



**City of Weston, WV**  
**Regular Session City Council Meeting**  
**Lewis County Courthouse**  
**August 5th, 2024 at 6:00 p.m.**

Call In#: (415) 762-9988

Meeting ID: 482-656-4989

Pass Code: 269

**AMENDED AGENDA**

Full Agenda Packets Available on [www.CityofWestonwv.com](http://www.CityofWestonwv.com)

- 1) Call to Order/Moment of Silence
- 2) Pledge of Allegiance
- 3) Roll Call
- 4) Visitors Section (5 Minute Time Limit)
  - Betty Brooks to discuss City Concerns
- 5) Presentations
  - Barbara McVaney at The Weston Military Museum
  - Laura Anderson – AmeriCorp Program Assistant for Site Supervisor After School Program Part Time Position (Action Requested)
- 6) Approval of Minutes
  - Regular Session - July 1st, 2024
  - Special Session - July 15th, 2024
  - Special Session - July 23rd, 2024
- 7) Receive and File Reports of City Boards, Commissions, and Outside Agencies Reports
  - A. Weston Cemetery Board - Next Meeting – Tuesday, August 20<sup>th</sup>, 2024, at 4:00 p.m. at the
    - i. at the Municipal Building
  - B. Historic Landmark Commission - Next Meeting – Thursday, August 15th, 2024 at 6:00 p.m.
    - i. at the Weston Fire Department
  - C. Weston Planning Commission - Next Meeting – Wednesday, August 14th, 2024 at 4:00 p.m.
    - i. at the Municipal Building.
  - D. Board of Parks and Recreation - Next Meeting – Monday, August 19th, 2024 at 5:00 p.m.
    - i. at the Municipal Building.
  - E. Lewis County EDA - Next Meeting – Wednesday, August 28th, 2024 at 5:00 p.m.
    - i. at 110 Center Avenue, Second Floor
  - F. Board of Zoning Appeals - Next Meeting – Tuesday, August 21st, 2024 at 6:00 p.m.
    - i. at the Municipal Building
  - G. Code Appeals Board - Next Meeting – Thursday, August 15th, 2024 at 6:00 p.m.
    - i. at the Municipal Building.
  - H. Weston Tree Commission – Next Meeting – Thursday, August 22nd, 2024 at 4:00 p.m.
    - i. at the Municipal Building.
  - I. Weston Arts Council – Next Meeting – Tuesday, August 13<sup>th</sup>, 2024 at 5:30 p.m.
    - i. at West Hall
  - J. Weston Land Reuse Agency – Next Meeting – Monday, August 19<sup>th</sup> at 4:30 p.m.

- i. at the Municipal Building.
- K. Outside Agencies
  - i. Neighborhood Watch – Next Meeting – Wednesday, August 7th, 2024 at 6:00 pm. held at the Weston Fire Department
  - ii. Lewis/Gilmer Solid Waste Authority – August at the Jane Lew Park Building
- Known Vacancies to be Filled
  - i. Board of Zoning Appeals – 1 position – 1 alternate
  - ii. Weston Tree Commission – 1 position
  - iii. Weston Land Reuse Agency - 1 position from the Public
- 8) Sanitary Board of Director Report
- 9) Department Reports
  - A. Finance – July Report
    - i. Transfer to Vacant Structures
    - ii. Approval of Expense Check Detail Report for July 2024 (Action Requested)
  - B. Street Department – July Report in Packet.
  - C. Police Department – July Report in Packet.
  - D. Fire Department – July Report in Packet
  - E. Building/Code/Zoning – July Report in Packet
    - i. Cat Program Progress Report
  - F. City Attorney Report
  - G. City Clerk – July Report in Packet
  - H. City Manager Report
- 10) Old Business
  - A. Discussion of the Goals set by Council.
  - B. Purchase of Streetlighting (Action Requested)
- 11) New Business
  - A. Awarding of Demolition Bids for 232 High Street, 254 High Street, 256 High Street, 258 High Street (Action Requested)
  - B. Old Hill Cemetery Grant /SHPO Match in the Amount of \$10,015 (Action Requested)
  - C. Ordinance 2024-06 Vacate City Alley Within Gould Addition in Shadybrook First Reading (Action Requested)
- 12) Reports of City Council
- 13) Adjournment

**Meeting Management Guidelines**

- Regular meeting agendas will be posted and available to the public before closure two (2) days prior to the meeting.
- Persons wishing to address City Council must register before the meeting.
- Agenda items may require an executive session motioned per WV Code 6-9A-4.
- All votes are unanimous unless otherwise stated.
- Roberts Rule of Order is utilized as a guide for all Weston City Council meetings.



Weston City Council  
Minutes

Lewis County Court House  
117 Center Avenue  
July 1<sup>st</sup>, 2024

**Present:** Mayor Kim Harrison-Edwards, Councilpersons Sherry Rogers, Steven White, Debbie Gump, City Manager Nate Stansberry, City Clerk Judy Piercy, Finance Manager Joe Solberg, Chief Mike Posey, Deputy Chief Keith Talbott, Building/Code/Zoning Enforcement Officer Marty Lewis, Street Commissioner Mike Starett, Sanitary Director Dee Evans. Via Zoom, City Attorney Brian Bailey.

**Call to Order/Moment of Silence:** Mayor Harrison-Edwards asked for a moment of silence and called the meeting to order at 6:00 p.m.

**Pledge of Allegiance:** Mayor Harrison-Edwards asked everyone to stand for the Pledge of Allegiance.

**Visitors Section (5 Minute Time Limit):** No one signed up to speak.

**Presentation:** City Manager Stansberry presented to Katrina Johnson from the Louis Bennett Library a check for \$230.00 from the Pancake Breakfast held at 2023 Carp Festival. Ms. Johnson was very appreciative of the donation.

**Approval of Minutes:** Councilwoman Gump made a motion seconded by Councilwoman Rogers to **approve** the Regular Session Meeting on June 3<sup>rd</sup>, 2024 with a pending correction of an amount for the Fire Department Report, and the Special Session Meeting on June 17<sup>th</sup>, 2024. **Motion carried.**

**Receive and File Reports of City Boards, Commissions, and Outside Agencies Report:** Mayor Harrison-Edwards read aloud the various meetings with the dates and times with a correction for the Tree Board Commission will meet on Tuesday, July 30<sup>th</sup> at 4:00 p.m. AmeriCorps Program Director, Laura Anderson gave an update that the Planning Grant was submitted on April 18, 2024 and was awarded to the City of Weston in June 2024. Ms. Anderson went on to say that she will be hiring 5 Full-Time Members (1700 hours), and they will serve with Parks and Recreation, 8 Reduced Half-time (675 hours) and they will serve at the RLBMS afterschool program. One Full-Time Member (1700 hours) will serve as the Site Coordinator at RLBMS afterschool program, 5-Abbreviated Time (300) members to serve at RBLMS afterschool program comprised of local Senior Citizens through a partnership with the Lewis County Senior Center. Ms. Anderson also touched base on the Parks and Recreation having a great turnout with the Weston Carp Festival and having the Lewis County Farmer's Market was a bonus. The Lewis County Farmer's Market are happy to be located with the move to Water

Street Parking Lot. Councilwoman Rogers thanked Ms. Anderson for updating and appreciates all that she is doing.

**Known Vacancies to be Filled:** Mayor Harrison-Edwards informed the council that the Board of Zoning Appeals has one position open plus one alternate, and the Weston Tree Commission has one position open. City Manager Stansberry reminded the council that we have one opening from the public for the LRA (Land Reuse Agency) The LRA will need to be put on the agenda and the next meeting will be July 15, 2024 at 4:30 p.m. at the Municipal Building.

**Sanitary Board of Director Report:** WSB Director Evans provided the council in the packet the June Report and informed the council of the following:

- Phase II Project Potesta is still working on the design on the sludge drying beds with Brock Perkins helping.
- Rule 42 is complete, and we will have a discussion with Zack at WSB Director Evans office on Friday at 8:30 am along with City Manager Stansberry, and councilmembers are invited as well.
- A phone conference is to be scheduled next week to discuss where everyone is on this project.
- The three-year audit was completed, and we have a meeting with the auditors to go over the audit. WSB Director Evans will let the council know when that meeting will take place.
- Met with Assured Partners for the insurance proposal.
- Had a meeting this past month to approve the new budget.

Councilwoman Gump asked where it stands with the collections for the late billing, and WSB Director Evans doing well, close but not completely up to date.

### Department Reports

**Finance Report:** Finance Manager Solberg provided report in the packet and discussed the following that needs to be done in the FY2025:

- The first Coal Severance revision is due by July 15, 2024, which will be discussed later in the meeting.
- The General Fund Revision is due by July 31<sup>st</sup>, 2024.
- We will need to step up a budget meeting for the General Fund Revision.
- In the Finance Report you it is July month end but would not call FY2024 month end report journal entries need to be made.
- Finance Manager Solberg went over some strengths and opportunities with the Excise/B&O was \$100,000 over what was projected. Interstate Registration Plan Funds were \$55,000 over what was projected. Building permits last year were around \$20,000 and this year they are at \$30,000.

- Sent out late Municipal Fee Reminder Cards which was something new that City Manager Stansberry came up with. Last month we collected \$17,000 in Municipal late fees. On a normal month we collected \$2,000 without any reminders.
- We spent \$600,000 less than budgeted, which equaled last year's carryover.
- About 10% of all General Fund operations were grant funded.
- The City of Weston made over \$20,000 in interest in CD Fund.

Finance Manager Solberg went over a couple of opportunities with the Municipal Fee and the B & O turning in for collections. Finance Manager Solberg informed the council that Kathy Sims was hired to help get things caught up and she will work seasonal having 1040 hours or until December 31<sup>st</sup>, 2024.

Finance Manager Solberg asked for the council to approve the following:

- Transfer \$6750 from General Fund to Vacant Structure Fund. Councilwoman Rogers made a motion seconded by Councilman White to **approve** transferring \$6750 from the General Fund to the Vacant Structure Fund. **Motion Carried.**
- Approval of Expense Check Detail Report for June 2024. Councilwoman Gump made a motion seconded by Councilman White to **approve** the Expense Check Detail Report for June 2024. **Motion carried.**
- FY2025 Coal Severance Budget Revision. Account Number 298 the Assigned Fund Balance from \$59,961 increase to \$62,198. (\$2,237) on the Revenue Side. Account Number 757 Sidewalks from \$67,961 increase to \$70,198. (\$2,237) on the Expenditure Side. Councilwoman Gump made a motion seconded by Councilman White to **approve** FY2025 Coal Severance Budget Revision. **Motion carried.**

**Street Department Report:** Report was in the packet and Street Commissioner Starett and discussed the following:

- Cliff Street is completely paved to the intersection at Oak Street, side road is filled in, drains are completed, and guard rails are not up yet.
- Working in front of the RLB Middle School must mill the road and will put down a tack coat so the paving will adhere better.
- In Ward III and Ward IV, the Street Department will address the sink holes after paving is completed.

**Police Department Report:** report was in the packet and informed the council of the following:

- Have not received a request to place the speed sign on any city streets. Councilwoman Gump stated that it does make a difference because the sign was on Spring Street and have noticed people avoid coming that way. Discussion of different street to put the sign and Street Commissioner Starett stated that you can not put them on State Right away.

**Fire Department Report:** report was in the packet and Deputy Chief Keith Talbott informed the council of the following:

- The 4<sup>th</sup> of July is this Thursday, and the grand finale is on site, and was delivered this morning. Everything matches the invoice.

City Manager Stansberry asked how much was spent of fireworks and Deputy Chief Talbott responded \$10,000 and they weighed 964 lbs.

Councilwoman Gump asked if there was a rain date scheduled for the fireworks. Deputy Chief Talbott stated that the permit is only for July 4<sup>th</sup> and the Beer Garden permit came in today.

**Building/Code/Zoning Report:** report was in the packet and Building/Code/Zoning Enforcement Officer informed the council of the following:

- Was not sure why the Citizens Concern report did not print out, because he did receive some.
- The total amount for the permits for the month of June was \$8,200.00, it was a busy month.
- Three new houses are being built at Montgomery Avenue and it is a nice process to see those empty lots becoming something useful. After these are completed, the same individual will be tearing down a house on East First Street and building a new house.

Councilwoman Gump stated that it looked better with the houses torn down but to see new houses being started it is a big difference.

**Cat Program Progress Report:** Report was in the packet

**City Attorney Report:** No report given.

**City Clerk Report:** City Clerk provided the council with the June Report.

**City Manager Report:** City Manager Stansberry provided the June Report in the packet, and discussed the following:

- Attended the Sheriff's Tax Sale for the Weston Land Reuse Agency and paid over \$15,000 in back taxes for fifteen properties that will go through the tax redemption process. The Weston Land Reuse Agency has the right of first refusal, but the request needs to be made two weeks prior to sale in the future.
- City Manager Stansberry has been helping with Municipal Fees when he could.
- Approved the Sanitary Budget and Rule 42 was received for project finance.
- Answered questions for the DEP for the project and was contacted by Steptoe & Johnson regarding the MS4 issue. The Sanitary Board voted to come under the umbrella for Steptoe & Johnson for response to the State for MS4's (Municipal Separate, Stormwater, Sewer Systems). EPA pushes down to the DEP to regulate stormwater pollution in your streams. The city is in the process of being

regulated, and the newest permit includes communities down to 1000 in population. If the city is in this program, we will need to comply with the six minimum measures. If selected a stormwater master plan will be created and submitted to the DEP for acceptance. The permit will be for the City of Weston not the Sanitary Board.

- Still waiting to hear about the Cemetery Grant.
- The Weston Cultural Center will be meeting on July 8<sup>th</sup> at 6:00 p.m. at the West Hall to unveil the three façade choices for the center.
- A couple of cameras went up last week at the Coffee House and at the Hub. Internet connection from the tower to the city building is good.
- When doing the pours for the sidewalks, the sidewalk at the old IGA is already formed up. Street Commissioner Starett is waiting for someone to pour the concrete.
- Our engineering interim has put together a list of street signs to be ordered and put up.
- Sent out letter concerning the roof top gutters and Building/Code/Zoning Enforcement Officer Lewis has met with people to do a visual inspection. Some do not know where their gutters went, and dye testing may be required.
- Still waiting on the pump station application for the Congressional Direct Spending. The project was sent to the committee level along with the Rt 33 project from the Lewis County Commission.
- Was out for a few days, appreciated the staff carrying the load.
- Spent two days in Richwood, WV on behalf of the city for HubCap. Need to pick a Technical Systems Project and it will be the Riverfront Project. Have proposals and next week schedule a meeting to go over the engineers and decide which one to go with. Going to put in another application on behalf on the city for \$25,000 through the Trails Project.

Councilwoman Gump asked if the city has thought anymore on a dog park because when walking her dog, she sees a lot of people walking through Main Street. City Manager Stansberry stated with the Parks and Recreation anything could be possible but need to find property and funding. Discussion of various locations of properties in the city. Councilwoman Gump stated that there were grants for dog parks.

Councilwoman Gump made a motion seconded by Councilman White to **approve** all department reports. **Motion carried.**

### **Old Business**

Ordinance 2024-03 Fall Street Speed Limit to 15 MPH (Second Reading) (Action Requested): Councilwoman Rogers made a motion seconded by Councilman White to **approve** to have the second reading by title only of the Ordinance 2024-03 Fall Street

Speed Limit to 15 MPH. **(Roll call of votes, Councilwoman Rogers yes, Councilman White yes, Councilwoman Gump yes). Motion carried.**

City Clerk Judy Piercy read Ordinance 2024-03 Fall Street Speed Limit to 15MPH second reading by title only.

Councilwoman Rogers made a motion seconded by Councilman White to approve the second reading by title only of Ordinance 2024-03 Fall Street Speed Limit to 15 MPH.

**(Roll call of votes, Councilwoman Rogers yes, Councilman White yes, Councilwoman Gump yes). Motion carried.** The first reading of Ordinance 2024-03 Fall Street Speed Limit to 15 MPH was read on June 3, 2024 by title only. The approval of the second reading enacts Ordinance 2024-03 Fall Street Speed Limit to 15 MPH.

### **Demolition of 232 High Street, 254 High Street, 256 High Street, 258 High Street:**

City Manager Stansberry explained the Councilman Curtis has received a lot of complaints of people going in and out of these properties. City Manager Stansberry had Building/Code/Zoning Enforcement Officer to put out a request for bids this past week., and it will be advertised for two weeks. The deadline for applications is July 17th, 2024 and will be opened on July 19<sup>th</sup>, 2024, then the council can look at the bids and make a decision, but the amount is looking to be between \$50,000 and \$70,000 with tipping fees. City Manager Stansberry informed the council that he spoke with John King from the DEP about another round of grant funding. Mr. King has the City of Weston earmarked essentially from our survey that Building/Code/Zoning Enforcement Officer Lewis filled out. This is not a guarantee, but we are a strong candidate. City Manager Stansberry recommended to table until the bids are open. Councilwoman Rogers made a motion seconded by Councilwoman Gump to **table** the Demolition of 232 High Street, 254 High Street, 256 High Street, and 258 High Street. **Motion carried.**

**Lively Park Sidewalk Discussion (Action Requested):** City Manager Stansberry stated the Lively Park sidewalk is one of our next projects. The sidewalk will be busted up and essentially back the sidewalk a sidewalk length and this will give us a green stripe along the road. This also allows us to miss a couple drain basins and offset the crosswalks. City Manager Stansberry provided the council with a letter from the Tree Commission indicating a desire to be involved. At the edge of the sidewalk there is a tree that the Tree Commission would like to preserve. Street Commissioner Starett said that if a tree needs to be moved, he has the right to move it. City Manager Stansberry stated that is why we have these commissions for a purpose. City Manager Stansberry looked at the deed, and it was deeded for recreation. Councilwoman Rogers made a motion seconded by Councilwoman Gump to **approve** replacing Lively Park Sidewalk. **Motion carried.**

### **New Business**

**Neighborhood Watch Saturday, September 14, 2024 Picnic Funding Request \$400, Picnic at the home of Billy and Betty Brooks (Action Requested):**



Councilwoman Rogers made a motion seconded by Councilwoman Gump to **approve** letting City Manager Stansberry reimburse these funds from submitted receipts. **Motion carried.**

**Salary Personnel Discussion (Action Requested):** City Manager Stansberry explained that the salary employee exemption starting July 1<sup>st</sup>, 2024 has been bumped to \$43,888. Currently the City of Weston has two employees that do not meet that threshold. The City of Weston currently operating all Department Heads are salaried. The paradigm is we are being forced to reevaluate all employees by January 1<sup>st</sup>, 2025, at that time the salary raises to \$58,656. City Manager Stansberry recommended that the Salary Personnel Discussion be discussed at the Budget Meeting and can go into executive session to discuss each employee. Councilwoman Rogers stated that she believes more information is needed and research from the Department of Labor on the definition of an exempt employee and a salaried employee.

**City Manager Requested for Leave for Over One Week (Action Requested):** City Manager Stansberry informed the council that he is going to the Marshal Islands for two weeks straight. Per the employee handbook anything over forty hours must be approved by the council. City Manager Stansberry has the vacation time in his bank but since over forty hours it must be approved. The vacation time will be the last two weeks in July and will return for the August 5<sup>th</sup>, 2024 Regular Session meeting. Councilwoman rogers made a motion seconded by Councilman White to **approve** the City Manager Requested for Leave for Over One Week. **Motion carried.**

**Reappointments of City Officials, City Manager, City Clerk, City Attorney, Finance Manager and Municipal Court Judge Terango:** Councilwoman Rogers made a motion seconded by Councilwoman Gump to **approve** to reappoint the City Manager, City Clerk, City Attorney, Finance Manager, and the Municipal Court Judge. **Motion carried.** Councilwoman Rogers thanked the reappointments for everything they do for the city. Councilwoman Gump and Councilman White thanked the reappointments as well.

### Reports of City Council

**Mayor Kim Harrison-Edwards** provided the council with a handout of her report.

**Ward I Councilwoman Sherry Rogers** stated that we have accomplished a lot of goals this past fiscal year and found creative ways to work within our budget and the grant monies we have received. Councilwoman Rogers looks forward to another year working with everyone and appreciates all that we are doing.

**Ward II Councilman Steven White** thanked all the departments for all they do. Councilman White stated it is usually the police, fire or street departments that are



talked about a lot in his ward. Councilman White is very appreciative of all the police presence and has received a lot on comments on the streets being kept cleaned.

**Ward III Councilwoman Debbie Gump** thanked everyone for their service and dedication going above and beyond. Councilwoman Gump has received comments about the City Police presence along with the County and State Police which is appreciated and looks good for our city. Councilwoman Gump commented that in the past four to five years that she has been here our city is moving forward and looks to continue to do this and changing attitudes. Councilwoman Gump wants to show the people we are making progress for our city and doing better for our citizens.

### **Adjournment**

Councilwoman Gump made a motion seconded by Councilman White to **adjourn** at 7:25 p.m. **Motion carried.**

**Attest:**

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Mayor, Kim Harrison-Edwards

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City Clerk, Judy Piercy



City Council Special Session  
Monday, July 15, 2024 at 6:00 p.m.  
City Municipal Building  
Minutes

**Present:** Mayor Kim Harrison-Edwards, Councilpersons, Sherry Rogers, Debbie Gump, Herb Curtis, City Manager Nate Stansberry, City Clerk Judy Piercy, City Attorney Brian Bailey, Finance Manager Joe Solberg, Chief Mike Posey, Chief Jimmy Suttle, Street Commissioner Mike Starett.

**Call to Order:** Mayor Harrison-Edwards called the meeting to order at 6:00 p.m.

**Pledge of Allegiance:** Mayor Harrison-Edwards asked everyone to stand for the Pledge of Allegiance.

**Public Comment:** No one signed up to speak.

**Old Business:**

**Municipal Service Fee Update (Action Requested):** Finance Manager Solberg gave an update on the Municipal Fees and explained to the council that with no expectation date of the petition results from the Lewis County Court House he is continuing to do the Municipal Fee Invoices. Finance Manager Solberg asked the council to approve the invoice date as July 1st, 2024 and the due date for December 31st, 2024. A letter will be attached to the invoice explaining why the Municipal Fee was late and why the due date was in December. City Manager Stansberry asked the council if they would be willing to offer to pay overtime to get the petition signatures verified sooner. The council agreed for City manager Stansberry to pursue contacting the Court House. Councilwoman Rogers made a motion seconded by Councilman Curtis to **approve** the Municipal Fee invoice date as July 1st, 2024 and the due date December 31st, 2024. **Motion carried.**

City Manager Stansberry asked the council to amend the agenda to discuss Salary Personnel Discussion and FY2025 First Revision for the General Funds last. Councilwoman Gump made a motion seconded by Councilwoman Rogers to **approve** to amend the agenda to have Salary Personnel Discussion and FY2025 to the end of the meeting. **Motion carried.**

**New Business:**

**Police Cruiser Transmission Repair Removal (Action Requested):** Chief Posey informed the council that the 2014 cruiser was towed to Chenoweth Ford for repairs around \$680 but they have not looked at it and Jenkins Ford wanted over \$800 in repairs if the engine is still good, if not we are looking at over \$7,000. City Manager

Stansberry saw a 2020 Dodge Durango on WV Surplus for \$19,000. Street Commissioner Starett stated that tires had been put on the vehicle multiple times and are wearing out, possibly vehicle has been hit. The council discussed the possibility of putting money into this vehicle if the engine is not good and the fact the tires do not hold up. Councilwoman Rogers made a motion seconded by Councilwoman Gump to **approve** the Purchase on a 2020 Dodge Durango on the WV Surplus for \$19,000. **Motion carried.**

**Tom Foster – Public Scripture Reading at Holt Property August 2<sup>nd</sup>, 2024 from 3:00 p.m. to 11:00 p.m. (Action Requested):** Councilwoman Gump made a motion seconded by Councilwoman Rogers to **approve** the Public Scripture Event at Holt Property August 2<sup>nd</sup>, 2024 from 3:00 p.m. to 11:00 p.m. **Motion carried.**

**Purchase of a Used Curb Machine (Action Requested):** City Manager Stansberry informed the council that at one time he discussed purchasing a curb machine between \$14,000 and \$19,000, and the Street Department would need trained in how to operate the machine. City Manager Stansberry found on Facebook a used curb machine for \$5000. Street Commissioner Starett stated if we could glue with the machine, it would be worth it for the city and City Manager Stansberry replied that yes it could be used to glue. City Manager Stansberry stated that the Street Department would need to be trained still but it would be less expensive for a trial run. Councilwoman Gump made a motion seconded by Councilman Curtis to **approve** the Purchase of a Used Curb Machine for \$5000.00. **Motion carried.**

**Sanitary Board Update:** City Manager Stansberry passed out to the council a copy of the WSB Rule 42 and discussed this report shows different revenues and expenditures and calculates what is needed for a rate increase for going level with the general operational cost and the project. The WSB has two different rates, inside corporate limits, and outside corporate limits. To do this project the need is for a 1.13% increase, but to get in good standing and have a solvent operation we are looking at a 33% rate increase. A good portion of this is the reserve accounts which are required by law to be funded. The WSB had a 10 to 20% inflation increase in two years and that wiped out the ability to have reserve funds. City Manager Stansberry and Finance Manager Solberg have been down to their office and have categorized the chart of accounts, and tried to add a body because they are understaffed. In the budget pumping numbers have been added and have gone from a \$20,000 to a \$70,000 or \$80,000 budget, because if one pump goes out the cost to replace is \$70,000. Mayor Harrison-Edwards thanked City Manager Stansberry, Finance Manager Solberg, and Sanitary Director Evans for delving into accounting making sure it conforms with accounting practices. The WSB has a better handle on the actual number of the income and expenditures. Councilwoman Gump asked when the merger was going to take place and City Manager Stansberry thought it would be in September

**City Manager Stansberry Update:** City Manager Stansberry informed the council of the following:

- He will be leaving for two weeks and will be back for the August Regular Session meeting.
- Talked with Police Officer Minney that the Lewis County Animal Control will not be picking up dogs. City Manager Stansberry will call Tina Helmick the County Administrator and see exactly what the policy is and keep the council apprised.
- Discussion of businesses not getting a Business License or paying B & O, which we are willing to work with them, but a Business License is needed. Also, Food Vendors are setting up at different businesses without a license and thought since they participated in the City of Weston functions, they did not have to acquire a license. City Manager Stansberry stated that the Business License and B & O are waived at a city endorsed function, and the need to have an Ordinance stating that at some point in the future.

Councilwoman Rogers made a motion seconded by Councilman Curtis to **enter** Executive Session at 6:21 p.m. **Motion carried.**

Councilwoman Rogers made a motion seconded by Councilman Curtis to **exit** Executive Session at 6:47 p.m. **Motion carried.**

**FY2025 First Revision for General Funds/Salary Personnel Discussion (Action Requested):** Finance Manager Solberg pass out the Request for the Revision to Approve Budget showing the Revenues Account Number 299, Unassigned Fund Balance of \$650,000 decreasing by \$46,781 with the revised amount being \$603,219. On the Expenditures Account Number 440 City Hall \$575,008 decreasing the amount to \$101,898 to revised amount of \$473,110, and Account Number 699 Contingencies amount of \$25,027 with the increase amount of \$55,117 to the revised amount of \$80,144. Councilwoman Gump made a motion seconded by Councilwoman Rogers to **approve** the FY2025 First Revision for General Funds and to adjust the Salary Personnel to be in compliance with the Federal Government for July 1<sup>st</sup>, 2024. **Motion carried.**

## **Adjournment**

Councilwoman Gump made a motion seconded by Councilwoman Rogers to **adjourn** at 6:55 p.m. **Motion carried.**

ATTEST:

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Mayor, Kim Harrison-Edwards



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City Clerk, Judy Piercy



City Council Special Session  
Tuesday, July 23<sup>rd</sup>, 2024 at 4:30 p.m.  
City Municipal Building  
Minutes

**Present:** Mayor Kim Harrison-Edwards, Councilpersons Sherry Rogers, Steven White, Herb Curtis, City Clerk Judy Piercy, City Attorney Brian Bailey, Finance Manager Joe Solberg, Chief Jimmy Suttle, Street Commissioner Mike Starett.

**Call to Order:** Mayor Harrison-Edwards called the meeting to order at 4:31 p.m.

**Pledge of Allegiance:** Mayor Harrison-Edwards asked everyone to stand for the Pledge of Allegiance, which Councilman Curtis led.

**Public Comment:** No one signed up to speak.

### Old Business

- **To Determine the Sufficiency on the Municipal Fees and First Due Fire Fees (Action Requested):** City Attorney Bailey went over rules about the petition with 30% of the signatures needed to be placed on a ballot to have an election. The petition was handed over to the Lewis County Clerk's office for verification and was returned to the City Clerk with only 397 signatures that qualified. City Attorney Bailey stated that the amount of signatures did not qualify for 30% that was needed to have an election. Councilman Curtis made a motion seconded by Councilwoman Rogers to **approve** to accept the 397 qualified signatures from the petition of the Municipal Fees and the First Due Fire Fees. **Motion carried.**

### New Business

- **Revision of General Fund Budget (Action Requested):** Finance Manager Solberg informed the council that Sales Tax came in and it was around \$174,000 which was the highest it has been in two years. Discussion was had about the ARPA Funding which the government has released an updated explanation of their language around ARPA obligation. Now, they are saying that obligation means contract in place, clarification was made on "earmarked" which is contract in place by December 31<sup>st</sup>, 2024. Finance Director Solberg discussed with the council a couple of options for the grant match for the Cultural Center. Finance Manager Solberg provided the council with a copy of the FY25 Budget Revision #1 and Revision #2 column to see the changes and discussed the changes in different lines. Finance Director Solberg asked the council to table the Revision of the General Fund Budget and have an August Special Session to work more on the Street Construction Line.



Councilwoman Rogers made a motion seconded by Councilman White to **table** the Revision of General Fund Budget until August Special Session. **Motion carried.**

## Adjournment

Councilman Curtis made a motion seconded by Councilman White to adjourn at 5:21 p.m.

Attest

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Mayor, Kim Harrison-Edwards

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City Clerk, Judy Piercy



**WESTON SANITARY BOARD  
702 N. MAIN AVENUE  
WESTON, WV 26452  
304-269-1300**

**COUNCIL REPORT-JULY 2024**

**PROJECT UPDATES**

**PHASE I PROJECT**

- LTCP has been submitted to DEP for review and approval.

**PHASE II PROJECT**

- We are continuing to work on the design of the drying beds. We anticipate on having those ready to submit to DEP by the end of August.
- The Facility Plan has been submitted to DEP and they have responded back with several comments. Those Comments have been addressed and resubmitted. We anticipate approval the week ending August 3.

**PLANT**

- Replaced 3" Valve on Filter Membrane Tank
- Bypassing Grit Chamber. Draining and Prep for Grit Removal
- Obtaining prices for Plant Office Roof
- Shut down Filter Membrane. Drained and cleaned.
- Repaired Rake Cable on Clarifier #5.
- Met with various vendors and customers
- General and Routine Maintenance
- Daily Samples
- Monthly DEP Reporting

**COLLECTION**

- Repaired Air Relief on Bennet Farm
- Installed two new Taps
- Raised Manhole in preparation for COW to Blacktop
- Repaired Manhole on Polk Creek/Arnold Street
- Repaired line on Prudence/Arnold Street

- Raised Manhole at New Bridge
- Sinkhole opened up at H & M Motor used lot- working on repair
- Miss Utility Mark-outs
- Blacktopped recent work sites
- Assisted customers with line locations

## **PUMPS**

- Weed Kill at all Stations
- Pulled Pumps at Subway, Hickory House and Danser
- Ordered 2 new pumps and 2 pump repairs
- Troubleshooting AC/Dehumidifier of Filter Membrane Building
- Worked on Floats at Danser Station
- Tree Sap had drive tripped out. Troubleshoot, reset, and pumped down
- Checked Fuel and oil in all generators
- Cleaned Floats in several stations because of grease build-up

## **DIRECTOR/OFFICE**

- ≡ Rule 42 Completed
- ≡ Had meeting with Accountant and staff regarding Rule 42 and Rate Increase
- ≡ Meeting with Board to approve Audits
- ≡ Several Conversations with Region 7 regarding ongoing Phase II Project
- ≡ Discussion with Billing Software regarding new Software Lease
- ≡ Various meetings with City Manager
- ≡ Attended Weekly Department Head Meetings
- ≡ Mailed over 3500 customer Bills to Residents in July
- ≡ Mailed out over 500 Past Due Letters to Customers
- ≡ Mailed over 200 Water Termination Letters to Customers
- ≡ Submitted over 50 Water Termination Requests to WVAWC
- ≡ Ongoing Discussions/Meetings with Potesta regarding Phase II Sludge Removal Project
- ≡ Spent Several Days making Past Due Phone Calls and Follow-Up Calls
- ≡ Spent several hours making Deferred Payment Agreements with Customers for PD Bills
- ≡ Did Multiple Pool Adjustments for Customers who filled Pools this summer
- ≡ Regular Monthly Adjustments
- ≡ Bank Reconciliations for several accounts
- ≡ Accounts Payable
- ≡ Payroll Reports
- ≡ Daily/Monthly Reports
- ≡ PEIA Maintenance and Billing
- ≡ PERS Reporting/Billing
- ≡ Daily/Weekly conversations with Engineers/Special Council regarding project
- ≡ Working with customers to obtain assistance from Mountaineer Rental for past due WSB Bills

- ☐ Taking calls for Plant to help alleviate extra work for guys at plant

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Dee Evans, Director



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**Huntington Public Funds Analyzed Checking**

**Account: -----8454**

<b>Statement Activity From:</b>		<b>Beginning Balance</b>	<b>\$367,354.00</b>
<b>07/01/24 to 07/31/24</b>		<b>Credits (+)</b>	<b>359,494.01</b>
Days in Statement Period	31	Regular Deposits	129,564.58
Average Ledger Balance*	296,511.41	Electronic Deposits	229,929.43
Average Collected Balance*	289,955.76	<b>Debits (-)</b>	<b>308,812.75</b>
* The above balances correspond to the service charge cycle for this account.		Regular Checks Paid	141,857.17
		Electronic Withdrawals	166,852.80
		Service Charges	102.78
		<b>Ending Balance</b>	<b>\$418,035.26</b>

**Deposits (+)**

**Account:-----8454**

Date	Amount	Serial #	Type	Date	Amount	Serial #	Type
07/02	2,359.65		Brch/ATM	07/19	302.97		Brch/ATM
07/02	2,307.25		Brch/ATM	07/23	4,277.77		Brch/ATM
07/09	6,131.14		Brch/ATM	07/23	1,882.35		Brch/ATM
07/09	4,260.44		Brch/ATM	07/23	1,805.72		Brch/ATM
07/09	967.81		Brch/ATM	07/23	1,471.38		Brch/ATM
07/11	14,188.34		Brch/ATM	07/26	5,172.31		Brch/ATM
07/11	3,943.81		Brch/ATM	07/26	1,736.70		Brch/ATM
07/11	2,962.24		Brch/ATM	07/26	178.83		Brch/ATM
07/11	694.74		Brch/ATM	07/29	11,456.69		Brch/ATM
07/12	2,614.23		Brch/ATM	07/29	6,993.94		Brch/ATM
07/12	1,453.00		Brch/ATM	07/29	3,264.05		Brch/ATM
07/12	1,298.50		Brch/ATM	07/29	2,097.42		Brch/ATM
07/19	9,936.98		Brch/ATM	07/29	1,606.46		Brch/ATM
07/19	4,985.77		Brch/ATM	07/29	1,366.65		Brch/ATM
07/19	2,771.61		Brch/ATM	07/29	1,182.39		Brch/ATM
07/19	2,208.50		Brch/ATM	07/29	956.96		Brch/ATM
07/19	549.27		Brch/ATM	07/30	20,178.71		Brch/ATM

**Other Credits (+)**

**Account:-----8454**

Date	Amount	Description
07/01	880.00	INTUIT 01033415 DEPOSIT 240629 524771998921412

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**Other Credits (+)**

**Account:-----8454**

Date	Amount	Description
07/01	225.00	INTUIT 06020585 DEPOSIT 240701 524771998921412
07/02	2,608.00	INTUIT 14567415 DEPOSIT 240702 524771998921412
07/03	268.00	INTUIT 29092095 DEPOSIT 240703 524771998921412
07/05	0.14	HEALTHEQUITY INC HealthEqui 03 Jul 3178199
07/09	235.00	INTUIT 52706245 DEPOSIT 240709 524771998921412
07/10	415.00	INTUIT 55693485 DEPOSIT 240710 524771998921412
07/11	14,430.86	WVTREASURY VENDOR 240711 000000211704 NTE*AUTO2500037697 *PUTT20240701769 87 *000000211704
07/11	120.00	INTUIT 62091145 DEPOSIT 240711 524771998921412
07/15	108.00	CAPTURERX PAYABLES 071224 CITYOFWESTON
07/16	15,342.87	WVTREASURY VENDOR 240716 000000211704 NTE*AUTO2500047510 *2500000294 *000000211704
07/16	816.58	WVTREASURY TABLEGAMES 240716 000000211704 NTE*AUTO2500047040 *TAGO2504006 *000000211704
07/16	110.00	INTUIT 81692415 DEPOSIT 240716 524771998921412
07/16	15.56	WVTREASURY GREENBRIER 240716 000000211704 NTE*AUTO2500046694 *GCGO2503003 *000000211704
07/17	1,245.11	INTUIT 88111055 DEPOSIT 240717 524771998921412
07/19	130.00	INTUIT 00178035 DEPOSIT 240719 524771998921412
07/22	14,999.27	WVTREASURY WLP 240722 WLP0223 NTE*AUTO2500061309 *WLPT0000000000 89995*
07/22	333.00	INTUIT 02970635 DEPOSIT 240720 524771998921412
07/23	65.00	INTUIT 11953225 DEPOSIT 240723 524771998921412
07/24	174,872.42	WVTREASURY VENDOR 240724 000000211704 NTE*AUTO2500182281 *2500005984 *000000211704
07/26	215.00	INTUIT 26293605 DEPOSIT 240726 524771998921412
07/29	161.00	INTUIT 31428345 DEPOSIT 240727 524771998921412
07/30	525.00	INTUIT 39690925 DEPOSIT 240730 524771998921412
07/31	1,731.89	WVTREASURY LOTTERYLVL 240731 000000211704 NTE*AUTO2500194388 *LVGO2503003 *000000211704
07/31	76.73	INTUIT 45580535 DEPOSIT 240731 524771998921412

**Checks (-)**

**Account:-----8454**

Date	Amount	Check #	Date	Amount	Check #
07/02	6,022.74	18343	07/05	1,680.75	18451
07/03	607.82	18389*	07/09	280.00	18452
07/15	3,300.00	18391*	07/12	50.00	18453
07/02	1,275.00	18425*	07/02	1,313.64	18454
07/01	200.00	18437*	07/10	400.00	18455
07/05	1,593.00	18438	07/01	243.26	18457*
07/01	2,500.00	18443*	07/11	125.00	18458
07/08	241.38	18445*	07/02	230.51	18460*
07/02	1,250.00	18446	07/03	233.84	18461
07/02	7,232.00	18448*	07/02	330.00	18462
07/02	3,150.00	18449	07/03	192.64	18463
07/05	47.70	18450	07/08	3,606.00	18464

**Checks (-)**

**Account:-----8454**

Date	Amount	Check #	Date	Amount	Check #
07/05	1,920.93	18466*	07/16	34,692.00	18496
07/05	40.00	18467	07/19	865.92	18498*
07/10	799.80	18468	07/26	280.00	18499
07/10	277.47	18469	07/15	805.00	18500
07/03	19.00	18470	07/22	200.00	18501
07/09	109.59	18471	07/17	200.00	18502
07/09	2,200.00	18472	07/22	277.53	18503
07/09	241.66	18473	07/17	626.38	18504
07/08	750.00	18474	07/17	178.91	18505
07/05	791.90	18475	07/18	1,272.39	18506
07/19	358.83	18476	07/19	62.06	18507
07/05	181.58	18477	07/17	5,000.00	18509*
07/08	230.00	18478	07/16	45.59	18510
07/26	400.00	18479	07/22	247.50	18511
07/15	219.82	18480	07/22	19,000.00	18513*
07/12	834.77	18481	07/24	2,500.00	18514
07/12	1,500.00	18482	07/19	400.00	18515
07/16	3,180.00	18483	07/24	435.30	18516
07/16	80.00	18484	07/23	2,500.00	18517
07/19	975.00	18485	07/23	243.26	18518
07/18	185.00	18486	07/29	11.20	18521*
07/18	413.80	18487	07/23	200.00	18522
07/26	150.00	18488	07/26	954.00	18523
07/22	200.00	18489	07/25	197.20	18525*
07/19	8,829.46	18490	07/26	412.98	18526
07/19	115.02	18491	07/26	45.45	18527
07/15	4,545.00	18492	07/26	9.60	18528
07/15	1,435.00	18493	07/24	146.00	18529
07/18	919.27	18494	07/26	1,500.00	18532*
07/19	379.16	18495	07/26	161.56	18535*

(\*) Indicates the prior sequentially numbered check(s) may have 1) been voided by you 2) not yet been presented 3) appeared on a previous statement or 4) been included in a list of checks.

**Other Debits (-)**

**Account:-----8454**

Date	Amount	Description
07/01	7.95	INTUIT 20266445 TRAN FEE 240701 524771998921412
07/01	29.41	INTUIT 15289185 TRAN FEE 240629 524771998921412
07/02	51,159.22	BUS ONL TFR TO CHECKING 070224 XXXXXXX8506
07/02	20.00	INTUIT 24868565 ACCT FEE 240702 524771998921412
07/02	85.21	INTUIT 29754585 TRAN FEE 240702 524771998921412
07/03	9.08	INTUIT 44241815 TRAN FEE 240703 524771998921412
07/05	16,556.81	U.S. BANK PAYMENT 240703 448473455001746

**Other Debits (-)**

**Account:-----8454**

<b>Date</b>	<b>Amount</b>	<b>Description</b>
07/08	420.00	WVTREASURY COURTFEES 240708 MUN1350
07/09	8.02	INTUIT 67810155 TRAN FEE 240709 524771998921412
07/10	13.78	INTUIT 70896725 TRAN FEE 240710 524771998921412
07/11	4.34	INTUIT 77247685 TRAN FEE 240711 524771998921412
07/15	1,080.70	WVTREASURY CPRB WEB 240715 F23100
07/15	102.78	PRIOR MONTH'S SERVICE CHARGES
07/16	3.77	INTUIT 96772535 TRAN FEE 240716 524771998921412
07/17	50,442.09	BUS ONL TFR TO CHECKING 071724 XXXXXX8506
07/17	40.84	INTUIT 03193825 TRAN FEE 240717 524771998921412
07/17	1,160.36	WVTREASURY PEIAPREAUT 240717 803238810PEIA
07/17	13,458.10	WVTREASURY PEIAPREAUT 240717 803238810PEIA
07/18	31,394.62	HEALTHQUITY INC HealthEqui 17 Jul 3178199
07/19	4.66	INTUIT 15143785 TRAN FEE 240719 524771998921412
07/19	906.56	AMERICAN HERITAG BENMAN ACH 071724 E1040
07/22	11.16	INTUIT 18027595 TRAN FEE 240720 524771998921412
07/23	2.33	INTUIT 26948185 TRAN FEE 240723 524771998921412
07/26	7.38	INTUIT 41061095 TRAN FEE 240726 524771998921412
07/29	6.15	INTUIT 46355815 TRAN FEE 240727 524771998921412
07/30	17.30	INTUIT 54600875 TRAN FEE 240730 524771998921412
07/31	2.96	INTUIT 60415825 TRAN FEE 240731 524771998921412

**Balance Activity**

**Account:-----8454**

<b>Date</b>	<b>Balance</b>	<b>Date</b>	<b>Balance</b>	<b>Date</b>	<b>Balance</b>
06/30	367,354.00	07/11	315,720.39	07/23	191,499.19
07/01	365,478.38	07/12	318,701.35	07/24	363,290.31
07/02	300,684.96	07/15	307,321.05	07/25	363,093.11
07/03	299,890.58	07/16	285,604.70	07/26	366,474.98
07/05	277,078.05	07/17	215,743.13	07/29	395,543.19
07/08	271,830.67	07/18	181,558.05	07/30	416,229.60
07/09	280,585.79	07/19	189,546.48	07/31	418,035.26
07/10	279,509.74	07/22	184,942.56		



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**Huntington Public Funds Economy Checking**

**Account: -----8506**

<b>Statement Activity From:</b>		<b>Beginning Balance</b>	<b>\$22,324.59</b>
<b>07/01/24 to 07/31/24</b>		<b>Credits (+)</b>	<b>101,601.31</b>
		Electronic Deposits	101,601.31
Days in Statement Period	31	<b>Debits (-)</b>	<b>111,967.75</b>
		Regular Checks Paid	3,534.18
Average Ledger Balance*	23,747.96	Electronic Withdrawals	99,421.59
Average Collected Balance*	23,747.96	Wire Transfer Debits	9,011.98
* The above balances correspond to the service charge cycle for this account.		<b>Total Service Charges (-)</b>	<b>0.00</b>
		<b>Ending Balance</b>	<b>\$11,958.15</b>

**Other Credits (+)**

**Account:-----8506**

Date	Amount	Description
07/02	51,159.22	BUS ONL TFR FRM CHECKING 070224 XXXXXXXX8454
07/17	50,442.09	BUS ONL TFR FRM CHECKING 071724 XXXXXXXX8454

**Checks (-)**

**Account:-----8506**

Date	Amount	Check #	Date	Amount	Check #
07/03	2,183.50	10120	07/03	1,350.68	10121

(\*) Indicates the prior sequentially numbered check(s) may have 1) been voided by you 2) not yet been presented 3) appeared on a previous statement or 4) been included in a list of checks.

**Other Debits (-)**

**Account:-----8506**

Date	Amount	Description
07/03	12,052.48	ADP Tax ADP Tax 240703 09VJH 070327A01
07/03	37,828.77	ADP WAGE PAY WAGE PAY 240703 944931395255VJH
07/18	11,901.11	ADP Tax ADP Tax 240718 09VJH 071829A01
07/18	37,096.61	ADP WAGE PAY WAGE PAY 240718 754071215228VJH
07/26	127.32	ADP PAYROLL FEES ADP FEES 240726 929734524903
07/26	415.30	ADP PAYROLL FEES ADP FEES 240726 929734524904
07/31	4,112.15	OUTGOING FEDWIRE TRANSFER - FREEFORM
07/31	4,899.83	OUTGOING FEDWIRE TRANSFER - FREEFORM

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**Service Charge Summary**

**Account:-----8506**

Previous Month Service Charges (-) **\$0.00**  
Total Service Charges (-) **\$0.00**

**Balance Activity**

**Account:-----8506**

Date	Balance	Date	Balance	Date	Balance
06/30	22,324.59	07/17	70,510.47	07/31	11,958.15
07/02	73,483.81	07/18	21,512.75		
07/03	20,068.38	07/26	20,970.13		

**In the Event of Errors or Questions Concerning Electronic Fund Transfers** (electronic deposits, withdrawals, transfers, payments, or purchases), please call either 1-614-480-2001 or call toll free 1-800-480-2001, or write to The Huntington National Bank Research - EA4W61, P.O. Box 1558, Columbus, Ohio 43216 as soon as you can, if you think your statement or receipt is wrong or if you need more information about an electronic fund transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

1. Tell us your name, your business's name (if appropriate) and the Huntington account number (if any).
2. Describe the error or the transaction you are unsure about, and explain as clearly as you can why you believe there is an error or why you need more information.
3. Tell us the dollar amount of the suspected error. We will investigate your complaint or question and will correct any error promptly.

**Verification of Electronic Deposits** If you authorized someone to make regular electronic fund transfers of money to your account at least once every sixty days, you can find out whether or not the deposit has been received by us, call either 1-614-480-2001 or call toll free 1-800-480-2001.

**Balancing Your Statement** - For your convenience, a balancing page is available on our web site <https://www.huntington.com/pdf/balancing.pdf> and also available on Huntington Business Online.



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**Huntington Public Funds Economy Checking**

**Account: -----8409**

<b>Statement Activity From:</b> 07/01/24 to 07/31/24		<b>Beginning Balance</b>	<b>\$29,049.48</b>
Days in Statement Period		<b>Credits (+)</b>	<b>4,475.81</b>
Average Ledger Balance*		Electronic Deposits	4,475.81
Average Collected Balance*		<b>Total Service Charges (-)</b>	<b>20.00</b>
* The above balances correspond to the service charge cycle for this account.		<b>Ending Balance</b>	<b>\$33,505.29</b>

**Other Credits (+)**

**Account:-----8409**

Date	Amount	Description
07/24	4,475.81	WVTREASURY COAL SEV 240724 000000211704 NTE*AUTO2500182087 *COAL000000000000 89564*000000211704

**Service Charge Detail**

**Account:-----8409**

Date	Service Charge (-)	Waives and Discounts (+)	Description
07/15	20.00		BUSINESS ONLINE SERVICE FEES

**Service Charge Summary**

**Account:-----8409**

Previous Month Service Charges (-)	\$20.00
<b>Total Service Charges (-)</b>	<b>\$20.00</b>

**Balance Activity**

**Account:-----8409**

Date	Balance	Date	Balance	Date	Balance
06/30	29,049.48	07/15	29,029.48	07/24	33,505.29

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**Huntington Public Funds Economy Checking**

**Account: -----0624**

<b>Statement Activity From:</b> 07/01/24 to 07/31/24		<b>Beginning Balance</b>	<b>\$8,871.98</b>
Days in Statement Period 31		<b>Credits (+)</b>	<b>1,324.50</b>
Average Ledger Balance* 9,437.14		Regular Deposits	1,324.50
Average Collected Balance* 9,404.88		<b>Total Service Charges (-)</b>	<b>0.00</b>
* The above balances correspond to the service charge cycle for this account.		<b>Ending Balance</b>	<b>\$10,196.48</b>

**Deposits (+)**

**Account:-----0624**

Date	Amount	Serial #	Type	Date	Amount	Serial #	Type
07/08	257.50	182367120	Brch/ATM	07/22	1,000.00	182367122	Brch/ATM
07/12	67.00	182367121	Brch/ATM				

**Service Charge Summary**

**Account:-----0624**

<b>Previous Month Service Charges (-)</b>	<b>\$0.00</b>
<b>Total Service Charges (-)</b>	<b>\$0.00</b>

**Balance Activity**

**Account:-----0624**

Date	Balance	Date	Balance	Date	Balance
06/30	8,871.98	07/12	9,196.48		
07/08	9,129.48	07/22	10,196.48		

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**Huntington Public Funds Economy Checking**

**Account: -----0967**

<b>Statement Activity From:</b>		<b>Beginning Balance</b>	<b>\$11,910.00</b>
<b>07/01/24 to 07/31/24</b>		<b>Total Service Charges (-)</b>	<b>0.00</b>
		<b>Ending Balance</b>	<b>\$11,910.00</b>
Days in Statement Period	31		
Average Ledger Balance*	11,910.00		
Average Collected Balance*	11,910.00		
* The above balances correspond to the service charge cycle for this account.			

**Service Charge Summary**

**Account:-----0967**

<b>Previous Month Service Charges (-)</b>	<b>\$0.00</b>
<b>Total Service Charges (-)</b>	<b>\$0.00</b>

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**Balancing Your Statement** - For your convenience, a balancing page is available on our web site <https://www.huntington.com/pdf/balancing.pdf> and also available on Huntington Business Online.

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CITY OF WESTON  
 HOLDING ACCOUNT  
 102 W 2ND ST  
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**Huntington Public Funds Economy Checking**

**Account: -----8823**

<b>Statement Activity From:</b>		<b>Beginning Balance</b>	<b>\$2,392.89</b>
<b>07/01/24 to 07/31/24</b>		<b>Total Service Charges (-)</b>	<b>0.00</b>
		<b>Ending Balance</b>	<b>\$2,392.89</b>
Days in Statement Period	31		
Average Ledger Balance*	2,392.89		
Average Collected Balance*	2,392.89		
* The above balances correspond to the service charge cycle for this account.			

**Service Charge Summary**

**Account:-----8823**

<b>Previous Month Service Charges (-)</b>	<b>\$0.00</b>
<b>Total Service Charges (-)</b>	<b>\$0.00</b>


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**Huntington Public Funds Economy Checking**

**Account: -----1076**

<b>Statement Activity From:</b>		<b>Beginning Balance</b>	<b>\$16,475.38</b>
<b>07/01/24 to 07/31/24</b>		<b>Total Service Charges (-)</b>	<b>0.00</b>
		<b>Ending Balance</b>	<b>\$16,475.38</b>
Days in Statement Period	31		
Average Ledger Balance*	16,475.38		
Average Collected Balance*	16,475.38		
* The above balances correspond to the service charge cycle for this account.			

**Service Charge Summary**

**Account:-----1076**

<b>Previous Month Service Charges (-)</b>	<b>\$0.00</b>
<b>Total Service Charges (-)</b>	<b>\$0.00</b>


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CITY OF WESTON  
 K-9 FUND  
 102 W 2ND ST  
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**Huntington Public Funds Economy Checking**

**Account: -----0149**

<b>Statement Activity From:</b>		<b>Beginning Balance</b>	<b>\$378.70</b>
<b>07/01/24 to 07/31/24</b>		<b>Total Service Charges (-)</b>	<b>0.00</b>
		<b>Ending Balance</b>	<b>\$378.70</b>
Days in Statement Period	31		
Average Ledger Balance*	378.70		
Average Collected Balance*	378.70		
* The above balances correspond to the service charge cycle for this account.			

**Service Charge Summary**

**Account:-----0149**

<b>Previous Month Service Charges (-)</b>	<b>\$0.00</b>
<b>Total Service Charges (-)</b>	<b>\$0.00</b>

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Rainy Day

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**Huntington Public Funds Economy Checking**

**Account: -----4364**

<b>Statement Activity From:</b>		<b>Beginning Balance</b>	<b>\$995.16</b>
<b>07/01/24 to 07/31/24</b>		<b>Total Service Charges (-)</b>	<b>0.00</b>
		<b>Ending Balance</b>	<b>\$995.16</b>
Days in Statement Period	31		
Average Ledger Balance*	995.16		
Average Collected Balance*	995.16		
* The above balances correspond to the service charge cycle for this account.			

**Service Charge Summary**

**Account:-----4364**

<b>Previous Month Service Charges (-)</b>	<b>\$0.00</b>
<b>Total Service Charges (-)</b>	<b>\$0.00</b>


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**City of Weston**  
**Consolidated Fund Balance Sheet**  
As of July31, 2024

<b>001 • General Fund</b>	
Huntington Checking 8454	418,035.26
Huntington Checking 8506 (Payroll Clearing)	11,958.16
Citizens Bank CD 3735 5.05% Mat.11.30.2024	157,904.81
<b>Total General Fund</b>	<b><u>587,898.23</u></b>
<b>002 • Coal Severance Fund</b>	
Huntington Checking 8409	33,505.29
Citizens Bank CD 3734 5.05% Mat.11.30.2024	35,436.15
<b>Total Coal Severance Fund</b>	<b><u>68,941.44</u></b>
<b>003 • Rainy Day Fund</b>	
Huntington Checking 4364	995.16
Citizens Bank CD 3736 5.05% Mat.11.30.2024	101,323.29
<b>Total Rainy Day Fund</b>	<b><u>102,318.45</u></b>
<b>006 • Parks and Recreation Fund</b>	
Huntington Checking 0624	10,196.48
<b>Total Parks and Recreation Fund</b>	<b><u>10,196.48</u></b>
<b>036 • Offset/Holding Account Fund</b>	
Huntington Checking 8823	2,392.89
<b>Total Offset/Holding Account Fund</b>	<b><u>2,392.89</u></b>
<b>037 • Police Equipment Fund</b>	
Huntington Checking 1076	9,918.00
<b>Total Police Equipment Fund</b>	<b><u>9,918.00</u></b>
<b>073 • ARPA Fund</b>	
Citizens Bank Checking 6493	145,778.35
Citizens Bank CD 5.05% Mat.12.01.2024	260,598.05
<b>Total ARPA Fund</b>	<b><u>406,376.40</u></b>
<b>250 • Vacant Structures Fund</b>	
Huntington Checking 0967	11,910.00
Citizens Bank CD 3737 5.05% Mat.11.30.2024	15,198.49
<b>Total Vacant Structures Fund</b>	<b><u>27,108.49</u></b>
<b>510 • K-9 Fund</b>	
Huntington Checking 0149	378.70
<b>Total K-9 Fund</b>	<b><u>378.70</u></b>
<b>Opioid Settlement Money</b>	
Huntington Checking 1076	6,557.38
<b>Total Opioid Settlement Money</b>	<b><u>6,557.38</u></b>

**CITY OF WESTON**  
**Profit & Loss**  
July 2024

	<b>Jul 24</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
301.000 · PROPERTY (AD VALOREM) TAXES	12,476.52
302.000 · TAX PENALTIES & INTEREST	820.72
304.000 · EXCISE TAX ON UTILITIES	17,489.41
305.000 · B & O TAX	111,576.25
306.000 · WINE & LIQUOR TAX (WLP)	14,999.27
314.000 · Sales Tax Revenue	174,872.42
320.000 · FINES, FEES & COURT COSTS	1,183.00
325.000 · LICENSES	5,850.00
326.000 · PERMIT FEES	5,565.00
328.000 · FRANCHISE FEES	2,317.48
330.000 · IRP FEES	29,773.73
340.000 · Parks & Rec Revenues	10.00
341.000 · MUNICIPAL SERVICE FEES	7,234.38
342.000 · PARKING METER REVENUES	751.00
345.000 · Rents, Royalties, & Concessions	200.00
351.000 · POLICE PROTECTION FEES	418.39
352.000 · FIRE PROTECTION FEE	1,253.22
355.000 · STREET FEES	148.39
376.000 · VIDEO LOTTERY/GAMBLING INCOME	
376.001 · GREENBRIER DISTRIBUTION INCOME	15.56
376.002 · TABLE GAMES DISTRIBUTION INCOME	816.58
Total 376.000 · VIDEO LOTTERY/GAMBLING INCOME	832.14
381.000 · REIMBURSEMENTS	5,586.99
389.000 · ACCIDENT REPORTS/INCIDENT	240.00
397.000 · Video Lottery (LVL)	1,731.89
<b>Total Income</b>	<b>395,330.20</b>
<b>Gross Profit</b>	<b>395,330.20</b>
<b>Expense</b>	
410.000 · CITY COUNCIL	400.00
413.237 · TREASURER'S FEES AND TAXES	-22.00
414.000 · FINANCE OFFICE	
414.341 · FINANCE DEPT / SUPPLIES	11.20
Total 414.000 · FINANCE OFFICE	11.20
417.000 · CITY ATTORNEY'S OFFICE	
417.222 · CITY ATTORNEY DUES AND SUBSCRIP	197.20
Total 417.000 · CITY ATTORNEY'S OFFICE	197.20
435.000 · REGIONAL DEVELOPMENT AUTHORITY	
435.222 · REGIONAL DEV AUTHORITY-DUES&SUB	4,545.00
Total 435.000 · REGIONAL DEVELOPMENT AUTHORITY	4,545.00
436.000 · BUILDING AND CODE	
436.217 · CODE ENFORMENT VEHICLE MAINT	469.24

**CITY OF WESTON**  
**Profit & Loss**  
July 2024

	<u>Jul 24</u>
436.230 · CODE ENFORCEMENT CONTRACT SVC	
436.601 · CODE ENFORCEMENT DEMOLITION SER	954.00
436.602 · CODE ENFORCEMENT MOWING	3,740.00
<b>Total 436.230 · CODE ENFORCEMENT CONTRACT SVC</b>	<u>4,694.00</u>
<b>Total 436.000 · BUILDING AND CODE</b>	5,163.24
<b>440.000 · CITY HALL</b>	
440.105 · CITY HALL CONTRIBUTION INSURANC	45,668.46
440.106 · CITY HALL / CPRB CONTRIBUTIONS	540.35
440.113 · CITY HALL / EYE & DENTAL INS	1,077.27
440.114 · COMMERCIAL LIABILITY INS	34,692.00
440.211 · CITY HALL TELEPHONE	919.27
440.213 · CITY HALL UTILITIES	
440.251 · CITY HALL WATER	249.25
440.253 · CITY HALL ELECTRIC	1,650.81
<b>Total 440.213 · CITY HALL UTILITIES</b>	<u>1,900.06</u>
440.220 · CITY HALL - ADVERTISING	45.45
440.230 · CITY HALL CONTRACTED SERVICES	
440.601 · City Hall Copier	413.80
440.230 · CITY HALL CONTRACTED SERVICES - Other	243.26
<b>Total 440.230 · CITY HALL CONTRACTED SERVICES</b>	<u>657.06</u>
440.232 · CITY HALL BANK CHARGES	345.76
440.341 · CITY HALL SUPPLIES & MATERIALS	244.81
<b>Total 440.000 · CITY HALL</b>	<u>86,090.49</u>
<b>700.000 · POLICE DEPARTMENT</b>	
700.217 · POLICE M & R AUTOS/TRUCKS	80.00
700.221 · POLICE TRAINING & EDUCATION	975.00
700.229 · POLICE COURT COST & DAMAGES	420.00
700.459 · POLICE CAPITAL OUTLAY	19,834.77
<b>Total 700.000 · POLICE DEPARTMENT</b>	<u>21,309.77</u>
<b>711.000 · COMM. CNTR/CNTRL DISPATCH</b>	
711.230 · COMM. CENTER 911 CONTRACTED SER	6,600.00
<b>Total 711.000 · COMM. CNTR/CNTRL DISPATCH</b>	<u>6,600.00</u>
<b>715.000 · FIRE HYDRANTS</b>	
715.251 · FIRE HYDRANT WATER UTILITY	379.16
<b>Total 715.000 · FIRE HYDRANTS</b>	<u>379.16</u>
<b>750.000 · STREET DEPARTMENT</b>	
750.213 · STREETS & HWY UTILITIES	
750.251 · STREET DEPT WATER	163.73
750.252 · STREET DEPT SANITARY SEWAGE	9.60
750.253 · STREET DEPT / ELECTRIC	553.88
<b>Total 750.213 · STREETS &amp; HWY UTILITIES</b>	<u>727.21</u>
750.217 · STREETS & HWY M & R AUTOS & TRU	371.06
750.341 · STREETS & HWY SUPPLIES & MAT	115.02

**CITY OF WESTON**  
**Profit & Loss**  
July 2024

	<b>Jul 24</b>
Total 750.000 · STREET DEPARTMENT	1,213.29
751.000 · STREET LIGHTS	
751.213 · STREET LIGHTS UTILITIES	6,234.11
Total 751.000 · STREET LIGHTS	6,234.11
752.000 · SIGNS AND SIGNALS	
752.213 · SIGNS & SIGNALS UTILITIES	481.65
Total 752.000 · SIGNS AND SIGNALS	481.65
805.000 · STORMSEWER	
805.341 · STORM SEWER / SUPPLIES	198.00
Total 805.000 · STORMSEWER	198.00
900.000 · Parks and Recreation	
900.230 · RECREATION CONTRACTED SERVICES	
900.630 · RECREATION MOWING SERVICES	875.00
900.230 · RECREATION CONTRACTED SERVICES - Other	959.51
Total 900.230 · RECREATION CONTRACTED SERVICES	1,834.51
Total 900.000 · Parks and Recreation	1,834.51
911.000 · HISTORIC LANDMARKS COMMISSION	
911.223 · HLC - Professional Services	5,000.00
911.230 · HISTORICAL COMM. CON. SERVICES	2,500.00
Total 911.000 · HISTORIC LANDMARKS COMMISSION	7,500.00
950.000 · BEAUTIFICATION	
950.341 · BEAUTIFICATION-SUPPLIES	305.00
Total 950.000 · BEAUTIFICATION	305.00
952.000 · CEMETERIES	
952.230 · CEMETERIES CONTRACTED SERVICES	
952.600 · Mowing at Machpelah	3,000.00
952.601 · Mowing at Arnold	400.00
Total 952.230 · CEMETERIES CONTRACTED SERVICES	3,400.00
Total 952.000 · CEMETERIES	3,400.00
977.000 · STREET DEPT-S/T CAP IMPROVEMENT	
977.458 · ST. & TRANS - CAPITAL OTULAY	5,500.00
Total 977.000 · STREET DEPT-S/T CAP IMPROVEMENT	5,500.00
<b>Total Expense</b>	<b>151,340.62</b>
<b>Net Ordinary Income</b>	<b>243,989.58</b>
<b>Other Income/Expense</b>	
<b>Other Income</b>	
<b>Management Review</b>	<b>-6,022.60</b>
<b>Total Other Income</b>	<b>-6,022.60</b>
<b>Net Other Income</b>	<b>-6,022.60</b>
<b>Net Income</b>	<b>237,966.98</b>

**CITY OF WESTON**  
**Vacant Structures Income**  
**July 2024**

Type	Date	Num	Name	Memo	Paid Amount
<b>326.000 · PERMIT FEES</b>					
Invoice	07/01/2024	28	SECOND 237 E SMITH GREGORY	vacant or partially vacant building	150.00
Invoice	07/01/2024	28	SECOND 237 E SMITH GREGORY	vacant or partially vacant building/ 1ST YEAR 3RD QUARTER 2/7/24 237 E SECOND ST WESTON, WV 26452	250.00
Invoice	07/01/2024	28	SECOND 237 E SMITH GREGORY	vacant or partially vacant building/ 1ST YEAR 4TH QUARTER 5/7/24 DUE WITHIN 30 DAYS	250.00
Invoice	07/02/2024	158	ARNOLD 215 MINIX, KATHERN	vacant or partially vacant building/ 2ND YEAR 1ST QUARTER 2/6/24	300.00
Invoice	07/02/2024	158	ARNOLD 215 MINIX, KATHERN	vacant or partially vacant building/ 2ND YEAR 2ND QUARTER 5/6/24	300.00
Invoice	07/15/2024	37	7 Eleven Inc- 736 N. MAIN	vacant or partially vacant building/ 08/01/24/2ND YEAR 4TH QUARTER	500.00
Invoice	07/15/2024	38	7-Eleven- Kitsonville 274 SOUTH MAIN	vacant or partially vacant building/ 8/1/24 2ND YEAR 4TH QUARTER	500.00
Invoice	07/15/2024	39	7-ELEVEN -227 3RD ST	vacant or partially vacant building/8/1/24 2ND YEAR 4TH QUARTER	500.00
Invoice	07/19/2024	181	CENTER 109 Gaston Brothers, Inc.	vacant or partially vacant building	125.00
Invoice	07/19/2024	182	WILLOW 311 LAKEVIEW LOAN SERV	vacant or partially vacant building	500.00
Invoice	07/29/2024	194	MCGARY 12 PAMELA J. & JESSE E. DRIVER	vacant or partially vacant building/ 2nd year 3rd quarter 08/01/2024	300.00
Total 326.000 · PERMIT FEES					<u>3,675.00</u>
<b>TOTAL</b>					<b><u>3,675.00</u></b>

**CITY OF WESTON**  
**Check Detail**  
July 2024

Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Check	ACH	07/05/2024	US Bank		101.1 · GENERAL FUNDS 01521008454		-16,556.81
				Purchasing Cards		-16,556.81	16,556.81
TOTAL						-16,556.81	16,556.81
Check	ACH	07/08/2024	WV Court Fees		101.1 · GENERAL FUNDS 01521008454		-420.00
				700.229 · POLICE COURT COST & DAMAGES		-420.00	420.00
TOTAL						-420.00	420.00
Check	ACH	07/08/2024	CPRB		101.1 · GENERAL FUNDS 01521008454		-1,080.70
				440.106 · CITY HALL / CPRB CONTRIBUTIONS		-540.35	540.35
				224.3 · CPRS RETIREMENT W/H		-540.35	540.35
TOTAL						-1,080.70	1,080.70
Check	ACH	07/17/2024	PEIA		101.1 · GENERAL FUNDS 01521008454		-13,458.10
				440.105 · CITY HALL CONTRIBUTION INSURANC		-13,458.10	13,458.10
TOTAL						-13,458.10	13,458.10
Check	ACH	07/17/2024	American Heritage Life Ins Co		101.1 · GENERAL FUNDS 01521008454		-906.56
				225.4 · Supplemental Insurance		-906.56	906.56
TOTAL						-906.56	906.56
Check	ACH	07/17/2024	Huntington National Bank		101.1 · GENERAL FUNDS 01521008454		-102.78
				440.232 · CITY HALL BANK CHARGES		-102.78	102.78
TOTAL						-102.78	102.78
Check	ACH	07/17/2024	PEIA		101.1 · GENERAL FUNDS 01521008454		-1,160.36
				440.105 · CITY HALL CONTRIBUTION INSURANC		-1,160.36	1,160.36
TOTAL						-1,160.36	1,160.36
Bill Pmt -Check	ACH	07/18/2024	Health Equity		101.1 · GENERAL FUNDS 01521008454		-31,394.62

**CITY OF WESTON**  
**Check Detail**  
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Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill		07/01/2024			440.105 · CITY HALL CONTRIBUTION INSURANC	-31,050.00	31,050.00
					225.1 · PEIA W/H	-344.62	344.62
TOTAL						-31,394.62	31,394.62
Check	CCADJ	07/01/2024			101.1 · GENERAL FUNDS 01521008454		-85.21
					440.232 · CITY HALL BANK CHARGES	-85.21	85.21
TOTAL						-85.21	85.21
Check	CCADJ	07/02/2024			101.1 · GENERAL FUNDS 01521008454		-9.08
					440.232 · CITY HALL BANK CHARGES	-9.08	9.08
TOTAL						-9.08	9.08
Check	CCADJ	07/08/2024			101.1 · GENERAL FUNDS 01521008454		-8.02
					440.232 · CITY HALL BANK CHARGES	-8.02	8.02
TOTAL						-8.02	8.02
Check	CCADJ	07/09/2024			101.1 · GENERAL FUNDS 01521008454		-13.78
					440.232 · CITY HALL BANK CHARGES	-13.78	13.78
TOTAL						-13.78	13.78
Check	CCADJ	07/10/2024			101.1 · GENERAL FUNDS 01521008454		-4.34
					440.232 · CITY HALL BANK CHARGES	-4.34	4.34
TOTAL						-4.34	4.34
Check	CCADJ	07/15/2024			101.1 · GENERAL FUNDS 01521008454		-3.77
					440.232 · CITY HALL BANK CHARGES	-3.77	3.77
TOTAL						-3.77	3.77
Check	CCADJ	07/16/2024			101.1 · GENERAL FUNDS 01521008454		-40.84
					440.232 · CITY HALL BANK CHARGES	-40.84	40.84

**CITY OF WESTON**  
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	<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amount</u>
TOTAL							-40.84	40.84
	Check	CCADJ	07/18/2024			101.1 · GENERAL FUNDS 01521008454		-4.66
						440.232 · CITY HALL BANK CHARGES	-4.66	4.66
TOTAL							-4.66	4.66
	Check	CCADJ	07/19/2024			101.1 · GENERAL FUNDS 01521008454		-11.16
						440.232 · CITY HALL BANK CHARGES	-11.16	11.16
TOTAL							-11.16	11.16
	Check	CCADJ	07/22/2024			101.1 · GENERAL FUNDS 01521008454		-2.33
						440.232 · CITY HALL BANK CHARGES	-2.33	2.33
TOTAL							-2.33	2.33
	Check	CCADJ	07/25/2024			101.1 · GENERAL FUNDS 01521008454		-7.38
						440.232 · CITY HALL BANK CHARGES	-7.38	7.38
TOTAL							-7.38	7.38
	Check	CCADJ	07/26/2024			101.1 · GENERAL FUNDS 01521008454		-6.15
						440.232 · CITY HALL BANK CHARGES	-6.15	6.15
TOTAL							-6.15	6.15
	Check	CCADJ	07/29/2024			101.1 · GENERAL FUNDS 01521008454		-17.30
						440.232 · CITY HALL BANK CHARGES	-17.30	17.30
TOTAL							-17.30	17.30
	Check	CCADJ	07/30/2024			101.1 · GENERAL FUNDS 01521008454		-2.96
						440.232 · CITY HALL BANK CHARGES	-2.96	2.96
TOTAL							-2.96	2.96
	Check	CCADJ	07/31/2024			101.1 · GENERAL FUNDS 01521008454		-20.00



**CITY OF WESTON**  
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Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
					440.232 · CITY HALL BANK CHARGES	-20.00	20.00
TOTAL						-20.00	20.00
Check	18343	07/02/2024	Mon Power Electric		101.1 · GENERAL FUNDS 01521008454		-6,022.74
					Management Review	-6,022.74	6,022.74
TOTAL						-6,022.74	6,022.74
Bill Pmt -Check	18444	07/01/2024	Health Equity		101.1 · GENERAL FUNDS 01521008454		0.00
TOTAL						0.00	0.00
Bill Pmt -Check	18479	07/12/2024	Betty Brooks		101.1 · GENERAL FUNDS 01521008454		-400.00
Bill		07/12/2024			410.568 · CITY COUNCIL CONTRIBUTIONS	-400.00	400.00
TOTAL						-400.00	400.00
Bill Pmt -Check	18480	07/12/2024	Child Support - Jason Rose		101.1 · GENERAL FUNDS 01521008454		-219.82
Bill		07/12/2024			227.3 · Garnishments-Child Support	-109.91	109.91
					227.3 · Garnishments-Child Support	-109.91	109.91
TOTAL						-219.82	219.82
Bill Pmt -Check	18481	07/12/2024	Citizens Bank of Weston, Inc.		101.1 · GENERAL FUNDS 01521008454		-834.77
Bill		07/12/2024			700.459 · POLICE CAPITAL OUTLAY	-834.77	834.77
TOTAL						-834.77	834.77
Bill Pmt -Check	18482	07/12/2024	Dave Taylor		101.1 · GENERAL FUNDS 01521008454		-1,500.00
Bill		07/12/2024			952.600 · Mowing at Machpelah	-1,500.00	1,500.00
TOTAL						-1,500.00	1,500.00
Bill Pmt -Check	18483	07/12/2024	Epp's Property Maintenance		101.1 · GENERAL FUNDS 01521008454		-3,180.00
Bill		07/12/2024			900.630 · RECREATION MOWING SERVICES	-160.00	160.00
					900.630 · RECREATION MOWING SERVICES	-160.00	160.00

**CITY OF WESTON**  
**Check Detail**  
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<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amount</u>
					436.602 · CODE ENFORCEMENT MOWING	-360.00	360.00
					436.602 · CODE ENFORCEMENT MOWING	-450.00	450.00
					436.602 · CODE ENFORCEMENT MOWING	-1,900.00	1,900.00
					436.602 · CODE ENFORCEMENT MOWING	-150.00	150.00
TOTAL						-3,180.00	3,180.00
<b>Bill Pmt -Check</b>	<b>18484</b>	<b>07/12/2024</b>	<b>H&amp;M Motor Company</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-80.00</b>
Bill		07/12/2024			700.217 · POLICE M & R AUTOS/TRUCKS	-80.00	80.00
TOTAL						-80.00	80.00
<b>Bill Pmt -Check</b>	<b>18485</b>	<b>07/12/2024</b>	<b>Weston Democrat, Inc..</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-975.00</b>
Bill		07/12/2024			700.221 · POLICE TRAINING & EDUCATION	-975.00	975.00
TOTAL						-975.00	975.00
<b>Bill Pmt -Check</b>	<b>18486</b>	<b>07/12/2024</b>	<b>H&amp;M Motor Company</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-185.00</b>
Bill		07/12/2024			750.217 · STREETS & HWY M & R AUTOS & TRU	-185.00	185.00
TOTAL						-185.00	185.00
<b>Bill Pmt -Check</b>	<b>18487</b>	<b>07/12/2024</b>	<b>Hart Office</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-413.80</b>
Bill		07/12/2024			440.601 · City Hall Copier	-413.80	413.80
TOTAL						-413.80	413.80
<b>Bill Pmt -Check</b>	<b>18488</b>	<b>07/12/2024</b>	<b>J &amp; M Grafix</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-150.00</b>
Bill		07/12/2024			436.217 · CODE ENFORMENT VEHICLE MAINT	-150.00	150.00
TOTAL						-150.00	150.00
<b>Bill Pmt -Check</b>	<b>18489</b>	<b>07/12/2024</b>	<b>Joel Franks</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-200.00</b>
Bill		07/12/2024			900.230 · RECREATION CONTRACTED SERVICE:	-200.00	200.00
TOTAL						-200.00	200.00
<b>Bill Pmt -Check</b>	<b>18490</b>	<b>07/12/2024</b>	<b>Mon Power Electric</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-8,829.46</b>

**CITY OF WESTON**  
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Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill		07/12/2024			751.213 · STREET LIGHTS UTILITIES	-5,871.85	5,871.85
Bill		07/12/2024			751.213 · STREET LIGHTS UTILITIES	-146.46	146.46
Bill		07/12/2024			750.253 · STREET DEPT / ELECTRIC	-131.07	131.07
Bill		07/12/2024			900.230 · RECREATION CONTRACTED SERVICE:	-14.51	14.51
Bill		07/12/2024			752.213 · SIGNS & SIGNALS UTILITIES	-56.54	56.54
Bill		07/12/2024			751.213 · STREET LIGHTS UTILITIES	-16.19	16.19
Bill		07/12/2024			752.213 · SIGNS & SIGNALS UTILITIES	-92.92	92.92
Bill		07/12/2024			440.253 · CITY HALL ELECTRIC	-1,163.66	1,163.66
Bill		07/12/2024			751.213 · STREET LIGHTS UTILITIES	-94.11	94.11
Bill		07/12/2024			752.213 · SIGNS & SIGNALS UTILITIES	-63.85	63.85
Bill		07/12/2024			750.253 · STREET DEPT / ELECTRIC	-371.45	371.45
Bill		07/12/2024			752.213 · SIGNS & SIGNALS UTILITIES	-81.92	81.92
Bill		07/12/2024			752.213 · SIGNS & SIGNALS UTILITIES	-186.42	186.42
Bill		07/12/2024			750.253 · STREET DEPT / ELECTRIC	-32.54	32.54
Bill		07/12/2024			440.253 · CITY HALL ELECTRIC	-487.15	487.15
Bill		07/12/2024			750.253 · STREET DEPT / ELECTRIC	-18.82	18.82
TOTAL						-8,829.46	8,829.46
<b>Bill Pmt -Check</b>	<b>18491</b>	<b>07/12/2024</b>	<b>P &amp; G Hardware LLC</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-115.02</b>
Bill		07/12/2024			750.341 · STREETS & HWY SUPPLIES & MAT	-115.02	115.02
TOTAL						-115.02	115.02
<b>Bill Pmt -Check</b>	<b>18492</b>	<b>07/12/2024</b>	<b>Region VII Planning &amp; Development Council</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-4,545.00</b>
Bill		07/12/2024			435.222 · REGIONAL DEV AUTHORITY-DUES&SU	-4,545.00	4,545.00
TOTAL						-4,545.00	4,545.00
<b>Bill Pmt -Check</b>	<b>18493</b>	<b>07/12/2024</b>	<b>Robinson Lawn Care.</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-1,435.00</b>
Bill		07/12/2024			436.602 · CODE ENFORCEMENT MOWING	-880.00	880.00
					900.630 · RECREATION MOWING SERVICES	-555.00	555.00
TOTAL						-1,435.00	1,435.00
<b>Bill Pmt -Check</b>	<b>18494</b>	<b>07/12/2024</b>	<b>Shentel</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-919.27</b>
Bill		07/12/2024			440.211 · CITY HALL TELEPHONE	-919.27	919.27
TOTAL						-919.27	919.27

**CITY OF WESTON**  
**Check Detail**  
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Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill Pmt -Check	18495	07/12/2024	West Virginia American Water Company		101.1 · GENERAL FUNDS 01521008454		-379.16
Bill		07/12/2024			715.251 · FIRE HYDRANT WATER UTILITY	-379.16	379.16
TOTAL						-379.16	379.16
Bill Pmt -Check	18496	07/12/2024	WV Corp		101.1 · GENERAL FUNDS 01521008454		-34,692.00
Bill		07/12/2024			440.114 · COMMERCIAL LIABILITY INS	-34,692.00	34,692.00
TOTAL						-34,692.00	34,692.00
Bill Pmt -Check	18513	07/18/2024	West Virginia State Surplus		101.1 · GENERAL FUNDS 01521008454		-19,000.00
Bill		07/17/2024			700.459 · POLICE CAPITAL OUTLAY	-19,000.00	19,000.00
TOTAL						-19,000.00	19,000.00
Bill Pmt -Check	18514	07/19/2024	Burkhart, Shirley		101.1 · GENERAL FUNDS 01521008454		-2,500.00
Bill		07/11/2024			911.223 · HLC - Professional Services	-2,500.00	2,500.00
TOTAL						-2,500.00	2,500.00
Bill Pmt -Check	18515	07/19/2024	Dave Taylor		101.1 · GENERAL FUNDS 01521008454		-400.00
Bill		07/17/2024			952.601 · Mowing at Arnold	-400.00	400.00
TOTAL						-400.00	400.00
Bill Pmt -Check	18516	07/19/2024	Fisher Auto Parts		101.1 · GENERAL FUNDS 01521008454		-435.30
Bill		07/11/2024			750.217 · STREETS & HWY M & R AUTOS & TRU	-116.06	116.06
					436.217 · CODE ENFORMENT VEHICLE MAINT	-319.24	319.24
TOTAL						-435.30	435.30
Bill Pmt -Check	18517	07/19/2024	Glenda McCrary		101.1 · GENERAL FUNDS 01521008454		-2,500.00
Bill		07/11/2024			911.223 · HLC - Professional Services	-2,500.00	2,500.00
TOTAL						-2,500.00	2,500.00
Bill Pmt -Check	18518	07/19/2024	LEAF		101.1 · GENERAL FUNDS 01521008454		-243.26

**CITY OF WESTON**  
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Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill		07/11/2024			440.230 · CITY HALL CONTRACTED SERVICES	-243.26	243.26
TOTAL						-243.26	243.26
<b>Bill Pmt -Check</b>	<b>18519</b>	<b>07/19/2024</b>	<b>Lewis County 911</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-3,300.00</b>
Bill		07/17/2024			711.230 · COMM. CENTER 911 CONTRACTED SE	-3,300.00	3,300.00
TOTAL						-3,300.00	3,300.00
<b>Bill Pmt -Check</b>	<b>18520</b>	<b>07/19/2024</b>	<b>LEWIS COUNTY PARK</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-345.00</b>
Bill		07/11/2024			900.230 · RECREATION CONTRACTED SERVICE:	-345.00	345.00
TOTAL						-345.00	345.00
<b>Bill Pmt -Check</b>	<b>18521</b>	<b>07/19/2024</b>	<b>Quill</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-11.20</b>
Bill		07/11/2024			414.341 · FINANCE DEPT / SUPPLIES	-11.20	11.20
TOTAL						-11.20	11.20
<b>Bill Pmt -Check</b>	<b>18522</b>	<b>07/19/2024</b>	<b>Ryan Brandenburg</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-200.00</b>
Bill		07/11/2024			900.230 · RECREATION CONTRACTED SERVICE:	-200.00	200.00
TOTAL						-200.00	200.00
<b>Bill Pmt -Check</b>	<b>18523</b>	<b>07/19/2024</b>	<b>Superior Environmental Services</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-954.00</b>
Bill		07/11/2024			436.601 · CODE ENFORCEMENT DEMOLITION SE	-954.00	954.00
TOTAL						-954.00	954.00
<b>Bill Pmt -Check</b>	<b>18524</b>	<b>07/19/2024</b>	<b>T J'S GREENHOUSE</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-159.00</b>
Bill		07/11/2024			950.341 · BEAUTIFICATION-SUPPLIES	-159.00	159.00
TOTAL						-159.00	159.00
<b>Bill Pmt -Check</b>	<b>18525</b>	<b>07/19/2024</b>	<b>Thompson Reuters</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-197.20</b>
Bill		07/11/2024			417.222 · CITY ATTORNEY DUES AND SUBSCRIF	-197.20	197.20
TOTAL						-197.20	197.20

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<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amount</u>
Bill Pmt -Check	18526	07/19/2024	West Virginia American Water Company		101.1 · GENERAL FUNDS 01521008454		<b>-412.98</b>
Bill		07/17/2024			440.251 · CITY HALL WATER	-249.25	249.25
Bill		07/17/2024			750.251 · STREET DEPT WATER	-163.73	163.73
TOTAL						<u>-412.98</u>	<u>412.98</u>
Bill Pmt -Check	18527	07/19/2024	Weston Democrat, Inc..		101.1 · GENERAL FUNDS 01521008454		<b>-45.45</b>
Bill		07/17/2024			440.220 · CITY HALL - ADVERTISING	-45.45	45.45
TOTAL						<u>-45.45</u>	<u>45.45</u>
Bill Pmt -Check	18528	07/19/2024	Weston Sanitary Board.		101.1 · GENERAL FUNDS 01521008454		<b>-9.60</b>
Bill		07/11/2024			750.252 · STREET DEPT SANITARY SEWAGE	-9.60	9.60
TOTAL						<u>-9.60</u>	<u>9.60</u>
Bill Pmt -Check	18529	07/19/2024	T J'S GREENHOUSE		101.1 · GENERAL FUNDS 01521008454		<b>-146.00</b>
Bill		07/11/2024			950.341 · BEAUTIFICATION-SUPPLIES	-146.00	146.00
TOTAL						<u>-146.00</u>	<u>146.00</u>
Bill Pmt -Check	18530	07/19/2024	Kevin Hardman		101.1 · GENERAL FUNDS 01521008454		<b>-2,500.00</b>
Bill		07/11/2024			911.230 · HISTORICAL COMM. CON. SERVICES	-2,500.00	2,500.00
TOTAL						<u>-2,500.00</u>	<u>2,500.00</u>
Bill Pmt -Check	18531	07/26/2024	Casto & Harris, Inc.		101.1 · GENERAL FUNDS 01521008454		<b>-244.81</b>
Bill		07/18/2024			440.341 · CITY HALL SUPPLIES & MATERIALS	-244.81	244.81
TOTAL						<u>-244.81</u>	<u>244.81</u>
Bill Pmt -Check	18532	07/26/2024	Dave Taylor		101.1 · GENERAL FUNDS 01521008454		<b>-1,500.00</b>
Bill		07/18/2024			952.600 · Mowing at Machpelah	-1,500.00	1,500.00
TOTAL						<u>-1,500.00</u>	<u>1,500.00</u>
Bill Pmt -Check	18533	07/26/2024	Foster Feed.		101.1 · GENERAL FUNDS 01521008454		<b>-198.00</b>

**CITY OF WESTON**  
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Type	Num	Date	Name	Item	Account	Paid Amount	Original Amount
Bill		07/18/2024			805.341 · STORM SEWER / SUPPLIES	-198.00	198.00
TOTAL						-198.00	198.00
<b>Bill Pmt -Check</b>	<b>18534</b>	<b>07/26/2024</b>	<b>Jeff Sturgill</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-200.00</b>
Bill		07/18/2024			900.230 · RECREATION CONTRACTED SERVICE	-200.00	200.00
TOTAL						-200.00	200.00
<b>Bill Pmt -Check</b>	<b>18535</b>	<b>07/26/2024</b>	<b>Joseph Gaines</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-161.56</b>
Bill		07/18/2024			750.217 · STREETS & HWY M & R AUTOS & TRU	-70.00	70.00
Bill		07/18/2024			225.4 · Supplemental Insurance	-91.56	91.56
TOTAL						-161.56	161.56
<b>Bill Pmt -Check</b>	<b>18536</b>	<b>07/26/2024</b>	<b>Lewis County 911</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-3,300.00</b>
Bill		07/18/2024			711.230 · COMM. CENTER 911 CONTRACTED SE	-3,300.00	3,300.00
TOTAL						-3,300.00	3,300.00
<b>Bill Pmt -Check</b>	<b>18537</b>	<b>07/26/2024</b>	<b>Mon Power Electric</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-105.50</b>
Bill		07/18/2024			751.213 · STREET LIGHTS UTILITIES	-105.50	105.50
TOTAL						-105.50	105.50
<b>Bill Pmt -Check</b>	<b>18538</b>	<b>07/26/2024</b>	<b>The Standard - Division 1</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-799.80</b>
Bill		07/18/2024			440.113 · CITY HALL / EYE & DENTAL INS	-799.80	799.80
TOTAL						-799.80	799.80
<b>Bill Pmt -Check</b>	<b>18539</b>	<b>07/26/2024</b>	<b>The Standard - Division 2</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-277.47</b>
Bill		07/18/2024			440.113 · CITY HALL / EYE & DENTAL INS	-277.47	277.47
TOTAL						-277.47	277.47
<b>Bill Pmt -Check</b>	<b>18540</b>	<b>07/29/2024</b>	<b>Huntington National Bank</b>		<b>101.1 · GENERAL FUNDS 01521008454</b>		<b>-5,506.00</b>
Bill		07/29/2024			977.458 · ST. & TRANS - CAPITAL OTULAY	-5,500.00	5,500.00

**CITY OF WESTON**  
**Check Detail**  
July 2024

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Item</u>	<u>Account</u>	<u>Paid Amount</u>	<u>Original Amount</u>
					440.232 · CITY HALL BANK CHARGES	-6.00	6.00
TOTAL						-5,506.00	5,506.00





MUNICIPALITY OF WESTON  
LEWIS COUNTY, WEST VIRGINIA

REGULAR AUDIT

For the Year Ended June 30, 2021  
Fiscal Year Audited Under GAGAS: 2021

DRAFT

**MUNICIPALITY OF WESTON, WEST VIRGINIA  
SCHEDULE OF FUNDS INCLUDED IN THE REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

**GOVERNMENTAL FUND TYPES**

**MAJOR FUNDS**

General  
Coal Severance Tax

**FIDUCIARY FUND TYPES**

*Pension Funds*  
Policeman's Pension and Relief  
Firemen's Pension and Relief

**COMPONENT UNIT**

*Discretely Presented*  
Weston Sanitary Board

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**MUNICIPALITY OF WESTON, WEST VIRGINIA  
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**INTRODUCTORY SECTION**

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MUNICIPALITY OF WESTON, WEST VIRGINIA  
MUNICIPAL OFFICIALS  
For the Fiscal Year Ended June 30, 2021

OFFICE	NAME
Mayor:	<u>Elective</u>
Council Members:	Kim Harrison
	Randy Bohan
	Gary Foster
	Herb Curtis
	Sherry Rogers

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**FINANCIAL SECTION**

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## **Independent Auditor's Report**

Municipality of Weston  
Lewis County, West Virginia  
102 W. 2nd Street  
Weston, West Virginia 26452

To the Mayor and Members of Council:

### ***Report on the Financial Statements***

We were engaged to audit the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, and each major fund, of the Municipality of Weston, Lewis County, West Virginia (the Municipality), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the Municipality's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Municipality's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph; however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.



***Basis for Disclaimer of Opinion***

We were unable to obtain sufficient appropriate audit evidence to support the occurrence, completeness and accuracy of the amounts reported in the financial statements.

***Disclaimer of Opinion***

Due to the significance of the matter discussed in the Basis for Disclaimer of Opinion paragraph, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements for the year ended June 30, 2021

***Other Matters***

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's Discussion and Analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions, and the budgetary comparison statements listed in the table of contents to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. The Municipality has omitted the management's discussion and analysis. Our opinion on the basic financial statements is not affected by this missing information.

We applied certain limited procedures to the required supplementary information related to pensions in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express and opinion or provide any other assurance.

Supplementary Information

Our audit was conducted to opine on the Municipality's basic financial statements taken as a whole.

The introductory section and the fund level statements for the discretely presented component units present additional analysis and are not required parts of the basic financial statements.

We did not subject the introductory section to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 12, 2024, on our consideration of the Municipality's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Municipality's internal control over financial reporting and compliance.

*BHM CPA Group*

BHM CPA Group, Inc  
Huntington, West Virginia  
July 12, 2024

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**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**STATEMENT OF NET POSITION**  
June 30, 2021

	Primary Government	Component Units
	Governmental Activities	Weston Sanitary Board
<b>ASSETS:</b>		
<b>Current Assets:</b>		
Cash and Cash Equivalents	\$ 1,128,564	\$ 262,933
<b>Receivables:</b>		
Sales and use tax	176,680	-
B&O Taxes	142,151	-
Municipal fees	210,104	-
Other	79,794	-
Accounts	-	302,966
Accrued Interest	-	807
Due from		
Fiduciary funds	36,974	-
Unamortized Loan Costs	-	25,522
Prepaid Expenses	-	1,130
<b>Noncurrent Assets:</b>		
Net Pension Asset	488,440	-
<b>Restricted Assets:</b>		
Regular Account	-	69,827
Reserve Account	-	442,269
Renewal and Replacement	-	8,225
Reserve for Bond Retirement	-	557,621
Customer Deposits	-	1,953
<b>Capital Assets:</b>		
<b>Nondepreciable:</b>		
Land	-	365,828
<b>Depreciable:</b>		
Buildings	31,280	-
Machinery and Equipment	237,541	-
Structures and Improvements	-	38,821,874
Less: Accumulated Depreciation	(128,125)	(11,913,440)
<b>Total Assets</b>	<b>\$ 2,403,403</b>	<b>\$ 28,947,515</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>		
Pension Related	\$ 277,815	\$ 89,916
OPEB Related	101,039	26,517
<b>Total Deferred Outflows</b>	<b>\$ 378,854</b>	<b>\$ 116,433</b>
<b>LIABILITIES:</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 182,736	\$ 196,279
Payroll Payable	42,862	62,498
Other Accrued Expenses	-	35,178
Contracts Payable	-	1,000
Compensated Absences	-	30,974
Due To Other Governments	-	222,401
Unearned Revenue	-	23,843
<b>Noncurrent Liabilities Due within One Year</b>		
Bonds Payable	-	1,143,004
Notes Payable	-	6,866
<b>Noncurrent Liabilities Due in More than One Year</b>		
Net Pension Liability	377,680	110,482
Net OPEB Liability	110,096	30,328
Bonds Payable	-	19,315,994
Notes Payable	-	296,686
<b>Total Liabilities</b>	<b>\$ 713,374</b>	<b>\$ 21,475,533</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
Pension Related	\$ 926,940	\$ 17,240
OPEB Related	372,732	123,175
<b>Total Deferred Inflows</b>	<b>\$ 1,299,672</b>	<b>\$ 140,415</b>
<b>NET POSITION:</b>		
Net Investment in Capital Assets	\$ 140,696	\$ 6,511,712
Restricted for Debt Service	-	1,069,717
Restricted for Renewal and Replacement	-	8,225
Restricted for Customer Deposits	-	1,953
Unrestricted	628,515	(143,607)
<b>Total Net Position</b>	<b>\$ 769,211</b>	<b>\$ 7,448,000</b>

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

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**STATEMENT OF ACTIVITIES**  
For the Fiscal Year Ended June 30, 2021

	Program Revenues				Net (Expense) Revenues and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	
					Governmental Activities	Weston Sanitary Board
<b>Governmental Activities:</b>						
General Government	\$ 821,799	\$ 365,986	\$ 265,432	\$ -	\$ (190,381)	\$ -
Public Safety	546,060	12,113	-	-	(533,947)	-
Streets and Transportation	433,116	3,971	-	-	(429,145)	-
Culture and Recreation	8,966	-	-	-	(8,966)	-
Social Services	13,999	-	-	-	(13,999)	-
Capital Outlay	135,330	-	-	-	(135,330)	-
<b>Total Governmental activities</b>	<b>1,959,270</b>	<b>382,070</b>	<b>265,432</b>	<b>-</b>	<b>(1,311,768)</b>	<b>-</b>
<b>Business-type Activities:</b>						
Weston Sanitary Board	2,216,310	1,832,581	-	-	-	(383,729)
<b>Total Business-type activities</b>	<b>2,216,310</b>	<b>1,832,581</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(383,729)</b>
<b>Total Government</b>	<b>\$ 4,175,580</b>	<b>\$ 2,214,651</b>	<b>\$ 265,432</b>	<b>\$ -</b>	<b>(1,311,768)</b>	<b>(383,729)</b>
<b>General Revenues:</b>						
Ad Valorem property taxes					400,068	-
Business & occupation tax					423,862	-
Alcoholic Beverage tax					60,744	-
Utility services tax					337,214	-
Animal tax					1,058	-
Sales tax					604,389	-
Gas and oil tax					6,561	-
IRP fees					140,415	-
Coal severance tax					7,741	-
Unrestricted investment earnings					8,892	3,712
Refunds and reimbursements					110,022	-
Gaming Income					32,066	-
Unrestricted grant revenue					-	245,164
Miscellaneous					39,521	-
<b>Total General Revenues</b>					<b>2,172,553</b>	<b>248,876</b>
<b>Change in Net Position</b>					<b>860,785</b>	<b>(134,853)</b>
<b>Net Position Beginning of Year</b>					<b>(91,574)</b>	<b>7,582,853</b>
<b>Net Position End of Year</b>					<b>\$ 769,211</b>	<b>\$ 7,448,000</b>

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

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
 Balance Sheet - Governmental Funds  
 June 30, 2021

	<u>General</u>	<u>Coal Severance Tax</u>	<u>Total Governmental Funds</u>
<b>ASSETS:</b>			
Current:			
Cash and Cash Equivalents	\$ 1,109,980	\$ 18,584	\$ 1,128,564
Other Assets	-	-	-
Receivables:			
Sales and use tax	176,680	-	176,680
B&O taxes	142,151	-	142,151
Municipal Fees	210,104	-	210,104
Other	77,455	2,339	79,794
Due from other funds	36,974	-	36,974
<i>Total Assets</i>	<u>\$ 1,753,344</u>	<u>\$ 20,923</u>	<u>\$ 1,774,267</u>
<b>LIABILITIES:</b>			
Accounts payable	\$ 182,736	\$ -	\$ 182,736
Accrued payroll	42,862	-	42,862
<i>Total Liabilities</i>	<u>225,598</u>	<u>-</u>	<u>225,598</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable Revenue - Taxes	3,162	-	3,162
<i>Total Deferred Inflows of Resources</i>	<u>3,162</u>	<u>-</u>	<u>3,162</u>
<b>FUND BALANCES:</b>			
Committed	-	20,923	20,923
Unassigned	1,524,584	-	1,524,584
<i>Total Fund Balances</i>	<u>1,524,584</u>	<u>20,923</u>	<u>1,545,507</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u>\$ 1,753,344</u>	<u>\$ 20,923</u>	<u>\$ 1,774,267</u>

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

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
 Reconciliation of the Balance Sheet - Governmental Funds to  
 the Statement of Net Position  
 June 30, 2021

<b>Total Governmental Fund Balances</b>		\$ 1,545,507
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		137,450
Certain revenues are not available to fund current year expenditures and therefore are not recorded in the funds.		
Deferred taxes		3,162
Deferred inflows and outflows related to pension activity are not required to be reported in the funds but are required to be reported at the government-wide level		
Deferred Outflows - pension related	277,815	
Deferred Inflows - pension related	(926,940)	
Deferred Outflows - opeb related	101,039	
Deferred Inflows - opeb related	(372,732)	(920,818)
Some liabilities are not due and payable in the current period and therefore not reported in the fund level statements		
Net pension liability		(377,680)
Net pension asset		488,440
Net opeb liability		(110,096)
<b>Net Position of Governmental Activities</b>		<u>\$ 765,965</u>

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

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Fiscal Year Ended June 30, 2021

	General	Coal Severance Tax	Total Governmental Funds
<b>REVENUES:</b>			
Taxes:			
Ad valorem property taxes	\$ 400,068	\$ -	\$ 400,068
Business & occupation tax	423,862	-	423,862
Alcoholic beverages tax	60,744	-	60,744
Utility services tax	337,214	-	337,214
Animal tax	1,058	-	1,058
Gas and oil tax	6,561	-	6,561
Sales tax	604,389	-	604,389
Coal severance tax	-	7,741	7,741
Licenses and permits	66,834	-	66,834
Intergovernmental:			
Federal	253,913	-	253,913
State	11,519	-	11,519
Charges for Services	303,123	-	303,123
Fines and Forfeits	12,113	-	12,113
Table Games	8,429	-	8,429
Video Lottery	23,637	-	23,637
Refunds	488	-	488
Reimbursements	109,534	-	109,534
IRP Fees	140,415	-	140,415
Interest	8,892	-	8,892
Miscellaneous	39,521	-	39,521
<i>Total Revenues</i>	<u>2,812,314</u>	<u>7,741</u>	<u>2,820,055</u>
<b>EXPENDITURES:</b>			
General Government	897,404	-	897,404
Public Safety	792,073	-	792,073
Streets and Transportation	433,116	-	433,116
Culture and Recreation	8,966	-	8,966
Social Services	13,999	-	13,999
Capital Projects	135,330	-	135,330
<i>Total Expenditures</i>	<u>2,280,888</u>	<u>-</u>	<u>2,280,888</u>
<i>Net Change in Fund Balances</i>	531,426	7,741	539,167
<i>Fund Balances at Beginning of Year</i>	<u>993,158</u>	<u>13,182</u>	<u>1,006,340</u>
<i>Fund Balances at End of Year</i>	<u>\$ 1,524,584</u>	<u>\$ 20,923</u>	<u>\$ 1,545,507</u>

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

**MUNICIPALITY OF WESTON, 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, 2021

**Net Change in Fund Balances - Total Governmental Funds** \$ 539,167

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

Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital asset additions	-	
Current year depreciation	(43,253)	(43,253)

Certain pension expenses in the statement of activities are recognized on the accrual basis of accounting in accordance with GASB 68 (Note II).

*Public Employee Retirement System (PERS):*

Contributions during measurement date	33,909	
Amount of pension expenses recognized at government-wide level	(29,583)	

*Defined Benefit Plans (DBP):*

Amounts of employer contributions to pensions	74,422	
Amount of pension expenses recognized at government-wide level	165,056	

*Retirement System (MPFRS):*

Contributions made during measurement date	6,125	
Amount of pension expenses recognized at government-wide level	410	

*OPEB:*

Contributions during measurement date	40,010	
Amount of OPEB expenses recognized at government-wide level	74,522	364,871

**Net Change in Net Position of Governmental Activities** \$ 860,785

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



**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
Statement of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual (Budgetary Basis)  
General Fund  
For the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budget Basis</u>	<u>Variance with Final Budget</u>
Revenues:				
Taxes:				
Ad valorem taxes	\$ 410,272	\$ 416,272	\$ 400,068	\$ (16,204)
Business and occupation tax	445,000	500,000	423,862	(76,138)
Alcoholic beverages tax	45,000	66,787	60,744	(6,043)
Utility services tax	375,000	375,000	337,214	(37,786)
Animal tax	1,000	1,056	1,058	2
Gas and oil severance tax	10,000	10,000	6,561	(3,439)
Other taxes	-	-	-	-
Sales tax revenue	575,000	575,000	604,389	29,389
Licenses and permits	11,000	24,745	66,834	42,089
Intergovernmental:				
Federal	-	-	253,913	253,913
State	-	-	11,519	11,519
Other	50,000	261,112	-	(261,112)
Charges for Services	317,500	315,550	303,123	(12,427)
Fines and forfeits	25,000	25,000	12,113	(12,887)
Interest and investment earnings	-	-	8,892	8,892
Video Lottery	20,000	20,000	23,637	3,637
Gaming Income	16,000	23,276	8,429	(14,847)
Reimbursements	-	115,000	109,534	(5,466)
Refunds	-	-	488	488
IRP fees	50,000	132,000	140,415	8,415
Franchise Fees	40,000	40,000	-	(40,000)
Miscellaneous	-	2,144	39,521	37,377
Total revenues	<u>2,390,772</u>	<u>2,902,942</u>	<u>2,812,314</u>	<u>(90,628)</u>
Expenditures:				
Current:				
General government	670,459	1,640,609	897,404	743,205
Public safety	985,135	1,025,135	792,073	233,062
Streets and transportation	624,010	624,010	433,116	190,894
Culture and recreation	-	2,500	8,966	(6,466)
Social services	500	17,500	13,999	3,501
Capital projects	255,843	255,843	135,330	120,513
Total expenditures	<u>2,535,947</u>	<u>3,565,597</u>	<u>2,280,888</u>	<u>1,284,709</u>
Net Change in Fund Balance	(145,175)	(662,655)	531,426	1,194,081
Fund Balance at Beginning of Year	<u>145,175</u>	<u>662,655</u>	<u>993,158</u>	<u>330,503</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,524,584</u>	<u>\$ 1,524,584</u>

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

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
Statement of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual (Budgetary Basis)  
Coal Severance Tax Fund  
For the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budget Basis</u>	<u>Variance with Final Budget</u>
Revenues:				
Coal severance tax	\$ 6,500	\$ 7,197	\$ 7,641	\$ 444
Total revenues	<u>6,500</u>	<u>7,197</u>	<u>7,641</u>	<u>444</u>
Expenditures:				
Current:				
Streets and Transportation	<u>7,000</u>	<u>18,585</u>	<u>-</u>	<u>18,585</u>
Total expenditures	<u>7,000</u>	<u>18,585</u>	<u>-</u>	<u>18,585</u>
Net Change in Fund Balance	(500)	(11,388)	7,641	19,029
Fund Balance at Beginning of Year	<u>500</u>	<u>11,388</u>	<u>13,182</u>	<u>1,794</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,823</u>	<u>\$ 20,823</u>

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

DRAFT

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
June 30, 2021

	Pension Trust Fund
<b>ASSETS:</b>	
Investments, at fair value:	
Pooled separate accounts	2,824,221
Total investments	2,824,221
Receivables:	
Employer Contributions	4,006
State Contributions	57,388
Interest	47,966
Total receivables	109,360
Total assets	\$ 2,933,581
<b>LIABILITIES :</b>	
Excess contributions	4,662
Total liabilities	4,662
Total liabilities	4,662
<b>NET POSITION :</b>	
Net position, restricted for pension benefits	\$ 2,928,919

The accompanying notes are an integral part of these financial statements.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
June 30, 2021

	<u>Pension Trust Funds</u>
<b>Additions:</b>	
Contributions:	
Employer	\$ -
Plan members	-
Insurance premium surtax	-
Total contributions	<u>-</u>
Investment Income:	
Net increase (decrease) in fair value of investments	-
Interest and dividends	-
Net investment income	<u>-</u>
Total additions	<u>-</u>
<b>Deductions:</b>	
Benefits	-
Administrative expenses	-
Withdrawals	-
Total deductions	<u>-</u>
Changes in net position	-
Net position, beginning of year	<u>2,928,919</u>
Net position, end of year	<u>\$ 2,928,919</u>

The accompanying notes are an integral part of these financial statements.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

The Municipality of Weston is a municipal corporation governed by an elected mayor and four-member council. The accompanying financial statements present the government and its component units as required by generally accepted accounting principles.

The services provided by the government and accounted for within these financial statements include law enforcement for the Municipality, health and sanitation 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 Municipality 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, (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 financially dependent on the Municipality.

*Discretely Presented Component Units*

Discretely presented component units are entities which are legally separate from the Municipality, but are financially accountable to the Municipality, or whose relationship to the Municipality is such that exclusion would cause the Municipality's financial statements to be misleading or incomplete. Because of the nature of services, they provide and the Municipality's ability to impose its will on them or a financial benefit/burden relationship exists, the following component units is discretely presented in accordance with GASB Statement No. 61. The discretely presented component units are presented on the government-wide statements, unless otherwise noted below.

The *Weston Sanitary Board* serves all the citizens of the Municipality of Weston and is governed by a three-member board comprised of the Mayor and two members appointed by Council. The rates for user charges and bond issuance authorizations are approved by the government's elected Council.

The *Machpelah Cemetery Board* serves all citizens of the Municipality of Weston by providing perpetual care services and is governed by a five-member Board comprised of one Council person and four members appointed by the Municipality.

The *Weston Historic Landmark Commission* serves the Municipality of Weston and is governed by a Board comprised of five members appointed by the Municipality for a term of three years each. The Historic Landmark Commission serves the Municipality by identifying and preserving historical sites and structures located within the Municipality's boundaries. The financial report of the component unit is not reflected in this report.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

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The *Fine Arts Council*, serves to Municipality of Weston by bringing arts and entertainment to the citizens of the Municipality. The Fine Arts Council is governed by a board appointed by the Municipality. The financial report of the component unit is not reflected in this report.

Complete financial statements for the Weston Sanitary Board can be obtained at the entity's administrative offices. Financial information for the Weston Historic Landmark Commission and Fine Arts Council was unable to be obtained by the Municipality. The individual financial statements for the Machpelah Cemetery Board are included in the basic financial statements as well as supplementary information.

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

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

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

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

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

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Property taxes, franchise taxes, interest and special assessments are susceptible to accrual. Also, certain taxpayer-assessed revenues such as business and occupation and utility taxes are accrued as revenue at year end. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. 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 Municipality reports the following major governmental funds:

The *General fund* is the Municipality's primary operating fund. It accounts for all financial sources of the general government, except for 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 municipalities.

Additionally, the Municipality reports the following fund type:

The *Pension Trust funds* account for the activities of the Firemen Pension Relief Fund and Policemen Pension Relief Fund, which accumulates resources for pension benefit payments to qualified public safety employees.

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 Municipality's policy to use restricted resources first, then unrestricted resources as they are needed.

#### **D. Assets, Liabilities, and Fund Balance/Net Position**

##### **1. Deposits and Investments**

The Municipality of Weston, 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. For purposes of the Statement of Cash Flows, restricted assets may be considered cash equivalents based on liquidity.

The Municipality reports its investments at fair value, except for non-participating investment contracts (certificates of deposit and repurchase agreements) which are reported at cost, which approximates fair value. All investment income, including changes in fair value of investments, are recognized as revenue in the operating statement. Fair value is determined by quoted market prices.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

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Short-term investments are reported at cost, which approximates fair value. Securities traded on a notional or international exchange are valued at the last reported sales price at current exchange rates. Managed funds related to the retirement systems not listed on an established market are reported at estimated fair value as determined by the respective fund managers based on quoted sales prices of underlying securities. Cash and deposits are reported at carrying amount, which reasonably estimates fair value. The composition of investments and fair values are presented in Note III.A.

State statutes authorize the government to invest in the State Investment Pool or the Municipal Bond Commission or to invest such funds in the following classes of securities: Obligations of the United States or any agency thereof, certificates of deposit (which mature in less than one year), general and direct obligations of the State of West Virginia; obligations of the federal mortgage association; indebtedness secured by first lien deeds of trust for property situated within this State if payment is substantially insured or guaranteed by the federal government; pooled mortgage trusts (subject to limitations); indebtedness of any private corporations that is properly graded in the top three ratings, at the time of acquisition; interest earning deposits which are fully insured or collateralized; and mutual funds registered with the S.E.C. which have fund assets over three hundred million dollars.

State statute §8-13-22c places limitations on the aforementioned investments include the following: at no time can investment portfolios consist of more than seventy-five percent of the indebtedness of any private corporation nor can the portfolio have over twenty-five percent of its portfolio consisting of the indebtedness of a private corporation's debt which matures in less than one year; at no time may more than nine percent of the portfolio be invested in securities issued by a single private corporation or association; and at no time can more than sixty percent of the portfolio be invested in equity mutual funds.

Municipal Pension Funds are governed as to type of investments by West Virginia Code §8-22-22. Pension funds are permitted to invest in all of the above mentioned types of investments with the exceptions of: (1) Direct and general obligations of the State and (2) Pooled mortgage trusts. Additionally, pension funds are permitted to invest funds in the following categories of investments: (1) Repurchase agreements and (2) common stock, securities convertible into common stocks, or warrants and rights to purchase such securities. Pension funds have different rules concerning the purchase of marketable debt securities.

The following restrictions apply only to pension portfolios and are separate and distinct from the limitations mentioned above: (1) fixed income securities which are issued by one issuer (with the exception of the United States government) are not to exceed five percent of the total pension fund assets; and (2) at no time can the non-real-estate equity portion of the portfolio exceed seventy-five percent of the total portfolio.

## **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."

### *Trade Receivables*

All trade receivables are shown at their gross value.



**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

*Property Tax Receivable*

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 April first. Taxes paid on or before the date when they are payable, including both first and second installments, are subject of 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 day they are paid.

All municipalities 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, twelve and five-tenth cents (12.5 cents); On Class II property, twenty-five cents (25 cents); On Class IV property, fifty cents (50 cents). In addition, municipalities 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 Municipality per \$100 of assessed valuation for each class of property for the fiscal year ended June 30, 2021 were as follows:

Class of Property	Assessed Valuation For Tax Purposes	Current Expense
Class II	\$ 39,175,776	25.00 cents
Class IV	\$ 69,907,869	50.00 cents

**3. Capital Assets and Depreciation**

Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and estimated to have a useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized in proprietary funds as projects are constructed. Interest incurred during the construction phase of a proprietary fund capital assets is not reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds during the same period.

Capital assets of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building and improvements	25-40
Structures and improvements	40
Infrastructure	40-50
Machinery and equipment	5-10
Vehicles	3-5
Furniture	5

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

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**4. Compensated Absences**

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. However, the amount owed by the government for these benefits was not known at fiscal year end.

No liability is reported for unpaid accumulated sick leave.

**5. Long-Term Obligations**

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

**6. Fund Balance**

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

*Nonspendable* – Inventories and prepaid amounts represent fund balance amounts that are not in spendable form. The Town does not have any nonspendable fund balance this fiscal year.

*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 City Council, and that remain binding unless removed in the same manner. The approval does not automatically lapse at the end of the fiscal year.

*Assigned* – The assigned category is the portion of fund balance that has been approved by formal action of the Town Council authorized to assign amounts for any amounts that are constrained by the Town'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 City Council is the government's highest level of decision-making authority. The Council 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 Municipality.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

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**7. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

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

The Municipality of Weston, West Virginia prepares its budget for the General Fund on the cash basis of accounting. Therefore, a reconciliation has been performed on the Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual for the General Fund.

The governing body of the Municipality is required to hold a meeting or meetings between the seventh and twenty-eighth days of March to ascertain the financial condition of the Municipality and to prepare the levy estimate (budget) for the fiscal year commencing July 1. The budget is then forthwith submitted to the State Auditor for approval. The governing body then reconvenes on the third Tuesday in April to hear objections from the public and 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.

**B. Excess of Expenditures Over Appropriations**

For the year ended June 30, 2021, expenditures exceeded appropriations in the General Fund by \$(6,466). This over expenditure was funded by available fund balance.

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

The government categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

The government has the following recurring fair value measurements as of the end of the fiscal year.

	Fair Value			Credit Risk Rating Standard & Poor's And Fitch
	Level 1	Level 2	Level 3	
<b>Policemen's Pension and Relief</b>				
Money market	\$ 362,455	\$ -	\$ -	Not Rated
Bonds	261,248	-	-	A1-A2
Certificates of deposit	-	168,844	-	Not Rated
Exchange traded products	518,931	-	-	Not Rated
Common stock	212,130	-	-	Not Rated
Total	<u>\$ 1,354,764</u>	<u>\$ 168,844</u>	<u>\$ -</u>	

	Fair Value			Credit Risk Rating Standard & Poor's And Fitch
	Level 1	Level 2	Level 3	
<b>Firemen's Pension and Relief</b>				
Money market	\$ 245,903	\$ -	\$ -	Not Rated
Bonds	261,248	-	-	
Certificates of deposit	-	167,835	-	
Exchange traded products	442,012	-	-	Not Rated
Common stock	183,615	-	-	Not Rated
Total	<u>\$ 1,132,778</u>	<u>\$ 167,835</u>	<u>\$ -</u>	

*Interest Rate Risk*

	Interest Rate Risk	Interest Rate Risk
	0-3 years	4-7 years
<b>Policemen's Pension and Relief</b>		
Money market	\$ 362,455	\$ -
Bonds	199,184	62,064
Certificates of deposit	168,844	-
Exchange traded products	518,931	-
Common stock	212,130	-
<b>Firemen's Pension and Relief</b>		
Money market	\$ 245,903	\$ -
Bonds	199,184	62,064
Certificates of deposit	167,835	-
Exchange traded products	442,012	-
Common stock	183,615	-

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

The government does not have a policy for interest rate risk.

*Credit Risk*

State law limits investments as described in Note I.D.1. The government does not have a policy for credit risk in addition to state regulations. As of June 30, 2021, the government's investments were rated using Standard & Poor's and Fitch Investment Services.

*Concentration of Credit Risk*

The government does not have a policy for concentration of credit risk. In accordance with GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, requires disclosure when the investment in any one issuer equals or exceeds 5% of the total amount of investments. At year end, the government had the following investments held with these issuers:

<b>Issuer</b>	<b>Fair Value</b>	<b>Percent</b>	<b>Fund</b>
<b>Pension Trust Funds</b>			
Fidelity Government Cash Reserves	\$ 362,455	12.63%	Policemen's Pension
Fidelity Government Cash Reserves	245,903	8.57%	Firemen's Pension

*Custodial Credit Risk*

For deposits, the government and its component units could be exposed to risk in the event of a bank failure where their respective deposits may not be returned. At year end, the primary government bank balance was \$1,128,564 and the fiduciary funds' bank balances were \$0. The bank balances were covered by F.D.I.C. and securities held by the pledging of financial institution's trust department of agent in government's name. The entire bank balance is covered by F.D.I.C.

For investments, the government could be exposed to risk in the event of the failure of the counterparty where the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The government does not have a deposit policy for custodial credit risk. At year end, the fiduciary funds' investment balances were \$2,824,221.

A reconciliation of cash and investments as shown on the Balance Sheet of the primary government, and the Statement of Net Position of the Fiduciary Funds and discretely presented component units is as follows:

	Primary Government
Cash and cash equivalents	\$ 1,128,564
Investments – collateralized and secured	2,824,221
Total	<u>\$ 3,952,785</u>

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

**B. Receivables**

Receivables at year end for the government’s individual major funds, and fiduciary funds in the aggregate are as follows:

	General	Coal Severance
Receivables:		
Sales and use tax	\$ 176,680	\$ -
B&O tax	142,151	-
Municipal fees	210,104	-
Other	77,445	2,339
Total Receivables	\$ 606,380	\$ 2,339

**C. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2021, was as follows:

**Primary Government**

Activity related to capital assets for the Municipality for the fiscal year ended June 30, 2021, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Buildings	\$ 31,280	\$ -	\$ -	\$ 31,280
Machinery and Equipment	237,541	-	-	237,541
Less: accumulated depreciation	(84,872)	(43,253)	-	(128,125)
Total capital assets being depreciated, net	\$ 183,949	\$(43,253)	\$ -	\$ 140,696

**D. Fund Balance Detail**

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

	General	Coal Severance	Total
Committed:			
General Government	\$ --	\$ 20,923	\$ 20,923
Unassigned	1,524,584	--	1,524,584
Total fund balances	\$ 1,524,584	\$ 20,923	\$ 1,545,507

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

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**E. Benefits Funded by the State of West Virginia**

For the year ended June 30, 2021, the State of West Virginia contributed estimated payments on behalf of the government's public safety employees in accordance with West Virginia State Code §33-3-14d. These contributions are funded by State collections of insurance premium tax and are shown in the General Fund (Employer) Statement of Revenues, Expenditures, and Changes in Fund Balance as Intergovernmental-State revenues and as Public Safety Expenditures for the contribution to the Police and Fire Pension Funds in accordance with GAAP. The State contributions were deposited directly into the Policemen's and Firemen's Pension Funds as follows:

<u>Plan</u>	<u>Amount</u>
Firemen's Pension and Relief Fund	\$ 0
	<u>\$ 0</u>

State contributions are funded by allocations of the State's insurance premium tax.

**IV. 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 Town carries insurance with Insure America for umbrella (general liability) insurance for these various risks.

Workers' Compensation Fund (WCF): Workers' compensation coverage is provided for this entity by BrixxStreet Insurance Company.

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

**B. Contingent Liabilities**

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. Subsequent Events**

In preparing these financial statements, the Municipality had evaluated any transactions for potential recognition or disclosure through June 28, 2024, the date the financial statements were available to be issued.

**V. Employee Retirement Systems and Plans**

The Municipality of Weston, West Virginia participates in two single employer, public employee retirement systems. Assets are held separately and may be used only for the payment of benefits to the members of the respective plans.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

The Municipality also participates in a state-wide cost sharing, multi-employer defined benefit public employee retirement system which covers employees of the State of West Virginia and is funded by contributions from participants, employers, and state appropriations, as necessary.

Actuarial assumptions and other information used to determine the actuarial determined contributions for the two single-employer plans and the multi-employer plan are located in the Required Supplementary Information section of the report.

**A. Policemen’s and Firemen’s Pension and Relief Funds**

*Plan Descriptions, Contribution Information, and Funding Policies*

The Policemen’s Pension and Relief Fund (PPRF) provides retirement benefits for substantially all full-time police employees. The PPRF’s Board consists of a president, vice president, secretary from the municipal police department. The Municipality is authorized in accordance with West Virginia State Code §8-22 to establish and maintain this plan. Unless otherwise indicated, PPRF information in this Note is provided as of the latest actuarial valuation, June 30, 2021.

The Firemen’s Pension and Relief Fund (FPRF) provides retirement benefits for substantially all full-time fire employees hired before January 5, 2015. The FPRF’s Board consists of a president, vice president, secretary from the municipal fire department. The Municipality is authorized in accordance with West Virginia State Code §8-22 to establish and maintain this plan. Unless otherwise indicated, FPRF information in this Note is provided as of the latest actuarial valuation, June 30, 2021.

Actuarial valuations are required to be performed once every three years per state statute. However, the actuarial valuations can be performed in shorter intervals at the discretion of the PPRF and FPRF’s Board.

The investment policies of the PPRF and the FPRF are restricted by State Code as detailed in Note I.D.1 and may be restricted further as determined by the Boards. For additional information relating to basis of accounting and reported investment values, see Notes I.C and I.D.1.

Memberships of the plans are as follows:

Group	PPRF	FPRF	Totals
Active Employees	3	5	8
Inactive employees or beneficiaries currently receiving benefits	4	3	7
	7	8	15

These plans are defined benefit plans. The following is a summary of funding policies, contribution methods and benefit provisions

	PPRF	FPRF
Determination of contribution requirements	Actuarially determined	Actuarially determined



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Employer                      Contributes annually an amount which, together with contributions from the members and the allocable portion of the State premium tax fund, will be sufficient to meet the normal cost of the fund and amortize any actuarial deficiency over a period of not more than forty years in accordance with West Virginia State Code §8-22-10. However, municipalities may utilize an alternative contribution method which allows the City to contribute no less than 107% of the prior year contribution provided the actuary certifies in writing that the fund will be solvent over the next 15 years under this method as authorized by West Virginia State Code §8-22-20c(1). In no event can the employer contribution be less than the normal cost as determined by the actuary. The Municipality contributes 107% of the prior year's contributions for both the police and fire pension plans.

Plan members:

Hired prior to January 1, 2010	7% of covered payroll	7% of covered payroll
Hired on or After January 1, 2010	9.5% of covered payroll	9.5% of covered payroll

Period required to vest              No vesting occurs. If separation from employment occurs the member is entitled to a refund of his/her contributions only.

Eligibility for distribution              Age 50 with 20 years of credited service or age 65; whichever comes first.

Disability benefit              Members are eligible after earning five years of service. No service requirement if disability is service related.

The monthly disability benefit equals the greater of 60% of monthly salary at disability or \$500 employees serving in the military are eligible for an additional benefit of 1% of monthly salary at disability for each year of military service up to four years. Disability benefits, when aggregated with monthly state worker's compensation benefits, shall not exceed 100% of the member's monthly compensation at the time of disability. Benefits continue for life or until recovery.

Death benefit              Members are eligible after earning five years of service. No service requirement if death is service related. Retirees and terminated vested participants are also eligible.

The benefit is equal to 60% of the participant's benefit, but not less than \$300 per month, payable to the spouse until death or remarriage. Other dependents (children, parents, brothers and sisters) are also eligible for death benefits. To each dependent child, twenty percent of the participant's benefit until the child attains eighteen or marries; to each dependent orphaned child, twenty-five percent of the participant's benefit until the child attains eighteen or marries; to each dependent parent, ten percent of the participant's benefit for life, and to each dependent brother or sister, the sum of fifty dollars per month (but a total not to exceed \$100 per month) until such individual attains the age of eighteen years or marries.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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In no case shall the payments to the surviving spouse and children be reduced below sixty-five percent of the total amount paid to all dependents.

Post-retirement benefit increases      Cost of living adjustment after two years of retirement. Adjustment calculated on the first \$15,000 of the total annual benefit in the first year and then the cumulative index for the preceding year

*Trend Information*

**PPRF**

Fiscal Year	Annual Pension Cost	Percentage Contributed	Net Pension Liability
2017	\$ 145,211	104%	\$ 410,469
2018	\$ 181,141	156%	\$ 82,360
2019	\$ 34,955	38%	\$ (58,994)
2020	\$ 10,000	37%	\$ 88,560
2021	\$ 54,858	177%	\$ (471,245)

**FPRF**

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Fiscal Year	Annual Pension Cost	Percentage Contributed	Net Pension Liability
2017	\$ 104,549	107%	\$ 804,622
2018	\$ 139,195	137%	\$ 636,788
2019	\$ 52,519	47%	\$ 529,781
2020	\$ 65,966	68%	\$ 617,645
2021	\$ 122,185	126%	\$ 246,200

*Net Pension Liability*

The components of net pension liability for the PPRF and FPRF at June 30, 2021 are as follows:

	<b>PPRF</b>	<b>FPRF</b>
Total pension liability	\$ 1,359,994	\$ 1,878,617
Less plan fiduciary net position	1,831,239	1,632,417
Plan net pension liability	\$ (471,245)	\$ 246,200
Plan fiduciary net position as a percentage of total pension liability	134.65%	86.89%
Discount rate	6.25%	6.25%

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The discount rate used to measure the total pension liability was 6.25% for PPRF and FPRF. The discount rate was based on the expected rate of return on pension plan investments of 6.25% for PPRF and FPRF. Based on that assumption, the fiduciary net position for the defined benefit pension plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the pension liability of the plan.

Regarding the sensitivity of the net position asset (liability) to changes in the single discount rate, the following presents the plan's net position asset (liability), calculated using a single discount rate of 6.25% for PPRF and FPRF, as well as what the plan's net position asset (liability) would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

	1% Decrease 5.25%	Discount Rate 6.25%	1% Increase 7.25%
<b>PPRF</b>	\$ (245,891)	\$ (471,245)	\$ (650,587)
	1% Decrease 5.25%	Discount Rate 6.25%	1% Increase 7.25%
<b>FPRF</b>	\$ 509,050	\$ 246,200	\$ 31,945

*Changes in Net Pension Liability*

The government reported the following changes in the net pension liability related to the PPRF and FPRF. The total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2020 and rolled forward to June 30, 2021 using the actuarial assumptions and methods described in the appropriate section of this note.

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability(b-a)
<b>PPRF</b>			
Balances at June 30, 2020	\$ 1,615,593	\$ 1,527,033	\$ 88,560
Service costs	40,441	-	40,441
Interest on total pension liability	103,011	-	103,011
Difference between expected and actual experience	(302,524)	-	(302,524)
Change in assumptions	(34,894)	-	(34,894)
Employer contributions	-	54,858	(54,858)
Employee contributions	-	15,423	(15,423)
Net investment income	-	295,558	(295,558)
Benefit payments, including employee refunds	(61,633)	(61,633)	-
Administrative expense	-	-	-
Balances at June 30, 2021	\$ 1,359,994	\$ 1,831,239	\$ (471,245)

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<b>FPRF</b>	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability(b-a)</u>
Balances at June 30, 2020	\$ 1,966,224	\$ 1,348,579	\$ 617,645
Service costs	34,672	-	34,672
Interest on total pension liability	124,715	-	124,715
Difference between expected and actual experience	(89,508)	-	(89,508)
Change in assumptions	(62,414)	-	(62,414)
Employer contributions	-	122,185	(122,185)
Employee contributions	-	5,377	(5,377)
Net investment income	-	251,348	(251,348)
Benefit payments, including employee refunds	(95,072)	(95,072)	-
Administrative expense	-	-	-
Balances at June 30, 2021	<u>\$ 1,878,617</u>	<u>\$ 1,632,417</u>	<u>\$ (371,445)</u>

For the year ended June 30, 2021, the government recognized government-wide pension expense and expenditures related to the PPRF and FPRF of (\$178,234) and \$(6,438), respectively.

The government reported deferred outflows of resources and deferred inflows of resources related to the PPRF and FPRF from the following sources:

	<u>PPRF</u>		<u>FPRF</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Net difference between projected and actual earnings on pension plan investments	\$ -	\$ 124,605	\$ -	\$ 107,467
Difference between expected and actual experience in the measurement of the total pension liability	62,517	328,221	30,911	88,462
Change in Assumptions	24,991	132,629	40,873	117,498
	<u>\$ 87,508</u>	<u>\$ 339,149</u>	<u>\$ 71,784</u>	<u>\$ 313,427</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

Year Ended June 30	<u>PPRF</u>	<u>FPRF</u>
2022	\$ (172,897)	\$ (64,790)
2023	(127,486)	(55,065)
2024	(96,151)	(56,177)
2025	(101,413)	(65,611)
Total	<u>\$ (497,947)</u>	<u>\$ (241,643)</u>

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*Actuarial Assumption*

The net pension liability is the actuarial present value of credited projected benefits. It is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date.

The actuarial assumptions and other information used to determine the net position liability for both PPRF and FPRF are as follows:

	<b>PPRF</b>	<b>FPRF</b>		
Investment return	6.50% for 7/1/19 and 6.25% for 7/1/20	6.50% for 7/1/19 and 6.25% 7/1/20		
General inflation	2.50%			
Expected salary increase	2.50% general inflation plus 1.00% wage inflation plus service based increase of 20.0% for one year of service, 6.5% for two years of service, 3.5% for three years of service, 2.75% for four years of service, 2.5% for five to nine years of service, 2.0% for ten to twenty nine years of service, 1.25% for thirty-four years of service, and 0.0% thereafter.			
Post-retirement COLA	2.50% on first \$15,000 of annual benefit and on the accumulated supplemental pension amounts for prior years.			
Increase in state insurance premium tax allocation	2.50% on and after year 1			
Cost method	<p style="text-align: center;">Entry Age Normal, Level-Percentage-of-Pay</p> <p style="text-align: center;">The sponsor finances benefits using the Optional funding policy as defined by state statute. This policy amortized the unfunded actuarial liability.</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>The policy is projected to fully finance the closed group actuarial liability by 2026.</p> <p>40-Year Closed Level-Dollar Amortization for Actuarially Determined Contribution (from July 1,1991). 14 years remaining as of July 1, 2017</p> </td> <td style="width: 50%; vertical-align: top;"> <p>The policy is projected to fully finance the closed group actuarial liability by 2038.</p> <p>40-Year Closed Level-Dollar Amortization for Actuarially Determined Contribution (from July 1,2010). 32.5 years remaining as of July 1, 2017</p> </td> </tr> </table>		<p>The policy is projected to fully finance the closed group actuarial liability by 2026.</p> <p>40-Year Closed Level-Dollar Amortization for Actuarially Determined Contribution (from July 1,1991). 14 years remaining as of July 1, 2017</p>	<p>The policy is projected to fully finance the closed group actuarial liability by 2038.</p> <p>40-Year Closed Level-Dollar Amortization for Actuarially Determined Contribution (from July 1,2010). 32.5 years remaining as of July 1, 2017</p>
<p>The policy is projected to fully finance the closed group actuarial liability by 2026.</p> <p>40-Year Closed Level-Dollar Amortization for Actuarially Determined Contribution (from July 1,1991). 14 years remaining as of July 1, 2017</p>	<p>The policy is projected to fully finance the closed group actuarial liability by 2038.</p> <p>40-Year Closed Level-Dollar Amortization for Actuarially Determined Contribution (from July 1,2010). 32.5 years remaining as of July 1, 2017</p>			
Asset method	Actuarial Value of Assets using four-year smoothing.			

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Turnover	<b>PPRF</b>	<b>FPRF</b>
	Age 20 – 25%	Age 20 – 15%
	Age 25 – 10%	Age 25 – 7%
	Age 30 – 8%	Age 30 – 5%
	Age 35 – 6%	Age 35 – 2%
	Age 40 – 3.5%	Age 40 – 2%
	Age 45 – 2%	Age 45 – 1%
	Age 50 – 0%	Age 50 – 0%

Retirement	<b>PPRF</b>	<b>FPRF</b>
	Age 50 – 60%	Age 50 – 55%
	Age 51-52 – 40%	Age 51-52 – 35%
	Age 53-54 – 40%	Age 53-54 – 25%
	Age 55-56 – 50%	Age 55-56 – 25%
	Age 57-59 – 40%	Age 57-59 – 25%
	Age 60 – 100%	Age 60 – 100%

Mortality

Active: SOA PubS-2010(B) Employee Mortality Table with the 2010 base rates projected generationally from 2010 using the SOA Mortality Improvement Scale MP-2019.

Post-Retirement: SOA PubS-2010(B) Healthy Retiree Mortality Table with the 2010 base rates projected generationally from 2010 using the SOA Mortality Improvement Scale MP-2019.

Disabled: SOA PubS-2010 Disabled Retiree Mortality Table with the 2010 base rates set forward five years and projected generationally from 2010 using the SOA Mortality Improvement Scale MP-2019.

Mortality improvement projections to the valuation date represent current mortality and mortality improvement projections beyond the valuation date represent future mortality improvement..

Disability	Sample Rates
	Age 30 – 0.33%                      Age 40 – 0.76%
	Age 50 – 1.18%
	<i>Rates assuming 60% duty related and 40% non-duty related</i>

Percent married 70%

Spouse age Females 3 years younger than males

Discount rate 6.50%                      6.50%

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The following table outlines the factors used to determine the discount rate:

Funded Ratio as of Valuation Date (1)	Equity Exposure (3)	Projected Funded Ratio after 15 Years (1)	Discount Rate
30% or more	60% or more	70% or more	6.25%
30% or more	50% or more	70% or more	6.00%
30% or more	40% or more	60% or more	5.50%
15% or more	30% or more	50% or more	5.00%
15% or more	20% or more	40% or more	4.75%
Less than 15%	Less than 20%	15% or more	4.25%
Less than 15%	Less than 20%	Less than 15%	4.00%

	<u>PPRF*</u>	<u>FPRF*</u>
Assets	\$ 1,601,480	\$ 1,411,865
Liabilities using a 6.00% discount rate	\$ 1,356,751	\$ 1,885,656
Funded ratio	118.04%	74.87%
Equity exposure	50%	50%
Projected funded ratio after 15 years	116%	100%

\*Based on funding valuation results as of June 30, 2020

*Money-Weighted Rate of Return on Pension Plan Investments*

A money-weighted rate of return expresses investment performance, net of pension plan investment expense, adjusted for the changing amounts actually invested. The money-weighted rate of return on pension plan investments for the year ended June 30, 2020, was 0.1% and 0.1% for the PPRF and FPRF, respectively.

**B. Public Employees Retirement System (PERS)**

*Plan Descriptions, Contribution Information, and Funding Policies*

The Municipality of Weston, West Virginia participates in a state-wide, cost-sharing, multiple-employer defined benefit plan on behalf of nonpublic safety 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 full-time employees, except those covered by other pension plans.
Authority establishing contribution obligations and benefit provisions	West Virginia State Code §5-10d discusses the Consolidated Public Retirement Board, which administers all public retirement plans in the State of West Virginia

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Plan member's contribution rate hired before 7/1/2015	4.50%
Plan member's contribution rate hired after 7/1/2015	6.00%
Municipality's contribution rate	10.00%
Period required to vest	Five Years
Benefits and eligibility for distribution	<p>Tier I: 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 15) times the years of service time 2% equals the annual retirement benefit.</p> <p>Tier II: A member who has attained age 62 and has earned 10 years or more of contributing service. The final average salary (five highest consecutive years in the last 15) times the years of service times 2% equals the annual retirement benefit.</p>
Deferred retirement portion	No
Provisions for:	
Cost of living	No
Death benefits	Yes

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*Trend Information*

**Public Employees Retirement System (PERS)**

Fiscal Year	Annual Pension Cost	Percentage Contributed
2021	\$ 38,647	100%
2020	\$ 39,597	100%
2019	\$ 35,891	100%
2018	\$ 42,870	100%
2017	\$ 46,430	100%

PERS issues 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 Ave S.E., Charleston, WV 25304.



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***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At fiscal year-end, the government reported liability of \$131,480 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The government's proportion of the net pension liability was based on a projection of the government's long-term share of contributions to the pension plan relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2021, the government's proportion was .024870%, which was a decrease of 7.790% from its proportion measured as of the prior period.

For the year ended June 30, 2021, the government recognized the following pension expense.

	Governmental Activities
Pension expense	\$ 33,477

The government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Public Employees Retirement System**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 19,349	\$ 2,711
Deferred difference in assumptions	-	5,793
Net difference between projected and actual earnings on pension plan investments	41,073	7,328
Changes in proportion and differences between government contributions and proportionate share of contributions	149	-
Government contributions subsequent to the measurement date	33,909	-
	\$ 95,080	\$ 15,832

The amount reported as deferred outflows of resources related to pensions resulting from government contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows related to pensions will be recognized in pension expense as follows:

Year Ended June 30:

2022	\$ (33,007)
2023	(1,057)
2024	5,579
2025	73,824
Total	\$ 45,339

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*Actuarial assumptions.* The total pension liability was determined by an actuarial valuation as of July 1, 2020 and rolled forward to June 30, 2020 for all plans, using the following actuarial assumptions, applied to all periods included in the measurement.

Actuarial assumptions	
Inflation rate	3.00%
Salary increases	3.1%-6.50%
Investment Rate of Return	7.50%

**Mortality Rates:**

- Healthy males – 108% of Pub-2010 General Retiree Male Table, below-median, headcount-weighted, projected generationally with Scale MP-2018
- Healthy females – 122% of Pub-2010 General Retiree Female Table, below-median, headcount-weighted, projected generationally with Scale MP-2018
- Disabled males – 118% of Pub-2010 General / Teachers Disabled Male Table, headcount-weighted, projected generationally with Scale MP-2018
- Disabled females - 117% of Pub-2010 General / Teachers Disabled Female Table, headcount-weighted, projected generationally with Scale MP-2018

The actuarial assumptions used in the July 1, 2020 PERS valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate rates of expected future real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class included are summarized in the following chart:

Investment	Long-term Real Rate of Return	Target Asset Allocation All Plans
US Equity	5.50%	27.50%
International Equity	7.00%	27.50%
Fixed Income	2.20%	15.0%
Real Estate	6.60%	10.0%
Private Equity	8.50%	10.0%
Hedge Funds	4.00%	10.0%

*Discount rate.* The discount rate used to measure the total pension liability was 7.50 percent for PERS. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that government contributions to all plans will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position were projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liability.

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The following table presents the sensitivity of the net position liability to changes in the discount rate, calculated using the discount rates as used in the actuarial evaluation, and what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease 6.50%	Discount Rate 7.50%	1% Increase 8.50%
Government's proportionate share of PERS's net pension asset (liability)	\$ (334,995)	\$ (131,480)	\$ 40,595

*Pension plans' fiduciary net position.* Detailed information about the pension plans' fiduciary net position is available in the separately issued financial report.

**C. Municipal Police Officers and Firefighters Retirement System (MPFRS)**

***General Information about the Pension Plans***

The Municipality of Weston, West Virginia participates in a state-wide, cost-sharing, multiple-employer defined benefit plan on behalf of nonpublic safety 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:

**Municipal Police Officers and Firefighters Retirement System (MPFRS)**

Eligibility to participate	All full-time employees, hired after January 5, 2015
Authority establishing contribution obligations and benefit provisions	West Virginia State Code §5-10d discusses the Consolidated Public Retirement Board, which administers all public retirement plans in the State of West Virginia.
Plan member's contribution rate	8.50%
Municipality's contribution rate	8.50%
Period required to vest	No vesting occurs. If separation from employment occurs the member is entitled to a refund of his/her contributions only.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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Benefits and eligibility for distribution

A member who has attained age 50 when age and contributory service equals 70 (excluding military service) or has attained age 60 and completion of 10 years contributory service (excluding military service). The final average salary is the average of the highest annual compensation received by the member during covered employment for any 5 consecutive plan years (Jan. 1-Dec. 31) within the last 10 years of service. The accrued benefit on behalf of any member is calculated as follows:

Final Average Salary x Years of Credited Service x Benefit Percentage

2.6% x FAS x Years of Service for years 1-20

2.0 % x FAS x Years of Service for years 21-25

1.0% x FAS x Years of Service for years 26-30

Provisions for:

Cost of living

Yes

Death benefits

Yes

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*Trend Information*

**Municipal Police and Firefighters Retirement System (MPFRS)**

Fiscal Year	Annual Pension Cost	Percentage Contributed
2021	\$ 4,729	100%
2020	\$ 8,723	100%
2019	\$ 4,163	100%

MPFRS issues 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 Ave S.E., Charleston, WV 25304.

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***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At fiscal year-end, the government reported an asset of \$17,195 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The government's proportion of the net pension liability was based on a projection of the government's long-term share of contributions to the pension plan relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2020, the government's proportion was .274949%, which was a decrease of 54.92% from its proportion measured as of the prior period.

For the year ended June 30, 2021, the government recognized the following pension expense.

	Governmental Activities
Pension expense	\$ (94)

The government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Municipal Police Officers and Firefighters Retirement System**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,606	\$ 861
Deferred difference in assumptions	-	319
Net difference between projected and actual earnings on pension plan investments	1,268	-
Changes in proportion and differences between government contributions and proportionate share of contributions	14,444	11,046
Reallocation of opt-out employer change in proportionate share	-	-
Government contributions subsequent to the measurement date	4,729	-
	\$ 22,047	\$ 12,226

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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The amount reported as deferred outflows of resources related to pensions resulting from government contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:		\$
2021		(2,246)
2022		(2,246)
2023		(2,135)
2024		(1,722)
2025		13,441
Total		\$ 5,092

*Actuarial assumptions.* The total pension liability was determined by an actuarial valuation as of July 1, 2019 and rolled forward to June 30, 2020 for all plans, using the following actuarial assumptions, applied to all periods included in the measurement.

Actuarial assumptions		3.00%
Inflation rate		3.00%
Salary increases		3.25%-4.75%
Investment Rate of Return		7.50%

**Mortality Rates:**

Healthy males – 103% of RP-2014 Male Healthy Annuitant table, Scale MP-2016 fully generational

Healthy females – 100% of RP-2014 Female Healthy Annuitant tables, Scale MP-2016 fully generational

Disabled males – 100% of RP-2014 Male Disabled Annuitant table, Scale MP-2016 fully generational

Disabled females – 100% of RP-2014 Female Disabled Annuitant table, Scale MP-2016 fully generational

The actuarial assumptions used in the June 30, 2020 MPFRS valuation were based on the results of an actuarial experience study for the July 1, 2011 to June 30, 2016.

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The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate rates of expected future real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class included are summarized in the following chart:

Investment	Long-term Real Rate of Return	Target Asset Allocation All Plans
US Equity	5.50%	27.5%
International Equity	7.00%	27.5%
Fixed Income	2.20%	15.0%
Real Estate	6.60%	10.0%
Private Equity	8.50%	10.0%
Hedge Funds	4.00%	10.0%

*Discount rate.* The discount rate used to measure the total pension liability was 7.50 percent for MPFRS. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that the government contributions to all plans will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position were projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liability.

The following table presents the sensitivity of the net pension liability (asset) to changes in the discount rate, calculated using the discount rates as used in the actuarial evaluation, and what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage point higher than the current rate:

	1% Decrease 6.50%	Discount Rate 7.50%	1% Increase 8.50%
Government's proportionate share of PERS's net pension asset (liability)	\$ 11,023	\$ 17,195	\$ 21,812

*Pension plans' fiduciary net position.* Detailed information about the pension plans' fiduciary net position is available in the separately issued financial report.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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**VI. Other Post-Employment Benefits (OPEB)**

*General Information about the OPEB Plan*

*Plan Description* – The government contributes to the West Virginia Other Postemployment Benefit Plan (the Plan), a cost-sharing, multiple-employer defined benefit postemployment healthcare plan. The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board is comprised of nine members. Finance Board members are appointed by the Governor, serve a term of four years and are eligible for reappointment. The State Department of Administration cabinet secretary serves as Chairman of the Board. Four members represent labor, education, public employees and public retirees. The four remaining members represent the public at large. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at [www.peia.wv.gov](http://www.peia.wv.gov).

*Benefits provided.* The Plan provides medical and prescription drug insurance and life insurance. The medical and prescription drug insurance is provided through two options: 1) Self-Insured Preferred Provider Benefit Plan (primarily for non-Medicare-eligible retirees and spouses) and 2) External Managed Care Organizations (primarily for Medicare-eligible retirees and spouses).

*Contributions.* West Virginia Code section §5-16D-6 assigns to the PEIA Finance Board the Authority to establish and amend contributions of the plan members and the participating employers. Participating employers are required by statute to contribute at a rate assessed each year by the RHBT. The annual contractually required rate is the same for all participating employers. Employer Contributions represent what the employer was billed during the respective year for their portion of the pay as you go premiums, commonly referred to as Paygo, retiree leave conversion billings and other matters, including billing adjustments. The annual contractually required per active policyholder per month rates for active non-state employers effective June 30, 2021, 2020 and 2019, respectively, were:

	2021	2020	2019
	7/1/20-6/30/21	7/1/19-6/30/20	7/1/18-6/30/19
Paygo Premium	\$168	\$168	\$183

Contributions to the OPEB plan from the government were \$40,010 for the current fiscal year.

Members retired before July 1, 1997 pay retiree healthcare contributions at the highest sponsor subsidized rate, regardless of their actual years of service. Members retired between July 1, 1997 and June 30, 2010 pay a subsidized rate depending on the member’s years of service. Members hired on or after July 1, 2010 pay retiree healthcare contributions with no sponsor provided implicit or explicit subsidy.

Retiree leave conversion contributions from the employer depend on the retiree’s date of hire and years of service at retirement as described below:

- Members hired before July 1, 1988 may convert accrued sick or leave days into 100% of the required retiree healthcare contribution.
- Members hired from July 1, 1988 to June 30, 2001 may convert accrued sick or leave days into 50% of the required retiree healthcare contribution.



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The conversion rate is two days of unused sick and annual leave days per month for single healthcare coverage and three days of unused sick and annual leave days per month for family healthcare coverage.

**Contributions by Non-employer Contributing Entities in a Special Funding Situation**

A special funding situation under GASB 75 occurs when a non-employer entity (often another government) is legally responsible for providing financial support of OPEB of the employees of another entity by making contributions directly to the OPEB plan on behalf of a government. Based on GASB 75 guidelines, the State of West Virginia (the State), is a non-employer contributing entity to the Plan as described in more detail in the following paragraphs.

The State of West Virginia is a non-employer contributing entity that provides funding through SB 419 effective July 1, 2012, amended by West Virginia Code §11B.2.32. The State provides a supplemental pre-funding source dedicated \$30 million annually to the RHBT Fund from annual collections of the Personal Income Tax Fund and dedicated for payment of the unfunded liability of the RHBT. The \$30 million transferred pursuant to the Code shall be transferred until the Governor certifies to the Legislature that an independent actuarial study has determined that the unfunded liability of RHBT has been provided for in its entirety or July 1, 2037, whichever date is later. This funding is to the advantage of all RHBT contributing employers.

The State is a non-employer contributing entity that provides funding through West Virginia State Code §11B.2.32. The Financial stability Fund is a plan to transfer an annual amount of \$5 million to the RHBT from special revenue funds to be used to lower retiree premiums, to help reduce benefit cuts, to help reduce premium increases or any combination thereof. The \$5 million transferred pursuant to this code shall be transferred annually into the RHBT through June 30, 2021. This funding is to the advantage of all RHBT contributing employers.

**Net Other Post Employment Benefit (OPEB) Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Liability**

At fiscal year-end, the government reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the government. The amount recognized by the government as its proportionate share of the net OPEB liability, the Related State support, and the total portion of the net OPEB liability that was associated with the government were as follows:

Government’s proportionate share of the net OPEB liability	\$110,096
State’s proportionate share of the net OPEB liability associated with the government	19,936
Total proportionate share of the net OPEB liability	\$129,042

The net OPEB liability, deferred inflows and outflows of resources and OPEB expense were determined by an actuarial valuation date as of June 30, 2019, rolled forward to June 30, 2020, which is the measurement date. The government’s proportion of the net OPEB liability was based on a projection of the government’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating governments, actuarially determined. Following is information related to the proportionate share as well as the OPEB expense:

Proportionate share of the Net OPEB Liability	\$	110,096
Proportion of the Net OPEB Liability/Asset – Current Year		0.024925994%
Proportion of the Net OPEB Liability/Asset – Prior Year		0.026961357%
Change in Proportionate Share		7.549186044%
 OPEB Expense (Gain)	 \$	 (77,739)

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**NOTES TO THE FINANCIAL STATEMENTS**  
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As of June 30, 2021, deferred outflows of resources and deferred inflows of resources related to OPEB are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on OPEB plan investments	\$ 12,083	\$ 3,726
Differences between expected and actual experience	-	71,384
Change in assumptions	-	248,510
Changes in proportion and differences between government contributions and proportionate share of contributions	48,946	41,896
Reallocation of opt-out employer change in proportionate share	-	7,216
Government contributions subsequent to the measurement date	40,010	-
	\$ 101,039	\$ 372,732

The government will recognize the \$(77,739) reported as deferred outflows of resources related to OPEB resulting from OPEB contributions after the measurement date as a reduction of the net OPEB liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	
2022	\$ (38,039)
2023	(25,003)
2024	662
2025	(249,323)
Total	\$ (311,703)

**Actuarial Methods and Assumptions**

**Actuarial assumptions**

The total OPEB liability was determined by an actuarial valuation as of June 30, 2019, rolled forward to June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial assumptions:

Inflation rate	2.25%
Wage inflation	2.75%
Salary increases	2.75% to 5.18%, including inflation
Investment rate of return	6.65%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2022, 6.50% for plan year end 2023, decreasing by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year 2032. Trend rate for Medicare per capita costs of 31.11% for plan year end 2022. 9.15% for plan year end 2023, 8.40% for plan year end 2024, decreasing gradually each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2036.
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20 years closed as of June 30, 2017

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Post-Retirement Mortality rates were based on the RP-2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis for PERS and Teachers' Retirement System (TRS). RP-2014 Healthy Annuitant Mortality Table projected with scale MP-2016 on a fully generational basis for Troopers A and B. Pre-Retirement: RP-2000 Non-Annuitant Mortality Table projected with Scale AA on a fully generational basis for PERS and TRS. RP-2014 Employee Mortality Table projected with Scale MP-2016 on a fully generational basis for Troopers A and B.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period July 1, 2010 – June 30, 2015.

Certain assumptions have been changed since the prior actuarial valuation of June 30, 2019 and a measurement date of June 30, 2020. The net effect of assumptions changes was approximately \$236 million. The assumption changes that most significantly impacted the Total OPEB Liability were an approximate \$11.8 million decrease in the per capita claim costs for Pre-Medicare and Medicare, as well as an approximate \$224.2 million decrease due to capped subsidy costs implemented in December 2020. Certain other assumption changes were noted but did not materially impact the Total OPEB Liability.

The long-term expected rate of return on OPEB plan investments were determined using a building block which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Target asset allocations, capital market assumptions (CMA) and the 10 year forecast of nominal geometric returns by major asset class were provided by the plan's investment advisors, including the West Virginia Investment Management Board (WV-IMB). The projected nominal return for the Money Market Pool held with the West Virginia Board of Treasury Investments (WV-BTI) was estimated based on WV-IMB assumed inflation of 2.0% plus a 25-basis point spread.

The target asset allocation and estimates of annualized long-term expected real returns assuming a 10-year horizon are summarized below:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global equity	55.0%	6.8%
Core plus fixed income	15.0%	4.1%
Core real estate	10.0%	6.1%
Hedge fund	10.0%	4.4%
Private equity	10.0%	8.8%

Real returns by class, as shown in the above tables, were estimated using a statistic inflation assumption of 2.0%. Consequently, real returns may not reflect the potential volatility of inflation by asset class.

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***Single Discount Rate***

A single discount rate of 6.65% was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 6.65% and a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date to the extent benefits are effectively financed on a pay-as-you-go basis. The long-term municipal bond rate used to develop the single discount rate was 3.13% as of the beginning of the year and 2.45% as of the end of the year. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with the prefunding and investment policies. Future pre-funding assumptions include a \$30 million annual contribution from the State through 2037. Based on those assumptions, and that the Plan is expected to be fully funded by fiscal year ended June 30, 2025, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Discount rates are subject to change between measurement dates.

**Other key assumptions**

Members hired on or after July 1, 2010 are required to pay 100% of expected cost coverage, resulting in no implicit or explicit employer cost. Consequently, these members are excluded from the actuarial valuation.

***Sensitivity of the net OPEB liability to changes in the discount rate***

The following presents the government's proportionate share of the net OPEB liability as of June 30, 2021 calculated using the discount rate of 6.65%, as well as what the government's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease 5.65%	Discount Rate 6.65%	1% Increase 7.65%
Net OPEB liability	\$ 157,012	\$ 110,096	\$ 70,822

*Sensitivity of the net OPEB liability to changes in the discount rate* – The following presents the government's proportionate share of the net OPEB liability as of June 30, 2021 calculated using the healthcare cost trend rate, as well as what the government's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Net OPEB liability	\$ 66,246	\$ 110,096	\$ 163,058

*OPEB plan fiduciary net position.* Detailed information about the OPEB plan's fiduciary net position is available in the separately issued financial report available at the West Virginia Public Employee Insurance Agency's website at [peia.wv.gov](http://peia.wv.gov).

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

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**VII. New Accounting Pronouncements**

*Recent Statements Issued by the Governmental Accounting Standards Board*

The Governmental Accounting Standards Board has also issued Statement No. 84, Fiduciary Activities, effective for fiscal years beginning after December 15, 2019. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhance the value provided by the information reported in financial statements for assessing government accountability and stewardship. The City has determined that GASB Statement No. 84 will have no material effect on the financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 87, Leases, effective for fiscal years beginning after June 15, 2021. The requirements of this Statement will increase the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The City has not yet determined the effect that the adoption of GASB Statement No. 87 may have on its financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements, effective for fiscal years beginning after June 15, 2019. The requirements of this Statement will improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The City has determined that GASB Statement No. 88 will have no material effect on the financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period, effective for fiscal years beginning after December 15, 2020. The requirements of this Statement will enhance the relevance and comparability about capital assets and the cost of borrowing for a reporting period and will simplify accounting for interest cost incurred before the end of a construction period. The City has not yet determined the effect that the adoption of GASB Statement No. 89 may have on its financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 90, Majority Equity Interest – an amendment to GASB Statements No. 14 and No. 16., effective for fiscal years beginning after December 15, 2019. The requirements of this Statement will improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statements for certain component units. The City has not yet determined the effect that the adoption of GASB Statement No. 90 will have no material effect on its financial statements.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

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The Governmental Accounting Standards Board has also issued Statement No. 91, Conduit Debt Obligations., effective for fiscal years beginning after December 15, 2020. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice. The City has not yet determined the effect that the adoption of GASB Statement No. 91 may have on its financial statements

The Governmental Accounting Standards Board has also issued Implementation Guide No. 2018-1, Implementation Guidance Update – 2018, GASB Implementation Guide No. 2019-1, Implementation Guidance Update-2019, Implementation Guide No. 2019-2, Fiduciary Activities and GASB No. 2019-3, Leases. The purpose of these implementation guides is to provide guidance that clarifies, explains, or elaborates on the related GASB Statements. The requirements of these Implementation Guides will take effect for financial statements starting with the fiscal year that ends June 30, 2020, June 30,2021, and June 30,2022, respectively. The City has not yet determined the effects that the adoption of the above-mentioned implementation guides will have on its financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 92, Omnibus 2020, which is effective for fiscal years beginning after June 15, 2021. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. More comparable reporting will improve the usefulness of information for users of state and local government financial statements. The City has not yet determined the effect that the adoption of GASB Statement No. 92 may have on its combined financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 93, Replacement of Interbank Offered Rates. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2022. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. More comparable reporting will improve the usefulness of information for users of state and local government financial statements. The City has not yet determined the effect that the adoption of GASB Statement No. 93 may have on its combined financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, which is effective for fiscal years beginning after June 15, 2023. The requirements of this Statement will improve financial reporting by establishing the definitions of Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements (APAs) and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. That uniform guidance will provide more relevant and reliable information for financial statement users and create greater consistency in practice. This Statement will enhance the decision usefulness of a government's financial statements by requiring governments to report assets and liabilities related to PPPs consistently and disclose important information about PPP transactions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs. The City has not yet determined the effect that the adoption of GASB Statement No. 94 may have on its combined financial statements.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2021**

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The Governmental Accounting Standards Board has also Statement No. 96, Subscription-Based Information Technology Arrangements, which is effective for fiscal years beginning after June 15, 2022. The requirements of this Statement will improve financial reporting by establishing a definition for Subscription-Based Information Technology Arrangements (SBITA) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs. The City has not yet determined the effect that the adoption of GASB Statement No. 96 may have on its combined financial statements.

DRAFT

**REQUIRED SUPPLEMENTARY INFORMATION**

**DRAFT**



**Municipality of Weston, West Virginia  
Defined Benefit Pension Trusts  
For the Fiscal Year Ended June 30, 2021**

**Policemen's Pension and Relief Fund**

**I. Schedules of Changes in the Net Pension Liability and Related Ratios**

Fiscal year end June 30	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>								
Service cost	\$ 40,441	\$ 43,777	\$ 37,352	\$ 44,347	\$ 88,004	\$ 76,847	\$ 102,375	\$ 64,377
Interest	103,011	36,126	90,513	87,737	89,760	76,842	90,025	92,314
Changes in benefit terms	-	-	-	-	-	-	-	-
Difference between expected and actual experience	(302,524)	31,628	33,709	(102,812)	97,911	(352,252)	(146,432)	-
Changes in assumptions	(34,894)	-	(121,347)	(124,786)	-	180,955	(132,778)	-
Benefit payments	(61,633)	(63,604)	(70,216)	(70,246)	(95,951)	(67,226)	(34,223)	(43,152)
Refunds	-	-	-	(3,121)	(10,495)	-	-	-
Net change in total pension liability	(255,599)	101,927	(29,989)	(168,881)	169,229	(84,834)	(121,033)	113,539
Total Pension Liability- beginning	1,615,593	1,513,666	1,543,655	1,712,536	1,543,307	1,628,141	1,749,174	1,635,635
Total Pension Liability- ending (a)	<u>\$ 1,359,994</u>	<u>\$ 1,615,593</u>	<u>\$ 1,513,666</u>	<u>\$ 1,543,655</u>	<u>\$ 1,712,536</u>	<u>\$ 1,543,307</u>	<u>\$ 1,628,141</u>	<u>\$ 1,749,174</u>
<b>Plan Fiduciary Net Position</b>								
Employer contributions	\$ 54,858	\$ 10,000	\$ 34,955	\$ 238,793	\$ 274,862	\$ 273,008	\$ 79,470	\$ 90,054
Employee contributions	15,423	12,630	12,173	10,715	19,583	29,258	22,772	20,646
Net investment income	295,558	1,347	134,453	123,975	78,201	22,766	11,551	51,848
Benefit payments	(61,633)	(69,604)	(70,216)	(70,246)	(95,951)	(67,226)	(34,223)	(43,152)
Refunds	-	-	-	(3,121)	(10,495)	-	-	-
Administrative expenses	-	-	-	(11,238)	(10,758)	(8,640)	(7,831)	(6,643)
Other	-	-	-	-	-	-	1,725	-
Net change in plan fiduciary net position	304,206	(45,627)	111,365	288,878	255,422	249,166	73,464	112,753
Plan fiduciary net position- beginning	1,527,033	1,572,660	1,461,295	1,172,417	1,046,625	932,555	742,083	629,330
Plan fiduciary net position- ending (b)	<u>\$ 1,831,239</u>	<u>\$ 1,527,033</u>	<u>\$ 1,572,660</u>	<u>\$ 1,461,295</u>	<u>\$ 1,302,067</u>	<u>\$ 1,181,721</u>	<u>\$ 815,547</u>	<u>\$ 742,083</u>
Net pension liability (a) - (b)	<u>\$ (471,245)</u>	<u>\$ 88,560</u>	<u>\$ (58,994)</u>	<u>\$ 82,360</u>	<u>\$ 410,469</u>	<u>\$ 361,586</u>	<u>\$ 812,594</u>	<u>\$ 1,007,091</u>
Plan fiduciary net position as a percentage of total pension liability	134.65%	94.52%	103.90%	94.66%	76.03%	76.57%	50.09%	42.42%
Covered employee payroll	131,981	150,998	133,184	123,429	195,405	220,066	257,620	192,170
Net pension liability as a percentage of covered employee payroll	-357.06%	58.65%	-44.30%	210.06%	210.06%	164.31%	315.42%	524.06%

Only eight years are presented due to the availability of the information in the application of the reporting requirements prospectively.

**Municipality of Weston, West Virginia  
Defined Benefit Pension Trusts  
For the Fiscal Year Ended June 30, 2021**

**Firemen's Pension and Relief Fund**

**I. Schedules of Changes in the Net Pension Liability and Related Ratios**

Fiscal year end June 30	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>								
Service cost	\$ 34,672	\$ 63,274	\$ 64,694	\$ 71,739	\$ 65,658	\$ 60,572	\$ 39,516	\$ 24,545
Interest	124,715	119,253	109,674	105,196	100,054	91,861	88,148	84,614
Changes in benefit terms	-	-	-	-	-	-	-	-
Difference between expected and actual experience	(89,508)	(10,259)	41,409	(11,687)	26,503	(15,024)	10,745	-
Changes in assumptions	(62,414)	-	(135,133)	-	-	146,461	-	-
Benefit payments	(95,072)	(81,411)	(66,343)	(66,527)	(76,201)	(71,031)	(61,082)	(60,393)
Refunds	-	-	-	-	-	-	-	-
<b>Net change in total pension liability</b>	<b>(87,607)</b>	<b>90,857</b>	<b>14,301</b>	<b>98,721</b>	<b>116,014</b>	<b>212,839</b>	<b>77,327</b>	<b>48,766</b>
<b>Total Pension Liability- beginning</b>	<b>1,966,224</b>	<b>1,875,367</b>	<b>1,861,066</b>	<b>1,762,345</b>	<b>1,646,331</b>	<b>1,433,492</b>	<b>1,356,165</b>	<b>1,307,399</b>
<b>Total Pension Liability- ending (a)</b>	<b>\$ 1,878,617</b>	<b>\$ 1,966,224</b>	<b>\$ 1,875,367</b>	<b>\$ 1,861,066</b>	<b>\$ 1,762,345</b>	<b>\$ 1,646,331</b>	<b>\$ 1,433,492</b>	<b>\$ 1,356,165</b>
<b>Plan Fiduciary Net Position</b>								
Employer contributions	\$ 122,185	\$ 65,966	\$ 52,519	\$ 215,624	\$ 104,549	\$ 163,034	\$ 89,890	\$ 108,253
Employee contributions	5,377	16,845	7,786	18,231	14,816	14,684	14,642	7,124
Net investment income	251,348	1,593	127,346	108,518	85,983	5,040	16,027	75,586
Benefit payments	(95,072)	(81,411)	(66,343)	(66,527)	(76,201)	(71,031)	(61,082)	(60,393)
Refunds	-	-	-	-	-	-	-	-
Administrative expenses	-	-	-	(9,291)	(8,848)	(8,248)	(8,108)	(6,930)
Other	-	-	-	-	-	-	-	-
<b>Net change in plan fiduciary net position</b>	<b>283,838</b>	<b>2,993</b>	<b>121,308</b>	<b>266,555</b>	<b>120,299</b>	<b>103,479</b>	<b>51,369</b>	<b>123,640</b>
<b>Plan fiduciary net position- beginning</b>	<b>1,348,579</b>	<b>1,345,586</b>	<b>1,224,278</b>	<b>957,723</b>	<b>837,424</b>	<b>828,494</b>	<b>777,125</b>	<b>653,485</b>
<b>Plan fiduciary net position- ending (b)</b>	<b>\$ 1,632,417</b>	<b>\$ 1,348,579</b>	<b>\$ 1,345,586</b>	<b>\$ 1,224,278</b>	<b>\$ 957,723</b>	<b>\$ 931,973</b>	<b>\$ 828,494</b>	<b>\$ 777,125</b>
<b>Net pension liability (a) - (b)</b>	<b>\$ 246,200</b>	<b>\$ 617,645</b>	<b>\$ 529,781</b>	<b>\$ 636,788</b>	<b>\$ 804,622</b>	<b>\$ 714,358</b>	<b>\$ 604,998</b>	<b>\$ 579,040</b>
<b>Plan fiduciary net position as a percentage of total pension liability</b>	<b>86.89%</b>	<b>68.59%</b>	<b>71.75%</b>	<b>65.78%</b>	<b>54.34%</b>	<b>56.61%</b>	<b>57.80%</b>	<b>57.30%</b>
<b>Covered employee payroll</b>	<b>100,485</b>	<b>176,788</b>	<b>174,234</b>	<b>174,985</b>	<b>160,759</b>	<b>185,386</b>	<b>108,742</b>	<b>65,816</b>
<b>Net pension liability as a percentage of covered employee payroll</b>	<b>245.01%</b>	<b>349.37%</b>	<b>304.06%</b>	<b>363.91%</b>	<b>500.51%</b>	<b>385.34%</b>	<b>556.36%</b>	<b>879.79%</b>

Only eight years are presented due to the availability of the information in the application of the reporting requirements prospectively.

**Municipality of Weston, West Virginia  
Defined Benefit Pension Trusts  
For the Fiscal Year Ended June 30, 2021**

**Employer Defined Benefit Plans**

**II. Schedule of Contributions - Last 10 Fiscal Years\***

**Policemen's Pension and Relief Fund (PPRF)**

	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution (a)	\$ 31,030	\$ 26,811	\$ 91,351	\$ 116,443	\$ 139,651	\$ 140,891	\$ 128,053	\$ 134,409
Employer contribution (b)	54,858	10,000	26,056	124,048	82,209	85,354	82,614	51,000
State contribution ©	-	-	8,899	57,093	57,442	49,857	55,183	39,054
Contribution deficiency (excess)	<u>\$ (23,828)</u>	<u>\$ 16,811</u>	<u>\$ 56,396</u>	<u>\$ (64,698)</u>	<u>\$ -</u>	<u>\$ 5,680</u>	<u>\$ (9,744)</u>	<u>\$ 44,355</u>
Covered Payroll (f)	131,981	150,998	133,184	123,429	195,405	220,066	257,620	192,170
Actual contribution as a percent of covered payroll [(b)+©]f	41.57%	6.62%	26.25%	146.76%	71.47%	61.44%	53.49%	46.86%

**Firemen's Pension and Relief Fund (PPRF)**

	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution (a)	\$ 97,093	\$ 97,269	\$ 112,612	\$ 101,428	\$ 97,372	\$ 97,587	\$ 62,233	\$ 56,998
Employer contribution (b)	72,780	18,000	51,887	102,137	61,936	93,936	57,009	71,000
State contribution ©	49,405	47,966	632	37,058	42,613	69,098	32,881	37,253
Contribution deficiency (excess)	<u>\$ (25,092)</u>	<u>\$ 31,303</u>	<u>\$ 60,093</u>	<u>\$ (37,767)</u>	<u>\$ (7,177)</u>	<u>\$ (65,447)</u>	<u>\$ (27,657)</u>	<u>\$ (51,255)</u>
Covered Payroll (f)	100,485	176,788	174,234	174,985	160,759	185,386	108,742	65,816
Actual contribution as a percent of covered payroll [(b)+©]f	121.60%	37.31%	30.14%	79.55%	65.03%	87.94%	82.66%	164.48%

Only eight years are presented due to the availability of the information in the application of the reporting requirements prospectively.

**MUNICIPALITY OF WESTON**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**WEST VIRGINIA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**FOR THE YEAR ENDED JUNE 30, 2021**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Municipality's proportion of the net pension liability	0.024870%	0.026971%	0.028207%	0.028345%	0.024959%	0.026066%	0.020962%	0.018174%
Municipality's proportionate share of the net pension liability	\$ 131,480	\$ 57,991	\$ 58,680	\$ 122,351	\$ 229,399	\$ 145,554	\$ 77,363	\$ 165,682
Municipality's covered-employee payroll	\$ 395,970	\$ 326,282	\$ 389,727	\$ 386,917	\$ 366,585	\$ 290,729	\$ 234,862	N/A
Municipality's proportionate share of the net pension liability as a percentage of its covered-employee payroll	33.20%	17.77%	15.06%	31.62%	62.58%	50.07%	32.90%	#VALUE!
Plan fiduciary net position as a percentage of the total pension liability	92.89%	96.99%	96.33%	93.67%	86.11%	91.29%	93.98%	79.70%

\* - Information for years prior to 2014 were not available.

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**MUNICIPALITY OF WESTON  
SCHEDULE OF CONTRIBUTIONS - PENSIONS  
WEST VIRGINIA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 38,647	\$ 39,597	\$ 35,891	\$ 42,870	\$ 46,430	\$ 49,489	\$ 40,702	\$ 34,055
Contributions in relation to the contractually required contribution	<u>38,647</u>	<u>39,597</u>	<u>35,891</u>	<u>42,870</u>	<u>46,430</u>	<u>49,489</u>	<u>40,702</u>	<u>34,055</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Municipality covered-employee payroll	\$ 386,470	\$ 395,970	\$ 326,282	\$ 389,727	\$ 386,917	\$ 366,585	\$ 290,729	\$ 234,862
Contributions as a percentage of covered-employee payroll	10.00%	10.00%	11.00%	11.00%	12.00%	13.50%	14.00%	14.50%

\*Information prior to 2014 is not available

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**MUNICIPALITY OF WESTON**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**WEST VIRGINIA MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM**  
**FOR THE YEAR ENDED JUNE 30, 2021**

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	<b>2021</b>
Municipality's proportion of the net pension liability	0.274949%
Municipality's proportionate share of the net pension liability	\$ (17,195)
Municipality's covered-employee payroll	\$ 55,635
Municipality's proportionate share of the net pension liability as a percentage of its covered-employee payroll	-30.91%
Plan fiduciary net position as a percentage of the total pension liability	172.43%

\* - Information for years prior to 2021 were not available.

**MUNICIPALITY OF WESTON  
 SCHEDULE OF CONTRIBUTIONS - PENSIONS  
 WEST VIRGINIA MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM  
 FOR THE YEAR ENDED JUNE 30, 2021**

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		<u>2021</u>
Contractually required contribution	\$	4,729
Contributions in relation to the contractually required contribution		<u>4,729</u>
Contribution deficiency (excess)	<u>\$</u>	<u>-</u>
Municipality covered-employee payroll	\$	55,635
Contributions as a percentage of covered-employee payroll		8.50%
*Information prior to 2021 is not available		

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**MUNICIPALITY OF WESTON, WEST VIRGINIA  
SCHEDULE OF PROPORTIONATE SHARE OF THE NET  
OTHER POST-EMPLOYMENT BENEFITS LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2021**

**Public Employees Insurance Agency**

	2021	2020	2019	2018	2017
Board's proportion of the net position liability (asset) (percentage)	0.024925994%	0.026961357%	0.026839325%	0.021362392%	0.023508408%
Board's proportionate share of the net other post-employment benefits liability	\$ 110,096	\$ 447,325	\$ 575,821	\$ 525,299	\$ 583,790
Board's covered-employee payroll	N/A	N/A	N/A	N/A	N/A
Board's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total net pension liability	73.49%	39.69%	30.98%	25.10%	21.64%

\*Information prior to 2017 is not available

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**MUNICIPALITY OF WESTON, WEST VIRGINIA  
SCHEDULE OF CONTRIBUTIONS - OPEB  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 40,010	\$ 48,179	\$ 55,548	\$ 54,846	\$ 43,878
Contributions in relation to the contractually required contribution	<u>40,010</u>	<u>48,179</u>	<u>55,548</u>	<u>54,846</u>	<u>43,878</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board's covered-employee payroll	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A

\*Information prior to 2017 is not available

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**Municipality of Weston, West Virginia  
Defined Benefit Pension Trusts  
For the Fiscal Year Ended June 30, 2021**

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**Notes to the Schedules**

*Significant Actuarial Assumptions*

The actuarial assumptions and other information used to determine the annual required contributions are as follows:

	<b>Policemen's Pension &amp; Relief Fund (PPRF)</b>	<b>Firemens's Pension &amp; Relief Fund (FPRF)</b>
Valuation date	7/1/2020	7/1/2020
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Amortization Method	Level Dollar	Level Dollaar
Amortization Period	12 Years	30.5 Years
Actuarial Asset Valuation Method	Market Value	Market Value
Actuarial Assumptions: Investment Rate of Return	6.50%	6.50%
Projected Salary Increases	20% per year (0-1), 6.5% (1-2), 3.5%-2.75% (3-4), 2.5% (5-9), 2.0% (10-29). 1.25% thereafter	20% per year (0-1), 6.5% (1-2), 3.5%-2.75% (3-4), 2.5% (5-9), 2.0% (10-29). 1.25% thereafter
Post Retirement Benefit Increases	None	None
Inflation	2.75%	2.75%
Cost of Living Adjustments	2.75% on first \$15,000 of annual benefit and on the accumulated supplemental pension amounts for prior years	2.75% on first \$15,000 of annual benefit and on the accumulated supplemental pension amounts for prior years
Mortality	Active: RP-2014 Blue Collar Health Employee; Post-Retirement: RP-2014 Blue Collat Healthy Annuitant; Disabled: RP-2014 Blue Collar Healthy Annuitant set forward four years. All incorporate generational mortality improvement using MP-2014 two-dimensional mortality improvement scales	

Changes of assumptions for public safety pension plans. There were no changes to the actuarial assumptions and methods from the prior year.



**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards***

Municipality of Weston  
Lewis County, West Virginia  
102 W. 2<sup>nd</sup> Street  
Weston, West Virginia 26452

To the Mayor and Members of Council:

We were engaged to audit, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the aggregate discretely presented component units, and each major fund of the Municipality of Weston, Lewis County, (the Municipality) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements and have issued our report thereon dated July 12, 2024. We did not opine on these financial statements as we were unable to obtain sufficient and appropriate audit evidence.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Municipality's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Municipality's internal control. Accordingly, we have not opined on it.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Municipality's financial statements. 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider material weaknesses. We consider findings 2021-001, 2021-002, 2021-006, and 2021-007 to be material weaknesses.

***Compliance and Other Matters***

As part of reasonably assuring whether the Municipality's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express 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 are reported as items 2021-003 through 2021-005 in the Schedule of Findings.

***Municipality's Response to Findings***

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

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Municipality's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Municipality's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*BHM CPA Group*

BHM CPA Group, Inc  
Huntington, West Virginia  
July 12, 2024

**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Findings and Responses

June 30, 2021

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Findings Related to the Financial Statements Required  
To be Reported in Accordance with GAGAS

**FINDING NUMBER 2021-001**

**Detailed Capital Asset & Depreciation Schedules**

Officials of the Municipality of Weston failed to maintain detailed capital asset and depreciation schedules for the governmental activities.

Generally accepted accounting principles dictate that depreciation be charged against operations over the estimated useful lives for the capital asset.

Municipal officials gave no controls in place to ensure that a particular asset is separately stated and depreciated.

By not having detailed capital asset schedules, municipal officials lose custodial control over certain assets that are susceptible to theft.

Municipal officials should determine what capital assets can be properly identified and included on a detailed capital asset schedule. Municipal officials should identify as many additions in past years as possible.

**Officials Response:**

Municipal officials are in the process of identifying and recording the capital assets to complete adequate schedules that include depreciation.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Findings and Responses

June 30, 2021

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**FINDING NUMBER 2021-002**

**Segregation of Duties**

It was noted that the responsibilities for approving, executing, and recording transactions and custody of the resulting assets arising from the transactions were not assigned to different individuals.

Proper internal control dictates responsibility for approving, executing and recording transactions should rest with different individuals. Custody of resulting assets should also be assigned to individuals with no responsibilities in the above areas.

The entity has not implemented proper control procedures to sufficiently segregate duties.

Internal control structure elements do not reduce to a relatively low level the risk that errors and irregularities, in amounts that would be material in relation to the financial statements, may occur and not be detected in a timely manner.

Municipal officials should distribute among the accounting staff the duties of approving, executing and recording transactions to the extent economically practicable.

**Officials Response:**

Municipal officials stated that further segregation of duties is not economically feasible.

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**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Findings and Responses

June 30, 2021

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**FINDING NUMBER 2021-003**

**Failure to Submit Budget Revision to Appropriate the Unexpended Balance – Coal Severance Tax Fund**

We determined during our engagement to audit that the officials of the Municipality of Weston failed to submit a budget revision for the Coal Severance Tax Fund to appropriate \$13,182, the actual unexpended fund balance at June 30, 2020.

West Virginia State Code §6-9-3 states, in part, that:

“All unexpended balance or appropriations shall be transferred to the credit of the fund from which originally appropriated or levied whenever the account with an appropriation is closed...”

In addition, a State Supreme Court decision stated that:

“...Any excesses or balances should be carried into the proper funds of the succeeding fiscal year and proper credit made therefore when levies are being laid for that year...Ireland v Board of Education, 115WV614, 177S.E.452 (1934).”

The municipal officials failed to revise the carryover balance for the Coal severance Tax Fund.

The municipal officials did not appropriate all funds available.

The municipal officials should exercise proper budgetary processes.

**Officials Response:**

Municipal officials stated that better budgetary practices will be completed in the future.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Findings and Responses

June 30, 2021

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**FINDING NUMBER 2021-004**

**Failure to Submit Budget Revision to Appropriate the Unexpended Balance – General Fund**

We determined during our engagement to audit that the officials of the Municipality of Weston failed to submit a budget revision for the General Fund to appropriate \$993,158, the actual unexpended fund balance at June 30, 2020.

West Virginia State Code §6-9-3 states, in part, that:

“All unexpended balance or appropriations shall be transferred to the credit of the fund from which originally appropriated or levied whenever the account with an appropriation is closed...”

In addition, a State Supreme Court decision stated that:

“...Any excesses or balances should be carried into the proper funds of the succeeding fiscal year and proper credit made therefore when levies are being laid for that year...Ireland v Board of Education, 115WV614, 177S.E.452 (1934).”

The municipal officials failed to revise the carryover balance for the General Fund.

The municipal officials did not appropriate all funds available.

The municipal officials should exercise proper budgetary processes.

**Officials Response:**

Municipal officials stated that better budgetary practices will be completed in the future.



MUNICIPALITY OF WESTON, WEST VIRGINIA

Schedule of Findings and Responses

June 30, 2021

FINDING NUMBER 2021-005

**Expenditures in Excess of Amount Allocated in the Levy Estimate – General Fund**

It was determined during our engagement to audit that municipal officials incurred expenditures and/or encumbrances 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 categories exceeded budgeted amounts:

	Approved Budget	Actual Expenditure	Variance
Culture and Recreation	2,500	8,966	(6,466)

West Virginia Code §11-8-26 “Unlawful expenditures by local fiscal body” states:

“Except as provided in sections fourteen-b, twenty-five-a and twenty-six-a of this article, 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..”

Municipal officials failed to implement policies and procedures to regulate expenditures and ensure that adequate revisions be made to the budget prior to actual disbursements being made.

By not exercising adequate policies and procedures, the Municipal officials compromises its budgetary control.

**Officials Response:**

Municipal officials stated that better budgetary practices will be completed in the future to prevent overexpenditures.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Findings and Responses

June 30, 2021

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**FINDING NUMBER 2021-006**

**Failure to Maintain Source Documentation**

We determined during our examination that the Municipality of Weston did not maintain all source documentation specifically bank reconciliations, receipts for revenues, and invoices verifying expenditures.

Officials who were responsible for the maintenance of accounting records did not properly maintain adequate controls.

By not having adequate internal controls over the maintenance of accounting records, we were unable to verify all revenues and expenditures.

**Officials Response:**

Municipal officials stated that better internal controls over the maintenance of accounting records will be completed in the future.

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**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Findings and Responses

June 30, 2021

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**FINDING NUMBER 2021-007**

**Bank Reconciliations**

During the audit, we were not provided reconciliations for all bank accounts. We also noted that some of the reconciliations that were provided, did not match the Municipality's accounting records.

Proper internal controls procedures dictate that controls be established to ensure that all bank reconciliations are performed in a timely fashion and that any differences disclosed in the reconciliation process be investigated and corrected.

We recommend the Municipality officials establish control procedures to ensure that bank account reconciliations are performed.

**Officials Response:**

Municipal officials stated that they will make every effort to comply with this matter in the future.

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**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Prior Audit Findings

June 30, 2021

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	<b>Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:</b>
2020-001	Detailed Capital Asset & Depreciation Schedule	No	Reissued as Item 2021-001
2020-002	Segregation of Duties	No	Reissued as Item 2021-002
2020-003	Failure to Submit Budget Revision to Appropriate the Unexpended Balance – Coal Severance Tax Fund	No	Reissued as Item 2021-003
2020-004	Failure to Submit Budget Revision to Appropriate the Unexpended Balance – General Fund	No	Reissued as Item 2021-004
2020-005	Expenditures in Excess of Amounts Allocated in the Levy Estimate – General Fund	No	Reissued as Item 2021-005
2020-006	Expenditures in Excess of Amounts Allocated in the Levy Estimate – Coal Severance Fund	Yes	
2020-007	Failure to Maintain Source Documentation	No	Reissued as Item 2021-006
2020-008	Significant Deficiency – Bank Reconciliations	No	Reissued as Item 2021-007



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MUNICIPALITY OF WESTON  
LEWIS COUNTY, WEST VIRGINIA

REGULAR AUDIT

For the Year Ended June 30, 2022  
Fiscal Year Audited Under GAGAS: 2022

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**MUNICIPALITY OF WESTON, WEST VIRGINIA  
SCHEDULE OF FUNDS INCLUDED IN THE REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**GOVERNMENTAL FUND TYPES**

**MAJOR FUNDS**

General  
Coal Severance Tax

**FIDUCIARY FUND TYPES**

*Pension Funds*  
Policeman's Pension and Relief  
Firemen's Pension and Relief

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**MUNICIPALITY OF WESTON, WEST VIRGINIA  
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FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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**INTRODUCTORY SECTION**

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MUNICIPALITY OF WESTON, WEST VIRGINIA  
MUNICIPAL OFFICIALS  
For the Fiscal Year Ended June 30, 2022

OFFICE	NAME
Mayor:	<u>Elective</u>
Council Members:	Kim Harrison
	Randy Bohan
	Gary Foster
	Herb Curtis
	Sherry Rogers

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**FINANCIAL SECTION**

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### **Independent Auditor's Report**

Municipality of Weston  
Lewis County, West Virginia  
102 W. 2nd Street  
Weston, West Virginia 26452

To the Mayor and Members of Council:

#### ***Disclaimer of Opinion***

We were engaged to audit the financial statements of each major fund and the aggregate remaining fund information of the Municipality of Weston, Lewis County, West Virginia (the Municipality), as of and for the year end June 30, 2022, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements as listed in the table of contents.

We do not express an opinion on the accompanying financial statements of the Municipality. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements.

#### ***Basis for Disclaimer of Opinion***

We were unable to obtain sufficient appropriate evidence supporting the financial activities of the Municipality of Weston, West Virginia, as of June 30, 2022, because of a failure by management to maintain adequate financial records. We were unable to satisfy ourselves about the existence of certain financial transactions by means of other audit procedures.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles permitted by the financial reporting provisions of West Virginia Code Section 6-9-2, which is an accounting basis other than accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Municipality's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Municipality's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 12, 2024, on our consideration of the Municipality's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Municipality's internal control over financial reporting and compliance.

*BHM CPA Group*

BHM CPA Group Inc.  
Huntington, West Virginia  
July 12, 2024

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**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
STATEMENT OF NET POSITION  
June 30, 2022

	Primary Government	Component Units	
	Governmental Activities	Machpelah Cemetery Board	Weston Sanitary Board
<b>ASSETS:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 2,362,645	\$ 14,602	\$ 910,721
Investments	-	269,776	-
<b>Receivables:</b>			
Sales and use tax	141,060	-	-
B&O Taxes	160,193	-	-
Municipal fees	287,679	-	-
Other	60,883	-	-
Accounts	-	-	314,027
Accrued Interest	-	-	462
Due from			
Fiduciary funds	62,566	-	-
Unamortized Loan Costs	-	-	24,350
Prepaid Expenses	-	-	2,669
<b>Noncurrent Assets:</b>			
<b>Other Assets:</b>			
Net Pension Asset	334,026	-	184,762
Net OPEB Asset	6,524	-	2,191
<b>Restricted Assets:</b>			
Regular Account	-	-	69,827
Reserve Account	-	-	481,341
Renewal and Replacement	-	-	8,165
Working Capital Reserve	-	-	22,281
Reserve for Bond Retirement	-	-	559,152
Customer Deposits	-	-	1,954
<b>Capital Assets:</b>			
<b>Nondepreciable:</b>			
Land	-	5,250	365,828
Construction in progress	-	-	53,235
<b>Depreciable:</b>			
Buildings	31,280	-	-
Machinery and Equipment	237,541	-	-
Structures and Improvements	-	-	38,910,609
Less: Accumulated Depreciation	(171,378)	-	(13,012,116)
<i>Total Assets</i>	<u>\$ 3,513,019</u>	<u>\$ 289,628</u>	<u>\$ 28,899,458</u>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>			
Pension Related	\$ 549,525	\$ -	\$ 93,042
OPEB Related	41,633	-	16,847
<i>Total Deferred Outflows</i>	<u>\$ 591,158</u>	<u>\$ -</u>	<u>\$ 109,889</u>
<b>LIABILITIES:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	\$ 185,092	\$ -	\$ 147,603
Payroll Payable	45,115	-	2,304
Other Accrued Expenses	-	-	22,828
Contracts Payable	-	-	46,506
Compensated Absences	-	-	31,058
Due To Other Governments	-	-	268,846
Unearned Revenue	-	-	639,973
<b>Noncurrent Liabilities Due within One Year:</b>			
Bonds Payable	-	-	1,143,003
Notes Payable	41,906	-	6,866
<b>Noncurrent Liabilities Due in More than One Year:</b>			
Net Pension Liability	416,612	-	-
Net OPEB Liability	-	-	-
Bonds Payable	-	-	18,679,972
Notes Payable	-	-	275,595
<i>Total Liabilities</i>	<u>\$ 688,725</u>	<u>\$ -</u>	<u>\$ 21,264,554</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Pension Related	\$ 797,698	\$ -	\$ 243,716
OPEB Related	291,265	-	96,057
<i>Total Deferred Inflows</i>	<u>\$ 1,088,963</u>	<u>\$ -</u>	<u>\$ 339,773</u>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	\$ 97,443	\$ 5,250	\$ 6,212,120
Restricted for Debt Service	-	-	1,110,320
Restricted for Renewal and Replacement	-	-	8,165
Restricted for Customer Deposits	-	-	1,954
Unrestricted	2,229,046	284,378	72,461
<i>Total Net Position</i>	<u>\$ 2,326,489</u>	<u>\$ 289,628</u>	<u>\$ 7,405,020</u>

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

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**STATEMENT OF ACTIVITIES**  
For the Fiscal Year Ended June 30, 2022

	Program Revenues				Net (Expense) Revenues and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	Component Unit
					Governmental Activities	Weston Sanitary Board
<b>Governmental Activities:</b>						
General Government	\$ 1,118,703	\$ 441,910	\$ 1,704,093	\$ -	\$ 1,027,300	\$ -
Public Safety	891,335	8,332	-	-	(883,003)	-
Streets and Transportation	682,820	2,990	-	-	(679,830)	-
Culture and Recreation	57,685	-	-	-	(57,685)	-
Social Services	38,373	-	-	-	(38,373)	-
Capital Projects	64,547	-	-	-	(64,547)	-
<b>Total Governmental activities</b>	<u>2,853,463</u>	<u>453,232</u>	<u>1,704,093</u>	<u>-</u>	<u>(696,138)</u>	<u>-</u>
<b>Business-type Activities:</b>						
Weston Sanitary Board	2,158,058	2,108,782	3,927	-	-	(45,349)
<b>Total Business-type activities</b>	<u>2,158,058</u>	<u>2,108,782</u>	<u>3,927</u>	<u>-</u>	<u>-</u>	<u>(45,349)</u>
<b>Total Government</b>	<u>\$ 5,011,521</u>	<u>\$ 2,562,014</u>	<u>\$ 1,708,020</u>	<u>\$ -</u>	<u>(696,138)</u>	<u>(45,349)</u>
<b>General Revenues:</b>						
Ad Valorem property taxes					396,943	-
Business & occupation tax					553,258	-
Alcoholic Beverage tax					55,700	-
Utility services tax					332,112	-
Animal tax					934	-
Sales tax					607,337	-
Gas and oil tax					7,291	-
IRP fees					102,658	-
Other taxes					-	-
Coal severance tax					15,432	-
Unrestricted investment earnings					9,280	2,369
Refunds and reimbursements					60,340	-
Table Games					14,543	-
Video Lottery					24,320	-
Unrestricted grant revenue					-	-
Miscellaneous					73,268	-
Contributions and donations					-	-
<b>Total General Revenues</b>					<u>2,253,416</u>	<u>2,369</u>
<b>Change in Net Position</b>					1,557,278	(42,980)
<b>Net Position Beginning of Year</b>					769,211	7,448,000
<b>Net Position End of Year</b>					<u>\$ 2,326,489</u>	<u>\$ 7,405,020</u>

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



**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
 Balance Sheet - Governmental Funds  
 June 30, 2022

	<u>General</u>	<u>Coal Severance Tax</u>	<u>Total Governmental Funds</u>
<b>ASSETS:</b>			
Current:			
Cash and Cash Equivalents	\$ 2,334,605	\$ 28,040	\$ 2,362,645
Receivables:			
Sales and use tax	141,060	-	141,060
B&O taxes	160,193	-	160,193
Municipal Fees	287,679	-	287,679
Other	55,667	5,216	60,883
Due from other funds	62,566	-	62,566
<i>Total Assets</i>	<u>\$ 3,041,770</u>	<u>\$ 33,256</u>	<u>\$ 3,075,026</u>
<b>LIABILITIES:</b>			
Accounts payable	\$ 185,092	\$ -	\$ 185,092
Accrued payroll	45,115	-	45,115
Notes Payable	-	-	-
<i>Total Liabilities</i>	<u>230,207</u>	<u>-</u>	<u>230,207</u>
<b>DEFERRED INFLOWS OF RESOURCES:</b>			
Unavailable Revenue - Taxes	3,162	-	3,162
<i>Total Deferred Inflows of Resources</i>	<u>3,162</u>	<u>-</u>	<u>3,162</u>
<b>FUND BALANCES:</b>			
Committed	-	33,256	33,256
Unassigned	2,808,401	-	2,808,401
<i>Total Fund Balances</i>	<u>2,808,401</u>	<u>33,256</u>	<u>2,841,657</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balance</i>	<u>\$ 3,041,770</u>	<u>\$ 33,256</u>	<u>\$ 3,075,026</u>

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

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
 Reconciliation of the Balance Sheet - Governmental Funds to  
 the Statement of Net Position  
 June 30, 2022

<b>Total Governmental Fund Balances</b>		\$ 2,841,657
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		97,443
Certain revenues are not available to fund current year expenditures and therefore are not recorded in the funds.		
Deferred taxes		3,162
Deferred inflows and outflows related to pension activity are not required to be reported in the funds but are required to be reported at the government-wide level		
Deferred Outflows - pension related	549,525	
Deferred Inflows - pension related	(797,698)	
Deferred Outflows - opeb related	41,633	
Deferred Inflows - opeb related	(291,265)	(497,805)
Some liabilities are not due and payable in the current period and therefore not reported in the fund level statements		
Notes payable		(41,906)
Net pension liability		(416,612)
Net pension asset		334,026
Net opeb asset		6,524
<b>Net Position of Governmental Activities</b>		<u>\$ 2,326,489</u>

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

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Fiscal Year Ended June 30, 2022

	General	Coal Severance Tax	Total Governmental Funds
<b>REVENUES:</b>			
Taxes:			
Ad valorem property taxes	\$ 396,943	\$ -	\$ 396,943
Business & occupation tax	553,258	-	553,258
Alcoholic beverages tax	55,700	-	55,700
Utility services tax	332,112	-	332,112
Animal tax	934	-	934
Gas and oil tax	7,291	-	7,291
Sales tax	607,337	-	607,337
Other taxes	-	-	-
Coal severance tax	-	15,432	15,432
Licenses and permits	70,545	-	70,545
Intergovernmental:			
Federal	1,703,585	-	1,703,585
State	508	-	508
Charges for Services	374,355	-	374,355
Fines and Forfeits	8,332	-	8,332
Table Games	14,543	-	14,543
Video Lottery	24,320	-	24,320
Interest and investment earnings	9,280	-	9,280
Refunds	800	-	800
Reimbursements	59,540	-	59,540
IRP Fees	102,658	-	102,658
Miscellaneous	115,174	-	115,174
<i>Total Revenues</i>	<u>4,437,215</u>	<u>15,432</u>	<u>4,452,647</u>
<b>EXPENDITURES:</b>			
General Government	1,228,180	3,099	1,231,279
Public Safety	1,047,164	-	1,047,164
Streets and Transportation	717,449	-	717,449
Culture and Recreation	57,685	-	57,685
Social Services	38,373	-	38,373
Capital Projects	64,547	-	64,547
<i>Total Expenditures</i>	<u>3,153,398</u>	<u>3,099</u>	<u>3,156,497</u>
Excess of Revenues Over (Under) Expenditures	1,283,817	12,333	1,296,150
<i>OTHER FINANCING SOURCES (USES):</i>			
Transfers in	-	-	-
Transfers out	-	-	-
<i>Total Other Financing Sources and Uses</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	1,283,817	12,333	1,296,150
<i>Fund Balances at Beginning of Year</i>	<u>1,524,584</u>	<u>20,923</u>	<u>1,545,507</u>
<i>Fund Balances at End of Year</i>	<u>\$ 2,808,401</u>	<u>\$ 33,256</u>	<u>\$ 2,841,657</u>

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

**MUNICIPALITY OF WESTON, 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, 2022

**Net Change in Fund Balances - Total Governmental Funds** \$ 1,296,150

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

Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital asset additions	-	
Current year depreciation	(43,253)	(43,253)
	(43,253)	

Certain pension expenses in the statement of activities are recognized on the accrual basis of accounting in accordance with GASB 68 (Note II).

*Public Employee Retirement System (PERS):*

Contributions during measurement date	42,743	
Amount of pension expenses recognized at government-wide level	39,359	

*Defined Benefit Plans (DBP):*

Amounts of employer contributions to pensions	74,422	
Amount of pension expenses recognized at government-wide level	68,529	

*Retirement System (MPFRS):*

Contributions made during measurement date	18,959	
Amount of pension expenses recognized at government-wide level	17,458	

*OPEB:*

Contributions during measurement date	22,340	
Amount of OPEB expenses recognized at government-wide level	20,571	304,381
	20,571	

**Net Change in Net Position of Governmental Activities** \$ 1,557,278

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

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
Statement of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual (Budgetary Basis)  
General Fund  
For the Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual Amounts Budget Basis	Variance with Final Budget
Revenues:				
Taxes:				
Ad valorem taxes	\$ 404,074	\$ 404,400	\$ 396,943	\$ (7,457)
Business and occupation tax	450,000	529,000	553,258	24,258
Alcoholic beverages tax	59,000	43,000	55,700	12,700
Utility services tax	320,000	337,000	332,112	(4,888)
Animal tax	1,000	1,000	934	(66)
Gas and oil severance tax	5,750	7,291	7,291	-
Sales tax revenue	575,000	624,957	607,337	(17,620)
Licenses and permits	10,500	15,409	70,545	55,136
Intergovernmental:				
Federal	-	-	1,703,585	1,703,585
State	-	508	508	-
Charges for Services	299,000	311,241	374,355	63,114
Fines and forfeits	5,500	8,380	8,332	(48)
Interest and investment earnings	-	-	9,280	9,280
Video Lottery	20,000	18,000	24,320	6,320
Gaming Income	7,500	8,593	14,543	5,950
Refunds	1,500	800	800	-
Reimbursements	102,084	58,642	59,540	898
IRP fees	35,000	93,277	102,658	9,381
Franchise Fees	37,500	33,000	-	(33,000)
Miscellaneous	-	1,633	115,174	113,541
Total revenues	<u>2,333,408</u>	<u>2,496,131</u>	<u>4,437,215</u>	<u>1,941,084</u>
Expenditures:				
Current:				
General government	1,038,370	1,282,371	1,228,180	54,191
Public safety	953,906	1,028,238	1,047,164	(18,926)
Streets and transportation	709,116	793,486	717,449	76,037
Culture and recreation	5,000	11,500	57,685	(46,185)
Social services	17,984	36,984	38,373	(1,389)
Health and Sanitation	37,500	42,700	-	42,700
Capital projects	526,532	334,937	64,547	270,390
Total expenditures	<u>3,288,408</u>	<u>3,530,216</u>	<u>3,153,398</u>	<u>376,818</u>
Excess of Revenues Over (Under) Expenditures	(955,000)	(1,034,085)	1,283,817	2,317,902
Other Financing sources and Uses:				
Transfers In	-	-	-	-
Net Change in Fund Balance	(955,000)	(1,034,085)	1,283,817	2,317,902
Fund Balance at Beginning of Year	<u>955,000</u>	<u>1,034,085</u>	<u>1,524,584</u>	<u>490,499</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,808,401</u>	<u>\$ 2,808,401</u>

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

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
Statement of Revenues, Expenditures and Changes  
In Fund Balance - Budget and Actual (Budgetary Basis)  
Coal Severance Tax Fund  
For the Fiscal Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budget Basis</u>	<u>Variance with Final Budget</u>
Revenues:				
Coal severance tax	\$ 7,000	\$ 10,465	\$ 15,432	\$ 4,967
Total revenues	<u>7,000</u>	<u>10,465</u>	<u>15,432</u>	<u>4,967</u>
Expenditures:				
Current:				
General Government	10,000	10,000	3,099	6,901
Streets and Transportation	10,000	16,049	-	16,049
Culture and Recreation	3,000	3,000	-	3,000
Total expenditures	<u>23,000</u>	<u>29,049</u>	<u>3,099</u>	<u>25,950</u>
Excess (deficiency) of revenues over expenditures	(16,000)	(18,584)	12,333	30,917
Other Financing Sources (Uses)				
Transfers (Out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(16,000)	(18,584)	12,333	30,917
Fund Balance at Beginning of Year	<u>16,000</u>	<u>18,584</u>	<u>20,923</u>	<u>2,339</u>
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,256</u>	<u>\$ 33,256</u>

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

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
June 30, 2022

	<u>Pension Trust Fund</u>
<b>ASSETS:</b>	
Investments, at fair value:	
Pooled separate accounts	2,824,221
Total investments	<u>2,824,221</u>
Receivables:	
Employer Contributions	4,006
State Contributions	57,388
Interest	<u>47,966</u>
Total receivables	<u>109,360</u>
Total assets	<u><u>\$ 2,933,581</u></u>
<b>LIABILITIES :</b>	
Excess contributions	<u>4,662</u>
Total liabilities	<u>4,662</u>
Total liabilities	<u>4,662</u>
<b>NET POSITION :</b>	
Net position, restricted for pension benefits	<u><u>\$ 2,928,919</u></u>

The accompanying notes are an integral part of these financial statements.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
June 30, 2022

	<u>Pension Trust Funds</u>
<b>Additions:</b>	
Contributions:	
Employer	\$ -
Plan members	-
Insurance premium surtax	-
Total contributions	<u>-</u>
Investment Income:	
Net increase (decrease) in fair value of investments	-
Interest and dividends	-
Net investment income	<u>-</u>
Total additions	<u>-</u>
<b>Deductions:</b>	
Benefits	-
Administrative expenses	-
Withdrawals	-
Total deductions	<u>-</u>
Changes in net position	-
Net position, beginning of year	<u>2,928,919</u>
Net position, end of year	<u>\$ 2,928,919</u>

The accompanying notes are an integral part of these financial statements.



**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**A. Reporting Entity**

The Municipality of Weston is a municipal corporation governed by an elected mayor and four-member council. The accompanying financial statements present the government and its component units as required by generally accepted accounting principles.

The services provided by the government and accounted for within these financial statements include law enforcement for the Municipality, health and sanitation 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 Municipality 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, (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 financially dependent on the Municipality.

*Discretely Presented Component Units*

Discretely presented component units are entities which are legally separate from the Municipality, but are financially accountable to the Municipality, or whose relationship to the Municipality is such that exclusion would cause the Municipality's financial statements to be misleading or incomplete. Because of the nature of services, they provide and the Municipality's ability to impose its will on them or a financial benefit/burden relationship exists, the following component units is discretely presented in accordance with GASB Statement No. 61. The discretely presented component units are presented on the government-wide statements, unless otherwise noted below.

The *Weston Sanitary Board* serves all the citizens of the Municipality of Weston and is governed by a three-member board comprised of the Mayor and two members appointed by Council. The rates for user charges and bond issuance authorizations are approved by the government's elected Council.

The *Machpelah Cemetery Board* serves all citizens of the Municipality of Weston by providing perpetual care services and is governed by a five-member Board comprised of one Council person and four members appointed by the Municipality.

The *Weston Historic Landmark Commission* serves the Municipality of Weston and is governed by a Board comprised of five members appointed by the Municipality for a term of three years each. The Historic Landmark Commission serves the Municipality by identifying and preserving historical sites and structures located within the Municipality's boundaries. The financial report of the component unit is not reflected in this report.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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The *Fine Arts Council*, serves to Municipality of Weston by bringing arts and entertainment to the citizens of the Municipality. The Fine Arts Council is governed by a board appointed by the Municipality. The financial report of the component unit is not reflected in this report.

Complete financial statements for the Weston Sanitary Board can be obtained at the entity's administrative offices. Financial information for the Weston Historic Landmark Commission and Fine Arts Council was unable to be obtained by the Municipality. The individual financial statements for the Machpelah Cemetery Board are included in the basic financial statements as well as supplementary information.

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

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

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

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

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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Property taxes, franchise taxes, interest and special assessments are susceptible to accrual. Also, certain taxpayer-assessed revenues such as business and occupation and utility taxes are accrued as revenue at year end. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. 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 Municipality reports the following major governmental funds:

The *General fund* is the Municipality's primary operating fund. It accounts for all financial sources of the general government, except for 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 municipalities.

Additionally, the Municipality reports the following fund type:

The *Pension Trust funds* account for the activities of the Firemen Pension Relief Fund and Policemen Pension Relief Fund, which accumulates resources for pension benefit payments to qualified public safety employees.

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 Municipality's policy to use restricted resources first, then unrestricted resources as they are needed.

**D. Assets, Liabilities, and Fund Balance/Net Position**

**1. Deposits and Investments**

The Municipality of Weston, 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. For purposes of the Statement of Cash Flows, restricted assets may be considered cash equivalents based on liquidity.

The Municipality reports its investments at fair value, except for non-participating investment contracts (certificates of deposit and repurchase agreements) which are reported at cost, which approximates fair value. All investment income, including changes in fair value of investments, are recognized as revenue in the operating statement. Fair value is determined by quoted market prices.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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Short-term investments are reported at cost, which approximates fair value. Securities traded on a notional or international exchange are valued at the last reported sales price at current exchange rates. Managed funds related to the retirement systems not listed on an established market are reported at estimated fair value as determined by the respective fund managers based on quoted sales prices of underlying securities. Cash and deposits are reported at carrying amount, which reasonably estimates fair value. The composition of investments and fair values are presented in Note III.A.

State statutes authorize the government to invest in the State Investment Pool or the Municipal Bond Commission or to invest such funds in the following classes of securities: Obligations of the United States or any agency thereof, certificates of deposit (which mature in less than one year), general and direct obligations of the State of West Virginia; obligations of the federal mortgage association; indebtedness secured by first lien deeds of trust for property situated within this State if payment is substantially insured or guaranteed by the federal government; pooled mortgage trusts (subject to limitations); indebtedness of any private corporations that is properly graded in the top three ratings, at the time of acquisition; interest earning deposits which are fully insured or collateralized; and mutual funds registered with the S.E.C. which have fund assets over three hundred million dollars.

State statute §8-13-22c places limitations on the aforementioned investments include the following: at no time can investment portfolios consist of more than seventy-five percent of the indebtedness of any private corporation nor can the portfolio have over twenty-five percent of its portfolio consisting of the indebtedness of a private corporation's debt which matures in less than one year; at no time may more than nine percent of the portfolio be invested in securities issued by a single private corporation or association; and at no time can more than sixty percent of the portfolio be invested in equity mutual funds.

Municipal Pension Funds are governed as to type of investments by West Virginia Code §8-22-22. Pension funds are permitted to invest in all of the above mentioned types of investments with the exceptions of: (1) Direct and general obligations of the State and (2) Pooled mortgage trusts. Additionally, pension funds are permitted to invest funds in the following categories of investments: (1) Repurchase agreements and (2) common stock, securities convertible into common stocks, or warrants and rights to purchase such securities. Pension funds have different rules concerning the purchase of marketable debt securities.

The following restrictions apply only to pension portfolios and are separate and distinct from the limitations mentioned above: (1) fixed income securities which are issued by one issuer (with the exception of the United States government) are not to exceed five percent of the total pension fund assets; and (2) at no time can the non-real-estate equity portion of the portfolio exceed seventy-five percent of the total portfolio.

## **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."

### *Trade Receivables*

All trade receivables are shown at their gross value.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

*Property Tax Receivable*

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 April first. Taxes paid on or before the date when they are payable, including both first and second installments, are subject of 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 day they are paid.

All municipalities 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, twelve and five-tenth cents (12.5 cents); On Class II property, twenty-five cents (25 cents); On Class IV property, fifty cents (50 cents). In addition, municipalities 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 Municipality per \$100 of assessed valuation for each class of property for the fiscal year ended June 30, 2021 were as follows:

Class of Property	Assessed Valuation For Tax Purposes	Current Expense
Class II	\$ 40,794,308	25.00 cents
Class IV	\$ 67,082,735	50.00 cents

**3. Capital Assets and Depreciation**

Capital assets are defined by the government as assets with an initial, individual cost of \$5,000 or more and estimated to have a useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Major outlays for capital assets and improvements are capitalized in proprietary funds as projects are constructed. Interest incurred during the construction phase of a proprietary fund capital assets is not reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds during the same period.

Capital assets of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Building and improvements	25-40
Structures and improvements	40
Infrastructure	40-50
Machinery and equipment	5-10
Vehicles	3-5
Furniture	5

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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**4. Compensated Absences**

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. However, the amount owed by the government for these benefits was not known at fiscal year end.

No liability is reported for unpaid accumulated sick leave.

**5. Long-Term Obligations**

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

**6. Fund Balance**

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

*Nonspendable* – Inventories and prepaid amounts represent fund balance amounts that are not in spendable form. The Town does not have any nonspendable fund balance this fiscal year.

*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 City Council, and that remain binding unless removed in the same manner. The approval does not automatically lapse at the end of the fiscal year.

*Assigned* – The assigned category is the portion of fund balance that has been approved by formal action of the Town Council authorized to assign amounts for any amounts that are constrained by the Town'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 City Council is the government's highest level of decision-making authority. The Council 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 Municipality.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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**7. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

**II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budgetary Information**

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

The Municipality of Weston, West Virginia prepares its budget for the General Fund on the cash basis of accounting. Therefore, a reconciliation has been performed on the Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual for the General Fund.

The governing body of the Municipality is required to hold a meeting or meetings between the seventh and twenty-eighth days of March to ascertain the financial condition of the Municipality and to prepare the levy estimate (budget) for the fiscal year commencing July 1. The budget is then forthwith submitted to the State Auditor for approval. The governing body then reconvenes on the third Tuesday in April to hear objections from the public and 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.

**III. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

The government categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

The government has the following recurring fair value measurements as of the end of the fiscal year.

	Fair Value			Credit Risk Rating Standard & Poor's And Fitch
	Level 1	Level 2	Level 3	
<b>Policemen's Pension and Relief</b>				
Money market	\$ 362,455	\$ -	\$ -	Not Rated
Bonds	261,248	-	-	A1-A2
Certificates of deposit	-	168,844	-	Not Rated
Exchange traded products	518,931	-	-	Not Rated
Common stock	212,130	-	-	Not Rated
Total	\$ <u>1,354,764</u>	\$ <u>168,844</u>	\$ <u>-</u>	

	Fair Value			Credit Risk Rating Standard & Poor's And Fitch
	Level 1	Level 2	Level 3	
<b>Firemen's Pension and Relief</b>				
Money market	\$ 245,903	\$ -	\$ -	Not Rated
Bonds	261,248	-	-	
Certificates of deposit	-	167,835	-	
Exchange traded products	442,012	-	-	Not Rated
Common stock	183,615	-	-	Not Rated
Total	\$ <u>1,132,778</u>	\$ <u>167,835</u>	\$ <u>-</u>	

*Interest Rate Risk*

	Interest Rate Risk	Interest Rate Risk
	0-3 years	4-7 years
<b>Policemen's Pension and Relief</b>		
Money market	\$ 362,455	\$ -
Bonds	199,184	62,064
Certificates of deposit	168,844	-
Exchange traded products	518,931	-
Common stock	212,130	-

	Interest Rate Risk	Interest Rate Risk
	0-3 years	4-7 years
<b>Firemen's Pension and Relief</b>		
Money market	\$ 245,903	\$ -
Bonds	199,184	62,064
Certificates of deposit	167,835	-
Exchange traded products	442,012	-
Common stock	183,615	-



**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

The government does not have a policy for interest rate risk.

*Credit Risk*

State law limits investments as described in Note I.D.1. The government does not have a policy for credit risk in addition to state regulations. As of June 30, 2022, the government's investments were rated using Standard & Poor's and Fitch Investment Services.

*Concentration of Credit Risk*

The government does not have a policy for concentration of credit risk. In accordance with GASB Statement No. 40, *Deposit and Investment Risk Disclosures*, requires disclosure when the investment in any one issuer equals or exceeds 5% of the total amount of investments. At year end, the government had the following investments held with these issuers:

<b>Issuer</b>	<b>Fair Value</b>	<b>Percent</b>	<b>Fund</b>
<b>Pension Trust Funds</b>			
Fidelity Government Cash Reserves	\$ 362,455	12.63%	Policemen's Pension
Fidelity Government Cash Reserves	245,903	8.57%	Firemen's Pension

*Custodial Credit Risk*

For deposits, the government and its component units could be exposed to risk in the event of a bank failure where their respective deposits may not be returned. At year end, the primary government bank balance was \$2,334,605 and the fiduciary funds' bank balances were \$0. The bank balances were covered by F.D.I.C. and securities held by the pledging of financial institution's trust department of agent in government's name. The entire bank balance is covered by F.D.I.C.

For investments, the government could be exposed to risk in the event of the failure of the counterparty where the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The government does not have a deposit policy for custodial credit risk. At year end, the fiduciary funds' investment balances were \$2,824,221.

A reconciliation of cash and investments as shown on the Balance Sheet of the primary government, and the Statement of Net Position of the Fiduciary Funds and discretely presented component units is as follows:

	Primary Government
Cash and cash equivalents	\$ 2,334,605
Investments – collateralized and secured	2,824,221
Total	<u>\$ 5,158,826</u>

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

**B. Receivables**

Receivables at year end for the government’s individual major funds, and fiduciary funds in the aggregate are as follows:

	General	Coal Severance
Receivables:		
Sales and use tax	\$ 141,060	\$ -
B&O tax	160,193	-
Municipal fees	287,679	-
Other	55,667	5,216
Total Receivables	\$ 644,599	\$ 5,216

**C. Capital Assets**

Capital asset activity for the fiscal year ended June 30, 2022, was as follows:

**Primary Government**

Activity related to capital assets for the Municipality for the fiscal year ended June 30, 2022, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Buildings	\$ 31,280	\$ -	\$ -	\$ 31,280
Machinery and Equipment	237,541	-	-	237,541
Less: accumulated depreciation	(128,125)	(43,253)	-	(171,378)
Total capital assets being depreciated, net	\$ 140,696	\$ (43,253)	\$ -	\$ 97,443

**D. Fund Balance Detail**

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

	General	Coal Severance	Total
Committed:			
General Government	\$ --	\$ 33,256	\$ 33,256
Unassigned	2,808,401	--	2,808,401
Total fund balances	\$ 2,808,401	\$ 33,256	\$ 2,841,657

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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**E. Benefits Funded by the State of West Virginia**

For the year ended June 30, 2022, the State of West Virginia contributed estimated payments on behalf of the government's public safety employees in accordance with West Virginia State Code §33-3-14d. These contributions are funded by State collections of insurance premium tax and are shown in the General Fund (Employer) Statement of Revenues, Expenditures, and Changes in Fund Balance as Intergovernmental-State revenues and as Public Safety Expenditures for the contribution to the Police and Fire Pension Funds in accordance with GAAP. The State contributions were deposited directly into the Policemen's and Firemen's Pension Funds as follows:

<u>Plan</u>	<u>Amount</u>
Firemen's Pension and Relief Fund	\$ -
	<u>\$ -</u>

State contributions are funded by allocations of the State's insurance premium tax.

**IV. 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 Town carries insurance with Insure America for umbrella (general liability) insurance for these various risks.

Workers' Compensation Fund (WCF): Workers' compensation coverage is provided for this entity by BrixxStreet Insurance Company.

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

**B. Contingent Liabilities**

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. Subsequent Events**

In preparing these financial statements, the Municipality had evaluated any transactions for potential recognition or disclosure through June 28, 2024, the date the financial statements were available to be issued.

**V. Employee Retirement Systems and Plans**

The Municipality of Weston, West Virginia participates in two single employer, public employee retirement systems. Assets are held separately and may be used only for the payment of benefits to the members of the respective plans.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

The Municipality also participates in a state-wide cost sharing, multi-employer defined benefit public employee retirement system which covers employees of the State of West Virginia and is funded by contributions from participants, employers, and state appropriations, as necessary.

Actuarial assumptions and other information used to determine the actuarial determined contributions for the two single-employer plans and the multi-employer plan are located in the Required Supplementary Information section of the report.

**A. Policemen’s and Firemen’s Pension and Relief Funds**

*Plan Descriptions, Contribution Information, and Funding Policies*

The Policemen’s Pension and Relief Fund (PPRF) provides retirement benefits for substantially all full-time police employees. The PPRF’s Board consists of a president, vice president, secretary from the municipal police department. The Municipality is authorized in accordance with West Virginia State Code §8-22 to establish and maintain this plan. Unless otherwise indicated, PPRF information in this Note is provided as of the latest actuarial valuation, June 30, 2022.

The Firemen’s Pension and Relief Fund (FPRF) provides retirement benefits for substantially all full-time fire employees hired before January 5, 2015. The FPRF’s Board consists of a president, vice president, secretary from the municipal fire department. The Municipality is authorized in accordance with West Virginia State Code §8-22 to establish and maintain this plan. Unless otherwise indicated, FPRF information in this Note is provided as of the latest actuarial valuation, June 30, 2022.

Actuarial valuations are required to be performed once every three years per state statute. However, the actuarial valuations can be performed in shorter intervals at the discretion of the PPRF and FPRF’s Board.

The investment policies of the PPRF and the FPRF are restricted by State Code as detailed in Note I.D.1 and may be restricted further as determined by the Boards. For additional information relating to basis of accounting and reported investment values, see Notes I.C and I.D.1.

Memberships of the plans are as follows:

Group	PPRF	FPRF	Totals
Active Employees	3	5	8
Inactive employees or beneficiaries currently receiving benefits	4	3	7
	7	8	15

These plans are defined benefit plans. The following is a summary of funding policies, contribution methods and benefit provisions

	PPRF	FPRF
Determination of contribution requirements	Actuarially determined	Actuarially determined

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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Employer                      Contributes annually an amount which, together with contributions from the members and the allocable portion of the State premium tax fund, will be sufficient to meet the normal cost of the fund and amortize any actuarial deficiency over a period of not more than forty years in accordance with West Virginia State Code §8-22-10. However, municipalities may utilize an alternative contribution method which allows the City to contribute no less than 107% of the prior year contribution provided the actuary certifies in writing that the fund will be solvent over the next 15 years under this method as authorized by West Virginia State Code §8-22-20c(1). In no event can the employer contribution be less than the normal cost as determined by the actuary. The Municipality contributes 107% of the prior year's contributions for both the police and fire pension plans.

Plan members:

Hired prior to January 1, 2010	7% of covered payroll	7% of covered payroll
Hired on or After January 1, 2010	9.5% of covered payroll	9.5% of covered payroll

Period required to vest              No vesting occurs. If separation from employment occurs the member is entitled to a refund of his/her contributions only.

Eligibility for distribution              Age 50 with 20 years of credited service or age 65; whichever comes first.

Disability benefit                      Members are eligible after earning five years of service. No service requirement if disability is service related.

The monthly disability benefit equals the greater of 60% of monthly salary at disability or \$500 employees serving in the military are eligible for an additional benefit of 1% of monthly salary at disability for each year of military service up to four years. Disability benefits, when aggregated with monthly state worker's compensation benefits, shall not exceed 100% of the member's monthly compensation at the time of disability. Benefits continue for life or until recovery.

Death benefit                              Members are eligible after earning five years of service. No service requirement if death is service related. Retirees and terminated vested participants are also eligible.

The benefit is equal to 60% of the participant's benefit, but not less than \$300 per month, payable to the spouse until death or remarriage. Other dependents (children, parents, brothers and sisters) are also eligible for death benefits. To each dependent child, twenty percent of the participant's benefit until the child attains eighteen or marries; to each dependent orphaned child, twenty-five percent of the participant's benefit until the child attains eighteen or marries; to each dependent parent, ten percent of the participant's benefit for life, and to each dependent brother or sister, the sum of fifty dollars per month (but a total not to exceed \$100 per month) until such individual attains the age of eighteen years or marries.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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In no case shall the payments to the surviving spouse and children be reduced below sixty-five percent of the total amount paid to all dependents.

Post-retirement benefit increases      Cost of living adjustment after two years of retirement. Adjustment calculated on the first \$15,000 of the total annual benefit in the first year and then the cumulative index for the preceding year

*Trend Information*

**PPRF**

Fiscal Year	Annual Pension Cost	Percentage Contributed	Net Pension Liability
2018	\$ 181,141	158%	\$ 82,360
2019	\$ 34,955	38%	\$ (58,994)
2020	\$ 10,000	37%	\$ 88,560
2021	\$ 54,858	177%	\$ (471,245)
2022	\$ 26,769	N/A%	\$ (115,783)

**FPRF**

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Fiscal Year	Annual Pension Cost	Percentage Contributed	Net Pension Liability
2018	\$ 139,195	137%	\$ 636,788
2019	\$ 52,519	47%	\$ 529,781
2020	\$ 65,966	68%	\$ 617,645
2021	\$ 122,185	126%	\$ 246,200
2021	\$ 47,653	93%	\$ 416,612

*Net Pension Liability*

The components of net pension liability for the PPRF and FPRF at June 30, 2022 are as follows:

	<b>PPRF</b>	<b>FPRF</b>
Total pension liability	\$ 1,518,846	\$ 1,857,845
Less plan fiduciary net position	1,634,629	1,441,233
Plan net pension liability	\$ (115,783)	\$ 416,612
Plan fiduciary net position as a percentage of total pension liability	107.62%	77.58%
Discount rate	6.25%	6.25%

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The discount rate used to measure the total pension liability was 6.25% for PPRF and FPRF. The discount rate was based on the expected rate of return on pension plan investments of 6.25% for PPRF and FPRF. Based on that assumption, the fiduciary net position for the defined benefit pension plan was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the pension liability of the plan.

Regarding the sensitivity of the net position asset (liability) to changes in the single discount rate, the following presents the plan's net position asset (liability), calculated using a single discount rate of 6.25% for PPRF and FPRF, as well as what the plan's net position asset (liability) would be if it were calculated using a single discount rate that is 1-percentage-point lower or 1-percentage-point higher:

	1% Decrease 5.25%	Discount Rate 6.25%	1% Increase 7.25%
<b>PPRF</b>	\$ 142,583	\$ (115,783)	\$ (321,452)
	1% Decrease 5.25%	Discount Rate 6.25%	1% Increase 7.25%
<b>FPRF</b>	\$ 676,703	\$ 416,612	\$ 204,986

*Changes in Net Pension Liability*

The government reported the following changes in the net pension liability related to the PPRF and FPRF. The total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2021 and rolled forward to June 30, 2022 using the actuarial assumptions and methods described in the appropriate section of this note.

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability(b-a)
<b>PPRF</b>			
Balances at June 30, 2021	\$ 1,359,994	\$ 1,831,239	\$ (471,245)
Service costs	40,284	-	40,284
Interest on total pension liability	82,759	-	82,759
Difference between expected and actual experience	107,508	-	107,508
Change in assumptions	-	-	-
Employer contributions	-	26,769	(26,729)
Employee contributions	-	14,286	(14,286)
Net investment income	-	(165,966)	165,966
Benefit payments, including employee refunds	(71,699)	(71,699)	-
Administrative expense	-	-	-
Balances at June 30, 2022	\$ 1,518,846	\$ 1,634,629	\$ (115,783)

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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<b>FPRF</b>	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability(a-b)
Balances at June 30, 2021	\$ 1,878,617	\$ 1,632,417	\$ 246,200
Service costs	39,672	-	39,672
Interest on total pension liability	115,726	-	115,726
Difference between expected and actual experience	(121,593)	-	(121,593)
Change in assumptions	-	-	-
Employer contributions	-	47,653	(47,653)
Employee contributions	-	10,878	(10,377)
Net investment income	-	(195,705)	195,705
Benefit payments, including employee refunds	(54,010)	(54,010)	-
Administrative expense	-	-	-
Balances at June 30, 2022	<u>\$ 1,857,845</u>	<u>\$ 1,441,233</u>	<u>\$ 416,612</u>

For the year ended June 30, 2022, the government recognized government-wide pension expense and expenditures related to the PPRF and FPRF of (\$100,240) and \$12,251, respectively.

The government reported deferred outflows of resources and deferred inflows of resources related to the PPRF and FPRF from the following sources:

	PPRF		FPRF	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 137,652	\$ -	\$ 165,492	\$ -
Difference between expected and actual experience in the measurement of the total pension liability	122,967	196,511	20,750	162,853
Change in Assumptions	-	79,584	23,275	82,493
	<u>\$ 260,619</u>	<u>\$ 276,095</u>	<u>\$ 209,517</u>	<u>\$ 245,346</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

Year Ended June 30	PPRF	FPRF
2023	\$ (50,092)	\$ (19,810)
2024	(18,757)	(20,922)
2025	(24,019)	(30,356)
2026	77,392	35,259
Total	<u>\$ (15,476)</u>	<u>\$ (35,829)</u>



**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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*Actuarial Assumption*

The net pension liability is the actuarial present value of credited projected benefits. It is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date.

The actuarial assumptions and other information used to determine the net position liability for both PPRF and FPRF are as follows:

	<u>PPRF</u>	<u>FPRF</u>
Investment return	6.25% for 7/1/20 and 7/1/21	6.25% for 7/1/20 and 7/1/21
General inflation	2.50%	
Expected salary increase	2.50% general inflation plus 1.00% wage inflation plus service based increase of 20.0% for one year of service, 6.5% for two years of service, 3.5% for three years of service, 2.75% for four years of service, 2.5% for five to nine years of service, 2.0% for ten to twenty nine years of service, 1.25% for thirty-four years of service, and 0.0% thereafter.	
Post-retirement COLA	2.50% on first \$15,000 of annual benefit and on the accumulated supplemental pension amounts for prior years.	
Increase in state insurance premium tax allocation	2.50% on and after year 1	
Cost method	Entry Age Normal, Level-Percentage-of-Pay The sponsor finances benefits using the Optional funding policy as defined by state statute. This policy amortized the unfunded actuarial liability. The policy is projected to fully finance the closed group actuarial liability by 2026. 40-Year Closed Level-Dollar Amortization for Actuarially Determined Contribution (from July 1,1991). 10 years remaining as of July 1, 2020	
	The policy is projected to fully finance the closed group actuarial liability by 2038. 40-Year Closed Level-Dollar Amortization for Actuarially Determined Contribution (from July 1,2010). 10 years remaining as of July 1, 2020	
Asset method	Actuarial Value of Assets using four-year smoothing.	
Turnover	<b>PPRF</b>	<b>FPRF</b>
	Age 20 – 25%	Age 20 – 15%
	Age 25 – 10%	Age 25 – 7%
	Age 30 – 8%	Age 30 – 5%
	Age 35 – 6%	Age 35 – 2%
	Age 40 – 3.5%	Age 40 – 2%
	Age 45 – 2%	Age 45 – 1%
	Age 50 – 0%	Age 50 – 0%

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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Retirement	<b>PPRF</b>	<b>FPRF</b>
	Age 50 – 60%	Age 50 – 55%
	Age 51-52 – 40%	Age 51-52 – 35%
	Age 53-54 – 40%	Age 53-54 – 25%
	Age 55-56 – 50%	Age 55-56 – 25%
	Age 57-59 – 40%	Age 57-59 – 25%
	Age 60 – 100%	Age 60 – 100%

Mortality

Active: SOA PubS-2010(B) Employee Mortality Table with the 2010 base rates projected generationally from 2010 using the SOA Mortality Improvement Scale MP-2019.

Post-Retirement: SOA PubS-2010(B) Healthy Retiree Mortality Table with the 2010 base rates projected generationally from 2010 using the SOA Mortality Improvement Scale MP-2019.

Disabled: SOA PubS-2010 Disabled Retiree Mortality Table with the 2010 base rates set forward five years and projected generationally from 2010 using the SOA Mortality Improvement Scale MP-2019.

Mortality improvement projections to the valuation date represent current mortality and mortality improvement projections beyond the valuation date represent future mortality improvement..

Disability	<b>Sample Rates</b>	
	Age 30 – 0.33%	Age 40 – 0.76%
	Age 50 – 1.18%	
	<i>Rates assuming 60% duty related and 40% non-duty related</i>	

Percent married 70%

Spouse age Females 3 years younger than males

Discount rate 6.50% 6.50%

The following table outlines the factors used to determine the discount rate:

Funded Ratio as of Valuation Date (1)	Equity Exposure (3)	Projected Funded Ratio after 15 Years (1)	Discount Rate
30% or more	60% or more	70% or more	6.25%
30% or more	50% or more	70% or more	6.00%
30% or more	40% or more	60% or more	5.50%
15% or more	30% or more	50% or more	5.00%
15% or more	20% or more	40% or more	4.75%
Less than 15%	Less than 20%	15% or more	4.25%
Less than 15%	Less than 20%	Less than 15%	4.00%

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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	PPRF*	FPRF*
Assets	\$ 1,730,740	\$ 1,549,536
Liabilities using a 6.00% discount rate	\$ 1,517,998	\$ 1,822,646
Funded ratio	114.01%	85.02%
Equity exposure	50%	50%
Projected funded ratio after 15 years	126%	100%

\*Based on funding valuation results as of June 30,2020

*Money-Weighted Rate of Return on Pension Plan Investments*

A money-weighted rate of return expresses investment performance, net of pension plan investment expense, adjusted for the changing amounts actually invested. The money-weighted rate of return on pension plan investments for the year ended June 30, 2020, was 19.3% and 18.4% for the PPRF and FPRF, respectively.

**B. Public Employees Retirement System (PERS)**

*Plan Descriptions, Contribution Information, and Funding Policies*

The Municipality of Weston, West Virginia participates in a state-wide, cost-sharing, multiple-employer defined benefit plan on behalf of nonpublic safety 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 full-time employees, except those covered by other pension plans.
Authority establishing contribution obligations and benefit provisions	West Virginia State Code §5-10d discusses the Consolidated Public Retirement Board, which administers all public retirement plans in the State of West Virginia
Plan member's contribution rate hired before 7/1/2015	4.50%
Plan member's contribution rate hired after 7/1/2015	6.00%
Municipality's contribution rate	10.00%
Period required to vest	Five Years

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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Benefits and eligibility for distribution

Tier I: 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 15) times the years of service time 2% equals the annual retirement benefit.

Tier II: A member who has attained age 62 and has earned 10 years or more of contributing service. The final average salary (five highest consecutive years in the last 15) 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

*Trend Information*

**Public Employees Retirement System (PERS)**

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Fiscal Year	Annual Pension Cost	Percentage Contributed
2022	\$ 33,909	100%
2021	\$ 38,647	100%
2020	\$ 39,597	100%
2019	\$ 35,891	100%
2018	\$ 42,870	100%

PERS issues 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 Ave S.E., Charleston, WV 25304.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At fiscal year-end, the government reported liability of (\$186,948) for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The government's proportion of the net pension liability was based on a projection of the government's long-term share of contributions to the pension plan relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2022, the government's proportion was .021294%, which was a decrease of 14.38% from its proportion measured as of the prior period.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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For the year ended June 30, 2022, the government recognized the following pension expense.

	Governmental Activities
Pension expense	\$ (42,745)

The government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Public Employees Retirement System**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 21,336	\$ 709
Deferred difference in assumptions	35,570	1,515
Net difference between projected and actual earnings on pension plan investments	-	239,450
Changes in proportion and differences between government contributions and proportionate share of contributions	-	11,664
Government contributions subsequent to the measurement date	42,743	-
	\$ 99,649	\$ 253,338

The amount reported as deferred outflows of resources related to pensions resulting from government contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows related to pensions will be recognized in pension expense as follows:

Year Ended June 30:

2023	\$ (1,057)
2025	5,579
2025	73,824
2026	(274,778)
Total	\$ (196,432)

*Actuarial assumptions.* The total pension liability was determined by an actuarial valuation as of July 1, 2021 and rolled forward to June 30, 2022 for all plans, using the following actuarial assumptions, applied to all periods included in the measurement.

Actuarial assumptions	
Inflation rate	2.75%
Salary increases	2.75%-6.75%
Investment Rate of Return	7.25%

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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Mortality Rates:

- Healthy males – 108% of Pub-2010 General Retiree Male Table, below-median, headcount-weighted, projected generationally with Scale MP-2018
- Healthy females – 122% of Pub-2010 General Retiree Female Table, below-median, headcount-weighted, projected generationally with Scale MP-2018
- Disabled males – 118% of Pub-2010 General / Teachers Disabled Male Table, headcount-weighted, projected generationally with Scale MP-2018
- Disabled females - 117% of Pub-2010 General / Teachers Disabled Female Table, headcount-weighted, projected generationally with Scale MP-2018

The actuarial assumptions used in the July 1, 2020 PERS valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2020.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate rates of expected future real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class included are summarized in the following chart:

Investment	Long-term Real Rate of Return	Target Asset Allocation All Plans
US Equity	5.50%	27.50%
International Equity	7.00%	27.50%
Fixed Income	2.20%	15.0%
Real Estate	6.60%	10.0%
Private Equity	8.50%	10.0%
Hedge Funds	4.00%	10.0%

*Discount rate.* The discount rate used to measure the total pension liability was 7.50 percent for PERS. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that government contributions to all plans will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position were projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liability.

The following table presents the sensitivity of the net position liability to changes in the discount rate, calculated using the discount rates as used in the actuarial evaluation, and what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease 6.50%	Discount Rate 7.50%	1% Increase 8.50%
Government's proportionate share of PERS's net pension asset (liability)	\$ (2,136)	\$ 186,948	\$ 346,543

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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*Pension plans' fiduciary net position.* Detailed information about the pension plans' fiduciary net position is available in the separately issued financial report.

**C. Municipal Police Officers and Firefighters Retirement System (MPFRS)**

***General Information about the Pension Plans***

The Municipality of Weston, West Virginia participates in a state-wide, cost-sharing, multiple-employer defined benefit plan on behalf of nonpublic safety 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:

**Municipal Police Officers and Firefighters Retirement System (MPFRS)**

Eligibility to participate	All full-time employees, hired after January 5, 2015
Authority establishing contribution obligations and benefit provisions	West Virginia State Code §5-10d discusses the Consolidated Public Retirement Board, which administers all public retirement plans in the State of West Virginia.
Plan member's contribution rate	8.50%
Municipality's contribution rate	8.50%
Period required to vest	No vesting occurs. If separation from employment occurs the member is entitled to a refund of his/her contributions only.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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Benefits and eligibility for distribution

A member who has attained age 50 when age and contributory service equals 70 (excluding military service) or has attained age 60 and completion of 10 years contributory service (excluding military service). The final average salary is the average of the highest annual compensation received by the member during covered employment for any 5 consecutive plan years (Jan. 1-Dec. 31) within the last 10 years of service. The accrued benefit on behalf of any member is calculated as follows:

Final Average Salary x Years of Credited Service x Benefit Percentage

2.6% x FAS x Years of Service for years 1-20

2.0 % x FAS x Years of Service for years 21-25

1.0% x FAS x Years of Service for years 26-30

Provisions for:

Cost of living

Yes

Death benefits

Yes

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*Trend Information*

**Municipal Police and Firefighters Retirement System (MPFRS)**

Fiscal Year	Annual Pension Cost	Percentage Contributed
2022	\$ 6,125	100%
2021	\$ 4,729	100%
2020	\$ 8,723	100%

MPFRS issues 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 Ave S.E., Charleston, WV 25304.



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***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At fiscal year-end, the government reported an asset of \$31,295 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The government's proportion of the net pension liability was based on a projection of the government's long-term share of contributions to the pension plan relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2021, the government's proportion was .286742%, which was an increase of 4.29% from its proportion measured as of the prior period.

For the year ended June 30, 2022, the government recognized the following pension expense.

	Governmental Activities
Pension expense	\$ (2,448)

The government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Municipal Police Officers and Firefighters Retirement System**

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,067	\$ 726
Deferred difference in assumptions	3,421	186
Net difference between projected and actual earnings on pension plan investments	-	7,831
Changes in proportion and differences between government contributions and proportionate share of contributions	16,995	14,176
Reallocation of opt-out employer change in proportionate share	-	-
Government contributions subsequent to the measurement date	18,959	-
	\$ 41,442	\$ 22,919

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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The amount reported as deferred outflows of resources related to pensions resulting from government contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:		
2023		\$ (2,246)
2024		(2,135)
2025		(1,722)
2026		13,441
2027		(7,774)
Total		<u>\$ (436)</u>

*Actuarial assumptions.* The total pension liability was determined by an actuarial valuation as of July 1, 2020 and rolled forward to June 30, 2021 for all plans, using the following actuarial assumptions, applied to all periods included in the measurement.

Actuarial assumptions

Inflation rate	2.75%	
Salary increases	3.25%-4.75%	
Investment Rate of Return	7.25%	

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Mortality Rates:

Healthy males – 98% of Pub-2010 Safety Retiree Male Table, Amount-weighted, projected generationally with Scale MP-2020

Healthy females – 99% of Pub-2010 Safety Retiree Female Table, Amount-weighted, projected generationally with Scale MP-2020

Disabled males – 124% of Pub-2010 Safety Disabled Male Table, Amount-weighted, projected generationally with Scale MP-2020

Disabled females – 100% of Pub-2010 Safety Disabled Female Table, Amount-weighted, projected generationally with Scale MP-2020

The actuarial assumptions used in the June 30, 2020 MPFRS valuation were based on the results of an actuarial experience study for the July 1, 2015 to June 30, 2020.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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The long-term expected rate of return on pension plan investments were determined using a building-block method in which best-estimate rates of expected future real rates of returns (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class included are summarized in the following chart:

Investment	Long-term Real Rate of Return	Target Asset Allocation All Plans
US Equity	5.50%	27.5%
International Equity	7.00%	27.5%
Fixed Income	2.20%	15.0%
Real Estate	6.60%	10.0%
Private Equity	8.50%	10.0%
Hedge Funds	4.00%	10.0%

*Discount rate.* The discount rate used to measure the total pension liability was 7.25 percent for MPFRS. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that the government contributions to all plans will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plans' fiduciary net position were projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liability.

The following table presents the sensitivity of the net pension liability (asset) to changes in the discount rate, calculated using the discount rates as used in the actuarial evaluation, and what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage point higher than the current rate:

	1% Decrease 6.25%	Discount Rate 7.25%	1% Increase 8.25%
Government's proportionate share of PERS's net pension asset (liability)	\$ 21,078	\$ 31,295	\$ 38,983

*Pension plans' fiduciary net position.* Detailed information about the pension plans' fiduciary net position is available in the separately issued financial report.

**MUNICIPALITY OF WESTON, WEST VIRGINIA  
NOTES TO THE FINANCIAL STATEMENTS  
For the Fiscal Year Ended June 30, 2022**

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**VI. Other Post-Employment Benefits (OPEB)**

*General Information about the OPEB Plan*

*Plan Description* – The government contributes to the West Virginia Other Postemployment Benefit Plan (the Plan), a cost-sharing, multiple-employer defined benefit postemployment healthcare plan. The financial activities of the Plan are accounted for in the West Virginia Retiree Health Benefit Trust Fund (RHBT), a fiduciary fund of the State of West Virginia. The Plan is administered by a combination of the West Virginia Public Employees Insurance Agency (PEIA) and the RHBT staff. Plan benefits are established and revised by PEIA and the RHBT management with approval of the Finance Board. The Finance Board is comprised of nine members. Finance Board members are appointed by the Governor, serve a term of four years and are eligible for reappointment. The State Department of Administration cabinet secretary serves as Chairman of the Board. Four members represent labor, education, public employees and public retirees. The four remaining members represent the public at large. The RHBT audited financial statements and actuarial reports can be found on the PEIA website at [www.peia.wv.gov](http://www.peia.wv.gov).

*Benefits provided.* The Plan provides medical and prescription drug insurance and life insurance. The medical and prescription drug insurance is provided through two options: 1) Self-Insured Preferred Provider Benefit Plan (primarily for non-Medicare-eligible retirees and spouses) and 2) External Managed Care Organizations (primarily for Medicare-eligible retirees and spouses).

*Contributions.* West Virginia Code section §5-16D-6 assigns to the PEIA Finance Board the Authority to establish and amend contributions of the plan members and the participating employers. Participating employers are required by statute to contribute at a rate assessed each year by the RHBT. The annual contractually required rate is the same for all participating employers. Employer Contributions represent what the employer was billed during the respective year for their portion of the pay as you go premiums, commonly referred to as Paygo, retiree leave conversion billings and other matters, including billing adjustments. The annual contractually required per active policyholder per month rates for active non-state employers effective June 30, 2022, 2021 and 2020, respectively, were:

	2022	2021	2020
	7/1/21-6/30/22	7/1/20-6/30/21	7/1/19-6/30/20
Paygo Premium	\$160	\$168	\$168

Contributions to the OPEB plan from the government were \$22,340 for the current fiscal year.

Members retired before July 1, 1997 pay retiree healthcare contributions at the highest sponsor subsidized rate, regardless of their actual years of service. Members retired between July 1, 1997 and June 30, 2010 pay a subsidized rate depending on the member’s years of service. Members hired on or after July 1, 2010 pay retiree healthcare contributions with no sponsor provided implicit or explicit subsidy.

Retiree leave conversion contributions from the employer depend on the retiree’s date of hire and years of service at retirement as described below:

- Members hired before July 1, 1988 may convert accrued sick or leave days into 100% of the required retiree healthcare contribution.
- Members hired from July 1, 1988 to June 30, 2001 may convert accrued sick or leave days into 50% of the required retiree healthcare contribution.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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The conversion rate is two days of unused sick and annual leave days per month for single healthcare coverage and three days of unused sick and annual leave days per month for family healthcare coverage.

**Contributions by Non-employer Contributing Entities in a Special Funding Situation**

A special funding situation under GASB 75 occurs when a non-employer entity (often another government) is legally responsible for providing financial support of OPEB of the employees of another entity by making contributions directly to the OPEB plan on behalf of a government. Based on GASB 75 guidelines, the State of West Virginia (the State), is a non-employer contributing entity to the Plan as described in more detail in the following paragraphs.

The State of West Virginia is a non-employer contributing entity that provides funding through SB 419 effective July 1, 2012, amended by West Virginia Code §11B.2.32. The State provides a supplemental pre-funding source dedicated \$30 million annually to the RHBT Fund from annual collections of the Personal Income Tax Fund and dedicated for payment of the unfunded liability of the RHBT. The \$30 million transferred pursuant to the Code shall be transferred until the Governor certifies to the Legislature that an independent actuarial study has determined that the unfunded liability of RHBT has been provided for in its entirety or July 1, 2037, whichever date is later. This funding is to the advantage of all RHBT contributing employers.

The State is a non-employer contributing entity that provides funding through West Virginia State Code §11B.2.32. The Financial stability Fund is a plan to transfer an annual amount of \$5 million to the RHBT from special revenue funds to be used to lower retiree premiums, to help reduce benefit cuts, to help reduce premium increases or any combination thereof. The \$5 million transferred pursuant to this code shall be transferred annually into the RHBT through June 30, 2022. This funding is to the advantage of all RHBT contributing employers.

**Net Other Post Employment Benefit (OPEB) Liability, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB Liability**

At fiscal year-end, the government reported a liability for its proportionate share of the net OPEB liability that reflected a reduction for State OPEB support provided to the government. The amount recognized by the government as its proportionate share of the net OPEB liability, the Related State support, and the total portion of the net OPEB liability that was associated with the government were as follows:

Government’s proportionate share of the net OPEB liability	\$(6,524)
State’s proportionate share of the net OPEB liability associated with the government	(4,990)
Total proportionate share of the net OPEB liability	\$(11,514)

The net OPEB liability, deferred inflows and outflows of resources and OPEB expense were determined by an actuarial valuation date as of June 30, 2020, rolled forward to June 30, 2021, which is the measurement date. The government’s proportion of the net OPEB liability was based on a projection of the government’s long-term share of contributions to the OPEB plan relative to the projected contributions of all participating governments, actuarially determined. Following is information related to the proportionate share as well as the OPEB expense:

Proportionate share of the Net OPEB Liability	\$ (6,524)
Proportion of the Net OPEB Liability/Asset – Current Year	0.021940326%
Proportion of the Net OPEB Liability/Asset – Prior Year	0.024925994%
Change in Proportionate Share	(11.97813013)%
 OPEB Expense (Gain)	 \$ (117,345)

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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As of June 30, 2022, deferred outflows of resources and deferred inflows of resources related to OPEB are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on OPEB plan investments	\$ 12,083	\$ 45,023
Differences between expected and actual experience	-	44,940
Change in assumptions	-	138,049
Changes in proportion and differences between government contributions and proportionate share of contributions	19,293	60,351
Reallocation of opt-out employer change in proportionate share	-	2,902
Government contributions subsequent to the measurement date	22,340	-
	\$ 53,716	\$ 291,265

The government will recognize the \$(117,345) reported as deferred outflows of resources related to OPEB resulting from OPEB contributions after the measurement date as a reduction of the net OPEB liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,	
2023	\$ (25,003)
2024	662
2025	(249,323)
2026	13,775
Total	\$ (259,889)

**Actuarial Methods and Assumptions**

**Actuarial assumptions**

The total OPEB liability was determined by an actuarial valuation as of June 30, 2019, rolled forward to June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial assumptions:

Inflation rate	2.25%
Wage inflation	2.75%
Salary increases	2.75% to 5.18%, including inflation
Investment rate of return	6.65%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	Trend rate for pre-Medicare per capita costs of 7.0% for plan year end 2020, decreasing by 0.50% for one year then by 0.25% each year thereafter, until ultimate trend rate of 4.25% is reached in plan year 2032. Trend rate for Medicare per capita costs of (31.11)% for plan year end 2022. 9.15% for plan year end 2023, 8.40%, decreasing ratably each year thereafter, until ultimate trend rate of 4.25% is reached in plan year end 2036.
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20 years closed as of June 30, 2017

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
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Post-Retirement Mortality rates were based on the Pub-2010 General Healthy Retiree Mortality Tables (100% males, 108% females) projected with MP-2019 for TRS. Pub-2010 General Below Median Healthy Retiree Tables (106% males, 113% females) projected with MP-2019 for PERS. Pub-2010 Public Safety Healthy Retiree Mortality Tables (100% males, 100% females) projected with Scale MP-2019 for Troopers A and B. Pre-Retirement: Pub-2010 General Employee Mortality Tables (100%, 100% females) projected with Scale MP-2019 for TRS. Pub-2010 Below-Median Income General Employee Mortality Tables projected with Scale MP-2019 for PERS. Pub-2010 Public Safety Employee Mortality Tables projected with Scale MP-2019 for Troopers A & B.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 – June 30, 2020.

The long-term expected rate of return on OPEB plan investments were determined using a building block which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. Target asset allocations, capital market assumptions (CMA) and the 10 year forecast of nominal geometric returns by major asset class were provided by the plan’s investment advisors, including the West Virginia Investment Management Board (WV-IMB). The projected nominal return for the Money Market Pool held with the West Virginia Board of Treasury Investments (WV-BTI) was estimated based on WV-IMB assumed inflation of 2.0% plus a 25-basis point spread.

The target asset allocation and estimates of annualized long-term expected real returns assuming a 10-year horizon are summarized below:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global equity	55.0%	4.8%
Core plus fixed income	15.0%	2.1%
Core real estate	10.0%	4.1%
Hedge fund	10.0%	2.4%
Private equity	10.0%	6.8%

Real returns by class, as shown in the above tables, were estimated using a statistic inflation assumption of 2.0%. Consequently, real returns may not reflect the potential volatility of inflation by asset class.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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***Single Discount Rate***

A single discount rate of 6.65% was used to measure the total OPEB liability. This single discount rate was based on the expected rate of return on OPEB plan investments of 6.65% and a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date to the extent benefits are effectively financed on a pay-as-you-go basis. The long-term municipal bond rate used to develop the single discount rate was 3.13% as of the beginning of the year and 2.45% as of the end of the year. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made in accordance with the prefunding and investment policies. Future pre-funding assumptions include a \$30 million annual contribution from the State through 2037. Based on those assumptions, and that the Plan is expected to be fully funded by fiscal year ended June 30, 2025, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability. Discount rates are subject to change between measurement dates.

**Other key assumptions**

Members hired on or after July 1, 2010 are required to pay 100% of expected cost coverage, resulting in no implicit or explicit employer cost. Consequently, these members are excluded from the actuarial valuation.

***Sensitivity of the net OPEB liability to changes in the discount rate***

The following presents the government's proportionate share of the net OPEB liability as of June 30, 2022 calculated using the discount rate of 6.65%, as well as what the government's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease 5.65%	Discount Rate 6.65%	1% Increase 7.65%
Net OPEB liability (asset)	\$ 35,008	\$ (6,524)	\$ (41,007)

*Sensitivity of the net OPEB liability to changes in the discount rate* – The following presents the government's proportionate share of the net OPEB liability as of June 30, 2022 calculated using the healthcare cost trend rate, as well as what the government's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate.

	1% Decrease	Current Healthcare Cost Trend Rate	1% Increase
Net OPEB liability (asset)	\$ (48,169)	\$ (6,524)	\$ 44,205

*OPEB plan fiduciary net position.* Detailed information about the OPEB plan's fiduciary net position is available in the separately issued financial report available at the West Virginia Public Employee Insurance Agency's website at [peia.wv.gov](http://peia.wv.gov).



**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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**VII. New Accounting Pronouncements**

*Recent Statements Issued by the Governmental Accounting Standards Board*

The Governmental Accounting Standards Board has also issued Statement No. 84, Fiduciary Activities, effective for fiscal years beginning after December 15, 2019. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhance the value provided by the information reported in financial statements for assessing government accountability and stewardship. The City has determined that GASB Statement No. 84 will have no material effect on the financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 87, Leases, effective for fiscal years beginning after June 15, 2021. The requirements of this Statement will increase the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The City has not yet determined the effect that the adoption of GASB Statement No. 87 may have on its financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowing and Direct Placements, effective for fiscal years beginning after June 15, 2019. The requirements of this Statement will improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The City has determined that GASB Statement No. 88 will have no material effect on the financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period, effective for fiscal years beginning after December 15, 2020. The requirements of this Statement will enhance the relevance and comparability about capital assets and the cost of borrowing for a reporting period and will simplify accounting for interest cost incurred before the end of a construction period. The City has not yet determined the effect that the adoption of GASB Statement No. 89 may have on its financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 90, Majority Equity Interest – an amendment to GASB Statements No. 14 and No. 16., effective for fiscal years beginning after December 15, 2019. The requirements of this Statement will improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statements for certain component units. The City has not yet determined the effect that the adoption of GASB Statement No. 90 will have on its financial statements.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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The Governmental Accounting Standards Board has also issued Statement No. 91, Conduit Debt Obligations., effective for fiscal years beginning after December 15, 2020. The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice. The City has not yet determined the effect that the adoption of GASB Statement No. 91 may have on its financial statements

The Governmental Accounting Standards Board has also issued Implementation Guide No. 2018-1, Implementation Guidance Update – 2018, GASB Implementation Guide No. 2019-1, Implementation Guidance Update-2019, Implementation Guide No. 2019-2, Fiduciary Activities and GASB No. 2019-3, Leases. The purpose of these implementation guides is to provide guidance that clarifies, explains, or elaborates on the related GASB Statements. The requirements of these Implementation Guides will take effect for financial statements starting with the fiscal year that ends June 30, 2020, June 30,2021, and June 30,2022, respectively. The City has not yet determined the effects that the adoption of the above-mentioned implementation guides will have on its financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 92, Omnibus 2020, which is effective for fiscal years beginning after June 15, 2021. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. More comparable reporting will improve the usefulness of information for users of state and local government financial statements. The City has not yet determined the effect that the adoption of GASB Statement No. 92 may have on its combined financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 93, Replacement of Interbank Offered Rates. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2022. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. More comparable reporting will improve the usefulness of information for users of state and local government financial statements. The City has not yet determined the effect that the adoption of GASB Statement No. 93 may have on its combined financial statements.

The Governmental Accounting Standards Board has also issued Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, which is effective for fiscal years beginning after June 15, 2023. The requirements of this Statement will improve financial reporting by establishing the definitions of Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements (APAs) and providing uniform guidance on accounting and financial reporting for transactions that meet those definitions. That uniform guidance will provide more relevant and reliable information for financial statement users and create greater consistency in practice. This Statement will enhance the decision usefulness of a government's financial statements by requiring governments to report assets and liabilities related to PPPs consistently and disclose important information about PPP transactions. The required disclosures will allow users to understand the scale and important aspects of a government's PPPs and evaluate a government's future obligations and assets resulting from PPPs. The City has not yet determined the effect that the adoption of GASB Statement No. 94 may have on its combined financial statements.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2022**

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The Governmental Accounting Standards Board has also Statement No. 96, Subscription-Based Information Technology Arrangements, which is effective for fiscal years beginning after June 15, 2022. The requirements of this Statement will improve financial reporting by establishing a definition for Subscription-Based Information Technology Arrangements (SBITA) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs. The City has not yet determined the effect that the adoption of GASB Statement No. 96 may have on its combined financial statements.

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**REQUIRED SUPPLEMENTARY INFORMATION**

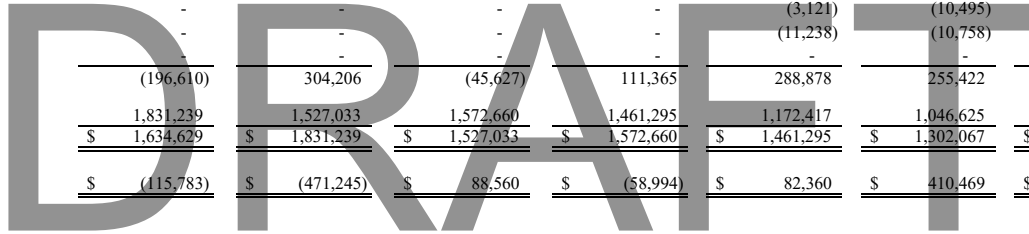
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**Municipality of Weston, West Virginia  
Defined Benefit Pension Trusts  
For the Fiscal Year Ended June 30, 2022**

**Policemen's Pension and Relief Fund**

**I. Schedules of Changes in the Net Pension Liability and Related Ratios**

Fiscal year end June 30	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>									
Service cost	\$ 40,284	\$ 40,441	\$ 43,777	\$ 37,352	\$ 44,347	\$ 88,004	\$ 76,847	\$ 102,375	\$ 64,377
Interest	82,759	103,011	36,126	90,513	87,737	89,760	76,842	90,025	92,314
Changes in benefit terms	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	107,508	(302,524)	31,628	33,709	(102,812)	97,911	(352,252)	(146,432)	-
Changes in assumptions	-	(34,894)	-	(121,347)	(124,786)	-	180,955	(132,778)	-
Benefit payments	(71,699)	(61,633)	(63,604)	(70,216)	(70,246)	(95,951)	(67,226)	(34,223)	(43,152)
Refunds	-	-	-	-	(3,121)	(10,495)	-	-	-
<b>Net change in total pension liability</b>	<b>158,852</b>	<b>(255,599)</b>	<b>101,927</b>	<b>(29,989)</b>	<b>(168,881)</b>	<b>169,229</b>	<b>(84,834)</b>	<b>(121,033)</b>	<b>113,539</b>
Total Pension Liability- beginning	1,359,994	1,615,593	1,513,666	1,543,655	1,712,536	1,543,307	1,628,141	1,749,174	1,635,635
<b>Total Pension Liability- ending (a)</b>	<b>\$ 1,518,846</b>	<b>\$ 1,359,994</b>	<b>\$ 1,615,593</b>	<b>\$ 1,513,666</b>	<b>\$ 1,543,655</b>	<b>\$ 1,712,536</b>	<b>\$ 1,543,307</b>	<b>\$ 1,628,141</b>	<b>\$ 1,749,174</b>
<b>Plan Fiduciary Net Position</b>									
Employer contributions	\$ 26,769	\$ 54,858	\$ 10,000	\$ 34,955	\$ 238,793	\$ 274,862	\$ 273,008	\$ 79,470	\$ 90,054
Employee contributions	14,286	15,423	12,630	12,173	10,715	19,583	29,258	22,772	20,646
Net investment income	(165,966)	295,558	1,347	134,453	123,975	78,201	22,766	11,551	51,848
Benefit payments	(71,699)	(61,633)	(69,604)	(70,216)	(70,246)	(95,951)	(67,226)	(34,223)	(43,152)
Refunds	-	-	-	-	(3,121)	(10,495)	-	-	-
Administrative expenses	-	-	-	-	(11,238)	(10,758)	(8,640)	(7,831)	(6,643)
Other	-	-	-	-	-	-	-	1,725	-
<b>Net change in plan fiduciary net position</b>	<b>(196,610)</b>	<b>304,206</b>	<b>(45,627)</b>	<b>111,365</b>	<b>288,878</b>	<b>255,422</b>	<b>249,166</b>	<b>73,464</b>	<b>112,753</b>
Plan fiduciary net position- beginning	1,831,239	1,527,033	1,572,660	1,461,295	1,172,417	1,046,625	932,555	742,083	629,330
<b>Plan fiduciary net position- ending (b)</b>	<b>\$ 1,634,629</b>	<b>\$ 1,831,239</b>	<b>\$ 1,527,033</b>	<b>\$ 1,572,660</b>	<b>\$ 1,461,295</b>	<b>\$ 1,302,067</b>	<b>\$ 1,181,721</b>	<b>\$ 815,547</b>	<b>\$ 742,083</b>
<b>Net pension liability (a) - (b)</b>	<b>\$ (115,783)</b>	<b>\$ (471,245)</b>	<b>\$ 88,560</b>	<b>\$ (58,994)</b>	<b>\$ 82,360</b>	<b>\$ 410,469</b>	<b>\$ 361,586</b>	<b>\$ 812,594</b>	<b>\$ 1,007,091</b>
<b>Plan fiduciary net position as a percentage of total pension liability</b>	<b>107.62%</b>	<b>134.65%</b>	<b>94.52%</b>	<b>103.90%</b>	<b>94.66%</b>	<b>76.03%</b>	<b>76.57%</b>	<b>50.09%</b>	<b>42.42%</b>
Covered employee payroll	155,669	131,981	150,998	133,184	123,429	195,405	220,066	257,620	192,170
<b>Net pension liability as a percentage of covered employee payroll</b>	<b>-74.38%</b>	<b>-357.06%</b>	<b>58.65%</b>	<b>-44.30%</b>	<b>210.06%</b>	<b>210.06%</b>	<b>164.31%</b>	<b>315.42%</b>	<b>524.06%</b>



Only eight years are presented due to the availability of the information in the application of the reporting requirements prospectively.

**Municipality of Weston, West Virginia  
Defined Benefit Pension Trusts  
For the Fiscal Year Ended June 30, 2022**

**Firemen's Pension and Relief Fund**

**I. Schedules of Changes in the Net Pension Liability and Related Ratios**

Fiscal year end June 30	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Total Pension Liability</b>									
Service cost	\$ 39,105	\$ 34,672	\$ 63,274	\$ 64,694	\$ 71,739	\$ 65,658	\$ 60,572	\$ 39,516	\$ 24,545
Interest	115,726	124,715	119,253	109,674	105,196	100,054	91,861	88,148	84,614
Changes in benefit terms	-	-	-	-	-	-	-	-	-
Difference between expected and actual experience	(121,593)	(89,508)	(10,259)	41,409	(11,687)	26,503	(15,024)	10,745	-
Changes in assumptions	-	(62,414)	-	(135,133)	-	-	146,461	-	-
Benefit payments	(54,010)	(95,072)	(81,411)	(66,343)	(66,527)	(76,201)	(71,031)	(61,082)	(60,393)
Refunds	-	-	-	-	-	-	-	-	-
Net change in total pension liability	(20,772)	(87,607)	90,857	14,301	98,721	116,014	212,839	77,327	48,766
Total Pension Liability- beginning	1,878,617	1,966,224	1,875,367	1,861,066	1,762,345	1,646,331	1,433,492	1,356,165	1,307,399
Total Pension Liability- ending (a)	<u>\$ 1,857,845</u>	<u>\$ 1,878,617</u>	<u>\$ 1,966,224</u>	<u>\$ 1,875,367</u>	<u>\$ 1,861,066</u>	<u>\$ 1,762,345</u>	<u>\$ 1,646,331</u>	<u>\$ 1,433,492</u>	<u>\$ 1,356,165</u>
<b>Plan Fiduciary Net Position</b>									
Employer contributions	\$ 47,653	\$ 122,185	\$ 65,966	\$ 52,519	\$ 215,624	\$ 104,549	\$ 163,034	\$ 89,890	\$ 108,253
Employee contributions	10,878	5,377	16,845	7,786	18,231	14,816	14,684	14,642	7,124
Net investment income	(195,705)	251,348	1,593	127,346	108,518	85,983	5,040	16,027	75,586
Benefit payments	(54,010)	(95,072)	(81,411)	(66,343)	(66,527)	(76,201)	(71,031)	(61,082)	(60,393)
Refunds	-	-	-	-	-	-	-	-	-
Administrative expenses	-	-	-	-	(9,291)	(8,848)	(8,248)	(8,108)	(6,930)
Other	-	-	-	-	-	-	-	-	-
Net change in plan fiduciary net position	(191,184)	283,838	2,993	121,308	266,555	120,299	103,479	51,369	123,640
Plan fiduciary net position- beginning	1,632,417	1,348,579	1,345,586	1,224,278	957,723	837,424	828,494	777,125	653,485
Plan fiduciary net position- ending (b)	<u>\$ 1,441,233</u>	<u>\$ 1,632,417</u>	<u>\$ 1,348,579</u>	<u>\$ 1,345,586</u>	<u>\$ 1,224,278</u>	<u>\$ 957,723</u>	<u>\$ 931,973</u>	<u>\$ 828,494</u>	<u>\$ 777,125</u>
Net pension liability (a) - (b)	<u>\$ 416,612</u>	<u>\$ 246,200</u>	<u>\$ 617,645</u>	<u>\$ 529,781</u>	<u>\$ 636,788</u>	<u>\$ 804,622</u>	<u>\$ 714,358</u>	<u>\$ 604,998</u>	<u>\$ 579,040</u>
Plan fiduciary net position as a percentage of total pension liability	77.58%	86.89%	68.59%	71.75%	65.78%	54.34%	56.61%	57.80%	57.30%
Covered employee payroll	108,746	100,485	176,788	174,234	174,985	160,759	185,386	108,742	65,816
Net pension liability as a percentage of covered employee payroll	383.11%	245.01%	349.37%	304.06%	363.91%	500.51%	385.34%	556.36%	879.79%

Only eight years are presented due to the availability of the information in the application of the reporting requirements prospectively.

**Municipality of Weston, West Virginia  
Defined Benefit Pension Trusts  
For the Fiscal Year Ended June 30, 2022**

**Employer Defined Benefit Plans**

**II. Schedule of Contributions - Last 10 Fiscal Years\***

**Policemen's Pension and Relief Fund (PPRF)**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution (a)	\$ -	\$ 31,030	\$ 26,811	\$ 91,351	\$ 116,443	\$ 139,651	\$ 140,891	\$ 128,053	\$ 134,409
Employer contribution (b)	26,769	54,858	10,000	26,056	124,048	82,209	85,354	82,614	51,000
State contribution ©	-	-	-	8,899	57,093	57,442	49,857	55,183	39,054
Contribution deficiency (excess)	<u>\$ (26,769)</u>	<u>\$ (23,828)</u>	<u>\$ 16,811</u>	<u>\$ 56,396</u>	<u>\$ (64,698)</u>	<u>\$ -</u>	<u>\$ 5,680</u>	<u>\$ (9,744)</u>	<u>\$ 44,355</u>
Covered Payroll (f)	<u>155,669</u>	<u>131,981</u>	<u>150,998</u>	<u>133,184</u>	<u>123,429</u>	<u>195,405</u>	<u>220,066</u>	<u>257,620</u>	<u>192,170</u>
Actual contribution as a percent of covered payroll [(b)+©]\f	17.20%	41.57%	6.62%	26.25%	146.76%	71.47%	61.44%	53.49%	46.86%

**Firemen's Pension and Relief Fund (PPRF)**

	2022	2021	2020	2019	2018	2017	2016	2015	2014
Actuarially determined contribution (a)	\$ 51,111	\$ 97,093	\$ 97,269	\$ 112,612	\$ 101,428	\$ 97,372	\$ 97,587	\$ 62,233	\$ 56,998
Employer contribution (b)	22,757	72,780	18,000	51,887	102,137	61,936	93,936	57,009	71,000
State contribution ©	24,896	49,405	47,966	632	37,058	42,613	69,098	32,881	37,253
Contribution deficiency (excess)	<u>\$ 3,458</u>	<u>\$ (25,092)</u>	<u>\$ 31,303</u>	<u>\$ 60,093</u>	<u>\$ (37,767)</u>	<u>\$ (7,177)</u>	<u>\$ (65,447)</u>	<u>\$ (27,657)</u>	<u>\$ (51,255)</u>
Covered Payroll (f)	<u>108,746</u>	<u>100,485</u>	<u>176,788</u>	<u>174,234</u>	<u>174,985</u>	<u>160,759</u>	<u>185,386</u>	<u>108,742</u>	<u>65,816</u>
Actual contribution as a percent of covered payroll [(b)+©]\f	43.82%	121.60%	37.31%	30.14%	79.55%	65.03%	87.94%	82.66%	164.48%

Only eight years are presented due to the availability of the information in the application of the reporting requirements prospectively.

**MUNICIPALITY OF WESTON**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**WEST VIRGINIA PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Municipality's proportion of the net pension liability	0.021294%	0.024870%	0.026971%	0.028207%	0.028345%	0.024959%	0.026066%	0.020962%	0.018174%
Municipality's proportionate share of the net pension liability	\$ (186,948)	\$ 131,480	\$ 57,991	\$ 58,680	\$ 122,351	\$ 229,399	\$ 145,554	\$ 77,363	\$ 165,682
Municipality's covered-employee payroll	\$ 427,430	\$ 395,970	\$ 326,282	\$ 389,727	\$ 386,917	\$ 366,585	\$ 290,729	\$ 234,862	\$ 234,862
Municipality's proportionate share of the net pension liability as a percentage of its covered-employee payroll	-43.74%	33.20%	17.77%	15.06%	31.62%	62.58%	50.07%	32.90%	70.50%
Plan fiduciary net position as a percentage of the total pension liability	111.07%	92.89%	96.99%	96.33%	93.67%	86.11%	91.29%	93.98%	79.70%

\* - Information for years prior to 2014 were not available.

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**MUNICIPALITY OF WESTON  
SCHEDULE OF CONTRIBUTIONS - PENSIONS  
WEST VIRGINIA PUBLIC EMPLOYEES RETIREMENT SYSTEM  
FOR THE YEAR ENDED JUNE 30, 2022**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 42,743	\$ 38,647	\$ 39,597	\$ 35,891	\$ 42,870	\$ 46,430	\$ 49,489	\$ 40,702	\$ 34,055
Contributions in relation to the contractually required contribution	<u>42,743</u>	<u>38,647</u>	<u>39,597</u>	<u>35,891</u>	<u>42,870</u>	<u>46,430</u>	<u>49,489</u>	<u>40,702</u>	<u>34,055</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Municipality covered-employee payroll	\$427,430	\$ 386,470	\$ 395,970	\$ 326,282	\$ 389,727	\$ 386,917	\$ 366,585	\$ 290,729	\$ 234,862
Contributions as a percentage of covered-employee payroll	10.00%	10.00%	10.00%	11.00%	11.00%	12.00%	13.50%	14.00%	14.50%

\*Information prior to 2014 is not available

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**MUNICIPALITY OF WESTON**  
**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**  
**WEST VIRGINIA MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM**  
**FOR THE YEAR ENDED JUNE 30, 2022**

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	<u>2022</u>	<u>2021</u>
Municipality's proportion of the net pension liability	0.286742%	0.274949%
Municipality's proportionate share of the net pension liability	\$ (31,295)	\$ (17,195)
Municipality's covered-employee payroll	\$ 223,047	\$ 55,635
Municipality's proportionate share of the net pension liability as a percentage of its covered-employee payroll	-14.03%	-30.91%
Plan fiduciary net position as a percentage of the total pension liability	172.43%	172.43%

\* - Information for years prior to 2021 were not available.

**MUNICIPALITY OF WESTON  
 SCHEDULE OF CONTRIBUTIONS - PENSIONS  
 WEST VIRGINIA MUNICIPAL POLICE OFFICERS AND FIREFIGHTERS RETIREMENT SYSTEM  
 FOR THE YEAR ENDED JUNE 30, 2022**

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	<b>2022</b>	<b>2021</b>
Contractually required contribution	\$ 18,959	\$ 4,729
Contributions in relation to the contractually required contribution	18,959	4,729
Contribution deficiency (excess)	\$ -	\$ -
Municipality covered-employee payroll	\$ 223,047	\$ 55,635
Contributions as a percentage of covered-employee payroll	8.50%	8.50%
*Information prior to 2021 is not available		

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**MUNICIPALITY OF WESTON, WEST VIRGINIA  
SCHEDULE OF PROPORTIONATE SHARE OF THE NET  
OTHER POST-EMPLOYMENT BENEFITS LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2022**

**Public Employees Insurance Agency**

	2022	2021	2020	2019	2018	2017
Board's proportion of the net position liability (asset) (percentage)	0.021940326%	0.024925994%	0.026961357%	0.026839325%	0.021362392%	0.023508408%
Board's proportionate share of the net other post-employment benefits liability	\$ (6,524)	\$ 110,096	\$ 447,325	\$ 575,821	\$ 525,299	\$ 583,790
Board's covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A
Board's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total net pension liability	101.81%	73.49%	39.69%	30.98%	25.10%	21.64%

\*Information prior to 2017 is not available

DRAFT

**MUNICIPALITY OF WESTON, WEST VIRGINIA  
SCHEDULE OF CONTRIBUTIONS - OPEB  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 22,340	\$ 40,010	\$ 48,179	\$ 55,548	\$ 54,846	\$ 43,878
Contributions in relation to the contractually required contribution	<u>22,340</u>	<u>40,010</u>	<u>48,179</u>	<u>55,548</u>	<u>54,846</u>	<u>43,878</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Board's covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A
Contributions as a percentage of covered-employee payroll	N/A	N/A	N/A	N/A	N/A	N/A

\*Information prior to 2017 is not available

DRAFT

**Municipality of Weston, West Virginia  
Defined Benefit Pension Trusts  
For the Fiscal Year Ended June 30, 2022**

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**Notes to the Schedules**

*Significant Actuarial Assumptions*

The actuarial assumptions and other information used to determine the annual required contributions are as follows:

	<b>Policemen's Pension &amp; Relief Fund (PPRF)</b>	<b>Firemens's Pension &amp; Relief Fund (FPRF)</b>
Valuation date	7/1/2020	7/1/2020
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Amortization Method	Level Dollar	Level Dollaar
Amortization Period	12 Years	30.5 Years
Actuarial Asset Valuation Method	Market Value	Market Value
Actuarial Assumptions: Investment Rate of Return	6.50%	6.50%
Projected Salary Increases	20% per year (0-1), 6.5% (1-2), 3.5%-2.75% (3-4), 2.5% (5-9), 2.0% (10-29). 1.25% thereafter	20% per year (0-1), 6.5% (1-2), 3.5%-2.75% (3-4), 2.5% (5-9), 2.0% (10-29). 1.25% thereafter
Post Retirement Benefit Increases	None	None
Inflation	2.75%	2.75%
Cost of Living Adjustments	2.75% on first \$15,000 of annual benefit and on the accumulated supplemental pension amounts for prior years	2.75% on first \$15,000 of annual benefit and on the accumulated supplemental pension amounts for prior years
Mortality	Active: RP-2014 Blue Collar Health Employee; Post-Retirement: RP-2014 Blue Collat Healthy Annuitant; Disabled: RP-2014 Blue Collar Healthy Annuitant set forward four years. All incorporate generational mortality improvement using MP-2014 two-dimensional mortality improvement scales	

Changes of assumptions for public safety pension plans. There were no changes to the actuarial assumptions and methods from the prior year.



**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards***

Municipality of Weston  
Lewis County, West Virginia  
102 W. 2<sup>nd</sup> Street  
Weston, West Virginia 26452

To the Mayor and Members of Council:

We were engaged to audit, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the aggregate discretely presented component units, and each major fund of the Municipality of Weston, Lewis County, (the Municipality) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Municipality's basic financial statements and have issued our report thereon dated July 12, 2024. We did not opine on these financial statements as we were unable to obtain sufficient and appropriate audit evidence.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the Municipality's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the Municipality's internal control. Accordingly, we have not opined on it.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the Municipality's financial statements. 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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings that we consider material weaknesses. We consider findings 2022-001, 2022-002, 2022-006, and 2022-007 to be material weaknesses.

***Compliance and Other Matters***

As part of reasonably assuring whether the Municipality's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express 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 are reported as items 2022-003 through 2022-005 in the Schedule of Findings.

***Municipality's Response to Findings***

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

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the Municipality's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the Municipality's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*BHM CPA Group*

BHM CPA Group, Inc  
Huntington, West Virginia  
July 12, 2024



**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Findings and Responses

June 30, 2022

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Findings Related to the Financial Statements Required  
To be Reported in Accordance with GAGAS

**FINDING NUMBER 2022-001**

**Detailed Capital Asset & Depreciation Schedules**

Officials of the Municipality of Weston failed to maintain detailed capital asset and depreciation schedules for the governmental activities.

Generally accepted accounting principles dictate that depreciation be charged against operations over the estimated useful lives for the capital asset.

Municipal officials gave no controls in place to ensure that a particular asset is separately stated and depreciated.

By not having detailed capital asset schedules, municipal officials lose custodial control over certain assets that are susceptible to theft.

Municipal officials should determine what capital assets can be properly identified and included on a detailed capital asset schedule. Municipal officials should identify as many additions in past years as possible.

**Officials Response:**

Municipal officials are in the process of identifying and recording the capital assets to complete adequate schedules that include depreciation.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Findings and Responses

June 30, 2022

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**FINDING NUMBER 2022-002**

**Segregation of Duties**

It was noted that the responsibilities for approving, executing, and recording transactions and custody of the resulting assets arising from the transactions were not assigned to different individuals.

Proper internal control dictates responsibility for approving, executing and recording transactions should rest with different individuals. Custody of resulting assets should also be assigned to individuals with no responsibilities in the above areas.

The entity has not implemented proper control procedures to sufficiently segregate duties.

Internal control structure elements do not reduce to a relatively low level the risk that errors and irregularities, in amounts that would be material in relation to the financial statements, may occur and not be detected in a timely manner.

Municipal officials should distribute among the accounting staff the duties of approving, executing and recording transactions to the extent economically practicable.

**Officials Response:**

Municipal officials stated that further segregation of duties is not economically feasible.

**DRAFT**

**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Findings and Responses

June 30, 2022

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**FINDING NUMBER 2022-003**

**Failure to Submit Budget Revision to Appropriate the Unexpended Balance – Coal Severance Tax Fund**

We determined during our engagement to audit that the officials of the Municipality of Weston failed to submit a budget revision for the Coal Severance Tax Fund to appropriate \$120,923, the actual unexpended fund balance at June 30, 2021.

West Virginia State Code §6-9-3 states, in part, that:

“All unexpended balance or appropriations shall be transferred to the credit of the fund from which originally appropriated or levied whenever the account with an appropriation is closed...”

In addition, a State Supreme Court decision stated that:

“...Any excesses or balances should be carried into the proper funds of the succeeding fiscal year and proper credit made therefore when levies are being laid for that year...Ireland v Board of Education, 115WV614, 177S.E.452 (1934).”

The municipal officials failed to revise the carryover balance for the Coal severance Tax Fund.

The municipal officials did not appropriate all funds available.

The municipal officials should exercise proper budgetary processes.

**Officials Response:**

Municipal officials stated that better budgetary practices will be completed in the future.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Findings and Responses

June 30, 2022

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**FINDING NUMBER 2022-004**

**Failure to Submit Budget Revision to Appropriate the Unexpended Balance – General Fund**

We determined during our engagement to audit that the officials of the Municipality of Weston failed to submit a budget revision for the General Fund to appropriate \$1,524,584 the actual unexpended fund balance at June 30, 2021.

West Virginia State Code §6-9-3 states, in part, that:

“All unexpended balance or appropriations shall be transferred to the credit of the fund from which originally appropriated or levied whenever the account with an appropriation is closed...”

In addition, a State Supreme Court decision stated that:

“...Any excesses or balances should be carried into the proper funds of the succeeding fiscal year and proper credit made therefore when levies are being laid for that year...Ireland v Board of Education, 115WV614, 177S.E.452 (1934).”

The municipal officials failed to revise the carryover balance for the General Fund.

The municipal officials did not appropriate all funds available.

The municipal officials should exercise proper budgetary processes.

**Officials Response:**

Municipal officials stated that better budgetary practices will be completed in the future.

MUNICIPALITY OF WESTON, WEST VIRGINIA

Schedule of Findings and Responses

June 30, 2022

FINDING NUMBER 2022-005

Expenditures in Excess of Amount Allocated in the Levy Estimate – General Fund

It was determined during our engagement to audit that municipal officials incurred expenditures and/or encumbrances 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 categories exceeded budgeted amounts:

	Approved Budget	Actual Expenditure	Variance
Public Safety	1,028,238	1,047,164	(18,926)
Culture and Recreation	11,500	57,685	(46,185)
Social Services	36,984	38,373	(1,389)

West Virginia Code §11-8-26 “Unlawful expenditures by local fiscal body” states:

“Except as provided in sections fourteen-b, twenty-five-a and twenty-six-a of this article, 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..”

Municipal officials failed to implement policies and procedures to regulate expenditures and ensure that adequate revisions be made to the budget prior to actual disbursements being made.

By not exercising adequate policies and procedures, the Municipal officials compromises its budgetary control.

Officials Response:

Municipal officials stated that better budgetary practices will be completed in the future to prevent overexpenditures.

**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Findings and Responses

June 30, 2022

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**FINDING NUMBER 2022-006**

**Failure to Maintain Source Documentation**

We determined during our examination that the Municipality of Weston did not maintain all source documentation specifically bank reconciliations, receipts for revenues, and invoices verifying expenditures.

Officials who were responsible for the maintenance of accounting records did not properly maintain adequate controls.

By not having adequate internal controls over the maintenance of accounting records, we were unable to verify all revenues and expenditures.

**Officials Response:**

Municipal officials stated that better internal controls over the maintenance of accounting records will be completed in the future.

**DRAFT**

**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Findings and Responses

June 30, 2022

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**FINDING NUMBER 2022-007**

**Bank Reconciliations**

During the audit, we were not provided reconciliations for all bank accounts. We also noted that some of the reconciliations that were provided, did not match the Municipality's accounting records.

Proper internal controls procedures dictate that controls be established to ensure that all bank reconciliations are performed in a timely fashion and that any differences disclosed in the reconciliation process be investigated and corrected.

We recommend the Municipality officials establish control procedures to ensure that bank account reconciliations are performed.

**Officials Response:**

Municipal officials stated that they will make every effort to comply with this matter in the future.

**DRAFT**

**MUNICIPALITY OF WESTON, WEST VIRGINIA**

Schedule of Prior Audit Findings

June 30, 2022

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Fully Corrected?</b>	<b>Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:</b>
2021-001	Detailed Capital Asset & Depreciation Schedule	No	Reissued as Item 2022-001
2021-002	Segregation of Duties	No	Reissued as Item 2022-002
2021-003	Failure to Submit Budget Revision to Appropriate the Unexpended Balance – Coal Severance Tax Fund	No	Reissued as Item 2022-003
2021-004	Failure to Submit Budget Revision to Appropriate the Unexpended Balance – General Fund	No	Reissued as Item 2022-004
2021-005	Expenditures in Excess of Amounts Allocated in the Levy Estimate – General Fund	No	Reissued as Item 2022-005
2021-006	Failure to Maintain Source Documentation	No	Reissued as Item 2022-006
2021-007	Significant Deficiency – Bank Reconciliations	No	Reissued as Item 2022-007



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STREET DEPARTMENT  
July. Report. 2024.

- #1 cutting Riverbank on North River from the fourth Street bridge to North river curve
- #2 Change oil and rotate tires on Drew cruiser
- #3 Water, flowers, daily twice a day and once on Saturdays and Sunday
- #4 Mill Street in Ward 2 George St. and Wright Street
- #5 blacktop patching on George Street and Wright Street
- #6 Cleaned back behind lower garage make room for equipment and fuel drums
- #7 set the stage lights and all signs for 4 July celebration
- #8 removed stage lights and cleaned up fireworks debris and trash from fireworks
- #9 I worked two workers for 4 July fireworks celebration, dumping trash, and helping vendors set up and closing streets
- #10 blacktop Cliff St with Jeff Allen and reset concrete barriers
- #11 milled court st in front of middle school with Jeff Allen
- #12 Worked on drain lines in front of middle school getting ready for blacktop
- #13 Blacktop Court, Street in front of middle school with Jeff Allen
- #14 Milled Bank Alley, Bennett Street and Alum Street

- #15 blacktop patching on bank alley, Bennett st, alum st
- #16 installed storm drain approximately 210 feet on cemetery Street in Alley headed to Oak seed and mulch
- #17 weekly trash, cleanup throughout the city
- #18 installed new storm drain approximately 150 feet and two drain inlets on arch Street where water has been running in a man's house
- #19 cutting overgrowth of trees throughout the city
- #20 weedeated sidewalks and curbing throughout the city
- #21 Coming in early mornings, checking street lights and making reports to Mom Power. BIG THANKS TO JUDY FOR CALLING IN REPORTS
- #22 poured concrete at old IGA building
- #23 cut trees off the sidewalk on fourth Street
- #24 install two signs at cemetery Street, no parking here to corner with the help of chief Posey where to install signs
- #25 work on lights on trailer making ready for trip to Ohio
- #26 Went to Ohio Cortland to check on Curbing machine no purchase
- #27 change signal lightbulbs on Center Street and 2nd St. lights at Go mart and citizens Bank
- #28 cut down a large tree on Linden Street

#29 clean parking lot and reset Curbing on Main Street and painted the Curbing

#30 remove large tree and brush on arch Street

#31 went to Charleston, West Virginia to help chief Posey bring back new K9 cruiser

#32 Set basketball pole on Willow Street for the basketball court

#33 took two trucks to Clarksburg for warranty service and one to H&M motors for warranty service

#34 milled streets on ward 3 12th St. and 11th St.

#35 blacktop patching on 12th St. and 11th St.

#36 picked up three deer in the City Of Weston

#37 installed purple heart signs on Gateways

#38 installed City Of Weston with Weston logo on the gateways

#39 repaired three military banners

#40 Installed new water pump on flower watering truck

#41 Installed new brushes on skidder broom

#42 installed new AC pump on code enforcement officers truck truck

#43 Worked on transmission of old dump truck

#44 With code enforcement officer to pick up new truck from State Road

#45 run street sweeper throughout the city

#46 Worked on bank alley with Lewis County first on the brick

#47 what do Clarksburg to pick up gator dust for the brick in bank Alley

#48 Cleaned and washed all trucks

#49 greased and serviced all equipment

#50 went to Clarksburg to core and Maine picked up four sets of storm drains

#51 used our batter truck to clean lines on arch Street and help Sanitary board clean lines

I would like to give A BIG SHOUT OUT TO SHRIVER TRUCKING For the use of their trailer for the stage for the Fourth of July celebration

I would like to give A BIG SHOUT OUT TO MOUNTAINEER RV OUTDOOR SALES for the use of their fifth wheel truck to help with the celebration of the Fourth of July

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Number	Time and Date	Nature	Address	Loctn	Dsp
Agency: WESTON POLICE DEPARTMENT					
Offense: ( )					
24W-01779	08:25:14 07/01/24	Traffic Hazard	court ave, ,		ACT
24W-01781	12:48:27 07/01/24	Suspicious Pers	STATE ST & MULBERRY AVE, W	L110	3
24W-01782	14:14:54 07/01/24	Traffic Stop	state st, ,		ACT
24W-01783	21:23:26 07/01/24	Domestic Active	2539 GLADY FORK RD; GLADY	L107	ACT
24W-01784	21:36:23 07/01/24	Traffic Stop	57 BFS BLVD; BFS GAS STATI	L106	ACT
24W-01785	21:57:03 07/01/24	Traffic Stop	306 CENTER AVE; GO MART WE	L110	ACT
24W-01786	23:13:19 07/01/24	Traffic Stop	112 W 2ND ST; FISHER AUTO	L110	ACT
24W-01787	23:25:14 07/01/24	Traffic Stop	155 W 2ND ST; LEWIS COUNTY	L110	ACT
24W-01788	00:06:49 07/02/24	Traffic Stop	130 E 3RD ST; DOMINOS PIZZ	L110	ACT
24W-01789	00:32:18 07/02/24	Traffic Stop	354 US HWY 33 E; BUNS, WES	L106	ACT
24W-01790	06:41:26 07/02/24	Traffic Stop	w2nd, ,		ACT
24W-01791	07:12:48 07/02/24	Traffic Stop	N Main Ave, ,		3
24W-01792	07:22:54 07/02/24	Traffic Stop	N River Ave, ,		3
24W-01793	16:44:46 07/02/24	Burglary	120 S MAIN AVE, WESTON, WV	L110	ACT
24W-01794	14:17:46 07/03/24	Welfare Check	313 W 2ND ST, WESTON, WV	L110	ACT
24W-01795	16:16:00 07/03/24	Speak To Off	29 GARTON PLZ; TL HOT DOGS	L110	ACT
24W-01796	16:24:09 07/03/24	Suspicious Pers	142 MAIN AVE; TITUS APARTM	L110	ACT
24W-01797	22:24:09 07/03/24	Mvc	2021 US HWY 33 E; US HWY 3	L111	ACT
24W-01798	05:41:28 07/04/24	Comp Firework	124 E 1ST ST APT 503; CRIS	L110	ACT
24W-01799	11:19:28 07/04/24	Reckless Driver	US HWY 33 E & DAVISSON DR,	L111	ACT
24W-01800	11:52:57 07/04/24	Animal Problem	394 BROAD ST, WESTON, WV	L110	3
24W-01801	16:10:04 07/04/24	Traffic Stop	E 3RD ST & BROWN AVE, WEST	L110	ACT
24W-01802	17:03:23 07/04/24	Complaint	132 W 6TH ST, WESTON, WV	L110	3
24W-01803	19:24:35 07/04/24	Domestic Active	317 BROAD ST, WESTON, WV	L110	ACT
24W-01804	20:13:59 07/04/24	Noise Complaint	697 LOCUST AVE, WESTON, WV	L110	ACT
24W-01805	21:04:16 07/04/24	Complaint	306 TOWN RUN RD, WESTON, W	L110	ACT
24W-01806	21:45:42 07/04/24	Alarm Invst	120 E 3RD ST; ST MATTHEWS	L110	ACT
24W-01807	22:35:10 07/04/24	Alarm Invst	140 HIGH ST, WESTON, WV	L110	ACT
24W-01808	22:50:34 07/04/24	Unlock	402 MEDICAL PARK DR SUITE	L110	ACT
24W-01809	22:53:54 07/04/24	Threats	112 W 2ND ST; FISHER AUTO	L110	ACT
24W-01810	23:00:11 07/04/24	Traffic Stop	678 US HWY 33 E SUITE C; S	L106	ACT
24W-01811	23:55:05 07/04/24	Remove Person	220 BROOKE ST, WESTON, WV	L110	ACT
24W-01812	02:40:12 07/05/24	Comp Firework	240 ARNOLD ST, WESTON, WV	L110	ACT
24W-01813	15:48:36 07/05/24	Welfare Check	313 W 2ND ST, WESTON, WV	L110	ACT
24W-01814	16:31:56 07/05/24	Animal Problem	394 BROAD ST, WESTON, WV	L110	ACT
24W-01815	19:00:08 07/05/24	Traffic Stop	300 W 2ND ST, WESTON, WV	L110	ACT
24W-01816	19:18:51 07/05/24	Threats	207 HARRISON AVE, WESTON,	L110	ACT
24W-01817	22:01:47 07/05/24	Comp Firework	315 MID AVE, WESTON, WV	L110	ACT
24W-01818	22:30:59 07/05/24	Traffic Stop	depot st, ,		ACT
24W-01819	22:42:45 07/05/24	Traffic Stop	70 ASYLUM DR; TALA OLD STA	L110	ACT
24W-01820	23:01:26 07/05/24	Traffic Stop	300 W 2ND ST, WESTON, WV	L110	ACT
24W-01821	00:05:47 07/06/24	Traffic Stop	499 US HWY 33 E SUITE 101;	L106	ACT
24W-01822	01:24:20 07/06/24	Domestic	132 W 6TH ST, WESTON, WV	L110	ACT
24W-01823	12:20:30 07/06/24	Speak To Off	240 BROAD ST, WESTON, WV	L110	ACT
24W-01824	19:49:57 07/06/24	Traffic Stop	70 ASYLUM DR; TALA OLD STA	L110	ACT
24W-01825	02:06:46 07/07/24	Speak To Off	834 WINTER AVE, WESTON, WV	L110	ACT
24W-01826	12:07:20 07/07/24	Speak To Off	470 1/2 BROAD ST, WESTON,	L110	3
24W-01827	18:20:59 07/07/24	Remove Person	108 POST OFFICE DR 2, WEST	L110	ACT
24W-01828	18:40:35 07/07/24	Complaint	7 MCGARY AVE, WESTON, WV	L110	3
24W-01829	21:44:54 07/07/24	Harassment	815 W 2ND ST; MOUNTAINEER	L110	ACT
24W-01830	22:07:35 07/07/24	Traffic Stop	102 W 2ND ST; WESTON PD CI	L110	ACT
24W-01831	22:27:48 07/07/24	Traffic Stop	1 GARTON PLZ; WILLIAMS FAM	L110	8
24W-01832	06:08:39 07/08/24	Traffic Stop	US HWY 19 S & HOMEWOOD RD,	L101	ACT

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24W-01833	15:23:24 07/08/24	Speak To Off	UNKOWN, ,		ACT
24W-01834	15:51:35 07/08/24	Reckless Driver	277 E 3RD ST, WESTON, WV	L110	ACT
24W-01835	18:09:08 07/08/24	Suspicious Pers	815 W 2ND ST; MOUNTAINEER	L110	ACT
24W-01836	20:15:18 07/08/24	Fire Alarm Inv	253 MOUND AVE, WESTON, WV	L110	ACT
24W-01837	22:24:31 07/08/24	Complaint	240 ARNOLD ST, WESTON, WV	L110	ACT
24W-01838	22:48:11 07/08/24	Mvc	254 TERRACE AVE, WESTON, W	L110	ACT
24W-01839	00:08:24 07/09/24	Complaint	240 ARNOLD ST, WESTON, WV	L110	ACT
24W-01840	04:05:51 07/09/24	Investigation	121 E 2ND ST; UNITED BANK	L110	ACT
24W-01841	12:28:47 07/09/24	Animal Cruelty	808 TERRACE AVE, WESTON, W	L110	3
24W-01842	13:14:47 07/09/24	Bolo	102 W 2ND ST; WESTON PD CI	L110	3
24W-01843	15:32:39 07/09/24	Alarm Invst	120 E 3RD ST; ST MATTHEWS	L110	3
24W-01844	20:46:26 07/09/24	Complaint	437 DELAWARE AVE, WESTON,	L110	ACT
24W-01845	01:48:11 07/10/24	Suspicious	208 W 6TH ST, WESTON, WV	L110	ACT
24W-01846	07:34:58 07/10/24	Trespassing	518 BROAD ST, WESTON, WV	L110	3
24W-01847	09:00:38 07/10/24	Animal Problem	451 US HWY 33 E; GIOVANNIS	L106	ACT
24W-01848	12:03:27 07/10/24	Traffic Stop	349 E 3RD ST; SESAME INN C	L110	3
24W-01849	12:27:38 07/10/24	Traffic Stop	S MAIN AVE, ,		ACT
24W-01850	12:40:41 07/10/24	Traffic Stop	96 US HWY 33 E; VAPE STREE	L110	3
24W-01851	14:00:56 07/10/24	Alarm Invst	768 US HWY 19 S; MARY MART	L101	ACT
24W-01852	18:02:44 07/10/24	Speak To Off	613 PRATT AVE, WESTON, WV	L110	ACT
24W-01853	18:52:46 07/10/24	Speak To Off	743 W 2ND ST, WESTON, WV	L110	ACT
24W-01854	19:09:04 07/10/24	Speak To Off	613 PRATT AVE, WESTON, WV	L110	ACT
24W-01855	23:20:05 07/10/24	Open Cell Ph	345 SPRING ST, WESTON, WV	L110	ACT
24W-01856	03:10:26 07/11/24	Patrol Request	55 W 2ND ST; POLK CREEK PA	L110	ACT
24W-01857	07:19:37 07/11/24	Domestic	298 MID AVE, WESTON, WV	L110	3
24W-01858	09:21:28 07/11/24	Animal Problem	137 MULBERRY AVE, WESTON,	L110	ACT
24W-01859	10:12:42 07/11/24	Property Damage	451 SKIN CREEK RD; SKIN CR	L101	ACT
24W-01860	12:00:20 07/11/24	Animal Problem	394 BROAD ST, WESTON, WV	L110	3
24W-01861	15:14:04 07/11/24	Traffic Stop	1080 US HWY 33 E; SCHLUMBE	L106	3
24W-01862	20:03:07 07/11/24	Traffic Stop	358 COURT AVE; ROBERT L BL	L110	8
24W-01863	21:52:23 07/11/24	Animal Problem	788 US HWY 33 E; WESTON FO	L106	3
24W-01864	03:31:43 07/12/24	Trespassing	110 BANNISTER ST, WESTON,	L110	1NA
24W-01865	07:13:58 07/12/24	Traffic Stop	130 E 3RD ST; DOMINOS PIZZ	L110	ACT
24W-01866	07:43:24 07/12/24	Traffic Stop	mound ave, ,		ACT
24W-01867	08:45:25 07/12/24	Speak To Off	110 BANNISTER ST, WESTON,	L110	ACT
24W-01868	09:19:53 07/12/24	Suspicious Pers	306 CENTER AVE; GO MART WE	L110	ACT
24W-01869	09:32:46 07/12/24	Traffic Stop	main st, ,		ACT
24W-01870	09:56:19 07/12/24	Traffic Stop	willow, ,		ACT
24W-01871	11:05:38 07/12/24	Domestic Active	613 PRATT AVE, WESTON, WV	L110	ACT
24W-01872	16:17:07 07/12/24	Traffic Stop	john st, ,		ACT
24W-01873	17:51:49 07/12/24	Speak To Off	648 LOCUST AVE, WESTON, WV	L110	ACT
24W-01874	19:30:18 07/12/24	Speak To Off	815 W 2ND ST; MOUNTAINEER	L110	ACT
24W-01875	20:27:48 07/12/24	Lost/Found Prop	2 STATE ST, WESTON, WV	L110	ACT
24W-01876	21:39:31 07/12/24	Comp Firework	249 LEE ST; George Whelan	L110	3
24W-01877	22:29:18 07/12/24	Comp Firework	249 LEE ST; George Whelan	L110	3
24W-01878	12:03:28 07/13/24	Alarm Invst	120 E 3RD ST; ST MATTHEWS	L110	ACT
24W-01879	14:47:55 07/13/24	Traffic Stop	us hwy 33 e, ,		ACT
24W-01880	15:21:39 07/13/24	Traffic Stop	n main, ,		ACT
24W-01881	17:33:25 07/13/24	Investigation	461 BROAD ST, WESTON, WV	L110	8
24W-01882	21:00:16 07/13/24	Threats	394 BROAD ST, WESTON, WV	L110	ACT
24W-01883	21:13:35 07/13/24	Welfare Check	200 E 3RD ST; FAMILY DOLLA	L110	1NA
24W-01884	00:13:43 07/14/24	Unruly Person	171 W 2ND ST; LC SENIOR CE	L110	ACT
24W-01885	11:20:38 07/14/24	Doa/Dos	351 SCHOOL DR, WESTON, WV	L110	ACT
24W-01886	14:32:58 07/14/24	Domestic Active	220 BROOKE ST, WESTON, WV	L110	ACT
24W-01887	16:17:37 07/14/24	Complaint	5 MCGARY AVE, WESTON, WV	L110	ACT

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24W-01888	19:26:18 07/14/24	Motorist Asst	US HWY 33 E & STAUNTON DR,	L111	ACT
24W-01889	12:20:00 07/15/24	Suspicious Pers	246 S MAIN AVE, WESTON, WV	L110	ACT
24W-01890	11:09:31 07/15/24	Stolen Vehicle	cemetery st, ,		ACT
24W-01891	15:31:42 07/15/24	Mvc	BERLIN RD & US HWY 33 E, W	L111	ACT
24W-01892	15:40:42 07/15/24	Animal Cruelty	130 MINNICH ST, WESTON, WV	L110	ACT
24W-01893	17:00:51 07/15/24	Personal Injury	865 WINTER AVE, WESTON, WV	L110	ACT
24W-01894	21:54:01 07/15/24	Altercation	WILLOW ST & HEATH CT, WEST	L110	ACT
24W-01895	22:10:01 07/15/24	Traffic Stop	5 MAIN AVE; TURNERS USED C	L110	ACT
24W-01896	23:38:08 07/15/24	Traffic Stop	500 W 2ND ST, WESTON, WV	L110	ACT
24W-01897	00:27:01 07/16/24	Suspicious	112 MCGARY AVE, WESTON, WV	L110	ACT
24W-01898	07:23:43 07/16/24	Traffic Stop	70 ASYLUM DR; TALA OLD STA	L110	3
24W-01899	13:17:47 07/16/24	Traffic Stop	CEMETERY ST & HOLLAND AVE,	L110	ACT
24W-01900	13:32:45 07/16/24	Traffic Stop	702 N MAIN AVE; WESTON SAN	L110	ACT
24W-01901	18:46:37 07/16/24	Speak To Off	220 BROOKE ST, WESTON, WV	L110	ACT
24W-01902	19:53:16 07/16/24	Complaint	5 MCGARY AVE, WESTON, WV	L110	ACT
24W-01903	01:23:56 07/17/24	Investigation	402 MEDICAL PARK DR, WESTO	L110	ACT
24W-01904	03:35:02 07/17/24	Domestic	2906 US HWY 33 E; QUALITY	L106	ACT
24W-01905	11:01:58 07/17/24	Detail	200 HIGH ST, WESTON, WV	L110	8
24W-01906	13:02:48 07/17/24	Animal Problem	12 LINDEN AVE, WESTON, WV	L110	ACT
24W-01907	16:36:11 07/17/24	Illegal Driver	13 MCGARY AVE, WESTON, WV	L110	ACT
24W-01908	22:18:40 07/17/24	Traffic Stop	Post Office Drive, ,		ACT
24W-01909	01:44:06 07/18/24	Traffic Stop	402 MAIN AVE; HOPE POINT T	L110	ACT
24W-01910	06:03:19 07/18/24	Domestic Active	4823 LOVEBERRY RUN RD, WES	L301	3
24W-01911	20:45:52 07/18/24	Suspicious Pers	70 ASYLUM DR; TALA OLD STA	L110	ACT
24W-01912	22:04:07 07/18/24	Suspicious	240 ARNOLD ST, WESTON, WV	L110	3
24W-01913	09:08:16 07/19/24	Speak To Off	427 W 2ND ST, WESTON, WV	L110	3
24W-01914	10:08:47 07/19/24	Remove Person	427 W 2ND ST, WESTON, WV	L110	ACT
24W-01915	10:41:50 07/19/24	Alarm Invst	120 E 3RD ST; ST MATTHEWS	L110	ACT
24W-01916	11:29:07 07/19/24	Unlock	W 4th Street, ,		3
24W-01917	13:20:55 07/19/24	Larceny	351 SCHOOL DR, WESTON, WV	L110	ACT
24W-01918	13:26:32 07/19/24	Mvc	162 HOSPITAL PLZ; 8100 EME	L110	3
24W-01919	15:42:58 07/19/24	Illegal Driver	532 W 2ND ST, WESTON, WV	L110	3
24W-01920	20:42:14 07/19/24	Speak To Off	297 MID AVE, WESTON, WV	L110	ACT
24W-01921	00:33:26 07/20/24	Larceny	26 JACKSON ST, WESTON, WV	L110	4
24W-01922	14:50:00 07/20/24	Mvc	US HWY 33 E & MARKET PLACE	L111	ACT
24W-01923	15:52:14 07/20/24	Complaint	124 E 1ST ST APT 406; CRIS	L110	3
24W-01924	15:57:30 07/20/24	Suspicious Veh	333 BROAD ST, WESTON, WV	L110	3
24W-01925	16:06:46 07/20/24	Complaint	2021 US HWY 33 E; US HWY 3	L111	ACT
24W-01926	19:37:14 07/20/24	Unruly Person	162 HOSPITAL PLZ; 8100 EME	L110	8
24W-01927	20:52:02 07/20/24	Intoxicated Sub	3745 WESTBOUND US HWY 33 E	L106	1NA
24W-01928	21:10:43 07/20/24	Lost/Found Prop	105 E 2ND ST, WESTON, WV	L110	8
24W-01929	22:08:27 07/20/24	Body Found	97 QUARRY GLENN DR, WESTON	L106	3
24W-01930	22:41:50 07/20/24	Welfare Check	533 OLD ROUTE 33, WESTON,	L106	3
24W-01931	00:08:49 07/21/24	Suspicious	110 BANNISTER ST, WESTON,	L110	3
24W-01932	00:14:34 07/21/24	Unruly Person	834 WINTER AVE, WESTON, WV	L110	8
24W-01933	11:36:08 07/21/24	Stolen Property	142 MAIN AVE APT 31; TITUS	L110	ACT
24W-01934	12:17:52 07/21/24	Alarm Invst	120 E 3RD ST; ST MATTHEWS	L110	ACT
24W-01935	12:27:12 07/21/24	Open Door	358 COURT AVE; ROBERT L BL	L110	3
24W-01936	15:52:51 07/21/24	Child Custody	228 W 4TH ST, WESTON, WV	L110	ACT
24W-01937	18:49:01 07/21/24	Noise Complaint	529 W 2ND ST, WESTON, WV	L110	ACT
24W-01938	20:17:14 07/21/24	Stolen Property	306 CENTER AVE; GO MART WE	L110	ACT
24W-01939	00:35:19 07/22/24	Comp Firework	221 W 2ND ST, WESTON, WV	L110	ACT
24W-01940	01:12:29 07/22/24	Animal Problem	2061 US HWY 33 E; US HWY 3	L111	ACT
24W-01941	03:25:48 07/22/24	Mvc	W 4TH ST & N RIVER AVE, WE	L110	ACT
24W-01942	03:32:25 07/22/24	Suspicious	607 W 2ND ST, WESTON, WV	L110	ACT

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24W-01943	08:42:43 07/22/24	Stolen Property	338 COTTAGE AVE, WESTON, W	L110	ACT
24W-01944	09:06:25 07/22/24	Suspicious Pers	249 LEE ST; George Whelan	L110	3
24W-01945	09:46:37 07/22/24	Shoplifting	306 CENTER AVE; GO MART WE	L110	ACT
24W-01946	10:27:56 07/22/24	Suspicious	351 SCHOOL DR, WESTON, WV	L110	3
24W-01947	10:43:52 07/22/24	Stolen Property	206 COTTAGE AVE, WESTON, W	L110	ACT
24W-01948	12:03:28 07/22/24	Reckless Driver	US HWY 33 E & CIRCLE HEIGH	L111	ACT
24W-01949	12:01:49 07/22/24	Speak To Off	275 JOHN ST, WESTON, WV	L106	ACT
24W-01950	13:00:03 07/22/24	Traffic Stop	3500 US HWY 33 E, WESTON,	L111	ACT
24W-01951	14:57:03 07/22/24	Complaint	10 GARTON PLZ; LEWIS COUNT	L110	ACT
24W-01952	15:57:39 07/22/24	Property Retrev	us hwy 33 e, ,		ACT
24W-01953	16:25:35 07/22/24	Speak To Off	351 SCHOOL DR, WESTON, WV	L110	ACT
24W-01954	17:45:58 07/22/24	Mvc	358 COURT AVE; ROBERT L BL	L110	ACT
24W-01955	20:23:58 07/22/24	Intoxicated Drv	624 W 2ND ST; COKE FLOAT,	L110	ACT
24W-01956	22:16:25 07/22/24	Suspicious Pers	216 COTTAGE AVE, WESTON, W	L110	ACT
24W-01957	00:16:34 07/23/24	Patrol Request	216 COTTAGE AVE, WESTON, W	L110	ACT
24W-01958	02:34:11 07/23/24	Investigation	55 W 2ND ST; POLK CREEK PA	L110	ACT
24W-01959	02:59:06 07/23/24	Suspicious	110 BANNISTER ST, WESTON,	L110	ACT
24W-01960	09:22:26 07/23/24	Mental Health	18 GARTON PLZ, WESTON, WV	L110	ACT
24W-01961	11:38:57 07/23/24	Welfare Check	237 BANK ST APT 2, WESTON,	L110	ACT
24W-01962	03:01:29 07/24/24	Suspicious Pers	401 JOHN ST; WESTON ARBORS	L106	ACT
24W-01963	09:52:24 07/24/24	Mvc	US HWY 33 E & BERLIN RD, W	L111	ACT
24W-01964	16:18:27 07/24/24	Mvc	2061 US HWY 33 E; US HWY 3	L111	ACT
24W-01965	17:02:41 07/24/24	Speak To Off	26 JACKSON ST, WESTON, WV	L110	8
24W-01966	18:45:37 07/24/24	Traffic Stop	GEE LICK RD & FALL AVE, WE	L110	6
24W-01967	19:37:58 07/24/24	Altercation	124 E 1ST ST APT 601; CRIS	L110	ACT
24W-01968	21:13:01 07/24/24	Investigation	595 US HWY 33 E SUITE A; L	L106	8
24W-01969	05:42:58 07/25/24	Motorist Asst	US HWY 33 E & STAUNTON DR,	L111	ACT
24W-01970	06:52:42 07/25/24	Traffic Stop	S RIVER AVE & ASYLUM DR, W	L110	ACT
24W-01971	08:28:13 07/25/24	Suspicious	MIDDLE RUN RD & TERRACE AV	L110	ACT
24W-01972	15:52:15 07/25/24	Reckless Driver	US HWY 33 E & WILSON SIDIN	L106	ACT
24W-01973	19:02:19 07/25/24	Speak To Off	312 S RIVER AVE, WESTON, W	L110	ACT
24W-01974	00:27:29 07/26/24	Roadway Obstrt	98 I 79 N; I79 MM 98 N, WE	L111	8
24W-01976	05:37:43 07/26/24	Unruly Person	306 CENTER AVE; GO MART WE	L110	1NA
24W-01977	06:23:03 07/26/24	Animal Problem	2061 US HWY 33 E; US HWY 3	L111	ACT
24W-01978	06:53:38 07/26/24	Traffic Stop	441 US HWY 19 N; HITS GAR	L104	ACT
24W-01979	07:04:01 07/26/24	Traffic Stop	blue st, ,		ACT
24W-01980	09:49:04 07/26/24	Leaving Scene	200 E 3RD ST; FAMILY DOLLA	L110	1NA
24W-01981	14:03:42 07/26/24	Stolen Property	333 BROAD ST, WESTON, WV	L110	ACT
24W-01982	14:09:07 07/26/24	Traffic Stop	main, ,		ACT
24W-01983	14:05:00 07/26/24	Complaint	137 MULBERRY AVE, WESTON,	L110	ACT
24W-01984	15:54:08 07/26/24	Stolen Property	102 W 2ND ST; WESTON PD CI	L110	ACT
24W-01985	16:36:15 07/26/24	Stolen Property	150 OLIVE ST, WESTON, WV	L110	ACT
24W-01986	23:35:26 07/26/24	Speak To Off	95 W 2ND ST, WESTON, WV	L110	8
24W-01987	04:14:01 07/27/24	Suspicious	110 BANNISTER ST, WESTON,	L110	8
24W-01988	06:57:00 07/27/24	Patrol Request	341 MID AVE, WESTON, WV	L110	ACT
24W-01989	11:30:14 07/27/24	Comp Parking	101 RESEVOIR ST, WESTON, W	L110	ACT
24W-01990	14:47:02 07/27/24	Traffic Stop	751 N RIVER AVE; OLD BUS G	L110	ACT
24W-01991	16:07:42 07/27/24	Mvc	102 W 2ND ST; WESTON PD CI	L110	ACT
24W-01992	17:04:22 07/27/24	Subject In Cust	33 LIGHTS LN, WESTON, WV		ACT
24W-01993	17:10:58 07/27/24	Alarm Invst	120 E 3RD ST; ST MATTHEWS	L110	8
24W-01994	17:57:39 07/27/24	Investigation	461 BROAD ST, WESTON, WV	L110	8
24W-01995	21:20:04 07/27/24	Welfare Check	102 W 2ND ST; WESTON PD CI	L110	3
24W-01996	21:29:26 07/27/24	Irate Subject	124 E 1ST ST; CRISS MANOR,	L110	3
24W-01997	22:08:52 07/27/24	Animal Problem	99.5 I 79 N; I79 MM 99 5 S	L111	8
24W-01998	22:18:47 07/27/24	Traffic Stop	57 BFS BLVD; BFS LIQUOR ST	L106	8



08/01/24  
07:18

WESTON POLICE DEPARTMENT  
Law Incident Summary Report, by Reported Offense

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Page: 5

Number	Time and Date	Nature	Address	Loctn	Dsp
24W-01999	23:17:52 07/27/24	Welfare Check	112 MCGARY AVE, WESTON, WV	L110	6
24W-02000	16:16:15 07/28/24	Suspicious Pers	815 W 2ND ST; MOUNTAINEER	L110	ACT
24W-02001	08:51:41 07/29/24	Complaint	102 W 2ND ST; WESTON PD CI	L110	ACT
24W-02002	09:05:58 07/29/24	Alarm Invst	120 E 3RD ST; ST MATTHEWS	L110	ACT
24W-02003	13:50:39 07/29/24	Investigation	33 LIGHTS LN, WESTON, WV	L101	ACT
24W-02004	14:09:52 07/29/24	Speak To Off	124 E 1ST ST APT 702; CRIS	L110	ACT
24W-02005	14:35:42 07/29/24	Domestic	137 MULBERRY AVE, WESTON,	L110	ACT
24W-02006	14:54:35 07/29/24	Alarm Invst	120 E 3RD ST; ST MATTHEWS	L110	ACT
24W-02007	18:06:35 07/29/24	Animal Problem	1210 12TH ST, WESTON, WV	L110	ACT
24W-02008	19:36:20 07/29/24	Property Damage	55 W 2ND ST; POLK CREEK PA	L110	ACT
24W-02009	19:58:54 07/29/24	Alarm Invst	120 E 3RD ST; ST MATTHEWS	L110	ACT
24W-02010	20:36:53 07/29/24	Speak To Off	415 E 3RD ST; FOXS PIZZA,	L110	ACT
24W-02011	20:53:09 07/29/24	Remove Person	218 E 3RD ST, WESTON, WV	L110	ACT
24W-02012	02:37:03 07/30/24	Traffic Stop	1 INDUSTRIAL PARK RD, JANE	L201	ACT
24W-02013	11:15:49 07/30/24	Complaint	102 W 2ND ST; WESTON PD CI	L110	ACT
24W-02014	11:38:37 07/30/24	Comp Parking	east 3rd street, ,		ACT
Total Incidents for This Offense:			234		

Total Incidents for This Agency: 234

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Total Incidents for This Report: 234  
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Report Includes:

- All dates between `00:00:01 07/01/24` and `00:23:59 07/31/24`
- All agencies matching `WPD`
- All officers
- All dispositions
- All natures
- All locations
- All cities
- All clearance codes
- All observed offenses
- All reported offenses
- All offense codes
- All circumstance codes

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\*\*\* End of Report \SpillmanServer\app\tmp\reportTmp\_mposey\rpt

CITATIONS JULY 2024

07/02/2024	East 3 <sup>rd</sup>	No Proof Insurance
07/08/2024	Terrace Ave	Fail to maintain control
07/18/2024	North Main	Expired MVI
07/22/2024	Go Mart	Shoplifting
07/26/2024	North Main	Expired MVI

CRASH REPORTS JULY 2024

Report Number	Address	Date Of Crash
24W-01838		7/8/2024 0:00
24W-01891		7/15/2024 0:00
24WS01964		7/24/2024 0:00
24W-01963		7/24/2024 0:00
24W-01922		7/20/2024 0:00

## INFORMATION

1. On 07/22/2024 at 0325 hours Deputy Chief Cross struck a subject on a bicycle. Lewis County Sheriff Department investigated.
2. On 07/31/2024 at 1738 hours Patrolman Curran shot a dog that was charging at him at 394 Broad Street. Lewis County Sheriff Department handled investigation.



**WESTON FIRE DEPARTMENT**  
 REPORT FOR THE MONTH OF  
 July 2024  
 "On the job 'til the job is done"



TOTAL CALLS
TOTAL MEETINGS & DRILLS
TOTAL CALLS INSIDE THE CITY
TOTAL CALLS OUTSIDE THE CITY

95
5
63
18

--

TOTAL MUTUAL-AID CALLS
ASSISTS TO JACKSONS MILL
ASSISTS TO JANE LEW
ASSISTS TO MIDWAY
ASSISTS TO PRICETOWN
ASSISTS TO WALKERSVILLE
ASSISTS TO THE SQUAD

14
1
2
0
1
0
60

FROM
FROM
FROM
FROM
FROM
FROM

0
3
0
2
0
0

OUT OF COUNTY CALLS
PAID MAN LEFT THE CITY
TOTAL MILES
TOTAL APPARATUS HOURS
TOTAL MAN HOURS
TOTAL LOSS IN THE CITY
TOTAL LOSS OUTSIDE THE CITY
BURNING PERMITS ISSUED
MVC's INSIDE THE CITY
MVC's OUTSIDE THE CITY
WORKING STRUCTURE FIRES
WORKING AUTO FIRES
WORKING BRUSH FIRES
WORKING FIRES, OTHER

0
3
590
42.61
367.47
\$0
\$225,000
41
5
3
1
1
3
1

SAVED
SAVED

\$0
\$300,000

**ADDITIONAL REMARKS**

Attended fire dept meetings and drills  
 Worked with fire marshall on structure fires in county  
 Attended Fourth Of July Activities and fire works  
 Several Mechanical issues this month engine 11 ABS issue and engine light,  
 Truck 1 main lift cylinder seal issue, Engine 12 AC issue all repaired and back in service  
 Assisted FRN with Packing meals

Weston fire

Copy of Fire and EMS Combined List by Incident Num

Alarm Date Between {07/01/2024} And {07/31/2024}  
and District = "1A "

Incident	Type	Date	Location	Description
4-0000639-0	FIRE	07/02/2024	650 Craig ST /Weston Commons/101	Medical assist, assist EMS
4-0000641-0	FIRE	07/03/2024	102 W 2nd ST	Medical assist, assist EMS
4-0000642-0	FIRE	07/03/2024	20 US Highway 19 S	Motor Vehicle Accident with
4-0000643-0	FIRE	07/03/2024	2021 US Highway 33 E	Dispatched & cancelled en
4-0000644-0	FIRE	07/03/2024	111 Mulberry AVE	Medical assist, assist EMS
4-0000645-0	FIRE	07/04/2024	124 E 1st ST /Criss Manor/308	Medical assist, assist EMS
4-0000646-0	FIRE	07/04/2024	777 N River AVE	Natural vegetation fire,
4-0000647-0	FIRE	07/05/2024	124 E 1st ST /Criss Manor/209	Medical assist, assist EMS
4-0000648-0	FIRE	07/05/2024	124 E 1st ST /Criss Manor/509	Medical assist, assist EMS
4-0000650-0	FIRE	07/05/2024	110 Berlin RD /Wal-Mart Fuel Center	Public service assistance,
4-0000652-0	FIRE	07/06/2024	220 McGary AVE	Medical assist, assist EMS
4-0000653-0	FIRE	07/07/2024	742 W 2nd ST	Dispatched & cancelled en
4-0000656-0	FIRE	07/08/2024	253 Mound AVE	Smoke detector activation
4-0000657-0	FIRE	07/08/2024	254 Terrace AVE	Motor Vehicle Accident with
4-0000658-0	FIRE	07/08/2024	109 Mid AVE	Medical assist, assist EMS
4-0000661-0	FIRE	07/09/2024	25 Garton PLZ /Dr. Pearson	Medical assist, assist EMS
4-0000663-0	FIRE	07/09/2024	159 John ST	Medical assist, assist EMS
4-0000664-0	FIRE	07/10/2024	124 E 1st ST /Criss Manor/308	Medical assist, assist EMS
4-0000665-0	FIRE	07/10/2024	124 E 1st ST /Criss Manor/702	Medical assist, assist EMS
4-0000666-0	FIRE	07/10/2024	378 Market Place Mall /Fresenius	Smoke or odor removal
4-0000667-0	FIRE	07/10/2024	124 E 1st ST /Criss Manor/709	Medical assist, assist EMS
4-0000668-0	FIRE	07/10/2024	650 Craig ST /100	Medical assist, assist EMS
4-0000669-0	FIRE	07/11/2024	124 E 1st ST /308	Medical assist, assist EMS
4-0000670-0	FIRE	07/11/2024	313 W 2nd ST	Medical assist, assist EMS
4-0000673-0	FIRE	07/12/2024	306 Center AVE /Go Mart	Medical assist, assist EMS
4-0000675-0	FIRE	07/12/2024	313 W 2nd ST	Medical assist, assist EMS
4-0000676-0	FIRE	07/13/2024	351 School DR	Medical assist, assist EMS
4-0000678-0	FIRE	07/13/2024	417 Monroe AVE	Medical assist, assist EMS
4-0000679-0	FIRE	07/14/2024	124 E 1st ST /Criss Manor	Medical assist, assist EMS
4-0000682-0	FIRE	07/15/2024	US Highway 33 E & Berlin RD	Motor Vehicle Accident with
4-0000683-0	FIRE	07/15/2024	865 Winter AVE	Dispatched & cancelled en
4-0000684-0	FIRE	07/15/2024	124 E 1st ST /Criss Manor/503	Medical assist, assist EMS
4-0000689-0	FIRE	07/17/2024	277A Rada AVE	Public service assistance,
4-0000690-0	FIRE	07/17/2024	117 Court AVE /LC Judicial Annex	Medical assist, assist EMS
4-0000691-0	FIRE	07/17/2024	401 John ST /Weston Arbors	Dispatched & cancelled en
4-0000692-0	FIRE	07/18/2024	650 Craig ST /Weston Commons/100	Medical assist, assist EMS
4-0000693-0	FIRE	07/19/2024	124 E 1st ST /709	Medical assist, assist EMS

Weston fire

Copy of Fire and EMS Combined List by Incident Num

Alarm Date Between {07/01/2024} And {07/31/2024}  
and District = "1A "

Incident	Type	Date	Location	Description
4-0000695-0	FIRE	07/19/2024	238 Depot ST	Medical assist, assist EMS
4-0000696-0	FIRE	07/19/2024	743 W 2nd ST	Medical assist, assist EMS
4-0000697-0	FIRE	07/20/2024	910 Cemetery ST /4	Medical assist, assist EMS
4-0000698-0	FIRE	07/20/2024	97 Quarry Glen	Police matter
4-0000701-0	FIRE	07/21/2024	98.5 MM Interstate 79 /N.B.	Brush or brush-and-grass
4-0000702-0	FIRE	07/22/2024	W 4th ST & N River AVE	Motor vehicle/pedestrian
4-0000704-0	FIRE	07/23/2024	1220 12th ST	Medical assist, assist EMS
4-0000706-0	FIRE	07/23/2024	346 Mid AVE	Medical assist, assist EMS
4-0000707-0	FIRE	07/24/2024	2021 US Highway 33 E	Motor Vehicle Accident with
4-0000708-0	FIRE	07/24/2024	910 Cemetery ST /5	Medical assist, assist EMS
4-0000710-0	FIRE	07/26/2024	124 E 1st ST /criss manor/709	Medical assist, assist EMS
4-0000712-0	FIRE	07/26/2024	346 Spring ST	Medical assist, assist EMS
4-0000713-0	FIRE	07/26/2024	7 Park PL	Public service assistance,
4-0000714-0	FIRE	07/26/2024	228 W 4th ST	Medical assist, assist EMS
4-0000715-0	FIRE	07/26/2024	305 Burnside AVE	Medical assist, assist EMS
4-0000716-0	FIRE	07/26/2024	743 W 2nd ST	Medical assist, assist EMS
4-0000717-0	FIRE	07/26/2024	124 E 1st ST /Criss Manor	Medical assist, assist EMS
4-0000721-0	FIRE	07/27/2024	834 Walnut ST	Medical assist, assist EMS
4-0000722-0	FIRE	07/27/2024	385 Mid AVE	Authorized controlled
4-0000724-0	FIRE	07/28/2024	235 Brooke ST	Medical assist, assist EMS
4-0000725-0	FIRE	07/28/2024	360 Mid AVE	Medical assist, assist EMS
4-0000729-0	FIRE	07/29/2024	561 Broad ST	Medical assist, assist EMS
4-0000730-0	FIRE	07/29/2024	159 John ST	Medical assist, assist EMS
4-0000731-0	FIRE	07/29/2024	743 W 2nd ST	Medical assist, assist EMS
4-0000733-0	FIRE	07/29/2024	250 Court AVE /CVS	False alarm or false call,
4-0000734-0	FIRE	07/30/2024	346 Mid AVE	Medical assist, assist EMS

Total Incident Count 63

**Weston fire**

**Copy of Fire and EMS Combined List by Incident Num**

**Alarm Date Between {07/01/2024} And {07/31/2024}  
and District = "1B "**

<b>Incident</b>	<b>Type</b>	<b>Date</b>	<b>Location</b>	<b>Description</b>
24-0000640-0	FIRE	07/03/2024	70 Sprigg RD	Medical assist, assist EMS
24-0000651-0	FIRE	07/05/2024	89 MM Interstate 79 /N.B.	Motor Vehicle Accident with
24-0000659-0	FIRE	07/09/2024	Murphys Creek RD & cattle DR	Motor Vehicle Accident with
24-0000674-0	FIRE	07/12/2024	228 Virginia AVE	Building fire
24-0000677-0	FIRE	07/13/2024	228 Virginia AVE	Outside rubbish fire, Other
24-0000680-0	FIRE	07/14/2024	22 Quarry Glen /101	Service Call, other
24-0000681-0	FIRE	07/15/2024	2000 Gladly Fork RD	Public service assistance,
24-0000685-0	FIRE	07/16/2024	29 Sauls Run RD /Hardman Trucking	Road freight or transport
24-0000686-0	FIRE	07/16/2024	300 Indian Fork RD	Public service assistance,
24-0000687-0	FIRE	07/16/2024	179 Arnold Hollow RD	Public service assistance,
24-0000688-0	FIRE	07/16/2024	2172 Middle Run RD	Brush or brush-and-grass
24-0000699-0	FIRE	07/21/2024	894 Lakeview LA	Alarm system activation, no
24-0000700-0	FIRE	07/21/2024	88.5 MM Interstate 79	No Incident found on arrival
24-0000711-0	FIRE	07/26/2024	97 MM Interstate 79 /N.B.	Dispatched & cancelled en
24-0000718-0	FIRE	07/26/2024	191 Still Run HOLW	Medical assist, assist EMS
24-0000720-0	FIRE	07/27/2024	86 MM Interstate 79	Motor Vehicle Accident with
24-0000723-0	FIRE	07/27/2024	106 Market Place Mall	Electrical wiring/equipment
24-0000727-0	FIRE	07/28/2024	197 Rock Crest RD	Medical assist, assist EMS

**Total Incident Count      18**



Weston fire

Incident Type Report (Summary)

Alarm Date Between {07/01/2024} And {07/31/2024}  
and District = "1A "

Incident Type	Count	Pct of Incidents	Total Est Loss	Pct of Losses
<b>1 Fire</b>				
140 Natural vegetation fire, Other	1	1.58%	\$0	0.00%
142 Brush or brush-and-grass mixture fire	1	1.58%	\$0	0.00%
	<b>2</b>	<b>3.17%</b>	<b>\$0</b>	<b>0.00%</b>
<b>3 Rescue &amp; Emergency Medical Service Incident</b>				
311 Medical assist, assist EMS crew	44	69.84%	\$0	0.00%
323 Motor vehicle/pedestrian accident (MV Ped)	1	1.58%	\$0	0.00%
324 Motor Vehicle Accident with no injuries	4	6.34%	\$0	0.00%
	<b>49</b>	<b>77.77%</b>	<b>\$0</b>	<b>0.00%</b>
<b>5 Service Call</b>				
531 Smoke or odor removal	1	1.58%	\$0	0.00%
550 Public service assistance, Other	3	4.76%	\$0	0.00%
552 Police matter	1	1.58%	\$0	0.00%
	<b>5</b>	<b>7.93%</b>	<b>\$0</b>	<b>0.00%</b>
<b>6 Good Intent Call</b>				
611 Dispatched & cancelled en route	4	6.34%	\$0	0.00%
631 Authorized controlled burning	1	1.58%	\$0	0.00%
	<b>5</b>	<b>7.93%</b>	<b>\$0</b>	<b>0.00%</b>
<b>7 False Alarm &amp; False Call</b>				
700 False alarm or false call, Other	1	1.58%	\$0	0.00%
733 Smoke detector activation due to	1	1.58%	\$0	0.00%
	<b>2</b>	<b>3.17%</b>	<b>\$0</b>	<b>0.00%</b>

Total Incident Count: 63

Total Est Loss: \$0

**Weston fire**

**Incident Type Report (Summary)**

**Alarm Date Between {07/01/2024} And {07/31/2024}  
and District = "1B "**

Incident Type	Count	Pct of Incidents	Total Est Loss	Pct of Losses
<b>1 Fire</b>				
111 Building fire	1	5.55%	\$2,000	0.87%
132 Road freight or transport vehicle fire	1	5.55%	\$225,500	99.12%
142 Brush or brush-and-grass mixture fire	1	5.55%	\$0	0.00%
150 Outside rubbish fire, Other	1	5.55%	\$0	0.00%
	<u>4</u>	<u>22.22%</u>	<u>\$227,500</u>	<u>100.00%</u>
<b>3 Rescue &amp; Emergency Medical Service Incident</b>				
311 Medical assist, assist EMS crew	3	16.66%	\$0	0.00%
324 Motor Vehicle Accident with no injuries	3	16.66%	\$0	0.00%
	<u>6</u>	<u>33.33%</u>	<u>\$0</u>	<u>0.00%</u>
<b>4 Hazardous Condition (No Fire)</b>				
440 Electrical wiring/equipment problem, Other	1	5.55%	\$0	0.00%
	<u>1</u>	<u>5.55%</u>	<u>\$0</u>	<u>0.00%</u>
<b>5 Service Call</b>				
500 Service Call, other	1	5.55%	\$0	0.00%
550 Public service assistance, Other	3	16.66%	\$0	0.00%
	<u>4</u>	<u>22.22%</u>	<u>\$0</u>	<u>0.00%</u>
<b>6 Good Intent Call</b>				
611 Dispatched & cancelled en route	1	5.55%	\$0	0.00%
622 No Incident found on arrival at dispatch	1	5.55%	\$0	0.00%
	<u>2</u>	<u>11.11%</u>	<u>\$0</u>	<u>0.00%</u>
<b>7 False Alarm &amp; False Call</b>				
745 Alarm system activation, no fire -	1	5.55%	\$0	0.00%
	<u>1</u>	<u>5.55%</u>	<u>\$0</u>	<u>0.00%</u>

**Total Incident Count: 18**

**Total Est Loss: \$227,500**

Weston fire

Aid Responses by Department (Summary)

Alarm Date Between {07/01/2024} And {07/31/2024}

Type of Aid	Count
<b>2 Jane Lew Volunteer Fire Department</b>	
Automatic aid received	3
Automatic aid given	2
	<hr/>
	5
<b>3 Pricetown Volunteer Fire Department</b>	
Automatic aid received	2
Automatic aid given	1
	<hr/>
	3
<b>5 Jackson's Mill Volunteer Fire Department</b>	
Automatic aid given	1
	<hr/>
	1
<b>8 Lewis County Emergency Ambulance Authority</b>	
Automatic aid received	8
Mutual aid given	2
Automatic aid given	50
	<hr/>
	60

Weston fire

Activity & Training Hours/Points Summary

Activity/Training Date Between {07/01/2024} And  
{07/31/2024}

Staff Member	Alt ID	Hours	Hours Paid	Points
122	Barrett, Hunter	6.74	6.74	2.00
125	Bleigh, Jamey	22.61	22.61	26.00
136	Bonnett, Damien	39.23	39.23	14.00
111	Burkhammer, Ryan	20.07	20.07	23.00
117	Clem, Charles E	5.10	5.10	4.00
106	Clem, Chuck W	2.23	2.23	4.00
138	Dever, Eric	0.37	0.37	1.00
137	Flanigan, Jared	10.54	10.54	6.00
132	Fominko, Issac	3.25	3.25	4.00
142	Goodwin, Donnie B	0.23	0.23	1.00
165	Gum, James W	0.60	0.60	1.00
110	Hall, Gary G	6.31	6.31	6.00
116	Hall, Joshua D	5.78	5.78	7.00
104	Hall, Travis J	4.17	4.17	6.00
131	Heater, Justice	16.08	16.08	15.00
121	Holden, Ben	36.02	36.02	14.00
141	Kiddy, Robert C	0.96	0.96	2.00
129	Lipps, Tyson	22.63	22.63	23.00
118	McHenry, Mark	4.75	4.75	2.00
128	Queen, Brian	13.50	13.50	13.00
105	Reed, Matthew D	7.65	7.65	6.00
107	Reynolds, Andrew	3.83	3.83	3.00
167	Riley, Kevin J	1.87	1.87	2.00
108	Rogers, Christopher	8.36	8.36	6.00
124	Rogucki, Eric	0.27	0.27	0.00
102	Ruppert, Cory	33.61	9.65	19.00
120	Schrader, Heath	7.79	7.79	6.00
123	Skidmore, Lucas	25.57	25.57	32.00
140	Sprouse, Jim D	0.27	0.27	0.00
100	Suttle, James L	14.61	14.61	19.00
101	Talbert, Keith	15.60	15.60	18.00
109	Watson, Josh	15.03	15.03	20.00
127	Woofter, Bill	12.05	12.05	9.00

Weston fire

Dollar Value Saved & Loss Analysis

Alarm Date Between {07/01/2024} And {07/31/2024}  
and District = "1B " a

Incident Type	Count	Total Values	Total Losses	Total Saved	Percent Lost	Percent Saved
111 Building fire	1	\$2,000	\$2,000	\$0	100.00%	0.00%
132 Road freight or transport	1	\$225,500	\$225,500	\$0	100.00%	0.00%
<b>Grand Totals</b>	<b>2</b>	<b>\$227,500</b>	<b>\$227,500</b>	<b>\$0</b>		

Total Percent Lost: 100.00%

Total Percent Saved: 0.00%

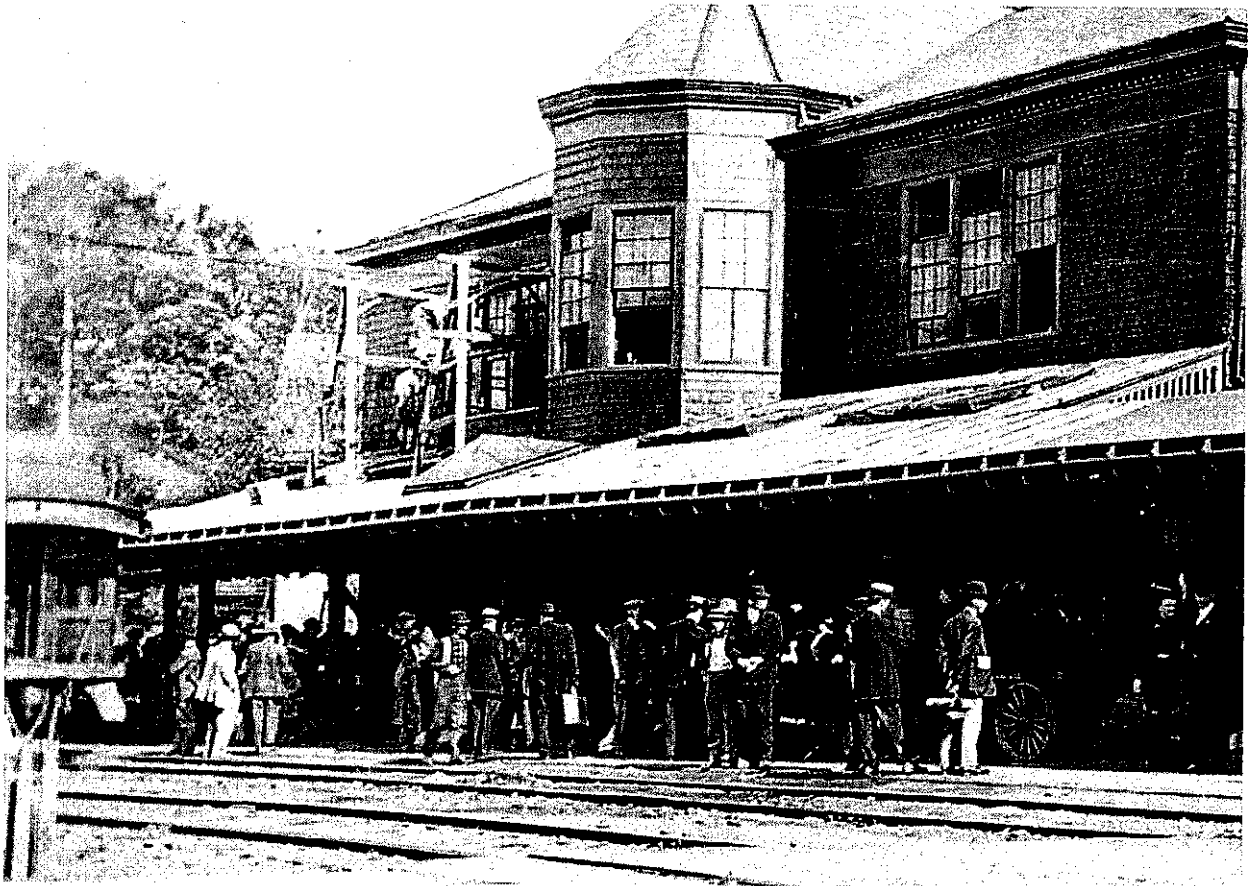


**102 West Second Street**

**Weston, WV 26452**

**(304) 269-6141**

- 1) Prepared bid pkgs, advertised, and obtained bids for 4 properties on High St.**
- 2) Received Arnold Cemetery grant award and contract and returned it.**
- 3) Worked with HLC on administration of Façade Grants**
- 4) Met with new home health care owner on Main Ave.**
- 5) Diagnosed AC unit at Sanitary Board facility.**
- 6) Attended online webinar for Code Enforcement.**
- 7) Met with Engineering firms on Riverfront development.**
- 8) Talked to GHW Dev. About Water Street Lot. They are to donate to city.**
- 9) Prepared and delivered letters to neighbors about upcoming BZA meeting.**









# July Code Violations

violation #	Address	Description
1	315 Wright st	trash
2	230 High St	broken windows
3	110 S. Main	tall shrubs
4	337 Wright st	trash, vehicles, living in camper
5	232 W. 4th	trash
6	228 W. 4th	trash
7	224 W. 4th	trash
8	318 Mid	trash
9	423 N. River	mowing
10	355 Arch	missing siding
11	317 N. River	Condemned, roof, no utilities, sanitation
12	1116 11th	Corrective order, sanitation, pool with no fence
13	247 Mound	Corrective order, sanitation, ne utilities
14	249 Mound	Corrective Order, sanitation
15	253 Mound	Condemned, sanitation, insect infestation, no utilities
16	244 Broad	mattresses, trash
<b>Total</b>		
<b>16</b>		

## Weston Animal Control

### July Report

This month I set up traps for people to take the cats they care for to the discount days at SNIP. Plus multiple litters of kittens were collected.

42 – cats trapped

11 – put to sleep for injury or illness

13 – spayed/neutered and adopted at LUAC

8 – taken to put of city limits for barn cats after being spayed/neutered.

10 – were kept by the caretakers after being spayed/neutered

19 – kittens collected

11 – were transported to rescue to be adopted put

4 – adopted at LUAC

4 – passed away in foster care due to being really young and sick.



## Business License Report

For the Month of

JULY 2024

<u>Name</u>	<u>Occupation</u>	<u>Date</u>
Feathers Food Shack 37 Strawberry Farm Road Lost Creek, WV 26385 304-672-7317	All Other Businesses	07/11/2024
Calendar Construction Matthew Weston 300 A Prestige Park Dr. Hurricane, WV 25526 304-542-4674	Contractor	07/15/2024
Pagett's Construction Richard & Bruce Padgett 305 Spring Street Weston, WV 26452 681-495-7167	Contractor	07/16/2024
Thrifty 3 Consignment Ashley Cutlip 333 Huff Lane Lost Creek, WV 26385 304-838-4220	All Other Businesses	07/19/2024
Reeds Repair Renovation Coty Reed 330 Beartooth Drive Lost Creek, WV 26385		
Fuller Electric LLC Nathan Fuller 58899 Country Road 657 Mattawan, MI 49071 517-927-6608	Contractor	07/24/2024



Sct Rentals LLC  
dba/ Kobblegard Haus  
306 Main Avenue  
Weston, WV 26452  
Robin Hardman  
304-613-4713

All Other Businesses

07/25/2024

The Handy Handyman LLC  
Duane Williams  
367 Swisher Road  
Weston, WV 26452  
304-629-5575

New Handyman

07/26/2024

<b>City Manager Status of Works</b>			
		as of 7/31/24	
<b>City Attorney</b>		<b>Status</b>	
	Acquisition of American Water Dam Property	no further pursuit by LC EDA at this juncture	
	Codification	continuing periodic meetings with CA	
	Municipal Court Prosecutions	ongoing	
	Annexation	no further action at this date	
	Kenny Hall apartment development	interested in possible partnership for road financing	
	Ongoing dilapidated property acquisitions	properties out to Hymes and Cootnz for title search	
	Excavation Utility Permits	AM Water submitting; still issues to resolve	
<b>City Clerk</b>			
	Municipal Court	need to schedule meeting for software	
	B&O Tax Collections	intend to review with Finance Manager for better efficiencies	
	City Bids	guardrail quoted; paving bid to be released in August for Sept award	
<b>City Finance Manager</b>			
	Municipal Fee Billing	going out first part of August	
	Municipal Fee Setup and Possible Migration	slated for fall months	
	Americorps Program Planning Year	positions are advertised	
	First Due Fire Fee	in process; amendment?	
<b>City Manager</b>			
	New Signage for City Hall	working with Mayor	
	New Office Space for City Hall	awaiting drywall; relocation of conference room for Americorp	
	HubCAP Community	needing technical project application	
	OnTrac Designation	Historic Preservation Workshop available via recording	
	WSB Budget	budget approved; rate ordinance expected in September	
	Cemetery Grant Submitted	awarded \$10k grant matching	
<b>Code Enforcement/Building Department</b>			
	Creation of Vacant Structures Database	desire to try Excel for time being	
	Creation of Building Permit Database	left at sales calls for time being	
	Dilapidated Building Grant Program Admin	applications expected in September	
	Refuse Removal	ongoing contracted services for problem properties	
	Feline Control	vehicle most likely totaled	
<b>Fire Department</b>			
	Emergency Response Planning for City	ongoing	
	School and Public Outreach	ongoing	
	Confined Space Class	completed	
<b>Historic Landmark Commission</b>			
	Façade Grant Program	review at HLC meeting in May	
	Weston Cultural Center	final stages of planning grant	
	Updated Historic Registry	no progress	
<b>Parks and Recreation</b>			
	Riverfront Park Project	Kimley Horn shortlisted; developing scoping and pricing	
	Whelan Park Partnership	exploring partnership with Little League	
	Mary Conrad Park Planning	no work done	
	Carp Festival	planning in fall	
	Christmas Parade	awaiting wrap of Homecoming for notices	
<b>Planning Commission</b>			
	Updated Comprehensive Plan	progress continues; hoping for August wrap up of draft	
<b>Police Department</b>			
	Downtown Camera Project	camera installed at Hardman's; working on park placements next	
	Body Camera Installation	complete	
	Speed Data Monitoring	actively deployed when complaint of speeding	
	Recruitment	testing held; PT tests being scheduled	
<b>Street Department/Stormwater</b>			
	Stormwater Mapping	mapping continues	

	Paving Works	targeting Cliff and Court in front of middle school for spring paving		
	4th St Sidewalk @ Lively	this month		
	Brown Avenue Stormsewer	opened up with machine; new stormsewer not needed		
	Downtown Beautification	needs lights quoted for possible ARPA acquisition		
	Downtown Historic Signage	awaiting design from HLC		
	Sidewalk Planning/Program	Lively Park slated for demo this week		
	Street and Curb Painting	parking lines painted in downtown		
	Street Signs	need signs ordered		
	Utility Cuts	WVAM alerted; Hope Gas		
	<b><u>Sanitary Sewer Department</u></b>			
	System Mapping	summer intern assisting		
	Pump Station #1 Rehabilitations	needs planned		
	Pump Station #5 Rehab	CDS application submitted; full functioning		
	Disconnection of Rooftop Gutters	letters mailed and followup to responses		
	Merger Discussion	draft ordinance reviewed and being edited		
	Sludge Project	work continues; bonding ordinance delayed for financing delay		
	Rate Analysis	expecting Sept rate ordinance		
	<b><u>Grants</u></b>			
	Community Block Grant	unsuccessful submission due to the public notification requirement		
	Congressional Directed Spending FY24	approved in budget; need to meet to discuss funding needs		
	Congressional Directed Spending FY25	application submitted		
	Americorp Program	application due this month		
	REAP	need to apply late spring		
	ARC Grant	Not submitted; timeline needed for 2025 submittal		
	Transportation Alternatives	Not awarded for 2024; deadling May 22 2024		
	Façade Grant -- Paul Bunyan	No notice on submission status		
	State Preservation Phase 3	No application planned this year (awaiting CDS approval)		
	HubCAP Technical Assistance	Most likely Riverfront/Downtown Masterplan		
	Ontrac	ongoing		

## Street Department Work Plan Status 2024

Streets		
Activity	Status	Notes
Milling and Patching Potholes	Ongoing--Apr to Nov	Starting mid-March in order of Ward 1, 2, 3, 4
Clean and haul Downtown garbage cans	Weekly	
Mowing and Weedeating City Lots	Biweekly starting in Apr	Mowing by Contractor
Brush Cut back on roads	As needed	ordered new BobCat attachment to speed up process
Water Downtown Flowers	Daily/As Needed	slated to hire temp to provide watering
Hang Military Banners	Expected in April	installing April; collecting applications currently
Inspection Stickers/Equipment Maintenance	January-December	Joe Gaines tracking
Spring Clean up	April 8-12	Judy is organizing pickups
Paving Projects	May-November	
Hang Christmas lights	Week after Thanksgiving	
River Bank Mowing	Bi-Monthly	Contractors
Polk Creek Bank Mowing	August	working with Jim Roy replacement on new requirements
W 2nd Street over Polk Creek Lighting	Fall	need plan and DOH agreement
W 2nd Street over West Fork Lighting under Bridge	Fall	need plan and DOH agreement (not urgent)
Install Fencing in Downtown	2nd week of March	
Lively Park Sidewalk	June after school is out	need to examine stormwater drains for possible relocation.
City Hall windows	first week of March	
Water Street curbing project	May-ish	awaiting purchase of curbing machine
Kelly Spur turnaround retaining wall	April	need easement from City Attorney
McGary St gravel extension	March	needed for demo access to house above Brown
Guardrail	April	needs advertised for April regular meeting award
decorative streetlights on Main	July/August	need to acquire lights and bases from Bob Kimball Associates
hang downtown streetlight	April?	
curb and line striping	April	waiting for warmer weather; planning on a Friday early morning to avoid traffic
Drainage		
Activity	Status	Notes
Cleaning Drop Inlets around town	Biweekly	Rain days; need mapping to produce routine schedule
Routine jetting of stormwater lines	Biweekly	Begin once mapped
Clean Ditches Around Town	Ongoing	As needed
Brown Avenue/ Lynn Drain Project	Expected in September	Installing new 24 inch drop inlet and 60 feet of new 8 inch corrugated pipe to functioning drop inlet that is across the road
W 6th Street Drain Project	Expected in June	Installing new 24 inch drop inlet and 280 feet of new 8 inch corrugated pipe to the end of W 6th Street
Montgomery Road Drain Project	Expected in Oct-Nov	Installing 340 feet of new 12 inch corrugated pipe and 25 feet of 4 inch french drain pipe across alley over to drop inlet
Mid Avenue Drain Project	Expected in July/Aug	needs further investigation
East Weston Hill Project	Fall	needs further investigation; probably a huge project needed
8th St. Hill Slip		needs City Attorney to contact property owner
Montgomery Road Slip		needs City Attorney to contact property owner

<b>City Manager Status of Works</b>		as of 6/30/2024		
<b>City Attorney</b>		<b>Status</b>		
Acquisition of American Water Dam Property		no further pursuit by LC EDA at this juncture		
Codification		continuing periodic meetings with CA		
Municipal Court Prosecutions		ongoing		
Annexation		no further action at this date		
Kenny Hall apartment development		no further action at this date		
Ongoing dilapidated property acquisitions		attended sale; reaching out to property owners and title searches ongoing		
Excavation Utility Permits		still in process		
<b>City Clerk</b>				
Municipal Court		need to schedule meeting for software		
B&O Tax Collections		intend to review with Finance Manager for better efficiencies		
City Bids		guardrail punted to new fiscal year		
<b>City Finance Manager</b>				
Municipal Fee Billing		in process; awaiting petition result/plan to be mailed by July 15th		
Municipal Fee Setup and Possible Migration		awaiting petition result		
Americorps Program Planning Year		finalizing role descriptions for late July advertisement		
First Due Fire Fee		awaiting Circuit Clerk count		
<b>City Manager</b>				
New Signage for City Hall		working with Mayor		
New Office Space for City Hall		incomplete; need day to frame wall and drywall		
HubCAP Community		working on technical project ideas		
OnTrac Designation		Historic Preservation Workshop available via recording		
WSB Budget		budget approved by WSB; rule 42 completed for project financing		
Cemetery Grant Submitted		awaiting review and submittal result		
<b>Code Enforcement/Building Department</b>				
Creation of Vacant Structures Database		desire to try Excel for time being		
Creation of Building Permit Database		left at sales calls for time being		
Dilapidated Building Grant Program Admin		seeking additional funding		
Refuse Removal		ongoing contracted services for problem properties		
Feline Control		spade and neuter campaign continues		
<b>Fire Department</b>				
Emergency Response Planning for City		ongoing		
School and Public Outreach		ongoing		
Confined Space Class		completed		
<b>Historic Landmark Commission</b>				
Façade Grant Program		contracts out and some have been reimbursed for Round 2		
Weston Cultural Center		July 8th meeting planned for community unveiling		
Updated Historic Registry		no progress		
<b>Parks and Recreation</b>				
Riverfront Park Project		scheduling consultant review week of July 8th		
Whelan Park Partnership		waiting for respons from Greg Smith		
Mary Conrad Park Planning		no work done		
Carp Festival		planning to downsize to one day		
Christmas Parade		awaiting wrap of Homecoming for notices		
<b>Planning Commission</b>				
Updated Comprehensive Plan		Mayor/Nate working on draft for August draft presentation		
<b>Police Department</b>				
Downtown Camera Project		a couple of cameras in process; more tower work done		
Body Camera Installation		complete		
Speed Data Monitoring		actively deployed when complaint of speeding		
Recruitment		new test scheduled		
<b>Street Department/Stormwater</b>				
Stormwater Mapping		intern hired and mapping to begin		
Paving Works		Cliff paved and Court begun; new bid out this month		



	4th St Sidewalk @ Lively	start in July		
	Brown Avenue Stormsewer	opened up with machine; new stormsewer not needed		
	Downtown Beautification	needs lights quoted for possible ARPA acquisition		
	Downtown Historic Signage	awaiting design from HLC		
	Sidewalk Planning/Program	targeting City owned lots for summer work		
	Street and Curb Painting	parking lines painted in downtown		
	Street Signs	new street sign inventory; will order a portion this month		
	Utility Cuts	WVAM alerted; Hope Gas		
	<b><u>Sanitary Sewer Department</u></b>			
	System Mapping	summer intern assisting		
	Pump Station #1 Rehabilitations	needs planned		
	Pump Station #5 Rehab	CDS application made to Congressional committee round		
	Disconnection of Rooftop Gutters	letters mailed out this week		
	Merger Discussion	draft ordinance reviewed and being edited		
	Sludge Project	answered responses for DEP		
	MS4 Designation	City alerted to possible MS4 designation; response letter with Steptoe authorized		
	Rate Analysis	Accountant working on study; awaiting inputs from WSB/City		
	<b><u>Grants</u></b>			
	Community Block Grant	unsuccessful submission due to the public notification requirement		
	Congressional Directed Spending FY24	approved in budget; need to meet to discuss funding needs		
	Congressional Directed Spending FY25	application submitted		
	Americorp Program	application due this month		
	REAP	need to apply late spring		
	ARC Grant	Not submitted; timeline needed for 2025 submittal		
	Transportation Alternatives	Not awarded or submitted due to Trails Grant		
	Façade Grant -- Paul Bunyan	Anna submitted application this past month; City façade grants ongoing		
	State Preservation Phase 3	No application planned this year (awaiting CDS approval)		
	HubCAP Technical Assistance	Technical Assistance still being decided		
	Ontrac	ongoing		
	Historic Cemeteries SHPO	submitted; awaiting notice		



**CENTER POST TOP FIXTURE: D650SRLED**  
 BOULEVARD - D650SRLED

**PT FITTER: 5P**  
 Fitter: 5P

**PT LIGHT SOURCE: -24L30T3-MDL018**

Array: 24 LEDs, 88W with MD\_014, 116W with MD\_018 (24L)  
 Color Temp: 3000K (30)  
 Distribution: Type 3 (T3)  
 Driver: Multi-Volt Dimmable Low-Range Driver - 120-277V, 180mA (MDL018)

**PT FIXTURE OPTIONS: -A**

Acorn Material: Clear Acrylic (A)

**POLE: 6214FP5-.188**

The 18" diameter cast 356 aluminum alloy base and aluminum shaft shall be a one-piece construction. The pole shall be U.L. or E.T.L. listed in U.S. and Canada. All pole heights to have a tolerance of  $\pm 2"$

Model: 6200 Oxford (62)  
 Height: 14 Ft (14)  
 Shaft Type: Fluted Straight 5 Inch, 6061-T6 Aluminum Alloy (FP5)  
 Gauge: 0.188" (.188)

**ACCESSORY: GFI-LPIUC/**

Ground-fault interrupter with duplex receptacle and low-profile in-use cover.

Model: GFI-LPIUC

**FINISH: BKT**

Assembly shall be powder coated to Black Textured finish. Prior to coating, the assembly shall be chemically cleaned and etched in a 5-stage washing system which includes alkaline cleaning, rinsing, phosphoric etching, reverse osmosis water rinsing, and non-chrome sealing to ensure corrosion resistance.

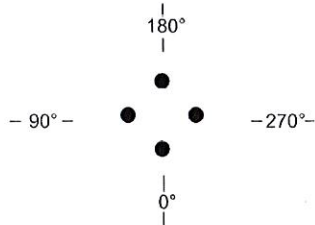
**Wind Load Evaluation**

This assembly, as configured, MEETS AASHTO requirements for wind loading

Wind Speed: 90 mph  
 Gust Factor: 1.14

Catalog Number: PT-D650SRLED-5P-24L30T3-MDL018-A / 6214FP5-.188 / GFI-LPIUC / BKT

Arms and Accessory	Orientation
Ground Fault Interrupter (GFILP-IUC)	180



(4) 3/4" X 18" Anchor Bolts, 14" Bolt Circle, Diamond pattern

Access Door Orientation: 0°  
 Street Side Orientation: 180°

Job Name: WESTON assembly

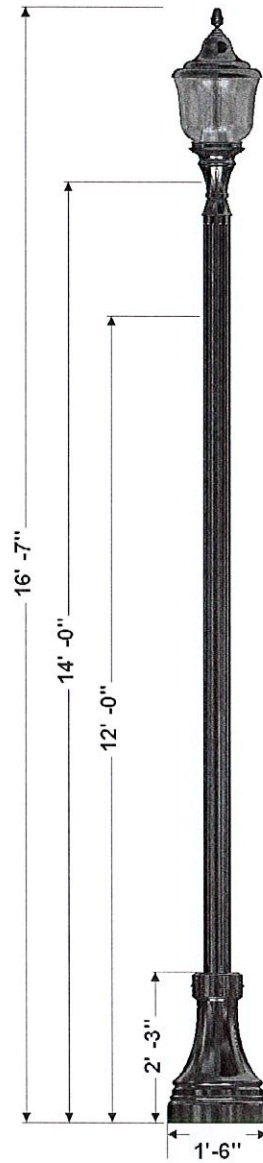
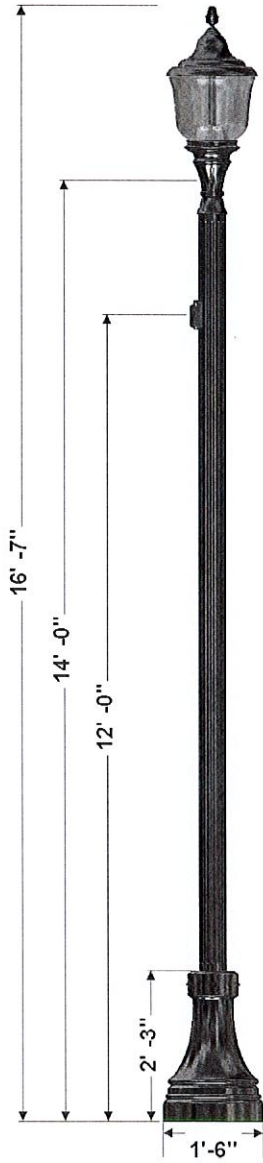
Customer Signature:

Drawing #53630

Job Location: WESTON

Date: 2024/07/19

1 of 2



Catalog Number: PT-D650SRLED-5P-24L30T3-MDL018-A / 6214FP5.188 / GFI-LPIUC / BKT



**REQUESTED QUANTITY**

6

**PART NUMBER**

PT-D650SRLED-5P-24L30T3-MDL018-A/BKT

**QUOTATION DATE**

07/19/2024

**EXPIRATION DATE**

08/18/2024

**ESTIMATED LEAD TIME**

10-12 weeks

**AGENCY**

Robert S. Kimball Associates

**QUOTED BY**

adam@rskinc.com

**TERMS**

Quoted price is based on requested quantity, full freight allowed and pre-paid for ONE (1) standard shipment for orders more than \$7,500. Contact factory for additional freight rates. Standard shipment is van delivery on aluminum poles and fixtures; flatbed on steel poles. Requests for RUSH delivery, residential delivery, lift gate, driver assistance or forklift unload will incur additional charges.

Order Approval: All orders are subject to credit review and approval. Custom orders, vaguely detailed or unclear orders are required by Sternberg to have the specifier approve, sign and return Sternberg's submittal drawing prior to production. Lead times quoted exclude the order approval process.

Price good until expiration date. Hold for release orders expire in 6 months. Screw-in lamps will not be provided by factory.

All quotes subject to standard Terms & Conditions. See Sternberg website for details. We reserve the right to correct any typographical errors.

Cancellation of RELEASED Purchase Orders are subject to minimum 50% cancellation fee. All quotes are in USD. Canadian customers must remit funds to Sternberg via bank wire transfer.



# Sternberg Lighting

ESTABLISHED 1923 / EMPLOYEE OWNED

GENESIS  Product Configurator

Catalog Number: 3801LED-1L30TS-MDL07/BKT	Type:
--	-------

Customer Approval: \_\_\_\_\_

Conceptual assembly drawing, subject to Engineering verification by factory.

Signature \_\_\_\_\_

Date \_\_\_\_\_

### **BOLLARD: 3801**

The 3801 Leesburg is a traditional bollard with a fluted bell-shaped base and removable cap. The lit bollard includes 14 vertical slots and an internal white acrylic lens which creates uniform illumination with a high level of visual comfort. The bollard shall be UL listed in US and Canada.

Model: 3801LED Lighted Bollard (LED)

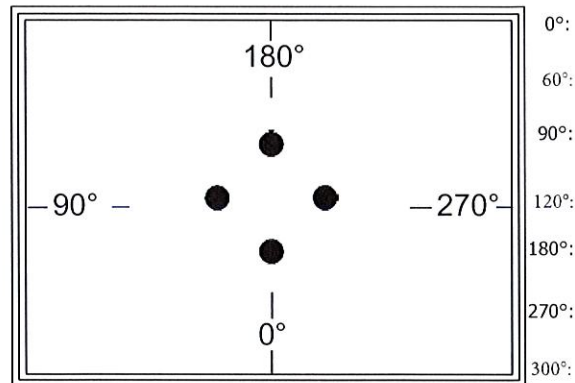
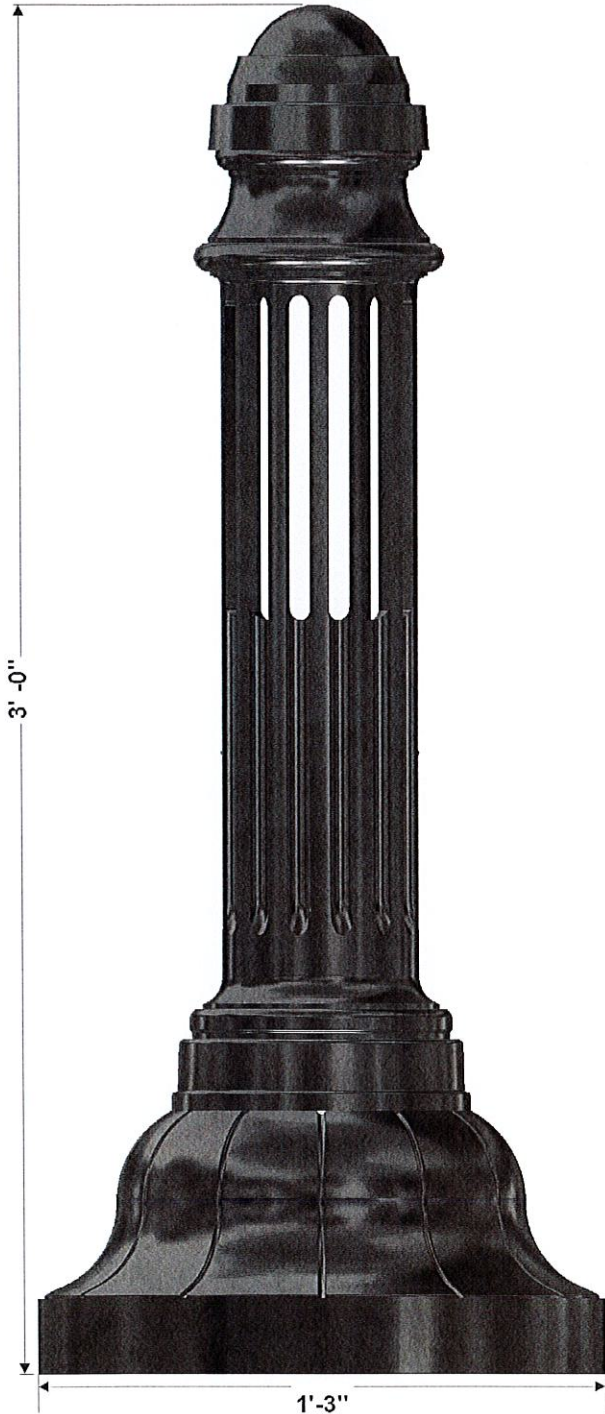
### **LIGHT SOURCE: -1L30TS-MDL07**

Light Source: 1 LED, 3000K Color Temp, Symmetric Distribution (-1L30TS)

Voltage: MDL07 (120V-277V, 700mA Driver) (-MDL07)

### **FINISH: /BKT**

Assembly shall be powder coated to Black Textured finish. Prior to coating, the assembly shall be chemically cleaned and etched in a 5-stage washing system which includes alkaline cleaning, rinsing, phosphoric etching, reverse osmosis water rinsing, and non-chrome sealing to ensure corrosion resistance.



**Bolt Info:** (4) 3/4" Diameter Anchor Bolts, 7" Bolt Circle, Diamond Pattern.

**\*\*Note:** If bollard is quick-release (-QR), omit anchor bolts.

**Access Door Orientation:**

**Street Side Orientation:**

Rev	Description	By	Date	Job Name:			
A				Job Location:			
B				Drawing No. 53633			Checked Date:
C				Drawn By:	Drawn Date:	Checked By:	
D							
E							



Robert S Kimball Assoc Inc  
 One Cantley Drive Suite 1  
 Charleston WV 25314  
 Phone: (304) 346-2005  
 Fax: (304) 346-4241  
 www.rskinc.com

# Quote

RSK24-17518-1  
 From: Robert Kimball  
 Date: Jul 22, 2024

**Project** CITY OF WESTON REVISION #1  
**Location** WESTON WV  
**Quote** RSK24-17518-1  
**For**

**To:** CITY MANAGER NATE STANSBERRY

QTY	Type	MFG	Part	Price	UQ	ExtPrice
4	POLE/FIXT	STERNBERG	PT-D650SRLED-5P-24L30T3-MDL018-A/6214FP5-.188/GFI-LPIUC/BKT	\$3,431.65		\$13,726.60
<b>Total for: POLE AND FIXTURE ASSEMBLY W/GFCI</b>						<b>\$13,726.60</b>
4	BOLLARD	STERNBERG	3801LED-1L30T5-MDL07/BKT	\$1,257.75		\$5,031.00
<b>Total for: BOLLARD FIXTURES</b>						<b>\$5,031.00</b>
6	REPL.FIXTURES	STERNBERG	PT-D650SRLED-5P-24L30T3-MDL018-A/BKT	\$1,458.60		\$8,751.60
<b>Total for: REPLACEMENT FIXTURES ONLY TO MOUNT ON 5"</b>						<b>\$8,751.60</b>
1	BANNER	STERNBERG	DBL/BA	\$275.00		\$275.00
<b>Total for: BANNER ARMS DOUBLE</b>						<b>\$275.00</b>
1	FLAG	STERNBERG	FH CAST ALUMINUM FLAG HOLDER FOR 1" DIAMETER FLAG POLE	\$145.00		\$145.00
Note	<i>ALL MATERIAL FREIGHT ALLOWED</i>					
Note	<i>ALLOW 10-12 WEEKS LEAD TIME / AFTER APPROVAL ANCHOR BOLTS CAN SHIP 1-2 WEEKS</i>					
<b>Total for: FLAG HOLDER</b>						<b>\$145.00</b>

**Terms and conditions of sale:**  
 EMAIL ORDERS TO: ORDERS@RSKINC.COM

Counts are not guaranteed unless noted-please verify before ordering.  
 Unless noted, lamps are not included.  
 Prices subject to correction due to stenographic error.  
 Subject to final acceptance by RSK and manufacturer.  
 Quotation invalid if quantities are changed or deleted.  
 Hardware not included unless noted.  
 Taxes are not included in quoted prices unless noted.  
 Regardless of project location, material must ship within our territory or prices are null & void.  
 Voltages & ceiling types must be verified before release.  
 Unless prior written authorization is given, only one release per project will be accepted.  
 Lead times vary per mfr & date entered-please contact our office for current lead times.  
 Back charges for any reason will not be accepted without written approval from RSK & factory.



Robert S Kimball Assoc Inc  
One Cantley Drive Suite 1  
Charleston WV 25314  
Phone: (304) 346-2005  
Fax: (304) 346-4241  
[www.rskinc.com](http://www.rskinc.com)

## Quote

**RSK24-17518-1**

From: Robert Kimball

Date: Jul 22, 2024

"Made to Order" items are non-cancellable and non-returnable.

Some manufacturers require a deposit prior to order entry or production.

COOPER LIGHTING DOES NOT WARRANT ANY DAMAGES (SIGNED OR CONCEALED)  
REPORTED AFTER 90 DAYS FROM DATE OF SHIPMENT.

# Demo Bid Comparison 7-19-24

	ENNUCLEAN	Smokey Joe	RELLMAN	ASTER	
232 High st	20,058. <sup>00</sup>	21,075. <sup>00</sup>	12,250. <sup>00</sup>	6,000. <sup>00</sup>	
254 High st	15,422. <sup>25</sup>	15,325. <sup>00</sup>	10,750. <sup>00</sup>	6,000. <sup>00</sup>	
256 High st	16,791. <sup>00</sup>	16,825. <sup>00</sup>	12,580. <sup>00</sup>	6,000. <sup>00</sup>	
258 High st	22,755. <sup>99</sup>	19,850. <sup>00</sup>	14,850. <sup>00</sup>	6,000. <sup>00</sup>	



**BID SHEET  
CITY OF WESTON, WV  
Demolition of Vacant Structures**

**PRICING VALID FOR 90 DAYS AFTER AWARD OF BID**

**Bidders should attach all required documents as detailed in the Request for Bids and Bid Specifications to this form as their submittal. Bids missing the required documents shall be considered unresponsive.**

**Bidders declining to bid specific properties shall mark them as NO BID.**

<b>Address</b>	<b>Demolition</b>	<b>Material Removal</b>	<b>Fill</b>	<b>Reclamation</b>	<b>Total</b>
232 High St.	\$4,500.00	\$500.00	\$500.00	\$500.00	\$6,000.00

**The undersigned hereby states that he/she read and understands and agrees to the accompanying, Request for Bids, Specifications and Bid Sheet and submits their quotation accordingly.**

**Contractor** Aster Offield Services, Inc. **Phone** 740-312-4711

**WV Contractors License Number** WV058946

**Address** 206 22nd Street Bellaire, OH 43906

**Licensed Asbestos Supervisor** Michael Winland

**Name and Title of Agent** Michael Winland, President

**Signature of Authorized Agent**  **Date** 07/16/24

**City of Weston (Bid is accepted once approved by Council and an authorized representative of the City signs below)**

**Name and Title** \_\_\_\_\_

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**The City reserves the right to reject any bid received, to negotiate with any qualified source, to waive any formality and any technicalities or to cancel this request for bid in part or in its entirety if in the interest of the City. This solicitation of bid is not a formal contract for work to be performed. The City also reserves the right to add or subtract from the quantities of work within reason and not negotiate a change in price.**


**BID SHEET  
CITY OF WESTON, WV  
Demolition of Vacant Structures**

**PRICING VALID FOR 90 DAYS AFTER AWARD OF BID**

Bidders should attach all required documents as detailed in the Request for Bids and Bid Specifications to this form as their submittal. Bids missing the required documents shall be considered unresponsive. Bidders declining to bid specific properties shall mark them as NO BID.

Address	Demolition	Material Removal	Fill	Reclamation	Total
254 High St	\$4,500.00	\$500.00	\$500.00	\$500.00	\$6,000.00

The undersigned hereby states that he/she read and understands and agrees to the accompanying, Request for Bids, Specifications and Bid Sheet and submits their quotation accordingly.

Contractor Aster Oilfield Services, Inc. Phone 740-312-4711  
 WV Contractors License Number WV058946  
 Address 206 22nd Street Bellaire, OH 43906  
 Licensed Asbestos Supervisor Michael Winland  
 Name and Title of Agent Michael Winland, President  
 Signature of Authorized Agent  Date 07/16/24

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256 high St	\$4,500.00	\$500.00	\$500.00	\$500.00	\$6,000.00

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Address	Demolition	Material Removal	Fill	Reclamation	Total
258 High St	\$4,500.00	\$500.00	\$500.00	\$500.00	\$6,000.00

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 WV Contractors License Number WV058946  
 Address 206 22nd Street Bellaire, OH 43906  
 Licensed Asbestos Supervisor Michael Winland  
 Name and Title of Agent Michael Winland, President  
 Signature of Authorized Agent  Date 07/16/24

City of Weston (Bid is accepted once approved by Council and an authorized representative of the City signs below)

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**CITY OF WESTON, WV**  
**Demolition of Vacant Structures**

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Bidders declining to bid specific properties shall mark them as NO BID.

Address	Demolition	Material Removal	Fill	Reclamation	Total
256 high St	5000	5,050	4550	2191.00	16,791

The undersigned hereby states that he/she read and understands and agrees to the accompanying, Request for Bids, Specifications and Bid Sheet and submits their quotation accordingly.

Contractor Enviroclean Phone 304-623-6770

WV Contractors License Number WV052655

Address 801 N 4th St, Clarksburg WV 26301

Licensed Asbestos Supervisor David Myers

Name and Title of Agent Mark Osborne General Mgr

Signature of Authorized Agent [Signature] Date 7/16/24

City of Weston (Bid is accepted once approved by Council and an authorized representative of the City signs below)

Name and Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

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Bidders declining to bid specific properties shall mark them as NO BID.

Address	Demolition	Material Removal	Fill	Reclamation	Total
254 High St	4,187.50	4,468.75	3,900.00	2,866.00	15,422.25

The undersigned hereby states that he/she read and understands and agrees to the accompanying, Request for Bids, Specifications and Bid Sheet and submits their quotation accordingly.

Contractor Enviroclean Phone 304-623-6770

WV Contractors License Number WV052655

Address 801 N 4th St, Clarksburg WV 26301

Licensed Asbestos Supervisor David Myers

Name and Title of Agent Mark Osborne General Mgr

Signature of Authorized Agent [Signature] Date 2/16/24

City of Weston (Bid is accepted once approved by Council and an authorized representative of the City signs below)

Name and Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

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CITY OF WESTON, WV  
Demolition of Vacant Structures**

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Bidders declining to bid specific properties shall mark them as NO BID.

Address	Demolition	Material Removal	Fill	Reclamation	Total
232 High St.	6208	5750	5900	2200	20,058

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Contractor Enviroclean Phone 304-623-6770

WV Contractors License Number WV052655

Address 801 N 4th St, Clarksburg WV 26301

Licensed Asbestos Supervisor David Myers

Name and Title of Agent Mark Osborne General Mgr

Signature of Authorized Agent [Signature] Date 7/16/24

City of Weston (Bid is accepted once approved by Council and an authorized representative of the City signs below)

Name and Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

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**CITY OF WESTON, WV**  
**Demolition of Vacant Structures**

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Bidders declining to bid specific properties shall mark them as NO BID.

Address	Demolition	Material Removal	Fill	Reclamation	Total
258 High St	8,093.75	5,873.12	5,873.12	2,916.00	22,755.99

The undersigned hereby states that he/she read and understands and agrees to the accompanying, Request for Bids, Specifications and Bid Sheet and submits their quotation accordingly.

Contractor Envirodean Phone 304-623-6770

WV Contractors License Number WV 052655

Address 801 N 4th St, Clarksburg WV 26301

Licensed Asbestos Supervisor David Myers

Name and Title of Agent Mark Osborne General Manager

Signature of Authorized Agent Mark Osborne Date 7/16/24

City of Weston (Bid is accepted once approved by Council and an authorized representative of the City signs below)

Name and Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

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**CITY OF WESTON, WV**  
**Demolition of Vacant Structures**

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Address	Demolition	Material Removal	Fill	Reclamation	Total
232 High St.	200 <sup>00</sup>	6585.00	2500 <sup>00</sup>	2790 <sup>00</sup>	21,075.00

The undersigned hereby states that he/she read and understands and agrees to the accompanying, Request for Bids, Specifications and Bid Sheet and submits their quotation accordingly.

Contractor SMOLLEY JOE ENTERPRISES Phone 304 476 0698  
 WV Contractors License Number WV 062397  
 Address 246 SANDORS LANE BOVERLY WV 26253  
 Licensed Asbestos Supervisor JOE M WEESE  
 Name and Title of Agent JOE M WEESE OWNER/PRESIDENT  
 Signature of Authorized Agent Joe M Weese Date 7/17/24

City of Weston (Bid is accepted once approved by Council and an authorized representative of the City signs below)

Name and Title \_\_\_\_\_  
 Signature \_\_\_\_\_ Date \_\_\_\_\_

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CITY OF WESTON, WV  
Demolition of Vacant Structures**

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Bidders declining to bid specific properties shall mark them as NO BID.

Address	Demolition	Material Removal	Fill	Reclamation	Total
254 High St	7125. <sup>00</sup>	3100. <sup>00</sup>	2000. <sup>00</sup>	3100. <sup>00</sup>	15,325. <sup>00</sup>

The undersigned hereby states that he/she read and understands and agrees to the accompanying, Request for Bids, Specifications and Bid Sheet and submits their quotation accordingly.

Contractor Smoky Joe Enterprises Phone 304-476-0698

WV Contractors License Number WV 062392

Address 246 Sandler Lane Beverly WV 26253

Licensed Asbestos Supervisor Joe M Weese

Name and Title of Agent Joe M Weese owner/President

Signature of Authorized Agent Joe M Weese Date 7/17/24

City of Weston (Bid is accepted once approved by Council and an authorized representative of the City signs below)

Name and Title \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

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**CITY OF WESTON, WV**  
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Address	Demolition	Material Removal	Fill	Reclamation	Total
256 high St	8800.00	3710.00	1575.00	3100.00	10,825.00

The undersigned hereby states that he/she read and understands and agrees to the accompanying, Request for Bids, Specifications and Bid Sheet and submits their quotation accordingly.

Contractor Smoky Joe Enterprises Phone 304 476 0698  
 WV Contractors License Number WV 062392  
 Address 246 Sanders lane Beverly WV 26253  
 Licensed Asbestos Supervisor Joe M Weese  
 Name and Title of Agent Joe M Weese owner/President  
 Signature of Authorized Agent Joe M Weese Date 7/17/24

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Name and Title \_\_\_\_\_  
 Signature \_\_\_\_\_ Date \_\_\_\_\_

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**CITY OF WESTON, WV**  
**Demolition of Vacant Structures**

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Address	Demolition	Material Removal	Fill	Reclamation	Total
258 High St	8550.00	5800.00	1500.00	3000.00	18,850.00

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 WV Contractors License Number WV 062392  
 Address 246 Sandor Lane Beverly WV 26253  
 Licensed Asbestos Supervisor Joe M Wese  
 Name and Title of Agent Joe M Wese owner/President  
 Signature of Authorized Agent Joe M Wese Date 7-17-24

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**CITY OF WESTON, WV**  
**Demolition of Vacant Structures**

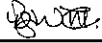
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Bidders declining to bid specific properties shall mark them as NO BID.

Address	Demolition	Material Removal	Fill	Reclamation	Total
232 High St.	\$6,950	\$2,900	\$1,550	\$850	\$12,250.00

The undersigned hereby states that he/she read and understands and agrees to the accompanying, Request for Bids, Specifications and Bid Sheet and submits their quotation accordingly.

Contractor Reclaim Company LLC Phone 304-366-7070  
 WV Contractors License Number WV-042918  
 Address 200, 8th street, Fairmont, WV-26554  
 Licensed Asbestos Supervisor Jason Frazier  
 Name and Title of Agent Robert J Williams III/ President  
 Signature of Authorized Agent  Date 7/17/2024

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Name and Title \_\_\_\_\_  
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Bidders declining to bid specific properties shall mark them as NO BID.

Address	Demolition	Material Removal	Fill	Reclamation	Total
254 High St	\$6,450	\$2,200	\$1,250	\$850	\$10,750.00

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Contractor Reclaim Company LLC Phone 304-366-7070  
 WV Contractors License Number WV-042918  
 Address 200, 8th street, Fairmont, WV-26554  
 Licensed Asbestos Supervisor Jason Frazier  
 Name and Title of Agent Robert J Williams III/ President  
 Signature of Authorized Agent  Date 7/17/2024

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**Demolition of Vacant Structures**


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Bidders declining to bid specific properties shall mark them as NO BID.

Address	Demolition	Material Removal	Fill	Reclamation	Total
256 High St.	\$7,280	\$2,900	\$1,550	\$850	\$12,580.00

The undersigned hereby states that he/she read and understands and agrees to the accompanying, Request for Bids, Specifications and Bid Sheet and submits their quotation accordingly.

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 Licensed Asbestos Supervisor Jason Frazier  
 Name and Title of Agent Robert J Williams III/ President  
 Signature of Authorized Agent  Date 7/17/2024

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Bidders declining to bid specific properties shall mark them as NO BID.

Address	Demolition	Material Removal	Fill	Reclamation	Total
258 High St	\$7,950	\$3,380	\$1,850	\$1,670	\$14,850.00

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Contractor Reclaim Company LLC Phone 304-366-7070

WV Contractors License Number WV-042918

Address 200, 8th street, Fairmont, WV-26554

Licensed Asbestos Supervisor Jason Frazier

Name and Title of Agent Robert J Williams III/ President

Signature of Authorized Agent  Date 7/17/2024

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West Virginia Department of  
**ARTS, CULTURE  
AND HISTORY**

The Culture Center  
1900 Kanawha Blvd., E.  
Charleston, WV 25305-0300

Randall Reid-Smith, Cabinet Secretary  
Phone 304.558.0220 • www.wvculture.org  
Fax 304.558.2779 • TDD 304.558.3562  
ETC/AA Employee

July 17, 2024

City of Weston  
Attn: Marty Lewis  
1102 W 2<sup>nd</sup> Street  
Weston, WV 26452

Dear Marty,

I am pleased to announce that the West Virginia Archives and History Commission has approved a September 11, 2024, Day of Service & Remembrance grant of \$10,000. The grant award is to be used for the Old Hill Cemetery as described below:

Grant Amount:	\$10,000
Required Matching Funds:	\$0.00
Beginning Date:	August 1, 2024
Ending Date:	July 31, 2025

Project Description: Clean up days and rehabilitation

Enclosed is your grant contract. Please review, sign (by July 31, 2024), and have notarized prior to returning it to SHPO. Your Grant Monitor will be Meredith Dreistadt.

This funding is available from Volunteer West Virginia and is subject to SHPO grant requirements. These responsibilities were explained during the virtual meeting on May 17, 2024.

If you have any questions, please contact Christy Moore, Grants Coordinator, at 304-558-0240, ext. 720 or via email at [christina.j.moore@wv.gov](mailto:christina.j.moore@wv.gov). We look forward to working with you on this grant and its successful completion.

Sincerely,

Randall Reid-Smith  
State Historic Preservation Officer

RRS/cjm

---

I have read the awards letter and agree with its contents.

Signed: Kim Harmon Edwards Date: 07/23/24

Project Name: ARNOLD "OLD HILL" CEMETERY

Project Coordinator: MARTY LEWIS

Email Address: mlewis@CITYOFWESTONWV.COM

Phone: 304-269-6141

West Virginia  
Division of Finance and Administration  
For and on behalf of  
The Department of Arts, Culture and History

# CONTRACT

## 9/11 Day of Service & Remembrance

This AGREEMENT is made, this the 23<sup>rd</sup> day of July, 2024 by and between

City of Weston

hereinafter referred to as the grantee, and the STATE OF WEST VIRGINIA, DEPARTMENT OF FINANCE AND ADMINISTRATION on behalf of the West Virginia Department of Arts, Culture and History.

WITNESSETH, THAT WHEREAS, the Department of Arts, Culture and History of the State of West Virginia is expressly authorized by Article 1, Chapter 29 of the Code of West Virginia, one Thousand Nine Hundred Thirty-One, as amended, to enter into agreements with responsible private historical, archaeological, architectural, or cultural associations, foundations, or similar organizations for the purpose of carrying out its purposes, and

WHEREAS, the Volunteer West Virginia has appropriated money to be granted by the State Historic Preservation Office to organizations or individuals participating in historic preservation projects, and

WHEREAS, the grantee desires to sponsor a project to be known as Old Hill Cemetery, as described in Attachment I, and

WHEREAS, the Archives and History Commission on June 13, 2024, approved a grant of \$10,000 to the grantee for the project described above,

NOW, THEREFORE, in consideration of the foregoing, the parties agree as follows:

1. The Department of Arts, Culture and History hereby agrees to GRANT to the grantee the sum of \$10,000 toward the total estimated cost of \$20,015 for said project.

(a) To be eligible for payments, the grantee must maintain and submit documentation, as required in the Subgrant Management Manual, to the State Historic Preservation Office showing the amounts of payment requested and describing the portion of the project for which the funds are requested.

(b) The Department of Arts, Culture and History only agrees to transfer funds to the grantee for expenditures which are in compliance with the terms and conditions of this agreement and the National Register Programs Guideline, NPS-49, of the Department of the Interior, National Park Service.

2. The grantee certifies that it has matching capability and agrees:

(a) The requirements of the Historic Preservation Office Subgrant Management Manual shall apply to this award;

(b) That it will substantially comply with State competitive bidding and use acceptable purchasing procedures as defined in the Subgrant Management Manual for construction or renovation projects over \$2,000;

(c) That it will furnish its share of the total cost of the project;

(d) That it will execute the project in compliance with the established policies, procedures, and regulations of the Department of the Interior, National Park Service, including the National Register Programs Guidelines, NPS-49;

(e) That it will disburse such funds only for authorized purposes in connection with said project;

(f) That it will maintain accurate records in accordance with generally accepted accounting principles and procedures, in connections with the project;

(g) That it will not be reimbursed for any expenditure which does not conform to the terms and conditions of this agreement or the Final Products do not meet Secretary of the Interior's Standards;

(h) The grantee must receive prior approval from the State Historic Preservation Office for all amendments to the scope of work, products, budget, or reporting requirements;

(i) That it will comply with either the Single Audit Act of 1984 OMB Circular A-133 for state or local governments or the audit requirements of OMB Circular A-110 for universities and nonprofit organizations;

(j) If funded, publications or audio-visual material must receive prior approval from the State Historic Preservation Office. Five copies of any publications that is a result of the grant must be submitted to the State Historic Preservation Office. Grantee agrees to credit the West Virginia Department of Arts, Culture and History and the Federal Preservation Grant Program by using the following wording:

"The activity that is the subject of this (type of publication) has been financed (in part/entirely) with Federal funds from the National Park Service, Department of the Interior, and administered by the West Virginia Department of Arts, Culture and History."

The publication or audio visual should also contain the Equal Opportunity statement as follows:  
"The program receives Federal funds from the National Park Service. Regulations of the U.S. Department of the Interior strictly prohibit unlawful discrimination departmental Federally Assisted Programs on the basis of race, color, national origin, age or handicap. Any person who believes he or she as been discriminated against in any program, activity, or facility operated by a recipient of Federal assistance should write to: Office of Equal Opportunity, U.S. Department of the Interior, National Park Service, 1849 C Street, N.W., Washington, D.C. 20240.

(k) The grantee must submit progress reports and financial reports as required in the subgrant management manual;

(l) The grantee shall submit a final project report containing all information as required in the Subgrant Management Manual.

(m) That (1) it will conform to labor standards established by the West Virginia Department of Labor on projects which are financed in whole or in part by grant without subsequent deduction or rebate on any account, and (2) that it will conform to provision of 18 USC 1913 regarding the use of Federal funds of lobbying activities;

(n) That it will comply with Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act;

(o) That it will conform with Title VI of the Civil Rights Act of 1964, that strictly prohibits unlawful discrimination in federally-assisted programs on the basis of race, color, and/or national origin;

(p) That it will provide to the Department evidence of compliance with Federal Procurement Standards as enumerated in 43 CFR 12, Subpart C, Uniform Administrative Requirements for grants to state and local governments, effective October 1, 1988;

(q) That it will complete the project in accordance with Attachment I of the contract;

(r) That the project will be performed and products produced in compliance with the Secretary of the Interior's Standards for Rehabilitation ;

(s) In addition to the terms detailed in this agreement, all Federal requirements governing grants (Office of Management and Budget Circulars A-87 or A-122, 43 CFR 12, Subpart C or A-110, and A-128 or A-133) are applicable.

(t) All contracts and subgrants for construction or repair shall include a provision of compliance with the Copeland "Anti-Kickback" Act (18 USC 874) as supplemented in Department of labor regulations (29 CFR Part 3). This Act provides that each contractor or subgrantee shall be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The grantee shall report all suspected or reported violations to the National Park Service;

(u) A project identification sign must be displayed in a prominent location at each project site while project work is in progress. The sign must identify the project and the Department of Arts, Culture and History and the Department of the Interior, National Park Service grant support.

3. It is the understanding of all parties to this contract, that the Department of Arts, Culture and History by joining in this contract, does not pledge or promise to pledge the assets of the State of West Virginia, does not promise to pay any part of the contract sum provided for in this agreement from monies of the Treasury of the State of West Virginia except such monies as shall be appropriated by the West Virginia Legislature.
4. This contract may be terminated with the consent of both parties or by either party because of non-performance by the other.

This provision shall include, but not be limited to, the following: employment, upgrading, demotion or transfer, recruitment or recruitment advertising, layoff or termination, rate of pay or other forms of compensation, and selection for training including apprenticeship. The grantee shall insert a similar provision in all subcontracts for activities covered by this contract. Programs funded by the Department of Arts, Culture and History strictly prohibit unlawful discrimination in state-assisted programs on the basis of race, color and/or national origin.

IN WITNESS WHEREOF, City of Weston and the Department of Arts, Culture and History, have caused this instrument to be executed by their duly authorized representatives.

GRANTEE: City of Weston

BY: Kim Harmon-Edwards

STATE OF WEST VIRGINIA

COUNTY OF Lewis TO-WIT

I, Judith G. Piercy, a Notary Public in and for said County and State hereto annexed, bearing date the 23rd day of July, 2024, has this day acknowledged the name before me in my said County, to be his act and deed.

Given under my hand this 23rd day of July 2024.

My Commission expires

Judith G. Piercy  
Notary Public



OFFICIAL SEAL  
NOTARY PUBLIC  
STATE OF WEST VIRGINIA  
JUDITH G. PIERCY  
326 Riverside Drive  
Weston, WV 26452  
My Commission Expires May 18, 2027

**The Department of Arts, Culture and History**

BY: \_\_\_\_\_  
Historic Preservation Office

DEPARTMENT OF ADMINISTRATION  
STATE OF WEST VIRGINIA ACTING BY  
AND THROUGH IT'S PURCHASING DIVISION

BY: \_\_\_\_\_ BY: \_\_\_\_\_  
Commissioner Purchasing Director

Approved as to form the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

BY: \_\_\_\_\_  
Assistant Attorney General

**ATTACHMENT I**

**PROJECT NAME:** Old Hill Cemetery  
**SUBGRANTEE:** CITY OF WESTON  
102 W 2ND ST  
WESTON, WV 26452-1601  
**BEGINNING DATE:** August 1, 2024  
**ENDING DATE:** July 31, 2025

**DETAILED SCOPE OF WORK:** Clean up days and rehabilitation.

**All work must adhere to the Secretary of the Interior's Standards for Rehabilitation. All work must be approved by the WV SHPO prior to initiation of construction activity. Any work conducted without prior approval may risk cancellation of funding. All purchasing requirements must be followed.**

**NON-FEDERAL MATCHING SHARE**

**DONOR:** City of Weston  
**SOURCE:**  
**KIND:** Cash  
**AMOUNT:** \$10,015

**TOTAL GRANT AMOUNT: \$10,000**  
**TOTAL GRANT PROJECT ESTIMATE: \$20,015**

**Ordinance 2024-06 Vacate City Alley Within Gould Addition in Shadybrook**

WHEREAS, WV Code §8-12-5(1) allows municipalities to vacate city alleys;

WHEREAS, the Common Council has received a Petition to Vacate an alley that is believed to be located within the Gould Addition area of Shadybrook;

WHEREAS, there is reasonable belief that an alley exists, at least on paper, between the follows parcels of land:

**Parcel 1:** Lot 36 Gould Addn Sec 3 –Shadybrook as found in Deed Book 80 Page 349; said Deed Book is located in the Office of the County Clerk of Lewis County

**Parcel 2:** 0.22 AC Gould Addition as found in Deed Book 664 Page 770; said Deed Book is located in the Office of the County Clerk of Lewis County; this being property that was carved from Lots 29, 30, 41 of Gould Addition as identified on a Plat Map located in Deed Book 80 Page 349, also located in the Office of the County Clerk of Lewis County

**Parcel 3:** PT Lots 30-31 Gould Addn as found in Deed Book 380 Page 351 and further identified as lots 30 and 31 on a Plat Map located in Deed Book 83 Page 442; these Deed Books are located in the Office of the County Clerk of Lewis County

WHEREAS, the presumed width of said alley is 12 feet;

WHEREAS, the City of Weston does not use, and has not used for some time, if ever, any particular alley in the area identified above;

WHEREAS, the City of Weston now vacates said 12 foot alley, and dividing the alley down the middle, giving 6’ of the alley to property owners on either side of the alley;

In the event any portion of this Ordinance is defective, the remaining portions shall remain in full force and effect.

First Reading \_\_\_\_\_

Second Reading \_\_\_\_\_

\_\_\_\_\_  
Kim Harrison-Edwards, Mayor

\_\_\_\_\_  
Judy Piercy, City Clerk