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# ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

FYE JUNE 30, 2023

			65	,					
	11 General Current	61 Special	Special Revenue School Activity	71 Special Revenue	21 Debt Service	31 Bond Construction	41 Permanent Improvement	51 Capital Projects	Total
	Expense	Revenue	Fund	ESSERF	Fund	Fund	Fund	Fund	Governmental
Revenues:									
Property taxes \$	3,875,370 \$	- 0	\$ -0\$	- O \$	920,107	\$ - O	\$ -0\$	- 0	\$ 4,795,477
Other Local sources \$	151,474 \$	3,854	\$ -0\$	- O \$	23,339	\$ 90,330	\$ -0\$	- 0	268,997
State sources \$	13,515,313 \$	359,509	\$ -0\$	- O \$	- 0		\$ -0\$	8,328,524	22,203,346
Federal sources \$	232,526 \$	4,369,439	\$ -0\$	3,229,063 \$	- O S	\$ - O	\$ -0\$	- 0	7,831,028
Miscellaneous sources \$	275,226 \$							- 0	913,128
Total revenues	18,049,909	4,732,802	637,902	3,229,063	943,446	90,330	- 0	8,328,524	36,011,976
Expenditures:	10,0 .5,505	.,,	00.,502	0,223,000	3.0,0	20,000		0,020,021	00,011,570
Instruction	10,361,595	1,547,339	620,960	1,668,886	- 0	- 0	- 0	- 0	14,198,780
Supporting services:	10,001,000	1,017,009	020,300	1,000,000	Ŭ	Ŭ	O .	Ü	11,150,700
Students	1,079,579	389,616	- 0	313,137	- 0	- 0	- 0	- 0	1,782,332
Instructional staff	589,671	434,343	- 0 - 0	95,217	- 0 - 0	- 0 - 0	- O	- 0 - 0	
									1,119,231
General administration	438,457	- 0	- 0	- 0	- 0	- 0	- 0	- 0	438,457
School administration	892,723	- 0	- 0	52,090	- 0	- 0	- 0	- 0	944,813
Central Services	281,987	6,100	- 0	64,814	- 0	- 0	- 0	- 0	352,901
Operation and maintenance of facilities	1,819,713	25,070	- 0	224,977	- 0	485,337	- 0	- O	2,555,097
Student transportation	3,055,832	7,417	- 0	44,273	- 0	- 0	- O	- 0	3,107,522
Other support services	4,125	- 0	- 0	- 0	- 0	- 0	<b>-</b> 0	- 0	4,125
Food services	120,011	2,447,201	- 0	31,782	- 0	- 0	- O	- O	2,598,994
Community services	35,118	- 0	- 0	- O	- 0	- 0	- O	- 0	35,118
Capital outlay	10,386	- 0	<b>-</b> 0	- O	- 0	1,347,183	- O	9,332,270	10,689,839
Debt service:									
Principal retirement	183,283	- 0	- 0	- 0	560,000	- 0	- O	- O	743,283
Interest and fiscal charges	32,133	- 0	- 0	- O	223,866	- 0	- O	- 0	255,999
Finance Leases:									
Principal payment expense	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- C
Interest Expense	- 0	- 0	- 0	- O	- 0	- 0	- O	- 0	- C
SBITAs:									
Principal payment expense	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- C
Interest Expense	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- C
Total expenditures	18,904,613	4,857,086	620,960	2,495,176	783,866	1,832,520	- 0	9,332,270	38,826,491
Excess (deficiency) of revenues over	10,501,010	1,007,000	020,500	2,150,170	700,000	1,002,020		3,002,210	00,020,191
expenditures	(854,704)	(124,284)	16,942	733,887	159,580	(1,742,190)	- 0	(1,003,746)	(2,814,515)
Other financing sources (uses):	(004,704)	(124,204)	10,542	755,007	100,000	(1,1+2,150)	- 0	(1,003,740)	(2,017,010)
Proceeds from disposal of real or personal property	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- C
	- 0 - 0	- 0 - 0	- 0 - 0	- 0 - 0	- 0 - 0	- 0 - 0	- 0 - 0	- 0 - 0	
Proceeds from the sale of bonds									- C
Premium on sale of bonds	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- C
Proceeds from finance lease	- 0	- 0	- 0	- 0	- O	- 0	- 0	- 0	- C
Proceeds from financed purchases	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- O	- C
Proceeds from SBITAs	- 0	- 0	- 0	- O	- 0	- 0	- 0	- 0	- C
Transfers in	981,817	248,437	67,298	- O	- 0	- 0	50,000	- 0	1,347,552
Transfers (out)	(1,148,066)	(114,924)	(45,987)	(31,664)	- 0	(6,911)	- 0	- 0	(1,347,552)
Total other financing sources (uses)	(166,249)	133,513	21,311	(31,664)	- 0	(6,911)	50,000	- 0	- C
Extraordinary Item:									
Other post employment benefits	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- C
Net change in fund balances	(1,020,953)	9,229	38,253	702,223	159,580	(1,749,101)	50,000	(1,003,746)	(2,814,515)
Fund balances - beginning	2,324,887	354,529	416,298	(702,223)	646,007	3,049,813	192,196	- 0	6,281,507
Prior period adjustments - (See Note)	- O	- 0	- 0	- 0	- O	- O	- 0	- O	- C
Fund balances - beginning, as restated	2,324,887	354,529	416,298	(702,223)	646,007	3,049,813	192,196	- 0	6,281,507
runu balances - beginning, as restateu			710,200	(104,440)	$0$ $\pm 0$ , $0$ $0$ $1$	0,010,010			

2t 2/29-3/7/24 B

ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION STATEMENT OF ACTIVITIES

**FYE JUNE 30, 2023** 

Program Revenues

Net (Expense),

4,766,176

Functions		Evnances		harges for Services	(	Operating Grants and ontributions		Capital Grants and	i	renue & Changes  n Net Position
		Expenses	SEI VICES		Continuutions		Contributions		Governmental Activities	
Governmental activities:	ф	10.010.075	ф	06.070	ф	5 700 FF7	ф	F 40F 000	ф	10.605.666
Instruction	\$	13,819,975	\$	26,370	\$	5,732,557	\$	5,425,382	\$	(2,635,666)
Supporting services:										
Students	\$	1,626,990	\$	3,105	\$	674,879	\$	638,716	\$	(310,290)
Instructional staff	\$	1,033,699	\$	1,972	\$	428,781	\$	405,805	\$	(197, 141)
General administration	\$	439,301	\$	838	\$	182,223	\$	172,459	\$	(83,781)
School administration	\$	820,980	\$	1,567	\$	340,544	\$	322,297	\$	(156,572)
Central services	\$	293,356	\$	560	\$	121,685	\$	115,164	\$	(55,947)
Operation and maintenance of facilities	\$	1,115,622	\$	2,129	\$	462,763	\$	437,966	\$	(212,764)
Student transportation	\$	2,103,376	\$	4,014	\$	872,485	\$	825,734	\$	(401,143)
Other support services	\$	- 0	\$	- 0	\$	- 0	\$	- 0	\$	- 0
Food services	\$	2,491,097	\$	- 0	\$	- 0	\$	- 0	\$	(2,491,097)
Community services	\$	35,363	\$	- 0	\$	- 0	\$	- 0	\$	(35,363)
Interest on long-term debt/finance leases	\$	223,819	\$	- 0	\$	- O	\$	- 0	\$	(223,819)
Total governmental activities		24,003,578		40,555		8,815,917		8,343,523	\$	(6,803,583)
	Ger	neral revenues:							•	

See Notes to Financial Statements

Property taxes

1 3		
Unrestricted state aid	11,217,403	
Unrestricted investment earning	179,815	
Unrestricted grants and contributions	(623,836)	
Extraordinary item - other post employment benefits	- 0	
Gain (loss) on disposal of capital assets	(1,026,575)	
Gain (loss) on termination of ROU assets	- 0	
Transfers in	1,347,552	
Transfers (out)	(1,347,552)	
Total general revenues, extraordinary items and transfers	14,512,983	
Change in net position	7,709,400	
Net position - beginning	21,372,140	
Prior period adjustments - (See Note)	- 0	
Net position - beginning, as restated	21,372,140	
Net position - ending	29,081,540	

ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF OVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIE

**FYE JUNE 30, 2023** Net change in fund balances - total governmental funds \$(2,814,515) Amounts reported for governmental activities in the statement of activities are different due to: Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense. The effect on net position is the amount by which capital outlays exceed depreciation in the current period. Depreciation expense (1,283,479)13,077,956 Capital outlays Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of lease assets is allocated over their estimated useful lives and reported as amortization expense. The effect on net position is the amount by which capital outlays exceed amortization in the current period. Amortization expense Capital outlays Governmental funds report capital outlays as expenditures. However, in the statement of net position, the cost of SBITA assets is allocated over their estimated useful lives and reported as amortization expense. The effect on net position is the amount by which capital outlays exceed amortization in the current period. Amortization expense Capital outlays Certain receivables will be collected this year but are not available soon enough to pay for the current period's expenditures. This is the amount by which such receivables increased (decreased). (29,301)Property taxes receivable Operating Grants and Contributions (976,313)Other miscellaneous conversion adjustments A portion of the change in fund balances is the proceeds from

the general obligation bonds issued during FYE JUNE 30, 2023. Those proceeds are not considered revenue items for the

FYE JUNE 30, 2023. Those proceeds are not considered

A portion of the change in fund balances is the current year

revenue items for the purpose of this statement.

A portion of the change in fund balances is the proceeds from the premium on the general obligation bonds issued during

purpose of this statement.

LEGAL ADVERTISEMENT LEGAL ADVERTISEMENT LEGAL ADVERTISEMENT LEGAL ADVERTISEMENT LEGAL ADVERTISEMENT LEGAL ADVERTISEMENT amortization of the premium on general obligation bonds. The Governmental funds report district OPEB contributions as Differences in the ROU asset and accumulated amortization on current year amortization of the premium is a reduction of ROU asset terminated agreements are reported as a loss and expenditures. However, in the Statement of Activities, the cost interest expense rather than revenue for the purpose of this reduction in net position in the statement of activities. of OPEB benefits earned net of employee contributions is 32,180 reported as OPEB expense Right-of-Use assets terminated A portion of the change in fund balances is the proceeds from 170,083 District OPEB contributions Accumulated amortization of assets terminated finance leases. Those proceeds are not considered revenue items for the purpose of this statement. Cost of benefits earned net of employee contributions 377,086 Compensated absences are reported as liabilities in the A portion of the change in fund balances is the proceeds from Asset Retirement Obligations (AROs) are reported in the statement of net position, but are only reported in government statement of net position, but are not reported in governmental financed purchases. Those proceeds are not considered funds to the extent they have matured. This is the amount by funds. This is the amount by which the ARO has increased. revenue items for the purpose of this statement. which compensated absences (increased)/decreased. Finance Lease payables are reported as liabilities in the A portion of the change in fund balances is the proceeds from Accrued vacation payable (13,765)statement of net position, but are only reported in government SBITAs. Those proceeds are not considered revenue items for Interest on long-term debt in the statement of activities differs the purpose of this statement. funds to the extent they have matured. This is the amount by from the amount reported in the governmental funds because which finance lease payables decreased. 183,283 The repayment of the principal of long-term debt (e.g., bonds, interest is recognized as an expenditure in the funds when it is Financed purchases are reported as liabilities in the statement leases) consumes the current financial resources of due, and thus requires the use of current financial resources. governmental funds. However, such repayment has no effect of net position, but are only reported in government funds to In the statement of activities, however, interest expense is the extent they have matured. This is the amount by which 560,000 on net position. recognized as the interest accrues, regardless of when it is due. financed purchases decreased. Governmental funds report district pension contributions as Differences in the cost and accumulated depreciation on SBITA payables are reported as liabilities in the statement of expenditures. However, in the Statement of Activities, the cost disposed capital assets are reported as a loss and reduction in net position, but are only reported in government funds to the of pension benefits earned net of employee contributions is net position in the statement of activities. extent they have matured. This is the amount by which SBITA reported as pension expense payables decreased (1,537,941)Cost of assets disposed 147,382 District pension contributions \$7,709,400 Change in net position of governmental activities Accumulated depreciation of assets disposed Cost of benefits earned net of employee contributions (183, 256)2t 2/29-3/7/24 B

## ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION **BALANCE SHEET - GOVERNMENTAL FUNDS FYE JUNE 30, 2023**

		<b>C1</b>	05	7.1	0.1	21	4.1	<b>5.1</b>	
	11	61	Special	71	21	31	41	51	
	General	Special		pecial Revenu	Debt	Bond	Permanent	Capital	Total
	Current		School Activity		Service	Construction	Improvement	Projects	
	Expense	Fund	Fund	Fund	Fund	Fund	Fund	Fund (	Governmental
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES									
Assets:	\$ 564,740	d O	Φ 454.551	\$ -0\$	665 507	ф <u>1.700.057</u>	ф 0 (	h	2 475 025
Cash and cash equivalents			,		,	\$ 1,790,957			3,475,83
Investments	- 0	- 0	- 0		- 0	- 0	- 0	- 0	-
Inventory	- 0	- 0	- 0		- 0	- 0		- 0	-
Taxes receivable, net	286,699	- 0	- 0		- 0	- 0	- 0	- 0	286,69
Deposit with Retirement Board	218,159	- 0	- 0		- 0	- 0		- 0	218,15
Prepaid Workers' Comp	- 0	- 0	- 0		- 0	- 0		- 0	-
Food service receivable, net	- 0	- 0	- 0		- 0	- 0		- 0	-
Lease Receivable	- 0	- 0	- 0		- 0	- 0		- 0	-
Other receivables	30,107	- 0	- 0		- O	- O	- 0	- 0	30,107
Other prepaid expenses	56,456	- 0	- 0						56,456
Due from other governments:									
State aid receivable	96,413	- 0	- 0	- O	- 0	- 0	- 0	- 0	96,41
PEIA allocation receivable	267,300	- 0	- O	- O	- O	- O	- 0	- O	267,300
Reimbursements receivable	34,900	1,501,047	- O	993,693	- O	- O	- 0	- O	2,529,64
Due from other funds	1,652,399	- 0	- O	- O	140,000	- O	242,196	- O	2,034,59
Total assets	3,207,173	1,501,047	454,551	993,693	805,587	1,790,957	242,196	- 0	8,995,20
Deferred outflows of resources	- 0	- 0	- 0	- 0	- 0	- 0	- 0	- 0	-
Total deferred outflows of resources	- 0	- 0	- 0		- 0	- 0	- 0	- 0	
TOTAL ASSETS PLUS DEFERRED OUTFLOWS OF RESOURCES									
	\$ 3,207,173	\$ 1,501,047	\$ 454,551	\$ 993,693 \$	805,587	\$ 1,790,957	\$ 242,196	- 0 \$	8,995,204
JIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES Jiabilities:									
	Φ 1.1F2.4Q4	d 174,000	Φ 0	ф 164 00F d	h 0	ф 0	ф 0 (	h 0 h	1 400 60
Salaries payable and related payroll liabilities	\$ 1,153,424	,	\$ -0						, ,
Other post employment benefits payable	- 0	- 0	- 0		- 0	- 0		- 0	-
PEIA premiums payable	305,985	68,891	- 0	<i>'</i>	- 0	- 0	- 0	- 0	418,73
Accounts payable & Payable to others	157,131	21,636	- 0		- 0	124,750	- 0	992,035	1,295,55
Due to other fiscal agents	- 0	- 0	- 0		- 0	- 0			-
Due to other funds	- 0	871,853	- 0	•	- 0	365,495	- 0	11,711	2,034,59
Total liabilities	1,616,540	1,137,289	- 0	993,693	- 0	490,245	- 0	1,003,746	5,241,51
Deferred inflows of resources	286,699	- 0	- 0	- 0	- 0	- 0	- 0	- 0	286,69
Total deferred inflows of resources	286,699	- 0	- 0	- 0	- 0	- 0	- 0	- 0	286,69
'und Balances:			0	- 0	- 0	- 0	- O	- O	274,61
Yund Balances:  Nonspendable	274,615	- 0	- 0						
	274,615 - 0	- 0 363,758	- 0 - 0		805,587	1,300,712	242,196	- O	2,712,25
Nonspendable				- O	805,587 - 0	1,300,712 - 0		- 0 - 0	
Nonspendable Restricted	- O	363,758	- 0	- 0 - 0			- 0		-
Restricted Committed	- 0 - 0	363,758 - 0	- 0 - 0	- 0 - 0	- O	- 0	- 0 - 0	- 0	59,98
Nonspendable Restricted Committed Assigned	- 0 - 0 59,984	363,758 - 0 - 0	- 0 - 0 - 0	- 0 - 0 - 0	- 0 - 0	- 0 - 0	- 0 - 0	- 0 - 0	2,712,25 - 59,98 420,14 3,466,99

Capital assets used in governmental activities are not financial resources and, therefore,

are not reported in the funds Right-of-use assets used in governmental activities are not financial resources and, therefore,

are not reported in the funds

Other deferred charges are not reported in the funds

Property taxes receivable and food service billings receivable will be collected this year but are not available soon enough to pay for the current period's expenditures, and are therefore deferred in the funds

Deferred outflows and inflows of resources related to pensions and OPEB are applicable Deferred outflows of resources related to pensions

Deferred inflows of resources related to pensions

Deferred outflows of resources related to OPEB

Deferred inflows of resources related to OPEB

Some liabilities, including net pension and OPEB obligations, are not due and payable in the

current period and, therefore, are not reported in the funds

Bonds payable, due within one year Bonds payable, due beyond one year

Accrued sick leave payable Compensated absences Net pension liability - proportionate share

Unamortized bond premium

Accrued interest on bonds

Net OPEB liability - proportionate share Asset Retirement Obligation (ARO) Liability

Finance lease liability, due within one year

Finance lease liability, due beyond one year Financed purchases and other, due within one year

Financed purchases and other, due beyond one year

SBITA liability, due within one year SBITA liability, due beyond one year

Net position of governmental activities

868,014 (21,861)278,649 (419, 352)

34,923,470

286,699

(580,000)

\$ 29,081,540

(7,070,000)(353,981)- 0 (89,488)(1,226,026)(55,214)(172,918)

(753,444)- 0

See Notes to Financial Statements

LEGAL ADVERTISEMENT LEGAL LE

ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION
STATEMENT OF NET POSITION
FYE JUNE 30, 2023

FYE JUNE 30, 2023		
	G	overnmental
		Activities
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Assets:		
Cash and cash equivalents	\$	3,475,835
Investments	\$	- 0
Inventory	\$	- 0
Taxes receivable, net of allowance for uncollectible taxes	\$	286,699
Deposit with Retirement Board	\$	218,159
Food service receivable	\$	- 0
Lease receivable	\$	- 0
Other receivables	\$	30,107
Prepaid Workers' Compensation	\$	- 0
Other prepaid expenses	\$	56,456
Due from other governments:		
State aid receivable	\$	96,413
PEIA allocation receivable	\$	267,300
Reimbursements receivable	\$	2,529,640
Capital Assets:		
Land	\$	508,442
Land improvements	\$	- 0
Buildings and improvements	\$	40,597,890
Furniture and equipment	\$	1,649,311
Vehicles	\$	4,632,653
Construction in process	\$	11,897,950
Less accumulated depreciation	\$	(24,362,776)
Total capital assets, net of depreciation	\$	34,923,470
Right-of-Use Assets:		
Land	\$	- 0
Buildings	\$	- 0
Equipment	\$	- 0
Vehicles	\$	- 0
Subscription-based information technology arrangements (SBITAs)	\$	- 0
Less accumulated amortization	_\$	- 0
Total ROU assets, net of amortization	\$	- 0
Total assets	\$	41,884,079
Deferred outflows of resources:		
Pension	\$	868,014
Other post employment benefit (OPEB)	\$	278,649
Other	φ.	,

Other

Total deferred outflows of resources	\$	1,146,663
Total assets and deferred outflows of resources	\$	43,030,742
LIABILITIES, DEFERRED OUTFLOWS OF RESOURCES, AND NET POSITION		
Liabilities:		
Salaries payable and related payroll liabilities	\$	1,492,628
PEIA premiums payable	\$	418,738
Compensated absences	\$	89,488
Accounts payable	\$	1,295,552
Other post employment benefit payable	\$	= (
Due to Other Fiscal Agents	\$	- (
Long-term obligations:		
Due within one year:		
Bonds and contracts	\$	612,180
Accrued interest	\$	- (
Accrued sick leave payable	\$	- (
Finance lease liability	\$	172,918
Financed purchases and other	\$	- (
SBITA liability	\$	- (
Due beyond one year:		
Bonds and contracts	\$	7,391,801
Accrued sick leave payable	\$	- (
Finance lease liability	\$	753,444
Financed purchases and other	\$	- (
SBITA liability	\$	- (
Asset retirement obligation (ARO) liability	\$	- (
Net pension liability - Proportionate Share	\$	1,226,026
Net other post employment benefit (OPEB) liability - Proportionate Share	\$	55,214
Total liabilities	\$	13,507,989
Deferred inflows of resources:		10,007,700
Pension	\$	21,861
Other post employment benefit (OPEB)	\$	419,352
Other	\$	- (
Total deferred inflows of resources	\$	441,213
Total liabilities and deferred inflows of resources	\$	13,949,202
Net Position:		10,515,202
Net Investment in Capital Assets	\$	26,919,489
Restricted for:	Ψ.	20,515, 105
Debt service	\$	805,587
Special projects	\$	363,758
Capital projects	\$	1,542,908
Unrestricted	\$	(550,202
Total net position	\$	29,081,540
2t 2/29-3/7/24 B	Ψ	49,001,040

Other					-
VENDOR LIST		9771 ELMORE RICHARD	30,431.00	20891 ROGERS SHYI	1,424.32
VENDOR VENDOR NAME	AMOUNT OF	9806 ENERGY EXPRESS 9975 POWER SCHOOL GROUP	20,868.00 22,712.00	20895 ROCHESTER 100 INC 21079 NATIONAL SEATING & MOBILITY	1,536.25 8,053.46
174 ACE SERVICES LLC	3,915.00	10220 EWELL EDUCATIONAL SERVICES	335.00	21191 NEIGHBORGALL CONSTRUCTION	407,355.95
410 SMART HORIZONS 416 AFFORDABLE PEST CONTROL LLC	1,935.00 4,252.00	10450 FARMERS FRIEND	4,247.44	21449 95 PERCENT GROUP INC.	15,311.70
437 AGSTEN CONSTRUCTION CO	71,730.26	10480 FASTSIGNS	409.42	21557 INTRADO INTERACTIVE SERVICES	9,312.00
471 ALADDIN FOOD MANAGEMENT	440.00	10534 FIELDTURF USA INC	181,642.95	21623 N/V TAN AND GRAPHICS LLC	3,450.00
520 ALPHA MECHANICAL SERVICE	99,977.51	10536 FIFTH THIRD BANK	38,246.37	21752 ODP BUSINESS SOLUTIONS LLC	11,755.68
620 AMAZON .COM	90,483.81	10537 FERGUSON WATERWORKS	372.00	22150 OSCAR F HENRY COMPANY	2,045.00
625 AMAZON WEB SERVICES	271.59	10623 JAMF SOFTWARE LLC	33,709.50	22510 JOHNSTONE SUPPLY	4,624.22
1085 ANDREWS FOOD EQUIPMENT	6,881.66	10650 FLEET PRIDE	9,161.45	22522 PARCHMENT LLC	1,260.00
1150 APPALACHIAN POWER	63,605.22	10895 FORMATIVE	4,264.82	22560 PARENTS FOR A SAFE PROM	500.00
1170 AMERICAN GEOTECH INC	14,500.00	10916 4IMPRINT INC	3,263.37	22790 PARTAC PEAT CORPORATION 23069 PEARSON	5,976.16
1225 APPALACHIAN SIGNALS & PRODUCTS	10,957.60	11215 FRONTIER COMMUNICATIONS 11526 GATOR MOBILE SHREDDING	151,717.25 2,308.10	23072 PEARSON CLINICAL ASSESSMENTS	2,015.11 913.50
1250 APPALACHIAN TIRE 1275 APPLE INC	19,890.16	11599 GEARY ELEMENTARY MIDDLE	8,800.00	23290 PBIS REWARDS	2,458.00
1275 APPLE INC 1276 APPTEGY	61,695.42 11,500.00	12172 GOFF JONATHAN	1,406.69	23300 PERMA-BOUND	4,799.23
1293 CHEM-AQUA INC	3,780.00	12200 GOGUARDIAN	24,886.00	23496 PINNACLE ENVIRONMENTAL	3,900.00
1297 ARMSTRONG JANTINA	937.50	12332 GOODWIN TERRY	12,129.00	23550 PITNEY BOWES INC	1,902.36
1338 ASCAP	779.00	12400 GOPHER SPORT	18,014.49	23551 PITNEY BOWES SUPPLIES	479.97
1437 ASSURED PARTNERS	665.00	12417 GORDON FOOD SERVICE INC	1,034,527.78	23597 POCA VALLEY BANK	211,962.53
1460 AT&T MOBILITY	1,664.57	12420 E3 DIAGONSTICS INC	540.00	24260 PRO-ED INC	387.20
1919 B & D GLASS	320.46	12450 GRAINGER	10,148.24	24335 PROFESSIONAL THERAPY SERVICES	6,937.50
2073 BLUE BIRD OF PITTSBURGH INC	650,578.39	12940 GROUSE RUN EXCAVATING	1,277.80	24570 QUAVER ED	6,300.00
2076 BMI RADIO	390.00	13175 HAJOCA CORPORATION	2,866.14	24590 QUILL CORPORATION	3,822.64
2355 BALFOUR COMPANY	1,300.68	13310 HANDIMART 13400 HANK'S SALES & SERVICE	1,738.30 1,732.58	24700 R D WILSON & SONS & COMPANY 24749 R E MICHAEL COMPANY	5,102.60 3,452.73
2365 BARNES & NOBLE	9,954.08	13600 HARDMAN'S	55,081.06	24804 R M HUFFMAN COMPANY	71,689.00
2545 BEAVER INDUSTRIAL SUPPLY INC 2840 BIG ED ENTERPRISE LLC	11,149.99 279.00	13725 ORACLE ELEVATOR	10,874.01	24887 RAINES TIFFANY	295.00
2955 VALLEY GEM	780.00	13850 HARRIS OIL COMPANY	336,953.35	24963 READ TO THEM INC	2,471.00
2961 BLICK ART MATERIALS	3,094.44	14101 HERC RENTALS	1,568.33	24966 READING WAREHOUSE	6,370.00
2982 BOARDWORKS EDUCATION	28,263.00	14104 HERITAGE FARM FOUNDATION	670.00	24970 REALLY GOOD STUFF	1,416.22
2990 BOB'S BARGAINS	531.75	14200 HILDRETH SUPPLY INC	2,086.94	24985 PACE ANALYTICAL SERVICES	1,582.90
3278 BOWMAN COURTNEY	2,370.00	14310 ANDREWS FOOD EQUIPMENT	11,239.21	25135 WESTERN REGIONAL MATH FIELD	842.00
3300 BOWLES RICE	5,511.78	14375 HOME DEPOT USA PRO	25,015.26	25175 RENAISSANCE LEARNING	11,316.00
3390 BRAINPOP	810.00	14450 HOOTEN EQUIPMENT COMPANY	13,127.06	25340 RICHARDS STACY	2,269.80
3625 BRYAN JR, RANDALL	10,800.00	14490 MCGRAW HILL-CONTEMPORARY BOOKS	3,500.00	25384 NELSON REBEKAH	1,148.37
3635 BSN SPORTS	745.00	14500 HORDYSZYNSKI MICHELE	3,908.95	25405 RIDGE TOP RENTALS 25410 RIFTON EQUIPMENT	1,440.00
4005 B W B	3,799.39	14540 HOUGHTON MIFFLIN HARCOURT 14543 HPS-LLC	178,980.13 3,275.00	25417 RIPTON EQUIPMENT 25417 RIPLEY AUTO GLASS INC	3,937.50 3,055.00
4100 CDW GOVERNMENT INC 4163 C A HOUSE MUSIC	525.69 460.20	14547 HUFFMAN MICHAEL D	4,710.00	25430 RIVERSIDE INSIGHTS	318.00
4170 CADLE SANITARY SERVICE	13,600.00	15052 HVAC & INDUSTRIAL CONTROLS CO	1,461.23	25600 ROANE COUNTY COMMISSION	36,250.00
4395 CAPITOL BUSINESS INTERIORS	2,421.12	15334 INTEGRATED SPEECH SOLUTIONS	66,940.00	25650 ROANE COUNTY FAMILY HEALTH	1,700.00
4725 CARPENTER DENNIS	362.16	15450 IXL LEARNING INC	16,200.00	25675 ROANE COUNTY HIGH SCHOOL	27,866.31
4950 CASTO & HARRIS INC	819.25	15850 JACKSON COUNTY SCHOOLS	77,200.68	25750 ROANE GENERAL HOSPITAL	2,697.50
5249 COSI	943.00	16038 JASPER ENGINE EXCHANGE	10,718.00	25880 ROBEY THEATRE	640.00
5500 HALO BRANDED SOLUTIONS	1,851.55	16039 JB AUTISM CONSULTING LLC	30,000.00	26026 ROTO-ROOTER SEWER & DRAIN SVC	2,200.00
5640 CHARLESTON FILTER SERVICE	2,054.00	16335 JOHNSTONE SUPPLY	1,525.98	26226 S & S TIRE	23,594.05
5784 CHICO ENTERPRISES INC	17,720.40	16527 K & F COMPLETE SERVICES LLC	3,000.00	26352 SALVATORE EDUCATIONAL CONSULT	3,200.00
5830 CINTAS 525	4,975.45	16730 KEEN QUALITY MEAT LLC 16735 KEIFFER BRYAN	28,476.00	26400 SAM'S CLUB 26405 SAM LABS INC	1,090.37 40,401.00
5935 FRONTIER	38,522.19	17065 KESTERSON CLEANERS	1,061.18 732.13	26468 SAUNDERS ALEXIS J	5,340.00
5999 CITY OF SPENCER POOL 6000 CITY OF SPENCER WATERWORKS	314.00 40,735.12	17413 KNOTTS CONSULTING	4,200.00	26474 SAVVAS LEARNING COMPANY	1,069.66
6005 CITY CONSTRUCTION CO INC	8,508,097.72	17456 KOMAX BUSINESS SYSTEMS	4,329.59	26500 SCHOLASTIC INC	287.20
6045 CLASSWALLET	710.00	17625 LAKESHORE LEARNING MATERIALS	1,205.14	26503 SCHOLASTIC INC MAGAZINES	2,958.35
6050 CLAY-ROANE PUBLIC SERVICE	8,913.52	18108 LEEDY ELEVATOR INSPECTION SVC	800.00	26510 SCHOLASTIC TEACHER STORE	2,259.47
6105 CLINE MATTHEW D	2,600.00	18176 LIBERTY DISTRIBUTORS	10,400.88	26610 BRIGHTLY SOFTWARE INC	2,874.23
6286 COLLINS NORMA	461.69	18177 BAKER MURIAH	268.80	26620 SCHOOL MATE	935.00
6487 RJ CONTRACTING LLC	80,790.00	18179 LEXIA LEARNING SYSTEMS	3,400.00	26629 SCHOOL NURSE SUPPLY INC	2,723.92
6800 CONSUMERS GAS	37,246.64	18225 LINGUACARE ASSOCIATES	214,872.00	26632 SCHOOLPOSTERS.COM LLC	592.75
7128 CORWIN PRESS	368.40	18700 MACGILL SCHOOL NURSE SUPPLIES	2,428.28 17,817,56	27158 SHERWIN WILLIAMS 27385 JOHNSON CONTROLS	365.70
7146 COVE RUN CONTRACTING	15,000.00	18868 MARIETTA PAINT & JANITORIAL 18875 TRUCK SALES AND SERVICE INC	17,817.56 5,292.93	27385 JOHNSON CONTROLS 27390 SIMS LANCE	18,214.25 4,727.00
7426 CRISIS PREVENTION INSTITUTE	5,085.75	18973 UNITED REFRIGERATION	5,292.93 387.44	27413 HARRISON COUNTY SCHOOLS	4,727.00
7433 HERITAGE CRYSTAL CLEAN 7434 CUMMINS SALES AND SERVICE	313.65 1,114.64	19590 MCGRAW HILL ORDER SERVICE	143,580.92	27413 IMMUSON COCKTT SCHOOLS 27880 SOLUTION TREE	22,826.40
7434 COMMINS SALES AND SERVICE 7800 DALE BRYCE	779.83	19600 MCINTOSH HARDWARE	4,542.43	28050 SCHOOL SPECIALTY LLC	73,374.22
7917 DAVIS PUBLICATIONS INC	2,672.90	19841 MEDIA-X SYSTEMS	3,408.80	28087 SOUTHERN EDUCATIONAL SERVICES	81,637.50
8140 DEMOULIN BROS & CO	49,285.39	19854 METEOR EDUCATION LLC	329,888.06	28100 SOUTHERN STATES COOP	1,199.70
8200 SPENCER TIRE AND MOUNTING	2,040.73	19920 MID-OHIO VALLEY HEALTH DEPT	2,910.00	28550 SPENCER MIDDLE SCHOOL	10,000.00
8330 DEP	520.00	19945 WV ADJUTANT GENERAL	14,025.03	28650 SPENCER NEWSPAPERS INC	11,154.54
8418 DINSMORE & SHOHL LLP	10,250.00	19975 MILLER COMMUNICATIONS	8,802.00	28660 SPENCER ELEMENTARY	12,632.41
8426 DISABILITY RIGHTS OF WV	10,000.00	20250 MON POWER	331,517.15	28745 SPHERO INC	3,035.10
8460 DLM DECISIONS LLC	8,240.80	20341 MOORE CHARITY AND	10,000.00	28849 STAATS ERIC	1,537.76
8661 DOT ONE THREE VISION	30,100.00	20342 MOORE CHARITY AND	6,000.00	29075 STAPLES	437.28
8700 WASTE MANAGEMENT	56,385.16	20343 MOORE CHARITY	2,500.00 9,171.01	29100 STAR WELD 29176 STATE ELECTRIC SUPPLY COMPANY	548.25 11,857.23
9030 ERLEWINE CONCRETE CO	4,442.50	20450 WORLDWIDE EQUIPMENT-HERITAGE 20454 MOUNTAIN STATE AWARDS AND	9,171.01 1,314.15	29200 STATE FIRE MARSHALL	12,774.00
9307 IMAGINE LEARNING LLC	12,000.00	20454 MOUNTAIN STATE AWARDS AND 20456 MOUNTAIN STATE EDUCATIONAL	10,500.00	29335 STEWART'S HEATING	340.00
9433 CROOK BROTHERS	44,211.15		,		
9512 EDUCATIONAL IMPACT INC	12,500.00	20480 MOUNTAINEER GAS	52,159.06	29506 STRIMEL MICHELLE	1,307.50

## ROANE COUNTY, WEST VIRGINIA, BOARD OF EDUCATION SUPPLEMENTAL SCHEDULE OF EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 2023

999163 HORACE MANN LIFE INS. COMPANY

999390 UNITED TEACHER ASSOCIATES INS

999535 WV PUBLIC EMPLOYEES INS AGENCY

999536 WV PUBLIC EMPLOYEES INS AGENCY

999320 RELIASTAR LIFE INSURANCE CO

999343 PRE-PAID LEGAL SERVICES INC

999344 THE POCA VALLEY BANK

999350 ROANE COUNTY COLLEGE

999382 HELPING STUDENTS, INC.

999560 STATE OF WEST VIRGINIA

999565 STATE OF WEST VIRGINIA

999580 WV STATE TAX COMMISSIONER

999400 VALIC

Salaries expenditures:	
Board officials:	
Jeff Mace, President	\$ 6,240
Dennis Carpenter	6,080
Daris Harper	
James Minney	6,080
W. Eileen Richardson	
Superintendent	1,002,500
Total salaries paid to other professional personnel	9,771,836
Total salaries paid to service personnel	3,425,736
Total salaries paid to students for work performed	7,700
Total salary expenditures	13,338,492
Non-salary expenditures:	
Total non-salary expenditures paid in excess of	
two hundred fifty dollars (\$250):	22,335,927
Total non-salary expenditures paid of less than	
two hundred fifty dollars (\$250)	<u>7,654</u>
Total accrued expenditures, refunds, and other	
non-cash transactions	3,144,418
Total non-salary expenditures	25,487,999
Total expenditures per financial statements	\$ 38,826,491

## STATE OF WEST VIRGINIA COUNTY OF ROANE, TO WIT:

2t 2/29-3/7/24 B

We, the undersigned President and Secretary of the Board of Education of the County of Roane, hereby state under oath that the preceding attached financial statements of the funds of the Roane Board of Education as of and for the fiscal year ended June 30, 2021 are true and accurate to the best of our knowledge and belief. However, these statements are unaudited and thereby subject to change. The notes are an integral part of the financial statements, however, to conserve space, they are not included in the publication but are available for review at the Board office.

Jeffrey Mace, President Richard Duncan, Secretary Subscribed and sworn before me in my said County, the 22nd day of

Ann Boggs My commission expires on the 19th day of May, 2025.

February, 2024.

2t 2/29-3/7/24 B **ROANE COUNTY BOARD** 

OF EDUCATION

### LEGAL ADVERTISEMENT

## **BID SPECIFICATIONS ROANE COUNTY COMMISSION -**CAMP SHEPPARD CONCESSION/

RESTROOMS Sealed Bids for the construction of Camp Sheppard Concession Stand/ Restrooms will be received by the Roane County Clerk at Roane County Courthouse, 200 Main Street, **Spencer, WV 25276** until **10:00am** March 14, 2024 and then at said place publicly opened and read aloud.

Contract for Concession Stand/ Restrooms:

Construction of a 16' x 26' block building over existing pad, pour footers and stoops (owner to excavate), plumbing and installation of restroom fixtures, electrical and lighting using materials provided. Bid price must include all equipment, tool and labor costs. Owner to complete site grading.

Detailed specifications can be obtained via www.roanewv.com; by contacting the County Clerk at 304 927-2860, or by visiting the County Clerk's office at 200 Main Street, Spencer, WV 25276.

Proof of Business License, Contractors License, Workers Compensation (if applicable), and Liability Insurance must be submitted with

The Roane County Commission reserves the right to reject any and all bids. Contract will be subject to Buy American Provisions. The Roane County Commission is an EEO/Affirmative Action Employer. 2t 2/22-29/24 B

#### **BID SPECIFICATIONS ROANE COUNTY COMMISSION -CAMP SHEPPARD HVAC**

Sealed Bids for the construction of Camp Sheppard Heating, Ventilation and Air Conditioning (HVAC) **System for the Assembly Hall** will be received by the Roane County Commission at Roane County Courthouse, 200 Main Street, Spencer, **WV 25276** until **10:00am** March 14, 2024 and then at said place publicly opened and read aloud.

**Contract for HVAC:** Phase I: HVAC for Dining Hall (downstairs) – minimum 10 tons of AC

and appropriate natural gas heating Phase II: HVAC for Assembly Hall (upstairs) – minimum 20 tons of AC and appropriate natural gas heating

Detailed specifications can be obtained via www.roanewv.com; by contacting the County Commission at 304 927-0078, or by visiting the Commission office at 200 Main Street, Spencer, WV 25276.

Proof of Business License, Contractors License, Workers Compensation (if applicable), and Liability Insurance must be submitted with

The Roane County Commission reserves the right to reject any and all bids. Contract will be subject to Buy American Provisions. The Roane County Commission is an EEO/Affirmative Action Employer.

2t 2/22-29/24 B

1,200.00

2,300.00

13,914.66

1,290.00

1,534.00

11,254.36

2,735.00

44,167.28

744,981.68

29,180.85

841,428.38

466,078.67

SUPPLEMENTAL SCHED-

**ULE OF DEBT** 

**AT JUNE 30, 2023** 

Bond Issue of Public School Bonds,

Issue Date - June 18, 2019

Interest Rates - 2% - 3%

agreement(s) are as follows:

Series \_2019

Maturity Date - June 1, 2034

Amount Issued - \$9,745,000

Amount Retired - \$2,095,000

Amount Outstanding - \$7,650,000

General Provisions of the bond

Bond Issue of Public School Bond,

This issue was authorized by the

voters of the Roane County Board

of Education and ratified by the vot-

ers during (the Primary/General a

special election) held on Novenber

6, 2019 for the purpose of Facility

Repairs and Improvements, Secu-

rity and Safety Enhancements, and

Planning, Developing, and Designing

the new Spencer Middle School. The

bonds were issued in the demonina-

tions(s) of \$5,000.00, bearing interest

at the rate(s) of 2.0 - 3.0 %, payable

semi-annually on the first days of

June and December of year.

2t 2/29-3/7/24 B

2,886,620.16

## NOTICE OF SALE

In accordance with the storage space rental agreement(s) by and between Hardman's Mini Storage and Jeffery Walters, Units 23A & 18F. Marsha York, Units 19C & 28C, Jamie Kelley, Unit 9B, Gene Hughes, Unit 5D, David Starcher, Unit 13F, Margaret Cooper, Unit 7G the contents of these storage unit(s) will be sold at a public sale to the highest bidder commencing at 4:00 p.m., Friday, March 1, 2024, with the viewing of the unit(s) starting five minutes prior to bidding of each unit. The sale of the above described property will be made without warranty. Hardmans reserves the right (1) to bid at the sale, (2) to reject bids at the public sale, (3) to continue such sale to any other time and place by announcement of such continuance at the time and place set forth herein. Auction will take place next to Save A Lot, 109 Pike Street, Spencer, WV.

Mini Storage 2t 2/22-29/24 TR

NOTICE (2022-C-000077 - ROANE COUNTY

Fred C Hardman, Counsel for Spencer

To: CONNIE THOMASCHEK, SHARON COWGER, NANCY COTTRELL, NEAL VINEYARD, BARBARA FERRELL, KIMBERLY RAY, DAVID C FERRELL, DONNA M JORAY, MARTHA VINEYARD, NEAL VINEYARD, NANCY COTTRELL. SHARON A COWGER, CONNIE R THOMASCHEK, DONNA JORAY, ARTHON VINEYARD, BARBARA FERRELL, DAVID FERRELL, KIMBERLY RAY, MARTHA VINEYARD, or heirs at law, devisees, creditors, representatives, successors, assigns, all known heirs, guardians, conservators, fiduciaries, administrators, lienholders, coowners, other parties having an undivided interest in the delinquent property, and other parties that may have any interest in the subject property.

DISTRICT GEARY MAP 9999

PARCEL 0000 2818 0000 You will take notice that H3 LLC, the purchaser of the following real estate, CERT NO.: 2022-C-000077, located in GEARY District, 282 1/3 OG HOLLYWOOD which was returned delinquent or nonentered in the name of VINEYARD LUCY, and was sold by the deputy commissioner of delinquent and nonentered lands of ROANE County at the sale for delinquent taxes on May 3, 2023. H3 LLC requests that you be notified a deed for such real estate will be made on or after JULY 1, 2024, as provided by law, unless before that day you redeem such real estate. The amount needed to redeem on or before JUNE 30, 2024 will be as follows:

Amount equal to the taxes and charges due on the date of the

LEGAL ADVERTISEMENT certification, with interest, for tax

year ticket number 2021-9511.

Additional taxes with interest

\$129.67 Back tax tickets, with interest, and charges due on the date of certification for ticket number Subsequent of taxes paid on the property, with interest to for tax year 2022-9463. \$59.68

\$0.00 Auditor's Certification, Publication, and Redemption fee plus interest.

\$213.25

Amount paid for the Title Examination, notice to redeem, publication, personal service, Secretary of State with interest. \$1.070.03 Additional Statutory Fees with \$0.00

Total amount Due and Payable to WV State Auditor - cashier check, money order, certified or personal check. \$1,472.63

You may redeem at any time before June 30, 2024, by paying the above total less any unearned interest. Given under my hand January 31,

G Russell Rollyson Jr. Deputy Commissioner of Delinquent

Nonentered Lands of ROANE

County, State of West Virginia

Return this letter and payment to the WV State Auditor's Office, County Collections Division, 1900 Kanawha Blvd East, Building 1, Room W-114, Charleston, West Virginia, 25305. Questions please call 1-888-509-

3t 2/15-29/24 B

## NOTICE

(2022-C-000502 - ROANE COUNTY - H3 LLC)

To: GAIL MCMILLEN, DUSTIN O'DELL, GAIL MCMILLEN, DUSTIN O'DELL, or heirs at law, devisees, creditors, representatives, successors, assigns, all known heirs, guardians, conservators, fiduciaries, administrators, lienholders, coowners, other parties having an undivided interest in the delinquent property, and other parties that may have any interest in the subject property.

DISTRICT GEARY MAP 9999 PARCEL 0000 4727 0000

You will take notice that H3 LLC, the purchaser of the following real estate, CERT NO.: 2022-C-000502. located in GEARY District, 45A 1/4 OG SHAFER which was returned delinquent or nonentered in the name of O'DELL GARY ET AL, and was sold by the deputy commissioner of delinquent and nonentered lands of ROANE County at the sale for delinquent taxes on May 3, 2023. H3 LLC requests that you be notified a deed for such real estate will be made on or after JULY 1, 2024, as provided by law, unless before that day you redeem such real estate. The amount needed to redeem on or before JUNE 30, 2024 will be as follows:

Amount equal to the taxes and charges due on the date of the certification, with interest, for tax year ticket number 2021-7697.

\$90.96 Back tax tickets, with interest, and charges due on the date of certification for ticket number Subsequent of taxes paid on the property, with interest to for tax year 2022-7661. \$24.34

Additional taxes with interest \$0.00 Auditor's Certification, Publication,

\$106.73 Amount paid for the Title Examination, notice to redeem, publication, personal service, Secretary of State \$987.86 with interest.

and Redemption fee plus interest.

Additional Statutory Fees with \$0.00 Total amount Due and Payable to WV State Auditor - cashier check, money

order, certified or personal check. \$1,209.89 You may redeem at any time before

June 30, 2024, by paying the above total less any unearned interest. Given under my hand January 31, 2024.

G Russell Rollyson Jr.

Deputy Commissioner of Delinquent

Nonentered Lands of ROANE County, State of West Virginia

Return this letter and payment to the WV State Auditor's Office, County Collections Division, 1900 Kanawha Blvd East, Building 1, Room W-114,

Charleston, West Virginia, 25305. Questions please call 1-888-509-3t 2/15-29/24 B

property.

## NOTICE (2022-C-000503 - ROANE COUNTY

- H3 LLC) To: GAIL MCMILLEN, DUSTIN O'DELL, GAIL MCMILLEN, DUSTIN O'DELL, or heirs at law, devisees, creditors, representatives, successors, assigns, all known heirs, guardians, conservators, fiduciaries, administrators, lienholders, coowners, other parties having an undivided interest in the delinquent property, and other parties that may have any interest in the subject

DISTRICT GEARY MAP 9999 PARCEL 0000 4728 0000

You will take notice that H3 LLC, the purchaser of the following real estate, CERT NO.: 2022-C-000503. located in GEARY District, 32A 1/4 OG SHAFER which was returned delinquent or nonentered in the name of O'DELL GARY ET AL, and was sold by the deputy commissioner of delinquent and nonentered lands of ROANE County at the sale for delinquent taxes on May 3, 2023. H3 LLC requests that you be notified a deed for such real estate will be made on or after JULY 1, 2024, as provided by law, unless before that day you redeem such real estate. The amount needed to redeem on or before JUNE LEGAL ADVERTISEMENT

30, 2024 will be as follows: Amount equal to the taxes and charges due on the date of the certification, with interest, for tax year ticket number 2021-7698.

\$90.96 Back tax tickets, with interest, and charges due on the date of certification for ticket number Subsequent of taxes paid on the property, with interest to for tax year 2022-7662. \$24.34 Additional taxes with interest

\$0.00 Auditor's Certification, Publication, and Redemption fee plus interest.

\$106.73 Amount paid for the Title Examination, notice to redeem, publication, personal service, Secretary of State with interest. \$987.86 Additional Statutory Fees with \$0.00

Total amount Due and Payable to WV State Auditor - cashier check, money order, certified or personal check.

\$1,209.89 You may redeem at any time before June 30, 2024, by paying the above

total less any unearned interest. Given under my hand January 31, 2024.

G Russell Rollyson Jr.

Deputy Commissioner of Delinquent

and Nonentered Lands of ROANE

County, State of West Virginia Return this letter and payment to the WV State Auditor's Office, County Collections Division, 1900 Kanawha

Blvd East, Building 1, Room W-114, Charleston, West Virginia, 25305. Questions please call 1-888-509-6568

3t 2/15-29/24 B

## **NOTICE**

(2022-C-000504 - ROANE COUNTY - H3 LLC)

To: GAIL MCMILLEN, DUSTIN O'DELL, GAIL MCMILLEN, DUSTIN O'DELL, or heirs at law, devisees, creditors, representatives, successors, assigns, all known heirs, guardians, conservators, fiduciaries, administrators, lienholders, coowners, other parties having an undivided interest in the delinquent property, and other parties that may have any interest in the subject property.

DISTRICT GEARY MAP 9999 PARCEL 0000 4729 0000

You will take notice that H3 LLC, the purchaser of the following real estate, CERT NO.: 2022-C-000504, located in GEARY District, 50A 1/12 OG HURRICANE which was returned delinquent or nonentered in the name of O'DELL GARY ET AL, and was sold by the deputy commissioner of delinquent and nonentered lands of ROANE County at the sale for delinquent taxes on May 3, 2023. H3 LLC requests that you be notified a deed for such real estate will be made on or after JULY 1, 2024, as provided by law, unless before that day you redeem such real estate. The amount needed to redeem on or before JUNE 30, 2024 will be as follows:

Amount equal to the taxes and charges due on the date of the certification, with interest, for tax year ticket number 2021-7699.

\$90.96 Back tax tickets, with interest, and charges due on the date of certification for ticket number \$0.00 Subsequent of taxes paid on the property, with interest to for tax year 2022-7663. \$24.34 Additional taxes with interest

\$0.00 Auditor's Certification, Publication, and Redemption fee plus interest.

\$106.73 Amount paid for the Title Examination, notice to redeem, publication, personal service, Secretary of State with interest \$987.86 Additional Statutory Fees with \$0.00 Total amount Due and Payable to WV

State Auditor - cashier check, money order, certified or personal check. \$1,209.89

You may redeem at any time before June 30, 2024, by paying the above total less any unearned interest. Given under my hand January 31,

2024. G Russell Rollyson Jr.

Deputy Commissioner of Delinquent and

Nonentered Lands of ROANE County, State of West Virginia

Return this letter and payment to the WV State Auditor's Office, County Collections Division, 1900 Kanawha Blvd East, Building 1, Room W-114, Charleston, West Virginia, 25305.

Questions please call 1-888-509-

3t 2/15-29/24 B

#### NOTICE OF TRUSTEE'S SALE NOTICE OF TRUSTEE'S SALE and

Notice of the Beneficiary/Servicer's election to sell property is hereby given pursuant to and by virtue of the authority vested in the Trustee by that certain Deed of Trust dated February 9, 2017, executed by Zachery T. Botkin and Staci Botkin (Staci M. Botkin) to Kenneth Price, Trustee, of record in the Office of the Clerk of the County Commission of Roane County, West Virginia, in Book 338, at Page 311. Bailey & Slotnick, PLLC was appointed as Trustee by APPOINTMENT OF SUCCESSOR TRUSTEE dated January 9, 2024, of record in the Clerk's Office in Book 651, at Page 559. The borrowers defaulted under the Note and Deed of Trust and the Trustee has been instructed to foreclose under the Deed of Trust. Accordingly, the Trustee will sell the following described properties to the highest bidder at the front door of the Courthouse of Roane County, in Spencer, West Virginia, on:

THURSDAY, MARCH 14, 2024, AT 10:00 A.M.

All that certain lot, tract or parcel of real estate, together with

improvements thereon and the appurtenances thereto belonging, situate on the waters of Cotton Tree, located in Walton District, Roane County, West Virginia and being more particularly bounded and described

LEGAL ADVERTISEMENT

as follows: BEGINNING at an iron rod set at a corner to the Walter G. Meadows 0.61 acre lot and descried as Parcel 1 in Deed Book 340 at page 322 and in a line of the Quinten E. Robinson tract, thence with the Robinson tract, S. 30° 24' E. 470.00 feet to an iron rod set, thence leaving the Robinson tract and across the parent tract S.  $56^{\circ}$  59' W. 188.00 feet to an iron rod set, thence N. 30° 24' W. 470.00 feet to an iron pipe found at a corner to the aforementioned 0.61 acre lot, thence with the same N. 56° 59' E. 188.00 feet to the place of beginning, containing 2.03 acres, more or less, and more fully described on a map prepared by Prine Land Surveying.

The property includes a 20 foot rightof-way from Roane County Secondary Route 56 on, over and across a tract described in a deed recorded in the Office of the Clerk of the County Commission of Roane County, in Deed Book 340, at page 322 as tract 4 and located on the Roane County Land Books as Map 29 Parcel 46.3 and also across a tract described in a deed recorded in the Office of the Clerk of the County Commission of Roane County, in Deed Book 340, at page 322 as tract 1 and located on the Roane County Land Books as Map 29 Parcel 38 to 2.03 acre tract described herein.

Being the same property conveyed unto Zachery T. Botkin and Staci M. Botkin, husband and wife, by Ransom H. Thomas (a/k/a Ranson H. Thomas; a/k/a Ranson E. Thomas), by Deed dated February 9, 2017, and of record in the said Clerk's office in Deed Book 546, page 59.

At the time of the execution of the Deed of Trust, this property was reported to have an address of: 17 Hayes Lane, Walton, WV 25286. TERMS OF SALE:

1) The property will be conveyed in an "AS IS" physical condition by Deed containing no warranty, express or implied, subject to the Internal Revenue Service right of redemption, all property taxes, prior Deeds, liens, reservations, encumbrances, restrictions, rightsof-ways, easements, covenants, conveyances and conditions of record in the Clerk's office or affecting the

subject property. 2) The Purchaser shall be responsible for the payment of the transfer taxes imposed by the West Virginia Code § 11-22-2.

3) The Beneficiary and/or the Servicer of the Deed of Trust and Note reserve the right to submit a bid for the property at sale.

4) The Trustee reserves the right to continue sale of the subject property from time to time by written or oral proclamation, which continuance shall be in the sole discretion of the Trustee. 5) The Trustee shall be under no duty to cause any existing tenant or person occupying the property to vacate the property, and any personal property and/or belongings remaining at the property after the foreclosure sale will be deemed to constitute ABANDONED PROPERTY AND WILL BE DISPOSED

OF ACCORDINGLY. 6) The total purchase price is payable to the Trustee by cashier's check, cash or money order within thirty (30) days of the date of sale, with a minimum deposit of \$8,000.00 payable to the Trustee by cashier's check, cash or money order at the time and place of the sale.

Given under my hand this  $19^{\text{th}}$  day of February, 2024.

## BAILEY & SLOTNICK, PLLC-

Marc J. Slotnick, Member 500 Virginia Street East, Suite 600 Charleston, West Virginia 25301 Phone: (304) 346-1800 WV State Bar No. 5956

## **NOTICE OF PUBLIC HEARING ON THE** PROPOSED FINANCING OF EQUIPMENT BY THE **NEWTON VOLUNTEER** FIRE DEPARTMENT, INC.

2t 2/29-3/7/24 RCR

Notice is hereby given that the Newton Volunteer Fire Department, Inc. (the "Issuer") will allow for public comment on Monday March 11, 2024 at 6:15pm, via the following local phone number, 304-565-4866 and/or at their headquarters for the purpose of holding a public hearing pursuant to the requirements of Section 147(f) of the Internal Revenue Code of 1986, as amended, on a proposal that the Issuer enter into a lease-purchase agreement in order to finance One (1) New 2024 Chevrolet Silverado 2500 HD truck with ancillary equipment and upfitting. Said equipment is to be located on 12017 Clay Road, Newton, West Virginia 25266.

To finance the costs of the equipment and to pay costs and expenses incidental to the financing, the Issuer proposes to enter into a leasepurchase agreement in the maximum aggregate principal amount not to exceed \$90,000.00. The Issuer will be required to pay all expenses of operating, maintaining and insuring the equipment. The rental payments due pursuant to the lease-purchase agreement will be secured by a security interest in the equipment.

All persons interested may appear and be heard at said time and place or may file written comments with the Fire Chief of the Issuer prior to the date of the hearing set forth hereinabove. By the Order of the Newton Volunteer

Fire Department, Inc. Attest: Chris Underwood, Fire Chief 1t 2/29/24 RCR