FINANCIAL STATEMENT OF
SUMMERS COUNTY, WEST VIRGINIA
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SUMMERS COUNTY, WEST VIRGINIA
SCHEDULE OF FUNDS INCLUDED IN REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

GOVERNMENTAL FUND TYPES

MAJOR FUNDS

General
Coal Severance Tax
Emergency 911
Assessor's Valuation

NONMAJOR FUNDS

Special Revenue Funds

General School
Magistrate Court
Worthless Check
Home Confinement
Dog and Kennel
Fiduciary Supervisor
Prosecuting Attorney Forfeiture
Concealed Weapons
Sheriff Asset Forfeiture
Fire Service Fee
Planning Commission
Community Corrections
Meadow Creek Sewer
Farmland Protection
Covid 19
E911 Building

SUMMERS COUNTY, WEST VIRGINIA
SCHEDULE OF FUNDS INCLUDED IN REPORT (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2020

FIDUCIARY FUND TYPE

Agency Funds

State
School
Municipal
Other Agency

DISCRETELY PRESENTED COMPONENT UNITS

Board of Health
Farmland Protection
Public Library

BLENDED COMPONENT UNIT

Building Commission

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FOR THE FISCAL YEAR ENDED JUNE 30, 2020

SUMMERS COUNTY, WEST VIRGINIA
COUNTY OFFICIALS
For the Fiscal Year Ended June 30, 2020

OFFICE	NAME	TERM
	<u>Elective</u>	
County Commission:	Bill Lightner	01-01-15 / 12-31-20
	Jack Woodrum	01-01-17 / 12-31-22
	Tony Williams	01-01-19 / 12-31-24
Clerk of the County Commission:	Mary Beth Merritt	01-01-17 / 12-31-22
Clerk of the Circuit Court:	Stacy D. Ford	01-01-18 / 12-31-22
Sheriff:	Garry Wheeler	01-01-17 / 12-31-20
Prosecuting Attorney:	Kristin Cook	01-01-17 / 12-31-20
Assessor:	Gregory Vandall	01-01-17 / 12-31-20

SUMMERS COUNTY, WEST VIRGINIA
STATEMENT OF NET POSITION
June 30, 2020

	Primary Government	Component Units		
	Governmental Activities	Board of Health	Farmland Protection	Public Library
ASSETS				
Current assets:				
Cash and cash equivalents	$ 2,002,928	$ 182,877	$ 3,797	$ 73,610
Receivables:				
Taxes	132,892	--	--	--
Accounts	58,645	116,359	--	--
Inventory, at cost	--	2,500	--	--
Prepaid expenses	--	12,713	--	4,284
Total current assets	2,194,465	314,449	3,797	77,894
Restricted assets:				
Capital assets:				
Nondepreciable:				
Land	138,900	--	--	--
Depreciable:				
Buildings	4,995,524	--	--	--
Machinery and equipment	1,325,013	34,446	--	917,915
Less: accumulated depreciation	(3,527,651)	--	--	(497,181)
Total noncurrent assets	2,931,786	34,446	--	420,734
Total assets	5,126,251	348,895	3,797	498,628
DEFERRED OUTFLOWS				
Deferred outflows of resources related to pensions	229,536	--	--	23,297
Deferred outflows of resources related to OPEB	75,707	--	--	--
Total deferred outflows of resources	305,243	--	--	23,297
LIABILITIES				
Current liabilities payable from current assets:				
Accounts payable	118,662	--	--	12,055
Payroll payable	81,410	--	--	--
OPEB payable	--	--	--	119,060
Noncurrent liabilities:				
Notes payable - due within one year	137,838	--	--	--
Notes payable - due in more than one year	86,431	--	--	--
Leases payable - due within one year	33,091	--	--	--
Leases payable - due in more than one year	53,699	--	--	--
Compensated absences payable	37,849	--	--	503
Net pension liability	302,019	--	--	26,373
Net OPEB liability	530,528	--	--	--
Total liabilities	1,381,527	--	--	157,991
DEFERRED INFLOWS				
Deferred inflows of resources related to OPEB	246,454	--	--	--
Deferred inflows of resources related to pensions	209,643	--	--	21,646
Total deferred inflows of resources	456,097	--	--	21,646
NET POSITION				
Invested in capital assets, net of related debt	2,620,727	34,446	--	420,734
Unrestricted	973,143	314,449	3,797	(78,446)
Total net position	$ 3,593,870	$ 348,895	$ 3,797	$ 342,288

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

SUMMERS COUNTY, WEST VIRGINIA
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2020

		Program Revenues		Net (Expense) Revenues and Changes in Net Position			
				Primary Government	Component Units		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Board of Health	Farmland Protection	Public Library
Functions / Programs							
Primary government:							
Governmental activities:							
General government	$ 2,220,295	$ 1,362,142	$ 31,213	$ (800,511)			
Public safety	1,387,507	--	109,411	(1,278,096)			
Health and sanitation	399	--	12,796	12,397			
Culture and recreation	249,588	--	8,010	(241,578)			
Capital projects	193,427	--	--	(193,427)			
Total governmental activities	4,051,216	1,362,142	161,430	(2,501,215)			
Total primary government	$ 4,051,216	$ 1,362,142	$ 161,430	(2,501,215)			
Component units:							
Board of Health	274,656	167,386	136,634	--	$ 29,364	$ --	$ --
Farmland Protection	8,768	7,000	--	--	--	(1,768)	--
Public Library	256,554	64,564	130,226	--	--	--	(61,764)
Total component units	$ 539,978	$ 238,950	$ 266,860	--	29,364	(1,768)	(61,764)
General revenues:							
Ad valorem property taxes				2,520,724	--	--	--
Alcoholic beverages tax				1,031	--	--	--
Hotel occupancy tax				171,839	--	--	--
Animal tax				2,641	--	--	--
Gas and oil severance tax				30,523	--	--	--
Other taxes				211,862	--	--	--
Coal severance tax				35,128	--	--	--
Licenses and permits				20,027	--	--	--
Unrestricted investment earnings				1,807	--	--	59,698
Refunds				17,414	1,474	--	--
Reimbursement				16,545	--	--	--
Miscellaneous				277,690	25	--	3,141
Total general revenues				3,307,231	1,499	--	62,839
Change in net assets				806,016	30,863	(1,768)	1,075
Net position - beginning				2,787,854	318,032	5,565	341,213
Net position - ending				$ 3,593,870	$ 348,895	$ 3,797	$ 342,288

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

SUMMERS COUNTY, WEST VIRGINIA
BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2020

	General	Coal Severance Tax	Emergency 911	Assessor's Valuation	Other Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Current:						
Cash and cash equivalents	$ 639,284	$ 10,903	$ 546,177	$ 322,871	$ 483,693	$ 2,002,928
Receivables:						
Taxes	132,892	- -	- -	- -	- -	132,892
Accounts	58,645	- -	- -	- -	- -	58,645
Total assets	$ 830,821	$ 10,903	$ 546,177	$ 322,871	$ 483,693	$ 2,194,465
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES						
Liabilities:						
Accounts payable	59,441	- -	6,286	48,335	4,600	118,662
Payroll payable	81,410	- -	- -	- -	- -	81,410
Total liabilities	140,851	- -	6,286	48,335	4,600	200,072
Deferred Inflows:						
				- -		
Unavailable revenue - taxes	87,248	- -	- -	- -	- -	87,248
Total deferred inflows of resources	87,248	- -	- -	- -	- -	87,248
Total liabilities and deferred inflows of resources	228,099	- -	6,286	48,335	4,600	287,320
Fund balances:						
Restricted	- -	- -	- -	274,536	479,093	753,629
Assigned	- -	10,903	- -	- -	- -	10,903
Unassigned	602,722	- -	539,891	- -	- -	1,142,613
Total fund balances	602,722	10,903	539,891	274,536	479,093	1,907,145
Total liabilities, deferred inflows and fund balances	$ 830,821	$ 10,903	$ 546,177	$ 322,871	$ 483,693	$ 2,194,465

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

SUMMERS COUNTY, WEST VIRGINIA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
June 30, 2020

Total fund balances on the governmental fund's balance sheet	$	1,907,145
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and are therefore not reported in the funds. (Note IV. C.)		2,931,786
Deferred outlows and inflows of resources related to pensions and deferred charges or credits on debt refunding are applicable to future reporting periods and, therefore, are not reported in the funds.		
Deferred outflow- Changes in employer portion and differences between contributions and proportionate share of pension expense		19,682
Deferred outflow- Changes in employer portion and differences between contributions and proportionate share of opeb expense		13,256
Deferred outflow- Differences between expected and actual experience -pension		22,529
Deferred outflow- Net difference between projected and actual earnings on OPEB plan investments		3,016
Deferred outflow- Reallocation of OPT-Out Employer change in proportionate share OPEB		131
Deferred outflow - Employer contributions to pension plan after measurement date		187,325
Deferred outflow - Employer contributions to opeb plan after measurement date		59,304
Deferred inflow-Changes in proportion and differences between employer contributions and proportionate share of contributions Pension		(24,830)
Deferred inflow-Changes in proportion and differences between employer contributions and proportionate - OPEB share of contributions		(53,972)
Deferred inflow - Differences between projected and actual investment earnings pension		(89,052)
Deferred inflow - Differences between projected and actual investment earnings OPEB		(8,739)
Deferred inflow- Differences between expected and actual experience pension		(48,693)
Deferred inflow - Differences between expected and actual non-investment experience - OPEB		(61,875)
Deferred inflow- Reallocation of OPT-Out Employer change in proportionate share OPEB		(14,273)
Deferred inflow - Changes in assumptions pension		(47,068)
Deferred inflow - Changes in assumptions opeb		(107,595)
Certain revenues are not available to fund current year expenditures and therefore are deferred in the funds. (Note IV. B.)		87,248
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. (Note IV. G. and Note II. A.)		(1,181,455)
Net position of governmental activities	$	3,593,870

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

SUMMERS COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2020

	General	Coal Severance Tax	Emergency 911	Assessor's Valuation	Other Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Taxes:						
Ad valorem property taxes	$ 2,507,310	$ --	$ --	$ --	$ --	$ 2,507,310
Alcoholic beverages tax	1,031	--	--	--	--	1,031
Hotel occupancy tax	171,839	--	--	--	--	171,839
Animal tax	--	--	--	--	2,641	2,641
Gas and oil severance tax	30,523	--	--	--	--	30,523
Other taxes	85,856	--	--	--	57,237	143,093
Coal severance tax	--	35,128	--	--	--	35,128
Licenses and permits	6,027	--	--	--	14,000	20,027
Intergovernmental:						
Federal	42,402	--	--	--	--	42,402
State	45,457	--	--	--	100,000	145,457
Charges for services	269,910	--	717,737	3,890	313,512	1,305,049
Fines and forfeits	13,092	--	--	--	44,001	57,093
Interest and investment earnings	1,436	--	--	--	371	1,807
Refunds	17,414	--	--	--	--	17,414
Reimbursements	--	--	--	--	16,545	16,545
Payments in lieu of taxes	68,769	--	--	--	--	68,769
Miscellaneous	75,179	--	--	89,872	112,639	277,690
Total revenues	3,336,245	35,128	717,737	93,762	660,946	4,843,818
EXPENDITURES						
Current:						
General government	2,060,189	28,357	--	--	77,308	2,165,854
Public safety	628,532	--	522,584	--	393,997	1,545,113
Health and sanitation	394	--	--	--	5	399
Culture and recreation	240,126	--	--	--	--	240,126
Capital outlay	193,427	--	--	--	--	193,427
Total expenditures	3,122,668	28,357	522,584	--	471,310	4,144,919
Excess (deficiency) of revenues over expenditures	213,577	6,771	195,153	93,762	189,636	698,899
OTHER FINANCING SOURCES (USES)						
Transfers in	108,674	--	--	--	39,518	148,192
Transfers (out)	(38,567)	--	--	(75,993)	(33,632)	(148,192)
Total other financing sources (uses)	70,107	--	--	(75,993)	5,886	--
Net change in fund balances	283,684	6,771	195,153	17,769	195,522	698,899
Fund balances - beginning	319,038	4,132	344,738	256,767	283,571	1,208,246
Fund balances - ending	$ 602,722	$ 10,903	$ 539,891	$ 274,536	$ 479,093	$ 1,907,145

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

SUMMERS COUNTY, WEST VIRGINIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2020

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

Net change in fund balances - total governmental funds		$	698,899
Capital outlays are reported as an expenditure in the governmental funds. In the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of depreciation expense charged during the year. (Note IV. C.).			(191,376)
County pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the County's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.			
County pension contributions:			187,325
Pension expense			(149,967)
County OPEB contributions:			59,304
OPEB expense			17,813
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the difference between prior and current year deferred revenues.			13,414
Prior year deferred revenues:	(73,834)		
Current year deferred revenues:	87,248		
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note II. B.)			170,604
Change in net position of governmental activities		$	806,016

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

SUMMERS COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts		Actual	Adjustments	Actual Amounts	Variance with Final Budget
	Original	Final	Modified Accrual Basis	Budget Basis	Budget Basis	Positive (Negative)
REVENUES						
Taxes:						
Ad valorem property taxes	$ 2,439,830	2,439,830	$ 2,507,310	$ --	$ 2,507,310	$ 67,480
Alcoholic beverages tax	1,870	1,870	1,031	--	1,031	(839)
Hotel occupancy tax	201,821	201,821	171,839	--	171,839	(29,982)
Gas and oil severance tax	23,093	30,524	30,523	--	30,523	(1)
Other taxes	57,994	77,753	85,856	--	85,856	8,103
Licenses and permits	10,156	14,406	6,027	--	6,027	(8,379)
Intergovernmental:						
Federal	--	20,573	42,402	--	42,402	21,829
State	--	63,020	45,457	--	45,457	(17,563)
Charges for services	328,529	333,237	269,910	--	269,910	(63,327)
Fines and forfeits	432	432	13,092	--	13,092	12,660
Interest and investment earnings	21,404	21,404	1,436	--	1,436	(19,968)
Refunds	24,983	24,983	17,414	--	17,414	(7,569)
Payments in lieu of taxes	65,000	65,000	68,769	--	68,769	3,769
Miscellaneous	66,319	66,319	75,179	--	75,179	8,860
Total revenues	3,241,431	3,361,172	3,336,245	--	3,336,245	(24,927)
EXPENDITURES						
Current:						
General government	2,131,952	2,505,998	2,060,189	(3,504)	2,056,685	449,313
Public safety	795,142	836,288	628,532	(1,120)	627,412	208,876
Health and sanitation	--	500	394	--	394	106
Culture and recreation	311,488	311,488	240,126	2,625	242,751	68,737
Capital outlay	172,902	218,400	193,427	--	193,427	24,973
Total expenditures	3,411,484	3,872,674	3,122,668	(1,999)	3,120,669	752,005
Excess (deficiency) of revenues over expenditures	(170,053)	(511,502)	213,577	1,999	215,576	727,078
OTHER FINANCING SOURCES (USES)						
Transfers in	113,053	113,053	108,674	--	108,674	(4,379)
Transfers (out)	--	--	(38,567)	--	(38,567)	(38,567)
Total other financing sources (uses)	113,053	113,053	70,107	--	70,107	(42,946)
Net change in fund balance	(57,000)	(398,449)	283,684	1,999	285,683	684,132
Fund balance - beginning	57,000	398,449	319,038	79,411	398,449	--
Fund balance - ending	$ --	$ --	$ 602,722	$ 81,410	$ 684,132	$ 684,132

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

SUMMERS COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - COAL SEVERANCE TAX FUND
For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final	Budget Basis	Positive (Negative)
REVENUES				
Taxes:				
Coal severance tax	$ 37,000	37,000	$ 35,128	$ (1,872)
Total revenues	37,000	37,000	35,128	(1,872)
EXPENDITURES				
Current:				
General government	38,500	42,632	28,357	14,275
Total expenditures	38,500	42,632	28,357	14,275
Net change in fund balance	(1,500)	(5,632)	6,771	12,403
Fund balance - beginning	1,500	5,632	4,132	(1,500)
Fund balance - ending	$ --	$ --	$ 10,903	$ 10,903

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

SUMMERS COUNTY, WEST VIRGINIA
STATEMENT OF FIDUCIARY NET ASSETS POSITION
FIDUCIARY FUNDS
June 30, 2020

		Agency Funds
ASSETS		
Non-pooled cash	$	386,528
Total cash		386,528
Receivables:		
Taxes		198,676
Total receivables		198,676
Total assets	$	585,204
LIABILITIES		
Due to: other governments		585,204
Total liabilities	$	585,204

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

SUMMERS COUNTY, WEST VIRGINIA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - ASSESSOR'S VALUATION FUND
For the Fiscal Year Ended June 30, 2020

	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts Budget Basis	Variance with Final Budget Positive (Negative)
REVENUES:				
Other taxes	$ 81,500	$ 81,500	$ 89,872	$ 8,372
Charges for services	2,850	2,850	3,890	1,040
Total revenues	84,350	84,350	93,762	9,412
EXPENDITURES:				
Current:				
General government	14,223	14,223	--	14,223
Capital outlay	232,067	256,767	--	256,767
Total expenditures	246,290	270,990	--	270,990
Excess (deficiency) of revenues over expenditures	(161,940)	(186,640)	93,762	280,402
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(70,127)	(70,127)	(75,993)	(5,866)
Total other financing sources (uses)	(70,127)	(70,127)	(75,993)	(5,866)
Net change in fund balance	(232,067)	(256,767)	17,769	274,536
Fund balance at beginning of year	232,067	256,767	256,767	--
Fund balance at end of year	$ --	$ --	$ 274,536	$ 274,536

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

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

Blended Component Unit

The entity below is legally separate from the County and meets GASB criteria for component units. This entity is blended with the primary government because it provides services entirely or almost entirely to the County.

The Summers County Building Commission serves Summers County, West Virginia, and is governed by a board comprised of 3 members appointed by the County Commission for a term of 3 years each. The Building Commission acquires property and debt on behalf of the County. The Summers County Building Commission is reported as an enterprise fund.

Discretely Presented Component Units

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

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

The Summers County Farmland Protection Board serves Summers County, West Virginia, and is governed by a board comprised of 7 members appointed by the County Commission. The Summers County Farmland Protection Board protects property on behalf of the County.

The Summers County Public Library serves Summers County, West Virginia, and is governed by a board comprised of 5 members appointed by the County Commission for a term of 5 years each. The County provides financial support to the library annually.

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

B. Government-Wide and Fund Financial Statements

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

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

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

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

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

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

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

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

The government reports the following major governmental funds:

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

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

The *Emergency 911 fund*, a special revenue fund, accounts for the dispatch system in the county.

The *Assessor's Valuation fund*, a special revenue fund, accounts for revenues and expenditures resulting from a percentage of taxes collected to finance the extra costs associated with the reappraisal of property.

Additionally, the government reports the following fund types:

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

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

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

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

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

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

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

2. Receivables and Payables

Property Tax Receivable

The property tax receivable allowance is equal to 80 percent of the property taxes outstanding at June 30, 2020.

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

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

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

Class of Property		Assessed Valuation For Tax Purposes	Current Expense
Class I	$	- -	14.3 cents
Class II		252,468,542	28.6 cents
Class III		239,971,126	57.2 cents
Class IV		59,159,667	57.2 cents

3. Inventories and Prepaid Items

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

4. Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of $7,500 or more and estimated to have a useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

Asset	Straight-line Years	Inventory Purposes	Capitalize/ Depreciate
Land	not applicable	$ 1	$ Capitalize only
Land improvement	20 to 30 years	1	12,500.00
Building	40 years	1	25,000.00
Building improvements	20 to 25 years	1	25,000.00
Construction in progress	not applicable	1	Capitalize only
Equipment	5 to 10 years	1,000	7,500.00
Vehicles	5 to 10 years	1,000	15,000.00
Infrastructure	40 to 50 years	50,000	100,000.00

5. Compensated Absences

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

6. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position.

7. Fund Balances

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

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

Unassigned	The unassigned category is the portion of fund balance that has not been reported in any other classification. Only the general fund can report a positive amount of unassigned fund balance. However, any governmental fund in a deficit position could report a negative amount of unassigned fund balance.

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

8. Deferred Outflows/inflows of Resources

In addition to assets, the statement of financial 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 financial 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.

9. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of the resources related to pensions, and pension expense, information about the fiduciary net position of Lincoln County's Public Employment Retirement System (PERS) and Deputy Sheriff's Retirement System (DSRS) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the PERS and DSRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investmenst are reported at fair value.

10. Net Other Post-Employment Benefits (OPEB) Liability

For purposes of measuring the net OPEB liability and deferred outflows/inflows of the resources related to other post-employment benefits, and other post-employment benefit expenses, information about the fiduciary net position of County's Other Post-Employment Benefits Plan (OPEB) of the West Virginia Retiree Health Benefit Trust Fund (RHBTF) and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the RHBTF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investmenst are reported at fair value. Detailed information can be found in the plans' financial statemetns.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

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

Capital leases payable	$	(86,790)
Notes Payable		(224,269)
Compensated absences		(37,849)
Net OPEB liability		(530,528)
Net pension obligation		(302,019)
Net adjustment to decrease fund balance-total governmental funds to arrive at net assets-governmental activities	$	(1,181,455)

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

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances-total governmental funds and changes in net position of governmental activities as reported in the government-wide Statement of Activities.

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

Compensated absences	$	(4,678)
Payments applied to notes liability		142,031
Payments applied to leases liability		33,251
Net adjustment to decrease net changes in fund balances-total governmental funds to arrive at changes in net position of governmental activities	$	170,604

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

Summers County, West Virginia prepares its budget on the modified accrual basis of accounting with the exception of salaries payable. Therefore, a reconciliation has been performed on the Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for the General Fund.

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

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

Description		Amount
General County		
General government expenditure increase	$	374,046
Public safety expenditure decrease		41,146
Health and sanitation expenditure decrease		500
Capital projects expenditure increase		45,498
Coal Severance		
General government expenditure increase		4,132

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

At year-end, the government had no investments.

Custodial Credit Risk

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

At year end, the government's bank balances were $2,389,456. The bank balance was collateralized by federal depository insurance or with securities held by the pledging financial institution's trust department or agent in the government's name. The bank balance of the Farmland Protection Board, a discretely presented component unit, was $3,797 and entirely under FDIC coverage.

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

Cash and cash equivalents	$	2,389,456
Total	$	2,389,456
Cash and cash equivalents	$	2,002,928
Cash and cash equivalents-restricted		386,528
Total	$	2,389,456

B. Receivables

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

		General
Receivables:		
Accounts	$	58,645
Taxes		166,114
Gross Receivables		224,759
Less: Allowance for Uncollectible		(33,222)
Net Total Receivables	$	191,537

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

		Unavailable
Delinquent property taxes receivable (General Fund)	$	87,248
Total deferred/unearned revenue for governmental funds	$	87,248

C. Capital Assets

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

	Primary Government			
	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 138,900	$ --	$ --	$ 138,900
Total capital assets not being depreciated	138,900	--	--	138,900
Capital assets being depreciated:				
Buildings and improvements	4,995,524	--	--	4,995,524
Machinery and equipment	1,325,013	--	--	1,325,013
Less: Total accumulated depreciation	(3,336,275)	(191,376)	--	(3,527,651)
Total capital assets being depreciated, net	2,984,262	(191,376)	--	2,792,886
Governmental activities capital assets, net	$ 3,123,162	$ (191,376)	$ --	$ 2,931,786

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

Governmental activities:		
General government	$	143,677
Public safety		35,884
Health and sanitation		--
Culture and recreation		11,815
Total depreciation expense-governmental activities	$	191,376

D. Interfund Receivables, Payables, and Transfers

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

Interfund Transfers:

Transferred from:	Transferred to:	Purpose	Amount
Worthless Check	General	Reimbursement	$ 546
Assessor Valuation	General	Reimbursement	75,993
Magistrate Court	General	Reimbursement	5,959
General School	General	Reimbursement	26,176
General	Fiduciary	Reimbursement	38,567
Community Corrections	Home Confinement	Reimbursement	550
Sheriff's Asset Forfeiture	Prosecutor's Asset Forfeiture	Reimbursement	401
Total			$ 148,192

E. Fund Balance Detail

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

	General	Coal Severance Tax	Emergency 911	Assessor's Valuation
Restricted:				
General government	$ --	$ --	$ --	$ --
Public safety	--	--	539,891	--
Health and sanitation				--
Assigned:				
Budget Carryover	602,722	10,903	--	274,536
Total fund balances	$ 602,722	$ 10,903	$ 539,891	$ 274,536

	911 Special Building	Non-major Funds	Total
Restricted:			
General government	$ --	$ 87,901	$ 87,901
Public safety	--	234,698	774,589
Health and sanitation	--	102	102
Assigned:			
Budget Carryover	--	--	888,161
Total fund balances	$ --	$ 322,701	$ 1,750,753

F. Leases

Capital Leases

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

The assets acquired through capital leases are as follows:

Assets:		Governmental Activities
Machinery, equipment and vehicles	$	190,032
Less: accumulated depreciation		(82,335)
Total	$	107,697

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

Year Ending June 30,		Governmental Activities
2021	$	39,292
2022		36,772
2023		21,309
Total minimum lease payments		97,373
Less: amount representing interest		(9,583)
Present value of minimum lease payments	$	87,790

G. Long-term Debt

Notes payable-Discretely presented component unit

The Summers County Building Commission, a blended component unit, entered into loan agreements. One note was issued in 2008 with a maturity date of October 1, 2022 for $914,000 at a rate of 4.2% for financing the acquisition of buildings for the Summers County Courthouse Annex. An additional note was issued in 2012 with a maturity date of February 9, 2022 for $56,000 at a rate of 3.25% for the acquisition of a building.

The Summers County Commission approved a promissory note for the purpose of acquiring voting equipment. The note was issued for $145,785 at zero percent interest with quarterly payments of $48,585 due over the next three years.

Annual debt service requirements to maturity for notes payable are as follows:

Year Ended		Building Commission Principal		Building Commission Interest
2021	$	137,838		2,868
2022		86,431		317
Totals	$	224,269	$	3,185

Changes in Long-term Liabilities

	Governmental Activities									
		Beginning Balance		Additions		Reductions		Ending Balance		Due Within One Year
Capital leases	$	120,041	$	--	$	(33,251)	$	86,790	$	33,091
Notes		366,300		--		(142,031)		224,269		137,838
Net pension obligation		292,276		9,743		--		302,019		
Net OPEB		689,429				(158,901)		530,528		
Compensated absences		33,171		4,678		--		37,849		
Governmental activities Long-term liabilities	$	1,501,217	$	14,421	$	(334,183)	$	1,181,455	$	170,929

V. OTHER INFORMATION

A. Risk Management

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

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

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

B. Contingent Liabilities

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds.
The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

It is the opinion of the government's counsel that there are no pending lawsuits or unasserted claims against Summers County, West Virginia.

C. Deferred Compensation Plan

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

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

D. Retiree Health Plan (RHP)

Plan Description:

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. You can also submit your questions in writing to the West Virginia Public Employees Insurance Agency, 601 57th. Street, SE, Suite 2, Charleston, WV, 25304.

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:

Paygo premiums are established by the Finance Board annually. All participating employers are required by statute to contribute this premium to the RHBT at the established rate for every active policyholder per month. The active premiums subsidized the retirees' health care by approximately $152 million for the fiscal year ending June 20, 2019.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

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, 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. At June 30, 2020, the government's reported the following proportions and increase/decreases from its proportion measured as of June 30, 2019:

Amount for proportionate share of net OPEB liability	$ 530,528
Percentage for proportionate share of net OPEB liability	0.031976205%
Increase/(decrease) % from prior proportion measured	0.000158462%

For the year ended June 30, 2020, the government recognized the following OPEB expenses.

Government-wide OPEB expense	($ 17,813)

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual	$ --	$ --
Changes of assumptions	--	(107,595)
Differences between expected and actual non-investment experience		(61,875)
Reallocation of OPT-Out Employer change in proportionate share	131	(14,273)
Net difference between expected and actual earnings on OPEB plan investments	3,016	(8,739)
Changes in proportion and differences between government contributions and proportionate share of contributions	13,256	(53,972)
Government contributions subsequent to the measurement date	59,304	--
	$ 75,707	$ (246,454)

The amount reported as deferred outflows of resources related to OPEB resulting from government contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. 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:		
2021	$	(144,146)
2022		(83,702)
2023		(1,952)
2024		(251)
Total	$	(230,051)

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified.

Actuarial assumptions	
Inflation rate	2.75%
Salary increases	Dependent upon pension system. Ranging from 3.0%-6.50% including inflation
Investment Rate of Return	7.15%, net of OPEB plan investment expense, including inflation
Mortality Rates	Post-Retirement: RP-2000 Healthy Annuitant Mortality Table projected with Scale AA on a fully generational basis for PERS and 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.
Discount rate	7.15%
Healthcare cost treand rates	Trend rate for pre-Medicare per capita costs of 8.5% for plan year end 2020, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year 2028. Trend rate ofr Medicare per capita costs of 3.1% for plan year end 2020. 9.5% for plan year end 2021, decreasing by 0.5% each year thereafter, until ultimate trend rate of 4.5% is reached in plan year end 2031.

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

The long-term expected rate of return on OPEB plan investments were determined using a building-block method in which estimates of expected future real rates of returns (expected returns, net of OPEB 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 percentages and by adding expected inflation. The strategic asset allocation consists of 55% equity, 15% fixed income, 10% private equity, 10% hedge fund and 10% real estate invested. Short-term assets used to pay current year benefits and expenses are invested with the WVBTI. Best estimates of long-term geometric rates are summarized in the following table:

	Long-Term Expected Real Rate of Return
Global Equity	4.8%
Core Plus Fixed Income	2.1%
Core Real Estate	4.1%
Hedge Fund	2.4%
Private Equity	6.8%
Cash & Equivalent	0.3%

Discount rate . The discount rate used to measure the OPEB liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that employer contributions will continue to follow the current funding policies. Based on those assumptions, 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 rates of return on OPEB plan investments were applied to all periods of projected benefit payments to determine the total OPEB liability.

The following table presents the government's proportionate share of its net OPEB liability calculated using the discount rate of percent and the impact of using a discount rate that is 1% higher or lower than the current rate.

	1% Decrease 6.15%	Current Discount Rate 7.15%	1% Increase 8.15%
Government's proportionate share of RHBT net OPEB liability	$ 633,169	$ 530,528	$ 444,634

The following table presents the government's proportionate share of its net OPEB liability calculated using the healthcare cost trend rate of percent and the impact of using a discount rate that is 1% higher or lower than the current rate.

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
Government's proportionate share of RHBT net OPEB liability	$ 427,794	$ 530,528	$ 655,195

VI. EMPLOYEE RETIREMENT SYSTEMS AND PLANS

Plan Descriptions, Contribution Information, and Funding Policies

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

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

Public Employees Retirement System (PERS)

Eligibility to participate	All county full-time employees, except those covered by other pension plans	
Authority establishing contribution obligations and benefit provisions	West Virginia Code §5-10d discusses the Consolidated Public Retirement Board, which administers all public retirement plans in the State of West Virginia.	
	Tier I	Tier II
Plan member's contribution rate	4.50%	6%
County's contribution rate	10.00%	10.00%
Period required to vest	Five Years	
Benefits and eligibility for distribution	Normal retirement if 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 times 2% equals the annual retirement benefit. Tier II Normal retirement if 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	

West Virginia Deputy Sheriff Retirement System (WVDRS)

Eligibility to participate	West Virginia deputy sheriffs first employed after the effective date and any deputy sheriffs hired prior to the effective date who elect to become members.
Authority establishing contribution obligations and benefit provisions	West Virginia Code §5-10d discusses the Consolidated Public Retirement Board, which administers all public retirement plans in the State of West Virginia. The WVDRS is also discussed in West Virginia State Code §7-14d.
Funding policy and contributions	Certain fees for reports generated by sheriff's offices are paid to this plan in accordance with West Virginia State Code. WVDRS members are required to contribute 8.5% of their annual covered salary and the county is required to contribute 12%. The contribution requirements of WVDRS members are established and may be amended only by the State of West Virginia Legislature.
Period required to vest	Five years
Benefits and eligibility for distribution	A member who has attained age 60 and has earned 5 or more years of contributing service or age 50 and if the sum of his/her age plus years of credited service is equal to or greater than 70. The final average salary (three highest consecutive years in the last ten years) times the years of service times 2.25% equals the annual retirement benefit.
Deferred retirement option	No deferred retirement option is available.
Provisions for cost of living adjustments or death	This plan has no provisions for cost of living adjustments. There are provisions for death benefits.
Annual pension cost and amount contributed:	For the current fiscal year ended, the annual cost was $29,897 for all covered employees with a contributed percentage of 100%.

Trend Information

	Public Employees Retirement System (PERS)		West Virginia Deputy Sheriff Retirement System (WVDRS)	
Fiscal Year	Annual Pension Cost	Percentage Contributed	Annual Pension Cost	Percentage Contributed
2020	$ 157,428	100%	$ 29,897	100%
2019	$ 144,672	100%	$ 29,886	100%
2018	$ 158,757	100%	$ 28,978	100%

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

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

At fiscal year-end, the government reported the following liabilities for its proportionate share of the net pension liabilities. The net pension liabilities were measured as of June 30, 2019, and the total pension liability used to calculate the net pension liabilities were determined by an actuarial valuation as of that date. The government's proportion of the net pension liabilities was based on a projection of the government's long-term share of contributions to the pension plans relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2019, the government's reported the following proportions and increase/decreases from its proportion measured as of June 30, 2018: Note: these amounts differ from the pension liability resported on the Statement of Net Position due to rounding and changes to the allocation schedules; however, the differences in these amounts are considered immaterial.

	PERS	DSRS
Amount for proportionate share of net pension liability	$ 212,489	$ 89,530
Percentage for proportionate share of net pension liabilit	0.098826%	0.445512%
Increase/(decrease) % from prior proportion measured	-0.004688%	0.019271%

For the year ended June 30, 2020, the government recognized the following pension expenses.

	PERS	DSRS
Government-wide pension expense	$ 86,118	$ 63,849

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

Public Employees Retirement System (PERS)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual	$ 8,224	$ (18,559)
Changes of assumptions	- -	(39,009)
Net difference between projected and actual earnings on pension plan investments	- -	(76,805)
Changes in proportion and differences between government contributions and proportionate share of contributions	7,037	(13,898)
Government contributions subsequent to the measurement date	157,428	- -
	$ 172,689	$ (148,271)

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, 2020. 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	$	(25,869)
2022		(113,603)
2023		(15,833)
2024		22,295
Total	$	(133,010)

Deputy Sheriffs' Retirement System

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual	$ 14,305	$ (30,134)
Changes of assumptions		(8,059)
Net difference between projected and actual earnings on pension plan investments	- -	(12,247)
Changes in proportion and differences between government contributions and proportionate share of contributions	12,645	(10,932)
Government contributions subsequent to the measurement date	29,897	- -
	56,847	(61,372)

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, 2020. 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:

2020	$	(7,235)
2021		(17,048)
2022		(8,016)
2023		(4,942)
2024		1,747
Thereafter		1,072
Total	$	(34,422)

Actuarial assumptions

Actuarial assumptions . The total pension liability was determined by an actuarial valuation as of July 1, 2018 and rolled forward to June 30, 2019 for all plans, using the following actuarial assumptions, applied to all periods included in the measurement.

Public Employees Retirement System

Actuarial assumptions

Inflation rate	3.00%
Salary increases	State 3.1-5.3% Nonstate 3.35-6.0%
Investment Rate of Return	7.50%

Mortality Rates

Active -100% of Pub-2010 General Employees table, below-median, headcount weighted, projected with scale MP-2018

Retired Healthy Males-108% of Pub-2010 General Retiree Male table, below-median, headcount weighted, projected with scale MP2018

Retired Healthy Females-122% of Pub-2010 General Retiree Female table, below-median, headcount weighted, projected with scale MP2018

Disabled Males-118% of Pub-2010 General/ Teachers Disabled Male table, below-median, headcount weighted, projected with scale MP2018

Disabled Females-118% of Pub-2010 General/ Teachers Disabled Female table, below-median, headcount weighted, projected with scale MP2018

The date range of the most recent actuarial experience study was from 2013-2018.

The actuarial assumptions used in the July 1, 2016 PERS valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2014.

Deputy Sheriffs' Retirement System

Actuarial assumptions

Inflation rate	3.00%
Salary increases	5.0% for first 2 years of service
	4.5% for next 3 years of service
	4.0% for the next 5 years of service, and
	3.5% thereafter
Investment Rate of Return	7.50%

Mortality Rates

Active - 100% of RP-2014 Non-Annuitant tables (sex-distinct), Scale MP-2016 fully generational

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

Healthy female retirees - 100% of RP-2014 Female Healthy Annuitant table, 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 date range of the most recent actuarial experience study was from 2011-2016.

The long-term rates of return on pension plan investments were determined using the building-block method in which best-estimate rate of expected future real rates of return (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 Expected Real Rate of Return	PERS Target Asset Allocation	DSRS Target Asset Allocation	EMSRS Target Asset Allocation
Domestic Equity	5.8%	27.5%	27.5%	27.5%
International Equity	7.7%	27.5%	27.5%	27.5%
Fixed Income	3.3%	15.0%	15.0%	15.0%
Real Estate	6.1%	10.0%	10.0%	10.0%
Private Equity	8.8%	10.0%	10.0%	10.0%
Hedge Funds	4.4%	10.0%	10.0%	10.0%
		100.0%	100.0%	100.0%

Discount rate. The discount rate used to measure the total pension liability was 7.5 percent for all defined benefit plans. The projection of cash flows used to determine the discount rates assumed that employer contributions will continue to follow the current funding policies. Based on those assumptions, the fiduciary net position for each 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 rates of return on pension plan investments were applied to all periods of projected benefit payments to determine the total pension liabilities of each plan.

The following chart presents the sensitivity of the net pension 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%	Current Discount Rate 7.50%	1% Increase 8.50%
Government's proportionate share of PERS's net pension liability	$ (989,789)	$ (212,489)	$ 445,059
Government's proportionate share of DSRS's net pension liability	$ (246,096)	$ (89,530)	$ 39,517

Pension plans' fiduciary net position. Detailed information about the pension plans' fiduciary net position is available in the separately issued financial report available at the Consolidated Public Retirement Board's website at www.wvretirement.com. That information can also be obtained by writing to the West Virginia Consolidated Public Retirement Board, 4101 MacCorkle Avenue SE, Charleston, WV 25304.

SUMMERS COUNTY, WEST VIRGINIA
SCHEDULES OF THE GOVERNMENT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
For the Fiscal Year Ended June 30, 2020

	2020 PERS	2020 DSRS	2019 PERS	2019 DSRS	2018 PERS	2018 DSRS	2017 PERS	2017 DSRS
Government's proportion of the net pension liability (asset) (percentage)	0.098826%	0.445512%	0.103514%	0.464783%	0.100759%	0.418225%	0.101077%	0.466770%
Government's proportionate share of the net pension liability (asset)	$ 212,489	$ 89,530	$ 267,326	$ 24,950	$ 434,920	$ 15,671	$ 929,018	$ 148,601
Government's covered-employee payroll	$ 1,446,720	$ 249,050	$ 1,443,249	$ 241,486	$ 1,383,307	$ 209,273	$ 1,392,824	$ 230,169
Government's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	14.69%	35.95%	18.52%	10.33%	31.44%	7.49%	66.70%	64.56%
Plan fiduciary net position as a percentage of the total pension liability	96.99%	92.08%	96.33%	102.50%	93.67%	98.17%	86.11%	84.48%

SUMMERS COUNTY, WEST VIRGINIA
SCHEDULE OF GOVERNMENT CONTRIBUTIONS
For the Fiscal Year Ended June 30, 2020

Public Employees Retirement System

	2020 PERS	2020 DSRS	2019 PERS	2019 DSRS	2018 PERS	2018 DSRS	2017 PERS	2017 DSRS
Contractually required contribution	$ 157,428	$ 29,897	$ 144,672	$ 29,886	$ 158,757	$ 28,978	$ 165,997	$ 25,113
Contributions in relation to the contractually	(157,428)	(29,897)	(144,672)	(29,886)	(158,757)	(28,978)	(165,997)	(25,113)
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Government's covered-employee payroll	$ 1,574,280	$ 249,050	$ 1,446,720	$ 249,050	$ 1,443,249	$ 241,486	$ 1,383,307	$ 209,273
Plan fiduciary net position as a percentage of the total pension liability	10.00%	12.00%	10.00%	12.00%	11.00%	12.00%	12.00%	12.00%

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

SUMMERS COUNTY, WEST VIRGINIA
SCHEDULES OF THE GOVERNMENT'S PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
For the Fiscal Year Ended June 30, 2020

Last 10 Fiscal Years*

Public Employees Insurance Agency	2020	2019	2018
Government's proportion of the net OPEB liability (asset) (percentage)	0.031976205%	0.031213467%	0.031186716%
Government's proportionate share of the net OPEB liability (asset)	$ 530,528	689,429	$ 766,878
Government's covered-employee payroll	$ 1,126,225	712,634	$ 665,546
Government's proportionate share of the net OPEB liability (asset) as a percentage of its covered-employee payroll	47.11%	96.74%	115.23%
Plan fiduciary net position as a percentage of the total OPEB liability	39.69%	30.98%	25.10%

*Information Prior to 2016 is not available

SUMMERS COUNTY, WEST VIRGINIA
SCHEDULE OF GOVERNMENT CONTRIBUTIONS
For the Fiscal Year Ended June 30, 2020

Last 10 Fiscal Years*

Public Employees Insurance Agency

	2020	2019	2018	2017
Contractually required contribution	$ 59,304	$ 65,880	$ 66,552	$ 64,057
Contributions in relation to the contractually required contribution	(59,304)	(65,880)	(66,552)	(64,057)
Contribution deficiency (excess)	$ 0	$ 0	$ 0	$ 0
Government's covered-employee payroll	$ 1,154,647	$ 1,126,225	$ 712,634	$ 665,546
Plan fiduciary net position as a percentage of the total OPEB liability	5.14%	5.85%	9.34%	9.62%

*Information prior to 2016 is not available

SUMMERS COUNTY, WEST VIRGINIA
COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2020

	General School	Magistrate Court	Worthless Check	Home Confinement	Dog and Kennel
ASSETS					
Current:					
Cash and cash equivalents	$ --	$ 6	$ --	$ 17,836	$ 145
Total assets	$ --	$ 6	$ --	$ 17,836	$ 145
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	--	--	--	2,940	--
Total liabilities	--	--	--	2,940	--
Fund balances:					
Restricted	--	6	--	14,896	145
Total fund balances	--	6	--	14,896	145
Total liabilities and fund balances	$ --	$ 6	$ --	$ 17,836	$ 145

Fiduciary Supervisor	Prosecutor Asset Forfeiture	Concealed Weapons License Fund	Sheriff Asset Forfeiture	Meadow Creek Sewer Project	Planning Commission	Community Corrections
$ 977	$ 2,573	$ 24,648	$ 14,618	$ 102	$ 7,694	$ 54,774
$ 977	$ 2,573	$ 24,648	$ 14,618	$ 102	$ 7,694	$ 54,774
102	--	--	--	--	54	1,381
102	--	--	--	--	54	1,381
875	2,573	24,648	14,618	102	7,640	53,393
875	2,573	24,648	14,618	102	7,640	53,393
$ 977	$ 2,573	$ 24,648	$ 14,618	$ 102	$ 7,694	$ 54,774

Fire Service Fee	Farmland Protection	Covid 19	E911 Building	Total Nonmajor Special Revenue Funds
$ 24,548	$ 79,380	$ 100,000	$ 156,392	$ 483,693
$ 24,548	$ 79,380	$ 100,000	$ 156,392	$ 483,693
123	--	--	--	4,600
123	--	--	--	4,600
24,425	79,380	100,000	156,392	479,093
24,425	79,380	100,000	156,392	479,093
$ 24,548	$ 79,380	$ 100,000	$ 156,392	$ 483,693

SUMMERS COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES -
NONMAJOR SPECIAL REVENUE FUNDS
For the Fiscal Year Ended June 30, 2020

	General School	Magistrate Court	Worthless Check	Home Confinement
REVENUES				
Taxes:				
Animal tax	$ --	$ --	$ --	$ --
Other taxes	--	--	--	--
Licenses and permits	--	--	--	--
Intergovernmental:				
State	--	--	--	--
Charges for services	--	--	--	44,794
Fines and forfeits	35,696	3,753	546	--
Interest and investment earnings	--	--	--	--
Reimbursements	--	--	--	16,545
Miscellaneous	--	2,969	--	--
Total revenues	35,696	6,722	546	61,339
EXPENDITURES				
Current:				
General government	9,520	757	--	--
Public safety	--	--	--	84,290
Health and sanitation	--	--	--	--
Total expenditures	9,520	757	--	84,290
Excess (deficiency) of revenues over expenditures	26,176	5,965	546	(22,951)
OTHER FINANCING SOURCES (USES)				
Transfers in	--	--	--	550
Transfers (out)	(26,176)	(5,959)	(546)	--
Total other financing sources (uses)	(26,176)	(5,959)	(546)	550
Net change in fund balances	--	6	--	(22,401)
Fund balances - beginning	--	--	--	37,297
Fund balances - ending	$ --	$ 6	$ --	$ 14,896

Dog and Kennel	Fiduciary Supervisor	Prosecutor Asset Forfeiture	Concealed Weapons License Fund	Sheriff Asset Forfeiture	Meadow Creek Sewer Project
$ 2,641	$ --	$ --	$ --	$ --	$ --
--	--	--	--	--	--
--	--	--	14,000	--	--
--	--	--	--	--	--
--	17,304	--	--	--	--
--	--	--	--	4,006	--
--	--	--	--	--	--
--	--	--	--	--	--
--	--	--	35	--	5
2,641	17,304	--	14,035	4,006	5
--	56,183	--	--	--	--
2,751	--	1,078	5,831	3,201	--
--	--	--	--	--	5
2,751	56,183	1,078	5,831	3,201	5
(110)	(38,879)	(1,078)	8,204	805	--
--	38,567	401	--	--	--
--	--	--	--	(401)	--
--	38,567	401	--	(401)	--
(110)	(312)	(677)	8,204	404	--
255	1,187	3,250	16,444	14,214	102
$ 145	$ 875	$ 2,573	$ 24,648	$ 14,618	$ 102

Planning Commission	Community Corrections	Fire Service Fee	Farmland Protection	Covid-19	E911 Building	Total Nonmajor Special Revenue Funds
$ --	--	--	--	--	--	$ 2,641
--	--	--	57,237	--	--	57,237
--	--	--	--	--	--	14,000
--	--	--	--	100,000	--	100,000
--	251,414	--	--	--	--	313,512
--	--	--	--	--	--	44,001
--	--	--	--	--	371	371
--	--	--	--	--	--	16,545
--	--	109,630	--	--	--	112,639
--	251,414	109,630	57,237	100,000	371	660,946
3,848	--	--	7,000	--	--	77,308
--	204,469	92,377	--	--	--	393,997
--	--	--	--	--	--	5
3,848	204,469	92,377	7,000	--	--	471,310
(3,848)	46,945	17,253	50,237	100,000	371	189,636
--	--	--	--	--	--	39,518
--	(550)	--	--	--	--	(33,632)
--	(550)	--	--	--	--	5,886
(3,848)	46,395	17,253	50,237	100,000	371	195,522
11,488	6,998	7,172	29,143	--	156,021	283,571
$ 7,640	$ 53,393	$ 24,425	$ 79,380	$ 100,000	$ 156,392	$ 479,093

SUMMERS COUNTY, WEST VIRGINIA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
AGENCY FUNDS
June 30, 2020

	State Funds				
	State Current	Criminal Charges	Court Reporter	Deputy Retirement	Vehicle Licenses
ASSETS					
Cash and cash equivalents	$ 1,282	$ 1,014	$ 11	$ 396	$ --
Receivables:					
Taxes	2,323	--	--	--	--
Total assets	$ 3,605	$ 1,014	$ 11	$ 396	$ --
LIABILITIES					
Due to other governments	3,605	1,014	11	396	--
Total liabilities	$ 3,605	$ 1,014	$ 11	$ 396	$ --

			School Funds		CITIES	
State Fines	State Police	Total State	School Current	Total School	Hinton	**Total Municipal**
$ --	$ 2,220	$ 4,923	$ 99,870	$ 99,870	$ 13,433	$ 13,433
--	--	2,323	180,287	180,287	16,066	16,066
$ --	$ 2,220	$ 7,246	$ 280,157	$ 280,157	$ 29,499	$ 29,499
--	2,220	7,246	280,157	280,157	29,499	29,499
$ --	$ 2,220	$ 7,246	$ 280,157	$ 280,157	$ 29,499	$ 29,499

County Offices					
County Clerk	Circuit Clerk	Sheriff	Assessor	Prosecuting Attorney	Total County Offices
$ 30,056	$ 29,338	$ 101,981	$ 10	$ --	$ 161,385
--	--	--	--	--	--
$ 30,056	$ 29,338	$ 101,981	$ 10	$ --	$ 161,385
30,056	29,338	101,981	10	--	161,385
$ 30,056	$ 29,338	$ 101,981	$ 10	$ --	$ 161,385

	Tax Lein	Delinquent Nonentered Land	Total Agency
	$ 83,313	$ 23,604	$ 386,528
	--	--	198,676
	$ 83,313	$ 23,604	$ 585,204
	83,313	23,604	585,204
	$ 83,313	$ 23,604	$ 585,204

SUMMERS COUNTY, WEST VIRGINIA
GOVERNMENTAL FUND BALANCE SHEET/STATEMENT OF NET POSITION - DISCRETELY PRESENTED COMPONENT UNIT - FARMLAND PROTECTION
June 30, 2016

	Farmland Protection	Adjustments	Statement of Net Position
Assets			
Cash and cash equivalents	$ 3,797	$ --	$ 3,797
Total assets	$ 3,797	$ --	$ 3,797
Fund Balances/Net Position			
Fund balances:			
Unassigned	3,797	(3,797)	--
Total fund balances	3,797	(3,797)	--
Total liabilities and fund balances	$ 3,797		
Net position:			
Unrestricted		3,797	3,797
Total net position		$ 3,797	$ 3,797

SUMMERS COUNTY, WEST VIRGINIA
GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE/STATEMENT OF ACTIVITIES - DISCRETELY PRESENTED COMPONENT UNIT - FARMLAND PROTECTION
For the Fiscal Year Ended June 30, 2020

	Farmland Protection	Adjustments	Statement of Activities
Revenues:			
Intergovernmental:			
Local	$ 7,000	--	7,000
Total revenues	7,000	--	7,000
Expenditures/expenses:			
Current:			
General government	8,768	--	8,768
Total expenditures	8,768	--	8,768
Change in net position	(1,768)	--	(1,768)
Fund balances/net position at beginning of year	5,565	--	5,565
Fund balances/net position at end of year	$ 3,797	$ --	$ 3,797

SUMMERS COUNTY, WEST VIRGINIA

SCHEDULE OF STATE GRANT RECEIPTS AN

For the Fiscal Year Ended June 30, 2020

Name of State Grant	Grant #	D- Direct P- Pass-Through	Grant provided to a sub-recipient	Award Amount
WV Cares		D		
RECORD MANAGEMENT GRANT		D		
RECYCLING GRANT		D		
COURTHOUSE FACILITIES		D		
Total				$ -

D EXPENDITURES

Under (Over) Expended Beginning of Year	Total Current Year Revenues	Total Current Year Expenditures	Under (Over) Expended End of Year
$ -	$ 100,000	$ -	$ 100,000
$ -	$ 6,232	$ 5,100	$ 1,132
$ -	$ 12,796	$ 12,796	$ -
$ (26,429)	$ 26,429		$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
			$ -
$ (26,429)	$ 145,457	$ 17,896	$ 101,132