

THE FLOOD OF 1985 TURNS

Special Remembrance Section Inside

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and Hardy County News

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State Audits Wardensville, Finds Illegal Loans, Lack of Oversight

By Jean A. Flanagan
Moorefield Examiner

In an audit performed by the West Virginia State Auditor's Office for the Fiscal Year 2014, the town of Wardensville was issued 10 findings that outlined inaccuracies, illegal loans and questionable accounting practices. The FY2014 ended June 30, 2014.

The audit was requested earlier this year by Mayor Barbara Ratcliff and the current Wardensville Council.

"We requested the audit to give

us a baseline and to clear up some of the irregularities," Ratcliff said. "We thought there were some illegal loans. We thought there was some unnecessary and excessive spending which caused the shortfall. The past audits, which were done by the same private company for the past several years, didn't find any irregularities. We were suspicious. So we asked the state to come in."

Ratcliff was elected mayor in 2014 and took the oath of office in July.

Tracey "Scotty" Miller was

mayor, John Sayers and Elizabeth "Dee-Dee" Fridley were town recorders during FY 2014. Councilmen included Greg Alderman, Michael Funkhouser, Grace Garrett, Mark Pappas and Chester Tharp.

The current council includes Alderman and Garrett.

Perhaps the most egregious finding has to do with Wardensville officials who borrowed money to cover expenses and purchase a vehicle. Obligating a government entity beyond it's ability to pay is

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Schedule of Findings From the State Auditor's Report

1 - The municipality does not reconcile or prepare a detailed list of due (to or from) other funds compared to the General Ledger. Also, the fund amounts due (to or from) do not agree with the municipality's General Ledger.

In other words, when town money was moved from one fund to another, the accounting was not accurate or consistent.

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Judge Parsons Returns To the Bench After Heart Transplant

By Jean A. Flanagan
Moorefield Examiner

"It's a sobering thought to see your own mortality staring you straight in the face. Life is precious. I suggest you make every effort to hold onto it."

Circuit Court Judge Charles Parsons has a new appreciation for his life. Less than four months after receiving a heart transplant, he is back on the bench in the 22nd Circuit.

The 22nd Circuit covers Hardy, Hampshire and Pendleton counties.

"I feel pretty good," Parsons said. "I'm recovering and it takes time. I'm just happy to be alive."

Parsons has had congestive heart failure for 30 years. It became a problem earlier this year. He went to his doctor in Winchester, who referred him to a doctor in Morgantown. That doctor referred him to one in Pittsburgh. He finally ended up at Johns Hopkins Hospital in Baltimore and on the heart transplant list.

"I spent 85 days in the hospital, most of those were before the transplant," Parsons said. "I had the transplant on June 28 and was released on July 6."

Parsons and his doctors credit his exercise routine while wait-



ing for a heart, for his quick release following the transplant.

"I walked two miles every day while I was in the hospital," he said. "I was in good shape going in and I was in good shape coming out."

Parsons still walks a minimum of two miles every day.

His first day back to work was Oct. 16. He's trying to take things slow and easy.

"I said I would finish my term and I will do that," he said. "My last day will be Dec. 31, 2016. Then we're going to travel."

Parsons' wife, Becky, has had her hands full, driving back and forth to Baltimore and taking care

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Eastern Corridor's 3rd Fatality

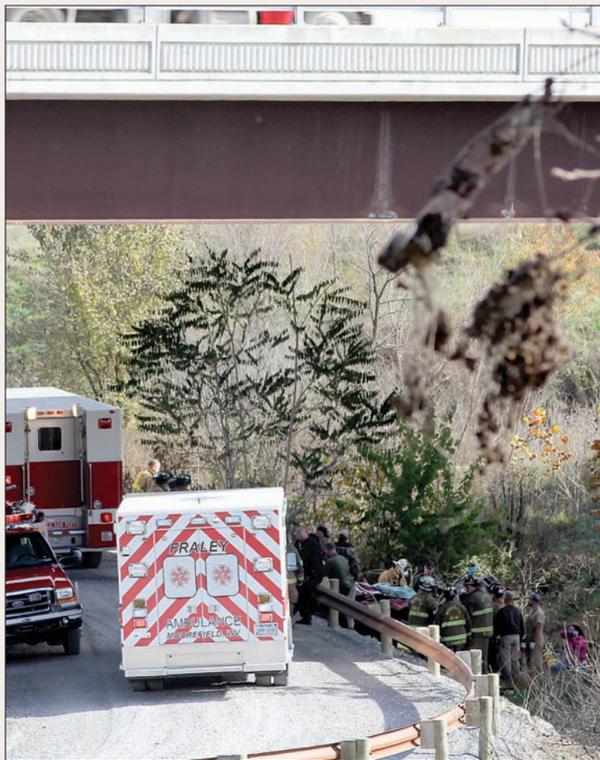


Photo by Mike Mallow

Emergency Crews gather around the wreckage of a car that fell over 100 feet from a Corridor H bridge northwest of Moorefield.

Virginia Man Killed In Plunge from Corridor H Bridge

By Jean A. Flanagan
Moorefield Examiner

Cody Shaw, 22, of Vesuvius, Va. was found dead in a 1998 Subaru Forester, on Corridor H (WV Route 48) near Fish Pond Road on Tuesday, Oct. 26. According to West Virginia

State Police, the single car accident was reported at approximately 2:30 p.m.

According to their report, Shaw's vehicle was traveling west towards Thomas when it left the roadway for an unknown reason. The vehicle

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Remembrances of The 1985 Flood

The Hardy County Historical Society will sponsor a Remembrance of the 1985 Flood from 2 p.m. to 4 p.m. on Nov. 8, 2015, at the New Life Center of the Duffey Memorial United Methodist Church.

The event will recognize many who played a role in rescue, recovery and rebuilding. A slate of speakers will highlight how the flood changed lives as well as much of the infrastructure of Hardy County.

People in attendance will have time to share stories. Memorabilia of the flood effort will be displayed. News film taken at the time will be shown on monitors or tv sets in the center.

Attorney Clyde M. See, Jr. will serve as Master of Ceremonies. Greetings will be given by William Bean, the major planner for the event.

The Rev. Jeff Anderson of Duffey Memorial United Methodist Church will give the invocation.

Carly Hershberger will sing the National Anthem.

The featured speaker will be Larry Kuykendall, who was mayor of Moorefield at the time of the flood. He will present an overview of the effect of the flood on Moorefield including a series of slides.

The following people will address the gathering and will

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Moorefield Welcomes New Park Manager

By Jean A. Flanagan
Moorefield Examiner

While Juwana Bridger was cleaning out the storage building at the Moorefield Town Park, she found a shopping cart from Heck's Department Store.

"That store closed before I was born," she laughed. "That goes to show you how long it's been here."

Bridger is the new Park Manager for the Moorefield Town Park and she's spent the last few weeks organizing, cleaning and "learning the ropes."

Born and raised near San Antonio, Tex., Bridger moved to West Virginia 13 years ago.

"My dad was a scout leader, so I spent my childhood outside," she said. "I don't like to sit inside, behind a desk."

Bridger and her husband own a poultry/beef farm in Old Fields. They have three broiler houses and average about 200 head of cattle. They have two chil-

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Juwana Bridger with Chester Mongold and Gary Ratliff, take care of the Moorefield Town Park. They recently began replacing some of the Memorial Trees that have died. This tree is in memory of Lena Welton.

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High 71°



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High 72°



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Moorefield Welcomes

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dren, one a freshman in college and one a 5th grader at Moorefield Intermediate School.

Bridger's background is in recreation, having worked at a large rec. center in Leesburg, Va.

"I organized day camps, mostly sports, like basketball," she said. "I loved to watch the difference in the kids, when they come in and how much better they get after a five-week camp."

Since it's been more than a year since the town park has had a permanent manager, there is a lot of catch-up work to be done. Bridger is up for the task. She's already replaced the American and West Virginia flags and the spotlights which illuminate them at night.

"We need to rebuild and replace the picnic tables and trash cans," she said. "We'll probably wait until spring to restore the walking trail."

Bridger, with the help of the CommuniTree program, has already started replacing the Memorial Trees. They planted six trees last week. "There are lots more to do," Bridger said.

More than 90 Memorial Trees have been planted at the park since the program began in 1989. Many of them have died and have not been replaced. In addition, many of the memorial plaques are broken or missing. Families have paid to have the trees planted and

maintained.

"I'd just like to ask people to have patience," Bridger said. "The problem has been a long time in the making. We'll get it solved a little at a time."

Problem-solving is one of Bridger's strong points. While she works for Public Works Director Lucas Gagnon, "I report to anybody who has the answer to my problem at the moment," she said.

Bridger is working on a grant-writing class and hopes to partner with the Hardy County Health and Wellness Center on some activities in the future.

Wellness Center Director Morgan See recently attended a Moorefield Council meeting to enlist their cooperation in some joint activities. "There are grants out there for outdoor activities," she told the council.

Bridger understands the responsibility she has to the residents of Moorefield. She understands the value of the park to the community. "I sat here the other night and counted 68 people using the park, on a weeknight," she said.

"I know this is a great park and I want people to come and use the park. It belongs to them. They should take advantage of what they have."

"I want people to know they can come to me with their ideas. My door is always open."

State Audits

Continued from page 1
contrary to state law.

West Virginia Code §11-8-29 states that a person, in his official capacity, who negligently participates in the violation "shall be personally liable, jointly and severally for the amount illegally expended."

According to the response, the officials "were not aware they could not obtain the loans and are attempting to pay off the debt."

The audit also found there were movements of money between accounts which were not reconciled and did not agree with the General Ledger.

The audit recommended the ac-

counts be reconciled and a list be kept of fund/general ledger movements.

Also noted in the findings were the officials' lack of knowledge and experience to "prevent, detect and correct" misstatements in the financial statements. The audit recommended the town either hire someone with experience in accounting practices or contract with someone.

"I'm not surprised," Ratcliff said of the findings. "Our goal is to make sure we don't replicate past mistakes."

Ratcliff said she would like to modify town code to take some of

the financial responsibility away from the Town Recorder. Currently, the recorder is responsible for the financial condition of the town.

The most recently elected town recorder resigned in August.

One of the findings related to the Wardensville Development Authority, recommended responsibilities be assigned to different individuals. This is often a finding with small-staffed government entities.

The WDA is an entity separate from the Wardensville Council, governed by a board of directors and its own bylaws.

"Our goal is to make sure we

have appropriate staff in place to monitor transactions," said WDA Board Chair Joe Kapp.

Kapp said the bylaws committee recently met to make recommendations for best practices regarding accountability, conflicts of interest and procedures.

"More than anything, the WDA needs to be part of the annual audit as it is a quasi-public entity," Kapp said.

"This is very good for us going forward," Ratcliff said. "It will put us in a better financial position."

State Audits

Continued from page 1

The audit recommended the general ledger be balanced monthly to a detailed listing of accounts payable and other funds (to and from) journal entries.

2 - Responsibilities for approving, executing and recording transactions within the Wardensville Development Authority were not assigned to different individuals.

This finding is not unusual for a small development authority office/staff. The audit recommends a segregation of duties and the WDA will comply to the extent of being economically practical.

3 - The municipality does not conduct a physical inventory count at the water and sewer plants.

The audit recommends this is necessary for an accurate accounting of the town's assets and financial condition.

4 - Employees and management do not possess the requisite knowledge or experience to prevent, detect and correct misstatements in the financial reports.

According to the audit, these deficiencies are significant to in-

ternal controls over transactions entered into the general ledger, journal entries and adjustments to the financial statements.

The audit recommends the town either employ someone knowledgeable or contract with an outside firm knowledgeable of government financial statements.

5 - Officials paid certain water and sewer expenses with funds from the General Fund.

According to state code and interpretive opinions by the West Virginia Attorney General, a municipality may not "subsidize the operation of its utilities with federal revenue sharing funds or any other funds in order to forego the necessity of increasing user charges to those levels prescribed by law."

WV Code stipulates utilities must bear the entire cost of their operation through the issuance of revenue bonds, which are paid solely from payment for those services. The bonds may not create an indebtedness of the municipality.

The West Virginia Public Service Commission reviews the applications for a change in rates

and will not permit the municipality to subsidize the utilities. Rates are approved based on expenses and debt service of the utility.

6 - The waterworks failed to comply with the 2008 Bond Rate Covenant Ordinance. The system failed to meet this covenant by \$24,318, by having insufficient funds in the reserve account.

The Wardensville Water Refunding Revenue Bond Ordinance states the waterworks will maintain a reserve of 115 percent of the average annual debt service and sufficient to pay all reasonable operating expenses of the system.

7 - The sewer works failed to comply with the 2009 Bond Rate Covenant Ordinance. The system failed to meet this covenant by \$8,000, by having insufficient funds in the reserve account.

The Wardensville Sewerage Refunding Revenue Bond Ordinance states the waterworks will maintain a reserve of 115 percent of the average annual debt service and sufficient to pay all reasonable operating

expenses of the system.

8 - The municipality secured two bank loans which incurred obligations of future levies. The loan balance as of June 30, 2014 was \$109,379.

According to WV Code §11-8-26, a fiscal body shall not incur obligations in excess of the funds available for current expenses. In fact, WV Code §11-8-27 says if any such violation exists, it "shall be void."

However, WV Code §11-8-28 says if there is a violation of §11-8-25 or §11-8-26, the county prosecuting attorney or the attorney general of the state should initiate suit to recover the money or cancel the obligation or both.

9 and 10 - Officials incurred expenditures in excess of the amounts allocated for those items in the budget. Finding #9 was in the amount of \$24,251 and #10 was in the amount of \$116.

The audit found there was insufficient policies to revise the budget before the expenditures were made.

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2015 Holiday Coloring Contest

Contest Rules — "Read Carefully"

The Contest is divided into two age groups: five to seven years old and eight to ten years old. Kids outside the age group are invited to participate, but are not eligible to win.

All coloring contest pictures must be submitted with the complete official entry blank and must be out of the paper. Extra copies are available at the Moorefield Examiner office.

Entries must be received no later than **Thursday, Dec. 10, 2015 at Noon**. Drop your entry off at the Examiner office, **132 South Main Street, Moorefield, WV**, or mail to:

Coloring Contest
Moorefield Examiner
 P.O. Box 380
 Moorefield, WV 26836

- Use crayons, felt-tip markers or colored pencils.
- Limit one entry per person.
- A \$25 VISA gift card will be awarded to a winner in each age group.
- All judges' decisions are final.
- Employees of this newspaper and immediate family members are not eligible.
- All entries should solely be the work of the child. If an entry is suspected to have parental involvement, the entry will be disqualified. Previous winners are encouraged to enter, but are not eligible to win first place in consecutive years.



Entry Form

Name _____
Address _____
City _____ State _____ Zip _____
Age _____
Parent's Name _____ Phone _____
Parent's Email _____

**Entry Blank
Must
Accompany
Coloring**

Look for more
 information
 coming soon!