a waiver of electronic application containing the wrong UEI as having a curable deficiency. Failure to correct the deficiency and meet the requirement to have a UEI and active registration in SAM will render the application ineligible for funding.

8. Authoritative Versions of HUD NOFOs

The version of this NOFO posted on Grants.gov includes the official documents HUD uses to solicit applications.

9. Exemptions

Parties that believe the requirements of the NOFO would impose a substantial burden on the exercise of their religion should seek an exemption under the [Religious Freedom Restoration Act \(RFRA\)](#).

E. Intergovernmental Review

This program is not subject to [Executive Order 12372, Intergovernmental Review of Federal Programs](#).

F. Funding Restrictions

HUD has established a \$200,000 minimum funding amount for a successful application.

Each YHSI grant recipients' costs must also comply with the specific project(s) and budget HUD approves for that recipient's award.

Funding provided under this NOFO must comply with OMB cost principles found at 2 CFR Part 200 subpart E and may only be used by the recipient for the costs of carrying out the following eligible activities related to either establishing and implementing a response system for youth homelessness or improving the community's current response system:

1. Planning and Partnerships:
 - a. Developing community-wide or region-wide partnerships to better identify and understand the needs of youth at-risk of or experiencing homelessness. These partnerships could include, but are not limited to the following youth-serving organizations: non-profit youth homeless service providers, victim service providers, grantees under the Runaway and Homeless Youth program, Public Housing Agencies, Public Child Welfare Agencies, Juvenile and adult justice systems, K-12 school districts, post-secondary education providers including Historically Black Colleges and Universities (HBCUs), Tribes and Tribally Designated Housing Entities, HIV-service providers, and social service providers.
 - b. Compensating Youth Action Board members for their work on the YHSI grant activities;
 - c. Costs associated with hosting local conferences;
 - d. Engagement, training, and cross-community coordination of youth with lived experience for participation in YHSI grant activities;
 - e. Costs associated with cross-training and developing community-wide policies and best practices for preventing or quickly resolving youth homelessness;
 - f. System-mapping and planning, including exit strategies from youth-systems such as child welfare and juvenile justice.
2. Data
 - a. Upgrading, customizing, and enhancing the HMIS to better collect and report data on youth, including youth-specific coordinated entry functionality, including developing automated methods for transmitting, querying, and communicating with other systems, such as Application Programming Interfaces (APIs);
 - b. Recruiting new participants to HMIS, including purchasing or leasing information technology and training;

- c. Technical, legal, and planning costs associated with creating data matches or data integration between different data collection sources, such as HMIS and school district data;
 - d. Developing and implementing evaluation and analysis strategies related to youth homelessness, including equity analyses, youth needs, and community-wide continuous quality improvement plans.
3. Coordinated Entry Systems (CES):
- a. Establishment or improvement of youth-specific CES access points or policies and procedures for CES access points targeted to youth experiencing homelessness, (e.g., a dedicated access point that provides a safe and supportive environment located in an area frequented by youth to increase the likelihood that youth will access the CE process);
 - b. Development or improvement of a youth-specific assessment tool;
 - c. Creating a prioritization plan for youth experiencing homelessness within the larger CES;
 - d. Activities related to better understanding needs of youth experiencing homelessness within CES;
 - e. Developing and implementing an ongoing evaluation process for the CES, including integrating youth with lived experience in the evaluation process;
 - f. Recruitment of additional projects to send and receive referrals from CES, including from partner organizations such as education providers, Runaway and Homeless Youth projects, and Public Housing Agencies.
4. Youth Experiencing Homelessness Racial and Gender Equity
- a. Costs associated with conducting a community-wide racial and gender equity analysis including needs and current outcomes for youth experiencing homelessness;
 - b. Costs associated with conducting a needs analysis of youth experiencing homelessness, including the needs of youth subpopulations such as minors; Black, Indigenous, and other youth of color; LGBTQIA+; pregnant/parenting youth;
 - c. Costs associated with implementing policies, procedures, and cultural change associated with outcomes of a youth homelessness equity analysis;
 - d. Costs associated with developing an evaluation framework for current and future projects serving youth experiencing homelessness, including outcomes related to racial equity and LGBTQIA+ equity.

Indirect Cost Rate

Normal indirect cost rules under [2 CFR part 200, subpart E](#) apply. If you intend to charge indirect costs to your award, your application must clearly state the rate and distribution base you intend to use. If you have a Federally negotiated indirect cost rate, your application must also include a letter or other documentation from the cognizant agency showing the approved rate. Successful applicants whose rate changes after the application deadline must submit the new rate and documentation to assure the award agreement incorporates the applicable rate.

G. Other Submission Requirements

1. Standard Application, Assurances, Certifications and Disclosures

Standard Form 424 (SF-424) Application for Federal Assistance

The SF-424 is the government-wide form required to apply for Federal assistance programs, discretionary Federal grants, and other forms of financial assistance programs. You must complete and submit the form with the other required forms and information as directed in this NOFO.

By signing the forms in the SF-424 either through electronic submission or in paper copy submission (for those granted a waiver), you and the signing authorized organization representative affirm that you both have reviewed the certifications and assurances associated with the application for Federal assistance and (1) are aware the submission of the SF-424 is an assertion that the relevant certifications and assurances are established and (2) acknowledge that the truthfulness of the certifications and assurances are material representations upon which HUD will rely when making an award to the applicant. If it is later determined the signing authorized organization representative to the application made a false certification or assurance, caused the submission of a false certification or assurance, or did not have the authority to make a legally binding commitment for the applicant, the applicant and the individual who signed the application may be subject to administrative, civil, or criminal action. Additionally, HUD may terminate the award to the applicant organization or pursue other available remedies. Each applicant is responsible for including the correct certifications and assurances with its application submission, including those applicable to all applicants, those applicable only to Federally recognized Indian tribes, or Alaskan native villages and those applicable to applicants other than Federally recognized Indian tribes, or Alaskan native villages.

Assurances (HUD 424-B)

By submitting your application, you provide assurances that, if selected to receive an award, you will comply with U.S. statutory and other requirements, including, but not limited to civil rights requirements. All recipients and subrecipients of the award are required to submit assurances of compliance with federal civil rights requirements. *See, e.g.*, Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments Act of 1972, Section 504 of the Rehabilitation Act of 1973, Violence Against Women Act, and the Age Discrimination Act of 1975; *see also* [24 C.F.R. §§ 1.5; 3.115; 8.50; and 146.25](#). HUD accepts these assurances in the form of the HUD 424-B, which also require compliance with HUD Reform Act requirements and all general federal nondiscrimination requirements in the administration of the federal assistance award.

Applicant Disclosure Report Form 2880 (HUD 2880)

The form HUD 2880 is required if you are applying for assistance within the jurisdiction of HUD to any project subject to Section 102(d) of the [HUD Reform Act](#). Assistance is provided directly by HUD to any person or entity, but not to subrecipients. It includes assistance for the acquisition, rehabilitation, operation, conversion, modernization, renovation, or demolition of any property containing five or more dwelling units that is to be used primarily for residential purposes. It includes assistance to independent group residences, board and care facilities, group homes and transitional housing but does not include primarily nonresidential facilities such as intermediate care facilities, nursing homes and hospitals. It also includes any change requested by a recipient in the amount of assistance previously provided, except changes resulting from annual adjustments in Section 8 rents under Section 8(c)(2)(A) of the United States Housing Act of 1937 ([42 U.S.C. 1437f](#)). [See HUD Reform Act regulation for additional information.](#)

Code of Conduct

Both you, as the award recipient, and all subrecipients must have a code of conduct (or written standards of conduct). The code of conduct must comply with the requirements included in the “Conducting Business in Accordance with Ethical Standards” section of the [Administrative, National and Department Policy Requirements and Terms for HUD Financial Assistance Awards](#), as well as any program-specific requirements. These requirements include ethical standards related to conflicts of interest for procurements in [2 CFR 200.318\(c\)](#) and [2 CFR 200.317](#), as well as HUD-specific conflict of interest standards. HUD maintains a list of organizations that have previously submitted written standards of conduct on its [Code of Conduct for HUD Grant Programs webpage](#). But it is your responsibility to ensure that the standards are compliant with the noted requirements and that HUD has the latest version of the written standards. Updated written standards should be submitted with the application. Any updates to your written standards, after the application period, should be submitted as directed by the HUD program contact for this NOFO.

Affirmatively Furthering Fair Housing

With some exceptions for Federally recognized Indian tribes and their instrumentalities, the application must discuss how the applicant will carry out the proposed activities in a manner that affirmatively furthers fair housing in compliance with the Fair Housing Act and its implementing regulations, and how applicants will meet the requirements of the definition of AFFH at 24 CFR 5.151. Applicants may propose activities that are consistent with their jurisdiction’s Analysis of Impediments (AI), an Assessment of Fair Housing (AFH), or other means of fair housing planning that meaningfully supports their AFFH certification.

If the applicant will carry out proposed activities in a jurisdiction with an AFH, the proposed activities should be consistent with the AFH’s fair housing goals and with fair housing strategies specified in the jurisdiction’s Consolidated Plan or Public Housing Agency Plan.

Applicants must address this requirement in response to question 5 of the Youth Involvement Rating Factor.

2. Other Program-Specific Requirements

Standard Form 424A (SF-424A): Budget Information for Non-Construction Programs

Applicants must provide a complete and detailed budget for the total performance period of the expected award through the submission of the SF-424A. For the budget recorded on form SF-424A, provide a breakdown of the aggregate numbers detailing their allocation to each activity. The budget must also include a yearly breakdown of costs for each activity. In addition to the SF-424A form instructions available on Grants.gov, applicants should use [Appendix I. HUD’s Guidance for Preparing a Budget Request](#) in this NOFO, to complete the SF-424A. The data submitted on the SF-424A form will inform the expected financial assistance award for this NOFO. All costs charged to awards made as a result of this funding announcement must be allowable, allocable, and supported by adequate documentation, consistent with applicable cost principles.

Federal Assistance Assurances. To assure compliance with statutory requirements for non-construction grant programs, you must complete the Federal Assistance Representations and Certifications section of your sam.gov registration. HUD and OMB use information reported within sam.gov for general management of Federal assistance awards programs. For more

information on how to update your sam.gov registration, visit SAM.gov or the Federal Service Desk, FSD.gov. You can search for help at FSD any time or request help from an FSD agent Monday-Friday 8 a.m. to 8 p.m. ET.

V. APPLICATION REVIEW INFORMATION

A. Review Criteria

1. Rating Factors

Points are assigned for five rating factors: Proposed Project Activities, Budget, Youth Involvement, Project Outcomes and Evaluation, and Regional Approach. Applications will be evaluated based on responses to all rating factors. The table below outlines the selection criteria by rating factor with the points that may be awarded for each out of a possible 100 total points. Applicants must provide a response to each of the questions, below, particularly questions regarding project scope, budget, and Affirmatively Furthering Fair Housing.

Rating Factor	Points
Proposed Project Activities	40
Budget	10
Youth Involvement	20
Project Outcomes and Evaluation	15
Regional Approach	15
Total	100

Proposed Project Activities

Maximum Points: 40

1. Submit a scope of work describing the proposed project, including a description of all activities, what persons or group are involved in those activities, and the expected inputs and outputs for each activity. Responses should include a general goal statement for the project as well as specific activities that will be included.
2. Outline the identified need(s) in the community that the proposed project activities are seeking to address and how the proposed project activities will address these needs. Discussion of need for this NOFO relates to current system deficiencies, inefficiencies, or missed opportunities in the youth homeless response system. Maximum points will be awarded to responses that describe these systemic needs and how they will be addressed by the proposed project activities.
3. Describe how the applicants determined that the proposed project activities are needed. This could include, but are not limited to, a data analysis, including the data sources used; listening sessions, including a general description of what populations participated in these sessions; community feedback, including a general description of how and from whom the applicant collected the feedback.
4. Describe how the proposed project activities will improve the racial and gender equity of the youth homeless responses system. To receive full points for this question, responses must include a specific discussion of how each activity will address racial or gender inequities in the current youth homeless response system.

5. Describe how partners in this application were identified and recruited to partner in the proposed project. To receive full points for this response, applicants must discuss how the process recruited people and organizations that may be less likely to partner on homeless system projects, such as organizations that serve culturally specific (Black, Latino, Indigenous, individuals with disabilities, LGBTQ, etc.) communities; Tribes and Tribally Designated Housing Entities; Institutions of Higher Education, including HBCUs; and healthcare organizations, including HIV-service organizations.
6. If a community partner is identified, include a commitment letter from that partner (i.e. Tribal government, school/educational institution, juvenile justice, child welfare, etc.), as outlined in Section IV.B.1. Applicants must submit a letter of commitment from each proposed partner to receive full points for this application.
7. If one or more project partners have received YHDP funds in the past, how will this project build on the progress that was made to the youth homeless response system through YHDP? If no partners have received YHDP funds, please write n/a.
8. Identify how on-going costs, such as staffing or data reporting will be sustained after the end of the grant, including projections of on-going staffing needs and funding sources.

Budget

Maximum Points: 10

1. Submit a project budget that shows all proposed project activities and cost estimates for each eligible activity included in the project.
2. List all other projected sources of funding and uses of that funding for this initiative, aside from the funding request included in the question above. To receive the maximum number of points on this question, an applicant must demonstrate, through a letter of commitment or other documentation, that it will receive 10% of the total budget amount requested from other sources.
3. Describe how the budget was determined and the steps the applicant took or will take to ensure the project will be cost-effective. To receive maximum points, this response must include who was involved in determining the budget, how costs were estimated, and describe the controls in place to ensure that the budget is cost-effective.

Youth Involvement

Maximum Points: 20

1. Describe how youth with lived experience of homelessness were involved with this application and what their role will be in the proposed project. *Note: applicant responses should address requirements described in Experience Promoting Racial Equity, section V.B.3. of this NOFO.*
2. Describe how the community will sustain youth engagement and leadership at each step of the project. This could include an engagement strategy, integration of youth leadership positions within the governance structure, or establishing a youth coordinator position within the community.
3. Describe how youth directly working on the proposed project activities are or will be compensated for their time and expertise. Please indicate the source of compensation (YHSI grant or another funding source) and if the compensation is based on a salary or regular hourly rate and the salary or rate paid.
4. Describe how youth with lived experience of homelessness who are involved in the project are recruited to ensure youth working on the project represent the population of youth experiencing homelessness in your community, including youth of color,

LGBTQIA+, and gender non-conforming youth and youth with history of foster care or juvenile justice involvement. *Note: applicant responses should address requirements described in Experience Promoting Racial Equity, section V.B.3. of this NOFO.*

5. Describe how the proposed project activities will improve the response system for youth homelessness by addressing the disproportionate needs for housing and services for youth populations at higher risk of experiencing homelessness, including youth of color, LGBTQIA+, gender non-confirming youth, youth with disabilities, pregnant/parenting youth, and youth with history of foster care or juvenile justice involvement. Responses to this question are required under Section IV.G of this NOFO to address how the activities will affirmatively further fair housing and should address requirements described in *Affirmatively Furthering Fair Housing*, Section IV.G of this NOFO.
6. Describe an ongoing or the most recent equity analysis previously performed by the community and what change to the response system for youth homelessness resulted from the analysis. This can include analysis on youth experiencing homelessness, recruiting or on-boarding YAB members, or other analysis. The analysis can cover the entire or part of the geographic area of the community proposed in this application. If the community has not performed an equity analysis, please write n/a.

Project Outcomes and Evaluation

Maximum Points: 15

1. Describe the proposed outcomes and deliverables for the proposed project activities. To receive full points, each activity outlined in question one must have at least one deliverable and be included in the milestones chart.
2. Describe how the community will measure the success of the proposed outcomes, including what metrics will be used and how they will be tracked.
3. Describe how the metrics discussed in question 2 will be reported to stakeholders and used to improve the project.
4. Describe how youth will be involved in the evaluation and quality improvement process in the community.
5. Describe how the evaluation will measure the equity of outcomes from the project, such as looking at the racial makeup of clients for proposed partners or an analysis of clients assessed through new coordinated entry points.

Regional Approach

Maximum Points: 15

1. State whether your application will cover geographic area in
 - a. Two or more CoCs; or
 - b. At least 75% of the geographic area of the state.
2. Describe whether the application is wholly from or includes a rural area that is not included in a CoC geography. To receive full points under this section, the applicant must provide the following information:
 - a. The geography included in the proposed project activities that are not currently included in a CoC. This may include rural areas, Formula Areas, Tribal Reservations, or Trust Land.
 - b. How representatives from these areas, including youth with lived experience of homelessness, were involved in project development and will continue to be involved in implementation.

- c. How the proposed activities will be conducted in these areas.
- d. How the proposed outcomes will affect these areas.

2. Other Factors

Preference Points

This program does not offer any preference points.

You may choose to voluntarily commit to address policy initiatives in your application. Addressing these policy initiatives is not a requirement to apply for or receive an award. If you choose to address a voluntary policy initiative in your application, however, you will be required to adhere to the information submitted with your application should you receive an award. The proposed information will be included as a binding requirement of any federal award you receive as a term and condition of that award.

This program does not offer points for Climate Change

This program does not offer points for Environmental Justice.

This program does not offer preference points related to HBCUs.

Pursuant to Executive Orders [13985](#), [14041](#), [14045](#), and [14031](#), you may receive up to two (2) preference points if you are an applicant designated as a minority-serving institution (MSI) or if your application proposes one or more partnerships with minority-serving educational institutions that have been historically underserved.

This program does not offer preference points related to minority-serving institutions.

This program does not offer Promise Zone preference points.

B. Review and Selection Process

1. Past Performance

In evaluating applications for funding, HUD will consider an applicant's past performance in managing funds. Items HUD will consider include, but are not limited to:

OMB-designated repositories of governmentwide data, as noted in [2 CFR 200.206\(a\)](#)

HUD may reduce scores based on the past performance review, as specified under V.A. Review Criteria. Whenever possible, HUD will obtain and review past performance information. If this review results in an adverse finding related to integrity of performance, HUD reserves the right to take any of the remedies provided in the [Pre-Selection Review of Performance section of the Eligibility Requirements for Applicants of HUD Financial Assistance Programs](#).

2. Assessing Applicant Risk

In evaluating risks posed by applicants, HUD may use a risk-based approach and may consider any items such as the following:

- (1) Financial stability;
- (2) Quality of management systems and ability to meet the management standards prescribed in this part;
- (3) History of performance. The applicant's record in managing Federal awards, if it is a prior recipient of Federal awards, including timeliness of compliance with applicable reporting

requirements, failing to make significant progress in a timely manner, failing to meet planned activities in a timely manner, conformance to the terms and conditions of previous Federal awards, and if applicable, the extent to which any previously awarded amounts will be expended prior to future awards;

(4) Reports and findings from audits performed under Subpart F—Audit Requirements of this part or the reports and findings of any other available audits; and

(5) The applicant's ability to effectively implement statutory, regulatory, or other requirements imposed on non-Federal entities.

Integrity. HUD evaluates the integrity of the applicant as reflected in government-wide websites, information in HUD's files, the Federal Do Not Pay portal, public information and information received during HUD's Name Check Review process.

Review Process. HUD staff, who may be assisted by staff from other Federal agencies with experience related to youth experiencing homelessness, coordinated community approaches to preventing and ending youth homelessness, and/or evidence-based interventions, will review applications in two phases:

Phase 1: Threshold Eligibility Requirements. The application will be reviewed to determine whether it meets the threshold eligibility requirements in Section III.D of this NOFO. Applicants who fail to meet all of the threshold eligibility requirements will be deemed ineligible. Applications from ineligible applicants will not be evaluated.

Phase 2: Application Scoring. If the applicant meets all threshold requirements, the application will be reviewed and scored using the selection criteria outlined in Section V.A.1 of this NOFO. After individual reviewers assign a score, each application will be paneled with an additional reviewer for a final score. Notwithstanding Section V.B.1, HUD will not adjust scores based on past performance review or take any remedies in response to adverse findings related to integrity of performance.

Selection Process

Ranked Order and Selection of Applicants. Once final scores have been assigned, applications will be listed in ranked order and applicants will be selected in ranked order, except as provided in Section III.F. where HUD reserves the right to select lower scoring applications. The amount awarded to applications will be determined according to the formula described in Section II.C and the factors described in Section V.A.1 of this NOFO.

Funding Decisions. Funding decisions will be made on applications as described in Section VI.A.2. In determining the amount that will be available to a selected application, HUD will take into consideration the amount of funds available, and the final score assigned to the application. HUD will select the highest-ranking applications for funding as indicated in VI.A.2., however, HUD reserves the right to select lower scoring applications.

3. Experience Promoting Racial Equity

In evaluating applications for funding, HUD will consider the extent to which the application demonstrates that the applicant has the experience and the resources to effectively address the needs of underserved communities, particularly Black and Brown communities. This may include experience successfully working directly with such groups, experience designing or operating programs that equitably benefit such groups, or experience successfully advancing racial equity in other ways. This may also include experience soliciting, obtaining, and applying input from such groups when designing, planning, or implementing programs and activities.

An applicant's responses under questions 1 and 4 of the Youth Involvement Rating Factor satisfy this requirement.

VI. AWARD ADMINISTRATION INFORMATION

A. Award Notices

Following the evaluation process, HUD will notify successful applicants of their selection for funding. HUD will also notify other applicants, whose applications were received by the deadline but were not chosen for award. Notifications will be sent by email to the person listed as the AOR in item 21 of the SF-424.

1. Final Grant

After HUD has made selections, HUD will finalize specific terms of the award and budget in consultation with the selected applicant. If HUD and the selected applicant do not finalize the terms and conditions of the award in a timely manner, or the selected applicant fails to provide requested information, an award will not be made to that applicant. In this case, HUD may select another eligible applicant. HUD may also impose specific conditions on an award as provided under [2 CFR 200.208](#).

2. Adjustments to Funding

To ensure the fair distribution of funds and enable the purposes or requirements of a specific program to be met, HUD reserves the right to fund less than the amount requested in an application.

a. HUD may fund no portion of an application that:

- (1) Is ineligible for funding under applicable statutory or regulatory requirements;
- (2) Fails, in whole or in part, to meet the requirements of this notice;
- (3) Duplicates activities funded by other federal awards; or
- (4) Duplicates activities funded in a prior year.

b. HUD may adjust the funding for an application to ensure funding diversity, geographic diversity, and alignment with HUD administrative priorities.

c. If an applicant turns down an award offer, or if HUD and an applicant do not finalize the terms and conditions of the award in a timely manner, HUD may withdraw the award offer and make an offer of funding to another eligible application.

d. If funds remain after all selections have been made, remaining funds may be made available within the current fiscal year for other competitions within the program area, or be held for

future competitions (if allowable in accordance with the applicable appropriation or authorizing statute), or be used as otherwise provided by authorizing statute or appropriation.

e. If, after announcement of awards made under the current NOFO, additional funds become available either through the current appropriations, a supplemental appropriation, other appropriations or recapture of funds, HUD may, in accordance with the appropriation, use the additional funds to provide additional funding to an applicant awarded less than the requested amount of funds to make the full award, and/or to fund additional applicants that were eligible to receive an award but for which there were no funds available.

3. Funding Errors

If HUD commits an error that when corrected would cause selection of an applicant during the funding round of a Program NOFO, HUD may select that applicant for funding, subject to the availability of funds. If funding is not available to award in the current fiscal year, HUD may make an award to this applicant during the next fiscal year, if funding is available.

B. Administrative, National and Departmental Policy Requirements and Terms for HUD Applicants and Recipients of Financial Assistance Awards

Unless otherwise specified, the following [Administrative, National and Department Policy Requirements and Terms for HUD Financial Assistance Awards](#) apply. Failure to comply with these requirements may impact your ability to receive or retain a financial assistance award from HUD. Read the requirements carefully as the requirements are different among HUD's programs.

1. Compliance with The Fair Housing Act ([42 U.S.C. 3601-3619](#)) and implementing regulations at [24 CFR part 100 et seq](#)
2. Compliance with Title VI of the Civil Rights Act of 1964, [42 U.S.C. 2000d-2000d-4](#) (Nondiscrimination in Federally Assisted Programs) and implementing regulations at [24 CFR part 1](#)
3. Compliance with the Age Discrimination Act of 1975 ([42 U.S.C. 6101-6107](#)) and implementing regulations at [24 CFR part 146](#)
4. Compliance with Section 504 of the Rehabilitation Act of 1973 ([29 U.S.C. 794](#)) and implementing regulations at [24 CFR part 8](#)
5. Compliance with the Americans with Disabilities Act, [42 U.S.C. 12101 et seq](#)
6. Compliance with Affirmatively Furthering Fair Housing (AFFH) requirements, including those listed on HUD's [Affirmatively Furthering Fair Housing webpage](#)
7. Compliance with Economic Opportunities for Low-and Very Low-income Persons (Section 3) requirements, including those listed at [24 CFR part 75](#)
8. Compliance with Improving Access to Services for Persons with Limited English Proficiency (LEP) requirements, including those listed within [Federal Register Notice, FR-4878-N-02](#) (also see [HUD's webpage](#))
9. Compliance with Accessible Technology requirements, including those listed on in [HUD's Policy on Section 508 of the Rehabilitation Act and Accessible Technology](#)
10. Compliance with Equal Access Requirements (see [24 CFR 5.105\(a\)\(2\)](#) and [5.106](#))
11. Compliance with Ensuring the Participation of Small Disadvantaged Business, and Women-Owned Business requirements at [2 CFR 200.321](#)
12. Compliance with Energy Efficient, Sustainable, Accessible, and Free from Discrimination by Design

13. Compliance with Real Estate Acquisition and Relocation requirements (see [49 CFR part 24](#) and applicable program regulations)
14. Compliance with Participation in HUD-Sponsored Program Evaluation (see [Federal Register Notice, FR-6278-N-01](#))
15. Compliance with OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (see [2 CFR part 200](#))
16. Compliance with Drug-Free Workplace requirements (see [2 CFR part 2429](#), which is HUD's implementation of [41 U.S.C. 701, et seq.](#))
17. Compliance with the requirements related to safeguarding resident/client files
18. Compliance with the Federal Funding Accountability and Transparency Act of 2006 ([2 CFR part 170](#)) (FFATA), as amended
19. Compliance with Eminent Domain
20. Compliance with Accessibility for Persons with Disabilities requirements on [HUD's Disability Overview](#) webpage
21. Compliance with Violence Against Women Act at [24 CFR part 5](#), subpart L and applicable program regulations
22. Compliance with Conducting Business in Accordance with Ethical Standards/Code of Conduct, including [2 CFR 200.317](#), [2 CFR 200.318\(c\)](#) and other applicable conflicts of interest requirements
23. Compliance with the [Build America, Buy America \(BABA\) Act](#) procurement requirements and [implementing guidance available on HUD's dedicated webpage](#)
24. Compliance with System for Award Management and Universal Identifier Requirements at [2 CFR part 25](#)
25. Compliance with [section 106\(g\) of the Trafficking Victims Protection Act of 2000 \(TVPA\), as amended \(22 USC 7104\(g\)\)](#) and implementing regulations at [2 CFR part 175](#) (Award Term for Trafficking in Persons)
26. Compliance with Award Term and Condition for Recipient Integrity and Performance Matters (see [Appendix XII to 2 CFR part 200](#))
27. Compliance with Suspension and Debarment (see [2 CFR part 2424](#) and [2 CFR part 180](#))
28. Compliance with environmental justice requirements under Executive Orders [12898](#) and [14008](#), and OMB Memorandum [M-21-28](#), which implements the Justice40 Initiative, section 223 of Executive Order [14008](#).
29. Compliance with Eliminating Barriers That May Unnecessarily Prevent Individuals with Criminal Histories from Participation in HUD Programs (see [HUD Secretary Fudge's April 12, 2022 memorandum](#))
30. Compliance with equity requirements, which include compliance with racial equity and underserved communities and LGBTQ+ requirements under Executive Orders [13985](#) and [13988](#)
31. Compliance with waste, fraud, and abuse requirements, including whistleblower protections (see [HUD's webpage](#))

Compliance with 41 U.S.C. § 4712, which includes informing your employees in writing of their rights and remedies, in the predominant native language of the workforce. Under 41 U.S.C. § 4712, employees of a contractor, subcontractor, grantee, subgrantee, and personal services contractor may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing information that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal

funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract (including the competition for or negotiation of a contract) or grant. (See [Federal Contractor or Grantee Protections | Office of Inspector General, Department of Housing and Urban Development \(hudoig.gov\)](#))

Environmental Review

In accordance with 24 CFR 50.19(b)(1), (2), (3), and (9), and 58.34(a)(1), (2), (3), and (9) activities funded under this NOFO are exempt or categorically excluded from environmental review under the National Environmental Policy Act of 1969 (42 U.S.C. 4321) and not subject to environmental review under related laws and authorities.

Prohibition on Surveillance

Compliance with [2 CFR 200.216, Prohibition on Certain Telecommunication and Video Surveillance Services or Equipment](#) is required.

Remedies for Noncompliance

HUD may terminate a Federal award, in whole or in part, for any of the reasons specified in [2 CFR 200.340, Termination](#).

HUD may apply the remedies at 2 CFR 200.339 or impose additional conditions to remedy noncompliance with any Federal State, or local statutes, regulations, or terms and conditions of the financial assistance award. If noncompliance cannot be remedied, HUD may terminate a Federal award, in whole or in part, for any of the reasons specified in 2 CFR 200.340, Termination. For more information on CoC Program sanctions and remedies for noncompliance see 24 CFR 578.107.

Lead-Based Paint Requirements

Not Applicable

C. Reporting

HUD requires recipients to submit performance and financial reports under OMB guidance and program instructions.

1. Recipient Integrity and Performance Matters

You should be aware that if the total Federal share of your federal award includes more than \$500,000 over the period of performance, the award will be subject to post award reporting requirements reflected in [Appendix XII to 2 CFR part 200, Award Terms and Conditions for Recipient Integrity and Performance Matters](#).

2. Race, Ethnicity and Other Data Reporting

HUD requires recipients that provide HUD-funded program benefits to individuals or families to report data on the race, color, religion, sex, national origin, age, disability, and family characteristics of persons and households who are applicants for, participants in, or beneficiaries or potential beneficiaries of HUD programs in order to carry out the Department's responsibilities under the Fair Housing Act, Executive Order 11063, Title VI of the Civil Rights Act of 1964, and Section 562 of the Housing and Community Development Act of 1987. These authorities prohibit discrimination in housing and in programs receiving financial assistance from the Department and direct the Secretary to administer the Department's programs and

activities in a manner affirmatively to further these policies and to collect certain data to assess the extent of compliance with these policies. Each recipient shall keep such records and submit to the Department timely, complete, and accurate compliance reports at such times, and in such form and containing such information, as the Department may determine to be necessary to enable it to ascertain whether the recipient has complied or is complying with 24 CFR parts 1 and 121. In general, recipients should have available for the Department data showing the demographics of beneficiaries of federally-assisted programs.

3. Compliance with the Federal Funding Accountability and Transparency Act of 2006 (Pub. L. 109-282) as amended (FFATA)

FFATA requires information on federal awards be made available to the public via a single, searchable website, which is www.USASpending.gov. Accordingly, each award HUD makes under this NOFO will be subject to the requirements provided by the Award Term in Appendix A to [2 CFR part 170](#), "REPORTING SUBAWARD AND EXECUTIVE COMPENSATION INFORMATION," unless the Federal funding for the award (including funding that may be added through amendments) is not expected to equal or exceed \$30,000. Requirements under this Award Term include filing subaward information in the Federal Funding Accountability and Transparency Act (FFATA) Sub-award Reporting System (FSRS.gov) by the end of the month following the month in which the recipient awards any sub-grant equal to or greater than \$30,000.

4. Program-Specific Reporting Requirements

Project recipients must maintain records within the timeframe required, make any reports, including those pertaining to race, ethnicity, gender, and disability status as outlined in Section III.F of the NOFO. Project recipients who expend \$750,000 or more in 1 year in federal awards must have a single or program-specific audit for that year in accordance with the provisions of 2 CFR part 200, subpart F

D. Debriefing

For a period of at least 120 calendar days, beginning 30 calendar days after the public announcement of awards under this NOFO, HUD will provide a debriefing related to their application to requesting applicants. A request for debriefing must be made in writing or by email by the AOR whose signature appears on the SF-424 or by his or her successor in office and be submitted to the POC in Section VII Agency Contact(s) of this NOFO. Information provided during a debriefing may include the final score the applicant received for each rating factor, final evaluator comments for each rating factor, and the final assessment indicating the basis upon which funding was approved or denied.

VII. AGENCY CONTACT(S)

HUD staff will be available to provide clarification on the content of this NOFO.

Questions regarding specific program requirements for this NOFO should be directed to the POC listed below.

Name:

Nili Soni

Phone:

202-402-2973

Email:

YHSI@hud.gov

Individuals who are deaf or hard of hearing, or who have speech and other communication disabilities may use a relay service to reach the agency contact. To learn more about how to make an accessible telephone call, visit the webpage for the [Federal Communications Commission](#). Note that HUD staff cannot assist applicants in preparing their applications.

VIII. OTHER INFORMATION

1. Compliance of this NOFO with the National Environmental Policy Act (NEPA)

This NOFO does not direct, provide for assistance or loan and mortgage insurance for, or otherwise govern or regulate, real property acquisition, disposition, leasing (other than tenant-based rental assistance), rehabilitation, demolition, or new construction, or establish revise or provide for standards for construction or construction materials, manufactured housing, or occupancy. Accordingly, under [24 CFR 50.19\(c\)\(1\)](#), this NOFO is categorically excluded from environmental review under the National Environmental Policy Act of 1969 (42 U.S.C. 4321).

2. Web Resources.

- [Affirmatively Furthering Fair Housing](#)
- [Assistance Listing \(formerly CFDA\)](#)
- [Climate Action Plan](#)
- [Climate and Economic Justice Screening Tool \(CEJST\)](#)
- [Code of Conduct Requirements and E-Library](#)
- [Environmental Review](#)
- [Equal Participation of Faith-Based Organizations](#)
- [Fair Housing Rights and Obligations](#)
- [Federal Awardee Performance and Integrity Information System](#)
- [Federal Funding Accountability and Transparency Act \(FFATA\) Subaward Reporting System](#)
- [Grants.gov](#)
- [Healthy Homes Strategic Plan](#)
- [Healthy Housing Reference Manual](#)
- [Historically Black Colleges and Universities \(HBCUs\)](#)
- [HUD's Strategic Plan](#)
- [HUD Grants](#)
- [HUD Reform Act](#)
- [HUD Reform Act: HUD Implementing Regulations](#)
- [Limited English Proficiency \(LEP\)](#)
- [NOFO Webcasts](#)
- [Procurement of Recovered Materials](#)
- [Promise Zones](#)
- [Section 3 Business Registry](#)
- [State Point of Contact List](#)

- [System for Award Management \(SAM\)](#)
- [Real Estate Acquisition and Relocation](#)
- [Unique Entity Identifier](#)
- [USA Spending](#)

3. Program Relevant Web Resources

APPENDIX

Appendix I. HUD's Guidance for Preparing a Budget Request and Narrative

To fill out the budget information requested on the SF-424A, review the general instructions provided for the SF-424A and follow the instructions outlined below. The budget reported on SF-424A must include a yearly breakdown of costs for the entire project period. Specifically, the budget reported on SF-424A should provide a detailed cost breakdown for each line item outlined in the SF-424A by year, including a breakdown of costs for each activity/cost within the line item. The budget must separate out funding that is administered direct the applicant from any funding that will be subcontracted.

SF-424A Instructions

Section A – Budget Summary

- Grant Program Function or Activity (column a) = grant activity means the type of financial assistance expected under this NOFO: 1) grant/cooperative agreement; 2) non-cash contribution or donation of property; 2) direct appropriation; 4) food commodity; 5) other assistance, including: loan, loan guarantee, interest subsidy, and insurance.
- New or Revised Budget, Federal (column e) = Enter the Total Federal Budget Requested by grant activity for the project period, in rows 1 through 4. In row 5, reflect the sum of the amount for the Federal Total.
- New or Revised Budget, Non-Federal (column f) = Enter Total Amount of any Non-Federal Funds Contributed (if applicable), by grant activity for the project period, in rows 1 through 4. In row 5, reflect the sum of the amount for the Non-Federal Total.
- New or Revised Budget, Total (column g) = Enter Total Budget Proposed by grant activity for the project period in rows 1 through 4. In row 5, reflect the sum of the amount for the Federal and Non-Federal Totals.

Section B – Budget Categories

- Enter the total costs requested for each Object Class Category (Section B, number 6) for all years of the total project period.
- If the class categories are not known at the time of application, include the expected budget under row h.
- Unless the program section of the NOFO indicates otherwise, if indirect charges are expected and included on the form, the charges must be calculated based on either the federal-approved negotiated indirect cost rate, or the 10 percent de minimis rate, as allowed by [2 CFR 200.414](#).

Section D – Forecasted Cash Needed

- Enter each quarter in the first year of the project period, enter the cash needs anticipated.

Section E – Budget Estimates of Federal Funds Needed for Balance of the Project

- **Column (b)First** = Enter the total federal funds needed for the second year of the project period, for each grant activity. Reflect the sum of funds from all activities for the second year in row 20.
- **Column (c)Second** = Enter the total federal funds needed for the third year of the project period, for each grant activity. Reflect the sum of funds from all activities for the third year in row 20.
- **Column (d)Third** = Enter the total federal funds needed for the fourth year of the project period, for each grant activity. Reflect the sum of funds from all activities for the fourth year in row 20.
- **Column (e)Fourth** = Enter the total federal funds needed for the second year of the project period, for each grant activity. Reflect the sum of funds from all activities for the second in row 20.
- If the NOFO is for a period longer than five years, complete a second SF-424A form and upload it as an attachment to the application (this specific attachment will not be counted towards the page limit). Year 6 information should be included in column (b)First of Section E. Then enter the total for years 1-5 (per the first SF-424A form) in column (c)Second of Section E. The second SF-424A form will compute columns (b) and (c), reflecting total costs for the entire project period. This total should be consistent with the total Federal costs requested on the SF-424, Application for Federal Assistance. A blank SF-424A form can be found at Grants.gov: <https://www.grants.gov/web/grants/forms/sf-424-individualfamily.html#sortby=1>

**JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM**

Name: Luke Seigfried, County Planner

Department or Organization: Engineering, Planning, and Zoning

Commission Meeting Date: November 2nd, 2023

Special Meeting Date (if necessary):

Subject (wording to be placed on agenda):

Quarterly status report of the 2045 Comprehensive Plan Update.

Please provide a description of your request or presentation, including any background information:

The Envisioning Jefferson in 2045 Public Survey is now open and will be open until November 20th. This short survey takes five to seven minutes to complete and is about what we want to see in the community. The next Public Input Meeting will be on January 23rd from 7 to 9 p.m. at Jefferson High School. Planning Commission is now working on drafting the text and Action Items of the Comprehensive Plan.

Type of Request: (Funding/Hiring):

Funding/Salary/Hourly Amount:

Name of Hire (if Applicable):

Grade/Step/Hours (PT/FT):

Start Date (beginning of pay period):

Post Probationary Increase (If applicable):

Any Additional Conditions of Employment or Funding Comments:

Recommended Motion (type out wording of the motion you would like the Commission to approve):

Attach supporting documents for request, or request may be denied.

If not attached, explain:

Is equipment needed? Projector Internet/Wi Fi: Conference/Video No

Contact Information:

Phone Number:

Email Address:

**JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM**

Additional Comments Page:

Draft Goals & Objectives for the 2045 Comprehensive Plan Update

Quality Land Use and Growth Management

1. Ensure that future land use regulations and policies support the development rights of residential and non-residential properties.
 - i. Establish a simplified variety of commercial, residential, and mixed-use zoning categories and Land Use Classification appropriate to the County's needs.
 - ii. Continue to encourage the utilization of cluster subdivisions as the preferred form of residential development within rural areas.
 - iii. Align existing land use regulations with West Virginia State code and streamline land development process.
 - iv. Allow additional commercial and institutional uses in all zoning districts by right including medical facilities.

2. Concentrate high density development in the County's Preferred Growth Areas (PGA), Villages, and municipal Growth Boundaries (UGB&GMB) where infrastructure exists or is made available.
 - i. Encourage the adaptive reuse of existing buildings and previously used sites within Jefferson County, paying particular attention to brownfield and greyfield sites.
 - ii. Encourage expansions to the village areas and to provide a continuation of village scale and design in these areas.
 - iii. Coordinate with utility providers operating in Jefferson County to identify appropriate locations to provide new service based on existing and proposed residential development and infrastructure while supporting the enhancement of existing infrastructure.
 - iv. Reevaluate the Preferred Growth Areas to reflect infrastructure expansions and land use changes.

3. Support agricultural activities and promote agritourism.
 - i. Enhance the viability of existing farmlands within Jefferson County by allowing a flexible range of agricultural and/or artisan uses within existing rural areas.
 - ii. Encourage farm operators to collaborate with County officials in identifying potential economic development opportunities related to agriculture in Jefferson County.
 - iii. Support programs for the education of and resources for the creation and viability of new generations of farmers.
 - iv. Update existing land use regulations to allow for diverse compatible and complementary uses on agricultural properties and within rural areas of Jefferson County.
 - v. Support on farm agricultural processing businesses.

Promoting Tourism and Conservation

4. Encourage the preservation of historical sites and leverage heritage and cultural tourism to foster local business growth and development.
 - i. Encourage the utilization of existing historic and agricultural areas for a variety of uses in ways that respect their historical function or setting.
 - ii. Encourage the adaptive reuse of existing non-residential structures for housing.
 - iii. Identify and implement feasible strategies to ensure short term rental compliance with local ordinances.
5. Encourage land conservation programs to help preserve the rural character of Jefferson County.
 - i. Financially support county conservation agencies including but not limited to the Farmland Preservation Board and Historic Landmarks Commission.
 - ii. Support agricultural cooperatives and food hubs in Jefferson County.
 - iii. Provide equal opportunity to small and large farms.

6. Balance the existing preservation of Jefferson County's natural resources with providing additional access to and utilization of outdoor recreational tourism.
 - i. Investigate additional opportunities for public river access.
 - ii. Develop connectivity to existing pedestrian and bike trails.

Community Connections

7. Collaborate with state and regional transportation partners to enhance the built environment to promote safety on and around state and municipal roads and lessen congestion.
 - i. Continue to coordinate with WVDOH related to access and transportation improvement decisions regarding local development review.
 - ii. Actively coordinate with HEPMPO, WVDOH, Municipalities and other appropriate stakeholders to identify potential highway, rail, bike, and pedestrian safety concerns within Jefferson County and promote safety measures.
 - iii. Advocate for new developments to utilize traffic calming measures and building safe roads for pedestrians, cyclists, and motorists.
 - iv. Identify methods to improve public transportation and highway connectivity into adjoining states by working with HEPMPO, WVDOT, EPTA, and agencies in Maryland, Pennsylvania, the District of Columbia, and Virginia.
8. Foster a culture of public engagement that effectively communicates policy making decisions.
 - i. Ensure public hearing and workshops are held in accordance with state code and local regulations.
9. Work with partners to protect the watersheds of Jefferson County and preserve the natural environment.
 - i. Encourage developers to build new subdivisions to meet standards set by regional or national sustainable building organizations.

- ii. Coordinate with local and regional partners regarding information and activities related to meeting the Chesapeake Bay Watershed Implementation Plan goals and property owners to enact voluntary recommendations.
- iii. Work with property owners and applicable agencies to identify voluntary ways to protect unique natural features and the watersheds of Jefferson County.
- iv. Collaborate with applicable agencies, local watershed groups, and private property owners to identify funding for the maintenance and upgrade of existing septic systems.

10. Support a variety of public and private educational opportunities in Jefferson County.

- i. Coordinate with the Jefferson County School Board to identify appropriate locations to develop new schools based on existing and proposed residential development and infrastructure.
- ii. Support the efficient enhancement and renovation of existing Jefferson County School buildings.
- iii. Continue to assess school impact fees as development occurs.

11. Align expansion of County park facilities and programs with federal, state, and municipal recreation providers to ensure that a wide variety of park and recreation opportunities are available throughout Jefferson County.

- i. Continue to evaluate the need for and financing of a public pool or aquatic center.
- ii. Coordinate with local, state, and regional governments, non-profits, and community groups to identify funding sources for recreational facilities.
- iii. Support the expansion of park lands and adoption of Master Plans or existing park utilization.

Growing a Diverse Economy

12. Foster job development in Jefferson County by promoting diverse businesses; employment opportunities; local business entrepreneurship; and professional service jobs.
 - i. Collaborate with the Jefferson County Development Authority and other agencies to build and expand existing local businesses and to enable the start-up of new businesses within Jefferson County.
 - ii. Support vocational training opportunities for students of all ages in skilled trade programs and higher education to create a flexible, resilient workforce.

13. Develop an environment that promotes existing and new businesses by expanding necessary infrastructure within the Preferred Growth Areas (PGA), Villages, and municipal Growth Boundaries (UGB&GMB).
 - i. Utilize existing infrastructure to allow construction of village-scaled businesses, residential uses, and community facilities with Village areas and potential village expansion areas.
 - ii. Allow small-scale commercial and multi-family uses in existing areas that have the potential to be designated as a village at a future date.
 - iii. Provide incentives and opportunities for businesses to relocate or expand their operations within the County.
 - iv. Work with utility providers to ensure public and private infrastructure is in place within UGBs, PGAs, and Villages to enable economic development.

Creating Livability

14. Promote a countywide expansion of activities, amenities, and entertainment for all Jefferson County residents.
 - i. Collaborate with Jefferson County Development Authority and local businesses to identify opportunities and programs that would aid in retaining young residents within Jefferson County.
 - ii. Support programs that provide services and entertainment for residents of Jefferson County.

- iii. Explore International Dark Sky Association recommended standards to reduce light pollution.
15. Enhance public services and public safety to meet the needs of Jefferson County residents.
- i. Coordinate with EPTA to improve transit service within Jefferson County and the Eastern Panhandle as a whole.
 - ii. Ensure access to emergency services in Jefferson County.
 - iii. Identify ways to expand medical services and wellness programs.
16. Improve interconnectivity by enhancing and expanding pedestrian and bike paths.
- i. Establish that new development adjacent to municipal boundaries, Villages, or within UGBs is designed and built in a way that enables connectivity to the existing street and infrastructure network or for future connectivity as development is extended to these areas.
 - ii. Collaborate with WVDOH to connect the Route 9 bike path into Ranson.
 - iii. Continue to support construction of Shepherdstown bike path from Shepherdstown Middle School to Morgan Grove Park and Shepherdstown Library.
 - iv. Require sidewalks to be constructed or easements for their implementation be included within and connecting to existing and new development.
 - v. Develop a path connecting Ranson to Sam Michaels Park.
17. Encourage a diversity of housing options including attainable and senior housing availability and accessibility to current and incoming residents.
- i. Work with county residents, members of the development community, and local and regional non-profit organizations to identify ways to integrate attainable housing with existing and new communities in Jefferson County.
 - ii. Identify and utilize private and public funding for the development of attainable housing in Jefferson County.

- iii. Encourage developers, contractors, and homeowners to build and renovate residential developments to meet the needs of residents across the entire lifecycle.
- iv. Encourage the development of communities that provide a variety of care for elderly and/or disabled residents within Jefferson County in close proximity to transportation corridors, medical facilities, and everyday needs.
- v. Identify methods to lower the cost of constructing attainable housing within Jefferson County while ensuring a high quality of housing in conjunction with local non-profits and housing providers.

WHAT WE HEARD FROM THE COMMUNITY

NO HEAVY INDUSTRY

Preserving the health of the community means no new heavy industry and a focus on service based jobs in the County.



COUNTY GROWTH

The region is growing and to prevent sprawl the Comprehensive Plan needs to be followed and impact fees need to be raised.



NATURAL BEAUTY

From its historic landmarks to beautiful open spaces, Jefferson County lives up to the moniker, "Almost Heaven."



INFRASTRUCTURE

Quality infrastructure is not keeping pace with the new development in Jefferson County



FIRST PUBLIC INPUT MEETING

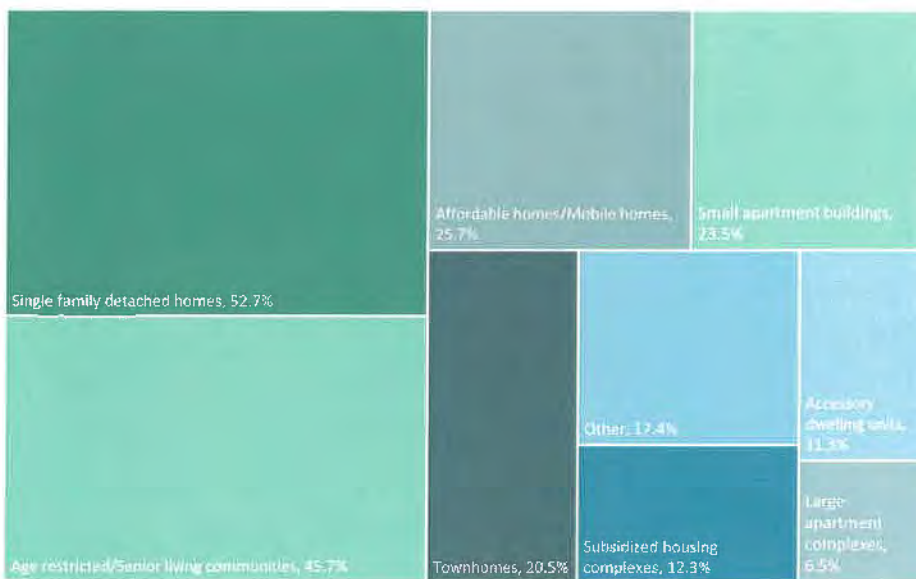
2045 COMPREHENSIVE PLAN UPDATE

SUMMARY OF THE GOALS AND OBJECTIVES PUBLIC SURVEY

As part of the 2045 Comprehensive Plan Update, Planning Commission has hosted several public outreach events to get input from the community. Public outreach is critical in writing a Comprehensive Plan to both gather information from the community, allow a forum for input, and create buy in to the plan. The First Public Input Meeting was on June 5th and was attended by 43 community members in person to provide comment on key issues in the County. The Goals and Objectives Public Survey was next and was open from June 21st until July 21st. By the end of the survey there were 1,158 respondents. The purpose of both of these events and upcoming events is to draft Goals and Objectives for the Comprehensive Plan.

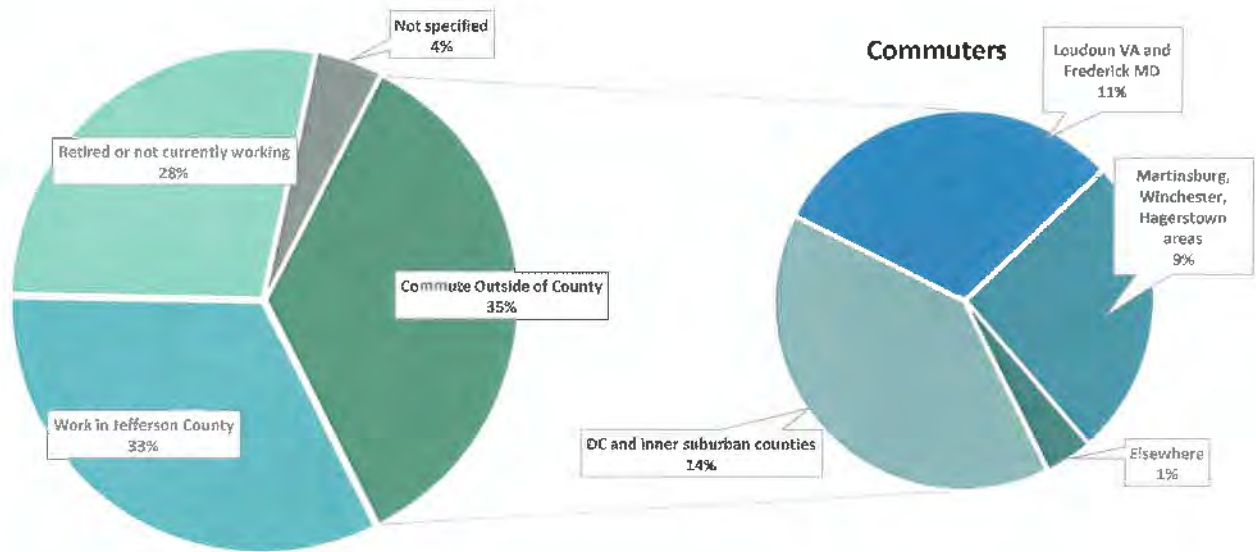
Key findings are presented below from both the First Public Input Meeting and the Goals and Objectives Public Survey. These are summaries of the gathered responses including three open response questions from the Goals and Objectives Survey.

Housing



When asked what type of new housing should be seen in the County, respondents were able to select up to three choices. Fifty two percent of respondents prefer to see single family detached houses as new development. Age in place communities had the next most interest with forty six percent of respondents preferring their development. Around a fourth of respondents also mentioned some degree of denser developments including townhomes, small apartment buildings, and affordable homes.

A little more than a third of respondents commute to work outside of Jefferson County, heading to the District of Columbia, inner suburban counties around DC, and counties bordering Jefferson County.





The overall satisfaction with the quality of life in Jefferson County sits around the national average with seventy eight percent of respondents being Very Satisfied or Satisfied.

Respondents were most interested in actively protecting the watersheds in Jefferson County while retaining the rural and small town character and not developing agricultural land into commercial growth. Affordable housing also saw generally favorable results.

Do you agree or disagree with the statements below?	Score
A community should have low income and affordable housing.	2.75
It is important for teachers, 1 st responders, and nurses to live in the county they work in.	2.95
Jefferson County is a good place from which to commute to work.	2.37
It is important to have access to public transit to and from DC, such as the MARC train.	3.24
The county should develop a new business park to attract new commercial and/or industrial opportunities.	1.45
The rural and small town character of the county is important.	3.57
Agricultural land should be developed for non-agricultural commercial growth.	0.66
Jefferson should actively protect the health of the watersheds in the county.	3.72

Strongly Disagree = 0 Disagree = 1 Neutral = 2 Agree = 3 Strongly Agree = 4

ARE THERE ANY SPECIFIC CHANGES THAT HAVE TAKEN PLACE IN JEFFERSON COUNTY IN THE LAST 20 YEARS THAT YOU HAVE NOT LIKED?



POOR INFRASTRUCTURE DEVELOPMENT

Residents expressed worry over the new housing developments without adequate services including increasing traffic, access to utilities, and space in schools.

Comments included an interest in stopping sprawl and Jefferson County not duplicating the development patterns of neighboring counties.



EXPANSION OF HEAVY INDUSTRY

Opposition to heavy industry highlighted quality of life, environmental, and health concerns for residents of the county.

Rockwood in particular was cited as a problem in the county.



LOSS OF OPEN SPACE

Preserving traditional farmland and historic sites in the county was a significant theme among respondents.

Solar farms were also mentioned as replacing open spaces and reducing scenic views.



LACK OF LOCAL GOVERNMENT TRANSPARENCY

Residents voiced their concern over the lack of transparency in government decisions and decried poor planning regarding growth in the county.

Reduction in impact fees was also cited as a problem in light of development in the community.



HOUSING IN THE COMMUNITY

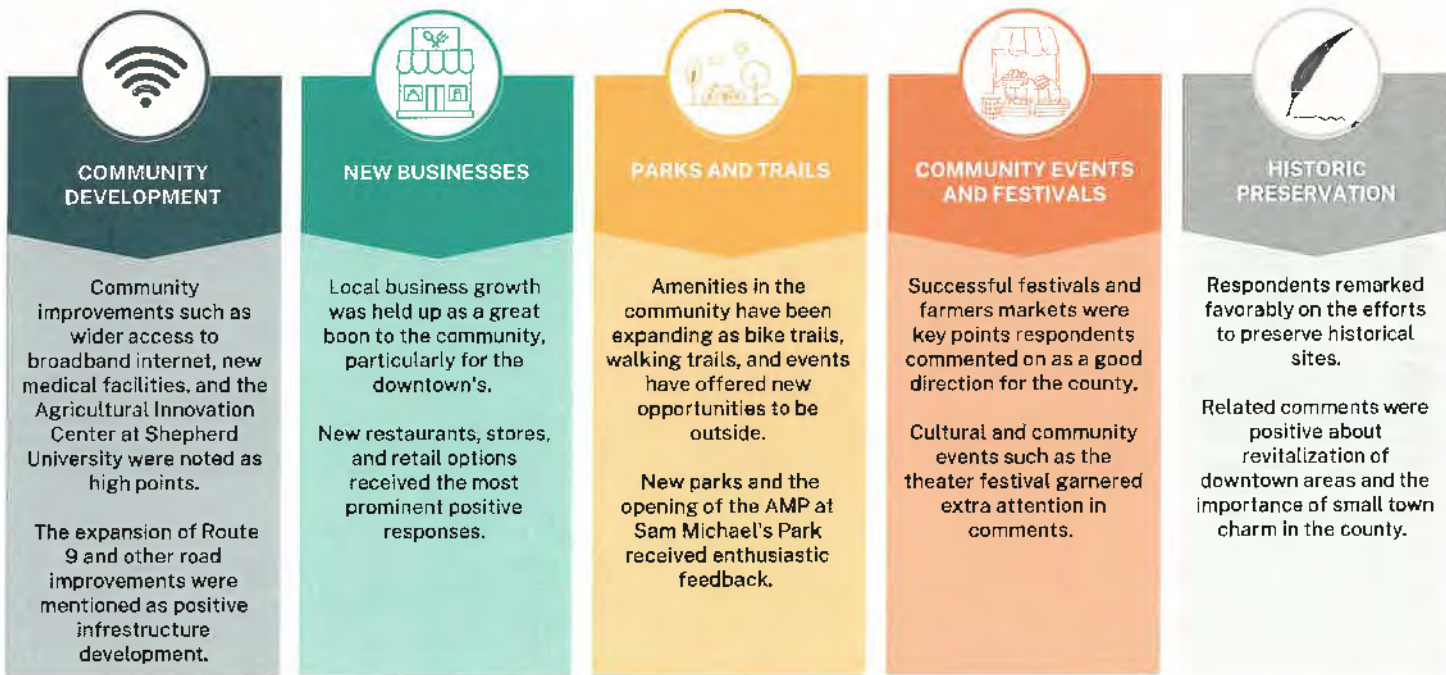
Negative housing changes include complaints about residential growth in general, resentment specifically of new townhouses, poor aesthetics of new housing, and lack of affordable housing.

The effect of tourism and short term rentals also were cited as detrimental to the community.

GOALS AND OBJECTIVES SURVEY RESPONSES

J E F F E R S O N C O U N T Y , W V

ARE THERE ANY SPECIFIC CHANGES THAT HAVE TAKEN PLAN IN JEFFERSON COUNTY IN THE LAST 20 YEARS THAT YOU HAVE LIKED?



GOALS AND OBJECTIVES SURVEY RESPONSES

J E F F E R S O N C O U N T Y , W V

**DO YOU HAVE ANY SPECIFIC COMMENTS
OR SUGGESTIONS YOU WOULD LIKE TO
MAKE REGARDING THE GOALS AND
OBJECTIVES OF JEFFERSON COUNTY
OVER THE NEXT 20 YEARS?**



**PRESERVING RURAL
CHARACTER**

Preserving the rural landscapes, natural beauty, and historical heritage of Jefferson County is critical.



**INFRASTRUCTURE AND
SERVICES**

In light of the growing population, residents want to see improving roads, public transportation, and healthcare facilities.



AFFORDABLE HOUSING

There is a lack of affordable housing opportunities in the county caused by pressures from growth in the region and short-term rentals.



EDUCATION

There need to be investments made into the school system to keep pace with surrounding counties and accomodate new students.



ECONOMIC DEVELOPMENT

Residents want to attract businesses that contribute to the local economy and provide local jobs.

GOALS AND OBJECTIVES SURVEY RESPONSES



COMMUNITY ENGAGEMENT AND TRANSPARENCY

Direct community involvement in policy making and an emphasis on transparency in decision making was called for.



RECREATION AND AMENITIES

Activities, amenities, and entertainment directed at youth and families is sorely lacking in the community and needs attention.



TOURISM

Jefferson County's history, natural beauty, and recreation opportunities are a major draw for tourists and a large part of the economy that needs to be promoted.



ENVIRONMENTAL CONSERVATION

Residents are concerned about the health of the watersheds, implementing green initiatives, and protecting the environment.



QUALITY OF LIFE AND SAFETY

There are large concerns over traffic safety, need for additional medical facilities in the county, and general quality of life improvements.

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: Roger Goodwin

Department or Organization: Engineering

Estimation of amount of time needed for appointment: 5 minutes

Date Requested – 1st Choice: December 7, 2023

If a specific date is needed, please provide reason for specific date: Click here to enter text.

Date Requested – 2nd Choice: Click here to enter text.

Subject (Wording to be placed on agenda): Complete Release of construction bond security for SPARC, LLC – Summit Point Tactical Training Center, Phase 4 (File #S13-03)

Please provide the County Commission with a description of your request or presentation, including any background information: Complete Release of construction bond security for SPARC, LLC – Summit Point Tactical Training Center, Phase 4 (File #S13-03) – Performance Bond #PB02597100037 with Philadelphia Indemnity Insurance Company., Bala Cynwyd, PA.

Is this a funding request? Y/N Click here to enter text.

If so, how much? \$Click here to enter text.

Recommended motion (Please type out the wording of the motion that you would like the Commission to approve):

I authorize a complete release of Performance Bond #PB02597100037 with Philadelphia Indemnity Insurance Company in the amount of \$115,000.00 from the construction bond amount for SPARC, LLC – Summit Point Tactical Training Center, Phase 4 (File #S13-03).

Attach supporting documents for request, or request may be denied.

Bond Release Request Report

Site Map

Is equipment needed? Projector Y/N Click here to enter text. Internet/Wi Fi Y/N Click here to enter text.

Telephone for conference call Y/N Click here to enter text.

Contact information:

Email address: engineering@jeffersoncountywv.org Phone Number: 304-728-3257

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/COMMENTS

Click here to enter text.



JEFFERSON COUNTY COMMISSION

124 East Washington Street, P.O. Box 250, Charles Town, WV 25414

Phone: (304) 728-3284 Fax: (304) 725-7916

Web: www.jeffersoncountywv.org

PRESIDENT
Steve Stolipher

December 7, 2023

VICE PRESIDENT
Vacant

Mr. Andrew Teeter, Attorney-in-Fact
Philadelphia Indemnity Insurance Company
One Bala Plaza
Suite 100
Bala Cynwyd, PA 19004

COMMISSIONER
Tricia Jackson

COMMISSIONER
Jennifer Krouse

RE: Performance Bond # PB02597100037 dated May 30, 2014, Construction Bond
Surety for SPARC, LLC – Summit Point Tactical Training Center, Phase 4
(File #S13-03).

COMMISSIONER
Jim Tubb

Dear Mr. Teeter:

The Jefferson County Commission authorizes a complete release of the remaining \$115,000.00 from the construction bond amount for SPARC, LLC – Summit Point Tactical Training Center, Phase 4 (File #S13-03). This project is located off Summit Point Road/Route 13 on Training Campus Road. Work appears to be 100% complete.

In summary, you are hereby authorized to fully release the remaining amount for the above referenced Performance Bond #PB02597100037, originally issued in the amount of \$2,134,424.00. Please contact the Jefferson County Department of Engineering, Planning & Zoning, Office of Engineering at (304)-728-3257 if you have any questions.

Sincerely,

Steve Stolipher, President
Jefferson County Commission

SS:rfb

cc: Mr. Jeffrey D. Johnson, President
Summit Point Raceway Associates, Inc.
P. O. Box 190
Summit Point, WV 25446
Department of Engineering, Planning & Zoning
Office of Engineering

Email: engineering@jeffersoncountywv.org

BOND REDUCTION or RELEASE REQUEST - REPORT

Date Received: 11 / 02 / 2023 J.C.P.C. File No. 513 - 03
 Consultant/Engineer/Firm Name: Gordon
 Mailing Address: 301 N. Mildred St
 City: Charles Town State: WV Zip: 25414
 Contact Person: Jeffrey Johnson Phone: 304-725-8456
 Project/Subdivision Name: SPARC Phase IV
 Section/Phase: _____ Lots: _____

Review Comments:

The bond release reduction is Approved as Submitted. _____ The bond release/reduction request is Denied.

_____ Add items/revise as shown per our comments on your attached bond release/reduction form & resubmit reduction/release request to our office for review and approval.

_____ Some site work has progressed beyond the required "milestone" site inspections that are to be performed by our office. As a result, you will need to schedule the inspections with our Land Development Inspector, and/or provide the certifications noted on the attached "Third-Party Certifications" checklist. Please collect all the required third-party certifications and submit them all at one time along with a copy of this report and the checklist.

_____ Bonding Policy & Unit Cost Figures attached for your use.

Comments: _____

Approved for:
Bond Release
 By Will Smith 11-02-2023
County Engineer Date

Original Bond Amt. \$ 1,856,061 + 15% Cont. \$ 278,403 = Total Original Bond Amt. \$ 2,134,424

Total Current Bond Amount \$ 115,000.00

Cost of Work Remaining \$ _____ + Contingency Amount \$ _____

= Approved for Revised Bond Amount \$ _____

Reviewed By: Will Smith PLM Title: L.D.I.
 Signature: Will Smith Date: 11 / 02 / 2023

**JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM**

Name: Roger Goodwin

Department or Organization: Engineering, Planning & Zoning

Commission Meeting Date: ~~Dec 5, 2023~~ Dec. 7, 2023

Special Meeting Date (if necessary):

Subject (wording to be placed on agenda):

Approval to Advertise for Building Inspector Position.

Please provide a description of your request or presentation, including any background information:

The Department of Engineering, Planning & Zoning has a vacant building inspector position. This is a request for approval to advertise to fill this position. The job description is attached. This position is already funded in the FY 2024 Budget.

Type of Request: (Funding/Hiring): Hiring Advertisement

Funding/Salary/Hourly Amount:

Name of Hire (if Applicable): N/A

Grade/Step/Hours (PT/FT): Grade IV - FT Building Inspector

Start Date (beginning of pay period): N/A

Post Probationary Increase (If applicable): N/A

Any Additional Conditions of Employment or Funding Comments:

See attached Job Description.

Recommended Motion (type out wording of the motion you would like the Commission to approve):

Move to approve advertising for the position of Building Inspector in the Department of Engineering, Planning & Zoning.

Attach supporting documents for request, or request may be denied.

If not attached, explain:

Is equipment needed? Projector Internet/Wi Fi: Conference/Video No

Contact Information: Roger Goodwin, Director

Phone Number: 304-728-3257

Email Address:

rgoodwin@jeffersoncountywv.org

**JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM**

Additional Comments Page:

Jefferson County, West Virginia
Job Description
Revised 01/31/2011

Position Title:	Building Inspector	Grade Level:	IV
Department	Engineering Department – Office of Permits and Inspections	Date:	
Reports to:	Chief County Engineer	FLSA Status:	Non-Exempt

Statement of Duties: Employee is responsible for administrative, technical and inspection work related to the enforcement and interpretation of the building code and ordinances to ensure the health, safety and welfare of the public. Employee is required to perform all similar or related duties.

Supervision Required: Under the general supervision of the Chief County Engineer, the employee is familiar with the work routine and uses initiative in carrying out recurring assignments independently in accordance with specific instructions. The supervisor provides additional, specific instruction for new, difficult, or unusual assignments including suggested work methods as necessary. The employee is expected to recognize instances which are out of the ordinary and which do not fall within existing instructions; the employee is then expected to seek advice and further instructions. Reviews and checks of the employee's work are applied to an extent sufficient to keep the supervisor aware of progress, and to insure that completed work and methods used are technically accurate and that instructions are being followed. In many cases, the work is self checking, for example, requiring accounts to balance before proceeding.

Supervisory Responsibility: Employee is not regularly required to supervise employees.

Confidentiality: Employee has access to department files.

Accountability: Consequences of errors or poor judgment may include adverse public relations, missed deadlines, monetary loss, legal repercussions, labor/material costs, and/or injury to self or others.

Judgment: Numerous standardized practices, procedures, or general instructions govern the work and in some cases, may require additional interpretation. Judgment is needed to locate, select, and apply the most pertinent practice, procedure, regulation or guideline.

Complexity: The work consists of a variety of duties which generally follow standardized practices, procedures, regulations or guidelines. The sequence of work and/or the procedures followed vary according to the nature of the transaction and/or the information involved, or sought, in a particular situation.

Work Environment: Work requires some agility and physical strength to move in and about construction work sites, over rough terrain, or standing or walking for most of the work period. Employee is exposed to outdoor work, confined spaces and high places, toxins or fumes, equipment and machinery, traffic, electricity, radiation, biohazards, loud noises, emotional stress, and risk of personal injury.

Engineering Department - Office of Permits and Inspections
Building Inspector
01/31/2011

Jefferson County, West Virginia
Job Description
Revised 01/31/2011

Nature and Purpose of Public Contacts: Relationships are primarily with co-workers and the public involving frequent explanation, discussion or interpretation of practices, procedures, regulations or guidelines in order to render service, plan or coordinate work efforts, or resolve operating problems. Other regular contacts are with service recipients and employees of outside organizations such as vendors, banks and/or developers/ contractors. More than ordinary courtesy, tact and diplomacy may be required to resolve complaints or deal with hostile, uncooperative or uninformed persons. Employee may furnish news media with routine information such as meeting agendas or departmental procedures.

Occupational Risks: Essential functions regularly present potential risk of injuries from improper exposure which could result in loss of time from work. Examples of injury include burns from chemicals, steam or fire, severe muscular strains from working with extremely heavy material, falls from heights in excess of three feet and illness from exposure to communicable diseases. Special safety precautions, training, or protective clothing such as gowns, coats, gloves, glasses, hats or boots may be required.

Essential Functions:

The essential functions or duties listed below are intended only as illustrations of the various type of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

1. Review residential permit applications for compliance with the residential building code. This includes but is not limited to: single family dwelling units, duplex dwelling units, swimming pools, decks, car ports, detached garages, storage buildings, chimneys and additions.
2. Performs residential and commercial building inspections to ensure work is being performed and inspected structure meets with minimum requirements of applicable codes and ordinances; records findings of same as required.
3. Meets with builders, contractors, owners, and the public to explain the permit application and inspection process, and building code requirements, and answer questions regarding same.
4. Establishes and maintains harmonious work relationships.
5. Coordinate and prioritize daily inspection schedules, pull permit files at the end of each day to prepare for the following day's inspections.
6. Ensure the safe operation, cleanliness and maintenance of county vehicles. Keep vehicle filled with fuel, and deliver vehicle to county garage for servicing.

Engineering Department - Office of Permits and Inspections
Building Inspector
01/31/2011

Jefferson County, West Virginia
Job Description
Revised 01/31/2011

7. Investigates citizen complaints related to building code violations.
8. Enforces codes by giving instructions, issues warnings and/or "Stop Work Orders" when necessary.
9. Authorizes Use and Occupancy Certificates.
10. Updates results of each day's inspections into the computer database to ensure accurate and complete recording of inspection status.
11. Attends training courses to remain aware of industry regulations, obtains building code certifications and continuing education requirements as required by state law.
12. Participates in building code and permit application process question and answer meetings held by Planning, Zoning and Engineering for the building industry.

Recommended Minimum Qualifications:

Education and Experience: Minimum of five (5) years of building construction and/or inspection experience; or any equivalent combination of education, training and experience which provides the required knowledge, skills and abilities to perform the essential functions of the job. In addition, successful completion of the training and examinations required to be certified as an Inspector by the International Code Council and the West Virginia State Fire Marshal (WV State Code, Title 87-7-3).

Special Requirements:

Valid Motor Vehicle Operator's License and Building Code Inspector and Plans Examiner Certifications (W.V. State Fire Marshal, W.V. State Code, Title 87-7).

Knowledge, Abilities and Skill

Knowledge: Knowledge and understanding of building construction trades and terminology, International Building Codes, and building construction processes and methods.

Abilities: Ability to work independently; ability to deal with public tactfully and effectively. Ability to establish and maintain effective working relationships with department staff, contractors doing business for the town as well as state regulatory authorities. Ability to carry out essential functions under hazardous or inclement weather conditions in a safe manner. Ability to establish and maintain a work reporting system and other related records. Ability to deal effectively with disgruntled members of the public. Ability to read and interpret construction drawings and blue prints.

Skill: Basic math skills, computer keyboarding skills for data entry, proficient written and oral

Engineering Department - Office of Permits and Inspections
Building Inspector
01/31/2011

Jefferson County, West Virginia
Job Description
Revised 01/31/2011

communications skills.

Physical and Mental Requirements

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the position's essential functions

Physical Skills: Work requires moderate intermittent physical strength and effort daily, such as, lifting heavy objects, carrying the object(s) and stacking them or placing them in a vehicle or storage area. In addition, pulling, pushing, standing or walking for the full work day may also be involved. A great deal of physical effort must be exerted at this level. Travel, particularly during adverse weather conditions and troublesome road conditions and at times during the evening, is required.

Motor Skills: Duties may involve assignments requiring application of hand and eye coordination with finger dexterity and motor coordination. Examples may include operating a personal computer, using power tools or climbing a ladder.

Visual Skills: Visual demands require the employee to constantly read and interpret documents for general understanding and analytical purposes; employee also routinely reviews non-written materials (e.g. maps and blueprints). Color vision required for this position.

**JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM**

Name: Mike Sine

Department or Organization: JCESA

Commission Meeting Date: 12/07/2023

Special Meeting Date (if necessary):

Subject (wording to be placed on agenda):

see attached

Please provide a description of your request or presentation, including any background information:

see attached

Type of Request: (Funding/Hiring): Funding and Hiring

Funding/Salary/Hourly Amount: see attached

Name of Hire (if Applicable): see attached

Grade/Step/Hours (PT/FT): see attached

Start Date (beginning of pay period): 12/17/2023

Post Probationary Increase (If applicable): see attachment

Any Additional Conditions of Employment or Funding Comments:

Recommended Motion (type out wording of the motion you would like the Commission to approve):

see attachment

Attach supporting documents for request, or request may be denied.

If not attached, explain:

Is equipment needed? Projector Internet/Wi Fi: Conference/Video No

Contact Information: Mike Sine

Phone Number: 304-728-3287

Email Address:

msine@jcesa.org

**JEFFERSON COUNTY COMMISSION
AGENDA REQUEST FORM**

Additional Comments Page:

- 1-New Hires- 2 part-time FF/EMT's, 2 part-time AEMT's, and 1 full-time Administrative Assistant
 - 2-MOU- US Customs and Border Protection Field Training
 - 3-Consideration on potential purchase of Shepherdstown FD Ambulance
 - 4-Discussion WV Dept of Health Salary Enhancement and Crisis Response Grant Award
-
- Move to hire Angel Lovo-Laisure and Marshall Collins as part-time FF/AEMT's @21.28/hr effective 12/31/2023. Upon completion of the introductory period and meeting the requirements of AP1060 they will receive a promotion to FF/AEMT II with a pay rate of \$21.81/hr to be effective 6/02/2024
- Move to hire Jesse Ruppenthal and Robert St. Thomas as part-time FF/EMT's @19.67/hr effective 12/31/2023. Upon completion of the introductory period and meeting the requirements of AP1060 they will receive a promotion to FF/AEMT II with a pay rate of \$20.16/hr to be effective 6/02/2024
- Move to hire Pam Eddy as a full-time Administrative Assistant @\$19.00/hr Effective 12/17/2023.

MEMORANDUM OF AGREEMENT

Between

U.S. Customs and Border Protection, Office of Field Operations,
Operations Directorate, Emergency Response Division,
Emergency Medical Services hereafter referred to as "Agency"

And

County of Jefferson, West Virginia DBA as
Jefferson County Emergency Services Agency
hereafter, referred to as "JCESA"

I. PURPOSE.

The Agency has established an Emergency Medical Services (EMS) Program to provide emergency medical care and support to CBP-OFO employees and the public during operations.

WHEREAS the purpose of this agreement is to set forth terms by which the Agency and JCESA will provide for the OFO-EMS provider to obtain/maintain Basic Life Support (BLS) or Advanced Life Support (ALS) skills. Field/clinical practice is an integral part of an OFO sponsored initial EMS course or as opportunity for current credentialed OFO-EMS providers to enhance skills; and

WHEREAS JCESA has adequate facilities, equipment, call volume and knowledgeable staff which the OFO-EMS provider/student can obtain clinical practice,

NOW, THEREFORE, in consideration of the OFO-EMS Handbook, mutual covenants, terms and conditions herein contained, the parties hereto agree.

II. AUTHORITY.

Authority for the Agency to enter into this agreement includes: 6 U.S.C. §§ 112; West Virginia 64 CSR 48 § 3.1.b.4, 4.22.b, 4.28.a.1, 6.2.d and 8.1.b. and under the provisions of the Office of Field Operations (OFO) EMS Program Handbook sections 1.5 & 2.2.

III. RESPONSIBILITES

AGENCY

1. Ensure "on duty time" for the OFO-EMS provider for the development of/maintaining effective prehospital emergency care skills through training/clinical practice as outlined in section 2.2.1 of the OFO-EMS Handbook.
2. Clinical practice approved by the OFO EMS Branch Chief or another designated official.
3. Ensure EMS students or currently credentialed OFO-EMS providers are in good standing, according to the policies of Customs and Border Protection (CBP) and OFO-EMS before participating in any clinical practice with JCESA.
4. Provide JCESA with current copies of providers National Registry of EMT (NREMT) certification card, state EMS licensure, and BLS CPR card, if applicable.
5. Authorize an OFO-EMS provider/student to perform clinical practice under/with a certified provider at JCESA in accordance with agreed upon schedules.
6. Provide the OFO-EMS provider/student training on universal precautions which include but are not limited to:
 - (a) Hazards associated with blood and other potentially infectious materials,
 - (b) Protective measures to be taken to minimize the risk of occupational exposure to blood borne pathogens,
 - (c) Appropriate action to take in an emergency involving exposure to blood and other potentially infectious materials.
 - (d) Encouraging the EMS provider to participate in Hepatitis B vaccination and post-exposure evaluation and follow-up.
7. The Federal Tort Claims Act (FTCA) will govern any claims made against an OFO-EMS provider affiliated with the Agency, while obtaining clinical practice at JCESA.
 - (a) Agency shall provide a SF-95 form, when requested, for all liability claims made against an OFO-EMT for his/her participation at JCESA under this agreement.
8. Prepare and maintain all records and reports deemed necessary regarding each participant's clinical practice and education.

9. Advise OFO-EMS providers/students of their responsibilities during clinical practice including, but not limited to:
 - (a) Coverage under federal retirement, group health benefits and life insurance programs shall continue during the period of assignment.
 - (b) The OFO-EMS provider/student must have current certification in Basic Life Support CPR (Cardiopulmonary Resuscitation) at the professional level through the American Safety and Health Institute (ASHI), American Heart Association (AHA) or its equivalent.
 - (c) The OFO-EMS provider/student must comply with the agency and JCESA agreed upon dress code for clinical practice.
 - (d) The OFO-EMS provider/student must abide by the rules, regulations, policies, and procedures of both JCESA and the Agency. Failure to do so may result in termination of the clinical practice.
 - (e) The OFO-EMS provider/student must conduct him/herself in a manner consistent with agency policy.
 - (f) The OFO-EMS provider/student must respect and uphold patient's rights, privacy and dignity under the Health Insurance Portability and Accountability Act (HIPAA).
 - (g) The OFO-EMS provider/student shall not be reimbursed by JCESA for any expenses associated with clinical practice.
10. The Agency acknowledges that during the term of this Memorandum of Agreement, OFO-EMS providers/students may have access to or become acquainted with proprietary and confidential information belonging to JCESA, including but not limited to medical records, patient identifiable information, and other information JCESA treats as confidential ("confidential information"). The Agency agrees that to the extent that doing so is consistent with federal law, it will safeguard the confidentiality of all confidential information, including but not limited to medical records and other patient identifiable information available at JCESA to meet the requirements of this Memorandum of Agreement.
11. Advising the OFO-EMS provider/student prior to clinical practice that communications/information obtained from patients, physicians, and JCESA's staff during patient care is strictly confidential. Any provider/student breach of HIPAA may result in disciplinary action.

12. In addition, the Agency agrees to provide OFO-EMS provider/student with training in the requirements of the privacy and security provisions of HIPAA and to advise the provider/student of the importance of complying with JCESA's policies and procedures relative to HIPAA. JCESA agrees to provide OFO-EMS provider/student with training regarding JCESA's policies and procedures relative to HIPAA.
13. The Agency shall comply with all applicable Local, State, and Federal laws and regulations governing the Agencies obligations hereunder.

JCESA

1. Provide the Agency with a point of contact for coordinating clinical practice. This individual shall be a legally qualified EMS provider who will serve as the main contact to the OFO-EMS provider and a liaison to the Agency.
2. Provide clinical practice for the OFO-EMS provider, which is appropriate to the certification level and scope of practice of the OFO-EMS provider/student.
3. Provide additional clinical practice based on resources of JCESA and needs of the OFO-EMS provider/student.
4. Instruct, supervise, and guide the OFO-EMS provider/student in all patient contacts.
5. Provide orientation to the OFO-EMS provider/student, including essential administrative policies and procedures.
6. Communicate with the OFO-EMS provider/student at appropriate times throughout the clinical practice.
7. In the event of illness or injury occurring while at JCESA during clinical experience JCESA will assist OFO-EMS provider/student in obtaining emergency health care, at the expense of the OFO-EMS provider or agency whichever may be applicable.
8. Inform the Agency of any change in ambulance service operational license status.
9. Maintain current professional and general liability insurance, covering JCESA, its officers, and employees.
10. JCESA may remove an OFO-EMS provider/student from a clinical practice whose health, conduct, behavior, or clinical performance compromises patient care or the safe operation of JCESA.

11. JCESA retains professional and administrative responsibility for services rendered to its patients. JCESA acknowledges that it is liable for the negligent, wrongful acts, or omissions of its employees and agents while acting within the scope of their employment to the extent permitted by West Virginia law. Notwithstanding the foregoing, the Agency acknowledges and agrees that JCESA's obligations in this regard shall not diminish the Agencies duties, obligations, or liabilities for services performed pursuant to this Memorandum of Agreement.

IV. POINTS OF CONTACT

Agency: United States Customs and Border Protection
Office of Field Operations
Operations Directorate
Emergency Response Division
Emergency Medical Services
65 Seitz Court
Summit Point, WV 25446
Attn: Branch Chief Benjamin Ellsworth

JCESA: Jefferson County Emergency Services Agency
419 16th Avenue
Ranson, WV 25438
Attn: Director Theodore Sine

V. OTHER PROVISIONS

1. There shall be no discrimination based on, but not limited to, race, color, creed, religion, sex, handicap, or national origin in the participation and evaluation of the OFO-EMS provider/student.
2. The number of OFO-EMS providers/students and clinical practice times shall be mutually agreed upon by both parties and will be subject to the availability of JCESA's personnel for the purposes of clinical practice. The Agency shall take full responsibility for planning and scheduling clinical practice in close collaboration with JCESA via telephone or email.
3. There shall be no monetary obligation between United States Customs and Border Protection and JCESA for clinical practice. This MOA, in and of itself, does not result in the transfer of funds or create a financial obligation between the Parties. No provision of this MOA shall be interpreted to require obligation or payment of funds in violation of the Anti-Deficiency Act, 31 U.S.C. § 1341, or any other applicable law.

4. The Agency and JCESA shall comply with applicable federal and state law regarding the use and disclosure of protected health information, including the Health Insurance Portability and Accountability Act (HIPAA) of 1996, and rules and regulations promulgated thereunder. Prior to an OFO-EMS provider arriving at JCESA, the Agency shall furnish the provider with HIPAA compliance training.
5. Periodic meetings may be held to maintain regular contact between the Agency and JCESA.
6. Documentation of an OFO-EMS provider/student's performance/behavior may be documented in a method agreed upon by the Agency and JCESA.
7. OFO-EMS providers are not employees of JCESA and shall have no entitlement against JCESA for Social Security benefits, Workers' Compensation benefits, salaries, retirement, or any other employment benefits of any kind. If any OFOEMS provider is at any time also an employee of JCESA, the Agency acknowledges and shall advise OFO-EMS providers that when present at JCESA for clinical practice under this Memorandum of Agreement. OFO-EMS providers are not employees of JCESA and shall not act in their capacity as employees of JCESA. The OFO-EMS provider shall have no entitlement against JCESA for Social Security benefits, Workers' Compensation benefits, salaries, retirement, or any other employment benefits of any kind in connection with OFO-EMS provider/student rotations performed under this Memorandum of Agreement.
8. All JCESA's data (including patient identifiable data or other information), shall be kept in strict confidence by the OFO-EMS provider/student. No information obtained through a clinical practice shall be disclosed, released, sold, assigned, commercially exploited, or used by the Agency for any purpose other than as required under this Memorandum of Agreement, federal regulations, or federal law, without the prior written consent of JCESA, which consent may be withheld in the sole discretion of JCESA.

VI. EFFECTIVE DATE

The term of this Memorandum of Agreement shall commence on November 1, 2023 and will continue for five (5) years through October 31, 2028.

VII. MODIFICATION

This Memorandum of Agreement may not be changed or modified, except by an instrument in writing signed by a duly authorized representative of each party and attached and made a part hereof.

VIII. TERMINATION

Either party may terminate this Memorandum of Agreement without cause at any time upon thirty (30) days prior written notice to the other party.

IX. AGREEMENT

This Memorandum of Agreement constitutes the entire agreement between the parties pertaining to the subject matter contained herein and supersedes all prior negotiations, commitments, agreements, and understandings between the parties regarding the subject matter of this Memorandum of Agreement. Any party except as expressly stated, whether express or implied, has made no representation or warranties, herein.

IN WITNESS WHEREOF, this Memorandum of Agreement has been executed by and on behalf of the parties hereto on the dates indicated below:

AGENCY:

JCESA:

U.S. Customs and Border Protection,
Office of Field Operations,
Operations Directorate,
Emergency Response Division

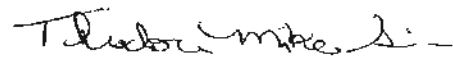
Jefferson County Emergency Services Agency

Laura Rohrbough
Director

Date

County Commission Representative

Date



Theodore Sine
EMS Director

12/01/20

Date



SHEPHERDSTOWN FIRE DEPARTMENT, INC.

8052 Martinsburg Pike • PO Box F • Shepherdstown, WV 25443
(304)876-2311 • www.shepherdstownfiredepartment.com

December 1, 2023

Shepherdstown Fire Department
Marshall DeMeritt, EMS Chief
8052 Martinsburg Pike; P.O. Box F
Shepherdstown, WV 25443
mddemeritt@gmail.com
540-742-8190

Director Sine,

The below proposal is in response to the March 6, 2023 letter you sent to our membership, and subsequent discussions you have had with the Jefferson County Commission for the purchase of our Ambulance 3-1.

At the time of this draft, it appears there is no path forward for SFD to retain a 9-1-1 transport service. The Jefferson County Commission's passing of a motion to eliminate all volunteer "transport" in the county, which also ensures their primary objective that all EMS revenues are solely collected by the Jefferson County Commission is achieved, leaves us with no recourse to provide the level of service to our community we wish to provide. Pursuant to state law, the SFD requires such authorization from the Commission to operate as a 9-1-1 transport facility, and in the absence of such authorization, we must consider certain concessions to allow our high-trained and dedicated staff the opportunity to serve this community in a time of need. In contrast to the Commissioners, service to the community, not revenue, has always been our motivation.

Therefore, as your March 6, 2023 letter suggests, we propose the below, which will allow our members the ability to respond in an Ambulance when there is a need we can fulfill:

- Sell Ambulance 3-1 to Jefferson County, to include Cot, PowerLoad, and Stair chair for \$215,000 – the same value paid for our prior ambulance.
 - Update lettering to only the minimum extent necessary for licensure on Front Doors and Rear to reflect JCESA; retain SFD custom lettering on front and sides of ambulance box.
 - Unit will retain SFD lettering until such time as it has reached "end of life."
- Sell small equipment (Lifepack, Bags, Lucas, etc.) for \$63,078.64 – the same value paid for our prior small equipment.
- SFD will drop our WVOEMS license from "ALS Transport" to "Rapid Response" and retain our WVOEMS Training Center endorsement.
- Approve the draft Ambulance Use Agreement (Attached).

Respectfully,

Marshall DeMeritt, MS, IMC, NREMT, PMP
EMS Chief



SHEPHERDSTOWN FIRE DEPARTMENT, INC.

8052 Martinsburg Pike • PO Box F • Shepherdstown, WV 25443

(304)876-2311 • www.shepherdstownfiredepartment.com

— Over 225 Years of Service by Trained Volunteers —

State of West Virginia
County of Jefferson

Bill of Sale

FOR AND IN CONSIDERATION OF the sum of \$211,500.00 U.S. Dollars, paid by check, the receipt of which is hereby acknowledged, **Shepherdstown Fire Company** (the "Seller"), **DOES HEREBY SELL, ASSIGN, TRANSFER, AND CONVEY TO** the **Jefferson County Commission** (the "Buyer") all the following described property (the "Property"):

1. 2016 Ram 4500 Ambulance VIN: 3C7WRLC5GG261608	\$ 150,000.00
*Includes PowerLoad System and	
2. Stryker PowerPro Stretcher	\$ 5,000.00
3. Stryker Stair Chair	\$ 1,500.00
4. Ambulance Supply Inventory Appendix "A" **	\$ 10,000.00
5. Ambulance Supply Inventory Appendix "B" **	\$ 50,000.00
**see addition pages	
Total	\$ 216,500.00

The Property is being sold on an "AS IS" basis and the seller explicitly disclaims all warranties, whether expressed or implied, including but not limited to any warranty as to the condition of the Property. However, the Seller's above warranty disclaimer does not, in any way, affect the terms of any applicable warranties from the manufacturer of the Property.

The Buyer has been given the opportunity to inspect the Property, or alternatively, have the Property inspected. Additionally, the Buyer has accepted the Property in its existing condition.

Seller represents and warrants that Seller is the lawful owner of all Property transferred hereunder:

- Seller represents that all other Property is free and clear of all mortgages, liens, or encumbrances or any nature whatsoever, and Seller shall indemnify, defend, and hold Buyer harmless against such claims and demands.

In the event any dispute between the parties hereto should result in litigation, arbitration, or mediation, each party shall bear its own costs in connection therewith, including, but not limited to, reasonable attorney's fees and defense cost. In no event shall either party be liable for incidental, consequential, indirect, exemplary, or special damages of any kind, including but not limited to loss of profit.

The items of this Bill of Sale shall bind and inure to the benefit of the parties hereto and their respective heirs, legal representatives, successors, and assignee.

The parties hereby agree to execute such other documents and perform such other acts as may be reasonably necessary or desirable to carry out the purposes of this Bill of Sale

Both Parties warrant that both sale and purchase were approved by the respective parties in a duly call and convened meeting in a manner that comports with the by-laws of the respective organization and the laws of the State of West Virginia, and that both Parties authorized the respective persons below to execute this document.

This Bill of Sale shall be signed by the Buyer and the Seller, and shall be effective as of _____, 2023

IN WITNESS WHEREOF, the parties have executed this Bill of Sale on _____, 2023.

SHEPHERDSTOWN FIRE DEPARTMENT

Seller, by its Representative

Witness

Printed Name and Title

IN WITNESS WHEREOF, the parties have executed this Bill of Sale on _____, 2023.

JEFFERSON COUNTY COMMISSION

Buyer, by its County Administrator,
Makayla Zonfrilli

Witness

SFD A31 Supply Inventory List

Appendix "A"

Qty	Item
4	Pediatric Non-Rebreather
4	Nasopharyngeal Airway (Kit)
1	Oropharyngeal Airway (Kit)
1	BVM Adult
1	BVM Child
1	BVM Infant
1	BVM Neonatal Mask
1	Supraglottic I-Gel Size 1
1	Supraglottic I-Gel Size 1.5
1	Supraglottic I-Gel Size 2
1	Supraglottic I-Gel Size 2.5
1	Supraglottic I-Gel size 3
1	Supraglottic I-Gel size 4
1	Supraglottic I-Gel size 5
1	CPAP Large Adult
1	CPAP Small/Medium
1	PEDI Wheel
2	Nasal Atomizer
2	Nebulizer Mask
2	10 ml Syringe
2	1mL. Syringe
2	18 Gauge IM Needle
2	25 Gauge IM Needle
1	Tylenol
4	Albuterol
4	Albuterol/Ipratropium Bromide
1	Aspirin
2	Epinephrine 1:1,000
2	Naloxone
4	14 Gauge IV Catheter
4	IV Saline Lock
4	Saline Flushes
4	Normal Saline 1,000 mL
4	60 drop IV Set
4	10 Drop IV Set
1	EZ 10 Driver

Qty	Item
2	ETT2.5
1	ETT 3.0
1	ETT 3.5
1	ETT 4.0
1	ETT 4.5
1	ETT 5.0
1	ETT 5.5
1	ETT 6.0
1	ETT 6.5
1	ETT 7.0
1	ETT 7.5
1	ETT 8.0
1	ETT 8.5
1	Adult Bougie
1	Pediatric Bougie
1	Magill Forceps Adult
1	Magill Forceps Pediatric
1	Meconium Aspirator
2	Needle Decompression Adult
2	Needle Decompression Pediatric
1	Video Laryngoscope
1	PEEP Valve
1	Percutaneous Airway Kit
4	IV Start Kits
4	24 Gauge IV Catheter
4	22 Gauge IV Catheter
4	20 Gauge IV Catheter
4	18 Gauge IV Catheter
4	16 Gauge IV Catheter
2	3 ml Syringe
2	20 ml Syringe
2	60 ml Syringe
1	Pressure Bag for IV
2	IO Needle 25 mm
2	IO Needle 45 mm
2	10 Needle 15 mm

SFD A31 Supply Inventory List

Appendix "A"

Qty	Item
2	Blankets
4	Sheets
1	Pillow
2	Towels
1	Bedpan
1	Urinal
4	Emesis Bag
1	WV Protocols (Electronic)
4	Protective Eyewear
4	N95
4	Protective Gowns
1	Exam Gloves Small
1	Exam Gloves Medium
1	Exam Gloves Large
1	Exam Gloves Extra Large
1	Hand Sanitizer
1	Disinfectant
2	Biohazard Bags
1	Fixed Sharps Container
1	Portable Sharps Container
2	High Visibility Vest
3	Chem. Lightstick or Reflective Triangle
1	Emergency Response Guide
3	Chem. Lightstick or Reflective Triangle
2	Soft Restraints
2	C-Collar Adult
2	C-Collar Pediatric
2	Cervical Immobilization Device
2	Spider Straps
2	Extremity Splint 15"
2	Extremity Splint 36"
2	Extremity Splint 54"

Qty	Item
2	8X10 ABD Pad
2	Adhesive Tape 1"
2	Adhesive Tape 2"
2	Burn Sheet
24	4x4
8	Rolled Gauze
1	Trauma Shears
2	10" x 30" Trauma Dressing
2	Occlusive Dressing
4	Triangular Bandages
2	Commerical Tourniquet
4	Sterile Water 250 ml
1	Body Bag
4	Cold Pack
4	Hot Pack
25	Triage Tags
1	Triage Tape (Red/Yellow/Green/Black)
1	Triage Tape (Blue)
1	ACE Bandage
1	Hemostatic Dressing
1	Ring Cutter
2	OB Kits
1	Thermal Blanket
1	Blood Pressure Cuff (Kit)
1	Stethoscope
1	Glucometer
1	Glucometer Strips
4	Lancets
4	Band-aids
4	2x2's
14	Alcohol Prep
1	Pulse Oximeter Adult
1	Pulse Oximeter Pediatric

SFD A31 Supply Inventory List

Appendix "A"

Qty	Item
2	EtCO2 Inline
2	EtCO2 Nasal Cannula Adult
2	EtCO2 Nasal Cannula Pediatric
1	Portable Suction Unit
1	Suction Canister for on board unit
2	Suction Tubing
2	Suction Catheter 6 French
2	Suction Catheter 10 French
2	Suction Catheter 14 French
1	Salem Sump 8 French
1	Salem Sump 12 French
1	Salem Sump 18 French
2	60 cc Syringe with Irrigation tip
4	Adult Nasal Cannula
4	Pediatric Nasal Cannula
4	Adult Non-Rebreather

Qty	Item
1	Thermometer
2	Defibrillation Pads (Adult)
2	Defibrillation Pads (Pediatric)
1	Nitroglycerin Spray
2	Zofran ODT
2	Oral Glucose
1	Laryngoscope Handle
1	Miller0
1	Miller 1
1	Miller 2
1	Miller3
1	Miller4
1	Mac 1
1	Mac2
1	Mac3
1	Mac4

SFD A31 Equipment Inventory List
Appendix "B"

Description	Quantity	Market Value	SFD Price	Total	Adjusted Total
Box Lights	2	\$ 157.90	\$ 142.11	\$ 284.22	\$ 284.22
Football Helmet Tools	2	\$ 25.00	\$ 22.50	\$ 45.00	\$ 45.00
Work Gloves	2	\$ 8.80	\$ 7.92	\$ 15.84	\$ 15.84
Cot Locking Mechanism	1 (0)	\$ 1,311.34	\$ 1,180.21	\$ 1,180.21	not purchasing
Cooler	1	\$ 17.90	\$ 17.90	\$ 17.90	\$ 17.90
Suction Charger Cable	1	\$ 10.99	\$ 9.89	\$ 9.89	\$ 9.89
Isolation Precaution Bag (No content)	1	\$ 125.00	\$ 112.50	\$ 112.50	\$ 112.50
Helmets (IDLH rated)	3	\$ 255.00	\$ 229.50	\$ 688.50	\$ 688.50
SCBA Mounts	2	\$ 78.57	\$ 70.71	\$ 141.43	\$ 141.43
Ax	1	\$ 78.59	\$ 70.73	\$ 70.73	\$ 70.73
Bolt Cutter	1	\$ 55.39	\$ 49.85	\$ 49.85	\$ 49.85
Halligan	1	\$ 267.14	\$ 240.43	\$ 240.43	\$ 240.43
Fire Extinguisher	1	\$ 117.91	\$ 106.12	\$ 106.12	\$ 102.12
Fire Extinguisher Mount	1	\$ 62.23	\$ 56.01	\$ 56.01	\$ 56.01
Pediatric Immobilization Board	1	\$ 189.99	\$ 170.99	\$ 170.99	\$ 170.99
Reeves Sleeve	4 (1)	\$ 819.99	\$ 737.99	\$ 2,951.96	\$ 438.99
Bariatric Reeves Sleeve	1(0)	\$ 1,092.23	\$ 983.01	\$ 983.01	not purchasing
Back Boards	3	\$ 179.99	\$ 161.99	\$ 647.96	\$ 647.96
Taction Splint	1	\$ 539.99	\$ 485.99	\$ 485.99	\$ 485.99
Traction Splint (Pediatric)	1	\$ 209.99	\$ 188.99	\$ 188.99	\$ 188.99
Cervical Collar Bag (no contents)	3	\$ 33.69	\$ 30.32	\$ 90.96	\$ 90.96
KED Board	2 (1)	\$ 169.99	\$ 152.99	\$ 305.98	\$ 152.99
Thomas IV Warmer	1	\$ 624.99	\$ 562.49	\$ 562.49	\$ 562.49
Intabrite Video Scope (No blades)	1	\$ 2,209.99	\$ 1,988.99	\$ 1,988.99	\$ 1,988.99
Medical Electric Razer	1	\$ 154.99	\$ 139.49	\$ 139.49	\$ 139.49
Intubation Bag (No Contents)	2	\$ 21.99	\$ 19.79	\$ 39.58	\$ 39.58
Lucas CPR Device	1	\$ 19,649.00	\$ 17,684.10	\$ 17,684.10	\$ 11,000.00
High Accuity Bag (New PAX Bag)	1	\$ 541.23	\$ 487.11	\$ 487.11	\$ 487.11
Broslow Bag (No contents)	1	\$ 475.00	\$ 427.50	\$ 427.50	\$ 427.50
Pediatric Restraint Kit	1	\$ 100.00	\$ 90.00	\$ 90.00	\$ 90.00
Suction Unit	1	\$ 655.00	\$ 589.50	\$ 589.50	\$ 589.50
Streamlight with charger	1	\$ 119.99	\$ 107.99	\$ 107.99	\$ 107.99
Meret House Bag	1	\$ 332.65	\$ 299.39	\$ 299.39	\$ 299.39
Lifepack 15	1	\$ 27,000.00	\$ 24,300.00	\$ 24,300.00	\$ 24,300.00
BLS Drug Box	2	\$ 10.24	\$ 9.22	\$ 18.43	\$ 18.43
CAD Tablet Mount	1 (0)	\$ 837.99	\$ 754.19	\$ 754.19	not purchasing
ePCR Tablet and keyboard	1 (0)	\$ 1,199.00	\$ 1,079.10	\$ 1,079.10	not purchasing
Flare Container	1	\$ 22.99	\$ 20.69	\$ 20.69	\$ 20.69
Cell Phone Mount	1	\$ 24.99	\$ 22.49	\$ 22.49	\$ 22.49
Mask Tupperware	2	\$ 4.99	\$ 4.49	\$ 8.98	\$ 8.98
Safety Vests	4	\$ 40.75	\$ 36.68	\$ 146.70	\$ 146.70

SFD A31 Equipment Inventory List
Appendix "B"

Description	Quantity	Market Value	SFD Price	Total	Adjusted Total
Safety Glasses	4	\$ 1.50	\$ 1.35	\$ 5.40	\$ 5.40
Red safety vest pouch	1	\$ 22.15	\$ 19.94	\$ 19.94	\$ 19.94
Seatbelt cutter	1	\$ 22.40	\$ 20.16	\$ 20.16	\$ 20.16
Ice melt gallon 12 pounds	1	\$ 17.69	\$ 15.92	\$ 15.92	\$ 15.92
Absorbent 12 pounds	1	\$ 17.69	\$ 15.92	\$ 15.92	\$ 15.92
Clipboard	2	\$ 36.37	\$ 32.73	\$ 65.47	\$ 65.47
Lifepack swivel mount	1	\$ 1,095.99	\$ 986.39	\$ 986.39	\$ 986.39
Mobile radio swivel mount	1	\$ 23.34	\$ 21.01	\$ 21.01	\$ 21.01
Supply Organizer Bins	16	\$ 5.99	\$ 5.39	\$ 86.26	\$ 86.26
IV Supply Wall Organizers	1	\$ 213.23	\$ 191.91	\$ 191.91	\$ 191.91
Raptor trauma shears (wall mounted)	1	\$ 89.95	\$ 80.96	\$ 80.96	\$ 80.96
Oxygen delivery regulators	2	\$ 66.66	\$ 59.99	\$ 119.99	\$ 119.99
Pencil cases	2	\$ 1.99	\$ 1.79	\$ 3.58	\$ 3.58
Lifepack batteries	3	\$ 529.00	\$ 476.10	\$ 1,428.30	\$ 1,428.30
Lifepack load tester	1	\$ 208.54	\$ 187.69	\$ 187.69	\$ 187.69
Lifepack rhythm generator	1	\$ 731.29	\$ 658.16	\$ 658.16	\$ 658.16
Syringe drawer organizers	2	\$ 1.77	\$ 1.59	\$ 3.19	\$ 3.19
Sharps container Wall-mount	1	\$ 66.85	\$ 60.17	\$ 60.17	\$ 60.17
Iron Duck EMS Bag	3 (1)	\$ 389.99	\$ 350.99	\$ 1,052.97	\$ 350.99
Exhaust Tip	1	\$ 485.75	\$ 437.18	\$ 437.18	\$ 437.18
Trashcan	1	\$ 7.68	\$ 6.91	\$ 6.91	\$ 6.91
				\$ 63,078.64	\$ 48,741.90
				Sale Price	\$ 50,000.00



Obsession Automotive
 422 Steeley Way
 Kearneysville, WV 25430
 (304) 725-7300
 info@obsessionautomotive.com
 https://obsessionautomotive.com

Estimate for RO #492

Service Advisor: Blair Ryma

Date Created: 09/06/23 at 11:12 AM EDT

Client: Jefferson County Emergency Services Agency

Vehicle: 2016 Ram 4500 Tradesman

Jefferson County Emergency Services Agency Phone: (304) 820-8443 Email: msine@jces.a.org	2016 Ram 4500 Tradesman 6.7L 6Cyl DIESEL ETK Turbocharged VIN: 3C7WRLCL5GG261608 License: N/A Unit #: Shepherdstown 3-1 Color: N/A Odometer In: N/A / Out: N/A	RO #4923
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Client concerns:

- Unit - Shepherdstown 3-1

Quote for ball joint and hub bearing replacement

1 - Ball Joints, Hub Bearings, and U-joints		TECH: JC	
Note:			
U-joints quoted in case they are needed, would have to be ordered in separately.			
Labor:	Replace - Upper & Lower Ball Joints		\$600.00
	Replace - Front Wheel Bearing Hubs		\$0.00
Parts:	Suspension Ball Joint	2	\$188.58 \$377.16
	Suspension Ball Joint	2	\$184.84 \$369.68
	Wheel Bearing and Hub Assembly	2	\$510.28 \$1,020.56
	U-joint Kit	2	\$258.75 \$517.50
<input type="checkbox"/> APPROVE or <input type="checkbox"/> DECLINE			\$2,884.90

2% Cash Discount

2 Year / 24,000mi Nationwide Warranty

2 Year / 24,000mi Roadside Assistance

Some Exclusions Apply

All Quotes / Labor Estimates valid for 7 days

Total Fees are Shop Supplies

** Due to Supply Chain Issues, Parts Pricing and Availability could change. **

Total Repair Order & Signature:

X

Total Jobs:	\$2,884.90
Total Fees:	\$57.70
Subtotal:	\$2,942.60
Grand Total:	\$2,942.60
BALANCE DUE:	\$2,942.60

Client & Claim Information

Client: **Jefferson County Emergency Services Agency**
Account #: **6597**
Adjuster: **Bob Burner**
Submitted By: **Bob Burner**
Requested: **Jun 22, 2022 3:11 AM**

Valuator: **Mike Didrickson**

Claim: **A3-1**
Customer Ref: **Ambulance 3-1**
Owner: **Shepherdstown FD**
Location: **Shepherdstown, WV 25443**
Vehicle: **2016 Ram Ram 4500 Chassis**
VIN: **3C7WRLCL5GG261608**
Mileage: **65774**
Loss Date: **Jun 22, 2022**
Type: **Appraisal**

Valuation Summary

Fair Market Valuation	\$125,000.00
+ Unique Customizations:	
- Prior Damage/Other Deductions:	
- Deductible:	
Adjusted Market Valuation	\$125,000.00

Valuation Comments

Loss is a 2016 Ram Ram 4500 Chassis 2 Door Regular Cab.

DCI used Standard/Average for options/equipment not provided.

No additional repairs, refurbishments, or accessories were submitted for the loss.

Search limited to like make, and model.

Search expanded beyond local markets, and model years, to find comparable units for sale.

*Furthest comparable/quoted asset used is 990 miles from the loss.

Due to limited or no availability of comparable vehicles for sale, DCI contacted qualified licensed Dealer(s) for Price Quotation(s)

Valuation Methodology

DCI Solution's *Valu-Rite®* Report reflects its opinion as to the market value of the loss vehicle/asset based upon the information provided by client and/or insured and does not warrant the accuracy of such information as provided. This valuation and said process meets the *Uniform Standards of Professional Appraisal Practices (USPAP)*.

Our methodology to determine such market value incorporates the search and comparison to "like" vehicle/assets, for sale or having recently been sold, and/or dealer quotations, and/or previously valued vehicle/assets in the DCI Solution database, in the market area. "Like" vehicle/assets are determined by a number of factors including but not limited to year, make, and model.

Adjustments (Price Factors) are made for variances between the Loss vehicle/asset and Comparable vehicle/assets, which may include but are not limited to Mileage/Hours, Equipment/Accessories, Model Year, Condition, Refurbishments, and Unique Customizations. These Price Factor adjustments are made on a line-by-line basis, calculated so that each vehicle is adjusted to a "standard/average" vehicle for comparison purposes. This includes mileage and all standard equipment.

If no information has been provided on certain price factors, DCI Solution will use average/standard options. When model year variances are necessary, adjustments will be made at each non-standard option level and at the Model level for all standard options. Industry standards and resources are used for all valuations.

The valuation does not include tax or prior damage unless so stated and provided or requested by client. The sales tax rate, if provided by DCI Solution, is the general sales tax rate and DCI makes no representations or warranties concerning the accuracy of such sales tax information. Title and licensing fees are not included.

This report contains proprietary information of DCI Solution and shall not be disclosed to any third party (other than the insured claimant) without DCI Solution's prior written consent.

DCI Solution certifies, to the best of its knowledge and belief: 1) the statements of fact contained in this report are true and correct; 2) the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and our impartial and unbiased professional analyses, opinions, and conclusions; 3) it has no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved; 4) it has no bias with respect to the property that is the subject of this report or to the parties involved with this assignment; 5) engagement in this assignment was not contingent upon developing or reporting predetermined results; 6) compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal; 7) analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice; 8) it has not made a personal inspection of the property that is the subject of this report; 9) Name(s) and signature(s) are on file.

Vehicle Description & VIN Decoding

Vehicle/Asset

Overview

Model Year	2016
Make	Ram
Model	Ram 4500 Chassis
Overall Condition	4 - Above Average
GVWR Class	Incomplete Vehicle
Odometer	Miles
Trim Level	ST
Series	4500
Body Type	2 Door Cab; Regular; Long Wheelbase

Emergency Make/Model/Type

Type	Ambulance Type I
Manufacturer	PL Custom

Powertrain

Engine

Engine Manufacturer	Cummins
Engine Type	L6, 6.7L; Turbo
Fuel Type	Diesel
Drive Line Type	4WD; Dual Rear Wheels
Engine Condition	5 - Excellent

Transmission

Transmission Type	Automatic
Transmission Condition	5 - Excellent

Tires/Axles

Tires

Front Tire Tread Remaining	90% (2 Tires)
Rear Tire Tread Remaining	90% (4 Tires)

Interior Features

Trim and Interior Extras

Interior Condition	3 - Average
--------------------	-------------

Electronics/Power Accessories

Sound

System/Communications

Audio System	Standard Audio System
--------------	-----------------------

2 Way Radio

2 Way Radio

Power Accessories

Backup Camera Systems

Rear View Camera

**Other Vehicle
Options/Upgrades**

Other Options/Upgrades

Other Options/Upgrades

Comments

Comparable Vehicles

	<i>Appraised Vehicle</i> 3C7WRLCL5GG261608	<i>Comp</i> {UNKNOWN}	<i>Comp</i> {UNKNOWN}	<i>Comp</i> {UNKNOWN}
Location	Shepherdstown, WV 25443	Camp Hill, PA 17011 (73 mi)	Union Grove, AL 35175 (590 mi)	Rock Rapids, IA 51246 (990 mi)
Owner	Shepherdstown FD	Pilip Ambulances (267) 243-3697	Brindlee Mountain Fire App (256) 498-0188	Arrow Manufacturing (800)743-3157
Source	DCI Solution	<i>Dealer Quotes</i>	<i>Dealer Quotes</i>	<i>Dealer Quotes</i>
Stock Number		Ross Pilip	Johnathan Watts	Mark Radtke
Market Value:	\$125,000.00	\$127,000.00	\$123,000.00	\$125,000.
Total Adjustments:		<i>(\$130.84)</i>	<i>\$130.84</i>	<i>\$0.</i>
Adjusted Value:		\$126,869.16	\$123,130.84	\$125,000.

Vehicle/Asset
Overview

	2016	2016	2016	2016
Model Year	2016	2016	2016	2016
Make	Ram	Ram	Ram	Ram
Model	Ram 4500 Chassis	Ram 4500 Chassis	Ram 4500 Chassis	Ram 4500 Chassis
Overall Condition	4 - Above Average	4 - Above Average <i>(\$93.46)</i>	4 - Above Average <i>\$93.46</i>	4 - Above Average
GVWR Class	Incomplete Vehicle	Incomplete Vehicle	Incomplete Vehicle	Incomplete Vehicle
Odometer	65774 Miles	65774 Miles	65774 Miles	65774 Miles
Trim Level	ST	ST	ST	ST
Series	4500	4500	4500	4500
Body Type	2 Door Cab; Regular; Long Wheelbase	2 Door Cab; Regular; Long Wheelbase	2 Door Cab; Regular; Long Wheelbase	2 Door Cab; Regular; Long Wheelbase

**Emergency
Make/Model/Type**

Type	Ambulance Type I	Ambulance Type I	Ambulance Type I	Ambulance Type I
Manufacturer	PL Custom	PL Custom	PL Custom	PL Custom

Powertrain
Engine

	Cummins	Cummins	Cummins	Cummins
Engine Manufacturer	Cummins	Cummins	Cummins	Cummins
Engine Type	L6, 6.7L; Turbo	L6, 6.7L; Turbo	L6, 6.7L; Turbo	L6, 6.7L; Turbo
Fuel Type	Diesel	Diesel	Diesel	Diesel
Drive Line Type	4WD; Dual Rear Wheels	4WD; Dual Rear Wheels	4WD; Dual Rear Wheels	4WD; Dual Rear Wheels
Engine Condition	5 - Excellent	5 - Excellent <i>(\$37.38)</i>	5 - Excellent <i>\$37.38</i>	5 - Excellent

Transmission

Transmission Type	Automatic	Automatic	Automatic	Automatic
Transmission Condition	5 - Excellent	5 - Excellent	5 - Excellent	5 - Excellent

	<i>Appraised Vehicle</i> 3C7WRLCL5GG261608	<i>Comp</i> {UNKNOWN}	<i>Comp</i> {UNKNOWN}	<i>Comp</i> {UNKNOWN}
Location	Shepherdstown, WV 25443	Camp Hill, PA 17011 (73 mi)	Union Grove, AL 35175 (590 mi)	Rock Rapids, IA 51246 (990 m)
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Adjusted Value:		\$126,869.16	\$123,130.84	\$125,000

Tires/Axles

Tires

Front Tire Tread Remaining	90% (2 Tires)	90% (2 Tires)	90% (2 Tires)	90% (2 Tires)
Rear Tire Tread Remaining	90% (4 Tires)	90% (4 Tires)	90% (4 Tires)	90% (4 Tires)

Interior Features

Trim and Interior Extras

Interior Condition	3 - Average	3 - Average	3 - Average	3 - Average
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Electronics/Power Accessories

Power Accessories

Backup Camera Systems	Rear View Camera	Rear View Camera	Rear View Camera	Rear View Camera
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Sound System/Communications

Audio System	Standard Audio System	Standard Audio System	Standard Audio System	Standard Audio System
2 Way Radio	2 Way Radio	2 Way Radio	2 Way Radio	2 Way Radio

Other Vehicle Options/Upgrades

Other Options/Upgrades

Other Options/Upgrades	Comments			
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Jefferson County Emergency Services Vehicle Asset List - Updated 12/01/2023

Year	Make	Model	ID	Aquired New Used	Current Mileage	Assignment	Location	Life Cycle Stage	Notes
2019	Ford	F450 Ambulance	1101	Used	27044	ALS Transport	Field Stations	Deployed Active	
2013	Dodge	Ram Ambulance	1102	Used	96856	ALS Transport	Field Stations	Deployed Active	
2021	Ford	F550 Ambulance	1103	Used	29360	ALS Transport	Field Stations	Deployed Active	
2021	Ford	F550 Ambulance	1104	Used	85508	ALS Transport	Field Stations	Deployed Active	
2015	Ford	F450 Ambulance	1105	Used	34609	ALS Transport	Field Stations	Deployed Active	
2019	Ford	F550 Ambulance	1106	Used	49206	ALS Transport	Field Stations	Deployed Active	
2012	Ford	F450 Ambulance	1107	Used	58417	ALS Transport	Field Stations	Deployed Active	
2011	Ford	F450 Ambulance	1108	Used	68108	ALS Transport	Field Stations	Deployed Active	
2016	Dodge	Ram Ambulance	1109	Used	83840	ALS Transport	Field Stations	Deployed Active	
2022	Ford	F550 Ambulance	1110	New CFC Contract	1001	ALS Transport	Field Stations	Deployed Active	
2020	Ford	Explorer XLT	Car 11	Used	14104	Operations Commander Capt. (John Lyons)	Sta11/Take Home	Deployed Active	
2013	Ford	Expedition	EMS 11	New	110805	Misc Admin until replaced	Sta11 (Office)	Inactive Decommissioning	Decommissioning / Capital Outlay request to replace.
2017	Ford	Interceptor Utility	EMS 11-3	New	40130	BLS Rapid Response (Lieutenant Backup Vehicle)	Sta11 (Office)	Deployed Active	Current Misc Use
2020	Ford	Interceptor Utility	EMS 11-4	New	22840	ALS Rapid Response (future use by Lieutenants)	Sta11 (Office)	Deployed Active	Current Misc Use
2021	Chevrolet	Tahoe SSV	EMS 11-5	New	7671	Director (Mike Sine)	Sta11/Take Home	Deployed Active	
2021	Chevrolet	Tahoe SSV	EMS 11-6	New	17896	Educ. & Compl. Officer Capt. (Craig Horn)	Sta11/Take Home	Deployed Active	
1990	Grummon	Engine	Engine 11	Used	54,000	Fire Training	Sta11 (Office)	Deployed Active	Training Use Only / Consider Replacement ARPA
2013	Ford	Econoline E250	TXP 11	Used	31245	Deceased Transport	Sta11 (Office)	Deployed Active	

SFD A31 Purchase Benefits/Additional Costs

Benefits

Immediate availability as Reserve Ambulance in a station that does not have a reserve unit currently.

Improved response times of 2nd due calls in Shepherdstown area.

Reduces the need and expenses sending a Charles Town unit to stage in Kearneysville.

Continues positive working relationship between the County and VFD's.

Additional backup unit to fleet, currently have 3 reserve units. It is not unusual for there to be 2 units in the shop for service or emergency repair.

The unit is available immediately versus the 18-36 month wait to purchase a new unit.

With its intended use it's projected to have a 5-7 year life span before replacement.

Cons

Added expenses of licensing and maintaining the unit and equipment.

Requires purchases of additional equipment to make it uniform to the rest of the fleet.

Requires replacement of stretcher and stairchair.

SFD A31 Purchase Benefits/Additional Costs

Equipment Needed

Radio's : \$19,892.52

Drug Safe: \$1,108

CAD tablet: \$2,615.00

CAD mount: \$2,961.65

Cradle Point: \$1,200.00

Charting Laptop: \$2,900

Stretcher: \$29,795.72 (+Freight =\$427.24)

Stairchair \$4,383.18

KnoxBox: \$1,131.69

LP modem: \$796.80

IV Warmer: \$585.05

Iron's: \$312.79

SCBA Bracket's: \$211.78

Extinguisher (ABC): \$79.28

Extinguisher (Water Can): \$135.93

Extinguisher mounts: \$300.00 (Estimate)

PFD's: \$368.64

Throw bag: \$36.16

Box Lights: \$350.00

Total of Equipment Needed

\$69,591.43

SFD A31 Purchase Benefits/Additional Costs

Additional Short-term Expenses

Equipment installation (Included with CAD Mount)

Repairs (See Obsession Estimate)

Lettering (Estimate of \$10,000)

Additional Long-term Expenses

Addition/increase to Stryker Service Contract - \$9,527.63 (Lines up with current contract) **Contract will need renewed in February of 2025**

Addition/increase to ATT Cellular bill

Fuel

General Maintenance

Insurance

Operative IQ- \$2500.00/yr (additional unit moves us into a higher tier)

Samsara: \$960/yr

Drug Safe Annual: \$604.13

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: Staff

Department or Organization: Jefferson County Commission

Estimation of amount of time needed for appointment: 5-10 minutes

Date Requested – 1st Choice: December 7, 2023

If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice:

Subject (Wording to be placed on agenda):

- ⬇ Approval of creation/opening of county bank account for Fund 40 Opioid Settlement revenues
- ⬇ Approval of creation/opening of county bank account for Fund 41 County Fire Protection Fund

Please provide the County Commission with a description of your request or presentation, including any background information:

- ⬇ See attached email correspondence

Is this a funding request? Y/N NO

If so, how much? \$

Provide exact financial impact/request:

Recommended motion (Please type out the wording of the motion that you would like the Commission to approve):

Attach supporting documents for request, or request may be denied.

If not attached, explain:

Is equipment needed? Projector Y/N Internet/Wi Fi Y/N Telephone for conference call Y/N

Contact information:

Email address:

Phone Number:

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION

not applicable

Bessie Nelson

From: Tricia Jackson <commissioner.triciajackson@gmail.com>
Sent: Wednesday, October 25, 2023 5:11 PM
To: Makayla Zonfrilli; Bessie Nelson
Subject: Fwd: Guidance for new Opioid fund

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or on clicking links from unknown senders.

MK,

I hope this message finds you well. I wasn't sure if you already received this message so forwarding it for your information.

Commissioner Tricia Jackson
Jefferson County Commission
(304) 449-4793



*need a letter
+ approval*

----- Forwarded message -----

From: Tiffany Hess <Tiffany.Hess@wvsao.gov>
Date: Wed, Oct 25, 2023 at 4:35 PM
Subject: Guidance for new Opioid fund
To: LGS-List <LGS@wvsao.gov>

To account for the revenues that the counties expect to receive from the opioid lawsuits through the WV Attorney General's office, we have created a new fund in the County Uniform Chart of Accounts.

Fund 40 – Opioid Settlement

Your County Commission must also open up a new bank account to accompany this fund. Both the creation of the fund and opening of the bank account must be approved by the County Commission in a public meeting.

The bank account should be interest-bearing, and any interest earned will remain in the fund and be subject to the same restrictions as the other revenues in the fund. This fund is a governmental fund and therefore the

account requires 3 signatures – President of the County Commission, County Clerk, and Sheriff. Invoices will be processed the same as invoices for all other county governmental funds. The County Clerk will write the checks, and the Sheriff will be responsible for the receipts and maintaining the bank accounts.

To record these revenues, you will use account #324 “Other Grants”. The expenditure accounts utilized will be based on the decisions made by the County Commission when these funds are used. Counties should refer to the County Uniform Chart of Accounts when making these decisions.

There will be reporting requirements to the WV First Foundation. Those requirements are to be issued by the foundation at a future date.

We have sent this to elected officials (and tax deputies). Please distribute within your office as needed.

Let us know if we can be of further service to you.

Tiffany Hess

Budget-Finance Specialist

Local Government Services

WV State Auditor’s Office

200 West Main St.

Clarksburg, WV 26301

Phone: (304) 558-2261 ext. 0305

Fax: (304) 340-5090

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Sent to County Commissioners

Bessie Nelson

From: Tricia Jackson <commissioner.triciajackson@gmail.com>
Sent: Wednesday, October 25, 2023 5:12 PM
To: Makayla Zonfrilli; Bessie Nelson
Subject: Fwd: Guidance for new County Fire Protection Fund

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or on clicking links from unknown senders.

FYI

Commissioner Tricia Jackson
Jefferson County Commission
(304) 449-4793



*need a letter
+ approval*

----- Forwarded message -----

From: Tiffany Hess <Tiffany.Hess@wvsao.gov>
Date: Wed, Oct 25, 2023 at 5:03 PM
Subject: Guidance for new County Fire Protection Fund
To: LGS-List <LGS@wvsao.gov>

In accordance with the passage of SB1021 (which added WV Code §7-5B-1 & §7-5B-2), we have created a new fund in the County Uniform Chart of Accounts.

Fund 41 – County Fire Protection Fund

Your County Commission must also open up a new bank account to accompany this fund. Both the creation of the fund and opening of the bank account must be approved by the County Commission in a public meeting.

The bank account should be interest-bearing, and any interest earned will remain in the fund and be subject to the same restrictions as the other revenues in the fund. This fund is a governmental fund and therefore the account requires 3 signatures – President of the County Commission, County Clerk, and Sheriff. Invoices will be processed the same as invoices for all other county governmental funds. The County Clerk will write the checks, and the Sheriff will be responsible for the receipts and maintaining the bank accounts.

To record these revenues, you will use account #323 "State Government Grants". The expenditure accounts utilized will be based on the decisions made by the County Commission when these funds are used. Counties should refer to the County Uniform Chart of Accounts when making these decisions.

We have sent this to elected officials (and tax deputies). Please distribute within your office as needed.

Let us know if we can be of further service to you.

Tiffany Hess

Budget-Finance Specialist

Local Government Services

WV State Auditor's Office

200 West Main St.

Clarksburg, WV 26301

Phone: (304) 558-2261 ext. 0305

Fax: (304) 340-5090

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Sent to County Commissioners

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: Staff

Department or Organization: **Jefferson County Commission Office**

Estimation of amount of time needed for appointment: 10 minutes

Date Requested – 1st Choice: **December 7, 2023**

If a specific date is needed, please provide reason for specific date:

Date Requested – 2nd Choice:

Subject (*Wording to be placed on agenda*):

- 📎 **Approval of \$85,000 Yearly Allocations for the following: Blue Ridge Mountain Volunteer Fire Company, Citizens Fire Company, Bakerton Fire Department, Middleway Fire Company, and Independent Fire Company**

Please provide the County Commission with a description of your request or presentation, including any background information:

- 📎 **990s for each of the companies/departments listed above can be found in the accompanying agenda packet**

Is this a funding request? Y/N **NO**

If so, how much? \$

Provide exact financial impact/request:

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):

- 📎 **I move to approve the \$85,000 annual allocation for the following: Blue Ridge Mountain Volunteer Fire Company, Citizens Fire Company, Bakerton Fire Department, Middleway Fire Company, and Independent Fire Company**

Attach supporting documents for request, or request may be denied.

If not attached, explain:

Is equipment needed? Projector **Y/N** Internet/Wi Fi **Y/N**. Telephone for conference call **Y/N**

Contact information:

Email address:

Phone Number:

FOR COMMISSION STAFF USE ONLY – FINANCIAL IMPACT/RECOMMENDATION

not applicable

#

EXTENDED TO NOVEMBER 15, 2023

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

A For the 2022 calendar year, or tax year beginning and ending
B Check if applicable:
C Name of organization: BLUE RIDGE MOUNTAIN VOLUNTEER FIRE CO.
D Employer identification number: ** - *** 7581
E Telephone number: 304 725 8118
G Gross receipts \$: 679,678.
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
H(c) Group exemption number
I Tax-exempt status: 501(c)(3) [X] 501(c)(4)
J Website: N/A
K Form of organization: [X] Corporation
L Year of formation: 1986
M State of legal domicile: WV

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1. Briefly describe the organization's mission or most significant activities; 2. Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets; 3-7. Activities & Governance; 8-12. Revenue; 13-19. Expenses; 20-22. Net assets or fund balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer: EARL COGLE, FIRE CHIEF
Preparer: KERT SHIPWAY, CPA
Firm's name: ALBRIGHT CRUMBACKER MOUL & ITELL, CPA'S
Firm's address: 1110 PROFESSIONAL COURT, SUITE 300 HAGERSTOWN, MD 21740

Has the IRS discussed this return with the preparer shown above? See instructions [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission: TO PROVIDE VOLUNTEER FIRE, RESCUE AND AMBULANCE SERVICE TO THE MOUNTAIN AREA OF JEFFERSON COUNTY, WV AND SURROUNDING AREAS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 333,524. including grants of \$) (Revenue \$ 175,301.) TO PROVIDE VOLUNTEER FIRE, RESCUE AND AMBULANCE SERVICE TO THE MOUNTAIN AREA OF JEFFERSON COUNTY, WV AND SURROUNDING AREAS.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 333,524. (Revenue \$)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors? See Instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 8a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column A, line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Question text, and Yes/No columns. Rows include questions 22 through 38 regarding grants, compensation, bond issues, excess benefits, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question number, Question text, and Yes/No columns. Rows include questions 1a, 1b, and 1c regarding Form 1099, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax filings, and organizational compliance.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year <i>If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.</i>		
	1a		11
b	Enter the number of voting members included on line 1a, above, who are independent		11
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? <i>If "Yes," provide the names and addresses on Schedule O.</i>		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a		X
b		
10b		
11a	X	
b		
12a		X
b		
c		
12c		
12d		
13		X
14		X
15		
a		X
b		X
16a		X
b		
16b		

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed	NONE
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain on Schedule O)	
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.	
20	State the name, address, and telephone number of the person who possesses the organization's books and records BRMVFC - 3047258118 181 KEYES GAP ROAD, HARPERS FERRY, WV 25425	

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor an related organization compensated an current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Individual key employee	Officer	Key employee	Highest compensated employee	Former			
(1) HARL COGLE FIRE CHIEF	10.00	X					0.	0.	0.	
(2) SUZANNE WEAVER-DAY SECRETARY	1.00	X		X			0.	0.	0.	
(3) TRACY COGLE VICE PRESIDENT	1.00	X		X			0.	0.	0.	
(4) TIFFANY LONG PRESIDENT	1.00	X		X			0.	0.	0.	
(5) LLOYD DIGNAZIO JR. CAPTAIN	1.00	X					0.	0.	0.	
(6) MEGAN RODRIGUES DIRECTOR	1.00	X					0.	0.	0.	
(7) LLOYD DIGNAZIO SR. DIRECTOR	1.00	X					0.	0.	0.	
(8) WARREN ROYCE JR. ASST. FIRE CHIEF	5.00	X					0.	0.	0.	
(9) TOM BRENNEMAN DIRECTOR	1.00	X					0.	0.	0.	
(10) TERRY OTT DIRECTOR	1.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Individual trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							0.	0.	0.	

- 2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0
- | | Yes | No |
|---|-----|----|
| 3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual | 3 | X |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual | 4 | X |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person | 5 | X |

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A)	(B)	(C)	(D)
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e	153,960.		
	f All other contributions, gifts, grants, and similar amounts not included above	1f	26,996.		
	g Noncash contributions included in lines 1a-1f	1g			
	h Total. Add lines 1a-1f		180,956.		
Program Service Revenue	2 a AMBULANCE/FIRE INCOME	Business Code 621910	175,301.	175,301.	
	b				
	c				
	d				
	e				
	f All other program service revenue				
g Total. Add lines 2a-2f		175,301.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		4.		4.
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties	(i) Real (ii) Personal			
	6 a Gross rents	6a			
	b Less: rental expenses	6b			
	c Rental income or (loss)	6c			
	d Net rental income or (loss)				
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other			
	b Less: cost or other basis and sales expenses	7a	305,500.		
	c Gain or (loss)	7b	148,129.		
	d Net gain or (loss)	7c	157,371.	157,371.	
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 16	8a	17,917.		
	b Less: direct expenses	8b	24,784.		
	c Net income or (loss) from fundraising events		-6,867.		-6,867.
9 a Gross income from gaming activities. See Part IV, line 19	9a				
b Less: direct expenses	9b				
c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	10a				
b Less: cost of goods sold	10b				
c Net income or loss from sales of inventory					
Miscellaneous Revenue	11 a	Business Code			
	b				
	c				
	d All other revenue				
	e Total. Add lines 11a-11d				
12 Total revenue. See instructions		506,765.	332,672.	0.	-6,863.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 8b, 7b, 8c, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal	5,000.		5,000.	
c Accounting	10,824.	2,706.	8,118.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If the 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	11,705.	11,705.		
12 Advertising and promotion				
13 Office expenses	26,802.	16,082.	10,720.	
14 Information technology				
15 Royalties				
16 Occupancy	33,551.	25,163.	8,388.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	872.	785.	87.	
20 Interest	42,672.	42,672.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	48,723.	43,851.	4,872.	
23 Insurance	57,414.	48,802.	8,612.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FIRE SUPPLIES	78,434.	78,434.		
b FUEL	41,577.	37,419.	4,158.	
c MEDICAL SUPPLIES	25,905.	25,905.		
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	383,479.	333,524.	49,955.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following BCP 88-2 (ASC 859-720)				

Part X Balance Sheet

Check if Schedule D contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	42,255.	1	619,386.
	2	Savings and temporary cash investments	6,693.	2	16,914.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,517,164.	10a	
	b	Less: accumulated depreciation	994,437.	10b	
			478,001.	10c	522,727.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	7,265.	14	6,767.
15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 33)	534,214.	16	1,165,794.	
Liabilities	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	435,106.	23	943,400.
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	435,106.	26	943,400.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	99,108.	27	222,394.
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	99,108.	32	222,394.	
33	Total liabilities and net assets/fund balances	534,214.	33	1,165,794.	

Form 990 (2022)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VII, column (A), line 12)	1	506,765.
2	Total expenses (must equal Part IX, column (A), line 25)	2	383,479.
3	Revenue less expenses. Subtract line 2 from line 1	3	123,286.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	99,108.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	222,394.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

Employer identification number

BLUE RIDGE MOUNTAIN VOLUNTEER FIRE CO.

**** - ***7581**

Organization type (check one):

Files of:

Section:

Form 990 or 990-EZ

501(c)(**4**) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Part I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization

Employer identification number

BLUE RIDGE MOUNTAIN VOLUNTEER FIRE CO.

****-***7581**

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A	\$ 56,857.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	N/A	\$ 97,102.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

BLUE RIDGE MOUNTAIN VOLUNTEER FIRE CO.

****-***7581**

Part II Noncash Property (see Instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

Employer identification number

BLUE RIDGE MOUNTAIN VOLUNTEER FIRE CO.

****-***7581**

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (b) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) **6**
 Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

BLUE RIDGE MOUNTAIN VOLUNTEER FIRE CO.

Employer identification number

-*7581

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply):

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VII, line 1	\$	
(ii) Assets included in Form 990, Part X	\$	

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1	\$	
b Assets included in Form 990, Part X	\$	

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2022

322051 09-01-22

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- a Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | | Amount |
|---------------------------------|----|--------|
| c Beginning balance | 1c | |
| d Additions during the year | 1d | |
| e Distributions during the year | 1e | |
| f Ending balance | 1f | |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	

b If "Yes" on line 3a(i), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		266,767.		266,767.
b Buildings		238,164.	87,104.	151,060.
c Leasehold improvements		35,888.	35,888.	0.
d Equipment		289,074.	247,863.	41,211.
e Other		687,271.	623,582.	63,689.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				522,727.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 26.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-row labels (2a-2d, 4a-4b), and total line numbers (1, 2e, 3, 4c, 5).

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include descriptions, sub-row labels (2a-2d, 4a-4b), and total line numbers (1, 2e, 3, 4c, 5).

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Series of horizontal lines provided for entering supplemental information.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		CONCESSIONS (event type)	CHRISTMAS TREES (event type)	2 (total number)	(add col. (a) through col. (c))	
Revenue	1	Gross receipts	7,351.	5,485.	5,081.	17,917.
	2	Less: Contributions				
	3	Gross income (line 1 minus line 2)	7,351.	5,485.	5,081.	17,917.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages				
	8	Entertainment				
	9	Other direct expenses	15,162.	3,270.	6,352.	24,784.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				24,784.
	11	Net income summary. Subtract line 10 from line 3, column (d)				-6,867.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 10, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____
 a Is the organization licensed to conduct gaming activities in each of these states? _____ Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? _____ Yes No
 b If "Yes," explain: _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year: \$ _____

Part IV Supplemental information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

BLUE RIDGE MOUNTAIN VOLUNTEER FIRE CO.

Employer identification number

-*7581

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

COUNTY, WV AND SURROUNDING AREAS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD OF DIRECTORS REVIEWS THE 990 BEFORE SUBMISSION.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS
AVAILABLE TO THE PUBLIC UPON REQUEST.

Blue Ridge Mt. Vol. Fire
Company 5
Budget
2023

	Total
Ordinary Income/Expense	
Income	
4001 - Donations	
4000 - JCESA Contribution	\$ 85,000.00
4010 - General Contributions	10,000.00
4140 - State Contributions	57,216.00
Total 4039 - Fundraising	15,000.00
Grant Revenue	.
Total Income	\$ 178,998.00
Expense	
5020 - Bank Service Charges	400.00
6010 - Fuel Expense	23,400.00
8050 - Office Expense	8,200.00
6110 - Utilities	28,000.00
8150 - Telephone / Internet	7,000.00
6170 - Trash	1,800.00
6200 - Accounting Fees	8,000.00
6219 - Equipment Repairs	
6229 - Repairs-Equipment	7,500.00
6232 - Fire Vehicle Repair	13,000.00
6246 - Fire Gear & Supplies	25,000.00
Total 6219 - Equipment Repairs	45,500.00
6220 - Repairs-Buildings	6,000.00
6270 - Insurance	48,000.00
6290 - Licenses & Permits	2,500.00
6310 - Training	8,000.00
Total Expense	184,800.00
Net Ordinary Income (Loss)	(5,804.00)
Debt Service	35,000.00
Capital Outlay	35,000.00
Net Income (Loss)	(40,804.00)

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 527(a)(1) of the Internal Revenue Code (except private foundations)

2022

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Header section A through J containing organization details: Name (CITIZENS FIRE COMPANY, INC.), Address (P.O. BOX 927, CHARLES TOWN, WV 25414), Employer ID (55-6021509), Telephone (304-725-2814), Gross receipts (2,016,371), Website (www.citizensfirecompany.com), and Form of organization (Corporation).

Part I Summary table with columns for Revenue, Expenses, and Net Assets. Rows include: 1. Mission statement (PROVIDE LOCAL FIRE, RESCUE, & AMBULANCE SERVICES...), 2-7. Governance metrics, 8-12. Revenue (Total 1,394,021), 13-19. Expenses (Total 848,676), 20-22. Net Assets (Total 6,169,127).

Part II Signature Block. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature and Preparer sections. Sign Here: RONALD FLETCHER, President. Preparer: Kimberly A. Shunne, CPA, 21 Crawford Quarry Rd, Ste #1, Falling Waters, WV 25419. Filing date: 09/01/22.

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

PROVIDE LOCAL FIRE, RESCUE, & AMBULANCE SERVICES IN THE JEFFERSON COUNTY, WV AREA AND SUPPORT OTHER FIRE COMPANIES IN THE PANHANDLE OF WEST VIRGINIA AND ABUTTING COUNTIES OF MARYLAND AND VIRGINIA

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 793,758, including grants of \$) (Revenue \$) ALL OTHER ACHIEVEMENTS - THE ORGANIZATION SUCCESSFULLY ACCOMPLISHED ITS MISSION BY PROVIDING TIMELY AND ADEQUATE FIRE, RESCUE, AND AMBULANCE SERVICES TO THE BUSINESSES AND RESIDENTS OF CHARLES TOWN, WV AND THE SURROUNDING COMMUNITIES. WE ALSO SUPPORTED OTHER VOLUNTEER FIRE COMPANIES IN THE SURROUNDING AREA. ALTHOUGH THERE HAS BEEN RAPID GROWTH IN THE CHARLES TOWN AREA, SUFFICIENT VOLUNTEERS WERE RECRUITED TO PERMIT THE CONTINUED SUPPORT OF BUSINESSES AND RESIDENCES WITH RESPECT TO FIRE, RESCUE, AND AMBULANCE SERVICES. ALL OF THE FIRE SUPPORT AND MUCH OF THE AMBULANCE AND RESCUE SUPPORT IN JEFFERSON COUNTY ARE PROVIDED BY VOLUNTEERS

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 793,758.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A.		X
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions.		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.		X
4 Section 507(c)(8) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II.		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III.		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I.		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II.		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III.		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV.		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V.		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X.		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII.		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional.		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV.		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV.		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV.		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 8 and 11e? If "Yes," complete Schedule G, Part I. See instructions.		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II.	X	
19 Did the organization report more than \$16,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III.		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H.		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II.		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III.		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J.		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If a "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I.		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II.		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III.		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV.		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV.		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV.		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M.		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M.		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I.		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II.		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I.		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2.		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2.		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI.		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V.

	Yes	No
1a Enter the number reported in box 3 of Form 1099. Enter -0- if not applicable.		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2c	0	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3a, provide an explanation on Schedule O.	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year: 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders. 11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year. 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c	Enter the amount of reserves on hand. 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O. 14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If "Yes," see the instructions and file Form 720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If "Yes," complete Form 6069.			

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	12	
b	Enter the number of voting members included on line 1a, above, who are independent.	12	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? See Schedule O.	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.	12c	X
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official.	15a	X
b	Other officers or key employees of the organization.	15b	X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed None
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records.
 RONALD FLETCHER P.O. BOX 927 CHARLES TOWN WV 25414 304-725-2814

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's current officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (Not any hours for related organizations None below do not list)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099- MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099- MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Officer	Director	Trustee	Key employee	Highest compensated employee			
(1) RONALD FLETCHER President	20 0	X	X				0	0	0
(2) SANDY McDONALD Vice President	15 0	X	X				0	0	0
(3) Jamie Payton Treasurer	20 0	X	X				0	0	0
(4) Melissa Goodwin Secretary	10 0	X	X				0	0	0
(5) BRYAN LAVALLEE Trustee	2 0	X					0	0	0
(6) JASON MARCUS Trustee	2 0	X					0	0	0
(7) LARRY HERBST Director	20 0	X					0	0	0
(8) CHRIS CROSS Director	20 0	X					0	0	0
(9) David Dufort Trustee	20 0	X					0	0	0
(10) Edward Hannon Director	20 0	X					0	0	0
(11) Perry Panton Director	20 0	X					0	0	0
(12) Danny Marken Treasurer	20 0	X	X				0	0	0
(13)									
(14)									

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations - More than 60 hours line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee) Officer Key employee Former highest compensated employee Former trustee	(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
(15)					
(16)					
(17)					
(18)					
(19)					
(20)					
(21)					
(22)					
(23)					
(24)					
(25)					

1b Subtotal	0.	0.	0.
c Total (add lines 1b and 1c)	0.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual.	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual.	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person.	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII: Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII.

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1a Federated campaigns					
	b Membership dues					
	c Fundraising events					
	d Related organizations					
	e Government grants (contributions)	1e	145,857.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	278,937.			
	g Net asset contributions included in lines 1a-1f	1g				
	h Total. Add lines 1a-1f		424,794.			
Program Service Revenue	Business Code					
	2a AMBULANCE INCOME	621910	403,555.	403,555.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f		403,555.				
3 Investment income (including dividends, interest, and other similar amounts)		79,609.			79,609.	
4 Income from investment of tax-exempt bond proceeds						
5 Royalties						
Other Revenue	6a Gross rents	(i) Real	9,500.			
		(ii) Personal				
		b Less: rental expenses	6b			
	c Rental income or (loss)	6c	9,500.			
	d Net rental income or (loss)		9,500.			9,500.
	7a Gross amount from sales of assets other than inventory	(i) Securities	395,145.	537,264.		
		(ii) Other				
		b Less: cost or other basis and sales expenses	7b	396,149.	215,572.	
	c Gain or (loss)	7c	-1,004.	421,692.		
	d Net gain or (loss)		420,688.	420,688.		
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	21,785.				
	b Less: direct expenses	8b	10,629.			
	c Net income or (loss) from fundraising events		11,157.			
9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	Business Code					
	11a Miscellaneous		44,718.	44,718.		
	b					
	c					
	d All other revenue					
e Total. Add lines 11a-11d		44,718.				
12 Total revenue. See instructions.		1,394,021.	868,961.	0.	89,109.	

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2	Grants and other assistance to domestic individuals. See Part IV, line 22.				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	0.	0.	0.	0.
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7	Other salaries and wages.				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).				
9	Other employee benefits.				
10	Payroll taxes.				
11	Fees for services (nonemployees):				
a	Management.				
b	Legal.				
c	Accounting.	2,438.		2,438.	
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.	22,338.	17,879.	4,468.	
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12	Advertising and promotion.				
13	Office expenses.	7,116.		7,116.	
14	Information technology.				
15	Royalties.				
16	Occupancy.	54,686.	43,749.	10,937.	
17	Travel.				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.				
20	Interest.	18,881.	18,881.		
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	392,506.	372,881.	19,625.	
23	Insurance.	69,707.	62,736.	6,971.	
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a	EMS OPERATIONS	104,761.	104,761.		
b	REPAIRS AND MAINTENANCE	91,474.	91,474.		
c	MISCELLANEOUS	42,004.	42,004.		
d	FIRE OPERATIONS	25,950.	25,950.		
e	All other expenses.	16,815.	13,452.	3,363.	
25	Total functional expenses. Add lines 1 through 24e.	848,676.	793,758.	54,918.	0.
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SCP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year		
Assets	1	Cash – non-interest-bearing	151,626	1	274,331	
	2	Savings and temporary cash investments	53,709	2	45,645	
	3	Pledges and grants receivable, net		3		
	4	Accounts receivable, net	21,307	4	9,149	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use		8		
	9	Prepaid expenses and deferred charges		9	77,477	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a	6,399,772		
	b	Less: accumulated depreciation	10b	3,941,038	10c	2,458,734
	11	Investments – publicly traded securities	3,643,147	11	3,711,120	
	12	Investments – other securities. See Part IV, line 11.		12		
	13	Investments – program related. See Part IV, line 11.		13		
	14	Intangible assets		14		
	15	Other assets. See Part IV, line 11.		15		
16	Total assets. Add lines 1 through 15 (must equal line 33).	6,896,530	16	6,576,456		
Liabilities	17	Accounts payable and accrued expenses	21,383	17	25,268	
	18	Grants payable		18		
	19	Deferred revenue		19		
	20	Tax-exempt bond liabilities		20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.		21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23	Secured mortgages and notes payable to unrelated third parties		23		
	24	Unsecured notes and loans payable to unrelated third parties		24		
	25	Other liabilities (including federal income tax payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D.	814,608	25	381,061	
	26	Total liabilities. Add lines 17 through 25.	835,991	26	407,329	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions	6,060,539	27	5,169,127	
	28	Net assets with donor restrictions		28		
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds		29		
	30	Paid-in or capital surplus, or land, building, or equipment fund		30		
	31	Retained earnings, endowment, accumulated income, or other funds		31		
32	Total net assets or fund balances	6,060,539	32	6,169,127		
33	Total liabilities and net assets/fund balances	6,896,530	33	6,576,456		

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Form 990 (2022)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,394,021.
2	Total expenses (must equal Part IX, column (A), line 25)	2	848,676.
3	Revenue less expenses. Subtract line 2 from line 1	3	545,345.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	6,060,539.
5	Net unrealized gains (losses) on investments	5	-433,729.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-3,028.
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (A))	10	6,169,127.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII.

1 Accounting method used to prepare the Form 990: Cash Accrual Other

If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant? Yes No

If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant? Yes No

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

Separate basis Consolidated basis Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? Yes No

If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? Yes No

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits. Yes No

**SCHEDULE D
(Form 990)**

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Employer identification number

CITIZENS FIRE COMPANY, INC.

55-6021509

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c1
d Number of conservation easements included in (c) acquired after July 25, 2006 and not on a historic structure listed in the National Register	2 d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1. \$

(ii) Assets included in Form 990, Part X. \$

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1. \$

b Assets included in Form 990, Part X. \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations Yes No
- (ii) Related organizations Yes No

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? Yes No

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land		987,252		987,252
b Buildings		2,240,503	1,102,102	1,059,401
c Leasehold improvements		26,700	26,500	200
d Equipment		3,046,333	2,635,710	410,623
e Other		98,984	97,726	1,258
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,458,734

BAA

Part VII Investments - Other Securities.

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely held equity interests.....		
(3) Other.....		
(4).....		
(5).....		
(6).....		
(7).....		
(8).....		
(9).....		
(10).....		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.)		

Part VIII Investments - Program Related.

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1).....		
(2).....		
(3).....		
(4).....		
(5).....		
(6).....		
(7).....		
(8).....		
(9).....		
(10).....		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Part IX Other Assets.

N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1).....	
(2).....	
(3).....	
(4).....	
(5).....	
(6).....	
(7).....	
(8).....	
(9).....	
(10).....	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes.....	
(2) Notes payable - BCT.....	381,061.
(3).....	
(4).....	
(5).....	
(6).....	
(7).....	
(8).....	
(9).....	
(10).....	
(11).....	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	

381,061.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return. N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains (losses) on investments	2a	
	b Donated services and use of facilities	2b	
	c Recoveries of prior year grants	2c	
	d Other (Describe in Part XIII.)	2d	
	e Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	
	c Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. N/A

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 3 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2a	
	b Prior year adjustments	2b	
	c Other losses	2c	
	d Other (Describe in Part XIII.)	2d	
	e Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4a	
	b Other (Describe in Part XIII.)	4b	
	c Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 16.)		5

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE G
(Form 990)

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

CITIZENS FIRE COMPANY, INC.

Employer identification number

55-6021509

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						0.

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 Pancake Day <small>(event type)</small>	(b) Event #2	(c) Other events None <small>(total number)</small>	(d) Total events (add column (a) through column (c))
Revenue	1	Gross receipts	21,786		21,786
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	21,786		21,786
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	10,629		10,629
	10	Direct expense summary. Add lines 4 through 9 in column (d)			10,629
	11	Net income summary. Subtract line 10 from line 3, column (d)			11,157

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Full table/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add column (a) through column (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
	7	Direct expense summary. Add lines 2 through 5 in column (d)			
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)			

9 Enter the state(s) in which the organization conducts gaming activities:
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10 a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activity conducted in:

- a The organization's facility 13a %
- b An outside facility 13b %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenues? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year... \$ _____

Part IV Supplemental information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O
(Form 990)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

2022

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service
Name of the organization

Employer identification number

CITIZENS FIRE COMPANY INC.

55-6021509

Form 990, Part VI, Line 2 - Business or Family Relationship of Officers, Directors, Etc.

One of the Treasurers during the year and a Director are family members

Form 990, Part VI, Line 11b - Form 990 Review Process

COPIES OF THE COMPLETED FORM 990 ARE SENT TO EACH BOARD MEMBER FOR REVIEW AND
APPROVED AT THE NEXT MONTHLY BOARD MEETING

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

THE ORGANIZATION MAKES FORMS 1023 AND 990 AVAILABLE UPON REQUEST FORMS REMAIN ON
SITE BUT ARE AVAILABLE FOR REVIEW



JEFFERSON COUNTY EMERGENCY SERVICES AGENCY

419 Sixteenth Avenue ■ Ranson, WV 25438
Tel: 304-728-3287 ■ Fax: 304-728-6221 ■ jcesa.org

November 27, 2023

Good morning,

Please see enclosed FY24 County Allocated Funds Invoice #449, including the (2022) IRS Form 990 Packet for Bakerton Fire Department 7 – for release of county funding.

If you have any questions, or require additional information please let me know.

Best regards,

A handwritten signature in blue ink, appearing to read 'Debbie Lancaster', is written over the typed name.

Debbie Lancaster
Office Manager

Enclosures

It's About Saving Lives

*JCESA is an equal opportunity emergency service provider,
Employer, and community partner of Jefferson County, WV.*

Date	Invoice #
10/31/2023	449

Bill To
Jefferson County Commission PO Box 250 Charlestown, WV 25414

P.O. No.	Terms	Project
	Net 30	

Quantity	Description	Rate	Amount
1	Fiscal Year 2024 County Allocated Funds for Bakerton Volunteer Fire Dept. 7	85,000.00	85,000.00
		Total	\$85,000.00



BVFD

CHECKLIST FOR FIRE DEPARTMENTS TO RECEIVE COUNTY ALLOCATED FUNDING

- ✓ 1. **Vehicles List**
 - a. Did I list emergency vehicles?
 - b. Did I include the year, make, and model?
 - c. Did I include a brief description of the equipment on the vehicle? (i.e., 1,000 water tank with 1500 GPM pump)
- ✓ 2. **Membership List**
 - a. Did I list all members' first and last name?
 - b. Did I list their certifications? (i.e., Paramedic, EMT, Firefighter)
 - c. If applicable to the certification, did I list the certification expiration date?
- ✓ 3. **Audit Letter**
 - a. Did I enclose a copy of the audit letter for year ending of December 31, 2022, from an external auditing firm, or internal appointed audit committee?
 - b. Does the letter disclose any findings or state that the account records were in order?
 - c. If the letter is from an internal audit committee did all the committee members sign the letter?
- ✓ 4. **IRS 990**
 - a. Is Form 990 dated 2022?
- ✓ 5. **Current Budget Year - 2023**
 - a. Did I enclose the budget for the current year?
 - b. Does the budget show all the sources of revenue and expenditures for the entire organization?

Note: Any questions related to the County Allocated Funding process or payment status please contact the County Budget Director, Bessie Nelson at: 304.724.8425 Ext. 1008, or email bnelson@jeffersoncountywv.org

Bakerton Fire Dept.

2023 –2024 County Funding packet

891 Carter Ave,

Harpers Ferry WV, 25425

304-876-0007

WVFDID# 19106

Vehicles List:

Duty 7	2009 Chevy Tahoe	Command Buggy
Serv 7	2010 Ford Explorer	Commnad / Manpower Buggy
Utility 7	2004 Ford F250	Water Rescue Truck
Utility 7-2	2003 Ford F350	Water Rescue / Rope Rescue / Plow Truck
Engine 7	1994 Pierce Lance	Primary pumper 1000 gallons of water 1500 gpm pump
Tanker 7	2023 Kenworth	Primary Tanker 3000 gallons of water 1250 gpm pump
Boat 7	2022 DIB Rescue Sled	Swift Water Rescue Boat & Trailer
Boat 7-2	2018 AlumaPro Rescue Boat	Swift Water Rescue Boat & Trailer

Members List:

Joshua Smith	Fire Chief	Fire Officer II, Fire Instructor II, Swift Water Rescue Technician
David Spain	Assit. Chief	Fire Officer II, Swift Water Rescue Technician
Jason Young	Captain	Fire Officer II, Fire Instructor II, Swift Water Rescue Technician
John Bishop	Lieutenant	Fire Officer I, Swift Water Rescue Technician
Quinton Davis	Lieutenant	Fire Officer II, Swift Water Rescue Technician
Brett Staubs	Safety Officer	Incident Safety Officer, FFII
Chrsitina Holmes	Safety Officer	Incident Safety Officer, Swift Water Technician, FFII
D.J. Rodriguez	FirefighterII,	Swift Water Technician,
Aarron Ripka	FirefighterII,	Swift Water Technician,
Corey Pultz	Firefighter II,	Swift Water Technician
Collin Smith	FirefighterII,	Swift Water Technician,
Kara Smith	FirefighterII,	Swift Water Technician,
Tracy Smith	FirefighterII,	Department President
Dave Hubler	Fire Officer II,	Fire Instructor II, Swift Water Rescue Technician
Andrew Biller	Fire Officer II,	Swift Water Rescue Technician
Tim Beaton	Firefighter II,	
Gabe Jennier	Firefighter I,	
Ashlee Young	Admin	
Lou Thompson	Admin	
Cyndy Thompson	Admin	
Beth Ripka	Admin	

November 2, 2023

The Board of Directors
Bakerton Fire Department
891 Carter Avenue
Harpers Ferry, West Virginia 25425

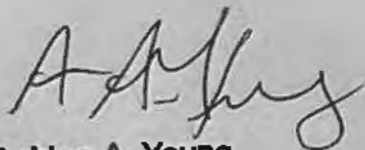
RE: Audit of Bakerton Fire Department County Spending Account

Our Committee was assembled and approved by the Bakerton Fire Department (BFD) membership to conduct an independent audit of the BFD county spending account for the fiscal year of July 1, 2022 through June 30, 2023. Our responsibility was to express an opinion based on our findings on the presentation of files and account accuracy.

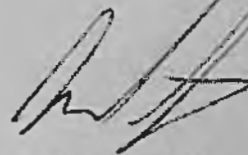
On October 26, 2023, our committee met and performed an audit on the records as a group and individually. We found invoices and check stubs to be accurate and very well organized. All invoices and check stubs were filed by month and the date of service, which allowed for a smooth verification of transactions.

In our opinion, the financial material was meticulously organized, presented well, and accurate.

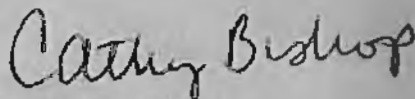
Respectfully,



Ashlee A. Young
BFD Administrative Member



David Spain
Assistant Chief



Cathy Bishop
Community member

EXTENDED TO NOVEMBER 15, 2023

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2022

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the **2022** calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BAKERTON FIRE DEPARTMENT, INC		D Employer identification number **-***0831
	Doing business as		E Telephone number (304) 876-0007
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite 891 CARTER AVE		G Gross receipts \$ 306,000.
	City or town, state or province, country, and ZIP or foreign postal code HARPERS FERRY, WV 25425		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	F Name and address of principal officer: TRACY SMITH SAME AS C ABOVE		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No

I Tax-exempt status: 501(c)(3) 501(c) (**4**) (insert no.) 4947(a)(1) or 527

J Website: **HTTP://BAKERTONFD.COM/**

K Form of organization: Corporation Trust Association Other

L Year of formation: **2006** **M** State of legal domicile: **WV**

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: VOLUNTEER FIRE, AMBULANCE AND WATER RESCUE SERVICES.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	6
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	5
	6 Total number of volunteers (estimate if necessary)	6	22
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 332,581.	Current Year 70,663.
	9 Program service revenue (Part VIII, line 2g)	25,474.	15,337.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	57,440.	143,914.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	0.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	415,495.	229,914.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	20,001.	7,212.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	220,717.	157,671.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	240,718.	164,883.	
19 Revenue less expenses. Subtract line 18 from line 12	174,777.	65,031.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 748,121.	End of Year 633,451.
	21 Total liabilities (Part X, line 26)	179,701.	0.
	22 Net assets or fund balances. Subtract line 21 from line 20	568,420.	633,451.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	TRACY SMITH, PRESIDENT				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
	KERY J. SWOPE, CPA, CVA	KERY J. SWOPE, CPA,	05/25/23	<input type="checkbox"/>	P01259488
	Firm's name	Firm's EIN	Phone no. (301) 739-5300		
	ALBRIGHT CRUMBACKER MOUL & ITELL, CPA'S	** - ***0974			
	Firm's address	1110 PROFESSIONAL COURT, SUITE 300 HAGERSTOWN, MD 21740			

May the IRS discuss this return with the preparer shown above? See instructions Yes No

232001 12-13-22 LHA For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2022)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission: VOLUNTEER FIRE AND WATER RESCUE SERVICES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 149,583. including grants of \$) (Revenue \$ 159,251.) VOLUNTEER FIRE & WATER RESCUE SERVICES. PROVIDES FIRE PROTECTION & WATER RESCUE TO A POPULATION OF ABOUT 55,000 IN BAKERTON, HARPERS FERRY AND THE SURROUNDING POPULATION IN JEFFERSON COUNTY, WEST VIRGINIA

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 149,583.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	X	
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee reporting, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	6													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.														
b Enter the number of voting members included on line 1a, above, who are independent		6												
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			X											
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?														X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?														X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?														X
6 Did the organization have members or stockholders?														X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?														X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?														X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:														
a The governing body?										X				
b Each committee with authority to act on behalf of the governing body?										X				
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O														X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?														X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?														
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?			X											
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.														
12a Did the organization have a written conflict of interest policy? If "No," go to line 13														X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?														
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done														
13 Did the organization have a written whistleblower policy?														X
14 Did the organization have a written document retention and destruction policy?														X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?														
a The organization's CEO, Executive Director, or top management official														X
b Other officers or key employees of the organization														X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.														
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?														X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?														

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records
BAKERTON FIRE DEPARTMENT INC - 304-876-0007
891 CARTER AVE., HARPERS FERRY, WV 25425

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes subtotal and total rows.

Summary rows for compensation reporting: 2 Total number of individuals... 3 Did the organization list any former officer... 4 For any individual listed... 5 Did any person listed on line 1a receive or accrue compensation...

Section B. Independent Contractors

Table for independent contractors with columns: (A) Name and business address, (B) Description of services, (C) Compensation. Includes a total row for the number of independent contractors.

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	57,572.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	13,091.			
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f		70,663.			
Program Service Revenue	2 a AMBULANCE/FIRE INCOME	Business Code	621910	15,337.	15,337.	
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		15,337.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	6a	(i) Real	(ii) Personal		
		b Less: rental expenses	6b			
		c Rental income or (loss)	6c			
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
		b Less: cost or other basis and sales expenses	7b		76,086.	
		c Gain or (loss)	7c		143,914.	
	d Net gain or (loss)			143,914.	143,914.	
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a				
		b Less: direct expenses	8b			
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	9a				
b Less: direct expenses		9b				
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		229,914.	159,251.	0.	0.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	6,113.	6,113.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	1,099.	1,099.		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	4,075.	1,019.	3,056.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	5,803.	3,482.	2,321.	
14 Information technology				
15 Royalties				
16 Occupancy	24,202.	21,782.	2,420.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	990.	891.	99.	
20 Interest	7,054.	7,054.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	43,561.	39,205.	4,356.	
23 Insurance	22,600.	20,340.	2,260.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FIRE SUPPLIES	34,508.	34,508.		
b FUEL	7,883.	7,095.	788.	
c MEDICAL SUPPLIES	4,981.	4,981.		
d				
e All other expenses	2,014.	2,014.		
25 Total functional expenses. Add lines 1 through 24e	164,883.	149,583.	15,300.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	114,772.	1	97,049.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	13,800.	5	13,800.
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	923,763.		
	10b	Less: accumulated depreciation	401,161.		
	10c		618,442.		522,602.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets	1,107.	14	
15	Other assets. See Part IV, line 11		15		
16	Total assets. Add lines 1 through 15 (must equal line 33)	748,121.	16	633,451.	
Liabilities	17	Accounts payable and accrued expenses	431.	17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	179,270.	23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	179,701.	26	0.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	568,420.	27	633,451.
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
32	Total net assets or fund balances	568,420.	32	633,451.	
33	Total liabilities and net assets/fund balances	748,121.	33	633,451.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	229,914.
2	Total expenses (must equal Part IX, column (A), line 25)	2	164,883.
3	Revenue less expenses. Subtract line 2 from line 1	3	65,031.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	568,420.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	633,451.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form 990 (2022)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

BAKERTON FIRE DEPARTMENT, INC

Employer identification number

****-***0831**

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(4) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization

Employer identification number

BAKERTON FIRE DEPARTMENT, INC

****-***0831**

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	N/A	\$ 57,350.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization BAKERTON FIRE DEPARTMENT, INC	Employer identification number **-***0831
--	---

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	
		\$ _____	

Name of organization BAKERTON FIRE DEPARTMENT, INC	Employer identification number **-***0831
--	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

BAKERTON FIRE DEPARTMENT, INC

Employer identification number

****-***0831**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2022

232051 09-01-22

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		90,000.		90,000.
b Buildings		422,390.	154,696.	267,694.
c Leasehold improvements		13,159.	11,299.	1,860.
d Equipment		398,214.	235,166.	163,048.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				522,602.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII...

SCHEDULE L
(Form 990)

Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open To Public
Inspection

Name of the organization

BAKERTON FIRE DEPARTMENT, INC

Employer identification number

****-***0831**

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
			Yes	No

- 2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 \$ _____
- 3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
JAMES JOHNSON	EX-FIRE	SEE BELO		X	31,445.	13,800.	X		X		X	
Total						\$ 13,800.						

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

SEE PART V FOR CONTINUATIONS

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

SCHEDULE L, PART II, LOANS TO AND FROM INTERESTED PERSONS:

(A) NAME OF PERSON: JAMES JOHNSON

(B) RELATIONSHIP WITH ORGANIZATION: EX-FIRE CHIEF

(C) PURPOSE OF LOAN: SEE BELOW

SCH. L, PART V

FORMER FIRE CHIEF JAMES JOHNSON IN 2010 USED FIRE COMPANY FUNDS FOR PERSONAL PURPOSES. ON DECEMBER 8, 2014 MR. JOHNSON PLEADED NO CONTEST TO THE JEFFERSON COUNTY COURT IN CRIMINAL ACTION NO 14-F-39. HE WAS ORDERED TO PAY RESTITUTION OF \$15,000. THE BALANCE DUE TO THE FIRE DEPARTMENT IS \$13,800.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

BAKERTON FIRE DEPARTMENT, INC

Employer identification number

-*0831

FORM 990, PART VI, SECTION A, LINE 2:

LOU THOMPSON, TREASURER, IS THE MOTHER OF CYNDY THOMPSON, VICE PRESIDENT.

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD OF DIRECTORS REVIEWS THE 990 BEFORE SUBMISSION.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS
AVIALABLE TO THE PUBLIC UPON REQUEST.

**BAKERTON FIRE DEPARTMENT, INC.
2023 BUDGET**

INCOME

1	County	82,500.00
2	Fundraiser	10,500.00
3	General	8,834.00
4	State	77,260.00
INCOME TOTAL:		179,094.00

EXPENSES

5	ADMINISTRATION/BUILDING-OVERHEAD.	
	a) BAY/SHOP--SUPPLIES.	1,000.00
	b) COMMUNICATIONS (CAD, internet, tele., cable, wi-fi).	8,536.00
	c) DUES, SUBSCRIPTIONS, Licenses & Permits.	2,750.00
	d) GENERAL--Kitchen/Office Housekeeping, etc.	750.00
	e) OFFICE--EQUIPMENT/PROGRAMS /Supplies/Postage.	1,300.00
	f) PROFESSIONAL SERVICES (CPA).	4,000.00
	g) UTILITIES (Electric, Propane, Trash Removal).	12,000.00
6	Annual Testing (Hose, Pump, SCBA flow & cylinder).	
7	Apparatus/Equipment Repairs & Maintenance.	27,200.00
	(Fire, hoses, water rescue boats/jet skis, radios).	
8	BUILDING & GROUNDS--REPAIRS & MAINTENANCE.	33,313.00
9	Equipment Loan--Tanker 7.	43,000.00
10	FIRE/WATER RESCUE EQUIPMENT/GEAR/APPAREL.	9,900.00
11	FUEL.	7,100.00
12	FUNDRAISER EXPENSES.	700.00
13	INSURANCE (VFIS and Workers Comp).	23,550.00
14	MEMBERSHIP EXPENSE.	500.00
	(background checks, fingerprinting, etc).	
15	MISCELLANEOUS/TRAVEL.	400.00
16	TRAINING.	3,095.00
EXPENSES TOTAL:		179,094.00

File: 2023 BFD Budget (final).



JEFFERSON COUNTY EMERGENCY SERVICES AGENCY

419 Sixteenth Avenue ■ Ranson, WV 25438
Tel: 304-728-3287 ■ Fax: 304-728-6221 ■ jcesa.org

November 22, 2023

Good morning,

Please see enclosed FY24 County Allocated Funds Invoice #450, including the (2022) IRS Form 990 Packet for Middleway Fire Company 6 – for release of county funding.

If you have any questions, or require additional information please let me know.

Best regards,

A handwritten signature in blue ink, appearing to read "Debbie Lancaster", with a long horizontal flourish extending to the right.

Debbie Lancaster
Office Manager

Enclosures

It's About Saving Lives

*JCESA is an equal opportunity emergency service provider,
Employer, and community partner of Jefferson County, WV*

Date	Invoice #
10/20/2023	450

Bill To
Jefferson County Commission PO Box 250 Charlestown, WV 25414

P.O. No.	Terms	Project
	Net 30	

Quantity	Description	Rate	Amount
1	Fiscal Year 2024 County Allocated Funds for Middleway Volunteer Fire Co. 6	85,000.00	85,000.00
		Total	\$85,000.00



MVFC (

CHECKLIST FOR FIRE DEPARTMENTS TO RECEIVE COUNTY ALLOCATED FUNDING

- ✓ 1. **Vehicles List**
 - a. Did I list emergency vehicles?
 - b. Did I include the year, make, and model?
 - c. Did I include a brief description of the equipment on the vehicle? (i.e., 1,000 water tank with 1500 GP pump)
- ✓ 2. **Membership List**
 - a. Did I list all members' first and last name?
 - b. Did I list their certifications? (i.e., Paramedic, EMT, Firefighter)
 - c. If applicable to the certification, did I list the certification expiration date?
- ✓ 3. **Audit Letter**
 - a. Did I enclose a copy of the audit letter for year ending of December 31, 2022, from an external auditin firm, or internal appointed audit committee?
 - b. Does the letter disclose any findings or state that the account records were in order?
 - c. If the letter is from an internal audit committee did all the committee members sign the letter?
- ✓ 4. **IRS 990**
 - a. Is Form 990 dated 2022?
- ✓ 5. **Current Budget Year - 2023**
 - a. Did I enclose the budget for the current year?
 - b. Does the budget show all the sources of revenue and expenditures for the entire organization?

Note: Any questions related to the County Allocated Funding process or payment status please contact the County Budget Director, Bessie Nelson at: 304.724.8425 Ext. 1008, or email bnelson@jeffersoncountywv.org

Middleway Volunteer Fire Company, Inc

PO Box 1

Summit Point WV, 25446

304-725-0006

2023 Apparatus list

- Rescue Engine 6 - 1995 E-ONE pumper 1500 GPM Pump with 750 Gal
- Tank
- Engine 6 2004 Seagrave pumper with 1500 GPM pump and 1000 gal tank
- Engine 6 reserve- 1986 International pumper 1000 GPM pump with 500 Gal. tank
- Tanker 6- 2018 Peterbuilt tanker 750 GPM pump 3000 tank
- Utility 6- 2013 Chevrolet 3500 pickup with snowplow
- Brush 6- 2004 Ford F550 with 500 gal tank and 300 gpm pump
- Duty 6 2011 Ford Expedition command vehicle

Middleway Volunteer Fire Company, Inc
PO Box 1
Summit Point WV, 25446
304-725-0006

2023 Member and Employee Roster

- Chief Mike Mood- Firefighter
- Asst Chief Steve Harris- Firefighter/ EMT-B Exp 3/31/26
- Steve Chamblin – Firefighter
- Lt. Dan Malamas- Firefighter/EMT-B Exp 3/31/26
- Brenda Chamblin- Firefighter
- Rose Defibaugh- Secretary
- Frank Defibaugh- Firefighter
- Kyle Malamas- Firefighter
- Evan Vance- Firefighter
- Capt. Justin Breeden- Firefighter
- Nick Wright- Firefighter
- James Mood- J. Firefighter/ EMT-B Exp 3/31/27
- Ryan Napier- EMT-P/Firefighter Exp 3/31/24
- Haley Theilgard EMT-B/ Firefighter Exp 3/31/25
- Tucker Campbell EMT-B/ Firefighter Exp 3/31/26
- Melissa Goodwin EMT B/ Firefighter Exp 3/31/26
- Kevin Chambers Firefighter
- Madison Chambers Jr Firefighter
- Gabe Jennier firefighter/ EMT B Exp 3/31/25



Middleway Volunteer Fire Company Inc.
PO Box 1
Summit Point, WV 25446
304-725-0006

11/20/2023

The Middleway Volunteer Fire Company, Inc Audit Committee has reviewed the financial records of the Middleway VFC, Inc for the 2023 year and have found no errors or omissions.

Rose Defibaugh

Audit Committee Chairman.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Header section A-M: For the 2022 calendar year, or tax year beginning and ending. Includes fields for Name of organization (MIDDLEWAY VOLUNTEER FIRE COMPANY), Employer identification number (**-***3406), Telephone number (304-582-0204), Gross receipts (\$1,099,356), and Form of organization (Corporation).

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1. Mission statement (PROVIDE VOLUNTEER FIRE, RESCUE, AND AMBULANCE SERVICES...), 2-7. Activities & Governance, 8-12. Revenue, 13-19. Expenses, 20-22. Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature fields: Sign Here (STEVEN HARRIS, TREASURER), Date, Paid (R. KERT SHIPWAY, CPA), Preparer Use Only (ALBRIGHT CRUMBACKER MOUL & ITELL, CPA'S).

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission: TO PROVIDE VOLUNTEER FIRE, RESCUE AND AMBULANCE SERVICES TO THE RESIDENTS OF THE COUNTIES OF JEFFERSON AND BERKELEY, WV.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 540,828. including grants of \$) (Revenue \$ 149,218.) TO PROVIDE VOLUNTEER FIRE, RESCUE, AND AMBULANCE SERVICES TO JEFFERSON AND BERKELEY COUNTIES IN WEST VIRGINIA AND SURROUNDING COUNTIES IN MARYLAND AND VIRGINIA.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 540,828.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Question text, Yes, No. Rows include questions 22 through 38 regarding grants, compensation, bond issues, excess benefit transactions, controlled entities, and Schedule O compliance.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question number, Question text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, W-2G forms, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, sub-questions (e.g., 2a, 2b), and Yes/No columns. Includes questions about employee reporting, unrelated business income, foreign accounts, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a		7
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b		7
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X
	g		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a		X
b		
10b		
11a	X	
b		
11a		
12a		X
b		
12b		
c		
12c		
13		X
14		X
15		
a		X
b		X
15a		X
15b		X
16a		X
b		
16a		X
16b		

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed	NONE
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain on Schedule O)	
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.	
20	State the name, address, and telephone number of the person who possesses the organization's books and records MIDDLEWAY VOLUNTEER FIRE COMPANY - 304-582-0204 PO BOX 1, SUMMIT POINT, WV 25446	

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STEVEN L HARRIS DIRECTOR	5.00	X		X				3,369.	0.	0.
(2) EVAN VANCE DIRECTOR	5.00	X						55.	0.	0.
(3) PAUL S. CHAMBLIN PRESIDENT	20.00	X		X				0.	0.	0.
(4) JUSTIN BREEDEN VICE-PRESIDENT	15.00	X						0.	0.	0.
(5) ROSALIE DEFIRAUGH SECRETARY	5.00	X		X				0.	0.	0.
(6) BRENDA CHAMBLIN TREASURER	15.00	X		X				0.	0.	0.
(7) MIKE MOOD DIRECTOR	5.00	X						0.	0.	0.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							3,424.	0.	0.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							3,424.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A)	(B)	(C)	(D)	
		Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	140,845.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	14,990.			
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f		155,835.			
Program Service Revenue	2 a AMBULANCE FEES	Business Code				
		621910	149,218.	149,218.		
	b					
	c					
	d					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f		149,218.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		150.		150.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	6a	(i) Real	(ii) Personal		
		b Less: rental expenses	6b			
		c Rental income or (loss)	6c			
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
		b Less: cost or other basis and sales expenses	7b			
		c Gain or (loss)	7c			
		d Net gain or (loss)				
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a		21,658.		
		b Less: direct expenses	8b	22,402.		
		c Net income or (loss) from fundraising events		-744.		-744.
	9 a Gross income from gaming activities. See Part IV, line 19	9a		772,495.		
b Less: direct expenses		9b	664,755.			
c Net income or (loss) from gaming activities			107,740.		107,740.	
10 a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11 a	Business Code				
	b					
	c					
	d All other revenue					
	e Total. Add lines 11a-11d					
12 Total revenue. See instructions		412,199.	149,218.	0.	107,146.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	3,424.	3,424.		
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	111,580.	111,580.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	10,436.	10,436.		
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	6,455.	1,614.	4,841.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	9,283.	9,283.		
12 Advertising and promotion				
13 Office expenses	42,611.	25,568.	17,043.	
14 Information technology				
15 Royalties				
16 Occupancy	28,567.	21,425.	7,142.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	32,310.	32,310.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	187,264.	168,538.	18,726.	
23 Insurance	37,844.	32,167.	5,677.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FIRE SUPPLIES	61,316.	61,316.		
b MEDICAL SUPPLIES	29,743.	29,743.		
c FUEL	24,998.	22,498.	2,500.	
d OTHER EXPENSES	10,926.	10,926.		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	596,757.	540,828.	55,929.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	135,453.	1	210,205.
	2 Savings and temporary cash investments	183,598.	2	57,854.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 2,488,364.		
	b Less: accumulated depreciation	10b 1,075,405.	1,599,121.	10c 1,412,959.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets	4,416.	14	3,314.
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		1,922,588.	16 1,684,332.	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	951,858.	23	898,279.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	3,403.	25	3,284.
	26 Total liabilities. Add lines 17 through 25	955,261.	26	901,563.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	967,327.	27	782,769.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	967,327.	32	782,769.
33 Total liabilities and net assets/fund balances	1,922,588.	33	1,684,332.	

Form 990 (2022)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	412,199.
2	Total expenses (must equal Part IX, column (A), line 25)	2	596,757.
3	Revenue less expenses. Subtract line 2 from line 1	3	-184,558.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	967,327.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	782,769.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	

Form 990 (2022)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	157,518.	95,249.	157,429.	172,903.	155,835.	738,934.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	157,518.	95,249.	157,429.	172,903.	155,835.	738,934.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						738,934.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	157,518.	95,249.	157,429.	172,903.	155,835.	738,934.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	247.	189.	196.	168.	150.	950.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						739,884.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	99.87	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	99.88	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>		
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>		

Schedule A (Form 990) 2022

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. Subtract line 7c from line 6.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations *(continued)*

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).

a The organization satisfied the Activities Test. Complete line 2 below.

b The organization is the parent of each of its supported organizations. Complete line 3 below.

c The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).

2 Activities Test. Answer lines 2a and 2b below.

	Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		

3 Parent of Supported Organizations. Answer lines 3a and 3b below.

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)		Current Year
Section D - Distributions		
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

Multiple horizontal lines for supplemental information.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization

MIDDLEWAY VOLUNTEER FIRE COMPANY

Employer identification number

-*3406

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization

Employer identification number

MIDDLEWAY VOLUNTEER FIRE COMPANY

-*3406

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	STATE OF WEST VIRGINIA CAPITOL COMPLEX BUILDING, 1 ROOM WB-1 CHARLESTON, WV 25305	\$ 70,845.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	JEFFERSON COUNTY COMMISSIONERS COUNTY CLERK'S OFFICE CHARLES TOWN, WV 25414	\$ 70,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

MIDDLEWAY VOLUNTEER FIRE COMPANY

**** - *** 3406**

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization MIDDLEWAY VOLUNTEER FIRE COMPANY	Employer identification number **-***3406
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

MIDDLEWAY VOLUNTEER FIRE COMPANY

Employer identification number ** - *** 3406

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes/No, 6 Did the organization inform all grantees... Yes/No.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements, 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... 2a Total number of conservation easements, 2b Total acreage restricted by conservation easements, 2c Number of conservation easements on a certified historic structure, 2d Number of conservation easements included in (c) acquired after July 25, 2006... 3 Number of conservation easements modified... 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring... Yes/No, 6 Staff and volunteer hours devoted to monitoring... 7 Amount of expenses incurred in monitoring... 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes/No, 9 In Part XIII, describe how the organization reports conservation easements...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2022

232051 09-01-22

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(i), are the related organizations listed as required on Schedule R? | 3b | |

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		100,000.		100,000.
b Buildings		1,090,293.	262,779.	827,514.
c Leasehold improvements				
d Equipment		1,298,071.	812,626.	485,445.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,412,959.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PAYROLL TAX LIABILITIES	3,284.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions. Row 1: Total revenue, gains, and other support per audited financial statements. Row 2: Amounts included on line 1 but not on Form 990, Part VIII, line 12.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions. Row 1: Total expenses and losses per audited financial statements. Row 2: Amounts included on line 1 but not on Form 990, Part IX, line 25.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Multiple horizontal lines provided for entering supplemental information.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		CONCESSIONS (event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	21,658.		21,658.
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	21,658.		21,658.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	22,402.		22,402.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			22,402.
	11	Net income summary. Subtract line 10 from line 3, column (d)			744.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
		1	Gross revenue	193,103.		579,392.
Direct Expenses	2	Cash prizes	181,340.		427,770.	609,110.
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses	24,137.		31,508.	55,645.
	6	Volunteer labor	<input checked="" type="checkbox"/> Yes 65.00 % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 65.00 % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				664,755.	
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				107,740.	

9 Enter the state(s) in which the organization conducts gaming activities: WV
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	100.00	%
b An outside facility	13b		%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name BRENDA CHAMBLIN

Address PO BOX 1 - SUMMIT POINT, WV 25446

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c If "Yes," enter name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

MIDDLEWAY VOLUNTEER FIRE COMPANY

Employer identification number

** - *** 3406

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND BERKELEY, WV.

FORM 990, PART VI, SECTION A, LINE 2:

PAUL S. CHAMBLIN (PRESIDENT) AND BRENDA CHAMBLIN (TREASURER) ARE MARRIED.

FORM 990, PART VI, SECTION B, LINE 11B:

THE BOARD OF DIRECTORS REVIEWS THE 990 BEFORE SUBMISSION.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS
AVAILABLE TO THE PUBLIC UPON REQUEST.

Middleway Volunteer Fire Company
2024 Budget

Vendor	Monthly	Annually
Mortgage	\$3,591.00	\$43,092.00
Electric		\$14,000.00
Phone	\$20.00	\$240.00
Trash Pickup		\$2,544.36
Workers Comp		\$6,000.00
Propane/Diesel		\$14,000.00
Internet for Appratus	\$270.00	\$3,240.00
Cable	\$23.00	\$276.00
Fuel		\$3,000.00
Insurance		\$27,000.00
Jefferson County ECC for VPN Licenses		\$452.52
Chief 360		\$755.00
Fire Gear 5 sets		\$20,000.00
ESO Reporting Software		\$4,500.00
IT Equipment		\$15,000.00
Radios		\$75,000.00
Fire Engine Payment		\$35,797.97
Building Maintenance		\$20,000.00
Office Supplies		\$2,500.00
Aparatus Maintenance		\$30,000.00
Copier Lease	\$143.94	\$1,727.28
Internet	\$115.00	\$1,380.00
Capital Improvement		\$50,000.00
Quickbooks		\$2,405.00
Accountant Fees		\$5,000.00
Totals		\$377,910.13
County Allotment		\$85,000.00
State Allotment		\$61,884.00
Budget Shortfall/Overage		(\$231,026.13)



JEFFERSON COUNTY EMERGENCY SERVICES AGENCY

419 Sixteenth Avenue ■ Ranson, WV 25438
Tel: 304-728-3287 ■ Fax: 304-728-6221 ■ jcesa.org

November 22, 2023

Good morning,

Please see enclosed FY24 County Allocated Funds Invoice #460, including the (2022) IRS Form 990 Packet for Independent Fire Company 4 – for release of county funding.

If you have any questions, or require additional information please let me know.

Best regards,

A handwritten signature in blue ink, appearing to read "Debbie Lancaster", written over a horizontal line.

Debbie Lancaster
Office Manager

Enclosures

It's About Saving Lives

*JCESA is an equal opportunity emergency service provider,
Employer, and community partner of Jefferson County, WV.*

Jefferson County Emergency Services Agency

Invoice

Date	Invoice #
11/21/2023	460

Bill To
Jefferson County Commission PO Box 250 Charlestown, WV 25414

P.O. No.	Terms	Project
	Net 30	

Quantity	Description	Rate	Amount
1	Fiscal Year 2024 County Allocated Funds for Independent Fire Co. 4	85,000.00	85,000.00
		Total	85,000.00



IFC CO

CHECKLIST FOR FIRE DEPARTMENTS TO RECEIVE COUNTY ALLOCATED FUNDING

- ✓ 1. **Vehicles List**
 - a. Did I list emergency vehicles?
 - b. Did I include the year, make, and model?
 - c. Did I include a brief description of the equipment on the vehicle? (i.e., 1,000 water tank with 1500 GPM pump)
- ✓ 2. **Membership List**
 - a. Did I list all members' first and last name?
 - b. Did I list their certifications? (i.e., Paramedic, EMT, Firefighter)
 - c. If applicable to the certification, did I list the certification expiration date?
- ✓ 3. **Audit Letter**
 - a. Did I enclose a copy of the audit letter for year ending of December 31, 2022, from an external auditing firm, or internal appointed audit committee?
 - b. Does the letter disclose any findings or state that the account records were in order?
 - c. If the letter is from an internal audit committee did all the committee members sign the letter?
- ✓ 4. **IRS 990**
 - a. Is Form 990 dated 2022?
- ✓ 5. **Current Budget Year - 2023**
 - a. Did I enclose the budget for the current year?
 - b. Does the budget show all the sources of revenue and expenditures for the entire organization?

Note: Any questions related to the County Allocated Funding process or payment status please contact the County Budget Director, Bessie Nelson at: 304.724.8425 Ext. 1008, or email bnelson@jeffersoncountywv.org

Independent Fire Company Apparatus List

Utility 4 – 2014 Dodge Ram 3500 Manpower transport vehicle

Duty 4 – 2013 Ford Explorer Command vehicle

Wagon 4 – 2016 Pierce Arrow XT pumper, 750 gallons, 1500 gpm pump

Engine 4 – 2021 Pierce Enforcer pumper, 1,000 gallons, 1500 gpm pump

Tanker 4 – 1998 Freightliner tanker, 3,000 gallons, 500 gpm pump

Rescue 4 – 2008 Pierce Velocity rescue squad, extrication, confined space, roper rescue, etc...

Name	Rank
Acosta, Kaylyne	Administration
Amick, Kayleigh	Junior Member
Amick, Rob	Firefighter
Anderson, Katie	Administration
Anderson, Tracy	Firefighter
Babyak, John	Firefighter
Billings, Brice	Firefighter/EMTA
Bohon, Daniel	Firefighter/EMTP
Bound, Jaden	Administration
Bound, Julian	Firefighter
Bredow, Andrew	Firefighter/EMTP
Breeden, Janet	Administration
Breeden, Julian	Administration
Brockmeyer, Joseph	Administration
Burke, Sabrina	Junior Member
Burns, Harry	Firefighter
Carper , Terry	Firefighter
Carroll , Brandon L	Firefighter/EMT
Chapman, Sandra	Administration
Chrisman, Brandon	Firefighter
Chrisman, Bruce	Firefighter
Christie , Henry	Firefighter/EMT
Chrzanowski, Brian R	Administration
Cline, Pamela	Administration
Cluff , Richard A	Firefighter/Paramedic
Cluff, Johanna	Firefighter/EMT
Constant , James R	Administration
Constantine, Alec	Administration
Cooper, Scott	Firefighter
Costello, Lynn	EMT Basic
Culley, Andriana	Firefighter
Davis, Susan	Administration
Day, Thresea	Administration
Dean, Jeff	Administration
Dixon, Samantha	Firefighter/Paramedic
Doza, Elizabeth	Administration
Doza, Nicolas	Administration
Dudding, Amohia	Administration
Dunn , Ian M	Firefighter
Dunn, Donald	Firefighter/EMT
Durst, Martin	Administration
Duvall, Michael	Administration
Fewell, Dennis	Administration
Fewell, Tina	Administration
Fitzwater, Aiden	Administration
Gore, Jason	Administration

Hahn, Kristy	Administration
Hahn, R.J.	Fire Lieutenant
Hahn, Rick	Firefighter
Hahn, Susan	Administration
Harris, George	Administration
Hill, Peggy Jo	Administration
Hoffman, Karen	Administration
Hornbaker, Joseph	Administration
Horne, Lexus	Firefighter
Hough , Tara	Administration
Hough, Michael	Firefighter
Ihle, Trina	Administration
Jackson, Amanda	Firefighter
Jones, John Paul	Administration
Jones, Loretta	Administration
Kable , Tyree	Firefighter
Keene, Sue	Administration
Kerns, Charles	Firefighter/EMT
Kidwiler, Sharon	Administration
Lamb, Jared	Firefighter
Landon, Kay	Administration
Leake, Jessica	Administration
Lehman, Zachary	Firefighter
Leidy, Brandon	Firefighter
Longerbeam , Trevor S	Firefighter
Lyons, Christopher	Firefighter/Paramedic
Manchester, Ryan	Firefighter
McClure, Debbie	Administration
McDonald , William S	Firefighter/EMT
McDuffie, Pamela	Administration
McIntire, Emma	Administration
McKenzie , Brandon L	Firefighter
McMahon, Jacob A	Administration
Megeath, Leah R	EMT Basic
Minnick, Mathew A	Firefighter/EMT
Moore , Marcus S	Firefighter
Moore, Casey	Administration
Morris, Vanessa	Firefighter/EMT
Mose, Ryan	Firefighter
Nicewarner, Marcy	Administration
Nicewarner, William	Administration
O'Brien, Tracy	Administration
O'Neal , Timothy	Firefighter/Paramedic
Palmer, Sharon	Administration
Parshall, Nathan	Administration
Phelps, Tyler	Firefighter
Poe, Angel	Firefighter/Paramedic

Poe, Willie	Firefighter/Paramedic
Ralston, Caitlyn	Firefighter/Paramedic
Reneau, Joseph	Administration
Rieger, Madelyn	Administration
Rivas , Alexander R	Firefighter
Robinson, ED	Administration
Roche, Conor	Administration
Rodriguez, Kyle	Firefighter
Rovelli , John M	Firefighter
Ruble, Steve	Administration
Runge, Brendan	Firefighter
Schweitzer , Michael A	Firefighter
Sharritt, Cassanda	Administration
Shewbridge, Virginia	Administration
Silveous , Paul	Firefighter
Smith , Edwin D	Administration
Smith, Babe	Administration
Smith, Peggy	Administration
Snowden, Doug	Firefighter
Sprouse, Wyatt	Firefighter
Swan , David W	Firefighter/EMT
Taylor, Cathy	Administration
Taylor, Lilah	Administration
Turner, Daniel Robert	Firefighter
Turner, Patty	Administration
Ware, George	Administration
Ware, Gidget	Administration
Warriner, Ralph	Administration
Watson , Aaron J	Firefighter
Watson , Adam C	Firefighter/EMT
Weaning, Charlotte	Administration
Woodward , Eddie M	Firefighter
Woodward, Judy	Administration
Woodward, Sue	Administration
Wynn, Chelle	Administration
Wysong , Jack	Administration

INDEPENDENT FIRE COMPANY, INC.

Report On Applying Agreed-Upon Procedures

For the Year Ended December 31, 2022



DECKER & COMPANY PLLC
CERTIFIED PUBLIC ACCOUNTING

Warm Springs Business Center • 64 Warm Springs Avenue • Martinsburg, WV 25404

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors of the Independent Fire Company, Inc.

We have performed the procedures enumerated below on the accounting records of the Independent Fire Company, Inc. for the year ended December 31, 2022. The Independent Fire Company's management is responsible for the organization's accounting records.

The Independent Fire Company has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting in ascertaining compliance of certain cash receipt, disbursement, and account transfer controls for the year end December 31, 2022. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purpose.

A. Procedure: Verification of December 31, 2022 cash balance.

Finding:

A reconciliation of the December 31, 2022 general ledger balances to the December 31, 2022 bank statement balances were performed for all of the bank accounts listed on the year ended treasurer's report, excluding the Bingo, Raffle, Auxiliary, and Payroll accounts. See **Appendix A** for Cash Balances schedules. In addition:

- The Operating account has 8 old outstanding checks from 2020, 2021, and 2022 that total \$6,122.95. This account also has 2 old outstanding deposits from 2021 that total \$5,584.00. We recommend these outstanding transactions be investigated. The checks should be voided and re-issued, if necessary, to reflect a more accurate balance in the checking account or else adjusted so that they are no longer reported as outstanding checks on the bank reconciliation. The deposits should be reversed to remove them from the bank reconciliation.
- The Debit Card account has 2 old outstanding check from 2021 and 2022 that total \$102.90. We recommend these outstanding transactions be investigated. The checks should be voided and re-issued, if necessary, to reflect a more accurate balance in the checking account or else adjusted so that it is no longer reported as an outstanding check on the bank reconciliation.
- The City National Trust Custody account was not recorded as an asset in the general ledger. The account represented an asset which Independent Fire Company has full custody and control over, and as such, we recommend all relevant transactions should have been recorded under an asset account through December 31, 2022.

B. Procedure: Determine proper deposit from a selection of 25 cash receipts from the Operating & State Funds accounts for the year ended December 31, 2022.

Finding:

Individual cash receipt records were compared between the general ledger entries, deposit slips, remittance advices, and bank statements to determine if the receipts were deposited timely and in their entirety. See **Appendix B** for Cash Receipts schedule.

- C. Procedure: Agree a selection of 25 cash disbursements to their supporting documentation from the Operating & State Funds accounts for the year ended December 31, 2022.

Finding:

Individual cash disbursement records were compared between the general ledger entries, bank copies of cancelled checks, and invoices and/or other supporting documentation to determine if the disbursements were made to the proper payee for the correct amount and checks were signed by authorized individuals and endorsed by the payee. Disbursements were also compared to the bank statements for proper check number and amount. See **Appendix C** for Cash Disbursements schedule.

- D. Procedure: Ascertain that transfers between accounts were made properly and timely and in their entirety during the year ended December 31, 2022.

Finding:

The individual transfers were compared between the general ledger entries, bank statements or other supporting documentation to determine if the transfers were made timely and in their entirety. See **Appendix D** for Transfers schedule.

We were engaged by the Independent Fire Company, Inc. to perform this agreed-upon procedures engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the accounting records. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Independent Fire Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Independent Fire Company, Inc. and is not intended to be and should not be used by anyone other than the specified user.

Decker & Company PLLC

January 19, 2023

APPENDIX A

Independent Fire Company, Inc
Cash Balances
December 31, 2022

	BCT General	BCT Debit Card	State Funds BCT	County Funds BCT
Balance per bank statement December 31, 2021	\$ 275,985.47	\$ 7,352.65	\$ 3,321.54	\$ 79,140.38
Deposits year to date	1,541,803.28	20,200.72	56,857.43	-
Net investment income/growth	350.74	3.57	22.23	55.68
Disbursements year to date	(1,579,307.60)	(21,189.28)	(44,237.00)	(36,012.44)
Total	238,831.89	6,367.66	15,964.20	43,183.62
Balance per treasurer's report December 31, 2022	238,831.89	6,367.66	15,964.20	43,183.62
Difference	-	-	-	-
Balance per bank statement December 31, 2022	238,831.89	6,367.66	15,964.20	43,183.62
Outstanding deposits per client reconciliation December 31, 2022	9,764.00	-	-	-
Outstanding checks per client reconciliation December 31, 2022	(16,940.10)	(290.19)	(730.00)	-
Total	231,655.79	6,077.47	15,234.20	43,183.62
Balance per general ledger December 31, 2022	231,655.79	6,077.47	15,234.20	43,183.62
Difference	\$ -	\$ -	\$ -	\$ -

Independent Fire Company, Inc
Cash Balances (Continued)
December 31, 2022

	JSB MM	JSB - Paypal	City National Trust Custody
Balance per bank statement December 31, 2021	\$ 21,046.80	\$ 2,317.79	\$ -
Deposits year to date	-	7,794.20	600,000.00
Net investment income/growth	6.30	-	1,854.03
Disbursements year to date	-	-	-
Total	21,053.10	10,111.99	601,854.03
Balance per treasurer's report December 31, 2022	21,053.10	10,111.99	600,000.00
Difference	-	-	1,854.03
			(A)
Balance per bank statement December 31, 2022	21,054.09	10,111.99	601,854.03
Outstanding deposits per client reconciliation December 31, 2022	-	-	-
Outstanding checks per client reconciliation December 31, 2022	-	-	-
Total	21,054.09	10,111.99	601,854.03
Balance per general ledger December 31, 2022	21,054.09	10,111.99	-
Difference	\$ -	\$ -	\$ 601,854.03

(B)

(A) - Discrepancy due to treasurer's report not being updated for monthly changes in fair market value.

(B) - Discrepancy due to balance of account not being recorded as an asset in client's general ledger.

APPENDIX B

Independent Fire Company, Inc.
Cash Receipts
1/1/22-12/31/22

	<u>Amount</u>	<u>QuickBooks Transaction Date</u>	<u>Bank Statement Deposit Date</u>	<u>Payer</u>	<u>Purpose</u>	<u>(A) Supporting Documents</u>	<u>(B) Agreed to Bank Statement</u>
Operating							
Receipt	\$ 634.82	01/13/2022	01/13/2022	Whitworth, Kayleigh; Mose, Kendell	Ambulance Service Income	Y	Y
Receipt	2,555.00	01/27/2022	01/28/2022	Multiple	Donation	Y	Y
Receipt	69.09	02/09/2022	02/09/2022	Larue, Merle E	Ambulance Service Income	Y	Y
Receipt	710.80	02/22/2022	02/22/2022	Miller, Andrew	Miscellaneous Income	Y	Y
Receipt	715.50	03/04/2022	03/04/2022	Brown, Antonio	Ambulance Service Income	Y	Y
Receipt	1,712.63	03/21/2022	03/21/2022	Haines, Harlan C	Ambulance Service Income	Y	Y
Receipt	294.30	03/31/2022	03/31/2022	Miller, Charles Eugene	Ambulance Service Income	Y	Y
Receipt	93.93	04/13/2022	04/13/2022	Wilt, Nancy	Ambulance Service Income	Y	Y
Receipt	487.09	04/25/2022	04/25/2022	Quinn, George F; Regnard, Marielos; Smith, Doris R	Ambulance Service Income	Y	Y
Receipt	754.61	05/11/2022	05/11/2022	Jackson, Jalen M; Ambrose, Curtis	Ambulance Service Income	Y	Y
Receipt	739.60	05/25/2022	05/25/2022	Gainer Sr., Joseph W.	Ambulance Service Income	Y	Y
Receipt	91.39	06/10/2022	06/10/2022	Ricketts, David M	Ambulance Service Income	Y	Y
Receipt	333.60	06/29/2022	06/29/2022	Gruchy, Michael	Ambulance Service Income	Y	Y
Receipt	568.14	07/18/2022	07/18/2022	Bianco, Devin	Ambulance Service Income	Y	Y
Receipt	293.02	08/05/2022	08/05/2022	Kackley, Jenny	Ambulance Service Income	Y	Y
Receipt	394.79	08/19/2022	08/19/2022	Febus Diaz, Alex Febus	Ambulance Service Income	Y	Y
Receipt	89.44	09/01/2022	09/01/2022	Fowler, Mary E	Ambulance Service Income	Y	Y
Receipt	789.58	09/15/2022	09/15/2022	Custer, Kimberly	Ambulance Service Income	Y	Y
Receipt	473.59	10/03/2022	10/03/2022	Johnson, Kathy	Ambulance Service Income	Y	Y
Receipt	455.36	10/13/2022	10/13/2022	Warmack, Jimmie; Ross, Lachrishia Ann	Ambulance Service Income	Y	Y
Receipt	428.48	10/28/2022	10/28/2022	Willingham, Fern	Ambulance Service Income	Y	Y
Receipt	791.04	11/09/2022	11/09/2022	Sixma, Chester B	Ambulance Service Income	Y	Y
Receipt	1,060.61	11/25/2022	11/25/2022	Harris, Autumn R; Labree, Haisley S; Flores Perta, Priscilla	Ambulance Service Income	Y	Y
Receipt	3,474.00	12/09/2022	12/09/2022	Multiple	Breakfast with Santa Fundraiser	Y	Y
State Funds							
Receipt	\$ 14,083.53	7/12/22	7/12/2022	State of West Virginia	State Government Grants	Y	Y

(A) Agreed QuickBooks general ledger transaction to deposit summary or deposit slip and attached supporting documentation, including insurance remittance advice if applicable.

(B) Agreed deposit total from QuickBooks general ledger to bank statement.

Y Performed attribute above - no exceptions noted.

Selections were obtained from QB deposit list - selected 24 deposits from the Operating account, 1 deposit from the State Funds account. Randomly selected 24 deposits from the Operating account by selecting every 33rd deposit out of 838 deposits total, starting with the 25th deposit. Haphazardly selected 1 deposit from the State Funds account. If random selection would select a transfer, the next non-transfer deposit would be selected instead.

APPENDIX C

Independent Fire Company, Inc.
Cash Disbursements
1/1/22-12/31/22

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Payee</u>	<u>Purpose</u>	<u>(A) Supporting Documents</u>	<u>(B) Cancelled Check</u>
Operating						
01/05/2022	35111	\$ 347.36	Capital One	Multiple	Y	Y
01/19/2022	35137	185.51	Potomac Edison	Electricity - North St Building	Y	Y
02/03/2022	35162	1,033.40	Valley Energy	Propane Gas	Y	Y
02/17/2022	35188	381.59	Atlantic Emergency Solutions	Multiple	Y	Y
03/03/2022	35213	737.50	BJ's Custom Creations Embroidery SVS	Shirts, Caps, Jackets	Y	Y
03/09/2022	35239	198.39	Potomac Edison	Utilities - North St Building	Y	Y
04/07/2022	35264	785.82	Schenck Foods Co., Inc.	Bingo Food & Kitchen Supplies	Y	Y
04/15/2022	35290	1,430.00	Fire-X Sales & Service Corp	Extinguisher Service	Y	Y
04/21/2022	35314	481.87	Jefferson Rentals	Equipment Rental	Y	Y
05/05/2022	35340	289.76	Charles Town Utility Board	Utilities	Y	Y
05/19/2022	35365	207.10	Medical Claims Assistance, Inc.	Billing	Y	Y
06/09/2022	35391	439.83	Medical Claims Assistance, Inc.	Billing	Y	Y
06/29/2022	35416	2,683.60	Advantage Technology	Computer Service	Y	Y
07/18/2022	35442	800.00	Fire Chasers Fire Equipment	Red Leather Helmet	Y	Y
08/04/2022	35467	2,388.34	Fuelman	Vehicle Fuel	Y	Y
08/29/2022	35492	75.00	Jefferson County Chamber of Commerce	Membership Dues	Y	Y
09/15/2022	35516	288.68	Charles Town Utility Board	Utilities	Y	Y
10/06/2022	35543	180.00	CLIA Laboratory Program	License & Permits	Y	Y
10/20/2022	35567	91.99	John Deere Financial	Saw Repairs	Y	Y
11/03/2022	35593	51.98	NAPA Auto Parts	Auto Parts	Y	Y
11/19/2022	ACH	10,711.80	Bank of Charles Town	Loan Payment	Y	Note 1
12/09/2022	35644	150.00	Petti Pest Control LLC	Termite & Pest Control	Y	Y
12/15/2022	35670	120.81	Staples	Office Supplies	Y	Y
12/29/2022	35684	438.58	Medical Claims Assistance, Inc.	Billing	Y	Note 2
State Funds						
10/11/2022	1028	\$ 40,000.00	Bill Bailey Insurance	Insurance	Y	Y

(A) Agreed date, check number, amount, payee, and purpose from QuickBooks general ledger detail to invoice or other supporting documentation.

(B) Agreed date, check number, amount, and payee from QuickBooks general ledger detail to copy of cancelled check from the bank statement. Also agreed check number and amount to bank statement. Check signed by 3 authorized signers.

Y Performed attribute above - no exceptions noted.

Note 1 Payment selected was an electronic payment with no check involved. Amount still agreed to bank statement date, amount, and payee without exception.

Note 2 Bank statement not available as of the date of the report, unable to agree selection to copy of cancelled check or bank statement. Transaction otherwise agreed to supporting documents without exception.

Randomly selected 24 checks from client check detail by selecting every 26th check out of 608 checks total starting with the 21st entry. Haphazardly selected 1

APPENDIX D

Independent Fire Company, Inc
Transfers
1/1/22 - 12/31/22

	Transfer in (Transfer Out) <u>Amount</u>	General Ledger <u>Date</u>	Check # <u>(if applicable)</u>	Bank Statement <u>Date</u>	(A) Supporting <u>Documentation</u>
BCT Debit Card	\$ 10,000.00	4/29/2022	35322	4/29/2022	Y
BCT Operating Checking	\$ (10,000.00)	4/29/2022	35322	4/29/2022	Y
City National Bank - Payroll	\$ 25,000.00	7/20/2022	35451	7/20/2022	Y
BCT Operating Checking	\$ (25,000.00)	7/18/2022	35451	7/26/2022	Y
BCT Debit Card	\$ 10,000.00	11/7/2022	35592	11/7/2022	Y
BCT Operating Checking	\$ (10,000.00)	11/3/2022	35592	11/7/2022	Y
City National Trust Custody	\$ 600,000.00	11/18/2022	35616	11/22/2022	Y
BCT Operating Checking	\$ (600,000.00)	11/18/2022	35616	11/18/2022	Y

(A) - Agreed transfer amount to appropriate bank document or bank statement.

Y - Performed attribute above. No exceptions noted.

Selections were obtained from client ledgers - selected all intercompany transfers in and out of accounts.

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning _____, and ending _____

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: **INDEPENDENT FIRE COMPANY NO.1, INC.**

Doing business as: _____

Number and street (or P.O. box if mail is not delivered to street address): **P.O. BOX 925** Room/suite: _____

City or town, state or province, country, and ZIP or foreign postal code: **CHARLES TOWN WV 25414**

D Employer identification number: **55-6019816**

E Telephone number: **304-725-2514**

F Name and address of principal officer: **MIKE HOUGH**

G Gross receipts \$: **2,213,873**

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: **WWW.INDEPENDENTFIRECOMPANY.ORG**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1884** **M** State of legal domicile: **WV**

H(c) Group exemption number: _____

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: VOLUNTEER AMBULANCE, FIRE & RESCUE SERVICES		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	14
	6 Total number of volunteers (estimate if necessary)	6	69
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	293,831	573,481
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	487,750	393,486
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	258,911	286,439
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,160,925	1,395,225
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	57,090
16a Professional fundraising fees (Part IX, column (A), line 11e)			0
b Total fundraising expenses (Part IX, column (D), line 25)		8,737	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		877,461	1,118,772
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		934,551	1,162,629
19 Revenue less expenses. Subtract line 18 from line 12		226,374	232,596
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	3,092,192	3,207,787
	22 Net assets or fund balances. Subtract line 21 from line 20	428,584	310,271
		2,663,608	2,897,516

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: **TERRY CARPER** Date: _____
 Type or print name and title: **TREASURER**

Paid Preparer Use Only

Print/Type preparer's name: **DAVID W. DECKER, CPA** Preparer's signature: **DAVID W. DECKER, CPA** Date: **10/18/23** Check if self-employed if PTIN **P00027876**

Firm's name: **DECKER & COMPANY PLLC** Firm's EIN: **20-5587110**

Firm's address: **64 WARM SPRINGS AVE MARTINSBURG, WV 25404** Phone no.: **304-263-0200**

May the IRS discuss this return with the preparer shown above? See instructions Yes No

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2022)

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

VOLUNTEER AMBULANCE, FIRE & RESCUE SERVICE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **317,871** including grants of \$) (Revenue \$)
AMBULANCE CALLS

4b (Code:) (Expenses \$ **468,861** including grants of \$) (Revenue \$)
FIRE & RESCUE CALLS

4c (Code:) (Expenses \$ **7,947** including grants of \$) (Revenue \$)
FIRE PREVENTION SERVICES

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **794,679**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	<input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	<input checked="" type="checkbox"/>	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		<input checked="" type="checkbox"/>
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		<input checked="" type="checkbox"/>
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		<input checked="" type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	<input checked="" type="checkbox"/>	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		<input checked="" type="checkbox"/>
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	<input checked="" type="checkbox"/>	
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	<input checked="" type="checkbox"/>	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		<input checked="" type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		<input checked="" type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		<input checked="" type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?		<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	<input checked="" type="checkbox"/>	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	<input checked="" type="checkbox"/>	
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
24b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
25b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
28a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
28b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
28c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	14		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b			X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 7		
1b	Enter the number of voting members included on line 1a, above, who are independent 7		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		<input checked="" type="checkbox"/>
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		<input checked="" type="checkbox"/>
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<input checked="" type="checkbox"/>
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		<input checked="" type="checkbox"/>
6	Did the organization have members or stockholders?		<input checked="" type="checkbox"/>
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		<input checked="" type="checkbox"/>
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<input checked="" type="checkbox"/>
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	<input checked="" type="checkbox"/>	
b	Each committee with authority to act on behalf of the governing body?	<input checked="" type="checkbox"/>	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		<input checked="" type="checkbox"/>

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		<input checked="" type="checkbox"/>
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	<input checked="" type="checkbox"/>	
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13		<input checked="" type="checkbox"/>
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		
13	Did the organization have a written whistleblower policy?		<input checked="" type="checkbox"/>
14	Did the organization have a written document retention and destruction policy?		<input checked="" type="checkbox"/>
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	<input checked="" type="checkbox"/>	
b	Other officers or key employees of the organization	<input checked="" type="checkbox"/>	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		<input checked="" type="checkbox"/>
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed **WV**
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records

TERRY CARPER P.O. BOX 925 **WV 25414** **304-725-2514**
CHARLES TOWN

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MIKE HOUGH PRESIDENT	5.00 0.00			X			0	0	0	
(2) PAUL SILVEOUS VICE PRESIDENT	5.00 0.00			X			0	0	0	
(3) PATRICIA TURNER SECRETARY	5.00 0.00			X			0	0	0	
(4) TERRY CARPER TREASURER	5.00 0.00			X			0	0	0	
(5) ADAM WATSON DIRECTOR	5.00 0.00	X					0	0	0	
(6) DAVE SWAN DIRECTOR	5.00 0.00	X					0	0	0	
(7) TARA HOUGH DIRECTOR	5.00 0.00	X					0	0	0	
(8)										
(9)										
(10)										
(11)										

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e	227,715			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	345,766			
	g Noncash contributions included in lines 1a-1f	1g \$				
	h Total. Add lines 1a-1f		573,481			
	Program Service Revenue	2a AMBULANCE/FIRE SERVICES	Business Code 922160	393,486	393,486	
b						
c						
d						
e						
f All other program service revenue						
g Total. Add lines 2a-2f			393,486			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		981		981	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	6a	(i) Real 26,510			
		b Less: rental expenses	6b			
		c Rental inc. or (loss)	6c	26,510		
	d Net rental income or (loss)		26,510		26,510	
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other 569,104			
		b Less: cost or other basis and sales exps.	7b	283,646		
		c Gain or (loss)	7c	285,458		
	d Net gain or (loss)		285,458	285,458		
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	19,384			
		b Less: direct expenses	8b	25,094		
		c Net income or (loss) from fundraising events		-5,710		-5,710
	9a Gross income from gaming activities. See Part IV, line 19	9a	626,566			
b Less: direct expenses		9b	509,908			
c Net income or (loss) from gaming activities			116,658	116,658		
10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
Miscellaneous Revenue	11a AUXILLARY REVENUE	Business Code	2,689		2,689	
	b MISCELLANEOUS		1,672		1,672	
	c					
	d All other revenue					
	e Total. Add lines 11a-11d		4,361			
12 Total revenue. See instructions		1,395,225	795,602	0	26,142	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	40,371	19,620	20,751	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	3,486	1,694	1,792	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	14,770		14,770	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	90,261	81,235	9,026	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	10,228	10,228		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	373,536	336,182	37,354	
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FRAUD LOSS	214,411		214,411	
b SUPPLIES	131,386	118,247	13,139	
c INSURANCE & TAXES	96,423	86,781	9,642	
d EQUIPMENT REPAIRS & MAINT	81,988	73,789	8,199	
e All other expenses	105,769	66,903	30,129	8,737
25 Total functional expenses. Add lines 1 through 24e	1,162,629	794,679	359,213	8,737
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	2,000	1	2,001
	2 Savings and temporary cash investments	458,225	2	491,808
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,560,109		
	b Less: accumulated depreciation	10b 3,467,776	1,881,533	10c 2,092,333
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11	19,791	13	621,645
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	730,643	15	
16 Total assets. Add lines 1 through 15 (must equal line 33)	3,092,192	16	3,207,787	
Liabilities	17 Accounts payable and accrued expenses		17	
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	428,584	25	310,271
	26 Total liabilities. Add lines 17 through 25	428,584	26	310,271
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	2,663,608	27	2,897,516
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	2,663,608	32	2,897,516
33 Total liabilities and net assets/fund balances	3,092,192	33	3,207,787	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,395,225
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,162,629
3	Revenue less expenses. Subtract line 2 from line 1	3	232,596
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,663,608
5	Net unrealized gains (losses) on investments	5	1,312
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,897,516

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input checked="" type="checkbox"/> Other <u>HYBRID</u> If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

INDEPENDENT FIRE COMPANY NO. 1, INC.

Employer identification number

55-6019816

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990) 2022

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	323,492	387,898	250,166	293,831	573,481	1,828,868
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	323,492	387,898	250,166	293,831	573,481	1,828,868
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						1,828,868

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	323,492	387,898	250,166	293,831	573,481	1,828,868
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	132,584	162,387	158,846	51,345	27,491	532,653
9 Net income from unrelated business activities, whether or not the business is regularly carried on	665	3,474	1,478	125	672	6,414
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	37,729	41,280	9,995	22,284	22,073	133,361
11 Total support. Add lines 7 through 10						2,501,296
12 Gross receipts from related activities, etc. (see instructions)					12	4,063,186
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	73.12%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	68.02%
16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2022.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33 1/3% support tests—2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b	A family member of a person described on line 11a above?	11b	
c	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .	11c	

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1	
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.	2	

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).	1	

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).	2	
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.	3	

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a	
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b	
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI .	3a	
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9 Distributable amount for 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME DETAIL

OTHER INCOME \$ **111,288**

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990 or Form 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Name of the organization INDEPENDENT FIRE COMPANY NO. 1, INC.	Employer identification number 55-6019816
---	---

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(**3**) (enter number) organization

4947(e)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

- For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(e)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2022)

Name of organization **INDEPENDENT FIRE COMPANY NO.1, INC.** Employer identification number **55-6019816**

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	JEFFERSON COUNTY COMMISSION 124 E. WASHINGTON STREET CHARLES TOWN WV 25414	\$ 70,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	STATE OF WEST VIRGINIA 1900 KANAWHA BLVD E. CHARLESTON WV 25305	\$ 56,857	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	CITY OF RANSON 312 S. MILDRED ST RANSON WV 25438	\$ 14,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	CITY OF CHARLES TOWN 101 E. WASHINGTON STREET CHARLES TOWN WV 25414-0014	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	TJ & LOUISE BAUMGARDNER CHARITABLE TRUST P.O. DRAWER 40 CHARLES TOWN WV 25414	\$ 15,158	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

Employer identification number

INDEPENDENT FIRE COMPANY NO.1, INC.

55-6019816

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number of easements, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.
Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %
- b Permanent endowment %
- c Term endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		2,189,064	1,157,528	1,031,536
c Leasehold improvements				
d Equipment		3,371,045	2,310,248	1,060,797
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,092,333

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) CNB CUSTODY ACCT	601,854	MARKET
(2) JSB STOCK	18,720	COST
(3) POTOMAC BANCSHARES STOCK	1,071	COST
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.)	621,645	

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) NOTE PAYABLE - FIRE ENGINE	310,271
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	310,271

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public Inspection

INDEPENDENT FIRE COMPANY NO.1, INC.

Employer identification number

55-6019816

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

.....
.....
.....
.....
.....

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	NONE (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1 Gross revenue	194,214		432,352
Direct Expenses	2 Cash prizes	156,901		299,031	455,932
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	19,116		34,860	53,976
	6 Volunteer labor	<input type="checkbox"/> Yes % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes % <input checked="" type="checkbox"/> No	<input type="checkbox"/> Yes % <input checked="" type="checkbox"/> No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				509,908	
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				116,658	

9 Enter the state(s) in which the organization conducts gaming activities: **WV**

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain:

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a	The organization's facility	13a	100.00 %
b	An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name **TARA HOUGH**
PO BOX 925
 Address **CHARLES TOWN WV 25414**

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount of gaming revenue retained by the third party \$
- c If "Yes," enter name and address of the third party:

Name
 Address

16 Gaming manager information:

Name **TARA HOUGH**
 Gaming manager compensation \$
 Description of services provided **OVERSEE ACTIVITIES, RECORD KEEPING**
 Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

INDEPENDENT FIRE COMPANY NO.1, INC.

Employer identification number

55-6019816

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
OUTSIDE ACCOUNTANT PREPARES THE FORM 990, TREASURER REVIEWS IT AND PRESENTS
IT TO THE BOARD FOR APPROVAL.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
COMPENSATION REPORTED IS NOT FOR SERVICES IN THE INDIVIDUAL'S CAPACITY AS
OFFICER/DIRECTOR. IT IS INCENTIVE PAY FOR PROGRAM SERVICES.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
COMPENSATION REPORTED IS NOT FOR SERVICES IN THE INDIVIDUAL'S CAPACITY AS
OFFICER/DIRECTOR. IT IS INCENTIVE PAY FOR PROGRAM SERVICES.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
ALL GOVERNING DOCUMENTS, POLICIES, FINANCIAL STATEMENTS, AND FORM 990 ARE
MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

2023 Fire/EMS Budget

Training

Recertification	\$5,000.00	Recert
New Classes	\$5,000.00	New
CPR training manikins & AED (Grant Submitted)	\$4,000.00	Replacement
Total:		\$13,000.00

Apparatus

Vehicle Maintenance & Repairs	\$45,000.00	Requirement
Vehicle Fuel	\$15,000.00	Requirement
Annual Portable Equipment Service	\$4,000.00	Requirement
Testing (Pumps, Hose, Nozzles, etc...)	\$4,000.00	Requirement
Total:		\$68,000.00

Fire

Hand Tools/Staydri	\$12,000.00	As needed replacement
Foam	\$5,000.00	As needed replacement
Fire Hose	\$5,000.00	As needed
New Gear (5 sets)	\$20,000.00	Replacement
Gloves, Safety glasses, helmets, etc.	\$5,000.00	As needed replacement
Rescue 4 reconfiguration/Upgrades	\$10,000.00	Upgrades
Grain Silo Rescue kit	\$3,500.00	New
Mudflap for Rescue 4/Wagon 4	\$5,000.00	New
Gear cleaning and repairs	\$10,000.00	Needed
S.C.B.A. upgrades (RIT connection)	\$30,000.00	Needed
Riding Assignment Board	\$1,000.00	New
Total:		\$76,500.00

Miscellaneous EMS

EMS Billing Fees & Accounting Fees	\$35,000.00	Required
Miscellaneous Smaller items	\$5,000.00	Replacement as needed
Total:		\$40,000.00

Miscellaneous Other

Communication (Radios, mics, clips, etc.)	\$5,000.00	Replacement
Public Education	\$3,000.00	As needed
Payroll	\$30,000.00	Required
Physicals	\$22,000.00	Required
Uniforms	\$10,000.00	New
Total:		\$70,000.00

Capital Expenses

Loan Payment for Engine 4	\$128,541.60	
Duty 4 replacement	\$80,000.00	Replacement

IFC Budget 2023

Miscellaneous Other

Communication (Radios, mics, clips, etc.)	\$ 5,000.00	Required
Public Education	\$ 4,000.00	As needed
Payroll	\$ 25,000.00	Required
Physicals	\$ 22,000.00	Required
Uniforms	\$ 10,000.00	New
Total	\$ 66,000.00	

Capital Expenses

Loan Payment for E-4	\$ 128,541.60	Required
Duty 4 Replacement	\$ 80,000.00	Replacement
Total	\$ 208,541.60	

Main Building

Repair roof Social Hall	\$ 142,800.00	Restoration
Repair roof on main building	\$ 64,000.00	Restoration
Replace sidewalks as needed (estimate)	\$ 10,000.00	Replacement
Audio system in social hall	\$ 10,000.00	Replacement
Security Cameras & Door Access Control	\$ 38,000.00	Upgrade
Upgrade main door into social hall	\$ 3,000.00	Needed
Repair floors in crew area	\$ 10,000.00	Needed
Maintenance	\$ 40,000.00	Required
Utilities	\$ 40,000.00	Required
Total	\$ 357,800.00	

Annex Building

Misc Improvements	\$ 8,000.00	As needed
Total	\$ 8,000.00	

Administrative

Office Supplies	\$ 25,000.00	Required
Depreciation	\$ 200,000.00	Required
Legal Fees	\$ 5,000.00	As needed
Total	\$ 230,000.00	

Insurance

Building, Vehicle, & Worker's Comp	\$ 100,000.00	Required
Total	\$ 100,000.00	

Total Budget Expenses \$1,191,441.60

IFC Budget 2022

Income

Ambulance Billing Collections (Jan thru March)	\$	120,779.00
State Grant	\$	49,000.00
Jefferson County Grant	\$	70,000.00
City of Charles Town	\$	10,000.00
City of Ranson	\$	14,000.00
Other Income	\$	246,177.00

Total Estimated Income \$ 509,956.00

Grant Items for Reference only

Low Pressure Air Bags for R-4	\$	12,500.00	New
High Pressure Air Bags	\$	20,000.00	Replacement
Tanker 4 Replacement	\$	450,000.00	Replacement
Total	\$	482,500.00	

AGENDA REQUEST FORM
www.jeffersoncountywv.org



Name: Karen Olden

Department or Organization: **Jefferson County Clerk (Probate)**

Estimation of amount of time needed for appointment: 1 ½ Hour

Date Requested – 1st Choice:

If a specific date is needed, please provide reason for specific date **December 7th 2023**

These petitions have been sitting and waiting for the Commission to Meet. There are Statutory time lines for these Petitions

Subject (*Wording to be placed on agenda*):

Fiduciary Quarterly Review of Estates opened, Waivers of Final Settlement and Accountings. Recorded since last quarterly review in July.

Special Hearing for Respondent and Administrator CTA, DBN. William H. Judy, III, Ordered to appear before the Jefferson County Commission for the Estate of Richard Walter Accurso, deceased, and Ellen Sherry Hoffman, deceased,(Carried over from original October 5th 2023 meeting.)

Re: PETITION FROM JOHN POWELL, TO REMOVE EXECUTRIX DEBORAH FORREST: ESTATE OF RUTH MOSCATELLI POWELL, DECEASED

Re: PETITION FROM DONNA HERRING TO REMOVE SUCCESSOR: SMALL ESTATE OF TYRONE PAUL STEWART, JR. APPOINT FIDUCIARY COMMISSIONER TO COLLECT AND RETURN ITEMS TO THE ESTATE.

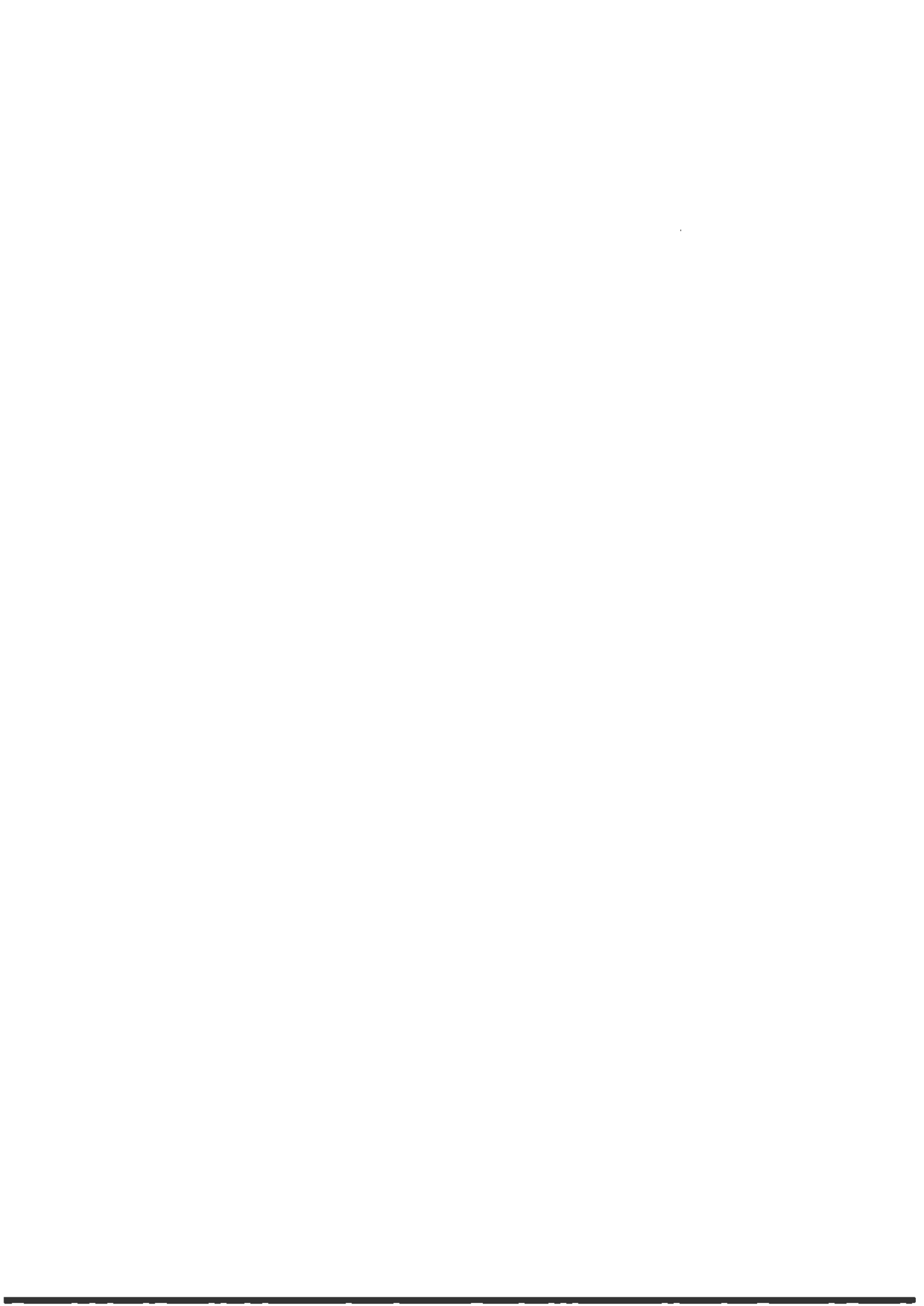
Please provide the County Commission with a description of your request or presentation, including any background information: To be included in packet.

Is this a funding request? Y/N NO

If so, how much? \$

Provide exact financial impact/request:

Recommended motion (*Please type out the wording of the motion that you would like the Commission to approve*):



Regular Term

October 2023

State of West Virginia, County of Jefferson, to-wit:

At a regular Term of the County Commission of said County and State, begun and held at the Old Charles Town Library thereof, on Thursday, October 5th, 2023 at 9:30AM.

PRESENT: County Commissioners: Steve Stolipher, Jane Tabb, Tricia Jackson, Jennifer Krouse

The following Accountings and Waivers of Final Settlement were this day examined by the Commission and there being no exceptions thereto, and none appearing on the face thereof, same are ordered approved and recorded as follows:

Accountings

Estate of Dorothy F Copestake, deceased, First and Final Accounting, Catherine Copestake Yohn, Executrix

Estate of Melva Theresa Daniel, deceased, First and Final Accounting, Craig Thomas Daniel, Executor

Estate of Beverly Anne Dopson, deceased, First and Final Accounting, Stacy L Dopson, Executrix

Estate of Kathleen Fuller, deceased, First and Final Accounting, Graham Fuller, Administrator

Estate of Jeffry C Hull, deceased, First and Final Accounting, Rebecca F Holmes, Melanie Hinson and Dianna Curtis, Co-Executrix's

Estate of Betty J Martin, deceased, Susan L Moser, Administratrix

Estate of Theresa Rose Rohal, deceased, First and Final Accounting, Heather Dern Myers, Administratrix

Estate of Janet L Stone, deceased, First and Final Accounting, Walter Stone, Executor

Waivers of Final Settlement

Estate of Anne Elizabeth Belota, deceased, Tricia B Ballard, Executrix

Estate of David Charles Bowen, deceased, Mary E Mullens, Administratrix

Estate of Lucille Miller Brown, deceased, Sharon Gray, Executrix

Estate of Deborah A Bucher, deceased, Asa Tyler Brewer, Executor

Estate of Margaret R Clipp, deceased, Ronald B Clipp, Executor

Estate of Gladys Cobb, deceased, Dawn Dunbar, Executrix

Estate of Linda Lou Collins, deceased, Rebecca Basford, Administratrix

Estate of Marsha Jayne Craun, deceased, John M Craun, Administrator

Estate of Rebecca Jean Davis, deceased, John Davis, Administrator

Estate of Doris B Dodson, deceased, Roy L Dodson Jr & Patricia A Gibbs, Co-Exec's

Estate of Roy Lee Dodson Sr, deceased, Patty Gibbs & Roy Lee Dodson Jr, Co-Exec's

Estate of Martha Virginia Dunn, deceased, Susanna D McKendree, Administratrix

Estate of Bernard Kirk Francis Ence, deceased, Christie Lynn Ence, Executrix

Estate of Dale T Ferril, deceased, Terry H Ferril, Executrix

Estate of Woodrow Alford Garrett Jr, deceased, Marc Garrett, Administrator

Estate of Loren Grey Gentry, deceased, Jenna Nicole Bruce, Administratrix

Estate of Douglas Leroy Glascock, deceased, Dessie P Glascock, Administratrix

Estate of Patricia Ann Higgs, deceased, Brian Higgs, Administrator

Estate of David E Hollis, deceased, Kirsten M Hollis, Administratrix

Estate of Howard Grayson James, deceased, Betty Ann James, Executrix

Estate of Violet D Jenkins, deceased, Brien M Jenkins, Executor

Estate of Ernest Barnwell Johnston Jr AKA Ernest Barnwell Johnston, deceased, Johanna Johnston, Co Executrix, Rebeckah Johnston, Co Executrix, Lucy Johnston, Co Executrix, and Julia Johnston, Co Executrix

Estate of Gary Eugene Jones, deceased, Benjamin Jones, Executor

Estate of Jared Gordon Jones, deceased, Herbert A Fisher, Administrator

Estate of Marcella G Kay, deceased, Cesar Samuel Grillo, Executor

Estate of Linda J Macleod, deceased, Clarke R Stoneback, Executor

Estate of Frances K Marlow, deceased, Sherry Rotruck, Executrix

Estate of William Henry Martin III, deceased, Gwenn Renee Martin, Administratrix

Estate of John Donald McKee, deceased, Cynthia O'Bannon McKee, Executrix

Estate of Therl Meadows, deceased, Kathy Stevens, Executrix

Estate of James Bernard Poindexter III, deceased, Pama K Poindexter, Executrix

Estate of Jacob Edward Rabatin, deceased, June Finney Rabatin, Executrix

Estate of Lloyd Francis Reeler, deceased, Rhonda M Smith, Administratrix

Estate of Ronald Reed Saul, deceased, Robin M Saul, Executrix

Estate of Evelyn Louise Sprenkle, deceased, Willard Beahm Jr, Executor

Estate of Edward Francis Weber Jr, deceased, Susan Margaret Wallace, Executrix

Estate of Lois Jean Welsh, deceased, Traci Welsh Taylor, Co Executrix, Patrick M Welsh, Co Executor

Estate of Wilson Henry Stout White III, deceased, Zachary James Desotelle, Executor

Estate of Linda A Whitmore, deceased, Kery Fries, Co Administratrix, Kamalla L Beddingfield, Co Administratrix

**Accountings and Waivers of Final Settlement submitted from the
Fiduciary**

Commissioners: Frank D. Hill,

Estate of Charles Francis Hillyer, deceased, Tenth Interim Accounting,
Charlene Frances Hillyer Ferguson, Executrix

President of the County Commission

United States of America

State of West Virginia



County of Jefferson, ss:

Appointment List

Notice is hereby given that the following estate(s) have been opened for probate from 6/30/2023 thru 10/27/2023 in the Jefferson County Clerk's Office at PO Box 208, Charles Town, WV 25414-0208.

ESTATE NUMBER: 4288
APPOINT DATE: 09/12/2023
ESTATE NAME: WILLIAM F MAGAHA
EXECUTRIX / TRUSTEE WENDY WASSON

ESTATE NUMBER: 4413
APPOINT DATE: 09/13/2023
ESTATE NAME: JAMES WARREN MEADE LARUE
ADMINISTRATRIX CTA DBN KIM LARUE

ESTATE NUMBER: 4519
APPOINT DATE: 06/30/2023
ESTATE NAME: JAMES BERNARD POINDEXTER III
EXECUTRIX PAMA K POINDEXTER

ESTATE NUMBER: 4522
APPOINT DATE: 07/05/2023
ESTATE NAME: OSCAR RAY WASHINGTON
ADMINISTRATRIX TERESA L MOPPINS

ESTATE NUMBER: 4523
APPOINT DATE: 07/05/2023
ESTATE NAME: CHERYL MILLER
EXECUTRIX BARBARA A MACKEY

ESTATE NUMBER: 4525
APPOINT DATE: 07/13/2023
ESTATE NAME: REBECCA JANETTE HAMILTON
CO EXECUTOR CHERIF WESLEY OUBOUZAR
CO EXECUTOR MICHAEL JOHN HAMILTON

ESTATE NUMBER: 4527
APPOINT DATE: 07/07/2023
ESTATE NAME: VIRGINIA D UNGER
ANCILLARY ADMINISTRATOR KENNETH R UNGER JR

ESTATE NUMBER: 4528
APPOINT DATE: 07/10/2023
ESTATE NAME: CHARLTON LARRY HALL
ADMINISTRATRIX MELISSA A HALL

ESTATE NUMBER: 4530
APPOINT DATE: 07/24/2023
ESTATE NAME: SANDRA JEAN CLOWSER
EXECUTOR DENNIS CLOWSER

ESTATE NUMBER: 4534
APPOINT DATE: 07/14/2023
ESTATE NAME: MARGARET SARAH OLCOTT
EXECUTRIX JANET W OLCOTT

ESTATE NUMBER: 4535
APPOINT DATE: 07/14/2023
ESTATE NAME: DANIEL EDWARD WELDING
ADMINISTRATRIX DELORES C WELDING
ATTORNEY JOHN K DORSEY
104 W CONGRESS STREET
CHARLES TOWN, WV 25414-1622

ESTATE NUMBER: 4538
APPOINT DATE: 07/18/2023
ESTATE NAME: WILSON HOWARD LOTZ JR
ADMINISTRATOR MICHAELA LOTZ

ESTATE NUMBER: 4539
APPOINT DATE: 07/20/2023
ESTATE NAME: BETTY J MARTIN
ADMINISTRATRIX SUSAN L MOSER
SURETY DOUGLAS WHITEMAN

ESTATE NUMBER: 4540
APPOINT DATE: 07/26/2023
ESTATE NAME: WILTON LEE HOCKENSMITH
EXECUTRIX MARY ELLEN HOCKENSMITH
ATTORNEY JOHN K DORSEY
104 W CONGRESS STREET
CHARLES TOWN, WV 25414-1622

ESTATE NUMBER: 4541
APPOINT DATE: 07/27/2023
ESTATE NAME: WILLIAM KOONTZ NOLAND
EXECUTOR RICK LUSBY

ESTATE NUMBER: 4543
APPOINT DATE: 07/27/2023
ESTATE NAME: ANDREW R EWALT
ANCILLARY ADMINISTRATOR CHERYL ENGLE
ATTORNEY JOHN K DORSEY
104 WEST CONGRESS STREET
CHARLES TOWN, WV 25414-1622

ESTATE NUMBER: 4544
APPOINT DATE: 07/28/2023
ESTATE NAME: CECLIE ANN HILDEBRAND
ADMINISTRATRIX COURTNEY LEE SWEENEY
SURETY ERNEST COLLINS

ESTATE NUMBER: 4547
APPOINT DATE: 08/01/2023
ESTATE NAME: ALLEN NEWMAN JR
ADMINISTRATRIX AALIYAH NEWMAN

ESTATE NUMBER: 4548
APPOINT DATE: 08/01/2023
ESTATE NAME: GERALD IAN KELLER
CO ADMINISTRATOR MAX KELLER
CO ADMINISTRATOR BRITT ERICKSON

ESTATE NUMBER: 4549
APPOINT DATE: 08/02/2023
ESTATE NAME: WILMA ANN HOCKENSMITH
EXECUTRIX JANET H CARROLL

ESTATE NUMBER: 4552
APPOINT DATE: 08/03/2023
ESTATE NAME: BEATRIZ MEDINA MAYORAL
ANCILLARY ADMINISTRATOR MICHAEL MAYORAL

ESTATE NUMBER: 4554
APPOINT DATE: 08/04/2023
ESTATE NAME: WILLIAM HOWARD ADAMS
EXECUTOR WILLIAM S ADAMS
ATTORNEY JOHN K DORSEY
104 W CONGRESS ST
CHARLES TOWN, WV 25414-1622

ESTATE NUMBER: 4555
APPOINT DATE: 08/04/2023
ESTATE NAME: GLENN HUNTER EDWARDS
EXECUTOR RICK W SMITH
SURETY F SAMUEL BYRER

ESTATE NUMBER: 4556
APPOINT DATE: 08/07/2023
ESTATE NAME: MARY CATHERINE SENCINDIVER
EXECUTRIX KATHRYN A PADDOCK

ESTATE NUMBER: 4557
APPOINT DATE: 08/08/2023
ESTATE NAME: CONSTANCE GRIFFITH
ADMINISTRATOR DEAN GRIFFITH

ESTATE NUMBER: 4560
APPOINT DATE: 09/01/2023
ESTATE NAME: EARL L JACKSON JR
EXECUTRIX VIRGINIA A JACKSON

ESTATE NUMBER: 4561
APPOINT DATE: 08/10/2023
ESTATE NAME: CARL BROGDEN
EXECUTOR CHRISTOPHER BARRON

ESTATE NUMBER: 4562
APPOINT DATE: 08/10/2023
ESTATE NAME: JEAN MARIE RUDE
ANCILLARY ADMINISTRATOR WILLIAM C RUDE

ESTATE NUMBER: 4563
APPOINT DATE: 08/14/2023
ESTATE NAME: EDRIE JUANITA WHITE
EXECUTOR WILLIAM W WHITE JR

ESTATE NUMBER: 4565
APPOINT DATE: 10/06/2023
ESTATE NAME: JOAN LORD JOHNSTON
CO EXECUTRIX JOHANNA JOHNSTON
CO EXECUTRIX REBECKAH LORD
ATTORNEY JOHN K DORSEY
104 W CONGRESS STREET
CHARLES TOWN, WV 25414-1622

ESTATE NUMBER: 4567
APPOINT DATE: 08/15/2023
ESTATE NAME: MARJORIE VETTER HOFFMAN
ANCILLARY ADMINISTRATOR FRANCIS LEIF HOFFMAN

ESTATE NUMBER: 4568
APPOINT DATE: 08/16/2023
ESTATE NAME: NAOMI S TRIBBY AKA--SHERMAN NAOMI TRIBBY
EXECUTRIX KATHY TRIBBY

ESTATE NUMBER: 4570
APPOINT DATE: 08/16/2023
ESTATE NAME: PRESTON ARTHUR TYSON
EXECUTRIX MYRET M TYSON

ESTATE NUMBER: 4571
APPOINT DATE: 08/17/2023
ESTATE NAME: WILLIAM K MYERS JR
EXECUTOR MATTHEW D MYERS

ESTATE NUMBER: 4572
APPOINT DATE: 08/17/2023
ESTATE NAME: DAVID MICHAEL JARROTT
EXECUTRIX JESSICA LYNN HELD JARROTT

ESTATE NUMBER: 4573
APPOINT DATE: 08/21/2023
ESTATE NAME: GERARD F.J. O'BRIEN
EXECUTRIX SYLVIE M GRANGE AKA - SYLVIE M O'BRIEN

ESTATE NUMBER: 4574
APPOINT DATE: 10/04/2023
ESTATE NAME: JAMES CARLTON WINSTON
ADMINISTRATRIX CTA CAROLYN JONES

ESTATE NUMBER: 4577
APPOINT DATE: 08/24/2023
ESTATE NAME: JERRY WAYNE HIBBITTS
EXECUTRIX JOYCE A HIBBITTS

ESTATE NUMBER: 4581
APPOINT DATE: 08/29/2023
ESTATE NAME: ALEXANDER MILLER
EXECUTRIX PAMELA A MILLER

ESTATE NUMBER: 4583
APPOINT DATE: 08/30/2023
ESTATE NAME: OLAGENE S OTT
ADMINISTRATRIX TIFFANI OTT

ESTATE NUMBER: 4584
APPOINT DATE: 09/05/2023
ESTATE NAME: ROY MICHAEL MAGAHA
EXECUTRIX DEBORAH DIANE MAGAHA

ESTATE NUMBER: 4586
APPOINT DATE: 09/06/2023
ESTATE NAME: JAMES WILLIAM CANIFORD
EXECUTRIX SHIRLEY H CANIFORD
ATTORNEY JOHN DORSEY
104 W CONGRESS ST
CHARLES TOWN, WV 25414-1622

ESTATE NUMBER: 4587
APPOINT DATE: 10/05/2023
ESTATE NAME: JEFFREY EDWARD FOWLER
ADMINISTRATRIX HEATHER M WEAN

ESTATE NUMBER: 4588
APPOINT DATE: 09/07/2023
ESTATE NAME: PATRICIA ANN GEMMILL
EXECUTRIX MICHELLE KNOBLAUCH

ESTATE NUMBER: 4589
APPOINT DATE: 09/11/2023
ESTATE NAME: CARROLL DALE SHUTTS
ADMINISTRATRIX MURIEL SHUTTS

ESTATE NUMBER: 4590
APPOINT DATE: 09/15/2023
ESTATE NAME: JOHN EDWARD HOSBY SR
ADMINISTRATOR DEVIN HOSBY

ESTATE NUMBER: 4592
APPOINT DATE: 09/12/2023
ESTATE NAME: PAUL LOUIS COURTNEY
EXECUTOR GEORGE S COURTNEY

ESTATE NUMBER: 4593
APPOINT DATE: 09/12/2023
ESTATE NAME: MICHAEL G RINER
EXECUTRIX CHRISTINE E RINER

ESTATE NUMBER: 4594
APPOINT DATE: 09/22/2023
ESTATE NAME: JEFFREY STEVEN ROSEN
ADMINISTRATOR CTA DAVID A DEJARNETT

ESTATE NUMBER: 4595
APPOINT DATE: 09/14/2023
ESTATE NAME: BENJAMIN J GUNN
ADMINISTRATOR HENRY W MORROW JR

ESTATE NUMBER: 4596
APPOINT DATE: 09/13/2023
ESTATE NAME: CLAUDIA JEAN PATTERSON
EXECUTOR CHRISTOPHER R PATTERSON

ESTATE NUMBER: 4597
APPOINT DATE: 09/14/2023
ESTATE NAME: SANDRA LEE HARTLOVE
EXECUTRIX LORRAINE VECCHIO

ESTATE NUMBER: 4599
APPOINT DATE: 09/14/2023
ESTATE NAME: MARY ELIZABETH DEEDS
EXECUTOR FRANK RUSSELL

ESTATE NUMBER: 4600
APPOINT DATE: 09/14/2023
ESTATE NAME: MARY ROSE ISENNOCK
ANCILLARY ADMINISTRATOR DAVID JAMES ISENNOCK

ESTATE NUMBER: 4601
APPOINT DATE: 09/15/2023
ESTATE NAME: JAMES CORBIN LARUE
EXECUTOR JEREMY LARUE

ESTATE NUMBER: 4603
APPOINT DATE: 09/18/2023
ESTATE NAME: ALBERT SIDNEY NOBLE JR
EXECUTRIX ALICIA C NOBLE

ESTATE NUMBER: 4604
APPOINT DATE: 09/19/2023
ESTATE NAME: GERALD M JENKINS
EXECUTRIX NORMA K MCGRAW

ESTATE NUMBER: 4606
APPOINT DATE: 09/22/2023
ESTATE NAME: ROOSEVELT GREEN
CILLARY ADMINISTRATOR CTA JUDEA GREEN

ESTATE NUMBER: 4607
APPOINT DATE: 09/25/2023
ESTATE NAME: WILLIAM FLOYD WADE
ADMINISTRATRIX NORMA BENNETT

ESTATE NUMBER: 4608
APPOINT DATE: 09/27/2023
ESTATE NAME: SANDRA L COOPER
ADMINISTRATOR EUGENE DAWSON
SURETY THOMAS BURCH

ESTATE NUMBER: 4610
APPOINT DATE: 09/29/2023
ESTATE NAME: ELEANORA YATES WORTH
EXECUTOR RICARDO R TELCHI V.P.

ESTATE NUMBER: 4611
APPOINT DATE: 09/29/2023
ESTATE NAME: AGNES JEAN WATSON
EXECUTRIX THERESA HEUMPHREUS

ESTATE NUMBER: 4612
APPOINT DATE: 10/02/2023
ESTATE NAME: LOIS L WHITFIELD
EXECUTRIX GILDA H WILSON

ESTATE NUMBER: 4613
APPOINT DATE: 10/10/2023
ESTATE NAME: MERLE EDWARD ANDERSON SR
EXECUTOR MERLE E ANDERSON JR

ESTATE NUMBER: 4616
APPOINT DATE: 10/05/2023
ESTATE NAME: MICHAEL PAUL SCHWEGMANN
ADMINISTRATRIX MARTHA E BOWEN

ESTATE NUMBER: 4617
APPOINT DATE: 10/06/2023
ESTATE NAME: VICTORIA ANN BREWSTER
ADMINISTRATOR JAMES R BREWSTER
ATTORNEY BRYAN EPPS OGILVE
115 E WASHINGTON STREET
CHARLES TOWN, WV 25414-1071

ESTATE NUMBER: 4618
APPOINT DATE: 10/10/2023
ESTATE NAME: JEFFREY FORMULAK
EXECUTOR JONATHAN WAYNE FORMULAK

ESTATE NUMBER: 4622
APPOINT DATE: 10/16/2023
ESTATE NAME: JENNIFER LYNN FISCELLA
ADMINISTRATOR ERIK HERMAN
SURETY PHILIP H HERMAN

ESTATE NUMBER: 4624
APPOINT DATE: 10/17/2023
ESTATE NAME: DONNA F THOMPSON
ADMINISTRATRIX PAMELA K COLETTA

ESTATE NUMBER: 4625
APPOINT DATE: 10/16/2023
ESTATE NAME: BETTY DOLLE
ANCILLARY ADMINISTRATOR CARL J DOLLE

ESTATE NUMBER: **4626**
APPOINT DATE: 10/17/2023
ESTATE NAME: **NORVEL LENARDE WILLIS**
ADMINISTRATRIX APRIL V HAMILTON

ESTATE NUMBER: **4629**
APPOINT DATE: 10/18/2023
ESTATE NAME: **STEFANOS PANAYIOTIS PETROPOULEAS**
CILLARY ADMINISTRATOR CTA E ADELAIDE CRAWFORD

ESTATE NUMBER: **4633**
APPOINT DATE: 10/26/2023
ESTATE NAME: **THELMA MASON CLAY**
CO EXECUTRIX PATRICIA L CLAY
CO EXECUTOR MELVIN M CLAY JR

ESTATE NUMBER: **4634**
APPOINT DATE: 10/24/2023
ESTATE NAME: **PATRICIA M LARSEN**
CO EXECUTOR GREGORY J LARSEN
CO EXECUTOR NICOLA M LARSEN
ATTORNEY DAVID A DEJARNETT
101 S QUEEN STREET
MARTINSBURG, WV 25401-3315

ESTATE NUMBER: **4638**
APPOINT DATE: 10/24/2023
ESTATE NAME: **GLADYS ANN HEMPHILL**
ANCILLARY ADMINISTRATOR JOEL HEMPHILL

ESTATE NUMBER: **4639**
APPOINT DATE: 10/24/2023
ESTATE NAME: **JAMES DECK**
ADMINISTRATOR JULIAN DECK

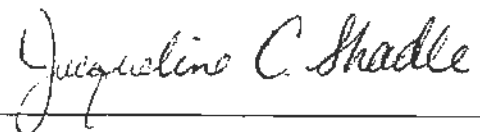
ESTATE NUMBER: **4640**
APPOINT DATE: 10/25/2023
ESTATE NAME: **DAVID W CRAFT**
ADMINISTRATOR CTA DBN JOHN K DORSEY

ESTATE NUMBER: **4641**
APPOINT DATE: 10/27/2023
ESTATE NAME: **JAMES L BURNS**
EXECUTRIX MARTHA E BURNS
ATTORNEY JOHN K DORSEY
104 W CONGRESS ST
CHARLES TOWN, WV 25414-1622

TOTAL ESTATES: 78

Subscribed and sworn to before me on 10/27/2023

President of the County Commission



Jacqueline C Shadle
Clerk of Jefferson County

By _____

Karen Olden
Deputy Clerk

United States of America

State of West Virginia



County of Jefferson, ss:

Motion Order

In Jefferson County West Virginia

Before the Jefferson County Commission, West Virginia

In Re: Estate of RICHARD WALTER ACCURSO.

This day came Joseph L. Caltrider, who filed a motion asking for order granting rule to show cause why respondent William H. Judy, III should not be held in contempt; and the Jefferson County Commission having examined said motion, it is ordered that the same be filed.

It is further ordered the matters arising on said motion be set down for hearing before Jefferson County Commission on Thursday, September 7, 2023 at 09:30:00 AM, and the County Clerk do forthwith notify all parties reported, to appear before the Jefferson County Commission on the above date and time, and answer why said motion should not be granted.

Given under my hand on this the 3rd day of August, 2023.

Handwritten signature of Stephen J. Hatfield in blue ink.

President of the Jefferson County Commission

Handwritten signature of Jacqueline C. Shadle in blue ink.

Jacqueline C. Shadle
Clerk of Jefferson County

PENDING BEFORE THE JEFFERSON COUNTY COMMISSION

IN RE: THE ESTATE OF RICHARD W. ACCURSO and ELLEN SHERRY HOFFMAN,
DECEASED


MOTION TO CONTINUE

Comes William H. Judy, III, counsel for the above Estate and would respectfully move this Honorable Court to continue the hearing currently scheduled for September 7, 2023 at 9:00 a.m. to another date and time as counsel is required to attend to his wife who is having cataract surgery at the eye institute in Cincinnati and he will be unavailable to attend the hearing on the date scheduled. All of the documents that were requested by the Estate has been provided to the Estate.

Respectfully submitted this the 21st day of August, 2023.

ESTATE OF RICHARD W. ACCURSO and
ELLEN SHERRY HOFFMAN
Petitioner - By Counsel

JUDY & JUDY
Attorneys at Law

By: 

William H. Judy, III
P.O. Box 636
Moorefield, West Virginia 26836
(304) 538-7777
West Virginia State Bar No.: 1940

CERTIFICATE OF SERVICE

I, William H. Judy, III, Counsel for the Estate, does hereby certify that I have served the foregoing *Motion to Continue* upon the Respondent through his attorney, Bowles Rice at his address of P.O. Drawer 1419 Martinsburg, WV, 25402 by first class mail on this the 21st day of August 2023.



WILLIAM H. JUDY, III



Bowles Rice

Attorneys at Law

101 South Queen Street, Martinsburg, WV 25401
304.263.0836

Joseph L. Caltrider
Partner
Bowles Rice LLP
101 South Queen Street
Martinsburg, WV 25401
jcaltrider@bowlesrice.com
T 304.264.4214
F 304.267.3822

600 Quarrier Street
Charleston, WV 25301

125 Granville Square, Suite 400
Morgantown, WV 26501

501 Avery Street
Parkersburg, WV 26101

Southpointe Town Center
1800 Main Street, Suite 200
Canonsburg, PA 15317

480 West Jubal Early Drive, Suite 130
Winchester, VA 22601

July 18, 2023

The Honorable Jacqueline C. Shadle
Jefferson County Clerk
100 East Washington Street
Post Office Box 208
Charles Town, West Virginia 25414

VIA US MAIL

**Re: Estate of Richard Walter Accurso, deceased
Estate of Ellen Sherry Hoffman, deceased**

Dear Ms. Shadle:

Enclosed please find two original Motions for Entry of Rule to Show Cause and two original proposed Orders Granting Rule to Show Cause for the above-referenced Estates.

Please provide these Motions and proposed Orders to the County Commission for consideration and contact me if you have questions.

Thank you for your assistance in these matters.

Very truly yours,


Joseph L. Caltrider

JLC:ss

Enclosures

cc: Mr. Eugene Isaac Hoffman (via email)
Mr. Jeffrey Freund (via email)
Ms. Karen Olden, Deputy Clerk - Probate Office (via U.S. Mail)
William H. Judy, III, Esq. (via U.S. Mail, facsimile transmission, and email)

15920186.1

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA

IN RE: THE ESTATE OF ELLEN SHERRY HOFFMAN, DECEASED

**MOTION FOR ENTRY OF RULE TO SHOW CAUSE WHY
RESPONDENT WILLIAM H. JUDY, III SHOULD
NOT BE HELD IN CONTEMPT**

The Petitioner, EUGENE ISAAC HOFFMAN, duly appointed Personal Representative of the above Estate, by counsel, respectfully requests this Honorable County Commission to enter the attached Order Granting Rule to Show Cause Why Respondent William H. Judy, III Should Not Be Held In Contempt and set a show cause hearing forthwith. In support of this Motion, the Petitioner states as follows:

1. On March 2, 2023, the Petitioner, EUGENE ISAAC HOFFMAN, by counsel, presented his Petition for Removal of Executor to the County Commission pursuant to West Virginia Code § 44-5-51 following proper notice to the Respondent, WILLIAM H. JUDY, III, by certified mail and by follow-up contact from the County Commission's Probate Office. The Respondent did not appear for this hearing in person or by video conference. At the conclusion of the hearing, the County Commission granted all relief sought by Petitioner's Petition.

2. On March 30, 2023, the County Commission, by its President, Steve Stolipher, entered its Order Granting Petition for Removal of Executor and specifically: 1) removed the Respondent from his position as Executor of the Estate of Ellen Sherry Hoffman, deceased, and the Estate of Richard Walter Accurso deceased, forthwith; 2) revoked and annulled the Respondent's powers as Executor of said Estates forthwith; 3) appointed D. Frank Hill, III, Esq., as Fiduciary Commissioner to review all actions taken by the Respondent as Executor of said Estates; 4) appointed the Petitioner to serve as Personal Representative of said Estates without bond and to complete the administration of said Estates; 5) directed the Respondent to deliver to

the Petitioner all property, all documents, all passwords, and all other information in his possession, custody, and/or control related to the administration of said Estates forthwith; and 6) denied any compensation to the Respondent for fiduciary services or commission on money or other property of said Estates pursuant to West Virginia Code § 44-4-7.

3. On April 11, 2023, the Petitioner, by counsel, notified the Respondent of the County Commission's March 30, 2023 Order by United States Mail, by facsimile transmission, and by email transmission. The Petitioner also provided a specific list of documents and information required to comply with the County Commission's Order, allow proper review by the Fiduciary Commissioner, and allow proper administration of the Estates. A true and accurate copy of Petitioner's April 11, 2023 letter-notice is attached as Exhibit A. To date, the Respondent has not responded to Petitioner's letter, provided any of the information and documents Petitioner requires for administration of the Estates or review by the Fiduciary Commissioner, or otherwise complied with the County Commission's March 30, 2023 Order.

4. The Respondent's failure to comply with the County Commission's March 30, 2023 Order and the Petitioner's April 11, 2023 letter-notice has prevented the Respondent from securing personal property of the Estates (including the Decedent's ashes), accounting for the Estates, preserving the Estates, presenting the Respondent's actions to the Fiduciary Commissioner for review, and otherwise administering the Estates in a timely manner.

5. West Virginia Code § 7-1-6 provides the County Commission with "the same power to punish for contempt as is conferred by law upon circuit courts, but the penalty imposed for such contempt shall not exceed \$50 for any one offense." W.Va. Code § 7-1-6.

6. Accordingly, the Petitioner hereby moves the County Commission to hold the Respondent in contempt and fine the Respondent \$50 per day for each day he has failed to

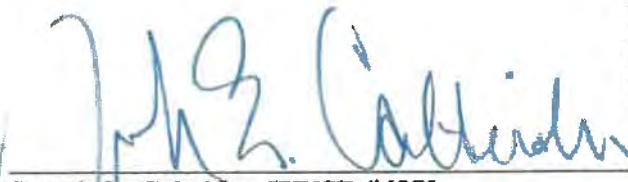
comply, and continues to fail to comply, with the County Commission's March 30, 2023 Order from April 11, 2023 until such time as the Respondent fully complies with the County Commission's Order and the Petitioner's April 11, 2023 letter-notice.

7. The Petitioner further moves the County Commission to enter a Rule to Show cause which requires the Respondent to appear before the County Commission *in person* and 1) demonstrate full compliance with its March 30, 2023 Order; 2) demonstrate full compliance with all requests set forth in the Petitioner's April 11, 2023 letter-notice; and 3) show cause why he should not be held in contempt and fined \$50 per day for each day he has failed to comply, and continues to fail to comply, with the County Commission's March 30, 2023 Order and the Petitioner's April 11, 2023 letter-notice.

8. The Petitioner has served this Motion upon the following persons: 1) D. Frank Hill, III, Esquire, Post Office Box A, Shepherdstown, West Virginia 25443 *Fiduciary Commissioner*; and 2) William H. Judy, III, Esquire, Law Offices of Judy and Judy, 110 N. Main Street, Post Office Box 636,, Moorefield, West Virginia 26836 *Respondent*.

DATED the 18th day of July 2023.

PETITIONER
EUGENE ISAAC HOFFMAN
Personal Representative
By Counsel



Joseph L. Caltrider WWSB #6870
Alison A. Cox WWSB #8529
BOWLES RICE LLP
Post Office Drawer 1419
Martinsburg, West Virginia 25402-1419
(304) 264-4214
jcaltrider@bowlesrice.com
acox@bowlesrice.com

Bowles Rice

Attorneys at Law

101 South Queen Street, Martinsburg, WV 25401
P.O. Drawer 1418, Martinsburg, WV 25402-1418
304.268.0836

Allison A. Cox
aacox@bowlesrice.com
T 304.264.4211
F 304.264.4210

600 Quarter Street
Charleston, WV 25301

128 Granville Square, Suite 400
Morgantown, WV 26601

601 Avery Street
Parkersburg, WV 26101

Southpointe Town Center
1800 Main Street, Suite 200
Canonsburg, PA 15317

460 West Jubal Early Drive, Suite 130
Winchester, VA 22601

April 11, 2023

bowlesrice.com

William H. Judy, III, Esquire
Law Offices of Judy and Judy
110 N. Main Street
P.O. Box 636
Moorefield, WV 26836

VIA U.S. POSTAL SERVICE,
FACSIMILE: (304) 538-7404, & EMAIL:
KVJUDYLAW@HARDYNET.COM

Re: Estates of Ellen Sherry Hoffman and Richard W. Accurso, deceased

Dear Mr. Judy:

The County Commission of Jefferson County, West Virginia removed you as Executor of the Estates of Ellen Sherry Hoffman and Richard W. Accurso ("the Estates") on March 2, 2023. I have enclosed a copy of both Orders recorded by the Clerk of the County Commission of Jefferson County, West Virginia on March 30, 2023 to terminate your authority as Executor. The County Commission also appointed our client, Eugene Hoffman, as the Executor CTA DBA of the Estates. I have also enclosed copies of Mr. Hoffman's Letters of Administration.

Our Firm will be assisting Mr. Hoffman with the administration of the Estates. Accordingly, I write to request your immediate compliance with the enclosed Orders. As per the enclosed Orders, please provide us with "all property, all documents, all passwords, and all other information in your possession, custody, and/or control related to the administration of the Estates" by April 30, 2023. Please make sure you include all information requested in the letters previously sent from my office to you on March 7, 2022, July 22, 2022, November 16, 2022, and March 1, 2023, as well as the following information and documents for each Estate:

1. A complete copy of all files, records, notes, and other documents (written and electronic) you and your office maintain for each Estate;
2. The Employee Identification Numbers for each Estate;
3. The bank account numbers for Jefferson Security Bank and United Bank and any all other bank account information related to the Estates;

EXHIBIT
A

Bowles Rice

William H. Judy, III, Esquire
April 11, 2023
Page 2

4. Each statement and every cancelled check from the bank accounts at Jefferson Security Bank and United Bank dating back to September 2021 and from any and all other bank accounts related to the Estates;

5. All itemized invoices for services provided by Leave it to Laura, Judy & Judy Law Firm, Brown Funeral Home, Potomac Edison, Justin Oldenburg, First Energy, Sheriff of Jefferson County, Wells Fargo, Hanna Steuer, the Postmaster, Safety Deposit Box Receipt, Corporation of Shepherdstown, Rose Byrne Carroll for the inventory of the Estate, Erie Insurance, Washington Post, St. Paul Newspaper, Shepherdstown Water, Wells Fargo Home Mortgage, and any other person/entity who has provided services to and/or received payment from each Estate. With regard to any expense for which there is no corresponding invoice, please explain the nature of the goods or services paid for and the rationale for the payment;

6. An itemized list of the contents of the Safe Deposit Box and provide the location and access information/key for the Safe Deposit Box;

7. An explanation for the source of the deposits made to the Estate of Richard Accurso, deceased on the following dates, for the following amounts as reflected in your accounting:

09/28/2021	Deposit	\$ 2.71
12/10/2021	Deposit	\$ 6,392.79
12/20/2021	Deposit	\$ 3,662.00
12/23/2022	Deposit	\$ 1,512.00
02/22/2023	Deposit	\$ 11,365.00
02/23/2023	Deposit	\$ 49,873.12

8. An explanation for the source of the deposits made into the Estate Account of Ellen Sherry Hoffman, deceased on the following dates, for the following amounts reflected in your accounting:

10/28/2021	Deposit	\$ 1,500.00
05/25/2022	Deposit	\$ 197,934.97
11/29/2022	Deposit	\$ 7,438.93
12/06/2021	Deposit	\$ 750.00
12/20/2021	Deposit	\$ 1,084.08

9. All information regarding the Hoover and Strong Metals.

10. The unmailed checks for beneficiaries Jacinta Falconi and Aurelia Falconi;

11. Your calculation of the \$5,000 Executor commission paid to Judy & Judy

Law Firm;

Bowles Rice

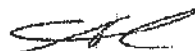
William H. Judy, III, Esquire
April 11, 2023
Page 3

12. An explanation for the entry on your accounting for the Estate of Ellen Sherry Hoffman, deceased which indicates you disbursed \$141.57, but only lists "?????" to explain who received the money and why they received it; .
13. All information, including without limitation statements and beneficiary designation information, for all Fidelity accounts held by Richard Accurso and Ellen Sherry Hoffman.
14. The location of the personal property of the Estates including, without limitation:
 - a. Ellen's personal jewelry, including her wedding ring made by Richard, family jewelry and other pieces she collected from her travels;
 - b. Richard's and Ellen's urns and/or ashes;
 - c. Richard and Ellen's computers, the content of those computers, and all associated storage devices (e.g. disks, external hard drives, thumb drives, etc.);
 - d. Ellen's books and copyright materials;
 - e. Automobiles along with their keys and titles;
15. All identification documents for Ellen and Richard, such as Driver's Licenses and Passports and Social Security Cards;
16. All contact information you have for Hanna Steuer, Justin Oldenburg, Jacinta Falconi, and Aurelia Falconi;
17. Any tax returns (Federal, State or Local) prepared for Ellen, Richard, or the Estates, whether filed or unfiled; and
18. Any other materials or information in your possession, whether or not specifically listed above, concerning the Estates.

As you are aware, there has been significant delay in the administration of the Estates. Mr. Hoffman is concerned about the delay, its impact on his ability to complete the administration of the Estates efficiently and effectively, and its impact on several Estate assets. Please contact me immediately if you have any questions about the County Commission's Orders or our requests for compliance itemized above.

Thank you for your prompt attention to these matters.

Very truly yours,



Alison A. Cox
Special Counsel

Bowles Rice

William H. Judy, III, Esquire
April 11, 2023
Page 4

Enclosures

AAC

cc: Mr. Eugene Hoffman (via email)
Mr. Jeffrey Freund (via email)
Mr. Frank Hill, Fiduciary Commissioner
Ms. Jaqueline C. Shadle, Clerk of the County Commission, Jefferson County, West
Virginia

15631270.1

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA

IN RE: THE ESTATE OF ELLEN SHERRY HOFFMAN, DECEASED

ORDER GRANTING PETITION FOR REMOVAL OF EXECUTOR

On March 2, 2023, the Petitioner, EUGENE ISAAC HOFFMAN, by counsel, presented his Petition for Removal of Executor to the County Commission pursuant to West Virginia Code § 44-5-51 following proper notice to the Respondent, WILLIAM H. JUDY, III, by certified mail and by follow-up contact from the County Commission's Probate Office. The Respondent did not appear for this hearing in person or by video conference.

Upon mature consideration of the verified Petition, and for the reasons stated therein, the County Commission does hereby grant all relief sought by the Petition and does accordingly: 1) remove the Respondent from his position as Executor of the Estate of Ellen Sherry Hoffman, deceased, forthwith; 2) revoke and annul the Respondent's powers as Executor of said Estate forthwith; 3) appoint D. Frank Hill, III, Esq., as Fiduciary Commissioner to review all actions taken by the Respondent as Executor of said Estate; 4) appoint the Petitioner to serve as Personal Representative of said Estate without bond and to complete the administration of said Estate; 5) direct the Respondent to deliver to the Petitioner all property, all documents, all passwords, and all other information in his possession, custody, and/or control related to the administration of said Estate forthwith; and 6) deny any compensation to the Respondent for fiduciary services or commission on money or other property of said Estate pursuant to West Virginia Code § 44-4-7.

The County Clerk is hereby directed to provide attested copies of this Order to the following persons: 1) Mr. Eugene Hoffman, 1303 Ivy Road, Apt. 62, Bremerton, Washington

98316 *Petitioner and Beneficiary*; 2) D. Frank Hill, III, Esquire, Post Office Box A, Shepherdstown, West Virginia 25443 *Fiduciary Commissioner*; and 3) William H. Judy, III, Esquire, Law Offices of Judy and Judy, 110 N. Main Street, Post Office Box 636., Moorefield, West Virginia 26836 *Respondent*.

IT IS SO ORDERED.

COUNTY COMMISSION OF
JEFFERSON COUNTY, WEST VIRGINIA

DATED: 3/2/2023



STEVE STOLIPHER - President

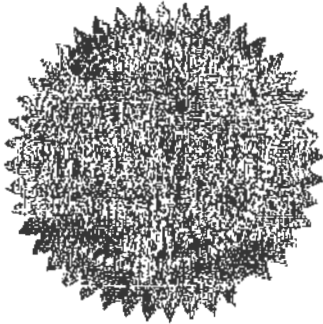
Jefferson County
Jacqueline C Shadle, Clerk
Instrument 202300003107
03/30/2023 @ 12:06:26 PM
FIDUCIARY ORDER
Book 37 @ Page 134
Pages Recorded 2

STATE OF WEST VIRGINIA
COUNTY OF JEFFERSON

RECEIVED
MAY 23 2023

I, Jacqueline C Shadle Clerk of the Jefferson County Commission, do hereby certify that the foregoing writing is a true and accurate copy as appears of record in my office in **ORDER BOOK**, *Book: 37 at Page: 132*, of said record.

The foregoing instrument was acknowledged before me **Thursday, March 30, 2023**.



Jacqueline C. Shadle

Jacqueline C Shadle
Clerk of the Jefferson County Commission

By

Christine Puttock

Christine Puttock
Assistant Clerk

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA

IN RE: THE ESTATE OF RICHARD WALTER ACCURSO, DECEASED

ORDER GRANTING PETITION FOR REMOVAL OF EXECUTOR

On March 2, 2023, the Petitioner, EUGENE ISAAC HOFFMAN, by counsel, presented his Petition for Removal of Executor to the County Commission pursuant to West Virginia Code § 44-5-51 following proper notice to the Respondent, WILLIAM H. JUDY, III, by certified mail and by follow-up contact from the County Commission's Probate Office. The Respondent did not appear for this hearing in person or by video conference.

Upon mature consideration of the verified Petition, and for the reasons stated therein, the County Commission does hereby grant all relief sought by the Petition and does accordingly: 1) remove the Respondent from his position as Executor of the Estate Richard Walter Accurso, deceased, forthwith; 2) revoke and annul the Respondent's powers as Executor of said Estate forthwith; 3) appoint D. Frank Hill, III, Esq., as Fiduciary Commissioner to review all actions taken by the Respondent as Executor of said Estate; 4) appoint the Petitioner to serve as Personal Representative of said Estate without bond and to complete the administration of said Estate; 5) direct the Respondent to deliver to the Petitioner all property, all documents, all passwords, and all other information in his possession, custody, and/or control related to the administration of said Estate forthwith; and 6) deny any compensation to the Respondent for fiduciary services or commission on money or other property of said Estate pursuant to West Virginia Code § 44-4-7.

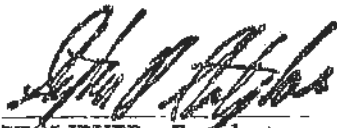
The County Clerk is hereby directed to provide attested copies of this Order to the following persons: 1) Mr. Eugene Hoffman, 1303 Ivy Road, Apt. 62, Bremerton, Washington

98316 *Petitioner and Beneficiary*; 2) D. Frank Hill, III, Esquire, Post Office Box A, Shepherdstown, West Virginia 25443 *Fiduciary Commissioner*; and 3) William H. Judy, III, Esquire, Law Offices of Judy and Judy, 110 N. Main Street, Post Office Box 636,, Moorefield, West Virginia 26836 *Respondent*.

IT IS SO ORDERED.

COUNTY COMMISSION OF
JEFFERSON COUNTY, WEST VIRGINIA

DATED: 3/2/23



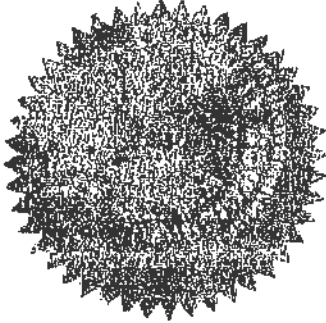
STEVE STOLIPHER -- President

Jefferson County
Jacqueline C. Shadle, Clerk
Instrument 202300003106
03/30/2023 @ 12:06:25 PM
FIDUCIARY ORDER
Book 37 @ Page 132
Pages Recorded 2

STATE OF WEST VIRGINIA
COUNTY OF JEFFERSON

I, Jacqueline C Shadle Clerk of the Jefferson County Commission, do hereby certify that the foregoing writing is a true and accurate copy as appears of record in my office in **ORDER BOOK, Book: 37 at Page: 134**, of said record.

The foregoing instrument was acknowledged before me **Thursday, March 30, 2023**.



Jacqueline C. Shadle

Jacqueline C Shadle
Clerk of the Jefferson County Commission

By

Christine Puttock

Christine Puttock
Assistant Clerk

United States of America

State of West Virginia



County of Jefferson, ss:

Letter of Administration

Estate of ELLEN SHERRY HOFFMAN

I, Jacqueline C Shadle, Clerk of Jefferson County, in the State of West Virginia, do hereby certify that EUGENE ISAAC HOFFMAN was on the 2nd day of March, 2023, appointed by the County Clerk of the Jefferson County Commission as administratrix et al(dn(s) of the Estate of ELLEN SHERRY HOFFMAN, duly qualified as such by taking oath prescribed by law, and by giving approved bond in the sum of \$0.00, as required by law.

NOW THEREFORE, be it known that said appointment is now in full force and effect and that full faith and credit are due and should be given to all the acts of the said EUGENE ISAAC HOFFMAN as such administratrix et al(dn(s) of the Estate of ELLEN SHERRY HOFFMAN, as well in all jurisdictions, as elsewhere.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Jefferson County Commission at my office in said County on the 24th day of March, 2023.

Jacqueline C. Shadle

Jacqueline C Shadle
Clerk of Jefferson County

By

Karen Olden
Karen Olden
Deputy Clerk



United States of America

State of West Virginia



County of Jefferson, ss:

Letter of Administration

Estate of RICHARD WALTER ACCURSO

I, Jacqueline C Shadle, Clerk of Jefferson County, in the State of West Virginia, do hereby certify that EUGENE ISAAC HOFFMAN was on the 3rd day of March, 2023, appointed by the County Clerk of the Jefferson County Commission as administrator cta dba(s) of the Estate of RICHARD WALTER ACCURSO, duly qualified as such by taking oath prescribed by law, and by giving approved bond in the sum of \$0.00, as required by law.

NOW THEREFORE, be it known that said appointment is now in full force and effect and that full faith and credit are due and should be given to all the acts of the said EUGENE ISAAC HOFFMAN as such administrator cta dba(s) of the Estate of RICHARD WALTER ACCURSO, as well in all jurisdictions, as elsewhere.

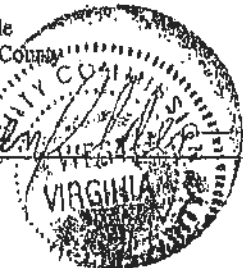
IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Jefferson County Commission at my office in said County on the 24th day of March, 2023.

Jacqueline C Shadle

Jacqueline C Shadle
Clerk of Jefferson County

By

Karen Olden
Karen Olden
Deputy Clerk





April 18, 2023

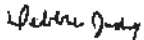

Dear ConnectSuite Inc :

The following is in response to your request for proof of delivery on your item with the tracking number:
9214 8901 5729 4300 0113 49.

Item Details

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Status Date / Time: April 14, 2023, 11:20 am
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Recipient Name: WILLIAM H JUDY III ESQUIRE

Recipient Signature

Signature of Recipient:	 
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Sincerely,
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Bowles Rice

Fax

New Fax Message	
To:	13042673822
Fax Number:	13042673822
From:	Lillie Marshall
Date:	04-11-2023 12:09 PM
Subject:	Estates of Ellen Sherry Hoffman and Richard W. Accurso, deceased
No of Pages with Cover:	14

To:	William H. Judy, III, Esquire	Date:	April 11, 2023
Fax #:	304-538-7404	Pages:	13 (including this page)
From:	Allison A. Cox		
Subject:	Estates of Ellen Sherry Hoffman and Richard W. Accurso, deceased		

This facsimile message contains privileged and confidential information and is intended only for the use of the individual or entity named above. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please immediately notify us by telephone and return the original message to us at the above address via the U.S. Postal Service. If you have any difficulties in receiving this transmission, please call the number listed above. Thank you.

Bowles Rice

Fax

COMMENTS: Please see the attached correspondence from Ms. Allison Cox regarding the above-referenced matter.

Lillie Marshall

Legal Secretary

Bowles Rice LLP

lmarshall@bowlesrice.com

101 S. Queen Street | Martinsburg, WV 25401

Tel: (304) 264-4219 | Fax: (304) 264-4210

Bowles Rice

CONFIDENTIAL AND PRIVILEGED: This e-mail is confidential and privileged, and intended only for the review and use of the addressee(s). If you have received this e-mail in error, please notify the sender at (304) 264-4210 or by e-mail at lmarshall@bowlesrice.com. Thank you.

This facsimile message contains privileged and confidential information and is intended only for the use of the individual or entity named above. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please immediately notify us by telephone and return the original message to us at the above address via the U.S. Postal Service. If you have any difficulties in receiving this transmission, please call the number listed above. Thank you.

Bowles Rice

Attorneys at Law

101 South Queen Street, Martinsburg, WV 26401
P.O. Drawer 1418, Martinsburg, WV 26402-1418
304.264.0196

Allison A. Cox
aacox@bowlesrice.com
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504 Avery Street
Parkersburg, WV 26101

Southpointe Town Center
1800 Main Street, Suite 200
Carnersburg, PA 15317

480 West Jubal Early Drive, Suite 130
Winchester, VA 22601

April 11, 2023

bowlesrice.com

William H. Judy, III, Esquire
Law Offices of Judy and Judy
110 N. Main Street
P.O. Box 636
Moorefield, WV 26836

VIA U.S. POSTAL SERVICE,
FACSIMILE: (304) 538-7404, & EMAIL:
KYJUDYLAW@HARDYNET.COM

Re: Estates of Ellen Sherry Hoffman and Richard W. Accurso, deceased

Dear Mr. Judy:

The County Commission of Jefferson County, West Virginia removed you as Executor of the Estates of Ellen Sherry Hoffman and Richard W. Accurso ("the Estates") on March 2, 2023. I have enclosed a copy of both Orders recorded by the Clerk of the County Commission of Jefferson County, West Virginia on March 30, 2023 to terminate your authority as Executor. The County Commission also appointed our client, Eugene Hoffman, as the Executor CTA DBA of the Estates. I have also enclosed copies of Mr. Hoffman's Letters of Administration.

Our Firm will be assisting Mr. Hoffman with the administration of the Estates. Accordingly, I write to request your immediate compliance with the enclosed Orders. As per the enclosed Orders, please provide us with "all property, all documents, all passwords, and all other information in your possession, custody, and/or control related to the administration of the Estates" by April 30, 2023. Please make sure you include all information requested in the letters previously sent from my office to you on March 7, 2022, July 22, 2022, November 16, 2022, and March 1, 2023, as well as the following information and documents for each Estate:

1. A complete copy of all files, records, notes, and other documents (written and electronic) you and your office maintain for each Estate;
2. The Employee Identification Numbers for each Estate;
3. The bank account numbers for Jefferson Security Bank and United Bank and any all other bank account information related to the Estates;

Bowles Rice

William H. Judy, III, Esquire
 April 11, 2023
 Page 2

4. Each statement and every cancelled check from the bank accounts at Jefferson Security Bank and United Bank dating back to September 2021 and from any and all other bank accounts related to the Estates;

5. All itemized invoices for services provided by Leave it to Laura, Judy & Judy Law Firm, Brown Funeral Home, Potomac Edison, Justin Oldenburg, First Energy, Sheriff of Jefferson County, Wells Fargo, Hanna Steuer, the Postmaster, Safety Deposit Box Receipt, Corporation of Shepherdstown, Rose Byrne Carroll for the inventory of the Estate, Erie Insurance, Washington Post, St. Paul Newspaper, Shepherdstown Water, Wells Fargo Home Mortgage, and any other person/entity who has provided services to and/or received payment from each Estate. With regard to any expense for which there is no corresponding invoice, please explain the nature of the goods or services paid for and the rationale for the payment;

6. An itemized list of the contents of the Safe Deposit Box and provide the location and access information/key for the Safe Deposit Box;

7. An explanation for the source of the deposits made to the Estate of Richard Accurso, deceased on the following dates, for the following amounts as reflected in your accounting:

09/28/2021	Deposit	\$ 2,71
12/10/2021	Deposit	\$ 6,392.79
12/20/2021	Deposit	\$ 3,662.00
12/23/2022	Deposit	\$ 1,512.00
02/22/2023	Deposit	\$ 11,365.00
02/23/2023	Deposit	\$ 49,873.12

8. An explanation for the source of the deposits made into the Estate Account of Ellen Sharry Hoffman, deceased on the following dates, for the following amounts reflected in your accounting:

10/28/2021	Deposit	\$ 1,500.00
05/25/2022	Deposit	\$ 197,934.97
11/29/2022	Deposit	\$ 7,438.93
12/06/2021	Deposit	\$ 750.00
12/20/2021	Deposit	\$ 1,084.08

9. All information regarding the Hoover and Strong Metals.

10. The unmailed checks for beneficiaries Jacinta Falconi and Aurelia Falconi;

11. Your calculation of the \$5,000 Executor commission paid to Judy & Judy

Law Firm;

Bowles Rice

William H. Judy, III, Esquire
April 11, 2023
Page 3

12. An explanation for the entry on your accounting for the Estate of Ellen Sherry Hoffman, deceased which indicates you disbursed \$141.57, but only lists "?????" to explain who received the money and why they received it; .

13. All information, including without limitation statements and beneficiary designation information, for all Fidelity accounts held by Richard Accurso and Ellen Sherry Hoffman.

14. The location of the personal property of the Estates including, without limitation:

a. Ellen's personal jewelry, including her wedding ring made by Richard, family jewelry and other pieces she collected from her travels;

b. Richard's and Ellen's urns and/or ashes;

c. Richard and Ellen's computers, the content of those computers, and all associated storage devices (e.g. disks, external hard drives, thumb drives, etc.);

d. Ellen's books and copyright materials;

e. Automobiles along with their keys and titles;

15. All identification documents for Ellen and Richard, such as Driver's Licenses and Passports and Social Security Cards;

16. All contact information you have for Hanna Steuer, Justin Oldenburg, Jacinta Falconi, and Aurelia Falconi;

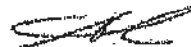
17. Any tax returns (Federal, State or Local) prepared for Ellen, Richard, or the Estates, whether filed or unfiled; and

18. Any other materials or information in your possession, whether or not specifically listed above, concerning the Estates.

As you are aware, there has been significant delay in the administration of the Estates. Mr. Hoffman is concerned about the delay, its impact on his ability to complete the administration of the Estates efficiently and effectively, and its impact on several Estate assets. Please contact me immediately if you have any questions about the County Commission's Orders or our requests for compliance itemized above.

Thank you for your prompt attention to these matters.

Very truly yours,



Alison A. Cox
Special Counsel

Bowles Rice

William H. Judy, III, Esquire
April 11, 2023
Page 4

Enclosures

AAC

cc: Mr. Eugene Hoffman (via email)
Mr. Jeffrey Freund (via email)
Mr. Frank Hill, Fiduciary Commissioner
Ms. Jaqueline C. Shadle, Clerk of the County Commission, Jefferson County, West
Virginia

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA
IN RE: THE ESTATE OF ELLEN SHERRY HOFFMAN, DECEASED

ORDER GRANTING PETITION FOR REMOVAL OF EXECUTOR

On March 2, 2023, the Petitioner, EUGENE ISAAC HOFFMAN, by counsel, presented his Petition for Removal of Executor to the County Commission pursuant to West Virginia Code § 44-5-51 following proper notice to the Respondent, WILLIAM H. JUDY, III, by certified mail and by follow-up contact from the County Commission's Probate Office. The Respondent did not appear for this hearing in person or by video conference.

Upon mature consideration of the verified Petition, and for the reasons stated therein, the County Commission does hereby grant all relief sought by the Petition and does accordingly: 1) remove the Respondent from his position as Executor of the Estate of Ellen Sherry Hoffman, deceased, forthwith; 2) revoke and annul the Respondent's powers as Executor of said Estate forthwith; 3) appoint D. Frank Hill, III, Esq., as Fiduciary Commissioner to review all actions taken by the Respondent as Executor of said Estate; 4) appoint the Petitioner to serve as Personal Representative of said Estate without bond and to complete the administration of said Estate; 5) direct the Respondent to deliver to the Petitioner all property, all documents, all passwords, and all other information in his possession, custody, and/or control related to the administration of said Estate forthwith; and 6) deny any compensation to the Respondent for fiduciary services or commission on money or other property of said Estate pursuant to West Virginia Code § 44-4-7.

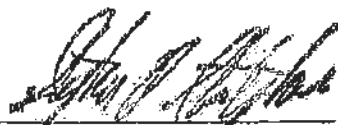
The County Clerk is hereby directed to provide attested copies of this Order to the following persons: 1) Mr. Eugene Hoffman, 1303 Ivy Road, Apt. 62, Bremerton, Washington

98316 *Petitioner and Beneficiary*; 2) D. Frank Hill, III, Esquire, Post Office Box A, Shepherdstown, West Virginia 25443 *Fiduciary Commissioner*; and 3) William H. Judy, III, Esquire, Law Offices of Judy and Judy, 110 N. Main Street, Post Office Box 636,, Moorefield, West Virginia 26836 *Respondent*.

IT IS SO ORDERED.

COUNTY COMMISSION OF
JEFFERSON COUNTY, WEST VIRGINIA

DATED: 3/2/2023



STEVE STOLIPHER - President

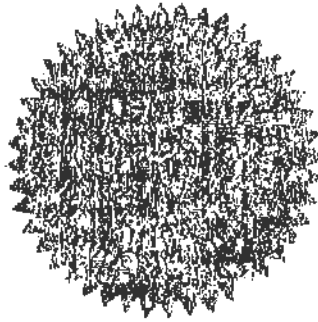
Jefferson County
Jasusline C Shadle, Clerk
Instrument 20230003107
03/30/2023 @ 12:06:26 PM
FIDUCIARY ORDER
Book 37 @ Page 134
Pages Recorded 2

RECEIVED
4/13/23

STATE OF WEST VIRGINIA
COUNTY OF JEFFERSON

I, Jacqueline C Shadle Clerk of the Jefferson County Commission, do hereby certify that the foregoing writing is a true and accurate copy as appears of record in my office in ORDER BOOK, Book: 37 at Page: 192, of said record.

The foregoing instrument was acknowledged before me Thursday, March 30, 2023.



Jacqueline C Shadle

Jacqueline C Shadle
Clerk of the Jefferson County Commission

By *CR*

Christine Puttock
Assistant Clerk

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA
IN RE: THE ESTATE OF RICHARD WALTER ACCURSO, DECEASED
ORDER GRANTING PETITION FOR REMOVAL OF EXECUTOR

On March 2, 2023, the Petitioner, EUGENE ISAAC HOFFMAN, by counsel, presented his Petition for Removal of Executor to the County Commission pursuant to West Virginia Code § 44-5-31 following proper notice to the Respondent, WILLIAM H. JUDY, III, by certified mail and by follow-up contact from the County Commission's Probate Office. The Respondent did not appear for this hearing in person or by video conference.

Upon mature consideration of the verified Petition, and for the reasons stated therein, the County Commission does hereby grant all relief sought by the Petition and does accordingly: 1) remove the Respondent from his position as Executor of the Estate Richard Walter Accurso, deceased, forthwith; 2) revoke and annul the Respondent's powers as Executor of said Estate forthwith; 3) appoint D. Frank Hill, III, Esq., as Fiduciary Commissioner to review all actions taken by the Respondent as Executor of said Estate; 4) appoint the Petitioner to serve as Personal Representative of said Estate without bond and to complete the administration of said Estate; 5) direct the Respondent to deliver to the Petitioner all property, all documents, all passwords, and all other information in his possession, custody, and/or control related to the administration of said Estate forthwith; and 6) deny any compensation to the Respondent for fiduciary services or commission on money or other property of said Estate pursuant to West Virginia Code § 44-4-7.

The County Clerk is hereby directed to provide attested copies of this Order to the following persons: 1) Mr. Eugene Hoffman, 1303 Ivy Road, Apt. 62, Bremerton, Washington

98316 *Petitioner and Beneficiary*; 2) D. Frank Hill, III, Esquire, Post Office Box A, Shepherdstown, West Virginia 25443 *Fiduciary Commissioner*; and 3) William H. Judy, III, Esquire, Law Offices of Judy and Judy, 110 N. Main Street, Post Office Box 636,, Moorefield, West Virginia 26836 *Respondent*.

IT IS SO ORDERED.

COUNTY COMMISSION OF
JEFFERSON COUNTY, WEST VIRGINIA

DATED: 3/2/23



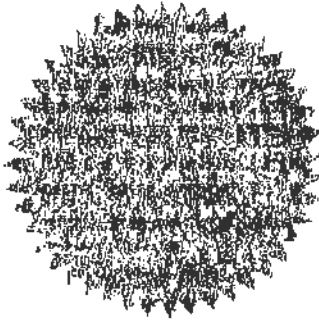
STEVE STOLPHER -- President

Jefferson County
Jacqueline C Shallo, Clerk
Instrument 20230003106
03/30/2023 @ 12:06:25 PM
FIDUCIARY ORDER
Book 27 @ Page 132
Page Recorded 2

STATE OF WEST VIRGINIA
COUNTY OF JEFFERSON

I, Jacqueline C. Shadle, Clerk of the Jefferson County Commission, do hereby certify that the foregoing writing is a true and accurate copy as appears of record in my office in **ORDER BOOK, Book: 37 at Page: 194**, of said record.

The foregoing instrument was acknowledged before me Thursday, March 30, 2023.



Jacqueline C. Shadle

Jacqueline C. Shadle
Clerk of the Jefferson County Commission

By

Christine Puttock

Christine Puttock
Assistant Clerk

United States of America

State of West Virginia



County of Jefferson, ss:

Letter of Administration

Estate of ELLEN SHERRY HOFFMAN

I, Jacqueline C Shadle, Clerk of Jefferson County, in the State of West Virginia, do hereby certify that EUGENE ISAAC HOFFMAN was on the 2nd day of March, 2023, appointed by the County Clerk of the Jefferson County Commission as administratrix et a dba(s) of the Estate of ELLEN SHERRY HOFFMAN, duly qualified as such by taking oath prescribed by law, and by giving approved bond in the sum of \$0.00, as required by law,

NOW THEREFORE, be it known that said appointment is now in full force and effect and that full faith and credit are due and should be given to all the acts of the said EUGENE ISAAC HOFFMAN as such administratrix et a dbn(s) of the Estate of ELLEN SHERRY HOFFMAN, as well in all jurisdictions, as elsewhere.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Jefferson County Commission at my office in said County on the 24th day of March, 2023.

Jacqueline C Shadle

Jacqueline C Shadle
Clerk of Jefferson County

By

Karen Olson

Karen Olson
Deputy Clerk



United States of America

State of West Virginia



County of Jefferson, ss:

Letter of Administration

Estate of RICHARD WALTER ACCURSO

I, Jacqueline C Shadle, Clerk of Jefferson County, in the State of West Virginia, do hereby certify that EUGENE ISAAC HOFFMAN was on the 3rd day of March, 2023, appointed by the County Clerk of the Jefferson County Commission as administrator et al dnm(s) of the Estate of RICHARD WALTER ACCURSO, duly qualified as such by taking oath prescribed by law, and by giving approved bond in the sum of \$0.00, as required by law.

NOW THEREFORE, be it known that said appointment is now in full force and effect and that full faith and credit are due and should be given to all the acts of the said EUGENE ISAAC HOFFMAN as such administrator et al dnm(s) of the Estate of RICHARD WALTER ACCURSO, as well in all jurisdictions, as elsewhere.

IN WITNESS WHEREOF, I have herunto set my hand and affixed the seal of the Jefferson County Commission at my office in said County on the 24th day of March, 2023.

Handwritten signature of Jacqueline C. Shadle

Printed name and title of Jacqueline C Shadle, Clerk of Jefferson County

By: Handwritten signature of Karen Olden, Deputy Clerk



Archived: Monday, July 10, 2023 4:10:51 PM

From: [Concord Fax](#)

Mail received time: Tue, 11 Apr 2023 16:16:58

Sent: Tuesday, April 11, 2023 12:17:04 PM

To: [Lillie Marshall](#)

Subject: SUCCESS: Your 14 page fax has been successfully delivered to +13045387404.

Importance: Normal

Sensitivity: None



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Subject:	Estates of Ellen Sherry Hoffman and Richard W. Accurso, deceased
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IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA
IN RE: THE ESTATE OF ELLEN SHERRY HOFFMAN, DECEASED

ORDER GRANTING RULE TO SHOW CAUSE WHY RESPONDENT
WILLIAM H. JUDY, III SHOULD NOT BE HELD IN CONTEMPT

On March 2, 2023, the Petitioner, EUGENE ISAAC HOFFMAN, by counsel, presented his Petition for Removal of Executor to the County Commission pursuant to West Virginia Code § 44-5-51 following proper notice to the Respondent, WILLIAM H. JUDY, III, by certified mail and by follow-up contact from the County Commission's Probate Office. The Respondent did not appear for this hearing in person or by video conference. At the conclusion of the hearing, the County Commission granted all relief sought by Petitioner's Petition.

On March 30, 2023, the County Commission, by its President, Steve Stolfpher, entered its Order Granting Petition for Removal of Executor and specifically: 1) removed the Respondent from his position as Executor of the Estate of Ellen Sherry Hoffman, deceased, forthwith; 2) revoked and annulled the Respondent's powers as Executor of said Estate forthwith; 3) appointed D. Frank Hill, III, Esq., as Fiduciary Commissioner to review all actions taken by the Respondent as Executor of said Estate; 4) appointed the Petitioner to serve as Personal Representative of said Estate without bond and to complete the administration of said Estate; 5) directed the Respondent to deliver to the Petitioner all property, all documents, all passwords, and all other information in his possession, custody, and/or control related to the administration of said Estate forthwith; and 6) denied any compensation to the Respondent for fiduciary services or commission on money or other property of said Estate pursuant to West Virginia Code § 44-4-7.

On April 11, 2023, the Petitioner, by counsel, notified the Respondent of the County Commission's March 30, 2023 Order by United States Mail, by facsimile transmission, and by

email transmission. The Petitioner also provided a specific list of documents and information required to comply with the County Commission's Order, allow proper review by the Fiduciary Commissioner, and allow proper administration of the Estate. A true and accurate copy of Petitioner's April 11, 2023 letter-notice is attached as Exhibit A. To date, the Respondent has not responded to Petitioner's letter, provided any of the information and documents Petitioner requires for administration of the Estate or review by the Fiduciary Commissioner, or otherwise complied with the County Commission's March 30, 2023 Order.

The Respondent's failure to comply with the County Commission's March 30, 2023 Order and the Petitioner's April 11, 2023 letter-notice has prevented the Respondent from securing personal property of the Estate (including the Decedent's ashes), accounting for the Estate, preserving the Estate, presenting the Respondent's actions to the Fiduciary Commissioner for review, and otherwise administering the Estate in a timely manner. West Virginia Code § 7-1-6 provides the County Commission with "the same power to punish for contempt as is conferred by law upon circuit courts, but the penalty imposed for such contempt shall not exceed \$50 for any one offense." W.Va. Code § 7-1-6. Accordingly, the Petitioner has moved the County Commission to hold the Respondent in contempt and fine the Respondent \$50 per day for each day he has failed to comply, and continues to fail to comply, with the County Commission's March 30, 2023 Order from April 11, 2023 until such time as the Respondent fully complies with the County Commission's Order and the Petitioner's April 11, 2023 letter-notice.

IT IS ACCORDINGLY ORDERED that the Respondent shall appear before the County Commission *in person* on the ____ day of _____, 2023 at ____ a.m./p.m. to: 1) demonstrate full compliance with its March 30, 2023 Order; 2) demonstrate full compliance with all requests set forth in the Petitioner's April 11, 2023 letter-

notice; and 3) show cause why he should not be held in contempt and fined \$50 per day for each day he has failed to comply, and continues to fail to comply, with the County Commission's March 30, 2023 Order and the Petitioner's April 11, 2023 letter-notice.

The County Clerk is hereby directed to provide attested copies of this Order to the following persons: 1) Mr. Eugene Hoffman, 1303 Ivy Road, Apt. 62, Bremerton, Washington 98316 *Petitioner and Beneficiary*; 2) D. Frank Hill, III, Esquire, Post Office Box A, Shepherdstown, West Virginia 25443 *Fiduciary Commissioner*, and 3) William H. Judy, III, Esquire, Law Offices of Judy and Judy, 110 N. Main Street, Post Office Box 636., Moorefield, West Virginia 26836 *Respondent*.

COUNTY COMMISSION OF
JEFFERSON COUNTY, WEST VIRGINIA

DATED: _____

STEVE STOLIPHER -- President

Bowles Rice

Attorneys at Law

101 South Queen Street, Martinsburg, WV 25401
P.O. Drawer 1419, Martinsburg, WV 25402-1419
304.283.0836

Allison A. Cox
aacox@bowlesrice.com
T 304.284.4211
F 304.284.4210

800 Quarrier Street
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April 11, 2023

bowlesrice.com

William H. Judy, III, Esquire
Law Offices of Judy and Judy
110 N. Main Street
P.O. Box 636
Moorefield, WV 26836

VIA U.S. POSTAL SERVICE,
FACSIMILE: (304) 538-7404, & EMAIL:
KVJUDYLAW@HARDYNET.COM

Re: Estates of Ellen Sherry Hoffman and Richard W. Accurso, deceased

Dear Mr. Judy:

The County Commission of Jefferson County, West Virginia removed you as Executor of the Estates of Ellen Sherry Hoffman and Richard W. Accurso ("the Estates") on March 2, 2023. I have enclosed a copy of both Orders recorded by the Clerk of the County Commission of Jefferson County, West Virginia on March 30, 2023 to terminate your authority as Executor. The County Commission also appointed our client, Eugene Hoffman, as the Executor CTA DBA of the Estates. I have also enclosed copies of Mr. Hoffman's Letters of Administration.

Our Firm will be assisting Mr. Hoffman with the administration of the Estates. Accordingly, I write to request your immediate compliance with the enclosed Orders. As per the enclosed Orders, please provide us with "all property, all documents, all passwords, and all other information in your possession, custody, and/or control related to the administration of the Estates" by April 30, 2023. Please make sure you include all information requested in the letters previously sent from my office to you on March 7, 2022, July 22, 2022, November 16, 2022, and March 1, 2023, as well as the following information and documents for each Estate:

1. A complete copy of all files, records, notes, and other documents (written and electronic) you and your office maintain for each Estate;
2. The Employee Identification Numbers for each Estate;
3. The bank account numbers for Jefferson Security Bank and United Bank and any all other bank account information related to the Estates;

EXHIBIT
A

Bowles Rice

William H. Judy, III, Esquire

April 11, 2023

Page 2

4. Each statement and every cancelled check from the bank accounts at Jefferson Security Bank and United Bank dating back to September 2021 and from any and all other bank accounts related to the Estates;

5. All itemized invoices for services provided by Leave it to Laura, Judy & Judy Law Firm, Brown Funeral Home, Potomac Edison, Justin Oldenburg, First Energy, Sherriff of Jefferson County, Wells Fargo, Hanna Steuer, the Postmaster, Safety Deposit Box Receipt, Corporation of Shepherdstown, Rose Byrne Carroll for the inventory of the Estate, Erie Insurance, Washington Post, St. Paul Newspaper, Shepherdstown Water, Wells Fargo Home Mortgage, and any other person/entity who has provided services to and/or received payment from each Estate. With regard to any expense for which there is no corresponding invoice, please explain the nature of the goods or services paid for and the rationale for the payment;

6. An itemized list of the contents of the Safe Deposit Box and provide the location and access information/key for the Safe Deposit Box;

7. An explanation for the source of the deposits made to the Estate of Richard Accurso, deceased on the following dates, for the following amounts as reflected in your accounting:

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12/10/2021	Deposit	\$ 6,392.79
12/20/2021	Deposit	\$ 3,662.00
12/23/2022	Deposit	\$ 1,512.00
02/22/2023	Deposit	\$ 11,365.00
02/23/2023	Deposit	\$ 49,873.12

8. An explanation for the source of the deposits made into the Estate Account of Ellen Sherry Hoffman, deceased on the following dates, for the following amounts reflected in your accounting:

10/28/2021	Deposit	\$ 1,500.00
05/25/2022	Deposit	\$ 197,934.97
11/29/2022	Deposit	\$ 7,438.93
12/06/2021	Deposit	\$ 750.00
12/20/2021	Deposit	\$ 1,084.08

9. All information regarding the Hoover and Strong Metals.

10. The unmailed checks for beneficiaries Jacinta Falconi and Aurelia Falconi;

11. Your calculation of the \$5,000 Executor commission paid to Judy & Judy

Law Firm;

Bowles Rice

William H. Judy, III, Esquire

April 11, 2023

Page 3

12. An explanation for the entry on your accounting for the Estate of Ellen Sherry Hoffman, deceased which indicates you disbursed \$141.57, but only lists "?????" to explain who received the money and why they received it; .

13. All information, including without limitation statements and beneficiary designation information, for all Fidelity accounts held by Richard Accurso and Ellen Sherry Hoffman.

14. The location of the personal property of the Estates including, without limitation:

- a. Ellen's personal jewelry, including her wedding ring made by Richard, family jewelry and other pieces she collected from her travels;
- b. Richard's and Ellen's urns and/or ashes;
- c. Richard and Ellen's computers, the content of those computers, and all associated storage devices (e.g. disks, external hard drives, thumb drives, etc.);
- d. Ellen's books and copyright materials;
- e. Automobiles along with their keys and titles;

15. All identification documents for Ellen and Richard, such as Driver's Licenses and Passports and Social Security Cards;

16. All contact information you have for Hanna Steuer, Justin Oldenburg, Jacinta Falconi, and Aurelia Falconi;

17. Any tax returns (Federal, State or Local) prepared for Ellen, Richard, or the Estates, whether filed or unfiled; and

18. Any other materials or information in your possession, whether or not specifically listed above, concerning the Estates.

As you are aware, there has been significant delay in the administration of the Estates. Mr. Hoffman is concerned about the delay, its impact on his ability to complete the administration of the Estates efficiently and effectively, and its impact on several Estate assets. Please contact me immediately if you have any questions about the County Commission's Orders or our requests for compliance itemized above.

Thank you for your prompt attention to these matters.

Very truly yours,



Alison A. Cox
Special Counsel

Bowles Rice

William H. Judy, III, Esquire
April 11, 2023
Page 4

Enclosures

AAC

cc: Mr. Eugene Hoffman (via email)
Mr. Jeffrey Freund (via email)
Mr. Frank Hill, Fiduciary Commissioner
Ms. Jaqueline C. Shadle, Clerk of the County Commission, Jefferson County, West
Virginia

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA

IN RE: THE ESTATE OF ELLEN SHERRY HOFFMAN, DECEASED

ORDER GRANTING PETITION FOR REMOVAL OF EXECUTOR

On March 2, 2023, the Petitioner, EUGENE ISAAC HOFFMAN, by counsel, presented his Petition for Removal of Executor to the County Commission pursuant to West Virginia Code § 44-5-51 following proper notice to the Respondent, WILLIAM H. JUDY, III, by certified mail and by follow-up contact from the County Commission's Probate Office. The Respondent did not appear for this hearing in person or by video conference.

Upon mature consideration of the verified Petition, and for the reasons stated therein, the County Commission does hereby grant all relief sought by the Petition and does accordingly: 1) remove the Respondent from his position as Executor of the Estate of Ellen Sherry Hoffman, deceased, forthwith; 2) revoke and annul the Respondent's powers as Executor of said Estate forthwith; 3) appoint D. Frank Hill, III, Esq., as Fiduciary Commissioner to review all actions taken by the Respondent as Executor of said Estate; 4) appoint the Petitioner to serve as Personal Representative of said Estate without bond and to complete the administration of said Estate; 5) direct the Respondent to deliver to the Petitioner all property, all documents, all passwords, and all other information in his possession, custody, and/or control related to the administration of said Estate forthwith; and 6) deny any compensation to the Respondent for fiduciary services or commission on money or other property of said Estate pursuant to West Virginia Code § 44-4-7.

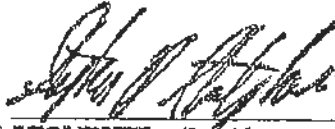
The County Clerk is hereby directed to provide attested copies of this Order to the following persons: 1) Mr. Eugene Hoffman, 1303 Ivy Road, Apt. 62, Bremerton, Washington

98316 *Petitioner and Beneficiary*; 2) D. Frank Hill, III, Esquire, Post Office Box A, Shepherdstown, West Virginia 25443 *Fiduciary Commissioner*; and 3) William H. Judy, III, Esquire, Law Offices of Judy and Judy, 110 N. Main Street, Post Office Box 636,, Moorefield, West Virginia 26836 *Respondent*

IT IS SO ORDERED.

COUNTY COMMISSION OF
JEFFERSON COUNTY, WEST VIRGINIA

DATED: 3/2/2023



STEVE STOLIPHER - President

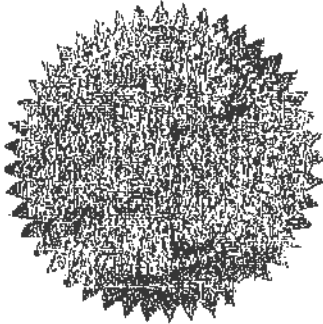
Jefferson County
Jacqueline E Bradle, Clerk
Instrument 20230003107
03/30/2023 @ 12:06:26 PM
FIDUCIARY ORDER
Book 37 @ Page 134
Pages Recorded 2

STATE OF WEST VIRGINIA
COUNTY OF JEFFERSON

RECEIVED
MAR 30 2023

I, Jacqueline C Shadle Clerk of the Jefferson County Commission, do hereby certify that the foregoing writing is a true and accurate copy as appears of record in my office in **ORDER BOOK**, *Book: 37 at Page: 132*, of said record.

The foregoing instrument was acknowledged before me **Thursday, March 30, 2023**.



Jacqueline C. Shadle

Jacqueline C Shadle
Clerk of the Jefferson County Commission

By *CP*

Christine Puttock
Assistant Clerk

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA

IN RE: THE ESTATE OF RICHARD WALTER ACCURSO, DECEASED

ORDER GRANTING PETITION FOR REMOVAL OF EXECUTOR

On March 2, 2023, the Petitioner, EUGENE ISAAC HOFFMAN, by counsel, presented his Petition for Removal of Executor to the County Commission pursuant to West Virginia Code § 44-5-51 following proper notice to the Respondent, WILLIAM H. JUDY, III, by certified mail and by follow-up contact from the County Commission's Probate Office. The Respondent did not appear for this hearing in person or by video conference.

Upon mature consideration of the verified Petition, and for the reasons stated therein, the County Commission does hereby grant all relief sought by the Petition and does accordingly: 1) remove the Respondent from his position as Executor of the Estate Richard Walter Accurso, deceased, forthwith; 2) revoke and annul the Respondent's powers as Executor of said Estate forthwith; 3) appoint D. Frank Hill, III, Esq., as Fiduciary Commissioner to review all actions taken by the Respondent as Executor of said Estate; 4) appoint the Petitioner to serve as Personal Representative of said Estate without bond and to complete the administration of said Estate; 5) direct the Respondent to deliver to the Petitioner all property, all documents, all passwords, and all other information in his possession, custody, and/or control related to the administration of said Estate forthwith; and 6) deny any compensation to the Respondent for fiduciary services or commission on money or other property of said Estate pursuant to West Virginia Code § 44-4-7.

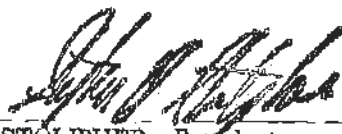
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IT IS SO **ORDERED**.

COUNTY COMMISSION OF
JEFFERSON COUNTY, WEST VIRGINIA

DATED: 3/2/23



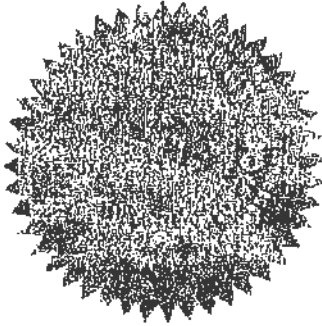
STEVE STOLIPHER - President

Jefferson County
Jacqueline C Shadle, Clerk
Instrument 202300005106
03/30/2023 @ 12:06:25 PM
FIDUCIARY ORDER
Book 37 @ Page 132
Pages Recorded 2

**STATE OF WEST VIRGINIA
COUNTY OF JEFFERSON**

I, Jacqueline C Shadle Clerk of the Jefferson County Commission, do hereby certify that the foregoing writing is a true and accurate copy as appears of record in my office in **ORDER BOOK, Book: 37 at Page: 134**, of said record.

The foregoing instrument was acknowledged before me **Thursday, March 30, 2023**.



Jacqueline C. Shadle

Jacqueline C Shadle
Clerk of the Jefferson County Commission

By

Christine Puttock

Christine Puttock
Assistant Clerk

United States of America

State of West Virginia



County of Jefferson, ss:

Letter of Administration

Estate of ELLEN SHERRY HOFFMAN

I, Jacqueline C Shadle, Clerk of Jefferson County, in the State of West Virginia, do hereby certify that EUGENE ISAAC HOFFMAN was on the 2nd day of March, 2023, appointed by the County Clerk of the Jefferson County Commission as administratrix etā dñ(s) of the Estate of ELLEN SHERRY HOFFMAN, duly qualified as such by taking oath prescribed by law, and by giving approved bond in the sum of \$0.00, as required by law.

NOW THEREFORE, be it known that said appointment is now in full force and effect and that full faith and credit are due and should be given to all the acts of the said EUGENE ISAAC HOFFMAN as such administratrix etā dñ(s) of the Estate of ELLEN SHERRY HOFFMAN, as well in all jurisdictions, as elsewhere.

IN WITNESS WHEREOF, I have herunto set my hand and affixed the seal of the Jefferson County Commission at my office in said County on the 24th day of March, 2023.

Jacqueline C. Shadle

Jacqueline C Shadle
Clerk of Jefferson County

By

Karen Olden
Karen Olden
Deputy Clerk



United States of America

State of West Virginia



County of Jefferson, ss:

Letter of Administration

Estate of RICHARD WALTER ACCURSO

I, Jacqueline C Shadle, Clerk of Jefferson County, in the State of West Virginia, do hereby certify that EUGENE ISAAC HOFFMAN was on the 3rd day of March, 2023, appointed by the County Clerk of the Jefferson County Commission as administrator cta dbn(s) of the Estate of RICHARD WALTER ACCURSO, duly qualified as such by taking oath prescribed by law, and by giving approved bond in the sum of \$0.00, as required by law.

NOW THEREFORE, be it known that said appointment is now in full force and effect and that full faith and credit are due and should be given to all the acts of the said EUGENE ISAAC HOFFMAN as such administrator cta dbn(s) of the Estate of RICHARD WALTER ACCURSO, as well in all jurisdictions, as elsewhere.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Jefferson County Commission at my office in said County on the 24th day of March, 2023.

Jacqueline C. Shadle

Jacqueline C Shadle
Clerk of Jefferson County

By
Karen Olden
Deputy Clerk





April 18, 2023


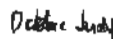
Dear ConnectSuite Inc :

The following is in response to your request for proof of delivery on your item with the tracking number:
9214 8901 5729 4300 0113 49.

Item Details

Status: Delivered, Individual Picked Up at Post Office
Status Date / Time: April 14, 2023, 11:20 am
Location: MOOREFIELD, WV 26836
Postal Product: First-Class Mail®
Extra Services: Certified Mail™
Return Receipt Electronic
Recipient Name: WILLIAM H JUDY III ESQUIRE

Recipient Signature

Signature of Recipient:	 
Address of Recipient:	PO BOX 636 MOOREFIELD, WV 26836

Note: Scanned image may reflect a different destination address due to Intended Recipient's delivery instructions on file.

Thank you for selecting the United States Postal Service® for your mailing needs. If you require additional assistance, please contact your local Post Office™ or a Postal representative at 1-800-222-1811.

Sincerely,
United States Postal Service®
475 L'Enfant Plaza SW
Washington, D.C. 20260-0004

Bowles Rice

Fax

New Fax Message	
To:	13042673822
Fax Number:	13042673822
From:	Lillie Marshall
Date:	04-11-2023 12:09 PM
Subject:	Estates of Ellen Sherry Hoffman and Richard W. Accurso, deceased
No of Pages with Cover:	14

To:	William H. Judy, III, Esquire	Date:	April 11, 2023
Fax #:	304-538-7404	Pages:	13 (including this page)
From:	Alison A. Cox		
Subject:	Estates of Ellen Sherry Hoffman and Richard W. Accurso, deceased		

This facsimile message contains privileged and confidential information and is intended only for the use of the individual or entity named above. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please immediately notify us by telephone and return the original message to us at the above address via the U.S. Postal Service. If you have any difficulties in receiving this transmission, please call the number listed above. Thank you.

Bowles Rice

Fax

COMMENTS: Please see the attached correspondence from Ms. Allison Cox regarding the above-referenced matter.

Lillie Marshall

Legal Secretary

Bowles Rice LLP

lmarshall@bowlesrice.com

101 S. Queen Street | Martinsburg, WV 25401

Tel: (304) 264-4210 | Fax: (304) 264-4210

Bowles Rice

CONFIDENTIAL AND PRIVILEGED: This e-mail is confidential and privileged, and intended only for the review and use of the addressee(s). If you have received this e-mail in error, please notify the sender at (304) 264-4210 or by e-mail at lmarshall@bowlesrice.com. Thank you.

This facsimile message contains privileged and confidential information and is intended only for the use of the individual or entity named above. If you are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please immediately notify us by telephone and return the original message to us at the above address via the U.S. Postal Service. If you have any difficulties in receiving this transmission, please call the number listed above. Thank you.

Bowles Rice

Attorneys at Law

101 South Queen Street, Martinsburg, WV 25401
P.O. Drawer 1410, Martinsburg, WV 26402-1410
304.263.0888

Allison A. Cox
aacox@bowlesrice.com
T 304.264.4211
F 304.264.4210

600 Quarter Street
Charleston, WV 25301

120 Granite Square, Suite 400
Martinsburg, WV 25401

601 Avery Street
Parkersburg, WV 26101

Southpointe Town Center
1800 Main Street, Suite 200
Canonsburg, PA 15317

480 West Jibel Early Drive, Suite 130
Winchester, VA 22801

April 11, 2023

bowlesrice.com

William H. Judy, III, Esquire
Law Offices of Judy and Judy
110 N. Main Street
P.O. Box 636
Moorefield, WV 26836

VIA U.S. POSTAL SERVICE,
FACSIMILE: (304) 538-7404, & EMAIL:
KVJUDYLAW@HARDYNET.COM

Re: Estates of Ellen Sherry Hoffman and Richard W. Accurso, deceased

Dear Mr. Judy:

The County Commission of Jefferson County, West Virginia removed you as Executor of the Estates of Ellen Sherry Hoffman and Richard W. Accurso ("the Estates") on March 2, 2023. I have enclosed a copy of both Orders recorded by the Clerk of the County Commission of Jefferson County, West Virginia on March 30, 2023 to terminate your authority as Executor. The County Commission also appointed our client, Eugene Hoffman, as the Executor CTA DBA of the Estates. I have also enclosed copies of Mr. Hoffman's Letters of Administration.

Our Firm will be assisting Mr. Hoffman with the administration of the Estates. Accordingly, I write to request your immediate compliance with the enclosed Orders. As per the enclosed Orders, please provide us with "all property, all documents, all passwords, and all other information in your possession, custody, and/or control related to the administration of the Estates" by April 30, 2023. Please make sure you include all information requested in the letters previously sent from my office to you on March 7, 2022, July 22, 2022, November 16, 2022, and March 1, 2023, as well as the following information and documents for each Estate:

1. A complete copy of all files, records, notes, and other documents (written and electronic) you and your office maintain for each Estate;
2. The Employee Identification Numbers for each Estate;
3. The bank account numbers for Jefferson Security Bank and United Bank and any all other bank account information related to the Estates;

Bowles Rice

William H. Judy, III, Esquire

April 11, 2023

Page 2

4. Each statement and every cancelled check from the bank accounts at Jefferson Security Bank and United Bank dating back to September 2021 and from any and all other bank accounts related to the Estates;

5. All itemized invoices for services provided by Leave it to Laura, Judy & Judy Law Firm, Brown Funeral Home, Potomac Edison, Justin Oldenburg, First Energy, Sheriff of Jefferson County, Wells Fargo, Hanna Stever, the Postmaster, Safety Deposit Box Receipt, Corporation of Shepherdstown, Rose Byrne Carroll for the inventory of the Estate, Erie Insurance, Washington Post, St. Paul Newspaper, Shepherdstown Water, Wells Fargo Home Mortgage, and any other person/entity who has provided services to and/or received payment from each Estate. With regard to any expense for which there is no corresponding invoice, please explain the nature of the goods or services paid for and the rationale for the payment;

6. An itemized list of the contents of the Safe Deposit Box and provide the location and access information/key for the Safe Deposit Box;

7. An explanation for the source of the deposits made to the Estate of Richard Accurso, deceased on the following dates, for the following amounts as reflected in your accounting:

09/28/2021	Deposit	\$ 2.71
12/10/2021	Deposit	\$ 6,392.79
12/20/2021	Deposit	\$ 3,662.00
12/23/2022	Deposit	\$ 1,512.00
02/22/2023	Deposit	\$ 11,365.00
02/23/2023	Deposit	\$ 49,873.12

8. An explanation for the source of the deposits made into the Estate Account of Ellen Sherry Hoffman, deceased on the following dates, for the following amounts reflected in your accounting:

10/28/2021	Deposit	\$ 1,500.00
05/25/2022	Deposit	\$ 197,934.97
11/29/2022	Deposit	\$ 7,438.93
12/06/2021	Deposit	\$ 750.00
12/20/2021	Deposit	\$ 1,084.08

9. All information regarding the Hoover and Strong Metals.

10. The unmailed checks for beneficiaries Jacinta Falconi and Aurelia Falconi;

11. Your calculation of the \$5,000 Executor commission paid to Judy & Judy

Law Firm;

Bowles Rice


William H. Judy, III, Esquire
April 11, 2023
Page 3

- 12. An explanation for the entry on your accounting for the Estate of Ellen Sherry Hoffman, deceased which indicates you disbursed \$141,57, but only lists "?????" to explain who received the money and why they received it; .
- 13. All information, including without limitation statements and beneficiary designation information, for all Fidelity accounts held by Richard Accurso and Ellen Sherry Hoffman,
- 14. The location of the personal property of the Estates including, without limitation:
 - a. Ellen's personal jewelry, including her wedding ring made by Richard, family jewelry and other pieces she collected from her travels;
 - b. Richard's and Ellen's urns and/or ashes;
 - c. Richard and Ellen's computers, the content of those computers, and all associated storage devices (e.g. disks, external hard drives, thumb drives, etc.);
 - d. Ellen's books and copyright materials;
 - e. Automobiles along with their keys and titles;
- 15. All identification documents for Ellen and Richard, such as Driver's Licenses and Passports and Social Security Cards;
- 16. All contact information you have for Hanna Steuer, Justin Oldenburg, Jacinta Falconi, and Aurelia Falconi;
- 17. Any tax returns (Federal, State or Local) prepared for Ellen, Richard, or the Estates, whether filed or unfiled; and
- 18. Any other materials or information in your possession, whether or not specifically listed above, concerning the Estates.

As you are aware, there has been significant delay in the administration of the Estates. Mr. Hoffman is concerned about the delay, its impact on his ability to complete the administration of the Estates efficiently and effectively, and its impact on several Estate assets. Please contact me immediately if you have any questions about the County Commission's Orders or our requests for compliance itemized above.

Thank you for your prompt attention to these matters.

Very truly yours,



Alison A. Cox
Special Counsel

Bowles Rice

William H. Judy, III, Esquire

April 11, 2023

Page 4

Enclosures

AAC

cc: Mr. Eugene Hoffman (via email)
Mr. Jeffrey Freund (via email)
Mr. Frank Hill, Fiduciary Commissioner
Ms. Jacqueline C. Shadle, Clerk of the County Commission, Jefferson County, West
Virginia

15631270.1

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA
IN RE: THE ESTATE OF ELLEN SHERRY HOFFMAN, DECEASED

ORDER GRANTING PETITION FOR REMOVAL OF EXECUTOR

On March 2, 2023, the Petitioner, EUGENE ISAAC HOFFMAN, by counsel, presented his Petition for Removal of Executor to the County Commission pursuant to West Virginia Code § 44-5-51 following proper notice to the Respondent, WILLIAM H. JUDY, III, by certified mail and by follow-up contact from the County Commission's Probate Office. The Respondent did not appear for this hearing in person or by video conference.

Upon mature consideration of the verified Petition, and for the reasons stated therein, the County Commission does hereby grant all relief sought by the Petition and does accordingly: 1) remove the Respondent from his position as Executor of the Estate of Ellen Sherry Hoffman, deceased, forthwith; 2) revoke and annul the Respondent's powers as Executor of said Estate forthwith; 3) appoint D. Frank Hill, III, Esq., as Fiduciary Commissioner to review all actions taken by the Respondent as Executor of said Estate; 4) appoint the Petitioner to serve as Personal Representative of said Estate without bond and to complete the administration of said Estate; 5) direct the Respondent to deliver to the Petitioner all property, all documents, all passwords, and all other information in his possession, custody, and/or control related to the administration of said Estate forthwith; and 6) deny any compensation to the Respondent for fiduciary services or commission on money or other property of said Estate pursuant to West Virginia Code § 44-4-7.

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98316 *Petitioner and Beneficiary*; 2) D. Frank Hill, III, Esquire, Post Office Box A, Shepherdstown, West Virginia 25443 *Fiduciary Commissioner*; and 3) William H. Judy, III, Esquire, Law Offices of Judy and Judy, 110 N. Main Street, Post Office Box 636., Moorefield, West Virginia 26836 *Respondent*.

IT IS SO ORDERED.

COUNTY COMMISSION OF
JEFFERSON COUNTY, WEST VIRGINIA

DATED: 3/2/2023



STEVE STOLPFER - President

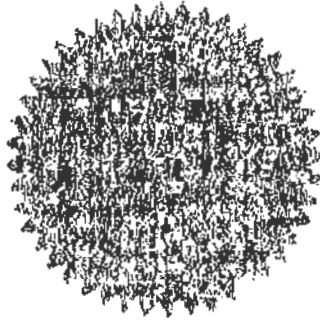
Jefferson County
Jacqueline D Shadle, Clerk
Instrument: 20230003107
03/30/2023 @ 12:06:26 PM
FIDUCIARY ORDER
Book 37 @ Page 134
Pages Recorded 2

RECEIVED
MAR 23

STATE OF WEST VIRGINIA
COUNTY OF JEFFERSON

I, Jacqueline C Shadle Clerk of the Jefferson County Commission, do hereby certify that the foregoing writing is a true and accurate copy as appears of record in my office in ORDER BOOK, Book: 37 at Page: 132, of said record.

The foregoing instrument was acknowledged before me Thursday, March 30, 2023.



Jacqueline C Shadle

Jacqueline C Shadle
Clerk of the Jefferson County Commission

By *CRB*

Christine Puttock
Assistant Clerk

IN THE COUNTY COMMISSION OF JEFFERSON COUNTY, WEST VIRGINIA
IN RE: THE ESTATE OF RICHARD WALTER ACCURSO, DECEASED

ORDER GRANTING PETITION FOR REMOVAL OF EXECUTOR

On March 2, 2023, the Petitioner, EUGENE ISAAC HOFFMAN, by counsel, presented his Petition for Removal of Executor to the County Commission pursuant to West Virginia Code § 44-5-31 following proper notice to the Respondent, WILLIAM H. JUDY, III, by certified mail and by follow-up contact from the County Commission's Probate Office. The Respondent did not appear for this hearing in person or by video conference.

Upon mature consideration of the verified Petition, and for the reasons stated therein, the County Commission does hereby grant all relief sought by the Petition and does accordingly: 1) remove the Respondent from his position as Executor of the Estate Richard Walter Accurso, deceased, forthwith; 2) revoke and annul the Respondent's powers as Executor of said Estate forthwith; 3) appoint D. Frank Hill, III, Esq., as Fiduciary Commissioner to review all actions taken by the Respondent as Executor of said Estate; 4) appoint the Petitioner to serve as Personal Representative of said Estate without bond and to complete the administration of said Estate; 5) direct the Respondent to deliver to the Petitioner all property, all documents, all passwords, and all other information in his possession, custody, and/or control related to the administration of said Estate forthwith; and 6) deny any compensation to the Respondent for fiduciary services or commission on money or other property of said Estate pursuant to West Virginia Code § 44-4-7.

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IT IS SO ORDERED.

COUNTY COMMISSION OF
JEFFERSON COUNTY, WEST VIRGINIA

DATED: 3/2/23



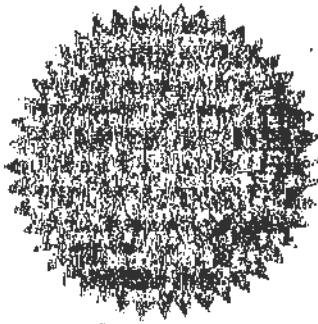
STEVE STOLIPHER - President

Jefferson County
Jacqueline C. Shadle, Clerk
Instrument 202300003106
03/30/2023 @ 12:06:25 PM
FIDUCIARY ORDER
Book 37 @ Page 152
Pages Recorded 2

**STATE OF WEST VIRGINIA
COUNTY OF JEFFERSON**

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Jacqueline C. Shadle

Jacqueline C. Shadle
Clerk of the Jefferson County Commission

By *Christine Puttock*

Christine Puttock
Assistant Clerk

United States of America

State of West Virginia



County of Jefferson, ss:

Letter of Administration

Estate of ELLEN SHERRY HOFFMAN

I, Jacqueline C Shadle, Clerk of Jefferson County, in the State of West Virginia, do hereby certify that EUGENE ISAAC HOFFMAN was on the 2nd day of March, 2023, appointed by the County Clerk of the Jefferson County Commission as administratrix et alba(s) of the Estate of ELLEN SHERRY HOFFMAN, duly qualified as such by taking oath prescribed by law, and by giving approved bond in the sum of \$0.00, as required by law.

NOW THEREFORE, be it known that said appointment is now in full force and effect and that full faith and credit are due and should be given to all the acts of the said EUGENE ISAAC HOFFMAN as such administratrix et alba(s) of the Estate of ELLEN SHERRY HOFFMAN, as well in all jurisdictions, as elsewhere.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Jefferson County Commission at my office in said County on the 24th day of March, 2023.

Jacqueline C. Shadle

Jacqueline C. Shadle
Clerk of Jefferson County

By Karen Olson

Karen Olson
Deputy Clerk



United States of America

State of West Virginia



County of Jefferson, ss:

Letter of Administration

Estate of RICHARD WALTER ACCURSO

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IN WITNESS WHEREOF, I have herunto set my hand and affixed the seal of the Jefferson County Commission at my office in said County on the 24th day of March, 2023.

Handwritten signature of Jacqueline C. Shadle

Jacqueline C Shadle
Clerk of Jefferson County

By

Karen Olden
Deputy Clerk



Archived: Monday, July 10, 2023 4:10:51 PM

From: [Concord Fax](#)

Mail received time: Tue, 11 Apr 2023 16:16:58

Sent: Tuesday, April 11, 2023 12:17:04 PM

To: [Lillie Marshall](#)

Subject: SUCCESS: Your 14 page fax has been successfully delivered to +13045387404.

Importance: Normal

Sensitivity: None



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Tracking Number:	804-13600613
Fax Number:	+13045387404
Recipient:	13045387404
Subject:	Estates of Ellen Sherry Hoffman and Richard W. Accurso, deceased
Time Delivered:	04-11-2023 12:09 PM
Pages Delivered:	14

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[Documentation](#)



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*This is a system generated message, please do not reply.



November 30th, 2023

Deborah Forrest
408 Canal Dr
Pelion, SC 29123

Deputy Clerk, Probate
Karen Olsen
Jefferson County
Clerks Office
100 E Washington St
Charlestown, WV 25414

To All It May Concern,

I ask for your consideration to read my words concerning the allegations made by John Powell, my brother, to have me removed from the Executor Position of the Estate of Ruth Powell, our mother. There are many statements that can be made but would take up a lot of time, but I will try to be as brief as I can.

1. There were no accounts with substantial amounts of money in them. This statement is his hearsay. I let him know the Estate hired an attorney, John Dorsey, and that he will be informed of the process, and that we have to go through Probate.
2. The annuity referred to here was not at the value stated and the time to make money on it was expired. The \$200.00 was not being made on the annuity, it is what my mother received for her personal use each month. It became a life policy when she passed and was split between the four siblings.

3. Real Estate through the county always lists for less than you can get for it.

Thankfully, for tax purposes:

- a. It has not been listed on the market. I did not want to sell it as he states.
- b. He states he is a General Contractor and would do the work for what it cost him. My mother lived there for 22 years and he never took a concern to help fix, upgrade, or to know the property. I asked him, nicely, for a proposal if to consider this to protect the Estate in case he starts tearing things down as he started and did not finish or speak with me about it.
- c. Another personal attack on me in this statement and not knowing what he is talking about. I have been working on doing things in an orderly manner.

4. The Taxes due were discussed with the Revenue Office and were not two years late. He never speaks with me about things and makes his stories. At this date, he paid them without speaking with me. I learned this as I was going to pay them. The Clerk said no name, just cash, whoever that was will be reimbursed at Settlement.

5. This is another notion of John Powell's and an untruth. My husband and I have spent six years taking care of our mother, Ruth Powell. I don't mean out to lunch or a trip to the doctor's, we gave up our home and life for our mother. We did not rent there, we paid a mortgage at our home in South Carolina. After our mother died, my sister, Jacqueline, went to Israel for over three months and John bike weeks and living his life. I had no help from them and was left to sort things out, even for them.

The Rent he wants is a Mortgage Payment created by him and his wife for a personal loan, \$90,000.00 taken out for a truck and a boat. Our mother did not know it was a personal home loan for 30 years, she thought it was against his Big Boat and if he did not make payments, they would repossess it. She found out different when a Foreclosure letter against her house came to the door.

6. Once again, my brother does not know every single procedure done, nor does he need to. When I try to converse with him, he is rude, nasty, and does not like or will not accept that our mother gave me the position or anyone who gives him information is telling him what to do.
7. I have spoken with him on this. My sister, Evelyn Summerbell, never asked and is now sadly deceased. My mother never shared the money aspect of her life with him, so, again, this is his opinion. The lawyer has all records that were needed.
8. I have answered all the allegations from John Powell as best and as honestly as I could in short statements. My Dad's original will had me as Executor. When he died, it transferred to Mom as the same. When Mom had a new will redone, I was named Executor. I am sorry that John cannot respect that.

Thank you for your time

Deborah Forrest



7912 Johnson Ave
Glenarden, MD 20706

September 26, 2023

Ms. Karen Olden,
Deputy Clerk
Email: kolden@jeffersoncountywv.org
Jefferson County Clerks Office
PO Box 208
100 E. Washington St.
Charles Town WV 25414-0208

Ref: Estate of Tyrone Paul Stewart, Jr.

Pursuant to West Virginia rules, Ashley Briauna Stewart ("Ms. A. Stewart"), Interested Person to the Estate of Tyrone Paul Stewart, Jr. and only child related to Tyrone Paul Stewart, Jr. by blood, by and through her legal guardian, Donna R. Herring hereby object to the qualifications of Fredonia Stewart (also known as Fredonia Delores Stewart, Fredonia McDowell Stewart, Fredonia Delores McDowell Stewart Hancock) as Personal Representative/Successor and petitions the court for issuance of an Order to Show Cause against Fredonia Stewart. Ms. Ashley Stewart also requests a hearing. The reasons why this request should be granted are listed below and in the attached exhibit.

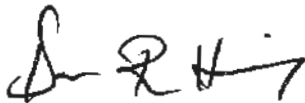
1. The decedent, Tyrone Paul Stewart, Jr. died as a resident of Shepherdstown, WV, Jefferson County on June 27, 2023. Mr. Stewart died from Amyotrophic lateral sclerosis (ALS) disease.
2. The decedent, Tyrone Paul Stewart Jr., died without a Last Will and Testament.
3. After Mr. Stewart and Fredonia Stewart divorced, he left the marital home and moved to an apartment located at 217 E New St., Apt 102, Shepherdstown, WV 25443.
4. Upon learning of Mr. Stewart's condition in or about late 2021, his mother, Margaret Stewart of Bowie, Maryland, Prince George's County, left her home and took on the responsibility of Mr. Stewart's care as his live-in caretaker until his death. Margaret Stewart was assisted by Mr. Stewart's brother, Andre Stewart.
5. Margaret Stewart used her personal funds to paid monthly rent, of approximately \$1,600 per month, for the apartment which she and her son, Mr. Stewart, resided until his death. The apartment was located at 217 E New St., Apt 102, Shepherdstown, WV 25443.
6. On or about August 29, 2023, Fredonia Stewart, Mr. Stewart's ex-wife, was appointed Successor.
7. Mr. Stewart was not survived by a spouse, but was survived by one child related by blood, Ms. A. Stewart, and Petitioner.
- B. At the time of death, Mr. Stewart was the owner of the following property, which Fredonia Stewart listed in an unverified Will. The Will was determined to be not probateable at the time of opening the Small Estate Intestate. The items contained in the list were all taken from the decedent's residence by Fredonia Stewart the day after Mr. Stewart's death. This was witnessed by his mother, Margaret Stewart, who was resided in the apartment until July 31, 2023.
 - a. Honda accord 2014

- b. Beanies
- c. Thomas Blackshear Figurine collection
- d. Snow collection
- e. All Spiderman/superhero/toy collection
- f. Jewelry – Watches, gold chains, diamond earring
- g. Xbox
- h. Flat screen TVs
- i. Polk audio surround sound bar
- j. Tools
- k. Smith and Wesson 38/357 revolver
- l. Glock 26
- m. Shotgun
- n. Gym equipment
- o. Cookware -
- p. Bestow insurance policy
- q. Clothes and shoes

9. Even more, Mr. Stewart's bank accounts were not listed as property and there is no accounting of how his income, pay from employer - Verizon and social security insurance (SSI) benefits, were used for his benefit and quality of life during his last year of life and what happened to all remaining funds and all funds that are owed to him.

For all the forgoing reasons, Ms. A. Stewart respectfully requests that the court issues an Order requiring Fredonia Stewart, Successor, show cause about whereabouts of the decedent's tangible personal property as well as with an accounting and whereabouts of the funds belonging to the decedent and that the Successor be removed from serving in this capacity.

Respectfully submitted on behalf of Ashley Briauna Stewart,



Donna R. Herring,
7912 Johnson Ave
Glenarden, MD 20706
Phone: (240)460-7223
Email: drherring1@msn.com
Mother and Legal Guardian of Ashley B. Stewart
Ex-wife of Tyrone Paul Stewart, Jr.

John Powell
13716 Hiddenhollow Lane
Leesburg, Virginia 20176

September 11, 2023

Deborah Forrest, my sister and executor of my mother's estate (Ruth Powell) should be removed as executor for the following reasons:

1. She failed to list bank accounts and accounting for the bank accounts which had substantial amounts of money in them which she used for her personal use during and after my mother's passing.
2. A documented annuity is listed but not for the full value of the annuity which was initially \$50,000.00 plus monthly dividends of \$200.00, with no explanation for the final amount of \$15,667.39.
3. The real estate is listed at a value for less than the true value. It needs renovations to bring it up to its true value. I'm a general contractor and would do the work for just what it would cost me for the material and the labor I would pay my men to do it. This will enable my other siblings to re-coupe some of the losses that Deborah Forrest has cost the family. She has stated that she wants to sell "as is" which would be at a great loss according to the realtor that Deborah Forrest has been communicating with.
4. I went to the Revenue Office and discovered that taxes have not been paid on the property for the last two (2) years.
5. Deborah Forrest and her husband have been living in the house since my mother (Ruth Powell) passed on February 11th, 2023 and refuses to move out and they have not paid any rent.
6. Any paperwork filed on behalf of the estate has been filed on the last day and does not contain full documentation disclosure.
7. My other two sisters, Evelyn Summerbell and Jacqueline Celona and I would like to see full accounts of our mother's bank accounts and have not been able to get anything or any answers from Deborah Forrest. There was \$127,000.00 in our mother's bank account and it was growing monthly when Deborah Forrest became power of attorney.

I am filing this to get a court date and then I will hire an attorney to do the rest.

Sincerely,

John Powell
703-509-8775

PART 4: INVENTORY OF PROBATE ASSETS – TRANSFERS BY WILL OR INTESTACY

After completing PART 4, enter the total from each schedule on the appropriate line in PART 3.

SCHEDULE A: Describe any real estate or any interest in real estate. Include description and appraised value of out of state property, but do not include this amount in the total. See page 3 of the instructions.	ASSESSED VALUE	APPRAISED VALUE
Lt #69 Crosswinds IV, Charles Town Corporation, Jefferson County, West Virginia, improved by a single family residence. Tax Map 10, Parcel 0069. Deed Book 958, Page 568.	124,700.00	325,000.00
TOTAL (enter the total appraised value on line 1 of PART 3)	\$ 124,700.00	\$ 325,000.00

SCHEDULE B: Tangible personal property of every kind. See page 3 of the instructions.	APPRAISED VALUE
Household furnishings and personal effects	\$ 2,500.00
TOTAL (enter the total appraised value on line 2 of PART 3)	\$ 2,500.00

SCHEDULE C: Bonds and securities of every kind. See page 3 of the instructions.	APPRAISED VALUE
None	
TOTAL (enter the total appraised value on line 3 of PART 3)	\$ 0.00

PART 4 (continued)

SCHEDULE D: Corporate stock of any kind. See page 3 of the instructions.				
NAME OF THE COMPANY	CLOSELY HELD	NUMBER OF SHARES	MARKET VALUE PER SHARE	TOTAL MARKET VALUE
None				\$ 0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
TOTAL (enter the total market value on line 4 of PART 3)				\$ 0.00

SCHEDULE E: Money, bank accounts, certificates of deposits, notes, accounts receivable, etc. Show dates of notes. See page 3 of instructions.	APPRAISED VALUE
None	
TOTAL (enter the total appraised value on line 5 of PART 3)	\$ 0.00

SCHEDULE F: All other assets, not hereinbefore mentioned, including insurance payable to the estate. See page 3 of the instructions.	APPRAISED VALUE
None	
TOTAL (enter the total appraised value on line 6 of PART 3)	\$ 0.00

PART 5: BENEFICIARIES. List the names and relationships of all beneficiaries or heirs of the estate. Show the age of any life tenant after their name. See page 3 of the instructions.

BENEFICIARY OR HEIR	RELATIONSHIP	BENEFICIARY OR HEIR	RELATIONSHIP
Deborah Forrest	Daughter		
John Powell	Son		
Jacqueline Celona	Daughter		
Safia Dirie, Trustee U/W fbo			
Evelyn Summerbell	No relation		

PART 6: OATH OF FIDUCIARY

State of WEST VIRGINIA County of JEFFERSON, To-wit:

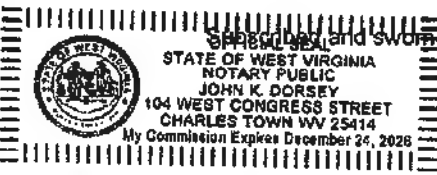
I, Deborah Forrest, fiduciary for the estate of RUTH M. POWELL after diligent effort to ascertain the taxable property of this estate, have made answers to each of the questions and have completed, in detail, the schedules for each category of property and believe each item thereof to be correct. I thereby believe the foregoing to be the true and lawful appraisal of ALL real estate and probate property of the estate of the above named decedent.

Deborah Forrest
Fiduciary

Subscribed and sworn to before me this 20th day of July, 2023

John K. Dorsey
Notary Public

My Commission expires December 24, 2026



PART 7: APPROVAL OF FIDUCIARY COMMISSIONER/FIDUCIARY SUPERVISOR

I, _____, Fiduciary Commissioner/Fiduciary Supervisor of Jefferson County, West Virginia; to whom the estate of the above named decedent was referred, do hereby approve the foregoing appraisal of such estate.

Given under my hand this _____ day of _____, 2023

By _____
Fiduciary Commissioner/Fiduciary Supervisor Deputy

PART 8: CLERK OF THE COUNTY COMMISSION

STATE OF WEST VIRGINIA

COUNTY OF Jefferson, To-wit:

In the Clerk's office of Jefferson County on the 27th day of July, 2023, the foregoing appraisal of the above named decedent was presented and upon motion admitted to record

Attest *Jacqueline C. Shadle*, Clerk

By *Karen Olden*, Deputy

RUTH M. POWELL

Decedent's Name: _____

INVENTORY OF NONPROBATE REAL ESTATE

If you answered "YES" to any question under PART 2: QUESTIONNAIRE OF NONPROBATE REAL ESTATE, show the following on this page:

- a. the type of transfer(s) with reference to the question number in PART 2;
- b. name(s) of the person(s) with an interest in the real estate as joint tenant or transferee;
- c. relationship to the decedent of ALL above named persons;
- d. market value at the date of death; and
- e. description of the real estate including assessed value.

None

Jefferson County
Jacqueline C Shadle, Clerk
Instrument 202300008356
07/27/2023 @ 03:20:32 PM
APPRAISEMENT
Book 39 @ Page 639
Pages Recorded 5
Recording Cost \$ 12.00

The Jefferson County Commission proposes to name person(s) to serve on the following Authorities, Boards, Commissions, or Committees on Thursday, December 21, 2023 or as soon thereafter as the Commission may decide:

Jefferson County Deputy Sheriff's Civil Service Commission - one unexpired term ending September 29, 2025.

Per WV § 7-14-3:

The persons appointed commissioners shall be qualified voters of the county for which they are appointed, and at least two of the commissioners shall be persons in full sympathy with the purposes of this article. Not more than two of the commissioners, at any one time, shall be members of the same political party.

No commissioner may hold any other office (other than the office of notary public) under the United States, this state or any municipality, county or other political subdivision thereof; nor may any commissioner serve on any political party committee or take any active part in the management of any political campaign.

Persons who may be interested in the above listed agency should submit a letter of interest and a resume or statement of qualifications to the Jefferson County Commission, P.O. Box 250, Charles Town, WV 25414, by 12:00 pm on the Monday prior to the proposed date of appointment.

Additional information regarding these appointments may be obtained by calling the Commission Office at (304) 728-3284.

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

FOR 2024 05

ACCOUNTS FOR: 001	GENERAL FUND							
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED		
001401 COUNTY COMMISSION								
001401 410100	OFFICIALS SALARY							
227,675.00	227,675.00	68,463.00	13,692.60	0.00	159,212.00	30.1%		
001401 410300	EMPLOYEES SALARY AND WAGES							
528,613.00	520,763.00	88,216.18	25,492.76	0.00	432,546.82	16.9%		
001401 410400	FICA TAX							
33,751.00	33,751.00	9,697.50	2,504.85	0.00	24,053.50	28.7%		
001401 410401	MEDICARE EXPENSE							
7,893.00	7,893.00	2,267.97	585.80	0.00	5,625.03	28.7%		
001401 410500	HEALTH INSURANCE							
166,437.00	166,437.00	11,283.34	3,394.45	0.00	155,153.66	6.8%		
001401 410599	HEALTH INSURANCE-CONTRA							
-166,437.00	-166,437.00	-16,600.80	0.00	0.00	-149,836.20	10.0%		
001401 410600	RETIREMENT							
48,993.00	48,993.00	12,225.37	3,076.51	0.00	36,767.63	25.0%		
001401 410801	OVERTIME							
2,000.00	2,000.00	38.03	0.00	0.00	1,961.97	1.9%		
001401 410802	PART TIME / EXTRA HELP							
0.00	0.00	1,610.36	1,610.36	0.00	-1,610.36	100.0%		
001401 421100	TELEPHONE							
1,350.00	1,350.00	283.78	0.00	0.00	1,066.22	21.0%		
001401 421400	TRAVEL							
15,000.00	15,000.00	1,196.81	417.24	0.00	13,803.19	8.0%		
001401 421800	POSTAGE							
250.00	250.00	89.47	0.00	0.00	160.53	35.8%		
001401 422000	ADVERTISING / LEGAL PUBS							
6,000.00	6,000.00	1,195.02	0.00	0.00	4,804.98	19.9%		
001401 422100	TRAINING AND EDUCATION							
7,500.00	7,500.00	1,000.00	0.00	0.00	6,500.00	13.3%		
001401 422200	DUES AND SUBSCRIPTIONS							
13,015.00	13,015.00	7,095.00	0.00	0.00	5,920.00	54.5%		
001401 422300	PROFESSIONAL SERVICES							
70,350.00	70,350.00	66,105.55	7,110.45	0.00	4,244.45	94.0%		
001401 422301	HRA-HEALTH REIMBURSEMENT ACCT							
210,000.00	210,000.00	51,187.11	9,735.06	0.00	158,812.89	24.4%		
001401 422320	EMPLOYEE ASSISTANCE PGM							
5,040.00	5,040.00	936.00	0.00	0.00	4,104.00	18.6%		
001401 422400	AUDIT COSTS							
35,100.00	35,100.00	0.00	0.00	0.00	35,100.00	.0%		
001401 422600	INSURANCE AND BONDS							
329,000.00	329,000.00	360,385.50	0.00	0.00	-31,385.50	109.5%		

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

FOR 2024 05

ACCOUNTS FOR: 001	GENERAL FUND		YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
ORIGINAL APPROP	REVISED	BUDGET					
001401 422601		WORKERS COMP INSURANCE					
	130,000.00	130,000.00	80,361.00	0.00	0.00	49,639.00	61.8%
001401 422602		UNEMPLOYMENT INSURANCE					
	20,000.00	20,000.00	862.44	0.00	0.00	19,137.56	4.3%
001401 423000		CONTRACTED SERVICES					
	3,200.00	3,200.00	5,045.72	111.59	0.00	-1,845.72	157.7%
001401 423900		INSURANCE PREMIUM RETIREE					
	90,000.00	90,000.00	38,340.00	7,668.00	0.00	51,660.00	42.6%
001401 434100		MATERIALS AND SUPPLIES					
	2,700.00	2,700.00	8,636.94	8,539.00	0.00	-5,936.94	319.9%
001401 435300		COMPUTER SOFTWARE					
	1,000.00	1,000.00	34.18	0.00	0.00	965.82	3.4%
001401 456700		CONTR/TRSFR OTHR GOV UNIT					
	4,800.00	4,800.00	4,800.00	0.00	0.00	0.00	100.0%
001401 456708		IN-KIND RENT-FARMLAND PROT BD					
	14,231.00	14,231.00	0.00	0.00	0.00	14,231.00	.0%
001401 456800		CONTRIBUTION/ TRANSFER OTHER					
	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	.0%
001401 456800 g2011		CONTRIBUTION/ TRANSFER OTHER					
	0.00	0.00	77,500.00	0.00	0.00	-77,500.00	100.0%
TOTAL COUNTY COMMISSION							
	1,808,461.00	1,800,611.00	882,255.47	83,938.67	0.00	918,355.53	49.0%
TOTAL GENERAL FUND							
	1,808,461.00	1,800,611.00	882,255.47	83,938.67	0.00	918,355.53	49.0%
TOTAL EXPENSES							
	1,808,461.00	1,800,611.00	882,255.47	83,938.67	0.00	918,355.53	

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

FOR 2024 05

ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
	GRAND TOTAL					
1,808,461.00	1,800,611.00	882,255.47	83,938.67	0.00	918,355.53	49.0%

** END OF REPORT - Generated by Tina Branson **

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

FOR 2024 05

JOURNAL DETAIL 2024 1 TO 2024 5

ACCOUNTS FOR: 001	GENERAL FUND							
ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED		

001401 COUNTY COMMISSION

001401 410100	OFFICIALS SALARY	227,675.00	227,675.00	68,463.00	13,692.60	0.00	159,212.00	30.1%
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2024/01/000094	07/21/2023	PRJ	6,846.30	REF 2402PD		WARRANT=2402PR	RUN=1	BI-WEEKL
2024/02/000005	08/04/2023	PRJ	6,846.30	REF 2403PR		WARRANT=2403PR	RUN=1	BI-WEEKL
2024/02/000127	08/18/2023	PRJ	6,846.30	REF 2404PR		WARRANT=2404PR	RUN=1	BI-WEEKL
2024/03/000005	09/01/2023	PRJ	6,846.30	REF 2405PR		WARRANT=2405PR	RUN=1	BI-WEEKL
2024/03/000071	09/15/2023	PRJ	6,846.30	REF 2406PR		WARRANT=2406PR	RUN=1	BI-WEEKL
2024/03/000181	09/29/2023	PRJ	6,846.30	REF 2407PR		WARRANT=2407PR	RUN=1	BI-WEEKL
2024/04/000057	10/13/2023	PRJ	6,846.30	REF 2408PR		WARRANT=2408PR	RUN=1	BI-WEEKL
2024/04/000111	10/27/2023	PRJ	6,846.30	REF 2409PR		WARRANT=2409PR	RUN=1	BI-WEEKL
2024/05/000027	11/09/2023	PRJ	6,846.30	REF 2410PR		WARRANT=2410PR	RUN=1	BI-WEEKL
2024/05/000092	11/24/2023	PRJ	6,846.30	REF 2411PR		WARRANT=2411PR	RUN=1	BI-WEEKL

001401 410300	EMPLOYEES SALARY AND WAGES	528,613.00	520,763.00	88,216.18	25,492.76	0.00	432,546.82	16.9%
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2024/01/000094	07/21/2023	PRJ	17,051.76	REF 2402PD		WARRANT=2402PR	RUN=1	BI-WEEKL
2024/01/000206	07/01/2023	BUA	-7,850.00	REF GENERA		EMPLDYEE RECOGNITION PROGRAM		
2024/02/000005	08/04/2023	PRJ	17,159.97	REF 2403PR		WARRANT=2403PR	RUN=1	BI-WEEKL
2024/02/000127	08/18/2023	PRJ	17,965.93	REF 2404PR		WARRANT=2404PR	RUN=1	BI-WEEKL
2024/02/000316	08/31/2023	GEN	407.85	REF REZMER		C.REZMER WRG GL 2404PR		
2024/03/000005	09/01/2023	PRJ	16,116.35	REF 2405PR		WARRANT=2405PR	RUN=1	BI-WEEKL
2024/03/000071	09/15/2023	PRJ	17,279.06	REF 2406PR		WARRANT=2406PR	RUN=1	BI-WEEKL
2024/03/000181	09/29/2023	PRJ	18,403.76	REF 2407PR		WARRANT=2407PR	RUN=1	BI-WEEKL
2024/04/000057	10/13/2023	PRJ	14,217.89	REF 2408PR		WARRANT=2408PR	RUN=1	BI-WEEKL
2024/04/000111	10/27/2023	PRJ	14,217.91	REF 2409PR		WARRANT=2409PR	RUN=1	BI-WEEKL
2024/04/000148	10/31/2023	GEN	-70,097.06	REF SALARY		FRMLND REIMB SALARY WHEELER		
2024/05/000027	11/09/2023	PRJ	16,661.16	REF 2410PR		WARRANT=2410PR	RUN=1	BI-WEEKL
2024/05/000056	11/09/2023	GEN	-944.00	REF MK GL#		WRONG GL FOR PT		
2024/05/000092	11/24/2023	PRJ	9,775.60	REF 2411PR		WARRANT=2411PR	RUN=1	BI-WEEKL

001401 410400	FICA TAX	33,751.00	33,751.00	9,697.50	2,504.85	0.00	24,053.50	28.7%
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2024/01/000094	07/21/2023	PRJ	1,454.14	REF 2402PD		WARRANT=2402PR	RUN=1	BI-WEEKL
2024/02/000005	08/04/2023	PRJ	1,460.89	REF 2403PR		WARRANT=2403PR	RUN=1	BI-WEEKL
2024/02/000127	08/18/2023	PRJ	1,536.15	REF 2404PR		WARRANT=2404PR	RUN=1	BI-WEEKL
2024/03/000005	09/01/2023	PRJ	1,396.16	REF 2405PR		WARRANT=2405PR	RUN=1	BI-WEEKL
2024/03/000071	09/15/2023	PRJ	1,468.28	REF 2406PR		WARRANT=2406PR	RUN=1	BI-WEEKL
2024/03/000181	09/29/2023	PRJ	1,565.49	REF 2407PR		WARRANT=2407PR	RUN=1	BI-WEEKL
2024/04/000057	10/13/2023	PRJ	1,290.66	REF 2408PR		WARRANT=2408PR	RUN=1	BI-WEEKL
2024/04/000111	10/27/2023	PRJ	1,293.04	REF 2409PR		WARRANT=2409PR	RUN=1	BI-WEEKL
2024/04/000148	10/31/2023	GEN	-4,272.16	REF SALARY		FRMLND REIMB SALARY WHEELER		
2024/05/000027	11/09/2023	PRJ	1,445.23	REF 2410PR		WARRANT=2410PR	RUN=1	BI-WEEKL

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ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED		
FICA TAX								
2024/05/000092	11/24/2023 PRJ	1,059.62	REF 2411PR				WARRANT=2411PR	RUN=1 BI-WEEKL
001401 410401	MEDICARE EXPENSE							
	7,893.00	7,893.00	2,267.97	585.80	0.00	5,625.03		28.7%
2024/01/000094	07/21/2023 PRJ	340.08	REF 2402PD				WARRANT=2402PR	RUN=1 BI-WEEKL
2024/02/000005	08/04/2023 PRJ	341.65	REF 2403PR				WARRANT=2403PR	RUN=1 BI-WEEKL
2024/02/000127	08/18/2023 PRJ	359.27	REF 2404PR				WARRANT=2404PR	RUN=1 BI-WEEKL
2024/03/000005	09/01/2023 PRJ	326.53	REF 2405PR				WARRANT=2405PR	RUN=1 BI-WEEKL
2024/03/000071	09/15/2023 PRJ	343.37	REF 2406PR				WARRANT=2406PR	RUN=1 BI-WEEKL
2024/03/000181	09/29/2023 PRJ	366.14	REF 2407PR				WARRANT=2407PR	RUN=1 BI-WEEKL
2024/04/000057	10/13/2023 PRJ	301.85	REF 2408PR				WARRANT=2408PR	RUN=1 BI-WEEKL
2024/04/000111	10/27/2023 PRJ	302.41	REF 2409PR				WARRANT=2409PR	RUN=1 BI-WEEKL
2024/04/000148	10/31/2023 GEN	-999.13	REF SALARY				FRMLND REIMB SALARY WHEELER	
2024/05/000027	11/09/2023 PRJ	338.00	REF 2410PR				WARRANT=2410PR	RUN=1 BI-WEEKL
2024/05/000092	11/24/2023 PRJ	247.80	REF 2411PR				WARRANT=2411PR	RUN=1 BI-WEEKL
001401 410500	HEALTH INSURANCE							
	166,437.00	166,437.00	11,283.34	3,394.45	0.00	155,153.66		6.8%
2024/01/000094	07/21/2023 PRJ	2,801.70	REF 2402PD				WARRANT=2402PR	RUN=1 BI-WEEKL
2024/01/000204	07/31/2023 GEN	-3.36	REF JULINS				JULY ROUNDING VISION/DENTAL	
2024/01/000204	07/31/2023 GEN	-1.41	REF JULINS				JULY ROUNDING HEALTH	
2024/01/000204	07/31/2023 GEN	51.58	REF JULINS				DNTAL SHRT ROSE CARROL.MICHAEL	
2024/01/000204	07/31/2023 GEN	9.41	REF JULINS				VISION SHRT K.ROSE A.CARROLL	
2024/01/000204	07/31/2023 GEN	1,399.48	REF JULINS				HEALTH SHRT K.ROSE A.CARROLL	
2024/02/000005	08/04/2023 PRJ	2,918.35	REF 2403PR				WARRANT=2403PR	RUN=1 BI-WEEKL
2024/02/000127	08/18/2023 PRJ	2,797.70	REF 2404PR				WARRANT=2404PR	RUN=1 BI-WEEKL
2024/02/000309	08/30/2023 GEN	-0.44	REF augins				aug round dental	
2024/02/000309	08/30/2023 GEN	-2.96	REF augins				aug round vision	
2024/02/000309	08/30/2023 GEN	-1.42	REF augins				aug round medical	
2024/03/000005	09/01/2023 PRJ	2,918.35	REF 2405PR				WARRANT=2405PR	RUN=1 BI-WEEKL
2024/03/000071	09/15/2023 PRJ	2,797.70	REF 2406PR				WARRANT=2406PR	RUN=1 BI-WEEKL
2024/03/000230	09/29/2023 GEN	-899.65	REF SEPTIN				A.CARROLL INS BCBS REFUNDED	
2024/03/000230	09/29/2023 GEN	-50.00	REF SEPTIN				ERROR IN JULY JE 204 \$50	
2024/03/000230	09/29/2023 GEN	-36.44	REF SEPTIN				A.CARROLL INS BCBS REFUNDED	
2024/03/000248	09/30/2023 GEN	-3.54	REF SEPINS				VISION/DENTAL ROUND SEPT 2023	
2024/03/000248	09/30/2023 GEN	-1.42	REF SEPINS				MEDICAL ROUND SEPT 2023	
2024/03/000248	09/30/2023 GEN	-174.20	REF SEPINS				DENTAL EMPLOYR OVERAGE JULY 23	
2024/03/000248	09/30/2023 GEN	-836.46	REF SEPINS				MEDICAL EMPLOYR OVERAGE JULY 23	
2024/04/000057	10/13/2023 PRJ	2,172.44	REF 2408PR				WARRANT=2408PR	RUN=1 BI-WEEKL
2024/04/000111	10/27/2023 PRJ	2,064.49	REF 2409PR				WARRANT=2409PR	RUN=1 BI-WEEKL
2024/04/000141	10/31/2023 GEN	-3.44	REF OCTRND				VISION/DENTAL ROUNDING OCT 23	
2024/04/000141	10/31/2023 GEN	-1.48	REF DCTRND				MEDICAL ROUNDING OCT 23	
2024/04/000148	10/31/2023 GEN	-10,026.09	REF SALARY				FRMLND REIMB SALARY WHEELER	
2024/05/000027	11/09/2023 PRJ	1,744.85	REF 2410PR				WARRANT=2410PR	RUN=1 BI-WEEKL

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ORIGINAL	APPROP	REVISED	BUDGET					
HEALTH INSURANCE								
2024/05/000092	11/24/2023	PRJ	1,649.60	REF 2411PR		WARRANT=2411PR	RUN=1 BI-WEEKL	
001401 410599		HEALTH INSURANCE-CONTRA	-166,437.00	-16,600.80	0.00	0.00	-149,836.20	10.0%
2024/01/000207	07/31/2023	GEN	-7,175.23	REF HEALTH		401 RECLASS HEALTH INS EXP		
2024/02/000310	08/30/2023	GEN	-5,711.23	REF HEALTH		401 RECLASS HEALTH INS EXP		
2024/03/000265	09/30/2023	GEN	-3,714.34	REF HEALTH		401 RECLASS HEALTH INS EXP		
001401 410600		RETIREMENT	48,993.00	48,993.00	12,225.37	3,076.51	0.00	36,767.63 25.0%
2024/01/000094	07/21/2023	PRJ	1,993.22	REF 2402PD		WARRANT=2402PR	RUN=1 BI-WEEKL	
2024/02/000005	08/04/2023	PRJ	2,002.96	REF 2403PR		WARRANT=2403PR	RUN=1 BI-WEEKL	
2024/02/000127	08/18/2023	PRJ	2,112.20	REF 2404PR		WARRANT=2404PR	RUN=1 BI-WEEKL	
2024/03/000005	09/01/2023	PRJ	1,909.03	REF 2405PR		WARRANT=2405PR	RUN=1 BI-WEEKL	
2024/03/000071	09/15/2023	PRJ	2,013.67	REF 2406PR		WARRANT=2406PR	RUN=1 BI-WEEKL	
2024/03/000181	09/29/2023	PRJ	1,946.79	REF 2407PR		WARRANT=2407PR	RUN=1 BI-WEEKL	
2024/04/000057	10/13/2023	PRJ	1,738.16	REF 2408PR		WARRANT=2408PR	RUN=1 BI-WEEKL	
2024/04/000111	10/27/2023	PRJ	1,741.58	REF 2409PR		WARRANT=2409PR	RUN=1 BI-WEEKL	
2024/04/000148	10/31/2023	GEN	-6,308.75	REF SALARY		FRMLND REIMB SALARY WHEELER		
2024/05/000027	11/09/2023	PRJ	1,738.16	REF 2410PR		WARRANT=2410PR	RUN=1 BI-WEEKL	
2024/05/000092	11/24/2023	PRJ	1,338.35	REF 2411PR		WARRANT=2411PR	RUN=1 BI-WEEKL	
001401 410801		OVERTIME	2,000.00	2,000.00	38.03	0.00	0.00	1,961.97 1.9%
2024/04/000111	10/27/2023	PRJ	38.03	REF 2409PR		WARRANT=2409PR	RUN=1 BI-WEEKL	
001401 410802		PART TIME / EXTRA HELP	0.00	0.00	1,610.36	1,610.36	0.00	-1,610.36 100.0%
2024/02/000127	08/18/2023	PRJ	407.85	REF 2404PR		WARRANT=2404PR	RUN=1 BI-WEEKL	
2024/02/000316	08/31/2023	GEN	-407.85	REF REZMER		C.REZMER WRG GL 2404PR		
2024/05/000056	11/09/2023	GEN	944.00	REF MK GL#		WRONG GL FOR PT		
2024/05/000092	11/24/2023	PRJ	666.36	REF 2411PR		WARRANT=2411PR	RUN=1 BI-WEEKL	
001401 421100		TELEPHONE	1,350.00	1,350.00	283.78	0.00	0.00	1,066.22 21.0%
2024/02/000358	08/31/2023	API	283.78	VND 010073 IN 2024109		AT&T	AT&T PAYMENT	

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ORIGINAL	APPROP	REVISED	BUDGET	YTD	EXPENDED	MTD	EXPENDED	ENCUMBRANCES	AVAILABLE	BUDGET	% USED
001401	421400		TRAVEL	15,000.00	15,000.00	1,196.81	417.24	0.00	13,803.19		8.0%
2024/02/000351	08/31/2023	API		116.00	VND 016012	IN 2023861					
2024/02/000351	08/31/2023	API		232.00	VND 016012	IN 2023862			GLADE SPRINGS RESDRT	WV STATE AUDIT	
2024/02/000351	08/31/2023	API		116.00	VND 016012	IN 2023863			GLADE SPRINGS RESDRT	WV STATE AUDIT	
2024/02/000351	08/31/2023	API		116.00	VND 016012	IN 2023864			GLADE SPRINGS RESDRT	WV STATE AUDIT	
2024/02/000351	08/31/2023	API		10.87	VND 999998	IN 2023844			PCARD ONE TIME PAY	JIMMY JOHNS 12	
2024/02/000358	08/31/2023	API		188.70	VND 037056	IN 2024105			ENTERPRISE RENTACAR	ENTERPRISE REN	
2024/05/000038	11/03/2023	API		132.31	VND 019002	IN TJ/1123			TRICIA JACKSON	MILEAGE REIMBU	88809
2024/05/000098	11/16/2023	API		284.93	VND 019002	IN TJ111623			TRICIA JACKSON	WORKFORCE DEVE	88868
001401	421800		POSTAGE	250.00	250.00	89.47	0.00	0.00	160.53		35.8%
2024/02/000263	08/28/2023	API		34.71	VND 015002	IN 8-209-12328			FEDEX	FEDEX SERVICE	88445
2024/02/000263	08/28/2023	API		54.76	VND 015002	IN 8-216-34521			FEDEX	FEDEX SERVICE	88445
001401	422000		ADVERTISING / LEGAL PUBS	6,000.00	6,000.00	1,195.02	0.00	0.00	4,804.98		19.9%
2024/01/000248	07/31/2023	API		61.62	VND 019012	IN 63198/63199			SPIRIT OF JEFFERSON	LEGAL CLASSIFI	
2024/02/000196	08/15/2023	API		22.22	VND 019012	IN 63663			SPIRIT OF JEFFERSON	LEGAL CLASSIFI	88427
2024/02/000263	08/22/2023	API		61.62	VND 019012	IN 63746			SPIRIT OF JEFFERSON	LEGAL ADD	88461
2024/02/000263	08/22/2023	API		22.22	VND 019012	IN 63848			SPIRIT OF JEFFERSON	LEGAL CLASSIFI	88461
2024/03/000253	09/27/2023	API		48.90	VND 019012	IN 64178			SPIRIT OF JEFFERSON	LEGAL ADD	88645
2024/04/000058	10/04/2023	API		43.58	VND 019012	IN 64254			SPIRIT OF JEFFERSON	LEGAL AD	88677
2024/04/000149	10/30/2023	API		934.86	VND 019012	IN 64568			SPIRIT OF JEFFERSON	FINANCIAL STAT	88783
001401	422100		TRAINING AND EDUCATION	7,500.00	7,500.00	1,000.00	0.00	0.00	6,500.00		13.3%
2024/01/000243	07/31/2023	API		250.00	VND 012029	IN 2023472			CCAWV CO COMM ASSOC	CCAWV TRAINING	
2024/01/000243	07/31/2023	API		250.00	VND 012029	IN 2023473			CCAWV CO COMM ASSOC	CCAWV TRAINING	
2024/01/000243	07/31/2023	API		250.00	VND 012029	IN 2023474			CCAWV CO COMM ASSOC	CCAWV TRAINING	
2024/01/000243	07/31/2023	API		250.00	VND 012029	IN 2023475			CCAWV CO COMM ASSOC	CCAWV TRAINING	
001401	422200		DUES AND SUBSCRIPTIONS	13,015.00	13,015.00	7,095.00	0.00	0.00	5,920.00		54.5%
2024/01/000212	07/01/2023	GRV		6,500.00	REF FY23PP				REV FY23 PREPAIDS		
2024/02/000196	08/15/2023	API		595.00	VND 037489	IN 300220816			GFOA GOVERNMENT FINA	M. ZONGELLI AN	88416
001401	422300		PROFESSIONAL SERVICES	70,350.00	70,350.00	66,105.55	7,110.45	0.00	4,244.45		94.0%
2024/01/000003	07/01/2023	API		900.00	VND 022192	IN JCC072023			MILLENIUM INS GROUP	HRA ADMINISTRA	88143
2024/01/000054	07/06/2023	API		250.00	VND 022192	IN WRAP72023			MILLENIUM INS GROUP	WRAP DOCUENT F	88240
2024/01/000054	07/05/2023	API		8,145.20	VND 027112	IN JULY 2022			WILLIAM F. ROHRBAUGH	JULY 2022 LEGA	88249

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ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED				
HRA-HEALTH REIMBURSEMENT ACCT										
2024/04/000085	10/10/2023	API	5,250.00	VND 013149	IN HRA2024004					
2024/04/000085	10/10/2023	API	2,275.27	VND 020049	IN HRA2024007	DUANE DUNN	EMPLOYEE HRA D	88694		
2024/04/000085	10/10/2023	API	2,674.44	VND 037724	IN HRA2024008	KATHRYN KING	EMPLOYEE HRA D	88699		
2024/04/000149	10/25/2023	API	1,199.00	VND 011211	IN HRA2024009	AUTUMN ULSH	EMPLOYEE HRA D	88691		
2024/04/000149	10/25/2023	API	2,829.24	VND 012289	IN HRA2024011	LORI BROWN	EMPLOYEE HRA D	88774		
2024/04/000149	10/25/2023	API	275.51	VND 022159	IN HRA2024012	SAMANTHA COMBS	EMPLOYEE HRA D	88782		
2024/04/000149	10/25/2023	API	683.07	VND 023009	IN HRA2024010	JASON MICKEY	EMPLOYEE HRA D	88772		
2024/04/000149	10/25/2023	API	5,250.00	VND 028254	IN HRA2024013	MORGAN NICK	EMPLOYEE HRA D	88775		
2024/04/000149	10/25/2023	API	604.95	VND 028296	IN HRA2014014	WENDY SCHUTZ	EMPLOYEE HRA D	88786		
2024/05/000096	11/08/2023	API	77.03	VND 012289	IN HRA2024015	EVELYN STEPHENSON	EMPLOYEE HRA D	88768		
2024/05/000096	11/08/2023	API	322.89	VND 022215	IN HRA2024016	SAMANTHA COMBS	EMPLOYEE HRA D	88864		
2024/05/000098	11/08/2023	API	2,575.56	VND 037724	IN HRA2024017	MICHELLE EVERS	EMPLOYEE HRA D	88860		
2024/05/000119	11/27/2023	API	45.96	VND 017157	IN HRA2024020	AUTUMN ULSH	EMPLOYEE HRA D	88840		
2024/05/000119	11/27/2023	API	3,141.51	VND 022215	IN HRA2024019	MARION A. HAZEL	EMPLOYEE HRA D	88882		
2024/05/000119	11/27/2023	API	3,572.11	VND 023009	IN HRA2024018	MICHELLE EVERS	EMPLOYEE HRA D	88883		
						MORGAN NICK	EMPLOYEE HRA D	88884		
001401 422320		EMPLOYEE ASSISTANCE PGM	5,040.00		5,040.00	936.00	0.00	0.00	4,104.00	18.6%
2024/01/000188	07/26/2023	API			936.00	VND 022099	IN 1923	MAZZITTI & SULL EAP	QUARTERLY EAP	88335
001401 422400		AUDIT COSTS	35,100.00		35,100.00	0.00	0.00	0.00	35,100.00	.0%
001401 422600		INSURANCE AND BONDS	329,000.00		329,000.00	360,385.50	0.00	0.00	-31,385.50	109.5%
2024/01/000004	07/01/2023	API	59,797.50	VND 032151	IN 107156	WVCorp WV COUNTIES	FY24 1ST HALF	88183		
2024/01/000004	07/01/2023	API	475.00	VND 032151	IN 107156	WVCorp WV COUNTIES	FY24 1ST HALF	88183		
2024/01/000004	07/01/2023	API	4,000.00	VND 032151	IN 107156	WVCorp WV COUNTIES	FY24 1ST HALF	88183		
2024/01/000004	07/01/2023	API	2,076.50	VND 032151	IN 107156	WVCorp WV COUNTIES	FY24 1ST HALF	88183		
2024/01/000004	07/01/2023	API	16,611.50	VND 032151	IN 107156	WVCorp WV COUNTIES	FY24 1ST HALF	88183		
2024/01/000004	07/01/2023	API	66,708.00	VND 032151	IN 107156	WVCorp WV COUNTIES	FY24 1ST HALF	88183		
2024/01/000004	07/01/2023	API	14,550.50	VND 032151	IN 107156	WVCorp WV COUNTIES	FY24 1ST HALF	88183		
2024/01/000004	07/01/2023	API	3,630.00	VND 032151	IN 107156	WVCorp WV COUNTIES	FY24 1ST HALF	88183		
2024/01/000004	07/01/2023	API	16,770.50	VND 032151	IN 107156	WVCorp WV COUNTIES	FY24 1ST HALF	88183		
2024/01/000004	07/01/2023	API	-1,882.50	VND 032151	IN 107156	WVCorp WV COUNTIES	FY24 1ST HALF	88183		
2024/03/000036	09/01/2023	API	59,797.50	VND 032151	IN 107157	WVCorp WV COUNTIES	FY24 1ST HALF	88183		
2024/03/000036	09/01/2023	API	475.00	VND 032151	IN 107157	WVCorp WV COUNTIES	BUSINESS AUTO	88501		
2024/03/000036	09/01/2023	API	4,000.00	VND 032151	IN 107157	WVCorp WV COUNTIES	CRIME	88501		
2024/03/000036	09/01/2023	API	2,076.50	VND 032151	IN 107157	WVCorp WV COUNTIES	CYBER	88501		
2024/03/000036	09/01/2023	API	16,611.50	VND 032151	IN 107157	WVCorp WV COUNTIES	EQUIP BREAKDOW	88501		
2024/03/000036	09/01/2023	API	66,708.00	VND 032151	IN 107157	WVCorp WV COUNTIES	PRDPERY	88501		
2024/03/000036	09/01/2023	API	14,550.50	VND 032151	IN 107157	WVCorp WV COUNTIES	GENERAL LIABIL	88501		
2024/03/000036	09/01/2023	API	3,630.00	VND 032151	IN 107157	WVCorp WV COUNTIES	INCREASED LIMI	88501		
						WVCorp WV COUNTIES	INLAND MARINE	88501		

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ORIGINAL	APPROP	REVISED	BUDGET					
INSURANCE AND BONDS								
2024/03/000036	09/01/2023	API	16,770.50	VND 032151 IN 107157				
2024/03/000036	09/01/2023	API	-1,882.50	VND 032151 IN 107157		WVCorp WV COUNTIES	PUBLIC OFFICIA	88501
2024/03/000122	09/18/2023	GEN	-5,801.00	REF		WVCorp WV COUNTIES	RATE CREDIT	88501
2024/03/000142	09/14/2023	API	712.50	VND 032151 IN 101823BPRMP		move deposit to correct fund		
						WVCorp WV COUNTIES	WV CORP-ACCIDE	88568
001401 422601		WORKERS COMP INSURANCE	130,000.00	130,000.00	80,361.00	0.00	49,639.00	61.8%
2024/01/000004	07/01/2023	API	40,180.50	VND 032151 IN 107158		WVCorp WV COUNTIES	FY24 QTR 1 WOR	88184
2024/03/000034	09/01/2023	API	40,180.50	VND 032151 IN 107159		WVCorp WV COUNTIES	FY24 QTR 2 WOR	88493
001401 422602		UNEMPLOYMENT INSURANCE	20,000.00	20,000.00	862.44	0.00	19,137.56	4.3%
2024/03/000263	09/30/2023	API	862.44	VND 032116 IN QTR03/2023		WV BUREAU OF EMPLYMT	3RD QTR 2023 U	88708
001401 423000		CONTRACTED SERVICES	3,200.00	3,200.00	5,045.72	111.59	-1,845.72	157.7%
2024/01/000054	07/07/2023	API	169.55	VND 013004 IN IN118162A		DIGITAL DOCUMENT SOL	EXTRA/COLOR CO	88230
2024/01/000054	07/06/2023	API	146.91	VND 015010 IN 42656317A		FIRST CITIZENS BANK	JULY 2023 COPI	88233
2024/01/000212	07/01/2023	GRV	3,582.00	REF FY23PP		REV FY23 PREPAIDS		
2024/02/000196	08/01/2023	API	176.67	VND 013004 IN IN119250		DIGITAL DOCUMENT SOL	AUGUST 2023 CO	88413
2024/02/000196	08/14/2023	API	146.91	VND 015010 IN 42849380		FIRST CITIZENS BANK	JULY COPIER SE	88502
2024/03/000253	09/07/2023	API	232.10	VND 013004 IN IN120820		DIGITAL DOCUMENT SOL	EXTRA COLOR CO	88627
2024/03/000253	09/01/2023	API	146.91	VND 015010 IN 43051028		FIRST CITIZENS BANK	COPIER SERVICE	88630
2024/03/000273	09/28/2023	API	146.91	VND 015010 IN 43254353		FIRST CITIZENS BANK	OCTOBER COPIER	88726
2024/04/000153	10/26/2023	API	147.26	VND 015010 IN 43453351		FIRST CITIZENS BANK	MONTHLY COPIER	88796
2024/04/000153	10/26/2023	API	38.91	VND 015010 IN 43453351		FIRST CITIZENS BANK	ADJUSTED PAST	88796
2024/05/000098	11/07/2023	API	111.59	VND 013004 IN IN123840		DIGITAL DOCUMENT SOL	COVERAGE 10/6/	88846
001401 423900		INSURANCE PREMIUM RETIREE	90,000.00	90,000.00	38,340.00	7,668.00	51,660.00	42.6%
2024/01/000103	07/14/2023	API	7,668.00	VND 027078 IN RHBT7/2023		RETIREE HLTH BEN TRU	RETIREE HEALTH	88268
2024/02/000089	08/01/2023	API	7,668.00	VND 027078 IN RHBT08/2023		RETIREE HLTH BEN TRU	RETIREE HEALTH	88353
2024/03/000253	09/29/2023	API	7,668.00	VND 027078 IN RHBT09/23		RETIREE HLTH BEN TRU	RETIREE HEALTH	88642
2024/04/000018	10/01/2023	API	7,668.00	VND 027078 IN RHBT10/23		RETIREE HLTH BEN TRU	RETIREE HEALTH	88642
2024/05/000038	11/03/2023	API	7,668.00	VND 027078 IN RHBT11/2023		RETIREE HLTH BEN TRU	RETIREE HEALTH	88803
001401 434100		MATERIALS AND SUPPLIES	2,700.00	2,700.00	8,636.94	8,539.00	-5,936.94	319.9%
2024/01/000243	07/31/2023	API	97.94	VND 037008 IN 2023471		AMAZON	OFFICE SUPPLIE	
2024/05/000098	11/16/2023	API	8,539.00	VND 012025 IN 2023 GARLAND		CITY OF CHARLES TOWN	GARLAND FOR CO	88843

JEFFERSON COUNTY, WV - PRODUCTION



YEAR-TO-DATE BUDGET REPORT

FOR 2024 05

JOURNAL DETAIL 2024 1 TO 2024 5

ACCOUNTS FOR: 001	GENERAL FUND								
ORIGINAL	APPROP	REVISED	BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED	
001401 435300	1,000.00	COMPUTER SOFTWARE	1,000.00	34.18	0.00	0.00	965.82	3.4%	
2024/01/000248	07/31/2023	API		58.85 VND 037037 IN 2023714					
2024/02/000351	08/31/2023	API		-24.67 VND 037037 IN 2023860					
001401 456700	4,800.00	CONTR/TRSFR OTHR GOV UNIT	4,800.00	4,800.00	0.00	0.00	0.00	100.0%	
2024/01/000103	07/13/2023	API		4,800.00 VND 037192 IN 2021438					
001401 456708	14,231.00	IN-KIND RENT-FARMLAND PROT BD	14,231.00	0.00	0.00	0.00	14,231.00	.0%	
001401 456800	1,000.00	CONTRIBUTION/ TRANSFER OTHER	1,000.00	0.00	0.00	0.00	1,000.00	.0%	
001401 456800 G2011	0.00	CONTRIBUTION/ TRANSFER OTHER	0.00	77,500.00	0.00	0.00	-77,500.00	100.0%	
2024/01/000004	07/01/2023	API		38,750.00 VND 019044 IN DAY24/1					
2024/04/000002	10/05/2023	API		38,750.00 VND 019044 IN DAY24/2					
TOTAL COUNTY COMMISSION	1,808,461.00		1,800,611.00	882,255.47	83,938.67	0.00	918,355.53	49.0%	
TOTAL GENERAL FUND	1,808,461.00		1,800,611.00	882,255.47	83,938.67	0.00	918,355.53	49.0%	
TOTAL EXPENSES	1,808,461.00		1,800,611.00	882,255.47	83,938.67	0.00	918,355.53		

JEFFERSON COUNTY, WV - PRODUCTION

YEAR-TO-DATE BUDGET REPORT



FOR 2024 05

JOURNAL DETAIL 2024 1 TO 2024 5

ORIGINAL APPROP	REVISED BUDGET	YTD EXPENDED	MTD EXPENDED	ENCUMBRANCES	AVAILABLE BUDGET	% USED
1,808,461.00	1,800,611.00	882,255.47	83,938.67	0.00	918,355.53	49.0%

GRAND TOTAL

** END OF REPORT - Generated by Tina Branson **

**Public Comment for Jefferson County Commission meeting for
November 16, 2023**

I, David Tabb, a lifelong resident/taxpayer make the following comments:

PUBLIC COMMENT –

Now, this is the seventh time Commissioner Stolipher has filed an illegal agenda packet. West Virginia Code/Law, the Sunshine Law and Robert's Rules apply. These laws and rules clearly state that the previous minutes, then the financials, have to be approved before any business, old or new, can be presented to take action. It's time to stop that only one person, (Mr. Stolipher), has complete control of the County Commission's agenda packet.

With the November 16th, 2023, agenda packet, once again the agenda packet is illegal with a business item in front of the minutes before the reconvening. There are also minutes listed for the September 7th, 21th, 28th, October 5th, 12th, 19th, 2023, and November 2, 2023, that should be listed as statements not minutes due to a lack of a quorum, since the meetings never convened.

The September 28th and October 12th, 2023, "special meeting", contained within this agenda packet, were not properly posted to be held without a quorum to have a special meeting.

If the Commission approves the Sept 7th, 21th, 28th and October 5th, 12th, 19th, November 2nd, 2023, as accepted minutes, please correct and add David Tabb as being in attendance with his public comments and allow his 3 minutes of comment for all 7 meetings that he attended. (Total of 21 minutes).

The County has three other Commissioners that have little to no say to bring any agenda issue to the County Commission meeting. The public also has the right to file for time before the Jefferson County Commission and that too is still being denied.

With Stolipher's dictator style of operations, he should be removed from the Presidency of the Commission. As President, Stolipher failed to have a vote on the requirement of a Vice President since Ath resigned some six months ago. His lack of performance is a dereliction of duty as an elected official.

It's time the resident/taxpayer takes back the County of Jefferson in the State of West Virginia. The elected officials work at the pleasure of the voters, not the other way around.

I know of several people that have contacted the Attorney General's office to address the Jefferson County Commission issues. The Attorney General's office has returned some of the telephone calls and received written concerns of the above listed issues with the Jefferson County Commission. It appears that Stolipher is working for Charleston instead of Jefferson County.

I am refiling my six previous comments for the last six cancelled Commission Meetings. (September 7th, 21st and 28th, October 5th, 12th, 19th, and November 2, 2023).

p.s. Mr. Stolipher and Jane Tabb - if you need a copy of the Sunshine Law and Robert's Rules, I would be happy to share mine.

"The public reserves the right to call out the public officials to follow the required laws to ensure the constitutional rights of the public. The Governor has ordered the Government to be "open for business" and not deprived the public of notice and comments that would violate ethic provisions.

It is hard to be safe, with the current County Commission.

Have a nice day!

**Public Comment for Jefferson County Commission meeting for
November 30, 2023**

I, David Tabb, a lifelong resident/taxpayer make the following comments:

PUBLIC COMMENT –

Now, this is the eighth time Commissioner Stolipher has filed an illegal agenda packet. West Virginia Code/Law, the Sunshine Law and Robert's Rules apply. These laws and rules clearly state that the previous minutes, then the financials, have to be approved before any business, old or new, can be presented to take action. It's time to stop that only one person, (Mr. Stolipher), has complete control of the County Commission's agenda packet.

With the November 30th, 2023, agenda packet, once again the agenda packet is illegal with a business item in front of the minutes before the reconvening. There are also minutes listed for the September 7th, 21th, 28th, October 5th, 12th, 19th, 2023, and November 2, and 16th 2023, that should be listed as statements not minutes due to a lack of a quorum, since the meetings never convened.

The September 28th and October 12th, 2023, "special meeting", contained within this agenda packet, were not properly posted to be held without a quorum to have a special meeting.

The November 30, 2023 "special meeting agenda" was posted on November 28, 2023, at 3:22pm, for the meeting to be held on November 30, 2023, at 1:30pm. This is less than 48 hours and it is required to be 72 hours. The big question is: were there three commissioners that approved the "special meeting"? If not, once again, this is an improper "special meeting agenda" notice.

If the Commission approves the Sept 7th, 21th, 28th and October 5th, 12th, 19th, November 2nd and 16th, 2023, as accepted minutes, please correct and add David Tabb as being in attendance with his public comments and allow his 3 minutes of comment for all 8 meetings that he attended. (Total of 24 minutes).

The County has three other Commissioners that have little to no say to bring any agenda issue to the County Commission meeting. The public also has the right to file for time before the Jefferson County Commission and that too is still being denied.

With Stolipher's dictator style of operations, he should be removed from the Presidency of the Commission. As President, Stolipher failed to have a vote on the requirement of a Vice President since Ath resigned some six months ago. His lack of performance is a dereliction of duty as an elected official.

It's time the resident/taxpayer takes back the County of Jefferson in the State of West Virginia. The elected officials work at the pleasure of the voters, not the other way around.

I know of several people that have contacted the Attorney General's office to address the Jefferson County Commission issues. The Attorney General's office has returned some of the telephone calls and received written concerns of the above listed issues with the Jefferson County Commission. It appears that Stolipher is working for Charleston instead of Jefferson County.

I am refiling my seven previous comments for the last seven cancelled Commission Meetings. (September 7th, 21st and 28th, October 5th, 12th, 19th, and November 2, and 16th, 2023).

"The public reserves the right to call out the public officials to follow the required laws to ensure the constitutional rights of the public. The Governor has ordered the Government to be "open for business" and not deprived the public of notice and comments that would violate ethic provisions.

It is hard to be safe, with the current County Commission.

Have a nice day!