

**AGENDA**  
**JEFFERSON COUNTY COMMISSION**  
**THURSDAY, OCTOBER 31, 2013**  
**9:30 A.M.**  
County Commission Meeting Room  
located at the Old Charles Town Library  
200 E. Washington Street, Charles Town, WV

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**CALL TO ORDER**

**PLEDGE OF ALLEGIANCE**

**APPROVAL OF MINUTES**

- Public Hearing October 10, 2013
- Special Session October 11, 2013
- Regular Meeting October 17, 2013

**APPROVAL OF PURCHASE ORDERS**

- October 31, 2013

**APPROVAL OF ACCOUNTS PAYABLE**

- October 24, 2013
- October 31, 2013

**PUBLIC COMMENT**

- Introduction of Tim Staton, Finance Director
- Introduction of TinaDawn Stratton, IT Specialist

**PRESENTATIONS:**

1. 9:45 a.m. Pete Dougherty, Sheriff
  - Approval of Deputy Reserves - Discussion/Action
  - Approval of Employment - Glen Kincaid - Bailiff - Discussion/Action
  - Personnel Issue/Legal Update - Possible Executive Session - §6-9A-4 - Discussion/Action
2. 10:15 a.m. Bill Polk, Maintenance Director
  - Update on Courthouse Landscaping Project - Discussion/Action
  - Update on VoIP Project and Funding - Discussion/Action
  - Approval of 11<sup>th</sup> Cycle Courthouse Facilities Improvement Authority Grant Application - Discussion/Action
3. 10:45 a.m. **BREAK**

4. 11:00 a.m. Barbara Miller, Director of Homeland Security and Emergency Management  
- Approval of 2013 Emergency Management Planning Grant - Discussion/Action
  
5. 11:15 a.m. Roger Goodwin, Chief County Engineer  
- Complete release of the construction bond security for The National Education Humane Society AKA Briggs Animal Adoption Center Maintenance Building - (File #512-01) - Letter of Credit #01-13 with The Bank of Clarke County, Winchester, Virginia - Discussion/Action  
  
- Chesapeake Bay Initiative - the new Stormwater Management Ordinance and related text amendments to the Subdivision and Land Development Regulation - Discussion/Action
  
6. 11:35 a.m. Jennifer Brockman, Director of Planning and Zoning  
- Follow Up to potential Amendments to WV Code 8A - Discussion/Action
  
7. 11:55 a.m. Todd Fagan, GIS/Addressing Office Director  
- Approval of Grant Application for funding under the West Virginia Assistance Grants Program and (WVTAGP) and WV Broadband Mapping Program (WVBMP) - Discussion/Action

**NEW BUSINESS:**

8. Proclamation - Designate October as Domestic Violence Awareness Month - Discussion/Action

**COUNTY ADMINISTRATOR REPORTS**

- Commissioner's Top Project Listing
- Discuss Meet Your Commission schedule
- Update on Jefferson County Legislative Summit

**COUNTY COMMISSION REPORTS**

9. 12:30 p.m. Break for Lunch

~~~~~ AFTERNOON SESSION ~~~~~

10. 1:30 p.m. Pete Mulford, President, United Way  
- Teen Court Contract Extension - Discussion/Action
  
11. 145: p.m. Norwood Bentley, Esquire  
- Discussion on legal matters regarding personnel issues/Possible Litigation -  
Possible Executive Session - §6-9A-4
  
12. 2:00 p.m. Personnel Issue/Possible Litigation - Possible Executive Session - §6-9A-4 -  
Discussion/Action
  
13. ADJOURN

**CORRESPONDENCE:**

Jefferson County Offices Closed - Monday, November 11, 2013 - Veteran's Day.

Notice of Intent to Appoint on Thursday, November 7, 2013 - North Eastern Regional EMS, Inc. - one 2-year term ending October 31, 2015.

Notice of Public Hearing Thursday, November 21, 2013 at 7:00 p.m. for a proposed Zoning and Land Development Ordinance Text Amendment to establish additional commercial and industrial zoning district categories, and related changes to the Ordinance. The amendment includes changes to the following sections of the Zoning and Land Development Ordinance: 4.4; 4.6; 4.10; 4.11; 5.1; 5.4; 5.6; 5.7; 5.8; 5.10; 6.3; 6.5; 8.1; 8.9; 8.12; 12.2; 12.3; Appendices A, B, and C; and the addition of new Sections 5.11, 5.12, 5.13, 5.14, 5.15, 5.16 and 5.17.

Letter from State of West Virginia, Glen B. Gainer III, State Auditor and Chief Inspector - regarding the audit report of Jefferson County for the fiscal year ending June 30, 2012 with notification of certain instances of noncompliance.

Letter from CoxHollidaPrice LLP regarding the Jefferson County Public Service District Financial Statements for the fiscal years ended June 30, 2013 and 2012.

Letter from Adam Shively informing the Commission of his resignation from the Board of Parks and Recreation.

Public Comments on the 10/10/2013 Public Hearing regarding the potential Amendments to WV Code 8-A, submitted by J. Michael Cassell, Ted & Jan Schiltz, Cathy Vance, William S. Dorman, Barbara Humes, Beverly Meadows, Wendy Whitehair-Lochner, Krista Steiding, and Kathy Loftin.

**Jefferson County Public Service District Regular Board Meeting Minutes for September 3, 2013.**

**Letter from Loudoun County, Virginia regarding the Loudoun County Planning Commission public hearing on a Comprehensive Plan Amendment.**

**West Virginia Lottery Weekly Settlement for Charles Town week ending October 5, 2013.**

**West Virginia Lottery Weekly Settlement for Charles Town week ending October 12, 2013.**

**West Virginia Lottery Weekly Settlement for Charles Town week ending October 19, 2013.**

***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.***

SPECIAL SESSION:

State of West Virginia, Jefferson County, to-wit:

At a Special Session of the County Commission of said County and State continued and held at the Old Charles Town Library Ground Floor meeting room thereof on Thursday, October 10, 2013, beginning at 7:00 p.m.

|              |                                                     |
|--------------|-----------------------------------------------------|
| Present were | Dale Manuel, President                              |
|              | Walt Pellish, Vice President                        |
|              | Patricia Noland, Commissioner                       |
|              | Jane Tabb, Commissioner                             |
|              | Lyn Widmyer, Commissioner                           |
|              | Debbie Keyser, Jefferson County Administrator       |
|              | Jessica Carroll, Executive Administrative Assistant |
|              | Jennifer Brockman, Director of Planning and Zoning  |
|              | Seth Rivard, County Planner                         |

**In re: Public Hearing on the proposed Text Amendments to the following sections of the Zoning and Land Developments Ordinance: 2.2, 4.10, 5.7, 5.8, 9.5, 10.5, 11.1, and 12.2; and to amend such other articles, sections, subsections, and provision of the ordinance as necessary to implement and maintain consistency with the foregoing amendments.**

A sign-in sheet was provided for anyone wishing to speak.

Commissioner Manuel opened the Public Hearing at 7 p.m.

Jennifer Brockman, Director of Planning and Zoning addressed the Commission and gave a brief explanation of each of the proposed text amendments to the Zoning and Land Developments Ordinances, and noted these amendments were based upon public comments made during various Planning Commission meetings and public hearings. Ms. Brockman alerted the Commission to the public comments submitted via e-mail by residents who were unable to attend the public hearing and asked that they become part of the record. Finally, Ms. Brockman informed the Commission the amendments were compatible with the Comprehensive Plan. Upon unanimous consent, the Commission agreed to incorporate all public comments submitted via e-mail into the record.

Public Comment:

No one addressed the Commission during the Public Comment portion of the hearing.

Mr. Manuel stated the record will remain open for two weeks for public comment.

The public hearing was adjourned at 7:27 on a motion by Ms. Noland. Motion seconded and unanimously approved.

SPECIAL SESSION

State of West Virginia, County of Jefferson, to-wit:

A Special Session of the County Commission of said County and State continued and held at the Mason Building on the second floor conference room thereof on Friday, October 11, 2013, beginning at 11 a.m.

Present were:

- Dale Manuel, President
- Walt Pellish, Vice President
- Patricia Noland, Commissioner
- Jane Tabb, Commissioner
- Lyn Widmyer, Commissioner
- Debbie Keyser, Jefferson County Administrator
- Jessica Carroll, Executive Administrative Assistant
- Steve Groh, Assistant Prosecuting Attorney

**In re: Contract for Leslie Smith for the position of Financial Consultant for the Jefferson County Commission**

A sign-in sheet was provided for anyone wishing to speak.

Commissioner Manuel called the meeting to order at 11 a.m.

Commissioner Noland led the Pledge of Allegiance.

Steve Groh, Assistant Prosecuting Attorney, addressed the Commission and stated Ms. Smith was experiencing delays and difficulty obtaining the insurance as required by the contract in Section Two, part G: "Consultant agrees to provide County obtain professional liability and general commercial liability insurance and provide proof of same to County." In order to expedite Ms. Smith's signature of the contract, Ms. Smith's attorney asked the Commission to decide whether they would like to strike the insurance clause from the contract or make the insurance optional.

- **Motion by Ms. Noland to make the requirement for the consultant to obtain professional liability and general commercial liability insurance optional to the consultant. Motion seconded and passes on a vote of 4-1 with Ms. Widmyer opposing.**

Ms. Widmyer stated for the record this issue could have been discussed as part of the upcoming County Commission meeting to be held on October 17, 2013, especially considering the notice given for the Special Session was not within the guidelines of the "State Open Meetings Act" as interpreted by the West Virginia Ethics Commission.

**Public Comment:**

No one was present to make public comment.

The Special Session was adjourned at 11:17 on a motion by Ms. Tabb. Motion seconded and unanimously approved.

# Minutes

## Jefferson County Commission

Thursday, October 17, 2013

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A meeting of the Jefferson County Commission was held on Thursday, October 17, 2013 in the County Commission meeting room in the Old Charles Town Library located at 200 E. Washington Street, Charles Town, WV 25414. Present were Commissioners Dale Manuel, Patsy Noland, Walter Pellish, Jane Tabb and Lyn Widmyer. Also present were Debbie Keyser, County Administrator, Jessica Carroll, Executive Administrative Assistant and Jimmy Eddie, Bailiff. (An audio tape of the October 17, 2013 meeting is available through the Jefferson County Commission Office.)

### PLEDGE OF ALLEGIANCE

Commissioner Tabb led the Pledge of Allegiance.

### APPROVAL OF MINUTES

**Motion by Mr. Pellish to approve the Regular Minutes of October 3, 2013 Commission Meeting. Motion seconded and unanimously approved.**

### APPROVAL OF PURCHASE ORDERS

**Motion by Ms. Noland to approve Purchase Orders in the amount of \$3,108.52 to include P.O. Nos. 51452, 51877, 51888, 51889, 51891, 51892, 51893, 51895, 51897, 51911, 51912, 51913, 51914, and 51915. Motion seconded and unanimously approved.**

### APPROVAL OF ACCOUNTS PAYABLE

| CHCKNO | DEPT    | VENDOR                   | PONUM | POAMT     | NOAMT     | CHECK AMOUNT |
|--------|---------|--------------------------|-------|-----------|-----------|--------------|
| 070849 | 440     | ASCE/AMERICAN SOCIETY OF | 50240 | \$ 235.00 | \$ -      | \$ 235.00    |
| 070850 | 425     | BERKELEY-MOUNTAINEER     | 51908 | \$ 475.00 | \$ -      | \$ 475.00    |
| 070851 | 425     | B-K OFFICE SUPPLY INC    | 51909 | \$ 561.25 | \$ -      | \$ 561.25    |
| 070851 | 425     | B-K OFFICE SUPPLY INC    | 51910 | \$ 437.66 | \$ -      | \$ 437.66    |
| 070851 | 712     | B-K OFFICE SUPPLY INC    | 51694 | \$ 139.50 | \$ -      | \$ 139.50    |
| 070852 | PAYROLL | BUREAU F/CHILD SUPPORT   |       | \$ -      | \$ 49.85  | \$ 49.85     |
| 070853 | PAYROLL | BUREAU FOR CHILD SUPPORT |       | \$ -      | \$ 28.85  | \$ 28.85     |
| 070854 | PAYROLL | BUREAU F/CHILD SPRT ENF  |       | \$ -      | \$ 212.31 | \$ 212.31    |
| 070855 | 401     | THE BLACK DOG COFFEE CO  |       | \$ -      | \$ 490.00 | \$ 490.00    |
| 070856 | PAYROLL | BUREAU OF CHILD SUPPORT  |       | \$ -      | \$ 461.54 | \$ 461.54    |

|        |         |                          |       |             |               |               |
|--------|---------|--------------------------|-------|-------------|---------------|---------------|
| 070857 | 439     | BREAKTHROUGH ACHIEVEMENT | 50345 | \$ 2,177.68 | \$ -          | \$ 2,177.68   |
| 070858 | PAYROLL | BUREAU OF CHILD SUPPORT  |       | \$ -        | \$ 119.54     | \$ 119.54     |
| 070859 | PAYROLL | BUREAU OF CHILD SUPPORT  |       | \$ -        | \$ 530.77     | \$ 530.77     |
| 070860 | ALLOC   | BERKELEY/JEFFERSON DAY   |       | \$ -        | \$ 106,290.00 | \$ 106,290.00 |
| 070861 | GRANT   | CITIZENS FIRE COMPANY    |       | \$ -        | \$ 10,000.00  | \$ 10,000.00  |
| 070862 | 424     | CHARLES TOWN UTILITIES   |       | \$ -        | \$ 49.05      | \$ 49.05      |
| 070862 | 425     | CHARLES TOWN UTILITIES   |       | \$ -        | \$ 806.83     | \$ 806.83     |
| 070863 | 405     | MARCIA L. CHANDLER, RPR  | 51657 | \$ 169.75   | \$ -          | \$ 169.75     |
| 070864 | PAYROLL | CHILD SUPPORT ENFORCE AG |       | \$ -        | \$ 27.69      | \$ 27.69      |
| 070865 | 425     | COVENANT BUILDING MAINT  |       | \$ -        | \$ 11,827.43  | \$ 11,827.43  |
| 070866 | PAYROLL | DIVERSIFIED COLLECTION   |       | \$ -        | \$ 154.83     | \$ 154.83     |
| 070867 | GRANT   | EASTERN PANHANDLE TRAIL- |       | \$ -        | \$ 2,000.00   | \$ 2,000.00   |
| 070868 | 425     | FIDELITY ENGINEERING     | 51906 | \$ 352.11   | \$ -          | \$ 352.11     |
| 070869 | GRANT   | FRIENDS OF BLACKWATER    |       | \$ -        | \$ 2,000.00   | \$ 2,000.00   |
| 070870 | 401     | HIRERIGHT                |       | \$ -        | \$ 15.40      | \$ 15.40      |
| 070871 | 401     | RICOH USA, INC           |       | \$ -        | \$ 29.06      | \$ 29.06      |
| 070871 | 403     | RICOH USA, INC           |       | \$ -        | \$ 58.14      | \$ 58.14      |
| 070871 | 404     | RICOH USA, INC           |       | \$ -        | \$ 29.07      | \$ 29.07      |
| 070871 | 405     | RICOH USA, INC           |       | \$ -        | \$ 87.21      | \$ 87.21      |
| 070871 | 406     | RICOH USA, INC           |       | \$ -        | \$ 29.07      | \$ 29.07      |
| 070871 | 425     | RICOH USA, INC           |       | \$ -        | \$ 29.07      | \$ 29.07      |
| 070871 | 433     | RICOH USA, INC           |       | \$ -        | \$ 29.07      | \$ 29.07      |
| 070871 | 440     | RICOH USA, INC           |       | \$ -        | \$ 29.07      | \$ 29.07      |
| 070871 | 700     | RICOH USA, INC           |       | \$ -        | \$ 58.14      | \$ 58.14      |
| 070871 | 712     | RICOH USA, INC           |       | \$ -        | \$ 29.07      | \$ 29.07      |
| 070872 | PAYROLL | ING NATIONAL TRUST       |       | \$ -        | \$ 3,460.00   | \$ 3,460.00   |
| 070873 | ALLOC   | JEFFERSON CO EMERGENCY   |       | \$ -        | \$ 213,500.00 | \$ 213,500.00 |
| 070874 | 402     | JEFFERSON PUBLISH CO INC | 51800 | \$ 198.68   | \$ -          | \$ 198.68     |
| 070874 | 403     | JEFFERSON PUBLISH CO INC | 51449 | \$ 74.25    | \$ -          | \$ 74.25      |
| 070874 | 406     | JEFFERSON PUBLISH CO INC | 51409 | \$ 216.00   | \$ -          | \$ 216.00     |
| 070874 | 401     | JEFFERSON PUBLISH CO INC |       | \$ -        | \$ 577.14     | \$ 577.14     |
| 070875 | PAYROLL | JEFFERSON SECURITY BANK  |       | \$ -        | \$ 5,273.00   | \$ 5,273.00   |
| 070875 | PAYROLL | JEFFERSON SECURITY BANK  |       | \$ -        | \$ 40.00      | \$ 40.00      |
| 070876 | 717     | JERRY'S FORD/LINCOLN/MER | 51907 | \$ 296.84   | \$ -          | \$ 296.84     |
| 070877 | PAYROLL | HELEN M. MORRIS, TRUSTEE |       | \$ -        | \$ 150.00     | \$ 150.00     |
| 070878 | 700     | SHARON MOSKOWITZ         |       | \$ -        | \$ 143.64     | \$ 143.64     |
| 070879 | 401     | NAT'L ASSN OF COUNTIES   |       | \$ -        | \$ 965.00     | \$ 965.00     |
| 070880 | PAYROLL | NATIONWIDE RETIREMENT    |       | \$ -        | \$ 749.00     | \$ 749.00     |
| 070881 | GRANT   | JEFF CO PARKS &          |       | \$ -        | \$ 4,000.00   | \$ 4,000.00   |
| 070882 | 402     | PIFER OFFICE SUPPLY, INC | 51799 | \$ 61.50    | \$ -          | \$ 61.50      |

|              |         |                           |       |                    |                      |                      |
|--------------|---------|---------------------------|-------|--------------------|----------------------|----------------------|
| 070882       | 402     | PIFER OFFICE SUPPLY, INC  | 51801 | \$ 12.95           | \$ -                 | \$ 12.95             |
| 070882       | 403     | PIFER OFFICE SUPPLY, INC  | 51450 | \$ 124.75          | \$ -                 | \$ 124.75            |
| 070883       | 424     | POTOMAC EDISON/OH         |       | \$ -               | \$ 2,100.65          | \$ 2,100.65          |
| 070883       | 425     | POTOMAC EDISON/OH         |       | \$ -               | \$ 13,028.16         | \$ 13,028.16         |
| 070884       | 405     | TRACY P. RICE, RPR        | 51655 | \$ 204.05          | \$ -                 | \$ 204.05            |
| 070885       | 425     | RCS SECURITY              |       | \$ -               | \$ 174.00            | \$ 174.00            |
| 070886       | 402     | RECORD MANAGEMENT SOLUTN  | 51631 | \$ 35.00           | \$ -                 | \$ 35.00             |
| 070886       | 403     | RECORD MANAGEMENT SOLUTN  | 51438 | \$ 30.00           | \$ -                 | \$ 30.00             |
| 070887       | PAYROLL | RETIREE HLTH BENEFIT TRS  |       | \$ -               | \$ 6,668.00          | \$ 6,668.00          |
| 070888       | PAYROLL | SHERIFF OF JEFFERSON CO   |       | \$ -               | \$ 111.10            | \$ 111.10            |
| 070888       | PAYROLL | SHERIFF OF JEFFERSON CO   |       | \$ -               | \$ 25.98             | \$ 25.98             |
| 070888       | PAYROLL | SHERIFF OF JEFFERSON CO   |       | \$ -               | \$ 44,229.28         | \$ 44,229.28         |
| 070888       | PAYROLL | SHERIFF OF JEFFERSON CO   |       | \$ -               | \$ 10,344.12         | \$ 10,344.12         |
| 070888       | PAYROLL | SHERIFF OF JEFFERSON CO   |       | \$ -               | \$ 42,459.40         | \$ 42,459.40         |
| 070888       | PAYROLL | SHERIFF OF JEFFERSON CO   |       | \$ -               | \$ 129.54            | \$ 129.54            |
| 070889       | 712     | SEN COMMUNICATIONS        | 51696 | \$ 44.88           | \$ -                 | \$ 44.88             |
| 070890       | PAYROLL | SHERIFF OF JEFFERSON CO   |       | \$ -               | \$ 8,365.33          | \$ 8,365.33          |
| 070891       | 425     | THOMPSON GAS              |       | \$ -               | \$ 238.75            | \$ 238.75            |
| 070892       | 712     | TELTRONIC                 | 51697 | \$ 458.00          | \$ -                 | \$ 458.00            |
| 070893       | 403     | UNITED SYSTEMS & SOFTWARE |       | \$ -               | \$ 212.00            | \$ 212.00            |
| 070894       | 424     | US POSTAL SERVICE         |       | \$ -               | \$ 20,000.00         | \$ 20,000.00         |
| 070895       | PAYROLL | UNICARE EAP               |       | \$ -               | \$ 322.20            | \$ 322.20            |
| 070896       | 425     | WM OF WEST VIRGINIA, INC  |       | \$ -               | \$ 671.47            | \$ 671.47            |
| 070896       | 716     | WM OF WEST VIRGINIA, INC  |       | \$ -               | \$ 95.75             | \$ 95.75             |
| 070897       | 712     | WV ENHANCED 911 COUNCIL   | 51695 | \$ 253.53          | \$ -                 | \$ 253.53            |
|              |         |                           |       |                    |                      |                      |
| <b>TOTAL</b> |         |                           |       |                    |                      | <b>\$ 520,062.95</b> |
| <b>TOTAL</b> |         |                           |       | <b>\$ 6,558.38</b> | <b>\$ 513,504.57</b> | <b>\$ 520,062.95</b> |

**Motion by Ms. Tabb to approve the accounts payable for October 10, 2013 in the amount of \$520,062.95. Motion seconded and unanimously approved.**

| CHCKNO | DEPT  | VENDOR                   | PONUM | POAMT     | NOAMT     | CHECK AMOUNT |
|--------|-------|--------------------------|-------|-----------|-----------|--------------|
| 070899 | 424   | AT&T/IL                  |       | \$ -      | \$ 0.15   | \$ 0.15      |
| 070900 | 700   | AUTOZONE                 |       | \$ -      | \$ 417.81 | \$ 417.81    |
| 070901 | 413   | APPLE VALLEY OFF.PRODUCT | 51630 | \$ 74.70  | \$ -      | \$ 74.70     |
| 070902 | 424   | BOLAND SERVICES          | 51763 | \$ 270.00 | \$ -      | \$ 270.00    |
| 070902 | 425   | BOLAND SERVICES          | 51764 | \$ 991.01 | \$ -      | \$ 991.01    |
| 070903 | GRANT | DELL MARKETING LP        |       | \$ -      | \$ 864.73 | \$ 864.73    |

|        |       |                          |       |             |              |              |
|--------|-------|--------------------------|-------|-------------|--------------|--------------|
| 070904 | 424   | J.C.EHRLICH              |       | \$ -        | \$ 34.00     | \$ 34.00     |
| 070904 | 425   | J.C.EHRLICH              |       | \$ -        | \$ 606.94    | \$ 606.94    |
| 070905 | 425   | 84 LUMBER                |       | \$ -        | \$ 291.37    | \$ 291.37    |
| 070906 | 402   | FEDEX                    |       | \$ -        | \$ 74.67     | \$ 74.67     |
| 070906 | 700   | FEDEX                    |       | \$ -        | \$ 48.89     | \$ 48.89     |
| 070907 | 717   | GUTTMAN OIL CO           |       | \$ -        | \$ 12,846.90 | \$ 12,846.90 |
| 070908 | 712   | HIGH PERFORMANCE CABLING | 51678 | \$ 83.88    | \$ -         | \$ 83.88     |
| 070909 | GRANT | HARPERS FERRY HISTORIC   |       | \$ -        | \$ 6,538.50  | \$ 6,538.50  |
| 070910 | 425   | JEFF CO PUBLIC SER DEPT  |       | \$ -        | \$ 174.10    | \$ 174.10    |
| 070911 | 425   | JEFFERSON UTILITIES INC  |       | \$ -        | \$ 559.76    | \$ 559.76    |
| 070912 | 412   | JUDITH A MATLICK         |       | \$ -        | \$ 238.67    | \$ 238.67    |
| 070913 | 711   | BARBARA J. MILLER        |       | \$ -        | \$ 138.00    | \$ 138.00    |
| 070914 | 424   | NEOPOST USA INC.         | 51762 | \$ 330.00   | \$ -         | \$ 330.00    |
| 070915 | 404   | SHERIFF OF JEFFERSON CO  | 52117 | \$ 17.94    | \$ -         | \$ 17.94     |
| 070916 | 405   | SPECIALTY BUS SUPPLIES   | 51639 | \$ 2,227.12 | \$ -         | \$ 2,227.12  |
| 070917 | 405   | STAPLES CREDIT PLAN      | 51640 | \$ 70.76    | \$ -         | \$ 70.76     |
| 070918 | 425   | SHERWIN-WILLIAMS         |       | \$ -        | \$ 313.49    | \$ 313.49    |
| 070919 | 425   | SHENANDOAH VALLEY WATER  |       | \$ -        | \$ 534.70    | \$ 534.70    |
| 070920 | 425   | CAPITAL TRISTATE         |       | \$ -        | \$ 900.38    | \$ 900.38    |
| 070921 | 425   | TML COPIERS & DIGITAL    | 51765 | \$ 313.75   | \$ -         | \$ 313.75    |
| 070923 | 401   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 131.88    | \$ 131.88    |
| 070923 | 402   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 438.00    | \$ 438.00    |
| 070923 | 402   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 402.00    | \$ 402.00    |
| 070923 | 402   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 402.00    | \$ 402.00    |
| 070923 | 402   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 402.00    | \$ 402.00    |
| 070923 | 402   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 69.90     | \$ 69.90     |
| 070923 | 402   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 9.13      | \$ 9.13      |
| 070923 | 403   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 590.09    | \$ 590.09    |
| 070923 | 403   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 73.25     | \$ 73.25     |
| 070923 | 405   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 95.34     | \$ 95.34     |
| 070923 | 412   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 451.37    | \$ 451.37    |
| 070923 | 415   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 75.80     | \$ 75.80     |
| 070923 | 424   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 110.28    | \$ 110.28    |
| 070923 | 424   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 24,202.45 | \$ 24,202.45 |
| 070923 | 424   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 20.67     | \$ 20.67     |
| 070923 | 424   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 10.94     | \$ 10.94     |
| 070923 | 424   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 126.07    | \$ 126.07    |
| 070923 | 425   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 29.95     | \$ 29.95     |
| 070923 | 425   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 29.46     | \$ 29.46     |
| 070923 | 425   | UNITED BANKCARD CENTER   |       | \$ -        | \$ 307.93    | \$ 307.93    |

|        |         |                         |       |             |              |              |
|--------|---------|-------------------------|-------|-------------|--------------|--------------|
| 070923 | 425     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 62.85     | \$ 62.85     |
| 070923 | 425     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 295.72    | \$ 295.72    |
| 070923 | 425     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 73.65     | \$ 73.65     |
| 070923 | 433     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 10.20     | \$ 10.20     |
| 070923 | 433     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 364.00    | \$ 364.00    |
| 070923 | 433     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 31.18     | \$ 31.18     |
| 070923 | 439     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 33.00     | \$ 33.00     |
| 070923 | 439     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 27.60     | \$ 27.60     |
| 070923 | 439     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 47.69     | \$ 47.69     |
| 070923 | 440     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 204.40    | \$ 204.40    |
| 070923 | 440     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 160.20    | \$ 160.20    |
| 070923 | 440     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 155.00    | \$ 155.00    |
| 070923 | 440     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 13.56     | \$ 13.56     |
| 070923 | 700     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 1,250.16  | \$ 1,250.16  |
| 070923 | 700     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 750.00    | \$ 750.00    |
| 070923 | 700     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 305.00    | \$ 305.00    |
| 070923 | 700     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 825.56    | \$ 825.56    |
| 070923 | 700     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 1,400.00  | \$ 1,400.00  |
| 070923 | 700     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 145.58    | \$ 145.58    |
| 070923 | 700     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 26.71     | \$ 26.71     |
| 070923 | 700     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 403.24    | \$ 403.24    |
| 070923 | 711     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 8.20      | \$ 8.20      |
| 070923 | 711     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 292.00    | \$ 292.00    |
| 070923 | 711     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 59.77     | \$ 59.77     |
| 070923 | 712     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 3,838.15  | \$ 3,838.15  |
| 070923 | 712     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 368.16    | \$ 368.16    |
| 070923 | 712     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 100.00    | \$ 100.00    |
| 070923 | 712     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 151.42    | \$ 151.42    |
| 070923 | 716     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 10.15     | \$ 10.15     |
| 070923 | 716     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 280.18    | \$ 280.18    |
| 070923 | 716     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 178.26    | \$ 178.26    |
| 070923 | 717     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 63.40     | \$ 63.40     |
| 070923 | 717     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 55.75     | \$ 55.75     |
| 070923 | 717     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 138.66    | \$ 138.66    |
| 070923 | 717     | UNITED BANKCARD CENTER  |       | \$ -        | \$ 44.00     | \$ 44.00     |
| 070924 | 425     | VALLEY HARDWARE COMPANY |       | \$ -        | \$ 11.65     | \$ 11.65     |
| 070925 | 424     | VERIZON BUSINESS/TX     |       | \$ -        | \$ 1,136.99  | \$ 1,136.99  |
| 070926 | 405     | WEST PAYMENT CENTER     | 51638 | \$ 2,043.88 | \$ -         | \$ 2,043.88  |
| 070927 | 717     | NAPA AUTO PARTS         |       | \$ -        | \$ 49.90     | \$ 49.90     |
| 070928 | PAYROLL | WV BUREAU OF EMPLOYMENT |       | \$ -        | \$ 10,405.11 | \$ 10,405.11 |

|       |  |  |             |              |  |              |
|-------|--|--|-------------|--------------|--|--------------|
| TOTAL |  |  |             |              |  | \$ 82,761.66 |
| TOTAL |  |  | \$ 6,423.04 | \$ 76,338.62 |  | \$ 82,761.66 |

**Motion by Mr. Manuel to approve the accounts payable for October 17, 2013 in the amount of \$82,761.66. Motion seconded and unanimously approved.**

**PUBLIC COMMENT:**

Eleanor Finn, resident – spoke regarding her concerns about the hiring of the Financial Consultant.

David Tabb, resident – spoke regarding his opinion on the performance of the Commission.

Jennifer Myers, Director of Parks and Recreation – introduced David Kling, Assistant Director of Parks and Recreation.

Rhonda Eddie, Director of the Day Report Center – introduced herself as the new Director of the Berkeley/Jefferson Day Report Center. She also introduced Georgio Perotti, Community Service Supervisor for Jefferson County and Richard Barron, Community Service Supervisor for Berkeley County.

**PRESENTATIONS:**

1. Angie Banks, Assessor – Exonerations

| NAME         | DISTRICT           | TYPE              | TICKET NO. | AMOUNT   |
|--------------|--------------------|-------------------|------------|----------|
| Jeanne Blake | Ranson Corporation | Personal Property | 313397     | \$249.60 |

- **Motion by Ms. Noland to approve the Exoneration for Jeanne Blake as presented by the Assessor. Motion seconded and unanimously approved.**

2. Laura Storm, Circuit Clerk – renewed her request for the approval of the hiring of Tracey Lee Rizk and Meghan Ann Watson to the full-time position as Deputy Clerks within the County Clerk’s office effective September 30, 2013. The salary will be \$30,000 with full benefits afforded to Jefferson County Commission employees. These positions are already approved positions, and Ms. Storm stated she has the money within her budget and is not requesting any additional funds from the Commission.

- After discussion, the Commission reiterated to Ms. Storm their original motion during the October 3, 2013 Commission Meeting, which granted approval of the hiring of two Deputy Clerks at a salary which is consistent with the Compensation

Guidelines set forth by the Jefferson County Commission. Their position still stands. No further action was taken.

3. Jeffery Polczynski, Director of Communications – requested the approval of the contractual documents with Spillman Technologies, Inc. for the Integrated Public Safety Information Systems. Mr. Polczynski also requested to have the President of the Commission ratify the contract documents between the County Commission and Spillman Technologies, Inc.
  - **Motion by Ms. Widmyer for the President of the Commission to approve and ratify the contract documents between the County Commission and Spillman Technologies, Inc. for the purchase of the Computer-Aided Dispatch, Records Management, and Mobile Data Systems for the public safety agencies of Jefferson County. Motion seconded and unanimously approved.**
4. Barbara Miller, Director of Homeland Security & Emergency Management – requested the approval of the Memorandums of Understanding with the Jefferson County Board of Education to use Jefferson County schools in the event of emergency.
  - **Motion by Ms. Widmyer to approve the Memorandums of Understanding with the Jefferson County Board of Education as presented. Motion seconded and unanimously approved.**
5. Elizabeth McDonald, President of the Jefferson County Farmland Protection Board – requested the approval of the purchase by the Jefferson County Farmland Protection Board for the Jefferson County Farmland Protection Program and the Natural Resources Conservation Service of one conservation easement on the property in Jefferson County owned by Mr. William C. Donley.
  - **Motion by Ms. Tabb to approve the deed of conservation easement from property owner William C. Donley for 60.23 acres as presented by Ms. McDonald. Motion seconded and unanimously approved.**
6. The Commission recessed for break at 10:45 a.m.  
The Commission reconvened at 10:55 am
7. Lynn Fields, Probate Clerk – requested the approval of estates opened since last quarter. Ms. Fields also requested the approval of the closure of estates that have met all requirements.
  - **Motion by Ms. Tabb to approve the estates opened since last quarter and to approve the closure of the estates that have met all requirements as presented by Ms. Fields. Motion seconded and unanimously approved.**

8. Interviews & Appointments – Jefferson County Board of Zoning Appeals for one unexpired term ending January 1, 2014.
- Matt Knott, candidate, spoke with the Commission about his interest in serving on the Jefferson County Board of Zoning Appeals.
  - Mr. Pellish offered his nomination for Matt Knott while Ms. Widmyer offered her nomination for Mr. Hynes, who was unable appear in person. Matt Knott was appointed with a majority vote of 4-1.
9. Interviews & Appointments – Jefferson County Enhanced E-9-1-1 Board – 1 three year term ending September 1, 2016.

- **Motion by Ms. Noland to nominate David Kimmel to the Enhanced E-9-1-1 Board. Motion seconded and unanimously approved.**

10. Roger Goodwin, Chief County Engineer – requested the approval of the invoicing for the project management costs incurred by the Engineering Department staff in managing the Mission Ridge Subdivision site improvements project and to make payment from the bond escrow account in the amount of remaining balance and to close the escrow account.

- **Motion by Ms. Tabb to approve the invoicing in the amount of \$656.42 and to close the escrow account. Motion seconded and unanimously approved.**

Roger Goodwin, Chief County Engineer – requested the approval of the complete release of the Construction Bond security for Hardy Cellular Telephone Company – Mountain Mission Telecommunications Facility/Kenneth Wilt Property (File #S10-11) – Performance Bond No. 105564190 with Travelers Casualty and Surety Company of America, Naperville, Illinois.

- **Motion by Ms. Noland to approve the complete release of the Construction Bond security for Hardy Cellular Telephone Company in the amount of \$181,873.00. Motion seconded and unanimously approved.**

#### UNFINISHED BUSINESS

11. Jennifer Brockman, Director of the Department of Planning and Zoning - requested approval to continue to move forward with the consideration of the Comprehensive Plan Planner/ Zoning Administrator candidates for the purpose of making a recommendation to the County Commission for a start date in November, 2013, to fill the vacant Zoning Administrator position for the Department of Zoning in accordance with the Department of Zoning's budgeted position and contingent upon the accessibility of the funding from the temporary Comprehensive Plan Planner position. Ms. Brockman also asked the

Commission to terminate the contract for the temporary Comprehensive Plan Planner position in November once a candidate had been chosen for the permanent Comprehensive Plan Planner/Zoning Administrator position.

- **Motion by Mr. Pellish to approve Ms. Brockman's request to continue to move forward with hiring of a Comprehensive Plan Planner/Zoning Administrator. Motion seconded and unanimously approved.**

12. Contract with Leslie Smith for Financial Consultant – This item was on the agenda as a place holder should the topic need to be addressed. No action was needed.

### NEW BUSINESS:

13. Approval of Resolution – Community Participation Grant Program for the Western Potomac Economic Partnership in the amount of \$25,000.

- **Motion by Mr. Manuel to approve the resolution of the Community Participation Grant Program for the Western Potomac Economic Partnership in the amount \$25,000. Motion seconded and passes on a vote of 4-1 with Mr. Pellish opposing.**

### DEPUTY COUNTY ADMINISTRATOR REPORT:

Sandy McDonald, Deputy Administrator – claim regarding Linda Hill v Matt Knott, et al is now complete and the claim was defended under the Public Officials Coverage – land use endorsement. The deductible is \$10,000 and the amount spent on the claim was \$3,702.02 which is now due. Planning and Zoning budgets do not have a court costs line item. The Planning Commission professional services budget line item is budgeted for the professional facilitator for the Comprehensive Plan public meetings and the consultant/professional expertise related to the US 340 South planning effort. Ms. McDonald recommended the deductible be taken from the County Commission professional services budget line item.

- **Motion by Ms. Tabb to allow the deductible amount of \$3,702.02 to be taken out of the professional services line item in the County Commission budget. Motion seconded and unanimously approved.**

### COUNTY ADMINISTRATOR REPORTS

Ms. Keyser requested the approval of the hiring of one full-time IT employee at a Grade IV, Step E per the compensation guidelines established by the Jefferson County Commission.

- **Motion by Mr. Pellish to approve the hiring of one full-time employee at a Grade IV, Step E. Motion seconded and unanimously approved.**

Ms. Keyser requested the approval of the hiring of one part-time IT employee at \$19.00/hr. for 20 hours a week.

- **Motion by Ms. Noland to approve the hiring of one part-time IT employee at \$19.00/hr for a 20 hour work week. Motion seconded and unanimously approved.**

Ms. Keyser requested the approval of the hiring of Lyndsay Ward Leatherman, Esquire, within the Prosecuting Attorney's Office, at a Grade VI, Step B.

- **Motion by Ms. Tabb to approve the hiring of Lyndsay Ward Leatherman, Esquire, as a Grade V, Step B. Motion seconded and unanimously approved.**

- New ShoreTel Phone System – Ms. Keyser notified the Commission the installation of a new phone system within the downtown campus is almost complete. She also gave instructions to the Commissioners on checking their new voicemail boxes.
- First Day of Employment for Financial Director – Ms. Keyser noted October 25<sup>th</sup> as the first day of employment for the new Financial Director. Ms. Keyser is currently in the process of arranging orientation meetings with department managers and elected officials and asked the Commissioners to notify her if they would like to meet personally with the new Financial Director.
- Victim Advocate Group Funding – Mrs. Keyser notified the Commission of a delay in the partial funding of the victim advocate group employee salaries due to the federal government shutdown.
- Work Session on Planning and Zoning Text Amendments – Ms. Keyser notified the Commission of an upcoming work session concerning the text amendments proposed by the Department of Planning and Zoning. This work session is scheduled to immediately follow the regular Commission Meeting on Thursday, November 7<sup>th</sup>, 2013.
- Jefferson County Legislative Summit Update – Ms. Keyser updated the Commission on the potential dates for the Jefferson County Legislative Summit. Due to scheduling conflicts among the legislature, the Commission directed staff to select and confirm another date for the Summit prior to the Berkeley County December 3<sup>rd</sup> Summit.
- GIS Document Imaging System – Todd Fagan, Director of GIS, asked Ms. Keyser to update the Commission on his document imaging system project. Mr. Fagan, along with Tom Riley, will be scheduling a final content management system presentation and vendor recommendation for the Commission in November. Ms. Keyser also listed the funding sources for this project, and noted that the Board of Health will meet and make their approval of the project on November 1.

- Board of Assessments – Ms. Keyser reminded the Commission of an upcoming Board of Assessments meeting on Thursday, October 24 at 9:30 a.m.
- CCAWV Registration – Ms. Keyser reminded the Commission of the upcoming CCAWV Berkeley County Legislative Summit and asked the Commissioners who wished to attend to please complete the registration form so Ms. Keyser could confirm their attendance.
- Project Listing – Ms. Keyser gave a project list to the Commission and asked the Commissioners to contact her if they had any changes or requests.
- New County Commission Website – Ms. Keyser stated that the team is continuing to move forward with the RFP for the new website, and they have a vendor. She also stated that some elected officials will be adding their information to the new County website so everything will be accessible and available in one place.

## **COUNTY COMMISSIONER’S REPORTS**

### Jane Tabb

- Attended PSD Meeting and work session.
- Coordinated the Leadership Jefferson Agricultural Module through the Chamber of Commerce.
- Attended the Eastern Panhandle Businessman’s Association meeting.
- Attended Farmland Protection Board meeting.
- Attended Solid Waste Authority State Conference in Canaan Valley.

### Walt Pellish

- Attended Development Authority meeting.
- Met with Mr. Risenweber and a potential client to discuss business opportunities for the county.
- Attended the Eastern Panhandle Businessman’s Association meeting.

### Patsy Noland

- Attended WVACO meeting to establish the legislative priorities for the county.
- Participated in the hiring interviews for the new Region 9 director.
- Attended CBB Meeting.
- Attended Jefferson County Council on Aging meeting.

### Lyn Widmyer

- Participated in Freedom’s Run in Shepherdstown.
- Attended kickoff meeting for the Impact Fees Recalculation.
- Attended Hagerstown/Eastern Panhandle/Metropolitan Planning Organization meeting.
- Attended a Historic Landmarks Committee meeting to discuss the landscape options for the courtyard of the Court House.

Dale Manuel

- Attended the Community Sentencing Day Reporting Center meeting.
- Attended the Public Hearing on the minor Zoning Amendments.
- Attended the Special Session for the Leslie Smith contract.
- Attended the kickoff meeting for the Impact Fees Recalculation.
- Attended a Teen Court Meeting and participated in the interview process for the director of the Teen Court.
- Attended an ESA Meeting.
- Attended the Jefferson Center meeting.
- Attended the Jefferson County Council on Aging meeting.
- Attended the E-9-1-1 Advisory meeting.
- Attended the Parks and Recreation meeting.

14. The Commission recessed for lunch at 12:00 p.m.

The Commission reconvened at 1:30 pm.

15. Roger Goodwin, Chief County Engineer – Property Safety Enforcement Agency – Hearing on Case 12-001 (Bierer) – Property located at 169 Daisy Lane, Walnut Grove Subdivision, Charles Town Tax District, Map 4C, Parcel 32 Deed Book 737, Page 340. The Property Safety Enforcement Agency filed a Petition/Complaint on July 24, 2013, with the County Clerk’s office petitioning the County Commission to order the property owner in Property Safety Enforcement Agency Case 12-001 (Bierer), to bring the property into compliance with the Property Safety Ordinance. The property owner was served with the Petition/Complaint to bring the property into compliance with the Property Safety Ordinance. The Order states that the dwelling/structure is to be demolished within 45 calendar days of receipt of the Order by the property owner. If the property owner brings the property into compliance, then the case will be dismissed. However, if the property owner fails to comply, then the County Commission will seek an order which is filed by the Prosecuting Attorney’s Office from the Circuit Court allowing Jefferson County to demolish the dwelling/structure. Mr. Goodwin requested the Commission to find the property in violation of the Property Safety Enforcement Ordinance and allow the Order to be issued to the property owner as presented.

- **Motion by Mr. Manuel to find the property in violation of the Property Safety Enforcement Ordinance and to issue the Order to the property owner as presented. Motion seconded and unanimously approved.**

16. Roger Goodwin, Chief County Engineer – Property Safety Enforcement Agency – Hearing on Case 12-002 (Williams & Yastrezemski) Property located at 111 Fairway Drive, Sleepy Hollow Estates Subdivision Harpers Ferry Tax District, Map 11B, Parcel 15 Deed Book 927, Page 532 - The Property Safety Enforcement Agency filed a Petition/Complaint on August 16, 2013, with the County Clerk’s office petitioning the County Commission to order the property owner in Property Safety Enforcement Agency Case 12-002 (Williams & Yastrezemski), to bring the property into compliance

with the Property Safety Ordinance. The property owner was served with the Petition/Complaint to bring the property into compliance with the Property Safety Ordinance. The Order states that the dwelling/structure is to be demolished within 45 calendar days of receipt of the Order by the property owner. If the property owner brings the property into compliance, then the case will be dismissed. However, if the property owner fails to comply, then the County Commission will seek an order which is filed by the Prosecuting Attorney's Office from the Circuit Court allowing Jefferson County to demolish the dwelling/structure. Mr. Goodwin requested the Commission to find the property in violation of the Property Safety Enforcement Ordinance and allow the Order to be issued to the property owner as presented.

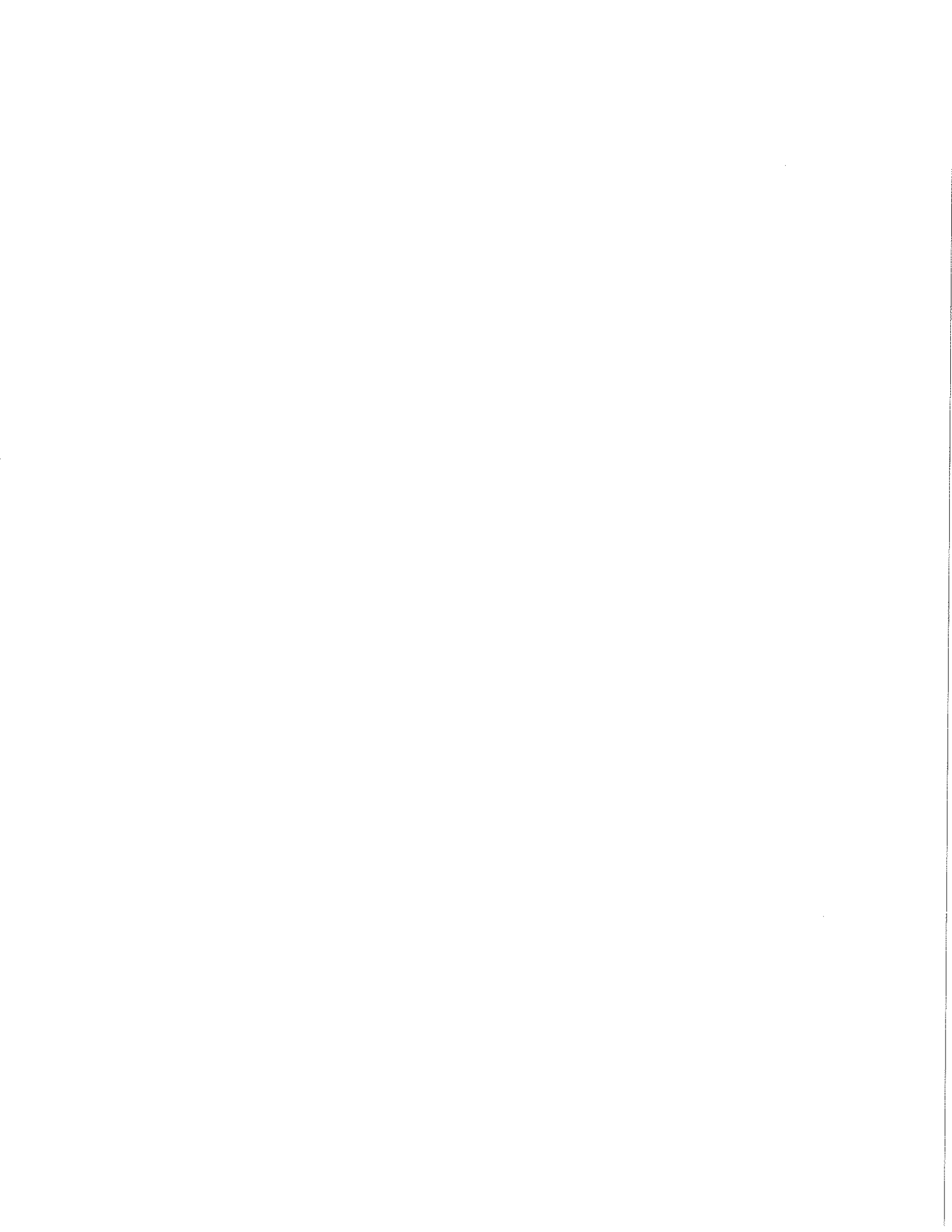
- **Motion by Ms. Noland to find the property in violation of the Property Safety Enforcement Ordinance and to issue the Order to the property owner as presented. Motion seconded and unanimously approved.**

The Commission meeting was adjourned at 2:15 p.m. on a motion by Ms. Noland. Motion was seconded and unanimously approved.

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DALE MANUEL, PRESIDENT

Respectfully submitted  
Jessica D. Carroll  
Executive Administrative Assistant



**PURCHASE ORDERS TO BE APPROVED**

**October 31, 2013**

| DEPARTMENT                                    | PURCHASE ORDER | AMOUNT              | VENDOR                    | DESCRIPTION                     |
|-----------------------------------------------|----------------|---------------------|---------------------------|---------------------------------|
| ASSESSOR'S OFFICE                             | 51418          | \$ 260.00           | Pifer                     | Office Supplies                 |
|                                               | 51419          | \$ 160.80           | Pifer                     | Office Supplies                 |
| CENTRAL GARAGE                                | 52147          | \$ 968.44           | Donald B. Rice            | Tires                           |
| <b>CONTINGENCY (requires budget revision)</b> | <b>51916</b>   | <b>\$ 11,818.66</b> | <b>Moore Medical</b>      | <b>AEDs</b>                     |
| COUNTY CLERK                                  | 51802          | \$ 193.44           | Casto & Harris            | Wallet Voter Registration Cards |
|                                               | 51805          | \$ 228.20           | The Spirit                | Notices of Administration       |
| COUNTY COMMISSION                             | 52226          | \$ 108,080.00       | WV Regional Jail          | Inmate Charges for September    |
| ENGINEERING                                   | 50241          | \$ 3,169.00         | Accurate Systems          | Tech Support                    |
| FINANCE                                       | 51807          | \$ 400.00           | Xerox                     | Office Supplies                 |
| HOMELAND SECURITY                             | 50011          | \$ 164.55           | HireRight, Inc.           | Background Investigation        |
| JCECC                                         | 49838          | \$ 10,000.00        | Global Data Consultants   | 100 Hr. Block Tech Support      |
|                                               | 51679          | \$ 3,715.25         | Accurate Systems          | Payment for Hours Billed        |
| OTHER BUILDINGS                               | 51721          | \$ 2,171.75         | Fire Safety Equip. Supply | Fire Extinguisher Inspections   |
|                                               | 51723          | \$ 370.29           | RCS                       | Lock & Access Cards             |
|                                               | 52144          | \$ 589.67           | Granger                   | Filters, Belts, Water Cooler    |
|                                               | 52146          | \$ 225.57           | BK Office Supply          | Computer Paper                  |
|                                               | 52148          | \$ 3,150.00         | Fidelity Power Systems    | Generator Maintenance           |
|                                               | 52149          | \$ 5,928.00         | Kone                      | Annual Elevator Maintenance     |
|                                               | 52150          | \$ 1,027.95         | BK Office Supply          | Office Supplies                 |

|                                      |       |    |                   |                              |                          |
|--------------------------------------|-------|----|-------------------|------------------------------|--------------------------|
|                                      | 52152 | \$ | 535.00            | Trenary Service Company      | Service/Equipment        |
|                                      | 52153 | \$ | 437.00            | Norvac Lock Technology, Inc. | Service Call             |
| <b>PROSECUTING ATTORNEY'S OFFICE</b> | 51658 | \$ | 250.00            | WVPAA                        | Registration Fee         |
|                                      | 51659 | \$ | 1,733.48          | Matthew Bender & Co, Inc.    | WV Law & Code Books      |
| <b>SHERIFFS OFFICE</b>               | 51523 | \$ | 14,842.73         | Motorola Solutions           | New Vehicle Equipment    |
|                                      | 51524 | \$ | 858.31            | Galls                        | Uniforms and Accessories |
|                                      | 51525 | \$ | 514.71            | Valley Veterinary            | Vet Care                 |
|                                      | 51526 | \$ | 391.63            | ASR                          | Uniforms and Accessories |
|                                      | 51528 | \$ | 300.00            | Jefferson Urgent Care        | Physical and Labs        |
|                                      | 51529 | \$ | 200.00            | International Polygraph      | Applicant Screening      |
|                                      | 51530 | \$ | 546.46            | Superior Autobody            | Vehicle Repair           |
| <b>TAX OFFICE</b>                    | 52116 | \$ | 372.62            | Pifer                        | Office Supplies          |
|                                      | 52118 | \$ | 600.00            | Toni Millbourne              | Typesetting/Proofreading |
| <b>GRAND TOTAL</b>                   |       | \$ | <b>172,814.27</b> |                              |                          |

**AGENDA REQUEST FORM**

www.jeffersoncountywv.org



Name: Pete Dougherty

Department or Organization: JCSO

Estimation of amount of time needed for appointment: 5 min

Date Requested - 1<sup>st</sup> Choice: 10/31

Date Requested - 2<sup>nd</sup> Choice: \_\_\_\_\_

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

Subject (Wording to be placed on agenda):

Approval of addition of two Reserves

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

The Jefferson County Reserves have initiated a Chaplain program and have found two applicants suitable of being appointed, Jason Powell and John Unger II. I am requesting favorable consideration in their  
Recommended motion (Please type out the wording of the motion that you would like the Commission to approve): appoint

I move to approve the addition of Jason Powell and John Unger II to the Jefferson County Reserve Chaplain Program.

Are documents attachments? Yes  No

If not, explain:

Is a projector needed? Yes

No

Contact information:

Email address: \_\_\_\_\_

Phone number: \_\_\_\_\_



**AGENDA REQUEST FORM**

[www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)



Name: Pete Dougherty

Department or Organization: Jefferson County Sheriff's Office

Estimation of amount of time needed for appointment: 5 min

Date Requested - 1<sup>st</sup> Choice: 10/31

Date Requested - 2<sup>nd</sup> Choice: \_\_\_\_\_

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

Subject (Wording to be placed on agenda):

Addition to Bailiff list

Please provide the County Commission with a description of your request or presentation, including any background information: I would like to add Glen Kincaid to the available Bailiff list.

Mr. Kincaid is currently an approved Special Deputy / Trip Guard.

This will not impact the budget

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

I approve the addition of Glen Kincaid to the Bailiff's list.

Are documents attachments? Yes  No

If not, explain:

Is a projector needed? Yes  No

Contact Information:

Email address: \_\_\_\_\_

Phone number: \_\_\_\_\_

**JEFFERSON COUNTY**

**Personnel Requisition**

Department Name JCSO Date 10/23/13 Date Needed \_\_\_\_\_

Job Title S.D. Troop Guard/Bailiff Salary 14.00 Criminal History Check  Yes  No

Suggested Recruitment Source(s) \_\_\_\_\_

Applicants Interviewed By \_\_\_\_\_ Position Reports To \_\_\_\_\_

Minimum Education Required \_\_\_\_\_

Minimum Experience Required \_\_\_\_\_

Job Duties \_\_\_\_\_

**Budget Information**

Addition  Replacement  Explain or For Whom \_\_\_\_\_

Position Budgeted  Yes  No Proposed Salary \_\_\_\_\_ Date of Hire \_\_\_\_\_

Is Position: Full-Time  Regular Part-Time  On-Call Occasional  Temporary

Safety/Security  Hours Per Week \_\_\_\_\_

**Approvals**

Elected Official Approval \_\_\_\_\_ Date \_\_\_\_\_

Department Head Approval \_\_\_\_\_ Date \_\_\_\_\_

County Commission Approval \_\_\_\_\_ Date \_\_\_\_\_

Comments \_\_\_\_\_

|                                                                                            |
|--------------------------------------------------------------------------------------------|
| <p>Commission Office Use Only</p> <p>Date on Agenda:</p> <p>Appt Time or New Business:</p> |
|--------------------------------------------------------------------------------------------|

**AGENDA REQUEST FORM**

Name: Pete Dougherty

Department or Entity: JCSO

Estimation of amount of time needed for appointment: \_\_\_\_\_

Date Requested - 1<sup>st</sup> Choice: 10/31

Date Requested - 2<sup>nd</sup> Choice: \_\_\_\_\_

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

Subject:

*Personnel Issue / Legal Update  
possible Executive Session*

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

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

Attachments:



Commission Office Use Only

Date on Agenda:

Appt Time or New Business:

### AGENDA REQUEST FORM

Name: **Bill Polk**\_\_\_\_\_

Department or Entity: **Maintenance**\_\_\_\_\_

Estimation of amount of time needed for appointment: **15 minutes**\_\_\_\_\_

Date Requested – 1<sup>st</sup> Choice: **October 31, 2013**\_\_\_\_\_

Date Requested – 2<sup>nd</sup> Choice: \_\_\_\_\_

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

Subject: **Update on Courthouse Landscaping Project**

Please provide the County Commission with a description of your request or presentation, including any background information: Provide an update on Courthouse landscaping project.

Recommended motion (Please type out the wording of the motion that you would like the Commission to approve): Approval of Courthouse landscaping project, as presented.

Attachments:



Commission Office Use Only

Date on Agenda:

Appt Time or New Business:

### AGENDA REQUEST FORM

Name: **Bill Polk** \_\_\_\_\_

Department or Entity: **Maintenance** \_\_\_\_\_

Estimation of amount of time needed for appointment: **15 minutes** \_\_\_\_\_

Date Requested – 1<sup>st</sup> Choice: **October 31, 2013** \_\_\_\_\_

Date Requested – 2<sup>nd</sup> Choice: \_\_\_\_\_

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

Subject: **Update on VoIP Project and Funding**

Please provide the County Commission with a description of your request or presentation, including any background information: Provide an update on the VoIP Telephone project and funding.

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

Attachments:



Commission Office Use Only

Date on Agenda:

Appt Time or New Business:

### AGENDA REQUEST FORM

Name: Bill Polk

Department or Entity: Maintenance Department

Estimation of amount of time needed for appointment: 10-15 minutes

Date Requested – 1<sup>st</sup> Choice: October 31, 2013

Date Requested – 2<sup>nd</sup> Choice: \_\_\_\_\_

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

Subject: **Approval of 11<sup>th</sup> Cycle Courthouse Facilities Improvement Authority Grant Application**

Please provide the County Commission with a description of your request or presentation, including any background information: **This grant will provide funding for renovations to the Jefferson County Courthouse. This is an 80/20 grant with the maximum CFIA contribution of \$100,000. We are requesting grant funds to paint the exterior of the Courthouse, repair failing brick/masonry, and repair deteriorating woodwork and cornices.**

Recommended motion (Please type out the wording of the motion that you would like the Commission to approve): **Move to approve the 11<sup>th</sup> Cycle courthouse improvement grant application through the Courthouse Facilities Improvement Authority.**

Attachments: **Grant application**

**West Virginia Courthouse Facilities  
Improvement Authority**

**2013 – 11<sup>th</sup> Grant Cycle**



**Application for Funding Assistance**

**Application Postmark Deadline: November 4, 2013**

**Contact Information:**

Melissa Garretson Smith, Executive Director

2003 Quarrier Street, Charleston, WV 25311

Telephone (304) 558-5435

Facsimile (304) 558-9174

Email: [melissa.smith@wvcfia.com](mailto:melissa.smith@wvcfia.com)

[www.cfia.wv.gov](http://www.cfia.wv.gov)

**Tab I. County Contact Information and Category Selection**

---

1. County Applicant: Please list county name, complete mailing address, and general telephone number for county applicant.

**Jefferson County Commission**  
**P.O. Box 250**  
**Charles Town, WV 25414**  
**304-728-3284**

2. Project Director: Name, mailing address, email address and telephone number of individual responsible for the daily implementation of the project. This person cannot also be listed as the Authorized Official or the Fiscal Director.

**William Polk** [bpolk@jeffersoncountywv.org](mailto:bpolk@jeffersoncountywv.org)  
**Maintenance Director** **304-728-3355**  
**128 Industrial Blvd.**  
**Kearneysville, WV 25430**

3. Fiscal Director: Name, mailing address, email address and telephone number of the individual responsible for the financial records of the project. This person cannot also be listed as the Project Director or the Authorized Official.

**Jennifer Maghan** [jmaghan@jeffersoncountywv.org](mailto:jmaghan@jeffersoncountywv.org)  
**Jefferson County Clerk** **304-728-3215**  
**P.O. Box 208**  
**Charles Town, WV 25414**

4. Authorized Official: Name, mailing address, email address and telephone number of County Commission President. This is the individual who would be authorized to enter into a contractual agreement.

**Dale Manuel** [dmanuel@frontiernet.net](mailto:dmanuel@frontiernet.net)  
**President** **304-728-3284**  
**P.O. Box 250**  
**Charles Town, WV 25414**

5. Federal Employer's Identification Number (F. E. I. N. #):

**55-6000333**

6. Are you applying for grant funds that will be applied to the main courthouse building?

Yes

No, please explain \_\_\_\_\_

7. Provide a brief description of your construction project in the space below:

**Jefferson County proposes to use CFIA grant funds for exterior improvements to the Jefferson County Courthouse. The exterior improvements include scraping and painting the exterior of the Courthouse, repair of failing woodwork and deteriorating cornices, and repair of failing brick/masonry.**

8. Applicants May Only Apply for Funding under one Category. Please place an X in the box next to the category for which you are requesting funding assistance.

Project Categories:

- Life Safety
- Structural Improvements
- Roofing
- Electrical
- Exterior Improvements
- Interior Improvements
- Mechanical (HVAC/Plumbing)
- Doors and Windows
- Accessibility
- New Construction / Space

Tab II and Tab III should be consistent with the category that you have indicated above.

## Category 5: Exterior Improvements

### Tab II: Define the Project

- Is the project occurring at the main courthouse facility? If not, describe the facility.

Yes

- Is the current exterior system/component or site element original to the facility?

**We believe that it is. A paint study was conducted by Susan L. Buck, Ph.D. on the Courthouse. Samples were taken from various areas of the brick and mortar. Samples were taken from areas where the paints are still relatively intact and also from areas where there is active damage and cleaving. The most complete paint sequence found from the samples shows approximately 15 generations of coatings. (Excerpts from paint study attached)**

- Describe the exterior system/component or site element that requires improvement. Describe in detail the cause(s) of the problem, if known. Provide photos of existing conditions.

**The Courthouse has brick and masonry damage and deterioration. There is washout of mortar adjacent to a downspout and other locations. A significant amount of pointing will be required. There are many spalled or missing bricks and holes in the bricks. There is also water damage to some bricks and masonry. The brick beneath the base of the pressed metal pilaster on the front elevation corner is badly damaged and pulverized. (Page 49 of the Courthouse Facility Assessment is attached showing this damage and deterioration.)**

**The cornices of the Courthouse are deteriorated. There are rust and gaps in the metal sections and loose brackets and trim and peeling paint in the wood sections. (Pages 26 and 27 of the Courthouse Facility Assessment is attached showing this damage and deterioration)**

**A paint analysis was conducted on the Courthouse. There are multiple layers of failed paint. There are some areas where the brick is exposed and deteriorated. There are areas where the paint is cracked but still adhering. We are awaiting feedback from paint companies on which paint will best adhere to the original surface and if we can scrape and paint or if all paint will have to be removed.**

- Describe the scope of the current exterior problem. Document the project with photographs and attach them to the application.

**The brick and masonry, paint and cornices are all deteriorated. A CD is attached showing photos of the deterioration. Also attached are pages from the Courthouse Facility Assessment showing the scope of the deterioration and damage.**

- Has the exterior system/component been tested for hazardous materials (i.e. lead paint, asbestos)?

**The Courthouse has tested positive for lead paint.**

- Does the current condition of the exterior system/component or site element create a security problem? If yes, document the security issues.

**No.**

- Does the current condition of the exterior system/component or site element create a safety hazard? If yes, document the hazard.

**The paint on the exterior of the Courthouse has tested positive for lead and is flaking in places. Failing brick and woodwork has a potential of becoming loose and falling.**

- Are there maintenance issues with the current exterior system/component or site element? If yes, describe the issues.

**Yes, the deterioration of the paint, brick and cornices makes it difficult to perform maintenance on the exterior of the Courthouse.**

- Will additional maintenance be required for the proposed improvements? If yes, describe the extent.

**Additional maintenance will not be required. Jefferson County utilizes a preventative maintenance software program which schedules monthly inspections of the Courthouse.**

- Building Improvement only:
  - Is the current exterior system/component causing damage to other building systems (interior finishes, building structure, etc.)? If yes, describe and document the damage.

**No**

- Is the current exterior system well-insulated?

**No**

- Does the current exterior system prevent water infiltration? If no, describe and document the damage.

**No. Due to the cracks and flaking of the paint on the exterior of the Courthouse, moisture is permeating the bricks causing damage and bricks to spall.**

**Procedures:**

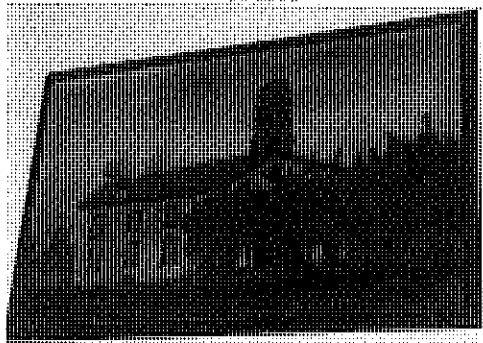
Susan L. Buck met with Bill Polk on September 19, 2012 to review the areas where the painted surfaces are flaking and damaged, and to look at the paints on the north wall of the original building that were trapped when the 1910 addition was constructed. The brick and wood trim painted surfaces were first examined at 30X magnification with a monocular microscope, then samples (about 300 microns in size) were removed with a microscalpel and placed in labeled polyethylene baggies for transport. At the lab these samples were first examined at 45X magnification with a binocular microscope and the best samples were selected for analysis. This group was cast into polyester resin cubes for permanent mounting. The cubes were ground and polished for cross-section microscopy analysis and photography. The sample preparation methods and analytical procedures are described in the reference section of this report.

The cast samples were analyzed with a Nikon Eclipse 80i epi-fluorescence microscope equipped with an EXFO X-Cite 120 Fluorescence Illumination System fiberoptic halogen light source and a polarizing light base using SPOT Advanced software (v. 4.6) for digital image capture and Adobe Photoshop CS for digital image management. Digital images of the best representative cross-sections are included in this report. Please note that the colors in the digital images are affected by the variability of image capture and color printing and do not accurately represent the actual colors.

**Paint Analysis Results**

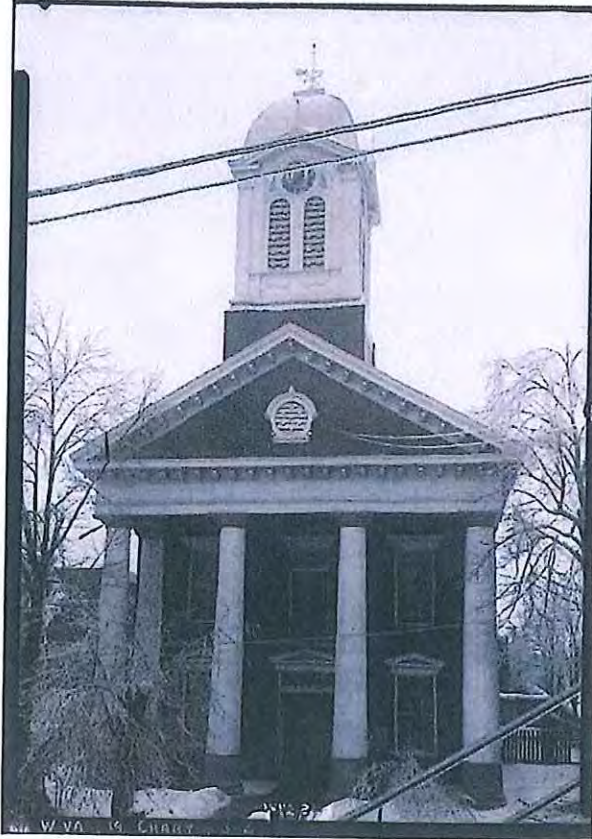
The original building and the 1910 addition are now painted with an opaque, deep red, oil-based paint and the wood trim elements and columns are coated with a bright white oil-based paint. An easel painting mounted on the east wall of the stair hall of the Courthouse depicts the building with deep red trim elements and tannish or cream-colored brick body. The painting does not show the north addition, but the inscription is not dated so it may be a modern interpretation of the appearance of the original building (see below). It is interesting to note that there are early yellowish limewashes in the cross-section samples that might relate to the brick color shown in the painting and several early red and red-brown paints were found on the windows.

“COURT HOUSE WHERE JOHN BROWN WAS TRIED AND SENTANCED  
STUART”

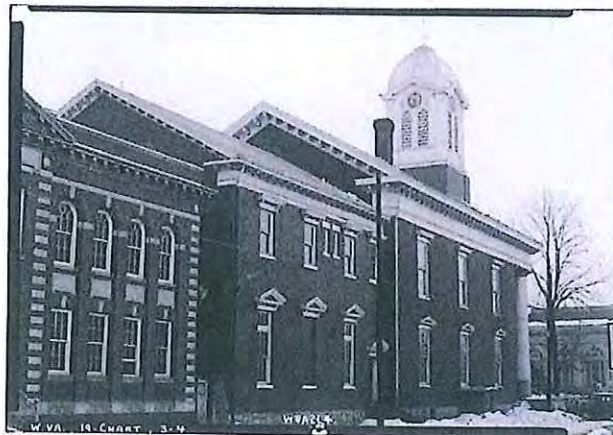


Black and white images from the Historic American Buildings Survey (HABS) collection on the Library of Congress website of the exterior of the building after 1933 show the brick body as a solid dark color and the wood trim as a very light color. In these images the bases and capitals of the columns on the south elevation are not as dark as the body color, so the bases were likely painted with a color similar to the current green. The capitals are now white.

HABS WVA-19-CHART,3-2



HABS WVA-19-CHART,3-4



The cross-section paint evidence will be described and illustrated based on location and type of element, beginning with the brick and wood trim samples taken from the 1837 building. This also includes a discussion of the evidence found on the trapped north wall of the second story of the 1837 building which presumably dates to 1871-72 when the “walls of the Courthouse were built higher to accommodate larger second-story windows, equal to those on the first floor”.<sup>1</sup> After this restoration the exterior painting of the Courthouse was described in an article in *The Virginia Free Press*: “The painting by Wm. Kimes is a very marvel of beauty and skill”.<sup>2</sup>

The evidence found in the two window trim samples from the 1837 building will then be presented, and then this section ends with a discussion of the evidence in one sample taken from the well-adhered red paint on the one-story 2007 addition to the east for comparison.

### Sample Locations

#### South Elevation

1. Brick left of door, about 3-feet up, at peeling area, recent paint is thick and flexible.
3. Relatively intact painted brick above bronze plaque left of door.
4. Relatively intact painted mortar above bronze plaque, mortar is quite soft.
5. West window, west architrave, 5-feet up at loss, for trim paints.
6. Stable paint on brick of one-story east addition, about 5-feet up, near join with original building.

#### North Elevation

2. Trapped brick just below gable level, enclosed by north addition, coating is red paint with joints picked out in black.

#### West Elevation

7. Brick below north window, about 5-feet up, area of incipient paint failure.
8. Brick below north window, about 6-feet up, area where the paints are well-adhered to the brick.
9. North window, trim paint on underside of stone sill, right corner.

#### East Elevation

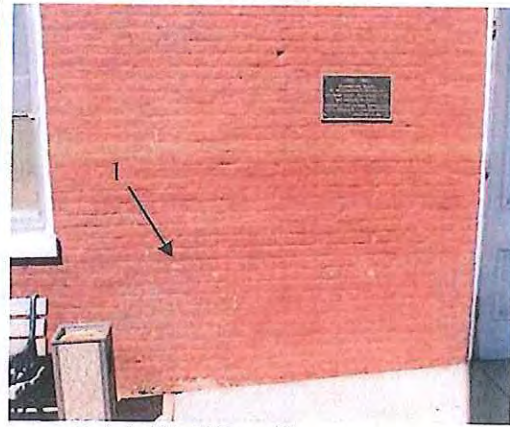
10. Stable paint on top of mortar joint below north window.
11. Cleaving paint on top of mortar joint below north window.

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<sup>1</sup> David A. Kamnitzer, “Jefferson County, WV, Courthouse, Historic Structure Report”, August 31, 2010, 1-2.

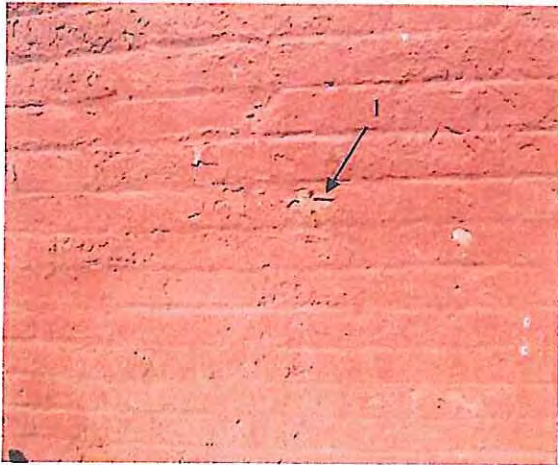
<sup>2</sup> Ibid.

South Elevation



South Elevation

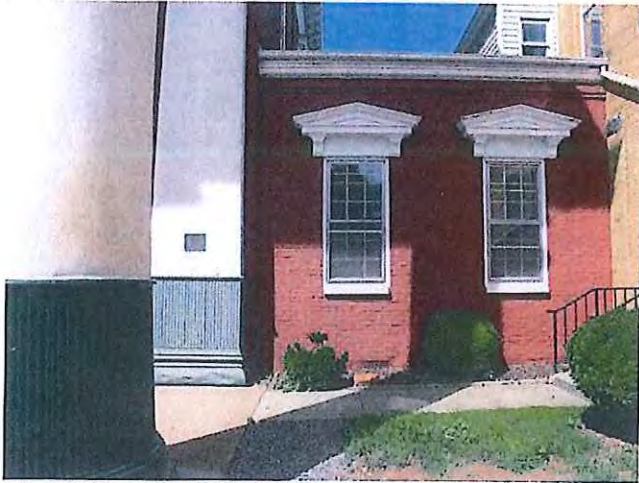
Brick Wall Detail



South Elevation Window Trim



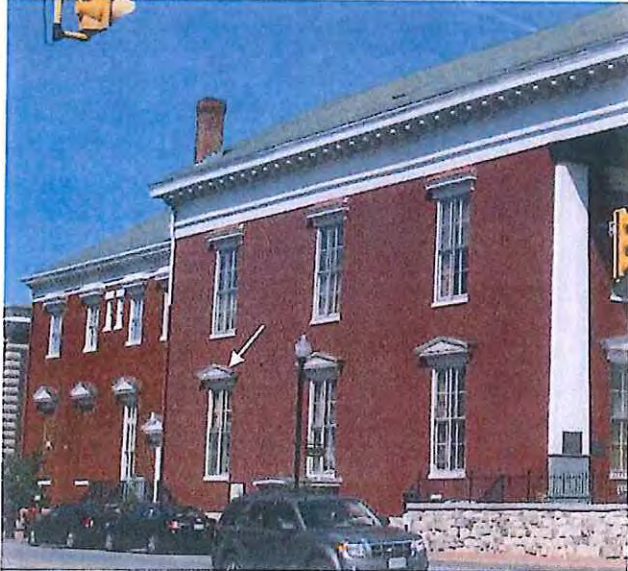
2007 Addition



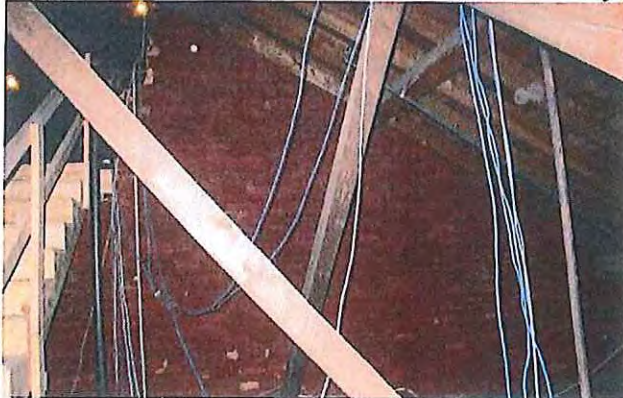
West Elevation North Window



Detail



Painted Bricks and Mortar Joints on Second Story of Trapped North Elevation



### East Elevation



### Paints on Brick and Mortar of the 1837 Courthouse:

Samples were taken from areas of the brick and mortar where the paints are still relatively intact and from areas where there is active cleaving and damage, some of which may be due to rising moisture and salt applied to the paving during the winter.<sup>3</sup> Two samples were also taken from different areas of window trim to see if it is possible to relate the early brick paints to the early trim paints using comparative cross-section microscopy analysis.

The most complete paint sequence for the 1837 bricks was found in sample 3 from an intact painted area of brick on the south elevation. There are approximately fifteen generations of coatings, beginning with remnants of a chalky, slightly translucent, yellow-pigmented limewash directly on top of the brick. This is followed by two more unpigmented limewashes, and then a grayish pigmented limewash in generation 4. Generation 5 is a yellowish pigmented limewash, and generation 6 is a greenish-gray pigmented limewash. Generation 7, a tannish-gray paint, is the first opaque, oil-based paint in the paint stratigraphy. All the subsequent coatings are opaque oil-based paints that are similar shades of red. A comparable sequence of coatings was found in sample 4 from a mortar joint in an intact area of paint on the south elevation.

It is not surprising to find that the building was originally coated with limewash. In its simplest form limewash is essentially slaked lime and water mixed to the consistency of milk or cream, with pigments added to change the color from white to a range of grays, yellows, oranges or reds. Limewashes are completely compatible with brick, stucco and mortar as they do not trap moisture and they are easily renewed. The comparative evidence shows the building was recoated with limewashes until just before the 1910 addition. The first generation of red oil paint with picked-out black mortar joints was the last paint on the building before the addition was constructed.

<sup>3</sup> Bill Polk, September 19, 2012.

When the paint history in sample 2, taken from the upper section of the trapped wall at the north end of the 1837 building, is compared to the evidence in samples 3 and 4, it is apparent that the first coating is a grayish pigmented limewash that can be aligned with generation 4 in the samples from the south elevation. The paints found on the trapped north wall consist only of generations 4 through 8. Generation 8 is the red oil-based paint with black mortar joints that can still be seen on the trapped north wall of the original building. This is consistent with this upper section of north wall being constructed as part of the 1871-72 restoration and then trapped by the addition in 1910.

The evidence in other cross-sections shows that in some areas the earliest paints are quite fragmentary. Sample 1, from an area of peeling paint on the south elevation, is missing generations 1 through 5, and retains remnants of the grayish-green limewash found in generation 6, followed by seven generations of dark red oil-based paints.

Sample 7, from a badly peeling area of brick on the west elevation, retains only remnants of the early limewashes, followed by the most two most recent oil-based paints. By comparison, the coatings in sample 8, from a stable area of painted brick on the west elevation, consist only of the most recent seven generations of oil-based deep red paint. There are no limewashes in this cross-section, which may be one reason that the oil-based paints are so well-adhered in this area.

The brick and mortar surfaces on the east elevation (samples 10 and 11) retain a few of the early limewashes. But in sample 11, taken from a mortar joint where the paints are actively flaking, the later red paints have flowed into cracks between the damaged layers of the generation 6 and 7 limewashes. The absence of the earliest limewashes suggests that this area has had flaking problems for many years. The stratigraphy of coatings found on the most intact areas of brick and mortar is shown in the chart below.

#### Reconstructed Brick Paint Stratigraphy

| <u>Generation/Layer</u>                        | <u>Observations</u>                             |
|------------------------------------------------|-------------------------------------------------|
| 15. Oilbound red paint                         |                                                 |
| 14. Oilbound red paint                         |                                                 |
| 13. Oilbound red paint                         |                                                 |
| 12. Oilbound red paint                         |                                                 |
| 11. Oilbound red paint                         |                                                 |
| 10. Oilbound red paint                         |                                                 |
| 9. Oilbound red paint                          | First layer on the 1910 addition                |
| 8. Oilbound red paint with black mortar joints | Black mortar joint found in samples 2, 4 and 11 |
| 7. Oilbound tannish-gray paint                 |                                                 |
| 6. Gray limewash                               |                                                 |
| 5. Yellowish limewash                          |                                                 |
| 4. Greenish-gray limewash                      | First layer on 1871 trapped north wall          |
| 3. Unpigmented limewash                        |                                                 |
| 2. Unpigmented limewash                        |                                                 |
| 1. Yellowish limewash                          | Earliest coating found on 1837 building         |
| Brick and mortar substrates                    |                                                 |

Binding media characterization with biological fluorochrome stains shows that there are strong reactions for oils in all the opaque red paints found in generations 8 through 15 with the fluorochrome Rhodamine B (RHOB). There is also an uneven positive reaction for oils in the tannish-gray paint in generation 7. Positive reactions for carbohydrates with triphenyl tetrazolium chloride (TTC) were also observed in all the deep red paints, which may relate to modern cellulosic bulking agents in these coatings.

Weak positive reactions for proteins with fluorescein isothiocyanate (FITC) were observed in the limewash layers in generations 1 through 4. Some traditional limewash recipes list proteinaceous additives like milk, casein and hide glue which were likely intended to increase the durability of exterior limewashes.

**Conclusion:**

The evidence in this group of samples shows that there is a considerable amount of variation in the surviving paint histories from area to area. In general, the areas where the paints are still well-adhered do not retain as many early limewash coatings. The most intact painted surfaces are those where the red oil-based paints are in direct contact with the brick and mortar substrates. However, these early limewashes remain as important evidence of how the bricks were painted before the 1863 battle which badly damaged the Courthouse.

It is quite remarkable that these early coatings survive as a contemporary description suggests that the building was terribly damaged: “. . . The only ruined parts of the town are the Courthouse and the Jail. The former maintains its walls and outlines, and the four brick and plaster Doric columns before it are still standing, but the roof is reduced to a few beams, the whole interior is torn out, and the edifice has only one floor ...”<sup>4</sup>

The paint evidence and the HABS photographs indicate that the Courthouse was painted dark red just before the 1910 addition, and then continued to be painted in similar colors up to the present, suggesting that it would not be appropriate to return to an early limewash coating as these lime-based pigmented washes were only applied to the building before the 1910 addition. The 1910 addition was never limewashed, and the Courthouse and the addition are now painted to match each other. So, if the Courthouse is to be repainted based on its current form, the appropriate palette would be the colors applied just after the addition was completed. Color matches have been made for the 1910 deep red body color and off-white trim color. A color match has also been made for the original dull yellow limewash color, for documentation and to better understand the original appearance of this Courthouse. The window trim paints are too damaged and degraded to allow accurate color measurement of the 1837 or 1910 white lead and linseed oil-based trim paints, but a color match for a traditional hand-ground off-white oil-bound paint is included for reference.

The following chart shows how the paint stratigraphies can be aligned in all the cross-section samples from the Courthouse brick.

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<sup>4</sup> HSR, I-I.

Jefferson County Courthouse Exterior Paint Analysis – Susan L. Buck, October 12, 2012

Comparison of Paint Histories Found in Brick Cross-section Samples

| Generation                            | 1 | 2 | 3 | 4 | 6 | 7 | 8 | 10 | 11 | Observations                       |
|---------------------------------------|---|---|---|---|---|---|---|----|----|------------------------------------|
| 15. Red paint                         | x |   |   |   | x | x |   |    | x  |                                    |
| 14. Red paint                         | x |   | x | x | x | x | x | x  | x  |                                    |
| 13. Red paint                         | x |   | x | x | x |   | x | x  | x  | First paint on 2007 addition       |
| 12. Red paint                         | x |   | x | x |   |   | x | x  | x  |                                    |
| 11. Red paint                         | x |   | x | x |   |   | x | x  | x  |                                    |
| 10. Red paint                         | x |   | x | x |   |   | x | x  | x  |                                    |
| 9. Red paint                          | x |   | x | x |   | x | x | x  | x  | First paint on 1910 addition       |
| 8. Red paint with black mortar joints | x | x | x | x |   | x | x | x  | x  | Pre-1910 addition                  |
| 7. Tannish-gray paint                 |   | x | x | x |   | x |   | x  | x  |                                    |
| 6. Gray limewash                      | x | x | x | x |   | x |   | x  | x  |                                    |
| 5. Yellowish limewash                 |   | x | x | x |   |   |   |    |    |                                    |
| 4. Greenish-gray limewash             |   | x | x | x |   |   |   | x  |    | First paint on 1871-72 restoration |
| 3. Unpigmented limewash               |   |   | x | x |   |   |   |    |    |                                    |
| 2. Unpigmented limewash               |   |   | x | x |   | x |   |    |    |                                    |
| 1. Yellowish pigmented limewash       |   |   | x | x |   |   |   | x  |    | First paint found on 1837 building |

**Recommendations:**

Some of the paint flaking problems observed on the building may relate to the presence of the early limewashes which are chalky and damaged, and have poor adhesion to the brick compared to the later oil-based paints. The worst areas of flaking are likely related to rising damp as they are located at the bases of the Courthouse walls. Other areas are very well-adhered, even where early limewashes remain. The comparative cross-section sequences graphically show the wide variations in surviving coating histories.

Preservation efforts related to historic buildings encourage retaining as much historic material, including paint finishes, as possible. As this small paint study demonstrates, the important early limewashes which predate the 1870-72 restoration still remain in some areas, providing insights into the appearance of the early building that would not be possible if all the exterior paints were removed.

Large historic sites like Colonial Williamsburg, Monticello, and Mount Vernon and small historic sites like Clermont Farm in Berryville, VA and Battersea in Fredericksburg, VA recognize the need to save historic paint evidence for future research. They also acknowledge that thoroughly stripping a building exterior for repainting completely removes evidence of aging over time, resulting in surfaces that appear incongruously new.

Generally, the recommended practice for exterior repainting of historic structures is to scrape off the paints that are actively flaking, and then hand-sand the edges of these areas to feather them into the surviving well-adhered paints. This provides intact surfaces for repainting and retains the historic materials.

If this conservative preservation approach is followed for the Courthouse then the paint chosen for repainting will have to stick well to the existing coatings and be porous enough to allow vapor penetration. A Keim potassium silicate paint was recommended by the National Park Service.<sup>5</sup> So the next phase of work should be to test the appropriate Keim product, and possibly other paint products, on several areas of the exterior to see if what type of coating is most suitable on top of the paints that remain on the brick.

---

<sup>5</sup> Bill Polk, September 19, 2012.



5.1.e Detail of brick in addition. Note tinted mortar.



5.1.f Detail of painted brick on original section.



5.1.g Detail of brick and stone foundation in addition.



5.1.h Washout of mortar adjacent to downspout in addition.



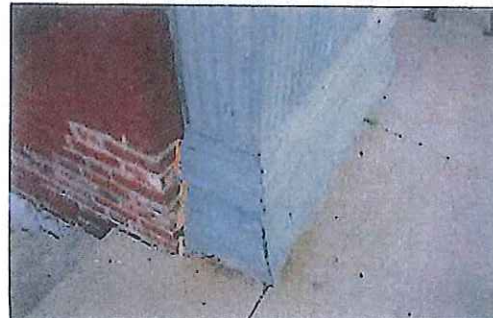
5.1.i Extraneous bracket on addition wall.



5.1.j Washed out mortar on addition wall.



5.1.k Moisture damage to masonry on east elevation near hyphen.



5.1.l Damage at base of pressed metal pilaster on front elevation corner. Note pulverized brick behind metal.

### 3.3 Cornice and Belt Courses

3.3.a Existing Conditions: The building contains pressed metal cornices with brackets and a frieze in the addition and wood cornice with brackets and frieze in the original section.



3.3.a Cornice in rear addition, metal, note rust at joint.



3.3.b Cornice, wood, in original section, note loose bracket and peeling paint.



3.3.c Cornice in rear addition, metal, note rust at joint.



3.3.d Cornice, wood, in original section, showing location of chimney flashing, rust in liner, heating element. Note beneath this masonry is also damaged from moisture.



3.3.e Hole in metal soffit in addition.



3.3.f Hole in metal soffit in addition.

**3.3.b Conditions Issues:** The cornices are in deteriorated condition with rust and gaps in the metal sections, and loose brackets and trim and peeling paint in the wood sections.

**3.3.c Recommendations:**

1. Repair and caulk and paint the cornices
2. Re-secure loose items and replace missing brackets or bracket details.

**3.3.d Project Cost:** \$45,000

### **Tab III: Describe the Proposed Improvements**

- Describe the proposed improvements.

**Jefferson County proposes to paint the Courthouse. We are in the process of waiting for feedback from the paint company on which paint will adhere. The type of paint will also determine whether the old paint will need to be completely removed or scraped.**

**Brick and masonry needs to be repaired. Bricks need repointing. Damaged and spalled bricks need to be replaced.**

**Deterioration to the cornices needs to be repaired. There is rust and gaps in the metal sections that need repaired. The wood sections have loose brackets, trim and peeling paint.**

- Provide information about the exterior system/component or site element that will be used in the project. If possible, provide product data and/or architectural and engineering drawings of the proposed improvements.

**The paint that will be used for this project will have to be determined from the feedback we receive from the paint company's recommendation. Bricks and masonry will need to be repointed. Damaged bricks and washed out mortar will need to be repaired and replaced.**

## **Tab IV. Project Budget Information**

Attach an overall detailed budget for the proposed improvements. Consider the requirements listed within the "Special Conditions and Assurances" section of this application, in particular numbers 4 and 5, when developing your project budget. Include testing, design fees, demolition costs, construction costs, and a project contingency in the budget.

1. Provide an estimated total cost of the proposed modification:

**Due to Jefferson County's proximity to Washington D.C., our budget must be estimated using the prevailing wages for the Washington D.C. Metro area.**

**We estimate that the total project will be approximately \$250,000 - \$430,000.**

**We estimate the brick and masonry repair will be approximately \$50,000 and the cornice repairs will be approximately \$60,000 - \$80,000.**

**We estimate the paint part of this project to be approximately \$150,000 - \$300,000.**

**The reason for the difference of our total project estimate is due to our paint budget. The cost of this part of the project will be contingent on several factors, including which paint needs to be used that will adhere, if lead abatement will be necessary, and how much or if all old paint will need to be removed before painting.**

2. The amount of funding assistance requested and the specific uses of the funding:

**Jefferson County is requesting the full amount of \$100,000. The funds will be used toward the painting, brick and masonry repair and cornice repair. We are requesting the full amount because the total cost of this project could be over \$400,000. The grant funds are greatly needed to fix the deteriorating conditions to the exterior of the Courthouse in order to prevent further damage. Without these grant funds, Jefferson County will probably not be able to fund this project at this time.**

## **Tab V. Historical Significance**

---

Provide proof that SHPO has been contacted regarding your potential project. Provide a letter from SHPO, name of a contact person at SHPO or a general statement that explains your communication with SHPO. Attach a description of how the proposed project will impact the historic characteristics of the courthouse facility and how the project will either maintain or enhance the historic characteristics.

**The proposed project will impact the historic characteristics of the Jefferson County Courthouse in a positive manner. By repairing the brickwork, cornices, woodwork and repainting, we will be enhancing the historic characteristics of the Courthouse. These repairs will be done in a manner that will not only be aesthetically pleasing when completed, but will also maintain and enhance the Courthouse's historic qualities. This project will also prevent further damage and deterioration to the Courthouse, so that everyone who visits or does business in the Courthouse may do so for many years to come.**

**The County Commission of Jefferson County**  
**Department of Maintenance**  
**128 Industrial Blvd.**  
**Kearneysville, WV 25430**  
**304-728-3355 • 304-728-2519 • 304-728-3376 (f)**  
**William Polk, Director**  
[bpolk@jeffersoncountywv.org](mailto:bpolk@jeffersoncountywv.org)

---

October 22, 2013

Susan M. Pierce  
Deputy State Historic Preservation Officer  
WV State Historic Preservation Office  
Division of Culture & History  
1900 Kanawha Blvd., East  
The Culture Center  
Charleston, WV 25305

RE: 11<sup>th</sup> Cycle CFIA Grant – Jefferson County Courthouse

Dear Ms. Pierce:

The County Commission of Jefferson County is in the process of applying for the 11<sup>th</sup> cycle of courthouse improvement grants through the West Virginia Courthouse Facilities Improvement Authority. One of the requirements when applying for this grant is to contact the State Historic Preservation Office regarding our potential project.

If approved, Jefferson County proposes to use the grant funds to paint the exterior of the Courthouse and to also repair failing woodwork and brick.

Thank you for your consideration.

Sincerely,



William Polk  
Director of Maintenance

**Laura Kuhn**

---

**From:** Pierce, Susan M <Susan.M.Pierce@wv.gov>  
**Sent:** Thursday, October 24, 2013 9:01 AM  
**To:** Laura Kuhn  
**Subject:** RE: CFIA Grant

Dear Ms. Kuhn,

Please accept this email to acknowledge receipt of your letter of intent to apply to the WV Courthouse Facilities Improvement Authority.

Sincerely,

Susan M. Pierce  
Deputy State Historic Preservation Officer  
WV Division of Culture and History  
1900 Kanawha Boulevard East  
Charleston, WV 25305

(304) 558-0240 ext. 158

---

**From:** Laura Kuhn [<mailto:lkuhn@jeffersoncountywv.org>]  
**Sent:** Thursday, October 24, 2013 8:23 AM  
**To:** Pierce, Susan M  
**Subject:** CFIA Grant

Ms. Pierce:

Attached is a letter notifying SHPO of Jefferson County's intent to apply for the 11<sup>th</sup> Cycle CFIA Grant. If approved, we propose to use these funds to paint the exterior of the Courthouse and repair failing woodwork and brick. I understand that if this grant is approved, we will need to provide SHPO with additional information concerning this project.

Thank you,  
Laura Kuhn

---

Laura Kuhn  
Administrative Assistant  
Jefferson County Commission  
Maintenance Department  
304-728-3355  
[lkuhn@jeffersoncountywv.org](mailto:lkuhn@jeffersoncountywv.org)

## **Tab VI. Letters of Support**

**Tab VII. Supporting Documents – resolution, statement of need, etc...**



## 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](http://www.jeffersoncountywv.org)

PRESIDENT

*Dale Mammel*

VICE PRESIDENT

*Walt Pellish*

COMMISSIONER

*Jane Tabb*

COMMISSIONER

*Patsy Noland*

COMMISSIONER

*Lyn Widmyer*

### RESOLUTION

The County Commission of Jefferson County met on Thursday, October 31, 2013, with a quorum present and passed the following resolution.

Be it resolved, that the County Commission of Jefferson County hereby authorizes Dale Manuel, Commission President of the County Commission of Jefferson County, to act on its behalf to enter into a contractual agreement with Courthouse Facilities Improvement Authority to receive and administer funds pursuant to provision of the Courthouse Facility Improvement Fund program.

Signed:

\_\_\_\_\_  
Jennifer Maghan  
County Clerk

County Administrator  
*Debbie Keyser*

Deputy County Administrator  
*Sandy Slusher McDonald*



## JEFFERSON COUNTY COMMISSION

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

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*Walt Pellish*

COMMISSIONER

*Jane Tabb*

COMMISSIONER

*Patsy Noland*

COMMISSIONER

*Lyn Widmyer*

October 31, 2013

Melissa Garretson Smith

Executive Director

WV Courthouse Facilities Improvement Authority

2003 Quarrier Street

Charleston, WV 25311

RE: 11<sup>th</sup> Cycle Grant Application

Dear Ms. Smith:

Please find attached the application from the County Commission of Jefferson County for the 11<sup>th</sup> Cycle Courthouse Improvement Grant. If approved, Jefferson County proposes to use these funds to paint the exterior of the Jefferson County Courthouse. We will also use these funds for much needed repairs to damaged brickwork/masonry, cornices and woodwork on the exterior of the Courthouse. These improvements will improve the appearance of the Courthouse as well as prevent further damage to the brickwork and woodwork.

Jefferson County greatly appreciates the funds that were approved in previous grant cycles from the Courthouse Facilities Improvement Authority. With those funds, we were able to make substantial improvements to the Courthouse. The repair work on the Courthouse columns was a great success. The columns not only have made an improvement aesthetically but are now structurally sound as well.

We hope the Board looks favorably upon Jefferson County's application for the 11<sup>th</sup> cycle grant funds. With these funds, Jefferson County can continue to make the much needed improvements to our historical Courthouse.

Thank you for your consideration.

Sincerely,

Dale Manuel

President

County Administrator  
*Debbie Keyser*

Deputy County Administrator  
*Sandy Shusher McDonald*

**Signature Page**

Provide the name and signature of the Authorized Official (County Commission President) and the names, signatures, official positions (of elected officials) whose areas of responsibility are affected by the requested improvements. For clarification purposes, the signatures could be those of the Circuit Judge, Sheriff, Circuit Clerk, Assessor, County Clerk, Magistrate, Family Court Judge, Prosecuting Attorney, or any combination depending on the improvements anticipated.

---

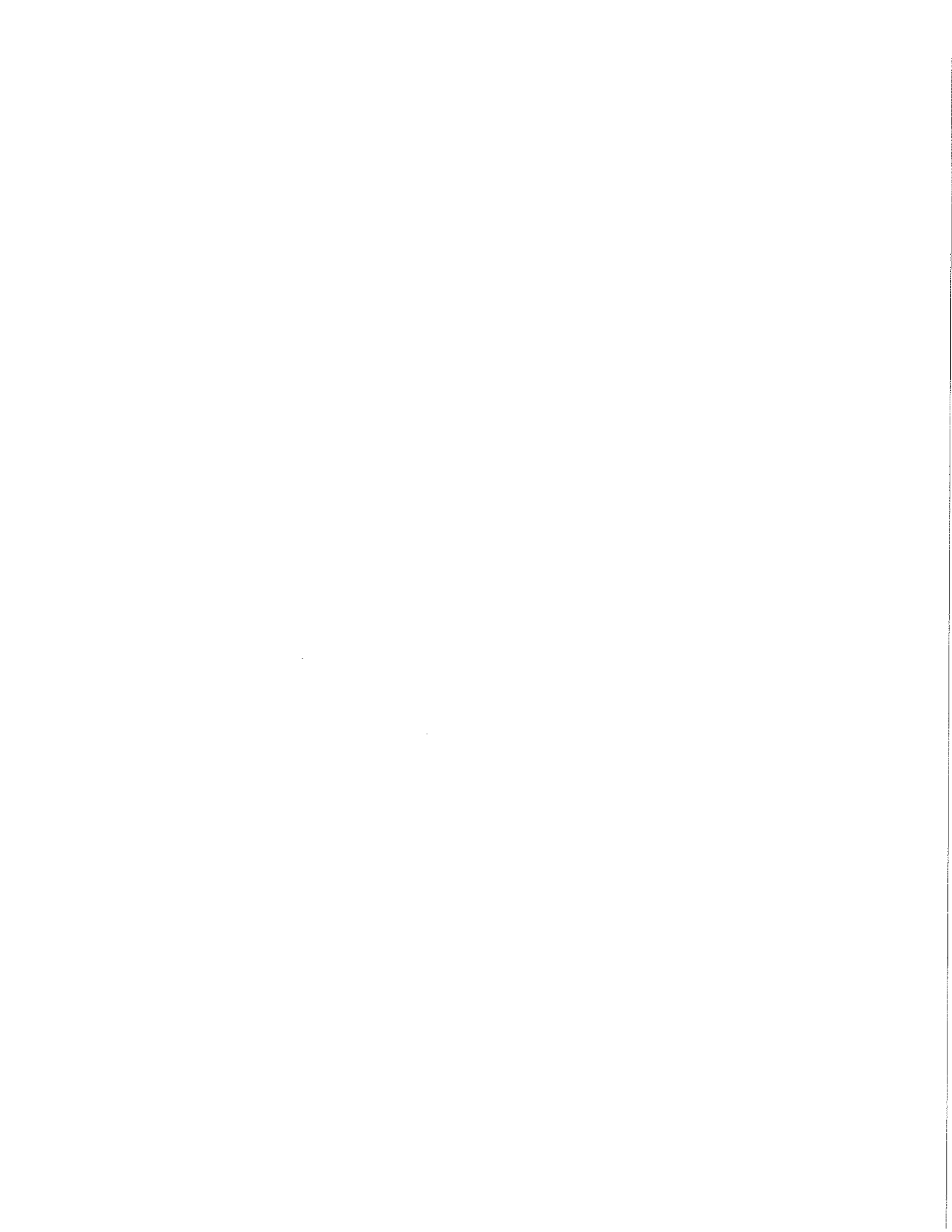
**Dale Manuel, County Commission President**

---

**Jennifer Maghan, County Clerk**

---

**David H. Sanders, Circuit Judge**



Commission Office Use Only

Date on Agenda:

Appt Time or New Business:

### AGENDA REQUEST FORM

Name: Barbara Miller

Department or Entity: Homeland Security and Emergency Management

Estimation of amount of time needed for appointment: 5 minutes

Date Requested – 1<sup>st</sup> Choice: October 31,2013

Date Requested – 2<sup>nd</sup> Choice: November 7,2013

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

Subject: Emergency Management Planning Grant Application

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

- 1) I am requesting authorization to submit the 2013 Emergency Management Planning Grant (EMPG). This is the grant that pays up to half of the JCHSEM staff's salaries and up to \$5,500 of our required planning projects.

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

- 1) I move to approve the 2013 Emergency Management Planning Grant (EMPG) application for 112,132.00

Attachments:

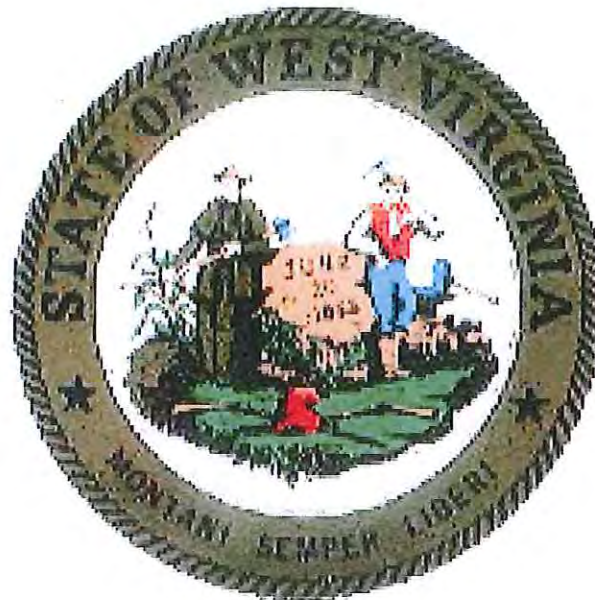
- 1) Copy of the EMPG application

# **WEST VIRGINIA**

## **EMPG PROGRAM**

**Sub-grant Application  
2013 Funds**

**Effective October 1, 2013  
Supersedes Previous Editions**



**Earl Ray Tomblin, Jr.  
Governor**

**Joseph C. Thornton, Cabinet Secretary  
West Virginia Department of Military Affairs and Public Safety**

**Jimmy Gianato, Director,  
Division of Homeland Security and Emergency Management (DHSEM)**

**WEST VIRGINIA**  
**Division of Homeland Security and**  
**Emergency Management (DHSEM)**

**2013 EMPG**  
**PROGRAM**

**REQUEST FOR PROPOSALS**  
**2013 FUNDS**

The West Virginia Division of Homeland Security and Emergency Management is announcing the availability of 2013 Emergency Management Performance Grant (EMPG) funds. Program funds are available to units of state or local governments to be utilized in a manner which is consistent with and supportive of the overall implementation of the State's Homeland Security Strategy.

- Local jurisdictions (counties and the City of Charleston) are eligible and invited to apply for EMPG funds in amounts to be determined for the purpose of establishing, continuing and improving local emergency management functions.

The EMPG is administered by DHSEM with funding provided by the U.S. Department of Homeland Security, Federal Emergency Management Agency.

DHSEM must receive applications for this program **no later than 4:00pm on November 30, 2013**. Applications received after this date, or incomplete applications will not be considered for funding. Faxed applications will not be accepted. Enclosed is a EMPG Application and General Information and Requirements Guide, which identifies the program purpose areas and provides program and application guidelines.

Should you have any questions or need further assistance regarding this matter, please contact Tommy Dingess, Director of Administration, with the West Virginia Division of Homeland Security and Emergency Management at (304) 558-5380, or via email at: [tommy.l.dingess@wv.gov](mailto:tommy.l.dingess@wv.gov).

### **Program Guidelines**

To assist with completing the application, the complete 2013 program guidelines can be obtained on the internet at the following link: <http://www.fema.gov/media-library/assets/documents/32583?id=7503>. All funds expended must comply with the guidance outlined in the federal guidelines and must meet the additional guidelines established by the state. Failure to meet all of the requirements may result in loss of funding and a requirement that any funds received by the local jurisdiction be returned to the State.

**WEST VIRGINIA**  
**Division of Homeland Security and**  
**Emergency Management (DHSEM)**

**2013 EMPG**  
**PROGRAM**

**GRANT APPLICATION**  
**INSTRUCTIONS**

**COMPLETED APPLICATION MUST INCLUDE:**

- Applicant:** Name, address, phone and fax number of the agency applying for funds.
- Project Director:** Name, address, phone, fax and email of the individual charged with the implementation and day-to-day operations of the project. **This person cannot also be listed as the Authorized Official or the Fiscal Officer. This person is normally the local director of emergency services.**
- Fiscal Officer:** Name, address, phone, fax and email of the person responsible for the fiscal records/reports of the project. **This person cannot also be listed as the Authorized Official or the Project Director. This person is normally the local clerk or treasurer.**
- Authorized Official:** The President of the County Commission or the Mayor/City Manager, as appropriate. **This person cannot also be listed as the Project Director or Fiscal Officer.**
- Funds Requested:** Funds requested (DHSEM) by the applicant agency.
- Project Matching/  
Funds:** EMPG is a 50% matching grant. Local jurisdictions must commit the 50% match to be eligible.
- Project Period:** Project Period January 1, 2013 through December 31, 2013.
- Certification:** Entered by Authorized Official: Typed or printed name, title and original signature of the County Commission President or Mayor/City Manager. This is the individual who would be authorized to enter into a contractual agreement with the DHSEM.

If you should have any questions or need further assistance in the preparation of this application, please contact DHSEM at (304) 558-5380

The Authorized Official must sign where indicated on page 1 of the grant application before submission.

**Program Guidelines**

To assist with completing the application, the complete 2013 program guidelines can be obtained on the internet at the following link: [http://www.fema.gov/media-library-data/20130726-1916-25045-8793/fy13\\_empg\\_foa\\_final.pdf](http://www.fema.gov/media-library-data/20130726-1916-25045-8793/fy13_empg_foa_final.pdf).

**RETURN COMPLETED ORIGINAL APPLICATION WITH ORIGINAL SIGNATURES IN BLUE INK TO:**

**Division of Homeland Security and Emergency Management**  
**2013 EMPG Grant Application**  
**1900 Kanawha Blvd., East**  
**Building 1, Room EB-80**  
**Charleston, WV 25305**

## WEST VIRGINIA

Division of Homeland Security and  
Emergency Management (DHSEM)

2013 EMPG  
PROGRAM

## GRANT APPLICATION SUBMISSION CHECKLIST

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

- The application has been completely filled out.
- Format of the project description (page 7) ***MUST*** follow the same outline shown on page 6 of the application and is as detailed as possible.
- Math has been double-checked, is accurate and rounded to the nearest whole dollar amount.
- Authorized Official has signed page 1 of the grant application. That page, with the ORIGINAL SIGNATURE IN BLUE INK, must be returned with the COMPLETE application, UNSTAPLED/UNBOUND, to this office. ORIGINAL ONLY – NO COPIES
- Applicant has been listed as the State Agency, County Commission, Municipality or Not-For-Profit Agency.
- Completed and signed in blue ink USDOJ Certifications Regarding Lobbying; Debarment, Suspension and Other Responsibility Matters; and Drug-Free Workplace Requirements.
- Completed and signed in blue ink Standard Form LLL.
- A copy of the jurisdiction's most recent Single Audit Report is attached to the application.

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

**WEST VIRGINIA**Division of Homeland Security and Emergency  
Management (DHSEM)2013 EMPG  
PROGRAM

## GRANT APPLICATION

PAGE 1

1. Applicant: Jefferson County CommissionAddress: P.O. Box 250Charles Town, WV 25414Phone/Fax: 304-728-3284/304-725-89155. Funds Requested: \$ 112,132.00

Project Matching Funds

(50%): \$ 112,132.002. Project Director: Barbara J. MillerAddress: 28 Industrial Blvd., St. 101Kearneysville, WV 25430Phone/Fax: 304-728-3290/304-728-3320Email: bmiller@jeffersoncountywv.org

6. Type of Agency:

 County  Municipality3. Fiscal Officer: Jennifer Maghan, ClerkAddress: P.O. Box 208Charles Town, WV 25414Phone/Fax: 304-728-3347/304-728-3279Email: jmaghan@jeffersoncountywv.org

7. Project Period:

Beginning Date: January 1, 2013Ending Date: December 31, 20134. Geographic Area Served: Jefferson CountyPop. (2010 Census): 53,498

8. Type of Application:

 Initial  Continuation  Revision9. Project Title and *Brief* Description:

To provide for and enhance Emergency Management in Jefferson County, WV

10. Certification:

To the best of my knowledge, the information contained in this application is true and correct. The submission thereof has been duly authorized by any governing body, and the applicant will comply with all of the attached Special Conditions and Assurances if the sub-grant is awarded, including all emergency services staff having undergone criminal background checks in accordance with W. Va. Code Chapter 15-5-15.

Authorized Official: Dale Manuel

TYPED OR PRINTED NAME OF AGENCY HEAD

Title: President

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**WEST VIRGINIA**  
**Division of Homeland Security and**  
**Emergency Management (DHSEM)**

**2013 EMPG**  
**PROGRAM**

**BUDGET INSTRUCTIONS**

**PAGE 2**

Allowable costs are divided into the categories of (1) Planning; (2) Organization; (3) Equipment; (4) Training; (5) Exercises; and, (6) Management and Administrative.

**NOTE: CONSULT THE GENERAL INFORMATION AND REQUIREMENTS GUIDE REGARDING DETAILS OF ALLOWABLE COSTS WITHIN EACH CATEGORY LISTED BELOW.**

**Planning – Page 3-1 of Application**

FY 2013 EMPG Program funds may be used for a range of emergency management planning activities. Planning provides a methodical way to engage the whole community in thinking through the life cycle of potential crises, determining required capabilities, and establishing a framework for roles and responsibilities. Planning must include participation from all stakeholders in the community who are able to contribute critical perspectives and may have a role in executing the plan. Planning should be flexible enough to address incidents of varying types and magnitudes. Planning activities for the 2013 EMPG **MUST** include, as a minimum, the following work products: **(1)** Review and update the most recent All-Hazards Mitigation Plan developed for the Pre-Disaster Mitigation (PDM) Program and Hazard Mitigation Grant Program (HMGP) to include identifying a wider range of threats, based on the Threat and Hazard Identification and Risk Assessment (THIRA), as guidance for this assessment become available during the year; and, **(2)** Review and make recommendations for updates to local emergency operations plans based on the *Evaluation Matrix for Compliance with CPG 101 v.2*, released in May 2011. See Page 3-1 of the Budget and Page 6, Project Description Instructions, for details of specific requirements for the 2013 program.

**Organizational – Page 3-2 of Application**

EMPG funds may be used for all-hazards emergency management operations, staffing, and other day-to-day activities in support of emergency management. Proposed staffing activities should still be linked to achieving goals outlined in the EMPG work plan. In accordance with W. Va. Code Chapter 15-5-15, all emergency services staff must have undergone criminal background checks.

**Equipment – Page 3-3 of Application**

EMPG funds may be used for equipment acquisitions. Approved equipment is on the Authorized Equipment Listing (AEL) which is located on the internet at: <https://www.rkb.us/>. NOTE: You must register to utilize the web-site. Only equipment noted as EMPG eligible on the AEL will be considered for funding. (Be sure to check the EMPG column of the AEL for eligibility.) With respect to communications initiatives and equipment, the sub-grantee agrees to the following:

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

## Page 2 (Continued)

### Training – Page 3-4 of Application

FY 2013 EMPG Program funds may be used for a range of emergency management-related training activities to enhance the capabilities of State and local emergency management personnel through the establishment, support, conduct, and attendance of training. Training activities should align to a current, Multi-Year TEP developed through an annual TEPW. Further guidance concerning the Training and Exercise Plan and the Training and Exercise Plan Workshop can be found at <https://hseep.dhs.gov>. Training should foster the development of a community oriented approach to emergency management that emphasizes engagement at the community level, strengthens best practices, and provides a path toward building sustainable resilience. All EMPG Program funded personnel shall participate in no less than three exercises in a 12 month period and shall complete the following training requirements and record proof of completion.

#### NIMS Training:

IS 100.b  
IS 200.b  
IS 700.a  
IS 800.b

#### FEMA Professional Development Series:

IS 120.a  
IS 230.b  
IS 235.b  
IS 240.a  
IS 241.a  
IS 242.a  
IS 244.a

- Conducting all-hazards emergency management training, including FY 2013 NIMS training requirements.
- Attending Emergency Management Institute (EMI) training or delivering EMI train-the-trainer courses as allowed previously under EMPG and not limited to terrorism-related courses.
- Other EMPG-related training activities.

### Exercises – Page 3-5 of Application

Exercise program managers should develop, execute, and evaluate exercises that address priorities established by the agency or jurisdiction. These priorities should be based on the National Preparedness Goal, Emergency Operations Plans, threat and hazard identification/risk assessments, current process' and procedures, results from previous exercises and real world events. Exercise activities should generally align to priorities outlined in the current Training and Exercise Plan (TEP). Further guidance concerning the TEP can be found at <https://hseep.dhs.gov>. The current WV TEP is posted at <http://www.dmaps.wv.gov> in the Exercise Section. Funding may be used for activities such as the following:

- Conducting all-hazards exercises, based on the likely hazards/scenarios identified in the THIRA that a jurisdiction may encounter.
- Conducting emergency management exercises, while incorporating other stakeholders, utilizing ICS and other NIMS principles.
- Other EMPG-related activities, such as HSEEP defined non-operational exercises, (Seminars, Workshops, Table Top's).
- Actual events may fulfill part of the "Exercise Requirement" if a waiver has been submitted to and approved by WVDHSEM.

### Management and Administration – Page 3-6 of Application

EMPG sub-grantees may utilize up to 5% of their "total" award from the State of West Virginia for Management and Administrative (M&A) purposes. **95% of the total EMPG award for allowable planning, equipment, training and/or exercise costs + 5% of the total EMPG award for allowable M&A = 100% TOTAL PROJECT COST.**

### Match – Pages 3-6 and 4 of Application

The EMPG Grant is a 50% Federal/50% Local 'hard' match (ie, direct cash funding). Federal funds obtained through EMPG CANNOT be matched with other Federal funds.

**FUNDING STRATEGY – (Page 4 of Application)**

**Funding Source (bottom of Page 4, first column):**

Separately list each source of funds that will be used in the program (i.e., county commission, municipality, etc.). These are shown on the application.

**Amount (bottom of Page 4, second column):**

Enter the amount received or anticipated for each source.

**Status (bottom of Page 4, last column):**

Indicate the status of each funding source as follows:

- A** = Application submitted and under review – typically, this refers to your request for federal budget.
- C** = Funds committed – typically, this category is appropriate for local match.
- R** = Funds received, appropriated or on hand – use this code if local matching funds have been included in local budget resolutions, etc...

**Federal Employer Identification Number (F.E.I.N.).**

F.E.I.N. of the agency. This number must be entered into the appropriate space. The number should be obtainable from the state or local agency's administrative office.

**WEST VIRGINIA**  
**Division of Homeland Security and**  
**Emergency Management (DHSEM)**

**2013 EMPG**  
**PROGRAM**

**ITEMIZATION OF FUNDS BY CATEGORY**

**PAGE 3-1**  
**(PLANNING ONLY)**

| Budget Category                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Matching Funds        | Federal EMPG Funds    | Approved (DHSEM Use Only) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|---------------------------|
| <p><b>Planning:</b></p> <p>Briefly describe how your jurisdiction will meet the following mandatory planning requirements.</p> <ul style="list-style-type: none"> <li>a. Review and update the most recent All-Hazards Mitigation Plan developed for the Pre-Disaster Mitigation (PDM) Program and Hazard Mitigation Grant Program (HMGP) to include identifying a wider range of threats, based on the Threat and Hazard Identification and Risk Assessment (THIRA), as guidance for this assessment become available during the year.</li> <li>b. Review and make recommendations for updates to local emergency operations plans based on the <i>Evaluation Matrix for Compliance with CPG 101 v.2</i>, released in May 2011. See link below:</li> </ul> <p>Consultant for updating our EOP/Resource Book</p> | <p><u>5500.00</u></p> | <p><u>5500.00</u></p> |                           |
| <p>PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 3-6</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>↓</p>              | <p>↓</p>              | <p>↓</p>                  |

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

**WEST VIRGINIA**  
**Division of Homeland Security and**  
**Emergency Management (DHSEM)**

**2013 EMPG**  
**PROGRAM**

**ITEMIZATION OF FUNDS BY CATEGORY**

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

| Budget Category                                                                                                                                                                                              | Matching Funds                                                   | Federal EMPG Funds                                               | Approved (DHSEM Use Only) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|------------------------------------------------------------------|---------------------------|
| <u>Organizational:</u><br><br><u>Director: Barbara J. Miller, Salary and Benefits</u><br><br><u>Deputy Director: Terri Mehling, Salary and Benefits</u><br><br><u>PIO/Administrative Asst: Jessica Owens</u> | <u>48,580.00</u><br><br><u>31,538.00</u><br><br><u>26,514.00</u> | <u>48,580.00</u><br><br><u>31,538.00</u><br><br><u>26,514.00</u> |                           |
| PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 3-6                                                                                                                                                                | ↓                                                                | ↓                                                                | ↓                         |

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

**WEST VIRGINIA**  
**Division of Homeland Security and**  
**Emergency Management (DHSEM)**

**2013 EMPG**  
**PROGRAM**

**ITEMIZATION OF FUNDS BY CATEGORY**

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

| Budget Category                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Matching Funds | Federal EMPG Funds | Approved (DHSEM Use Only) |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------------------------|
| <p><b><u>Equipment:</u></b><br/>           (Please see Authorized Equipment List (AEL) at <a href="http://www.rkb.us/">http://www.rkb.us/</a> while preparing budget. With respect to communications initiatives and equipment, the sub-grantee agrees to the following:</p> <p><i>In an effort to improve emergency preparedness and response interoperability, all new or upgraded radio systems and new radio equipment should be compatible with a suite of standards called ANSI/TIA/EIAA-102 Phase I (Project 25). These standards have been developed to allow for backward compatibility with existing digital and analog systems and provide for interoperability in future systems. The FCC has chosen the Project 25 suite of standards for voice and low-moderate speed data interoperability in the new nationwide 700 MHZ frequency band. The Integrated Wireless Network (IWN) of the U.S. Justice and Treasury Departments has also chosen the Project 25 suite of standards for their new radio equipment. In an effort to realize improved interoperability, all radios purchased under this grant should be APCO 25 compliant.</i> In addition, any State level guidelines and initiatives that are developed by the WV Statewide Interoperable Executive Committee (SIEC) and its successor the West Virginia Statewide Interoperable Radio Network (SIRN) regarding communications will be followed by the sub-grantee.)</p> <p>0</p> |                |                    |                           |
| PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 3-6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | ↓              | ↓                  | ↓                         |

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

**WEST VIRGINIA**  
**Division of Homeland Security and**  
**Emergency Management (DHSEM)**

**2013 EMPG**  
**PROGRAM**

**ITEMIZATION OF FUNDS BY CATEGORY**

**PAGE 3-4**  
**(TRAINING ONLY)**

| Budget Category                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Matching Funds | Federal EMPG Funds | Approved (DHSEM Use Only) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------------------------|
| <p><b>Training:</b></p> <p>EMPG funds may be used to enhance the capabilities of state and local emergency preparedness and response personnel through development of state and local homeland security training programs which are consistent with and supportive of the overall implementation of the State Homeland Security Strategy Goals and Objectives.</p> <p><b>ALL</b> personnel in positions funded in whole or in part by 2013 EMPG funds must complete, not later than the end of the performance period, the following training courses, available through the Emergency Management Institute's Independent Study Program:</p> <p>National Incident Management System (NIMS) Training:<br/>           IS 100.b<br/>           IS 200.b<br/>           IS 700.a<br/>           IS 800.b</p> <p>AND</p> <p>FEMA Professional Development Series:<br/>           IS 120.a<br/>           IS 230.b<br/>           IS 235.b<br/>           IS 240.a<br/>           IS 241.a<br/>           IS 242.a<br/>           IS 244.a</p> <p>Further, all full-time or part-time directors must complete a total of 48 hours of emergency management training during the grant performance period. This training requirement includes 16 hours of classroom instruction at EMI or through State-approved courses, 8 hours for Directors' Meetings, and 24 hours of approved non-classroom courses. All online FEMA, NFA, or DHS courses that are emergency management related can be used to fulfill the non-classroom requirement. All other courses must be prior approved. Such approval will be based on written submission to WVDHSEM. These submissions must be presented at least 60 days prior to the start date before credit is granted. The request must include the course description, objectives, and list of instructors' names and, for conferences, the agenda and list of speakers. <u>Copies of Completion Certificates must be included with the appropriate Quarterly Report for approved courses.</u></p> |                |                    |                           |
| PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 3-6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | ↓              | ↓                  | ↓                         |

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

**WEST VIRGINIA**  
**Division of Homeland Security and**  
**Emergency Management (DHSEM)**

**2013 EMPG**  
**PROGRAM**

**ITEMIZATION OF FUNDS BY CATEGORY**

**PAGE 3-5**  
**(EXERCISES ONLY)**

| Budget Category                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Matching Funds | Federal EMPG Funds | Approved (DHSEM Use Only) |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|--------------------|---------------------------|
| <p><b>Exercises:</b></p> <p>EMPG funds may be used to design, develop, conduct, and evaluate emergency management related exercises. Exercises must be consistent with the principles and methodology outlined in the Homeland Security Exercise and Evaluation Program (HSEEP), as well as applicable emergency management standards. All exercises will use HSEEP documentation procedures. In order to receive EMPG grant credit, the jurisdiction must complete an <i>After Action Report (AAR)</i>, an <i>Improvement Plan (IP)</i>, and include them in their quarterly submission along with a <i>Roster</i> signed by all exercise participants. Documentation can be submitted once completed and approved by the Exercise Planning Committee prior to the quarterly submission but is not mandatory. Exercises can be, and are recommended to be, developed and administered at a multi-jurisdictional level. As required in the 2013 EMPG Guidance, <u>ALL</u> employees in positions partially or fully funded by EMPG funds <u>MUST</u> participate in a minimum of three (3) exercises in a 12-month period. This includes all support staff such as administrative assistants, secretaries, deputy directors, etc. The exercise time period for the 2013 grant begins July 01, 2013 and ends June 30, 2014. Exercises taking place after Jan 01, 2013 and prior to July 01, 2013 will still be credited.</p> <p>NOTE: Actual Events may fulfill part of the exercise requirement, if a waiver has been submitted to and approved by WVDHSEM.</p> |                |                    |                           |
| PLEASE CARRY TOTALS TO THE BOTTOM OF PAGE 3-6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | ↓              | ↓                  | ↓                         |

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

**WEST VIRGINIA**  
 Division of Homeland Security and  
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ITEMIZATION OF FUNDS BY CATEGORY

PAGE 3-6  
 (MANAGEMENT AND ADMINISTRATIVE)

| Budget Category                                                           | Matching Funds | Federal EMPG Funds | Approved<br>(DHSEM Use Only) |
|---------------------------------------------------------------------------|----------------|--------------------|------------------------------|
| <u>Management and Administrative:</u><br>(Maximum of 5% of request/award) |                |                    |                              |
| <b>TOTAL MATCHING FUNDS:</b>                                              | 112,132.00     |                    |                              |
| <b>TOTAL FEDERAL EMPG FUNDS:</b>                                          |                | 112,132.00         |                              |
| <b>TOTAL APPROVED PROJECT:</b>                                            |                |                    | 224,264.00                   |

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

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**BUDGET SUMMARY**

PAGE 4

**Applicant:** Jefferson County Commission

**Federal Employer Identification Number (FEIN):**

55-6000333

| Category                      | EMPG Funds (A) *  | Matching Funds (B) ** | Total Funds (A + B) |
|-------------------------------|-------------------|-----------------------|---------------------|
| Planning                      | 5,500.00          | 5,500.00              | 11,000.00           |
| Organization                  | 106,632.00        | 106,632.00            | 213,264.00          |
| Equipment                     | 0                 | 0                     | 0                   |
| Training                      | 0                 | 0                     | 0                   |
| Exercises                     | 0                 | 0                     | 0                   |
| Management and Admin (max 5%) | 0                 | 0                     | 0                   |
| <b>Total Budget</b>           | <b>112,132.00</b> | <b>112,132.00</b>     | <b>224,264.00</b>   |

**FUNDING STRATEGY**

| Funding Source(s)               | Amount              | Status |
|---------------------------------|---------------------|--------|
| EMPG Funds:                     | \$ 112,132.00       |        |
| Matching Funds (If Applicable): | \$ 112,132.00       |        |
| <b>Total:</b>                   | <b>\$224,264.00</b> |        |

\* Total of column A shall be placed in the space on page 1 – item number 5, for Funds Requested.

\*\* Total of column B shall be placed in the space on page 1 – item number 5, for Project Matching Funds.

*All funds must be rounded to the nearest whole dollar amount.*

**WEST VIRGINIA**  
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**BUDGET NARRATIVE**

**PAGE 5**

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

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

**PLANNING:** (This category **MUST** include a brief statement about how the jurisdiction's planning efforts will assist the jurisdiction in becoming fully NIMS-compliant and to meet the mandatory planning requirements.)

**ORGANIZATIONAL:** (This category **MUST** describe the status of the local emergency services director (full- or part-time paid) and other staffing necessary to maintain a functional structure for local emergency management.)

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

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

**TRAINING:** (This category **MUST** include a brief statement regarding how proposed training will help in terms of emergency management purposes and initiatives. This statement will be used to assist in determining whether the training(s) is allowable under existing guidelines. Also, include the official names of each training course with brief descriptions.)

**EXERCISES:**

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

**MANAGEMENT AND ADMINISTRATIVE:**

\*Use additional blank pages as necessary\*

**WEST VIRGINIA**  
**Division of Homeland Security and**  
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**PROJECT DESCRIPTION INSTRUCTIONS**

**PAGE 6**

On page 7 of this Application, please explain the project utilizing the following outline. State clearly and in concise detail the goals, objectives and intentions of the project; precisely what will be done; who will be involved; and the anticipated result. Add pages as necessary.

**PURPOSE:** The purpose of the EMPG is to enhance the local jurisdiction by assisting in the development and maintenance of an emergency management program.

**REQUIREMENTS:** Describe in some detail how your jurisdiction will implement the following requirements during the performance period of this grant. Include a prioritized list of all substantial and concrete goals in each performance area of this project that the jurisdiction will attempt to achieve and the reasons why each of these goals can be met. These goals may be both short and long range. Carefully communicate and relate the goal(s) back to the goals on the WV State Homeland Security Strategy Goals and Objectives. In other words, which Statewide Strategy goals are being addressed during this performance period. In order to continue to receive funds under this grant, all jurisdictions must meet the following criteria:

1. **Planning (minimum grant requirements must be met)** – You must develop/update/revise a minimum of two (2) planning products during the year. The mandatory plan component developments/revisions for this year are:
  - a. Review and update the most recent All-Hazards Mitigation Plan developed for the Pre-Disaster Mitigation (PDM) Program and Hazard Mitigation Grant Program (HMGP) Mitigation Plan to include identifying a wider range of threats, based on the Threat and Hazard Identification and Risk Assessment (THIRA), as guidance for this assessment become available during the year.
  - b. Review and make recommendations for updates to local emergency operations plans based on the *Evaluation Matrix for Compliance with CPG 101 v.2*, released in May 2011.

Revisions can be submitted in paper copy or by electronic means (i.e. floppy diskette or email to: [Bill.D.Kershner@wv.gov](mailto:Bill.D.Kershner@wv.gov) . **NOTE: Pen-and-ink corrections are no longer accepted.**

2. **Organizational** – The jurisdiction **must** employ either a full-time or part-time paid emergency services director. Substantial organizational costs relating to emergency management functions may be reimbursed under this portion of the grant. Each participating jurisdiction **must** have internet access and email support and **must** actively participate in the State's electronic emergency management system. Each participating jurisdiction **must** have a designated and equipped emergency operations center and **must** ensure that emergency management contact information is regularly updated and provided to WVDHSEM. **At a minimum, weekly Situation Reports, or other designated reports, must be entered into E-Team and include a brief situation summary for the jurisdiction as of the report time. In addition, all emergency management incidents must be entered in a timely manner. Familiarity with E-Team is essential as it will be the primary means of making Requests for Assistance to the State. Failure to do these weekly reports could result in suspension of funding.**

3. **Equipment** – The jurisdiction **must** submit an itemized list of equipment to be purchased under this grant. All equipment purchase listings **must** include brief justification for the individual items or systems and describe how the equipment will assist the jurisdiction to meet specific goals and objectives contained in the West Virginia State Homeland Security Strategy Goals and Objectives. ALL equipment included **must** be on the AEL and purchases **must** be prior-approved by the DHSEM.

## Project Description Instructions

### Page 6 (Continued)

4. **Training** – All full-time or part-time directors **must** complete a total of 48 hours of emergency management training during the grant performance period. This training requirement includes 16 hours of classroom instruction at EMI or through State-approved courses, 8 hours for Directors' Meetings, and 24 hours of approved non-classroom courses. All online FEMA, NFA, or DHS courses that are emergency management related can be used to fulfill the non-classroom requirement. All other courses must be prior approved. Such approval will be based on written submission to WVDHSEM. These submissions must be presented at least 60 days prior to the start date before credit is granted. The request must include the course description, objectives, and list of instructors' names and, for conferences, the agenda and list of speakers. Copies of Completion Certificates must be included with the appropriate Quarterly Report for approved courses. In addition, **ALL** personnel in positions funded in whole or in part by 2013 EMPG funds must complete, not later than the end of the performance period, the following training courses, available through the Emergency Management Institute's Independent Study Program:

|                                                      |     |                                       |
|------------------------------------------------------|-----|---------------------------------------|
| National Incident Management System (NIMS) Training: | AND | FEMA Professional Development Series: |
| IS 100.b                                             |     | IS 120.a                              |
| IS 200.b                                             |     | IS 230.b                              |
| IS 700.a                                             |     | IS 235.b                              |
| IS 800.b                                             |     | IS 240.a                              |
|                                                      |     | IS 241.a                              |
|                                                      |     | IS 242.a                              |
|                                                      |     | IS 244.a                              |

#### 5. **Exercises** –

Exercises must be designed to test some portion of the local emergency operations plan. All exercises will be developed, administered and documented using the Homeland Security Exercise and Evaluation Program (HSEEP) methodology. Exercises can be, and are recommended to be, developed and administered at a multi-jurisdictional level. All exercises **MUST** be NIMS compliant and **MUST** be designed, developed, conducted and evaluated in accordance with HSEEP. Further detailed information on HSEEP can be found at: <http://hseep.dhs.gov>. Exercise activities should generally align to priorities outlined in the current Training and Exercise Plan (TEP). The current WV Training and Exercise Plan can be found at <http://www.dmaps.wv.gov/>. As required in the 2013 EMPG Guidance, **ALL** employees in positions partially or fully funded by EMPG funds **MUST** participate in a minimum of three (3) exercises in a 12-month period. This includes support staff such as administrative assistants or secretaries.

#### **OBJECTIVE(S)**

Specific statements of desired achievement, which reflect project emphasis. Objectives should be clearly qualified, time-framed and measurable terms of planned levels of project performance to be achieved. The results of objectives must be specific, not general, and must be recognizable and understandable. **It is extremely important to realize that objectives must be achievable and feasible within the specific performance period of this grant. Carefully communicate and relate the objective(s) back to the objectives in the West Virginia State Homeland Security Strategy Goals and Objectives. In other words, which State Homeland Security Strategy objectives are being addressed.**

#### **IMPLEMENTATION (Key Activities/Milestones)**

Describe the major activities necessary to implement the project including an operational schedule for the project. This should incorporate specific activities, services, and procedures to be followed, and how achievement will be documented. For extremely comprehensive projects, a milestone chart is recommended which provides a clear time-line estimating the time necessary for each phase of this project. This is a very important tool used to organize data into categories for follow-up purposes measuring the "What", "Where", "Who", "When" and "How" for each objective. The information placed in this chart can be used as a management tool to monitor progress.

#### **PROJECT ASSESSMENT / EVALUATION**

Specify the indicators and measures to be used to assess the results of this project.

**WEST VIRGINIA**  
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**PROJECT DESCRIPTION**

**PAGE 7**

**Planning:**

Our All Hazards Mitigation Plan/THIRA was updated during this calendar year and we have received our approval letter from FEMA. Additionally, Jefferson County has updated their 2013 EOP annexes this year.

**Organizational:**

The County employs a Full Time Paid Homeland Security and Emergency Management Director, a Full-Time Paid Deputy Director that also serves as planner and program manager; and a Full-Time Paid Administrative Assistant that also serves as our Public Information Officer and volunteer coordinator.

**Equipment:**

**Training:**

All of the JCHSEM employees have completed all required training. Additionally, all employees have completed additional training. Copies of all certificates will be sent with our request for reimbursement.

**Exercises:**

Jefferson County Homeland Security and Emergency Management has participated in the following exercises for the year 2013: The Veterans Administration's Full Scale Exercise; the SAT-DOWN series to include a planning meeting, TTX, Functional, and Full Scale, designed and administered by the U.S. Environmental Protection Agency (EPA), and a Tabletop Exercise to test our new Hazards Materials Plan. All of these were HSEEP compliant exercises, utilizing the National Incident Management System.

**Objectives:**

Jefferson County has a comprehensive emergency management program that is a jurisdiction-wide system that provides for management and coordination of preparedness, response, recovery, and mitigation activities for all hazards. The system encompasses all organizations, agencies, departments, entities, and individuals responsible for emergency management and homeland security functions, including the County, as well as, all municipalities. Over the course of this grant period, Jefferson County HSEM will employ a full time director, a full time deputy director who also serves as planner and program manager; and a full time administrative assistant who also serves as the PIO and volunteer coordinator to accomplish its mission. We will continue to build partnerships, further institutionalizing the whole community model of emergency management (Strategic Goal #1, Strategic Goal #2

We have many opportunities for both businesses and individuals to get involved, including the following committees: Steering Committee, which also serves as the advisory committee to the Emergency Manager and the County's Citizen Corps Council; Public Awareness, Education and Training Committee; Partnership and Volunteer Development Committee; Risk Assessment and Mitigation Planning Committee; Counter Terrorism Committee; and ad hoc committees that serve a special purpose, such as the Community Rating System Committee of the National Flood Insurance Program. (Strategic Goal #1; Strategic Goal #2, Strategic Goal #3, and Strategic Goal #5)

We will provide many training opportunities within our jurisdiction, including the C.E.R.T. (Community Emergency Response Team), Training on ETEAM and EOC training for those who serve in our Emergency Operations Center; and participate in events such as the Jefferson County Fair and Third Thursday in Charles Town. Additionally, we provide Fire Prevention Month Training and Disaster Ready Kids Programs in our Daycare Centers and Schools and provide preparedness information to Senior Citizens. (Strategic Goal #2, Strategic Goal #3, and Strategic Goal #5)

Our staff will attend training throughout the year, including: L371 PA Eligibility Class, Dam Owner Education Workshop (DEP); Awareness Level Small Animal Sheltering Class; Disaster Management for Water and Wastewater Utilities; First Aid/CPR/AED (American Heart Association); Psychological First Aid (American Red Cross); 2013 Virginia Department of Emergency Management Symposium; Advanced Public Information Officer; Mobilizing Faith Based Community Organizations in Preparing for Disaster; PCII Training; ACAMS/CAPTAP Training; CERVIS Program Training; ETEAM Training, EOC Training; TEEX EOC/ICS Training; Rapid Assessment Workshop, Recovery from Disaster; the Local Government Role, Managing Floodplain Development Through the NFIP; National Flood Insurance Program Community Rating System and a variety of online FEMA IS courses. (Strategic Goal #1, Strategic Goal #2, Strategic Goal #3, Strategic Goal #4, and Strategic Goal #5)

**Implementation (Key Activities/Milestones)**

Committee meetings are held either monthly, bi-monthly, or quarterly, depending upon the meeting. Planning: We will revise our Mitigation Plan and have approval from FEMA and adoption by all local governments. We will also update annexes within our EOP, based on CPG-1-1 information. C.E.R.T. will be held this year, participation in the Jefferson County Fair and Third Thursday in Charleston; conduct our Disaster Ready Kids Programs and Fire Prevention to children and senior citizens. Our staff will be attending training and participating in exercises as listed above.

**Project Assessment/Evaluation:**

We will evaluate the progress of this grant throughout the year and at the end of the grant period to assess results of the project.

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

**WEST VIRGINIA**  
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**SPECIAL CONDITIONS AND ASSURANCES**

**PAGE 8**

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

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

WV Division of Homeland Security and Emergency Management  
ATTN: 2013 EMPG  
1900 Kanawha Blvd., East Capitol Complex  
Building 1, Room EB-80  
Charleston, WV 25305

**1. LAWS OF WEST VIRGINIA:**

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

**2. LEGAL AUTHORITY:**

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

**3. RELATIONSHIP:**

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

**4. OPERATIONAL WITHIN 90 DAYS:**

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

**5. WRITTEN APPROVAL OF CHANGES:**

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

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**PAGE 9**

**6. CIVIL RIGHTS COMPLIANCE:**

Sub-Grantee will comply with all federal civil rights laws, including Title VI of the Civil Rights Act of 1964, as amended. These laws prohibit discrimination on the basis of race, color, religion, national origin, and sex in the delivery of services.

National origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with Title VI, grantees will take reasonable steps to ensure that LEP persons have meaningful access to their programs. Meaningful access may entail providing language assistance services, including oral and written translation, where necessary.

Sub-Grantees are encouraged to consider the need for language services for LEP persons served or encountered both in developing their proposals and budgets and in conducting their programs and activities.

**7. PRESS RELEASE:**

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

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

**8. Compliance With Office of Mgt. and Budget Circulars:**

Sub-Grantee will comply with all applicable Federal OMB Circulars including: A-21, A-87, A-102, A-110, A-122, A-133, and A-102.

**9. ACCESS TO RECORDS and EQUIPMENT:**

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

**10. CONFLICT OF INTEREST:**

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

**11. POLITICAL ACTIVITY:**

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

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**PAGE 10**

**12. RELEASE OF INFORMATION:**

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

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

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

**13. NATIONAL AND STATE EVALUATION EFFORTS:**

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

**14. OBLIGATION OF PROJECT FUNDS:**

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

**15. USE OF FUNDS:**

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

**16. COMPLIANCE WITH FEDERAL PROCEDURES:**

The applicant assures that it will comply with the provisions of 28 Code of Federal Regulation (CFR) applicable to grants and cooperative agreements, including but not limited to: [www.whitehouse.gov/OMB/grants/index.html](http://www.whitehouse.gov/OMB/grants/index.html)

- Part 11, Applicability of Office of Management and Budget Circulars;
- Part 18, Administrative Review Procedures;
- Part 20, Criminal Justice Information Systems;
- Part 22, Confidentiality of Identifiable Research and Statistical Information;
- Part 23, Criminal Intelligence Systems Operating Policies;
- Part 30, Intergovernmental Review of Department of Justice Programs and Activities; and,
- Part 42, Nondiscrimination Equal Employment Opportunity Policies and Procedures
- Parts 66, 67, 69, 83

**17. ALLOWABLE AND UNALLOWABLE COSTS:**

Allowable and unallowable costs incurred under this grant shall be determined in accordance with the general principles and standards for selected cost items set forth in the pertinent Program Guidance or the Office of Grant Operations Financial Guide and OMB Circular A-87.

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**18. NON-SUPLANTING:**

Federal funds must be used to supplement existing funds for program activities and may not replace (supplant) non-Federal funds that have been appropriated for the same purpose. Potential supplanting will be the subject of monitoring and audit. Violations can result in a range of penalties, including suspension of future funds under this program, suspension or debarment from Federal grants, recoupment of monies provided under this grant, and civil and/or criminal penalties. The sub-grantee hereby certifies that Federal funds made available under this grant will not be used to supplant state and local funds. Approved full-time positions must hire an additional individual to "backfill" the position.

**19. MATCHING CONTRIBUTION:**

If matching funds are allocated, the applicant assures that those funds shall be in addition to funds that would otherwise be made available for the proposed project by the recipients of grant funds and shall be provided on a project-by-project basis. Cash matching contributions are subject to the same expenditure guidelines established by the WVDHSEM and the U.S. Department of Homeland Security for this grant program. All sub-grantees must maintain records that clearly show the source, the amount and the timing of all cash matching contributions. There is no waiver provision for any cash match requirements.

**20. PROJECT INCOME:**

All income earned by the sub-grantee as a result of the conduct of this project, must be accounted for and included in the total budget. Project income is subject to the same expenditure guidelines established by the WVDHSEM and the U.S. Department of Homeland Security for this grant program. All sub-grantees must maintain records that clearly show the source, the amount and the timing of all project income. There is no waiver provision for the project income requirement.

**21. CONSULTANT FEES:**

Approval of this sub-grant does not necessarily indicate an approval of specific consultant rates. Please discuss rates with the WVDHSEM.

**22. SUSPENSION OF FUNDING:**

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

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

**23. SANCTIONS FOR NONCOMPLIANCE:**

In the event of the sub-grantee's noncompliance with the terms, conditions, covenants, rules, or regulations of this grant, the WVDHSEM shall impose such contract sanctions, as it may deem appropriate, including but not limited to:

- Withholding of payments to the sub-grantee until the sub-grantee complies;
- Cancellation, termination or suspension of the contract, in whole or in part; or,
- Refrain from extending any further assistance to the sub-grantee until satisfactory assurance of future compliance has been received.

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**24. SUBMISSION/RELEASE OF PROPOSED PUBLICATIONS:**

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

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

**25. PROPERTY ACCOUNTABILITY:**

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

**26. REPORTS:**

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

**Programmatic Reporting:** Sub-Grantees must complete and remit for PLANNING to WVDHSEM a minimum of four (4) different annexes to your County EOP during the year with at least one (1) being submitted each fiscal quarter. See PAGE 6. Sub-Grantees must complete and remit for TRAINING to WVDHSEM 48 hours of training as identified PAGE 6 CONTINUED. Sub-Grantees must complete and remit for Exercise to WVDHSEM, EXERCISE OBJECTIVES AS OUTLINED ON PAGE 6 CONTINUED.

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

**27. PURCHASING:**

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

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

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

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**29. Environmental & Historic preservation (EHP)**

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

**30. INFORMATION SYSTEMS & COMMUNICATIONS EQUIPMENT**

The grantee agrees:

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

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

Communications equipment is required to be compatible with the SAFECOM P25 trunked radio hierarchy and the WV Interoperable Radio Project. Per Executive Order 13-07 all communications equipment requests must be reviewed and approved by the State Interoperability Coordinator.

**31. TIME EXTENSIONS:**

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

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

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

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**33. PROGRAM ACCOUNTABILITY – FEDERAL AUDIT REQUIREMENTS:**

- I.) Federal Office of Management and Budget (OMB) Circular A-133 sets forth standards for obtaining consistency and uniformity for the audit of states, local government, and non-profit organizations expending Federal awards. This grant shall adhere to the audit requirements set forth in OMB Circular A-133 at the time of award.

As of 10/1/04, the requirements set forth by OMB Circular A-133 are as follows: Non-Federal entities that expend \$500,000 or more in a year in Federal awards shall have a single or program-specific audit conducted for that year. Non-Federal entities that expend less than \$500,000 a year in Federal awards are exempt from Federal audit requirements for that year, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and General Accounting Office.

- II.) OMB Circular A-110 sets forth standards for obtaining consistency and uniformity for the audit of institutions of higher education, hospitals, and other non-profit organizations expending Federal awards. This grant shall adhere to the audit requirements set forth in OMB Circular A-110.

As if 10/1/04, the requirements set forth by OMB Circular A-110 are as follows: Recipients and sub recipients that are institutions of higher education or other non-profit organizations (including hospitals) shall be subject to the audit requirements contained in the Single Audit Act Amendments of 1996 (31 USC 7501-7507) and revised OMB Circular A-133.

- III.) If an audit must be conducted pursuant to OMB Circular A-133 and A-110, a copy of the audit shall be submitted to the WVDHSEM as well as to the Federal clearinghouse.

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

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

**34. PROGRAM ACCOUNTABILITY – STATE AUDIT REQUIREMENTS:**

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

As of 9/13/05, the requirements set forth by §12-4-14 are as follows: Any corporation, partnership, association, individual or other legal entity (not to include a state spending unit or a local government as defined in § 8-9-1a of the West Virginia Code, as amended) which receives one or more state grants or sub grants in the amount of \$50,000 or more in the aggregate in a state fiscal year shall file with the WVDHSEM a Report of the disbursement of these state funds. An OMB A-133 Audit or an audit conducted by a certified public accountant may be substituted for the Report. The Report shall be filed within two years of the end of the fiscal year in which the grant or subgrant closes. The Report shall be made by an independent certified public accountant and the scope of the Report is limited to showing how the state grant or subgrant funds were spent. The Report does not have to be a full-scope audit or review of the entity receiving state funds. Any entity failing to file a required Report is barred from subsequently receiving state grant or subgrant funds until the Report is filed and is otherwise in compliance with the provisions of West Virginia Code. If a Report is not required under this section of the WV Code then the grantee or sub-grantee shall file with SAA a sworn statement of expenditures made under the grant or sub-grant.

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

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**35. EQUAL EMPLOYMENT OPPORTUNITY PLAN:**

Each sub-grantee certifies that it has executed and has on file, an Equal Employment Opportunity Plan which conforms to the provisions of 28 CFR Section 42.301, et. seq., Subpart E, or that in conformity with the foregoing regulations, no Equal Employment Opportunity Plan is required.

**36. VETERANS PREFERENCE:**

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

**37. IMMIGRATION AND NATURALIZATION VERIFICATION:**

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

**38. PURCHASE OF AMERICAN-MADE EQUIPMENT/PRODUCTS:**

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

**39. PERSONNEL TRAINING:**

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

**40. ACCOUNTING REQUIREMENTS:**

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

**41. OFFICE OF GRANT OPERATIONS FINANCIAL GUIDE:**

Sub-Grantee agrees to comply with all requirements as set forth in the current edition of the OGO Financial Guide.

**42. EQUIPMENT:**

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

**43. MARKING OF EQUIPMENT AND PUBLICATIONS:**

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



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

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

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

### 1. LOBBYING

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

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

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

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

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

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

A. The applicant certifies that it and its principals:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 67, 630 of the regulations provides that a grantee that is a State may elect to make one certification in each Federal fiscal year. A copy of which should be included with each application for Department of Justice funding. States and State agencies may elect to use OJP Form 406177.

Check  if the State has elected to complete OJP Form 406177.

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

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

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

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

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

1. Grantee Name and Address:

2. Application Number and/or Project Name

3. Grantee IRS/Vendor Number

4. Typed Name and Title of Authorized Representative

5. Signature

6. Date

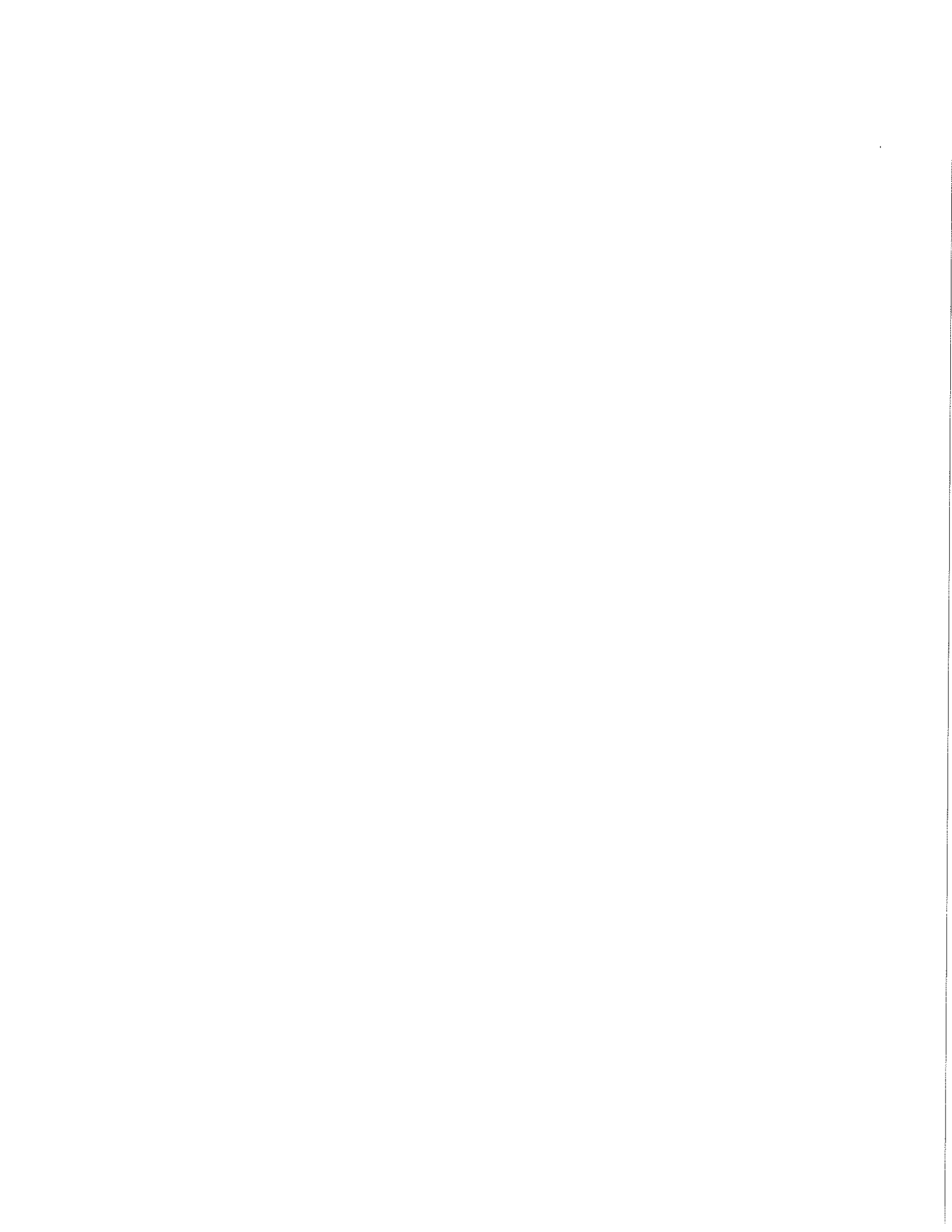


## INSTRUCTIONS FOR COMPLETION OF SF-LLL, DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient, at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Use the SF-LLL Continuation Sheet for additional information if the space on the form is inadequate. Complete all items that apply for both the initial filing and material change report. Refer to the Implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying activity is and/or has been secured to influence the outcome of a covered Federal action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a followup report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, State and zip code of the reporting entity. Include Congressional District, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be, a prime or subaward recipient. Identify the tier of the subawardee, e.g., the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report in item 4 checks "Subawardee," then enter the full name, address, city, State and zip code of the prime Federal recipient. Include Congressional District, if known.
6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans, and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e.g., Request for Proposal (RFP) number; Invitation for Bid (IFB) number; grant announcement number; the contract, grant, or loan award number; the application/proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP-DE-90-001."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the prime entity identified in item 4 or 5.
10. (a) Enter the full name, address, city, State and zip code of the lobbying entity engaged by the reporting entity identified in item 4 to influence the covered Federal action.  
  
(b) Enter the full names of the individual(s) performing services, and include full address if different from 10 (a). Enter Last Name, First Name, and Middle Initial (MI).
11. Enter the amount of compensation paid or reasonably expected to be paid by the reporting entity (item 4) to the lobbying entity (item 10). Indicate whether the payment has been made (actual) or will be made (planned). Check all boxes that apply. If this is a material change report, enter the cumulative amount of payment made or planned to be made.
12. Check the appropriate box(es). Check all boxes that apply. If payment is made through an in-kind contribution, specify the nature and value of the in-kind payment.
13. Check the appropriate box(es). Check all boxes that apply. If other, specify nature.
14. Provide a specific and detailed description of the services that the lobbyist has performed, or will be expected to perform, and the date(s) of any services rendered. Include all preparatory and related activity, not just time spent in actual contact with Federal officials. Identify the Federal official(s) or employee(s) contacted or the officer(s), employee(s), or Member(s) of Congress that were contacted.
15. Check whether or not a SF-LLL Continuation Sheet(s) is attached.
16. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is OMB No. 0348-0046. Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0046), Washington, DC 20503.



W E S T V I R G I N I A

*State Auditor's Office*  
CHIEF INSPECTOR DIVISION



GLEN B. GAINER III, STATE AUDITOR  
EX OFFICIO CHIEF INSPECTOR AND SUPERVISOR OF PUBLIC OFFICES  
[WWW.WVSAO.GOV](http://WWW.WVSAO.GOV)

**AUDIT REPORT OF  
JEFFERSON COUNTY, WEST VIRGINIA  
For the Fiscal Year Ended June 30, 2011**

**AUDIT REPORT OF  
JEFFERSON COUNTY, WEST VIRGINIA  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

This audit has been conducted pursuant to the authority and duty of the State Auditor as Chief Inspector and Supervisor of Public Offices to conduct an annual inspection of all political subdivisions of the State of West Virginia and any agency created by these subdivisions. This power is granted by West Virginia Code §6-9-1 et seq.

**JEFFERSON COUNTY, WEST VIRGINIA  
SCHEDULE OF FUNDS INCLUDED IN REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**GOVERNMENTAL FUND TYPES**

**MAJOR FUNDS**

General  
Coal Severance Tax  
County Capital Outlay  
Impact Fees  
State Grant

**NONMAJOR FUNDS**

*Special Revenue Funds*

Dog and Kennel  
General School  
Magistrate Court  
Worthless Check  
Farmland Protection  
Home Confinement  
Federal Grant  
Flood Hazard Mitigation  
Concealed Weapons  
Unemployment Compensation  
Assessor's Valuation  
Voters Registration  
Prosecuting Attorney Forfeiture  
Sheriff's Forfeiture  
Jury and Witness  
Sub-division Bond Forfeiture  
Bardane Public Health Center

*Capital Project Funds*

Parks and Recreation Land Development  
Emergency Services Capital Outlay  
Shepherdstown Battlefield and Riverfront

**JEFFERSON COUNTY, WEST VIRGINIA  
SCHEDULE OF FUNDS INCLUDED IN REPORT (CONTINUED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

**FIDUCIARY FUND TYPE**

*Agency Funds*

State  
School  
Municipal  
Other Agency

**DISCRETELY PRESENTED COMPONENT UNITS**

Board of Health  
Development Authority  
Emergency Services Agency  
Farmland Protection Board  
Parks and Recreation Commission  
Historic Landmarks Commission

**JEFFERSON COUNTY, WEST VIRGINIA  
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FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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*INTRODUCTORY SECTION*

**JEFFERSON COUNTY, WEST VIRGINIA  
COUNTY OFFICIALS  
For the Fiscal Year Ended June 30, 2011**

| OFFICE                             | NAME               | TERM                |
|------------------------------------|--------------------|---------------------|
|                                    | <u>Elective</u>    |                     |
| County Commission:                 | James T. Surkamp   | 01-01-05 / 12-31-10 |
|                                    | Francis B. Morgan  | 01-01-07 / 12-31-12 |
|                                    | Patsy Noland       | 01-01-09 / 12-31-14 |
|                                    | Carolyn Widmyer    | 01-01-09 / 12-31-14 |
|                                    | C. Dale Manuel     | 01-01-05 / 12-31-16 |
|                                    | Walter Pellish     | 01-01-11 / 12-31-16 |
| Clerk of the<br>County Commission: | Jennifer S. Maghan | 01-01-05 / 12-31-16 |
| Clerk of the<br>Circuit Court:     | Laura Rattenni     | 01-01-05 / 12-31-16 |
| Sheriff:                           | Robert Shirley     | 01-01-09 / 12-31-12 |
| Prosecuting Attorney:              | Ralph Lorenzetti   | 01-01-09 / 12-31-12 |
| Assessor:                          | Angela Banks       | 01-01-09 / 12-31-12 |

*FINANCIAL SECTION*



## State of West Virginia

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

Toll-Free: 877-982-9140  
Telephone: (304) 558-2540  
FAX: (304) 205-6033  
[www.wvsao.gov](http://www.wvsao.gov)

Glen B. Gainer III  
State Auditor and  
Chief Inspector

Stuart T. Stichel, CPA  
Deputy Chief Inspector

### INDEPENDENT AUDITOR'S REPORT

Honorable Members of the  
Jefferson County Commission  
Charles Town, West Virginia 25414

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Jefferson County, West Virginia (the County), as of and for the year ended June 30, 2011, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Jefferson County Development Authority and the Jefferson County Farmland Protection Board, which represent an undetermined percentage of the assets, net assets and revenues of the aggregate discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and in our opinion, insofar as it relates to the amounts included for the Jefferson County Development Authority and the Jefferson County Farmland Protection Board, is based on the report of the other auditors.

Except as discussed in the fourth paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provides a reasonable basis for our opinions.

The financial statements do not include financial data for the Jefferson County Emergency Services Agency. Accounting principles generally accepted in the United States of America require the financial data for this component unit to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. Because of this departure from accounting principles generally accepted in the United States of America, the assets, liabilities, net assets, revenues and expenses of the Jefferson County Emergency Services Agency is indeterminable.

Further, the financial statements of the Jefferson County Board of Health, the Jefferson County Parks and Recreation Commission, and the Jefferson County Historic Landmarks Commission have not been audited, and we were not engaged to audit the Jefferson County Board of Health, the Jefferson County Parks and Recreation Commission, and the Jefferson County Historic Landmarks Commission financial statements as part of our audit of the County's basic financial statements. The Jefferson County Board of Health, the Jefferson County Parks and Recreation Commission, and the Jefferson County Historic Landmarks Commission financial activities are included in the County's basic financial statements as discretely presented component units.

Management did not implement Governmental Accounting Standards Board Statement Number 45. Accounting principles generally accepted in the United States of America require the expenses and associated liability related to other post employment benefits (OPEB) be recognized during the period in which the liability is incurred, thereby increasing the expenses and liabilities and reducing the net assets for the governmental activities. The amount by which this departure would affect the expenses and net assets and the associated notes to the financial statements related to the governmental activities is not reasonably determinable.

In our opinion, based on our audit and the report of other auditors, because of the omission of the Jefferson County Emergency Services Agency and because of the unaudited discretely presented component units, as discussed in the third and fourth paragraph, respectively, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the aggregate discretely presented component units of Jefferson County, West Virginia as of June 30, 2011, or the changes in financial position thereof, for the year then ended.

In addition, in our opinion, except for the effects of not presenting the expenses and the corresponding liability related to other post employment benefits as described in the fifth paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities of Jefferson County, West Virginia, as of June 30, 2011, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Finally, in our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of Jefferson County, West Virginia, as of June 30, 2011, and the respective changes in financial position thereof and the respective budgetary comparisons for the General Fund and Coal Severance Tax Special Revenue Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in note I.D.9, the County implemented the provisions of Governmental Accounting Standards Board Statement Number 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2012, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The County has not presented the management's discussion and analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The budgetary comparison for the Assessor's Valuation Fund and the introductory section listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements of the County. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is also not a required part of the basic financial statements of the County. The budgetary comparison for the Assessor's Valuation Fund and the Schedule of Expenditures of Federal Awards has been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the report of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on it.

Respectfully submitted,



Glen B. Gainer III  
West Virginia State Auditor

March 28, 2012 \

**JEFFERSON COUNTY, WEST VIRGINIA**  
**STATEMENT OF NET ASSETS**  
**June 30, 2011**

|                                                            | Primary Government      | Component Units     |                       |                   |                           |                      |
|------------------------------------------------------------|-------------------------|---------------------|-----------------------|-------------------|---------------------------|----------------------|
|                                                            | Governmental Activities | Board of Health     | Development Authority | Historic Landmark | Farmland Protection Board | Parks and Recreation |
| <b>ASSETS</b>                                              |                         |                     |                       |                   |                           |                      |
| <b>Current assets</b>                                      |                         |                     |                       |                   |                           |                      |
| Cash and cash equivalents                                  | \$ 11,417,696           | \$ 1,305,941        | \$ 1,224,881          | \$ 14,032         | \$ 1,720,205              | \$ 348,964           |
| Receivables:                                               |                         |                     |                       |                   |                           |                      |
| Taxes                                                      | 724,465                 | --                  | --                    | --                | 51,483                    | --                   |
| Accounts                                                   | 41,995                  | 7,068               | --                    | --                | --                        | 1,314                |
| Grants                                                     | 28,378                  | --                  | --                    | --                | --                        | --                   |
| Loans                                                      | --                      | --                  | 20,000                | --                | --                        | --                   |
| Due from:                                                  |                         |                     |                       |                   |                           |                      |
| Other governments                                          | 9,048                   | --                  | --                    | --                | --                        | --                   |
| Prepaid expenses                                           | --                      | --                  | 2,008                 | --                | --                        | --                   |
| <b>Total current assets</b>                                | <u>12,221,582</u>       | <u>1,313,009</u>    | <u>1,246,889</u>      | <u>14,032</u>     | <u>1,771,688</u>          | <u>350,278</u>       |
| <b>Noncurrent assets:</b>                                  |                         |                     |                       |                   |                           |                      |
| <b>Restricted assets:</b>                                  |                         |                     |                       |                   |                           |                      |
| Restricted cash                                            | 2,480,498               | --                  | 14,554                | --                | 3,000                     | --                   |
| <b>Capital assets</b>                                      |                         |                     |                       |                   |                           |                      |
| <b>Nondepreciable:</b>                                     |                         |                     |                       |                   |                           |                      |
| Land                                                       | 866,554                 | --                  | 8,962,171             | --                | --                        | --                   |
| <b>Depreciable:</b>                                        |                         |                     |                       |                   |                           |                      |
| Buildings                                                  | 19,024,780              | --                  | --                    | --                | --                        | --                   |
| Structures and improvements                                | 1,206,084               | --                  | --                    | --                | --                        | --                   |
| Vehicles                                                   | 1,587,290               | --                  | --                    | --                | --                        | --                   |
| Machinery and equipment                                    | 5,777,877               | --                  | 40,579                | 1,000             | --                        | 7,294                |
| Less: accumulated depreciation                             | ( 8,225,234)            | --                  | ( 35,461)             | --                | --                        | --                   |
| <b>Other assets:</b>                                       |                         |                     |                       |                   |                           |                      |
| Other                                                      | --                      | --                  | 33,075                | --                | --                        | --                   |
| <b>Total noncurrent assets</b>                             | <u>22,717,849</u>       | <u>--</u>           | <u>9,014,918</u>      | <u>1,000</u>      | <u>3,000</u>              | <u>7,294</u>         |
| <b>Total assets</b>                                        | <u>\$ 34,939,431</u>    | <u>\$ 1,313,009</u> | <u>\$ 10,261,807</u>  | <u>\$ 15,032</u>  | <u>\$ 1,774,688</u>       | <u>\$ 357,572</u>    |
| <b>LIABILITIES</b>                                         |                         |                     |                       |                   |                           |                      |
| <b>Current liabilities payable</b>                         |                         |                     |                       |                   |                           |                      |
| <b>from current assets:</b>                                |                         |                     |                       |                   |                           |                      |
| Accounts payable                                           | 131,929                 | --                  | 33,105                | --                | 25,695                    | 16,359               |
| Benefits payable                                           | 218,838                 | --                  | --                    | --                | --                        | --                   |
| <b>Current liabilities payable from restricted assets:</b> |                         |                     |                       |                   |                           |                      |
| Customer deposits                                          | --                      | --                  | 10,000                | --                | --                        | --                   |
| <b>Deferred revenues:</b>                                  |                         |                     |                       |                   |                           |                      |
| NorTom investments                                         | --                      | --                  | 536,452               | --                | --                        | --                   |
| <b>Noncurrent liabilities:</b>                             |                         |                     |                       |                   |                           |                      |
| Notes payable - due within one year                        | --                      | --                  | --                    | --                | --                        | --                   |
| Notes payable - due in more than one year                  | 23,471                  | --                  | 6,364,658             | --                | --                        | --                   |
| Leases payable - due within one year                       | 26,660                  | --                  | --                    | --                | --                        | --                   |
| Leases payable - due in more than one year                 | 44,711                  | --                  | --                    | --                | --                        | --                   |
| Accrued interest payable                                   | --                      | --                  | 461,848               | --                | --                        | --                   |
| Compensated absences payable                               | 492,788                 | --                  | --                    | --                | --                        | --                   |
| <b>Total liabilities</b>                                   | <u>938,397</u>          | <u>--</u>           | <u>7,406,063</u>      | <u>--</u>         | <u>25,695</u>             | <u>16,359</u>        |
| <b>NET ASSETS</b>                                          |                         |                     |                       |                   |                           |                      |
| Invested in capital assets,<br>net of related debt         | 20,142,509              | --                  | 5,118                 | --                | --                        | --                   |
| Restricted for:                                            |                         |                     |                       |                   |                           |                      |
| Agriculture development                                    | --                      | --                  | 14,554                | --                | --                        | --                   |
| Unrestricted                                               | <u>13,858,525</u>       | <u>1,313,009</u>    | <u>2,836,072</u>      | <u>15,032</u>     | <u>1,748,993</u>          | <u>341,213</u>       |
| <b>Total net assets</b>                                    | <u>34,001,034</u>       | <u>1,313,009</u>    | <u>2,855,744</u>      | <u>15,032</u>     | <u>1,748,993</u>          | <u>341,213</u>       |
| <b>Total liabilities and net assets</b>                    | <u>\$ 34,939,431</u>    | <u>\$ 1,313,009</u> | <u>\$ 10,261,807</u>  | <u>\$ 15,032</u>  | <u>\$ 1,774,688</u>       | <u>\$ 357,572</u>    |

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

JEFFERSON COUNTY, WEST VIRGINIA  
STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2011

Net (Expense) Revenues and  
Changes in Net Assets

| Functions / Programs             | Program Revenues     |                      |                                    |                                  | Net (Expense) Revenues and Changes in Net Assets |                     |                       |                   |                           |                      |
|----------------------------------|----------------------|----------------------|------------------------------------|----------------------------------|--------------------------------------------------|---------------------|-----------------------|-------------------|---------------------------|----------------------|
|                                  | Expenses             | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Primary Governmental Activities                  | Board of Health     | Development Authority | Historic Landmark | Farmland Protection Board | Parks and Recreation |
| <b>Primary government:</b>       |                      |                      |                                    |                                  |                                                  |                     |                       |                   |                           |                      |
| Governmental activities          |                      |                      |                                    |                                  |                                                  |                     |                       |                   |                           |                      |
| General government               | \$ 12,816,078        | \$ 2,845,658         | \$ 193,671                         | \$ --                            | \$ (9,776,749)                                   |                     |                       |                   |                           |                      |
| Public safety                    | 8,238,665            | --                   | 203,743                            | --                               | (8,034,922)                                      |                     |                       |                   |                           |                      |
| Health and sanitation            | 188,383              | --                   | 96,102                             | --                               | (92,281)                                         |                     |                       |                   |                           |                      |
| Culture and recreation           | 1,041,281            | --                   | --                                 | --                               | (1,041,281)                                      |                     |                       |                   |                           |                      |
| Social services                  | 19,815               | --                   | --                                 | --                               | (19,813)                                         |                     |                       |                   |                           |                      |
| Capital projects                 | 389,672              | --                   | --                                 | 350,499                          | (39,173)                                         |                     |                       |                   |                           |                      |
| <b>Total primary government</b>  | <b>\$ 22,693,892</b> | <b>\$ 2,845,658</b>  | <b>\$ 493,516</b>                  | <b>\$ 350,499</b>                | <b>(19,004,219)</b>                              |                     |                       |                   |                           |                      |
| <b>Component units:</b>          |                      |                      |                                    |                                  |                                                  |                     |                       |                   |                           |                      |
| Board of Health                  | 701,024              | 341,194              | 509,554                            | --                               | --                                               | \$ 149,724          | \$ --                 | \$ --             | \$ --                     | \$ --                |
| Economic Development Authority   | 811,408              | --                   | 45,659                             | --                               | --                                               | --                  | (765,749)             | --                | --                        | --                   |
| Historic Landmark Commission     | 41,145               | --                   | --                                 | --                               | --                                               | --                  | --                    | (41,145)          | --                        | --                   |
| Farmland Protection Board        | 1,723,604            | --                   | 799,050                            | --                               | --                                               | --                  | --                    | --                | (924,554)                 | --                   |
| Parks & Recreation Commission    | 610,315              | 364,489              | --                                 | --                               | --                                               | --                  | --                    | --                | --                        | (245,826)            |
| <b>Total component units</b>     | <b>\$ 3,887,496</b>  | <b>\$ 705,683</b>    | <b>\$ 1,354,263</b>                | <b>\$ --</b>                     | <b>--</b>                                        | <b>149,724</b>      | <b>(765,749)</b>      | <b>(41,145)</b>   | <b>(924,554)</b>          | <b>(245,826)</b>     |
| <b>General revenues</b>          |                      |                      |                                    |                                  |                                                  |                     |                       |                   |                           |                      |
| Ad valorem property taxes        |                      |                      |                                    |                                  | 10,248,398                                       | --                  | --                    | --                | --                        | --                   |
| Alcoholic beverages tax          |                      |                      |                                    |                                  | 6,037                                            | --                  | --                    | --                | --                        | --                   |
| Hotel occupancy tax              |                      |                      |                                    |                                  | 550,324                                          | --                  | --                    | --                | --                        | --                   |
| Animal tax                       |                      |                      |                                    |                                  | 27,592                                           | --                  | --                    | --                | --                        | --                   |
| Gas and oil severance tax        |                      |                      |                                    |                                  | 33,485                                           | --                  | --                    | --                | --                        | --                   |
| Other taxes                      |                      |                      |                                    |                                  | 992,196                                          | --                  | --                    | --                | 499,301                   | 228,935              |
| Coal severance tax               |                      |                      |                                    |                                  | 240,301                                          | --                  | --                    | --                | --                        | --                   |
| Licenses and permits             |                      |                      |                                    |                                  | 1,623,711                                        | --                  | --                    | --                | --                        | --                   |
| Intergovernmental:               |                      |                      |                                    |                                  |                                                  |                     |                       |                   |                           |                      |
| Local                            |                      |                      |                                    |                                  | --                                               | 97,781              | 514,229               | 22,714            | --                        | 128,256              |
| Unrestricted investment earnings |                      |                      |                                    |                                  | 180,218                                          | 12,035              | 18,259                | --                | 32,505                    | 1,130                |
| Refunds                          |                      |                      |                                    |                                  | 248,503                                          | --                  | --                    | --                | --                        | --                   |
| Video lottery                    |                      |                      |                                    |                                  | 4,121,161                                        | --                  | --                    | --                | --                        | --                   |
| Miscellaneous                    |                      |                      |                                    |                                  | 1,643,042                                        | 10,623              | 169,061               | --                | 8,139                     | --                   |
| Transfers                        |                      |                      |                                    |                                  | --                                               | --                  | --                    | 13,513            | --                        | 30,383               |
| <b>Total general revenues</b>    |                      |                      |                                    |                                  | <b>19,914,968</b>                                | <b>120,439</b>      | <b>701,549</b>        | <b>36,227</b>     | <b>539,945</b>            | <b>378,704</b>       |
| <b>Change in net assets</b>      |                      |                      |                                    |                                  | <b>910,749</b>                                   | <b>270,163</b>      | <b>(64,200)</b>       | <b>(4,918)</b>    | <b>(384,609)</b>          | <b>132,878</b>       |
| <b>Net assets - beginning</b>    |                      |                      |                                    |                                  | <b>33,090,285</b>                                | <b>1,042,846</b>    | <b>2,919,944</b>      | <b>19,950</b>     | <b>2,133,602</b>          | <b>208,335</b>       |
| <b>Net assets - ending</b>       |                      |                      |                                    |                                  | <b>\$ 34,001,034</b>                             | <b>\$ 1,313,009</b> | <b>\$ 2,855,744</b>   | <b>\$ 15,032</b>  | <b>\$ 1,748,993</b>       | <b>\$ 341,213</b>    |

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

**JEFFERSON COUNTY, WEST VIRGINIA**  
**BALANCE SHEET - GOVERNMENTAL FUNDS**  
 June 30, 2011

|                                            | <u>General</u>      | <u>Coal<br/>Severance<br/>Tax</u> | <u>County<br/>Capital<br/>Outlay</u> | <u>Impact<br/>Fees</u> | <u>State<br/>Grants</u> | <u>Other Nonmajor<br/>Governmental<br/>Funds</u> | <u>Total<br/>Governmental<br/>Funds</u> |
|--------------------------------------------|---------------------|-----------------------------------|--------------------------------------|------------------------|-------------------------|--------------------------------------------------|-----------------------------------------|
| <b>ASSETS</b>                              |                     |                                   |                                      |                        |                         |                                                  |                                         |
| <b>Current:</b>                            |                     |                                   |                                      |                        |                         |                                                  |                                         |
| Cash and cash equivalents                  | \$ 3,408,661        | \$ 343,254                        | \$ 6,183,701                         | \$ --                  | \$ 126,104              | \$ 1,355,976                                     | \$ 11,417,696                           |
| Receivables                                |                     |                                   |                                      | --                     | --                      | --                                               | 724,465                                 |
| Taxes                                      | 724,465             | --                                | --                                   | --                     | --                      | --                                               | 41,995                                  |
| Accounts                                   | 41,995              | --                                | --                                   | --                     | --                      | 13,906                                           | 28,378                                  |
| Grants                                     | 14,472              | --                                | --                                   | --                     | --                      | --                                               | --                                      |
| Due from                                   |                     |                                   |                                      |                        |                         |                                                  |                                         |
| Other funds                                | 208,910             | --                                | 13,516                               | --                     | 27,583                  | 754,602                                          | 1,004,611                               |
| Other governments                          | --                  | --                                | --                                   | --                     | --                      | 9,048                                            | 9,048                                   |
| Restricted cash                            | --                  | --                                | --                                   | 2,480,498              | --                      | --                                               | 2,480,498                               |
| <b>Total assets</b>                        | <u>\$ 4,398,503</u> | <u>\$ 343,254</u>                 | <u>\$ 6,197,217</u>                  | <u>\$ 2,480,498</u>    | <u>\$ 153,687</u>       | <u>\$ 2,133,532</u>                              | <u>\$ 15,706,691</u>                    |
| <b>LIABILITIES AND FUND BALANCES</b>       |                     |                                   |                                      |                        |                         |                                                  |                                         |
| <b>Liabilities:</b>                        |                     |                                   |                                      |                        |                         |                                                  |                                         |
| Accounts payable                           | 131,679             | --                                | --                                   | --                     | --                      | 250                                              | 131,929                                 |
| Benefits payable                           | 218,838             | --                                | --                                   | --                     | --                      | --                                               | 218,838                                 |
| Due to                                     |                     |                                   |                                      |                        |                         |                                                  |                                         |
| Other funds                                | 46,333              | --                                | 577,032                              | --                     | 196,408                 | 184,838                                          | 1,004,611                               |
| Deferred revenues:                         |                     |                                   |                                      |                        |                         |                                                  |                                         |
| Taxes                                      | 565,476             | --                                | --                                   | --                     | --                      | --                                               | 565,476                                 |
| <b>Total liabilities</b>                   | <u>962,326</u>      | <u>--</u>                         | <u>577,032</u>                       | <u>--</u>              | <u>196,408</u>          | <u>185,088</u>                                   | <u>1,920,854</u>                        |
| <b>Fund balances:</b>                      |                     |                                   |                                      |                        |                         |                                                  |                                         |
| Restricted                                 | --                  | --                                | 5,620,185                            | 2,480,498              | --                      | 1,948,486                                        | 10,049,169                              |
| Assigned                                   | 3,408,661           | 343,254                           | --                                   | --                     | --                      | --                                               | 3,751,915                               |
| Unassigned                                 | 27,516              | --                                | --                                   | --                     | (42,721)                | (42)                                             | (15,247)                                |
| <b>Total fund balances</b>                 | <u>3,436,177</u>    | <u>343,254</u>                    | <u>5,620,185</u>                     | <u>2,480,498</u>       | <u>(42,721)</u>         | <u>1,948,444</u>                                 | <u>13,785,837</u>                       |
| <b>Total liabilities and fund balances</b> | <u>\$ 4,398,503</u> | <u>\$ 343,254</u>                 | <u>\$ 6,197,217</u>                  | <u>\$ 2,480,498</u>    | <u>\$ 153,687</u>       | <u>\$ 2,133,532</u>                              | <u>\$ 15,706,691</u>                    |

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

**JEFFERSON COUNTY, WEST VIRGINIA**  
**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET ASSETS**  
**June 30, 2011**

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|                                                                                                                                      |                             |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| Total fund balances on the governmental fund's balance sheet                                                                         | \$ 13,785,837               |
| Amounts reported for governmental activities in the statement of net assets are different because:                                   |                             |
| Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds. (Note IV.C.) | 20,237,351                  |
| Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note IV.B.)           | 565,476                     |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (Note II.A., IV.H.) | <u>( 587,630)</u>           |
| Net assets of governmental activities                                                                                                | <u><u>\$ 34,001,034</u></u> |

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

**JEFFERSON COUNTY, WEST VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES -**  
**GOVERNMENTAL FUNDS**  
For the Fiscal Year Ended June 30, 2011

|                                                      | General             | Coal<br>Severance<br>Tax | County<br>Capital<br>Outlay | Impact<br>Fees      | State<br>Grants    | Other Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|------------------------------------------------------|---------------------|--------------------------|-----------------------------|---------------------|--------------------|-----------------------------------------|--------------------------------|
| <b>REVENUES</b>                                      |                     |                          |                             |                     |                    |                                         |                                |
| Taxes:                                               |                     |                          |                             |                     |                    |                                         |                                |
| Ad valorem property taxes                            | \$ 10,182,489       | \$ --                    | \$ --                       | \$ --               | \$ --              | \$ --                                   | \$ 10,182,489                  |
| Alcoholic beverages tax                              | 6,037               | --                       | --                          | --                  | --                 | --                                      | 6,037                          |
| Hotel occupancy tax                                  | 550,324             | --                       | --                          | --                  | --                 | --                                      | 550,324                        |
| Animal tax                                           | --                  | --                       | --                          | --                  | --                 | 27,592                                  | 27,592                         |
| Gas and oil severance tax                            | 33,485              | --                       | --                          | --                  | --                 | --                                      | 33,485                         |
| Other taxes                                          | 505,730             | --                       | --                          | --                  | --                 | 486,466                                 | 992,196                        |
| Coal severance tax                                   | --                  | 240,301                  | --                          | --                  | --                 | --                                      | 240,301                        |
| Licenses and permits                                 | 262,768             | --                       | --                          | 1,323,021           | --                 | 37,920                                  | 1,623,711                      |
| Intergovernmental:                                   |                     |                          |                             |                     |                    |                                         |                                |
| Federal                                              | 288,151             | --                       | --                          | --                  | --                 | 490,395                                 | 778,546                        |
| State                                                | --                  | --                       | --                          | --                  | 42,270             | 23,199                                  | 65,469                         |
| Charges for services                                 | 2,016,739           | --                       | --                          | --                  | --                 | 415,028                                 | 2,053,045                      |
| Fines and forfeits                                   | 377,585             | --                       | --                          | --                  | --                 | --                                      | 377,585                        |
| Interest and investment earnings                     | 45,181              | 3,091                    | 102,841                     | 19,215              | --                 | 9,890                                   | 180,218                        |
| Refunds                                              | 248,503             | --                       | --                          | --                  | --                 | --                                      | 248,503                        |
| Video Lottery                                        | 4,121,161           | --                       | --                          | --                  | --                 | --                                      | 4,121,161                      |
| Miscellaneous                                        | 1,193,347           | --                       | --                          | --                  | --                 | 449,695                                 | 1,643,042                      |
| <b>Total revenues</b>                                | <u>19,831,500</u>   | <u>243,392</u>           | <u>102,841</u>              | <u>1,342,238</u>    | <u>42,270</u>      | <u>1,976,491</u>                        | <u>23,538,732</u>              |
| <b>EXPENDITURES</b>                                  |                     |                          |                             |                     |                    |                                         |                                |
| Current:                                             |                     |                          |                             |                     |                    |                                         |                                |
| General government                                   | 10,726,679          | 127,684                  | 626,705                     | --                  | 59,384             | 1,241,404                               | 12,781,856                     |
| Public safety                                        | 7,740,335           | --                       | 81,000                      | --                  | --                 | 89,576                                  | 7,910,911                      |
| Health and sanitation                                | 163,625             | 24,758                   | --                          | --                  | --                 | --                                      | 188,383                        |
| Culture and recreation                               | 943,762             | --                       | --                          | --                  | --                 | --                                      | 943,762                        |
| Social services                                      | 19,813              | --                       | --                          | --                  | --                 | --                                      | 19,813                         |
| Capital outlay                                       | 148,379             | 22,992                   | --                          | 104,553             | --                 | 217,802                                 | 493,726                        |
| <b>Total expenditures</b>                            | <u>19,742,593</u>   | <u>175,434</u>           | <u>707,705</u>              | <u>104,553</u>      | <u>59,384</u>      | <u>1,548,782</u>                        | <u>22,338,451</u>              |
| Excess (deficiency) of revenues<br>over expenditures | 88,907              | 67,958                   | (604,864)                   | 1,237,685           | (17,114)           | 427,709                                 | 1,200,281                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                     |                          |                             |                     |                    |                                         |                                |
| Transfers in                                         | 372,747             | --                       | --                          | --                  | --                 | 12,600                                  | 385,347                        |
| Transfers (out)                                      | (12,600)            | --                       | --                          | --                  | --                 | (372,747)                               | (385,347)                      |
| <b>Total other financing<br/>sources (uses)</b>      | <u>360,147</u>      | <u>--</u>                | <u>--</u>                   | <u>--</u>           | <u>--</u>          | <u>(360,147)</u>                        | <u>--</u>                      |
| <b>Net change in fund balances</b>                   | <u>449,054</u>      | <u>67,958</u>            | <u>(604,864)</u>            | <u>1,237,685</u>    | <u>(17,114)</u>    | <u>67,562</u>                           | <u>1,200,281</u>               |
| Fund balances - beginning                            | 2,987,123           | 275,296                  | 6,225,049                   | 1,242,813           | (25,607)           | 1,880,882                               | 12,585,556                     |
| <b>Fund balances - ending</b>                        | <u>\$ 3,436,177</u> | <u>\$ 343,254</u>        | <u>\$ 5,620,185</u>         | <u>\$ 2,480,498</u> | <u>\$ (42,721)</u> | <u>\$ 1,948,444</u>                     | <u>\$ 13,785,837</u>           |

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

**JEFFERSON COUNTY, WEST VIRGINIA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO**  
**THE STATEMENT OF ACTIVITIES**  
**For the Fiscal Year Ended June 30, 2011**

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

Net change in fund balances - total governmental funds \$ 1,200,281

Capital outlays are reported as an expenditure in the governmental funds, but are considered an asset at the government-wide level. This is the amount of capital assets that were purchased during the fiscal year. (Note IV.C.) 871,657

Capital outlays are reported as an expenditure in the governmental funds. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of depreciation expense charged during the year. (Note IV.C.) ( 1,302,785)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the difference between prior and current year deferred revenues. 65,909

Prior year deferred revenues: \$(499,567)

Current year deferred revenues: 565,476

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note II.B., IV.H.) 75,687

Change in net assets of governmental activities \$ 910,749

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

**JEFFERSON COUNTY, WEST VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND**  
**For the Fiscal Year Ended June 30, 2011**

|                                                      | Budgeted Amounts  |                   | Actual<br>Modified<br>Accrual Basis | Adjustments<br>Budget<br>Basis | Actual Amounts<br>Budget<br>Basis | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------------------------|-------------------|-------------------|-------------------------------------|--------------------------------|-----------------------------------|---------------------------------------------------------|
|                                                      | Original          | Final             |                                     |                                |                                   |                                                         |
| <b>REVENUES</b>                                      |                   |                   |                                     |                                |                                   |                                                         |
| Taxes                                                |                   |                   |                                     |                                |                                   |                                                         |
| Ad valorem property taxes                            | \$ 10,170,254     | \$ 10,170,254     | \$ 10,182,489                       | \$ (51,641)                    | \$ 10,130,848                     | \$ (39,406)                                             |
| Alcoholic beverages tax                              | 12,000            | 12,000            | 6,037                               | --                             | 6,037                             | (5,963)                                                 |
| Hotel occupancy tax                                  | 500,000           | 560,000           | 550,324                             | --                             | 550,324                           | (9,676)                                                 |
| Gas and oil severance tax                            | 5,700             | 5,700             | 33,485                              | --                             | 33,485                            | 27,785                                                  |
| Other taxes                                          | 520,000           | 520,000           | 505,730                             | --                             | 505,730                           | (14,270)                                                |
| Licenses and permits                                 | 150,100           | 150,100           | 262,768                             | --                             | 262,768                           | 112,668                                                 |
| Intergovernmental                                    |                   |                   |                                     |                                |                                   |                                                         |
| Federal                                              | 30,000            | 30,000            | 288,151                             | (110,688)                      | 177,463                           | 147,463                                                 |
| Charges for services                                 | 1,892,014         | 1,892,014         | 2,016,739                           | --                             | 2,016,739                         | 124,725                                                 |
| Fines and forfeits                                   | --                | --                | 377,585                             | --                             | 377,585                           | 377,585                                                 |
| Interest and investment earnings                     | 577,900           | 577,900           | 45,181                              | --                             | 45,181                            | (532,719)                                               |
| Refunds                                              | 54,300            | 225,026           | 248,503                             | 24,063                         | 272,566                           | 47,540                                                  |
| Payments in lieu of taxes                            | 16,000            | 16,000            | --                                  | 16,023                         | 16,023                            | 23                                                      |
| Video Lottery                                        | --                | --                | 4,121,161                           | --                             | 4,121,161                         | 4,121,161                                               |
| Miscellaneous                                        | 4,945,000         | 4,945,250         | 1,193,347                           | --                             | 1,193,347                         | (3,751,903)                                             |
| <b>Total revenues</b>                                | <b>18,873,268</b> | <b>19,104,244</b> | <b>19,831,500</b>                   | <b>(122,243)</b>               | <b>19,709,257</b>                 | <b>605,013</b>                                          |
| <b>EXPENDITURES</b>                                  |                   |                   |                                     |                                |                                   |                                                         |
| Current:                                             |                   |                   |                                     |                                |                                   |                                                         |
| General government                                   | 10,237,577        | 12,273,662        | 10,726,679                          | (226,101)                      | 10,500,578                        | 1,773,084                                               |
| Public safety                                        | 8,299,277         | 8,427,096         | 7,740,335                           | (4,777)                        | 7,735,558                         | 691,538                                                 |
| Health and sanitation                                | 163,625           | 163,625           | 163,625                             | --                             | 163,625                           | --                                                      |
| Culture and recreation                               | 849,376           | 909,376           | 943,762                             | (48,997)                       | 894,765                           | 14,611                                                  |
| Social services                                      | 19,813            | 19,813            | 19,813                              | --                             | 19,813                            | --                                                      |
| Capital outlay                                       | 54,000            | 139,997           | 148,379                             | 27,350                         | 175,729                           | (35,732)                                                |
| <b>Total expenditures</b>                            | <b>19,623,668</b> | <b>21,933,569</b> | <b>19,742,593</b>                   | <b>(252,525)</b>               | <b>19,490,068</b>                 | <b>2,443,501</b>                                        |
| Excess (deficiency) of revenues<br>over expenditures | (750,400)         | (2,829,325)       | 88,907                              | 130,282                        | 219,189                           | 3,048,514                                               |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                   |                   |                                     |                                |                                   |                                                         |
| Transfers in                                         | --                | --                | 372,747                             | --                             | 372,747                           | 372,747                                                 |
| Transfers (out)                                      | --                | --                | (12,600)                            | --                             | (12,600)                          | (12,600)                                                |
| <b>Total other financing<br/>sources (uses)</b>      | <b>--</b>         | <b>--</b>         | <b>360,147</b>                      | <b>--</b>                      | <b>360,147</b>                    | <b>360,147</b>                                          |
| Net change in fund balance                           | (750,400)         | (2,829,325)       | 449,054                             | 130,282                        | 579,336                           | 3,408,661                                               |
| Fund balance - beginning                             | 750,400           | 2,829,325         | 2,987,123                           | (157,798)                      | 2,829,325                         | --                                                      |
| Fund balance - ending                                | \$ --             | \$ --             | \$ 3,436,177                        | \$ (27,516)                    | \$ 3,408,661                      | \$ 3,408,661                                            |

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

**JEFFERSON COUNTY, WEST VIRGINIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND**  
**For the Fiscal Year Ended June 30, 2011**

|                                  | <u>Budgeted Amounts</u> |                | Actual Amounts<br>Budget<br>Basis | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|----------------------------------|-------------------------|----------------|-----------------------------------|---------------------------------------------------------|
|                                  | <u>Original</u>         | <u>Final</u>   |                                   |                                                         |
| <b>REVENUES</b>                  |                         |                |                                   |                                                         |
| Taxes:                           |                         |                |                                   |                                                         |
| Coal severance tax               | \$ 150,000              | \$ 150,000     | \$ 240,301                        | \$ 90,301                                               |
| Interest and investment earnings | --                      | --             | 3,091                             | 3,091                                                   |
| <b>Total revenues</b>            | <u>150,000</u>          | <u>150,000</u> | <u>243,392</u>                    | <u>93,392</u>                                           |
| <b>EXPENDITURES</b>              |                         |                |                                   |                                                         |
| Current:                         |                         |                |                                   |                                                         |
| General government               | --                      | 164,476        | 127,684                           | 36,792                                                  |
| Health and sanitation            | 30,000                  | 23,700         | 24,758                            | ( 1,058)                                                |
| Capital outlay                   | 120,000                 | 237,120        | 22,992                            | 214,128                                                 |
| <b>Total expenditures</b>        | <u>150,000</u>          | <u>425,296</u> | <u>175,434</u>                    | <u>249,862</u>                                          |
| Net change in fund balance       | --                      | ( 275,296)     | 67,958                            | 343,254                                                 |
| Fund balance - beginning         | --                      | 275,296        | 275,296                           | --                                                      |
| Fund balance - ending            | <u>\$ --</u>            | <u>\$ --</u>   | <u>\$ 343,254</u>                 | <u>\$ 343,254</u>                                       |

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

**JEFFERSON COUNTY, WEST VIRGINIA**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
**June 30, 2011**

|                           | Agency<br>Funds          |
|---------------------------|--------------------------|
| <b>ASSETS</b>             |                          |
| Non-pooled cash           | \$ <u>626,377</u>        |
| Total assets              | \$ <u><u>626,377</u></u> |
| <b>LIABILITIES</b>        |                          |
| Due to: other governments | <u>626,377</u>           |
| Total liabilities         | \$ <u><u>626,377</u></u> |

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

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

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

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

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

In determining whether to include a governmental department, agency, commission or organization as a component unit, the government must evaluate each entity as to whether they are legally separate and financially accountable based on the criteria set forth by the Governmental Accounting Standards Board (GASB). Legal separateness is evaluated on the basis of: (1) its corporate name, (2) the right to sue and be sued, and (3) the right to buy, sell or lease and mortgage property. Financial accountability is based on: (1) the appointment of the governing authority and (2) the ability to impose will or (3) the providing of specific financial benefit or imposition of specific financial burden. Another factor to consider in this evaluation is whether an entity is fiscally dependent on the County.

*Discretely Presented Component Units*

Discretely presented component units are entities which are legally separate from the County, but are financially accountable to the County, or whose relationship with the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Because of the nature of services they provide and the County's ability to impose its will on them or a financial benefit/burden relationship exists, the following component units are discretely presented in accordance with GASB Statement No. 14 (as amended by GASB Statement 39). The discretely presented component units are presented on the government-wide statements.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

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The Jefferson County Board of Health serves citizens of Jefferson County and is governed by a five-member board appointed by the County Commission. The Board of Health is responsible for directing, supervising and carrying out matters related to public health of the County. West Virginia statute dictates the County is legally obligated to provide financial support to the board.

The Jefferson County Development Authority serves Jefferson County, West Virginia, and is governed by a board comprised of 15 members appointed by the County Commission. The Jefferson County Economic Development Authority develops property on behalf of the County and also provides services to external parties.

The Jefferson County Parks and Recreation Commission serves all citizens of Jefferson County by providing recreational services and is governed by an eleven-member board appointed by the County Commission. The County provides financial support to the Board on an annual basis.

The Jefferson County Farmland Protection Board serves Jefferson County and is governed by a board comprised of six members appointed by the County Commission and one representative from the County Commission. The Farmland Protection Board was created by West Virginia Code §8-24-72 with the primary purpose to acquire easements from land owners whereby the property is dedicated to preservation for future years. The Board receives the majority of its funding from the County.

The Jefferson County Historic Landmarks Commission serves all citizens of Jefferson County by preserving historic structures within the unincorporated areas of Jefferson County, and by educating persons about the county's heritage, and is governed by a five-member board appointed by the County Commission. The County provides financial support to the Commission.

The Jefferson County Emergency Services Agency serves all citizens of Jefferson County by providing ambulance services, fire protection services and emergency medical services and is governed by a ten-member board appointed by the County Commission. The County provides financial support to the Agency on an annual basis.

Complete financial statements for each of the individual component units can be obtained at the entity's administrative offices.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

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*Related Organizations*

The County's officials are also responsible for appointing the members of boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County Commission appoints board members to the following organizations:

The Zoning Board of Appeals, Eastern Panhandle Transit Authority, Planning Commission, Solid Waste Authority, Harpers Ferry/Bolivar PSD, Summit Point Library Commission, Region Nine Planning and Development Council, Regional Health Advisory Committee, E-911 Advisory Board, Council on Aging, Sheriff's Civil Service Commission, North Eastern Regional EMS, Inc., Jefferson County PSD, Harpers Ferry/Bolivar Library Board and Emergency Services Council.

**B. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues. Interest on general long-term debt liabilities is considered an indirect expense and is reported in the Statement of Activities as a separate line.

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

**C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and collectible. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

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

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

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

The government reports the following major governmental funds:

The *General fund* is the government's primary operating fund. It accounts for all financial sources of the general government, except those required to be accounted for in another fund.

The *Coal Severance Tax fund*, a special revenue fund, accounts for revenues and expenditures from a severance tax placed on coal that is distributed to West Virginia counties. The State Auditor's Office requires an annual budget be submitted for approval for this fund.

The *State Grant fund*, a special revenue fund, accounts for revenues and expenditures related to state grants awarded to the County.

The *County Capital Outlay fund*, a capital projects fund, accounts for revenues and expenditures related to capital outlay expenditures of the County.

The *Impact Fees fund*, a capital projects fund, accounts for revenues and expenditures related to capital outlay for schools, parks, fire, EMS and law enforcement capacity improvements.

Additionally, the government reports the following fund types:

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

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

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

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

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

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

**D. Assets, Liabilities, and Net Assets or Equity**

**1. Deposits and Investments**

Jefferson County, West Virginia's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of less than three months from the date of acquisition.

If it is determined that the available interest rate offered by an acceptable depository in the county is less than the interest rate, net of administrative fees referred to in article six, chapter twelve of the West Virginia Code, offered it through the state board of investments, the county treasurer may, with the approval of each fiscal body whose funds are involved, make such funds available to the state board of investments for investment in accordance with the provisions of article six, chapter twelve of the code.

State statutes authorize the government to enter into agreements with the State Treasurer for the investment of monies. Authority is provided for investment in the Investment Management Board, the West Virginia Board of Treasury or the Municipal Bond Commission, or to invest such funds in the following classes of securities: Any investment company or investment trust registered under the Investment Company Act of 1940, 15 U.S.C. § 80a, the portfolio of which is limited: (i) To obligations issued by or guaranteed as to the payment of both principal and interest by the United States of America or its agencies or instrumentalities; and (ii) to repurchase agreements fully collateralized by obligations of the United States government or its agencies or instrumentalities: Provided, That the investment company or investment trust takes delivery of the collateral either directly or through an authorized custodian: Provided, however, That the investment company or investment trust is rated within one of the top two rating categories of any nationally recognized rating service such as Moody's or Standard & Poor's.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

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**2. Receivables and Payables**

*Interfund Transactions*

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

*Property Tax Receivable*

The property tax receivable allowance is equal to 15 percent of the property taxes outstanding at June 30, 2011.

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

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

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

| <u>Class of Property</u> | <u>Assessed Valuation For Tax Purposes</u> | <u>Current Expense</u> |
|--------------------------|--------------------------------------------|------------------------|
| Class I                  | \$ --                                      | 10.96 cents            |
| Class II                 | 2,119,649,580                              | 21.92 cents            |
| Class III                | 868,421,052                                | 43.84 cents            |
| Class IV                 | 399,273,387                                | 43.84 cents            |

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

**3. Inventories and Prepaid Items**

The cost of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed.

**4. Restricted Assets**

Certain assets of the Impact Fees, a capital projects fund, are classified as restricted assets because their use is restricted by state statutes.

**5. Capital Assets and Depreciation**

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of \$10,000 or more and estimated to have a useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

**6. Compensated Absences**

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

No liability is reported for unpaid accumulated sick leave.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

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When a permanent full time employee retires, the employee may elect to have any accrued sick leave converted to insurance benefits based on the formula of two days sick leave for one month single coverage insurance premium or three days sick leave for one month family coverage insurance premium.

**7. Long-term Obligations**

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets.

**8. Fund Balances**

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

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

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

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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The government has not adopted a minimum fund balance policy that requires management to maintain a total spendable general fund balance.

**9. Change in Accounting Principle**

Effective July 1, 2010, the County adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This Statement establishes standards of accounting and financial reporting for fund balance classifications and governmental fund type definitions including note disclosures in the financial reports of state and local governments. The County has applied any required adjustments to the financial statements. The details of the fund balances for major and nonmajor governmental funds presented in the aggregate on the balance sheet are shown in Note IV-E.

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Assets**

The governmental fund Balance Sheet includes a reconciliation between fund balance total governmental funds and net assets-governmental activities as reported in the government-wide Statement of Net Assets. One element of that reconciliation explains that, "long-term liabilities are not due and payable in the current period and therefore are not reported in the funds." The details of this difference are as follows:

|                                                                                                                             |                                 |
|-----------------------------------------------------------------------------------------------------------------------------|---------------------------------|
| Notes payable                                                                                                               | \$ (23,471)                     |
| Capital leases payable                                                                                                      | (71,371)                        |
| Compensated absences                                                                                                        | <u>(492,788)</u>                |
| <br>Net adjustment to decrease fund balance-<br>total governmental funds to arrive at net<br>assets-governmental activities | <br><br><br><u>\$ (587,630)</u> |

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

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

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances-total governmental funds and changes in net assets of governmental activities as reported in the government-wide Statement of Activities. One element of that reconciliation states that, "Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds." The details of this difference are as follows:

|                                                                                                                                                |    |                      |
|------------------------------------------------------------------------------------------------------------------------------------------------|----|----------------------|
| Compensated absences                                                                                                                           | \$ | 3,245                |
| Notes                                                                                                                                          |    | 46,940               |
| Leases                                                                                                                                         |    | <u>25,502</u>        |
| Net adjustment to increase net changes in fund balances-total governmental funds to arrive at changes in net assets of governmental activities | \$ | <u><u>75,687</u></u> |

**III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**Budgetary Information**

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

Jefferson County, West Virginia prepares its budget on the cash basis of accounting. Therefore, a reconciliation has been performed on the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for the General Fund.

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

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

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

| <u>Description</u>                          | <u>Amount</u> |
|---------------------------------------------|---------------|
| <u>General County Fund</u>                  |               |
| General government expenditure increase     | \$ 2,036,085  |
| Public safety expenditure increase          | 127,819       |
| Culture and recreation expenditure increase | 60,000        |
| Capital projects expenditure increase       | 85,997        |
| <br><u>Coal Severance Tax Fund</u>          |               |
| General government expenditure increase     | \$ 164,476    |
| Capital projects expenditure increase       | 117,120       |

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

At year-end, the government had no investments.

*Custodial Credit Risk*

For deposits, the government could be exposed to risk in the event of a bank failure where the government's deposits may not be returned. The government's policy for custodial credit risk is to comply with statutory provisions for depository bond coverage, which provides that no public money should be deposited until the banking institution designated executes a bond with good and sufficient sureties which may not be less than the maximum sum that is deposited in the depository at any one time.

At year end, the government's bank balances were \$14,524,571. The bank balance was collateralized by federal depository insurance or with securities held by the pledging financial institution's trust department or agent in the government's name.

A reconciliation of cash and investments as shown on the Statement of Net Assets of the primary government and Statement of Net Assets of the Fiduciary Funds is as follows:

|                                      |                                 |
|--------------------------------------|---------------------------------|
| Cash and cash equivalents            | \$ <u>14,524,571</u>            |
| <br>Total                            | <br>\$ <u><u>14,524,571</u></u> |
| <br>Cash and cash equivalents        | <br>\$ 11,417,696               |
| Cash and cash equivalents-restricted | <u>3,106,875</u>                |
| <br>Total                            | <br>\$ <u><u>14,524,571</u></u> |

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

**B. Receivables**

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

|                                      | General    | Nonmajor<br>Governmental | Total      |
|--------------------------------------|------------|--------------------------|------------|
| Receivables:                         |            |                          |            |
| Accounts                             | \$ 41,995  | \$ --                    | \$ 41,995  |
| Taxes                                | 849,465    | --                       | 849,465    |
| Grants                               | 14,472     | 13,906                   | 28,378     |
| Gross Receivables                    | 905,932    | 13,906                   | 919,838    |
| Less: Allowance<br>for Uncollectible | ( 125,000) | --                       | ( 125,000) |
| Net Total Receivables                | \$ 780,932 | \$ 13,906                | \$ 794,838 |

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

|                                                        | Unavailable |
|--------------------------------------------------------|-------------|
| Delinquent property taxes receivable (General Fund)    | \$ 565,476  |
| Total deferred/unearned revenue for governmental funds | \$ 565,476  |

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

**C. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2011 was as follows:

|                                                    | Primary Government   |                     |                      | Ending<br>Balance    |
|----------------------------------------------------|----------------------|---------------------|----------------------|----------------------|
|                                                    | Beginning<br>Balance | Increases           | Decreases            |                      |
| <b>Governmental activities:</b>                    |                      |                     |                      |                      |
| <b>Capital assets, not being depreciated:</b>      |                      |                     |                      |                      |
| Land                                               | \$ 866,554           | \$ --               | \$ --                | \$ 866,554           |
| Construction in progress                           | 340,413              | 104,054             | ( 444,467)           | --                   |
| <b>Total capital assets not being depreciated</b>  | <u>1,206,967</u>     | <u>104,054</u>      | <u>( 444,467)</u>    | <u>866,554</u>       |
| <b>Capital assets being depreciated:</b>           |                      |                     |                      |                      |
| Buildings and improvements                         | 18,522,337           | 502,443             | --                   | 19,024,780           |
| Structures and improvements                        | 761,617              | 444,467             | --                   | 1,206,084            |
| Machinery and equipment                            | 5,633,271            | 144,606             | --                   | 5,777,877            |
| Vehicles                                           | 1,524,992            | 120,554             | ( 58,256)            | 1,587,290            |
| Less: Total accumulated depreciation               | <u>( 6,980,705)</u>  | <u>( 1,302,785)</u> | <u>58,256</u>        | <u>( 8,225,234)</u>  |
| <b>Total capital assets being depreciated, net</b> | <u>19,461,512</u>    | <u>( 90,715)</u>    | <u>--</u>            | <u>19,370,797</u>    |
| <b>Governmental activities capital assets, net</b> | <u>\$ 20,668,479</u> | <u>\$ 13,339</u>    | <u>\$ ( 444,467)</u> | <u>\$ 20,237,351</u> |

The decreases in the construction in progress is equally reflected as an addition to the capital assets.

Depreciation expense was charged to functions/programs of the primary government as follows:

|                                                           |                     |
|-----------------------------------------------------------|---------------------|
| <b>Governmental activities:</b>                           |                     |
| General government                                        | \$ 593,835          |
| Public safety                                             | 611,431             |
| Culture and recreation                                    | <u>97,519</u>       |
| <b>Total depreciation expense-governmental activities</b> | <u>\$ 1,302,785</u> |

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

**D. Interfund Receivables, Payables, and Transfers**

The composition of interfund balances as of the fiscal year ended June 30, 2012 is as follows:

*Due to/from other funds*

| <u>Receivable Fund</u>     | <u>Payable Fund</u>   | <u>Purpose</u>      | <u>Amount</u>       |
|----------------------------|-----------------------|---------------------|---------------------|
| General                    | Federal Grant Fund    | Grant Reimbursement | \$ 144,401          |
| General                    | Jury and Witness      | Reimbursement       | 34,187              |
| General                    | State Grant Fund      | Grant Reimbursement | 30,322              |
| State Grant Fund           | Federal Grant Fund    | Grant Reimbursement | 6,250               |
| State Grant Fund           | General               | Grant Reimbursement | 21,333              |
| Federal Grant Fund         | State Grant Fund      | Grant Reimbursement | 152,570             |
| Federal Grant Fund         | General               | Grant Reimbursement | 25,000              |
| Emergency Services Cap O/L | County Capital Outlay | Grant Reimbursement | 577,032             |
| County Capital Outlay      | State Grant Fund      | Grant Reimbursement | <u>13,516</u>       |
| Total                      |                       |                     | <u>\$ 1,004,611</u> |

*Interfund Transfers:*

| <u>Transferred from:</u> | <u>Transferred to:</u> | <u>Purpose</u>         | <u>Amount</u>     |
|--------------------------|------------------------|------------------------|-------------------|
| Dog and Kennel           | General                | Payroll                | \$ 35,960         |
| Voter Registration       | General                | Election Reimbursement | 49                |
| Assessor Valuation       | General                | Payroll                | 336,738           |
| General                  | Concealed Weapon       | Capital Outlay         | <u>12,600</u>     |
| Total                    |                        |                        | <u>\$ 385,347</u> |

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

**E. Fund Balance Detail**

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

|                            | <u>General<br/>Fund</u>    | <u>Coal Severance<br/>Fund</u> | <u>County<br/>Capital<br/>Outlay</u> | <u>Impact<br/>Fees</u>     | <u>State<br/>Grants</u>   |
|----------------------------|----------------------------|--------------------------------|--------------------------------------|----------------------------|---------------------------|
| <b>Restricted:</b>         |                            |                                |                                      |                            |                           |
| Public safety              | \$ --                      | \$ --                          | \$ --                                | \$ 471,866                 | \$ --                     |
| Culture and recreation     | --                         | --                             | --                                   | 227,855                    | --                        |
| Capital projects           | --                         | --                             | 5,620,185                            | --                         | --                        |
| School                     | --                         | --                             | --                                   | 1,780,777                  | --                        |
| <b>Assigned:</b>           |                            |                                |                                      |                            |                           |
| General government         | --                         | 288,254                        | --                                   | --                         | --                        |
| Health and sanitation      | --                         | 30,000                         | --                                   | --                         | --                        |
| Capital projects           | --                         | 25,000                         | --                                   | --                         | --                        |
| Budget carryover           | 3,408,661                  | --                             | --                                   | --                         | --                        |
| Unassigned                 | <u>27,516</u>              | <u>--</u>                      | <u>--</u>                            | <u>--</u>                  | <u>(42,721)</u>           |
| <b>Total fund balances</b> | <b><u>\$ 3,436,177</u></b> | <b><u>\$ 343,254</u></b>       | <b><u>\$ 5,620,185</u></b>           | <b><u>\$ 2,480,498</u></b> | <b><u>\$ (42,721)</u></b> |

|                            | <u>Non-major<br/>Funds</u> | <u>Total</u>                |
|----------------------------|----------------------------|-----------------------------|
| <b>Restricted:</b>         |                            |                             |
| General government         | \$ 427,188                 | \$ 427,188                  |
| Public safety              | 125,142                    | 597,008                     |
| Culture and recreation     | --                         | 227,855                     |
| Capital projects           | 1,396,156                  | 7,016,341                   |
| School                     | --                         | 1,780,777                   |
| <b>Assigned:</b>           |                            |                             |
| General government         | --                         | 288,254                     |
| Health and sanitation      | --                         | 30,000                      |
| Capital projects           | --                         | 25,000                      |
| Budget carryover           | --                         | 3,408,661                   |
| Unassigned                 | <u>(42)</u>                | <u>(15,247)</u>             |
| <b>Total fund balances</b> | <b><u>\$ 1,948,444</u></b> | <b><u>\$ 13,785,837</u></b> |

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

**F. Leases**

*Capital Leases*

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

The assets acquired through capital leases are as follows:

| <u>Assets:</u>                 | <u>Governmental<br/>Activities</u> |
|--------------------------------|------------------------------------|
| Office equipment               | \$ 154,022                         |
| Less: accumulated depreciation | <u>( 105,248)</u>                  |
| Total                          | <u>\$ 48,774</u>                   |

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

| <u>Year Ending June 30,</u>             | <u>Governmental<br/>Activities</u> |
|-----------------------------------------|------------------------------------|
| 2012                                    | \$ 29,297                          |
| 2013                                    | 29,297                             |
| 2014                                    | <u>17,090</u>                      |
| Total minimum lease payments            | 75,684                             |
| Less: amount representing interest      | <u>( 4,313)</u>                    |
| Present value of minimum lease payments | <u>\$ 71,371</u>                   |

**G. Notes Payable**

The government has entered into a 5-year, no interest loan agreement with the West Virginia Secretary of State's office for the acquisition of election equipment, software and/or services.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

The notes payable debt service requirements to maturity were as follows:

| <u>Year Ending June 30,</u> | <u>Governmental<br/>Activities</u> |
|-----------------------------|------------------------------------|
| 2012                        | \$ --                              |
| 2013                        | <u>23,471</u>                      |
| Total                       | <u>\$ 23,471</u>                   |

**H. Long-term Debt**

**Changes in Long-term Liabilities**

|                                                  | <u>Governmental Activities</u> |                  |                    |                           | <u>Due Within<br/>One Year</u> |
|--------------------------------------------------|--------------------------------|------------------|--------------------|---------------------------|--------------------------------|
|                                                  | <u>Beginning<br/>Balance</u>   | <u>Additions</u> | <u>Reductions</u>  | <u>Ending<br/>Balance</u> |                                |
| Capital leases                                   | \$ 96,873                      | \$ --            | \$ (25,502)        | \$ 71,371                 | \$ 26,660                      |
| Notes                                            | 70,411                         | --               | (46,940)           | 23,471                    | --                             |
| Compensated absences                             | <u>496,033</u>                 | <u>--</u>        | <u>(3,245)</u>     | <u>492,788</u>            | <u>--</u>                      |
| Governmental activities<br>Long-term liabilities | <u>\$ 663,317</u>              | <u>\$ --</u>     | <u>\$ (75,687)</u> | <u>\$ 587,630</u>         | <u>\$ 26,660</u>               |

**I. Restricted Assets**

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

|                                  | <u>Governmental<br/>Activities</u> |
|----------------------------------|------------------------------------|
| Impact Fees - School             | \$ 1,780,777                       |
| Impact Fees - Law Enforcement    | 47,299                             |
| Impact Fees - Parks & Recreation | 227,855                            |
| Impact Fees - Fire & EMS         | <u>424,567</u>                     |
| Total restricted assets          | <u>\$ 2,480,498</u>                |

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

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**V. OTHER INFORMATION**

**A. Risk Management**

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

Workers' Compensation Fund (WCF): West Virginia utilizes a single private insurance company, Brick Street Insurance, to provide workers' compensation coverage to all employers in the state. Other private insurance companies may begin to offer coverage to private sector employees beginning July 1, 2008 and to government employers beginning July 1, 2010. For the most part, all employers in the state, including governmental entities, must have coverage. The cost of all coverage, as determined by Brick Street, is paid by the employers. The WCF risk pool retains the risk related to the compensation of injured employees under the program.

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

**B. Contingent Liabilities**

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

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

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the government's counsel that resolution of these matters will not have a material effect on the financial condition of the government.

**C. Deferred Compensation Plan**

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

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

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2011**

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**D. Other Post-employment Benefits**

Jefferson County, a non participating employer, has not obtained the required actuarial study necessary to record the Other Post-Employment Benefits obligation in accordance with the parameters of Governmental Accounting Standards Board (GASB) Statement No. 45

**VI. EMPLOYEE RETIREMENT SYSTEMS AND PLANS**

*Plan Descriptions, Contribution Information, and Funding Policies*

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

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

**Public Employees Retirement System (PERS)**

|                                                                        |                                                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Eligibility to participate                                             | All county full-time employees, except those covered by other pension plans                                                                                                                                                                                                                                                                    |
| Authority establishing contribution obligations and benefit provisions | State Statute                                                                                                                                                                                                                                                                                                                                  |
| Plan member's contribution rate                                        | 4.50%                                                                                                                                                                                                                                                                                                                                          |
| County's contribution rate                                             | 12.50%                                                                                                                                                                                                                                                                                                                                         |
| Period required to vest                                                | Five Years                                                                                                                                                                                                                                                                                                                                     |
| Benefits and eligibility for distribution                              | A member who has attained age 60 and has earned 5 years or more of contributing service or age 55 if the sum of his/her age plus years of credited service is equal to or greater than 80. The final average salary (three highest consecutive years in the last 10) times the years of service times 2% equals the annual retirement benefit. |
| Deferred retirement portion                                            | No                                                                                                                                                                                                                                                                                                                                             |
| Provisions for:                                                        |                                                                                                                                                                                                                                                                                                                                                |
| Cost of living                                                         | No                                                                                                                                                                                                                                                                                                                                             |
| Death benefits                                                         | Yes                                                                                                                                                                                                                                                                                                                                            |

**JEFFERSON COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2011**

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**West Virginia Deputy Sheriff Retirement System (WVDRS)**

|                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Eligibility to participate                                             | West Virginia deputy sheriffs first employed after the effective date and any deputy sheriffs hired prior to the effective date who elect to become members.                                                                                                                                                                                                                                                                                                                                                                               |
| Authority establishing contribution obligations and benefit provisions | State Statute                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Funding policy and contributions                                       | Certain fees for reports generated by sheriff's offices are paid to this plan in accordance with West Virginia State Code. WVDRS members are required to contribute 8.5% of their annual covered salary and the county is required to contribute 10.5%. The contribution requirements of WVDRS members are established and may be amended only by the State of West Virginia Legislature. The government's contribution to WVDRS for the current fiscal year ending was \$104,828 for employees' share and \$129,494 for employer's share. |
| Period required to vest                                                | Five years                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Benefits and eligibility for distribution                              | A member who has attained age 60 and has earned 5 or more years of contributing service or age 50 and if the sum of his/her age plus years of credited service is equal to or greater than 70. The final average salary (three highest consecutive years in the last ten years) times the years of service times 2.25% equals the annual retirement benefit.                                                                                                                                                                               |
| Deferred retirement option                                             | No deferred retirement option is available.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Provisions for cost of living adjustments or death benefits            | This plan has no provisions for cost of living adjustments. There are provisions for death benefits.                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Annual pension cost and amount contributed:                            | For the current fiscal year ended, the annual cost was \$234,322 for all covered employees with a contributed percentage of 100%.                                                                                                                                                                                                                                                                                                                                                                                                          |

**JEFFERSON COUNTY, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2011**

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*Trend Information*

| <u>Fiscal Year</u> | <u>Public Employees Retirement System (PERS)</u> |                               | <u>West Virginia Deputy Sheriff Retirement System (WVDRS)</u> |                               |
|--------------------|--------------------------------------------------|-------------------------------|---------------------------------------------------------------|-------------------------------|
|                    | <u>Annual Pension Cost</u>                       | <u>Percentage Contributed</u> | <u>Annual Pension Cost</u>                                    | <u>Percentage Contributed</u> |
| 2011               | \$ 1,122,783                                     | 100%                          | \$ 234,322                                                    | 100%                          |
| 2010               | \$ 961,767                                       | 100%                          | \$ 228,320                                                    | 100%                          |
| 2009               | \$ 899,922                                       | 100%                          | \$ 220,190                                                    | 100%                          |

PERS and WVDRS issue a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to the Public Employees Retirement System, 4101 MacCorkle Avenue, SE, Charleston, WV 25304.

***SUPPLEMENTARY INFORMATION***

**JEFFERSON COUNTY, WEST VIRGINIA  
BUDGETARY COMPARISON SCHEDULE -  
ASSESSOR'S VALUATION FUND  
For the Fiscal Year Ended June 30, 2011**

|                                                              | Budgeted Amounts    |                     | Actual Amounts                | Variance with                                     |
|--------------------------------------------------------------|---------------------|---------------------|-------------------------------|---------------------------------------------------|
|                                                              | <u>Original</u>     | <u>Final</u>        | <u>Budget</u><br><u>Basis</u> | <u>Final Budget</u><br><u>Positive (Negative)</u> |
| Revenues:                                                    |                     |                     |                               |                                                   |
| Other taxes                                                  | \$ 377,853          | \$ 377,853          | \$ 401,114                    | \$ 23,261                                         |
| Interest                                                     | <u>68</u>           | <u>68</u>           | <u>40</u>                     | <u>(28)</u>                                       |
| Total revenues                                               | <u>377,921</u>      | <u>377,921</u>      | <u>401,154</u>                | <u>23,233</u>                                     |
| Expenditures:                                                |                     |                     |                               |                                                   |
| Current:                                                     |                     |                     |                               |                                                   |
| General government                                           | 43,500              | 33,823              | 54,453                        | (20,630)                                          |
| Capital outlay                                               | <u>37,174</u>       | <u>37,174</u>       | <u>--</u>                     | <u>37,174</u>                                     |
| Total expenditures                                           | <u>80,674</u>       | <u>70,997</u>       | <u>54,453</u>                 | <u>16,544</u>                                     |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>297,247</u>      | <u>306,924</u>      | <u>346,701</u>                | <u>39,777</u>                                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                     |                               |                                                   |
| Transfers (out)                                              | <u>(353,458)</u>    | <u>(353,458)</u>    | <u>(336,738)</u>              | <u>16,720</u>                                     |
| Total other financing<br>sources (uses)                      | <u>(353,458)</u>    | <u>(353,458)</u>    | <u>(336,738)</u>              | <u>16,720</u>                                     |
| Net change in fund balance                                   | (56,211)            | (46,534)            | 9,963                         | 56,497                                            |
| Fund balance at<br>beginning of year                         | <u>56,211</u>       | <u>46,534</u>       | <u>46,534</u>                 | <u>--</u>                                         |
| Fund balance at<br>end of year                               | \$ <u><u>--</u></u> | \$ <u><u>--</u></u> | \$ <u><u>56,497</u></u>       | \$ <u><u>56,497</u></u>                           |

*ACCOMPANYING INFORMATION*



## State of West Virginia

Glen B. Gainer III  
State Auditor and  
Chief Inspector

Stuart T. Stickel, CPA  
Deputy Chief Inspector

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

Toll-Free: 877-982-9148  
Telephone: (304) 550-2540  
FAX: (304) 205-3033  
[www.wvsao.gov](http://www.wvsao.gov)

### **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Members of the  
Jefferson County Commission  
Charles Town, West Virginia 25414

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jefferson County, West Virginia (the County), as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon, dated March 28, 2012. Our report includes a reference to other auditors. In that report, we issued an adverse opinion on the aggregate discretely presented component units because the financial data for the Jefferson County Emergency Services Agency was not presented and the Jefferson County Board of Health, the Jefferson County Parks Recreation Commission, and the Jefferson County Historic Landmarks Commission have not been audited. We also qualified our opinion on the governmental activities due to management not recording the other post-employment benefit liability. Except as discussed in the preceding sentences, we conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Jefferson County Development Authority and the Jefferson County Farmland Protection Board, as described in our report on the County's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

#### **Internal Control Over Financial Reporting**

Management of the County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2011-4 and 2011-7 to be material weaknesses.

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2011-5 and 2011-6 to be significant deficiencies.

#### **Compliance and Other Matters**

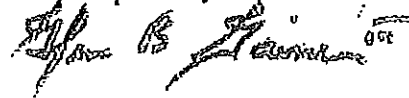
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2011-1, 2011-2, 2011-3 and 2011-8.

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

Honorable Members of the  
Jefferson County Commission  
Page 3

This report is intended solely for the information and use of management, the County Commission, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Glen B. Gainer III". The signature is written in a cursive style with some flourishes.

Glen B. Gainer III  
West Virginia State Auditor

March 28, 2012



## State of West Virginia

Glen D. Gainer III  
State Auditor and  
Chief Inspector

Stuart T. Stickle, CPA  
Deputy Chief Inspector

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Toll-Free: 877-982-9148  
Telephone: (304) 558-2540  
FAX: (304) 205-8093  
[www.wvsao.gov](http://www.wvsao.gov)

### REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable Members of the  
Jefferson County Commission  
Charles Town, West Virginia 25414

#### Compliance

We have audited the compliance of Jefferson County, West Virginia (the County), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended June 30, 2011.

### Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the County Commission, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Glen B. Gainer III  
West Virginia State Auditor

March 29, 2012

**JEFFERSON COUNTY, WEST VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Fiscal Year Ended June 30, 2011**

| <u>Federal Grantor/Pass -through<br/>Grantor/Program or Cluster Title</u>                                     | <u>Federal<br/>CFDA<br/>Number</u> | <u>Pass-Through<br/>Entity<br/>Number</u> | <u>Total<br/>Expenditures</u> |
|---------------------------------------------------------------------------------------------------------------|------------------------------------|-------------------------------------------|-------------------------------|
| <b>U. S. Department of the Interior</b>                                                                       |                                    |                                           |                               |
| Direct programs:                                                                                              |                                    |                                           |                               |
| Payments in Lieu of Taxes                                                                                     | 15.226                             | N/A                                       | \$ <u>16,023</u>              |
| <b>Total U. S. Department of the Interior</b>                                                                 |                                    |                                           | <u>16,023</u>                 |
| <b>U. S. Department of Justice</b>                                                                            |                                    |                                           |                               |
| Direct Programs:                                                                                              |                                    |                                           |                               |
| <u>JAG Program Cluster:</u>                                                                                   |                                    |                                           |                               |
| Edward Byrne Memorial Justice Assistance Grant Program                                                        | 16.738                             | N/A                                       | 14,944                        |
| Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government | 16.804                             | N/A                                       | <u>46,792</u>                 |
| <i>Total JAG Program Cluster</i>                                                                              |                                    |                                           | <u>61,736</u>                 |
| Recovery Act-Public Safety Partnership and Community Policing Grants                                          | 16.710                             | N/A                                       | <u>14,375</u>                 |
| Pass-through Programs From:                                                                                   |                                    |                                           |                               |
| West Virginia Department of Criminal Justice Services                                                         |                                    |                                           |                               |
| Crime Victim Assistance                                                                                       | 16.575                             | 09-VA-046                                 | <u>58,384</u>                 |
| Enforcing Underage Drinking Laws Program                                                                      | 16.727                             | 09-EUD-116                                | <u>6,571</u>                  |
| <b>Total U. S. Department of Justice</b>                                                                      |                                    |                                           | \$ <u>141,066</u>             |

**JEFFERSON COUNTY, WEST VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Fiscal Year Ended June 30, 2011**

| <u>Federal Grantor/Pass-through<br/>Grantor/Program or Cluster Title</u>       | <u>Federal<br/>CFDA<br/>Number</u> | <u>Pass-Through<br/>Entity<br/>Number</u> | <u>Total<br/>Expenditures</u> |
|--------------------------------------------------------------------------------|------------------------------------|-------------------------------------------|-------------------------------|
| <b>Environmental Protection Agency</b>                                         |                                    |                                           |                               |
| Pass-through Programs From:                                                    |                                    |                                           |                               |
| West Virginia Department of<br>Health and Human Resources                      |                                    |                                           |                               |
| Recovery Act-Capitalization Grants for Clean<br>Water State Revolving Funds    | 66.458                             | G100647                                   | \$ <u>50,151</u>              |
| <b>Total Environmental Protection Agency</b>                                   |                                    |                                           | <u>50,151</u>                 |
| <b>U. S. Department of Energy</b>                                              |                                    |                                           |                               |
| Direct programs:                                                               |                                    |                                           |                               |
| Recovery Act-Energy Efficiency and Conservation<br>Block Grant Program (EECBG) | 81.128                             | N/A                                       | <u>30,030</u>                 |
| <b>Total U. S. Department of Energy</b>                                        |                                    |                                           | <u>30,030</u>                 |
| <b>U.S. Department of Homeland Security</b>                                    |                                    |                                           |                               |
| Pass-through Programs From:                                                    |                                    |                                           |                               |
| West Virginia Division of Homeland Security<br>and Emergency Management        |                                    |                                           |                               |
| Disaster Grants-Public Assistance (Presidentially<br>Declared Disasters)       | 97.036                             | DR1903                                    | 68,926                        |
| Emergency Management Performance Grants                                        | 97.042                             | 2010EMPG                                  | 74,314                        |
| Pass-through Programs From:                                                    |                                    |                                           |                               |
| West Virginia Department of Military Affairs<br>and Public Safety              |                                    |                                           |                               |
| Homeland Security Grant Program                                                | 97.067                             | 08-SHS-20                                 | \$ 75,025                     |

**JEFFERSON COUNTY, WEST VIRGINIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Fiscal Year Ended June 30, 2011**

| <u>Federal Grantor/Pass-through<br/>Grantor/Program or Cluster Title</u>         | <u>Federal<br/>CFDA<br/>Number</u> | <u>Pass-Through<br/>Entity<br/>Number</u> | <u>Total<br/>Expenditures</u>   |
|----------------------------------------------------------------------------------|------------------------------------|-------------------------------------------|---------------------------------|
| Pass-through Programs From:<br>Mineral County Commission<br><u>Program Title</u> |                                    |                                           |                                 |
| Homeland Security Grant Program                                                  | 97.067                             | 08-SHS-06                                 | \$ <u>144,606</u>               |
| Total Homeland Security Grant Program                                            |                                    |                                           | <u>219,631</u>                  |
| <b>Total U.S. Department of Homeland Security</b>                                |                                    |                                           | <u>362,871</u>                  |
| <b>TOTAL FEDERAL AWARDS EXPENDITURES</b>                                         |                                    |                                           | <b>\$ <u><u>600,141</u></u></b> |

The accompanying notes are an integral part of this schedule.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Fiscal Year Ended June 30, 2011**

---

**NOTE 1 - BASIS OF PRESENTATION**

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

**JEFFERSON COUNTY, WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Fiscal Year Ended June 30, 2011**

**Section I - Summary of Auditor's Results**

**Financial Statements**

|                                                                                        |                   |
|----------------------------------------------------------------------------------------|-------------------|
| Type of auditor's report issued:                                                       | Adverse/Qualified |
| Internal Control over Financial Reporting:                                             |                   |
| Material weaknesses identified?                                                        | Yes               |
| Significant deficiencies identified that are not considered to be material weaknesses? | Yes               |
| Non compliance material to the financial statements noted?                             | Yes               |

**Federal Awards**

**Internal Control over Major Programs:**

|                                                                                                               |             |
|---------------------------------------------------------------------------------------------------------------|-------------|
| Material weaknesses identified?                                                                               | No          |
| Significant deficiencies identified that are not considered to be material weaknesses?                        | No          |
| Type of auditor's report issued on compliance for major programs:                                             | Unqualified |
| Any audit findings disclosed that are required to be reported in accordance with § .510(a) of Circular A-133? | No          |

**Identification of major programs:**

| <u>Name of Federal Program or Cluster</u>                   | <u>CFDA Numbers</u> |
|-------------------------------------------------------------|---------------------|
| JAG Program Cluster                                         | 16.738/16.804       |
| Capitalization Grants for Clean Water State Revolving Funds | 66.458              |
| Homeland Security Grant Program                             | 97.067              |

|                                                                         |            |
|-------------------------------------------------------------------------|------------|
| Dollar threshold used to distinguish between Type A and Type B Program: | \$ 300,000 |
| Auditee qualify as a low-risk auditee?                                  | No         |

**JEFFERSON COUNTY, WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

---

**Section II - Financial Statement Findings**

---

**Expenditures in Excess of Amounts Allocated in the Levy Estimate - General County  
2011-1**

**CONDITION:**

We noted during our audit that the Jefferson County Commission incurred expenditures for certain items in the General Fund in excess of the amounts allocated for those items in the official levy estimate (budget) as last revised. Specifically, expenditures in the following budget categories exceeded the approved amount:

| <u>Account<br/>Number</u> | <u>Line Item</u>      | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---------------------------|-----------------------|---------------|---------------|-----------------|
| 403                       | Circuit Clerk         | \$555,879     | \$556,762     | (\$883)         |
| 716                       | Dog Warden            | \$248,053     | \$250,884     | (\$2,831)       |
| 900                       | Visitor's Bureau      | \$361,556     | \$377,770     | (\$16,214)      |
| 903                       | Arts & Humanities     | \$23,330      | \$25,779      | (\$2,449)       |
| 911                       | Visitor's Bureau      | \$280,000     | \$297,040     | (\$17,040)      |
| 983                       | Election County Clerk | \$23,656      | \$46,940      | (\$23,284)      |

**CRITERIA:**

West Virginia Code §11-8-26 states, in part, that:

- "...a local fiscal body shall not expend money or incur obligations:
- (1) In an unauthorized manner;
  - (2) For an unauthorized purpose;
  - (3) In excess of the amount allocated to the fund in the levy order;
  - (4) In excess of the funds available for current expenses...."

These over expenditures did not cause the total levy estimate (budget) of the General County Fund to be overexpended.

**CAUSE:**

The Jefferson County Commission, Jefferson County elected officials, and/or department heads did not have a policy in place to accurately monitor compliance with this statute.

**EFFECT:**

The Jefferson County Commission, Jefferson County elected officials, and/or department heads incurred expenditures and/or encumbrances that were in excess of the amount allocated in their various budget line items.

**JEFFERSON COUNTY, WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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**Expenditures in Excess of Amounts Allocated in the Levy Estimate - General County  
2011-1 (continued)**

**RECOMMENDATION:**

The Jefferson County Commission is directed to implement effective budgetary controls to ensure that actual expenditures and/or encumbrances do not exceed the amounts allocated for these expenditures in the official levy estimate (budget) as approved by the State Auditor. Revisions are authorized with prior written approval if submitted prior to the end of the fiscal year.

**AUDITED AGENCY'S RESPONSE:**

The Jefferson County Commission will review current budgetary control procedures and revise such control to insure that no expenditures are made in excess of current appropriations.

**JEFFERSON COUNTY, WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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**Expenditures in Excess of Amounts Allocated in the Levy Estimate - Coal Severance Tax Fund  
2011-2**

**CONDITION:**

We noted during our audit that the Jefferson County Commission incurred expenditures for certain items in the Coal Severance Tax Fund in excess of the amounts allocated for those items in the official levy estimate (budget) as last revised. Specifically, expenditures in the following budget category exceeded the approved amount:

| <u>Account</u> |                  | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|----------------|------------------|---------------|---------------|-----------------|
| <u>Number</u>  | <u>Line Item</u> |               |               |                 |
| 801            | Mental Health    | \$0           | \$24,758      | (\$24,758)      |

**CRITERIA:**

West Virginia Code §11-8-26 states, in part, that:

"...a local fiscal body shall not expend money or incur obligations:

- (1) In an unauthorized manner;
- (2) For an unauthorized purpose;
- (3) In excess of the amount allocated to the fund in the levy order;
- (4) In excess of the funds available for current expenses...."

These over expenditures did not cause the total levy estimate (budget) of the Coal Severance Tax Fund to be overexpended.

**CAUSE:**

The Jefferson County Commission, Jefferson County elected officials, and/or department heads did not have a policy in place to accurately monitor compliance with this statute.

**EFFECT:**

The Jefferson County Commission, Jefferson County elected officials, and/or department heads incurred expenditures and/or encumbrances that were in excess of the amount allocated in their various budget line items.

**RECOMMENDATION:**

The Jefferson County Commission is directed to implement effective budgetary controls to ensure that actual expenditures and/or encumbrances do not exceed the amounts allocated for these expenditures in the official levy estimate (budget) as approved by the State Auditor. Revisions are authorized with prior written approval if submitted prior to the end of the fiscal year.

**AUDITED AGENCY'S RESPONSE:**

The Jefferson County Commission will review current budgetary control procedures and revise such control to insure that no expenditures are made in excess of current appropriations.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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**Expenditures in Excess of Amounts Allocated in the Levy Estimate - Assessor's Valuation Fund**  
**2011-3**

**CONDITION:**

We noted during our audit that the Jefferson Assessor incurred expenditures for certain items in the Assessor's Valuation Fund in excess of the amounts allocated for those items in the official levy estimate (budget) as last revised. Specifically, expenditures in the following budget categories exceeded the approved amount:

|                                 | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---------------------------------|---------------|---------------|-----------------|
| General Government expenditures | \$33,823      | \$54,453      | (\$20,630)      |

**CRITERIA:**

West Virginia Code §11-8-26 states, in part, that:

"...a local fiscal body shall not expend money or incur obligations:

- (1) In an unauthorized manner;
- (2) For an unauthorized purpose;
- (3) In excess of the amount allocated to the fund in the levy order;
- (4) In excess of the funds available for current expenses...."

These over expenditures did not cause the total levy estimate (budget) of the Assessor's Valuation Fund to be overexpended.

**CAUSE:**

The Jefferson County Assessor did not have a policy in place to accurately monitor compliance with this statute.

**EFFECT:**

The Jefferson County Assessor incurred expenditures and/or encumbrances that were in excess of the amount allocated in their various budget line items.

**RECOMMENDATION:**

The Jefferson County Assessor is directed to implement effective budgetary controls to ensure that actual expenditures and/or encumbrances do not exceed the amounts allocated for these expenditures in the official levy estimate (budget) as approved by the State Auditor. Revisions are authorized with prior written approval if submitted prior to the end of the fiscal year.

**AUDITED AGENCY'S RESPONSE:**

The Jefferson County Assessor will review current budgetary control procedures and revise such control to insure that no expenditures are made in excess of current appropriations. For the FYE June 30, 2011, certain equipment cost \$23,345 was charged to Material and Supplies and should have been charged to Capital Outlay.

**JEFFERSON COUNTY, WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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**Other Post-Employment Benefits Obligation**

2011-4

**CONDITION:**

It was noted during our audit that the Jefferson County Commission, a non participating employer, failed to have an actuarial study completed and record the Other Post-Employment Benefits obligation in the Commission's financial statements.

**CRITERIA:**

Governmental Accounting Standards Board (GASB) Statement Number 45 requires that state and local government employers report the costs and obligation associated with post-employment healthcare and other non-pension benefits, known as other post-employment benefits. The requirements of this statement are effective in three phases based on a government's total annual revenues in the first fiscal year ending after June 15, 1999. Governments with annual revenues of \$100 million or more (Phase 1 governments) are required to implement in the periods beginning after December 15, 2006. Governments with annual revenues between \$10 million and \$100 million (Phase 2 governments) are required to implement in the periods after December 15, 2007. Governments with revenues less than \$10 million (Phase 3 governments) are required to implement in the periods after December 15, 2008. Component units are required to implement GASB 45 the same fiscal year as the primary government.

**CAUSE:**

Officials did not obtain an actuarial study to determine annual required contribution, which is necessary to reflect this liability in the financial statements.

**EFFECT:**

The liabilities are substantially understated which necessitates a qualification of opinion on the financial statements.

**RECOMMENDATION:**

The Jefferson County Commission should review the requirements set forth in GASB Statement 45 and calculate the liability related to Other Post-employment Benefits accordingly.

**AUDITED AGENCY'S RESPONSE:**

The Jefferson County Commission will review the requirements of GASB-45 as it related to Post Employment Benefits and comply with the requirements of that Pronouncement as it pertains to county policy. The county currently operates under a policy of "Pay as you go" which has been approved by PEIA for Jefferson County; Jefferson County insures only retirees through PEIA and has no additional based on the "Pay as you go" policy.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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**Purchase Orders**  
**2011-5**

**CONDITION:**

We noted during our audit that the Jefferson County Commission, Jefferson County elected officials, and/or department heads did not properly utilize a purchase order for all purchases of equipment, supplies, and materials.

**CRITERIA:**

Proper internal control procedures dictate the utilization of a purchase order for all purchases to properly account for expenditures.

**CAUSE:**

The County did not have a policy to ensure that a purchase order was completed prior to placing an order for equipment, supplies and materials.

**EFFECT:**

Purchases were made without the proper budget and expenditure controls being implemented.

**RECOMMENDATION:**

It is recommended that the Jefferson County Commission review the policy for the issuance and recording of purchase orders and comply with it as such.

**AUDITED AGENCY'S RESPONSE:**

The Jefferson County Commission has no mandatory policy for the usage of a purchase order with every purchase. However, we would acknowledge that such a policy would provide better internal control if such a policy was followed.

**JEFFERSON COUNTY, WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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**Pay Adjustments  
2011-6**

**CONDITION:**

We noted during our audit that the Jefferson County Commission issued pay adjustments that did not clearly establish that the adjustments were not bonuses.

**CRITERIA:**

Proper internal control procedures dictate that all pay adjustments should be worded and recorded in a manner that clearly establishes that it is not a bonus. Additionally, the Constitution of the State of West Virginia prohibits the payment of bonuses.

**CAUSE:**

The Jefferson County Commission did not have a policy in place to ensure that all pay adjustments were properly worded and recorded.

**EFFECT:**

The wording of the pay adjustments issued by the Jefferson County Commission did not clearly establish that it was not a bonus. While we could not definitively determine whether the pay adjustments were bonuses, it is unclear whether a binding tribunal could, in fact, rule that the payments were bonuses.

**RECOMMENDATION:**

The Jefferson County Commission should establish policies and procedures to ensure that all pay adjustments be properly worded to clearly establish that it is not a bonus. Pay adjustments in the form of "longevity pay" should be structured in a manner similar to that of the State of West Virginia in which the payments are based on years of service and are continuing in nature, since this type of increment has been ruled valid by the West Virginia Supreme Court.

**AUDITED AGENCY'S RESPONSE:**

It is the position of the Jefferson County Commission the audit finding for "Pay Adjustments" should have a reference to the County Clerk's Office where the pay adjustments\bonus payments were made. The Commission further feels the audit review should have made in line with budgetary wages requested by employee and budgetary wage payments actual made those same employees. In such a comparison, the County Clerk clearly exceeded, in a material amount, the wages request by employee and did so without the approval of the County Commission. The Commission further contends these were one time payments to employees at an unusual time of the year, were not continued, and were funded from unspent appropriation that the Clerk had requested for other positions in the Clerk that were vacant or not otherwise unfilled.

**AUDITOR'S RESPONSE TO AUDITED AGENCY'S RESPONSE:**

In this fiscal year, there was a one-time pay adjustment by the office of the County Clerk, and a pay adjustment in August for all county employees retroactive to July by the County Commission.

**JEFFERSON COUNTY, WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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**Grant Records**

**2011-7**

**CONDITION:**

We noted during our audit that there is a lack of control over accurately identifying and recording grant revenues and expenditures into the proper funds.

**CRITERIA:**

Generally accepted accounting procedures require that all revenues be properly identified so that accounting records can be accurately prepared and contain all important information necessary for the preparation of the county clerk's financial statements. Proper internal control procedures require that these records must be complete and accurate to provide reasonable assurance that all transactions are properly recorded.

**CAUSE:**

The Jefferson County Commission, County Clerk, and Sheriff have not implemented proper control procedures for the maintenance of financial records concerning grants. Proper control procedures over grant activities have not been implemented by the various offices. Grant revenues are not properly classified as to the correct funding source in the County Clerk's trial balance.

**EFFECT:**

The lack of proper control procedures required substantial additional time be used by the auditor to determine the audit adjustments necessary to properly record grant revenues into the correct funds. The due to/due from other funds audit adjustments required to be made to correct the various funds total \$205,357.

**RECOMMENDATION:**

It is recommended that the Jefferson County Commission, County Clerk, and Sheriff establish internal control procedures to ensure that the documentation, recording and reporting of grant revenues and expenditures are accounted for properly. It is also recommended that the Sheriff's Tax office and the County Clerk's bookkeeping department be made aware of all federal and state grants awarded to the County by providing each office a copy of all Federal and State grant award letters which contain the program name, project name, project number and the amount of the award. It is recommended that each office be provided with assigned revenue and expenditure account numbers for each specific funding agency for each grant project title.

**AUDITED AGENCY'S RESPONSE:**

The Jefferson County Commission will review Internal Control Procedures for Grant Accounting and revise such control to insure that an accurate record of revenues and expenditure of grant funding are maintained.

**JEFFERSON COUNTY, WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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**Expenditures**

**2011-8**

**CONDITION:**

We noted during our audit, and also during the West Virginia purchase card agreed upon procedures, that the Jefferson County Commission authorized payment of expenditures without the presentation of an itemized account of such claims. We also noted that there were not always initials or a signature on the invoice indicating that it had been reviewed and approved for payment by the County Commission.

**CRITERIA:**

Generally accepted accounting principles require that all expenditures be properly supported and

Also, West Virginia Code §12-3-18 states, in part, that:

"It shall be unlawful for any county court, board of education or the council of a municipal corporation, or any other body charged with the administration of the fiscal affairs of any county, school district, independent school district or municipality, to pay any claim for services rendered or materials furnished unless an itemized account therefore is filed by the claimant covering the claim. . . ."

In addition, West Virginia Code §7-5-4 states, in part, that:

"No money shall be paid by the sheriff out of the county treasury except upon an order signed by the president and clerk of the county court, and properly endorsed. . . ."

**CAUSE:**

Adequate control procedures were not in place to ensure that all expenditures were properly supported and were approved by the County Commission.

**EFFECT:**

Expenditures were made without the proper authorization for the expenditure and without the proper support to verify the purpose of the expenditure.

**RECOMMENDATION:**

The Jefferson County Commission and the Jefferson County elected officials are directed to review these statutes and comply with the provisions set forth therein.

**AUDITED AGENCY'S RESPONSE:**

The Jefferson County Commission will review Internal Control Procedures related to the West Virginia Purchase Card Program. Since the audit period covered by this review, the county has established additional Purchase Card Policy, established logs sheet for control purposes, and received additional training from the Auditor's Office.

**JEFFERSON COUNTY, WEST VIRGINIA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

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**Section III - Federal Award Findings and Questioned Costs**

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There were no findings at the single audit level for this audit.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**CORRECTIVE ACTION PLAN**  
**For the Fiscal Year Ended June 30, 2011**

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There were no findings at the federal program level, therefore no corrective action plan is necessary.

**JEFFERSON COUNTY, WEST VIRGINIA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**For the Fiscal Year Ended June 30, 2011**

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Status of Prior Year Audit Findings

| <u>Finding<br/>Number</u> | <u>Title</u>                                                                         | <u>Status</u> |
|---------------------------|--------------------------------------------------------------------------------------|---------------|
| 2010-1                    | Expenditures in Excess of Amounts Allocated in the Levy Estimate -<br>General County | Repeated      |
| 2010-2                    | Other Post-Employment Benefits Obligation                                            | Repeated      |
| 2010-3                    | Purchase Orders                                                                      | Repeated      |
| 2010-4                    | Pay Adjustments                                                                      | Repeated      |

