

JOINT COMMITTEE ON GOVERNMENT AND FINANCE
WEST VIRGINIA OFFICE OF THE LEGISLATIVE AUDITOR

POST AUDIT DIVISION

LEGISLATIVE AUDIT REPORT

VOLUNTEER FIRE DEPARTMENT YEAR-END BALANCES

Legislative Auditor: Aaron Allred



POST AUDIT DIVISION

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JUNE 24, 2018
LEGISLATIVE ANNUAL REPORT

VOLUNTEER FIRE DEPARTMENTS YEAR END BALANCES

LEGISLATIVE AUDITOR'S STAFF CONTRIBUTORS

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WEST VIRGINIA LEGISLATURE
Joint Committee on Government and Finance

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Aaron Allred
Legislative Manager

June 24, 2018

The Honorable Mitch Carmichael, President
West Virginia State Senate
Post Audits Sub-Committee, Co-Chair
Room 229 M, Building 1
State Capitol Complex
Charleston, WV 25305

The Honorable Tim Armstead, Speaker
West Virginia House of Delegates
Post Audits Sub-Committee, Co-Chair
Room 228 M, Building 1
State Capitol Complex
Charleston, WV 25305

Mr. President and Mr. Speaker:

During the April 2018 Post Audits Subcommittee meeting, we reported multiple errors on the Volunteer Fire Department's *Statement of Expenditures* required to be submitted to the Legislative Auditor each year by February 14, in compliance with W.Va. Code §12-4-14. After noting that several of the departments reported either negative ending balances or significant large balances in their state accounts, we requested each department to submit bank statements for December 2017 and January 2018 in an attempt to verify these amounts were correct. Out of the 428 VFDs, only 236 (55%) responded. For the remaining 192 VFDs, the Legislative Auditor's Office was unable to make contact with a department representative or if a representative was contacted, the VFD did not supply the information requested.

Several things were noted through our analysis of the information that was collected. Most importantly, the ending balance on the *Statement of Expenditures* for 2017 and the ending balance on the bank statements only matched for 97 of the 236 departments reviewed. In other words, only 41% of the ending balances reported to the Legislative Auditor through the current reporting mechanism could be verified as correct. Of the remaining 139, one department's funds appeared to be so integrated with funding from other sources, that we were unable to determine an accurate amount for its state funding balance; five departments never submitted a *Statement of Expenditures* for 2017; 21 VFDs submitted a *Statement of*

Expenditures for a fiscal year ending on a different date than December 31, 2017, making it impossible to compare them to their bank statements; and 112 submitted bank statements that did not match their *Statement of Expenditures* balance.

Of the 236 departments, we also noted that, as of December 31, 2017, 22 departments had more than \$100,000 remaining in their state accounts, with one account having over \$330,000 in its state account. In contrast, 176 departments had balances in their state accounts of less than \$50,000. While there were 22 departments with an account balance in excess of \$100,000 that is not necessarily a negative connotation, as some departments will accumulate funding to pay for expensive equipment upgrades. A breakdown of the balances for the departments that cooperated with our request can be noted in the figure below.

Bank Statement Balance as of December 31, 2017	Number of Departments
Above \$300,000	1
\$200,000 - \$300,000	6
\$100,000 - \$199,999	15
\$50,000 - \$99,999	37
\$25,000 - \$49,999	46
\$10,000 - \$24,999	56
Less than \$10,000	74
Unable to determine due to commingling	1
No response	192
Total	428

Of the 192 departments that either did not send in the bank statements as requested, or were unable to be contacted, 171 filed the yearly *Statement of Expenditures*. These ending balances reported to be between \$0 and \$318,944. Unfortunately, as noted earlier with the departments that submitted their bank statements, these amounts may not be accurate. As noted above, many of the departments report on a Fiscal Year ending on a date other than December 31; therefore, the information can be over 8 months old before the *Statement of Expenditures* is filed on February 14 of each year.

A list of the 236 departments and their December 31, 2017 bank statement balances is attached to this letter for your convenience. We have also attached a list of those departments that did not submit bank statements and the ending balance as stated on their *Statement of Expenditures*, with the caveat that these amounts are self-reported and may be incorrect. As of the date of this report, there are 21 departments that did not provide bank statements and have failed to file their *Statement of Expenditures*.

Based on these results, and the internal operational methods of the Post Audit Division, the Legislative Auditor has determined that the annual *Statement of Expenditures* is an antiquated method for analyzing transactions that is no longer applicable and generally does not provide an accurate representation of the transactions of the volunteer fire departments in a given year. Additionally, requiring representatives of these fire departments to complete this document places an unnecessary burden on the individuals who have volunteered their time to their communities to provide a lifesaving service, not to spend their time filling out financial documents or interpreting WV Code.

The Legislative Auditor recommends the Legislature modify WV Code §12-4-14(g)(B) by removing the *Statement of Expenditures* and instead require all VFD's to submit bank statements for the state account, with check images, for January – December of the previous year. This will align the statutory requirements with current methodologies, increase the efficiency of the VFD audits, eliminate the timing differences and inaccuracies of the data, and allow the VFD representatives to focus on fighting fires.

Sincerely,

A handwritten signature in blue ink, appearing to read "Aaron Allred". The signature is fluid and cursive, with the first name "Aaron" and the last name "Allred" clearly distinguishable.

Aaron Allred

Bank Statement Ending Balances as of December 2017

Volunteer Fire Department	County	Ending Balance
ALBRIGHT	Preston	\$16,672.18
ALDERSON	Greenbrier	\$53,976.04
ALMA	Tyler	\$53,234.28
ALUM CREEK	Lincoln	\$6,196.61
ANAWALT	McDowell	\$13,708.78
ANTHONY CREEK	Greenbrier	\$3,938.19
ARNOLDSBURG	Calhoun	\$15,012.24
BACK CREEK VALLEY	Berkeley	\$27,715.16
BAKERTON	Jefferson	\$10,202.56
BALLARD	Monroe	\$4,311.77
BANCROFT	Putnam	\$89,223.46
BANKS DISTRICT FD	Upshur	\$15,589.02
BARBOURSVILLE	Cabell	\$8,678.62
BARRACKVILLE	Marion	\$85,077.50
BARTOW-FRANK-DURBIN	Pocahontas	\$245,370.78
BAXTER	Marion	\$395.72
BEAVER	Raleigh	\$25,195.51
BEDINGTON	Berkeley	\$24,063.39
BELLE	Kanawha	\$4,272.58
BERKELEY SPRINGS	Morgan	\$27,676.04
BETHANY	Brooke	\$248,261.23
BETHLEHEM	Ohio	\$884.25
BIG OTTER	Clay	\$56,730.92
BLENNERHASSETT	Wood	\$17,200.38
BLUEFIELD	Mercer	Commingled
BLUESTONE VALLEY	Mercer	\$7,813.69
BLUEWELL	Mercer	\$78.04
BOOMER	Fayette	\$159,879.80
BOOTHSVILLE	Marion	\$5,342.35
BRADSHAW, INC	McDowell	\$40.59
BRUCETON-BRANDONVILLE	Preston	\$17,669.29
BUCKHANNON	Upshur	\$67,733.33
BUFFALO CREEK	Logan	\$19,593.65
BUFFALO	Putnam	\$8,795.51
BUNNERS RIDGE	Marion	\$7,728.08
BURNSVILLE	Braxton	\$37,353.17
CABIN CREEK	Kanawha	\$31,814.48
CAIRO	Ritchie	\$12,358.74
CAMERON	Marshall	\$13,088.73
CANAAN VALLEY	Tucker	\$92,252.32
CAPON VALLEY	Hardy	\$113,302.40
CASS	Pocahontas	\$3,594.87
CEDAR GROVE	Kanawha	\$153,005.73

Bank Statement Ending Balances as of December 2017

Volunteer Fire Department	County	Ending Balance
CHATTAROY	Mingo	\$28,855.86
CITIZENS	Jefferson	\$6,781.28
CLEAR CREEK	Raleigh	\$856.44
CLENDENIN, INC	Kanawha	\$16,700.16
CLINTON DISTRICT	Monongalia	\$43,402.19
CLINTONVILLE	Greenbrier	\$9,458.50
COAL CITY	Raleigh	\$5,713.39
COAL RIVER	Raleigh	\$1,258.41
CORA	Logan	\$16,443.67
COWEN	Webster	\$3,672.58
CULLODEN	Cabell	\$29,103.33
DAVIS	Tucker	\$2,465.96
DAVY	McDowell	\$14,407.48
DEERWALK	Wood	\$40,355.76
DELBARTON	Mingo	\$39,413.09
DUNBAR	Kanawha	\$17,123.59
DUVAL DISTRICT	Lincoln	\$116,340.14
EAST FORK	Mingo	\$6,054.58
EAST WOOD	Wood	\$5,118.63
ELIZABETH-WIRT	Wirt	\$26,734.60
ELKINS	Randolph	\$43,052.84
ELLENBORO	Ritchie	\$75,853.33
ERBACON	Webster	\$88,527.13
FAIRLEA	Greenbrier	\$3,401.69
FARMINGTON	Marion	\$132,125.67
FELLOWSVILLE	Preston	\$26,421.57
FLEMINGTON	Taylor	\$62,142.20
FOLSOM	Wetzel	\$289.65
FORT GAY	Wayne	\$34,567.04
FOUNTAIN	Mineral	\$33,705.95
FRAME	Kanawha	\$17,470.01
FRIENDSHIP	Jefferson	\$54,121.58
FROST	Pocahontas	\$101,223.85
GANDEEVILLE-HARMONY	Roane	\$141,633.49
GHENT	Raleigh	\$1,095.94
GLEN DALE	Marshall	\$51,561.09
GRAFTON	Taylor	\$39,085.04
GRANDVIEW	Wetzel	\$8,444.63
GRANVILLE	Monongalia	\$500.30
GREEN VALLEY/GLENWOOD	Mercer	\$2,350.25
HARRISVILLE	Ritchie	\$4,678.93
HENLAWSON	Logan	\$11,932.49
HINTON FD	Summers	\$99,544.74

Bank Statement Ending Balances as of December 2017

Volunteer Fire Department	County	Ending Balance
HOOVERSON HEIGHTS	Brooke	\$473.66
IAEGER	McDowell	\$128,154.77
JEFFERSON	Kanawha	\$223,672.37
JOHNSTOWN	Harrison	\$42,493.04
JUNIOR COMMUNITY	Barbour	\$21,704.01
KEYSTONE	McDowell	\$209,907.47
KINGWOOD	Preston	\$500.00
LAKE	Logan	\$1,266.49
LAKESWOOD	Kanawha	\$85,469.86
LAVALETTE	Wayne	\$6,300.66
LAWRENCEVILLE	Hancock	\$19,012.43
LEADING CREEK	Randolph	\$64,528.80
LENORE, INC	Mingo	\$38,665.59
LEON	Mason	\$92,998.37
LESTER	Raleigh	\$1,479.56
LEVELS	Hampshire	\$60,038.48
LEWISBURG	Greenbrier	\$900.80
LIZEMORE	Clay	\$28,641.98
LOGAN COUNTY #2	Logan	\$25,302.60
LOGAN	Logan	\$15,231.87
LOST CREEK	Harrison	\$11,790.53
LOUDENDALE	Kanawha	\$38,014.57
LUBECK	Wood	\$72,228.28
LUMBERPORT	Harrison	\$46,778.93
MABSCOTT	Raleigh	\$126,637.05
MADISON	Boone	\$1,609.36
MALDEN	Kanawha	\$12,906.32
MANNINGTON	Marion	\$32,007.65
MARLINTON	Pocahontas	\$156,985.03
MASON	Mason	\$17,480.74
MASONTOWN	Preston	\$2,494.97
MATEWAN	Mingo	\$7,637.45
MATHIAS BAKER	Hardy	\$12.31
MCCLELLAN DISTRICT	Doddridge	\$8,379.45
MCMECHEN	Marshall	\$14,490.00
MIDWAY	Lewis	\$35,769.06
MILTON, INC	Cabell	\$9,483.52
MONONGAH	Marion	\$28,271.09
MONTCALM, INC	Mercer	\$274.21
MONTGOMERY	Fayette	\$133,103.61
MOOREFIELD	Hardy	\$32,644.38
MOUNT HOPE	Fayette	\$2,378.83
MOZART	Ohio	\$8,943.89

Bank Statement Ending Balances as of December 2017

Volunteer Fire Department	County	Ending Balance
MT CLARE	Harrison	\$1,104.61
NEW CUMBERLAND	Hancock	\$52,599.99
NEW HAVEN	Mason	\$24,473.80
NEW MANCHESTER	Hancock	\$67,302.44
NEW MARTINSVILLE	Wetzel	\$23,830.26
NEWBURG	Preston	\$15,233.81
NEWTON	Roane	\$1,709.37
NITRO FD	Kanawha	\$11,539.55
NORTH RIVER VALLEY	Hampshire	\$42,222.22
NUTTER FORT	Harrison	\$11,734.61
OAK HILL	Fayette	\$97,261.98
OAKLAND DISTRICT	Hancock	\$30,297.39
OCEANA	Wyoming	\$21,741.90
ONA	Cabell	\$34,262.19
PADEN CITY	Wetzel	\$35,461.56
PARSONS	Tucker	\$1,340.21
PATTERSON CREEK	Mineral	\$31,472.38
PAW PAW	Morgan	\$10,341.42
PAX	Fayette	\$31,266.30
PENNSBORO	Ritchie	\$12,165.07
PETERSBURG	Grant	\$5,554.33
PETERSTOWN	Monroe	\$15,210.57
PHILIPPI	Barbour	\$9,231.76
PICKENS	Randolph	\$61,300.37
PINCH	Kanawha	\$11,519.93
PINE GROVE	Wetzel	\$1,977.47
PIPESTEM	Summers	\$7,923.55
POCA	Putnam	\$80,555.09
POND CREEK	Wood	\$83,083.62
PRATT COMMUNITY	Kanawha	\$15,361.83
PRICETOWN	Lewis	\$80.57
PRICHARD	Wayne	\$66,034.61
PRINCETON	Mercer	\$129,248.69
QUINWOOD	Greenbrier	\$51,281.12
RACINE	Boone	\$36,770.41
RAINELLE	Greenbrier	\$12,304.82
RAND	Kanawha	\$64,246.84
RAVENSWOOD	Jackson	\$25,500.79
RAYSAL	McDowell	\$83,623.02
READER	Wetzel	\$48,785.02
REEDSVILLE	Preston	\$16,234.92
REEDY	Roane	\$29,064.05
RENICK	Greenbrier	\$80,137.37

Bank Statement Ending Balances as of December 2017

Volunteer Fire Department	County	Ending Balance
REYNOLDSVILLE	Harrison	\$438.12
RHODELL	Raleigh	\$11,657.31
RICHWOOD	Nicholas	\$8,675.45
RIDGELEY	Mineral	\$3,878.28
RIPLEY, INC	Jackson	\$64,558.59
RIVER ROAD	Monongalia	\$52,215.33
RIVESVILLE	Marion	\$12,481.17
ROBERTS RIDGE	Marshall	\$3,436.97
RODERFIELD	McDowell	\$35,749.83
RONCEVERTE	Greenbrier	\$733.58
ROWLESBURG	Preston	\$44,781.53
RT 34	Putnam	\$24,298.10
RUPERT	Greenbrier	\$331,042.31
SAINT ALBANS	Kanawha	\$9,926.60
SAINT JOSEPH	Marshall	\$90,067.96
SALEM	Harrison	\$8,672.47
SALT ROCK, INC	Cabell	\$15,461.13
SELBYVILLE	Upshur	\$23,717.96
SHARPLES	Logan	\$7,069.94
SHAVER'S FORK	Pocahontas	\$20,782.11
SHEPHERDSTOWN	Jefferson	\$18,657.97
SHERRARD	Marshall	\$36,316.23
SHIRLEY, INC	Tyler	\$23,328.84
SISSONVILLE	Kanawha	\$9,021.95
SLANESVILLE	Hampshire	\$97.53
SMOOT AREA	Greenbrier	\$36,851.46
SOUTH BERKELEY	Berkeley	\$219,057.87
SOUTH FORK	Pendleton	\$14,221.20
SOUTH MORGAN	Morgan	\$6,376.01
SPENCER-ROANE	Roane	\$80,493.76
STAR CITY	Monongalia	\$3,631.00
SUMMIT PARK	Harrison	\$12,019.50
SUTTON	Braxton	\$110,629.26
TERRA ALTA	Preston	\$39,019.82
TORNADO	Kanawha	\$7,546.20
TOWN OF MAN	Logan	\$39,243.07
TRAP HILL	Raleigh	\$16,087.01
TUNNELTON	Preston	\$7,440.07
TYGART VALLEY	Randolph	\$63,272.47
UPPER LAUREL	Wyoming	\$8,742.53
VALLEY GROVE	Ohio	\$8,789.98
VALLEY HEAD	Randolph	\$18,454.83
VAN	Boone	\$61,132.95

Bank Statement Ending Balances as of December 2017

Volunteer Fire Department	County	Ending Balance
VERDUNVILLE	Logan	\$1,169.79
VIENNA	Wood	\$296,965.81
WADESTOWN	Monongalia	\$75,349.39
WALKERSVILLE, INC	Lewis	\$30,906.70
WALTON	Roane	\$8,464.21
WARREN DISTRICT	Upshur	\$104,000.13
WASHINGTON BOTTOM	Wood	\$23,167.51
WASHINGTON DISTRICT	Upshur	\$19,895.64
WAVERLY	Wood	\$17,066.42
WEIRTON CITY	Hancock	\$3,929.79
WEST MILFORD	Harrison	\$6,191.22
WEST SIDE	Kanawha	\$47,436.32
WESTON	Lewis	\$118,071.09
WHARTON-BARRETT	Boone	\$58,157.46
WHITE SULPHUR SPRINGS	Greenbrier	\$49,554.05
WHITESVILLE	Boone	\$24,490.68
WHITMER	Randolph	\$14,626.22
WILDERNESS, INC	Nicholas	\$5.00
WINDSOR HEIGHTS	Brooke	\$30,883.38
WINFIELD	Putnam	\$24,701.17
WYOMING CO, INC	Wyoming	\$11,820.39
*Obtained from December 2017 & January 2018 Bank Statements provided by the Volunteer Fire Departments at the request of the Legislative Auditor's Office.		

Ending Balances from 2017 Statement of Expenditures

Department	County	Balance Date	Balance
ADRIAN	Upshur	December 31, 2017	\$26,335.59
ANMOORE	Harrison	June 30, 2017	\$20,220.90
ANSTED	Fayette	June 30, 2017	\$23,494.00
ARMSTRONG CREEK	Fayette	June 30, 2017	\$31,822.71
ATHENS	Mercer	December 31, 2017	\$218,340.05
AUGUSTA	Hampshire	June 30, 2017	\$26,023.13
AURORA	Preston	December 31, 2017	\$2,138.20
BAISDEN	Mingo	December 31, 2017	\$63,399.63
BANCS, INC	Doddridge	December 31, 2017	\$29,024.71
BAYARD	Grant	December 31, 2017	\$33,107.95
BEECH BOTTOM	Brooke	December 31, 2017	\$11,582.38
BEECH CREEK	Mingo	June 30, 2017	\$61,695.44
BELINGTON	Barbour	December 31, 2017	\$21,926.79
BELMONT	Pleasants	December 31, 2017	\$85,238.39
BENWOOD	Marshall	December 31, 2017	\$23,030.21
BERWIND, INC	McDowell	September 30, 2017	\$33,546.63
BETHANY PIKE	Brooke	December 31, 2017	\$251.61
BEVERLY	Randolph	December 31, 2017	\$8,003.21
BIRCH RIVER	Nicholas	December 31, 2017	\$41,612.30
BLACKSVILLE	Monongalia	December 31, 2017	\$31,298.60
BLUE RIDGE MTN	Jefferson	December 31, 2017	\$621.45
BOGGS RUN	Marshall	December 31, 2017	\$22,462.69
BRADLEY-PROSPERITY	Raleigh	December 31, 2017	\$1,491.07
BRAMWELL	Mercer	June 30, 2017	\$4.28
BRENTON	Wyoming	January 31, 2018	\$3,769.42
BROOKHAVEN	Monongalia	December 31, 2017	\$0.00
CAPON BRIDGE, INC	Hampshire	December 31, 2017	\$5,099.58
CAPON SPRINGS, INC	Hampshire	December 31, 2017	\$21,422.35
CEREDO	Wayne	December 31, 2017	\$9,667.15
CHAPEL	Braxton	December 31, 2017	\$85,654.82
CHAPMANVILLE	Logan	December 31, 2017	\$15,887.25
CHEAT LAKE	Monongalia	December 31, 2017	\$1,075.65
CHESTER	Hancock	December 31, 2017	\$23,940.86
CIRCLEVILLE	Pendleton	December 31, 2017	\$2,438.64
CLAY	Clay	December 31, 2017	\$59,031.88
CLOVER-ROANE	Roane	December 31, 2017	\$243,702.70
COAL MOUNTAIN	Wyoming	December 31, 2017	\$87,560.82
COALWOOD/CARETTA	McDowell	December 31, 2017	\$33,751.87
COLLIERS	Brooke	December 31, 2017	\$2,384.34
COOL SPRINGS	Monongalia	June 30, 2017	\$17,558.42
CRAIGSVILLE/BEAVER/COTTLE	Nicholas	December 31, 2017	\$11,903.49
DALLAS	Marshall	June 30, 2017	\$52,736.32

Ending Balances from 2017 Statement of Expenditures

Department	County	Balance Date	Balance
DANVILLE	Boone	December 31, 2017	\$396.35
DAVIS CREEK/RUTHDALE	Kanawha	December 31, 2017	\$16,319.61
DIANA	Webster	June 30, 2017	\$23,323.50
DUNLOW	Wayne	December 31, 2017	\$6,509.84
EAST BANK, INC	Kanawha	December 31, 2017	\$6.63
EAST LYNN	Wayne	December 31, 2017	\$41,500.11
EAST RIVER	Mercer	December 31, 2017	\$24,989.41
ELEANOR, INC	Putnam	December 31, 2017	\$74,885.23
ELK DISTRICT	Mineral	December 31, 2017	\$6,797.39
ELLAMORE	Upshur	December 31, 2017	\$5,732.05
FAIRVIEW	Marion	December 31, 2017	\$38,464.89
FAYETTEVILLE	Fayette	December 31, 2017	\$274,308.60
FLAT ROCK	Mason	December 31, 2017	\$20,569.79
FLATWOODS COMMUNITY	Braxton	December 31, 2017	\$5,302.04
FOLLANSBEE	Brooke	December 31, 2017	\$60,974.98
FOREST HILL	Summers	December 31, 2017	\$20,229.76
FORK RIDGE	Marshall	December 31, 2017	\$0.00
FORT ASHBY, INC	Mineral	December 31, 2017	\$0.00
FRAMETOWN	Braxton	December 31, 2017	\$19,739.06
FRANKFORD	Greenbrier	December 31, 2017	\$12,119.45
FRANKLIN COMMUNITY	Brooke	December 31, 2017	\$4,723.15
GARY	McDowell	December 31, 2017	\$981.44
GASSAWAY	Braxton	December 31, 2017	\$4,292.09
GAULEY BRIDGE	Fayette	December 31, 2017	\$3,894.17
GAULEY RIVER	Fayette	December 31, 2017	\$67,541.42
GILBERT	Mingo	December 31, 2017	\$51,817.73
GILMER COUNTY	Gilmer	June 30, 2017	\$55,725.65
GLASGOW	Kanawha	December 31, 2017	\$62,634.58
GRANT TOWN	Marion	December 31, 2017	\$0.00
GRANTSVILLE	Calhoun	June 30, 2017	\$155,473.99
GREAT CACAPON	Morgan	December 31, 2017	\$22,808.03
GREEN SULPHUR DISTRICT	Summers	December 31, 2017	\$0.00
GREEN VALLEY	Cabell	June 30, 2017	\$0.00
GREENWOOD	Doddridge	December 31, 2017	\$51,077.12
HACKER VALLEY	Webster	December 31, 2017	\$0.00
HANDLEY COMMUNITY	Kanawha	December 31, 2017	\$73,307.03
HANOVER	Wyoming	December 31, 2017	\$13,674.93
HARMAN	Randolph	December 31, 2017	\$85,147.87
HARTS	Lincoln	December 31, 2017	\$170,209.00
HEDGESVILLE	Berkeley	December 31, 2017	\$103,312.51
HILLSBORO	Pocahontas	December 31, 2017	\$3,985.13
HUNDRED	Wetzel	December 31, 2017	\$8,668.14

Ending Balances from 2017 Statement of Expenditures

Department	County	Balance Date	Balance
HURRICANE	Putnam	December 31, 2017	\$15,287.94
HUTTONSVILLE/MILL CREEK	Randolph	December 31, 2017	\$6,819.80
INDEPENDENT #1	Jefferson	December 31, 2017	\$1,904.66
INSTITUTE	Kanawha	June 30, 2017	\$10,129.57
JACKSONBURG	Wetzel	December 31, 2017	\$772.04
JACKSON'S MILL	Lewis	December 31, 2017	\$9,329.48
JANE LEW, INC	Lewis	December 31, 2017	\$21,315.29
JUMPING BRANCH/NIMITZ	Summers	December 31, 2017	\$5,636.22
KENOVA	Wayne	December 31, 2017	\$45.42
KERMIT	Mingo	June 30, 2017	\$2,665.41
KESSLERS CROSS LANES	Nicholas	December 31, 2017	\$6,697.10
KEYSER	Mineral	December 31, 2017	\$48.27
KIMBALL	McDowell	December 31, 2017	\$318,944.36
LIMESTONE	Marshall	December 31, 2017	\$10,200.54
LINDSIDE	Monroe	December 31, 2017	\$51,782.20
LOUP CREEK	Fayette	December 31, 2017	\$23,771.48
MAIN HARTS CREEK	Logan	December 31, 2017	\$170,703.73
MAIN ISLAND CREEK	Logan	December 31, 2017	\$31,637.61
MARMET COMMUNITY	Kanawha	December 31, 2017	\$0.00
MATOAKA	Mercer	December 31, 2017	\$7,887.48
MAYSVILLE	Grant	December 31, 2017	\$10,181.10
MCKINLEYVILLE	Brooke	December 31, 2017	\$26,248.85
MEADOW BRIDGE	Fayette	December 31, 2017	\$19,177.85
MIDDLEBOURNE/TYLER	Tyler	December 31, 2017	\$35,330.64
MIDDLEWAY, INC	Jefferson	December 31, 2017	\$4,947.70
MINERAL WELLS	Wood	December 31, 2017	\$34,772.78
MORRISVALE	Boone	June 30, 2017	\$212,156.93
MOUNDSVILLE	Marshall	December 31, 2017	\$801.59
MOUNT OLIVET	Marshall	December 31, 2017	\$36,494.05
MOUNT STORM	Grant	December 31, 2017	\$6,332.52
MULLENS	Wyoming	December 31, 2017	\$43,180.97
NETTIE	Nicholas	June 30, 2017	\$0.00
NEW CREEK, INC	Mineral	December 31, 2017	\$1,483.39
NEWELL, INC	Hancock	December 31, 2017	\$5,729.36
NORTHFORK	McDowell	December 31, 2017	\$12,024.78
NUTTALL	Fayette	June 30, 2017	\$55,507.69
OAKVALE	Mercer	June 30, 2017	\$25,188.49
OHIO RIVER ROAD	Cabell	December 31, 2017	\$54,771.72
PINEVILLE	Wyoming	December 31, 2017	\$11,820.39
POINT PLEASANT	Mason	December 31, 2017	\$0.00
ROMNEY	Hampshire	December 31, 2017	\$14,526.02
SAINT MARYS	Pleasants	December 31, 2017	\$0.00

Ending Balances from 2017 Statement of Expenditures

Department	County	Balance Date	Balance
SCOTTS RUN	Monongalia	December 31, 2017	\$95.30
SENECA ROCKS	Pendleton	December 31, 2017	\$15,888.79
SERVIA	Braxton	December 31, 2017	\$0.00
SHINNSTON, INC	Harrison	June 30, 2017	\$66,369.34
SHORT GAP	Mineral	December 31, 2017	\$28,398.64
SILVER HILL, INC	Wetzel	December 31, 2017	\$3,314.25
SILVERTON	Jackson	December 31, 2017	\$15,173.43
SISTERSVILLE	Tyler	December 31, 2017	\$55,406.88
SMITHBURG	Doddridge	June 30, 2017	\$5,265.65
SMITHVILLE	Ritchie	December 31, 2017	\$14,196.18
SOPHIA AREA	Raleigh	December 31, 2017	\$95,113.80
SOUTHERN JACKSON COUNTY	Jackson	December 31, 2017	\$428.15
SPELTER	Harrison	December 31, 2017	\$9,091.21
SPRUCE RIVER	Boone	June 30, 2017	\$29,515.02
STONE CHURCH	Ohio	December 31, 2017	\$4,267.89
STONEWOOD	Harrison	December 31, 2017	\$37,335.21
SUMMERS COUNTY	Summers	December 31, 2017	\$8,175.66
SUMMERSVILLE	Nicholas	December 31, 2017	\$33,808.18
TEAYS VALLEY	Putnam	December 31, 2017	\$35,635.77
THOMAS	Tucker	December 31, 2017	\$87,107.63
TOWN OF SOPHIA	Raleigh	December 31, 2017	\$83,108.40
TRIADELPHIA	Ohio	December 31, 2017	\$89,575.43
TRI-TOWNS	Mineral	December 31, 2017	\$0.00
TRIUNE-HALLECK	Monongalia	December 31, 2017	\$48,497.86
TYLER MOUNTAIN, INC	Kanawha	December 31, 2017	\$0.00
UNION COMMUNITY	Monroe	December 31, 2017	\$0.00
UPPER WEST FORK	Calhoun	December 31, 2017	\$68,749.49
VALLEY-Marion County	Marion	December 31, 2017	\$7,199.54
VALLEY-Mason County	Mason	December 31, 2017	\$30,355.61
WALLACE	Harrison	December 31, 2017	\$228.94
WAR	McDowell	December 31, 2017	\$3,171.85
WASHINGTON LANDS	Marshall	December 31, 2017	\$8,953.67
WAYNE	Wayne	December 31, 2017	\$25,297.60
WEBSTER SPRINGS	Webster	December 31, 2017	\$0.00
WELCH	McDowell	December 31, 2017	\$12,125.25
WEST LIBERTY	Ohio	December 31, 2017	\$0.00
WEST UNION	Doddridge	December 31, 2017	\$52,222.51
WESTOVER	Monongalia	December 31, 2017	\$11,631.50
WHARNCLIFFE	Mingo	December 31, 2017	\$8,458.65
WILEY FORD, INC	Mineral	December 31, 2017	\$0.00
WILEYVILLE, INC	Wetzel	December 31, 2017	\$78,708.14
WILLIAMSON	Mingo	December 31, 2017	\$16,622.97

Ending Balances from 2017 Statement of Expenditures

Department	County	Balance Date	Balance
WILLIAMSTOWN	Wood	December 31, 2017	\$82,730.95
WINFIELD DISTRICT	Marion	December 31, 2017	\$70,450.61
WORTHINGTON	Marion	December 31, 2017	\$41,649.37

*Taken from Annual Statement of Expenditures Completed by the Volunteer Fire Departments. This information has not been audited and therefore cannot be verified for accuracy.



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Roman Prezioso

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WEST VIRGINIA OFFICE OF THE LEGISLATIVE AUDITOR
- POST AUDIT DIVISION -

Legislative Auditor: Aaron Allred

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