CHARLESTON CITY COUNCIL

Regular Meeting

April 18, 2022
at 7:00 PM

THIS MEETING WILL TAKE PLACE IN PERSON AND CAN BE VIEWED LIVE VIA
https://charlestonwv.civicclerk.com/web/home.aspx

Council Chambers, Third Floor
City Hall, 501 Virginia St. E.
Charleston, WV

AGENDA

CALL TO ORDER BY THE MAYOR

INVOCATION AND PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC SPEAKERS AND CLAIMS

1. INTERESTED PUBLIC SPEAKERS MUST REGISTER AT THE CLERK'S TABLE IN PERSON NO EARLIER THAN 15 MINUTES BEFORE THE MEETING STARTS. FIVE (5) SPEAKERS WILL BE PERMITTED (RULE NO. 22 (B)).

2. Claims 4-18-2022

PROCLAMATIONS

1. 4-18-2022

COMMUNICATIONS

1. 4-18-2022

REPORTS OF STANDING COMMITTEES

PUBLIC SAFETY

1. Resolution No. 660-22 - That City Council does hereby endorse the proposed special levy to be voted on May 10, 2022, and urges all eligible voters to vote for the levy to provide for the continued operation and expansion of the emergency ambulance system, the continued operation and

improvement of the mass transportation system, and supplemental funding for public law enforcement and public fire protection agencies within Kanawha County.

FINANCE

1. Resolution No. 627-22 - Authorizing the Mayor or City Manager to grant American Rescue Plan Act funds to Girl Scouts of Black Diamond Council, Inc. in the total amount of $50,000 and to execute appropriate agreements.

2. Resolution No. 628-22 - Authorizing the Mayor or City Manager to grant American Rescue Plan Act funds to West Virginia Health Right Inc. in the total amount of $1,500,000 and to execute appropriate agreements.

3. Resolution No. 629-22 - Authorizing the Mayor or City Manager to grant American Rescue Plan Act funds to Manna Meal, Inc. in the total amount of $1,200,456 and to execute appropriate agreements.

4. Resolution No. 630-22 - Authorizing the Mayor or City Manager to grant American Rescue Plan Act funds to West Virginia Food and Farm Coalition, Inc. in the total amount of $989,676 and to execute appropriate agreements.

5. Resolution No. 631-22 - Authorizing the Mayor or City Manager to enter into a contract with Duncan Parking Technologies, Inc., in the amount of $43,693.50 to purchase 70 parking meters.

6. Bill No. 7928 Committee Substitute as Amended - A BILL to amend the Municipal Code of the City of Charleston relating to updating restrictions on certain municipal officers and employees eligibility for certain grant funds; creating exceptions; and creating criminal and other penalties for violation.

REPORTS OF OFFICERS

1. 4-18-2022

NEW BILLS

1. 4-18-2022

UNFINISHED BUSINESS AND/OR MISCELLANEOUS BUSINESS

REMARKS BY MEMBERS

ROLL CALL

ADJOURNMENT

THE NEXT SPECIAL MEETING OF COUNCIL WILL BE APRIL 19, 2022 AT 5:30 PM.

THE NEXT REGULAR MEETING OF COUNCIL WILL BE MAY 2, 2022 AT 7:00 PM.

***Meetings may be recorded and broadcast via internet https://charlestonwv.civicclerk.com**

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AFFIDAVIT
City of Charleston

STATE OF WEST VIRGINIA
COUNTY OF KANAWHA, to-wit:

The Mayor, Recorder, and/or Municipal Attorney of the City of Charleston, West Virginia, will take notice that this day appeared before the undersigned authority,

Danny Jr Burgess, **Claimant,**
who, after being first by me duly sworn, deposes and says:

That this affiant resides at: 558 Jo Ann lane St. Albans W.V 25177

Telephone Number: 304-356-8461

and that on the 14 day of March, 2021/2022 at approximately 10:45 am/pm
in the City of Charleston, West Virginia, he/she sustained

Nature Of Injury And/Or Damage

As A Result Of:
I left courthouse, got on Interstate toward St. Albans, a Copley's Wrecker passed me while I was merging onto Interstate towing a snowplow truck for City of Charleston after going over river theres a big bump in road thats when a big chunk off tea rocks hit my hood windshield

As a result of which accident, the **Claimant,** Danny Jr Burgess, does hereby make claim against the City of Charleston, West Virginia, for damages incurred and to be incurred by him/her in the future.

[signature]
Signature of Claimant

Taken, subscribed and sworn to before me this 5th day of April, 2022.
My commission expires February 8th 2023

[signature]
Notary Public

RECEIVED
APR 13 2022
OFFICE OF CITY CLERK

AFFIDAVIT
City of Charleston

STATE OF WEST VIRGINIA
COUNTY OF KANAWHA, to-wit:

The Mayor, Recorder, and/or Municipal Attorney of the City of Charleston, West Virginia, will take notice that this day appeared before the undersigned authority,
Keli Joslin, **Claimant,**
who, after being first by me duly sworn, deposes and says:

That this affiant resides at: 103 North Arthur Dr. Charleston WV 25387

Telephone Number: (304) 746-0098

and that on the 25 day of February, 2021/2022 at approximately 5:00 am/pm
in the City of Charleston, West Virginia, he/she sustained
impact damage to front right side tire

Nature Of Injury And/Or Damage

As A Result Of: Hitting a pothole on Seventh Avenue in North Charleston in front of the former Sneed's Vacuum & Sewing Center.

As a result of which accident, the **Claimant,** Keli Joslin, does hereby make claim against the City of Charleston, West Virginia, for damages incurred and to be incurred by him/her in the future.

Signature of Claimant

Taken, subscribed and sworn to before me this 1st day of April, 2022.
My commission expires June 15, 2026.

Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Travis Naylor
South Charleston Public Library
312 4th Avenue
South Charleston WV 25303
My Commission Expires June 15, 2026

RECEIVED
APR 05 2022
OFFICE OF CITY CLERK

RECEIVED
APR 06 2022
OFFICE OF CITY CLERK

AFFIDAVIT
City of Charleston

STATE OF WEST VIRGINIA
COUNTY OF KANAWHA, to-wit:

The Mayor, Recorder, and/or Municipal Attorney of the City of Charleston, West Virginia, will take notice that this day appeared before the undersigned authority,
Beau Showen, **Claimant,**
who, after being first by me duly sworn, deposes and says:

That this affiant resides at: 911 Amherst Drive, Charleston, WV 25302

Telephone Number: 304-545-6263

and that on the 17th day of January, ~~2019/2020~~ 2022, at approximately 8:03 am/pm in the City of Charleston, West Virginia, he/she sustained

damage to his 2022 Ford F-350 Super-Duty truck in the amount of at least Four Thousand Seven Hundred Sixty-Two Dollars and Nine Cents ($4,762.09) See attached preliminary estimate.

Nature Of Injury And/Or Damage

As A Result Of:
A City of Charleston snow plow striking the truck with its snow blade.

As a result of which accident, the **Claimant,** Beau Showen, does hereby make claim against the City of Charleston, West Virginia, for damages incurred and to be incurred by him/her in the future.

Signature of Claimant

Taken, subscribed and sworn to before me this 18th day of March, ~~2020~~ 2022.
My commission expires August 23, 2024.

Keri Wade
Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Keri Wade
Summers Law Office, PLLC
PO Box 868, Poca, WV 25159
My Commission Expires August 23, 2024

AFFIDAVIT
City of Charleston

STATE OF WEST VIRGINIA
COUNTY OF KANAWHA, to-wit:

The Mayor, Recorder, and/or Municipal Attorney of the City of Charleston, West Virginia, will take notice that this day appeared before the undersigned authority,
Melanie Soule, Claimant,
who, after being first by me duly sworn, deposes and says:

That this affiant resides at: 4808 Virginia Ave SE, Charleston, WV 25304

Telephone Number: 304.844.1512

and that on the 7 day of April, 2021/2022 at approximately 3 [05] am/pm in the City of Charleston, West Virginia, he/she sustained

---

Nature Of Injury And/Or Damage

As A Result Of:
Tree limb. fell on Kia Sorento, Subaru Forester which were parked in front of residence. Kia. Broken Window See Dents x3, & Dent in front of C-C. Honda- Dent in back)

As a result of which accident, the Claimant, Melanie Soule, does hereby make claim against the City of Charleston, West Virginia, for damages incurred and to be incurred by him/her in the future.

Signature of Claimant

Taken, subscribed and sworn to before me this 7 day of April, 2022.
My commission expires 11/13/2026.

Notary Public

OFFICIAL SEAL
NOTARY PUBLIC
STATE OF WEST VIRGINIA
Mark Linville
130 Oakridge Estates Rd
Danville, WV 25053
My Commission Expires Nov. 13, 2026

RECEIVED
APR 07 2022
OFFICE OF CITY CLERK

Amy Shuler Goodwin
Office of the Mayor
City of Charleston

P.O. Box 2749
Charleston, WV 25330
(304) 348-8174 Office

TO: **MILES CARY**
CITY CLERK

FROM: **AMY SHULER GOODWIN**
MAYOR

RE: **SPRING HILL CEMETERY PARK COMMISSION**

DATE: **APRIL 18, 2022**

I recommend Councilman Emmett Pepper be appointed to the Spring Hill Cemetery Park Commission. Councilman Pepper will serve as a City Council representative and his term will coincide with his term on City Council.

I respectfully request City Council's approval of this recommendation.

ASG/mls

Resolution No. 660-22

Introduced in Council: Adopted by Council:

April 18, 2022 ____________________

Introduced by: Referred to:

Keeley Steele and Joseph Jenkins Public Safety Committee

Resolution No. 660-22 -

WHEREAS, an excess levy election has been set for Tuesday, May 10, 2022, to provide the voters of Kanawha County the opportunity to approve an excess tax levy for the years beginning July 1, 2024, 2025, 2026, 2027 and 2028, to support the operations of the Kanawha County Emergency Ambulance Authority (KCEEA), which has established and maintains an emergency ambulance system for Kanawha County; the Kanawha Valley Regional Transportation Authority (KVRTA), the owner and operator of the public bus transportation system serving Kanawha County and its citizens; and the establishment of an Emergency Services Fund, to assist and support public law enforcement and public fire protection agencies within Kanawha County; and

WHEREAS, the proposed excess levy is needed for the continued operation of the Ambulance and Transportation Authority, and to assist local police and fire departments to meet the public safety concerns of the citizens and will be used to provide funds for the acquisition of equipment, capital improvements and to cover in part current general maintenance and operational expenses as well as match funds from the government of the United States and others; and

WHEREAS, the proposed levy rate was not increased to ensure that the Kanawha County taxpayers would not face any increase in the taxes allocated for these services.

Be it Resolved by the Council of the City of Charleston, West Virginia:

That City Council does hereby endorse the proposed special levy to be voted on May 10, 2022, and urges all eligible voters to vote for the levy to provide for the continued operation and expansion of the emergency ambulance system, the continued operation and improvement of the mass transportation system, and supplemental funding for public law enforcement and public fire protection agencies within Kanawha County.

Resolution No. 627-22

Introduced in Council: Adopted by Council:

April 18, 2022 _______

Introduced by: Referred to:

Joseph Jenkins Finance

Resolution No. 627-22 - Authorizing the Mayor or City Manager to grant American Rescue Plan Act ("ARPA") funds to Girl Scouts of Black Diamond Council in the total amount of $50,000 and to execute appropriate agreements establishing the terms and conditions imposed upon the recipient, including ongoing duties for reporting on expenditure and programmatic activities and binding covenants to spend funds in accordance with the purposes for which such funds were granted.

Be it Resolved by the Council of the City of Charleston, West Virginia:

That the Mayor or City Manager is authorized to grant American Rescue Plan Act ("ARPA") funds to Girl Scouts of Black Diamond Council in the total amount of $50,000 and to execute appropriate agreements establishing the terms and conditions imposed upon the recipient, including ongoing duties for reporting on expenditure and programmatic activities and binding covenants to spend funds in accordance with the purposes for which such funds were granted. The grant is approved in full or in part based upon information submitted to the City in the grant recipient's City of Charleston ARPA grant application, attached hereto as Exhibit A. The City Manager is directed to withhold grant funding to the grant recipient should the City Manager determine that the grant recipient has failed to adhere to the obligations established in the agreement or fails to adhere to applicable local, state, or federal law.

American Rescue Plan Act (ARPA)

Funding Application

Non-Profit, Community Groups, Neighborhood Associations, and Businesses

APPLICATION DEADLINE: December 15th 2021

Application must be completed in full to be considered. Submit completed application and enclosures/attachments by email to ARPA@cityofcharleston.org , or mail to City Manager's Office, 501 Virginia Street East Charleston, WV 25301.

All requests for funding must be directly related to COVID-19 mitigation or recovery efforts and must fall within the parameters of at least one of the goals set by the treasury department along with other requirements listed within this application.

GENERAL INFORMATION

* Name of Project/Program: **Investing in the Future**

* Organization Name: **Girl Scouts of Black Diamond Council, Inc.**

* Address**: 321 Virginia Street West, Charleston, WV 25302**

* Primary Contact Person**: Beth Casey**

Title: **CEO**

* Phone: **304-553-7028** Ex. (123) 456-7890

* Email: **beth.casey@bdgsc.org**

Federal Tax ID: **55-05-420373**

If applicable: DUNS Number**: 095326880**

To obtain a DUNS number please visit https://fedgov.dnb.com/webform After obtaining, please register your organization with the System for Award Management at https://sam.gov/SAM/

List the organization's owner(s), Board of Directors, senior staff members, and other key members:

BOARD OFFICERS:

1. **BOARD CHAIR**: Kat Simmons | Charleston, WV
   Assured Partners

2. **FIRST VICE CHAIR**: Pam Harvit | Charleston, WV
   Founder of *The Harvit Group*

3. **SECOND VICE CHAIR**: Kathy Beckett | Charleston, WV
   Senior Attorney with *Steptoe & Johnson, PLLC*

4. **SECRETARY**: Pam Farris **|** Charleston, WV
   Executive Director of *Leadership West Virginia*

5. **TREASURER**: Jenny Parsons **|** Charleston, WV
   Senior Vice President at *Huntington National Bank*

MEMBERS AT LARGE [ALPHABETICALLY]

6. Allison **Ballard |** Charleston, WV
   Certified Public Accountant with *Dixon Hughes Goodman*

7. Laura **Ellis |** Charleston, WV
   Retired, Vice President, *Branch Bank and Trust*

8. Lizzy **Frame |** Charleston, WV
   Associate, *Bowles Rice*

9. Virginia **Jaskot |** Huntington, WV
   Retired Brach Manager for the *Cabell County Public Library System*

10. Parween **Mascari |** Morgantown, WV
    Deputy Chief Administrative Law Judge

11. Juli **Mock |** Charleston, WV
    President/Owner of *JH Records Research*

12. Nora **Myers |** South Charleston, WV
    Director, LaunchLab / *WVU Tech*
13. Jill **Parsons |** Parkersburg, WV
    President / CEO of *Chamber of Commerce of the MOV*

14. Michelle Petties – Charleston, WV – Herbert Henderson Office of Minority Affairs
15. Greg **Reed |** Ripley, WV – NJK

16. Ellen **Slotnick |** Charleston, WV
    Girl Scout Volunteer and Lifetime Member

17. Ronay **Tenney |** Morgantown, WV
    Director, Operations Support at *Mon Power*

18. Dr. Carrie J. **WHITE |** West Alexandria, PA
    Director of LaunchLab at *West Virginia University*

19. Denise **WORKMAN |** Charleston, WV
    The EdVenture Group

20. Carli **Yoho |** Morgantown, WV
    Assistant Director of Leadership Annual Giving at *West Virginia University – School of Law*

SENIOR STAFF MEMBERS

Beth Casey, Chief Executive Officer, Charleston, WV

Jessica Richards, Chief Operating Officer, Charleston, WV

Denise Hershey, Chief Financial Officer, Charleston, WV

OTHER KEY MEMBERS

Debbie Harless, Membership Development Manager for Charleston, WV

- Describe any partner organizations, their roles, and your relationship with them:
  Our hope is to partner with many organizations moving forward as we develop out this project.
  -Development of the three-year program focusing on careers and mentoring – we will need partnerships with businesses, female entrepreneurs and community leaders, colleges and technical schools, and other nonprofits.
  -Development of onsite out of school programming – we will need to partner with members of our local West Side community, the local school system, and after school programs.
  -Creation of a flexible meeting space and makers' space – we will need to partner with skilled artisans, entrepreneurs, business planners and more to help support our makers' space and the creative ideas that come out of it.
  -Entrepreneurship/female makers' fair – we will need to partner with the local business community, local West Side community, female entrepreneurs, and more as we envision this event and make it a reality.

BUDGETARY OVERVIEW - Must match Budget Worksheet

* Funds Requested	* Total Program/Project Cost	Annual Organization Budget
$50,000	**$205,983**	**$3,917,313**

Request Summary

1. Provide a narrative overview/summary of the request.

Topics that may be included but not limited to:

a. Purpose and anticipated outcomes

b. Individuals, entities, or communities served

c. How the pandemic has necessitated this request

d. Amount of any estimates and bids received to date

e. Timeline for project completion

The Girl Scouts of Black Diamond Council wants to change the trajectory of the future for girls as they enter the workforce. The pandemic has affected the number of girls in Girl Scouting right now and also dramatically affected our income from the cookie sale program in a negative way. We would like to request funding from the city to help us develop a multi-prong program that includes the creation of a makers' space/flexible meeting space within our current footprint on the West Side, a multi-year program for teen girls that focuses on career pathways and mentorship, and the development of other on-site programming at our Virginia Street facilities.

We expect that adapting our current space will help us recruit additional girls into Girl Scouting, develop the entrepreneurial spirit of girls within Girl Scouting, help increase the skillset of our volunteers, provide flexible meeting space for community organizations, and showcase our girls and other female entrepreneurs in a female entrepreneurship/makers' fair event. We also want to partner with schools and other non-profits to provide access to the makers' space as a field trip/resource for them.

The pandemic has taught us all some very valuable lessons and one of those is in how we utilize the space we have. We are supporting our staff in a hybrid in-office/telecommuting model and looking at the space we have and how we use it. We want to be able to have more usable space for programming so that we can serve more girls and be more of a resource to our community.

We know that creating a makers' space is a big dream, but we feel like it could dramatically impact our current girl members as well as our adult volunteers by providing onsite hands-on learning for them both. We know that our volunteers don't feel as comfortable leading STEM activities if that is not their background and having a space where we can do hands-on training with them will increase their comfort level. We teach girls how to run a business through the cookie sale program, but having a makers' space would allow us to help girls develop their own personal business ideas and test them out! It takes entrepreneurship to the next level,, and our girls need that to compete in the world today.

We feel like it would take two years to fully implement this idea and build all of the partnerships necessary to be successful.

Attach any additional information such as bids, concepts, designs, letters of support, etc. If submitting electronically the documents must be in PDF, Excel, or Word format and total file size must not exceed 10 megabytes.

Program/Project Details

* 1. The funding will be used to:

Start a new program/project

Maintain an existing program/project

Expand an existing program/project

* 2. If funded, will the program/project be completed within FY 2022?

Yes **No**

If no, when is expected completion year? **FY2023**

3. Which eligible ARPA Expenditure Category does this program/project represent (See https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf for further details)? Please check all that apply:

*

- Public Health
- **Negative Economic Impacts**
- Services to Disproportionately Impacted Communities
- Premium Pay
- Infrastructure
- Other

You must choose at least one option

4. Briefly describe the program/project funds are being requested for:

During the pandemic and ensuing economic collapse, many girls watched women take on extra responsibilities as they juggled caretaking and work. Although these efforts model to girls how resilient women are in times of crisis, we shouldn't live in a world where girls grow up believing that they have to always do more to be considered equal. At Girl Scouts, we're dedicated to changing that.

We have a big dream and we need your help to make it come true. We want to create a space within our current footprint that is flexible enough to be a spot where teens can hang out after school, equipped well enough to be a maker space, and can also serve as event space to support community events, school field trips, and on site programming including our day camp.

We are in the process of developing older girl programming that will allow girls to explore a variety of different career paths and we already have the largest entrepreneurial program for girls in the nation. Through the cookie sale program, girls learn how to run a business. The next step is to help girls find their passion and support them in testing out business ideas to create their own business. But we need equipment to help support that and a space where they can "work".

We want to connect female entrepreneurs with our girls to help inspire them. And then we want to host a public event that is a makers' fair where girls can share their ideas with the public and sell their creations.

5. Describe the need for this program/project:

Entrepreneurship: Preparing Girls with Business Skills to Take On the World

Due to persistent barriers to success in business and entrepreneurship, women in top leadership positions remain scarce; just 5 percent of CEOs and 12 percent of other top executives in the S&P 500 are women. Helping girls enter and advance in this arena benefits everyone, and Girl Scouts is a powerful place to spark girls' interest in and motivation for entrepreneurship.

Ninety-two percent of girls believe they are smart enough to become an entrepreneur, but not knowing where to start is the number-one barrier they cite to launching their own business. Girls want more entrepreneurship courses or programs, as well as mentoring from business leaders who look like them. Girl Scout Research Institute research indicates that most girls are already engaging with entrepreneurial activities, and Black and Latina girls are especially interested in entrepreneurship. We're committed to helping close the opportunity and leadership gap for girls (and women) of all backgrounds.

The Girl Scout Cookie Program has long been a big part of the overall Girl Scout experience. Whether girls go door to door, set up booths, or sell cookies online through the Digital Cookie® platform, they're learning crucial business skills. And we're expanding and changing our programming to further nurture girls' ambitions and interests in business and entrepreneurship.

Girl Scout experiences shape innovative and entrepreneurial-minded leaders, allowing girls to find the courage to fail and keep trying, the tools to create independence, and the power to do good. Girl Scouts particularly shine when it comes to solving problems in their communities, innovating, strengthening relationships, and embracing setbacks as learning opportunities.

We support girls as they grow skills in these areas:

- **Financial literacy: Girls develop a foundation for entrepreneurial activities and gain skills for a healthy financial life; the skills girls learn through participating in the Girl Scout Cookie Program complement and add to the financial literacy skills they learn as part of our Life Skills program pillar.**

- **Cookie entrepreneurship: Girls run their own cookie businesses and develop five skills for an entrepreneurial mindset. All money earned stays local, and each troop decides how to use some of the proceeds the girls have earned collectively, often for a good cause.**

- **Social entrepreneurship: Girls take a business approach to developing solutions for social, cultural, or environmental issues.**

- **Business development: Girls launch their own business ideas and get hands-on entrepreneurial experience.**

Invest in A Girl-Led Future

As we move together into the future during this extraordinary time, Girl Scouts is evolving and innovating to better support girls to take the helm. Your investment helps every Girl Scout prepare for a lifetime of leadership, adventure, and success. And that's more essential today than ever before.

Success for girls is success for everyone—and they're just getting started. Help Girl Scouts power their potential and develop their skills to make a tangible, positive difference.

Pew Research Center, Women scarce at top of U.S. business—and in the jobs that lead there. 2018.

Girl Scout Research Institute, Today's Girls, Tomorrow's Entrepreneurs. 2019.

Mental Health

Recently, millions of families have experienced skyrocketing social and economic stressors, including coping with illness or the fear of illness, remote schooling, cancelling major life events, increasing financial instability, and our country's ongoing structural and interpersonal racism. And our Girl Scout Voices Count surveys have noted mental health as a top issue for girls. It's clear why they're struggling—especially girls of color, who also face racism and other systemic inequities.

So many girls, both younger and older, need support. Our programs provide a sense of belonging and embrace the value of mental wellness, which is more important than ever. Girl Scouts obtain the skills, resources, and community to develop a strong sense of self; discover their values, strengths, and the world around them; connect with others in a multicultural environment; and take action to make a difference.

By participating in Girl Scouts, girls grow their perseverance, self-esteem, and sociability, leading to lower rates of depression, aggression, and obesity, as well as greater life satisfaction. When youth master these life skills early on, the benefits are long term.

Economic Impact

While this will serve our girls, volunteers and the Charleston community; there will also be significant economic impact for the local economy from our Girl Scouts and other groups who travel in to Charleston to stay in the Girl Zone and use the makers' space. We serve 61 counties in 4 different states and our potential impact is very large. Local restaurants, gas stations, and shops will see a benefit from increased usage of our building.

6. List other Charleston organizations in Charleston that address this need:

The Bible Center has a maker's space on the West Side.

7. Describe the level of collaboration with other organizations on this program/project:

This project will require collaboration with female entrepreneurs throughout our area. It will be important for them to share their success stories with our girls to help them envision their future. As we grow and develop our three-step multi-year program for teen girls that focuses on career exploration, mentoring and externships, we will be partnering with local businesses, technical schools, non-profits and colleges to show our girls the multitude of opportunities that are accessible to them.

We would love to develop this space so that it could be a resource for local non-profits and schools. We are a walkable field trip distance from the Salvation Army Boys and Girls' Club and we have enough parking to support school bus parking.

8. How will duplication of services be prevented?

The creation of this multi-use space will serve multiple purposes. One is the creation of a makers' space that will be able to support Girl Scout programming as well as community programming. The difference with Girl Scouting combined with a makers' space is the wrap-around programming that

comes with Girl Scouting. So many girls, both younger and older, need support. Our programs provide a sense of belonging and embrace the value of mental wellness, which is more important than ever. Girl Scouts obtain the skills, resources, and community to develop a strong sense of self; discover their values, strengths, and the world around them; connect with others in a multicultural environment; and take action to make a difference.

Secondarily, this space will be flexible enough to provide additional event/meeting space – not just for the Girl Scouts and our purposes but for the community. We currently host a day camp at the Girl Zone that supports 24 girls a week. The creation of additional program space onsite will allow us to serve more girls in on-site programming and create an additional affordable rental space for other groups seeking meeting space.

Program Requirements and Objectives

1. Identify the target recipients of proposed services. Specify the number of City residents the program will serve during the fiscal year and explain the basis upon which this number is calculated.
    - **Girl Scouts during year one, we anticipate serving 150 Girl Scouts from Charleston**
    - **Potential Girl Scouts – we are anticipating serving at least 150 from other girls from Charleston are potential Girl Scouts**
    - **School Field trips/or other non-profit field trips – we are hoping to have one field trip per month**
    - **Girl Scout adults and volunteers – we anticipate serving 50 adults in the Charleston area during year one**
    - **Girl Scouts from other areas – we are hoping to serve an additional 150 girls and 30 adults from outside of this area. Bringing in Girl Scouts from other counties will bring an increased economic impact to Charleston.**
2. List any eligibility requirements the program has with respect to age, gender, income, or residence.

Girl Scouting is for girls in grades Kindergarten through grade twelve who accept the Girl Scout Promise and Law. There are no eligibility requirements to be a Girl Scout volunteers other than having a passion for serving youth and being able to pass a background check depending on the type of volunteer role you chose to fill.

Our goal would be for the makers' space/meeting space to be available to other non-profit organizations, community groups and businesses. There would be no age, gender, income or residence eligibility requirements.

3. If this is a continuing activity, describe a measurable outcome of the previous year's work regardless of funding source.

Girls served –

In school year 2020-2021, we served 222 girls in Charleston, but very few were new girls due to the pandemic.

In school year 2019-2020, we served 328 girls in Charleston.

Number of girls participating in entrepreneurship programming

During the 2021 cookie sale program, 69% of girls participated (entrepreneurship).

During the 2020 cookie sale program, 83% of girls participated (entrepreneurship).

4. If this is a new program describe two anticipated measurable outcomes for the proposed program.

While the entrepreneurship program is not new, the addition of the makers' space would be new and the development of a entrepreneurship/makers' fair would be new.

# of Girl Scouts utilizing makers' space
# of community members utilizing makers' space
# of Girl Scouts served through additional event space available on site
# of community members served through additional event space on site

Budget

* 1. Has the organization received funding from the City of Charleston in the past for a similar program/project?

Yes $\boxed{\textbf{No}}$

* 2. Has the organization requested funding from other Federal, State, or Local government entities for any program/project support related to COVID-19?

$\boxed{\textbf{Yes}}$ No

3. If yes, explain from which entities and the amounts requested for each program/project.

We have requested funding from each county within West Virginia that is in our Girl Scout council. Request amounts ranged from $5,000 to $180,000 depending on the number of girls and the types of resources we have in each county. Currently, Kanawha County is the only one that has responded.

5. List any other Federal, State, Local, or private funding or grant awards received in the last three years and the amount and status of each award.

Name	Gift Date	Amount	Purpose	Status
Mr. John McCuskey	12/07/2018	6,162.70	McCuskey Campaign	Completed
Daywood Foundation, Inc.	12/14/2018	13,000.00	Camping program	Completed
GIRL SCOUTS WESTERN PA	05/28/2019	12,000.00	Outdoor proram	Completed
Antero Resources	06/03/2019	5,000.00	Girl Scout programming	Completed
Cecil I. Walker Charitable Trust	06/05/2019	20,000.00	Operating Expenses	Completed
Truist West Virginia Foundation	06/05/2019	7,500.00	Girl Recognition Event	Completed
Mrs. Jane Moore	06/20/2019	5,000.00	Operating Expenses	Completed
Toyota Motor North America, Inc.	07/02/2019	5,000.00	Sponsorship	Completed
The Greater Kanawha Valley Foundation	08/12/2019	37,500.00	Capital Campaign	Completed

Mrs. Betty Klingensmith	10/24/2019	5,000.00	Nip Credit	Completed
WVU State of WV	11/22/2019	5,000.00	Sponsorship	In progress
Mr. & Mrs. Michael & Elizabeth D. Walker	11/26/2019	5,000.00	Operating Expenses	Completed
Daywood Foundation, Inc.	12/31/2019	13,000.00	Outdoor proram	Completed
Mr. John McCuskey	12/31/2019	10,000.00	McCuskey Campaign	Completed
Mr. John McCuskey	12/31/2019	10,000.00	Nip Credit	Completed
EQT Foundation	01/07/2020	20,000.00	STEM programming	Completed
The Claude Worthington Benedum Foundation	02/13/2020	125,000.00	Foster Care Programming	In progress
Cecil I. Walker Charitable Trust	06/08/2020	25,000.00	Operating Expenses	Completed
Truist West Virginia Foundation	06/24/2020	7,500.00	Girl Recognition Event	Completed
Mr. & Mrs. Michael & Elizabeth D. Walker	06/30/2020	5,000.00	Operating Expenses	Completed
Pallottine Foundation	07/01/2020	18,000.00	Mental Health/Foster Care programming	In Progress
Mrs. Betty Klingensmith	07/06/2020	5,000.00	Operating Expenses	Completed
Community Trust Foundation of Garrett County	08/10/2020	5,000.00	Girl Scouting in Garrett County	In progress
Mr. John McCuskey	12/14/2020	5,000.00	Nip Credit	Completed
Mr. John McCuskey	12/15/2020	10,000.00	McCuskey Campaign	Completed
Daywood Foundation, Inc.	12/17/2020	13,000.00	Outdoor proram	Completed
Kathleen Ellis	12/31/2020	5,000.00	Nip Credit	Completed
The Antero Foundation	12/31/2020	5,000.00	Girl Scout programming	Completed
The Claude Worthington Benedum Foundation	02/17/2021	125,000.00	Foster Care Programming	In progress
Mrs. Alice Foglesong	02/28/2021	32,960.00	Restricted to donor preferences as a bequest	Donor restriced - in progress
Mrs. Betty Klingensmith	03/23/2021	5,000.00	Operating Expenses	Completed
GSUSA - Walmart Match	04/30/2021	12,201.72	Operating Expenses	Completed
Truist West Virginia Foundation	05/05/2021	7,500.00	Girl Recognition Event	Completed
TC Energy	05/13/2021	7,000.00	STEM programming	In progress
Ms. Elaine P. Oliver	05/18/2021	5,000.00	Donor Restricted per bequest	Donor restriced - in progress
Cecil I. Walker Charitable Trust	06/07/2021	25,000.00	Operating Expenses	Completed
AEP Foundation	06/15/2021	25,000.00	STEM programming	In progress
Mr. & Mrs. Michael & Elizabeth D. Walker	09/14/2021	5,000.00	Nip Credit	Completed
William Flanery	10/01/2021	5,010.00	Nip Credit	Completed

Kanawha County Commission	11/08/2021	100,000.00	Girl Scouting in Kanawha County	In progress

5. Briefly summarize project revenues and expenses related to this request. This should coincide with the budget worksheet.

6. If this request is not fully funded, what adjustments to the program/project is the organization prepared to make?

We are committed to relocating our Girl Scout Shop and inventory/storage area so that we can better utilize the space within our building. If this request is not fully funded, it would limit the type and amount of equipment and supplies we can purchase to furnish this space and the programming support we can offer.

7. Describe the plan for sustainability of the program/project or initiative after the requested award has been exhausted.

The makers' space/meeting space could become an income-generating opportunity for Girl Scouts of Black Diamond Council. Hosting makers' space workshops will help generate income that can help replace supplies and equipment as needed. We are also hoping that the flexible meeting space component of the space will help generate income as more and more organizations give up their office space and have a need for meeting space that is affordable.

8. Briefly describe the organization's fiscal oversight / internal controls to minimize opportunities for fraud, waste, and mismanagement.

As a non-profit organization, financial oversight encompasses many and varied responsibilities. The Board of Directors is ultimately responsible for establishing and ensuring the organization's compliance with proper financial systems and controls, regularly evaluating the organization's financial health, and ensuring that the organization is on a financially sustainable path. We have separate Finance and Audit Committees with various oversight responsibilities. Below is a list of key policies, procedures, and internal controls established for our organization:

- **Financial policies and procedures**
  - **Separation of Duties**
  - **Signatures and Authorizations**
- **Investment policies and procedures**
- **Approved operating budget**
- **Monthly review of budgeted vs. actual expenses and income**
- **Quarterly review of financial reserves and investments**
- **Audited financial statements**
- **Governance policies**

- o Conflict of Interest policy
- o Whistleblower policy
- o Document Retention policy

9. How does your agency plan to separate ARPA funds from other agency funds for purposes of identification, tracking, reporting and auditing?

Girl Scouts has a long history with tracking restricted funds and accounting for expenses for separate restricted funds. We use Abila for our accounting software and have an extensive accounting chart of accounts that supports specific reporting for revenue and expenses.

REQUESTED BUDGET WORKSHEET

Revenue Source Projections

List all Estimated Funding for this Program/Project

* Proposed City ARPA Funding	Internal/Self-Funding
$ 50,000	$60,000
Donations/Other Fundraising	Government Grants/Other
$ 58983.20	$37,000

* TOTAL REVENUE

$205,983.20

Expenses Projections

List all Estimated Expenses for this Program/Project

Salaries/Wages

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$10,000	**$67,512**	**$77,512.00**

Benefits & Matchings

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$	**$27,675.20**	**$27,675.20**

Contracted Services

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$	**$11,300**	**$11,300**

Program Materials

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$22,000	**$2,475**	**$24,475**

Marketing

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$	**$11,000**	**$11,000**

Supplies

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$18,000	**$22,866**	**$40,866**

Other

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$	**$**	**$13,155**

Total Expenses

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$50,000	**$155,983**	**$205,983**

NOTE: Revenues and Expenses must balance, and the use of requested funds must be directly related to COVID-19 recovery efforts.

Organizational Details

1. Describe the history of the organization and its current programs and activities.
   Girl Scouts of Black Diamond Council serves over 5,000 girls with the support of over 2,000 adults in sixty-one counties in West Virginia, Ohio, Virginia and Maryland, with our central office located in Charleston, WV. Our council was formed in 1974 when four existing Girl Scout councils merged together.
   For more than 100 years, Girl Scouts have demonstrated resilience, learned the skills, embraced the experiences, and cultivated the sisterhood that help them impact their communities today and accomplish big things tomorrow. In this time of uncertainty, our mission continues. In fact, more than ever, girls need Girl Scouts. Girls need Girl Scouts so they can walk boldly towards sisterhood, justice, and fairness.
2. Provide the organization's mission statement/purpose.
   Our mission is to build girls of courage, confidence and character who make the world a better place. Our purpose is to provide a safe place where girls of all backgrounds and abilities can be unapologetically themselves as they discover their strengths and rise to meet new challenges—whether they want to climb to the top of a tree or the top of their class, lace up their boots for a hike or advocate for climate justice, or make their first best friends.

3. List any third-party references that can verify the organizations qualification or prior grant experience.

   Kim Tieman, Claude W. Benedum Foundation

   Dr. Michelle Foster, Greater Kanawha Valley Foundaiton

COVID-19 Impact

1. Explain the impact of the COVID-19 pandemic and how it relates to your request. For example, reduction in services, closures, increased costs, community impact, etc.

   Our office building and our shop were closed for months and then we moved to limited service where we shipped items out instead of letting people in the building. But the biggest impact we faced and continue to face is the challenge to get in front of girls. In recent history, the public school system has been our biggest partner and we have been able to share Girl Scouting with school-aged girls through presentations in classrooms, in the auditorium or at lunch. Because of that, our new girl numbers were impacted dramatically.

   In the 2020-2021 school year, we served 222 girls with the help of 108 adults who live in the city of Charleston. This was down over 100 new girls from the previous years. As we have started the 2021-2022 school year, recruiting has still been a challenge, but families are ready and we have seen an increase in girls. Right now, we have 131 girls in Charleston and 86 adults. We are committed to growing that number because we know that girls in our city need Girl Scouts.

   The largest impact is not just in the numbers, but in the girls themselves. 2021 brought crisis and urgency to millions of girls' doorsteps. Health issues, financial insecurity, empty grocery shelves, closed schools, and countless other hardships touched their lives. And the call for

racial justice confronted long-standing systemic disparities that deeply affect all too many girls, families, and communities.

The world has changed profoundly during 2021. At Girl Scouts, we're doubling down on the center of everything for us: girls. We're continuing to offer girls the tools they need to meet today's problems with bold solutions and create a better, brighter tomorrow.

Girls are using this extraordinary time to become their full selves, bringing tremendous value to our communities and world and creating a bold future for us all to share. They're stepping up to learn skills in leadership, creative problem solving, and entrepreneurship, so they can tackle challenges to make our world a better place. Help us create a space where they have the tools they need to try new skills, test their business ideas, and get the support they need to create a path for their life.

2. If funds are being requested to replace revenue lost due to COVID-19, provide details, and attach supportive documentation.

While our 2021 budget was severely impacted by our cookie sale program revenue being down over $1.2 million, we preferred to write a request that focused on creating economic opportunities for our city's residents.

3. If awarded, how will ARPA funding aid in the recovery from the COVID-19 pandemic?

The pandemic has affected Girl Scouts of Black Diamond Council in several ways. This funding would help us create an avenue for us to reach more girls and be more visible in the community. But the long-lasting impact of helping girls envision their future and have tangible ways to make their dreams come true would be the most important outcome of this integrated project.

As discussed earlier, the pandemic affected women dramatically and girls watched women take on extra responsibilities as they juggled caretaking and work. We want to make sure that the next generation of women who enter the workforce have the skills needed to be successful and have had the opportunity to discover their passion and investigate the different pathways available to them.

Our income from the cookie sale program was impacted by the pandemic and we would love to have the opportunity to use ARPA funds to create new and innovative ways to help our Girl Scouts and other community members develop their entrepreneurial spirit on a new level.

THE APPLICANT UNDERSTANDS:

*

1. This application and other materials submitted to the City may constitute public records which may be subject to disclosure under the West Virginia Freedom of Information Act. Documents containing sensitive information may be marked as "confidential."

You must choose at least one option

*

2. Submitting false or misleading information in connection with an application may result in the applicant being found ineligible for financial assistance under the funding program, and the applicant or its representative may be subject to civil and/or criminal prosecution.

You must choose at least one option

THE APPLICANT CERTIFIES THAT:

*

1. I have reviewed the US Treasury guidelines regarding the eligible uses of American Rescue Plan State and Local recovery funds. https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/request-funding

You must choose at least one option

***Yes**

2. By submitting this request, I represent that I am an authorized officer, or member of the organization for which I am submitting, and the information contained in my submittal is true and correct to the best of my knowledge and belief.

You must choose at least one option

***Yes**

3. The information submitted to the City of Charleston ("City") in this application, and substantially in connection with this application, is true and correct.

You must choose at least one option

***Yes**

4. The applicant is in compliance with applicable laws, regulations, ordinances and orders applicable to it that could have an adverse material impact on the project. Adverse material impact includes lawsuits, criminal or civil actions, bankruptcy proceedings, regulatory action by a governmental entity or inadequate capital to complete the project.

You must choose at least one option

***Yes**

5. The applicant is not in default under the terms and conditions of any grant or loan agreements, leases or financing arrangements with its other creditors that could have an adverse material impact on the project.

You must choose at least one option

***Yes**

6. I understand and agree that I must disclose, and will continue to disclose, any occurrence or event that could have an adverse material impact on the project.

You must choose at least one option

***Yes**

7. I certify that the requested funding is needed to ensure this program/project will occur within the City limits of Charleston West Virginia.

You must choose at least one option

***Yes**

8. The Board of Directors or governing body of the organization has approved submission of this application. Please attach a copy of the authorizing resolution or meeting minutes using the file upload.

You must choose at least one option

* Signature – Elizabeth M Casey

Authorized representative of Applicant/Organization

* Date 12/15/2021

* PRINTED NAME: Elizabeth Casey

* TITLE OF APPLICANT: CEO

* ORGANIZATION NAME: Girl Scouts of Black Diamond Council, Inc.

Notice of Award

Beneficiary Name: Girl Scouts of Black Diamond Council, Inc.	**Name of Awarding Agency:** City of Charleston, West Virginia
Beneficiary's UEI Number: STB5GKMCMN34	**Award Date:** 4/19/2022
Program Name: Investing in the Future	**Award Period of Performance:** 4/19/2022 – 12/31/2024
Award Program Description: The City of Charleston Non-Profit Fund addresses the financial and programmatic needs of Non-Profit Organizations in the community, as required to implement programming consistent with the economic, social, and health goals identified by the City.	
Total Amount of Funds Obligated by this Agreement: $50,000	**Total Amount of Funds obligated to the Beneficiary:** $50,000
Terms & Conditions: All requirements imposed by the City of Charleston, West Virginia (the City) on the Beneficiary so that the award is used in accordance with the City of Charleston guidance, U.S. Treasury guidance, and the terms and conditions of the award of City of Charleston Non-Profit Fund.	
Incorporated Documents: 1. Notice of Award **2.** Beneficiary Agreement **3.** Exhibit A – Scope of Work 4. Exhibit B – Project Budget	

Beneficiary Agreement

Minimum Requirements include:

- All requirements imposed by the City of Charleston, West Virginia (the City) on the Beneficiary so that the award is used in accordance with the City of Charleston guidance, U.S. Treasury guidance, and the terms and conditions of the award of City of Charleston Non-Profit Fund.
- Any additional requirements imposed by the City on the Beneficiary, including identification of any performance requirements.
- Terms and conditions concerning the closeout the award.

THIS AGREEMENT is made by and between the City of Charleston, West Virginia (the City), with offices located at 501 Virginia St. E., WV 25301, and Girl Scouts of Black Diamond Council, Inc., (hereinafter referred to as "Beneficiary") with administrative offices at 321 Virginia Street West, Charleston, WV 25302 (each being at times referred to as "Party" or "Parties").

WITNESSETH:

WHEREAS, the purpose of this Agreement is to provide for the award of financial assistance by the City to assist the Beneficiary with funding such necessary expenses to implement programming consistent with the economic, social, and health goals identified by the City, as are described in this Agreement and the attachments hereto, subject to the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual terms and conditions, promises, covenants and payment hereinafter set forth, the receipt and sufficiency of which is hereby acknowledged, the City and the Beneficiary agree as follows:

Section 1: Compliance

A. Beneficiary acknowledges that Fund payments made by the City to the Beneficiary are not considered to be grants but are "other financial assistance". The Beneficiary agrees to comply with all other applicable Federal, state, and local laws, regulations, and policies governing the funds provided under this Agreement. The Beneficiary further agrees to utilize funds available under this Agreement to supplement rather than supplant funds otherwise available.

B. During the performance of this Beneficiary Agreement, the Beneficiary shall comply with all applicable federal laws and regulations, including but not limited to the provisions in this Agreement and the required federal provisions. Violations of law will be referred to the proper authority in the applicable jurisdiction.

C. Contracts awarded by the Beneficiary under this Agreement shall comply with all applicable Federal laws, regulations, executive orders, Department of Treasury policies, procedures, and directives. With respect to any conflict between such federal requirements and the terms of the contract and/or the provisions of state law and except as otherwise required under federal law or regulation, the more stringent requirement shall control. The Beneficiary must comply with all applicable Federal law, regulations, executive orders, Department of Treasury policies, procedures, and directives.

Section 2: Term

A. This Agreement shall begin upon the date last executed by the Parties (the "Effective Date") and shall remain in effect until March 31, 2027 (the "Expiration Date") unless terminated earlier as defined in Section 6.

B. The Beneficiary shall be eligible to receive funding for eligible and allowable costs (as defined in Section 3) through December 31, 2024 (the "Covered Period").

Section 3: Funding

A. Subject to the terms and conditions of this Agreement, the City shall pay the Beneficiary, on an advance payment basis, up to a maximum of $50,000 to implement the projects and/or activities described in the Scope of Work (SOW). It is understood and agreed that any additional funds necessary in connection with the projects and/or activities described in the SOW above and beyond this amount are the sole responsibility of the Beneficiary.

Section 4: Duplication of Benefits

A. The Beneficiary hereby certifies and affirms that the projects and/or activities to be funded under this Agreement shall not result in a prohibited duplication of the benefits obtained by the Beneficiary, any sub-sub recipient (as defined in 2 C.F.R. §§ 200.92-93), or any individual or entity that is a beneficiary of such projects and/or activities from other programs (such as the American Rescue Plan Act), other local, state, or federal funding sources (e.g. the Stafford Disaster Relief and Emergency Assistance Act, etc.), private insurance, or other private organizations. It is the Beneficiary's responsibility and obligation to implement processes to ensure compliance with this paragraph. The Beneficiary acknowledges and agrees that it has an affirmative obligation to promptly identify and report any duplication of benefits to the City. In the event that the Beneficiary recovers costs incurred under this Agreement and reimbursed by the City from another source, the Beneficiary shall reimburse the City for all recovered funds originally provided under this Agreement. Interest on any refund shall be calculated based on the prevailing rate used by the State Board of Administration. Interest shall be calculated from the date(s) the payment(s) are recovered by the Beneficiary to the date repayment is made to the City by the Beneficiary.

Section 5: Reporting Requirements

A. <u>Performance Reports.</u> Reports are due to the City no later than five (5) days after the end of each period listed below (until all funds are expended and project implementation goals are met):
   - June 30, 2022, due July 5, 2022
   - September 30, 2022, due October 5, 2022
   - December 31, 2022, due January 5, 2023
   - March 31, 2023, due April 5, 2023
   - June 30, 2023, due July 5, 2023
   - September 30, 2023, due October 5, 2023
   - December 31, 2023, due January 5, 2024
   - March 31, 2024, due April 5, 2024
   - June 30, 2024, due July 5, 2024
   - September 30, 2024, due October 5, 2024
   - December 31, 2024, due January 5, 2025

- March 31, 2025, due April 5, 2025
- June 30, 2025, due July 5, 2025
- September 30, 2025, due October 5, 2025
- December 31, 2025, due January 5, 2026
- March 31, 2026, due April 5, 2026
- June 30, 2026, due July 5, 2026
- September 30, 2026, due October 5, 2026
- December 31, 2026, due January 5, 2027

The report shall appear on the Beneficiary's letterhead and outline progress of items to date.

B. Final Report. Within twenty (20) days following the close of project implementation by the Beneficiary under this Agreement, the Beneficiary shall submit a "Final Project Report," in which the Beneficiary shall describe the status of the Beneficiary's implementation of all projects and/or activities undertaken under this Agreement.

Section 6: Termination

A. Termination for Cause. the City may terminate this Agreement for cause at any time if any covenant, warranty, or representation made by the Beneficiary in this Agreement, the SOW, or in any application materials for funding submitted to the City in connection with this Agreement shall at any time be false or misleading in any respect, or in the event of the failure of the Beneficiary to satisfactorily perform any task, deliverable, or activity under this Agreement or otherwise comply with the terms and conditions of this Agreement. Prior to termination, the City shall provide fifteen (15) days written notice of its intent to terminate and shall provide the Beneficiary an opportunity to consult with the City regarding the reason(s) for termination.

B. Termination for Convenience. This Agreement may be terminated for convenience by either Party upon providing the non-terminating Party with ten (10) days written notice.

C. Effect of Termination. Costs incurred by the Beneficiary after termination of this Agreement shall not be reimbursable unless expressly authorized by the City prior to the effective date of termination.

Section 8: Contracting

A. Contracting. In procuring goods and services under this Agreement, the Beneficiary shall use its own documented procurement procedures, provided that such procurements conform to applicable state and federal law.

The Beneficiary may Contract work under this Agreement as necessary without the prior written consent of the City, subject to the any conditions or limitations imposed by applicable state and federal law. Regardless of any Contract, the Beneficiary is ultimately responsible for all projects, programs, activities, and services undertaken by Contractors under this Agreement. The Beneficiary agrees to be responsible for the fulfillment of all work elements included in any Contract and agrees to be responsible for the payment of all monies due under any Contract. It is understood and agreed by the Beneficiary that the City shall not be liable to any Contractor for any expenses or liabilities incurred under the Contract and that the Beneficiary shall be solely liable to the Contractor for all expenses and liabilities incurred under the Contract.

Section 9: Closeout

A. The City will close out this Agreement when it determines that all activities and all applicable administrative actions have been completed. Unless an extension is approved by the City, within twenty (20) calendar days after the Expiration Date, the Beneficiary must submit any outstanding reports, including the Final Project Report, as well as any required reporting on awards.

On behalf of the Beneficiary, I understand and agree to the foregoing terms and conditions of the award of a portion of the financial assistance obligated by the City under the City of Charleston Non-Profit Fund, and hereby certify my authority to execute this agreement on Beneficiary's behalf.

Name	Title
Date	Phone Number
Signature	

Exhibit A – Scope of Work

With the funding received from the City, the Girl Scouts of Black Diamond Council will initiate the development of a multi-prong program that includes the creation of a makers' space/flexible meeting space within its current footprint on the West Side, a multi-year program for teen girls that focuses on career pathways and mentorship, and the development of other on-site programming at its Virginia Street facilities.

Adapting the current space will help to recruit additional girls into Girl Scouting, develop the entrepreneurial spirit of girls within Girl Scouting, help increase the skillset of volunteers, provide flexible meeting space for community organizations, and showcase the girls and other female entrepreneurs in a female entrepreneurship/makers' fair event. The Beneficiary also aims to partner with schools and other non-profits to provide access to the makers' space as a field trip/resource for them.

The Beneficiary projects that it will require a period of two years to fully implement the program and build all of the partnerships necessary to be successful.

The objectives to be tracked through performance reports include:

- Renovation of current facility to accommodate development of the makers' space
- Acquisition of equipment necessary to facilitate the utilization of the makers' space
- Hosting of a makers' fair, where Girl Scouts are able to share their ideas and sell creations

Exhibit B – Project Budget

Source	Purpose	Amount
City of Charleston Non-Profit Fund	Makers' Space Supplies and Equipment	$50,000
Other Sources of Funding	Facility Renovations and Programming Costs	$155,983
Total Program Cost		$205,983

Risk Assessment Tool	
Grantee Name:	Girl Scouts of Black Diamond Council
Grant Program Name:	Entrepreneurship, Mental Health, and Career Development programs
Grant #:	
Grant Amount:	$50,000
Grant Period:	April 8, 2022 - December 31, 2026
Monitor Period:	April 8, 2022 - December 31, 2022
Date of Review:	8-Apr-22
Date of Last Review:	8-Apr-22

#	Question	Points	Assessment -- Yes; No; N/A *(select from drop down)*	Score (1=yes)	Comments
1	Has the applicant managed federally funded grant programming in the last 24 months?	1	No	0	No prior federal grant experience
2	Was the applicant subject to a financial statement audit in the last 24 months, and had no findings? If any findings, list the number and details.	1	No	0	
3	Was the applicant free of any audit findings received within the past 5 years? If findings were made, how many, and nature of finding(s).	1	N/A	0	
4	Does the applicant have the capacity to manage and implement federal regulations including 2 CFR 200 and other specific federal regulations pertaining to items such as (segregation of duties, cash handling, contracting procedures, and personnel and travel policies). (2 CFR 200.303 - Internal Controls)	1	Yes	1	
5	Have key staff been instrumental in the funds process or generally remained stable in the past year?	1	Yes	1	CFO Retired last year but promoted internal CPA
6	Has the applicant's financial or grant management system (technology or other) remained unchanged in the last 12 months? If changes were made, please explain in the comments section.	1	Yes	1	
7	Does the applicant's accounting system segregate expenditures by funding source? (Per 2 CFR 200.302, system must be sufficient to permit the preparation of reports and tracing of funds.)	1	Yes	1	
8	Has SAM.gov been checked to determine that the applicant is not debarred, suspended, or does not show delinquent federal debt in Sam.gov? (2 CFR 200.214)	1	Yes	1	
9	Does the applicant have documented procurement policies in alignment with the procurement regulations of 2 CFR Part 200?	1	Yes	1	
10	Does the applicant maintain central file locations for all grants, loans or other types of financial assistance?	1	Yes	1	
11	Does the applicant have a Conflict-of-Interest Policy in place and is it documented?	1	Yes	1	
12	Does (or did) the applicant require, collect and document any expenditure/financial reports from subrecipients (from other current or past), and if so how frequently?	1	N/A	0	No subrecipients
13	Has the applicant been consistent/timely with prior program reporting requirements?	1	N/A	0	No grants that required periodic reporting
14	Have the applicant's financial reports for any previous programming been adequate, accurate and on time?	1	N/A	0	No grants that required periodic reporting

Available Total 14 **Total Risk Score** 8

LEGEND

High Risk	*Less than*	*4*
Medium High	*Between*	*4-7*
Medium Low	*Between*	*8-11*
Low Risk	*Greater than*	*11*

Notes	Is a well-established organization with robust internal controls. Has experience managing foundation grants and large amounts of funds.
Concerns	As a beneficiary under the City's non-profit grant program, the level of risk is minimized.
Recommendations	Recipient should provide all invoices and receipts along with monthly reimbursement requests. All procurements for services or construction over $50,000 should be coordinated with City personnel.

Resolution No. 628-22

Introduced in Council: April 18, 2022

Adopted by Council: _______

Introduced by: Joseph Jenkins

Referred to: Finance

Resolution No. 628-22 - Authorizing the Mayor or City Manager to grant American Rescue Plan Act (“ARPA”) funds to WV Health Right in the total amount of $1,500,000 and to execute appropriate agreements establishing the terms and conditions imposed upon the recipient, including ongoing duties for reporting on expenditure and programmatic activities and binding covenants to spend funds in accordance with the purposes for which such funds were granted.

Be it Resolved by the Council of the City of Charleston, West Virginia:

That the Mayor or City Manager is authorized to grant American Rescue Plan Act (“ARPA”) funds to WV Health Right in the total amount of $1,500,000 and to execute appropriate agreements establishing the terms and conditions imposed upon the recipient, including ongoing duties for reporting on expenditure and programmatic activities and binding covenants to spend funds in accordance with the purposes for which such funds were granted.
The grant is approved in full or in part based upon information submitted to the City in the grant recipient’s City of Charleston ARPA grant application, attached hereto as Exhibit A. The City Manager is directed to withhold grant funding to the grant recipient should the City Manager determine that the grant recipient has failed to adhere to the obligations established in the agreement or fails to adhere to applicable local, state, or federal law.

American Rescue Plan Act (ARPA) Funding Application

Print

Submitted by:

Status: Open

Assigned To: Jonathan Storage

Priority: Normal

Due Date: Open

Attachments

- WVHR Board Resolution & Main Campus & West Side Expansion Quotes.pdf - 2021-11-17 04:22:28 pm

American Rescue Plan Act (ARPA)
Funding Application
Non-Profit, Community Groups, Neighborhood Associations, and Businesses
APPLICATION DEADLINE: December 15th 2021

Application must be completed in full to be considered. Submit completed application and enclosures/attachments by email to ARPA@cityofcharleston.org , or mail to City Manager's Office, 501 Virginia Street East Charleston, WV 25301.

All requests for funding **must be directly related to COVID-19 mitigation or recovery efforts** and must fall within the parameters of at least one of the goals set by the treasury department along with other requirements listed within this application.

GENERAL INFORMATION

* **Name of Project/Program:**

WV Health Right Clinic Expansion Project

* **Organization Name:**

WV Health Right Inc.

* **Address:**

1520 Washington Street East Charleston, WV 25311

* **Primary Contact Person:**

Dr. Angie Settle

Title:

CEO

* **Phone:**

* **Email:**

304-414-5931 | asettle@wvhealthright.org

Federal Tax ID:

31-1066881

If applicable: DUNS Number:

175531904

To obtain a DUNS number please visit https://fedgov.dnb.com/webform After obtaining, please register your organization with the System for Award Management at https://sam.gov/SAM/

List the organization's owner(s), Board of Directors, senior staff members, and other key members:

• Board of Directors Bob Whitler, President Ryan Lindsay, Vice President Dr. John Turley, Treasurer Fran Moore, Secretary Libby Boggess, Past President Greg Clarke, MD, Medical Director Dan Thistlewaite, MD Zarpash Babar, MD Christine Teague, Pharm D Joe Farris, MD James Johnson Ivin Lee Michael Tupta, DDS David Shapiro Dr. Dina Bowe • Senior Staff Members Dr. Angie Settle, CEO Rhonda Francis, Director of Clinical Services Steven Hall, Director of Communications and Administrative Support Brandi O'Dell, Director of Operations Shayla Leftridge, Director of Community Outreach, Diversity, Equity, and Inclusion Mendi Harkins, Fiscal Director

Describe any partner organizations, their roles, and your relationship with them:

WV Health Right has a long-standing relationship in collaborating with community partners to improve results and improve patient outcomes. However, the size and scope of this project will outweigh the local availability of resources needed to fully complete the project. WV Health Right has already engaged with the following groups or entities to enhance the proposed project by leveraging space, funding, volunteer capacity, and other resources. • Charleston Area Medical Center • Kanawha-Charleston Health Department • Shiloh Baptist Church • Metropolitan Baptist Church • St. Paul Baptist Church • A More Excellent Way Church • New First Baptist Church • New Covenant • New Life Church • Grace Bible Church • Sojourners • Liberty Center • Manna Meal • Roark Sullivan Lifeway Center • Twin Cities • Pan Hellenic Greek Council • NAACP of Charleston • Dem 2 Brothers and a Grill • Black Lives Matters (BLM) – Charleston • The Greater Kanawha Valley Foundation • The City of Charleston • WV Department of Health and Human Services • WV Department of Public Health • Ryan White Program • Individual Donors

BUDGETARY OVERVIEW - Must match Budget Worksheet

* Funds Requested	* Total Program/Project Cost	Annual Organization Budget
$2,200,000.00	$10,100,000.00	$5,835,328.00

Request Summary

1. Provide a narrative overview/summary of the request.

<u>Topics that may be included but not limited to:</u>

   a. Purpose and anticipated outcomes
   b. Individuals, entities, or communities served
   c. How the pandemic has necessitated this request
   d. Amount of any estimates and bids received to date
   e. Timeline for project completion

1. WV Health Right is requesting $2,200,000 from the City of Charleston's American Rescue Plan Funds to assist with the overall costs associated with the main clinic's expansion project as well as Phases 3 and 4 and a new roof for the West Side Clinic location. The two projects collectively will cost approximately $10,100,000 and funds will be used for the overall construction and renovation costs associated with these projects. The main expansion project is currently shovel-ready and is expected to be completed within a year of meeting funding requirements. The West Side location is also shovel-ready and is currently under Phase 2 construction. a. Purpose and anticipated outcomes: WV Health Right, Inc., has been the safety-net healthcare provider for nearly 40 years throughout the Kanawha Valley. Thousands of individuals seek access to free healthcare when no other alternative is available. Unfortunately, more and more are facing the need for a trusted healthcare provider and this clinic continues to provide that service. COVID-19 has caused a significant increase in the patient population due to lay-offs and furloughs and loss of healthcare coverage. Additionally, WV Health Right operates a daily drive-thru testing and vaccination site to continue pandemic response in addition to providing the previously existing day-to-day services. The anticipated outcomes for this specific request include increased healthcare access to underserved individuals; increased job opportunities for skilled

labor and healthcare professionals; and increased access to behavioral health services. b. Individuals, entities or communities served: The patients served by WV Health Right are uninsured, underinsured, and medically at-risk adults. Of those served, 38 percent have a household income at 100 percent of the Federal Poverty Level. Currently, 41 percent of the patients are insured through Medicaid; 10 percent are insured through Medicare; and 49 percent remain uninsured. The patients at both the main clinic and the West Side Clinic predominately represent the working poor, with 83 percent of established patients reporting working or residing in a household where someone is employed. Most of the clinic's patients suffer from one or more chronic illnesses, making them more susceptible to contracting and dying from COVID-19. The population served over the entire region will benefit from this expansion as services will continue to expand; the population's health outcomes will continue to improve; and the state's substance abuse crisis will receive the additional support and resources it needs to drastically reduce the effects of drug abuse and overdose rates among those suffering from Substance Use Disorder and mental illness. c. How the pandemic necessitated this request: WV Health Right has served on the front lines of the pandemic response since March 2020. In October 2020, WV Health Right became a state-certified testing site and began offering drive-thru COVID testing on a daily basis. Prior to this, WV Health Right was working with area homeless shelters to provide rapid testing to individuals entering the shelters for housing. Because this population is often transient in nature, it was imperative to provide rapid tests to reduce community spread of the virus. As a result of the clinic's response, additional medical professionals had to be hired as well as data entry staff to keep up with entering testing results and vaccine records. Further, WV Health Right's patient population increased by approximately 12,000 individuals due to lay-offs and furloughs and loss of healthcare coverage. Therefore, the clinic is at capacity with staff and patients until an expansion project is completed. d. Estimates received to date: The main clinic's estimate is $8,960,000. However, due to the increasing costs of materials and anticipated additional contingent costs, an extra $140,000 in cost overruns are estimated, bringing the total estimated cost of construction of the new three-story building and renovations of the existing structure to $9,100,000. The West Side Clinic's estimated costs to complete both Phases 3 and 4 as well as a new roof for the building is anticipated to cost $1,000,000. e. Timeline for project completion: Both projects are shovel-ready and will commence as soon as funding is secured. Both projects are anticipated to be completed in calendar year 2022.

Attach any additional information such as bids, concepts, designs, letters of support, etc. If submitting electronically the documents must be in PDF, Excel, or Word format and total file size must not exceed 10 megabytes.

Program/Project Details

*** 1. The funding will be used to:**

- ○ Start a new program/project
- ○ Maintain an existing program/project
- ◉ Expand an existing program/project

*** 2. If funded, will the program/project be completed within FY 2022?**

○ Yes ◉ No

If no, when is expected completion year?

The projects are expected to be completed in calendar year 2022.

3. Which eligible ARPA Expenditure Category does this program/project represent (See https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf for further details)? Please check all that apply:

*

- ☑ Public Health
- ☐ Negative Economic Impacts
- ☐ Services to Disproportionately Impacted Communities
- ☐ Premium Pay
- ☐ Infrastructure
- ☐ Other

4. Briefly describe the program/project funds are being requested for:

WV Health Right, Inc. is requesting $1,200,000 from the City of Charleston's American Rescue Plan funding allocation to assist with the overall cost of the main clinic's expansion and $1,000,000 to complete Phases 3 and 4 as well as a new roof at the West Side Clinic for a total of $2,200,000. The total project for the main clinic is slated to cost approximately $9,100,000 while the West Side expansion costs total $1,000,000. The funding received from the American Rescue Plan will be used for the overall construction and renovation costs associated with these projects. Both projects are expected to be completed within a year of meeting the funding requirements. The funding requested will support the expansion projects for both the main clinic located at 1520 Washington St. East and the West Side Clinic located at 511

Central Avenue, both of which are within the city of Charleston. The main clinic will feature a three-story addition along with renovations to the existing clinic structure. The new design will provide additional space for patient care, laboratory services, behavioral health and substance use disorder treatment, and administrative offices. The West Side expansion will extend the current clinic space to include additional treatment areas for behavioral health services, a teaching kitchen, a family services unit, an exercise and multipurpose room, and classroom space for patient education and learning experiences, additional office space, HVAC replacement, and a new roof on the facility. Both expansions are vital to the continued growth and development of the health care services provided to more than 40,000 individuals on an annual basis. WV Health Right has been the safety-net healthcare provider for almost 40 years throughout the Kanawha Valley. Thousands of individuals seek access to free healthcare when no other alternative is available. Unfortunately, more and more are facing the need for a trusted healthcare provider and WV Health Right has always been ready to answer that call. COVID-19 has only increased the need for immediate and rapid access to quality healthcare as most of the clinic's patients suffer from one or more chronic illnesses and require extensive monitoring and continuity of care – including medications, dental, and optometric access, etc. WV Health Right must continue to acclimate to the growing needs of the community, and access to this funding opportunity will provide the necessary resources to move forward with the expansion of both the main clinic and West Side locations. The current building renovation and expansion project for the main clinic has completed its final stages of planning, design, and board approval. The project began the bidding process on June 4, 2021. The bid review process is complete, and contract awards are currently being assigned. The construction and renovations will commence as soon as possible as additional funding commitments are solidified, and it is anticipated that the project will be completed in calendar year 2022. The West Side expansion project has been in progress for several months and is also anticipated to be completed in calendar year 2022, depending on funding availabilities.

5. Describe the need for this program/project:

The clinic's patient population has grown from approximately 15,000 in 2014 to the current total of over 40,000, which has caused the need for additional clinic space. Not only has the patient population more than doubled over the past seven (7) years, but job creation has more than doubled as well – increasing from 32 employees in 2014 to 78 employees who are earning a living and respectable wage. WV Health Right has been providing healthcare to the uninsured and underserved and has served as an integral part of the healthcare provider landscape of our community since 1982. We have always been ready to meet the needs of the those we serve daily and during times of emergency, including the historic 1,000-year flood in 2016 as well as throughout the COVID-19 pandemic. We are seeking funding assistance so we can continue to carry out our mission and provide comprehensive healthcare to anyone in need. We are seeing more patients than ever as the primary safety-net health care provider for our community. We are the state's oldest and largest free and charitable clinic and the only clinic in the area that provides care totally free of charge to the patient without copays or sliding scale fees. We have been at our present location since 1999, and in those 22 years, we have grown to where we are currently bursting at the seams. We simply cannot continue accepting additional patients without expanding the facility. The West Side expansion efforts are directly related to addressing the barriers to care for this community. WV Health Right is dedicated to improving health equity across the continuum of care, and this community has experienced a lack of resources dedicated to improving quality of life and sustained healthcare efforts. WV Health Right was able to begin offering services in June 2021, to the uninsured and underinsured individuals within this community and is continuing to grow. The clinic's leadership has garnered additional community partnerships throughout the city and is taking a holistic approach to healthcare in a direct effort to improve overall patient health outcomes and reduce the comorbidities that are plaguing this community.

6. List other Charleston organizations in Charleston that address this need:

WV Health Right is the only free and charitable clinic located in the area. Other health care entities exist within the city of Charleston, but all other health care agencies, including federally qualified health centers (FQHCs), require some type of payment for services or sliding scale fees; and these fees prohibit many from accessing the care they desperately need. Although WV Health Right does bill Medicaid and Medicare for services provided, the patient will never receive a bill nor be expected to provide any type of payment for the care they receive. This includes comprehensive health care, vision services, onsite and mobile dental services, pharmaceutical assistance, and behavioral health and substance use disorder services.

7. Describe the level of collaboration with other organizations on this program/project:

WV Health Right works in collaboration with various community social services agencies and levels of government to maximize the limited resources available to meet the needs of our communities. The goal is for the main clinic's expansion to be part of a collaborative effort of funding sources, including state and federal funding, as well as foundation and individual donations. The West Side expansion project is a joint project with several community agencies, including several faith-based partners, that work together to not only increase health care accessibility, but also provide long-term patient education and wellness programs, food security initiatives, and workforce development opportunities. The overall objective is to work together using a holistic approach to improve overall health outcomes for individuals which ultimately results in a thriving community.

8. How will duplication of services be prevented?

As the only free and charitable health clinic in the city of Charleston, duplication of health services should not be an issue. Throughout viable and thriving community partnerships, duplication of services through our food security and workforce development opportunities at the West Side Clinic will not be an issue as we are only increasing their capacity to serve rather than trying to duplicate the services already provided.

Program Requirements and Objectives

1. Identify the target recipients of proposed services. Specify the number of City residents the program will serve during the fiscal year and explain the basis upon which this number is calculated.

The target recipients of this project are the underinsured/uninsured, medically at-risk residents in need of quality, consistent health care services. Currently, 41 percent of WV Health Right patients are insured by Medicaid; 10 percent are insured by Medicare, and 49 percent are uninsured. Further, 38 percent have a household income at 100 percent of the Federal Poverty Level, and of the patient population served, 83 percent of established patients represent the working poor, meaning these individuals reported either working or residing in a household where someone is employed. Most of the clinic's patients suffer from one or more chronic illnesses and require extensive monitoring and continuity of care, including prescription medications, dental care, vision care, and behavioral health services. According to the 2020 U.S. Census, 20.9 percent of Charleston's 48,864 residents live in poverty and 6.1 percent of the city's population has no health insurance. The expansion of both the main clinic and the West Side clinic will provide convenient access to quality, consistent and comprehensive health care services to residents of Charleston who currently have limited access to care. Further, more than 18,000 of the 40,000 current WV Health Right patients are residents of the city of Charleston.

2. List any eligibility requirements the program has with respect to age, gender, income, or residence.

Patients receiving care through WV Health Right are impoverished uninsured/underinsured West Virginia adults. Patients complete an eligibility application and provide proof of income to qualify. A picture ID and a pay stub are required as well as a current 1040 or 1040A tax return, a current W-2 from an employer, a current 1099 benefits statement, or copies of one month's wages. If the patient does not file income taxes, then the Form4506-T is completed to verify proof of non-filing or authorization for WV Health Right to obtain a copy of tax returns. This information is provided by patients annually to ensure continued eligibility.

3. If this is a continuing activity, describe a measurable outcome of the previous year's work regardless of funding source.

N/A

4. If this is a new program describe two anticipated measurable outcomes for the proposed program.

N/A

Budget

* **1. Has the organization received funding from the City of Charleston in the past for a similar program/project?**

○ Yes ◉ No

* **2. Has the organization requested funding from other Federal, State, or Local government entities for any program/project support related to COVID-19?**

◉ Yes ○ No

3. If yes, explain from which entities and the amounts requested for each program/project.

WV Health Right has requested $1,000,000 from the Kanawha County Commission for the main clinic expansion project; $4,000,000 from the Congressional Appropriations Committee; and $4,000,000 from the West Virginia ARP fund. No additional funding has been sought yet for the West Side Clinic for Phases 3 and 4 and the new roof.

4. List any other Federal, State, Local, or private funding or grant awards received in the last three years and the amount and status of each award.

WV Health Right manages no less than 45-50 grants at any given time with some overlapping more than one fiscal year at a time. Government grantors include WV DHHR's Bureau for Public Health and Bureau for Behavioral Health, the city of Charleston, the Kanawha County Commission, and the Kanawha-Charleston Health Department via a mutual aid agreement with FEMA. Foundations and other funders include but are not limited to the following: The Greater Kanawha Valley Foundation, Unicare, United Way of Central WV, Astra Zenaca Healthcare Foundation, Logan Healthcare Foundation, Parkersburg Area Community Foundation, Sisters Health Foundation, Encova Foundation, BB&T now Truist Foundation, Glotfelty Foundation, CareFirst BlueCross BlueShield, Coalfield Health Center, Direct Relief, Herscher Foundation and Daywood Foundation. **Please note that this list is not all inclusive due to the volume of grants WV Health Right manages. A more comprehensive list is available should more specific information be needed. Also, none of these entities listed above are funding the main clinic's expansion at this time. These funders primarily fund many of the services the clinic provides to patients. The Greater Kanawha Valley Foundation, Unicare, and CareFirst BlueCross BlueShield have assisted with Phases 1 and 2 of the West Side Clinic's construction, and those grants collectively totaled $1,025,000.

5. Briefly summarize project revenues and expenses related to this request. This should coincide with the budget worksheet.

To date, WV Health Right has incurred expenses for the main clinic expansion project totaling approximately $1,137,781. This includes the purchase of property, demolition and design work. WV Health Right has not yet received any grant funds for the main clinic's expansion project. However, individual donations in the amount of $145,627 have been received to date. The official launch of the capital campaign to solicit donations occurred at the Volunteer Appreciation Dinner, which occurred on November 14, 2021. Currently, Phase 2 of the West Side Clinic expansion is underway. Not all bills have come in yet, but to date, WV Health Right has incurred expenses totaling $662,197. Revenues associated with the West Side Clinic expansion will cover up through the remainder of Phase 2's renovations, which is anticipated to be an additional $500,000 on top of the $662,197 already incurred.

6. If this request is not fully funded, what adjustments to the program/project is the organization prepared to make?

If this request is not fully funded, additional funding sources will need sought to fund the remaining balances of both the main clinic expansion project and the West Side Clinic expansion project. Funding sources solicited include grants, donations, loans, and fundraisers.

7. Describe the plan for sustainability of the program/project or initiative after the requested award has been exhausted.

Since this funding request is for a one-time capacity-building project, no long-term support will be required. The clinic will continue to operate on increased funding from private donors, foundations, grant funding, and revenue generated from the reimbursement for care.

8. Briefly describe the organization's fiscal oversight / internal controls to minimize opportunities for fraud, waste, and mismanagement.

WV Health Right does have internal controls to minimize any opportunities for fraud, waste and mismanagement. Examples of the policies include the following: a. Two signatures are required on every check (CEO and a board member). b. Segregation of duties exists which requires that the person who enters checks received is not the same person who is responsible for depositing checks. c. The CEO must sign off on and approve every invoice that comes in to ensure that expenses are appropriate and necessary. d. The CEO must approve any expenses in advance that require reimbursement to employees. e. An additional layer of fiscal oversight includes the work of the Director of Operations. This director reviews every invoice/bill to determine which expenses are eligible to be billed to grants to ensure compliant spending. Additionally, the Director of Operations determines which personnel (and the percentage of salary/fringe) is to be billed on grants and tracks this information daily to ensure no double-dipping in any grant expenses occur. f. Petty cash is kept by the Director of Clinical Services and the Fiscal Director reconciles it quarterly. g. No changes are to be made to the bank accounts by the Fiscal Director without the CEO's permission given to the bank. h. The financial system used, QuickBooks, is separated into multiple accounts to keep track of expenses and revenue per program, such as onsite dental and mobile dental. These expenses are kept separate so as to determine funding deficits and sustainability of programs. i. Board meetings are conducted every other month where financial reports are presented for full transparency between fiscal staff, the CEO, and the Board of Directors.

9. How does your agency plan to separate ARPA funds from other agency funds for purposes of identification, tracking, reporting and auditing?

With the individual donations received thus far for the main building's expansion, a separate bank account has been set up to deposit all revenue into the capital campaign account. Expenses and revenues related to the West Side Clinic are tracked separately in QuickBooks to determine funding deficits, track expenses, and track revenue. Therefore, funds allocated to the main clinic's expansion will be tracked in the new, separate bank account, as well as in QuickBooks. The West Side revenues are identified in QuickBooks separately to easily ascertain which expenses and revenues are specific to that clinic's location. WV Health Right also undergoes an audit annually by an outside accounting firm. Further, the Director of Operations tracks all grant expenditures and provides all financial reporting to funders, including supporting documentation to substantiate the expenses. The Director of Clinical Services tracks all clinical data that must be reported to maintain licenses, regulatory compliance, etc.

REQUESTED BUDGET WORKSHEET

Revenue Source Projections

List all Estimated Funding for this Program/Project

*** Proposed City ARPA Funding** **Internal/Self-Funding**

$2,200,000

Donations/Other Fundraising

$7,900,000

Government Grants/Other

*** TOTAL REVENUE**

$10,100,000

Expenses Projections

List all Estimated Expenses for this Program/Project

Salaries/Wages

Amount Requested from City

Amount from Other Sources

Total Estimated Expenses

Benefits & Matchings

Amount Requested from City

Amount from Other Sources

Total Estimated Expenses

Contracted Services

Amount Requested from City

Amount from Other Sources

Total Estimated Expenses

Program Materials

Amount Requested from City

Amount from Other Sources

Total Estimated Expenses

Marketing

Amount Requested from City

Amount from Other Sources

Total Estimated Expenses

Supplies

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses

Other

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$2,200,000	$7,900,000	$10,100,000

Total Expenses

* Amount Requested from City	* Amount from Other Sources	* Total Estimated Expenses
$2,200,000	$7,900,000	$10,100,000

NOTE: Revenues and Expenses must balance, and the use of requested funds must be directly related to COVID-19 recovery efforts.

Organizational Details

1. Describe the history of the organization and its current programs and activities.

At its core, WV Health Right exists specifically as an expression of the community's desire to provide basic health care services to those in need. WV Health Right provides access to primary healthcare, health education, and comprehensive medical/dental/mobile dental/vision/pharmaceutical care/behavioral health/addiction services, and referral to inpatient treatment services. Through the process of securing a variety of resources, creating a caring environment, and providing health care services and treatment, the organization works to make health care accessible to low-income underinsured and uninsured individuals. The clinic opened its doors in 1982 to serve as a provider of care to individuals experiencing homelessness throughout the city of Charleston. Nearly 40 years later, the organization is still growing stronger than ever and provides more than $25 million of charitable health care to the region's most vulnerable population. Since 2014, WV Health Right's patient population has grown from 15,000 to just over 40,000 currently.

2. Provide the organization's mission statement/purpose.

WV Health Right's mission is to provide comprehensive quality health care to impoverished uninsured/underinsured adults regardless of insurance or financial status.

3. List any third-party references that can verify the organizations qualification or prior grant experience.

Sherri Young, DO, FAAFP kanawhalhd@wv.gov 304-348-6494 Senator Dr. Tom Takubo tom.takubo@wvsenate.gov 304-357-7990 Senator Glenn Jeffries glenn.jeffries@wvsenate.gov 304-357-7866

COVID-19 Impact

1. Explain the impact of the COVID-19 pandemic and how it relates to your request. For example, reduction in services, closures, increased costs, community impact, etc.

The COVID-19 pandemic brought new challenges to providing care. The additional patient load has led to a significant increase in health care professionals needed to provide testing, vaccinations, and comprehensive care to the community served. WV Health Right's response efforts have included a partnership with the Kanawha-Charleston Health Department which has provided both onsite and offsite vaccinations, COVID-19 testing at all clinic locations, and continuous follow-up care for patients affected by the virus. With the continuation of the pandemic, the clinic has implemented a massive COVID-19 testing plan that has provided testing to more than 43,000 individuals throughout the region served. Testing includes rapid screening, traditional PCR swabs, and oral swabs. The testing process has proven to be a critical resource with managing outbreaks within our social service agencies, including the homeless service providers. Our homeless community would have had no access to services during the pandemic without the rapid screening and testing provided by the WV Health Right team. This includes all the local homeless shelters, recovery homes, and other social service agencies that provide services on a daily basis. At the height of the pandemic, the clinic was doing more than 300 swabs per day and continues to offer a daily drive-thru testing/vaccine site in the area. WV Health Right participated in several community mass vaccination events with the local health department and various other community agencies. WV Health Right provided the outdoor mobile clinics during the mass vaccination events that were held at the Charleston Coliseum and Convention Center from January to June. More than 100,000 individuals were vaccinated during this ongoing effort. WV Health Right still provides vaccinations daily and continues to send strike teams throughout the region to meet the most vulnerable population on the street. All of the critical access to care resources that have been added to an already strained clinic facility has resulted in an immediate need for the expansion project. This project is essential to providing our ongoing efforts to combat the pandemic, but it is even more crucial as our volume of patients and services continue to grow. Expansion to both the main and West Side clinics is essential to the continuance of reliable, quality health care services throughout the continuing COVID-19 pandemic and beyond.

2. If funds are being requested to replace revenue lost due to COVID-19, provide details, and attach supportive documentation.

N/A

3. If awarded, how will ARPA funding aid in the recovery from the COVID-19 pandemic?

The requested ARPA funding will help fund the expansion of both the main and West Side clinics. These expansions, once complete, will allow more patients to be treated, which means more COVID-19 diagnosis, treatment, and after care as well as additional preventative care, such as vaccinations. All of these components will aid in the recovery from the COVID-19 pandemic and help to reduce overall health disparities in minority and underserved populations.

THE APPLICANT UNDERSTANDS:

*

- [x] **1. This application and other materials submitted to the City may constitute public records which may be subject to disclosure under the West Virginia Freedom of Information Act. Documents containing sensitive information may be marked as "confidential."**

*

- [x] **2. Submitting false or misleading information in connection with an application may result in the applicant being found ineligible for financial assistance under the funding program, and the applicant or its representative may be subject to civil and/or criminal prosecution.**

THE APPLICANT CERTIFIES THAT:

*

- [x] **1. I have reviewed the US Treasury guidelines regarding the eligible uses of American Rescue Plan State and Local recovery funds. https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/request-funding**

*

- [x] **2. By submitting this request, I represent that I am an authorized officer, or member of the organization for which I am submitting, and the information contained in my submittal is true and correct to the best of my knowledge and belief.**

*

- [x] **3. The information submitted to the City of Charleston ("City") in this application, and substantially in connection with this application, is true and correct.**

*

- [x] **4. The applicant is in compliance with applicable laws, regulations, ordinances and orders applicable to it that could have an adverse material impact on the project. Adverse material impact includes lawsuits, criminal or civil actions, bankruptcy proceedings, regulatory action by a governmental entity or inadequate capital to complete the project.**

*

- [x] **5. The applicant is not in default under the terms and conditions of any grant or loan agreements, leases or financing arrangements with its other creditors that could have an adverse material impact on the project.**

*

☑ **6. I understand and agree that I must disclose, and will continue to disclose, any occurrence or event that could have an adverse material impact on the project.**

*

☑ **7. I certify that the requested funding is needed to ensure this program/project will occur within the City limits of Charleston West Virginia.**

*

☑ **8. The Board of Directors or governing body of the organization has approved submission of this application. Please attach a copy of the authorizing resolution or meeting minutes using the file upload.**

* **Signature**	* **Date**
Angela Settle	11/17/2021
Authorized representative of Applicant/Organization	Format: MM/DD/YYYY

* **PRINTED NAME:**

Angela Settle

* **TITLE OF APPLICANT:**

CEO

* **ORGANIZATION NAME:**

WV Health Right, Inc.

Upload a File

Choose File No file chosen

WEST VIRGINIA
Health Right INC.

The West Virginia Health Right, Inc. Board of Directors met on November 16, 2021, with a quorum present and passed the following resolution.

Be it resolved that West Virginia Health Right, Inc. Board of Directors hereby authorizes Dr. Angela Settle, Executive Director/CEO of West Virginia Health Right, Inc., to apply to the City of Charleston for American Rescue Plan Act Funds for the main building expansion project and the completion of Phases 3 and 4 and a new roof for the West Side Clinic.

On behalf of West Virginia Health Right, Inc.,

Be it also resolved that the West Virginia Health Right, Inc., Board of Directors hereby authorizes Dr. Angela Settle, Executive Director/CEO of West Virginia Health Right, Inc., to act on its behalf to enter into an agreement with the City of Charleston to receive and administer funding pursuant to the provisions of the American Rescue Plan Act program.

By: Aaron Moore

Title: Secretary

Organization: West Virginia Health Right, Inc.

Covenant House
600 Shrewsbury Street
Charleston, WV 25301
Phone: 304.414.5949

Main Location
1520 Washington Street, East
Charleston, WV 25311
Phone: 304.414.5930

West Side
511 Central Avenue
Charleston, WV 25302
Phone: 304.340.1555

WV Health Right Addition and Renovation

Construction Cost Estimate

Charleston, West Virginia

May 14, 2021

Total SF = 31,200
Addition and Renovation

DIVISION	BUILDING COMPONENT	COST PER SF	TOTALS
1.0	GENERAL CONDITIONS	$ 32.42	$1,011,430
2.0	SITEWORK and DEMOLITION	$ 15.67	$488,840
3.0	CONCRETE	$ 5.93	$184,980
4.0	MASONRY	$ 26.85	$837,780
5.0	METALS	$ 11.58	$361,260
6.0	WOODS and PLASTICS	$ 5.08	$158,450
7.0	THERMAL and MOISTURE PROTECTION	$ 12.75	$397,790
8.0	DOORS and WINDOWS	$ 12.99	$405,190
9.0	FINISHES	$ 38.73	$1,208,240
10.0	SPECIALTIES	$ 1.56	$48,810
11.0	EQUIPMENT	$ 0.26	$8,230
12.0	FURNISHINGS	$ 0.21	$6,440
13.0	SPECIAL CONSTRUCTION	$ 4.98	$155,360
21.0	FIRE SUPPRESSION SYSTEMS	$ 2.01	$62,600
22.0	PLUMBING	$ 11.09	$345,950
23.0	HVAC	$ 22.56	$703,830
26.0	ELECTRICAL	$ 37.22	$1,161,140
31.0	EARTHWORK	$ 8.19	$255,400
32.0	EXTERIOR	$ 6.36	$198,280

SUB-TOTAL ALL TRADES	$ 256.41	$8,000,000
CONTINGENCY at 3%	+	$240,000
ARCHITECTURAL and ENGINEERING FEES	+	$520,000
FURNITURE ESTIMATE	+	$200,000
TOTAL PROBABLE CONSTRUCTION COST		**$8,960,000**

Statements concerning probable construction cost and cost estimates prepared by ZMM Architects and Engineers (ZMM) represent its judgment as a professional familiar with the construction industry. It is recognized, however, that neither ZMM nor WV Health Right has any control over the cost of labor, materials or equipment, contractors' methods of determining bid prices, or over competitive bidding and market conditions. Accordingly, ZMM does not guarantee that bids, proposals, or actual costs will not vary from any cost estimate or opinion of probable construction cost.

BBLCarlton

BBL Carlton, LLC
600 Kanawha Blvd., East
Suite 200
Charleston, West Virginia 25301

Phone 304.345.1300
Fax 304.345.1304
www.bblinc.com
WV028886

November 8, 2021

Dr. Angie Settle, CEO
DNP, APRN, BC, FNP
West Virginia Health Right
1520 Washington Street, East
Charleston, WV 25311

RE: **Contract for Renovations to 511 Central Avenue - Phase 3 & Phase 4**

Dr. Settle,

BBL Carlton is pleased to provide you this contract for interior renovations to the 511 Central Avenue Phase 3 & 4. The contract total is based on the drawing prepared by ZMM Architects & Engineers dated 10/27/21 and the detailed scope of work listed below.

All pricing includes sales tax, Insurance, Building Permit Fee, City of Charleston Review Fee, 2% City of Charleston B&O Tax, Supervision & Project Management, disposal of all demo & construction debris and weekly cleaning.

- VAT abatement & removal and encapsulate mastic (asbestos floor tile).
- Biohazard carpet removal.
- Selective demo. Existing exterior aluminum storefront and doors are to remain.
- Demo of existing stairs in Phase 3 including the interior basement wall to be able to remove the stairs and install the new stairs, install a new drywall partition at the basement to enclose the new stairs, sawcut & remove portion of 2nd floor to widen stair opening, removal & infill of the adjacent basement door to the exterior door of the stairs and demo of one set of exterior concrete steps.
- Patch holes in the existing 2nd floor and provide a new landing & concrete steps at the exterior exit of the new stairs.
- Provide and install one new pan type stairs with wall rails both sides.
- Misc. wood blocking as required.
- Plastic laminate base cabinets, plastic laminate wall cabinets, and plastic laminate countertops in Rooms 167 & 180 as per the drawings.
- 18” wide ¾” fire treated plywood shelving in Rooms 164, 172, 180 & 184.
- New 20 year EPDM roof.
- Hollow metal door frames, hollow metal doors, wood doors and door hardware as per the drawings. We are assuming the door for the Supplies Room 164 is hollow metal.
- Interior gypsum board partitions with interior wall insulation as required including furring out the perimeter walls.
- Acoustical ceilings throughout.
- Resilient LVT flooring to match Phase 1with resilient rubber base at all areas except the Restroom and the Exercise Room. The Exercise Room will receive a different LVT flooring as selected by the Owner.
- Ceramic floor tile & base in all Restrooms.

- Ceramic wall tile in Restrooms on the wet walls only to 4 feet high.
- Painting of all new HM door frames, HM doors and gypsum board partitions.
- 6" x 6" room signage as required.
- Continuous mirror along the East wall of the Exercise Room with a ballet barre.
- Toilet accessories for each restroom as follows: dual roll toilet tissue dispenser (3 each), soap dispensers (3 each), grab bars (HC toilets only), 24" x 36" mirrors (3 each) and electric hand dryers (3 each).
- Fire extinguishers and cabinets.
- Kitchen Equipment included are the work table with prep sink, hand sink and three compartment sink.
- Wet Sprinkler system for Phase 3 and Phase 4.
- Plumbing including new plumbing fixtures, shower, domestic water piping, gas line for new HVAC units, waste & vent piping and insulation, new sewer line for phase 3 & 4 restrooms and a grease interceptor for the Work Room 182 that will sit on the floor at the 3 bowl sink.
- HVAC including two 4 ton Trane gas-electric rooftop units with condenser coil guards for Phase 3 and one 4 ton & one 3 ton Trane gas-electric rooftop units with condenser coil guards for Phase 4, wall mounted CO2 sensors, economizer, programmable stats, galvanized ductwork, bath exhaust fans for the restrooms and TAB.
- Electrical including flat panel LED lighting with normal switching for lighting control, receptacles & miscellaneous power through out, circuits & connections to rooftop units, restroom exhaust fans and hand dryers, furnish & install a 200 amp panel and feeder to the meter stack, Addressable Fire Alarm System for Phase 3 and Phase 4, ¾" stub-ups for tele/data & TV outlets and temp. power & lighting for construction.
- Speaker audio system for the Exercise Room 170.

Exclusions/Assumptions:

- Architectural & Engineering Fees.
- Performance & Payment Bond.
- We assumed that Phase 3 & Phase 4 will be constructed during the same time period.
- Final cleaning.
- Stainless steel prep tables, coolers, freezers, stackable washer/dryer, refrigerator, copier and shower bench/seat are not included.
- Kitchen hood if required is not included.
- No sprinkler system is not included for the Basement.
- No HVAC unit included for the Data Room.
- Data & security by Owner.

Pricing Breakdown:

Phase 3 = $588,552.00
Phase 4 = $230,541
New Roof = $180,907.00
Total Phase 3, Phase 4 & New Roof = $1,000,000.00

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The contract total to complete this work as described above is $1,000,000.00 (One Million Dollars).

Accepted By: ______________________
Dr. Angie Settle, CEO
West Virginia Health Right

Chuck Moore
Chuck Moore, VP
BBL Carlton

Notice of Subaward

Subrecipient Name: WV Health Right, Inc.	**Name of Federal Awarding Agency:** Department of Treasury
Subrecipient's UEI ID: DMNZBUKKENX3	**Federal Award Date:** 5/18/2021
Federal Award Identification Number (FAIN): SLFRP0368	**Name of Pass-Through Entity:** The City of Charleston, WV
Catalog of Federal Domestic Assistance (CFDA) Number: 21.027	**Contact Information for Pass-Through Entity:** Andy Wood | Finance Director | (304) 348-8014
Program Name: Coronavirus State and Local Fiscal Recovery Funds	**Subaward Period of Performance:** 4/19/2022 **–** 12/31/2026
Federal Award Program Description: The Coronavirus Local Fiscal Recovery Fund addresses the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy, public health, state and local governments, individuals, and businesses.	
Total Amount of Federal Funds Obligated by this Agreement: $1,500,000.00	**Total Amount of Federal Funds obligated to the Subrecipient:** $1,500,000.00
Approved Budget Categories: EC 1.6 - Medical Expenses (Enhancement to Health Care Capacity)	
Is the award for Research and Development (R&D)? (Y/N) No	**Indirect Cost Rate for federal award:** Not applicable to the Local Fiscal Recovery Fund
Terms & Conditions: All requirements imposed by the City of Charleston, WV (the City) on the subrecipient so that the Federal award is used in accordance with the American Rescue Plan Act, U.S. Treasury guidance, and the terms and conditions of the Federal award of American Rescue Plan Act Fiscal Recovery Funds.	
Incorporated Documents: 1. Notice of Subaward **2.** Subrecipient Agreement **3.** Exhibit A – Scope of Work 4. Exhibit B – Project Budget	

Subrecipient Agreement

Minimum Requirements include:

- All requirements imposed by the City of Charleston, WV (the City) on the subrecipient so that the Federal award is used in accordance with the American Rescue Plan Act, U.S. Treasury guidance, and the terms and conditions of the Federal award of American Rescue Plan Act Fiscal Recovery Funds.
- Any additional requirements imposed by the City on the subrecipient in order for the City to meet its own responsibility to the U.S. Treasury, including identification of any required financial and performance requirements.
- A requirement that the subrecipient permit the City and auditors to have access to the subrecipient's records and financial statements as necessary for the City to meet the requirements of 2 CFR 200.331.
- Terms and conditions concerning the closeout of the subaward.

THIS AGREEMENT is made by and between the City of Charleston, WV (the City), with offices located at 501 Virginia St. E., Charleston, West Virginia 25301, and WV Health Right, Inc., (hereinafter referred to as "Subrecipient") with administrative offices at 1520 Washington Street E, Charleston, WV 25311 (each being at times referred to as "Party" or "Parties").

WITNESSETH:

WHEREAS, on or about March 21, 2021, the President of the United States signed into law the *American Rescue Plan Act of 2021*, Public Law 117-2, (hereinafter referred to as "ARPA") to provide additional relief to address the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy, public health, state and local governments, individuals, and businesses; and

WHEREAS, Section 9901 of ARPA amended Title VI of the Social Security Act to add section 602, which establishes the Coronavirus State Fiscal Recovery Fund, and section 603, which establishes the Coronavirus Local Fiscal Recovery Fund (together, the Fiscal Recovery Funds); and

The Fiscal Recovery Funds are intended to provide support to State, local, and Tribal governments (together, recipients) at 501 Virginia St. E., Charleston, West Virginia 25301 and in their efforts to contain COVID-19 on their communities, residents, and businesses. The Fiscal Recovery Funds build on and expand the support provided to these governments over the last year, including through the Coronavirus Relief Fund (CRF).; and

WHEREAS, the U.S. Department of the Treasury is authorized to distribute $45.57 billion funding from the Fiscal Recovery Funds to Metropolitan Cities utilizing a population based formula; and

WHEREAS, the City of Charleston, WV was allocated $36,801,358 for distribution; and

WHEREAS, the purpose of this Agreement is to provide for the sub-award of a portion of the financial assistance obtained by the City under the Fiscal Recovery Funds to assist Subrecipient with funding such necessary expenses to respond to the continued impact of the COVID-19 public health emergency as are described in this Agreement and the attachments hereto, subject to the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual terms and conditions, promises, covenants and payment hereinafter set forth, the receipt and sufficiency of which is hereby acknowledged, the City and Subrecipient agree as follows:

Section 1: Compliance

A. Subrecipient acknowledges that Fund payments made by the City to the Subrecipient are not considered to be grants but are “other financial assistance” under 2 C.F.R. 200.40. This Agreement requires compliance with certain provisions of Title 2 C.F.R. 200 – Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards (“Uniform Guidance”). Subrecipient agrees to comply with all other applicable Federal, state, and local laws, regulations, and policies governing the funds provided under this Agreement. Subrecipient further agrees to utilize funds available under this Agreement to supplement rather than supplant funds otherwise available.

B. During the performance of this Subrecipient Agreement, the Subrecipient shall comply with all applicable federal laws and regulations, including but not limited to the provisions in this Agreement and the required federal provisions. Violations of law will be referred to the proper authority in the applicable jurisdiction.

C. Contracts awarded by Subrecipient under this Agreement shall comply with all applicable Federal laws, regulations, executive orders, Department of Treasury policies, procedures, and directives. With respect to any conflict between such federal requirements and the terms of the contract and/or the provisions of state law and except as otherwise required under federal law or regulation, the more stringent requirement shall control. The Subrecipient must comply with all applicable Federal law, regulations, executive orders, Department of Treasury policies, procedures, and directives. The Subrecipient shall comply with all federal requirements including, but not limited to, the following:

   - Fund payments are considered to be federal financial assistance subject to the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507).
   - Subrecipients are subject to a single audit or program specific audit pursuant to 2 C.F.R. 200.501(a) when Subrecipient spends $750,000 or more in federal awards during their fiscal year.
   - Fund payments are subject to 2 C.F.R. 200.303 regarding internal controls.
   - Fund payments are subject to 2 C.F.R. 200.330 through 200.332 regarding subrecipient monitoring and management.
   - Fund payments are subject to Subpart F regarding audit requirements.

D. Subcontracts, if any, shall contain a provision making them subject to all of the provisions stipulated in this Agreement, including but not limited to 2 C.F.R. 200.303, 2 C.F.R. 200.330-332, and 2 C.F.R. Part 200 Subpart F.

Section 2: Term

A. This Agreement shall begin upon the date last executed by the Parties (the “Effective Date”) and shall remain in effect until March 31, 2027 (the “Expiration Date”) unless terminated earlier as defined in Section 6.

B. The Subrecipient shall be eligible to receive funding for eligible and allowable costs (as defined in Section 3) from the period commencing March 3, 2021, through the Expiration Date (the "Covered Period").

Section 3: Funding

A. Subject to the terms and conditions of this Agreement, the City shall pay the Subrecipient, on a cost reimbursement basis, up to a maximum of $1,500,000.00 to implement the projects and/or activities described in the Scope of Work (SOW). It is understood and agreed that any additional funds necessary in connection with the projects and/or activities described in the SOW above and beyond this amount are the sole responsibility of the Subrecipient. Advance payment of funds to the Subrecipient under this Agreement shall not be permitted unless expressly described in the SOW. Subrecipient shall be reimbursed on a cost reimbursement basis for eligible and allowable costs incurred by Subrecipient in the implementation of the projects and/or activities described in the SOW as such costs are incurred.

B. Eligible and allowable costs are defined as costs that are necessary Eligible Uses under one of the following cost categories:

    1. To respond to the COVID-l9 public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
    2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
    3. For the provision of government services to the extent of the reduction in revenue due to the COVID-l9 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency;
    4. To make necessary investments in water, sewer, or broadband infrastructure;

   And

    1. Are described in the SOW; and
    2. Are otherwise in accordance with the terms and conditions of this Agreement, Title VI of the Social Security Act, and all other applicable laws, rules, regulations, and guidance.

C. Non-allowable uses of Fiscal Recovery Funds include, without limitation, the following:

    1. Usage of funds to either directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation or administrative interpretation during the covered period that reduces any tax or delays the imposition of any tax or tax increase;
    2. Damages covered by insurance;
    3. Usage of funds as a deposit into any pension fund;
    4. Expenses that have been or will be reimbursed under any federal program;
    5. Debt service cost;
    6. Contributions to a "rainy day" fund; and
    7. Legal settlements

D. All reimbursement requests shall be submitted to the City at the following address: City of Charleston City Manager's Office, 501 Virginia Street East, Charleston, WV 25301. To be

eligible for reimbursement under this Agreement, the Subrecipient shall submit sufficient documentation to the satisfaction of the City demonstrating that the Subrecipient is legally obligated to pay the costs for which reimbursement is sought. All reimbursement requests must include a certification, signed by an official who is authorized to legally bind the Subrecipient, that reads as follows:

1. "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812)."

E. All requests for reimbursement under this Agreement shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof. All costs must be obligated on or before December 31, 2024. For a cost to have been "obligated," contracting for goods or services must occur during the Covered Period, but payment of funds need not be made during that time. All goods or services must be delivered on or before September 30, 2026, and final payment shall occur within 90 days of delivery.

F. The City of Charleston, WV requires detailed documentation of all costs for which reimbursement is sought under this Agreement ("Supporting Documentation"). Each payment request submitted by the Subrecipient shall be accompanied by sufficient Supporting Documentation (Invoices, Receipts, Bills, Expense Reports, etc.) substantiating all costs incurred and for which reimbursement is sought, to the satisfaction of the City. In the event the City determines the Supporting Documentation submitted by the Subrecipient is insufficient to enable it to evaluate the allowability and eligibility of costs, the Subrecipient shall furnish additional Supporting Documentation to the satisfaction of the City.

G. No more frequently than once every month, the Subrecipient may request reimbursement from the City for costs incurred by Subrecipient under this Agreement for which actual payment has been made. All payment requests shall be submitted using the Payment Request Form made available by the City and shall be accompanied by sufficient Supporting Documentation (collectively the Payment Request Form and any Supporting Documentation shall hereinafter be referred to as the "Payment Request"). Additionally, at the time of each Payment Request, Subrecipient shall submit a "Progress Report" utilizing a form for same made available by the City, which shall describe the nature of the projects and/or activities being funded.

H. Within 15 days after receipt of the Payment Request, the City shall, in its sole discretion, determine if the Payment Request, or any portion thereof, is acceptable and in strict compliance with the terms of this Agreement. If it is determined there are any errors in the Payment Request or if additional Supporting Documentation is required, the City shall notify the Subrecipient within 30 days of receipt of such Payment Request. The Subrecipient shall submit a revised Payment Request within 15 days of receipt of notice from the City. The City reserves the right to delay or deny any Payment Request containing errors or lacking sufficient Supporting Documentation until such deficiencies are corrected to the satisfaction of the City.

I. Upon determination by the City that the Payment Request is sufficient, the City shall initiate the reimbursement process in accordance with applicable policies and procedures.

Section 4: Accounting; Duplication of Benefits

A. Subrecipient's accounting and financial management system shall be sufficient to permit the preparation of reports required in connection with this Agreement and the tracing of funds to a level of expenditures adequate to establish that such funds have been used pursuant to the terms of this Agreement. All payments to Subrecipient contemplated under this Agreement may be contingent upon certification of the Subrecipient's financial management system in accordance with this requirement. Subrecipient must ensure that all sub-subrecipients comply with the provisions of this paragraph.

B. Subrecipient hereby certifies and affirms that the projects and/or activities to be funded under this Agreement shall not result in a prohibited duplication of the benefits obtained by Subrecipient, any sub-sub recipient (as defined in 2 C.F.R. §§ 200.92-93), or any individual or entity that is a beneficiary of such projects and/or activities from other American Rescue Plan Act programs, other local, state, or federal funding sources (e.g. the Stafford Disaster Relief and Emergency Assistance Act, etc.), private insurance, or other private organizations. It is Subrecipient's responsibility and obligation to implement processes and procedures to select and subsequently monitor all sub-subrecipients, individuals, and entities receiving funds under this Agreement to ensure compliance with this paragraph. All agreements entered into between Subrecipient and any sub-subrecipient, individual, or entity providing for the subaward or payment of funds under this Agreement shall contain provisions permitting the Subrecipient to recapture funds provided under this Agreement in the event an impermissible duplication of benefit is discovered. Subrecipient acknowledges and agrees that it has an affirmative obligation to promptly identify and report any duplication of benefits to the City. In the event that the Subrecipient recovers costs incurred under this Agreement and reimbursed by the City from another source, the Subrecipient shall reimburse the City for all recovered funds originally provided under this Agreement. Interest on any refund shall be calculated based on the prevailing rate used by the State Board of Administration. Interest shall be calculated from the date(s) the payment(s) are recovered by the Subrecipient to the date repayment is made to the City by the Subrecipient.

Section 5: Reporting Requirements

A. <u>Performance Reports.</u> Reports are due to the City no later than five (5) days after the end of each period listed below:
- June 30, 2022, due July 5, 2022
- September 30, 2022, due October 5, 2022
- December 31, 2022, due January 5, 2023
- March 31, 2023, due April 5, 2023
- June 30, 2023, due July 5, 2023
- September 30, 2023, due October 5, 2023
- December 31, 2023, due January 5, 2024
- March 31, 2024, due April 5, 2024
- June 30, 2024, due July 5, 2024
- September 30, 2024, due October 5, 2024
- December 31, 2024, due January 5, 2025
- March 31, 2025, due April 5, 2025
- June 30, 2025, due July 5, 2025

- September 30, 2025, due October 5, 2025
- December 31, 2025, due January 5, 2026
- March 31, 2026, due April 5, 2026
- June 30, 2026, due July 5, 2026
- September 30, 2026, due October 5, 2026
- December 31, 2026, due January 5, 2027

The report shall appear on subrecipient letterhead and outline progress of items to date. The report should also contain a schedule of total subaward; list request(s) for reimbursements submitted and remaining award. The report should list each cash receipt from the City with date received and receipt number.

B. Final Report. Within twenty (20) days following the final cash payment to Subrecipient under this Agreement, Subrecipient shall submit a "Final Project Report," in which the Subrecipient shall describe the status of the Subrecipient's implementation of all projects and/or activities undertaken under this Agreement. The Final Project Report shall further include an accounting of all costs and expenses incurred by Subrecipient.

Section 6: Termination

A. Termination for Cause. the City may terminate this Agreement for cause at any time if any covenant, warranty, or representation made by Subrecipient in this Agreement, the SOW, or in any application materials for funding submitted to the City in connection with this Agreement shall at any time be false or misleading in any respect, or in the event of the failure of the Subrecipient to satisfactorily perform any task, deliverable, or activity under this Agreement or otherwise comply with the terms and conditions of this Agreement. Prior to termination, the City shall provide fifteen (15) days written notice of its intent to terminate and shall provide the Subrecipient an opportunity to consult with the City regarding the reason(s) for termination.

B. Termination for Convenience. This Agreement may be terminated for convenience by either Party upon providing the non-terminating Party with ten (10) days written notice.

C. Effect of Termination. Costs incurred by the Subrecipient after termination of this Agreement shall not be reimbursable unless expressly authorized by the City prior to the effective date of termination.

Section 7: Audits

A. In the event that the Subrecipient expends $750,000.00 or more in Federal awards in its fiscal year, the Subrecipient must have a single or program-specific audit conducted within nine (9) months of the end of the Subrecipient's audit period, in accordance with the provisions of 2 C.F.R. Part 200. In determining the Federal awards expended in its fiscal year, the Subrecipient shall consider all sources of Federal awards, including Federal financial assistance received from the City under this Agreement. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by 2 C.F.R. Part 200.

B. If the Subrecipient expends less than $750,000.00 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 C.F.R. Part 200, as revised, is not required for that year, except as noted in 2 C.F.R. §200.503. In the event that the Subrecipient expends less than $750,000.00 in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 C.F.R. Part 200, as revised, the cost of the audit must be paid

from non-Federal resources. In accordance with 2 C.F.R. § 200.501(d), records must be available for review or audit by appropriate officials the City of Charleston, WV, USDOT, and the U.S. Government Accountability Office (GAO).

C. Upon completion of the audit required in this Section, Subrecipient shall promptly transmit a copy of the audit report to the City.

D. In addition to reviews of audits conducted in accordance with 2 C.F.R. Part 200, monitoring procedures under this Agreement may include, but not be limited to, on-site visits by the City; limited-scope audits as defined by 2 C.F.R. Part 200; submittal and review of financial management statements; and/or other procedures. By entering into this Agreement, the Subrecipient agrees to comply and cooperate with any reasonable monitoring procedures/processes deemed appropriate by the City. In the event the City determines that a limited-scope audit of the Subrecipient is appropriate, the Subrecipient agrees to comply with any additional instructions provided by the City to the Subrecipient regarding such audit. The Subrecipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the City.

Section 8: Subcontract; Subawards

A. Subcontract. In procuring goods and services under this Agreement, the Subrecipient shall use its own documented procurement procedures, provided that such procurements conform to applicable state and federal law.

The Subrecipient may subcontract work under this Agreement as necessary without the prior written consent of the City, subject to the any conditions or limitations imposed by applicable state and federal law. Regardless of any subcontract, the Subrecipient is ultimately responsible for all projects, programs, activities, and services undertaken by subcontractors under this Agreement. The Subrecipient agrees to be responsible for the fulfillment of all work elements included in any subcontract and agrees to be responsible for the payment of all monies due under any subcontract. It is understood and agreed by the Subrecipient that the City shall not be liable to any subcontractor for any expenses or liabilities incurred under the subcontract and that the Subrecipient shall be solely liable to the subcontractor for all expenses and liabilities incurred under the subcontract.

In selecting and monitoring subcontractors, the Subrecipient shall comply with 2 C.F.R. §§ 200.330-332. The Subrecipient shall monitor all subcontracted services on a regular basis to assure contract compliance. Results of monitoring efforts shall be summarized in written reports maintained by the Subrecipient and supported with documented evidence of follow-up actions taken to correct areas of noncompliance, where applicable.

B. Sub-Awards. The Subrecipient may enter into subaward agreements to provide for the distribution of funds under this Agreement to eligible sub-subrecipients (as defined in 2 C.F.R. §§ 200.92-93) without the prior written consent of the City. Regardless of any subaward, the Subrecipient is ultimately responsible for all projects, programs, services, and activities undertaken by sub-subrecipients under this Agreement. All such sub-subrecipients shall be subject to the same performance, financial, and reporting requirements as the Subrecipient. In selecting, monitoring, and contracting with sub-subrecipients, the Subrecipient shall comply with 2 C.F.R. §§200.330-332. The Subrecipient shall monitor all sub-subrecipients on a regular basis to ensure compliance with this Agreement and all applicable laws, rules, and regulations. Results of monitoring efforts shall be summarized in written reports maintained by the Subrecipient and supported with documented evidence of follow-up actions taken to correct areas of noncompliance, where applicable. Such summaries and documents shall be submitted to the City upon request.

Subrecipient agrees and acknowledges that payments made under this Agreement are from federal funds and contingent upon prior approval as to the allowability and eligibility of the costs for which payment is requested by both parties.

Section 9: Closeout

A. The City will close out this Agreement when it determines that all activities and all applicable administrative actions have been completed. Unless an extension is approved by the City, within twenty (20) calendar days after the Expiration Date, the Subrecipient must submit any outstanding reports, including the Final Project Report, as well as any required reporting on sub-awards, and must refund to the City any balances of unobligated cash that the City paid in advance or paid and that is not authorized to be retained by the Subrecipient entity for use in other projects. Within thirty (30) calendar days after receipt of all outstanding reports, the City will make upward or downward adjustments to the allowable costs, and then make prompt payments to Subrecipient for remaining allowable reimbursable costs. The closeout of this Agreement does not affect any of the following:

    a. The right of the City to disallow costs and recover funds on the basis of a later audit or other review;
    b. The obligation of the Subrecipient to return any funds due as a result of later refunds, corrections, or other transactions; or
    c. The Subrecipient's obligations regarding audits, property management and disposition (if applicable), and records retention.

B. Unless an extension is approved by the City, the Subrecipient must liquidate all obligations incurred under this agreement within ninety (90) calendar days after the Expiration Date.

On behalf of the Subrecipient, I understand and agree to the foregoing terms and conditions of the award of a portion of the financial assistance obligated by the City under the American Rescue Plan Act, and hereby certify my authority to execute this agreement on Subrecipient's behalf.

Name	Title
Date	Phone Number
Signature	

Exhibit A – Scope of Work

With the funding received from the city, WV Health Right, Inc. will partially finance the expansion of the organization's main healthcare clinic. The expansion project is currently shovel-ready and is expected to be completed within a year of meeting funding requirements. WV Health Right, Inc., has been the safety-net healthcare provider for nearly 40 years for low income and at-risk populations throughout the Kanawha Valley. Thousands of individuals seek access to free healthcare when no other alternative is available. Unfortunately, more and more are facing the need for a trusted healthcare provider and this clinic continues to provide that service. COVID-19 has caused a significant increase in the patient population due to lay-offs and furloughs and loss of healthcare coverage. Additionally, WV Health Right operates a daily drive-thru testing and vaccination site to continue pandemic response in addition to providing the previously existing day-to-day services. The anticipated outcomes for this specific request include increased healthcare access to underserved individuals; increased job opportunities for skilled labor and healthcare professionals; and increased access to behavioral health services.

The subrecipient projects that upon receiving whole funding it will require a period of one year to fully expand the facility and successfully serve its beneficiaries.

The objectives to be tracked through performance reports include:

- Solicit necessary supplemental funds necessary to finance expansion of main clinic
- Complete expansion of main clinic within 1 year of receiving full funding

The West Side expansion efforts are directly related to addressing the barriers to care for this community. WV Health Right is dedicated to improving health equity across the continuum of care, and this community has experienced a lack of resources dedicated to improving quality of life and sustained healthcare efforts. WV Health Right was able to begin offering services in June 2021, to the uninsured and underinsured individuals within this community and is continuing to grow. The clinic's leadership has garnered additional community partnerships throughout the city and is taking a holistic approach to healthcare in a direct effort to improve overall patient health outcomes and reduce the comorbidities that are plaguing this community.

The objectives to be tracked through performance reports include:

- Solicit necessary supplemental funds necessary to complete phases 3 & 4 and replace the roof on the West Side clinic.
- Complete work on West Side Clinic within 1 year of receiving full funding

Exhibit B – Project Budget

Item	Amount
Expansion of WV Health Right Main Clinic (ARPA Funding)	$1,000,000.00
Expansion of WV Health Right Main Clinic (Other Funding Sources)	$7,960,000.00
Total Program Cost	$8,960,000.00

Item	Amount
Phases 3 & 4 and Roof for West Side Clinic (ARPA Funding)	$500,000.00
Phases 3 & 4 and Roof for West Side Clinic (Other Funding Sources)	$500,000.00
Total Program Cost	$1,000,000.00

WV Health Right Addition and Renovation

Construction Cost Estimate

Charleston, West Virginia

May 14, 2021

Total SF = 31,200
Addition and Renovation

DIVISION	BUILDING COMPONENT	COST PER SF	TOTALS
1.0	GENERAL CONDITIONS	$ 32.42	$1,011,430
2.0	SITEWORK and DEMOLITION	$ 15.67	$488,840
3.0	CONCRETE	$ 5.93	$184,980
4.0	MASONRY	$ 26.85	$837,780
5.0	METALS	$ 11.58	$361,260
6.0	WOODS and PLASTICS	$ 5.08	$158,450
7.0	THERMAL and MOISTURE PROTECTION	$ 12.75	$397,790
8.0	DOORS and WINDOWS	$ 12.99	$405,190
9.0	FINISHES	$ 38.73	$1,208,240
10.0	SPECIALTIES	$ 1.56	$48,810
11.0	EQUIPMENT	$ 0.26	$8,230
12.0	FURNISHINGS	$ 0.21	$6,440
13.0	SPECIAL CONSTRUCTION	$ 4.98	$155,360
21.0	FIRE SUPPRESSION SYSTEMS	$ 2.01	$62,600
22.0	PLUMBING	$ 11.09	$345,950
23.0	HVAC	$ 22.56	$703,830
26.0	ELECTRICAL	$ 37.22	$1,161,140
31.0	EARTHWORK	$ 8.19	$255,400
32.0	EXTERIOR	$ 6.36	$198,280

SUB-TOTAL ALL TRADES	$ 256.41	$8,000,000
CONTINGENCY at 3%	+	$240,000
ARCHITECTURAL and ENGINEERING FEES	+	$520,000
FURNITURE ESTIMATE	+	$200,000
TOTAL PROBABLE CONSTRUCTION COST		**$8,960,000**

13

BBLCarlton

BBL Carlton, LLC
600 Kanawha Blvd., East
Suite 200
Charleston, West Virginia 25301

Phone 304.345.1300
Fax 304.345.1304
www.bblinc.com
WV028886

November 8, 2021

Dr. Angie Settle, CEO
DNP, APRN, BC, FNP
West Virginia Health Right
1520 Washington Street, East
Charleston, WV 25311

RE: **Contract for Renovations to 511 Central Avenue - Phase 3 & Phase 4**

Dr. Settle,

BBL Carlton is pleased to provide you this contract for interior renovations to the 511 Central Avenue Phase 3 & 4. The contract total is based on the drawing prepared by ZMM Architects & Engineers dated 10/27/21 and the detailed scope of work listed below.

All pricing includes sales tax, Insurance, Building Permit Fee, City of Charleston Review Fee, 2% City of Charleston B&O Tax, Supervision & Project Management, disposal of all demo & construction debris and weekly cleaning.

- VAT abatement & removal and encapsulate mastic (asbestos floor tile).
- Biohazard carpet removal.
- Selective demo. Existing exterior aluminum storefront and doors are to remain.
- Demo of existing stairs in Phase 3 including the interior basement wall to be able to remove the stairs and install the new stairs, install a new drywall partition at the basement to enclose the new stairs, sawcut & remove portion of 2nd floor to widen stair opening, removal & infill of the adjacent basement door to the exterior door of the stairs and demo of one set of exterior concrete steps.
- Patch holes in the existing 2nd floor and provide a new landing & concrete steps at the exterior exit of the new stairs.
- Provide and install one new pan type stairs with wall rails both sides.
- Misc. wood blocking as required.
- Plastic laminate base cabinets, plastic laminate wall cabinets, and plastic laminate countertops in Rooms 167 & 180 as per the drawings.
- 18" wide ¾" fire treated plywood shelving in Rooms 164, 172, 180 & 184.
- New 20 year EPDM roof.
- Hollow metal door frames, hollow metal doors, wood doors and door hardware as per the drawings. We are assuming the door for the Supplies Room 164 is hollow metal.
- Interior gypsum board partitions with interior wall insulation as required including furring out the perimeter walls.
- Acoustical ceilings throughout.
- Resilient LVT flooring to match Phase 1with resilient rubber base at all areas except the Restroom and the Exercise Room. The Exercise Room will receive a different LVT flooring as selected by the Owner.
- Ceramic floor tile & base in all Restrooms.

T h e W a y t o B u i l d T o d a y

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- Ceramic wall tile in Restrooms on the wet walls only to 4 feet high.
- Painting of all new HM door frames, HM doors and gypsum board partitions.
- 6" x 6" room signage as required.
- Continuous mirror along the East wall of the Exercise Room with a ballet barre.
- Toilet accessories for each restroom as follows: dual roll toilet tissue dispenser (3 each), soap dispensers (3 each), grab bars (HC toilets only), 24" x 36" mirrors (3 each) and electric hand dryers (3 each).
- Fire extinguishers and cabinets.
- Kitchen Equipment included are the work table with prep sink, hand sink and three compartment sink.
- Wet Sprinkler system for Phase 3 and Phase 4.
- Plumbing including new plumbing fixtures, shower, domestic water piping, gas line for new HVAC units, waste & vent piping and insulation, new sewer line for phase 3 & 4 restrooms and a grease interceptor for the Work Room 182 that will sit on the floor at the 3 bowl sink.
- HVAC including two 4 ton Trane gas-electric rooftop units with condenser coil guards for Phase 3 and one 4 ton & one 3 ton Trane gas-electric rooftop units with condenser coil guards for Phase 4, wall mounted CO2 sensors, economizer, programmable stats, galvanized ductwork, bath exhaust fans for the restrooms and TAB.
- Electrical including flat panel LED lighting with normal switching for lighting control, receptacles & miscellaneous power through out, circuits & connections to rooftop units, restroom exhaust fans and hand dryers, furnish & install a 200 amp panel and feeder to the meter stack, Addressable Fire Alarm System for Phase 3 and Phase 4, ¾" stub-ups for tele/data & TV outlets and temp. power & lighting for construction.
- Speaker audio system for the Exercise Room 170.

Exclusions/Assumptions:

- Architectural & Engineering Fees.
- Performance & Payment Bond.
- We assumed that Phase 3 & Phase 4 will be constructed during the same time period.
- Final cleaning.
- Stainless steel prep tables, coolers, freezers, stackable washer/dryer, refrigerator, copier and shower bench/seat are not included.
- Kitchen hood if required is not included.
- No sprinkler system is not included for the Basement.
- No HVAC unit included for the Data Room.
- Data & security by Owner.

Pricing Breakdown:

Phase 3 = $588,552.00
Phase 4 = $230,541
New Roof = $180,907.00
Total Phase 3, Phase 4 & New Roof = $1,000,000.00

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The contract total to complete this work as described above is $1,000,000.00 (One Million Dollars).

Accepted By: ______________________
Dr. Angie Settle, CEO
West Virginia Health Right

Chuck Moore
Chuck Moore, VP
BBL Carlton

The Way to Build Today

Risk Assessment Tool	
Grantee Name:	West Virginia Health Right
Grant Program Name:	Clinic Expansion
Grant #:	
Grant Amount:	$1,500,000
Grant Period:	April 8, 2022 - December 31, 2026
Monitor Period:	April 8, 2022 - December 31, 2022
Date of Review:	8-Apr-22
Date of Last Review:	8-Apr-22

#	Question	Points	Assessment -- Yes; No; N/A *(select from drop down)*	Score (1=yes)	Comments
1	Has the applicant managed federally funded grant programming in the last 24 months?	1	Yes	1	FEMA, Congressional Appropriations
2	Was the applicant subject to a financial statement audit in the last 24 months, and had no findings? If any findings, list the number and details.	1	Yes	1	No findings - BakerTilly
3	Was the applicant free of any audit findings received within the past 5 years? If findings were made, how many, and nature of finding(s).	1	Yes	1	
4	Does the applicant have the capacity to manage and implement federal regulations including 2 CFR 200 and other specific federal regulations pertaining to items such as (segregation of duties, cash handling, contracting procedures, and personnel and travel policies). (2 CFR 200.303 - Internal Controls)	1	Yes	1	
5	Have key staff been instrumental in the funds process or generally remained stable in the past year?	1	Yes	1	
6	Has the applicant's financial or grant management system (technology or other) remained unchanged in the last 12 months? If changes were made, please explain in the comments section.	1	Yes	1	
7	Does the applicant's accounting system segregate expenditures by funding source? (Per 2 CFR 200.302, system must be sufficient to permit the preparation of reports and tracing of funds.)	1	Yes	1	
8	Has SAM.gov been checked to determine that the applicant is not debarred, suspended, or does not show delinquent federal debt in Sam.gov? (2 CFR 200.214)	1	Yes	1	
9	Does the applicant have documented procurement policies in alignment with the procurement regulations of 2 CFR Part 200?	1	Yes	1	Per questionnaire feedback, yes
10	Does the applicant maintain central file locations for all grants, loans or other types of financial assistance?	1	Yes	1	
11	Does the applicant have a Conflict-of-Interest Policy in place and is it documented?	1	Yes	1	
12	Does (or did) the applicant require, collect and document any expenditure/financial reports from subrecipients (from other current or past), and if so how frequently?	1	N/A	0	No subrecipients
13	Has the applicant been consistent/timely with prior program reporting requirements?	1	Yes	1	Annual state reporting/monitoring
14	Have the applicant's financial reports for any previous programming been adequate, accurate and on time?	1	Yes	1	
	Available Total	14	**Total Risk Score**	**13**	

LEGEND

High Risk	*Less than*	*4*
Medium High	*Between*	*4-7*
Medium Low	*Between*	*8-11*
Low Risk	*Greater than*	*11*

Notes	The organization's most recent audit did not reveal any deficiencies or weaknesses in internal controls. The organization has strong experience managing federal and state grants.
Concerns	No concerns exist at this time.
Recommendations	Recipient should provide invoices and receipts along with monthly reimbursement request.

Resolution No. 629-22

Introduced in Council: Adopted by Council:

April 18, 2022 _______

Introduced by: Referred to:

Joseph Jenkins Finance

Resolution No. 629-22 - Authorizing the Mayor or City Manager to grant American Rescue Plan Act (“ARPA”) funds to Manna Meal in the total amount of $1,200,456 and to execute appropriate agreements establishing the terms and conditions imposed upon the recipient, including ongoing duties for reporting on expenditure and programmatic activities and binding covenants to spend funds in accordance with the purposes for which such funds were granted.

Be it Resolved by the Council of the City of Charleston, West Virginia:

That the Mayor or City Manager is authorized to grant American Rescue Plan Act (“ARPA”) funds to Manna Meal in the total amount of $1,200,456 and to execute appropriate agreements establishing the terms and conditions imposed upon the recipient, including ongoing duties for reporting on expenditure and programmatic activities and binding covenants to spend funds in accordance with the purposes for which such funds were granted.
The grant is approved in full or in part based upon information submitted to the City in the grant recipient’s City of Charleston ARPA grant application, attached hereto as Exhibit A. The City Manager is directed to withhold grant funding to the grant recipient should the City Manager determine that the grant recipient has failed to adhere to the obligations established in the agreement or fails to adhere to applicable local, state, or federal law.

American Rescue Plan Act (ARPA) Funding Application

Print

Submitted by:

Status: Open

Assigned To: Jonathan Storage

Priority: Normal

Due Date: Open

Attachments

- ARPA Documents Food Truck.pdf - 2021-12-14 06:52:44 pm

American Rescue Plan Act (ARPA)
Funding Application
Non-Profit, Community Groups, Neighborhood Associations, and Businesses
APPLICATION DEADLINE: December 15th 2021

Application must be completed in full to be considered. Applications may be submitted online using this fillable form. But forms and attachments may also be submitted by email to ARPA@cityofcharleston.org or by U.S. Mail to City Manager's Office, 501 Virginia Street East Charleston, WV 25301.

All requests for funding **must be directly related to COVID-19 mitigation or recovery efforts** and must fall within the parameters of at least one of the goals set by the treasury department along with other requirements listed within this application.

GENERAL INFORMATION

* **Name of Project/Program:**

So the hungry can eat- food truck

* **Organization Name:**

Manna Meal

* **Address:**

1105 Quarrier Street, Charleston, WV 25301

* **Primary Contact Person:**

Amy Wolfe

Title:

Executive Director

*** Phone:**

3043457121

*** Email:**

amy@mannameal.org

Federal Tax ID:

31-0977670

If applicable: DUNS Number:

949124168

To obtain a DUNS number please visit https://fedgov.dnb.com/webform After obtaining, please register your organization with the System for Award Management at https://sam.gov/SAM/

List the organization's owner(s), Board of Directors, senior staff members, and other key members:

Zach Drennen, President Ann Garcelon, Vice- President Judy Margolin, Secretary Laura Wehrle Mike Burgess Ibastem Barazi Tim Bradford Marc Slotnick Kelsey Abad Cathy Townsend-Estep Shawn Taylor Patricia Paul Lynne Gianola -Acting Treasurer Senior Staff: Amy Wolfe, Executive Director Dave Harrison, Operations Manager/Head Chef

Describe any partner organizations, their roles, and your relationship with them:

Manna Meal has a long standing relationship with collaborating with community partners to improve results and outcomes. Manna Meal has engaged with the following groups or entities to enhance the proposed project by leveraging space, resources, and volunteer capacity. WV Health Right Kanawha Valley Collective United Way of Central WV Religious Coalition for Community Development City of Charleston CARES Office Charleston-Kanawha Housing Authority Trinity Evangelical Church Kanawha Valley Senior Services Cabin Creek Health Systems Covenant House Charleston Police Department Mountaineer Food Bank Facing Hunger

BUDGETARY OVERVIEW - Must match Budget Worksheet

* Funds Requested	* Total Program/Project Cost	Annual Organization Budget
$970,456	$1,064,256	$857,650

Request Summary

1. Provide a narrative overview/summary of the request.

Topics that may be included but not limited to:

a. Purpose and anticipated outcomes
b. Individuals, entities, or communities served
c. How the pandemic has necessitated this request
d. Amount of any estimates and bids received to date
e. Timeline for project completion

Food insecurity is not a new issue in Charleston. For years, West Virginia has had one of the highest rates of food insecurity in the nation. In the wake of the COVID-19 pandemic, however, as the cost of groceries has skyrocketed alongside a massive spike in unemployment, food insecurity in our area has developed into a full-fledged community crisis extending well beyond Manna Meal's current service area. For 45 years, Manna Meal has been serving nutritious meals to those in need. We provide two meals daily, 365 days a year, no questions asked, and we have never missed a meal. Housed in St. John's Episcopal Church in the center of downtown Charleston—within walking distance of the city's shelters, aged and disabled housing, and other assistance service organizations—we are ideally positioned to serve our community's most vulnerable populations. Even so, there are many hungry individuals and families in Charleston whom we cannot reach, and who cannot reach us, at this location due to challenges such as transportation, health, and weather-related issues, and more. Manna Meal is thus seeking funds to purchase a food truck that would allow us to expand our hot meal program and provide consistent access to nutritious meals to those who reside in other underserved areas of the city and may not be able to make it to our location downtown. This new mobile unit would also expand the services of our mobile food pantry, as clients would have the option to take with them bags containing several days' worth of food in addition to a hot meal. Manna Meal has witnessed a staggering increase in both food costs and need since the beginning of the pandemic in March 2020. While the number of meals we are serving has risen 49%, we know that significant need remains unmet—so we must continue to grow to meet it. While COVID-19 has perhaps most severely impacted those who were already experiencing poverty and hunger, thousands of individuals and families in Charleston are, as a result of the pandemic, currently facing food insecurity for the first time. All are welcome at Manna Meal, no questions are asked, and there are no eligibility requirements with respect to age, gender, income, or residence, because we believe that no barrier should ever stand between a person and a nutritious meal. In order to measure the success of the food truck program, Manna Meal will track the number of individuals served at each feeding event. We aim to serve 150-200 meals daily, or 550-600 weekly. Once funded, we anticipate being able to acquire the truck and hire and train necessary staff within six months. By making Manna Meal's critical services available to more of our neighbors in need, the implementation of this new mobile unit would be a crucial step toward our entire community's recovery from the ongoing public health crisis. Estimates and Bids Received to Date $231.486 - truck (one of four bids) $5,500 - delivery $4,000 - insurance $5,000 - marketing $60,000 - food $6,000 - disposables (to-go containers, cups, cutlery) $4,000 - small ware (pots, pans, etc.) $125,400 - staffing One salaried manager at $36,500/year Three full-time staff at $29,640/year = $88,920 $870 - tables and chairs $5,200 - fuel cost/year TOTAL $447,456 - first year $205,600 - second year (cost to operate minus truck cost, tables and chairs, delivery fees) Asking for funding for 4 years $1,064.256

Attach any additional information such as bids, concepts, designs, letters of support, etc. If submitting electronically the documents must be in PDF, Excel, or Word format and total file size must not exceed 10 megabytes.

Program/Project Details

*** 1. The funding will be used to:**

- ◉ **Start a new program/project**
- ○ **Maintain an existing program/project**
- ○ **Expand an existing program/project**

*** 2. If funded, will the program/project be completed within FY 2022?**

○ **Yes** ◉ **No**

If no, when is expected completion year?

Once funded, we anticipate being able to acquire the truck and hire the necessary staff within six months.

3. Which eligible ARPA Expenditure Category does this program/project represent (See https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf for further details)? Please check all that apply:

*

- [x] **Public Health**
- [x] **Negative Economic Impacts**
- [x] **Services to Disproportionately Impacted Communities**
- [ ] **Premium Pay**
- [ ] **Infrastructure**
- [ ] **Other**

4. Briefly describe the program/project funds are being requested for:

Manna Meal is seeking funding from the ARP to purchase a food truck to address food insecurity in underserved areas of the community exacerbated by the COVID-19 pandemic. In addition to the food truck purchase, this funding request includes expenses associated with operating the food truck, such as staffing (program manager and three hourly staff), food, supplies, fuel and maintenance. With a mobile food truck, we will be able to serve those in need who may not be able to get to Manna Meal's physical location in downtown Charleston. Many in our community do not have transportation or the means to travel to our location. Manna Meal will serve meals three days weekly during the initial six months of the program and increase to five days weekly after the pilot period. The mobile food truck will make nutritious meals accessible to individuals and families on the West Side, as well as other underserved areas in Charleston. We anticipate serving approximately 550-600 meals per week to those who, at present, often go without food at some point in their day.

5. Describe the need for this program/project:

In the wake of the COVID-19 pandemic, unemployment has drastically increased, and food insecurity is on the rise. More than 50 million people are experiencing food insecurity as a result of the coronavirus. Data from America's Health Rankings by United Health Foundation identifies food insecurity in West Virginia at 15.7%—fourth highest in the nation. Food insecurity describes a household's inability to provide enough food for every person to live an active, healthy life due to insufficient quantity of affordable, nutritious food. It is a complex problem that may be influenced by several factors including income, employment, race/ethnicity, and disability. Currently, unemployment rates are at the highest since the Great Depression, and, since the pandemic, food costs have also skyrocketed.According to Seth DiStefano, Policy Outreach Director at the WV Center on Budget and Policy, "The increased demand on household food budgets combined with lower earnings for families due to massive unemployment spike and significantly higher costs of groceries has led to a predictable outcome: West

Virginia families do not have enough to make it through the month." People are going hungry. Data collected through the Census Household Pulse Survey revealed that a staggering 82,000 West Virginia adults living with children reported that the children in their care were not eating enough because they simply could not afford the necessary food. Poverty rates have the most direct and constant effect on food insecurity, and the US Census' five-year estimate (2015-2019) identifies 20.7% of Charleston's population as living at or below the poverty level. Compounding the problem is the existence of a food desert in downtown Charleston. Food insecurity does not affect an individual or family as an isolated problem. It also leads to health-related issues such as malnutrition, which causes reduced muscle mass, decreased mobility and stamina, and difficulty staying warm. Deficiencies in vitamins and minerals lessens the body's ability to combat illness. Malnutrition causes heart disease, diabetes, and eye problems. Additionally, food insecurity increases behavioral health issues such as anxiety and depression. These conditions lessen our coping skills, impair judgement, increase anger, and decrease our ability to perform appropriately in a working or personal environment. If an individual is experiencing food insecurity, it is logical that they cannot afford medical treatment, so health problems become chronic, and contagious diseases are spread more readily and place additional burdens on our healthcare system.

6. List other Charleston organizations in Charleston that address this need:

To our knowledge, there is only one other organization in Charleston addressing food insecurity via a food truck—Food Shack. The Food Shack's mission is to provide free meals to impoverished children in the Kanawha Valley. The Food Shack delivers meals on Friday, Saturday, and Sunday, to approximately 60 children daily. In addition, the Salvation Army has a food truck/cantina, but it does not operate on a regular schedule. It is our understanding that it operates during disasters and for special events only.

7. Describe the level of collaboration with other organizations on this program/project:

Collaboration has always been key to our success. Manna Meal works daily to provide food to people in need while building solutions to fight hunger in our community. As the demand for food continues to rise, we remain steadfast in our mission. We are in ongoing communication with our social service partners throughout the city to maintain safe practices that ensure healthy food continues to be served and distributed to our neighbors in need. Collaboration with other assistance organizations gives us the opportunity to focus on our mission while simultaneously addressing clients' multifaceted needs. Few of our clients are just experiencing food insecurity—many also face issues with shelter, utilities, medical/psychological care, and substance abuse. For our new food truck program, Manna Meal will partner with the Religious Coalition for Community Renewal through participation in the HOME Program. This street outreach will help us identify even more areas in the city that need access to healthy foods. CARES office will be available to connect individuals with resources to address additional needs, and WV Health Right will provide testing,as well as assistance with any health concerns. Our wide-ranging community partners include Covenant House, United Way of Central West Virginia, Kanawha Valley Collective, Kanawha Charleston Health Department, Sojourners, Prestera, Trinity's Table, WV Health Right, City of Charleston CARES office, Charleston Police Department, Union Mission, Roark Sullivan, Mountaineer Food Bank, Facing Hunger, Garnet Career Center, Catholic Charities, Salvation Army, along with other soup kitchens and food pantries across Kanawha County. We know that collaborating with a variety of organizations across sectors and services areas is essential to making Charleston healthier and stronger.

8. How will duplication of services be prevented?

The Manna Meal Food Truck will be unique to Charleston so there will not be duplication of services.

Program Requirements and Objectives

1. Identify the target recipients of proposed services. Specify the number of City residents the program will serve during the fiscal year and explain the basis upon which this number is calculated.

Manna Meal estimates that at least 65% of our recipients are low-income individuals and families who are experiencing additional stress and lack of access to resources due to the pandemic, and the remaining 35% of our recipients are homeless. This segment of the "working poor" is often minimum wage workers such as servers, dishwashers, retail clerks, etc. compensated on an hourly basis. In many cases they are individuals who have gone from surviving on limited income to reduced or no income as a result of the pandemic and are living "paycheck to paycheck." This population needs Manna Meal to prevent hunger. Former clients are frequently bringing friends, family, and neighbors who previously did not need our services, but now, left without other options, have come to depend on us for their next meal. The mobile food truck will make nutritious meals accessible to individuals and families on the West Side, as well as other underserved areas in Charleston. We anticipate serving approximately 550-600 meals per week to those who, at present, often go without food at some point in their day.

2. List any eligibility requirements the program has with respect to age, gender, income, or residence.

There are NO eligibility requirements with respect to age, gender, income or residence. All are welcome to eat at Manna Meal.

3. If this is a continuing activity, describe a measurable outcome of the previous year's work regardless of funding source.

NA

4. If this is a new program describe two anticipated measurable outcomes for the proposed program.

The program mission of the Manna Meal Food Truck is to provide access to healthy meals and foods to underserved areas in Charleston. Manna Meal will track the number of individuals served at each feeding event. Manna Meal anticipates serving approximately 150-200 meals daily/550-600 weekly, but this number is an estimate until the program is operational. Once the program has been operational for several months, we will have more comprehensive data on the numbers served. Manna Meal will also expand our mobile food pantry through the addition of the food truck. Individuals will not only receive a hot, nutritious meal—they will also be provided with 2-3 days worth of groceries to take with them,making the food truck and mobile pantry more impactful.

Budget

* **1. Has the organization received funding from the City of Charleston in the past for a similar program/project?**

○ Yes ◉ No

* **2. Has the organization requested funding from other Federal, State, or Local government entities for any program/project support related to COVID-19?**

◉ Yes ○ No

3. If yes, explain from which entities and the amounts requested for each program/project.

CDBG CV 2020 Requested $218,310.00 Received $100,000.00 CDBG CV 2021 Requested $149,720.00 Received $127,000.00 EFSP CARES 2020 Requested $25,000.00 Received $20, 453.00

4. List any other Federal, State, Local, or private funding or grant awards received in the last three years and the amount and status of each award.

Anthem/Unicare - CV-19 Response 2020 $20,000 Food Purchase - Closed City of Charleston CDBG 2020 $33,000.00 Food Purchase - Closed 2020 $17,000.00 Salary - Balance Remaining $ Daywood Foundation 2019 $14,500.00 Food Purchase - Closed 2020 $15,500.00 Food Purchase - Closed 2021 Award notification pending Encova CV-19 Response 2020 $5,000.00 FEMA EFSP 2019 $15,000.00 Food Purchase - Closed 2020 $11,725.00 Food Purchase- Closed 2021 $11,500.00 Food Purchase - Closed First Presbyterian Church of Charleston, WV - Local Grant Mission 2019 $8,000.00 Food Purchase -Closed 2020 No Grants Due to COVID 2021 $6,000.00 Food Purchase -Closed Greater Kanawha Valley Foundation (GKVF) Basic Needs Grant *This is a 3 year collaborative grant with the Covenant House being the lead, 2019 $29,700.00 Food Purchase - Closed 2020 $29,700.00 Food Purchase - Closed 2021 Awaiting Award GKVF CV-19 Response 2020 $7,000.00 Food Purchase - Closed GKVF Emergency Aid 2021 $30,000.00 Food Purchase- Mobile Pantry - Closed 2019 $33,250.00 Kitchen Equipment - Closed Pallottine Foundation CV Response 2020 $15,000.00 - Food Purchase - Closed Pallottine Foundation 2019 $7,640.00 2020 $15,000.00 Food Purchase- Closed 2021 $15,000.00 Food Purchase - Closed 2021 $25,000.00 General Operating Expenses - Closed 2021 $30,000.00 Food Purchase TC Energy CV-19 Response 2020 $10,000.00 Food Purchase - Closed United Way of Central WV CV-19 Response 2020 $5,000.00 Food Purchase- Closed 2020 $5,000.00 Food Purchase - Closed United Way of Central WV 2021 $20,000.00 Additional Freezers - Delayed due to supply chain issues WesBanco CV-19 Response 2020 $5,000.00 Food Purchase - Closed

5. Briefly summarize project revenues and expenses related to this request. This should coincide with the budget worksheet.

The proposed Manna Meal Food Truck Project in this application is based on a 4-year funding model. Expenditures in Year One will be higher than in subsequent years due to the purchase of the food truck, tables, chairs and small ware for the truck. These costs are a one-time capital expenditure. For the program to launch, these capital expenditures need to be funded. Year One capital expenditures, reported under "Other" on the budget worksheet, total $241,856 and include the above mentioned food truck, tables, chairs and smallware. Additional funding requested includes: $407,800 for salaries, $300,800 for supplies, and $20,00 for marketing. The $241,856 for the purchase of food truck, small ware, and table and chairs will allow us to keep up with the demand of the increase in our numbers. The $407,800 for staffing will be utilized to hire staff to support the Food Truck project. Staff will include a full-time salaried program manager and 3 full time hourly employees. In addition to new hires for the project, existing Manna Meal staff will help support the program. Manna Meal will provide internal funds in the amount of $93,800 for existing staff salaries. The $300,800 for supplies is allocated as follows: $60,000 for food purchases; $6,000 for disposable to-go boxes, cups and cutlery, and $11,200 fuel, and insurance. The $20,000 for marketing will be to promote the availability of the food truck, including billboards, flyers, Public Service Announcements, and social media. The total funding for 4 years of the program is $1, 064, 256.00

6. If this request is not fully funded, what adjustments to the program/project is the organization prepared to make?

If the request is not fully funded, Manna Meal will revise the proposed plan to adjust to the funding level. A drastic reduction in budget will greatly impact the anticipated outcomes and scope and could cause the program to be delayed indefinitely.

7. Describe the plan for sustainability of the program/project or initiative after the requested award has been exhausted.

Manna Meal will work to seek other sources of funding to continue providing these services beyond the 48-month timeline. Because the pandemic is now in its second year, it is anticipated that these services will be needed for the foreseeable future. In addition, once the program is fully functional, Manna Meal will seek opportunities to participate in food truck events, such as Live on the Levee and Food Truck Friday. Participation in these events will both generate revenue and help to promote the services of Manna Meal. Revenue generated from food sales and donations will be allocated directly to the food truck budget to help with the sustainability of the program.

8. Briefly describe the organization's fiscal oversight / internal controls to minimize opportunities for fraud, waste, and mismanagement.

Manna Meal is governed by a volunteer Board of Directors consisting of community leaders who meet every other month. The Executive Committee receives and reviews financial statements monthly, prepared by a CPA. The full Board of Directors receive and review financial statements at each Board meeting. The Finance Committee works closely with the Executive Director and CPA throughout the year. Manna Meal is audited annually. The Outreach Coordinator picks up the mail and logs all checks received before giving the checks to the Executive Director to process and deposit. The CPA reconciles all deposits with the bank statements. All invoices are reviewed by the Executive Director and presented for review along with the affiliated check to be signed by one of three authorized members of the Executive Committee.

9. How does your agency plan to separate ARPA funds from other agency funds for purposes of identification, tracking, reporting and auditing?

If funded, the food truck program will be closely monitored and will have a detailed budget to capture all revenue and expenses associated with the program. The majority of funding for the program will come from ARPA funds, and all expenditures associated with ARPA funds will be tracked for reporting and auditing purposes.

REQUESTED BUDGET WORKSHEET

Revenue Source Projections

List all Estimated Funding for this Program/Project

*** Proposed City ARPA Funding**

$970,456.00

Internal/Self-Funding

$93,800.00

Donations/Other Fundraising

0

Government Grants/Other

0

*** TOTAL REVENUE**

$1,064,256.00

Expenses Projections

List all Estimated Expenses for this Program/Project

Salaries/Wages

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$407,800.00	$93.800.00	$501,600.00

Benefits & Matchings

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
0	0	0

Contracted Services

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
0	0	0

Program Materials

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
0	0	0

Marketing

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$20,000.00	0	$20,000.00

Supplies

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$300,800.00	0	$300,800.00

Other

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$241,856	0	$241,856.00

Total Expenses

* Amount Requested from City	* Amount from Other Sources	* Total Estimated Expenses
$970,456.00	$93,800.00	$1.064,256.00

NOTE: Revenues and Expenses must balance, and the use of requested funds must be directly related to COVID-19 recovery efforts.

Organizational Details

1. Describe the history of the organization and its current programs and activities.

Manna Meal is a nonprofit organization established in 1976, with the sole purpose of providing free, nutritious meals to food insecure populations. Sometimes referred to as a soup kitchen, and during the Great Depression as a bread line, Manna Meal is that and more to those we serve in Charleston. Manna Meal has been serving two meals daily, 365 days a year, for 45 years. Neither holidays, nor weather-related events, nor even a pandemic has been reason for closing. When other organizations suspended or scaled back their services in response to COVID-19, Manna Meal took all of the measures and safety precautions necessary to expand—we began also serving dinner twice weekly—so that we could help meet the visible increase in need. Housed in St. John's Episcopal Church in the center of downtown Charleston since our inception, Manna Meal is within walking distance of the shelters, aged and disabled housing and other assistance service organizations, making us ideally positioned to serve the city's most vulnerable populations. We maintain a "no questions asked" policy in support of our mission, "So the hungry can eat," because we believe that no barrier should ever stand between a person and a nutritious meal. The only qualifying factors to receive Manna Meal's services are the need to satisfy hunger and willingness to help uphold a safe, hassle-free, and non-threatening environment. In addition to providing on-site meals, Manna Meal distributes food boxes as requested, usually on behalf of clients' non-ambulatory family/friends.We also operate a small food pantry that offers"24-hour" bags of food. As other local pantries are open only for limited hours during the weekdays,Manna Meal fills a critical void when they are closed.Recently, Manna Meal began operating a mobile pantry that delivers food directly to areas based on the level of food assistance needed in parts of our community as well. Manna Meal's pantry, mobile food pantry, and regular meal preparations all utiliz food from our community garden, which produces thousands of pounds of vegetables and is run solely by volunteers. Food insecurity never occurs as a singular issue, so we are prepared for participants to ask for assistance with other needs. Guests have ready access to a social worker who is able to link them to other service organizations. Our consistency, availability, and safe environment allows us to develop trusting relationships and act as a front-line connection to a vast array of critical resources. At Manna Meal, we know that feeding people isn't the same as nourishing them. Compassion needs a place at the table. This philosophy is the driving force behind our mission, and it is the reason that we have been able to serve as an effective safety net for our entire community for over four decades.

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2. Provide the organization's mission statement/purpose.

So the hungry can eat; no questions asked.

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3. List any third-party references that can verify the organizations qualification or prior grant experience.

Laura Boone, Senior Program Officer, Pallottine Foundation of Huntington lkboone@pallottinehuntington.org Amy Clark, CDBG Program Manager, City of Charleston MOECD amy.clark@cityofcharleston.org Margaret O'Neal moneal@unitedwaycwv.org Derek Vance, Program Manager, Greater Kanawha Valley Foundation dvance@tgkvf.org

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COVID-19 Impact

1. Explain the impact of the COVID-19 pandemic and how it relates to your request. For example, reduction in services, closures, increased costs, community impact, etc.

Since the beginning of the pandemic in March of 2020, planning and building strategies to address the impact of the crisis on the community we serve has been one of Manna Meal's top priorities. As the pandemic has continued to unfold, businesses close, services become restricted, and individuals fall into unemployment or transition to working from home, Manna Meal has not missed a single meal. COVID-19 has not stopped hunger, and it has not stopped Manna Meal, either.Manna Meal has reimagined nearly all of our daily processes and procedures in order to meet the increasing need. We served meals outside for nearly four months in our parking lot under a tent to adhere to CDC recommendations. At the same time, in the wake of the pandemic, we have served approximately 49% more meals. 2019 2020 2021 Meals Served 92,115 138,141 151,603 Pantry Bags 1,077 2.196 5,969   We quickly adapted both to the necessity of a new approach to service and the drastically increased number of meals served. Adjustments to our standard operating procedures have included dining room occupancy limited to 50%, utilization of all disposable items, masks being handed out to anyone entering the building, and the halting of our robust volunteer program. Coronavirus is the perfect storm for our neighbors struggling to make ends meet. For 45 years, Manna Meal has been a reliable and constant source of relief to those suffering from food insecurity and hunger by serving two meals daily, 365 days a year. In response to other organizations suspending or altering services, we expanded our services in March 2020 by providing dinner for the first time in our history on Wednesdays and Saturdays to meet the need. What we thought would be a temporary service continues today due to other feeding programs remaining closed. For over four decades, we have attributed a large portion of our success to the volunteers that have consistently supported Manna Meal. During the pandemic, however, out of an abundance of caution, we had to suspend our volunteer program for the first time. We have relied upon our small staff and added temporary help to absorb the functions of the volunteers, thus increasing our staffing costs. We continue to implement additional safety precautions and go above and beyond when it comes to cleaning all areas of Manna Meal, especially in the high traffic areas of the kitchen, dining room, and restrooms, in order to protect the health and well-being of our staff and guests alike. Staff sanitizes each seat and table between use, and restrooms are disinfected every 30 minutes during mealtimes. Traditionally, meals have been served cafeteria-style from buffet tables, but to adhere to the strictest safety recommendations, we have prepared and placed all meals in disposable containers to reduce contact and help prevent the possible spread of any contaminant. Furthermore, COVID-19 has caused a major disruption within the supply chain, hence increasing costs of groceries and supplies. With unemployment at its highest since the Great Depression, many people are facing food insecurity, perhaps for the first time. Our small food pantry is a lifeline for many individuals and families, as the request for pantry bags steadily climbs. Unlike other food pantries in our community, our pantry is open seven days a week and doesn't have any frequency restrictions or referrals required. The COVID-19 crisis may differ in many ways from a weather-based natural disaster, but, as is the case for various storms we have faced in the past, the impact has been devastating and long-lasting, and the need for hunger-relief support will continue for months, if not years. COVID-19 has most-impacted communities and populations that are already vulnerable to hunger, as well as those who were just barely surviving. Unfortunately, and unsurprisingly, a new study from Feeding America projects that the number of food-insecure individuals will grow by 38%, including a 49% growth for children and teens. That means approximately 1 in 5 people may face hunger, including 1 in 3 children. The Manna Meal Food truck will allow us to reach an ever-increasing food insecure population, expand our hot meal program, and provide more healthy food options to those in underserved areas of Charleston. It is an opportunity to ensure that more people in our community have access to healthy food consistently, as reaching Manna Meal's main location has proven to be a difficult task for many of our neighbors due to transportation, health, and weather-related obstacles. In the face of the record-breaking levels of unemployment and food insecurity resulting from the pandemic, the mission of Manna Meal matters now more than ever. As a life sustaining organization, Manna Meal takes its commitment to serving every member of our community very seriously. With safe and efficient protocols, we are increasing our distribution of food to everyone who needs it, either through a hot meal or pantry bag, because no person should ever have to worry about having enough to eat.

2. If funds are being requested to replace revenue lost due to COVID-19, provide details, and attach supportive documentation.

NA

3. If awarded, how will ARPA funding aid in the recovery from the COVID-19 pandemic?

Awarded ARPA funding, the implementation of a food truck will make nutritious meals available at no cost to individuals families in underserved areas of the city, thereby helping mitigate food insecurity locally, along with numerous other health issues and homelessness that so often go hand in hand with hunger. This project is critical to our community and the recovery from the COVID-19 pandemic.

THE APPLICANT UNDERSTANDS:

*

- [x] **1. This application and other materials submitted to the City may constitute public records which may be subject to disclosure under the West Virginia Freedom of Information Act. Documents containing sensitive information may be marked as "confidential."**

*

- [x] **2. Submitting false or misleading information in connection with an application may result in the applicant being found ineligible for financial assistance under the funding program, and the applicant or its representative may be subject to civil and/or criminal prosecution.**

THE APPLICANT CERTIFIES THAT:

*

- [x] **1. I have reviewed the US Treasury guidelines regarding the eligible uses of American Rescue Plan State and Local recovery funds. https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/request-funding**

*

- [x] **2. By submitting this request, I represent that I am an authorized officer, or member of the organization for which I am submitting, and the information contained in my submittal is true and correct to the best of my knowledge and belief.**

*

- [x] **3. The information submitted to the City of Charleston ("City") in this application, and substantially in connection with this application, is true and correct.**

*

- [x] **4. The applicant is in compliance with applicable laws, regulations, ordinances and orders applicable to it that could have an adverse material impact on the project. Adverse material impact includes lawsuits, criminal or civil actions, bankruptcy proceedings, regulatory action by a governmental entity or inadequate capital to complete the project.**

*

☑ **5. The applicant is not in default under the terms and conditions of any grant or loan agreements, leases or financing arrangements with its other creditors that could have an adverse material impact on the project.**

*

☑ **6. I understand and agree that I must disclose, and will continue to disclose, any occurrence or event that could have an adverse material impact on the project.**

*

☑ **7. I certify that the requested funding is needed to ensure this program/project will occur within the City limits of Charleston West Virginia.**

*

☑ **8. The Board of Directors or governing body of the organization has approved submission of this application. Please attach a copy of the authorizing resolution or meeting minutes using the file upload.**

* **Signature**

Amy Wolfe

Authorized representative of Applicant/Organization

* **Date**

12/14/2021

Format: MM/DD/YYYY

* **PRINTED NAME:**

Amy Wolfe

* **TITLE OF APPLICANT:**

Executive Director

* **ORGANIZATION NAME:**

Manna Meal

Upload a File

Choose File No file chosen

DOING THE MOST GOOD®

William Booth, *Founder*
Brian Peddle, *General*
Commissioner Willis T. Howell, *Territorial Commander*
Lt. Colonel Allan Hofer, *Divisional Commander*
Majors Joseph and Jayne May, *Charleston Area Command Officers*

December 15, 2021

City of Charleston, West Virginia
City Manager's Office
501 Virginia Street East
Charleston, WV 25301

Dear City Manager's Office,

We at The Salvation Army of Charleston are grateful to be able to apply for funding through the American Rescue Plan grant managed by Charleston. Thank you for receiving our application.

During this extremely busy time of year for us all, we at The Salvation Army are particularly swamped with Holiday Season programs to raise support for and provide services to those in need in our community. This is true all around the county, and even the world.

Because of this, it has not yet been possible for our Divisional Finance Board in Washington, D.C. to get to approving this application for funding. However, I spoke directly with Mr. Andy Wood today in the Finance office regarding this difficulty and he assured me that our application could still be completed and submitted as if already approved, and would still be considered, provided I leave a note such as this specifying that we will make every effort to seek speedy approval on the request on our end.

Our Divisional Finance Board meets weekly, and I have gone all the way to the top to make sure this request can get on the agenda as soon as possible, so there should be no reason to treat our application as any different than any other. I assure you that such approval will be a formality as soon as it can be attended to.

Thank you for understanding time constraints and bottlenecks at the divisional level for such a large and busy organization as The Salvation Army. We here at the local Charleston Command are glad to be operating in a town with a strong community of mutual support and look forward to your hopefully favorable decision on our application for much-needed aid to support our community through the Covid Pandemic.

Sincerely,

Daniel Christy
Regional Resource Development Director
(304) 410-5371

The Salvation Army · Charleston Area Command
301 Tennessee Avenue · Charleston, WV 25309

American Rescue Plan Act (ARPA) Funding Application

Print

Submitted by:

Status: Open

Assigned To: Jonathan Storage

Priority: Normal

Due Date: Open

Attachments

- ARPA Documents Food.pdf - 2021-12-14 08:16:02 pm

American Rescue Plan Act (ARPA)
Funding Application
Non-Profit, Community Groups, Neighborhood Associations, and Businesses
APPLICATION DEADLINE: December 15th 2021

Application must be completed in full to be considered. Applications may be submitted online using this fillable form. But forms and attachments may also be submitted by email to ARPA@cityofcharleston.org or by U.S. Mail to City Manager's Office, 501 Virginia Street East Charleston, WV 25301.

All requests for funding **must be directly related to COVID-19 mitigation or recovery efforts** and must fall within the parameters of at least one of the goals set by the treasury department along with other requirements listed within this application.

GENERAL INFORMATION

* **Name of Project/Program:**

So the hungry can eat

* **Organization Name:**

Manna Meal, Inc.

* **Address:**

1105 Quarrier St., Charleston, WV 25301

* **Primary Contact Person:**

Amy Wolfe

Title:

Executive Director

* **Phone:**

3043457121

* **Email:**

amy@mannameal.org

Federal Tax ID:

31-0977670

If applicable: DUNS Number:

949124168

To obtain a DUNS number please visit https://fedgov.dnb.com/webform After obtaining, please register your organization with the System for Award Management at https://sam.gov/SAM/

List the organization's owner(s), Board of Directors, senior staff members, and other key members:

Zach Drennen, President Ann Garcelon, Vice- President Lynne Gianola, Acting Treasurer Judy Margolin, Secretary Laura Wehrle Mike Burgess Ibastem Barazi Tim Bradford Marc Slotnick Kelsey Abad Cathy Townsend-Estep Shawn Taylor Patricia Paul Senior Staff: Amy Wolfe, Executive Director Dave Harrison, Operations Manager/Head Chef

Describe any partner organizations, their roles, and your relationship with them:

Manna Meal has a long standing relationship with collaborating with community partners to improve results and outcomes. Manna Meal has engaged with the following groups or entities to enhance the proposed project by leveraging space, resources, and volunteer capacity. WV Health Right Kanawha Valley Collective United Way of Central WV Religious Coalition for Community Development City of Charleston CARES Office Charleston-Kanawha Housing Authority Trinity Evangelical Church Kanawha Valley Senior Services Cabin Creek Health Systems Covenant House Charleston Police Department Mountaineer Food Bank Facing Hunger

BUDGETARY OVERVIEW - Must match Budget Worksheet

* Funds Requested	* Total Program/Project Cost	Annual Organization Budget
$700,000	$1,200,000	$857,650

Request Summary

1. Provide a narrative overview/summary of the request.

Topics that may be included but not limited to:

a. Purpose and anticipated outcomes
b. Individuals, entities, or communities served
c. How the pandemic has necessitated this request
d. Amount of any estimates and bids received to date
e. Timeline for project completion

Food insecurity is not a new issue in Charleston. For years, West Virginia has had one of the highest rates of food insecurity in the nation. In the wake of the COVID-19 pandemic, however, as the cost of groceries has skyrocketed alongside a massive spike in unemployment, food insecurity in our area has developed into a full-fledged community crisis. Parents who have lost their jobs because of COVID-19 are now struggling to put food on the table for their families, and our neighbors who have been evicted no longer have access to stoves on which to cook. The most vulnerable members of our community remain on the streets, uncertain where—or whether—they'll find their next meal. Manna Meal's mission, "so the hungry can eat," has never been more critical. For 45 years, Manna Meal has been serving nutritious meals to those in need. We serve two meals daily, 365 days a year, no questions asked, and we have never missed a meal. In addition to providing meals on-site, Manna Meal operates a food pantry from our main location, open seven days a week, and we recently initiated a mobile food pantry in order to deliver food directly to the most underserved parts of the city. When other organizations suspended or scaled back their services at the height of the pandemic, we took all of the measures and safety precautions necessary to expand so that we could help meet the visible increase in need. But the need is vast, and it continues to grow—therefore so must we. Our mission is ongoing. Since the beginning of the pandemic in March 2020, we have witnessed a staggering increase in both food costs and need: food and supply costs have risen 108%, and the number of meals we are serving has risen 49%. While COVID-19 has perhaps most severely impacted those who were already experiencing poverty and hunger, thousands of individuals and families in Charleston are currently facing food insecurity for the first time. "No questions asked" is a central tenet of Manna Meal's philosophy, and there are no eligibility requirements with respect to age, gender, income, or residence to eat at Manna Meal. All are welcome and no questions are asked, because we believe that no barrier should ever stand between a person and a nutritious meal. For a growing number of people, Manna Meal is a lifeline. The bolstered capacity that would result from being awarded this grant would enable us to provide more meals and extend our reach to more underserved populations in our city. By combating food insecurity and preventing malnutrition among those in need, we will also help to stymie the numerous other health-related issues that so often go hand-in-hand with hunger and place additional burdens on our healthcare system. An expansion of Manna Meal's services would be a crucial step toward our entire community's recovery from the persisting public health crisis. Estimates and Bids Received to Date Manna Meal spent $276,961.75 on food purchases from January through November of 2021, compared to our annual pre-COVID budget of $125,000. Currently, we are spending approximately $25,000/month, resulting in an annual budget exceeding $175,000.

Attach any additional information such as bids, concepts, designs, letters of support, etc. If submitting electronically the documents must be in PDF, Excel, or Word format and total file size must not exceed 10 megabytes.

Program/Project Details

*** 1. The funding will be used to:**

○ **Start a new program/project**
○ **Maintain an existing program/project**
◉ **Expand an existing program/project**

*** 2. If funded, will the program/project be completed within FY 2022?**

○ **Yes** ◉ **No**

If no, when is expected completion year?

Ongoing

3. Which eligible ARPA Expenditure Category does this program/project represent (See https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf for further details)? Please check all that apply:

*

☑ **Public Health**
☑ **Negative Economic Impacts**
☑ **Services to Disproportionately Impacted Communities**
☐ **Premium Pay**
☐ **Infrastructure**
☐ **Other**

4. Briefly describe the program/project funds are being requested for:

Manna Meal, a 365-day a year feeding facility, serves as a safety net for the food insecure population in Charleston and the surrounding areas. As our community continues to navigate this unprecedented global health crisis, our role—ensuring that none of our neighbors go hungry—has become more important than ever. Since the beginning of the pandemic, the need for our services has skyrocketed, evidenced by the dramatic increase in meal recipients and requests for emergency pantry bags, alongside a significant decrease in the number and amount of donations we typically receive We have had to purchase an extraordinary amount of food to keep up with the increased number of meals/recipients, as well as additional supplies, all while costs continue to rise due to unresolved supply chain issues.

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5. Describe the need for this program/project:

In the wake of the COVID-19 pandemic, unemployment has drastically increased, and food insecurity is on the rise. More than 50 million people are experiencing food insecurity as a result of the coronavirus. Data from America's Health Rankings by United Health Foundation identifies food insecurity in West Virginia at 15.7%—fourth highest in the nation. Food insecurity describes a household's inability to provide enough food for every person to live an active, healthy life due to insufficient quantity of affordable, nutritious food. It is a complex problem that may be influenced by several factors including income, employment, race/ethnicity, and disability. Currently, unemployment rates are at the highest since the Great Depression, and, since the pandemic, food costs have also skyrocketed.According to Seth DiStefano, Policy Outreach Director at the WV Center on Budget and Policy, "The increased demand on household food budgets combined with lower earnings for families due to massive unemployment spike and significantly higher costs of groceries has led to a predictable outcome: West Virginia families do not have enough to make it through the month." People are going hungry. Data collected through the Census Household Pulse Survey revealed that a staggering 82,000 West Virginia adults living with children reported that the children in their care were not eating enough because they simply could not afford the necessary food. Poverty rates have the most direct and constant effect on food insecurity, and the US Census' five-year estimate (2015-2019) identifies 20.7% of Charleston's population as living at or below the poverty level. Compounding the problem is the existence of a food desert in downtown Charleston. Food insecurity does not affect an individual or family as an isolated problem. It also leads to health-related issues such as malnutrition, which causes reduced muscle mass, decreased mobility and stamina, and difficulty staying warm. Deficiencies in vitamins and minerals lessens the body's ability to combat illness. Malnutrition causes heart disease, diabetes, and eye problems. Additionally, food insecurity increases behavioral health issues such as anxiety and depression. These conditions lessen our coping skills, impair judgement, increase anger, and decrease our ability to perform appropriately in a working or personal environment. If an individual is experiencing food insecurity, it is logical that they cannot afford medical treatment, so health problems become chronic, and contagious diseases are spread more readily and place additional burdens on our healthcare system.

6. List other Charleston organizations in Charleston that address this need:

Religious Coalition for Community Development - Dinner 3 nights weekly *Meal are provided by Manna MEal Kanawha Valley Senior Services Salvation Army (Food Pantry) A More Excellent Way Church (Food Pantry) Covenant House (Food Pantry) Sojourner's (Residents Only) Cross Roads

7. Describe the level of collaboration with other organizations on this program/project:

Collaboration has always been key to our success. Manna Meal works daily to provide food to people in need while building solutions to fight hunger in our community. As the demand for food continues to rise, we remain steadfast in our mission. We are in ongoing communication with our social service partners throughout the city to maintain safe practices ensuring that healthy food continues to be served and distributed to our neighbors in need. The information shared has allowed us not only to stay informed, but also, importantly, to be proactive in our planning. Knowing that the demographics and needs of our clients were rapidly changing allowed us to plan for the increased demand by purchasing food for our pantry, as well as recognize and respond to the need for hygiene products among our clients. Through our partnership with WV Health Right, we continue to monitor the health of our staff and clients. WV Health Right staff are onsite at Manna Meal every Monday to offer temperature checks, Flu A/B tests, and strep screenings.. WV Health Right and the CAMC Ryan White Program also offer HIV testing weekly. Additionally, Manna Meal collaborates with the Religious Coalition for Community Renewal (RCCR) on their HOME Outreach Services initiative, which provides evening and weekend outreach coverage in our community. Manna Meal provides approximately 40 dinners per day on Tuesday, Thursday, and Sunday evenings for the HOME team to pass out to our most vulnerable residents. Earlier this year, Manna Meal established a mobile food pantry to help further address growing food insecurity in our community. These events, which have primarily taken place on Charleston's West Side, are also possible thanks to various partnerships. . Few of our clients are just experiencing food insecurity—many also face issues with shelter, utilities, medical/psychological care, and substance abuse. Collaboration with other assistance organizations gives us the opportunity to focus on our mission while simultaneously addressing clients' multifaceted needs Our wide-ranging community partners include Covenant House, United Way of Central West Virginia, Kanawha Valley Collective, Kanawha Charleston Health Department, Sojourners, Prestera, Trinity's Table, WV Health Right, City of Charleston CARES office, Charleston Police Department, Union Mission, Roark Sullivan, Mountaineer Food Bank, Facing Hunger, Garnet Career Center, Catholic Charities, Salvation Army, along with other soup kitchens and food pantries across Kanawha County. We know that collaborating with a variety of organizations across sectors and services areas is essential to making Charleston healthier and stronger.

8. How will duplication of services be prevented?

Manna Meal is the only agency solely dedicated to serving as a feeding facility in Charleston. For over four decades, we have provided breakfast and lunch daily, 365 days a year.At the onset of the pandemic in March of 2020, when other organizations altered or suspended their services, we expanded ours to include dinner for the first time in our history (on Wednesday and Saturday evenings). Our policy of "no questions asked" also sets us apart, as the only qualifying factors to receive Manna Meal's services are the need to satisfy hunger and willingness to help uphold a safe, hassle-free, and non-threatening environment.

Program Requirements and Objectives

1. Identify the target recipients of proposed services. Specify the number of City residents the program will serve during the fiscal year and explain the basis upon which this number is calculated.

Manna Meal estimates that at least 65% of our recipients are low-income individuals and families who are experiencing additional stress and lack of access to resources due to the pandemic, and the remaining 35% of our recipients are homeless. This segment of the "working poor" is often minimum wage workers such as servers, dishwashers, retail clerks, etc. compensated on an hourly basis. In many cases, they are individuals who have gone from surviving on limited income to reduced or no income as a result of the pandemic and are living "paycheck to paycheck." .Former clients are frequently bringing friends, family, and neighbors who previously did not need our services, but now, left without other options, have come to depend upon us for their next meal. We provide meals to anyone in need.

2. List any eligibility requirements the program has with respect to age, gender, income, or residence.

There are NO eligibility requirements with respect to age, gender, income or residence. All are welcome to eat at Manna Meal.

3. If this is a continuing activity, describe a measurable outcome of the previous year's work regardless of funding source.

Our primary measurement has always been the number of meals that we serve. We also calculate the cost of those meals based on the cost of food we purchase. For example, in 2021 our purchased food expense was $218,321 and total meals served was $136,141. Using this data, we can determine our per meal cost was $1.61 for food only, as this does not include the cost for all of the to-go containers, disposable cups, bowls, and flatware that we must now use due to COVID-19. Feeding America is the nation's largest domestic hunger-relief organization, and their 2019 meal cost estimate was $2.92 per meal. Our average meal cost was 47% of that.. Since the beginning of the pandemic in March 2020, we have seen a drastic uptick in numbers, and unfortunately, there does not appear to be an end in sight. Meals Served Pantry Bags Food Expense 2019 92,115 1,077 $124,928.28 2020 138,141 2,196 $218,320.78 2021 151,603 5,969 $276,961.78 Other areas of measurement include pounds of donated food, monetary donations, and number of volunteer hours. Manna Meal has also been exploring ways to stay true to our mission, "so the hungry can eat; no questions asked," while collecting more accurate data on the number of clients we serve. These conversations have included the Executive Director and Board of Directors as well as community partners. Refining this process will not only offer a more expanded depiction of the clients we serve, but also make us a stronger collaborative partner.

4. If this is a new program describe two anticipated measurable outcomes for the proposed program.

NA

Budget

*** 1. Has the organization received funding from the City of Charleston in the past for a similar program/project?**

(●) Yes ( ) No

*** 2. Has the organization requested funding from other Federal, State, or Local government entities for any program/project support related to COVID-19?**

(●) Yes ( ) No

3. If yes, explain from which entities and the amounts requested for each program/project.

CDBG CV 2020 Requested $218,310.00 Received $100,000.00 CDBG CV 2021 Requested $149,720.00 Received $127,000.00 EFSP CARES 2020 Requested $25,000.00 Received $20, 453.00

4. List any other Federal, State, Local, or private funding or grant awards received in the last three years and the amount and status of each award.

Anthem/Unicare - CV-19 Response 2020 $20,000 Food Purchase - Closed City of Charleston CDBG 2020 $33,000.00 Food Purchase - Closed 2020 $17,000.00 Salary - Balance Remaining $ Daywood Foundation 2019 $14,500.00 Food Purchase - Closed 2020 $15,500.00 Food Purchase - Closed 2021 Award notification pending Encova CV-19 Response 2020 $5,000.00 FEMA EFSP 2019 $15,000.00 Food Purchase - Closed 2020 $11,725.00 Food Purchase- Closed 2021 $11,500.00 Food Purchase - Closed First Presbyterian Church of Charleston, WV - Local Grant Mission 2019 $8,000.00 Food Purchase -Closed 2020 No Grants Due to COVID 2021 $6,000.00 Food Purchase -Closed Greater Kanawha Valley Foundation (GKVF) Basic Needs Grant *This is a 3 year collaborative grant with the Covenant House being the lead, 2019 $29,700.00 Food Purchase - Closed 2020 $29,700.00 Food Purchase - Closed 2021 Awaiting Award GKVF CV-19 Response 2020 $7,000.00 Food Purchase - Closed GKVF Emergency Aid 2021 $30,000.00 Food Purchase- Mobile Pantry - Closed 2019 $33,250.00 Kitchen Equipment - Closed Pallottine Foundation CV Response 2020 $15,000.00 - Food Purchase - Closed Pallottine Foundation 2019 $7,640.00 2020 $15,000.00 Food Purchase- Closed 2021 $15,000.00 Food Purchase - Closed 2021 $25,000.00 General Operating Expenses - Closed 2021 $30,000.00 Food Purchase TC Energy CV-19 Response 2020 $10,000.00 Food Purchase - Closed United Way of Central WV CV-19 Response 2020 $5,000.00 Food Purchase- Closed 2020 $5,000.00 Food Purchase - Closed United Way of Central WV 2021 $20,000.00 Additional Freezers - Delayed due to supply chain issues WesBanco CV-19 Response 2020 $5,000.00 Food Purchase - Closed

5. Briefly summarize project revenues and expenses related to this request. This should coincide with the budget worksheet.

For the American Rescue Plan Act (ARPA), we are requesting $700,000.00 for food purchases over a four year period. The $700,000 for the purchase of food will allow us to keep up with the increase in demand, reflected in the numbers we have shared. We have seen a 49% increase in participation since the beginning of COVID-19. Additional meals (dinner service) have been added. Restaurant and grocery store donations have decreased, while, at the same time, the cost of food has increased. Based on the trends we have observed in the past two years, we predict that our food costs will remain at $25,000 monthly, or $900,000 over the next 48 months. This will result in our food costs being $700,00 over budget. Manna Meal anticipates $500,000 in grants for food purchase over a 48-month period based on previous years' grant revenue history.

6. If this request is not fully funded, what adjustments to the program/project is the organization prepared to make?

If this request is not fully funded, Manna Meal will continue to do everything in our power to fulfill our mission of feeding the hungry and meet our community's increased need. We will aggressively seek other funding through grants, private foundations, and individual donations. As food costs and the number of meals served continue to rise, it is imperative that Manna Meal have the resources to continue to serve nutritious meals to anyone who walks through our doors.

7. Describe the plan for sustainability of the program/project or initiative after the requested award has been exhausted.

Manna Meal has been a lifeline for many of Charleston's most vulnerable residents for over four decades, even throughout the pandemic, we have never missed a meal. We will continue to search and apply for grant funding, and,with our numerous volunteers, donations, and community involvement, continue to fulfill our mission "so the hungry can eat, no questions asked." Our fundraising efforts are ongoing and critical to our sustainability. Manna Meal also receives monetary support from individual donations, churches, civic groups, businesses, trusts, appeal campaigns, charitable foundations, and fundraising events. Food donations come from many different sources, including the United States Department of Agriculture, FEMA, local farmers, food recovery programs, food drives, and community donated items. Unfortunately, due to the pandemic, we had to cancel our two fundraising events scheduled for 2020, resulting in an estimated loss of income of $75,000, as well as our largest fundraising event for 2021, resulting in an estimated loss of $45,000. We were able to host one small event in the fall of 2021 and are planning to host at least one event in 2022, if possible.

8. Briefly describe the organization's fiscal oversight / internal controls to minimize opportunities for fraud, waste, and mismanagement.

Manna Meal is governed by a volunteer Board of Directors consisting of community leaders who meet every other month. The Executive Committee receives and reviews financial statements monthly, prepared by a CPA. The full Board of Directors receives and reviews financial statements at each Board meeting. The Finance Committee works closely with the Executive Director and CPA throughout the year. The Outreach Coordinator picks up the mail and logs all checks received before giving the checks to the Executive Director to process and deposit. The CPA reconciles all deposits with the bank statements. All invoices are reviewed by the Executive Director and presented for review along with the affiliated check to be signed by one of three authorized members of the Executive Committee.

9. How does your agency plan to separate ARPA funds from other agency funds for purposes of identification, tracking, reporting and auditing?

If funded, the food purchases will be closely monitored and will have a detailed budget to capture all revenue and expenses associated with the program. All expenditures associated with ARPA funds will be tracked for reporting and auditing purposes.

REQUESTED BUDGET WORKSHEET

Revenue Source Projections

List all Estimated Funding for this Program/Project

*** Proposed City ARPA Funding**

$700,000

Internal/Self-Funding

Donations/Other Fundraising

0

Government Grants/Other

$500,000

*** TOTAL REVENUE**

$1,200,000

Expenses Projections

List all Estimated Expenses for this Program/Project

Salaries/Wages

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
0	0	0

Benefits & Matchings

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
0	0	0

Contracted Services

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
0	0	0

Program Materials

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
0	0	0

Marketing

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
0	0	0

Supplies

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
0	0	0

Other

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
$700,000	$500,000	$1,200,000

Total Expenses

* Amount Requested from City	* Amount from Other Sources	* Total Estimated Expenses
$700,000	$500,000	$1,200,000

NOTE: Revenues and Expenses must balance, and the use of requested funds must be directly related to COVID-19 recovery efforts.

Organizational Details

1. Describe the history of the organization and its current programs and activities.

Manna Meal is a nonprofit organization established in 1976, with the sole purpose of providing free, nutritious meals to food insecure populations. Sometimes referred to as a soup kitchen, and during the Great Depression as a bread line, Manna Meal is that and more to those we serve in Charleston. Manna Meal has been serving two meals daily, 365 days a year, for 45 years. Neither holidays, nor weather-related events, nor even a pandemic has been reason for closing. When other organizations suspended or scaled back their services in response to COVID-19, Manna Meal took all of the measures and safety precautions necessary to expand—we began also serving dinner twice weekly—so that we could help meet the visible increase in need. Housed in St. John's Episcopal Church in the center of downtown Charleston since our inception, Manna Meal is within walking distance of the shelters, aged and disabled housing and other assistance service organizations, making us ideally positioned to serve the city's most vulnerable populations. We maintain a "no questions asked" policy in support of our mission, "So the hungry can eat," because we believe that no barrier should ever stand between a person and a nutritious meal. The only qualifying factors to receive Manna Meal's services are the need to satisfy hunger and willingness to help uphold a safe, hassle-free, and non-threatening environment. In addition to providing on-site meals, Manna Meal distributes food boxes as requested, usually on behalf of clients' non-ambulatory family/friends.We also operate a small food pantry that offers"24-hour" bags of food. As other local pantries are open only for limited hours during the weekdays,Manna Meal fills a critical void when they are closed.Recently, Manna Meal began operating a mobile pantry that delivers food directly to areas based on the level of food assistance needed in parts of our community as well. Manna Meal's pantry, mobile food pantry, and regular meal preparations all utiliz food from our community garden, which produces thousands of pounds of vegetables and is run solely by volunteers. Food insecurity never occurs as a singular issue, so we are prepared for participants to ask for assistance with other needs. Guests have ready access to a social worker who is able to link them to other service organizations. Our consistency, availability, and safe environment allows us to develop trusting relationships and act as a front-line connection to a vast array of critical resources. At Manna Meal, we know that feeding people isn't the same as nourishing them. Compassion needs a place at the table. This philosophy is the driving force behind our mission, and it is the reason that we have been able to serve as an effective safety net for our entire community for over four decades.

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2. Provide the organization's mission statement/purpose.

So the hungry can eat; no questions asked.

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3. List any third-party references that can verify the organizations qualification or prior grant experience.

Laura Boone, Senior Program Officer, Pallottine Foundation of Huntington lkboone@pallottinehuntington.org Amy Clark, CDBG Program Manager, City of Charleston MOECD amy.clark@cityofcharleston.org Margaret O'Neal moneal@unitedwaycwv.org Derek Vance, Program Manager, Greater Kanawha Valley Foundation dvance@tgkvf.org

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COVID-19 Impact

1. Explain the impact of the COVID-19 pandemic and how it relates to your request. For example, reduction in services, closures, increased costs, community impact, etc.

Since the beginning of the pandemic in March of 2020, planning and building strategies to address the impact of the crisis on the community we serve has been one of Manna Meal's top priorities. As the pandemic has continued to unfold, businesses close, services become restricted, and individuals fall into unemployment or transition to working from home, Manna Meal has not missed a single meal. COVID-19 has not stopped hunger, and it has not stopped Manna Meal, either. Manna Meal has reimagined nearly all of our daily processes and procedures in order to meet the increasing need. We served meals outside for nearly four months in our parking lot under a tent to adhere to CDC recommendations. At the same time, in the wake of the pandemic, we have served approximately 49% more meals. We quickly adapted both to the necessity of a new approach to service and the drastically increased number of meals served. Adjustments to our standard operating procedures have included dining room occupancy limited to 50%, utilization of all disposable items, masks being handed out to anyone entering the building, and the halting of our robust volunteer program. Coronavirus is the perfect storm for our neighbors struggling to make ends meet. For 45 years, Manna Meal has been a reliable and constant source of relief to those suffering from food insecurity and hunger by serving two meals daily, 365 days a year. In response to other organizations suspending or altering services, we expanded our services in March 2020 by providing dinner for the first time in our history on Wednesdays and Saturdays to meet the need. What we thought would be a temporary service continues today due to other feeding programs remaining closed. For over four decades, we have attributed a large portion of our success to the volunteers that have consistently supported Manna Meal. During the pandemic, however, out of an abundance of caution, we had to suspend our volunteer program for the first time. We have relied upon our small staff and added temporary help to absorb the functions of the volunteers, thus increasing our staffing costs. We continue to implement additional safety precautions and go above and beyond when it comes to cleaning all areas of Manna Meal, especially in the high traffic areas of the kitchen, dining room, and restrooms, in order to protect the health and well-being of our staff and guests alike. Staff sanitizes each seat and table between use, and restrooms are disinfected every 30 minutes during mealtimes. Traditionally, meals have been served cafeteria-style from buffet tables, but to adhere to the strictest safety recommendations, we have prepared and placed all meals in disposable containers to reduce contact and help prevent the possible spread of any contaminant. Furthermore, COVID-19 has caused a major disruption within the supply chain, hence increasing costs of groceries and supplies. The United Nations' Food and Agriculture Organization's Food Price Index, which tracks global prices of commodities used in making food, is up 30% in October 2021 relative to pre-pandemic levels in January 2020. With unemployment at its highest since the Great Depression, many people are facing food insecurity, perhaps for the first time. Our small food pantry is a lifeline for many individuals and families, as the request for pantry bags steadily climbs. Unlike other food pantries in our community, our pantry is open seven days a week and doesn't have any frequency restrictions or referrals required. Food Purchase Costs 2019 $124,908.28 2020 $218,320.97 2021 (January-December 14th) $$276,961.78 The COVID-19 crisis may differ in many ways from a weather-based natural disaster, but, as is the case for various storms we have faced in the past, the impact has been devastating and long-lasting, and the need for hunger-relief support will continue for months, if not years. COVID-19 has most-impacted communities and populations that are already vulnerable to hunger, as well as those who were just barely surviving. Unfortunately, and unsurprisingly, a new study from Feeding America projects that the number of food-insecure individuals will grow by 38%, including a 49% growth for children and teens. That means approximately 1 in 5 people may face hunger, including 1 in 3 children. In the face of the record-breaking levels of unemployment and food insecurity resulting from the pandemic, the mission of Manna Meal matters now more than ever. As a life sustaining organization, Manna Meal takes its commitment to serving every member of our community very seriously. With safe and efficient protocols, we are increasing our distribution of food to everyone who needs it, either through a hot meal or pantry bag, because no person should ever have to worry about having enough to eat.

2. If funds are being requested to replace revenue lost due to COVID-19, provide details, and attach supportive documentation.

NA

3. If awarded, how will ARPA funding aid in the recovery from the COVID-19 pandemic?

Awarded ARPA funding, Manna Meal will continue to serve and expand our feeding program by providing nutritious meals at no cost to individuals families. Thereby helping mitigate food insecurity locally, along with numerous other health issues and homelessness that so often go hand in hand with hunger. This project is critical to our community and the recovery from the COVID-19 pandemic.

THE APPLICANT UNDERSTANDS:

*

☑ **1. This application and other materials submitted to the City may constitute public records which may be subject to disclosure under the West Virginia Freedom of Information Act. Documents containing sensitive information may be marked as "confidential."**

*

☑ **2. Submitting false or misleading information in connection with an application may result in the applicant being found ineligible for financial assistance under the funding program, and the applicant or its representative may be subject to civil and/or criminal prosecution.**

THE APPLICANT CERTIFIES THAT:

*

☑ **1. I have reviewed the US Treasury guidelines regarding the eligible uses of American Rescue Plan State and Local recovery funds. https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/request-funding**

*

☑ **2. By submitting this request, I represent that I am an authorized officer, or member of the organization for which I am submitting, and the information contained in my submittal is true and correct to the best of my knowledge and belief.**

*

☑ **3. The information submitted to the City of Charleston ("City") in this application, and substantially in connection with this application, is true and correct.**

*

☑ **4. The applicant is in compliance with applicable laws, regulations, ordinances and orders applicable to it that could have an adverse material impact on the project. Adverse material impact includes lawsuits, criminal or civil actions, bankruptcy proceedings, regulatory action by a governmental entity or inadequate capital to complete the project.**

*

- [x] **5. The applicant is not in default under the terms and conditions of any grant or loan agreements, leases or financing arrangements with its other creditors that could have an adverse material impact on the project.**

*

- [x] **6. I understand and agree that I must disclose, and will continue to disclose, any occurrence or event that could have an adverse material impact on the project.**

*

- [x] **7. I certify that the requested funding is needed to ensure this program/project will occur within the City limits of Charleston West Virginia.**

*

- [x] **8. The Board of Directors or governing body of the organization has approved submission of this application. Please attach a copy of the authorizing resolution or meeting minutes using the file upload.**

*** Signature**

Amy Wolfe

Authorized representative of Applicant/Organization

*** Date**

12/14/2021

Format: MM/DD/YYYY

*** PRINTED NAME:**

Amy Wolfe

*** TITLE OF APPLICANT:**

Executive Director

*** ORGANIZATION NAME:**

Manna Meal

Upload a File

Choose File No file chosen

MANNA MEAL

SO THE HUNGRY CAN EAT

Board Resolution

The Board of Directors of Manna Meal, Inc. met on November 16, 2021 with a quorum present and passed the following resolution.

Be it RESOLVED that the Board of Directors of Manna Meal authorizes Amy Wolfe, Executive Director, to apply for the 2021 City of Charleston American Rescue Funding Grant.

Be it also RESOLVED that the Board of Directors of Manna Meal understands that the information provided in the grant application may be shared with other funding organizations. If grant is received, Manna Meal will use the funds as specifically granted and spend the money within the timeframe allocated by the funder. Manna Meal allows the funder to use the information provided in the application for public relations and will mention the funders' support in any publicity Manna Meal generates regarding the activity.

By: Zachy Drennen

Zach Drennen, President

Date: 12/13/2021

WEST VIRGINIA
Health Right INC.

December 10, 2021

To Whom It May Concern:

I am writing to you on behalf of WV Health Right, Inc. in support of Manna Meal's proposal to the City of Charleston for funding to bolster programming addressing issues of food insecurity in our community which have been exacerbated by the COVID-19 pandemic.

As an organization that provides free and charitable health care, we have witnessed a severe increase in food insecurity among Charleston residents as a result of the pandemic and the widespread unemployment that has followed. Manna Meal's work greatly benefits the health and well-being of our entire community, and the continuation and expansion of their services is essential to preventing hunger and aiding in the city's recovery from the pandemic.

In support of this program, our hope is to continue to function as a strong community partner by offering a connection to services that could ultimately end homelessness throughout our community. We strongly support Manna Meal's application for assistance to fund this critical effort.

Sincerely,

Dr. Angie Settle
CEO

1520 Washington Street, East • Charleston, WV 25311

Phone: 304.414.5930 Fax: 304.343.7009

KANAWHA VALLEY
COLLECTIVE
1 UNITED WAY SQUARE

December 13, 2021

To Whom It May Concern:

I am writing to you on behalf of Kanawha Valley Collective in support of Manna Meal's proposal to the City of Charleston for a grant to fund additional food and programming to battle the issue of food insecurity in our community which have been exacerbated by the COVID-19 pandemic.

As an organization that works to end homelessness we have witnessed a severe increase in food insecurity among Charleston residents as a result of the pandemic and the unemployment and underemployment that has followed. We have seen an increase in food insecurity as well as risks of homelessness since the beginning of 2020. We have also seen an increase in individuals seeking assistance, either food or financial, for the first time in their lives.

Manna Meal has long been at the forefront of addressing the issue of hunger in Charleston. Serving breakfast and lunch 365 days a year no questions asked. They never closed during the pandemic and did all they could to meet the growing needs of the community as well as keep everyone safe.

We strongly support Manna Meal's application for assistance to fund this critical project.

Sincerely,

Traci Strickland
Executive Director
Kanawha Valley Collective

MISSION: THE KANAWHA VALLEY COLLECTIVE IS A COLLABORATIVE NETWORK DEDICATED TO PREVENTING AND ENDING HOMELESSNESS.
VISION: EVERYONE IN OUR COMMUNITY HAS A SAFE, STABLE PLACE TO CALL HOME.

RCCR
The Religious Coalition
for Community Renewal

Mailing Address: P. O. Box 3911, Charleston, WV 25339
Physical Address: 1117 Quarrier Street, Charleston, WV 25301
Phone: 304-346-6398

To Whom It May Concern:

I am writing to you on behalf of The Religious Coalition for Community in support of Manna Meal's proposal to the City of Charleston for funding to bolster programming addressing issues of food insecurity in our community which have been exacerbated by the COVID-19 pandemic.

As an organization that develops projects and programs which help renew our community by identifying, addressing, and overcoming obstacles which keep people from decent, affordable housing, we have witnessed a severe increase in food insecurity among Charleston residents as a result of the pandemic and the widespread unemployment that has followed. Manna Meal's work greatly benefits the health and well-being of our entire community, and the continuation and expansion of their services is essential to preventing hunger and aiding in the city's recovery from the pandemic.

We strongly support Manna Meal's application for assistance to fund this critical effort.

Sincerely,

Kevin Jones
Executive Director
Religious Coalition for Community Renewal
PO Box 3911
Charleston, WV 25339
304-205-0234

One United Way Square
Charleston WV 25301
tel 304.340.3500
fax 304.340.3508
www.unitedwaycwv.org

United Way
of Central West Virginia

December 13, 2021

To Whom It May Concern:

I am writing to you on behalf of United Way of Central WV in support of Manna Meal's proposal to the City of Charleston for funding to bolster programming addressing issues of food insecurity in our community which have been exacerbated by the COVID-19 pandemic.

As an organization that is known for its ability to identify needs, develop and mobilize resources, we have witnessed a severe increase in food insecurity among Charleston residents as a result of the pandemic and the widespread unemployment that has followed. Manna Meal's work greatly benefits the health and well-being of our entire community, and the continuation and expansion of their services is essential to preventing hunger and aiding in the city's recovery from the pandemic.

We strongly support Manna Meal's application for assistance to fund this critical effort.

Sincerely,

Margaret Ann O'Neal

Margaret Ann O'Neal
President

Notice of Subaward

Subrecipient Name: Manna Meal, Inc.	**Name of Federal Awarding Agency:** Department of Treasury
Subrecipient's UEI ID: WBFCK32ES7A8	**Federal Award Date:** 5/18/2021
Federal Award Identification Number (FAIN): SLFRP0368	**Name of Pass-Through Entity:** The City of Charleston, WV
Catalog of Federal Domestic Assistance (CFDA) Number: 21.027	**Contact Information for Pass-Through Entity:** Andy Wood | Finance Director | (304) 348-8014
Program Name: Coronavirus State and Local Fiscal Recovery Funds	**Subaward Period of Performance:** 4/19/2022 **–** 12/31/2026
Federal Award Program Description: The Coronavirus Local Fiscal Recovery Fund addresses the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy, public health, state and local governments, individuals, and businesses.	
Total Amount of Federal Funds Obligated by this Agreement: $1,200,456	**Total Amount of Federal Funds obligated to the Subrecipient:** $1,200,456
Approved Budget Categories: EC 2.22 **-** Strong Healthy Communities: Neighborhood Features that Promote Health and Safety	
Is the award for Research and Development (R&D)? (Y/N) No	**Indirect Cost Rate for federal award:** Not applicable to the Local Fiscal Recovery Fund
Terms & Conditions: All requirements imposed by the City of Charleston, WV (the City) on the subrecipient so that the Federal award is used in accordance with the American Rescue Plan Act, U.S. Treasury guidance, and the terms and conditions of the Federal award of American Rescue Plan Act Fiscal Recovery Funds.	
Incorporated Documents: 1. Notice of Subaward **2.** Subrecipient Agreement **3.** Exhibit A – Scope of Work 4. Exhibit B – Project Budget	

Subrecipient Agreement

Minimum Requirements include:

- All requirements imposed by the City of Charleston, WV (the City) on the subrecipient so that the Federal award is used in accordance with the American Rescue Plan Act, U.S. Treasury guidance, and the terms and conditions of the Federal award of American Rescue Plan Act Fiscal Recovery Funds.
- Any additional requirements imposed by the City on the subrecipient in order for the City to meet its own responsibility to the U.S. Treasury, including identification of any required financial and performance requirements.
- A requirement that the subrecipient permit the City and auditors to have access to the subrecipient's records and financial statements as necessary for the City to meet the requirements of 2 CFR 200.331.
- Terms and conditions concerning the closeout of the subaward.

THIS AGREEMENT is made by and between the City of Charleston, WV (the City), with offices located at 501 Virginia St. E., Charleston, West Virginia 25301, and Manna Meal Inc., (hereinafter referred to as "Subrecipient") with administrative offices at 1105 Quarrier St., Charleston, WV 25301 (each being at times referred to as "Party" or "Parties").

WITNESSETH:

WHEREAS, on or about March 21, 2021, the President of the United States signed into law the *American Rescue Plan Act of 2021*, Public Law 117-2, (hereinafter referred to as "ARPA") to provide additional relief to address the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy, public health, state and local governments, individuals, and businesses; and

WHEREAS, Section 9901 of ARPA amended Title VI of the Social Security Act to add section 602, which establishes the Coronavirus State Fiscal Recovery Fund, and section 603, which establishes the Coronavirus Local Fiscal Recovery Fund (together, the Fiscal Recovery Funds); and

The Fiscal Recovery Funds are intended to provide support to State, local, and Tribal governments (together, recipients) at 501 Virginia St. E., Charleston, West Virginia 25301 and in their efforts to contain COVID-19 on their communities, residents, and businesses. The Fiscal Recovery Funds build on and expand the support provided to these governments over the last year, including through the Coronavirus Relief Fund (CRF).; and

WHEREAS, the U.S. Department of the Treasury is authorized to distribute $45.57 billion funding from the Fiscal Recovery Funds to Metropolitan Cities utilizing a population based formula; and

WHEREAS, the City of Charleston, WV was allocated $36,801,358 for distribution; and

WHEREAS, the purpose of this Agreement is to provide for the sub-award of a portion of the financial assistance obtained by the City under the Fiscal Recovery Funds to assist Subrecipient with funding such necessary expenses to respond to the continued impact of the COVID-19 public health emergency as are described in this Agreement and the attachments hereto, subject to the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual terms and conditions, promises, covenants and payment hereinafter set forth, the receipt and sufficiency of which is hereby acknowledged, the City and Subrecipient agree as follows:

Section 1: Compliance

A. Subrecipient acknowledges that Fund payments made by the City to the Subrecipient are not considered to be grants but are "other financial assistance" under 2 C.F.R. 200.40. This Agreement requires compliance with certain provisions of Title 2 C.F.R. 200 – Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards ("Uniform Guidance"). Subrecipient agrees to comply with all other applicable Federal, state, and local laws, regulations, and policies governing the funds provided under this Agreement. Subrecipient further agrees to utilize funds available under this Agreement to supplement rather than supplant funds otherwise available.

B. During the performance of this Subrecipient Agreement, the Subrecipient shall comply with all applicable federal laws and regulations, including but not limited to the provisions in this Agreement and the required federal provisions. Violations of law will be referred to the proper authority in the applicable jurisdiction.

C. Contracts awarded by Subrecipient under this Agreement shall comply with all applicable Federal laws, regulations, executive orders, Department of Treasury policies, procedures, and directives. With respect to any conflict between such federal requirements and the terms of the contract and/or the provisions of state law and except as otherwise required under federal law or regulation, the more stringent requirement shall control. The Subrecipient must comply with all applicable Federal law, regulations, executive orders, Department of Treasury policies, procedures, and directives. The Subrecipient shall comply with all federal requirements including, but not limited to, the following:

   - Fund payments are considered to be federal financial assistance subject to the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507).
   - Subrecipients are subject to a single audit or program specific audit pursuant to 2 C.F.R. 200.501(a) when Subrecipient spends $750,000 or more in federal awards during their fiscal year.
   - Fund payments are subject to 2 C.F.R. 200.303 regarding internal controls.
   - Fund payments are subject to 2 C.F.R. 200.330 through 200.332 regarding subrecipient monitoring and management.
   - Fund payments are subject to Subpart F regarding audit requirements.

D. Subcontracts, if any, shall contain a provision making them subject to all of the provisions stipulated in this Agreement, including but not limited to 2 C.F.R. 200.303, 2 C.F.R. 200.330-332, and 2 C.F.R. Part 200 Subpart F.

Section 2: Term

A. This Agreement shall begin upon the date last executed by the Parties (the "Effective Date") and shall remain in effect until March 31, 2027 (the "Expiration Date") unless terminated earlier as defined in Section 6.

B. The Subrecipient shall be eligible to receive funding for eligible and allowable costs (as defined in Section 3) from the period commencing March 3, 2021, through the Expiration Date (the "Covered Period").

Section 3: Funding

A. Subject to the terms and conditions of this Agreement, the City shall pay the Subrecipient, on a cost reimbursement basis, up to a maximum of $1,200,456 to implement the projects and/or activities described in the Scope of Work (SOW). It is understood and agreed that any additional funds necessary in connection with the projects and/or activities described in the SOW above and beyond this amount are the sole responsibility of the Subrecipient. Advance payment of funds to the Subrecipient under this Agreement shall not be permitted unless expressly described in the SOW. Subrecipient shall be reimbursed on a cost reimbursement basis for eligible and allowable costs incurred by Subrecipient in the implementation of the projects and/or activities described in the SOW as such costs are incurred.

B. Eligible and allowable costs are defined as costs that are necessary Eligible Uses under one of the following cost categories:

1. To respond to the COVID-l9 public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-l9 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency;
4. To make necessary investments in water, sewer, or broadband infrastructure;

And

1. Are described in the SOW; and
2. Are otherwise in accordance with the terms and conditions of this Agreement, Title VI of the Social Security Act, and all other applicable laws, rules, regulations, and guidance.

C. Non-allowable uses of Fiscal Recovery Funds include, without limitation, the following:

1. Usage of funds to either directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation or administrative interpretation during the covered period that reduces any tax or delays the imposition of any tax or tax increase;
2. Damages covered by insurance;
3. Usage of funds as a deposit into any pension fund;
4. Expenses that have been or will be reimbursed under any federal program;
5. Debt service cost;
6. Contributions to a "rainy day" fund; and
7. Legal settlements

D. All reimbursement requests shall be submitted to the City at the following address: City of Charleston City Manager's Office, 501 Virginia Street East, Charleston, WV 25301. To be

eligible for reimbursement under this Agreement, the Subrecipient shall submit sufficient documentation to the satisfaction of the City demonstrating that the Subrecipient is legally obligated to pay the costs for which reimbursement is sought. All reimbursement requests must include a certification, signed by an official who is authorized to legally bind the Subrecipient, that reads as follows:

1. "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812)."

E. All requests for reimbursement under this Agreement shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof. All costs must be obligated on or before December 31, 2024. For a cost to have been "obligated," contracting for goods or services must occur during the Covered Period, but payment of funds need not be made during that time. All goods or services must be delivered on or before September 30, 2026, and final payment shall occur within 90 days of delivery.

F. The City of Charleston, WV requires detailed documentation of all costs for which reimbursement is sought under this Agreement ("Supporting Documentation"). Each payment request submitted by the Subrecipient shall be accompanied by sufficient Supporting Documentation (Invoices, Receipts, Bills, Expense Reports, etc.) substantiating all costs incurred and for which reimbursement is sought, to the satisfaction of the City. In the event the City determines the Supporting Documentation submitted by the Subrecipient is insufficient to enable it to evaluate the allowability and eligibility of costs, the Subrecipient shall furnish additional Supporting Documentation to the satisfaction of the City.

G. No more frequently than once every month, the Subrecipient may request reimbursement from the City for costs incurred by Subrecipient under this Agreement for which actual payment has been made. All payment requests shall be submitted using the Payment Request Form made available by the City and shall be accompanied by sufficient Supporting Documentation (collectively the Payment Request Form and any Supporting Documentation shall hereinafter be referred to as the "Payment Request"). Additionally, at the time of each Payment Request, Subrecipient shall submit a "Progress Report" utilizing a form for same made available by the City, which shall describe the nature of the projects and/or activities being funded.

H. Within 15 days after receipt of the Payment Request, the City shall, in its sole discretion, determine if the Payment Request, or any portion thereof, is acceptable and in strict compliance with the terms of this Agreement. If it is determined there are any errors in the Payment Request or if additional Supporting Documentation is required, the City shall notify the Subrecipient within 30 days of receipt of such Payment Request. The Subrecipient shall submit a revised Payment Request within 15 days of receipt of notice from the City. The City reserves the right to delay or deny any Payment Request containing errors or lacking sufficient Supporting Documentation until such deficiencies are corrected to the satisfaction of the City.

I. Upon determination by the City that the Payment Request is sufficient, the City shall initiate the reimbursement process in accordance with applicable policies and procedures.

Section 4: Accounting; Duplication of Benefits

A. Subrecipient’s accounting and financial management system shall be sufficient to permit the preparation of reports required in connection with this Agreement and the tracing of funds to a level of expenditures adequate to establish that such funds have been used pursuant to the terms of this Agreement. All payments to Subrecipient contemplated under this Agreement may be contingent upon certification of the Subrecipient's financial management system in accordance with this requirement. Subrecipient must ensure that all sub-subrecipients comply with the provisions of this paragraph.

B. Subrecipient hereby certifies and affirms that the projects and/or activities to be funded under this Agreement shall not result in a prohibited duplication of the benefits obtained by Subrecipient, any sub-sub recipient (as defined in 2 C.F.R. §§ 200.92-93), or any individual or entity that is a beneficiary of such projects and/or activities from other American Rescue Plan Act programs, other local, state, or federal funding sources (e.g. the Stafford Disaster Relief and Emergency Assistance Act, etc.), private insurance, or other private organizations. It is Subrecipient’s responsibility and obligation to implement processes and procedures to select and subsequently monitor all sub-subrecipients, individuals, and entities receiving funds under this Agreement to ensure compliance with this paragraph. All agreements entered into between Subrecipient and any sub-subrecipient, individual, or entity providing for the subaward or payment of funds under this Agreement shall contain provisions permitting the Subrecipient to recapture funds provided under this Agreement in the event an impermissible duplication of benefit is discovered. Subrecipient acknowledges and agrees that it has an affirmative obligation to promptly identify and report any duplication of benefits to the City. In the event that the Subrecipient recovers costs incurred under this Agreement and reimbursed by the City from another source, the Subrecipient shall reimburse the City for all recovered funds originally provided under this Agreement. Interest on any refund shall be calculated based on the prevailing rate used by the State Board of Administration. Interest shall be calculated from the date(s) the payment(s) are recovered by the Subrecipient to the date repayment is made to the City by the Subrecipient.

Section 5: Reporting Requirements

A. Performance Reports. Reports are due to the City no later than five (5) days after the end of each period listed below:
- June 30, 2022, due July 5, 2022
- September 30, 2022, due October 5, 2022
- December 31, 2022, due January 5, 2023
- March 31, 2023, due April 5, 2023
- June 30, 2023, due July 5, 2023
- September 30, 2023, due October 5, 2023
- December 31, 2023, due January 5, 2024
- March 31, 2024, due April 5, 2024
- June 30, 2024, due July 5, 2024
- September 30, 2024, due October 5, 2024
- December 31, 2024, due January 5, 2025
- March 31, 2025, due April 5, 2025
- June 30, 2025, due July 5, 2025

- September 30, 2025, due October 5, 2025
- December 31, 2025, due January 5, 2026
- March 31, 2026, due April 5, 2026
- June 30, 2026, due July 5, 2026
- September 30, 2026, due October 5, 2026
- December 31, 2026, due January 5, 2027

The report shall appear on subrecipient letterhead and outline progress of items to date. The report should also contain a schedule of total subaward; list request(s) for reimbursements submitted and remaining award. The report should list each cash receipt from the City with date received and receipt number.

B. Final Report. Within twenty (20) days following the final cash payment to Subrecipient under this Agreement, Subrecipient shall submit a "Final Project Report," in which the Subrecipient shall describe the status of the Subrecipient's implementation of all projects and/or activities undertaken under this Agreement. The Final Project Report shall further include an accounting of all costs and expenses incurred by Subrecipient.

Section 6: Termination

A. Termination for Cause. the City may terminate this Agreement for cause at any time if any covenant, warranty, or representation made by Subrecipient in this Agreement, the SOW, or in any application materials for funding submitted to the City in connection with this Agreement shall at any time be false or misleading in any respect, or in the event of the failure of the Subrecipient to satisfactorily perform any task, deliverable, or activity under this Agreement or otherwise comply with the terms and conditions of this Agreement. Prior to termination, the City shall provide fifteen (15) days written notice of its intent to terminate and shall provide the Subrecipient an opportunity to consult with the City regarding the reason(s) for termination.

B. Termination for Convenience. This Agreement may be terminated for convenience by either Party upon providing the non-terminating Party with ten (10) days written notice.

C. Effect of Termination. Costs incurred by the Subrecipient after termination of this Agreement shall not be reimbursable unless expressly authorized by the City prior to the effective date of termination.

Section 7: Audits

A. In the event that the Subrecipient expends $750,000.00 or more in Federal awards in its fiscal year, the Subrecipient must have a single or program-specific audit conducted within nine (9) months of the end of the Subrecipient's audit period, in accordance with the provisions of 2 C.F.R. Part 200. In determining the Federal awards expended in its fiscal year, the Subrecipient shall consider all sources of Federal awards, including Federal financial assistance received from the City under this Agreement. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by 2 C.F.R. Part 200.

B. If the Subrecipient expends less than $750,000.00 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 C.F.R. Part 200, as revised, is not required for that year, except as noted in 2 C.F.R. §200.503. In the event that the Subrecipient expends less than $750,000.00 in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 C.F.R. Part 200, as revised, the cost of the audit must be paid

from non-Federal resources. In accordance with 2 C.F.R. § 200.501(d), records must be available for review or audit by appropriate officials the City of Charleston, WV, USDOT, and the U.S. Government Accountability Office (GAO).

C. Upon completion of the audit required in this Section, Subrecipient shall promptly transmit a copy of the audit report to the City.

D. In addition to reviews of audits conducted in accordance with 2 C.F.R. Part 200, monitoring procedures under this Agreement may include, but not be limited to, on-site visits by the City; limited-scope audits as defined by 2 C.F.R. Part 200; submittal and review of financial management statements; and/or other procedures. By entering into this Agreement, the Subrecipient agrees to comply and cooperate with any reasonable monitoring procedures/processes deemed appropriate by the City. In the event the City determines that a limited-scope audit of the Subrecipient is appropriate, the Subrecipient agrees to comply with any additional instructions provided by the City to the Subrecipient regarding such audit. The Subrecipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the City.

Section 8: Subcontract; Subawards

A. Subcontract. In procuring goods and services under this Agreement, the Subrecipient shall use its own documented procurement procedures, provided that such procurements conform to applicable state and federal law.

The Subrecipient may subcontract work under this Agreement as necessary without the prior written consent of the City, subject to the any conditions or limitations imposed by applicable state and federal law. Regardless of any subcontract, the Subrecipient is ultimately responsible for all projects, programs, activities, and services undertaken by subcontractors under this Agreement. The Subrecipient agrees to be responsible for the fulfillment of all work elements included in any subcontract and agrees to be responsible for the payment of all monies due under any subcontract. It is understood and agreed by the Subrecipient that the City shall not be liable to any subcontractor for any expenses or liabilities incurred under the subcontract and that the Subrecipient shall be solely liable to the subcontractor for all expenses and liabilities incurred under the subcontract.

In selecting and monitoring subcontractors, the Subrecipient shall comply with 2 C.F.R. §§ 200.330-332. The Subrecipient shall monitor all subcontracted services on a regular basis to assure contract compliance. Results of monitoring efforts shall be summarized in written reports maintained by the Subrecipient and supported with documented evidence of follow-up actions taken to correct areas of noncompliance, where applicable.

For all procurements of $250,000 or above, advice should be sought from the City of Charleston Finance Department, who must be notified of the intention to carry out the procurement at the earliest possible opportunity, and in any case prior to advertising or issuing a Request for Proposals.

B. Sub-Awards. The Subrecipient may enter into subaward agreements to provide for the distribution of funds under this Agreement to eligible sub-subrecipients (as defined in 2 C.F.R. §§ 200.92-93) without the prior written consent of the City. Regardless of any subaward, the Subrecipient is ultimately responsible for all projects, programs, services, and activities undertaken by sub-subrecipients under this Agreement. All such sub-subrecipients shall be subject to the same performance, financial, and reporting requirements as the Subrecipient. In selecting, monitoring, and contracting with sub-subrecipients, the Subrecipient shall comply with 2 C.F.R. §§200.330-332. The Subrecipient shall monitor all sub-subrecipients on a regular basis to ensure compliance with this Agreement and all applicable laws, rules, and regulations. Results of monitoring efforts shall be summarized in written reports maintained by the Subrecipient and supported with documented evidence of follow-up actions taken to correct areas of noncompliance, where applicable. Such summaries and documents shall be submitted to the City upon request.

Subrecipient agrees and acknowledges that payments made under this Agreement are from federal funds and contingent upon prior approval as to the allowability and eligibility of the costs for which payment is requested by both parties.

Section 9: Closeout

A. The City will close out this Agreement when it determines that all activities and all applicable administrative actions have been completed. Unless an extension is approved by the City, within twenty (20) calendar days after the Expiration Date, the Subrecipient must submit any outstanding reports, including the Final Project Report, as well as any required reporting on sub-awards, and must refund to the City any balances of unobligated cash that the City paid in advance or paid and that is not authorized to be retained by the Subrecipient entity for use in other projects. Within thirty (30) calendar days after receipt of all outstanding reports, the City will make upward or downward adjustments to the allowable costs, and then make prompt payments to Subrecipient for remaining allowable reimbursable costs. The closeout of this Agreement does not affect any of the following:

   a. The right of the City to disallow costs and recover funds on the basis of a later audit or other review;
   b. The obligation of the Subrecipient to return any funds due as a result of later refunds, corrections, or other transactions; or
   c. The Subrecipient’s obligations regarding audits, property management and disposition (if applicable), and records retention.

B. Unless an extension is approved by the City, the Subrecipient must liquidate all obligations incurred under this agreement within ninety (90) calendar days after the Expiration Date.

On behalf of the Subrecipient, I understand and agree to the foregoing terms and conditions of the award of a portion of the financial assistance obligated by the City under the American Rescue Plan Act, and hereby certify my authority to execute this agreement on Subrecipient's behalf.

______________________________	______________________________
Name	Title
______________________________	______________________________
Date	Phone Number

____
Signature

Exhibit A – Scope of Work

With the funding received from the city, Manna Meal Inc. will continue and expand its serving of nutritious meals to those in need. The organization will expand into operations of a mobile food truck in order to deliver food directly to the most underserved parts of the city in addition to serving two meals daily, 365 days a year, with no qualifiers or exclusions for beneficiaries. In addition to providing meals on-site, Manna Meal will continue to operate a food pantry from its main location, to be open seven days a week.

The subrecipient projects that it will require a period of four years to fully continue and expand the programs and successfully serving its beneficiaries.

The objectives to be tracked through performance reports include:

- Serving of meals to at-risk populations through mobile food truck (# of meals served)
- Serving of meals to at-risk populations at its main site (# of meals served)
- Serving of meals to at-risk populations through pantry bags (# of meals served)
- Serving of meals to at-risk populations through mobile food pantry (# of meals served)
- Hosting and facilitation volunteer workers (# of hours worked)
- Acquire food truck
- Hire and train necessary staff (# of new staff)

Exhibit B – Project Budget

Item	Amount
Food Items (48 Months)	$470,000
Food Truck	$231,486
Food Truck Delivery	$5,500
Food Truck Insurance	$16,000
Food Truck Fuel	$20,800
Marketing	$20,000
Disposable Containers/Cutlery	$24,000
Small Ware	$4,000
Staffing	$407,800
Tables and Chairs	$870
Total Program Cost	$1,200,456

Risk Assessment Tool	
Grantee Name:	Manna Meal
Grant Program Name:	Home Meal Delivery
Grant #:	
Grant Amount:	$1,200,456
Grant Period:	April 8, 2022 - December 31, 2026
Monitor Period:	April 8, 2022 - December 31, 2022
Date of Review:	8-Apr-22
Date of Last Review:	8-Apr-22

#	Question	Points	Assessment -- Yes; No; N/A *(select from drop down)*	Score (1=yes)	Comments
1	Has the applicant managed federally funded grant programming in the last 24 months?	1	Yes	1	
2	Was the applicant subject to a financial statement audit in the last 24 months, and had no findings? If any findings, list the number and details.	1	Yes	1	
3	Was the applicant free of any audit findings received within the past 5 years? If findings were made, how many, and nature of finding(s).	1	Yes	1	
4	Does the applicant have the capacity to manage and implement federal regulations including 2 CFR 200 and other specific federal regulations pertaining to items such as (segregation of duties, cash handling, contracting procedures, and personnel and travel policies). (2 CFR 200.303 - Internal Controls)	1	Yes	1	
5	Have key staff been instrumental in the funds process or generally remained stable in the past year?	1	Yes	1	
6	Has the applicant's financial or grant management system (technology or other) remained unchanged in the last 12 months? If changes were made, please explain in the comments section.	1	Yes	1	
7	Does the applicant's accounting system segregate expenditures by funding source? (Per 2 CFR 200.302, system must be sufficient to permit the preparation of reports and tracing of funds.)	1	Yes	1	
8	Has SAM.gov been checked to determine that the applicant is not debarred, suspended, or does not show delinquent federal debt in Sam.gov? (2 CFR 200.214)	1	Yes	1	
9	Does the applicant have documented procurement policies in alignment with the procurement regulations of 2 CFR Part 200?	1	Yes	1	Yes, per questionnaire feedback
10	Does the applicant maintain central file locations for all grants, loans or other types of financial assistance?	1	Yes	1	
11	Does the applicant have a Conflict-of-Interest Policy in place and is it documented?	1	Yes	1	
12	Does (or did) the applicant require, collect and document any expenditure/financial reports from subrecipients (from other current or past), and if so how frequently?	1	N/A	0	No subrecipients
13	Has the applicant been consistent/timely with prior program reporting requirements?	1	N/A	0	
14	Have the applicant's financial reports for any previous programming been adequate, accurate and on time?	1	N/A	0	

Available Total 14 **Total Risk Score** **11**

LEGEND

High Risk	*Less than*	*4*
Medium High	*Between*	*4-7*
Medium Low	*Between*	*8-11*
Low Risk	*Greater than*	*11*

Notes	This organization is experienced in managing federal grants and large amounts of funds. The majority of the funds will be used on a few purchases. Unsure of procurement and cost allowability policies adherence to Uniform Guidance.
Concerns	The organization has not previously received a Single Audit. As they are receiving more than $750,000, this will be required.
Recommendations	Recipient's internal control policies should be reviewed to ensure compliance with Uniform Guidance. Recipient should provide invoices and receipts along with monthly reimbursement request. All procurements for services or construction over $250,000 should be coordinated with City personnel.

Resolution No. 630-22

Introduced in Council: Adopted by Council:

April 18, 2022 _______

Introduced by: Referred to:

Joseph Jenkins Finance

Resolution No. 630-22 - Authorizing the Mayor or City Manager to grant American Rescue Plan Act (“ARPA”) funds to WV Food and Farm Coalition in the total amount of $989,676 and to execute appropriate agreements establishing the terms and conditions imposed upon the recipient, including ongoing duties for reporting on expenditure and programmatic activities and binding covenants to spend funds in accordance with the purposes for which such funds were granted.

Be it Resolved by the Council of the City of Charleston, West Virginia:

That the Mayor or City Manager is authorized to grant American Rescue Plan Act (“ARPA”) funds to WV Food and Farm Coalition in the total amount of $989,676 and to execute appropriate agreements establishing the terms and conditions imposed upon the recipient, including ongoing duties for reporting on expenditure and programmatic activities and binding covenants to spend funds in accordance with the purposes for which such funds were granted. The grant is approved in full or in part based upon information submitted to the City in the grant recipient’s City of Charleston ARPA grant application, attached hereto as Exhibit A. The City Manager is directed to withhold grant funding to the grant recipient should the City Manager determine that the grant recipient has failed to adhere to the obligations established in the agreement or fails to adhere to applicable local, state, or federal law.

American Rescue Plan Act (ARPA) Funding Application

Print

Submitted by:

Status: Open

Assigned To: Jonathan Storage

Priority: Normal

Due Date: Open

Attachments

- Additional Documentation _WVFFC.pdf - 2021-12-15 05:16:17 pm

American Rescue Plan Act (ARPA)
Funding Application
Non-Profit, Community Groups, Neighborhood Associations, and Businesses
APPLICATION DEADLINE: December 15th 2021

Application must be completed in full to be considered. Applications may be submitted online using this fillable form. But forms and attachments may also be submitted by email to ARPA@cityofcharleston.org or by U.S. Mail to City Manager's Office, 501 Virginia Street East Charleston, WV 25301.

All requests for funding **must be directly related to COVID-19 mitigation or recovery efforts** and must fall within the parameters of at least one of the goals set by the treasury department along with other requirements listed within this application.

GENERAL INFORMATION

* **Name of Project/Program:**

Community Refresh: Supporting Healthy Food Access in the West Side and Beyond

* **Organization Name:**

West Virginia Food and Farm Coalition, Inc.

* **Address:**

3820 McCokle Ave SE

* **Primary Contact Person:**

Spencer Moss

Title:

Executive Director

*** Phone:**

816-248-6501

*** Email:**

smoss@wvfoodandfarm.org

Federal Tax ID:

46-2706460

If applicable: DUNS Number:

079830788

To obtain a DUNS number please visit https://fedgov.dnb.com/webform After obtaining, please register your organization with the System for Award Management at https://sam.gov/SAM/

List the organization's owner(s), Board of Directors, senior staff members, and other key members:

Board of Directors: Dr. Joseph Aloi, President Matt Welsch, Vice President Samuel White, Esq, Secretary Dr. Karen Kunz, Treasurer Lacy Davidson Ferguson Julie Schaer Sean O'leary Melia Thompson Lisa Dumars Alecia Allen Key Staff: Spencer Moss, Executive Director Bethany Lewis, Operations Director Iris Sidikman, SNAP Stretch Coordinator

Describe any partner organizations, their roles, and your relationship with them:

- Keep Your Faith Corporation (KYFC) - Keep Your Faith Corporation, Inc. (KYFC) began as a literacy-focused volunteer group meeting the needs of local children and adults struggling with the ability to read and write. KYFC has grown to host community and partner events to connect families. They also provide mental health support, recovery coaching, and workforce development. KYFC operates West Side Grown, a project that is striving to eliminate food insecurity by increasing access to fresh fruits and vegetables while promoting agricultural and nutrition literacy and economic growth. The West Side Grown (WSG) project is a collaboration of several local farmers in the Kanawha Valley, several community stakeholders, and Keep Your Faith Corporation Inc. in order to bring fresh, healthy, and locally harvested food to students and families in order to reduce food insecurity while promoting entrepreneurship and economic growth. The "West Side Grown" (WSG) program, relies on a token system to promote entrepreneurship and a sense of economy within the community while improving access to fresh fruits and vegetables as well as nutritional and agricultural literacy through indoor/outdoor education activities, workshops, and farmer's markets During the COVID-19 crisis, KYFC provided partner feeding sites with locally harvest fresh fruits and vegetables to continue to promote food security for marginalized communities, even working with the West Virginia Food and Farm Coalition to provide funding for more feeding opportunities. A partnering organization that works with youth and residents in the West Side of Charleston, WV in community gardening and creating opportunities for healthy food access for youth and seniors. KYFC will be the implementer and operator of the community-owned West Side grocery store and offer SNAP Stretch on site. - Thankful Valley Farms - SNAP Stretch participating site offering the SNAP Stretch program at senior living facilities via mobile markets during the growing season. - Charleston Capitol Market - SNAP Stretch participating site located in Charleston, WV, offering the SNAP Stretch program seven days a week, seven months a year. - West Virginia University Family Nutrition Program (WVUFNP) - This long-time WV Food and Farm Coalition partner provides resources to low-income communities as well as education and human resources. WVUFNP will help provide education and outreach within Charleston's West Side surrounding the grocery store. Additionally, WVUFNP assists the Coalition in the SNAP Stretch program evaluation annually.

BUDGETARY OVERVIEW - Must match Budget Worksheet

* Funds Requested	* Total Program/Project Cost	Annual Organization Budget
989675.92	1499215.64	1288753.91

Request Summary

1. Provide a narrative overview/summary of the request.

<u>Topics that may be included but not limited to:</u>

   a. Purpose and anticipated outcomes
   b. Individuals, entities, or communities served
   c. How the pandemic has necessitated this request
   d. Amount of any estimates and bids received to date
   e. Timeline for project completion

The purpose of this proposal is to invest in two projects that create healthy food access and greater food security in Charleston, WV. First, this proposal aims to procure additional funding for the SNAP Stretch program. SNAP Stretch began in 2018 and has increased its operations significantly in the wake of the COVID-19 pandemic. SNAP Stretch doubles and triples EBT/SNAP (Electronic Benefits Transfer/Supplemental Nutrition Assistance Program) dollars, formally "food stamps", at farmers' markets, on-farm stands, CSA, mobile markets, and a growing number of local retailers. Currently, the program is funded through USDA and private foundation grants, however, there is not enough funding to support all of the firms at the current rate of expenditure. Therefore, this proposal is requesting $630,910 over the next three (2022, 2023, 2024) growing seasons to support the matching funds for the SNAP Stretch program for firms in the City of Charleston. It is anticipated that in addition to $630,910 in SNAP Stretch "incentive" dollars being expended, approximately $600,000 in EBT/SNAP dollars will be captured in the local food economy, and 7500 households will utilize the program. Secondly, this proposal aims to install a community-owned and operated grocery store in partnership with Keep Your Faith Corporation (KYFC) on Charleston's West Side. This grocery store will create an access point for fresh groceries for nearly 14,000 residents, 40% of which are EBT/SNAP recipients, and 43% are considered low-income. This grocery will particularly benefit the 1324 households, or 2834 residents, that do not have access to vehicles, which will provide closer access than the Kroger that is located on the eastern edge of the West Side Community. This grocery store will not only provide food access points, as it will also implement the SNAP Stretch program, but it will also be a place where residents can receive nutrition education, courtesy of a partnership with West Virginia University Family Nutrition Program (WVU FNP). This grocery will employ youth to work in the store and learn entrepreneurship. The grocery store will utilize KYFC's community gardens to stock produce, while also purchasing a significant amount of produce, meat, and value-added items from local farmers. The store will also carry staple food items. It is anticipated that with assistance from the West Virginia Food and Farm Coalition's Rural Grocer Network, the store will be established and operational within one year of receiving funding.

Attach any additional information such as bids, concepts, designs, letters of support, etc. If submitting electronically the documents must be in PDF, Excel, or Word format and total file size must not exceed 10 megabytes.

Program/Project Details

*** 1. The funding will be used to:**

- ○ **Start a new program/project**
- ○ **Maintain an existing program/project**
- ◉ **Expand an existing program/project**

*** 2. If funded, will the program/project be completed within FY 2022?**

○ **Yes** ◉ **No**

If no, when is expected completion year?

Project Operated 2022-2024

3. Which eligible ARPA Expenditure Category does this program/project represent (See https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf for further details)? Please check all that apply:

*

- ☑ **Public Health**
- ☑ **Negative Economic Impacts**
- ☑ **Services to Disproportionately Impacted Communities**
- ☐ **Premium Pay**
- ☐ **Infrastructure**
- ☐ **Other**

4. Briefly describe the program/project funds are being requested for:

This proposal, "Community Refresh: Supporting Healthy Food Access in the West Side and Beyond," brings together several organizations and two overlapping projects all aimed at reducing food insecurity in low-income communities within Charleston, WV. The SNAP Stretch program began as a United States Department of Agriculture (USDA)/National Institute of Food and Agriculture (NIFA) Food Insecurity Nutrition Incentive award in late 2018 and has grown in size and participation each year since. Currently, the program has 40 participating firms comprising 21 farmers' markets, three Community Supported Agriculture programs (CSAs), six mobile markets, and ten brick-and-mortar retailers that emphasize local product sourcing. Under a 2020 USDA/NIFA GusNIP and 2021 GusCRR award, SNAP Stretch matches EBT/SNAP purchases for qualifying fruits and vegetables at the aforementioned participating firms. Adults receive a 1:1 match in incentives, while senior citizens, to incentivize more mobile markets that reach senior citizen populations, receive a 1:2 match. Finally, families with children receive a 1:2 match, with the second portion of the match given to children in "kids coupons" that can only be spent by children. This allows children the autonomy to choose their healthy foods. In a real market scenario, if an adult attends a participating market and chooses to spend $20 in EBT/SNAP, they will receive $20 in EBT/SNAP script and an additional $20 in SNAP Stretch script that can be spent on fruits and vegetables. If a family with children or a senior citizen comes to the market to spend $20 EBT/SNAP they will receive $20 in EBT/SNAP script and an additional $40 in SNAP Stretch script. In the unprecedented and unexpected wake of the COVID-19 pandemic, the West Virginia Food and Farm Coalition experienced a 442% increase in the use of the SNAP Stretch program during the 2020 season, reaching 8,426 families. In 2021, the program experienced a 66% increase, expending $474,217 incentive dollars and capturing an additional $463,981 in federal food assistance dollars within the local food economy while serving 22,597 families. Capitol Market, located in the heart of downtown Charleston, is one of the program's largest partners reaching 1,961 families, expending $66,286 in SNAP Stretch, and capturing an additional $38,204 in EBT/SNAP dollars within the local food economy. This proposal is requesting additional funding for the SNAP Stretch program to specifically support the purchase of fruits and vegetables at Charleston-based partnering firms, such as Capitol Market, Thankful Valley Farms, and any additional firms that join the program. Additionally, the West Virginia Food and Farm Coalition in partnership with Keep Your Faith Corporation is requesting American Rescue Plan Act funding to seed a culturally appropriate, community-based, community-operated grocery store on Charleston's West Side. In 2019-2020, the Coalition received a USDA Healthy Food Financing Initiative (HFFI) grant to help establish two brick-and-mortar grocery stores (in Princeton and Wheeling, WV) and five corner kiosks in existing businesses along Route 219 in Pocahontas County, West Virginia. This funding allowed the Coalition to 1) develop a grocery store tool kit, 2) provide technical assistance to participating nascent grocers, and 3) provide access to necessary supplies and equipment to open the groceries. As a result of this project, the Coalition has developed the WV Rural Grocer Network. Within this network, the Coalition has provided technical assistance and access to capital for six grocers across the state. At the two-year benchmark, $215,400 worth of federal investment produced an average annual sales of $609,749 (a 24% increase from 2020) at the two brick-and-mortar stores and an average of $13,642 in sales at the corner kiosks in Pocahontas County. These businesses staff 16 full-time jobs and 19 part-time positions. Brick-and-mortar grocers and corner kiosks boast 14%-30% of their total sales as SNAP EBT sales. Many West Virginia communities resemble Baldwin, Florida, a small community of 1,600 residents, many of which are senior citizens, and where the median household income is well below the state and national average. It's in this rural conservative community that, after losing their grocery store in 2018, the mayor and city council devised a plan to create a community-owned grocery store. This store grosses well over $1.2 million in sales and shelves local agricultural products from area farmers. Similarly, in 2013 a community-owned grocery store in St. Paul, Kansas, population 629, was opened and continues to be a model for communities. What can be learned from these two examples is that small groceries in communities where populations do not support big-box grocery stores profit thresholds should be viewed as, not just a business or as economic development, rather as a community good, such as water and sanitation, as they provide a valuable service to communities and especially communities that have high populations of seniors or low-income residents that may not be able to travel distances to shop. The West Side community-owned grocery store will incorporate locally grown produce and other value-added items in addition to stocking staples. It will be centrally located where it can be easily accessed by community members and act as a hub where the community can learn healthy eating and cooking habits from our partners at West Virginia University Family Nutrition Program. This grocer will also implement SNAP Stretch to allow the community's low-income residents to stretch their family food budget and purchase fresh fruits and vegetables. More than just a healthy food access point, this small grocer is an incredible opportunity for youth entrepreneurship. Following in a similar model to Wardensville Garden Market, in Wardensville, WV, this grocer will employ youth from within the community to help grow food, stock, manage, and conduct community engagement about the grocer. This project model off on the Producer Peddlers, which was a youth-led enterprise in Huntington and Charleston, where youth grew produce and sold it from bicycles.

5. Describe the need for this program/project:

Locally owned and operated grocery stores have long been a cornerstone of communities for decades. Local grocers provide essential services to their neighbors, including access to fresh food and household products, and serve as a market for farmers. Unfortunately, big-box grocery stores have made it impossible for local grocers to survive in their communities. As West Virginia's population wanes and population density decreases, communities can no longer meet the big-box grocery's profit threshold which leads to a growing flight of big-box grocery stores. As a result, many West Virginia communities are being defined as food deserts. Near Five Corners on Charleston's West Side community the Save-A-lot grocery has closed and so has the local dollar store, leaving just a Kroger for the neighborhood's youth and senior citizens to purchase their food items. This community is looking for an investment in healthy food access as well as youth entrepreneurship. Keep Your Faith Corporation sees an amazing opportunity to invest in food access, local agriculture, and youth entrepreneurship by establishing a small grocer in this neighborhood. KYFC already has a small shed that functions as their office on a lot at 307 Delaware. That same lot functions as an urban farm where community members help grow fresh produce. KYFC is currently engaging the West Side community in a series of community meetings to determine the best location for a community-owned grocery that can serve this, historically underserved community. West Virginia ranks 47th out of 50 in food insecurity with 15% of West Virginia residents experiencing food insecurity before the pandemic. Adding to the complexity of income issues, during the pandemic, supply chains have been disrupted in record ways. According to the USDA, food prices have risen faster than in the previous 10 years, with food prices rising 6.2% between the fall of 2020 and the fall of 2021. Between September and October of 2021, food costs rose 1%. It is imperative to strengthen a network of both farmers and retailers and grow the number of grocery stores that can offer healthy food options to all West Virginians regardless of where they geography or their level of income. Programs like SNAP Stretch financially support healthy food choices while also supporting economic development for West Virginia Farmers.

6. List other Charleston organizations in Charleston that address this need:

At this time, there are no other organizations in the Charleston area that are administering a program that is similar to SNAP Stretch. Additionally, the Coalition and KYFC are aware that there is a Kroger grocery store located in Charleston's West Side. However, many West Side residents lack transportation, and therefore a grocer that is located closer to senior living facilities and deeper into the heart of the community would be of greater benefit. Moreover, a grocery store that is owned and operated by members of the community would provide culturally appropriate and educational opportunities that big-box stores, like Kroger, do not offer.

7. Describe the level of collaboration with other organizations on this program/project:

There are four main partners on this application: Keep Your Faith Corporation is deeply committed to and rooting inside of Charleston's West Side. They will be the entity implementing and operating the grocery store. KYFC will continue to work with youth to grow vegetables in the community garden to supply the store and also work with area farmers to ensure adequate stock and supply of a diversity of grocery items. KYFC will use its community connections to engage customers to strategically stock their shelves with food items that the community desires and wants to consume. West Virginia University Family Nutrition Program will provide support and education to both SNAP Stretch firms as well as the community-owned grocery. They will conduct cooking demos, develop healthy recipes, and conduct outreach about both programs. Additionally, they serve as an evaluator on the SNAP Stretch program. Capitol Market (Charleston) and Thankful Valley Farms are SNAP Stretch participating markets. These markets will continue to operate the SNAP Stretch program and increase their capacity to offer fruits and vegetables to EBT/SNAP recipient families. The West Virginia Food and Farm Coalition will administer the grant and provide staffing support and technical assistance to SNAP Stretch firms and KYFC as they develop their grocery.

8. How will duplication of services be prevented?

There is no concern about duplication of services. For SNAP certified retailers to provide any incentives, such as SNAP Stretch, they have to apply for and be approved for a waiver by the USDA Food Nutrition Services. All SNAP Stretch participating firms are under a waiver for this program. It would be unlikely that another program would acquire such a waiver. Additionally, there is no known other entity wishing to install a grocery store on Charleston's West Side.

Program Requirements and Objectives

1. Identify the target recipients of proposed services. Specify the number of City residents the program will serve during the fiscal year and explain the basis upon which this number is calculated.

The SNAP Stretch program benefits low-income residents who utilize the EBT/SNAP program. This equates to approximately 15.6% of Charleston area residents. The West Side community grocery store portion of the project targets census tracts 54039000500, 54039000800, 54039000600, 54039000700, and 5403900030. According to 2019 USDA/Economic Research Service (ERS) data, this community encompasses 13,989 residents across 6,543 households. To break it down further- 2,846 households or 6,460 residents are SNAP recipients, 43% of residents are considered low-income and 22.7% of residents live below the poverty line. Additionally, 16.4% of residents are senior citizens and 21% are children. 1,324 households in these census tracts do have access to a vehicle, which equates to approximately 2,834 residents or 20% of the population.

2. List any eligibility requirements the program has with respect to age, gender, income, or residence.

There are two projects within this application. This application requests funding to increase the available incentives for the SNAP Stretch program and is looking to support the installation of a community-owned grocery store on Charleston's West Side. The SNAP Stretch program does require users to be recipients of EBT/SNAP, formerly known as "food stamps". The recipient's demographics will determine their benefit eligibility. For example, a single adult will receive a 1:1 match, a household with children or seniors will receive a 1:2 match, and grandfamilies receive a 1:3 match. There are no eligibility requirements for customers shopping at the community-owned grocery store.

3. If this is a continuing activity, describe a measurable outcome of the previous year's work regardless of funding source.

SNAP Stretch is completing its 4th year of operation. Measurable outcomes include: Increased SNAP Stretch implementation at brick-and-mortar stores from six to ten sites from 2020-2021. Increased household participation from 8,426 households to 22,597 between 2020 and 2021. Increased the federal food assistance dollars captured in the West Virginia local food economy by 51% to $463,981 between 2020 and 2021. Increased the SNAP Stretch incentive dollars expended by EBT/SNAP recipients for the purchase of fruits and vegetables by 66% to $474,217.

4. If this is a new program describe two anticipated measurable outcomes for the proposed program.

Two measurable outcomes for implementation of a community-owned West Side grocery store, which is a new program, includes: Completing all construction/rehabilitation, purchasing, stocking, and training to open a new grocery store in one year. To gross sales of $125,000 the grocery store in one year.

Budget

*** 1. Has the organization received funding from the City of Charleston in the past for a similar program/project?**

○ Yes ◉ No

*** 2. Has the organization requested funding from other Federal, State, or Local government entities for any program/project support related to COVID-19?**

◉ Yes ○ No

3. If yes, explain from which entities and the amounts requested for each program/project.

US Department of Agriculture/National Institute of Food & Agriculture Gus Schumacher Nutrition Incentive Program COVID Relief & Response funds: $650,000.00 for the SNAP Stretch program. WV CARES Act Funding: $100,000.00 for the SNAP Stretch Program. West Virginia Community Development Block Grant (CDBG-CV). These funds were authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act): $200,000.00 for the SNAP Stretch program

4. List any other Federal, State, Local, or private funding or grant awards received in the last three years and the amount and status of each award.

Appalachian Regional Commission: $1,020,000.00, to conclude 12/31/2022 US Department of Agriculture/National Institute of Food & Agriculture Gus Schumacher Nutrition Incentive Program: $500,000.00, to conclude 8/31/2024 US Department of Agriculture/National Institute of Food & Agriculture Gus Schumacher Nutrition Incentive Program COVID Relief & Response: $650,000.00, to conclude 7/31/2025 Babcock Foundation: $225,000.00, to conclude 12/31/2022 Education Foundation of America: $70,000.00, completed Education Foundation of America: $40,000.00, to conclude 12/31/2022 Education Foundation of America Emergency COVID funds: $15,000.00, completed Farm Aid: $6,500.00, completed The Greater Kanawha Valley Foundation: $30,000.00, completed The Greater Kanawha Valley Foundation: $27,000, completed West Virginia University Extension Family Nutrition Program: $99,000.00, completed West Virginia University Extension Family Nutrition Program: $111,000.00, completed West Virginia University Extension Family Nutrition Program: $99,000.00, to conclude 9/30/2022 National Coal Heritage Association: $16,960.80, completed National Coal Heritage Association: $17,000.00, to conclude April 30, 2022 Healthy Food Financing Initiative: $215,400.00, completed Just Transition Fund: $25,000.00, completed Northeast Sustainable Agriculture Research & Education: $29,067.00, completed Claude Worthington Benedum Foundation: $75,000.00, completed The Greater Kanawha Valley Foundation: $80,000.00, completed The Nutrition Incentive Hub: $10,000.00, completed WV CARES Act Funding: $100,000.00, completed Appalachian Funders Network: $33,000.00, to conclude 12/31/2022 The Pallottine Foundation of Huntington: $77,000, completed The Pallottine Foundation of Buchannon: $8,500, to conclude 12/1/2022 Parkersburg Area Foundation: $15,000, completed

5. Briefly summarize project revenues and expenses related to this request. This should coincide with the budget worksheet.

Revenue Source Projections Project Revenue Requested from the City: $989,672.92 Project Revenue Received from Government Grants/Other Sources: $509,542.72 TOTAL REVENUE: $1,499,215.64 Expense Projections $164,150 Salaries/Wages - Requested from City - SNAP Stretch Program manager - Responsible for collecting data, verifying expenses, fiscal management, and providing technical assistance to participating firms. --221 hr./yr. or .15 FTE at a base salary of $47,000 -Executive Director/Market Manager, Dural Miller - Responsible for all aspects of project development, implementation, staff supervision, purchase, urban farm manager, and mentorship of youth. --1 FTE at a base salary of $50,000. Investment in position is stair-stepped down over four years as the market becomes more sustainable. $67,500 Salaries/Wages - Other Sources -SNAP Stretch Program Manager - Responsible for providing technical assistance to potential firms to acquire FNS numbers and equipment, as well as project implementation and troubleshooting. --780 hr./yr. or a .5 FTE at a base salary of $47,000. $63,223 Benefits and Matchings - Requested from City -SNAP Stretch Program Manager -- 221 hr./yr. or .15 FTE at a base salary of $47,000 and a 38% fringe rate -Executive Director/Market Manager, Dural Miller --1 FTE at a base salary of $50,000 and a 38% fringe rate. Investment in position is stair-stepped down over four years as the market becomes more sustainable. $25,650 Benefits and Matchings - Other Sources -SNAP Stretch Coordinator --780 hr./yr. or a .5 FTE at a base salary of $47,000 at a 38% fringe rate. $36,000 Contracted Services - Requested from City -Funding was requested by Charleston Capitol Market to support their booth that provides the SNAP Stretch vouchers so that they can operate SNAP Stretch 7 days per week. --$1715/month for 7 months. $19,375 Contracted Services - Other Sources -Grocery Trainer/Consultant: Small grocery stores need approximately 27 hours of direct support to implement SNAP Stretch. This consultant will assist SNAP Stretch retail firms with developing business models that align with SNAP Stretch including stocking additional fruits and vegetables, developing waste budgets for these products, and fiscal accountability. -Promotional Consultant: Providing 90 hours of direct support in the design and development of the materials for promotion to all SNAP Stretch firms. $24,500 Marketing - Requested from City -Marketing and promotional supplies such as posters, banners, flyers, postcards, and geo-targeted ads to engage low-income communities to utilize the SNAP Stretch program and for the West Side Grocery. $39,625 Marketing - Other Sources -Promotional Ads to promote the SNAP Stretch program in low-income communities. These ads will include, geo-targeted social media ads, radio ads, public transportation ad space, and other ad space as designated by participating firms. $70,879.92 Supplies - Requested from City - Utility shed, mini-van for transportation of the product, interior supplies for cold storage of product and display shelving, refrigeration, freezing, and initial product inventory. $630,910 Other - Requested from City -SNAP Stretch Incentive Dollars. These are the funds that provide the

EBT/SNAP purchase match at a 1:1 ratio for adults and a 1:2 ratio for families with children and senior citizens. Property purchase and finishing on the structure to provide for use of the grocery supplies and materials. Utility costs, stipends, insurance costs, and shipping for the West Side Grocery. $357,392.72 Other - Other Sources -SNAP Stretch Incentive Dollars. These are the funds that provide the EBT/SNAP purchase match at a 1:1 ratio for adults and a 1:2 ratio for families with children and senior citizens.

6. If this request is not fully funded, what adjustments to the program/project is the organization prepared to make?

If the request is not funded or fully funded two things will occur: The SNAP Stretch program will be forced to drastically reduce the funding available to partnering sites by approximately 90% in order to preserve the remaining federal funds that are available through 2024. The WV Food and Farm Coalition in partnership with Keep Your Faith Corporation will continue to work to cobble together funding from various sources in order to eventually open a community-owned West Side grocery store. Unfortunately, it may take years in order to accomplish this task.

7. Describe the plan for sustainability of the program/project or initiative after the requested award has been exhausted.

A program such as SNAP Stretch will always need a funding source, as it will continue to match EBT/SNAP purchases for fruits and vegetables. The Coalition has been compiling data that indicates this program is teaching and encouraging low-income residents to purchase and consume healthier foods. As a result, we are following the lead of other states that have institutionalized similar programs within state governments with state budgetary funds attached. All of the funds that have been cobbled together thus far continue to establish the viability of the SNAP Stretch program and all of the benefits for low-income residents as well as West Virginia farmers. On the other hand, the community-owned West Side grocery project will need seed funding to help get the project developed, supplies and equipment purchased. The grocery will also need operating funding in order to have enough time to make the grocery sustainable. Once grant funds have been used, the grocer should be sustained on its own sales revenues.

8. Briefly describe the organization's fiscal oversight / internal controls to minimize opportunities for fraud, waste, and mismanagement.

-The organization undergoes a third-party audit annually -Monthly reconciliations are reviewed by the Executive Director -Checks over $1000 require a second signature from a board member -Annually fiscal procedures are reviewed and new procedures are created for additional controls over purchasing -The organization limits staff access to financial information and purchasing to only two people, the Executive Director and Operations Director. All bank and credit card accounts are reconciled monthly and are reviewed by the Executive Director. The Board President and Treasurer review all reconciliations quarterly. Additionally, the Coalition maintains a third-party accountant who reviews reports quarterly. -A quarterly report is issued to the Board of Directors. The report is issued after staff and the contracted accountant have reviewed/developed the report. The Board Treasurer closely reviews the report before submitting it to the full board of directors. -The Board Treasurer and President review all account reconciliations quarterly -If extenuating circumstances occur in the organization, they are brought before the executive committee and if need be, the full board. Resolution of the circumstance is documented via email, printed, and included in the check register. -All documentation regarding this topic can be located in the organization's fiscal policies developed by the organization's board of directors. -The receipt, retention, and treatment of complaints regarding questionable accounting, internal accounting, or auditing matters against any staff or officer of the Coalition will be handled by confidential submission of such concerns according to the following procedures: 1) Fraud or deliberate error in the preparation, evaluation, review, or audit of any financial statement of the Coalition; 2) Fraud or deliberate error in the recording and maintaining of financial records of the Coalition; 3) Deficiencies in or noncompliance with the Coalition's internal accounting controls; 4) Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports, or audit reports of the Coalition; and 5) Deviation from full and fair reporting of the Coalition's financial conditions and results of operations.

9. How does your agency plan to separate ARPA funds from other agency funds for purposes of identification, tracking, reporting and auditing?

-The Coalition utilizes an accounting system, Quickbooks Online, to file all accounting activities. This system allows the Coalition to categories all expenses and revenue by grant, program, activity, and matching source. -Income and expense accounts identified within the organization's chart of accounts are updated with the addition of every new grant source and projects/programs are delineated further within account categories and classes. -Monthly reconciliations of all accounts include the classification/tagging of each deposit and expense incurred. These are then reviewed by the executive director before being presented to the board of directors and/or presented to the grantors. -In compliance with the Sarbanes-Oxley Act of 2002, the West Virginia Food and Farm Coalition establishes the following procedures to facilitate disclosures of questionable practices, encourage proper individual conduct and alert the Audit Committee of potential problems

REQUESTED BUDGET WORKSHEET

Revenue Source Projections

List all Estimated Funding for this Program/Project

*** Proposed City ARPA Funding**

989672.92

Internal/Self-Funding

Donations/Other Fundraising

Government Grants/Other

509542.72

*** TOTAL REVENUE**

1499215.64

Expenses Projections

List all Estimated Expenses for this Program/Project

Salaries/Wages

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
164150	67500	231650

Benefits & Matchings

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
63223	25650	88873

Contracted Services

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
36000	19375	55375

Program Materials

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
0	0	0

Marketing

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
24500	39625	64125

Supplies

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
70879.92	0	70879.92

Other

Amount Requested from City	Amount from Other Sources	Total Estimated Expenses
630910	357392.72	988302.72

Total Expenses

* Amount Requested from City	* Amount from Other Sources	* Total Estimated Expenses
989672.92	509542.72	1499215.64

NOTE: Revenues and Expenses must balance, and the use of requested funds must be directly related to COVID-19 recovery efforts.

Organizational Details

1. Describe the history of the organization and its current programs and activities.

The West Virginia Food and Farm Coalition was launched by the West Virginia Community Development Hub in August 2010. Beginning in 2010, West Virginia communities contacted the Hub requesting food and farm information and resources. It soon became clear that shaping the economic landscape of local food would require resource and information sharing between individuals, farmers, governmental agencies, and businesses. At that time, limited communication and organization meant that divisions existed among communities and service organizations that hampered the development of the local food sector. Given this gap and these divisions, The West Virginia Community Development Hub convened over 25 food-focused agencies and organizations to identify the need and shape the basis for a new initiative to be called The West Virginia Food and Farm Coalition. Today, The West Virginia Food and Farm Coalition has developed beyond our focus on relationship-building and provides leadership to the local food and farm sector across the state of West Virginia by building a strong network equipped to GROW food and farm business, PROMOTE access to local foods, SHARE resources, as well as to MAP and CONNECT the local food sector, CHANGE agricultural policy, and TELL West Virginia's food and farm story statewide. Currently, the West Virginia Food and Farm Coalition's programs include Food Equity and Access work, Foodshed Development, the West Virginia Rural Grocer Network, and Policy Advocacy. The Food Equity program activities mainly consist of the SNAP Stretch program as outlined here in this application. Foodshed Development spans across the multiple program areas within the Coalition to provide opportunities in 17 different counties around the state from the ground up the power to invest in which areas of development are needed for themselves. The West Virginia Rural Grocer Network is providing nascent businesses, like the West Side Grocery, the know-how and the equipment to start and grow their business model. Meanwhile, the Policy Advocacy work facilitates the work of the West Virginia Food For All Coalition to ensure policy change/development that is fair and equitable for everyone operating within the food system and the state's most vulnerable populations.

2. Provide the organization's mission statement/purpose.

The West Virginia Food and Farm Coalition works to build the West Virginia food and agriculture system in a way that provides viable incomes for farmers and local food businesses and ensures all residents have access to locally produced food. The Coalition utilizes the theory of accompaniment as a framework for how it serves communities. This means that Coalition staff accompanies or walk shoulder to shoulder with the communities they serve which in turn creates meaningful relationships with farmers and food-based business entrepreneurs in the communities they serve. Staff act as a coach, a policy advocate, a resource bringer, a cheerleader, and a fund developer while building the collective capacity of the community to do this development work. This relationship often looks like a staff member recognizing a need and bringing a business owner to a training, helping them do business planning, or helping them organize a project with their neighbors.

3. List any third-party references that can verify the organizations qualification or prior grant experience.

Kristin McCartney, West Virginia University Family Nutrition Program - Kristin.McCartney@mail.wvu.edu Marlo Long, Truist- Marlo.Long@truist.com Norman Bailey, West Virginia Department of Agriculture- NBailey@wvda.us

COVID-19 Impact

1. Explain the impact of the COVID-19 pandemic and how it relates to your request. For example, reduction in services, closures, increased costs, community impact, etc.

When it comes to food security, the COVID-19 pandemic has had two major impacts: Supply chains were and continue to be significantly disrupted. As a result, the West Virginia agricultural sector ramped production to be able to feed their communities. More work needs to be done to increase the supply of West Virginia-grown produce, however creating market opportunities through programs like SNAP Stretch and locally owned grocery stores helps to economically grow the agricultural sector and sustainability of West Virginia farms. The cost of food has significantly increased during the pandemic with overall prices increasing 6.2% just since the fall of 2020. Increases in food costs can be devastating to family budgets. High food prices also lead families to purchase food items that are not perishable and inexpensive to decrease food waste. These inexpensive food items are low in nutrients and high in sugars and fats that cause obesity and health issues. This proposal aims to invest in two projects that increase food access and food security, particularly for low-income families, which will help offset the effects of COVID-19 by increasing supply chain access, increasing purchasing power, and increasing market opportunities for West Virginia farmers.

2. If funds are being requested to replace revenue lost due to COVID-19, provide details, and attach supportive documentation.

The funding requested to support SNAP Stretch isn't replacing lost revenue, rather it is enhancing the amount of funding available for the program. As a result of the pandemic, between 2019 and 2020 the SNAP Stretch program experienced a 442% increase. In 2021, the program experienced an additional increase of 66% from 2020. With all of the need and success of the program, many funds that were designed to be used over four years have been expended quickly to try and offset the effects of COVID-19. This funding request is meant to help replenish the incentives for SNAP Stretch.

3. If awarded, how will ARPA funding aid in the recovery from the COVID-19 pandemic?

This proposal aims to invest in two projects that increase food access and food security, particularly for low-income families and low-income communities. Maintaining access to SNAP Stretch funds will allow low-income families to stretch their food budgets while purchasing fresh and healthy food. These stretched food budgets may mean the difference between paying an electricity bill or buying school supplies for children. As many families have lost income and experienced price hikes during the pandemic, programs like SNAP Stretch help families keep their heads above water. Charleston's West Side community was struggling before the COVID-19 pandemic and has only continued to struggle as families lost income and jobs in the service industry. Investing in a community-owned grocery store in Charleston's West Side is not only an investment in a struggling community, it is an investment in local agriculture. It is an investment in education. It is an investment in a healthier community. All of these investments will help this struggling community recover from the effects of the COVID-19 pandemic.

THE APPLICANT UNDERSTANDS:

*

- [x] **1. This application and other materials submitted to the City may constitute public records which may be subject to disclosure under the West Virginia Freedom of Information Act. Documents containing sensitive information may be marked as "confidential."**

*

- [x] **2. Submitting false or misleading information in connection with an application may result in the applicant being found ineligible for financial assistance under the funding program, and the applicant or its representative may be subject to civil and/or criminal prosecution.**

THE APPLICANT CERTIFIES THAT:

*

- [x] **1. I have reviewed the US Treasury guidelines regarding the eligible uses of American Rescue Plan State and Local recovery funds. https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-fund/request-funding**

*

☑ **2. By submitting this request, I represent that I am an authorized officer, or member of the organization for which I am submitting, and the information contained in my submittal is true and correct to the best of my knowledge and belief.**

*

☑ **3. The information submitted to the City of Charleston ("City") in this application, and substantially in connection with this application, is true and correct.**

*

☑ **4. The applicant is in compliance with applicable laws, regulations, ordinances and orders applicable to it that could have an adverse material impact on the project. Adverse material impact includes lawsuits, criminal or civil actions, bankruptcy proceedings, regulatory action by a governmental entity or inadequate capital to complete the project.**

*

☑ **5. The applicant is not in default under the terms and conditions of any grant or loan agreements, leases or financing arrangements with its other creditors that could have an adverse material impact on the project.**

*

☑ **6. I understand and agree that I must disclose, and will continue to disclose, any occurrence or event that could have an adverse material impact on the project.**

*

☑ **7. I certify that the requested funding is needed to ensure this program/project will occur within the City limits of Charleston West Virginia.**

*

☑ **8. The Board of Directors or governing body of the organization has approved submission of this application. Please attach a copy of the authorizing resolution or meeting minutes using the file upload.**

*** Signature**

Spencer C Moss

Authorized representative of Applicant/Organization

*** Date**

12/15/2021

Format: MM/DD/YYYY

*** PRINTED NAME:**

Spencer C Moss

*** TITLE OF APPLICANT:**

Executive Director

*** ORGANIZATION NAME:**

West Virginia Food and Farm Coalition, Inc.

Upload a File

Choose File No file chosen

WEST VIRGINIA FOOD AND FARM COALITION
Building resilient & equitable food systems in West Virginia
304-926-0567
3820 MacCorkle Ave SE
Charleston, WV 25304
wvfoodandfarm.org

Be it resolved that the *West Virginia Food & Farm Coalition* hereby authorizes *Spencer Moss, Executive Director* to act on its behalf to submit a proposal to the City of Charleston pertaining to American Rescue Plan funds to support agricultural and food access programing pursuant to COVID relief.

Be it further resolved, The West Virginia Food & Farm Coalition hereby authorizes the certifying official, Spencer Moss, Executive Director of the West Virginia Food & Farm Coalition to act on its behalf to enter into a contractual agreement with the City of Charleston to receive and administer funds pursuant to provisions of the American Rescue Plan funding, if awarded

.

Signature:

Print Name: Joseph Aloi

Title: President

Organization: West Virginia Food and Farm Coalition

Keep Your Faith Corporation

December 15, 2021

307 Delaware, Ave
Charleston, WV 25302

West Virginia Food and Farm Coalition
3820 McCorkle Ave SE
Charleston, WV 25304

Dear Ms. Moss,

As the founder of the Keep Your Faith Corporation (KYFC) we are so excited to be partner with the West Virginia Food and Farm Coalition on our joint application to the City of Charleston American Rescue Plan funding. This application support both the SNAP Stretch program as well as the creation of a grocery store on Charleston's West Side in partnership with the Coalition's WV Rural Grocer program and Keep Your Faith Corporation.

KYFC is a community organization that is deeply rooted in the Charleston's West Side community. We understand our community needs and how to best meet them. Many of our community members are low-income, lack transportation, are senior citizens, and children. We need a grocery that can serve our community by providing access to locally grown fresh fruits and vegetables. Additionally, we will implement the SNAP Stretch program at the store, furthering our community's access to healthy foods.

Sincerely,

Dural Miller

Chief Executive Officer
Keep Your Faith Corporation
304-382-6698
dmiller@kyfc.org

KYFC-Keep Your Faith Corporation is a non-profit organization focused on helping children and adults overcome reading and spelling difficulties.

CAPITOL MARKET

December 12, 2021

Capitol Market
800 Smith Street
Charleston, WV 25301

West Virginia Food and Farm Coalition
3820 McCorkle Ave SE
Charleston, WV 25304

Dear Ms. Moss,

Charleston Capitol Market is so excited to support the West Virginia Food and Farm Coalition's application to the City of Charleston's American Rescue Plan funding to support both the SNAP Stretch program as well as the creation of a grocery store on Charleston's West Side.

2021 was Capitol Market's second year participating in the SNAP Stretch program and it is such a beneficial program for both low-income Charleston residents as well as the farmers. In 2021 we severed 1961 families, with $66,286 in SNAP Stretch and capturing an additional $38,204 in EBT/SNAP dollars within the local food economy.

At Charleston Capitol Market we're trying to deepen our connection to all communities in Charleston and the SNAP Stretch program helps us do just that. Additionally, we support the Coalition's application to create a grocer on the West Side, as it creates even more of an opportunity to use our farmers' produce to make our community healthier!

Sincerely,

Evan Osborn
Interim Executive Director
Capitol Market Inc.
Evan@Capitolmarket.net

WEST VIRGINIA CENTER ON
BUDGET & POLICY

December 14, 2021

West Virginia Center on Budget and Policy
8 Capitol Street, 4th Floor
Charleston, WV 25301

West Virginia Food and Farm Coalition
3820 McCorkle Ave SE
Charleston, WV 25304

Dear Ms. Moss,

The West Virginia Center on Budget and Policy would like to express our support for the West Virginia Food and Farm Coalition's application to the City of Charleston's American Rescue Plan funding. This application will support both the SNAP Stretch program as well as the creation of a grocery store on Charleston's West Side in partnership with the Coalition's WV Rural Grocer program and Keep Your Faith Corporation.

At the Center we advocate for policy that support programs promoting and creating greater food access and food security. Creating access through programs such as SNAP Stretch and a new grocery store on Charleston's West Side is good for West Virginia's health. It is also an economic for West Virginia farmers who grow the food that is stocked in the grocery store and purchased with SNAP Stretch dollars. We know that when consumers purchase locally, for every dollar spent, at least $1.70 circulates in the local economy. These projects do just that, helping raise the profile of the agriculture economy in our state while benefiting low-income residents as they learn to purchase and consume healthy foods.

Sincerely,

Seth DiStefano
Policy Outreach Director
West Virginia Center on Budget and Policy
sdistefano@wvpolicy.org

EXTENSION SERVICE
FAMILY NUTRITION PROGRAM

December 12, 2021

900 Virginia St East
Suite 320
Charleston, WV 25301

West Virginia Food and Farm Coalition
3820 McCorkle Ave SE
Charleston, WV 25304

Dear Ms. Moss,

As the director of the West Virginia University Family Nutrition Program (WVUFNP), I want to express my support and partnership for your application to the City of Charleston American Rescue Plan funding. This application support both the SNAP Stretch program as well as the creation of a grocery store on Charleston's West Side in partnership with the Coalition's WV Rural Grocer program and Keep Your Faith Corporation.

WVUFNP has been a partner in the SNAP Stretch program, since its inception in 2018 and the program has grown exponentially, reach more and more families, teaching them how to purchase healthy foods by allowing them to stretch their family food budgets. We will continue our support in providing educational opportunities and helping to annually evaluate the effectiveness of the SNAP Stretch program. Additionally, we support the installation of a grocery store that will serve the West Side community, implement SNAP Stretch and create even more opportunities for nutrition education.

Sincerely,

Kristin McCartney

Kristin McCartney,MPH,RDN,LD
WV SNAP Ed Director
Public Health Specialist
West Virginia University Extension
Kristin.Mccartney@mail.wvu.edu

Notice of Subaward

Subrecipient Name: West Virginia Food and Farm Coalition, Inc.	**Name of Federal Awarding Agency:** Department of Treasury
Subrecipient's UEI ID: WKA1LBNJZJC3	**Federal Award Date:** 5/18/2021
Federal Award Identification Number (FAIN): SLFRP0368	**Name of Pass-Through Entity:** The City of Charleston, WV
Catalog of Federal Domestic Assistance (CFDA) Number: 21.027	**Contact Information for Pass-Through Entity:** Andy Wood | Finance Director | (304) 348-8014
Program Name: Coronavirus State and Local Fiscal Recovery Funds	**Subaward Period of Performance:** 4/19/2022 – 12/31/2026
Federal Award Program Description: The Coronavirus Local Fiscal Recovery Fund addresses the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy, public health, state and local governments, individuals, and businesses.	
Total Amount of Federal Funds Obligated by this Agreement: $989,676.00	**Total Amount of Federal Funds obligated to the Subrecipient:** $989,676.00
Approved Budget Categories: EC 2.22 – Strong Healthy Communities: Neighborhood Features that Promote Health and Safety	
Is the award for Research and Development (R&D)? (Y/N) No	**Indirect Cost Rate for federal award:** Not applicable to the Local Fiscal Recovery Fund
Terms & Conditions: All requirements imposed by the City of Charleston, WV (the City) on the subrecipient so that the Federal award is used in accordance with the American Rescue Plan Act, U.S. Treasury guidance, and the terms and conditions of the Federal award of American Rescue Plan Act Fiscal Recovery Funds.	
Incorporated Documents: 1. Notice of Subaward **2.** Subrecipient Agreement **3.** Exhibit A – Scope of Work 4. Exhibit B – Project Budget	

Subrecipient Agreement

Minimum Requirements include:
- All requirements imposed by the City of Charleston, WV (the City) on the subrecipient so that the Federal award is used in accordance with the American Rescue Plan Act, U.S. Treasury guidance, and the terms and conditions of the Federal award of American Rescue Plan Act Fiscal Recovery Funds.
- Any additional requirements imposed by the City on the subrecipient in order for the City to meet its own responsibility to the U.S. Treasury, including identification of any required financial and performance requirements.
- A requirement that the subrecipient permit the City and auditors to have access to the subrecipient's records and financial statements as necessary for the City to meet the requirements of 2 CFR 200.331.
- Terms and conditions concerning the closeout of the subaward.

T**HIS AGREEMENT** is made by and between the City of Charleston, WV (the City), with offices located at 501 Virginia St. E., Charleston, West Virginia 25301, and West Virginia Food and Farm Coalition, Inc., (hereinafter referred to as "Subrecipient") with administrative offices at 3820 McCorkle Ave SE, Charleston, WV 25304 (each being at times referred to as "Party" or "Parties").

WITNESSETH:

WHEREAS, on or about March 21, 2021, the President of the United States signed into law the *American Rescue Plan Act of 2021*, Public Law 117-2, (hereinafter referred to as "ARPA") to provide additional relief to address the continued impact of COVID-19 (i.e., coronavirus disease 2019) on the economy, public health, state and local governments, individuals, and businesses; and

WHEREAS, Section 9901 of ARPA amended Title VI of the Social Security Act to add section 602, which establishes the Coronavirus State Fiscal Recovery Fund, and section 603, which establishes the Coronavirus Local Fiscal Recovery Fund (together, the Fiscal Recovery Funds); and

The Fiscal Recovery Funds are intended to provide support to State, local, and Tribal governments (together, recipients) at 501 Virginia St. E., Charleston, West Virginia 25301 and in their efforts to contain COVID-19 on their communities, residents, and businesses. The Fiscal Recovery Funds build on and expand the support provided to these governments over the last year, including through the Coronavirus Relief Fund (CRF); and

WHEREAS, the U.S. Department of the Treasury is authorized to distribute $45.57 billion funding from the Fiscal Recovery Funds to Metropolitan Cities utilizing a population based formula; and

WHEREAS, the City of Charleston, WV was allocated $36,801,358 for distribution; and

WHEREAS, the purpose of this Agreement is to provide for the sub-award of a portion of the financial assistance obtained by the City under the Fiscal Recovery Funds to assist Subrecipient with funding such necessary expenses to respond to the continued impact of the COVID-19 public health emergency as are described in this Agreement and the attachments hereto, subject to the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual terms and conditions, promises, covenants and payment hereinafter set forth, the receipt and sufficiency of which is hereby acknowledged, the City and Subrecipient agree as follows:

Section 1: Compliance

A. Subrecipient acknowledges that Fund payments made by the City to the Subrecipient are not considered to be grants but are "other financial assistance" under 2 C.F.R. 200.40. This Agreement requires compliance with certain provisions of Title 2 C.F.R. 200 – Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards ("Uniform Guidance"). Subrecipient agrees to comply with all other applicable Federal, state, and local laws, regulations, and policies governing the funds provided under this Agreement. Subrecipient further agrees to utilize funds available under this Agreement to supplement rather than supplant funds otherwise available.

B. During the performance of this Subrecipient Agreement, the Subrecipient shall comply with all applicable federal laws and regulations, including but not limited to the provisions in this Agreement and the required federal provisions. Violations of law will be referred to the proper authority in the applicable jurisdiction.

C. Contracts awarded by Subrecipient under this Agreement shall comply with all applicable Federal laws, regulations, executive orders, Department of Treasury policies, procedures, and directives. With respect to any conflict between such federal requirements and the terms of the contract and/or the provisions of state law and except as otherwise required under federal law or regulation, the more stringent requirement shall control. The Subrecipient must comply with all applicable Federal law, regulations, executive orders, Department of Treasury policies, procedures, and directives. The Subrecipient shall comply with all federal requirements including, but not limited to, the following:

   - Fund payments are considered to be federal financial assistance subject to the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507).
   - Subrecipients are subject to a single audit or program specific audit pursuant to 2 C.F.R. 200.501(a) when Subrecipient spends $750,000 or more in federal awards during their fiscal year.
   - Fund payments are subject to 2 C.F.R. 200.303 regarding internal controls.
   - Fund payments are subject to 2 C.F.R. 200.330 through 200.332 regarding subrecipient monitoring and management.
   - Fund payments are subject to Subpart F regarding audit requirements.

D. Subcontracts, if any, shall contain a provision making them subject to all of the provisions stipulated in this Agreement, including but not limited to 2 C.F.R. 200.303, 2 C.F.R. 200.330-332, and 2 C.F.R. Part 200 Subpart F.

Section 2: Term

A. This Agreement shall begin upon the date last executed by the Parties (the "Effective Date") and shall remain in effect until March 31, 2027 (the "Expiration Date") unless terminated earlier as defined in Section 6.

B. The Subrecipient shall be eligible to receive funding for eligible and allowable costs (as defined in Section 3) from the period commencing March 3, 2021, through the Expiration Date (the "Covered Period").

Section 3: Funding

A. Subject to the terms and conditions of this Agreement, the City shall pay the Subrecipient, on a cost reimbursement basis, up to a maximum of $989,676.00 to implement the projects and/or activities described in the Scope of Work (SOW). It is understood and agreed that any additional funds necessary in connection with the projects and/or activities described in the SOW above and beyond this amount are the sole responsibility of the Subrecipient. Advance payment of funds to the Subrecipient under this Agreement shall not be permitted unless expressly described in the SOW. Subrecipient shall be reimbursed on a cost reimbursement basis for eligible and allowable costs incurred by Subrecipient in the implementation of the projects and/or activities described in the SOW as such costs are incurred.

B. Eligible and allowable costs are defined as costs that are necessary Eligible Uses under one of the following cost categories:

1. To respond to the COVID-l9 public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
2. To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
3. For the provision of government services to the extent of the reduction in revenue due to the COVID-l9 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency;
4. To make necessary investments in water, sewer, or broadband infrastructure;

And

1. Are described in the SOW; and
2. Are otherwise in accordance with the terms and conditions of this Agreement, Title VI of the Social Security Act, and all other applicable laws, rules, regulations, and guidance.

C. Non-allowable uses of Fiscal Recovery Funds include, without limitation, the following:

1. Usage of funds to either directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation or administrative interpretation during the covered period that reduces any tax or delays the imposition of any tax or tax increase;
2. Damages covered by insurance;
3. Usage of funds as a deposit into any pension fund;
4. Expenses that have been or will be reimbursed under any federal program;
5. Debt service cost;
6. Contributions to a "rainy day" fund; and
7. Legal settlements

D. All reimbursement requests shall be submitted to the City at the following address: City of Charleston City Manager's Office, 501 Virginia Street East, Charleston, WV 25301. To be

eligible for reimbursement under this Agreement, the Subrecipient shall submit sufficient documentation to the satisfaction of the City demonstrating that the Subrecipient is legally obligated to pay the costs for which reimbursement is sought. All reimbursement requests must include a certification, signed by an official who is authorized to legally bind the Subrecipient, that reads as follows:

1. "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812)."

E. All requests for reimbursement under this Agreement shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof. All costs must be obligated on or before December 31, 2024. For a cost to have been "obligated," contracting for goods or services must occur during the Covered Period, but payment of funds need not be made during that time. All goods or services must be delivered on or before September 30, 2026, and final payment shall occur within 90 days of delivery.

F. The City of Charleston, WV requires detailed documentation of all costs for which reimbursement is sought under this Agreement ("Supporting Documentation"). Each payment request submitted by the Subrecipient shall be accompanied by sufficient Supporting Documentation (Invoices, Receipts, Bills, Expense Reports, etc.) substantiating all costs incurred and for which reimbursement is sought, to the satisfaction of the City. In the event the City determines the Supporting Documentation submitted by the Subrecipient is insufficient to enable it to evaluate the allowability and eligibility of costs, the Subrecipient shall furnish additional Supporting Documentation to the satisfaction of the City.

G. No more frequently than once every month, the Subrecipient may request reimbursement from the City for costs incurred by Subrecipient under this Agreement for which actual payment has been made. All payment requests shall be submitted using the Payment Request Form made available by the City and shall be accompanied by sufficient Supporting Documentation (collectively the Payment Request Form and any Supporting Documentation shall hereinafter be referred to as the "Payment Request"). Additionally, at the time of each Payment Request, Subrecipient shall submit a "Progress Report" utilizing a form for same made available by the City, which shall describe the nature of the projects and/or activities being funded.

H. Within 15 days after receipt of the Payment Request, the City shall, in its sole discretion, determine if the Payment Request, or any portion thereof, is acceptable and in strict compliance with the terms of this Agreement. If it is determined there are any errors in the Payment Request or if additional Supporting Documentation is required, the City shall notify the Subrecipient within 30 days of receipt of such Payment Request. The Subrecipient shall submit a revised Payment Request within 15 days of receipt of notice from the City. The City reserves the right to delay or deny any Payment Request containing errors or lacking sufficient Supporting Documentation until such deficiencies are corrected to the satisfaction of the City.

I. Upon determination by the City that the Payment Request is sufficient, the City shall initiate the reimbursement process in accordance with applicable policies and procedures.

Section 4: Accounting; Duplication of Benefits

A. Subrecipient's accounting and financial management system shall be sufficient to permit the preparation of reports required in connection with this Agreement and the tracing of funds to a level of expenditures adequate to establish that such funds have been used pursuant to the terms of this Agreement. All payments to Subrecipient contemplated under this Agreement may be contingent upon certification of the Subrecipient's financial management system in accordance with this requirement. Subrecipient must ensure that all sub-subrecipients comply with the provisions of this paragraph.

B. Subrecipient hereby certifies and affirms that the projects and/or activities to be funded under this Agreement shall not result in a prohibited duplication of the benefits obtained by Subrecipient, any sub-sub recipient (as defined in 2 C.F.R. §§ 200.92-93), or any individual or entity that is a beneficiary of such projects and/or activities from other American Rescue Plan Act programs, other local, state, or federal funding sources (e.g. the Stafford Disaster Relief and Emergency Assistance Act, etc.), private insurance, or other private organizations. It is Subrecipient's responsibility and obligation to implement processes and procedures to select and subsequently monitor all sub-subrecipients, individuals, and entities receiving funds under this Agreement to ensure compliance with this paragraph. All agreements entered into between Subrecipient and any sub-subrecipient, individual, or entity providing for the subaward or payment of funds under this Agreement shall contain provisions permitting the Subrecipient to recapture funds provided under this Agreement in the event an impermissible duplication of benefit is discovered. Subrecipient acknowledges and agrees that it has an affirmative obligation to promptly identify and report any duplication of benefits to the City. In the event that the Subrecipient recovers costs incurred under this Agreement and reimbursed by the City from another source, the Subrecipient shall reimburse the City for all recovered funds originally provided under this Agreement. Interest on any refund shall be calculated based on the prevailing rate used by the State Board of Administration. Interest shall be calculated from the date(s) the payment(s) are recovered by the Subrecipient to the date repayment is made to the City by the Subrecipient.

Section 5: Reporting Requirements

A. Performance Reports. Reports are due to the City no later than five (5) days after the end of each period listed below:
   - June 30, 2022, due July 5, 2022
   - September 30, 2022, due October 5, 2022
   - December 31, 2022, due January 5, 2023
   - March 31, 2023, due April 5, 2023
   - June 30, 2023, due July 5, 2023
   - September 30, 2023, due October 5, 2023
   - December 31, 2023, due January 5, 2024
   - March 31, 2024, due April 5, 2024
   - June 30, 2024, due July 5, 2024
   - September 30, 2024, due October 5, 2024
   - December 31, 2024, due January 5, 2025
   - March 31, 2025, due April 5, 2025
   - June 30, 2025, due July 5, 2025

- September 30, 2025, due October 5, 2025
- December 31, 2025, due January 5, 2026
- March 31, 2026, due April 5, 2026
- June 30, 2026, due July 5, 2026
- September 30, 2026, due October 5, 2026
- December 31, 2026, due January 5, 2027

The report shall appear on subrecipient letterhead and outline progress of items to date. The report should also contain a schedule of total subaward; list request(s) for reimbursements submitted and remaining award. The report should list each cash receipt from the City with date received and receipt number.

B. Final Report. Within twenty (20) days following the final cash payment to Subrecipient under this Agreement, Subrecipient shall submit a "Final Project Report," in which the Subrecipient shall describe the status of the Subrecipient's implementation of all projects and/or activities undertaken under this Agreement. The Final Project Report shall further include an accounting of all costs and expenses incurred by Subrecipient.

Section 6: Termination

A. Termination for Cause. the City may terminate this Agreement for cause at any time if any covenant, warranty, or representation made by Subrecipient in this Agreement, the SOW, or in any application materials for funding submitted to the City in connection with this Agreement shall at any time be false or misleading in any respect, or in the event of the failure of the Subrecipient to satisfactorily perform any task, deliverable, or activity under this Agreement or otherwise comply with the terms and conditions of this Agreement. Prior to termination, the City shall provide fifteen (15) days written notice of its intent to terminate and shall provide the Subrecipient an opportunity to consult with the City regarding the reason(s) for termination.

B. Termination for Convenience. This Agreement may be terminated for convenience by either Party upon providing the non-terminating Party with ten (10) days written notice.

C. Effect of Termination. Costs incurred by the Subrecipient after termination of this Agreement shall not be reimbursable unless expressly authorized by the City prior to the effective date of termination.

Section 7: Audits

A. In the event that the Subrecipient expends $750,000.00 or more in Federal awards in its fiscal year, the Subrecipient must have a single or program-specific audit conducted within nine (9) months of the end of the Subrecipient's audit period, in accordance with the provisions of 2 C.F.R. Part 200. In determining the Federal awards expended in its fiscal year, the Subrecipient shall consider all sources of Federal awards, including Federal financial assistance received from the City under this Agreement. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by 2 C.F.R. Part 200.

B. If the Subrecipient expends less than $750,000.00 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of 2 C.F.R. Part 200, as revised, is not required for that year, except as noted in 2 C.F.R. §200.503. In the event that the Subrecipient expends less than $750,000.00 in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of 2 C.F.R. Part 200, as revised, the cost of the audit must be paid

from non-Federal resources. In accordance with 2 C.F.R. § 200.501(d), records must be available for review or audit by appropriate officials the City of Charleston, WV, USDOT, and the U.S. Government Accountability Office (GAO).

C. Upon completion of the audit required in this Section, Subrecipient shall promptly transmit a copy of the audit report to the City.

D. In addition to reviews of audits conducted in accordance with 2 C.F.R. Part 200, monitoring procedures under this Agreement may include, but not be limited to, on-site visits by the City; limited-scope audits as defined by 2 C.F.R. Part 200; submittal and review of financial management statements; and/or other procedures. By entering into this Agreement, the Subrecipient agrees to comply and cooperate with any reasonable monitoring procedures/processes deemed appropriate by the City. In the event the City determines that a limited-scope audit of the Subrecipient is appropriate, the Subrecipient agrees to comply with any additional instructions provided by the City to the Subrecipient regarding such audit. The Subrecipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the City.

Section 8: Subcontract; Subawards

A. Subcontract. In procuring goods and services under this Agreement, the Subrecipient shall use its own documented procurement procedures, provided that such procurements conform to applicable state and federal law.

The Subrecipient may subcontract work under this Agreement as necessary without the prior written consent of the City, subject to the any conditions or limitations imposed by applicable state and federal law. Regardless of any subcontract, the Subrecipient is ultimately responsible for all projects, programs, activities, and services undertaken by subcontractors under this Agreement. The Subrecipient agrees to be responsible for the fulfillment of all work elements included in any subcontract and agrees to be responsible for the payment of all monies due under any subcontract. It is understood and agreed by the Subrecipient that the City shall not be liable to any subcontractor for any expenses or liabilities incurred under the subcontract and that the Subrecipient shall be solely liable to the subcontractor for all expenses and liabilities incurred under the subcontract.

In selecting and monitoring subcontractors, the Subrecipient shall comply with 2 C.F.R. §§ 200.330-332. The Subrecipient shall monitor all subcontracted services on a regular basis to assure contract compliance. Results of monitoring efforts shall be summarized in written reports maintained by the Subrecipient and supported with documented evidence of follow-up actions taken to correct areas of noncompliance, where applicable.

B. Sub-Awards. The Subrecipient may enter into subaward agreements to provide for the distribution of funds under this Agreement to eligible sub-subrecipients (as defined in 2 C.F.R. §§ 200.92-93) without the prior written consent of the City. Regardless of any subaward, the Subrecipient is ultimately responsible for all projects, programs, services, and activities undertaken by sub-subrecipients under this Agreement. All such sub-subrecipients shall be subject to the same performance, financial, and reporting requirements as the Subrecipient. In selecting, monitoring, and contracting with sub-subrecipients, the Subrecipient shall comply with 2 C.F.R. §§200.330-332. The Subrecipient shall monitor all sub-subrecipients on a regular basis to ensure compliance with this Agreement and all applicable laws, rules, and regulations. Results of monitoring efforts shall be summarized in written reports maintained by the Subrecipient and supported with documented evidence of follow-up actions taken to correct areas of noncompliance, where applicable. Such summaries and documents shall be submitted to the City upon request.

Subrecipient agrees and acknowledges that payments made under this Agreement are from federal funds and contingent upon prior approval as to the allowability and eligibility of the costs for which payment is requested by both parties.

Section 9: Closeout

A. The City will close out this Agreement when it determines that all activities and all applicable administrative actions have been completed. Unless an extension is approved by the City, within twenty (20) calendar days after the Expiration Date, the Subrecipient must submit any outstanding reports, including the Final Project Report, as well as any required reporting on sub-awards, and must refund to the City any balances of unobligated cash that the City paid in advance or paid and that is not authorized to be retained by the Subrecipient entity for use in other projects. Within thirty (30) calendar days after receipt of all outstanding reports, the City will make upward or downward adjustments to the allowable costs, and then make prompt payments to Subrecipient for remaining allowable reimbursable costs. The closeout of this Agreement does not affect any of the following:

    a. The right of the City to disallow costs and recover funds on the basis of a later audit or other review;
    b. The obligation of the Subrecipient to return any funds due as a result of later refunds, corrections, or other transactions; or
    c. The Subrecipient’s obligations regarding audits, property management and disposition (if applicable), and records retention.

B. Unless an extension is approved by the City, the Subrecipient must liquidate all obligations incurred under this agreement within ninety (90) calendar days after the Expiration Date.

On behalf of the Subrecipient, I understand and agree to the foregoing terms and conditions of the award of a portion of the financial assistance obligated by the City under the American Rescue Plan Act, and hereby certify my authority to execute this agreement on Subrecipient's behalf.

Name	Title
Date	Phone Number
Signature	

Exhibit A – Scope of Work

With the funding received from the city, West Virginia Food and Farm Coalition, Inc. will continue funding the SNAP Stretch Goal, through its financing of the matching funds for the City of Charleston. The program doubles and triples EBT/SNAP (Electronic Benefits Transfer/Supplemental Nutrition Assistance Program) dollars, colloquially "food stamps", through reimbursement of participating farmers' markets, on-farm stands, CSA, mobile markets, and a growing number of local retailers. Currently, the program is funded through USDA and private foundation grants, however, there is not enough funding to support all of the firms at the current rate of expenditure. Additionally, the Subrecipient will install a community-owned and operated grocery store in partnership with Keep Your Faith Corporation (KYFC) on Charleston's West Side. This grocery store will create an access point for fresh groceries for nearly 14,000 residents, 40% of which are EBT/SNAP recipients, and 43%are considered low-income. This grocery will particularly benefit the 1324 households, or 2834 residents, that do not have access to vehicles, which will provide closer access than the other grocery options located on the eastern edge of the West Side Community.

The subrecipient projects that it will require a period of three years to fully implement and expand the programs and successfully serve its beneficiaries.

The objectives to be tracked through performance reports include:

- Continue and expand the cost matching for the City of Charleston SNAP Stretch Goal Program ($ contributed quarterly over 3 years)
- Increased number of participating food retailers funded (# of new participating retailers over 3 years)
- Acquisition of grocery facility
- Incorporation of grocery store as community-owned and operated entity

Exhibit B – Project Budget

Item	Amount
City of Charleston SNAP Stretch Program Matching Funds (36 Months)	$630,910.00
Purchase of building and equipment for Community Owned and Operated Grocery Store	$358,766.00
Total Program Cost	$989,676.00

Risk Assessment Tool	
Grantee Name:	West Virginia Food and Farm Coalition
Grant Program Name:	SNAP Stretch Program
Grant #:	
Grant Amount:	$989,676
Grant Period:	April 8, 2022 - December 31, 2026
Monitor Period:	April 8, 2022 - December 31, 2022
Date of Review:	8-Apr-22
Date of Last Review:	8-Apr-22

#	Question	Points	Assessment -- Yes; No; N/A *(select from drop down)*	Score (1=yes)	Comments
1	Has the applicant managed federally funded grant programming in the last 24 months?	1	Yes	1	
2	Was the applicant subject to a financial statement audit in the last 24 months, and had no findings? If any findings, list the number and details.	1	Yes	1	No findings
3	Was the applicant free of any audit findings received within the past 5 years? If findings were made, how many, and nature of finding(s).	1	Yes	1	
4	Does the applicant have the capacity to manage and implement federal regulations including 2 CFR 200 and other specific federal regulations pertaining to items such as (segregation of duties, cash handling, contracting procedures, and personnel and travel policies). (2 CFR 200.303 - Internal Controls)	1	Yes	1	
5	Have key staff been instrumental in the funds process or generally remained stable in the past year?	1	Yes	1	
6	Has the applicant's financial or grant management system (technology or other) remained unchanged in the last 12 months? If changes were made, please explain in the comments section.	1	Yes	1	
7	Does the applicant's accounting system segregate expenditures by funding source? (Per 2 CFR 200.302, system must be sufficient to permit the preparation of reports and tracing of funds.)	1	Yes	1	
8	Has SAM.gov been checked to determine that the applicant is not debarred, suspended, or does not show delinquent federal debt in Sam.gov? (2 CFR 200.214)	1	Yes	1	
9	Does the applicant have documented procurement policies in alignment with the procurement regulations of 2 CFR Part 200?	1	Yes	1	
10	Does the applicant maintain central file locations for all grants, loans or other types of financial assistance?	1	Yes	1	
11	Does the applicant have a Conflict-of-Interest Policy in place and is it documented?	1	Yes	1	
12	Does (or did) the applicant require, collect and document any expenditure/financial reports from subrecipients (from other current or past), and if so how frequently?	1	N/A	0	No subrecipients
13	Has the applicant been consistent/timely with prior program reporting requirements?	1	Yes	1	Annual state reporting/monitoring
14	Have the applicant's financial reports for any previous programming been adequate, accurate and on time?	1	Yes	1	
		Available Total 14	**Total Risk Score**	**13**	

LEGEND

High Risk	*Less than*	*4*
Medium High	*Between*	*4-7*
Medium Low	*Between*	*8-11*
Low Risk	*Greater than*	*11*

Notes	The organization is postured in a position with strong internal controls and no findings or issues per its most recent audit. Strong experience managing federal and state grants.
Concerns	No concerns exist at this time.
Recommendations	Recipient should provide invoices and receipts along with monthly reimbursement request.

Resolution No. 631-22

Introduced in Council: Adopted by Council:

April 18, 2022 __________________________

Introduced by: Referred to:

Joseph Jenkins __________________________

Resolution No. 631-22 - Authorizing the Mayor or City Manager to purchase 70 new single space parking meters, meter housings, and associated accessories form Duncan Parking Technologies, Inc., in the amount of $43,693.50, to be placed on Court Street as authorized in Bill No. 7937 and at rates authorized in Bill No. 7936.

Be it Resolved by the Council of the City of Charleston, West Virginia:

That the Mayor or City Manager is authorized to purchase 70 new single space parking meters, meter housings, and associated batteries, warranties and accessories form Duncan Parking Technologies, Inc., in the amount of $43,693.50, to be placed on Court Street as authorized in Bill No. 7937 and at rates authorized in Bill No. 7936.

INSTRUCTIONS: This form must be submitted to the City Manager's Office for any purchase of materials or supplies costing **$2,500 or more**. A minimum of **3** quotes is required for this form.

CITY OF CHARLESTON

Purchase Request

Date: 3/29/22

To: CITY MANAGER,

I request permission to purchase the following materials and/or supplies: 70 meters

65 Civic Smart - Liberty Next Gen. Single Space parking meters with coin and credit card payment acceptance and 5 spare meters and housings to use for replacements.

70 Model 76 Single Housings LNG meters, 70 rechargeable batteries, a battery charger and a one year warranty is included.

Purchase justification: Economic Development upgrade for parking on the east and west side of Court Street.

City Council approved Court Street upgrades using graduated rates which require smart meter technology.

Ongoing monthly communication and PEMS license fees apply at $5.50 per active meter spaces along with credit card processing fees (consistent with 2018 agreement).

If approved, the total purchase price will be: $43,693.00

(Check One)

☐ The price is less than the $25,000 permitted for purchases without advertising for bids and needing approval from City Council. I have not purposefully split the purchase request to keep the purchase under the $25,000 threshold and have not favored a particular vendor. I have not shared competitive information with any vendor(s).

☒ The proposed vendor is a sole source provider for the materials/supplies requested. (Skip to **ITEM A** on page 2.)

I have contacted the following responsible vendors and have attached their written quotes for the requested item(s): (Minimum of 3 Quotes Required)

1. Civic Smart / Duncan Price Quote: $43,693.00

2. ______________________ Price Quote: $__________

3. ______________________ Price Quote: $__________

4. ______________________ Price Quote: $__________

5. ______________________ Price Quote: $__________

The apparent low-bid vendor *meeting specifications* is: 43,693.50

AND

☒ The low-bid vendor is not delinquent on any financial obligations owed to the City of Charleston according to the City Collector's records, and I recommend authorizing the purchase through the low-bid vendor.

OR

☐ I recommend not contracting with the lowest bidder meeting specifications and instead recommend contracting with ______________________ because:

____

____

Additionally, the recommended vendor is not delinquent on any financial obligations owed to the City of Charleston according to the City Collector's records.

ITEM A (For Sole Source Procurements ONLY)

Explain what is unique about this vendor/brand and why your department must purchase this product:

A business relationship already exists with Civic Smart/Duncan for smart meter use in Charleston.

Customers are familiar with this product since the first installations in 2018. Electronic deposits, credit card processing and PCI compliance are already established.

The product allows for graduated rates ($1.00 first hour and $1.50 for the 2nd/3rd hours) and three payment options for customers. Interfacing is established with parking enforcement devices and Park Mobile

Identify at least 1 independent third party who has verified the vendor is a sole source for the item(s) requested to be purchased, and submit his/her written opinion regarding the vendor's sole source status:

(*Name & Phone Number*)______________________

REQUESTOR'S DECLARATION

I declare that I have fully complied with the letter and intent of the City Code as it pertains to procurement and have exercised reasonable precaution to procure the item(s) requested above at the lowest price, consistent with good service and quality.

I also declare that I have no personal or business relationship with the listed vendor(s) that would be considered a conflict of interest, except as follows:

(List Actual, Potential, or Perceived Conflicts of Interest) n/a

Request Submitted By: Terri Allen Department: Parking

Is this purchase being paid with grant funds? ☐ Yes ☒ No

****

Funds Approval: [signature] Date: 4/11/2022

Authorized Financial Officer

Account Number: 426-000-00-000-4-458 (council approval needed)

City Manager Approval: ______________________ Date: ______________

Single-Space Meter and Housing Quote

Duncan Parking Technologies, Inc.
Civic

Prepared for:	Charleston	**Ship-to Region:**	WV
Quote ID:	21 09 10 204g	**Due Date:**	03/29/2022
Sales Rep:	Brad Magee	**Expiry Date:**	04/28/2022

Product ID	Description		Unit Price	QTY		Extended Price
1. Single Space Meters						
SSM - LIBERTY - LNG	Liberty Next Gen Single Space Parking Meter with Coin and Credit Card Payment Acceptance. Includes Rechargeable Battery, SIM Card and UID. Does not include installation or freight.	$	330.00	65	$	21,450.00
SSM - LIBERTY - LNG - SPARE	Liberty Next Gen Single Space Parking Meter with Coin and Credit Card Payment Acceptance. Includes Rechargeable Battery - No Sim Card or UID (these will be swapped when spares are used). Does not include installation or freight.	$	330.00	5	$	1,650.00
Subtotal					$	[illegible]
2. Single Space Meter Housing						
M76S	Model 76 Single Housing Gunmetal Gray with DE Top Lock and Vault Door Lock and Small Open Coin Canister). Includes the Modified Retainer and Dome for LNG Meters. Does not include installation or freight.		$260.15	70	$	18,210.50
Subtotal					$	18,210.50
3. Meter Parts & Accessories						
58883	Spare Rechargeable Battery for Liberty Meter	$	59.00	5	$	295.00
8907	Single Battery Charger for Liberty Rechargeable Battery	$	46.00	5	$	230.00
8880	Liberty Collection Card	$	10.00	1	$	10.00
8881	Liberty Technician Card	$	10.00	1	$	10.00
Subtotal					$	545.00
4. Freight						
FRGHT	Freight for Lot to Customer Site (actual shipping and handling charges will be added to the invoice)	$	1,837.50	1	$	1,837.50
Subtotal:					$	1,837.50
Grand Total:					**$**	**43,693.00**

5. Meter Monthly Fees						**Monthly Total**
SSM - CC - WIRE	Monthly communications fee and PEMS license - does not include Credit Card Merchant Processing Fees. Price is per single space meter per month.	$	5.50	65	$	357.50
[illegible]					$	[illegible]
6. Credit Card Transaction Fees						
CC - GTWY	Meter Credit Card Gateway Fees (per transaction fee) w/ Heartland Payment Systems as merchant processor. (If client requires a different merchant processor, a $0.06 per card transaction fee is charged for third-party gateway services.) Merchant processing fees deducted from client proceeds separately.					$0.00 Per Credit Card Transaction
7. Optional Extended Warranties (Please circle and initial any optional parts to be purchased)						
LIB - SSM - EXT - WARRANTY (5)	Five Year Extended Warranty for Single Liberty Next Gen (covers Years 2-5. Year 1 warranty included in purchase price)	$	100.00	65	$	6,500.00
LNG - BATT-WARR (5)	Five Year LNG Battery Warranty (includes rechargeable battery warranty for Years 2-5 provided they are handled in accordance with manufacturer instructions. Year 1 warranty included in purchase price.)	$	40.00	70	$	2,800.00

Continued on next page

Single-Space Meter and Housing Quote

Duncan Parking Technologies, Inc.
Civic

Prepared for:	Charleston	**Ship-to Region:**	WV
Quote ID:	21 09 10 204g	**Due Date:**	03/29/2022
Sales Rep:	Brad Magee	**Expiry Date:**	04/28/2022

Product ID	Description	Unit Price	Qty	[illegible]

8. Additional Requirements

Sales Tax, if applicable, has not been included.

Equipment is covered by a 1-year standard manufacturer's warranty.

Shipping Terms FOB Origin. Freight is not included in the above quote. Freight will be prepaid and added to the invoice.

Housing Ship date approx. 4 - 8 weeks after receipt of order.

Payment terms: 50% Due upon order; remaining 50% balance due

Payment terms: 50% billed upon receipt of order. 50% billed upon delivery; Net 30 Days.

Quotation subject to Duncan Parking Technologies, Inc. Standard Terms and Conditions. Please see attached.

Additional service and transaction processing costs apply from third parties, including credit card merchant processing fees. Customer is responsible for setting up merchant processing arrangement.

Prices are subject to change in the event of new or increased costs due of wireless communications and other third party vendor services.

Recurring prices are valid for the first full year of service and may be subject to change for subsequent contract terms.

Please Send Purchase Order To:
Duncan Parking Technologies, Inc.
Attn: Meigan Lindholm
PO BOX 2081
Milwaukee, WI 53201-2081
Ph: (414) 534-8066 Fax: (870) 741-6806
mlindholm@civicsmart.com

I hereby certify that the products and services referenced above have been requested and that by signing below I am confirming the order and agree to the terms and conditions presented in this quotation.

Authorized Signature — Date

Print or Type Name — Print or Type Title

Email Address — Phone Number

Bill To Address:

Ship To Address:

Housing Information Required:

Housing Color (Standard Gunmetal Gray, Specify if other)

Dome Type (Round or Anti-Glare)

Mech/Top Lock Combination

Vault/Door Lock Combination
N/A
Coin Box Combination or N/A

Ship To Phone Number:

Programming Contact Information:

Contact Name

Contact Phone Number

Contact Email

COMMITTEE REPORT

TO: **Clerk of the Council of the City of Charleston, West Virginia**

FROM: **The Committee on ORDINANCE AND RULES**

Your Committee on **Ordinance and Rules**

has had under consideration:

as amended

Bill No. 7928 Committee Substitute - A BILL to amend the Municipal Code of the City of Charleston relating to updating restrictions on certain municipal officers and employees eligibility for certain grant funds; creating exceptions; and creating criminal and other penalties for violation

and reports the same to Council with the recommendation that the committee report be adopted as a committee substitute as amended

CHAIR

Rebecca C. Copley - no

no

Bill No. 7928 Committee Substitute, As Amended

Introduced in Council:	**Adopted by Council:**
September 7, 2021	
Introduced by:	**Referred to:**
Shannon Snodgrass, Adam Knauff and Courtney Persinger	**Ordinance and Rules and Finance**

Bill No. 7928 Committee Substitute - A BILL to amend and reenact Section 2-138 of the Municipal Code of the City of Charleston, as amended, relating to updating restrictions on certain municipal officers and employees eligibility for certain grant funds; creating exceptions; and creating criminal and other penalties for violation.

Now, therefore, be it ordained by the Council of the City of Charleston:

That Section 2-138 of the Municipal Code of the City of Charleston, as amended, be amended and reenacted to read as follows:

ARTICLE IV. – OFFICERS AND EMPLOYEES.

DIVISION 1. – GENERALLY.

Sec. 2-138. - Standards of conduct of city officers and employees for ~~federal~~ grants; penalties.

(a) No municipal officer or employee for the city shall accept or receive directly or indirectly from any person known by such officer or employee to be interested in any bid, contract or purchase, by rebate, gift or otherwise, any money or other thing of value whatsoever or any promise, obligation or contract for future reward or compensation when such contract is to be funded in whole or in part by any federal grant funds. Any contract or purchase funded solely by nonfederal funds shall be governed by the provisions of W. Va. Code ch. 61, art. 5A (W. Va. Code § 61-5A-1 et seq.) relating to bribery and corrupt practices.

(b) ~~No Municipal Officer, employees of the Mayor's office or heads of departments ,their immediate family members or business in which such person has a direct financial benefit can financially benefit either directly or indirectly from funding from the city of Charleston.~~ No municipal officer, ~~or~~ employees in the Mayor's office, heads of departments, immediate family members of such persons, or business in which any such person has a direct financial benefit shall accept or receive any grant~~, incentives, or funding~~ from the city or administered through the city, unless receiving such grant~~, incentives, or funding~~ is based in part upon the person's low- or moderate-income status, as defined by the United States Department of Housing and Urban Development. This prohibition includes prohibiting direct financial payments with the proceeds of city grants~~, grants, land or property~~ to ~~the~~ any municipal officer, employees ~~on~~ in the Mayor's office, heads of departments, immediate family members of such persons, or business in which any such person has a direct financial benefit from third parties that first received city grant funding~~ in order to fund their own programs~~. It is not a violation of this subsection if the individual receiving the financial benefit has previously obtained an opinion from the West Virginia Ethics Commission permitting the individual to receive the financial benefit. For the purposes of this subsection, terms used herein shall have the same definition as contained in W. Va. Code § 6B-1-3.

(c) Any person violating subsection (a) or (b) of this section relating to federal funds or city administered grants shall be guilty of a misdemeanor and upon conviction shall be punished by a fine not exceeding $500.00 or by imprisonment not exceeding 30 days or by both fine and imprisonment. In addition to the criminal penalty, such officer or employee shall be subject to such disciplinary action as may be appropriate; and any such contract or purchase entered into or grant awarded shall be null and void.

MUNICIPAL COURT
CITY OF CHARLESTON

Post Office Box 2749
Charleston, West Virginia 25330
(304) 348-8079

Anne B. Charnock, Judge | **Conrad Lucas, Clerk**

TO: Mayor Amy Shuler Goodwin
FROM: Conrad Lucas, Clerk
DATE: **Tuesday, April 5, 2022**
RE: **March 2022** Financial Information, Charleston Municipal Court

TOTAL CITATIONS FILED: 1,626
Criminal Violations: 281
Traffic Violations: 1,345
Parking: 0
Building Search Warrants: 0

RESTITUTION COLLECTED (paid to victims): $125.68
Primarily related to shoplifting cases, restitution monies are collected and refunded to the store/victim.

FINANCIAL REPORT ATTACHED

cc: Judge Anne B. Charnock
Miles Cary, City Clerk
Victor Grigoraci, Treasurer
Scott Dempsey, Deputy Chief of Police
Tony Harmon, Building Department
David Potters, Office of the City Attorney
Captain Mike Pridemore, CPD
Nikki Smith, City Clerk's Office

MUNICIPAL COURT REPORT - FILED CASES

CHARLESTON MUNICIPAL COURT Page: 1

Report For March 1, 2022 Thru March 31, 2022 FILEDST

Violations by Filed Date...

TRAFFIC	1,345	
CRIMINAL	281	
Total Filed Violations		1,626

Completed Cases...

Paid Fine...

TRAFFIC	407	
CRIMINAL	4	
Total Paid Fines		411

Before Judge...

TRAFFIC	6	
CRIMINAL	2	
Total Before Judge		8
Total Completed		419

Other Completed...

DISMISS- OFFICER NOT WITH CITY

TRAFFIC	4	
CRIMINAL	1	
Total		5

DEFENDANT DECEASED

TRAFFIC	2	
CRIMINAL	29	
Total		31

DISMISSED OFFICER FAIL TO PROS

TRAFFIC	18	
CRIMINAL	2	
Total		20

DISMISSED(PRESENTED INSURANCE)

TRAFFIC	109	
CRIMINAL	0	
Total		109

DISMISSED (BY JUDGE'S ORDER)_

TRAFFIC	5	
CRIMINAL	0	
Total		5

DISMISSED E-PROOF

TRAFFIC	15	
CRIMINAL	0	

Total		15
DISMISSED (PRESENTED DL)		
TRAFFIC	22	
CRIMINAL	0	
Total		22
DISMISSED STORE CLOSED		
TRAFFIC	0	
CRIMINAL	4	
Total		4
DISMISSED OFF FAIL TO PROV VIN		
TRAFFIC	3	
CRIMINAL	0	
Total		3
DISMISSED (PROSECUTOR'S ORDER)		
TRAFFIC	43	
CRIMINAL	4	
Total		47
Dismissed at Officers Request		
TRAFFIC	98	
CRIMINAL	2	
Total		100
DISMISSED PRESENTED RECORDS		
TRAFFIC	345	
CRIMINAL	8	
Total		353
DISMISSED AFTER PT DIVERSION		
TRAFFIC	11	
CRIMINAL	2	
Total		13
Dismissed Pursuant to Plea		
TRAFFIC	12	
CRIMINAL	25	
Total		37
DISMISSED VICTIM/WITNESS FTA		
TRAFFIC	0	
CRIMINAL	1	
Total		1
DISMISSED WITHOUT PREJUDICE		
TRAFFIC	13	
CRIMINAL	30	
Total		43
VOIDED DOCKET		
TRAFFIC	17	

CRIMINAL	1	
Total		18
Total Other Completed		826
Grand Total Completed		1,245
Net Difference Filed/Complete		381

Warrants...

Issued...

TRAFFIC	585	
CRIMINAL	644	
Total Violations		1,229
Total Warrants Issued		1,229

Cleared...

TRAFFIC	471	
CRIMINAL	528	
Total Violations		999
Total Warrants Cleared		999
Change in Total Warrants		230

Other Paid Cases...

Paid Fine...

Total Other Paid Fines	119

REST	RESTITUTION	$125.68
FINE	FINE	$27,544.00
LAWFND	LAW ENFORCE. TRAIN STATE	$5,159.66
LAWLOC	LAW ENFORCE. TRAIN (LOCAL)	$2,130.00
CVC	CRIME VICTIM'S FUND	$3,621.00
ADMIN	ADMINISTRATIVE COST	$896.00
JAILF	REGIONAL JAIL CORR.	$17,480.00
PCADM	PC ADMIN FEE	$200.00
CCF	COMMUNITY CORRECTIONS FUND	$239.00
OP	OVER PAYMENT	$145.50
LITTER	LITTER	$50.00
NSF	NSF	$40.00
Total Fees/Fines Paid		$57,630.84

Monthly Report – Definition Key

Violations by Filed Date:
Violations keyed into the Court software during the month
Completed Cases:
Cases where the fine and court costs were paid in full and the case was closed during the month.
Before Judge:
Number of violations where a case set for trial before the judge; the defendant was found guilty or entered a guilty plea at trial and the defendant paid off all costs/fines in full thereby closing the case.
Other Completed -Dismissed (By Complainant):
The City Attorney moved to dismiss cases because the person who filed the complaint no longer wishes to pursue the charges.
Defendant Deceased:
Cases dismissed because the defendant died.
Dismissed Officer Fail to Pros:
Cases dismissed because the officer failed to appear in Court.
Dismissed (presented insurance):
Cases dismissed because the defendant presented valid proof of insurance for the offense date.
Dismissed (presented DL):
Cases dismissed because the defendant presented a valid driver's license.
Dismissed Mistaken Identity:
Cases dismissed cases on the City Attorney's motion due to mistaken identity.
Dismissed (Prosecutor's Order):
Cases dismissed on the City Attorney's motion or as a result of a plea agreement.
Dismissed Presented Records:
Cases dismissed because the defendant presented records to satisfy a code or Court requirement.
Dismissed After PT Diversion:
Cases dismissed because the defendant entered into a Pre-Trial Diversion agreement with the City and satisfied the requirements of the Pre-Trial Diversion.
Dismissed Victim/Witness FTA:
Cases dismissed because the witness or victim did not appear in Court for trial.
Dismissed without prejudice:
Cases dismissed but the City having the option to re-file the case within one (1) year of the date of the offense.
Dismissed No Drug Results:
Drug results were not received for trial.
Dismissed – Officer Not With City
Officer/Witness is no long employed by the City.
Warrants
The Court issues warrants for Failure to Appear in Court for court sessions. These warrants are printed and copied to the CPD Warrants Division.
Cleared:
The Court clears warrants once the warrant is served by an officer or when a defendant self reports to the Court. The Court also clears warrants if a person is deceased, posts bond and or, in some cases, enters a plea.
Other Paid Cases:
The Court received a partial payment for a case; however, the defendant still has a balance due.
Search Warrant Issued:
A search warrant document was prepared and presented to the court by the City Attorney's office with regard to safety and public health concerns of a structure/property.

This report is not indicative of the case volume in Municipal Court. Rather, this information reflects payment status/coding for cases.

CITY OF CHARLESTON
Payroll Variance Analysis
March 2022

Department Name	Code	Type Wages	Current Month Budget	Current Month Actual	Current Month Variance	Current Month %	Year To Date Budget	Year To Date Actual	Year To Date Variance	Year To Date %	Annual Budget	Annual Available
Mayor	409	Regular	23,247	23,000	247	1.06%	220,846	218,315	2,531	1.15%	302,210	83,895
		IPT	-	-	-		-	-	-		-	-
Budget	**3**	OT	-	-	-		-	-	-		-	-
Actual	**3**	**Total**	**23,247**	**23,000**	**247**	**1.06%**	**220,846**	**218,315**	**2,531**	**1.15%**	**302,210**	**83,895**
Mayor - CARE Office	409-02	Regular	20,439	15,923	4,516	22.09%	194,168	125,379	68,789	35.43%	265,704	140,325
		IPT	-	-	-		-	-	-		-	-
Budget	**5**	OT	-	-	-		-	-	-		-	-
Actual	**4**	**Total**	**20,439**	**15,923**	**4,516**	**22.09%**	**194,168**	**125,379**	**68,789**	**35.43%**	**265,704**	**140,325**
City Council	410	Regular	13,000	11,500	1,500	11.54%	123,500	104,500	19,000	15.38%	169,000	64,500
		IPT	-	-	-		-	-	-		-	-
Budget	**26**	OT	-	-	-		-	-	-		-	-
Actual	**26**	**Total**	**13,000**	**11,500**	**1,500**	**11.54%**	**123,500**	**104,500**	**19,000**	**15.38%**	**169,000**	**64,500**
City Manager - Admin.	412-00	Regular	41,842	39,316	2,526	6.04%	394,692	369,047	25,644	6.50%	543,948	174,901
		IPT	-	-	-		-	-	-		-	-
Budget	**8**	OT	-	-	-		-	-	-		-	-
Actual	**7**	**Total**	**41,842**	**39,316**	**2,526**	**6.04%**	**394,692**	**369,047**	**25,644**	**6.50%**	**543,948**	**174,901**
City Treasurer	413	Regular	10,136	9,443	693	6.84%	96,295	91,902	4,393	4.56%	131,772	39,870
		IPT	1,462	770	692	47.32%	13,885	8,241	5,643	40.64%	19,000	10,759
Budget	**3**	OT	-	-	-		-	-	-		-	-
Actual	**3**	**Total**	**11,598**	**10,213**	**1,385**	**11.94%**	**110,180**	**100,144**	**10,036**	**9.11%**	**150,772**	**50,628**
City Collector	414	Regular	52,379	42,114	10,265	19.60%	497,605	418,543	79,062	15.89%	680,933	262,390
		IPT	-	-	-		-	-	-		-	-
Budget	**14**	OT	-	-	-		-	25	(25)		-	(25)
Actual	**12**	**Total**	**52,379**	**42,114**	**10,265**	**19.60%**	**497,605**	**418,567**	**79,038**	**15.88%**	**680,933**	**262,366**
City Clerk	415	Regular	10,062	9,847	215	2.13%	95,588	93,549	2,039	2.13%	130,804	37,255
		IPT	-	-	-		-	-	-		-	-
Budget	**3**	OT	-	-	-		-	-	-		-	-
Actual	**3**	**Total**	**10,062**	**9,847**	**215**	**2.13%**	**95,588**	**93,549**	**2,039**	**2.13%**	**130,804**	**37,255**
Municipal Court	416	Regular	22,674	21,922	752	3.32%	215,402	212,439	2,963	1.38%	294,761	82,322
		IPT	1,385	555	830	59.92%	13,154	5,409	7,745	58.88%	18,000	12,591
Budget	**8**	OT	1,809	2,261	(452)	-24.99%	17,188	12,063	5,125	29.82%	23,520	11,457
Actual	**8**	**Total**	**25,868**	**24,738**	**1,129**	**4.37%**	**245,744**	**229,910**	**15,833**	**6.44%**	**336,281**	**106,371**

Prepared: 4/6/2022
Finance Director

Current Month covers 2 pay periods (2/13/2022 - 3/12/2022)
YTD covers 19 pay periods (6/20/2021 - 3/12/2022)

CITY OF CHARLESTON
Payroll Variance Analysis
March 2022

Department Name	Code	Type Wages	Current Month Budget	Current Month Actual	Current Month Variance	Current Month %	YTD Budget	YTD Actual	YTD Variance	YTD %	Annual Budget	Annual Available
City Attorney	417	Regular	29,851	29,154	697	2.33%	283,582	276,961	6,620	2.33%	388,059	111,098
		IPT	-	-	-		-	-	-		-	-
Budget	5	OT	-	-	-		-	-	-		-	-
Actual	5	Total	29,851	29,154	697	2.33%	283,582	276,961	6,620	2.33%	388,059	111,098
Accounting	418	Regular	22,030	15,980	6,050	27.46%	209,284	171,122	38,162	18.23%	286,388	115,266
		IPT	-	-	-		-	-	-		-	-
Budget	5	OT	-	-	-		-	-	-		-	-
Actual	4	Total	22,030	15,980	6,050	27.46%	209,284	171,122	38,162	18.23%	286,388	115,266
Engineering - General	420-00	Regular	38,055	32,331	5,724	15.04%	361,520	341,311	20,210	5.59%	494,712	153,401
		IPT	-	-	-		-	-	-		-	-
Budget	7	OT	-	-	-		-	-	-		-	-
Actual	6	Total	38,055	32,331	5,724	15.04%	361,520	341,311	20,210	5.59%	494,712	153,401
Engineering - Stormwater	420-01	Regular	10,558	10,250	308	2.91%	100,300	97,377	2,922	2.91%	137,252	39,875
		IPT	-	-	-		-	-	-		-	-
Budget	2	OT	-	-	-		-	-	-		-	-
Actual	2	Total	10,558	10,250	308	2.91%	100,300	97,377	2,922	2.91%	137,252	39,875
MOECD	421	Regular	29,451	26,937	2,514	8.54%	279,781	259,372	20,409	7.29%	382,858	123,486
		IPT	-	924	(924)		-	7,580	(7,580)		-	7,580
Budget	7	OT	-	-	-		-	-	-		-	-
Actual	6	Total	29,451	27,860	1,591	5.40%	279,781	266,952	12,829	4.59%	382,858	131,066
Human Resources	422	Regular	30,944	23,931	7,013	22.66%	293,968	276,490	17,478	5.95%	402,272	125,782
		IPT	-	-	-		-	-	-		-	-
Budget	7	OT	-	-	-		-	-	-		-	-
Actual	6	Total	30,944	23,931	7,013	22.66%	293,968	276,490	17,478	5.95%	402,272	125,782
Mail Room	431	Regular	2,704	2,174	531	19.63%	25,692	11,310	14,381	55.98%	35,157	23,847
		IPT	-	-	-		-	-	-		-	-
Budget	1	OT	-	5	(5)		-	41	(41)		-	-
Actual	1	Total	2,704	2,178	526	19.46%	25,692	11,352	14,340	55.81%	35,157	23,847
Building Commission	436	Regular	52,410	51,165	1,245	2.38%	497,893	485,280	12,613	2.53%	681,327	196,047
		IPT	-	-	-		-	-	-		-	-
Budget	13	OT	-	-	-		-	-	-		-	-
Actual	13	Total	52,410	51,165	1,245	2.38%	497,893	485,280	12,613	2.53%	681,327	196,047

Prepared: 4/6/2022
Finance Director

Current Month covers 2 pay periods (2/13/2022 - 3/12/2022)
YTD covers 19 pay periods (6/20/2021 - 3/12/2022)

CITY OF CHARLESTON
Payroll Variance Analysis
March 2022

Department Name	Code	Type Wages	Current Month Budget	Current Month Actual	Current Month Variance	Current Month %	Year To Date Budget	Year To Date Actual	Year To Date Variance	Year To Date %	Annual Budget	Annual Available
Planning	437	Regular	35,978	34,583	1,395	3.88%	341,788	315,871	25,917	7.58%	467,710	151,839
		IPT	-	-	-		-	-	-		-	-
Budget	**8**	OT	-	-	-		-	-	-		-	
Actual	**8**	**Total**	**35,978**	**34,583**	**1,395**	**3.88%**	**341,788**	**315,871**	**25,917**	**7.58%**	**467,710**	**151,839**
Information Systems	439	Regular	46,702	35,949	10,753	23.02%	443,669	369,368	74,301	16.75%	607,126	237,758
		IPT	-	-	-		-	-	-		-	-
Budget	**10**	OT	-	-	-		-	-	-		-	-
Actual	**8**	**Total**	**46,702**	**35,949**	**10,753**	**23.02%**	**443,669**	**369,368**	**74,301**	**16.75%**	**607,126**	**237,758**
General Services	440	Regular	34,895	30,387	4,508	12.92%	329,601	289,876	39,725	12.05%	453,634	163,758
		IPT	3,462	-	3,462	100.00%	32,885	2,058	30,827	93.74%	45,000	42,943
Budget	**12**	OT	5,040	1,983	3,057	60.65%	47,880	42,504	5,376	11.23%	65,520	23,016
Actual	**11**	**Total**	**43,396**	**32,371**	**11,026**	**25.41%**	**410,365**	**334,438**	**75,928**	**18.50%**	**564,154**	**229,716**
Constituient Services	442-01	Regular	13,857	11,870	1,987	14.34%	126,987	98,559	28,428	22.39%	180,139	81,580
		IPT	1,800	-	1,800	100.00%	15,300	-	15,300	100.00%	23,400	23,400
Budget	**4**	OT	-	63	(63)		-	707	(707)		-	-
Actual	**4**	**Total**	**15,657**	**11,932**	**3,725**	**23.79%**	**142,287**	**99,266**	**43,021**	**30.24%**	**203,539**	**104,980**
Morris Square Property	500	Regular	1,986	2,119	(133)	-6.71%	18,864	19,994	(1,130)	-5.99%	25,814	5,820
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	775	29	746	96.23%	7,366	224	7,142	96.96%	10,080	9,856
Actual	**1**	**Total**	**2,761**	**2,148**	**613**	**22.20%**	**26,230**	**20,219**	**6,012**	**22.92%**	**35,894**	**15,675**
Public Works	566	Regular	14,769	14,052	717	4.85%	140,308	133,419	6,889	4.91%	192,000	58,581
		IPT	-	-	-		-	-	-		-	-
Budget	**3**	OT	231	326	(95)	-41.09%	2,192	4,460	(2,268)	-103.44%	3,000	(1,460)
Actual	**3**	**Total**	**15,000**	**14,378**	**622**	**4.15%**	**142,500**	**137,879**	**4,621**	**3.24%**	**195,000**	**57,121**
Public Grounds - Adm.	567-00	Regular	65,644	64,484	1,160	1.77%	623,616	589,470	34,146	5.48%	853,369	263,899
		IPT	-	-	-		-	-	-		-	-
Budget	**26**	OT	1,938	1,415	523	26.98%	18,415	9,621	8,795	47.76%	25,200	15,579
Actual	**26**	**Total**	**67,582**	**65,900**	**1,683**	**2.49%**	**642,031**	**599,091**	**42,940**	**6.69%**	**878,569**	**279,478**

CITY OF CHARLESTON
Payroll Variance Analysis
March 2022

Department Name	Code	Type Wages	Current Month Budget	Current Month Actual	Current Month Variance	Current Month %	Year To Date Budget	Year To Date Actual	Year To Date Variance	Year To Date %	Annual Budget	Annual Available
Public Grounds - C/T	567-01	Regular	5,035	5,035	0	0.00%	47,835	48,119	(284)	-0.59%	65,458	17,339
		IPT	-	-	-		-	-	-		-	-
Budget	2	OT	323	-	323	100.00%	3,069	1,600	1,469	-100.00%	4,200	2,600
Actual	2	**Total**	**5,358**	**5,035**	**323**	**6.03%**	**50,904**	**49,719**	**1,185**	**2.33%**	**69,658**	**19,939**
Police - Uniform	700-00	Regular	676,344	644,823	31,521	4.66%	6,274,786	5,960,489	314,297	5.01%	8,436,790	2,476,301
		OT	152,500	194,120	(41,620)	-27.29%	1,442,464	1,755,077	(312,613)	-21.67%	1,901,129	146,052
Budget	173	Reimb.	(1,923)	(1,312)	(611)	-31.78%	(18,269)	(35,725)	17,456	95.55%	(25,000)	10,725
Actual	163	**Total**	**826,921**	**837,631**	**(10,711)**	**-1.30%**	**7,698,981**	**7,679,841**	**19,141**	**0.25%**	**10,312,919**	**2,633,078**
Police - Civilian	700-01	Regular	66,161	62,397	3,764	5.69%	628,532	609,817	18,715	2.98%	860,096	250,279
		IPT	3,846	2,130	1,716	44.62%	36,538	19,600	16,938	46.36%	50,000	30,400
Budget	23	OT	7,237	6,704	533	7.37%	68,751	56,874	11,876	17.27%	94,080	37,206
Actual	23	**Total**	**77,244**	**71,231**	**6,013**	**7.78%**	**733,821**	**686,291**	**47,530**	**6.48%**	**1,004,176**	**317,885**
Fire - Uniform	706-00	Regular	698,215	653,299	44,916	6.43%	6,740,473	6,424,763	315,709	4.68%	9,076,795	2,652,032
		OT	112,989	119,222	(6,233)	-5.52%	1,120,446	952,938	167,508	14.95%	1,468,858	515,920
Budget	169	Reimb.	(923)	(4,249)	3,326	360.28%	(8,769)	(32,698)	23,929	272.87%	(12,000)	20,698
Actual	145	**Total**	**810,281**	**768,272**	**42,009**	**5.18%**	**7,852,149**	**7,345,003**	**507,146**	**6.46%**	**10,533,653**	**3,188,650**
Fire - Civilian	706-01	Regular	7,450	7,233	217	2.91%	70,774	68,713	2,062	2.91%	96,849	28,136
		IPT	-	-	-		-	-	-		-	-
Budget	2	OT	-	-	-		-	-	-		-	-
Actual	2	**Total**	**7,450**	**7,233**	**217**	**2.91%**	**70,774**	**68,713**	**2,062**	**2.91%**	**96,849**	**28,136**
Traffic	712	Regular	31,040	29,228	1,812	5.84%	294,884	303,879	(8,995)	-3.05%	403,526	99,647
		IPT	-	-	-		-	-	-		-	-
Budget	10	OT	905	245	659	72.87%	8,594	4,352	4,242	49.36%	11,760	7,408
Actual	9	**Total**	**31,945**	**29,474**	**2,471**	**7.74%**	**303,478**	**308,231**	**(4,753)**	**-1.57%**	**415,286**	**107,055**
Emergency Services	716	Regular	6,438	-	6,438	100.00%	61,157	-	61,157	100.00%	83,689	83,689
		IPT	-	-	-		-	-	-		-	-
Budget	1	OT	-	-	-		-	-	-		-	-
Actual	0	**Total**	**6,438**	**-**	**6,438**	**100.00%**	**61,157**	**-**	**61,157**	**100.00%**	**83,689**	**83,689**
Street	750	Regular	179,235	154,089	25,146	14.03%	1,692,731	1,459,290	233,441	13.79%	2,330,058	870,768
		IPT	-	-	-		-	-	-		-	-
Budget	72	OT	13,846	14,664	(818)	-5.91%	203,538	203,528	10	0.01%	252,000	48,472
Actual	62	**Total**	**193,081**	**168,753**	**24,328**	**12.60%**	**1,896,269**	**1,662,818**	**233,451**	**12.31%**	**2,582,058**	**919,240**

Prepared: 4/6/2022
Finance Director

Current Month covers 2 pay periods (2/13/2022 - 3/12/2022)
YTD covers 19 pay periods (6/20/2021 - 3/12/2022)

CITY OF CHARLESTON
Payroll Variance Analysis
March 2022

Department		Type	Current Month				Year To Date				Annual	
Name	Code	Wages	Budget	Actual	Variance	%	Budget	Actual	Variance	%	Budget	Available
Equipment Maintenance	754	Regular	53,160	53,879	(719)	-1.35%	505,022	516,519	(11,496)	-2.28%	691,083	174,564
		IPT	-	-	-		-	-	-		-	-
Budget	**18**	OT	4,200	5,157	(957)	-22.78%	39,900	42,555	(2,655)	-6.65%	54,600	12,045
Actual	**18**	**Total**	**57,360**	**59,036**	**(1,676)**	**-2.92%**	**544,922**	**559,073**	**(14,151)**	**-2.60%**	**745,683**	**186,610**
Refuse & Recycling	800	Regular	154,142	151,169	2,973	1.93%	1,464,350	1,437,900	26,449	1.81%	2,003,847	565,947
		IPT	-	-	-		-	-	-		-	-
Budget	**66**	OT	23,862	4,664	19,198	80.46%	226,685	71,190	155,494	68.60%	310,200	239,010
Actual	**64**	**Total**	**178,004**	**155,833**	**22,171**	**12.46%**	**1,691,034**	**1,509,091**	**181,944**	**10.76%**	**2,314,047**	**804,956**
Parks & Recreation	900	Regular	90,344	76,336	14,007	15.50%	858,265	771,469	86,796	10.11%	1,174,468	402,999
		IPT	11,200	8,878	2,322	20.73%	184,800	102,350	82,450	44.62%	280,000	177,650
Budget	**31**	OT	4,135	1,117	3,018	72.99%	39,286	36,004	3,282	8.35%	53,760	17,756
Actual	**28**	**Total**	**105,679**	**86,332**	**19,348**	**18.31%**	**1,082,351**	**909,824**	**172,527**	**15.94%**	**1,508,228**	**598,404**
Public Arts	906	Regular	4,000	4,120	(120)	-3.00%	38,000	38,894	(894)	-2.35%	52,000	13,106
		IPT	-	-	-		-	-	-		-	-
Budget	**1**	OT	-	-	-		-	-	-		-	-
Actual	**1**	**Total**	**4,000**	**4,120**	**(120)**	**-3.00%**	**38,000**	**38,894**	**(894)**	**-2.35%**	**52,000**	**13,106**
Spring Hill Cemetery	952	Regular	23,724	21,297	2,427	10.23%	225,374	217,858	7,516	3.33%	308,407	90,549
		IPT	-	-	-	0.00%	24,863	9,524	15,338	61.69%	46,800	37,276
Budget	**8**	OT	775	465	310	40.03%	7,366	1,954	5,412	73.47%	10,080	8,126
Actual	**7**	**Total**	**24,499**	**21,762**	**2,737**	**11.17%**	**257,603**	**229,337**	**28,266**	**10.97%**	**365,287**	**135,950**
General Fund		Regular	2,618,900	2,421,337	197,563	7.54%	24,817,129	23,227,164	1,589,966	6.41%	33,690,015	10,462,851
		IPT	23,154	13,257	9,897	42.74%	321,424	154,762	166,662	51.85%	482,200	342,598
		OT	330,566	352,440	(21,874)	-6.62%	3,253,141	3,195,718	57,423	1.77%	4,287,987	1,093,018
Budget	**757**	Reimb.	(2,846)	(5,561)	2,715	95.38%	(27,038)	(68,423)	41,385	153.06%	(37,000)	31,423
Actual	**694**	**Total**	**2,969,773**	**2,781,473**	**188,300**	**6.34%**	**28,364,656**	**26,509,220**	**1,855,435**	**6.54%**	**38,423,202**	**11,929,890**

Prepared: 4/6/2022
Finance Director

Current Month covers 2 pay periods (2/13/2022 - 3/12/2022)
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CITY OF CHARLESTON
Payroll Variance Analysis
March 2022

Department Name	Code	Type Wages	Current Month Budget	Current Month Actual	Current Month Variance	Current Month %	Year To Date Budget	Year To Date Actual	Year To Date Variance	Year To Date %	Annual Budget	Annual Available
Coliseum & Conv. Center	402	Regular	42,113	55,279	(13,166)	-31.26%	400,073	492,701	(92,628)	-23.15%	547,468	54,767
		IPT	7,269	-	7,269	100.00%	69,058	3,234	65,824	95.32%	94,500	91,266
Budget	**18**	OT	4,062	5,233	(1,172)	-28.85%	38,585	24,473	14,112	36.57%	52,800	28,327
Actual	**18**	**Total**	**53,444**	**60,512**	**(7,068)**	**-13.23%**	**507,715**	**520,408**	**(12,693)**	**-2.50%**	**694,768**	**174,360**
Parking System	406	Regular	54,906	50,378	4,528	8.25%	521,611	475,822	45,789	8.78%	713,784	237,962
		IPT	3,923	932	2,991	76.24%	37,269	19,646	17,623	47.29%	51,000	31,354
Budget	**21**	OT	1,292	1,319	(27)	-2.08%	12,277	7,828	4,449	36.24%	16,800	8,972
Actual	**21**	**Total**	**60,122**	**52,630**	**7,492**	**12.46%**	**571,158**	**503,297**	**67,860**	**11.88%**	**781,584**	**278,287**
Total		Regular	2,715,919	2,526,994	188,925	6.96%	25,738,813	24,195,687	1,543,127	6.00%	34,951,267	10,755,580
		IPT	34,346	14,189	20,157	58.69%	427,751	177,642	250,108	58.47%	627,700	450,058
		OT	335,920	358,993	(23,073)	-6.87%	3,304,002	3,228,019	75,983	2.30%	4,357,587	1,129,568
Budget	**796**	Reimb.	(2,846)	(5,561)	2,715	-95.38%	(27,038)	(68,423)	41,385	-153.06%	(37,000)	31,423
Actual	**733**	**Total**	**3,083,339**	**2,894,615**	**188,724**	**6.12%**	**29,443,528**	**27,532,925**	**1,910,603**	**6.49%**	**39,899,554**	**12,366,629**

Vacancy Report:

CARE Office	1
City Manager	1
City Collector	2
Accounting	1
Engineering	1
Human Resources	1
MOECD	1
Information Systems	2
General Services	1
Public Works (all)	12
Police - Uniform	10
Fire - Uniform	24
Traffic Engineering	1
Homeland Security	1
Parks & Rec	3
Cemetery	1
Total General Fund	**63**

Prepared: 4/6/2022
Finance Director

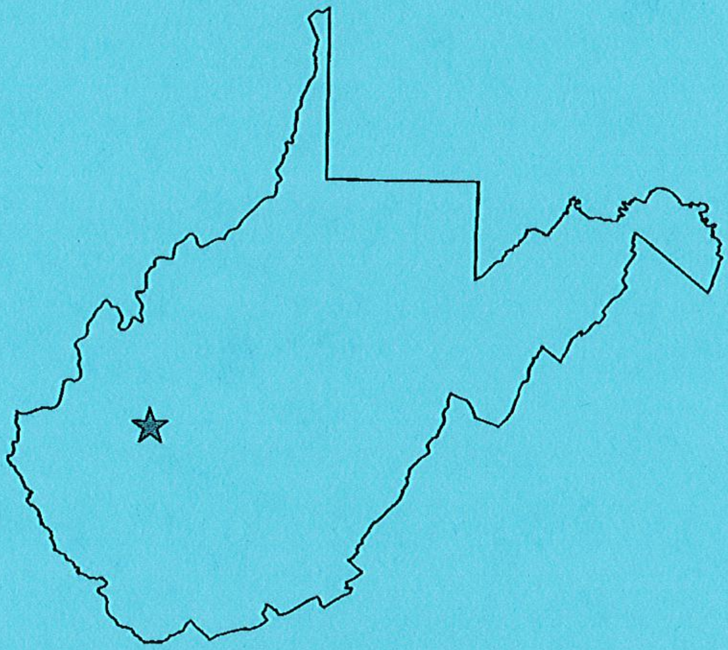
Current Month covers 2 pay periods (2/13/2022 - 3/12/2022)
YTD covers 19 pay periods (6/20/2021 - 3/12/2022)

City of Charleston West Virginia

City Treasurer's Report to City Council

Month Ended

March 2022



Respectfully submitted,

Victor Grigoraci, CPA – City Treasurer

	Fund / Description	Balance March 2021	Balance February 2022	Collections March 2022	Withdrawals March 2022	Balance March 31, 2022
001	General Fund	28,076,858.02	17,734,075.61	7,407,918.18	9,872,446.48	15,269,547.31
002	Coal Severance Tax	18.56	23.73	0.00	0.00	23.73
003	Municipal Stabilization	4,734,512.65	20,575,067.87	1,747.46	0.00	20,576,815.33
007	Business Improvement Dist Fund	0.00	13,524.00	5,233.31	0.00	18,757.31
009	Community Development	5,026.08	3,201.06	127,659.72	125,564.10	5,296.68
010	Supportive Housing	0.00	0.00	0.00	0.00	0.00
012	West Side Improvement	0.00	0.00	0.00	0.00	0.00
014	IT Infrastructure	541,363.16	1,039,418.94	87.28	13,000.00	1,026,506.22
015	Charleston Land Reuse	245,908.88	193,047.80	16.35	672.00	192,392.15
017	Project West Invest	563.96	564.49	0.05	0.00	564.54
018	Planning Grant	0.00	0.01	0.00	0.00	0.01
019	Tourism & Promotions	500,381.61	444,810.67	37.64	1,800.00	443,048.31
020	Business Development	721,880.89	1,121,434.64	94.42	28,130.45	1,093,398.61
021	Community Participation	88,589.25	56,151.48	4.75	1,500.00	54,656.23
024	LGBTQ Working Group	483.99	484.43	0.04	0.00	484.47
026	Uniform Pension Reserve Fund	22,808,928.94	28,824,630.34	-296,245.12	448,093.00	28,080,292.22
035	Municipal Beautification	32,775.63	32,805.62	2.78	0.00	32,808.40
036	Special Demolition	21,350.61	8,201.74	0.70	0.00	8,202.44
037	Sister Cities	27,600.45	27,625.71	2.35	0.00	27,628.06
038	Solid Waste	1,099,942.61	609,975.57	451,324.99	74,995.40	986,305.16
039	Waste Disposal	0.00	0.00	0.00	0.00	0.00
040	Landfill Closure	3,504,057.72	3,907,777.42	10,743.05	0.00	3,918,520.47
041	Police Contributions	23,637.96	17,048.06	1.44	0.00	17,049.50
042	Police Evidence	996,645.99	774,169.84	65.47	6,225.50	768,009.81
043	Forfeited Funds	465,043.70	448,518.21	678.18	14,852.70	434,343.69
044	Municipal Court	266,956.35	260,499.64	58,088.84	18,038.00	300,550.48
045	Homeland Security	0.00	116,439.49	0.00	0.00	116,439.49
046	Home-ARP Inv Trust Fund	0.00	0.00	0.00	0.00	0.00
047	Health Insurance Reserves	6,243,825.62	6,249,541.49	530.78	0.00	6,250,072.27
048	Wayfinding Commission	21,241.36	21,260.80	1.81	0.00	21,262.61
049	Live On The Levee	11,174.07	7,884.73	2,000.79	0.00	9,885.52
074	Slack Plaza	0.00	0.00	0.00	0.00	0.00
073	American Rescue Plan	0.00	18,412,823.87	3,480.58	500,000.00	17,916,304.45
080	Human Rights	176,793.29	176,793.29	0.00	0.00	176,793.29
081	Home Program	32,842.76	18,352.67	2,493.31	1,743.99	19,101.99
085	Firefighters Assistance Grant	77.08	77.08	0.00	0.00	77.08
088	SBA Riverfront Project Donation Account	9.18	9.18	0.00	0.00	9.18
088	SBA Riverfront Project Grant Account	10,167.71	10,167.71	0.00	0.00	10,167.71
089	Rail Trail Project	0.00	0.00	0.00	0.00	0.00
090	Byrne Justice	2,166.67	0.00	0.00	0.00	0.00
091	Byrne Justice	0.00	0.00	1,951.00	1,951.00	0.00
094	Byrne Justice	0.00	0.00	0.00	0.00	0.00
095	Police Grants	114,130.37	235,666.02	48,516.09	23,035.00	261,147.11
096	Historic Preservation	15,020.00	2,936.62	0.00	2,684.85	251.77
099	Public Arts Grant	178,914.34	192,369.42	0.00	0.00	192,369.42
100	Sinking Fund	4,023,400.81	2,023,151.98	171.83	0.00	2,023,323.81
200	Infrastructure	153,520.48	153,661.02	13.05	0.00	153,674.07
214	Civic Center Capital Improvement	404,040.86	354,641.71	29.82	5,361.78	349,309.75
215	Municipal Auditorium Capital Improvement	168,374.77	243,456.38	20.68	0.00	243,477.06
220	General Maintenance	4,478,043.24	4,253,896.44	4,327.84	171,062.62	4,087,161.66
221	City Service Fee Capital Project	1,517,881.37	1,467,277.95	112,742.19	108,120.32	1,471,899.82
222	Facilities Maintenance	1,738,763.64	1,566,258.51	132.46	13,047.03	1,553,343.94
223	Green Initiative Fund	0.00	0.00	0.00	0.00	0.00
224	Sidewalk Improvement Fund	0.00	0.00	0.00	0.00	0.00
255	Ballpark Maintenance	78,257.46	90,887.23	7.72	0.00	90,894.95
402	Civic Center Revenue	332,595.20	101,680.42	529,385.51	472,679.73	158,386.20
406	Parking System Revenue	5,108,663.14	5,394,268.83	274,307.87	109,236.85	5,559,339.85
426	Parking Operation and Maintenance	2,316,436.21	2,814,752.28	238.69	9,659.60	2,805,331.37
427	Civic Center TIF Project	410,326.67	490,344.98	2,065.69	0.00	492,410.67
900	M - DENT	678,887.76	568,234.05	2,191.96	53,926.08	516,499.93
901	Pending Forfeiture	1,042,505.12	1,309,556.25	110.56	19,709.51	1,289,957.30
	Working Cash Advance Fund	32,925.00	32,925.00	0.00	0.00	32,925.00
	Total All Funds	93,453,511.19	122,402,372.28	8,752,182.11	12,097,535.99	119,057,018.40

City of Charleston

Coliseum and Convention Center

Financial Statements

For the Eight-Month Period Ended February 28, 2022

City of Charleston
Coliseum and Convention Center
Financial Statements
For the One-Month Period Ended July 31, 2021

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
July 31, 2021

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 177,639
Cash with Fiscal Agent	4,050
Accounts Receivable	132,654
Due From Other Funds	132
Prepaid Insurance & Flexible Spending	181,788
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	183,957
Revenue Bond Covenant Accounts	447,881
Total Current Assets	1,128,101
Noncurrent Assets:	
Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	-
Capital Assets Being Depreciated:	
Buildings	125,633,262
Other Improvements	998,567
Machinery and Equipment	1,744,422
Less Accumulated Depreciation	(28,774,539)
Total Capital Assets (Net of Accumulated Depreciation)	99,901,712
Total Noncurrent Assets	99,901,712
Total Assets	$ 101,029,813
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 1,009,516
Loss on Refunding of Debt	63,928
	$ 1,073,444
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ 17,377
Due to Other Funds	33,534
Due to Component Unit	-
Union Technicians Payable	15,782
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	44,586
Consumer Sales Taxes Payable	3,770
Customer Deposits Payable	-
Revenue Bonds Payable-Current	570,000
Accrued Interest Payable	26,123
Total Current Liabilities	711,272
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	1,611,629
Other Post Employment Benefits	6,576,550
Total Noncurrent Liabilities	8,188,179
Total Liabilities	8,899,451
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 1,023,925
Unearned Earned Revenue	43,974
	1,067,899
NET POSITION	
Net Investment in Capital Assets	97,784,011
Restricted for Debt Service	447,881
Unrestricted	(6,095,985)
Total Net Position	$ 92,135,907

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the One-Month Period Ended July 31, 2021

$ 10,063

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect	Percent to Collect
OPERATING REVENUES										
Rent	$ 1,492,436	$ 26,096	$ 26,096	1.75%	8.33%	$ (98,224)	$ 1,200	$ 24,896	$ 1,466,340	98.25%
Commissions	530,093	-	-	0.00%	8.33%	(44,157)	-	-	530,093	100.00%
Parking Lot	216,335	6,152	6,152	2.84%	8.33%	(11,869)	1,851	4,301	210,183	97.16%
Distinctive Gourmet	589,522	1,305	1,305	0.22%	8.33%	(47,802)	(5,182)	6,487	588,217	99.78%
Patron Services	187,399	1,338	1,338	0.71%	8.33%	(14,272)	-	1,338	186,061	99.29%
Security	76,375	370	370	0.48%	8.33%	(5,992)	-	370	76,005	99.52%
Advertising	288,652	-	-	0.00%	8.33%	(24,045)	7,500	(7,500)	288,652	100.00%
Spotlight Rental	6,350	-	-	0.00%	8.33%	(529)	-	-	6,350	100.00%
Power Usage	65,310	280	280	0.43%	8.33%	(5,160)	-	280	65,030	99.57%
Table Cover/Drapes	46,413	-	-	0.00%	8.33%	(3,866)	-	-	46,413	100.00%
Public Address System	20,000	-	-	0.00%	8.33%	(1,666)	-	-	20,000	100.00%
Staging	16,000	80	80	0.50%	8.33%	(1,253)	-	80	15,920	99.50%
Booth Rental	96,725	-	-	0.00%	8.33%	(8,057)	-	-	96,725	100.00%
Piano Rental	10,000	-	-	0.00%	8.33%	(833)	-	-	10,000	100.00%
Table Rental	38,988	-	-	0.00%	8.33%	(3,248)	-	-	38,988	100.00%
Miscellaneous	27,965	-	-	0.00%	8.33%	(2,329)	-	-	27,965	100.00%
Building Damages	2,000	-	-	0.00%	8.33%	(167)	-	-	2,000	100.00%
Telephone Rental	8,830	-	-	0.00%	8.33%	(736)	-	-	8,830	100.00%
A.V. Equipment	332,375	270	270	0.08%	8.33%	(27,417)	40	230	332,105	99.92%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	28,075	30	30	0.11%	8.33%	(2,309)	-	30	28,045	99.89%
Contributions From Other Entities		-	-	0.00%	8.33%	-	-	-	-	0.00%
Drayage	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Capital Improvement Fees	-	268	268	0.00%	8.33%	268	5	263	(268)	0.00%
TOTAL OPERATING REVENUES	4,079,843	36,189	36,189	0.89%	8.33%	(303,662)	5,414	30,775	4,043,654	99.11%
NONOPERATING REVENUES										
Interest	500	8	8	1.60%	8.33%	(34)	100	(92)	492	98.40%
Energy Rebates	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
TOTAL NONOPERATING REVENUES	500	8	8	1.60%	8.33%	(34)	100	(92)	492	98.40%
TOTAL REVENUES	4,080,343	36,197	36,197	0.89%	8.33%	(303,696)	5,514	30,683	4,044,146	99.11%
EXPENSES (SCHEDULE ATTACHED)	5,631,203	517,173	517,173	9.18%	8.31%	49,220	559,034	(41,861)	5,114,030	90.82%
NET INCOME	(1,550,860)	(480,976)	(480,976)	0.00%	8.33%	(351,789)	(553,520)	72,544	(1,069,884)	
Transfers In-General Fund	1,900,000	162,547	162,547	8.56%	8.33%	4,277	91,638	70,909	1,737,453	91.44%
Transfers In-Coal Severance	100,000	29,194	29,194	29.19%	8.33%	20,864	46,644	(17,450)	70,806	70.81%
Transfers In-Civic Center Project	-	-	-	0.00%	0.00%	-	(31,551)	31,551	-	0.00%
Transfers In-Civic Center Improvement Fund	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Transfers In-Capital Contribution	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	16,911	16,911	0.00%	8.33%	16,911	144,868	(127,957)	(16,911)	0.00%
Total Transfers In (Out)	$ 2,000,000	$ 208,652	$ 208,652	10.43%	8.33%	$ 42,052	$ 251,599	$ (42,947)	$ 1,791,348	89.57%
Change in Net Position			(272,324)							
Total Net Position-Beginning			$ 92,408,231							
Total Net Position-Ending			$ 92,135,907							

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the One-Month Period Ended July 31, 2021

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 694,768	$ 29,946	$ 29,946	4.31%	8.33%	$ (27,928)	$ 62,093	$ (32,147)	$ 664,822	95.69%
FICA	53,150	2,210	2,210	4.16%	8.33%	(2,219)	4,548	(2,338)	50,940	95.84%
Medical and Life Insurance	126,208	11,665	11,665	9.24%	8.33%	1,152	58,028	(46,363)	114,543	90.76%
Retirement	69,477	2,868	2,868	4.13%	8.33%	(2,919)	6,209	(3,341)	66,609	95.87%
Dental/Optical Insurance	7,939	187	187	2.36%	8.33%	(474)	631	(444)	7,752	97.64%
Insurance-Payroll Deduction	19,006	(2,715)	(2,715)	-14.28%	8.33%	(4,298)	(2,222)	(493)	21,721	114.28%
OPEB	20,000	-	-	0.00%	8.33%	(1,666)	-	-	20,000	100.00%
	990,548	44,161	44,161	4.46%	8.33%	(38,356)	129,287	(85,126)	946,387	95.54%
CONTRACTUAL SERVICES										
Telephone	24,084	4,478	4,478	18.59%	8.33%	2,472	4,417	61	19,606	81.41%
Telephone - Municipal Auditorium	2,500	-	-	0.00%	8.33%	(208)	-	-	2,500	100.00%
Printing	16,600	-	-	0.00%	8.33%	(1,383)	-	-	16,600	100.00%
Utilities	918,700	137	137	0.01%	8.33%	(76,391)	117	20	918,563	99.99%
Utilities - Municipal Auditorium	77,500	-	-	0.00%	8.33%	(6,456)	-	-	77,500	100.00%
Travel	12,000	-	-	0.00%	8.33%	(1,000)	-	-	12,000	100.00%
Maintenance & Repair-Building & Grounds	160,500	-	-	0.00%	8.33%	(13,370)	-	-	160,500	100.00%
Maintenance & Repair-B & G - Municipal Auditorium	5,500	-	-	0.00%	8.33%	(458)	-	-	5,500	100.00%
Maintenance & Repair-Equipment	30,000	-	-	0.00%	8.33%	(2,499)	-	-	30,000	100.00%
Maintenance & Repair-Equipment - Municipal Auditorium	17,000	-	-	0.00%	8.33%	(1,416)	-	-	17,000	100.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	1,500	-	-	0.00%	8.33%	(125)	-	-	1,500	100.00%
OVG	-	32,500	32,500	0.00%	0.00%	32,500	-	32,500	(32,500)	0.00%
Building & Equipment Rents	198,723	448	448	0.23%	8.33%	(16,106)	(4,709)	5,157	198,275	99.77%
Advertising/Legal Publications	64,874	241	241	0.37%	8.33%	(5,163)	-	241	64,633	99.63%
Training	2,500	-	-	0.00%	8.33%	(208)	-	-	2,500	100.00%
Dues and Subscriptions	1,750	-	-	0.00%	8.33%	(146)	-	-	1,750	100.00%
Workers Compensation & Unemployment Costs	-	-	-	0.00%	0.00%	-	7,082	(7,082)	-	0.00%
Insurance and Bonds	327,174	27,607	27,607	8.44%	8.33%	353	22,216	5,391	299,567	91.56%
Contracted Services	1,919,466	(593)	(593)	-0.03%	8.33%	(160,485)	(4,335)	3,742	1,920,059	100.03%
Contracted Services - Municipal Auditorium	360	-	-	0.00%	8.33%	(30)	-	-	360	100.00%
	3,780,731	64,818	64,818	1.71%	8.33%	(250,117)	24,788	40,030	3,715,913	98.29%
COMMODITIES										
Materials and Supplies	177,250	4,264	4,264	2.41%	8.33%	(10,501)	554	3,710	172,986	97.59%
Materials and Supplies - Municipal Auditorium	18,000	-	-	0.00%	8.33%	(1,499)	-	-	18,000	100.00%
Gasoline and Oil	1,000	-	-	0.00%	8.33%	(83)	-	-	1,000	100.00%
Uniforms	16,000	591	591	3.69%	8.33%	(742)	-	591	15,409	96.31%
	212,250	4,855	4,855	2.29%	8.33%	(12,825)	554	4,301	207,395	97.71%
Total Operating Expenses	4,983,529	113,834	113,834	2.28%	8.33%	(301,302)	154,629	(40,795)	4,869,695	97.72%
Depreciation	-	392,385	392,385	0.00%	0.00%	392,385	392,823	(438)	(392,385)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	4,983,529	506,219	506,219	10.16%	4.17%	298,651	547,452	(41,233)	4,477,310	89.84%
NONOPERATING EXPENSES										
Other Interest	-	-	-	0.00%	0.00%	-	10,600	(10,600)	-	0.00%
Interest on Bonds	124,418	10,954	10,954	8.80%	8.33%	590	982	9,972	113,464	91.20%
Bond Service Charges	3,000	-	-	0.00%	8.33%	(250)	-	-	3,000	100.00%
Contingency	520,256	-	-	0.00%	8.33%	(43,337)	-	-	520,256	100.00%
TOTAL NONOPERATING EXPENSES	647,674	10,954	10,954	1.69%	8.33%	(42,997)	11,582	(628)	636,720	98.31%
TOTAL EXPENSES	5,631,203	517,173	517,173	9.18%	6.25%	165,361	559,034	(41,861)	5,114,030	90.82%
Transfers Out	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 5,631,203	$ 517,173	$ 517,173	9.18%	8.25%	$ 165,361	$ 559,034	$ (41,861)	$ 5,114,030	90.82%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the One-Month Period Ended July 31, 2021

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ -	$ -	0.00%	8.33%	-	$ -	$ -	$ -	0.00%
Municipal Auditorium Major Improvements	-	-	-	0.00%	8.33%	-	-	$ -	-	0.00%
Building Improvements	-	-	-	0.00%	8.33%	-	-	$ -	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Total Capital Outlay for the 1st-Month Period Ended July 31, 2020	$ -	$ -	$ -	0.00%	8.33%	$ -	$ -	$ -	$ -	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended July 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 165,556
Payments to Suppliers		(192,980)
Payments to Employees		(66,103)
Internal Activity Receipts/Payments to Other Funds		80,658
Net Cash Provided (Used) By Operating Activities		(12,869)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		100,547
Transfers From Coal Severance Fund for Debt Service Payments		29,194
Transfer From Civic Center Project		
Transfers From Civic Center Capital Improvements Fund		
Transfer to Civic Center Capital Improvement Fund		16,911
Transfers GF-Health Care		-
Subsidy From GF		62,000
Interest And Fees Paid On Capital Debt		-
Principal Paid On Capital Debt		-
Acquisition and Construction of Capital Assets		-
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		208,652
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		9
Net Cash Provided (Used) By Investing Activities		9
Net Increase (Decrease) In Cash And Cash Equivalents		195,792
Cash and Cash Equivalents, Beginning of One-Month Period (Including Restricted Assets of $381,924)		433,778
Cash and Cash Equivalents, End of One-Month Period (Including Restricted Assets of $ 447,881)		$ 629,570
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (470,030)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	392,385	
(Increase) Decrease in Due From Other Funds	82,310	
(Increase) Decrease in Accounts Receivable	131,672	
(Increase) Decrease In Prepaid Insurance	22,097	
(Increase) Decrease in Restricted Deposits	(1,305)	
Increase (Decrease) in Advance Payment	(1,000)	
Increase (Decrease) In Accounts Payable	(149,988)	
Increase (Decrease) In Salaries & Benefits Payable	(21,942)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	19,249	
Increase (Decrease) In Due To Other Funds	(1,652)	
Increase (Decrease) in Due To Component Unit	(14,665)	
Increase (Decrease) In Deposits On Hand	-	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		457,161
Net Cash Provided (Used) By Operating Activities		$ (12,869)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Coliseum and Convention Center

Financial Statements

For the Two-Month Period Ended August 31, 2021

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
August 31, 2021

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	58,381
Cash with Fiscal Agent		4,050
Accounts Receivable		19,631
Due From Other Funds		132
Prepaid Insurance & Flexible Spending		159,692
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		159,670
Revenue Bond Covenant Accounts		512,753
Total Current Assets		914,309
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		-
Capital Assets Being Depreciated:		
Buildings		125,854,685
Other Improvements		998,567
Machinery and Equipment		1,780,898
Less Accumulated Depreciation		(29,168,950)
Total Capital Assets (Net of Accumulated Depreciation)		99,765,200
Total Noncurrent Assets		99,765,200
Total Assets	$	100,679,509
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	1,009,516
Loss on Refunding of Debt		62,330
		1,071,846
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	(439)
Due to Other Funds		44,931
Due to Component Unit		
Union Technicians Payable		1,511
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		-
Compensated Absences		44,586
Consumer Sales Taxes Payable		903
Customer Deposits Payable		44,674
Revenue Bonds Payable-Current		570,000
Accrued Interest Payable		34,569
Total Current Liabilities		740,835
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		1,612,540
Other Post Employment Benefits		6,576,550
Total Noncurrent Liabilities		8,189,090
Total Liabilities		8,929,925
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	1,023,925
Unearned Earned Revenue		(1,700)
		1,022,225
NET POSITION		
Net Investment in Capital Assets		97,644,990
Restricted for Debt Service		512,753
Unrestricted		(6,358,538)
Total Net Position	$	91,799,205

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Two-Month Period Ended August 31, 2021

$ 5,523

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect	Percent to Collect
OPERATING REVENUES										
Rent	$ 1,492,436	$ 42,874	$ 68,971	4.62%	16.67%	$ (179,818)	$ 27,575	$ 41,396	$ 1,423,465	95.38%
Commissions	530,093	1,026	1,026	0.19%	16.67%	(87,341)	-	1,026	529,067	99.81%
Parking Lot	216,335	4,940	11,091	5.13%	16.67%	(24,972)	1,679	9,412	205,244	94.87%
Distinctive Gourmet	589,522	(24,288)	(22,982)	-3.90%	16.67%	(121,255)	(9,960)	(13,022)	612,504	103.90%
Patron Services	187,399	6,736	8,074	4.31%	16.67%	(23,165)	-	8,074	179,325	95.69%
Security	76,375	1,959	2,329	3.05%	16.67%	(10,403)	-	2,329	74,046	96.95%
Advertising	288,652	800	800	0.28%	16.67%	(47,318)	7,500	(6,700)	287,852	99.72%
Spotlight Rental	6,350	240	240	3.78%	16.67%	(819)	-	240	6,110	96.22%
Power Usage	65,310	2,079	2,359	3.61%	16.67%	(8,528)	1,000	1,359	62,951	96.39%
Table Cover/Drapes	46,413	-	-	0.00%	16.67%	(7,737)	-	-	46,413	100.00%
Public Address System	20,000	-	-	0.00%	16.67%	(3,334)	150	(150)	20,000	100.00%
Staging	16,000	1,800	1,880	11.75%	16.67%	(787)	60	1,820	14,120	88.25%
Booth Rental	96,725	-	-	0.00%	16.67%	(16,124)	-	-	96,725	100.00%
Piano Rental	10,000	-	-	0.00%	16.67%	(1,667)	-	-	10,000	100.00%
Table Rental	38,988	-	-	0.00%	16.67%	(6,499)	100	(100)	38,988	100.00%
Miscellaneous	27,965	1,093	1,093	3.91%	16.67%	(3,569)	1,860	(767)	26,872	96.09%
Building Damages	2,000	-	-	0.00%	16.67%	(333)	-	-	2,000	100.00%
Telephone Rental	8,830	-	-	0.00%	16.67%	(1,472)	-	-	8,830	100.00%
A.V. Equipment	332,375	240	510	0.15%	16.67%	(54,897)	3,057	(2,547)	331,865	99.85%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	28,075	-	30	0.11%	16.67%	(4,650)	-	30	28,045	99.89%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Capital Improvement Fees	-	169	436	0.00%	0.00%	436	710	(274)	(436)	0.00%
TOTAL OPERATING REVENUES	4,079,843	39,668	75,857	1.86%	16.67%	(604,253)	33,731	42,126	4,003,986	98.14%
NONOPERATING REVENUES										
Interest	500	10	18	3.60%	16.67%	(65)	180	(162)	482	96.40%
Energy Rebates	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	16.67%	-	360	(360)	-	0.00%
TOTAL NONOPERATING REVENUES	500	10	18	3.60%	16.67%	(65)	540	(522)	482	96.40%
TOTAL REVENUES	4,080,343	39,678	75,875	1.86%	16.67%	(604,318)	34,271	41,604	4,004,468	98.14%
EXPENSES (SCHEDULE ATTACHED)	5,631,203	712,150	1,229,323	21.83%	16.76%	285,533	1,142,985	86,338	4,401,880	78.17%
NET INCOME	(1,550,860)	(672,472)	(1,153,448)			(1,153,448)	(1,108,714)	(44,734)	(397,412)	
Transfers In-General Fund	1,900,000	77,871	240,418	12.65%	16.67%	(76,312)	388,105	(147,687)	1,659,582	87.35%
Transfers In-Coal Severance	100,000	-	29,194	29.19%	16.67%	12,524	22,394	6,800	70,806	70.81%
Transfers In-Civic Center Project	-	221,423	221,423	0.00%	0.00%	221,423	-	221,423	(221,423)	0.00%
Transfers In-Civic Center Improvement Fund	-	36,476	36,476	0.00%	16.67%	36,476	-	36,476	(36,476)	0.00%
Transfers In-Capital Contribution	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Transfer In - Parking	-	-	-	0.00%			-	-	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	16,911	0.00%	16.67%	16,911		16,911	(16,911)	0.00%
Total Transfers In (Out)	$ 2,000,000	$ 335,770	$ 544,422	27.22%	16.67%	$ 211,022	$ 410,499	$ 133,923	$ 1,455,578	72.78%
Change in Net Position			(609,026)							
Total Net Position-Beginning			$ 92,408,231							
Total Net Position-Ending			$ 91,799,205							

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Two-Month Period Ended August 31, 2021

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 694,758	$ 53,368	$ 83,314	11.99%	16.67%	$ (32,504)	$ 122,043	$ (38,729)	$ 611,454	88.01%
FICA	53,150	3,909	6,119	11.51%	16.67%	(2,741)	8,946	(2,827)	47,031	88.49%
Medical and Life Insurance	126,208	11,037	22,702	17.99%	16.67%	1,663	75,894	(53,192)	103,506	82.01%
Retirement	69,477	5,337	8,205	11.81%	16.67%	(3,377)	11,846	(3,641)	61,272	88.19%
Dental/Optical Insurance	7,939	270	458	5.77%	16.67%	(865)	2,491	(2,033)	7,481	94.23%
Insurance-Payroll Deduction	19,006	(2,009)	(4,724)	-24.86%	16.67%	(7,892)	(4,277)	(447)	23,730	124.86%
OPEB	20,000	-	-	0.00%	16.67%	(3,334)	-	-	20,000	100.00%
	990,548	71,912	116,074	11.72%	16.67%	(49,050)	216,943	(100,869)	874,474	88.28%
CONTRACTUAL SERVICES										
Telephone	24,084	7,290	11,788	48.86%	16.67%	7,753	9,294	2,474	12,316	51.14%
Telephone - Municipal Auditorium	2,500	-	-	0.00%	16.67%	(417)	-	-	2,500	100.00%
Printing	16,600	-	-	0.00%	16.67%	(2,767)	-	-	16,600	100.00%
Utilities	918,700	52,331	52,469	5.71%	16.67%	(100,678)	40,819	11,650	866,231	94.29%
Utilities - Municipal Auditorium	77,500	7,045	7,045	9.09%	16.67%	(5,874)	-	7,045	70,455	90.91%
Travel	12,000	-	-	0.00%	16.67%	(2,000)	-	-	12,000	100.00%
Maintenance & Repair-Building & Grounds	160,500	5,658	5,658	3.53%	16.67%	(21,097)	-	5,658	154,842	96.47%
Maintenance & Repair-B & G - Municipal Auditorium	5,500	-	-	0.00%	16.67%	(917)	-	-	5,500	100.00%
Maintenance & Repair-Equipment	30,000	1,535	1,535	5.12%	16.67%	(3,466)	-	1,535	28,465	94.88%
Maintenance & Repair-Equipment - Municipal Auditorium	17,000	-	-	0.00%	16.67%	(2,834)	-	-	17,000	100.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Postage	1,500	-	-	0.00%	16.67%	(250)	-	-	1,500	100.00%
OVG	-	67,322	99,822	0.00%	0.00%	99,822	-	99,822	(99,822)	0.00%
Building & Equipment Rents	198,723	3,047	3,495	1.76%	16.67%	(29,632)	1,211	2,284	195,228	98.24%
Advertising/Legal Publications	64,874	1,047	1,288	1.99%	16.67%	(9,526)	-	1,288	63,586	98.01%
Training	2,500	-	-	0.00%	16.67%	(417)	-	-	2,500	100.00%
Dues and Subscriptions	1,750	-	-	0.00%	16.67%	(292)	-	-	1,750	100.00%
Workers Compensation & Unemployment Costs	15,674	90	5,601	35.73%	16.67%	2,988	7,082	(1,481)	10,073	64.27%
Insurance and Bonds	311,500	22,097	44,194	14.19%	16.67%	(7,733)	44,431	(237)	267,306	85.81%
Contracted Services	1,919,466	41,901	41,307	2.15%	16.67%	(278,668)	-	41,307	1,878,159	97.85%
Contracted Services - Municipal Auditorium	360	-	-	0.00%	16.67%	(60)	9,401	(9,401)	360	100.00%
	3,780,731	209,363	274,182	7.25%	16.67%	(356,066)	112,238	161,944	3,506,549	92.75%
COMMODITIES										
Materials and Supplies	177,250	17,931	22,194	12.52%	16.67%	(7,354)	3,453	18,741	155,056	87.48%
Materials and Supplies - Municipal Auditorium	18,000	4,546	4,546	25.26%	16.67%	1,545	-	4,546	13,454	74.74%
Gasoline and Oil	1,000	33	33	3.30%	16.67%	(134)	-	33	967	96.70%
Uniforms	16,000	-	591	3.69%	16.67%	(2,076)	-	591	15,409	96.31%
	212,250	22,510	27,364	12.89%	16.67%	(8,018)	3,453	23,911	184,886	87.11%
Total Operating Expenses	4,983,529	303,785	417,620	8.38%	16.67%	(413,134)	332,634	84,986	4,565,909	91.62%
Depreciation	-	394,411	786,796	0.00%	0.00%	786,796	785,660	1,136	(786,796)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	4,983,529	698,196	1,204,416	24.17%	8.34%	789,039	1,118,294	86,122	3,779,113	75.83%
NONOPERATING EXPENSES										
Other Interest	-	2,509	5,018	0.00%	0.00%	5,018	21,200	(16,182)	(5,018)	0.00%
Interest on Bonds	124,418	8,445	16,889	13.57%	16.67%	(3,851)	3,491	13,398	107,529	86.43%
Bond Service Charges	3,000	3,000	3,000	100.00%	16.67%	2,500	3,491	(491)	-	0.00%
Contingency	520,256	-	-	0.00%	16.67%	(86,727)	-	-	520,256	100.00%
TOTAL NONOPERATING EXPENSES	647,674	13,954	24,907	3.85%	16.67%	(83,060)	28,182	(3,275)	622,767	96.15%
TOTAL EXPENSES	5,631,203	712,150	1,229,323	21.83%	12.50%	525,282	1,146,476	82,847	4,401,880	78.17%
Transfers Out	-		-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 5,631,203	$ 712,150	$ 1,229,323	21.83%	12.50%	$ 525,282	$ 1,146,476	$ 82,847	$ 4,401,880	78.17%

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CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Two-Month Period Ended August 31, 2021

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ 36,476	$ 36,476	0.00%	16.67%	36,476	$ -	$ 36,476	$ (36,476.00)	0.00%
Municipal Auditorium Major Improvements	-	221,423.00	221,423.00	0.00%	16.67%	221,423	-	$ 221,423	(221,423.00)	0.00%
Building Improvements	-	-	-	0.00%	16.67%	-	3,902	(3,902)	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Total Capital Outlay for the 1st-Month Period Ended August 31, 2020	$ -	$ 257,899	$ 257,899	0.00%	16.67%	$ 257,899	$ 3,902	$ 253,997	$ (257,899)	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended August 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 341,534
Payments to Suppliers		(437,710)
Payments to Employees		(138,016)
Internal Activity Receipts/Payments to Other Funds		92,055
Net Cash Provided (Used) By Operating Activities		(142,137)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		165,418
Transfers From Coal Severance Fund for Debt Service Payments		29,194
Transfer From Civic Center Project		221,423
Transfers From Civic Center Capital Improvements Fund		36,476
Transfer to Civic Center Capital Improvement Fund		16,911
Energy Rebates for Capital Lighting Upgrades		
Transfers GF-Health Care		-
Subsidy From GF		75,000
Interest And Fees Paid On Capital Debt		(3,000)
Principal Paid On Capital Debt		
Acquisition and Construction of Capital Assets		(257,899)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		283,523
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		20
Net Cash Provided (Used) By Investing Activities		20
Net Increase (Decrease) In Cash And Cash Equivalents		141,406
Cash and Cash Equivalents, Beginning of Two-Month Period (Including Restricted Assets of $381,924)		433,778
Cash and Cash Equivalents, End of Two-Month Period (Including Restricted Assets of $ 512,753)		$ 575,184
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (1,128,559)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	786,796	
(Increase) Decrease in Due From Other Funds	82,310	
(Increase) Decrease In Accounts Receivable	244,695	
(Increase) Decrease In Prepaid Insurance	44,194	
(Increase) Decrease In Restricted Deposits	22,982	
Increase (Decrease) In Advance Payment	(2,000)	
Increase (Decrease) In Accounts Payable	(167,804)	
Increase (Decrease) In Salaries & Benefits Payable	(21,942)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	2,111	
Increase (Decrease) In Due To Other Funds	9,745	
Increase (Decrease) In Due To Component Unit	(14,665)	
Increase (Decrease) In Deposits On Hand	-	
(Increase) Decrease In Deferred Outflows		
Increase (Decrease) In Deferred Inflows		
Increase (Decrease) In Other Post Employment Benefits		
Total Adjustments		986,422
Net Cash Provided (Used) By Operating Activities		$ (142,137)

Noncash Investing, Capital, and Financing Activities:

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City of Charleston

Coliseum and Convention Center

Financial Statements

For the Three-Month Period Ended September 30, 2021

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
September 30, 2021

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	95,268
Cash with Fiscal Agent		4,050
Accounts Receivable		18,327
Due From Other Funds		132
Prepaid Insurance & Flexible Spending		137,595
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		158,332
Revenue Bond Covenant Accounts		339,303
Total Current Assets		753,007
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		-
Capital Assets Being Depreciated:		
Buildings		125,854,685
Other Improvements		998,567
Machinery and Equipment		1,780,898
Less Accumulated Depreciation		(29,562,348)
Total Capital Assets (Net of Accumulated Depreciation)		99,371,802
Total Noncurrent Assets		99,371,802
Total Assets	$	100,124,809
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	1,009,516
Loss on Refunding of Debt		60,732
		1,070,248
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	31,059
Due to Other Funds		56,654
Due to Component Unit		-
Union Technicians Payable		(3,913)
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		-
Compensated Absences		44,586
Consumer Sales Taxes Payable		7,207
Customer Deposits Payable		44,674
Revenue Bonds Payable-Current		350,000
Accrued Interest Payable		23,969
Total Current Liabilities		554,336
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		1,613,451
Other Post Employment Benefits		6,576,550
Total Noncurrent Liabilities		8,190,001
Total Liabilities		8,744,337
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	1,023,925
Unearned Earned Revenue		(1,984)
		1,021,941
NET POSITION		
Net Investment in Capital Assets		97,469,083
Restricted for Debt Service		339,303
Unrestricted		(6,379,607)
Total Net Position	$	91,428,779

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Three-Month Period Ended September 30, 2021

$ 64,771

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect	Percent to Collect
OPERATING REVENUES										
Rent	$ 1,492,436	$ 77,827	$ 146,797	9.84%	25.00%	$ (226,312)	$ 33,550	$ 113,247	$ 1,345,639	90.16%
Commissions	530,093	5,705	6,732	1.27%	25.00%	(125,791)	-	6,732	523,361	98.73%
Parking Lot	216,335	5,991	17,082	7.90%	25.00%	(37,002)	3,979	13,103	199,253	92.10%
Distinctive Gourmet	589,522	14,504	(8,478)	-1.44%	25.00%	(155,859)	(9,779)	1,301	598,000	101.44%
Patron Services	187,399	15,648	23,721	12.66%	25.00%	(23,129)	-	23,721	163,678	87.34%
Security	76,375	5,267	7,596	9.95%	25.00%	(11,498)	-	7,596	68,779	90.05%
Advertising	288,652	-	800	0.28%	25.00%	(71,363)	35,000	(34,200)	287,852	99.72%
Spotlight Rental	6,350	-	240	3.78%	25.00%	(1,348)	-	240	6,110	96.22%
Power Usage	65,310	1,779	4,138	6.34%	25.00%	(12,190)	2,000	2,138	61,172	93.66%
Table Cover/Drapes	46,413	478	478	1.03%	25.00%	(11,125)	350	128	45,935	98.97%
Public Address System	20,000	350	350	1.75%	25.00%	(4,650)	350	-	19,650	98.25%
Staging	16,000	560	2,440	15.25%	25.00%	(1,560)	180	2,260	13,560	84.75%
Booth Rental	96,725	-	-	0.00%	25.00%	(24,181)	-	-	96,725	100.00%
Piano Rental	10,000	-	-	0.00%	25.00%	(2,500)	-	-	10,000	100.00%
Table Rental	38,988	450	450	1.15%	25.00%	(9,297)	450	-	38,538	98.85%
Miscellaneous	27,965	3,230	4,323	15.46%	25.00%	(2,668)	-	4,323	23,642	84.54%
Building Damages	2,000	(740)	(740)	-37.00%	25.00%	(1,240)	-	(740)	2,740	137.00%
Telephone Rental	8,830	375	375	4.25%	25.00%	(1,833)	-	375	8,455	95.75%
A.V. Equipment	332,375	8,212	8,722	2.62%	25.00%	(74,372)	3,529	5,193	323,653	97.38%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	28,075	-	30	0.11%	25.00%	(6,989)	-	30	28,045	99.89%
Contributions From Other Entities	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Drayage	-	500	500	0.00%	0.00%	500	-	500	(500)	0.00%
Capital Improvement Fees	-	993	1,430	0.00%	25.00%	1,430	765	665	(1,430)	0.00%
TOTAL OPERATING REVENUES	4,079,843	141,129	216,986	5.32%	25.00%	(802,975)	70,374	146,612	3,862,857	94.68%
NONOPERATING REVENUES										
Interest	500	8	26	5.20%	25.00%	(99)	241	(215)	474	94.80%
Energy Rebates	-	-	-	0.00%	25.00%	-	2,423	(2,423)	-	0.00%
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	25.00%	-	360	(360)	-	0.00%
TOTAL NONOPERATING REVENUES	500	8	26	5.20%	25.00%	(99)	3,024	(2,998)	474	94.80%
TOTAL REVENUES	4,080,343	141,137	217,012	5.32%	25.00%	(803,074)	73,398	143,614	3,863,331	94.68%
EXPENSES (SCHEDULE ATTACHED)	5,631,203	775,303	2,004,626	35.60%	25.07%	592,883	1,750,609	254,017	3,626,577	64.40%
NET INCOME	(1,550,860)	(634,166)	(1,787,614)	0.00%	25.00%	(1,399,899)	(1,677,211)	(110,403)	236,754	0.00%
Transfers In-General Fund	1,900,000	242,371	482,789	25.41%	25.00%	7,789	550,385	(67,576)	1,417,211	74.59%
Transfers In-Coal Severance	100,000	-	29,194	29.19%	25.00%	4,194	22,394	6,800	70,806	70.81%
Transfers In-Civic Center Project			221,423	0.00%	25.00%	221,423	-	221,423	(221,423)	0.00%
Transfers In-Civic Center Grant Fund	-	21,369	21,369	0.00%	25.00%	21,369	-	21,369	(21,369)	0.00%
Transfers In-Capital Contribution			36,476	0.00%	25.00%	36,476	-	36,476	(36,476)	0.00%
Transfers Out-CC Capital Improvement Fund			16,911	0.00%	25.00%	16,911	-	16,911	(16,911)	0.00%
Total Transfers In (Out)	$ 2,000,000	$ 263,740	$ 808,162	40.41%	25.00%	$ 308,162	$ 572,759	$ 235,403	$ 1,191,838	59.59%
Change in Net Position			(979,452)							
Total Net Position-Beginning			$ 92,408,231							
Total Net Position-Ending			$ 91,428,779							

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Three-Month Period Ended September 30, 2021

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 694,768	$ 51,435	$ 134,749	19.39%	25.00%	$ (38,943)	$ 178,407	$ (43,658)	$ 560,019	80.61%
FICA	53,150	3,757	9,876	18.58%	25.00%	(3,412)	13,046	(3,170)	43,274	81.42%
Medical and Life Insurance	126,208	11,214	33,917	26.87%	25.00%	2,365	88,873	(54,956)	92,291	73.13%
Retirement	69,477	5,144	13,349	19.21%	25.00%	(4,020)	17,482	(4,133)	56,128	80.79%
Dental/Optical Insurance	7,939	152	609	7.67%	25.00%	(1,376)	4,308	(3,699)	7,330	92.33%
Insurance-Payroll Deduction	19,006	(2,063)	(6,786)	-35.70%	25.00%	(11,538)	(6,627)	(159)	25,792	135.70%
OPEB	20,000	-	-	0.00%	25.00%	(5,000)	-	-	20,000	100.00%
	990,548	69,639	185,714	18.75%	25.00%	(61,923)	295,489	(109,775)	804,834	81.25%
CONTRACTUAL SERVICES										
Telephone	24,084	396	12,164	50.51%	25.00%	6,143	12,114	50	11,920	49.49%
Telephone - Municipal Auditorium	2,500	59	59	2.36%	25.00%	(566)	-	59	2,441	97.64%
Printing	16,600	-	-	0.00%	25.00%	(4,150)	-	-	16,600	100.00%
Utilities	918,700	78,043	130,511	14.21%	25.00%	(99,164)	83,985	46,526	788,189	85.79%
Utilities - Municipal Auditorium	77,500	9,198	16,243	20.96%	25.00%	(3,132)	-	16,243	61,257	79.04%
Travel	12,000	894	894	7.45%	25.00%	(2,106)	-	894	11,106	92.55%
Maintenance & Repair-Building & Grounds	160,500	19,012	24,670	15.37%	25.00%	(15,455)	-	24,670	135,830	84.63%
Maintenance & Repair-B & G - Municipal Audi	5,500	-	-	0.00%	25.00%	(1,375)	-	-	5,500	100.00%
Maintenance & Repair-Equipment	30,000	1,401	2,935	9.78%	25.00%	(4,565)	-	2,935	27,065	90.22%
Maintenance & Repair-Equipment - Municipal	17,000	-	-	0.00%	25.00%	(4,250)	-	-	17,000	100.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Postage	1,500	140	140	9.33%	25.00%	(235)	-	140	1,360	90.67%
OVG	-	108,737	208,560	0.00%	0.00%	208,560	-	208,560	(208,560)	0.00%
Building & Equipment Rents	198,723	12,150	15,645	7.87%	25.00%	(34,036)	1,987	13,658	183,078	92.13%
Advertising/Legal Publications	64,874	21,736	23,024	35.49%	25.00%	6,806	-	23,024	41,850	64.51%
Training	2,500	50	50	2.00%	25.00%	(575)	-	50	2,450	98.00%
Dues and Subscriptions	1,750	-	-	0.00%	25.00%	(438)	-	-	1,750	100.00%
Workers Compensation & Unemployment Cos	15,674	356	5,957	38.01%	25.00%	2,039	7,183	(1,226)	9,717	61.99%
Insurance and Bonds	311,500	22,097	66,291	21.28%	25.00%	(11,584)	66,647	(356)	245,209	78.72%
Contracted Services	1,919,466	18,921	60,228	3.14%	25.00%	(419,639)	37,093	23,135	1,859,238	96.86%
Contracted Services - Municipal Auditorium	360	-	-	0.00%	25.00%	(90)	-	-	360	100.00%
	3,780,731	293,190	567,371	15.01%	25.00%	(377,812)	209,009	358,362	3,213,360	84.99%
COMMODITIES										
Materials and Supplies	177,250	5,969	28,163	15.89%	25.00%	(16,150)	7,371	20,792	149,087	84.11%
Materials and Supplies - Municipal Auditorium	18,000	1,709	6,256	34.76%	25.00%	1,756	-	6,256	11,744	65.24%
Gasoline and Oil	1,000	40	73	7.30%	25.00%	(177)	-	73	927	92.70%
Uniforms	16,000	1,124	1,715	10.72%	25.00%	(2,285)	-	1,715	14,285	89.28%
	212,250	8,842	36,207	17.06%	25.00%	(16,856)	7,371	28,836	176,043	82.94%
Total Operating Expenses	4,983,529	371,671	789,292	15.84%	25.00%	(456,590)	511,869	277,423	4,194,237	84.16%
Depreciation	-	393,398	1,180,193	0.00%	25.00%	1,180,193	1,178,491	1,702	(1,180,193)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	4,983,529	765,069	1,969,485	39.52%	25.00%	723,603	1,690,360	279,125	3,014,044	60.48%
NONOPERATING EXPENSES										
Other Interest	-	2,508	7,527	0.00%	0.00%	7,527	53,783	(46,256)	(7,527)	0.00%
Interest on Bonds	124,418	7,250	24,139	19.40%	25.00%	(6,966)	6,000	18,139	100,279	80.60%
Bond Service Charges	3,000	476	3,475	115.83%	25.00%	2,725	466	3,009	(475)	-15.83%
Contingency	520,256	-	-	0.00%	25.00%	(130,064)	466	(466)	520,256	100.00%
TOTAL NONOPERATING EXPENSES	647,674	10,234	35,141	5.43%	25.00%	(126,778)	60,715	(25,574)	612,533	94.57%
TOTAL EXPENSES	5,631,203	775,303	2,004,626	35.60%	25.00%	596,825	1,751,075	253,551	3,626,577	64.40%
Transfers Out	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 5,631,203	$ 775,303	$ 2,004,626	35.60%	25.00%	$ 596,825	$ 1,751,075	$ 253,551	$ 3,626,577	64.40%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Three-Month Period Ended September 30, 2021

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ -	$ 36,476	0.00%	25.00%	$ 36,476	$ -	$ 36,476	$ (36,476.00)	0.00%
Municipal Auditorium Major Improvements	-	-	221,423.00	0.00%	25.00%	221,423	-	$ 221,423	(221,423.00)	0.00%
Building Improvements	-	-	-	0.00%	25.00%	-	2,043	(2,043.00)	$ -	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Total Capital Outlay for the 1st-Month Period Ended September 30, 2020	$ -	$ -	$ 257,899	0.00%	25.00%	$ 257,899	$ 2,043	$ 255,856	$ (257,899)	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended September 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 485,022
Payments to Suppliers		(685,267)
Payments to Employees		(207,656)
Internal Activity Receipts/Payments to Other Funds		103,778
Net Cash Provided (Used) By Operating Activities		(304,123)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		230,289
Transfers From Coal Severance Fund for Debt Service Payments		29,194
Transfer From Civic Center Project		221,423
Transfers From Civic Center Capital Improvements Fund		36,476
Transfers from Civic Center Grant Fund		21,369
Transfer to Civic Center Capital Improvement Fund		16,911
Energy Rebates for Capital Lighting Upgrades		-
Transfers General Fund-Health Care		-
Subsidy From General Fund		252,500
Interest And Fees Paid On Capital Debt		(21,326)
Principal Paid On Capital Debt		(220,000)
Acquisition and Construction of Capital Assets		(257,899)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		308,937
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		29
Net Cash Provided (Used) By Investing Activities		29
Net Increase (Decrease) In Cash And Cash Equivalents		4,843
Cash and Cash Equivalents, Beginning of Three-Month Period (Including Restricted Assets of $ 381,924)		433,778
Cash and Cash Equivalents, End of Three-Month Period (Including Restricted Assets of $ 339,303)		$ 438,621

Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (1,752,499)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	1,180,193	
(Increase) Decrease in Due From Other Funds	82,310	
(Increase) Decrease in Accounts Receivable	245,999	
(Increase) Decrease In Prepaid Insurance	66,291	
(Increase) Decrease in Restricted Deposits	24,320	
Increase (Decrease) in Advance Payment	(2,283)	
Increase (Decrease) In Accounts Payable	(136,306)	
Increase (Decrease) In Salaries & Benefits Payable	(21,942)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) In Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	2,991	
Increase (Decrease) In Due To Other Funds	21,468	
Increase (Decrease) In Due To Component Unit	(14,665)	
Increase (Decrease) In Deposits On Hand	-	
(Increase) Decrease in Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		1,448,376
Net Cash Provided (Used) By Operating Activities		$ (304,123)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston
Coliseum and Convention Center
Financial Statements
For the Four-Month Period Ended October 31, 2021

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
October 31, 2021

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 63,959
Cash with Fiscal Agent	4,050
Accounts Receivable	(4,218)
Due From Other Funds	935
Prepaid Insurance & Flexible Spending	115,498
Restricted Cash, Cash Equivalents and Investments:	
Cater Contract Deposits	152,625
Revenue Bond Covenant Accounts	404,177
Total Current Assets	737,026
Noncurrent Assets:	
Capital Assets Not Being Depreciated	
Land	300,000
Construction in Progress	-
Capital Assets Being Depreciated:	
Buildings	125,854,685
Other Improvements	998,567
Machinery and Equipment	1,780,898
Less Accumulated Depreciation	(29,955,746)
Total Capital Assets (Net of Accumulated Depreciation)	98,978,404
Total Noncurrent Assets	98,978,404
Total Assets	$ 99,715,430
DEFERRED OUTFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 1,009,516
Loss on Refunding of Debt	59,133
	1,068,649
LIABILITIES	
Current Liabilities:	
Accounts Payable	$ (439)
Due to Other Funds	66,280
Due to Component Unit	
Union Technicians Payable	2,250
Charleston Sound Payable	100
Insurance Claims Payable	-
Accrued Salary & Benefits	-
Compensated Absences	44,586
Consumer Sales Taxes Payable	2,160
Customer Deposits Payable	-
Revenue Bonds Payable-Current	350,000
Accrued Interest Payable	31,461
Total Current Liabilities	496,398
Noncurrent Liabilities:	
Revenue Bonds Payable (Net of Unamortized Discounts)	1,614,361
Other Post Employment Benefits	6,576,550
Total Noncurrent Liabilities	8,190,911
Total Liabilities	8,687,309
DEFERRED INFLOW OF RESOURCES:	
Other Post Employment Benefits	$ 1,023,925
Unearned Earned Revenue	(1,984)
	1,021,941
NET POSITION	
Net Investment in Capital Assets	97,073,176
Restricted for Debt Service	404,177
Unrestricted	(6,402,524)
Total Net Position	$ 91,074,829

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Four-Month Period Ended October 31, 2021

$ 96,207

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect	Percent to Collect
OPERATING REVENUES										
Rent	$ 1,492,436	$ 83,901	$ 230,698	15.46%	33.33%	$ (266,731)	$ 59,120	$ 171,578	$ 1,261,738	84.54%
Commissions	530,093	2,640	9,371	1.77%	33.33%	(167,309)	18	9,353	520,722	98.23%
Parking Lot	216,335	6,794	23,876	11.04%	33.33%	(48,228)	5,809	18,067	192,459	88.96%
Distinctive Gourmet	589,522	(5,708)	(14,186)	-2.41%	33.33%	(210,674)	(89,728)	75,542	603,708	102.41%
Patron Services	187,399	9,026	32,745	17.47%	33.33%	(29,715)	(238)	32,983	154,654	82.53%
Security	76,375	4,625	12,220	16.00%	33.33%	(13,236)	-	12,220	64,155	84.00%
Advertising	288,652	-	800	0.28%	33.33%	(95,408)	65,000	(64,200)	287,852	99.72%
Spotlight Rental	6,350	(240)	-	0.00%	33.33%	(2,116)	(80)	80	6,350	100.00%
Power Usage	65,310	1,779	5,917	9.06%	33.33%	(15,851)	3,000	2,917	59,393	90.94%
Table Cover/Drapes	46,413	(38)	440	0.95%	33.33%	(15,029)	336	104	45,973	99.05%
Public Address System	20,000	(50)	300	1.50%	33.33%	(6,366)	375	(75)	19,700	98.50%
Staging	16,000	(80)	2,360	14.75%	33.33%	(2,973)	180	2,180	13,640	85.25%
Booth Rental	99,725	-	-	0.00%	33.33%	(33,238)	-	-	99,725	100.00%
Piano Rental	10,000	-	-	0.00%	33.33%	(3,333)	-	-	10,000	100.00%
Table Rental	38,988	(33)	418	1.07%	33.33%	(12,577)	442	(24)	38,570	98.93%
Miscellaneous	27,965	(70)	4,253	15.21%	33.33%	(5,068)	-	4,253	23,712	84.79%
Building Damages	2,000	-	(740)	-37.00%	33.33%	(1,407)	-	(740)	2,740	137.00%
Telephone Rental	8,830	(250)	125	1.42%	33.33%	(2,818)	250	(125)	8,705	98.58%
A.V. Equipment	332,375	(3,044)	5,679	1.71%	33.33%	(105,102)	3,529	2,150	326,696	98.29%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	28,075	-	30	0.11%	33.33%	(9,327)	-	30	28,045	99.89%
Contributions From Other Entities	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Drayage	-	-	500	0.00%	0.00%	500	-	500	(500)	0.00%
Capital Improvement Fees	-	15,494	16,925	0.00%	33.33%	16,925	1,090	15,835	(16,925)	0.00%
TOTAL OPERATING REVENUES	4,082,843	114,745	331,731	8.13%	33.33%	(1,029,081)	49,103	282,628	3,751,112	91.87%
NONOPERATING REVENUES										
Interest	500	10	36	7.20%	33.33%	(131)	273	(237)	464	92.80%
Energy Rebates	-	-	-	0.00%	33.33%	-	2,423	(2,423)	-	0.00%
Gain (Loss) on Sale of Fixed Asset			-	0.00%	33.33%	-	360	(360)	-	0.00%
TOTAL NONOPERATING REVENUES	500	10	36	7.20%	33.33%	(131)	3,056	(3,020)	464	92.80%
TOTAL REVENUES	4,083,343	114,755	331,767	8.12%	33.33%	(1,029,211)	52,159	279,608	3,751,576	91.88%
EXPENSES (SCHEDULE ATTACHED)	5,631,203	792,791	2,797,417	49.68%	33.38%	917,721	2,379,898	417,519	2,833,786	50.32%
NET INCOME	(1,547,860)	(678,036)	(2,465,650)	0.00%	33.33%	(1,949,748)	(2,327,739)	(137,911)	917,790	0.00%
Transfers In-General Fund	1,900,000	294,354	777,142	40.90%	33.33%	143,872	805,236	(28,094)	1,122,858	59.10%
Transfers In-Coal Severance	100,000	46,644	75,838	75.84%	33.33%	42,508	41,594	34,244	24,162	24.16%
Transfers In-Civic Center Project	-	-	221,423	0.00%	0.00%	221,423	-	221,423	(221,423)	0.00%
Transfers In-Civic Center Grant Fund	-	-	21,369	0.00%	33.33%	21,369		21,369	(21,369)	0.00%
Transfers In-Capital Contribution			36,476	0.00%	33.33%	36,476		36,476	(36,476)	0.00%
Transfers Out-CC Capital Improvement Fund	-	(16,911)	-	0.00%	33.33%	-		-	-	0.00%
Total Transfers In (Out)	$ 2,000,000	$ 324,087	$ 1,132,248	56.61%	33.33%	$ 465,648	$ 846,830	$ 285,418	$ 867,752	43.39%
Change in Net Position			(1,333,402)							
Total Net Position-Beginning			$ 92,408,231							
Total Net Position-Ending			$ 91,074,829							

1,464,015

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Four-Month Period Ended October 31, 2021

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 694,768	$ 83,129	$ 217,878	31.36%	33.33%	$ (13,688)	$ 263,051	$ (45,173)	$ 476,890	68.64%
FICA	53,150	6,182	16,058	30.21%	33.33%	(1,657)	19,304	(3,246)	37,092	69.79%
Medical and Life Insurance	126,208	7,386	41,302	32.73%	33.33%	(763)	95,233	(53,931)	84,906	67.27%
Retirement	69,477	8,313	21,662	31.18%	33.33%	(1,495)	25,947	(4,285)	47,815	68.82%
Dental/Optical Insurance	7,939	1,345	1,954	24.61%	33.33%	(692)	5,143	(3,189)	5,985	75.39%
Insurance-Payroll Deduction	19,006	(2,063)	(8,849)	-46.56%	33.33%	(15,184)	(9,671)	822	27,855	146.56%
OPEB	20,000	-	-	0.00%	33.33%	(6,666)	-	-	20,000	100.00%
	990,548	104,292	290,005	29.28%	33.33%	(40,145)	399,007	(109,002)	700,543	70.72%
CONTRACTUAL SERVICES										
Telephone	24,084	7,133	19,297	80.12%	33.33%	11,270	19,522	(225)	4,787	19.88%
Telephone - Municipal Auditorium	2,500	59	117	4.68%	33.33%	(716)	-	117	2,383	95.32%
Printing	16,600	-	-	0.00%	33.33%	(5,533)	-	-	16,600	100.00%
Utilities	918,700	50,945	181,456	19.75%	33.33%	(124,747)	131,376	50,080	737,244	80.25%
Utilities - Municipal Auditorium	77,500	7,347	23,590	30.44%	33.33%	(2,241)	-	23,590	53,910	69.56%
Travel	12,000	4,180	5,074	42.28%	33.33%	1,074	-	5,074	6,926	57.72%
Maintenance & Repair-Building & Grounds	160,500	3,500	28,170	17.55%	33.33%	(25,325)	461	27,709	132,330	82.45%
Maintenance & Repair-B & G - Municipal Audi	5,500	-	-	0.00%	33.33%	(1,833)	-	-	5,500	100.00%
Maintenance & Repair-Equipment	30,000	825	3,760	12.53%	33.33%	(6,239)	4,910	(1,150)	26,240	87.47%
Maintenance & Repair-Equipment - Municipal	17,000	-	-	0.00%	33.33%	(5,666)	-	-	17,000	100.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
Postage	1,500	394	534	35.60%	33.33%	34	-	534	966	64.40%
OVG	-	146,926	355,485	0.00%	0.00%	355,485	-	355,485	(355,485)	0.00%
Building & Equipment Rents	198,723	9,313	24,957	12.56%	33.33%	(41,277)	2,304	22,653	173,766	87.44%
Advertising/Legal Publications	64,874	2,072	25,096	38.68%	33.33%	3,473	-	25,096	39,778	61.32%
Training	2,500	50	100	4.00%	33.33%	(733)	-	100	2,400	96.00%
Dues and Subscriptions	1,750	230	230	13.14%	33.33%	(353)	-	230	1,520	86.86%
Workers Compensation & Unemployment Cos	15,674	895	6,852	43.72%	33.33%	1,628	10,123	(3,271)	8,822	56.28%
Insurance and Bonds	311,500	22,096	88,388	28.37%	33.33%	(15,435)	88,863	(475)	223,112	71.63%
Contracted Services	1,919,466	9,765	69,993	3.65%	33.33%	(569,765)	67,297	2,696	1,849,473	96.35%
Contracted Services - Municipal Auditorium	360	-	-	0.00%	33.33%	(120)	-	-	360	100.00%
	3,780,731	265,730	833,099	22.04%	33.33%	(427,019)	324,856	508,243	2,947,632	77.96%
COMMODITIES										
Materials and Supplies	177,250	18,514	46,678	26.33%	33.33%	(12,399)	12,977	33,701	130,572	73.67%
Materials and Supplies - Municipal Auditorium	18,000	540	6,796	37.76%	33.33%	797	-	6,796	11,204	62.24%
Gasoline and Oil	1,000	53	126	12.60%	33.33%	(207)	-	126	874	87.40%
Uniforms	16,000	263	1,979	12.37%	33.33%	(3,354)	-	1,979	14,021	87.63%
	212,250	19,370	55,579	26.19%	33.33%	(15,164)	12,977	42,602	156,671	73.81%
Total Operating Expenses	4,983,529	389,392	1,178,683	23.65%	33.33%	(482,327)	736,840	441,843	3,804,846	76.35%
Depreciation	-	393,398	1,573,591	0.00%	0.00%	1,573,591	1,571,321	2,270	(1,573,591)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	4,983,529	782,790	2,752,274	55.23%	16.67%	1,921,769	2,308,161	444,113	2,231,255	44.77%
NONOPERATING EXPENSES										
Other Interest	-	2,509	10,036	0.00%	0.00%	10,036	83,474	(53,438)	(10,036)	0.00%
Interest on Bonds	124,418	7,492	31,631	25.42%	33.33%	(9,838)	7,797	23,834	92,787	74.58%
Bond Service Charges	3,000	-	3,476	115.87%	33.33%	2,476	466	3,010	(476)	-15.87%
Contingency	520,256	-	-	0.00%	33.33%	(173,401)	-	-	520,256	100.00%
TOTAL NONOPERATING EXPENSES	647,674	10,001	45,143	6.97%	33.33%	(170,727)	71,737	(26,594)	602,531	93.03%
TOTAL EXPENSES	5,631,203	792,791	2,797,417	49.68%	25.00%	1,389,757	2,379,898	417,519	2,833,786	50.32%
Transfers Out	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 5,631,203	$ 792,791	$ 2,797,417	49.68%	25.00%	$ 1,389,757	$ 2,379,898	$ 417,519	$ 2,833,786	50.32%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Four-Month Period Ended October 31, 2021

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment			$ 36,476	0.00%	33.33%	$ 36,476	$ -	$ 36,476	$ (36,476.00)	0.00%
Municipal Auditorium Major Improvements	-	-	221,423.00	0.00%	33.33%	221,423	-	$ 221,423	(221,423.00)	0.00%
Building Improvements	-	-	-	0.00%	33.33%	-	2,043.00	(2,043.00)	-	0.00%
Capital Outlay-Lease Purchase				0.00%	33.33%	-	-	-	-	0.00%
Construction in Progress				0.00%	33.33%	-	-	-	-	0.00%
Total Capital Outlay for the 1st-Month Period Ended October 31, 2020	$ -	$ -	$ 257,899	0.00%	33.33%	$ 257,899	$ 2,043	$ 255,856	$ (257,899)	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended October 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 583,344
Payments to Suppliers		(978,653)
Payments to Employees		(311,946)
Internal Activity Receipts/Payments to Other Funds		112,602
Net Cash Provided (Used) By Operating Activities		(594,653)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		248,515
Transfers From Coal Severance Fund for Debt Service Payments		75,838
Transfer From Civic Center Project		221,423
Transfers From Civic Center Capital Improvements Fund		36,475
Transfers from Civic Center Grant Fund		21,369
Transfer to Civic Center Capital Improvement Fund		-
Transfers GF-Health Care		-
Subsidy From General Fund		528,627
Interest And Fees Paid On Capital Debt		(21,326)
Principal Paid On Capital Debt		(220,000)
Acquisition and Construction of Capital Assets		(257,899)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		633,022
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		39
Net Cash Provided (Used) By Investing Activities		39
Net Increase (Decrease) In Cash And Cash Equivalents		38,408
Cash and Cash Equivalents, Beginning of Three-Month Period (Including Restricted Assets of $ 381,924)		433,778
Cash and Cash Equivalents, End of Three-Month Period (Including Restricted Assets of $ 404,177)		$ 472,186
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (2,420,543)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	1,573,591	
(Increase) Decrease In Due From Other Funds	81,507	
(Increase) Decrease In Accounts Receivable	268,544	
(Increase) Decrease In Prepaid Insurance	88,387	
(Increase) Decrease In Restricted Deposits	30,027	
Increase (Decrease) in Advance Payment	(2,284)	
Increase (Decrease) In Accounts Payable	(167,804)	
Increase (Decrease) In Salaries & Benefits Payable	(21,941)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) In Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	4,107	
Increase (Decrease) In Due To Other Funds	31,095	
Increase (Decrease) In Due To Component Unit	(14,665)	
Increase (Decrease) In Deposits On Hand	(44,674)	
(Increase) Decrease In Deferred Outflows		
Increase (Decrease) In Deferred Inflows		
Increase (Decrease) In Other Post Employment Benefits		
Total Adjustments		1,825,890
Net Cash Provided (Used) By Operating Activities		$ (594,653)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Coliseum and Convention Center

Financial Statements

For the Five-Month Period Ended November 30, 2021

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
November 30, 2021

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	39,687
Cash with Fiscal Agent		4,050
Accounts Receivable		(5,720)
Due From Other Funds		1,165
Prepaid Insurance & Flexible Spending		93,401
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		139,239
Revenue Bond Covenant Accounts		487,278
Total Current Assets		759,100
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		-
Capital Assets Being Depreciated:		
Buildings		125,854,685
Other Improvements		998,567
Machinery and Equipment		1,799,580
Less Accumulated Depreciation		(30,349,727)
Total Capital Assets (Net of Accumulated Depreciation)		98,603,105
Total Noncurrent Assets		98,603,105
Total Assets	$	99,362,205
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	1,009,516
Loss on Refunding of Debt		57,535
		1,067,051
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	(439)
Due to Other Funds		77,566
Due to Component Unit		
Union Technicians Payable		13,945
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		-
Compensated Absences		44,586
Consumer Sales Taxes Payable		7,305
Customer Deposits Payable		1,744
Revenue Bonds Payable-Current		350,000
Accrued Interest Payable		38,711
Total Current Liabilities		533,518
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		1,615,272
Other Post Employment Benefits		6,576,550
Total Noncurrent Liabilities		8,191,822
Total Liabilities		8,725,340
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	1,023,925
Unearned Earned Revenue		300
		1,024,225
NET POSITION		
Net Investment in Capital Assets		96,695,368
Restricted for Debt Service		487,278
Unrestricted		(6,502,955)
Total Net Position	$	90,679,691

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Five-Month Period Ended November 30, 2021

$ 210,339

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect	Percent to Collect
OPERATING REVENUES										
Rent	$ 1,492,436	$ 91,831	$ 322,530	21.61%	41.67%	$ (299,368)	$ 32,445	$ 290,085	$ 1,169,906	78.39%
Commissions	530,093	14,673	24,044	4.54%	41.67%	(196,846)	18	24,026	506,049	95.46%
Parking Lot	216,335	15,410	39,286	18.16%	41.67%	(50,861)	8,088	31,198	177,049	81.84%
Distinctive Gourmet	589,522	29,036	14,850	2.52%	41.67%	(230,804)	(91,959)	106,809	574,672	97.48%
Patron Services	187,399	7,796	40,541	21.63%	41.67%	(37,548)	(238)	40,779	145,858	78.37%
Security	76,375	1,803	14,025	18.36%	41.67%	(17,800)	-	14,025	62,350	81.64%
Advertising	288,652	30,000	30,800	10.67%	41.67%	(89,481)	65,000	(34,200)	257,852	89.33%
Spotlight Rental	6,350	-	-	0.00%	41.67%	(2,646)	(80)	80	6,350	100.00%
Power Usage	65,310	2,409	8,326	12.75%	41.67%	(18,889)	4,000	4,326	56,984	87.25%
Table Cover/Drapes	46,413	750	1,191	2.57%	41.67%	(18,149)	336	855	45,222	97.43%
Public Address System	20,000	275	575	2.88%	41.67%	(7,759)	375	200	19,425	97.13%
Staging	16,000	1,260	3,620	22.63%	41.67%	(3,047)	180	3,440	12,380	77.38%
Booth Rental	96,725	315	315	0.33%	41.67%	(39,990)	-	315	96,410	99.67%
Piano Rental	10,000	-	-	0.00%	41.67%	(4,167)	-	-	10,000	100.00%
Table Rental	38,988	1,363	1,780	4.57%	41.67%	(14,466)	442	1,338	37,208	95.43%
Miscellaneous	27,965	1,000	5,253	18.78%	41.67%	(6,400)	29	5,224	22,712	81.22%
Building Damages	2,000	-	(740)	-37.00%	41.67%	(1,573)	-	(740)	2,740	137.00%
Telephone Rental	8,830	375	500	5.66%	41.67%	(3,179)	250	250	8,330	94.34%
A.V. Equipment	332,375	7,090	12,769	3.84%	41.67%	(125,732)	3,529	9,240	319,606	96.16%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	28,075	-	30	0.11%	41.67%	(11,669)	-	30	28,045	99.89%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	-	-	500	0.00%	0.00%	500	-	500	(500)	0.00%
Capital Improvement Fees	-	3,629	20,552	0.00%	0.00%	20,552	495	20,057	(20,552)	0.00%
TOTAL OPERATING REVENUES	4,079,843	209,015	540,747	13.25%	41.67%	(1,159,324)	22,910	517,837	3,539,096	86.75%
NONOPERATING REVENUES										
Interest	500	9	46	9.20%	41.67%	(162)	288	(242)	454	90.80%
Energy Rebates	-	-	-	0.00%	0.00%	-	2,423	-	-	0.00%
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	0.00%	-	360	(360)	-	0.00%
TOTAL NONOPERATING REVENUES	500	9	46	9.20%	41.67%	(162)	3,071	(3,025)	454	90.80%
TOTAL REVENUES	4,080,343	209,024	540,793	13.25%	41.67%	(1,159,486)	25,981	514,812	3,539,550	86.75%
EXPENSES (SCHEDULE ATTACHED)	5,631,203	778,716	3,576,134	63.51%	41.67%	-	2,926,963	-	-	0.00%
NET INCOME	(1,550,860)	(569,692)	(3,035,341)			(3,035,341)	(2,900,982)	514,812	1,484,481	
Transfers In-General Fund	1,900,000	155,871	933,013	49.11%	41.67%	141,283	1,011,044	(78,031)	966,987	50.89%
Transfers In-Coal Severance	100,000	-	75,838	75.84%	41.67%	34,168	41,594	34,244	24,162	24.16%
Transfers In-Civic Center Project	-	-	221,423	0.00%	0.00%	221,423	-	221,423	(221,423)	0.00%
Transfers In-Civic Center Grant Fund	-	-	21,369	0.00%	0.00%	21,369	-	21,369	(21,369)	0.00%
Transfers In-Capital Contribution				0.00%	0.00%	-	-	-	-	0.00%
Transfers Out-CC Capital Improvement Fund	-	18,683	55,158	0.00%	0.00%	55,158	-	55,158	(55,158)	0.00%
Total Transfers In (Out)	$ 2,000,000	$ 174,554	$ 1,306,801	65.34%	41.67%	$ 473,401	$ 1,052,638	$ 254,163	$ 693,199	34.66%
Change in Net Position			(1,728,540)							
Total Net Position-Beginning			$ 92,408,231							
Total Net Position-Ending			$ 90,679,691							

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Five-Month Period Ended November 30, 2021

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 694,768	$ 57,581	$ 275,459	39.65%	41.67%	$ (14,051)	$ 321,063	$ (45,604)	$ 419,309	60.35%
FICA	53,150	4,212	20,269	38.14%	41.67%	(1,879)	23,624	(3,355)	32,881	61.86%
Medical and Life Insurance	126,208	10,978	62,280	41.42%	41.67%	(311)	100,646	(48,366)	73,928	58.58%
Retirement	69,477	5,758	27,420	39.47%	41.67%	(1,531)	30,496	(3,075)	42,057	60.53%
Dental/Optical Insurance	7,939	171	2,126	26.78%	41.67%	(1,182)	5,665	(3,539)	5,813	73.22%
Insurance-Payroll Deduction	19,006	(2,306)	(11,155)	-58.69%	41.67%	(19,075)	(12,234)	1,079	30,161	158.69%
OPEB	20,000	-	-	0.00%	41.67%	(8,334)	-	-	20,000	100.00%
	990,548	76,394	366,399	36.99%	41.67%	(46,362)	469,259	(102,860)	624,149	63.01%
CONTRACTUAL SERVICES										
Telephone	24,084	2,538	21,835	90.66%	41.67%	11,799	21,803	32	2,249	9.34%
Telephone - Municipal Auditorium	2,500	59	176	7.04%	41.67%	(866)	-	176	2,324	92.96%
Printing	16,600	-	-	0.00%	41.67%	(6,917)	-	-	16,600	100.00%
Utilities	918,700	54,635	236,091	25.70%	41.67%	(146,731)	169,298	66,793	682,609	74.30%
Utilities - Municipal Auditorium	77,500	6,105	29,695	38.32%	41.67%	(2,599)	-	29,695	47,805	61.68%
Travel	12,000	753	5,827	48.56%	41.67%	827	-	5,827	6,173	51.44%
Maintenance & Repair-Building & Grounds	160,500	3,860	32,030	19.96%	41.67%	(34,850)	461	31,569	128,470	80.04%
Maintenance & Repair-B & G - Municipal Audit	5,500	2,420	2,420	44.00%	41.67%	128	-	2,420	3,080	56.00%
Maintenance & Repair-Equipment	30,000	3,749	7,509	25.03%	41.67%	(4,992)	8,648	(1,139)	22,491	74.97%
Maintenance & Repair-Equipment - Municipal /	17,000	-	-	0.00%	41.67%	(7,084)	-	-	17,000	100.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	1,500	204	737	49.13%	41.67%	112	-	737	763	50.87%
OVG	-	117,570	473,055		0.00%	473,055			(473,055)	0.00%
Building & Equipment Rents	198,723	5,151	30,110	15.15%	41.67%	(52,698)	3,119	26,991	168,613	84.85%
Advertising/Legal Publications	64,874	371	25,467	39.26%	41.67%	(1,566)	-	25,467	39,407	60.74%
Training	2,500	-	100	4.00%	41.67%	(942)	-	100	2,400	96.00%
Dues and Subscriptions	1,750	15,280	15,510	886.29%	41.67%	14,781	-	15,510	(13,760)	-786.29%
Workers Compensation & Unemployment Cost:	15,674	137	6,990	44.60%	41.67%	459	10,123	(3,133)	8,684	55.40%
Insurance and Bonds	311,500	22,097	110,485	35.47%	41.67%	(19,317)	111,079	(594)	201,015	64.53%
Contracted Services	1,919,466	23,310	93,303	4.86%	41.67%	(706,538)	71,759	21,544	1,826,163	95.14%
Contracted Services - Municipal Auditorium	360	-	-	0.00%	41.67%	(150)	-	-	360	100.00%
	3,780,731	258,239	1,091,340	28.87%	41.67%	(484,091)	396,290	695,050	2,689,391	71.13%
COMMODITIES										
Materials and Supplies	177,250	37,186	83,863	47.31%	41.67%	10,003	13,638	70,225	93,387	52.69%
Materials and Supplies - Municipal Auditorium	18,000	-	6,796	37.76%	41.67%	(705)	-	6,796	11,204	62.24%
Gasoline and Oil	1,000	30	156	15.60%	41.67%	(261)	-	156	844	84.40%
Uniforms	16,000	3,126	5,105	31.91%	41.67%	(1,562)	-	5,105	10,895	68.09%
	212,250	40,342	95,920	45.19%	41.67%	7,475	13,638	82,282	116,330	54.81%
Total Operating Expenses	4,983,529	374,975	1,553,659	31.18%	41.76%	(527,463)	879,187	674,472	3,429,870	68.82%
Depreciation	-	393,982	1,967,573	0.00%	0.00%	1,967,573	1,964,152	3,421	(1,967,573)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	4,983,529	768,957	3,521,232	70.66%	20.88%	2,480,671	2,843,339	677,893	1,462,297	29.34%
NONOPERATING EXPENSES										
Other Interest	-	2,509	12,545	0.00%	0.00%	12,545	72,652	(60,307)	(12,545)	0.00%
Interest on Bonds	124,418	7,250	38,881	31.25%	41.67%	(12,964)	10,306	28,575	85,537	68.75%
Bond Service Charges	3,000	-	3,476	115.87%	41.67%	2,226	486	3,010	(476)	-15.87%
Contingency	520,256	-	-	0.00%	41.67%	(216,791)	-	-	520,256	
TOTAL NONOPERATING EXPENSES	647,674	9,759	54,902	8.48%	41.67%	(214,984)	83,624	(28,722)	592,772	91.52%
TOTAL EXPENSES	5,631,203	778,716	3,576,134	63.51%	31.28%	1,814,975	2,926,963	649,171	2,055,069	36.49%
Transfers Out	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 5,631,203	$ 778,716	$ 3,576,134	63.51%	31.28%	$ 1,814,975	$ 2,926,963	$ 649,171	$ 2,055,069	36.49%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Five-Month Period Ended November 30, 2021

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ 18,683	$ 55,159	0.00%	41.67%	$ 55,159	$ -	$ 55,159	$ (55,159.00)	0.00%
Municipal Auditorium Major Improvements	-	-	221,423.00	0.00%	41.67%	221,423	-	$ 221,423	(221,423.00)	0.00%
Building Improvements	-	-	-	0.00%	41.67%	-	2,043	(2,043.00)	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Total Capital Outlay for the 1st-Month Period Ended November 30, 2020	$ -	$ 18,683	$ 276,582	0.00%	41.67%	$ 276,582	$ 2,043	$ 274,539	$ (276,582)	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended November 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 811,277
Payments to Suppliers		(1,238,298)
Payments to Employees		(388,341)
Internal Activity Receipts/Payments to Other Funds		123,657
Net Cash Provided (Used) By Operating Activities		(691,705)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		313,386
Transfers From Coal Severance Fund for Debt Service Payments		75,838
Transfer From Civic Center Project		221,423
Transfers From Civic Center Capital Improvements Fund		55,158
Transfers from Civic Center Grant Fund		21,369
Transfer to Civic Center Capital Improvement Fund		-
Transfers GF-Health Care		-
Subsidy From General Fund		619,627
Interest And Fees Paid On Capital Debt		(21,326)
Principal Paid On Capital Debt		(220,000)
Acquisition and Construction of Capital Assets		(276,582)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		788,893
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		49
Net Cash Provided (Used) By Investing Activities		49
Net Increase (Decrease) In Cash And Cash Equivalents		97,237
Cash and Cash Equivalents, Beginning of Three-Month Period (Including Restricted Assets of $ 381,924)		433,778
Cash and Cash Equivalents, End of Three-Month Period (Including Restricted Assets of $ 487,278)		$ 531,015
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (2,980,485)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	1,967,573	
(Increase) Decrease In Due From Other Funds	81,277	
(Increase) Decrease in Accounts Receivable	270,046	
(Increase) Decrease In Prepaid Insurance	110,484	
(Increase) Decrease In Restricted Deposits	43,414	
Increase (Decrease) in Advance Payment	-	
Increase (Decrease) In Accounts Payable	(167,804)	
Increase (Decrease) In Salaries & Benefits Payable	(21,942)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) In Charleston Sound	-	
Increase (Decrease) In Other Operating Liabilities	20,947	
Increase (Decrease) In Due To Other Funds	42,380	
Increase (Decrease) In Due To Component Unit	(14,665)	
Increase (Decrease) In Deposits On Hand	(42,930)	
(Increase) Decrease In Deferred Outflows	-	
Increase (Decrease) In Deferred Inflows	-	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		2,288,780
Net Cash Provided (Used) By Operating Activities		$ (691,705)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Coliseum and Convention Center

Financial Statements

For the Six-Month Period Ended December 31, 2021

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
December 31, 2021

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	104,503
Cash with Fiscal Agent		4,050
Accounts Receivable		(5,820)
Due From Other Funds		1,165
Prepaid Insurance & Flexible Spending		71,304
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		137,460
Revenue Bond Covenant Accounts		150,401
Total Current Assets		463,063
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		-
Capital Assets Being Depreciated:		
Buildings		125,854,685
Other Improvements		998,567
Machinery and Equipment		1,878,423
Less Accumulated Depreciation		(30,745,300)
Total Capital Assets (Net of Accumulated Depreciation)		98,286,375
Total Noncurrent Assets		98,286,375
Total Assets	$	98,749,438
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	1,009,516
Loss on Refunding of Debt		55,937
		1,065,453
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	(439)
Due to Other Funds		89,192
Due to Component Unit		
Union Technicians Payable		(14,529)
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		-
Compensated Absences		44,586
Consumer Sales Taxes Payable		3,514
Customer Deposits Payable		21,744
Revenue Bonds Payable-Current		-
Accrued Interest Payable		12,351
Total Current Liabilities		156,519
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		1,616,183
Other Post Employment Benefits		6,576,550
Total Noncurrent Liabilities		8,192,733
Total Liabilities		8,349,252
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	1,023,925
Unearned Earned Revenue		300
		1,024,225
NET POSITION		
Net Investment in Capital Assets		96,726,129
Restricted for Debt Service		150,401
Unrestricted		(6,435,116)
Total Net Position	$	90,441,414

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Six-Month Period Ended December 31, 2021

$ 418,524

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect	Percent to Collect
OPERATING REVENUES										
Rent	$ 1,492,436	$ 110,361	$ 432,892	29.01%	50.00%	$ (313,326)	$ 42,370	$ 390,522	$ 1,059,544	70.99%
Commissions	530,093	9,678	33,722	6.36%	50.00%	(231,325)	18	33,704	496,371	93.64%
Parking Lot	216,335	7,209	46,495	21.49%	50.00%	(61,673)	10,168	36,327	169,840	78.51%
Distinctive Gourmet	589,522	137,069	151,918	25.77%	50.00%	(142,843)	(92,727)	244,645	437,604	74.23%
Patron Services	187,399	12,988	53,529	28.56%	50.00%	(40,171)	6,832	46,697	133,870	71.44%
Security	76,375	5,703	19,727	25.83%	50.00%	(18,461)	3,771	15,956	56,648	74.17%
Advertising	288,652	10,000	40,800	14.13%	50.00%	(103,526)	72,500	(31,700)	247,852	85.87%
Spotlight Rental	6,350	240	240	3.78%	50.00%	(2,935)		240	6,110	96.22%
Power Usage	65,310	2,579	10,905	16.70%	50.00%	(21,750)	-	6,905	54,405	83.30%
Table Cover/Drapes	46,413	250	1,441	3.10%	50.00%	(21,766)	4,000	1,105	44,972	96.90%
Public Address System	20,000	200	775	3.88%	50.00%	(9,225)	336	325	19,225	96.13%
Staging	16,000	690	4,310	26.94%	50.00%	(3,690)	450	4,130	11,690	73.06%
Booth Rental	96,725	-	315	0.33%	50.00%	(48,048)	180	215	96,410	99.67%
Piano Rental	10,000	-	-	0.00%	50.00%	(5,000)	100	-	10,000	100.00%
Table Rental	38,988	378	2,159	5.54%	50.00%	(17,335)	-	1,717	36,829	94.46%
Miscellaneous	27,965	450	5,703	20.39%	50.00%	(8,280)	442	5,599	22,262	79.61%
Building Damages	2,000	-	(740)	-37.00%	50.00%	(1,740)	104	(740)	2,740	137.00%
Telephone Rental	8,830	125	625	7.08%	50.00%	(3,790)	-	50	8,205	92.92%
A.V. Equipment	332,375	5,055	17,824	5.36%	50.00%	(148,364)	575	11,811	314,551	94.64%
Teltix	-	-	-	0.00%	0.00%	-	6,013	-	-	0.00%
Carpet Rental	28,075	-	30	0.11%	50.00%	(14,008)	-	30	28,045	99.89%
Contributions From Other Entities	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Drayage	-	-	500	0.00%	0.00%	500	-	500	(500)	0.00%
Capital Improvement Fees	-	16,766	37,318	0.00%	50.00%	37,318	515	36,803	(37,318)	0.00%
TOTAL OPERATING REVENUES	4,079,843	319,741	860,488	21.09%	50.00%	(1,179,434)	55,647	804,841	3,219,355	78.91%
NONOPERATING REVENUES										
Interest	500	11	57	11.40%	50.00%	(193)	306	(249)	443	88.60%
Energy Rebates	-	-	-	0.00%	0.00%	-	2,423	(2,423)	-	0.00%
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	50.00%	-	360	(360)	-	0.00%
TOTAL NONOPERATING REVENUES	500	11	57	11.40%	50.00%	(193)	3,089	(3,032)	443	88.60%
TOTAL REVENUES	4,080,343	319,752	860,545	21.09%	50.00%	(1,179,627)	58,736	801,809	3,219,798	78.91%
EXPENSES (SCHEDULE ATTACHED)	5,631,203	803,058	4,379,193	77.77%	50.00%	1,563,592	3,559,034	###########	##########	###########
NET INCOME	(1,550,860)	(483,306)	(3,518,648)			(3,518,648)	(3,500,298)	###########	1,967,788	0.00%
Transfers In-General Fund	1,900,000	166,187	1,099,200	57.85%	50.00%	149,200	1,211,802	(112,602)	800,800	42.15%
Transfers In-Coal Severance	100,000	-	75,838	75.84%	50.00%	25,838	41,594	34,244	24,162	24.16%
Transfers In-Civic Center Project	-	-	221,423	0.00%	0.00%	221,423	-	221,423	(221,423)	0.00%
Transfers In-Civic Center Grant Fund	-	-	21,369	0.00%	0.00%	21,369	-	21,369	(21,369)	0.00%
Transfers In-Capital Improvement Fund	-	78,843	134,001	0.00%	0.00%	134,001	-	134,001	(134,001)	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 2,000,000	$ 245,030	$ 1,551,831	77.59%	50.00%	$ 551,831	$ 1,253,396	$ 298,435	$ 448,169	22.41%
Change in Net Position			(1,966,817)							
Total Net Position-Beginning			$ 92,408,231							
Total Net Position-Ending			$ 90,441,414							

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Six-Month Period Ended December 31, 2021

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 694,768	$ 54,764	$ 330,223	47.53%	50.00%	$ (17,161)	$ 356,077	$ (25,854)	$ 364,545	52.47%
FICA	53,150	3,996	24,266	45.66%	50.00%	(2,309)	26,201	(1,935)	28,884	54.34%
Medical and Life Insurance	126,208	11,170	63,450	50.27%	50.00%	346	114,205	(50,755)	62,758	49.73%
Retirement	69,477	5,476	32,896	47.35%	50.00%	(1,843)	33,947	(1,051)	36,581	52.65%
Dental/Optical Insurance	7,939	194	2,319	29.21%	50.00%	(1,651)	6,202	(3,883)	5,620	70.79%
Insurance-Payroll Deduction	19,006	(2,311)	(13,465)	-70.85%	50.00%	(22,968)	(14,004)	539	32,471	170.85%
OPEB	20,000	-	-	0.00%	50.00%	(10,000)	-	-	20,000	100.00%
	990,548	73,289	439,689	44.39%	50.00%	(55,585)	522,628	(82,939)	550,859	55.61%
CONTRACTUAL SERVICES										
Telephone	24,084	7,161	28,997	120.40%	50.00%	16,955	27,218	1,779	(4,913)	-20.40%
Telephone - Municipal Auditorium	2,500	58	234	9.36%	50.00%	(1,016)	-	234	2,266	90.64%
Printing	16,600	-	-	0.00%	50.00%	(8,300)	-	-	16,600	100.00%
Utilities	918,700	45,097	281,188	30.61%	50.00%	(178,162)	211,575	69,613	637,512	69.39%
Utilities - Municipal Auditorium	77,500	15,745	45,440	58.63%	50.00%	6,690	-	45,440	32,060	41.37%
Travel	12,000	153	5,980	49.83%	50.00%	(20)	-	5,980	6,020	50.17%
Maintenance & Repair-Building & Grounds	160,500	-	32,030	19.96%	50.00%	(48,220)	679	31,351	128,470	80.04%
Maintenance & Repair-B & G - Municipal Audi	5,500	-	2,420	44.00%	50.00%	(330)	-	2,420	3,080	56.00%
Maintenance & Repair-Equipment	30,000	6,810	14,320	47.73%	50.00%	(680)	8,648	5,672	15,680	52.27%
Maintenance & Repair-Equipment - Municipal	17,000	-	-	0.00%	50.00%	(8,500)	-	-	17,000	100.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Postage	1,500	323	1,060	70.67%	50.00%	310	-	1,060	440	29.33%
OVG	-	134,682	607,737		0.00%	607,737	44,339	563,398	(607,737)	0.00%
Building & Equipment Rents	198,723	10,433	40,541	20.40%	50.00%	(58,821)	4,113	36,428	158,182	79.60%
Advertising/Legal Publications	64,874	-	25,467	39.26%	50.00%	(6,970)	-	25,467	39,407	60.74%
Training	2,500	-	100	4.00%	50.00%	(1,150)	-	100	2,400	96.00%
Dues and Subscriptions	1,750	200	15,710	897.71%	50.00%	14,835	-	15,710	(13,960)	-797.71%
Workers Compensation & Unemployment Cos	15,674	403	7,392	47.16%	50.00%	(445)	12,722	(5,330)	8,282	52.84%
Insurance and Bonds	311,500	22,097	132,582	42.56%	50.00%	(23,168)	133,294	(712)	178,918	57.44%
Contracted Services	1,919,466	52,244	145,548	7.58%	50.00%	(814,185)	-	145,548	1,773,918	92.42%
Contracted Services - Municipal Auditorium	360	-	-	0.00%	50.00%	(180)	-	-	360	100.00%
	3,780,731	295,406	1,386,746	36.68%	50.00%	(503,620)	486,927	899,819	2,393,985	63.32%
COMMODITIES										
Materials and Supplies	177,250	22,464	106,328	59.99%	50.00%	17,703	21,279	85,049	70,922	40.01%
Materials and Supplies - Municipal Auditoriur	18,000	2,790	9,586	53.26%	50.00%	586	-	9,586	8,414	46.74%
Gasoline and Oil	1,000	34	189	18.90%	50.00%	(311)	-	189	811	81.10%
Uniforms	16,000	3,827	8,931	55.82%	50.00%	931	-	8,931	7,069	44.18%
	212,250	29,115	125,034	58.91%	50.00%	18,909	21,279	103,755	87,216	41.09%
Total Operating Expenses	4,983,529	397,810	1,951,469	39.16%	50.00%	(540,296)	1,030,834	920,635	3,032,060	60.84%
Depreciation	-	395,573	2,363,146	0.00%	50.00%	2,363,146	2,356,587	6,559	(2,363,146)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	4,983,529	793,383	4,314,615	86.58%	50.00%	1,822,851	3,387,421	927,194	668,914	13.42%
NONOPERATING EXPENSES										
Other Interest	-	2,509	15,054	0.00%	0.00%	15,054	81,644	(66,590)	(15,054)	0.00%
Interest on Bonds	124,418	6,619	45,501	36.57%	50.00%	(16,708)	12,815	32,686	78,917	63.43%
Bond Service Charges	3,000	547	4,023	134.10%	50.00%	2,523	1,014	3,009	(1,023)	-34.10%
Contingency	520,256	-	-	0.00%	50.00%	(260,128)	1,014	(1,014)	520,256	100.00%
TOTAL NONOPERATING EXPENSES	647,674	9,675	64,578	9.97%	50.00%	(259,259)	96,487	(31,909)	583,096	90.03%
TOTAL EXPENSES	5,631,203	803,058	4,379,193	77.77%	50.00%	1,563,592	3,483,908	895,285	1,252,010	22.23%
Transfers Out	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 5,631,203	$ 803,058	$ 4,379,193	77.77%	50.00%	$ 1,563,592	$ 3,483,908	$ 895,285	$ 1,252,010	22.23%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Six-Month Period Ended December 31, 2021

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ 78,842	$ 134,001	0.00%	50.00%	$ 134,001	$ -	$ 134,001	$ (134,001.00)	0.00%
Municipal Auditorium Major Improvements			$ 221,423	0.00%	50.00%					
Building Improvements	-	-	-	0.00%	50.00%	-	2,043	(2,043.00)	-	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Total Capital Outlay for the 6th-Month Period Ended December 31, 2020	$ -	$ 78,842	$ 355,424	0.00%	50.00%	$ 355,424	$ 2,043	$ 131,958	$ (134,001)	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended December 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,152,896
Payments to Suppliers		(1,572,986)
Payments to Employees		(461,631)
Internal Activity Receipts/Payments to Other Funds		135,283
Net Cash Provided (Used) By Operating Activities		(746,438)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		379,573
Transfers From Coal Severance Fund for Debt Service Payments		75,838
Transfer From Civic Center Project		221,423
Transfers From Civic Center Capital Improvements Fund		134,001
Transfers from Civic Center Grant Fund		21,369
Transfers GF-Health Care		-
Subsidy From General Fund		719,627
Interest And Fees Paid On Capital Debt		(54,853)
Principal Paid On Capital Debt		(570,000)
Acquisition and Construction of Capital Assets		(355,424)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		571,554
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		60
Net Cash Provided (Used) By Investing Activities		60
Net Increase (Decrease) In Cash And Cash Equivalents		(174,824)
Cash and Cash Equivalents, Beginning of Six-Month Period (Including Restricted Assets of $ 381,924)		433,778
Cash and Cash Equivalents, End of Six-Month Period (Including Restricted Assets of $ 150,401)		$ 258,954
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (3,454,127)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	2,363,146	
(Increase) Decrease in Due From Other Funds	81,277	
(Increase) Decrease in Accounts Receivable	270,146	
(Increase) Decrease In Prepaid Insurance	132,581	
(Increase) Decrease in Restricted Deposits	45,192	
Increase (Decrease) In Advance Payments	-	
Increase (Decrease) In Accounts Payable	(167,804)	
Increase (Decrease) In Salaries & Benefits Payable	(21,942)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) in Insurance Payable	-	
Increase (Decrease) in Charleston Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	(11,318)	
Increase (Decrease) In Due To Other Funds	54,006	
Increase (Decrease) in Due To Component Unit	(14,665)	
Increase (Decrease) In Deposits On Hand	(22,930)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		2,707,689
Net Cash Provided (Used) By Operating Activities		$ (746,438)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Coliseum and Convention Center

Financial Statements

For the Seven-Month Period Ended January 31, 2022

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
January 31, 2022

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	71,044
Cash with Fiscal Agent		4,050
Accounts Receivable		(5,420)
Due From Other Funds		1,165
Prepaid Insurance & Flexible Spending		49,207
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		128,101
Revenue Bond Covenant Accounts		216,590
Total Current Assets		464,737
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		-
Capital Assets Being Depreciated:		
Buildings		125,861,300
Other Improvements		998,567
Machinery and Equipment		1,878,423
Less Accumulated Depreciation		(31,140,898)
Total Capital Assets (Net of Accumulated Depreciation)		97,897,392
Total Noncurrent Assets		97,897,392
Total Assets	$	98,362,129
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	1,009,516
Loss on Refunding of Debt		54,339
		1,063,855
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	(439)
Due to Other Funds		101,964
Due to Component Unit		
Union Technicians Payable		(6,376)
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		-
Compensated Absences		44,586
Flexible Spending		-
Consumer Sales Taxes Payable		1,427
Customer Deposits Payable		21,744
Revenue Bonds Payable-Current		-
Accrued Interest Payable		18,969
Total Current Liabilities		181,975
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		1,617,094
Other Post Employment Benefits		6,576,550
Total Noncurrent Liabilities		8,193,644
Total Liabilities		8,375,619
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	1,023,925
Unearned Earned Revenue		300
		1,024,225
NET POSITION		
Net Investment in Capital Assets		96,334,637
Restricted for Debt Service		216,590
Unrestricted		(6,525,087)
Total Net Position	$	90,026,140

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Seven-Month Period Ended January 31, 2022

$ 497,490

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect	Percent to Collect
OPERATING REVENUES										
Rent	$ 1,492,436	$ 82,967	$ 515,860	34.56%	58.33%	$ (354,678)	$ 47,570	$ 468,290	$ 976,576	65.44%
Commissions	530,093	17,174	50,896	9.60%	58.33%	(258,307)	18	50,878	479,197	90.40%
Parking Lot	216,335	4,342	50,837	23.50%	58.33%	(75,351)	12,358	38,479	165,498	76.50%
Distinctive Gourmet	589,522	21,864	173,782	29.48%	58.33%	(170,086)	(162,516)	336,298	415,740	70.52%
Patron Services	187,399	10,978	64,507	34.42%	58.33%	(44,803)	7,070	57,437	122,892	65.58%
Security	76,375	4,200	23,927	31.33%	58.33%	(20,623)	3,771	20,156	52,448	68.67%
Advertising	288,652	-	40,800	14.13%	58.33%	(127,571)	72,500	(31,700)	247,852	85.87%
Spotlight Rental	6,350	-	240	3.78%	58.33%	(3,464)	-	240	6,110	96.22%
Power Usage	65,310	1,729	12,634	19.34%	58.33%	(25,461)	6,200	6,434	52,676	80.66%
Table Cover/Drapes	46,413	663	2,103	4.53%	58.33%	(24,970)	725	1,378	44,310	95.47%
Public Address System	20,000	450	1,225	6.13%	58.33%	(10,441)	450	775	18,775	93.88%
Staging	16,000	760	5,070	31.69%	58.33%	(4,263)	250	4,820	10,930	68.31%
Booth Rental	96,725	720	1,035	1.07%	58.33%	(55,385)	100	935	95,690	98.93%
Piano Rental	10,000	-	-	0.00%	58.33%	(5,833)	-	-	10,000	100.00%
Table Rental	38,988	588	2,746	7.04%	58.33%	(19,996)	825	1,921	36,242	92.96%
Miscellaneous	27,965	-	5,703	20.39%	58.33%	(10,609)	104	5,599	22,262	79.61%
Building Damages	2,000	-	(740)	-37.00%	58.33%	(1,907)	-	(740)	2,740	137.00%
Telephone Rental	8,830	150	775	8.78%	58.33%	(4,376)	575	200	8,055	91.22%
A.V. Equipment	332,375	15,872	33,697	10.14%	58.33%	(160,177)	15,613	18,084	298,678	89.86%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	28,075	-	30	0.11%	58.33%	(16,346)	-	30	28,045	99.89%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	-	-	500	0.00%	0.00%	500	-	500	(500)	0.00%
Capital Improvement Fees	-	934	38,252	0.00%	0.00%	38,252	840	37,412	(38,252)	0.00%
TOTAL OPERATING REVENUES	4,079,843	163,391	1,023,879	25.10%	58.33%	(1,355,893)	6,453	1,017,426	3,055,964	74.90%
NONOPERATING REVENUES										
Interest	500	8	65	13.00%	58.33%	(227)	311	(246)	435	87.00%
Energy Rebates	-	-	-	0.00%	0.00%	-	2,423	(2,423)	-	0.00%
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	0.00%	-	360	(360)	-	0.00%
TOTAL NONOPERATING REVENUES	500	8	65	13.00%	58.33%	(227)	3,094	(3,029)	435	87.00%
TOTAL REVENUES	4,080,343	163,399	1,023,944	25.09%	58.33%	(1,356,120)	9,547	1,014,397	3,056,399	74.91%
EXPENSES (SCHEDULE ATTACHED)	5,631,203	650,724	5,029,917	89.32%	58.44%	1,739,042	4,190,455	839,462	601,286	10.68%
NET INCOME	(1,550,860)	(487,325)	(4,005,973)			(4,005,973)	(4,180,908)	174,935	2,455,113	
Transfers In-General Fund	1,900,000	26,033	1,125,233	59.22%	58.33%	16,963	1,468,966	(343,733)	774,767	40.78%
Transfers In-Coal Severance	100,000	40,294	116,132	116.13%	58.33%	57,802	67,688	48,444	(16,132)	-16.13%
Transfers In-Civic Center Project	-	-	221,423	0.00%	58.33%		-	221,423	(221,423)	0.00%
Transfers In-Civic Center Grant Fund	-	-	21,369	0.00%	58.33%	21,369	-	21,369	(21,369)	0.00%
Transfers In-Capital Improvement Fund	-	5,724	139,725	0.00%	0.00%	139,725	-	139,725	(139,725)	0.00%
Transfers Out-CC Capital Improvement Fund	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Total Transfers In (Out)	$ 2,000,000	$ 72,051	$ 1,623,882	81.19%	58.33%	$ 457,282	$ 1,536,654	$ 87,228	$ 376,118	18.81%
Change in Net Position			(2,382,091)							
Total Net Position-Beginning			$ 92,408,231							
Total Net Position-Ending			$ 90,026,140							

Unaudited

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CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Seven-Month Period Ended January 31, 2022

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS										
Salaries and Wages	$ 694,768	$ 54,914	$ 385,136	55.43%	58.33%	$ (20,122)	$ 392,587	$ (7,451)	$ 309,632	44.57%
FICA	53,150	4,008	28,273	53.19%	58.33%	(2,729)	28,888	(615)	24,877	46.81%
Medical and Life Insurance	126,208	11,354	74,805	59.27%	58.33%	1,188	129,387	(54,582)	51,403	40.73%
Retirement	69,477	5,491	38,388	55.25%	58.33%	(2,138)	37,472	916	31,089	44.75%
Dental/Optical Insurance	7,939	635	2,954	37.21%	58.33%	(1,677)	6,620	(3,666)	4,985	62.79%
Insurance-Payroll Deduction	19,006	(2,310)	(15,775)	-83.00%	58.33%	(26,861)	(16,495)	720	34,781	183.00%
OPEB	20,000	-	-	0.00%	58.33%	(11,666)	-	-	20,000	100.00%
	990,548	74,092	513,761	51.87%	58.33%	(64,006)	578,459	(64,678)	476,767	48.13%
CONTRACTUAL SERVICES										
Telephone	24,084	4,747	33,744	140.11%	58.33%	19,696	32,122	1,622	(9,660)	-40.11%
Telephone - Municipal Auditorium	2,500	58	292	11.68%	58.33%	(1,166)	-	292	2,208	88.32%
Printing	16,600	-	-	0.00%	58.33%	(9,683)	-	-	16,600	100.00%
Utilities	918,700	50,009	331,197	36.05%	58.33%	(204,681)	252,631	78,566	587,503	63.95%
Utilities - Municipal Auditorium	77,500	2,364	47,804	61.68%	58.33%	2,598	-	47,804	29,696	38.32%
Travel	12,000	313	6,293	52.44%	58.33%	(707)	-	6,293	5,707	47.56%
Maintenance & Repair-Building & Grounds	160,500	5,724	37,754	23.52%	58.33%	(55,866)	679	37,075	122,746	76.48%
Maintenance & Repair-B & G - Municipal Audi	5,500	-	2,420	44.00%	58.33%	(788)	-	2,420	3,080	56.00%
Maintenance & Repair-Equipment	30,000	-	14,320	47.73%	58.33%	(3,179)	12,160	2,160	15,680	52.27%
Maintenance & Repair-Equipment - Municipal	17,000	-	-	0.00%	58.33%	(9,916)	-	-	17,000	100.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	1,500	235	1,295	86.33%	58.33%	420	-	1,295	205	13.67%
OVG	-	48,000	653,737		0.00%	653,737	133,371	520,366	(653,737)	0.00%
Building & Equipment Rents	198,723	13,739	54,281	27.31%	58.33%	(61,634)	4,749	49,532	144,442	72.69%
Advertising/Legal Publications	64,874	25	25,492	39.29%	58.33%	(12,349)	-	25,492	39,382	60.71%
Training	2,500	-	100	4.00%	58.33%	(1,358)	-	100	2,400	96.00%
Dues and Subscriptions	1,750	-	15,710	897.71%	58.33%	14,689	200	15,510	(13,960)	-797.71%
Workers Compensation & Unemployment Cos	15,674	899	8,291	52.90%	58.33%	(852)	12,765	(4,474)	7,383	47.10%
Insurance and Bonds	311,500	22,097	154,679	49.66%	58.33%	(27,019)	155,510	(831)	156,821	50.34%
Contracted Services	1,919,466	12,485	158,033	8.23%	58.33%	(961,592)	125,095	32,938	1,761,433	91.77%
Contracted Services - Municipal Auditorium	360	-	-	0.00%	58.33%	(210)	-	-	360	100.00%
	3,780,731	158,695	1,545,442	40.88%	58.33%	(659,858)	729,282	816,160	2,235,289	59.12%
COMMODITIES										
Materials and Supplies	177,250	12,685	119,013	67.14%	58.33%	15,623	23,690	95,323	58,237	32.86%
Materials and Supplies - Municipal Auditorium	18,000	-	9,585	53.25%	58.33%	(914)	-	9,585	8,415	46.75%
Gasoline and Oil	1,000	-	189	18.90%	58.33%	(394)	-	189	811	81.10%
Uniforms	16,000	526	9,457	59.11%	58.33%	124	-	9,457	6,543	40.89%
	212,250	13,211	138,244	65.13%	58.33%	14,439	23,690	114,554	74,006	34.87%
Total Operating Expenses	4,983,529	245,998	2,197,467	44.09%	58.79%	(732,350)	1,331,431	866,036	2,786,062	55.91%
Depreciation	-	395,598	2,758,744	0.00%	0.00%	2,758,744	2,748,996	9,748	(2,758,744)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	4,983,529	641,596	4,956,211	99.45%	29.40%	3,491,303	4,080,427	875,784	27,318	0.55%
NONOPERATING EXPENSES										
Other Interest	-	2,509	17,563	0.00%	0.00%	17,563	90,437	(72,874)	(17,563)	0.00%
Interest on Bonds	124,418	6,619	52,120	41.89%	58.33%	(20,453)	17,563	34,557	72,298	58.11%
Bond Service Charges	3,000	-	4,023	134.10%	58.33%	2,273	1,014	3,009	(1,023)	-34.10%
Contingency	520,256	-	-	0.00%	58.33%	(303,465)	1,014	(1,014)	520,256	100.00%
TOTAL NONOPERATING EXPENSES	647,674	9,128	73,706	11.38%	58.33%	(304,082)	110,028	(36,322)	573,968	88.62%
TOTAL EXPENSES	5,631,203	650,724	5,029,917	89.32%	58.44%	1,739,042	4,190,455	839,462	601,286	10.68%
Transfers Out				0.00%	0.00%	-	27,120	(27,120)	-	0.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 5,631,203	$ 650,724	$ 5,029,917	89.32%	58.44%	$ 1,739,042	$ 4,217,575	$ 812,342	$ 601,286	10.68%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Seven-Month Period Ended January 31, 2022

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ -	$ 134,001	0.00%	58.33%	$ 134,001	$ -	$ 134,001	$ (134,001)	0.00%
Municipal Auditorium Major Improvements			221,423	0.00%	58.33%					
Building Improvements	-	6,615	6,615	0.00%	58.33%	6,615	2,043	4,572	(6,615)	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Total Capital Outlay for the 1st-Month Period Ended January 31, 2022	$ -	$ 6,615	$ 362,039	0.00%	58.33%	$362,039	$ 2,043	$ 138,573	$ (140,616)	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended January 31, 2022

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,325,246
Payments to Suppliers		(1,716,729)
Payments to Employees		(535,723)
Internal Activity Receipts/Payments to Other Funds		148,054
Net Cash Provided (Used) By Operating Activities		(779,152)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		405,466
Transfers From Coal Severance Fund for Debt Service Payments		116,132
Transfer From Civic Center Project		221,423
Transfers From Civic Center Capital Improvements Fund		139,725
Transfers from Civic Center Grant Fund		21,369
Transfer to Civic Center Capital Improvement Fund		-
Transfers GF-Health Care		-
Subsidy From General Fund		719,767
Interest And Fees Paid On Capital Debt		(54,853)
Principal Paid On Capital Debt		(570,000)
Acquisition and Construction of Capital Assets		(362,039)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		636,990
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		68
Net Cash Provided (Used) By Investing Activities		68
Net Increase (Decrease) In Cash And Cash Equivalents		(142,094)
Cash and Cash Equivalents, Beginning of Six-Month Period (Including Restricted Assets of $381,924)		433,778
Cash and Cash Equivalents, End of Six-Month Period (Including Restricted Assets of $ 216,590)		$ 291,684
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (3,932,332)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	2,758,744	
(Increase) Decrease in Due From Other Funds	81,277	
(Increase) Decrease in Accounts Receivable	269,746	
(Increase) Decrease In Prepaid Insurance	154,678	
(Increase) Decrease in Restricted Deposits	54,551	
Increase (Decrease) In Advance Payments	-	
Increase (Decrease) In Accounts Payable	(167,804)	
Increase (Decrease) In Salaries & Benefits Payable	(21,942)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) In Insurance Payable	-	
Increase (Decrease) in Charleston Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	(5,252)	
Increase (Decrease) In Due To Other Funds	66,777	
Increase (Decrease) in Due To Component Unit	(14,665)	
Increase (Decrease) In Deposits On Hand	(22,930)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		3,153,180
Net Cash Provided (Used) By Operating Activities		$ (779,152)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston

Coliseum and Convention Center

Financial Statements

For the Eight-Month Period Ended February 28, 2022

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Net Position
Proprietary Fund
February 28, 2022

ASSETS		
Current Assets:		
Cash and Cash Equivalents	$	82,878
Cash with Fiscal Agent		4,050
Accounts Receivable		(5,520)
Due From Other Funds		1,165
Prepaid Insurance & Flexible Spending		27,110
Restricted Cash, Cash Equivalents and Investments:		
Cater Contract Deposits		118,609
Revenue Bond Covenant Accounts		282,783
Total Current Assets		511,075
Noncurrent Assets:		
Capital Assets Not Being Depreciated		
Land		300,000
Construction in Progress		-
Capital Assets Being Depreciated:		
Buildings		125,864,786
Other Improvements		998,567
Machinery and Equipment		1,878,423
Less Accumulated Depreciation		(31,536,510)
Total Capital Assets (Net of Accumulated Depreciation)		97,505,266
Total Noncurrent Assets		97,505,266
Total Assets	$	98,016,341
DEFERRED OUTFLOW OF RESOURCES:		
Other Post Employment Benefits	$	1,009,516
Loss on Refunding of Debt		52,741
		1,062,257
LIABILITIES		
Current Liabilities:		
Accounts Payable	$	(439)
Due to Other Funds		114,232
Due to Component Unit		
Union Technicians Payable		(7,405)
Charleston Sound Payable		100
Insurance Claims Payable		-
Accrued Salary & Benefits		44,586
Compensated Absences		-
Flexible Spending		-
Consumer Sales Taxes Payable		2,177
Customer Deposits Payable		21,744
Revenue Bonds Payable-Current		-
Accrued Interest Payable		24,948
Total Current Liabilities		199,943
Noncurrent Liabilities:		
Revenue Bonds Payable (Net of Unamortized Discounts)		1,618,004
Other Post Employment Benefits		6,576,550
Total Noncurrent Liabilities		8,194,554
Total Liabilities		8,394,497
DEFERRED INFLOW OF RESOURCES:		
Other Post Employment Benefits	$	1,023,925
Unearned Earned Revenue		300
		1,024,225
NET POSITION		
Net Investment in Capital Assets		95,940,003
Restricted for Debt Service		282,783
Unrestricted		(6,562,910.00)
Total Net Position	$	89,659,876

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Fund
For the Eight-Month Period Ended February 28, 2022

$ 821,512

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect	Percent to Collect
OPERATING REVENUES										
Rent	$ 1,492,436	$ 100,325	$ 616,183	41.29%	66.67%	$ (378,824)	$ 62,133	$ 554,050	$ 876,253	58.71%
Commissions	530,093	117,720	168,616	31.81%	66.67%	(184,797)	30	168,586	361,477	68.19%
Parking Lot	216,335	13,189	64,026	29.60%	66.67%	(80,205)	14,368	49,658	152,309	70.40%
Distinctive Gourmet	589,522	(2,361)	171,421	29.08%	66.67%	(221,613)	(170,365)	341,786	418,101	70.92%
Patron Services	187,399	24,962	89,469	47.74%	66.67%	(35,470)	8,603	80,866	97,930	52.26%
Security	76,375	5,609	29,537	38.67%	66.67%	(21,382)	4,227	25,310	46,838	61.33%
Advertising	288,652	67,500	108,300	37.52%	66.67%	(84,144)	72,500	35,800	180,352	62.48%
Spotlight Rental	6,350	540	780	12.28%	66.67%	(3,454)	400	380	5,570	87.72%
Power Usage	65,310	3,328	15,962	24.44%	66.67%	(27,580)	6,200	9,762	49,348	75.56%
Table Cover/Drapes	46,413	100	2,203	4.75%	66.67%	(28,741)	4,925	(2,722)	44,210	95.25%
Public Address System	20,000	175	1,400	7.00%	66.67%	(11,934)	2,850	(1,450)	18,600	93.00%
Staging	16,000	1,540	6,610	41.31%	66.67%	(4,057)	1,640	4,970	9,390	58.69%
Booth Rental	96,725	2,450	3,485	3.60%	66.67%	(61,002)	100	3,385	93,240	96.40%
Piano Rental	10,000	-	-	0.00%	66.67%	(6,667)	-	-	10,000	100.00%
Table Rental	38,988	2,345	5,091	13.06%	66.67%	(20,902)	1,000	4,091	33,897	86.94%
Miscellaneous	27,965	-	5,703	20.39%	66.67%	(12,941)	104	5,599	22,262	79.61%
Building Damages	2,000	-	(740)	-37.00%	66.67%	(2,073)	-	(740)	2,740	137.00%
Telephone Rental	8,830	500	1,275	14.44%	66.67%	(4,612)	575	700	7,555	85.56%
A.V. Equipment	332,375	14,502	48,199	14.50%	66.67%	(173,395)	29,516	18,683	284,176	85.50%
Teltix	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Carpet Rental	28,075	1,395	1,425	5.08%	66.67%	(17,293)	-	1,425	26,650	94.92%
Contributions From Other Entities	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Drayage	-	-	500	0.00%	0.00%	500	-	500	(500)	0.00%
Capital Improvement Fees	-	77,757	116,009	0.00%	0.00%	116,009	1,080	114,929	(116,009)	0.00%
TOTAL OPERATING REVENUES	4,079,843	431,576	1,455,454	35.67%	66.67%	(1,264,577)	39,886	1,415,568	2,624,389	64.33%
NONOPERATING REVENUES										
Interest	500	11	77	15.40%	66.67%	(256)	322	(245)	423	84.60%
Energy Rebates	-	-	-	0.00%	0.00%	-	2,423			
Gain (Loss) on Sale of Fixed Asset	-	-	-	0.00%	0.00%	-	360	(360)	-	0.00%
TOTAL NONOPERATING REVENUES	500	11	77	15.40%	66.67%	(256)	3,105	(3,028)	423	84.60%
TOTAL REVENUES	4,080,343	431,587	1,455,531	35.67%	66.67%	(1,264,834)	42,991	1,412,540	2,624,812	64.33%
EXPENSES (SCHEDULE ATTACHED)	5,631,203	794,665	5,824,580	103.43%	66.76%	2,065,189	4,758,137	1,066,443	(193,377)	-3.43%
NET INCOME	(1,550,860)	(363,078)	(4,369,049)			(4,369,049)	(4,715,146)	346,097	2,818,189	
Transfers In-General Fund	1,900,000	66,187	1,191,420	62.71%	66.67%	(75,310)	1,608,229	(416,809)	708,580	37.29%
Transfers In-Coal Severance	100,000	-	116,132	116.13%	66.67%	49,462	67,688	48,444	(16,132)	-16.13%
Transfers In-Civic Center Project	-	3,702	225,126	0.00%	0.00%	225,126	-	225,126	(225,126)	0.00%
Transfers In-Civic Center Grant Fund	-	-	21,369	0.00%	66.67%	21,369	-	21,369	(21,369)	0.00%
Transfers In-Civic Center Improvement Fund	-	-	-	0.00%	0.00%	-	5,178	(5,178)	-	0.00%
Transfers In-Capital Contribution	-	4,145	143,870	0.00%	0.00%	143,870	-	143,870	(143,870)	0.00%
Transfers Out-CC Capital Improvement Fund	-	(77,223)	(77,223)	0.00%	0.00%	(77,223)	-	(77,223)	77,223	0.00%
Total Transfers In (Out)	$ 2,000,000	$ (3,189)	$ 1,620,694	81.03%	66.67%	$ 287,294	$ 1,681,095	$ (60,401)	$ 379,306	18.97%
Change in Net Position			(2,748,355)							
Total Net Position-Beginning			$ 92,408,231							
Total Net Position-Ending			$ 89,659,876							

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Fund
For the Eight-Month Period Ended February 28, 2022

OPERATING EXPENSES	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
PERSONNEL COSTS					-					
Salaries and Wages	$ 694,768	$ 53,948	$ 439,085	63.20%	66.67%	$ (24,117)	$ 428,180	$ 10,905	$ 255,683	36.80%
FICA	53,150	3,934	32,207	60.60%	66.67%	(3,228)	31,505	702	20,943	39.40%
Medical and Life Insurance	126,208	10,888	85,693	67.90%	66.67%	1,550	138,094	(52,401)	40,515	32.10%
Retirement	69,477	5,395	43,782	63.02%	66.67%	(2,538)	41,022	2,760	25,695	36.98%
Dental/Optical Insurance	7,939	1,318	4,272	53.81%	66.67%	(1,021)	6,995	(2,723)	3,667	46.19%
Insurance-Payroll Deduction	19,006	(2,310)	(18,086)	-95.16%	66.67%	(30,757)	(20,198)	2,112	37,092	195.16%
OPEB	20,000	-	-	0.00%	66.67%	(13,334)	-	-	20,000	100.00%
	990,548	73,173	586,953	59.26%	66.67%	(73,445)	625,598	(38,645)	403,595	40.74%
CONTRACTUAL SERVICES										
Telephone	24,084	2,254	35,998	149.47%	66.67%	19,941	36,926	(928)	(11,914)	-49.47%
Telephone - Municipal Auditorium	2,500	58	350	14.00%	66.67%	(1,317)	-	350	2,150	86.00%
Printing	16,600	8,352	8,352	50.31%	66.67%	(2,715)	-	8,352	8,248	49.69%
Utilities	918,700	46,625	377,822	41.13%	66.67%	(234,675)	285,504	92,318	540,878	58.87%
Utilities - Municipal Auditorium	77,500	6,087	53,891	69.54%	66.67%	2,222	-	53,891	23,609	30.46%
Travel	12,000	-	6,293	52.44%	66.67%	(1,707)	-	6,293	5,707	47.56%
Maintenance & Repair-Building & Grounds	160,500	6,229	43,982	27.40%	66.67%	(63,023)	679	43,303	116,518	72.60%
Maintenance & Repair-B & G - Municipal Audi	5,500	-	2,420	44.00%	66.67%	(1,247)	-	2,420	3,080	56.00%
Maintenance & Repair-Equipment	30,000	15,793	30,113	100.38%	66.67%	10,112	17,732	12,381	(113)	-0.38%
Maintenance & Repair-Equipment - Municipal	17,000	-	-	0.00%	66.67%	(11,334)	-	-	17,000	100.00%
Maintenance & Repair-Auto/Truck	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
Postage	1,500	68	1,363	90.87%	66.67%	363	-	1,363	137	9.13%
OVG	-	110,187	763,923	0.00%	0.00%	763,923	133,371	630,552	(763,923)	0.00%
Building & Equipment Rents	198,723	12,880	67,162	33.80%	66.67%	(65,327)	27,026	40,136	131,561	66.20%
Advertising/Legal Publications	64,874	875	26,367	40.64%	66.67%	(16,884)	-	26,367	38,507	59.36%
Training	2,500	-	100	4.00%	66.67%	(1,567)	-	100	2,400	96.00%
Dues and Subscriptions	1,750	858	16,568	946.74%	66.67%	15,401	200	16,368	(14,818)	-846.74%
Workers Compensation & Unemployment Cos	15,674	179	8,470	54.04%	66.67%	(1,980)	21,303	(12,833)	7,204	45.96%
Insurance and Bonds	311,500	22,097	176,775	56.75%	66.67%	(30,902)	177,726	(951)	134,725	43.25%
Contracted Services	1,919,466	61,079	219,111	11.42%	66.67%	(1,060,597)	145,194	73,917	1,700,355	88.58%
Contracted Services - Municipal Auditorium	360	-	-	0.00%	66.67%	(240)	-	-	360	100.00%
	3,780,731	293,621	1,839,060	48.64%	66.67%	(681,553)	845,661	993,399	1,941,671	51.36%
COMMODITIES										
Materials and Supplies	177,250	22,452	141,466	79.81%	66.67%	23,293	26,010	115,456	35,784	20.19%
Materials and Supplies - Municipal Auditorium	18,000	-	9,586	53.26%	66.67%	(2,415)	-	9,586	8,414	46.74%
Gasoline and Oil	1,000	-	189	18.90%	66.67%	(478)	-	189	811	81.10%
Uniforms	16,000	1,321	10,778	67.36%	66.67%	111	-	10,778	5,222	32.64%
	212,250	23,773	162,019	76.33%	66.67%	20,512	26,010	136,009	50,231	23.67%
Total Operating Expenses	4,983,529	390,567	2,588,032	51.93%	67.04%	(752,926)	1,497,269	1,090,763	2,395,497	48.07%
Depreciation	-	395,611	3,154,355	0.00%	0.00%	3,154,355	3,141,404	12,951	(3,154,355)	0.00%
TOTAL OPERATING EXPENSES AND DEPRECIATION	4,983,529	786,178	5,742,387	115.23%	33.52%	4,071,908	4,638,673	1,103,714	(758,858)	-15.23%
NONOPERATING EXPENSES										
Other Interest	-	2,509	20,071	0.00%	0.00%	20,071	98,378	(78,307)	(20,071)	0.00%
Interest on Bonds	124,418	5,978	58,099	46.70%	66.67%	(24,850)	20,072	38,027	66,319	53.30%
Bond Service Charges	3,000	-	4,023	134.10%	66.67%	2,023	1,014	3,009	(1,023)	-34.10%
Contingency	520,256	-	-	0.00%	66.67%	(346,855)	-	-	520,256	100.00%
TOTAL NONOPERATING EXPENSES	647,674	8,487	82,193	12.69%	66.67%	(349,611)	119,464	(37,271)	565,481	87.31%
TOTAL EXPENSES	5,631,203	794,665	5,824,580	103.43%	66.76%	2,065,189	4,758,137	1,066,443	(193,377)	-3.43%
Transfers Out	-	-		0.00%	66.76%	-	-	-	-	0.00%
TOTAL EXPENSES AND TRANSFERS OUT	$ 5,631,203	$ 794,665	$ 5,824,580	103.43%	66.76%	$ 2,065,189	$ 4,758,137	$ 1,066,443	$ (193,377)	-3.43%

Unaudited

CITY OF CHARLESTON, WEST VIRGINIA
Charleston Coliseum and Convention Center
Proprietary Fund
Schedule of Capital Outlays
For the Eight-Month Period Ended February 28, 2022

	Annual Budget	Current Month	Year to Date	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Use	Percent to Use
Capital Outlays										
Special Projects & Equipment	$ -	$ -	$ 134,001	0.00%	66.67%	134,001	$ -	$ 134,001	$ (134,001)	0.00%
Municipal Auditorium Major Improvements	-	-	221,423	0.00%	66.67%	-	-	221,423.00	(221,423.00)	0.00%
Building Improvements	-	3,486.00	10,101	0.00%	66.67%	-	2,043	8,058.00	(10,101.00)	0.00%
Capital Outlay-Lease Purchase	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Construction in Progress	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Total Capital Outlay for the 1st-Month Period Ended February 28, 2021	$ -	$ 3,486	$ 365,525	0.00%	66.67%	$ 365,525	$ 2,043	$ 363,482	$ (365,525)	0.00%

Charleston Coliseum and Convention Center Revenue Fund
Statement of Cash Flows
Proprietary Fund
For the Fiscal Year Ended February 28, 2022

CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts From Customers and Users		$ 1,766,413
Payments to Suppliers		(2,012,304)
Payments to Employees		(608,895)
Internal Activity Receipts/Payments to Other Funds		160,323
Net Cash Provided (Used) By Operating Activities		(694,463)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers From Other Funds		-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Transfers From General Fund for Debt Service Payments		471,653
Transfers From Coal Severance Fund for Debt Service Payments		116,132
Transfer From Civic Center Project		225,126
Transfers From Civic Center Capital Improvements Fund		143,870
Transfer to Civic Center Capital Improvement Fund		(77,223)
Transfers from Civic Center Grant Fund		21,369
Energy Rebates for Capital Lighting Upgrades		-
Transfers GF-Health Care		-
General Fund Subsidy		719,767
Interest And Fees Paid On Capital Debt		(54,853)
Principal Paid On Capital Debt		(570,000)
Acquisition and Construction of Capital Assets		(365,525)
Proceeds from Sale of Capital Asset		-
Net Cash Provided (Used) By Capital and Related Financing Activities		630,316
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and Dividends Received		80
Net Cash Provided (Used) By Investing Activities		80
Net Increase (Decrease) In Cash And Cash Equivalents		(64,067)
Cash and Cash Equivalents, Beginning of Six-Month Period (Including Restricted Assets of $381,924)		433,778
Cash and Cash Equivalents, End of Six-Month Period (Including Restricted Assets of $ 282,783)		$ 369,711
Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:		
Operating Income (Loss)		$ (4,286,933)
Adjustment To Reconcile Operating Income To Net Cash Provided (Used) By Operating Activities:		
Depreciation Expense	3,154,355	
(Increase) Decrease in Due From Other Funds	81,277	
(Increase) Decrease in Accounts Receivable	269,846	
(Increase) Decrease In Prepaid Insurance	176,775	
(Increase) Decrease in Restricted Deposits	64,043	
Increase (Decrease) In Advance Payments	-	
Increase (Decrease) In Accounts Payable	(167,804)	
Increase (Decrease) In Salaries & Benefits Payable	(21,942)	
Increase (Decrease) In Accrued Vacation Payable	-	
Increase (Decrease) In Insurance Payable	-	
Increase (Decrease) in Charleston Sound Payable	-	
Increase (Decrease) In Other Operating Liabilities	(5,531)	
Increase (Decrease) In Due To Other Funds	79,046	
Increase (Decrease) in Due To Component Unit	(14,665)	
Increase (Decrease) In Deposits On Hand	(22,930)	
Increase (Decrease) In Other Post Employment Benefits	-	
Total Adjustments		3,592,470
Net Cash Provided (Used) By Operating Activities		$ (694,463)

Noncash Investing, Capital, and Financing Activities:

Unaudited

City of Charleston General Fund Financial Statements For the Eight-Month Period Ending February 28, 2022

City of Charleston
General Fund
Financial Statements
For the One-Month
Period Ending
July 31, 2021

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
July 31, 2021

ASSETS		
Cash and Cash Equivalents	$	11,383,459
Cash with Fiscal Agent		3,850
Receivables (Net of Allowance for Uncollectibles)		2,369,548
Due From Other Funds		134,005
Due From Component Unit		-
Prepaid Expenses		688,738
Revenue Bond Covenant Accounts		362,732
Total Assets	$	14,942,332
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		161,851
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Due to Other Funds		132
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		59,613
Other Accrued Liabilities		22,302
Total Liabilities		261,363
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		688,738
Restricted for:		
Debt Service		362,732
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		741
Public Safety		5,525
Streets & Transportation		64,608
Health & Sanitation		1,128
Social Services		-
Culture & Recreation		1,083
Unassigned		13,556,414
Total Fund Balance		14,680,969
Total Liabilities and Fund Balance	$	14,942,332

Fund Balance Breakdown
Jul-21

General Government **400-699**

Department Name	Department	Encumbrance Amount	Capital	Total
Mayor	409			
City Council	410			
City Manager	412			
Treasurer	413			
Collectors	414			
City Clerk	415			
Municipal Court	416			
Legal	417			
Accounting	418			
Engineering	420	-		
MOECD	421			
Human Resources	422			
	424			
Rehabilitation of Property	427			
Acquisition of Property	428			
Mailroom	431			
BIDCO	435			
Building Department	436	362.00		
Planning	437	29.00		
Elections	438			
Information Systems	439			
City Hall	440			
Internal Audit	442			
	444			
Morris Square	500			
	501			
Public Works	566			
Public Grounds	567	350.00		
Contingency	699			
	General Government	741.00	-	741.00
	Public Safety	**700-716**		
Police	700	639.00		
Fire	706	-		
Traffic Engineering	712	4,886.00		
Emergency Services	716			
	Public Safety	5,525.00	-	5,525.00

	Streets & Transportation	750-754			
Street Dept	750		2,310.00		
	752				
Equipment Maintenance	754		62,298.00		
	Streets & Transportation		64,608.00	-	64,608.00
	Health & Sanitation	**800-804**			
Refuse	800		1,128.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		1,128.00	-	1,128.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		1,083.00		
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906				
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		1,083.00	-	1,083.00
	Social Services	**952-954**			
Spring Hill	952				
Social Service - Reimburseable	953				
Human Rights	954				
	Social Services		-	-	-

Capital Outlay

Category	**Category Code**	**Encumbrance Amount**	
General Government	975	-	
Public Safety	976	-	
Streets & Transportation	977	-	
Health & Sanitation	978	-	
Culture & Recreation	979	-	
Social Services	980	-	
		-	
			73,085.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the One-Month Period Ended July 31, 2021

Account	Annual Budget	Current Month	Year to Date	Encumbrances	Percent Collected/Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect/Use	Percent to Collect/Use
REVENUES											
Beginning Fund Balance	$ 11,346,530										
Taxes, Fees, and Other Revenues	$ 83,429,559	$ 7,976,752	$ 7,976,752	-	9.56%	8.33%	1,027,070	$ 7,139,085	$ 837,667	$ 75,452,807	90.44%
Transfers From Other Funds	11,450,000	970,933	970,933	-	8.48%	8.33%	17,148	751,533	219,400	10,479,067	91.52%
Reimbursements and Other	3,031,000	(52,541)	(52,541)	-	-1.73%	8.33%	(305,023)	(4,039,915)	3,987,374	3,083,541	101.73%
Total Revenues	$ 97,910,559	$ 8,895,144	$ 8,895,144	$ -	9.08%	100.00%	$ (89,015,415)	$ 3,850,703	$ 5,044,441	$ 89,015,415	90.92%
EXPENDITURES											
Personnel Services	71,236,036	4,520,616	4,520,616	-	6.35%	8.05%	(1,213,885)	7,286,296	(2,765,680)	66,715,420	93.65%
Contractual Services	11,488,928	732,993	732,993	4,054	6.38%	8.33%	(224,035)	803,924	(70,931)	10,751,881	93.58%
Commodities	4,356,054	151,103	151,103	69,031	3.47%	8.33%	(211,756)	127,429	23,674	4,135,920	94.95%
Capital Outlays	6,211,585	(171,544)	(171,544)	-	-2.76%	8.33%	(688,969)	(108,207)	(63,337)	6,383,129	102.76%
Contributions and Other	3,849,618	164,990	164,990	-	4.29%	8.33%	(155,683)	134,808	30,182	3,684,628	95.71%
Total Expenditures and Encumbrances	97,142,221	5,398,158	5,398,158	73,085	5.56%	8.33%	(2,693,789)	8,244,250	(2,846,097)	91,670,978	94.37%
Transfers Out	4,973,000	162,547	162,547	-	3.27%	8.33%	(251,704)	227,670	(65,123)	4,810,453	96.73%
Total Expenditures, Encumbrances and Transfers Out	102,115,221	5,560,705	5,560,705	73,085	5.45%	8.33%	(2,945,493)	8,471,920	(2,911,715)	96,481,431	94.48%
NET CHANGE IN FUND BALANCE	$ (4,704,662)	$ 3,334,439	$ 3,334,439	$ (73,085)			$ 3,334,439	$ (4,621,217)	$ 7,955,656	$ (7,539,101)	
FUND BALANCE-BEGINNING			$ 11,346,530								
FUND BALANCE-ENDING			$ 14,680,969								

Operating Transfers Out Detail Comparative	2020-2021	2021-2022
Civic center Project	-	-
Civic Center	91,000	162,547
General Maintenance Fund	-	-
Health Care Subsidy	31,029	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	-	-
Facilities Maintenance Fund	-	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	-	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	105,642	-
Total Operating Transfers Out	$ 227,671	$ 162,547

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the One-Month Period Ended July 31, 2021

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Collect	Percent to Collect
Property Taxes	$ 17,000,000	$ (169,477)	$ (169,477)	-1.00%	8.33%	$ (1,585,577)	$ 287,768	$ (457,245)	$ 17,169,477	101.00%
Gas and Oil Severance	75,000	-	-	0.00%	8.33%	(6,248)	-	-	75,000	100.00%
Utility Tax	2,700,000	(29,418)	(29,418)	-1.09%	8.33%	(254,328)	222,638	(252,056)	2,729,418	101.09%
Business & Occupation Tax	41,343,949	8,178,831	8,178,831	19.78%	8.33%	4,734,880	7,169,345	1,009,486	33,165,118	80.22%
Consumer Sales Tax-Liquor	1,000,000	-	-	0.00%	8.33%	(83,300)	-	-	1,000,000	100.00%
Animal Control	6,000	60	60	1.00%	8.33%	(440)	51	9	5,940	99.00%
Hotel Occupancy Tax	2,250,000	-	-	0.00%	8.33%	(187,425)	116,852	(116,852)	2,250,000	100.00%
Amusement Tax	50,000	3,245	3,245	6.49%	8.33%	(920)	-	3,245	46,755	93.51%
Loading Zone Fees	25,000	550	550	2.20%	8.33%	(1,533)	5,900	(5,350)	24,450	97.80%
Property Citations	2,000	-	-	0.00%	8.33%	(167)	-	-	2,000	100.00%
Licenses	95,000	61,927	61,927	65.19%	8.33%	54,014	55,130	6,797	33,073	34.81%
Building Permits	350,000	153,822	153,822	43.95%	8.33%	124,667	71,256	82,566	196,178	56.05%
Miscellaneous Permits	5,000	2,295	2,295	45.90%	8.33%	1,879	75	2,220	2,705	54.10%
Franchise Fees	675,000	-	-	0.00%	8.33%	(56,228)	-	-	675,000	100.00%
Inspection Fees	70,000	8,483	8,483	12.12%	8.33%	2,652	5,937	2,546	61,517	87.88%
IRP Fees	650,000	(11,445)	(11,445)	-1.76%	8.33%	(65,590)	-	(11,445)	661,445	101.76%
Liquor & Wine Licenses	50,000	28,875	28,875	57.75%	8.33%	24,710	9,285	19,590	21,125	42.25%
Cemetery Revenues	130,000	20,866	20,866	16.05%	8.33%	10,037	8,772	12,094	109,134	83.95%
Dog Fees	100	-	-	0.00%	8.33%	(8)	-	-	100	100.00%
Parks and Recreation	50,000	1,453	1,453	2.91%	8.33%	(2,712)	486	967	48,547	97.09%
User Service Fee	7,125,000	(622,684)	(622,684)	-8.74%	8.33%	(1,216,197)	(615,896)	(6,788)	7,747,684	108.74%
Rent Concession Leases	725,000	79,836	79,836	11.01%	8.33%	19,444	(354,872)	434,708	645,164	88.99%
Jail Fees	2,500	-	-	0.00%	8.33%	(208)	-	-	2,500	100.00%
Plan Review Fees	25,000	20,968	20,968	83.87%	8.33%	18,886	9,584	11,384	4,032	16.13%
Fire Protection Fees	1,975,000	162,303	162,303	8.22%	8.33%	(2,215)	149,870	12,433	1,812,697	91.78%
Planning Fees	10,000	225	225	2.25%	8.33%	(608)	395	(170)	9,775	97.75%
Street Fees-Closure	6,000	427	427	7.12%	8.33%	(73)	217	210	5,573	92.88%
Processing Fees	1,000	30	30	3.00%	8.33%	(53)	-	30	970	97.00%
Ambulance Levy	3,000,000	-	-	0.00%	8.33%	(249,900)	-	-	3,000,000	100.00%
Ambulance Fees	2,500,000	-	-	0.00%	8.33%	(208,250)	-	-	2,500,000	100.00%
Emergency Services	100,000	-	-	0.00%	8.33%	(8,330)	-	-	100,000	100.00%
Recycling Grant	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Contributions from Other Entities	410,010	4,010	4,010	0.98%	8.33%	(30,144)	5,000	(990)	406,000	99.02%
Richard H. Ayer Fund	70,000	(13,431)	(13,431)	-19.19%	8.33%	(19,262)	(24,741)	11,310	83,431	119.19%
Contributions-GKVF	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Contributions-Live on Levee	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
PILOT	50,000	-	-	0.00%	8.33%	(4,165)	(34,790)	34,790	50,000	100.00%
Gaming Income	185,000	-	-	0.00%	8.33%	(15,411)	-	-	185,000	100.00%
Aerial Map Copy Fee	-			0.00%	8.33%	-		-	-	0.00%
Interest	30,000	724	724	2.41%	8.33%	(1,775)	782	(58)	29,276	97.59%
Sale of Fixed Assets	250,000	62,040	62,040	24.82%	8.33%	41,215	-	62,040	187,960	75.18%
Insurance Claims	90,000	(4,584)	(4,584)	-5.09%	8.33%	(12,081)	-	(4,584)	94,584	105.09%
Election Filing Fees	8,000			0.00%	8.33%	(666)		-	8,000	100.00%
Recycling Revenue/Refuse Collections	15,000	-	-	0.00%	8.33%	(1,250)	43	(43)	15,000	100.00%
Video Lottery	175,000	-	-	0.00%	8.33%	(14,578)	-	-	175,000	100.00%
Miscellaneous Revenue	150,000	36,821	36,821	24.55%	8.33%	24,326	49,998	(13,177)	113,179	75.45%
	83,429,559	7,976,752	7,976,752	9.56%	8.33%	1,027,070	7,139,085	837,667	75,452,807	90.44%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,350,000	-	-	0.00%	8.33%	(279,055)	-	-	3,350,000	100.00%
Municipal Stabilization Fund	1,800,000	-	-	0.00%	8.33%	(149,940)	-	-	1,800,000	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Special Demolition	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Contributions from UPRS	6,000,000	1,012,644	1,012,644	16.88%	8.33%	512,844	799,208	213,436	4,987,356	83.12%
Facilities Maintenance	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
Municipal Court Fund	300,000	(41,711)	(41,711)	-13.90%	8.33%	(66,701)	(47,675)	5,964	341,711	113.90%
	11,450,000	970,933	970,933	8.48%	8.33%	17,148	751,533	219,400	10,479,067	91.52%
REIMBURSEMENTS AND OTHER										
Proceeds From Capital Leases	1,811,000	-	-	0.00%	8.33%	(150,856)	-	-	1,811,000	100.00%
Interest Earned on Capital Leases	-	10	10	0.00%	8.33%	10	408	(398)	-	0.00%
Realized Gain/Loss	-	6	6	0.00%	8.33%	6	-	6	(6)	0.00%
Community Development	340,000	-	-	0.00%	8.33%	(28,322)	(77,187)	77,187	340,000	100.00%
Parking System	80,000	-	-	0.00%	8.33%	(6,664)	-	-	80,000	100.00%
Other Reimbursements	800,000	(52,557)	(52,557)	-6.57%	8.33%	(119,197)	(3,963,136)	3,910,579	852,557	106.57%
	$ 3,031,000	(52,541)	(52,541)	-1.73%	8.33%	(305,023)	(4,039,915)	3,987,374	3,083,541	101.73%
TOTAL REVENUES	$ 97,910,559	$ 8,895,144	$ 8,895,144	9.08%	8.33%	$ 739,194	$ 3,850,703	$ 5,044,441	$ 89,015,415	90.92%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the One-Month Period Ended July 31, 2021

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
PERSONNEL COSTS											
101 Salaries and Wages Elected	$ 352,000	$ 14,712	$ 14,712	$ -	4.18%	8.33%	$ (14,610)	$ 20,577	$ (5,865)	$ 337,288	95.82%
103 Salaries and Wages	37,962,556	1,739,298	1,739,298		4.58%	8.33%	(1,422,983)	2,673,576	(934,278)	36,223,258	95.42%
104 FICA	1,638,577	68,848	68,848	-	4.20%	8.33%	(67,645)	107,696	(38,848)	1,569,729	95.80%
105 Medical and Life Insurance	14,645,921	(62,197)	(62,197)	-	-0.42%	8.33%	(1,282,202)	1,892,903	(1,955,100)	14,708,118	100.42%
106 Retirement	1,698,739	71,633	71,633	-	4.22%	8.33%	(69,872)	114,262	(42,629)	1,627,106	95.78%
107 Police and Fire Pension Fund	15,810,800	2,745,620	2,745,620	-	17.37%	8.33%	1,428,580	2,542,153	203,467	13,065,180	82.63%
110 Uniform Allowance	240,250	-	-	-	0.00%	8.33%	(20,013)	0	-	240,250	100.00%
111 Dental/Optical Insurance	648,519	44,310	44,310	-	6.83%	8.33%	(9,712)	59,719	(15,409)	604,209	93.17%
112 Insurance Payroll Deductions	(1,761,326)	(101,608)	(101,608)	-	0.00%	8.33%	45,110	(124,590)	22,982	(1,659,718)	0.00%
	71,236,036	4,520,616	4,520,616	-	6.35%	8.05%	(1,213,885)	7,286,296	(2,765,680)	66,715,420	93.65%
CONTRACTUAL SERVICES											
211 Telephone	502,900	35,935	35,935	149	7.15%	8.33%	(5,957)	30,902	5,033	466,816	92.82%
212 Printing	13,900	-	-	-	0.00%	8.33%	(1,158)	-	-	13,900	100.00%
213 Utilities	1,601,700	30,531	30,531	-	1.91%	8.33%	(102,891)	(201)	30,732	1,571,169	98.09%
214 Travel	114,256	8,665	8,665	(266)	7.58%	8.33%	(853)	(114)	8,779	105,857	92.65%
215 Maint & Repair-Bldg/Grounds	248,500	1,580	1,580	-	0.64%	8.33%	(19,120)	400	1,180	246,920	99.36%
216 Maint & Repair-Equipment	1,295,588	120,822	120,822	3,732	9.33%	8.33%	12,900	163,814	(42,992)	1,171,034	90.39%
217 Maint & Repair-Auto/Truck	77,800	(3,090)	(3,090)	-	-3.97%	8.33%	(9,571)	-	(3,090)	80,890	103.97%
218 Postage	75,300	10,000	10,000	-	13.28%	8.33%	3,728	10,000	-	65,300	86.72%
219 Building and Equipment Rents	571,213	43,893	43,893	-	7.68%	8.33%	(3,689)	37,850	6,043	527,320	92.32%
220 Advertising/Legal Publications	28,300	402	402	-	1.42%	8.33%	(1,955)	-	402	27,898	98.58%
221 Training	231,150	18,893	18,893	-	8.17%	8.33%	(362)	4,020	14,873	212,257	91.83%
222 Dues and Subscriptions	94,434	14,808	14,808	-	15.68%	8.33%	6,942	14,845	(37)	79,626	84.32%
223 Professional Services	858,225	9,886	9,886	43	1.15%	8.33%	(61,604)	3,169	6,717	848,296	98.84%
224 Audit Costs	83,000	(3,000)	(3,000)	-	-3.61%	8.33%	(9,914)	-	(3,000)	86,000	103.61%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
226 Insurance-WC and UC	750,944	257,845	257,845	-	34.34%	8.33%	195,291	242,101	15,744	493,099	65.66%
227 Insurance	1,025,000	67,317	67,317	-	6.57%	8.33%	(18,066)	70,865	(3,548)	957,683	93.43%
229 Court Costs and Damages	1,200,000	20,868	20,868	-	1.74%	8.33%	(79,092)	80,000	(59,132)	1,179,132	98.26%
230 Contracted Services	2,539,618	88,875	88,875	396	3.50%	8.33%	(122,675)	146,273	(57,398)	2,450,347	96.48%
232 Bank Fees	100	-	-	-	0.00%	8.33%	(8)	-	-	100	100.00%
234 Fire Hydrant Rental	153,000	6,236	6,236	-	4.08%	8.33%	(6,509)	-	6,236	146,764	95.92%
237 Other Taxes & Fees	24,000	2,527	2,527	-	10.53%	8.33%	528	-	2,527	21,473	89.47%
239 Fine Support Training	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
	11,488,928	732,993	732,993	4,054	6.38%	8.33%	(224,035)	803,924	(70,931)	10,751,881	93.58%
COMMODITIES											
341 Materials & Supplies	2,786,675	109,955	109,955	23,161	3.95%	8.33%	(122,175)	72,248	37,707	2,653,559	95.22%
342 Fire Investigation	2,500	-	-	-	0.00%	8.33%	(208)	-	-	2,500	100.00%
343 Gas, Oil & Tires	896,600	42,595	42,595	44,787	4.75%	8.33%	(32,092)	55,355	(12,760)	809,218	90.25%
344 Prisoner Other Costs	75,000	-	-	-	0.00%	8.33%	(6,248)	-	-	75,000	100.00%
345 Uniforms	310,529	(1,225)	(1,225)	-	-0.39%	8.33%	(27,092)	278	(1,503)	311,754	100.39%
346 & 347 Resale Items	25,750	(1,589)	(1,589)	-	-6.17%	8.33%	(3,734)	(452)	(1,137)	27,339	106.17%
351 Athletic Supplies	12,000	317	317	1,083	2.64%	8.33%	(683)	-	317	10,600	88.33%
353 Computer Software	2,500	-	-	-	0.00%	8.33%	(208)	-	-	2,500	100.00%
354 Special Events Supplies	26,500	1,050	1,050	-	3.96%	8.33%	(1,157)	-	1,050	25,450	96.04%
355 Cash Over (Short)	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	-	-	0.00%	8.33%	(500)	-	-	6,000	100.00%
357 Food Reimbursement	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
358 Commissions	12,000	-	-	-	0.00%	8.33%	(1,000)	-	-	12,000	100.00%
359 Snow Removal Materials	200,000	-	-	-	0.00%	8.33%	(16,660)	-	-	200,000	100.00%
	4,356,054	151,103	151,103	69,031	3.47%	8.33%	(211,756)	127,429	23,674	4,135,920	94.95%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the One-Month Period Ended July 31, 2021

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
CAPITAL OUTLAYS											
456 Capital Outlay-Land	$ -	$ -	$ -	$ -	0.00%	8.33%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	1,209	1,209	-	0.00%	8.33%	1,209	-	1,209	(1,209)	0.00%
459 Capital Outlay-Equipment	3,639,379	(172,753)	(172,753)	-	-4.50%	8.33%	(492,573)	(108,207)	(64,546)	4,012,132	104.50%
461 Capital Outlay-Lease Purchase	2,372,206	-	-	-	0.00%	8.33%	(197,605)	-	-	2,372,206	100.00%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	8.33%	-	-	-	-	0.00%
	6,211,585	(171,544)	(171,544)	-	-2.76%	8.33%	(688,969)	-108,207	(63,337)	6,383,129	102.76%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	88,017	-	8.33%	8.33%	35	88,017	-	968,185	91.67%
568 Other Contributions	2,076,500	76,973	76,973	-	3.71%	8.33%	(95,999)	46,791	30,182	1,999,527	96.29%
572 Interest on Bonds	49,894	-	-	-	0.00%	8.33%	(4,156)	-	-	49,894	100.00%
671 Principal Maturities Bonds	465,000	-	-	-	0.00%	8.33%	(38,735)	-	-	465,000	100.00%
674 Bond Service Charge	1,750			-	0.00%	8.33%	(146)	-	-	1,750	100.00%
598 Contingency	200,272	-	-	-	0.00%	8.33%	(16,683)	-	-	200,272	100.00%
	3,849,618	164,990	164,990	-	4.29%	8.33%	(155,683)	134,808	30,182	3,684,628	95.71%
TOTAL EXPENDITURES AND ENCUMBRANCES	97,142,271	5,398,158	5,398,158	73,085	5.56%	8.33%	(7,693,789)	26,601	5,371,557	91,670,978	94.37%
566 Transfers Out	4,973,000	162,547	162,547		3.27%	8.33%	(751,704)	227,670	(65,123)	4,810,453	96.73%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 102,115,221	$ 5,560,705	$ 5,560,705	$ 73,085	5.45%	8.33%	$ (2,945,493)	$ 254,271	$ 5,306,434	$ 96,481,431	94.48%

City of Charleston
General Fund
Financial Statements
For the Two-Month
Period Ending
August 31, 2021

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
August 31, 2021

ASSETS		
Cash and Cash Equivalents	$	10,741,223
Cash with Fiscal Agent		3,850
Receivables (Net of Allowance for Uncollectibles)		2,068,218
Due From Other Funds		188,490
Due From Component Unit		-
Prepaid Expenses		599,694
Revenue Bond Covenant Accounts		406,025
Total Assets	$	14,007,500
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		56,377
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Due to Other Funds		132
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		60,928
Other Accrued Liabilities		22,741
Total Liabilities		157,643
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		599,694
Restricted for:		
Debt Service		406,025
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		60,047
Public Safety		20,365
Streets & Transportation		40,297
Health & Sanitation		469
Social Services		-
Culture & Recreation		2,197
Unassigned		12,720,763
Total Fund Balance		13,849,857
Total Liabilities and Fund Balance	$	14,007,500

Fund Balance Breakdown
Aug-21

General Government **400-699**

Department Name	Department	Encumbrance Amount	Capital	Total
	408			
Mayor	409	218.00		
City Council	410			
City Manager	412	7,353.00		
Treasurer	413			
Collectors	414			
City Clerk	415			
Municipal Court	416			
Legal	417			
Accounting	418	3.00		
Engineering	420	3,382.00		
MOECD	421			
Human Resources	422	95.00		
	424			
Rehabilitation of Property	427	43,286.00		
Acquisition of Property	428			
Mailroom	431	-		
BIDCO	435			
Building Department	436	4,209.00		
Planning	437	42.00		
Elections	438			
Information Systems	439			
City Hall	440	200.00		
Internal Audit	442			
	444			
Morris Square	500	269.00		
	501			
Public Works	566			
Public Grounds	567	990.00		
Contingency	699			
	General Government	60,047.00	-	60,047.00
	Public Safety	**700-716**		
Police	700	20,318.00		
Fire	706			
Traffic Engineering	712	47.00		
Emergency Services	716			
	Public Safety	20,365.00	-	20,365.00

	Streets & Transportation	750-754			
Street Dept	750		3,263.00		
	752				
Equipment Maintenance	754		37,034.00		
	Streets & Transportation		40,297.00	-	40,297.00
	Health & Sanitation	**800-804**			
Refuse	800		469.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		469.00	-	469.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		1,180.00		
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906		308.00		
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919		709.00		
	Culture & Recreation		2,197.00	2,328.00	4,525.00
	Social Services	**952-954**			
Spring Hill	952				
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		-	-	-

Capital Outlay

Category	**Category Code**	**Encumbrance Amount**	
General Government	975		
Public Safety	976		
Streets & Transportation	977		
Health & Sanitation	978		
Culture & Recreation	979	2,328.00	
Social Services	980	-	
		2,328.00	125,703.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Two-Month Period Ended August 31, 2021

Account	Annual Budget	Current Month	Year to Date	Encum-brances	Percent Collected/Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect/Use	Percent to Collect/Use
REVENUES											
Beginning Fund Balance	$ 11,346,530										
Taxes, Fees, and Other Revenues	$ 83,429,559	$ 6,072,739	$ 14,049,497	-	16.84%	16.67%	141,790	$ 12,195,172	$ 1,854,325	$ 69,380,062	83.16%
Transfers From Other Funds	11,450,000	552,034	1,522,967	-	13.30%	16.67%	(385,248)	1,217,936	305,031	9,927,033	86.70%
Reimbursements and Other	3,031,000	11,073	(41,474)	-	-1.37%	16.67%	(546,742)	(195,282)	153,808	3,072,474	101.37%
Total Revenues	$ 97,910,559	$ 6,635,846	$ 15,530,990	$ -	15.86%	16.67%	$ (790,700)	$ 13,217,826	$ 2,313,164	$ 82,379,569	84.14%
EXPENDITURES											
Personnel Services	71,236,036	5,668,193	10,188,809	-	14.30%	17.81%	(2,498,329)	13,248,880	(3,060,071)	61,047,227	85.70%
Contractual Services	11,488,928	1,107,621	1,840,611	35,549	16.02%	16.67%	(74,593)	1,419,767	420,844	9,612,768	83.67%
Commodities	4,356,054	307,199	458,303	44,539	10.52%	16.67%	(267,851)	319,167	139,136	3,853,212	88.46%
Capital Outlays	6,211,585	44,709	(126,834)	-	-2.04%	16.67%	(1,162,305)	13,114	(139,948)	6,338,419	102.04%
Contributions and Other	3,849,618	261,365	426,356	-	11.08%	16.67%	(215,375)	309,006	117,350	3,423,262	88.92%
Total Expenditures and Encumbrances	97,147,221	7,389,087	12,787,745	80,088	13.16%	16.67%	(3,406,363)	15,309,934	(7,522,689)	84,274,888	86.75%
Transfers Out	4,973,000	77,871	240,418		4.83%	16.67%	(588,581)	389,305	(148,887)	4,732,582	95.17%
Total Expenditures, Encumbrances and Transfers Out	102,115,771	7,466,958	13,027,663	80,088	12.76%	16.67%	(3,994,944)	15,699,239	(7,671,576)	89,007,470	87.16%
NET CHANGE IN FUND BALANCE	$ (4,204,662)	$ (831,112)	$ 2,503,327	$ (80,088)			$ 2,503,327	$ (2,481,413)	$ 4,984,740	$ (6,707,989)	
FUND BALANCE-BEGINNING			$ 11,346,530								
FUND BALANCE-ENDING			$ 13,849,857								
				$ -							

Operating Transfers Out Detail Comparative	2020-2021	2021-2022
Civic center Project	-	-
Civic Center	186,000	240,418
General Maintenance Fund	-	-
Health Care Subsidy	32,446	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	1,200	-
Facilities Maintenance Fund	-	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	-	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	169,659	-
Total Operating Transfers Out	$ 389,305	$ 240,418

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Two-Month Period Ended August 31, 2021

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Collect	Percent to Collect
Property Taxes	$ 17,000,000	$ 676,926	$ 507,450	2.99%	16.67%	$ (2,326,450)	$ 1,457,866	$ (950,416)	$ 16,492,550	97.02%
Gas and Oil Severance	75,000	-	-	0.00%	16.67%	(12,503)	-	-	75,000	100.00%
Utility Tax	2,700,000	237,858	208,440	7.72%	16.67%	(241,650)	432,527	(224,087)	2,491,560	92.28%
Business & Occupation Tax	41,343,949	3,493,022	11,671,852	28.23%	16.67%	4,779,816	9,253,939	2,417,913	29,672,097	71.77%
Consumer Sales Tax-Liquor	1,000,000	-	-	0.00%	16.67%	(166,700)	-	-	1,000,000	100.00%
Animal Control	6,000	-	60	1.00%	16.67%	(940)	51	9	5,940	99.00%
Hotel Occupancy Tax	2,250,000	271,550	271,550	12.07%	16.67%	(103,525)	246,284	25,266	1,978,450	87.93%
Amusement Tax	50,000	24,876	28,121	56.24%	16.67%	19,786	297	27,824	21,879	43.76%
Loading Zone Fees	25,000	350	900	3.60%	16.67%	(3,268)	6,400	(5,500)	24,100	96.40%
Property Citations	2,000	-	-	0.00%	16.67%	(333)	-	-	2,000	100.00%
Licenses	95,000	14,256	76,183	80.19%	16.67%	60,347	63,800	12,383	18,817	19.81%
Building Permits	350,000	17,845	171,667	49.05%	16.67%	113,322	99,555	72,112	178,333	50.95%
Miscellaneous Permits	5,000	2,245	4,540	90.80%	16.67%	3,707	635	3,905	460	9.20%
Franchise Fees	675,000	-	-	0.00%	16.67%	(112,523)	-	-	675,000	100.00%
Inspection Fees	70,000	5,519	14,002	20.00%	16.67%	2,333	22,557	(8,555)	55,998	80.00%
IRP Fees	650,000	12,831	1,386	0.21%	16.67%	(106,969)	122,255	(120,869)	648,614	99.79%
Liquor & Wine Licenses	50,000	8,375	37,250	74.50%	16.67%	28,915	20,535	16,715	12,750	25.50%
Cemetery Revenues	130,000	10,400	31,266	24.05%	16.67%	9,595	24,512	6,754	98,734	75.95%
Dog Fees	100	-	-	0.00%	16.67%	(17)	-	-	100	100.00%
Parks and Recreation	50,000	3,437	4,890	9.78%	16.67%	(3,445)	486	4,404	45,110	90.22%
User Service Fee	7,125,000	622,696	12	0.00%	16.67%	(1,187,726)	-	12	7,124,988	100.00%
Rent Concession Leases	725,000	106,151	185,987	25.65%	16.67%	65,130	(323,833)	509,820	539,013	74.35%
Jail Fees	2,500	-	-	0.00%	16.67%	(417)	-	-	2,500	100.00%
Plan Review Fees	25,000	1,052	22,020	88.08%	16.67%	17,853	11,873	10,147	2,980	11.92%
Fire Protection Fees	1,975,000	178,299	340,602	17.25%	16.67%	11,370	296,779	43,823	1,634,398	82.75%
Planning Fees	10,000	875	1,100	11.00%	16.67%	(567)	930	170	8,900	89.00%
Street Fees-Closure	6,000	164	591	9.85%	16.67%	(409)	(431)	1,022	5,409	90.15%
Processing Fees	1,000	42	72	7.20%	16.67%	(95)	15	57	928	92.80%
Ambulance Levy	3,000,000	156,425	156,425	5.21%	16.67%	(343,675)	156,425	-	2,843,575	94.79%
Ambulance Fees	2,500,000	198,536	198,536	7.94%	16.67%	(218,214)	228,529	(29,993)	2,301,464	92.06%
Emergency Services	100,000	-	-	0.00%	16.67%	(16,670)	-	-	100,000	100.00%
Recycling Grant	-			0.00%	16.67%	-		-	-	0.00%
Pier to Pier Grant	-	-		0.00%	16.67%	-		-	-	0.00%
Other grants	-	-		0.00%	16.67%	-		-	-	0.00%
Municipal Auditorium Grant	-	-		0.00%	16.67%	-		-	-	0.00%
Contributions for Ball Park	-	-		0.00%	16.67%	-		-	-	0.00%
Contributions from Other Entities	410,010	-	4,010	0.98%	16.67%	(64,339)	5,000	(990)	406,000	99.02%
Richard H. Ayer Fund	70,000	13,431	-	0.00%	16.67%	(11,669)	-	-	70,000	100.00%
Contributions-GKVF	-	13,601	13,601	0.00%	16.67%	13,601		13,601	(13,601)	0.00%
Contributions-Live on Levee	-			0.00%	16.67%	-		-	-	0.00%
PILOT	50,000	-	-	0.00%	16.67%	(8,335)	(34,790)	34,790	50,000	100.00%
Gaming Income	185,000	23,043	23,043	12.46%	16.67%	(7,797)	13,729	9,314	161,957	87.54%
Aerial Map Copy Fee	-			0.00%	16.67%	-		-	-	0.00%
Interest	30,000	1,189	1,919	6.40%	16.67%	(3,082)	2,156	(237)	28,081	93.60%
Sale of Fixed Assets	250,000	(52,475)	9,565	3.83%	16.67%	(32,110)		9,565	240,435	96.17%
Insurance Claims	90,000	-	(4,584)	-5.09%	16.67%	(19,587)		(4,584)	94,584	105.09%
Election Filing Fees	8,000			0.00%	16.67%	(1,334)		-	8,000	100.00%
Recycling Revenue/Refuse Collections	15,000	296	296	1.97%	16.67%	(2,205)	945	(649)	14,704	98.03%
Video Lottery	175,000	17,533	17,533	10.02%	16.67%	(11,640)	17,423	110	157,467	89.98%
Miscellaneous Revenue	150,000	12,391	49,212	32.81%	16.67%	24,207	68,723	(19,511)	100,788	67.19%
	83,429,559	6,072,739	14,049,497	16.84%	16.67%	141,790	12,195,177	1,854,325	69,380,062	83.16%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,350,000			0.00%	16.67%	(558,445)		-	3,350,000	100.00%
Municipal Stabilization Fund	1,800,000			0.00%	16.67%	(300,060)		-	1,800,000	100.00%
Municipal Auditorium Capital Improvement Fund	-			0.00%	16.67%	-		-	-	0.00%
Special Demolition	-			0.00%	16.67%	-		-	-	0.00%
Contributions from UPRS	6,000,000	520,583	1,533,227	25.55%	16.67%	533,027	1,217,146	316,081	4,466,773	74.45%
Facilities Maintenance	-			0.00%	16.67%	-		-	-	0.00%
Municipal Court Fund	300,000	31,451	(10,260)	-3.42%	16.67%	(60,270)	790	(11,050)	310,260	103.42%
	11,450,000	552,034	1,522,967	13.30%	16.67%	(385,748)	1,217,936	305,031	9,927,033	86.70%
REIMBURSEMENTS AND OTHER										
Proceeds From Capital Leases	1,811,000			0.00%	16.67%	(301,894)	-	-	1,811,000	100.00%
Interest Earned on Capital Leases	-	8	18	0.00%	16.67%	18	606	(588)	(18)	0.00%
Realized Gain/Loss	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
Community Development	340,000	-	-	0.00%	16.67%	(56,678)	-	-	340,000	100.00%
Parking System	80,000	-	-	0.00%	16.67%	(13,336)	-	-	80,000	100.00%
Other Reimbursements	800,000	11,065	(41,492)	-5.19%	16.67%	(174,857)	(195,888)	154,396	841,492	105.19%
	$ 3,031,000	11,073	(41,474)	-1.37%	16.67%	(546,742)	(195,282)	153,808	3,072,474	101.37%
TOTAL REVENUES	$ 97,910,559	$ 6,635,846	$ 15,530,990	15.86%	16.67%	$ (790,700)	$ 13,217,876	$ 2,313,164	$ 82,379,569	84.14%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Two-Month Period Ended August 31, 2021

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
PERSONNEL COSTS											
101 Salaries and Wages Elected	$ 352,000	$ 25,577	$ 40,289	$ -	11.45%	16.67%	$ (18,389)	$ 47,404	$ (7,115)	$ 311,711	88.55%
103 Salaries and Wages	37,962,556	2,724,510	4,463,808	-	11.76%	16.67%	(1,864,550)	5,274,342	(810,534)	33,498,748	88.24%
104 FICA	1,638,577	116,332	185,180	-	11.30%	16.67%	(87,971)	217,012	(31,832)	1,453,397	88.70%
105 Medical and Life Insurance	14,645,921	1,147,635	1,085,438	-	7.41%	16.67%	(1,356,037)	3,560,311	(2,474,873)	13,560,483	92.59%
106 Retirement	1,698,739	119,661	191,294	-	11.26%	16.67%	(91,886)	228,009	(36,715)	1,507,445	88.74%
107 Police and Fire Pension Fund	15,810,800	1,414,739	4,160,359	-	26.31%	16.67%	1,524,699	3,856,298	304,061	11,650,441	73.69%
110 Uniform Allowance	240,250	211,852	211,852	-	88.18%	16.67%	171,802	220,363	(8,511)	28,398	11.82%
111 Dental/Optical Insurance	648,519	60,331	104,641	-	16.14%	16.67%	(3,467)	117,219	(12,578)	543,878	83.86%
112 Insurance Payroll Deductions	(1,761,326)	(152,444)	(254,052)	-	0.00%	16.67%	39,561	(272,078)	18,026	(1,507,274)	0.00%
	71,236,036	5,668,193	10,188,809	-	14.30%	16.67%	(1,686,238)	13,248,880	(3,060,071)	61,047,227	85.70%
CONTRACTUAL SERVICES											
211 Telephone	502,900	38,991	74,927	92	14.90%	16.67%	(8,906)	72,734	2,193	427,881	85.08%
212 Printing	13,900	-	-	-	0.00%	16.67%	(2,317)	583	(583)	13,900	100.00%
213 Utilities	1,601,700	127,690	158,221	-	9.88%	16.67%	(108,782)	117,988	40,233	1,443,479	90.12%
214 Travel	114,256	12,012	20,677	-	18.10%	16.67%	1,631	(114)	20,791	93,579	81.90%
215 Maint & Repair-Bldg/Grounds	248,500	9,634	11,214	-	4.51%	16.67%	(30,211)	5,957	5,257	237,286	95.49%
216 Maint & Repair-Equipment	1,295,588	142,097	262,919	1,237	20.29%	16.67%	46,944	272,656	(9,737)	1,031,432	79.61%
217 Maint & Repair-Auto/Truck	77,800	5,238	2,147	2,771	2.76%	16.67%	(10,822)	4,207	(2,060)	72,882	93.68%
218 Postage	75,300	9,946	19,946	-	26.49%	16.67%	7,393	20,032	(86)	55,354	73.51%
219 Building and Equipment Rents	571,213	40,437	84,329	11,438	14.76%	16.67%	(10,892)	72,427	11,902	475,446	83.23%
220 Advertising/Legal Publications	28,300	5,806	6,208	-	21.94%	16.67%	1,490	87	6,121	22,092	78.06%
221 Training	231,150	3,883	22,776	15,000	9.85%	16.67%	(15,757)	4,933	17,843	193,374	83.66%
222 Dues and Subscriptions	94,434	7,764	22,571	-	23.90%	16.67%	6,829	41,090	(18,519)	71,863	76.10%
223 Professional Services	858,225	23,194	33,079	12	3.85%	16.67%	(109,987)	11,809	21,270	825,134	96.14%
224 Audit Costs	83,000	-	(3,000)	-	-3.61%	16.67%	(16,836)	-	(3,000)	86,000	103.61%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
226 Insurance-WC and UC	750,944	34,831	292,676	-	38.97%	16.67%	167,494	276,483	16,193	458,268	61.03%
227 Insurance	1,025,000	99,247	166,564	-	16.25%	16.67%	(4,304)	153,578	12,986	858,436	83.75%
229 Court Costs and Damages	1,200,000	146,835	167,702	-	13.98%	16.67%	(32,338)	83,448	84,254	1,032,298	86.02%
230 Contracted Services	2,539,618	386,699	475,575	4,999	18.73%	16.67%	52,221	269,100	206,475	2,059,044	81.08%
232 Bank Fees	100	12	12	-	12.00%	16.67%	(5)	24	(12)	88	88.00%
234 Fire Hydrant Rental	153,000	13,267	19,503	-	12.75%	16.67%	(6,002)	12,712	6,791	133,497	87.25%
237 Other Taxes & Fees	24,000	38	2,565	-	10.69%	16.67%	(1,436)	33	2,532	21,435	89.31%
239 Fine Support Training	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
	11,488,928	1,107,621	1,840,611	35,549	16.02%	16.67%	(74,593)	1,419,767	420,844	9,612,768	83.67%
COMMODITIES											
341 Materials & Supplies	2,786,675	207,905	317,860	12,432	11.41%	16.67%	(146,679)	216,171	101,689	2,456,383	88.15%
342 Fire Investigation	2,500	-	-	-	0.00%	16.67%	(417)	-	-	2,500	100.00%
343 Gas, Oil & Tires	896,600	84,055	126,650	31,323	14.13%	16.67%	(22,813)	98,490	28,160	738,627	87.38%
344 Prisoner Other Costs	75,000	3,812	3,812	-	5.08%	16.67%	(8,691)	2,268	1,544	71,188	94.92%
345 Uniforms	310,529	6,852	5,627	784	1.81%	16.67%	(46,138)	2,376	3,251	304,118	97.94%
346 & 347 Resale Items	25,750	1,839	250	-	0.97%	16.67%	(4,043)	(452)	702	25,500	99.03%
351 Athletic Supplies	12,000	1,083	1,401	-	11.68%	16.67%	(599)	54	1,347	10,599	88.33%
353 Computer Software	2,500	-	-	-	0.00%	16.67%	(417)	-	-	2,500	100.00%
354 Special Events Supplies	26,500	1,653	2,703	-	10.20%	16.67%	(1,715)	260	2,443	23,797	89.80%
355 Cash Over (Short)	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	-	-	0.00%	16.67%	(1,000)	-	-	6,000	100.00%
357 Food Reimbursement	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
358 Commissions	12,000	-	-	-	0.00%	16.67%	(2,000)	-	-	12,000	100.00%
359 Snow Removal Materials	200,000	-	-	-	0.00%	16.67%	(33,340)	-	-	200,000	100.00%
	4,356,054	307,199	458,303	44,539	10.52%	16.67%	(767,851)	319,167	139,136	3,853,212	88.46%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Two-Month Period Ended August 31, 2021

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
CAPITAL OUTLAYS											
456 Capital Outlay-Land	$ -	$ -	$ -	$ -	0.00%	16.67%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	1,336	2,546	2,328	0.00%	16.67%	2,546	-	2,546	(4,874)	0.00%
459 Capital Outlay-Equipment	3,839,379	43,373	(129,380)	-	-3.37%	16.67%	(769,404)	13,114	(142,494)	3,968,759	103.37%
461 Capital Outlay-Lease Purchase	2,372,206	-	-	-	0.00%	16.67%	(395,447)	-	-	2,372,206	100.00%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	16.67%	-	-	-	-	0.00%
	6,211,585	44,709	(126,834)	2,328	-2.04%	16.67%	(1,162,305)	13,114	(139,948)	6,336,091	102.00%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	176,034	-	16.67%	16.67%	(35)	176,033	1	880,168	83.33%
568 Other Contributions	2,076,500	173,348	250,322	-	12.05%	16.67%	(95,831)	132,973	117,349	1,826,178	87.95%
572 Interest on Bonds	49,894	-	-	4,536	0.00%	16.67%	(8,317)	-	-	45,358	90.91%
671 Principal Maturities Bonds	465,000	-	-	38,750	0.00%	16.67%	(77,516)	-	-	426,250	91.67%
674 Bond Service Charge	1,750	-	-	-	0.00%	16.67%	(292)	-	-	1,750	100.00%
598 Contingency	200,272	-	-	-	0.00%	16.67%	(33,385)	-	-	200,272	100.00%
	3,849,618	261,365	426,356	43,286	11.08%	16.67%	(215,375)	309,006	117,350	3,379,976	87.80%
TOTAL EXPENDITURES AND ENCUMBRANCES	97,142,221	7,389,087	12,787,245	125,702	13.16%	16.67%	(3,406,363)	15,309,934	(2,572,689)	84,229,274	86.71%
566 Transfers Out	4,973,000	77,871	240,418	-	4.83%	16.67%	(588,581)	389,305	(148,887)	4,732,582	95.17%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 102,115,221	$ 7,466,958	$ 13,027,663	$ 125,702	12.76%	16.67%	$ (3,994,944)	$ 15,699,239	$ (2,671,576)	$ 88,961,856	87.12%

Unaudited

City of Charleston
General Fund
Financial Statements
For the Three-Month Period Ending
September 30, 2021

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
September 30, 2021

ASSETS		
Cash and Cash Equivalents	$	12,829,110
Cash with Fiscal Agent		3,850
Receivables (Net of Allowance for Uncollectibles)		1,940,106
Due From Other Funds		231,706
Due From Component Unit		-
Prepaid Expenses		515,320
Revenue Bond Covenant Accounts		449,319
Total Assets	$	15,969,411
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		36,599
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Due to Other Funds		132
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		61,766
Other Accrued Liabilities		23,422
Total Liabilities		139,384
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		515,320
Restricted for:		
Debt Service		449,319
Capital Outlay		45,334
Committed for:		
Public Safety		-
Assigned for:		
General Government		174,674
Public Safety		40,363
Streets & Transportation		28,325
Health & Sanitation		14,025
Social Services		17,500
Culture & Recreation		50,451
Unassigned		14,494,716
Total Fund Balance		15,830,027
Total Liabilities and Fund Balance	$	15,969,411

Fund Balance Breakdown
Sep-21

General Government 400-699

Department Name	Department		Encumbrance Amount	Capital	Total
	408		2,074.00		
Mayor	409		18,325.00		
City Council	410		13.00		
City Manager	412		8,829.00		
Treasurer	413				
Collectors	414		2,330.00		
City Clerk	415				
Municipal Court	416				
Legal	417				
Accounting	418				
Engineering	420		3,382.00		
MOECD	421				
Human Resources	422		229.00		
	424				
Rehabilitation of Property	427		43,286.00		
Acquisition of Property	428				
Mailroom	431		6,497.00		
BIDCO	435				
Building Department	436		20,885.00		
Planning	437		2,452.00		
Elections	438				
Information Systems	439		174.00		
City Hall	440		2,806.00		
Internal Audit	442				
	444				
Morris Square	500		24.00		
	501		63,368.00		
Public Works	566				
Public Grounds	567				
Contingency	699				
	General Government		174,674.00	28,980.00	203,654.00
	Public Safety	700-716			
Police	700		16,208.00		
Fire	706		19,294.00		
Traffic Engineering	712		4,861.00		
Emergency Services	716				
	Public Safety		40,363.00	15,766.00	56,129.00
	Streets & Transportation	750-754			
Street Dept	750		13,700.00		
	752				
Equipment Maintenance	754		14,625.00		
	Streets & Transportation		28,325.00	-	28,325.00
	Health & Sanitation	800-804			
Refuse	800		14,025.00		
Kanawha-Charleston Health	803		-		
Cares	804		-		
	Health & Sanitation		14,025.00	-	14,025.00
	Culture & Recreation	900-919			
Parks & Recreation	900		8,143.00		
CVB	901				
Cultural/Fairs/Festivals CVB	903		-		
Community Center	905		-		
Case	906		308.00		
Youth Program	907		-		
Civic Center - Support	910		42,000.00		
Renaissance	916		-		
Stadium Contributions	919				
	Culture & Recreation		50,451.00	588.00	51,039.00
	Social Services	952-954			
Spring Hill	952		17,500.00		
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		17,500.00	-	17,500.00

Capital Outlay

Category	Category Code	Encumbrance Amount	
General Government	975	28,980.00	
Public Safety	976	15,766.00	
Streets & Transportation	977	-	
Health & Sanitation	978	-	
Culture & Recreation	979	588.00	
Social Services	980	-	
		45,334.00	370,672.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Three-Month Period Ended September 30, 2021

Account	Annual Budget	Current Month	Year to Date	Encum-brances	Percent Collected/Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect/Use	Percent to Collect/Use
REVENUES											
Beginning Fund Balance	$ 11,346,530										
Taxes, Fees, and Other Revenues	$ 83,429,559	$ 9,159,674	$ 23,209,172		27.82%	25.00%	2,351,782	$ 21,091,582	$ 2,117,590	$ 60,220,387	72.18%
Transfers From Other Funds	12,131,834	541,961	2,064,928	-	17.02%	25.00%	(968,031)	2,443,982	(379,054)	10,066,906	82.98%
Reimbursements and Other	3,031,000	6,315	(35,159)	-	-1.16%	25.00%	(792,909)	30,433	(65,592)	3,066,159	101.16%
Total Revenues	$ 98,592,393	$ 9,707,950	$ 25,238,941	$ -	25.60%	25.00%	$ 590,843	$ 23,565,997	$ 1,672,944	$ 73,353,452	74.40%
EXPENDITURES											
Personnel Services	71,917,870	5,415,317	15,604,127	3,996	21.70%	25.85%	(2,986,642)	18,529,420	(2,925,293)	56,309,747	78.30%
Contractual Services	11,488,928	931,386	2,771,998	165,123	24.13%	25.00%	(100,234)	2,152,278	619,720	8,551,807	74.44%
Commodities	4,368,454	275,158	733,460	68,437	16.79%	25.00%	(358,654)	578,964	154,496	3,566,562	81.64%
Capital Outlays	6,211,585	743,399	616,565	26,505	9.93%	25.00%	(936,331)	1,410,553	(793,988)	5,568,515	89.65%
Contributions and Other	3,837,218	120,150	546,505	4,376	14.24%	25.00%	(412,800)	473,441	73,064	3,286,387	85.65%
Total Expenditures and Encumbrances	97,824,055	7,485,410	20,272,655	268,382	20.72%	25.00%	(4,183,359)	23,144,656	(2,872,001)	77,283,018	79.00%
Transfers Out	4,973,000	242,371	482,789	36,000	9.71%	25.00%	(760,461)	555,140	(72,351)	4,454,211	89.57%
Total Expenditures, Encumbrances and Transfers Out	102,797,055	7,727,781	20,755,444	304,382	20.19%	25.00%	(4,943,820)	23,699,796	(2,944,352)	81,737,229	79.51%
NET CHANGE IN FUND BALANCE	$ (4,204,662)	$ 1,980,169	$ 4,483,497	$ (304,382)			$ 4,483,497	$ (133,799)	$ 4,617,296	$ (8,688,159)	
FUND BALANCE-BEGINNING			$ 11,346,530								
FUND BALANCE-ENDING			$ 15,830,027								

Operating Transfers Out Detail Comparative	2021-2021	2021-2022
Civic center Project	-	-
Civic Center	284,000	482,789
General Maintenance Fund	-	-
Health Care Subsidy	32,688	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	4,775	-
Facilities Maintenance Fund	-	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	-	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	233,677	-
Total Operating Transfers Out	$ 555,140	$ 482,789

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Three-Month Period Ended September 30, 2021

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Collect	Percent to Collect
Property Taxes	$ 17,000,000	$ 6,702,973	$ 7,210,422	42.41%	25.00%	$ 2,960,422	$ 7,803,238	$ (592,816)	$ 9,789,578	57.59%
Gas and Oil Severance	75,000	-	-	0.00%	25.00%	(18,750)	-	-	75,000	100.00%
Utility Tax	2,700,000	208,466	416,906	15.44%	25.00%	(258,094)	655,649	(238,743)	2,283,094	84.56%
Business & Occupation Tax	41,343,949	210,902	11,882,754	28.74%	25.00%	1,546,767	9,578,442	2,304,312	29,461,195	71.26%
Consumer Sales Tax-Liquor	1,000,000	-	-	0.00%	25.00%	(250,000)	-	-	1,000,000	100.00%
Animal Control	6,000	2,060	2,120	35.33%	25.00%	620	2,349	(229)	3,880	64.67%
Hotel Occupancy Tax	2,250,000	221,765	493,315	21.93%	25.00%	(69,185)	367,468	125,847	1,756,685	78.07%
Amusement Tax	50,000	6,799	34,920	69.84%	25.00%	22,420	499	34,421	15,080	30.16%
Loading Zone Fees	25,000	-	900	3.60%	25.00%	(5,350)	7,850	(6,950)	24,100	96.40%
Property Citations	2,000	-	-	0.00%	25.00%	(500)	-	-	2,000	100.00%
Licenses	95,000	3,238	79,421	83.60%	25.00%	55,671	71,247	8,174	15,579	16.40%
Building Permits	350,000	14,674	186,341	53.24%	25.00%	98,841	144,270	42,071	163,659	46.76%
Miscellaneous Permits	5,000	455	4,995	99.90%	25.00%	3,745	1,155	3,840	5	0.10%
Franchise Fees	675,000	-	-	0.00%	25.00%	(168,750)	-	-	675,000	100.00%
Inspection Fees	70,000	10,526	24,528	35.04%	25.00%	7,028	25,707	(1,179)	45,472	64.96%
IRP Fees	650,000	62,762	64,148	9.87%	25.00%	(98,352)	145,243	(81,095)	585,852	90.13%
Liquor & Wine Licenses	50,000	500	37,750	75.50%	25.00%	25,250	30,535	7,215	12,250	24.50%
Cemetery Revenues	130,000	23,033	54,299	41.77%	25.00%	21,799	32,782	21,517	75,701	58.23%
Dog Fees	100	-	-	0.00%	25.00%	(25)	-	-	100	100.00%
Parks and Recreation	50,000	8,411	13,301	26.60%	25.00%	801	972	12,329	36,699	73.40%
User Service Fee	7,125,000	181,580	181,592	2.55%	25.00%	(1,599,658)	168,774	12,818	6,943,408	97.45%
Rent Concession Leases	725,000	56,163	242,150	33.40%	25.00%	60,900	(292,698)	534,848	482,850	66.60%
Jail Fees	2,500	-	-	0.00%	25.00%	(625)	-	-	2,500	100.00%
Plan Review Fees	25,000	930	22,950	91.80%	25.00%	16,700	13,990	8,960	2,050	8.20%
Fire Protection Fees	1,975,000	178,981	519,583	26.31%	25.00%	25,833	464,262	55,321	1,455,417	73.69%
Planning Fees	10,000	210	1,310	13.10%	25.00%	(1,190)	1,305	5	8,690	86.90%
Street Fees-Closure	6,000	405	996	16.60%	25.00%	(504)	4,251	(3,255)	5,004	83.40%
Processing Fees	1,000	5	77	7.70%	25.00%	(173)	30	47	923	92.30%
Ambulance Levy	3,000,000	940,144	1,096,570	36.55%	25.00%	346,570	1,096,570	-	1,903,430	63.45%
Ambulance Fees	2,500,000	250,730	449,266	17.97%	25.00%	(175,734)	433,900	15,366	2,050,734	82.03%
Emergency Services	100,000	-	-	0.00%	25.00%	(25,000)	87,144	(87,144)	100,000	100.00%
Recycling Grant	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	25.00%	-	27,000	(27,000)	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Contributions from Other Entities	410,010	-	4,010	0.98%	25.00%	(98,493)	5,000	(990)	406,000	99.02%
Richard H. Ayer Fund	70,000	-	-	0.00%	25.00%	(17,500)	-	-	70,000	100.00%
Contributions-GKVF	-	-	13,601	0.00%	25.00%	13,601	-	13,601	(13,601)	0.00%
Contributions-Live on Levee	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
PILOT	50,000	-	-	0.00%	25.00%	(12,500)	-	-	50,000	100.00%
Gaming Income	185,000	21,574	44,617	24.12%	25.00%	(1,633)	28,102	16,515	140,383	75.88%
Aerial Map Copy Fee	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Interest	30,000	1,141	3,060	10.20%	25.00%	(4,440)	3,803	(743)	26,940	89.80%
Sale of Fixed Assets	250,000	-	9,565	3.83%	25.00%	(52,935)	35,852	(26,287)	240,435	96.17%
Insurance Claims	90,000	4,584	-	0.00%	25.00%	(22,500)	26,741	(26,741)	90,000	100.00%
Election Filing Fees	8,000	-	-	0.00%	25.00%	(2,000)	-	-	8,000	100.00%
Recycling Revenue/Refuse Collections	15,000	12,113	12,409	82.73%	25.00%	8,659	2,266	10,143	2,591	17.27%
Video Lottery	175,000	15,859	33,392	19.08%	25.00%	(10,358)	34,022	(630)	141,608	80.92%
Miscellaneous Revenue	150,000	18,691	67,904	45.27%	25.00%	30,404	83,862	(15,958)	82,096	54.73%
	83,429,559	9,159,674	23,209,172	27.82%	25.00%	2,351,782	21,091,582	2,117,590	60,220,387	72.18%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,350,000	-	-	0.00%	25.00%	(837,500)	875,000	(875,000)	3,350,000	100.00%
American Rescue Act Fund	681,834	-	-	0.00%	25.00%	(170,459)		-	681,834	100.00%
Special Demolition	-	-	-	0.00%	25.00%	-		-	-	0.00%
Municipal Stabilization Fund	1,800,000	-	-	0.00%	25.00%	(450,000)		-	1,800,000	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Special Demolition	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Contributions from UPRS	6,000,000	515,098	2,048,325	34.14%	25.00%	548,325	1,552,196	-	3,951,675	65.86%
Facilities Maintenance	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
Historic Preservation	-	-	-	0.00%	25.00%	-	2,601	-	-	0.00%
Municipal Court Fund	300,000	26,863	16,603	5.53%	25.00%	(58,397)	14,185	2,418	283,397	94.47%
	12,131,834	541,961	2,064,928	17.02%	25.00%	(968,031)	7,443,982	(379,054)	10,066,906	82.98%
REIMBURSEMENTS AND OTHER										
Proceeds From Capital Leases	1,811,000	-	-	0.00%	25.00%	(452,750)	-	-	1,811,000	100.00%
Interest Earned on Capital Leases	-	7	25	0.00%	25.00%	25	424	(399)	-	0.00%
Realized Gain/Loss				0.00%	25.00%	-	-	-	-	0.00%
Community Development	340,000	-	-	0.00%	25.00%	(85,000)	-	-	340,000	100.00%
Parking System	80,000	-	-	0.00%	25.00%	(20,000)	24,863	(24,863)	80,000	100.00%
Other Reimbursements	800,000	6,308	(35,184)	-4.40%	25.00%	(235,184)	4,552	(39,736)	835,184	104.40%
	$ 3,031,000	6,315	(35,159)	-1.16%	25.00%	(792,909)	29,839	(64,998)	3,066,159	101.16%
TOTAL REVENUES	$ 98,592,393	$ 9,707,950	$ 25,238,941	25.60%	25.00%	$ 590,843	$ 23,565,403	$ 1,673,538	$ 73,353,452	74.40%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Three-Month Period Ended September 30, 2021

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
PERSONNEL COSTS											
101 Salaries and Wages Elected	$ 352,000	$ 26,577	$ 66,865	$ -	19.00%	25.00%	$ (21,135)	$ 74,231	$ (7,366)	$ 285,135	81.00%
103 Salaries and Wages	38,588,056	2,763,871	7,227,679	-	18.73%	25.00%	(2,419,335)	7,951,514	(723,835)	31,360,377	81.27%
104 FICA	1,673,108	112,020	297,200	-	17.76%	25.00%	(121,077)	323,917	(26,717)	1,375,908	82.24%
105 Medical and Life Insurance	14,645,921	1,120,945	2,206,383	-	15.06%	25.00%	(1,455,097)	4,985,167	(2,778,784)	12,439,538	84.94%
106 Retirement	1,698,739	118,847	310,141	-	18.26%	25.00%	(114,544)	341,697	(31,556)	1,388,598	81.74%
107 Police and Fire Pension Fund	15,832,603	1,402,956	5,563,316	-	35.14%	25.00%	1,605,165	4,896,508	666,808	10,269,287	64.86%
110 Uniform Allowance	240,250	-	211,852	-	88.18%	25.00%	151,790	220,363	(8,511)	28,398	11.82%
111 Dental/Optical Insurance	648,519	42,910	147,552	3,996	22.75%	25.00%	(14,578)	157,583	(10,031)	496,971	76.63%
112 Insurance Payroll Deductions	(1,761,326)	(172,809)	(426,861)	-	0.00%	25.00%	13,471	(421,560)	(5,301)	(1,334,465)	0.00%
	71,917,870	5,415,317	15,604,127	3,996	21.70%	25.00%	(2,375,341)	18,529,420	(2,925,293)	56,309,747	78.30%
CONTRACTUAL SERVICES											
211 Telephone	502,900	43,647	118,574	2,657	23.58%	25.00%	(7,151)	117,035	1,539	381,669	75.89%
212 Printing	13,900	-	-	-	0.00%	25.00%	(3,475)	583	(583)	13,900	100.00%
213 Utilities	1,601,700	124,542	282,763	-	17.65%	25.00%	(117,662)	231,701	51,062	1,318,937	82.35%
214 Travel	114,256	6,716	27,393	(342)	23.98%	25.00%	(1,171)	(114)	27,507	87,205	76.32%
215 Maint & Repair-Bldg/Grounds	248,500	3,373	14,587	1,355	5.87%	25.00%	(47,538)	13,125	1,462	232,558	93.58%
216 Maint & Repair-Equipment	1,295,588	61,805	324,724	2,158	25.06%	25.00%	827	312,092	12,632	968,706	74.77%
217 Maint & Repair-Auto/Truck	77,800	11,425	13,573	-	17.45%	25.00%	(5,877)	6,833	6,740	64,227	82.55%
218 Postage	75,300	9,774	29,720	-	39.47%	25.00%	10,895	20,049	9,671	45,580	60.53%
219 Building and Equipment Rents	571,213	37,754	122,083	33,797	21.37%	25.00%	(20,720)	105,738	16,345	415,333	72.71%
220 Advertising/Legal Publications	28,300	1,651	7,859	1,088	27.77%	25.00%	784	2,380	5,479	19,353	68.39%
221 Training	231,150	24,273	47,049	4,569	20.35%	25.00%	(10,739)	11,150	35,899	179,532	77.67%
222 Dues and Subscriptions	94,434	4,603	27,174	-	28.78%	25.00%	3,566	45,172	(17,998)	67,260	71.22%
223 Professional Services	858,225	40,851	73,930	2,428	8.61%	25.00%	(140,626)	54,363	19,567	781,867	91.10%
224 Audit Costs	83,000	3,000	-	-	0.00%	25.00%	(20,750)	10,000	(10,000)	83,000	100.00%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	750,944	36,181	328,857	-	43.79%	25.00%	141,121	320,425	8,432	422,087	56.21%
227 Insurance	1,025,000	104,019	270,583	-	26.40%	25.00%	14,333	222,237	48,346	754,417	73.60%
229 Court Costs and Damages	1,200,000	200,429	368,131	-	30.68%	25.00%	68,131	133,605	234,526	831,869	69.32%
230 Contracted Services	2,539,618	204,016	679,591	117,401	26.76%	25.00%	44,687	519,603	159,988	1,742,626	68.62%
232 Bank Fees	100	-	12	-	12.00%	25.00%	(13)	24	(12)	88	88.00%
234 Fire Hydrant Rental	153,000	13,267	32,770	-	21.42%	25.00%	(5,480)	26,244	6,526	120,230	78.58%
237 Other Taxes & Fees	24,000	60	2,625	12	10.94%	25.00%	(3,375)	33	2,592	21,363	89.01%
239 Fine Support Training	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
	11,488,928	931,386	2,771,998	165,123	24.13%	25.00%	(100,234)	2,152,278	619,720	8,551,807	74.44%
COMMODITIES											
341 Materials & Supplies	2,786,675	159,472	477,331	56,957	17.13%	25.00%	(219,338)	370,446	106,885	2,252,387	80.83%
342 Fire Investigation	2,500	-	-	-	0.00%	25.00%	(625)	-	-	2,500	100.00%
343 Gas, Oil & Tires	896,600	101,876	228,526	4,403	25.49%	25.00%	4,376	193,459	35,067	663,671	74.02%
344 Prisoner Other Costs	75,000	-	3,812	-	5.08%	25.00%	(14,938)	3,860	(48)	71,188	94.92%
345 Uniforms	322,929	7,325	12,952	7,072	4.01%	25.00%	(67,780)	9,878	3,074	302,905	93.80%
346 & 347 Resale Items	25,750	300	550	-	2.14%	25.00%	(5,888)	1,007	(457)	25,200	97.86%
351 Athletic Supplies	12,000	2,619	4,020	-	33.50%	25.00%	1,020	54	3,966	7,980	66.50%
353 Computer Software	2,500	-	-	-	0.00%	25.00%	(625)	-	-	2,500	100.00%
354 Special Events Supplies	26,500	964	3,667	-	13.84%	25.00%	(2,958)	260	3,407	22,833	86.16%
355 Cash Over (Short)	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
356 Fire Prevention	6,000	2,602	2,602	-	43.37%	25.00%	1,102	-	2,602	3,398	56.63%
357 Food Reimbursement	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	-	-	0.00%	25.00%	(3,000)	-	-	12,000	100.00%
359 Snow Removal Materials	200,000	-	-	-	0.00%	25.00%	(50,000)	-	-	200,000	100.00%
	4,368,454	275,158	733,460	68,432	16.79%	25.00%	(358,654)	578,964	154,496	3,566,562	81.64%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Three-Month Period Ended September 30, 2021

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
CAPITAL OUTLAYS											
456 Capital Outlay-Land	$ -		$ -	$ -	0.00%	25.00%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	7,902	10,448	588	0.00%	25.00%	10,448	-	10,448	(11,036)	0.00%
459 Capital Outlay-Equipment	3,839,379	394,892	265,512	44,746	6.92%	25.00%	(694,333)	946,251	(680,739)	3,529,121	91.92%
461 Capital Outlay-Lease Purchase	2,372,206	340,605	340,605	-	14.36%	25.00%	(252,447)	464,302	(123,697)	2,031,601	85.64%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	25.00%	-	-	-	-	0.00%
	6,211,585	743,399	616,565	45,334	9.93%	25.00%	(936,331)	1,410,553	(793,988)	5,549,686	89.34%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	264,050	-	25.00%	25.00%	(1)	264,050	-	792,152	75.00%
568 Other Contributions	2,076,500	32,133	282,455	2,500	13.60%	25.00%	(236,670)	209,391	73,064	1,791,545	86.28%
572 Interest on Bonds	49,894	-	-	4,537	0.00%	25.00%	(12,474)	-	-	45,357	90.91%
671 Principal Maturities Bonds	465,000	-	-	38,750	0.00%	25.00%	(116,250)	-	-	426,250	91.67%
674 Bond Service Charge	1,750	-	-	-	0.00%	25.00%	(438)	-	-	1,750	100.00%
598 Contingency	187,872	-	-	-	0.00%	25.00%	(46,968)	-	-	187,872	100.00%
	3,837,718	120,150	546,505	45,787	14.24%	25.00%	(417,800)	473,441	73,064	3,244,926	84.56%
TOTAL EXPENDITURES AND ENCUMBRANCES	97,824,055	7,485,410	20,777,655	328,672	20.72%	25.00%	(4,183,359)	23,144,656	(2,872,001)	77,222,728	78.94%
566 Transfers Out	4,973,000	242,371	482,789	42,000	9.71%	25.00%	(760,461)	555,140	(72,351)	4,448,211	89.45%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 102,797,055	$ 7,727,781	$ 20,755,444	$ 370,672	20.19%	25.00%	$ (4,943,820)	$ 23,699,796	$ (2,944,352)	$ 81,670,939	79.45%

City of Charleston
General Fund
Financial Statements
For the Four-Month
Period Ending
October 31, 2021

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
October 31, 2021

ASSETS		
Cash and Cash Equivalents	$	17,665,482
Cash with Fiscal Agent		3,850
Receivables (Net of Allowance for Uncollectibles)		1,839,627
Due From Other Funds		257,076
Due From Component Unit		-
Prepaid Expenses		430,945
Revenue Bond Covenant Accounts		492,615
Total Assets	$	20,689,595
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		130,863
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Due to Other Funds		1,911
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		62,522
Other Accrued Liabilities		22,876
Total Liabilities		235,637
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		430,945
Restricted for:		
Debt Service		492,615
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		1,690
Public Safety		13,255
Streets & Transportation		14,582
Health & Sanitation		1,714
Social Services		460
Culture & Recreation		-
Unassigned		19,498,697
Total Fund Balance		20,453,958
Total Liabilities and Fund Balance	$	20,689,595

Fund Balance Breakdown
Oct-21

General Government 400-699

Department Name	Department	Encumbrance Amount	Capital	Total
Non Departmental	408			
Mayor	409			
City Council	410			
City Manager	412			
Treasurer	413			
Collectors	414			
City Clerk	415			
Municipal Court	416			
Legal	417			
Accounting	418			
Engineering	420	494.00		
MOECD	421			
Human Resources	422			
	424			
Rehabilitation of Property	427			
Acquisition of Property	428			
Mailroom	431			
BIDCO	435			
Building Department	436	1,196.00		
Planning	437			
Elections	438			
Information Systems	439			
City Hall	440			
Internal Audit	442			
	444			
Morris Square	500			
	501			
Public Works	566			
Public Grounds	567			
Contingency	699			
	General Government	1,690.00	-	1,690.00
	Public Safety 700-716			
Police	700	830.00		
Fire	706	12,425.00		
Traffic Engineering	712	-		
Emergency Services	716			
	Public Safety	13,255.00	-	13,255.00
	Streets & Transportation 750-754			
Street Dept	750	587.00		
	752			
Equipment Maintenance	754	13,995.00		
	Streets & Transportation	14,582.00	-	14,582.00
	Health & Sanitation 800-804			
Refuse	800	1,714.00		
Kanawha-Charleston Health	803			
Cares	804			
	Health & Sanitation	1,714.00	-	1,714.00
	Culture & Recreation 900-919			
Parks & Recreation	900	-		
CVB	901			
Cultural/Fairs/Festivals CVB	903			
Community Center	905			
Case	906			
Youth Program	907			
Civic Center - Support	910			
Renaissance	916			
Stadium Contributions	919			
	Culture & Recreation	-	588.00	588.00
	Social Services 952-954			
Spring Hill	952	460.00		
Social Service - Reimburseable	953			
Human Rights	954			
	Social Services	460.00	-	460.00

Capital Outlay

Category	Category Code	Encumbrance Amount	
General Government	975		
Public Safety	976		
Streets & Transportation	977		
Health & Sanitation	978		
Culture & Recreation	979	588.00	
Social Services	980		
		588.00	32,289.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Four-Month Period Ended October 31, 2021

Account	Annual Budget	Current Month	Year to Date	Encum-brances	Percent Collected/Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect/Use	Percent to Collect/Use
REVENUES											
Beginning Fund Balance	$ 11,346,530										
Taxes, Fees, and Other Revenues	$ 83,429,559	$ 12,694,347	$ 35,903,519	-	43.03%	33.33%	8,096,447	$ 33,235,875	$ 2,667,644	$ 47,526,040	56.97%
Transfers From Other Funds	13,629,741	1,185,381	3,250,309	-	23.85%	33.33%	(1,292,484)	2,848,563	401,746	10,379,432	76.15%
Reimbursements and Other	1,518,850	108,437	73,278	-	4.82%	33.33%	(432,955)	4,708,048	(4,634,770)	1,445,572	95.18%
Total Revenues	$ 98,578,150	$ 13,988,165	$ 39,227,106	$ -	39.79%	33.33%	$ 6,371,009	$ 40,792,486	$ (1,565,380)	$ 59,351,044	60.21%
EXPENDITURES											
Personnel Services	71,917,870	6,719,013	22,323,136	-	31.04%	33.33%	(1,647,090)	25,273,900	(2,950,764)	49,594,734	68.96%
Contractual Services	11,521,928	1,336,149	4,108,152	10,720	35.66%	33.33%	267,893	3,249,880	858,272	7,403,056	64.25%
Commodities	4,368,454	432,484	1,165,944	20,981	26.69%	33.33%	(290,062)	872,885	293,059	3,181,529	72.83%
Capital Outlays	6,214,792	238,474	855,039	588	13.70%	33.33%	(1,216,351)	1,488,763	(633,724)	5,359,165	86.23%
Contributions and Other	3,786,768	331,510	878,015	-	23.19%	33.33%	(384,115)	669,229	208,786	2,908,753	76.81%
Total Expenditures and Encumbrances	97,809,812	9,057,630	29,330,286	32,289	29.99%	33.33%	(3,269,724)	31,554,657	(2,274,371)	68,447,737	69.98%
Transfers Out	4,973,000	306,604	789,392	-	15.87%	33.33%	(868,109)	810,011	(20,619)	4,183,608	84.13%
Total Expenditures, Encumbrances and Transfers Out	102,782,812	9,364,234	30,119,678	32,289	29.30%	33.33%	(4,137,833)	37,364,668	(2,244,990)	72,630,845	70.66%
NET CHANGE IN FUND BALANCE	$ (4,204,662)	$ 4,623,931	$ 9,107,428	$ (32,289)			$ 9,107,428	$ 8,427,818	$ 679,610	$ (13,312,090)	
FUND BALANCE-BEGINNING			$ 11,346,530								
FUND BALANCE-ENDING			$ 20,453,958								

				$	-

Operating Transfers Out Detail Comparative	2020-2021	2021-2022
Civic center Project	-	-
Civic Center	494,000	306,604
General Maintenance Fund	-	-
Health Care Subsidy	32,786	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	4,775	-
Facilities Maintenance Fund	-	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	-	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	278,450	-
Total Operating Transfers Out	$ 810,011	$ 306,604

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Four-Month Period Ended October 31, 2021

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Collect	Percent to Collect
Property Taxes	$ 17,000,000	$ 2,438,587	$ 9,649,009	56.76%	33.33%	$ 3,982,909	$ 9,834,027	$ (185,018)	$ 7,350,991	43.24%
Gas and Oil Severance	75,000	90,153	90,153	120.20%	33.33%	65,156	82,054	8,099	(15,153)	-20.20%
Utility Tax	2,700,000	230,224	647,130	23.97%	33.33%	(252,780)	875,168	(228,038)	2,052,870	76.03%
Business & Occupation Tax	41,343,949	7,331,296	19,214,050	46.47%	33.33%	5,434,112	16,620,787	2,593,263	22,129,899	53.53%
Consumer Sales Tax-Liquor	1,000,000	250,672	250,672	25.07%	33.33%	(82,628)	247,194	3,478	749,328	74.93%
Animal Control	6,000	1,806	3,926	65.43%	33.33%	1,926	4,407	(481)	2,074	34.57%
Hotel Occupancy Tax	2,250,000	191,583	684,899	30.44%	33.33%	(65,026)	496,495	188,404	1,565,101	69.56%
Amusement Tax	50,000	17,802	52,722	105.44%	33.33%	36,057	13,778	38,944	(2,722)	-5.44%
Loading Zone Fees	25,000	200	1,100	4.40%	33.33%	(7,233)	8,600	(7,500)	23,900	95.60%
Property Citations	2,000	-	-	0.00%	33.33%	(667)	-	-	2,000	100.00%
Licenses	95,000	3,426	82,847	87.21%	33.33%	51,184	75,863	6,984	12,153	12.79%
Building Permits	350,000	29,451	215,792	61.65%	33.33%	99,137	158,117	57,675	134,208	38.35%
Miscellaneous Permits	5,000	135	5,130	102.60%	33.33%	3,464	1,295	3,835	(130)	-2.60%
Franchise Fees	675,000	181,045	181,045	26.82%	33.33%	(43,933)	170,645	10,400	493,955	73.18%
Inspection Fees	70,000	8,090	32,619	46.60%	33.33%	9,288	34,244	(1,625)	37,381	53.40%
IRP Fees	650,000	-	64,148	9.87%	33.33%	(152,497)	157,298	(93,150)	585,852	90.13%
Liquor & Wine Licenses	50,000	2,500	40,250	80.50%	33.33%	23,585	35,285	4,965	9,750	19.50%
Cemetery Revenues	130,000	25,425	79,724	61.33%	33.33%	36,395	46,444	33,280	50,276	38.67%
Dog Fees	100	-	-	0.00%	33.33%	(33)	-	-	100	100.00%
Parks and Recreation	50,000	2,414	15,714	31.43%	33.33%	(951)	1,112	14,602	34,286	68.57%
User Service Fee	7,125,000	826,609	1,008,201	14.15%	33.33%	(1,366,562)	1,346,435	(338,234)	6,116,799	85.85%
Rent Concession Leases	725,000	113,949	356,100	49.12%	33.33%	114,458	(760,479)	616,579	368,900	50.88%
Jail Fees	2,500	-	-	0.00%	33.33%	(833)	-	-	2,500	100.00%
Plan Review Fees	25,000	2,238	25,189	100.76%	33.33%	16,857	14,243	10,946	(189)	-0.76%
Fire Protection Fees	1,975,000	129,444	649,026	32.86%	33.33%	(9,242)	620,946	28,080	1,325,974	67.14%
Planning Fees	10,000	125	1,435	14.35%	33.33%	(1,898)	1,430	5	8,565	85.65%
Street Fees-Closure	6,000	648	1,643	27.38%	33.33%	(357)	5,043	(3,400)	4,357	72.62%
Processing Fees	1,000	-	77	7.70%	33.33%	(256)	30	47	923	92.30%
Ambulance Levy	3,000,000	468,666	1,565,236	52.17%	33.33%	565,336	1,565,236	-	1,434,764	47.83%
Ambulance Fees	2,500,000	244,924	694,190	27.77%	33.33%	(139,060)	652,697	41,493	1,805,810	72.23%
Emergency Services	100,000	-	-	0.00%	33.33%	(33,330)	87,144	(87,144)	100,000	100.00%
Recycling Grant	-	-	-	0.00%	33.33%	-		-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	33.33%	-		-	-	0.00%
Other grants	-	-	-	0.00%	33.33%	-	27,000	(27,000)	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	33.33%	-		-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	33.33%	-		-	-	0.00%
Contributions from Other Entities	410,010	-	4,010	0.98%	33.33%	(132,646)	20,000	(15,990)	406,000	99.02%
Richard H. Ayer Fund	70,000	-	-	0.00%	33.33%	(23,331)	-	-	70,000	100.00%
Contributions-GKVF	-	5,593	19,194	0.00%	33.33%	19,194		19,194	(19,194)	0.00%
Contributions-Live on Levee	-	-	-	0.00%	33.33%	-		-	-	0.00%
PILOT	50,000	-	-	0.00%	33.33%	(16,665)	-	-	50,000	100.00%
Gaming Income	185,000	20,761	65,378	35.34%	33.33%	3,718	42,352	23,026	119,622	64.66%
Aerial Map Copy Fee	-	-	-	0.00%	33.33%	-		-	-	0.00%
Interest	30,000	1,286	4,347	14.49%	33.33%	(5,652)	5,789	(1,442)	25,653	85.51%
Sale of Fixed Assets	250,000	3,904	13,469	5.39%	33.33%	(69,856)	45,750	(32,281)	236,531	94.61%
Insurance Claims	90,000	-	-	0.00%	33.33%	(29,997)	26,741	(26,741)	90,000	100.00%
Election Filing Fees	8,000	-	-	0.00%	33.33%	(2,666)		-	8,000	100.00%
Recycling Revenue/Refuse Collections	15,000	-	12,409	82.73%	33.33%	7,410	3,817	8,592	2,591	17.27%
Video Lottery	175,000	15,634	49,025	28.01%	33.33%	(9,303)	49,775	(750)	125,975	71.99%
Miscellaneous Revenue	150,000	55,757	123,660	82.44%	33.33%	73,665	119,113	4,547	26,340	17.56%
	83,429,559	12,694,347	35,903,519	43.03%	33.33%	8,096,447	33,235,875	2,667,644	47,526,040	56.97%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,350,000	900,000	900,000	26.87%	33.33%	(216,555)	875,000	25,000	2,450,000	73.13%
Amercian Rescue Act Plan	681,834	-	-	0.00%	33.33%	(227,255)		-	681,834	100.00%
Other Funds	-	-	-	0.00%	33.33%	-		-	-	0.00%
Municipal Stabilization Fund	3,264,907	-	-	0.00%	33.33%	(1,088,194)	-	-	3,264,907	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	33.33%	-		-	-	0.00%
Special Demolition	33,000	-	-	0.00%	33.33%	(10,999)		-	33,000	100.00%
Contributions from UPRS	6,000,000	252,802	2,301,127	38.35%	33.33%	301,327	1,931,200	369,927	3,698,873	61.65%
Facilities Maintenance	-	-	-	0.00%	33.33%	-		-	-	0.00%
Historic Preservation	-	-	-	0.00%	33.33%	-	2,601	(2,601)	-	0.00%
Municipal Court Fund	300,000	32,579	49,182	16.39%	33.33%	(50,808)	39,762	9,420	250,818	83.61%
	13,629,741	1,185,381	3,250,309	23.85%	33.33%	(1,297,484)	2,848,563	401,746	10,379,432	76.15%
REIMBURSEMENTS AND OTHER										
Proceeds From Capital Leases	298,850	-	-	0.00%	33.33%	(99,607)	-	-	298,850	100.00%
Interest Earned on Capital Leases	-	6	31	0.00%	33.33%	31	863	(832)	-	0.00%
Realized Gain/Loss	-	-	-	0.00%	33.33%	-	4	(4)	-	0.00%
Community Development	340,000	94,972	94,972	27.93%	33.33%	(18,350)	104,310	(9,338)	245,028	72.07%
Parking System	80,000	-	-	0.00%	33.33%	(26,664)	15,000	(15,000)	80,000	100.00%
Other Reimbursements	800,000	13,459	(21,725)	-2.72%	33.33%	(288,365)	4,587,871	(4,609,596)	821,725	102.72%
	$ 1,518,850	108,437	73,278	4.82%	33.33%	(432,955)	4,708,048	(4,634,770)	1,445,572	95.18%
TOTAL REVENUES	$ 98,578,150	$ 13,988,165	$ 39,227,106	39.79%	33.33%	$ 6,371,009	$ 40,792,486	$ (1,565,380)	$ 59,351,044	60.21%

27,410,780

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Four-Month Period Ended October 31, 2021

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
PERSONNEL COSTS											
101 Salaries and Wages Elected	$ 352,000	$ 38,616	$ 105,481	$ -	29.97%	33.33%	$ (11,841)	$ 114,346	$ (8,865)	$ 246,519	70.03%
103 Salaries and Wages	38,588,056	4,451,257	11,678,935	-	30.27%	33.33%	(1,182,464)	12,016,394	(337,459)	26,909,121	69.73%
104 FICA	1,673,108	186,808	484,008	-	28.93%	33.33%	(73,639)	489,640	(5,632)	1,189,100	71.07%
105 Medical and Life Insurance	14,645,921	1,185,555	3,391,937	-	23.16%	33.33%	(1,489,548)	6,199,799	(2,807,862)	11,253,984	76.84%
106 Retirement	1,698,739	178,057	488,197	-	28.74%	33.33%	(77,993)	516,027	(27,830)	1,210,542	71.26%
107 Police and Fire Pension Fund	15,832,603	752,828	6,316,143	-	39.89%	33.33%	1,039,136	6,075,927	240,216	9,516,460	60.11%
110 Uniform Allowance	240,250	-	211,852	-	88.18%	33.33%	131,777	220,363	(8,511)	28,398	11.82%
111 Dental/Optical Insurance	648,519	53,689	201,241	-	31.03%	33.33%	(14,910)	227,910	(26,669)	447,278	68.97%
112 Insurance Payroll Deductions	(1,761,326)	(127,797)	(554,658)	-	0.00%	33.33%	32,392	(586,506)	31,848	(1,206,668)	68.51%
	71,917,870	6,719,013	22,323,136	-	31.04%	33.33%	(1,647,090)	25,273,900	(2,950,764)	49,594,734	68.96%
CONTRACTUAL SERVICES											
211 Telephone	502,900	49,607	168,181	92	33.44%	33.33%	564	161,988	6,193	334,627	66.54%
212 Printing	13,900	-	-	-	0.00%	33.33%	(4,633)	583	(583)	13,900	100.00%
213 Utilities	1,601,700	170,613	453,376	-	28.31%	33.33%	(80,471)	314,156	139,220	1,148,324	71.69%
214 Travel	114,256	1,258	28,652	(342)	25.08%	33.33%	(9,430)	(114)	28,766	85,946	75.22%
215 Maint & Repair-Bldg/Grounds	248,500	17,037	31,624	-	12.73%	33.33%	(51,201)	16,175	15,449	216,876	87.27%
216 Maint & Repair-Equipment	1,295,588	112,381	437,105	9,130	33.74%	33.33%	5,286	462,659	(25,554)	849,353	65.56%
217 Maint & Repair-Auto/Truck	77,800	17,200	30,773	-	39.55%	33.33%	4,842	10,071	20,702	47,027	60.45%
218 Postage	75,300	(389)	29,332	-	38.95%	33.33%	4,235	20,068	9,264	45,968	61.05%
219 Building and Equipment Rents	571,213	58,333	180,416	-	31.58%	33.33%	(9,969)	146,149	34,267	390,797	68.42%
220 Advertising/Legal Publications	28,300	1,643	9,502	-	33.58%	33.33%	70	2,599	6,903	18,798	66.42%
221 Training	231,150	8,238	55,287	-	23.92%	33.33%	(21,755)	31,978	23,309	175,863	76.08%
222 Dues and Subscriptions	94,434	5,402	32,576	-	34.50%	33.33%	1,101	49,244	(16,668)	61,858	65.50%
223 Professional Services	858,225	19,821	93,752	610	10.92%	33.33%	(192,294)	94,901	(1,149)	763,863	89.00%
224 Audit Costs	83,000	5,000	5,000	-	6.02%	33.33%	(22,664)	10,000	(5,000)	78,000	93.98%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	33.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	750,944	56,288	385,145	-	51.29%	33.33%	134,855	442,137	(56,992)	365,799	48.71%
227 Insurance	1,025,000	84,449	355,033	-	34.64%	33.33%	13,401	290,822	64,211	669,967	65.36%
229 Court Costs and Damages	1,200,000	325,796	693,928	-	57.83%	33.33%	293,968	720,343	473,585	506,072	42.17%
230 Contracted Services	2,572,618	388,013	1,067,604	1,730	41.50%	33.33%	210,150	935,889	131,715	1,503,784	58.45%
232 Bank Fees	100	-	12	-	12.00%	33.33%	(21)	48	(36)	88	88.00%
234 Fire Hydrant Rental	153,000	13,267	46,037	-	30.09%	33.33%	(4,958)	39,777	6,260	106,963	69.91%
237 Other Taxes & Fees	24,000	2,192	4,817	-	20.07%	33.33%	(3,182)	407	4,410	19,183	79.93%
239 Fine Support Training	-	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
	11,521,928	1,336,149	4,108,152	10,720	35.66%	33.33%	267,893	3,249,880	858,272	7,403,056	64.25%
COMMODITIES											
341 Materials & Supplies	2,786,675	287,103	764,435	14,616	27.43%	33.33%	(164,364)	583,174	181,261	2,007,624	72.04%
342 Fire Investigation	2,500	-	-	-	0.00%	33.33%	(833)	-	-	2,500	100.00%
343 Gas, Oil & Tires	896,600	78,300	306,826	3,264	34.22%	33.33%	7,989	264,520	42,306	586,510	65.41%
344 Prisoner Other Costs	75,000	9,843	13,655	-	18.21%	33.33%	(11,343)	3,860	9,795	61,345	81.79%
345 Uniforms	322,929	54,200	67,152	2,485	20.79%	33.33%	(40,480)	19,393	47,759	253,292	78.44%
346 & 347 Resale Items	25,750	1,963	2,513	-	9.76%	33.33%	(6,069)	1,007	1,506	23,237	90.24%
351 Athletic Supplies	12,000	38	4,058	-	33.82%	33.33%	58	443	3,615	7,942	66.18%
353 Computer Software	2,500	-	-	-	0.00%	33.33%	(833)	-	-	2,500	100.00%
354 Special Events Supplies	26,500	1,037	4,703	-	17.75%	33.33%	(4,129)	260	4,443	21,797	82.25%
355 Cash Over (Short)	-	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	2,602	616	43.37%	33.33%	602	228	2,374	2,782	46.37%
357 Food Reimbursement	-	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
358 Commissions	12,000	-	-	-	0.00%	33.33%	(4,000)	-	-	12,000	100.00%
359 Snow Removal Materials	200,000	-	-	-	0.00%	33.33%	(66,660)	-	-	200,000	100.00%
	4,368,454	432,484	1,165,944	20,981	26.69%	33.33%	(290,062)	872,885	293,059	3,181,529	72.83%

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Four-Month Period Ended October 31, 2021

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
CAPITAL OUTLAYS											
456 Capital Outlay-Land	$ -	$ -	$ -	$ -	0.00%	33.33%	$ -	$ -	$ -	$ -	0.00%
458 Capital Outlay-Improvements	-	29,711	40,158	588	0.00%	33.33%	40,158	-	40,158	(40,746)	0.00%
459 Capital Outlay-Equipment	4,138,229	63,466	328,978	-	7.95%	33.33%	(1,050,294)	1,024,461	(695,483)	3,809,251	92.05%
461 Capital Outlay-Lease Purchase	2,076,563	145,297	485,903	-	23.40%	33.33%	(206,215)	464,302	21,601	1,590,660	76.60%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	33.33%	-	-	-	-	0.00%
	6,214,792	238,474	855,039	588	13.76%	33.33%	(1,216,351)	1,488,763	(633,724)	5,359,165	86.23%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	352,067	-	33.33%	33.33%	35	352,067	-	704,135	66.67%
568 Other Contributions	2,076,500	243,493	525,948	-	25.33%	33.33%	(166,149)	317,162	208,786	1,550,552	74.67%
572 Interest on Bonds	49,894	-	-	-	0.00%	33.33%	(16,630)	-	-	49,894	100.00%
671 Principal Maturities Bonds	465,000	-	-	-	0.00%	33.33%	(154,985)	-	-	465,000	100.00%
674 Bond Service Charge	1,750	-	-	-	0.00%	33.33%	(583)	-	-	1,750	100.00%
598 Contingency	137,422	-	-	-	0.00%	33.33%	(45,803)	-	-	137,422	100.00%
	3,786,768	331,510	878,015	-	23.19%	33.33%	(384,115)	669,229	208,786	2,908,753	76.81%
TOTAL EXPENDITURES AND ENCUMBRANCES	97,809,812	9,057,630	29,330,286	32,289	29.99%	33.33%	(3,269,724)	31,554,657	(2,224,371)	68,447,237	69.98%
566 Transfers Out	4,973,000	306,604	789,392	-	15.87%	33.33%	(868,109)	810,011	(20,619)	4,183,608	84.13%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 102,782,812	$ 9,364,234	$ 30,119,678	$ 32,289	29.30%	33.33%	$ (4,137,833)	$ 32,364,668	$ (2,244,990)	$ 72,630,845	70.66%

City of Charleston General Fund Financial Statements For the Five-Month Period Ending November 30, 2021

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
November 30, 2021

ASSETS		
Cash and Cash Equivalents	$	17,084,109
Cash with Fiscal Agent		3,850
Receivables (Net of Allowance for Uncollectibles)		1,808,584
Due From Other Funds		289,966
Due From Component Unit		-
Prepaid Expenses		346,258
Revenue Bond Covenant Accounts		43,779
Total Assets	$	19,576,546
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		35,099
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Flexible Spending		-
Due to Other Funds		2,255
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		65,747
Other Accrued Liabilities		22,372
Total Liabilities		142,938
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		346,258
Restricted for:		
Debt Service		43,779
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		129,546
Public Safety		7,060
Streets & Transportation		37,717
Health & Sanitation		1,344
Social Services		-
Culture & Recreation		3,482
Unassigned		18,864,422
Total Fund Balance		19,433,608
Total Liabilities and Fund Balance	$	19,576,546

Fund Balance Breakdown
Nov-21

General Government **400-699**

Department Name	Department		Encumbrance Amount	Capital	Total
	408		7,001.00		
Mayor	409		2,594.00		
City Council	410				
City Manager	412		7,092.00		
Treasurer	413				
Collectors	414				
City Clerk	415				
Municipal Court	416				
Legal	417		27.00		
Accounting	418		109.00		
Engineering	420		3,422.00		
MOECD	421		-		
Human Resources	422		6,690.00		
	424				
Rehabilitation of Property	427				
Acquisition of Property	428				
Mailroom	431		139.00		
BIDCO	435				
Building Department	436		43,537.00		
Planning	437		2,375.00		
Elections	438				
Information Systems	439		961.00		
City Hall	440		256.00		
Internal Audit	442				
	444				
Morris Square	500		40.00		
	501		48,370.00		
Public Works	566				
Public Grounds	567		6,933.00		
Contingency	699				
	General Government		129,546.00	-	129,546.00
	Public Safety	**700-716**			
Police	700		6,918.00		
Fire	706		142.00		
Traffic Engineering	712				
Emergency Services	716				
	Public Safety		7,060.00	-	7,060.00

	Streets & Transportation	750-754			
Street Dept	750		2,995.00		
	752				
Equipment Maintenance	754		34,722.00		
	Streets & Transportation		37,717.00	-	37,717.00
	Health & Sanitation	**800-804**			
Refuse	800		1,344.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		1,344.00	-	1,344.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		1,633.00		
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906		1,849.00		
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		3,482.00	588.00	4,070.00
	Social Services	**952-954**			
Spring Hill	952				
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		-	-	-

Capital Outlay

Category	**Category Code**	**Encumbrance Amount**	
General Government	975		
Public Safety	976		
Streets & Transportation	977		
Health & Sanitation	978		
Culture & Recreation	979	588.00	
Social Services	980		
		588.00	
			179,737.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Five-Month Period Ended November 30, 2021

Account	Annual Budget	Current Month	Year to Date	Encum-brances	Percent Collected/Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect/Use	Percent to Collect/Use
REVENUES											
Beginning Fund Balance	$ 11,346,530										
Taxes, Fees, and Other Revenues	$ 83,429,559	$ 6,175,253	$ 42,078,772	-	50.44%	41.67%	7,313,675	$ 38,932,063	$ 3,146,709	$ 41,350,787	49.56%
Transfers From Other Funds	13,629,741	504,191	3,754,500	-	27.55%	41.67%	(1,925,013)	3,269,426	485,074	9,875,241	72.45%
Reimbursements and Other	1,518,850	36,515	109,793	-	7.23%	41.67%	(523,117)	6,777,795	(6,668,002)	1,409,057	92.77%
Total Revenues	$ 98,578,150	$ 6,715,959	$ 45,943,065	$ -	46.61%	41.67%	$ 4,865,550	$ 48,979,284	$ (3,036,219)	$ 52,635,085	53.39%
EXPENDITURES											
Personnel Services	71,945,960	5,191,109	27,514,247	-	38.24%	41.95%	(2,667,083)	30,305,557	(2,791,310)	44,431,713	61.76%
Contractual Services	11,521,928	781,962	4,890,113	-	42.44%	41.67%	88,926	4,020,198	869,915	6,631,815	57.56%
Commodities	4,368,454	262,884	1,428,828	-	32.71%	41.67%	(391,507)	1,088,207	340,621	2,939,626	67.29%
Capital Outlays	6,214,792	1,502,399	1,502,399	-	24.17%	41.67%	(1,087,305)	2,257,186	(754,787)	4,712,393	75.83%
Contributions and Other	3,758,678	1,575,137	1,575,137	-	41.91%	41.67%	8,896	1,385,267	189,870	2,183,541	58.09%
Total Expenditures and Encumbrances	97,809,812	9,313,491	36,910,774	-	37.74%	41.67%	(3,846,625)	39,056,415	(2,145,691)	60,899,088	62.26%
Transfers Out	4,973,000	155,871	945,263	-	19.01%	41.67%	(1,126,986)	3,662,869	(2,717,606)	4,027,737	80.99%
Total Expenditures, Encumbrances and Transfers Out	102,782,812	9,469,362	37,855,987	-	36.83%	41.67%	(4,973,611)	42,719,284	(4,863,297)	64,926,825	63.17%
NET CHANGE IN FUND BALANCE	$ (4,204,662)	$ (2,753,403)	$ 8,087,078	$ -			$ 8,087,078	$ 6,260,000	$ 1,827,078	$ (12,291,740)	
FUND BALANCE-BEGINNING			$ 11,346,530								
FUND BALANCE-ENDING			$ 19,433,608								
				$ -							

Operating Transfers Out Detail Comparative	2020-2021	2021-2022
Civic center Project	-	-
Civic Center	635,500	155,871
General Maintenance Fund	535,000	-
Health Care Subsidy	33,031	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	6,825	-
Facilities Maintenance Fund	610,000	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	1,500,000	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	342,513	-
Total Operating Transfers Out	$ 3,662,869	$ 155,871

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Five-Month Period Ended November 30, 2021

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Collect	Percent to Collect
Property Taxes	$ 17,000,000	$ 534,732	$ 10,183,741	59.90%	41.67%	$ 3,099,841	$ 10,385,709	$ (201,968)	$ 6,816,259	40.10%
Gas and Oil Severance	75,000	-	90,153	120.20%	41.67%	58,901	82,054	8,099	(15,153)	-20.20%
Utility Tax	2,700,000	213,879	861,009	31.89%	41.67%	(264,081)	1,070,443	(209,434)	1,838,991	68.11%
Business & Occupation Tax	41,343,949	3,539,246	22,753,296	55.03%	41.67%	5,525,272	20,368,049	2,385,247	18,590,653	44.97%
Consumer Sales Tax-Liquor	1,000,000	-	250,672	25.07%	41.67%	(166,028)	247,194	3,478	749,328	74.93%
Animal Control	6,000	651	4,577	76.28%	41.67%	2,077	4,407	170	1,423	23.72%
Hotel Occupancy Tax	2,250,000	189,742	874,640	38.87%	41.67%	(62,935)	628,872	245,768	1,375,360	61.13%
Amusement Tax	50,000	30,177	82,898	165.80%	41.67%	62,063	14,353	68,545	(32,898)	-65.80%
Loading Zone Fees	25,000	250	1,350	5.40%	41.67%	(9,068)	9,650	(8,300)	23,650	94.60%
Property Citations	2,000	-	-	0.00%	41.67%	(833)	-	-	2,000	100.00%
Licenses	95,000	2,330	85,176	89.66%	41.67%	45,590	78,644	6,532	9,824	10.34%
Building Permits	350,000	94,420	310,211	88.63%	41.67%	164,366	181,535	128,676	39,789	11.37%
Miscellaneous Permits	5,000	200	5,330	106.60%	41.67%	3,247	1,365	3,965	(330)	-6.60%
Franchise Fees	675,000	-	181,045	26.82%	41.67%	(100,228)	170,645	10,400	493,955	73.18%
Inspection Fees	70,000	8,340	40,959	58.51%	41.67%	11,790	39,697	1,262	29,041	41.49%
IRP Fees	650,000	45,647	109,794	16.89%	41.67%	(161,061)	161,660	(51,866)	540,206	83.11%
Liquor & Wine Licenses	50,000	-	40,250	80.50%	41.67%	19,415	35,285	4,965	9,750	19.50%
Cemetery Revenues	130,000	5,972	85,696	65.92%	41.67%	31,525	62,406	23,290	44,304	34.08%
Dog Fees	100	50	50	50.00%	41.67%	8	-	50	50	50.00%
Parks and Recreation	50,000	1,178	16,892	33.78%	41.67%	(3,943)	4,103	12,789	33,108	66.22%
User Service Fee	7,125,000	796,468	1,804,668	25.33%	41.67%	(1,164,320)	1,752,095	52,573	5,320,332	74.67%
Rent Concession Leases	725,000	79,980	436,080	60.15%	41.67%	133,973	(229,794)	665,874	288,920	39.85%
Jail Fees	2,500	-	-	0.00%	41.67%	(1,042)	-	-	2,500	100.00%
Plan Review Fees	25,000	12,999	38,188	152.75%	41.67%	27,771	14,839	23,349	(13,188)	-52.75%
Fire Protection Fees	1,975,000	175,531	824,558	41.75%	41.67%	1,576	762,277	62,281	1,150,442	58.25%
Planning Fees	10,000	450	1,885	18.85%	41.67%	(2,282)	1,430	455	8,115	81.15%
Street Fees-Closure	6,000	1,779	3,422	57.03%	41.67%	922	5,291	(1,869)	2,578	42.97%
Processing Fees	1,000	60	137	13.70%	41.67%	(280)	130	7	863	86.30%
Ambulance Levy	3,000,000	130,287	1,695,524	56.52%	41.67%	445,424	1,695,524	-	1,304,476	43.48%
Ambulance Fees	2,500,000	204,349	898,539	35.94%	41.67%	(143,211)	846,653	51,886	1,601,461	64.06%
Emergency Services	100,000	-	-	0.00%	41.67%	(41,670)	87,144	(87,144)	100,000	100.00%
Recycling Grant	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	41.67%	-	27,000	(27,000)	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	4,010	0.00%	41.67%	4,010	-	4,010	(4,010)	0.00%
Contributions from Other Entities	410,010	-	-	0.00%	41.67%	(170,851)	5,000	(5,000)	410,010	100.00%
Richard H. Ayer Fund	70,000	10,003	10,003	14.29%	41.67%	(19,166)	11,856	(1,853)	59,997	85.71%
Contributions-GKVF	-	32,354	51,548	0.00%	41.67%	51,548	-	51,548	(51,548)	0.00%
Contributions-Live on Levee	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	41.67%	-	30,000	(30,000)	-	0.00%
Contributions - AARP	-	-	-	0.00%	41.67%	-	15,000	(15,000)	-	0.00%
PILOT	50,000	-	-	0.00%	41.67%	(20,835)	-	-	50,000	100.00%
Gaming Income	185,000	19,125	84,503	45.68%	41.67%	7,414	56,310	28,193	100,497	54.32%
Aerial Map Copy Fee	-		-	0.00%	41.67%	-	-	-	-	0.00%
Interest	30,000	1,746	6,092	20.31%	41.67%	(6,409)	8,329	(2,237)	23,908	79.69%
Sale of Fixed Assets	250,000	11,310	24,780	9.91%	41.67%	(79,395)	59,143	(34,363)	225,220	90.09%
Insurance Claims	90,000	717	718	0.80%	41.67%	(36,785)	33,527	(32,809)	89,282	99.20%
Election Filing Fees	8,000	-	-	0.00%	41.67%	(3,334)	-	-	8,000	100.00%
Recycling Revenue/Refuse Collections	15,000	-	12,409	82.73%	41.67%	6,159	5,643	6,766	2,591	17.27%
Video Lottery	175,000	16,372	65,399	37.37%	41.67%	(7,524)	65,262	137	109,601	62.63%
Miscellaneous Revenue	150,000	14,909	138,570	92.38%	41.67%	76,065	133,333	5,237	11,430	7.62%
	83,429,559	6,175,253	42,078,772	50.44%	41.67%	7,313,675	38,932,063	3,146,709	41,350,787	49.56%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,350,000	-	900,000	26.87%	41.67%	(495,945)	875,000	25,000	2,450,000	73.13%
American Rescue Plan Act	681,834			0.00%	41.67%	(284,120)		-	681,834	100.00%
Municipal Stabilization Fund	3,264,907	-	-	0.00%	41.67%	(1,360,487)	-	-	3,264,907	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Special Demolition	33,000	33,000	33,000	100.00%	41.67%	19,249	-	33,000	-	0.00%
Contributions from UPRS	6,000,000	446,779	2,747,906	45.80%	41.67%	247,706	2,323,731	424,175	3,252,094	54.20%
Facilities Maintenance	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
South Side Recreation Center	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Soccer Field	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
Historic Preservation	-	-	-	0.00%	41.67%	-	2,601	(2,601)	-	0.00%
Municipal Court Fund	300,000	24,412	73,594	24.53%	41.67%	(51,416)	68,094	5,500	226,406	75.47%
	13,629,741	504,191	3,754,500	27.55%	41.67%	(1,925,013)	3,269,426	485,074	9,875,241	72.45%
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bonds				0.00%	41.67%	-	-	-	-	0.00%
Proceeds From Capital Leases	298,850	-	-	0.00%	41.67%	(124,531)	-	-	298,850	100.00%
Interest Earned on Capital Leases	-	5	36	0.00%	41.67%	36	2,038	(2,002)	(36)	0.00%
Realized Gain/Loss	-	-	-	0.00%	41.67%	-	4	-	-	0.00%
Community Development	340,000	-	94,972	27.93%	41.67%	(46,706)	104,310	(9,338)	245,028	72.07%
Parking System	80,000	-	-	0.00%	41.67%	(33,336)	15,000	(15,000)	80,000	100.00%
Other Reimbursements	800,000	36,510	14,785	1.85%	41.67%	(318,575)	6,656,443	(6,641,658)	785,215	98.15%
	$ 1,518,850	36,515	109,793	7.23%	41.67%	(523,112)	6,777,795	(6,668,002)	1,409,057	92.77%
TOTAL REVENUES	$ 98,578,150	$ 6,715,959	$ 45,943,065	46.61%	41.67%	$ 4,865,550	$ 48,979,284	$ (3,036,219)	$ 52,635,085	53.39%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Five-Month Period Ended November 30, 2021

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
PERSONNEL COSTS											
101 Salaries and Wages Elected	$ 352,000	$ 26,327	$ 131,807	$ -	37.45%	41.67%	$ (14,871)	$ 141,173	$ (9,366)	$ 220,193	62.55%
103 Salaries and Wages	38,863,848	2,764,984	14,443,920	-	37.17%	41.67%	(1,750,645)	14,890,460	(446,540)	24,419,928	62.83%
104 FICA	1,678,573	114,461	598,469	-	35.65%	41.67%	(100,992)	602,279	(3,810)	1,080,104	64.35%
105 Medical and Life Insurance	14,645,921	1,026,320	4,418,257	7,390	30.17%	41.67%	(1,684,698)	6,986,120	(2,567,863)	10,220,274	69.78%
106 Retirement	1,701,374	115,728	603,926	-	35.50%	41.67%	(105,037)	632,688	(28,762)	1,097,448	64.50%
107 Police and Fire Pension Fund	15,576,801	1,241,983	7,558,127	-	48.52%	41.67%	1,067,274	7,267,043	291,084	8,018,674	51.48%
110 Uniform Allowance	240,250	-	211,852	-	88.18%	41.67%	111,740	220,363	(8,511)	28,398	11.82%
111 Dental/Optical Insurance	648,519	49,619	250,860	-	38.68%	41.67%	(19,378)	280,328	(29,468)	397,659	61.32%
112 Insurance Payroll Deductions	(1,761,326)	(148,313)	(702,971)	-	0.00%	41.67%	30,974	(714,897)	11,926	(1,058,355)	0.00%
	71,945,960	5,191,109	27,514,247	7,390	38.24%	41.67%	(2,465,635)	30,305,557	(2,791,310)	44,424,323	61.75%
CONTRACTUAL SERVICES											
211 Telephone	502,900	46,234	214,415	177	42.64%	41.67%	4,857	202,640	11,775	288,308	57.33%
212 Printing	13,900	-	-	-	0.00%	41.67%	(5,792)	583	(583)	13,900	100.00%
213 Utilities	1,601,700	100,594	553,970	-	34.59%	41.67%	(113,458)	497,306	56,664	1,047,730	65.41%
214 Travel	114,256	2,050	30,701	(274)	26.87%	41.67%	(16,909)	292	30,409	83,829	73.37%
215 Maint & Repair-Bldg/Grounds	248,500	29,582	61,206	-	24.63%	41.67%	(42,344)	17,184	44,022	187,294	75.37%
216 Maint & Repair-Equipment	1,295,588	101,989	539,094	3,729	41.61%	41.67%	(778)	482,323	56,771	752,765	58.10%
217 Maint & Repair-Auto/Truck	77,800	3,831	34,605	306	44.48%	41.67%	2,186	11,789	22,816	42,889	55.13%
218 Postage	75,300	9,662	38,994	-	51.78%	41.67%	7,616	30,068	8,926	36,306	48.22%
219 Building and Equipment Rents	571,213	42,639	223,055	17,824	39.05%	41.67%	(14,969)	172,275	50,780	330,334	57.83%
220 Advertising/Legal Publications	28,300	3,372	12,873	-	45.49%	41.67%	1,080	5,727	7,146	15,427	54.51%
221 Training	231,150	3,624	58,911	-	25.49%	41.67%	(37,409)	33,752	25,159	172,239	74.51%
222 Dues and Subscriptions	94,434	1,018	33,594	54	35.57%	41.67%	(5,757)	50,721	(17,127)	60,786	64.37%
223 Professional Services	858,225	78,879	172,631	486	20.11%	41.67%	(184,991)	129,770	42,861	685,108	79.83%
224 Audit Costs	83,000	17,000	22,000	-	26.51%	41.67%	(12,586)	10,000	12,000	61,000	73.49%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	750,944	41,361	426,506	-	56.80%	41.67%	113,588	497,933	(71,427)	324,438	43.20%
227 Insurance	1,025,000	84,449	439,482	-	42.88%	41.67%	12,365	359,406	80,076	585,518	57.12%
229 Court Costs and Damages	1,200,000	38,649	732,577	-	61.05%	41.67%	232,537	300,894	431,683	467,423	38.95%
230 Contracted Services	2,572,618	163,678	1,231,282	97,930	47.86%	41.67%	159,272	1,164,546	66,736	1,243,406	48.33%
232 Bank Fees	100	24	36	-	36.00%	0.00%	36	60	(24)	64	64.00%
234 Fire Hydrant Rental	153,000	13,267	59,304	-	38.76%	41.67%	(4,451)	52,489	6,815	93,696	61.24%
237 Other Taxes & Fees	24,000	60	4,877	-	20.32%	41.67%	(5,124)	440	4,437	19,123	79.68%
239 Fine Support Training	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
	11,521,928	781,962	4,890,113	120,232	42.44%	33.33%	1,049,854	4,020,198	869,915	6,511,583	56.51%
COMMODITIES											
341 Materials & Supplies	2,786,675	155,790	920,225	30,082	33.02%	41.67%	(240,982)	715,223	205,002	1,836,368	65.90%
342 Fire Investigation	2,500	368	368	-	14.72%	41.67%	(674)	-	368	2,132	85.28%
343 Gas, Oil & Tires	896,600	81,023	387,849	18,284	43.26%	41.67%	14,236	309,603	78,246	490,467	54.70%
344 Prisoner Other Costs	75,000	-	13,655	-	18.21%	41.67%	(17,598)	9,071	4,584	61,345	81.79%
345 Uniforms	322,929	24,546	91,698	3,101	28.40%	41.67%	(42,867)	51,335	40,363	228,130	70.64%
346 & 347 Resale Items	25,750	-	2,513	-	9.76%	41.67%	(8,217)	2,044	469	23,237	90.24%
351 Athletic Supplies	12,000	-	4,058	60	33.82%	41.67%	(942)	443	3,615	7,882	65.68%
353 Computer Software	2,500	-	-	-	0.00%	41.67%	(1,042)	-	-	2,500	100.00%
354 Special Events Supplies	26,500	541	5,244	-	19.79%	41.67%	(5,799)	260	4,984	21,256	80.21%
355 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
356 Fire Prevention	6,000	616	3,218	-	53.63%	41.67%	718	228	2,990	2,782	46.37%
357 Food Reimbursement	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	-	-	0.00%	41.67%	(5,000)	-	-	12,000	100.00%
359 Snow Removal Materials	200,000	-	-	-	0.00%	41.67%	(83,340)	-	-	200,000	100.00%
	4,368,454	262,884	1,478,828	51,527	32.71%	41.67%	(391,507)	1,088,207	340,621	7,888,099	66.11%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Five-Month Period Ended Novemeber 30, 2021

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
CAPITAL OUTLAYS											
456 Capital Outlay-Land	$ -	$ -	$ -	$ -	0.00%	41.67%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	107	40,265	588	0.00%	41.67%	40,265	-	40,265	(40,853)	0.00%
459 Capital Outlay-Equipment	4,138,229	3,720	332,698	-	8.04%	41.67%	(1,391,707)	1,024,461	(691,763)	3,805,531	91.96%
461 Capital Outlay-Lease Purchase	2,076,563	643,533	1,129,436	-	54.39%	41.67%	264,132	1,232,725	(103,289)	947,127	45.61%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
	6,214,792	647,360	1,502,399	588	24.17%	41.67%	(1,087,305)	2,257,186	(754,787)	4,711,805	75.82%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	440,084	-	41.67%	41.67%	(35)	440,084	-	616,118	58.33%
568 Other Contributions	2,076,500	116,543	642,490	-	30.94%	41.67%	(222,788)	407,570	234,920	1,434,010	69.06%
572 Interest on Bonds	49,894	27,563	27,563	-	55.24%	41.67%	6,772	32,613	(5,050)	22,331	44.76%
671 Principal Maturities Bonds	465,000	465,000	465,000	-	100.00%	41.67%	271,235	505,000	(40,000)	-	0.00%
673 Bond Discount	-	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
674 Bond Service Charge	1,750	-	-	-	0.00%	41.67%	(729)	-	-	1,750	100.00%
677 Issuance Costs	-	-	-	-	0.00%	41.67%	-	-	-	-	0.00%
598 Contingency	109,332	-	-	-	0.00%	41.67%	(45,559)	-	-	109,332	100.00%
	3,758,678	697,123	1,575,137	-	41.91%	41.67%	8,896	1,385,267	189,870	2,183,541	58.09%
TOTAL EXPENDITURES AND ENCUMBRANCES	97,809,812	7,580,438	36,910,724	179,737	37.74%	41.67%	(3,846,625)	39,056,415	(2,145,691)	60,719,351	62.08%
566 Transfers Out	4,973,000	155,871	945,263	-	19.01%	41.67%	(1,126,986)	3,662,869	(2,717,606)	4,027,737	80.99%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 102,782,812	$ 7,736,309	$ 37,855,987	$ 179,737	36.83%	41.67%	$ (4,973,611)	$ 42,719,284	$ (4,863,797)	$ 64,747,088	62.99%

Unaudited

City of Charleston
General Fund
Financial Statements
For the Six-Month Period Ending December 31, 2021

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
December 31, 2021

ASSETS		
Cash and Cash Equivalents	$	12,808,777
Cash with Fiscal Agent		3,850
Receivables (Net of Allowance for Uncollectibles)		1,777,384
Due From Other Funds		390,625
Due From Component Unit		-
Prepaid Expenses		261,871
Revenue Bond Covenant Accounts		87,497
Total Assets	$	15,330,004
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		34,800
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		3,888
Accrued Retirement		-
Flexible Spending		-
Due to Other Funds		2,255
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		65,748
Other Accrued Liabilities		27,932
Total Liabilities		152,088
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		261,871
Restricted for:		
Debt Service		87,497
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		522
Public Safety		570
Streets & Transportation		7,016
Health & Sanitation		1,276
Social Services		2,148
Culture & Recreation		2,495
Unassigned		14,814,521
Total Fund Balance		15,177,916
Total Liabilities and Fund Balance	$	15,330,004

Fund Balance Breakdown
Dec-21

General Government **400-699**

Department Name	Department		Encumbrance Amount	Capital	Total
Mayor	409				
City Council	410				
City Manager	412		136.00		
Treasurer	413				
Collectors	414				
City Clerk	415				
Municipal Court	416				
Legal	417				
Accounting	418				
Engineering	420				
MOECD	421				
Human Resources	422				
	424				
Rehabilitation of Property	427				
Acquisition of Property	428				
Mailroom	431				
BIDCO	435				
Building Department	436		362.00		
Planning	437				
Elections	438				
Information Systems	439				
City Hall	440				
Internal Audit	442				
	444				
Morris Square	500		24.00		
	501				
Public Works	566				
Public Grounds	567				
Contingency	699				
	General Government		522.00	-	522.00
	Public Safety	**700-716**			
Police	700		570.00		
Fire	706				
Traffic Engineering	712				
Emergency Services	716		-		
	Public Safety		570.00	-	570.00

	Streets & Transportation	750-754			
Street Dept	750				
	752				
Equipment Maintenance	754		7,016.00		
	Streets & Transportation		7,016.00	-	7,016.00
	Health & Sanitation	**800-804**			
Refuse	800		1,276.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		1,276.00	-	1,276.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900		2,495.00		
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906				
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		2,495.00	-	2,495.00
	Social Services	**952-954**			
Spring Hill	952		2,148.00		
Social Service - Reimburseable	953				
Human Rights	954				
	Social Services		2,148.00	-	2,148.00

Capital Outlay

Category	**Category Code**	**Encumbrance Amount**
General Government	975	
Public Safety	976	
Streets & Transportation	977	
Health & Sanitation	978	
Culture & Recreation	979	
Social Services	980	

14,027.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Six-Month Period Ended December 31, 2021

Account	Annual Budget	Current Month	Year to Date	Encum-brances	Percent Collected/Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect/Use	Percent to Collect/Use
REVENUES											
Beginning Fund Balance	$ 11,346,530										
Taxes, Fees, and Other Revenues	$ 83,429,559	$ 2,469,618	$ 44,548,388	-	53.40%	50.00%	2,833,609	$ 41,916,876	$ 2,631,512	$ 38,881,171	46.60%
Transfers From Other Funds	13,629,741	492,081	4,246,581	-	31.16%	50.00%	(2,568,290)	4,458,649	(212,068)	9,383,160	68.84%
Reimbursements and Other	1,518,850	33,190	142,984	-	9.41%	50.00%	(616,441)	10,677,376	(10,534,392)	1,375,866	90.59%
Total Revenues	$ 98,578,150	$ 2,994,889	$ 48,937,953	$ -	49.64%	50.00%	$ (351,122)	$ 57,052,901	$ (8,114,948)	$ 49,640,197	50.36%
EXPENDITURES											
Personnel Services	71,945,960	5,229,318	32,743,565	-	45.51%	50.00%	(3,229,415)	35,824,835	(3,081,270)	39,202,395	54.49%
Contractual Services	11,521,837	957,570	5,847,685	3,101	50.75%	50.00%	86,767	5,087,559	760,126	5,671,051	49.22%
Commodities	4,368,454	461,039	1,889,865	10,927	43.26%	50.00%	(294,362)	1,426,403	463,462	2,467,662	56.49%
Capital Outlays	6,214,792	156,074	1,658,472	-	26.69%	50.00%	(1,448,924)	2,627,871	(969,399)	4,556,320	73.31%
Contributions and Other	3,758,678	280,257	1,855,390	-	49.36%	50.00%	(23,949)	1,556,591	298,799	1,903,288	50.64%
Total Expenditures and Encumbrances	97,809,721	7,084,253	43,994,977	14,028	44.98%	50.00%	(4,909,884)	46,523,259	(2,528,782)	53,800,716	55.01%
Transfers Out	4,973,000	166,327	1,111,590	-	22.35%	50.00%	(1,374,910)	3,865,577	(2,753,987)	3,861,410	77.65%
Total Expenditures, Encumbrances and Transfers Out	102,782,721	7,250,580	45,106,567	14,078	43.89%	50.00%	(6,284,794)	50,388,836	(5,282,269)	57,662,126	56.10%
NET CHANGE IN FUND BALANCE	$ (4,204,571)	$ (4,255,691)	$ 3,831,386	$ (14,028)			$ 3,831,386	$ 6,664,065	$ (2,832,679)	$ (8,035,957)	
FUND BALANCE-BEGINNING			$ 11,346,530								
FUND BALANCE-ENDING			$ 15,177,916								

Operating Transfers Out Detail Comparative	2020-2021	2021-2022
Civic center Project	-	-
Civic Center	788,000	166,327
General Maintenance Fund	535,000	-
Health Care Subsidy	33,091	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	8,775	-
Facilities Maintenance Fund	610,000	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	1,500,000	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	390,710	-
Total Operating Transfers Out	$ 3,865,576	$ 166,327

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Six-Month Period Ended December 31, 2021

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Collect	Percent to Collect
Property Taxes	$ 17,000,000	$ 492,221	$ 10,675,962	62.80%	50.00%	$ 2,175,962	$ 10,950,297	$ (274,335)	$ 6,324,038	37.20%
Gas and Oil Severance	75,000	-	90,153	120.20%	50.00%	52,653	82,054	8,099	(15,153)	-20.20%
Utility Tax	2,700,000	193,459	1,054,468	39.05%	50.00%	(295,532)	1,246,429	(191,961)	1,645,532	60.95%
Business & Occupation Tax	41,343,949	458,517	23,211,813	56.14%	50.00%	2,539,839	20,585,844	2,625,969	18,132,136	43.86%
Consumer Sales Tax-Liquor	1,000,000	-	250,672	25.07%	50.00%	(249,328)	247,194	3,478	749,328	74.93%
Animal Control	6,000	354	4,931	82.18%	50.00%	1,931	4,847	84	1,069	17.82%
Hotel Occupancy Tax	2,250,000	222,714	1,097,355	48.77%	50.00%	(27,645)	739,392	357,963	1,152,645	51.23%
Amusement Tax	50,000	19,776	102,674	205.35%	50.00%	77,674	15,174	87,500	(52,674)	-105.35%
Loading Zone Fees	25,000	50	1,400	5.60%	50.00%	(11,100)	9,900	(8,500)	23,600	94.40%
Property Citations	2,000	-	-	0.00%	50.00%	(1,000)	-	-	2,000	100.00%
Licenses	95,000	2,461	87,637	92.25%	50.00%	40,137	80,542	7,095	7,363	7.75%
Building Permits	350,000	43,425	353,636	101.04%	50.00%	178,636	196,468	157,168	(3,636)	-1.04%
Miscellaneous Permits	5,000	186	5,516	110.32%	50.00%	3,016	1,375	4,141	(516)	-10.32%
Franchise Fees	675,000	-	181,045	26.82%	50.00%	(156,455)	170,645	10,400	493,955	73.18%
Inspection Fees	70,000	10,659	51,618	73.74%	50.00%	16,618	43,675	7,943	18,382	26.26%
IRP Fees	650,000	45,637	155,431	23.91%	50.00%	(169,569)	197,881	(42,450)	494,569	76.09%
Liquor & Wine Licenses	50,000	2,250	42,500	85.00%	50.00%	17,500	35,285	7,215	7,500	15.00%
Cemetery Revenues	130,000	20,883	106,579	81.98%	50.00%	41,579	76,767	29,812	23,421	18.02%
Dog Fees	100	-	50	50.00%	50.00%	-	-	50	50	50.00%
Parks and Recreation	50,000	11,484	28,376	56.75%	50.00%	3,376	4,383	23,993	21,624	43.25%
User Service Fee	7,125,000	200,481	2,005,149	28.14%	50.00%	(1,557,351)	1,932,801	72,348	5,119,851	71.86%
Rent Concession Leases	725,000	66,694	502,774	69.35%	50.00%	140,274	(188,600)	691,374	222,226	30.65%
Jail Fees	2,500	-	-	0.00%	50.00%	(1,250)	-	-	2,500	100.00%
Plan Review Fees	25,000	4,261	42,449	169.80%	50.00%	29,949	15,670	26,779	(17,449)	-69.80%
Fire Protection Fees	1,975,000	172,388	996,946	50.48%	50.00%	9,446	961,227	35,719	978,054	49.52%
Planning Fees	10,000	260	2,145	21.45%	50.00%	(2,855)	1,440	705	7,855	78.55%
Street Fees-Closure	6,000	257	3,679	61.32%	50.00%	679	5,924	(2,245)	2,321	38.68%
Processing Fees	1,000	35	172	17.20%	50.00%	(328)	145	27	828	82.80%
Ambulance Levy	3,000,000	130,952	1,826,475	60.88%	50.00%	326,475	1,826,476	(1)	1,173,525	39.12%
Ambulance Fees	2,500,000	236,680	1,135,218	45.41%	50.00%	(114,782)	1,015,622	119,596	1,364,782	54.59%
Emergency Services	100,000	33,234	33,234	33.23%	50.00%	(16,766)	87,144	(53,910)	66,766	66.77%
Recycling Grant	-	-		0.00%	50.00%	-		-	-	0.00%
Pier to Pier Grant	-	-		0.00%	50.00%	-		-	-	0.00%
Other grants	410,010	-	4,010	0.98%	50.00%	(200,995)	27,000	(22,990)	406,000	99.02%
Municipal Auditorium Grant	-	-	-	0.00%	50.00%	-		-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	50.00%	-		-	-	0.00%
Contributions from Other Entities	-	-	-	0.00%	50.00%	-	5,000	(5,000)	-	0.00%
Richard H. Ayer Fund	70,000	-	10,003	14.29%	50.00%	(24,997)	11,856	(1,853)	59,997	85.71%
Contributions-GKVF	-	-	51,548	0.00%	50.00%	51,548		51,548	(51,548)	0.00%
Contributions-Live on Levee	-	-	-	0.00%	50.00%	-		-	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	50.00%	-	30,000	(30,000)	-	0.00%
Contributions - AARP	-	-	-	0.00%	50.00%	-	15,000	(15,000)	-	0.00%
PILOT	50,000	-	-	0.00%	50.00%	(25,000)	-	-	50,000	100.00%
Gaming Income	185,000	15,486	99,989	54.05%	50.00%	7,489	69,706	30,283	85,011	45.95%
Aerial Map Copy Fee	-	-		0.00%	50.00%	-		-	-	0.00%
Interest	30,000	1,400	7,492	24.97%	50.00%	(7,508)	10,797	(3,305)	22,508	75.03%
Sale of Fixed Assets	250,000	57,032	81,811	32.72%	50.00%	(43,189)	68,943	12,868	168,189	67.28%
Insurance Claims	90,000	-	718	0.80%	50.00%	(44,282)	33,527	(32,809)	89,282	99.20%
Election Filing Fees	8,000	-	-	0.00%	50.00%	(4,000)		-	8,000	100.00%
Recycling Revenue/Refuse Collections	15,000	-	12,409	82.73%	50.00%	4,909	5,699	6,710	2,591	17.27%
Video Lottery	175,000	15,359	80,758	46.15%	50.00%	(6,742)	78,720	2,038	94,242	53.85%
Miscellaneous Revenue	150,000	11,023	149,593	99.73%	50.00%	74,593	1,214,627	(1,065,034)	407	0.27%
	83,429,559	2,469,618	44,548,388	53.40%	50.00%	2,833,609	41,916,876	2,631,512	38,881,171	46.60%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,350,000	-	900,000	26.87%	50.00%	(775,000)	1,625,000	(725,000)	2,450,000	73.13%
American Rescue Plan Act	681,834	-	-	0.00%	50.00%	(340,917)		-	681,834	100.00%
Special Demolition	33,000	-	33,000	100.00%	50.00%	16,500		33,000	-	0.00%
Municipal Stabilization Fund	3,264,907	-	-	0.00%	50.00%	(1,632,454)	-	-	3,264,907	100.00%
Contributions from UPRS	6,000,000	466,088	3,213,994	53.57%	50.00%	213,994	2,747,512	466,482	2,786,006	46.43%
Facilities Maintenance	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
South Side Recreation Center	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Soccer Field	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
Historic Preservation	-	-	-	0.00%	50.00%	-	2,601	(2,601)	-	0.00%
Municipal Court Fund	300,000	25,993	99,587	33.20%	50.00%	(50,413)	83,536	16,051	200,413	66.80%
	13,629,741	492,081	4,246,581	31.16%	50.00%	(2,568,290)	4,458,649	(212,068)	9,383,160	68.84%
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bonds				0.00%	50.00%	-	-	-	-	0.00%
Proceeds From Capital Leases	298,850	-	-	0.00%	50.00%	(149,425)	994,500	(994,500)	298,850	100.00%
Interest Earned on Capital Leases	-	5	41	0.00%	50.00%	41	2,044	(2,003)	(41)	0.00%
Realized Gain/Loss	-	-	-	0.00%	50.00%	-	4	(4)	-	0.00%
Community Development	340,000	-	94,972	27.93%	50.00%	(75,028)	104,310	(9,338)	245,028	72.07%
Parking System	80,000	-	-	0.00%	50.00%	(40,000)	30,000	(30,000)	80,000	100.00%
Other Reimbursements	800,000	33,185	47,971	6.00%	50.00%	(352,029)	9,546,518	(9,498,547)	757,029	94.00%
	$ 1,518,850	33,190	142,984	9.41%	50.00%	(616,441)	10,677,376	(10,534,392)	1,375,866	90.59%
TOTAL REVENUES	$ 98,578,150	$ 2,994,889	$ 48,937,953	49.64%	50.00%	$ (351,122)	$ 57,052,901	$ (8,114,948)	$ 49,640,197	50.36%

37,121,627

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Six-Month Period Ended December 31, 2021

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
PERSONNEL COSTS											
101 Salaries and Wages Elected	$ 352,000	$ 20,577	$ 152,385	$ -	43.29%	50.00%	$ (23,615)	$ 161,750	$ (9,365)	$ 199,615	56.71%
103 Salaries and Wages	38,863,848	2,870,829	17,314,749	-	44.55%	50.00%	(2,117,175)	17,798,870	(484,121)	21,549,099	55.45%
104 FICA	1,678,573	112,697	711,166	-	42.37%	50.00%	(128,121)	716,701	(5,535)	967,407	57.63%
105 Medical and Life Insurance	14,645,921	988,070	5,406,327	-	36.91%	50.00%	(1,916,634)	8,225,577	(2,819,250)	9,239,594	63.09%
106 Retirement	1,701,374	117,069	720,995	-	42.38%	50.00%	(129,692)	750,902	(29,907)	980,379	57.62%
107 Police and Fire Pension Fund	15,576,801	1,212,043	8,770,169	-	56.30%	50.00%	981,769	8,490,854	279,315	6,806,632	43.70%
110 Uniform Allowance	240,250	-	211,852	-	88.18%	50.00%	91,727	220,363	(8,511)	28,398	11.82%
111 Dental/Optical Insurance	648,519	59,315	310,175	-	47.83%	50.00%	(14,085)	323,744	(13,569)	338,344	52.17%
112 Insurance Payroll Deductions	(1,761,326)	(151,282)	(854,253)	-	0.00%	50.00%	26,410	(863,926)	9,673	(907,073)	0.00%
	71,945,960	5,229,318	32,743,565	-	45.51%	50.00%	(3,229,415)	35,824,835	(3,081,270)	39,202,395	54.49%
CONTRACTUAL SERVICES											
211 Telephone	502,900	46,978	261,393	92	51.98%	50.00%	9,943	253,257	8,136	241,415	48.00%
212 Printing	13,900	323	323	-	2.32%	50.00%	(6,627)	583	(260)	13,577	97.68%
213 Utilities	1,601,700	149,178	703,148	-	43.90%	50.00%	(97,702)	588,288	114,860	898,552	56.10%
214 Travel	114,256	1,033	31,735	(115)	27.78%	50.00%	(25,393)	1,193	30,542	82,636	72.33%
215 Maint & Repair-Bldg/Grounds	248,500	19,477	80,683	-	32.47%	50.00%	(43,567)	22,753	57,930	167,817	67.53%
216 Maint & Repair-Equipment	1,295,588	70,008	609,102	2,446	47.01%	50.00%	(38,692)	735,686	(126,584)	684,040	52.80%
217 Maint & Repair-Auto/Truck	77,800	5,722	40,326	-	51.83%	50.00%	1,426	20,927	19,399	37,474	48.17%
218 Postage	75,300	(327)	38,666	-	51.35%	50.00%	1,016	40,068	(1,402)	36,634	48.65%
219 Building and Equipment Rents	571,213	56,530	279,584	160	48.95%	50.00%	(6,023)	219,857	59,727	291,469	51.03%
220 Advertising/Legal Publications	28,300	4,262	17,136	-	60.55%	50.00%	2,986	10,298	6,838	11,164	39.45%
221 Training	231,150	3,951	62,862	(120)	27.20%	50.00%	(52,713)	49,050	13,812	168,408	72.86%
222 Dues and Subscriptions	94,343	5,684	39,278	-	41.63%	50.00%	(7,894)	55,083	(15,805)	55,065	58.37%
223 Professional Services	858,225	24,847	197,478	242	23.01%	50.00%	(231,635)	164,005	33,473	660,505	76.96%
224 Audit Costs	83,000	28,000	50,000	-	60.24%	50.00%	8,500	33,300	16,700	33,000	39.76%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	750,944	25,800	452,307	-	60.23%	50.00%	76,835	531,146	(78,839)	298,637	39.77%
227 Insurance	1,025,000	84,374	523,857	-	51.11%	50.00%	11,357	427,991	95,866	501,143	48.89%
229 Court Costs and Damages	1,200,000	27,045	759,622	-	63.30%	50.00%	159,622	365,807	393,815	440,378	36.70%
230 Contracted Services	2,572,618	398,553	1,629,835	396	63.35%	50.00%	343,526	1,500,661	129,174	942,387	36.63%
232 Bank Fees	100	12	48	-	48.00%	50.00%	(2)	60	(12)	52	52.00%
234 Fire Hydrant Rental	153,000	-	59,305	-	38.76%	50.00%	(17,195)	66,919	(7,614)	93,695	61.24%
237 Other Taxes & Fees	24,000	120	4,997	-	20.82%	50.00%	(7,003)	627	4,370	19,003	79.18%
239 Fine Support Training	-	6,000	6,000	-	0.00%	0.00%	6,000	-	6,000	(6,000)	0.00%
						0.00%					
	11,521,837	957,570	5,847,685	3,101	50.75%	50.00%	86,767	5,087,559	760,126	5,671,051	49.22%
COMMODITIES											
340 Cash Over (Short)	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
341 Materials & Supplies	2,786,675	211,298	1,131,522	6,988	40.60%	50.00%	(261,816)	917,916	213,606	1,648,165	59.14%
342 Fire Investigation	2,500	-	368	-	14.72%	50.00%	(882)	-	368	2,132	85.28%
343 Gas, Oil & Tires	896,600	102,362	490,211	-	54.67%	50.00%	41,911	407,384	82,827	406,389	45.33%
344 Prisoner Other Costs	75,000	8,203	21,858	-	29.14%	50.00%	(15,642)	9,795	12,063	53,142	70.86%
345 Uniforms	322,929	14,145	105,842	-	32.78%	50.00%	(55,623)	85,841	20,001	217,087	67.22%
346 & 347 Resale Items	25,750	-	2,513	1,428	9.76%	50.00%	(10,362)	2,551	(38)	21,809	84.70%
351 Athletic Supplies	12,000	60	4,119	2,555	34.33%	50.00%	(1,881)	803	3,316	5,326	44.38%
353 Computer Software	2,500	-	-	-	0.00%	50.00%	(1,250)	-	-	2,500	100.00%
354 Special Events Supplies	26,500	5,823	11,066	(44)	41.76%	50.00%	(2,184)	1,885	9,181	15,478	58.41%
355 Cash Over (Short)	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	3,218	-	53.63%	50.00%	218	728	2,990	2,782	46.37%
357 Food Reimbursement	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	-	-	0.00%	50.00%	(6,000)	-	-	12,000	100.00%
359 Snow Removal Materials	200,000	119,148	119,148	-	59.57%	50.00%	19,148	-	119,148	80,852	40.43%
	4,368,454	461,039	1,889,865	10,927	43.26%	50.00%	(294,362)	1,426,403	463,462	2,467,662	56.49%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Six-Month Period Ended December 31, 2021

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
CAPITAL OUTLAYS											
456 Capital Outlay-Land	$ -	$ -	$ -	$ -	0.00%	50.00%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	5,684	45,948	-	0.00%	50.00%	45,948	4,685	41,263	(45,948)	0.00%
459 Capital Outlay-Equipment	4,138,229	150,390	483,088	-	11.67%	50.00%	(1,586,027)	1,089,513	(606,425)	3,655,141	88.33%
461 Capital Outlay-Lease Purchase	2,076,563	-	1,129,436	-	54.39%	50.00%	91,155	1,533,673	(404,237)	947,127	45.61%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
	6,214,792	156,074	1,658,472	-	26.69%	50.00%	(1,448,924)	2,627,871	(969,399)	4,556,320	73.31%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	528,101	-	50.00%	50.00%	-	528,101	-	528,101	50.00%
568 Other Contributions	2,076,500	192,235	834,726	-	40.20%	50.00%	(203,524)	489,127	345,599	1,241,774	59.80%
572 Interest on Bonds	49,894	-	27,563	-	55.24%	50.00%	2,616	32,613	(5,050)	22,331	44.76%
671 Principal Maturities Bonds	465,000	-	465,000	-	100.00%	50.00%	232,500	505,000	(40,000)	-	0.00%
673 Bond Discount	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
674 Bond Service Charge	1,750	-	-	-	0.00%	50.00%	(875)	1,750	(1,750)	1,750	100.00%
677 Issuance Costs	-	-	-	-	0.00%	50.00%	-	-	-	-	0.00%
598 Contingency	109,332	-	-	-	0.00%	50.00%	(54,666)	-	-	109,332	100.00%
	3,758,678	280,252	1,855,390	-	49.36%	50.00%	(23,949)	1,556,591	298,799	1,903,288	50.64%
TOTAL EXPENDITURES AND ENCUMBRANCES	97,809,721	7,084,253	43,994,977	14,028	44.98%	50.00%	(4,909,884)	46,523,259	(2,528,782)	53,800,716	55.01%
566 Transfers Out	4,973,000	166,327	1,111,590	-	22.35%	50.00%	(1,374,910)	3,865,577	(2,753,987)	3,861,410	77.65%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 102,782,721	$ 7,250,580	$ 45,106,567	$ 14,028	43.89%	50.00%	$ (6,284,794)	$ 50,388,836	$ (5,282,269)	$ 57,662,126	56.10%

Unaudited

City of Charleston
General Fund
Financial Statements
For the Seven-Month Period Ending
January 31, 2022

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
January 31, 2022

ASSETS		
Cash and Cash Equivalents	$	17,911,767
Cash with Fiscal Agent		3,850
Receivables (Net of Allowance for Uncollectibles)		1,778,731
Due From Other Funds		-
Due From Component Unit		418,867
Prepaid Expenses		248,204
Revenue Bond Covenant Accounts		131,215
Total Assets	$	20,492,634
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts Payable		46,198
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		(2,086)
Accrued Retirement		-
Flexible Spending		-
Due to Other Funds		2,255
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		65,748
Other Accrued Liabilities		21,930
Total Liabilities		151,510
DEFERRED INFLOWS OF RESOURCES		
Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		248,204
Restricted for:		
Debt Service		131,215
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		941
Public Safety		16,917
Streets & Transportation		21,312
Health & Sanitation		1,759
Social Services		1,937
Culture & Recreation		-
Unassigned		19,918,839
Total Fund Balance		20,341,124
Total Liabilities and Fund Balance	$	20,492,634

Fund Balance Breakdown
Jan-22

General Government **400-699**

Department Name	Department		Encumbrance Amount	Capital	Total
Mayor	409				
City Council	410				
City Manager	412				
Treasurer	413				
Collectors	414				
City Clerk	415				
Municipal Court	416				
Legal	417				
Accounting	418				
Engineering	420				
MOECD	421				
Human Resources	422				
	424				
Rehabilitation of Property	427				
Acquisition of Property	428				
Mailroom	431				
BIDCO	435				
Building Department	436		941.00		
Planning	437				
Elections	438				
Information Systems	439				
City Hall	440				
Internal Audit	442				
	444				
Morris Square	500				
	501				
Public Works	566				
Public Grounds	567				
Contingency	699				
	General Government		941.00	-	941.00
	Public Safety	**700-716**			
Police	700		12,193.00		
Fire	706		1,248.00		
Traffic Engineering	712		3,476.00		
Emergency Services	716				
	Public Safety		16,917.00	-	16,917.00

	Streets & Transportation	750-754			
Street Dept	750		64.00		
	752				
Equipment Maintenance	754		21,248.00		
	Streets & Transportation		21,312.00	-	21,312.00
	Health & Sanitation	**800-804**			
Refuse	800		1,759.00		
Kanawha-Charleston Health	803		-		
Cares	804		-		
	Health & Sanitation		1,759.00	-	1,759.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900				
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906				
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		-	-	-
	Social Services	**952-954**			
Spring Hill	952		1,937.00		
Social Service - Reimburseable	953		-		
Human Rights	954		-		
	Social Services		1,937.00	-	1,937.00

Capital Outlay

Category	**Category Code**	**Encumbrance Amount**
General Government	975	
Public Safety	976	
Streets & Transportation	977	
Health & Sanitation	978	
Culture & Recreation	979	
Social Services	980	
		-

42,866.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Seven-Month Period Ended January 31, 2022

Account	Annual Budget	Current Month	Year to Date	Encum-brances	Percent Collected/Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect/Use	Percent to Collect/Use
REVENUES											
Beginning Fund Balance	$ 11,346,530										
Taxes, Fees, and Other Revenues	$ 83,429,559	$ 10,964,511	$ 55,512,899	-	66.54%	58.33%	6,848,437	$ 51,074,907	$ 4,437,992	$ 27,916,660	33.46%
Transfers From Other Funds	13,629,741	1,315,749	5,562,330	-	40.81%	58.33%	(2,387,898)	4,885,229	677,101	8,067,411	59.19%
Reimbursements and Other	1,518,850	160,955	303,940	-	20.01%	58.33%	(582,005)	12,901,758	(12,597,818)	1,214,910	79.99%
Total Revenues	$ 98,578,150	$ 12,441,215	$ 61,379,169	$ -	62.26%	58.33%	$ 3,878,534	$ 68,861,894	$ (7,482,725)	$ 37,198,981	37.74%
EXPENDITURES											
Personnel Services	71,945,960	5,285,505	38,029,072	-	52.86%	58.33%	(3,937,006)	41,224,188	(3,195,116)	33,916,888	47.14%
Contractual Services	11,521,928	812,096	6,659,782	-	57.80%	58.33%	(60,959)	5,673,613	986,169	4,862,146	42.20%
Commodities	4,368,454	410,896	2,300,762	-	52.67%	58.33%	(247,357)	1,727,126	573,636	2,067,692	47.33%
Capital Outlays	6,214,792	513,131	2,171,601	-	34.94%	58.33%	(1,453,487)	2,706,119	(534,518)	4,043,191	65.06%
Contributions and Other	3,758,678	213,086	2,068,475	-	55.03%	58.33%	(123,962)	1,713,865	354,610	1,690,203	44.97%
Total Expenditures and Encumbrances	97,809,812	7,234,714	51,229,692	-	52.38%	58.33%	(5,822,771)	53,044,911	(1,815,219)	46,580,120	47.62%
Transfers Out	4,973,000	43,293	1,154,883		23.22%	58.33%	(1,745,868)	4,123,991	(2,969,108)	3,818,117	76.78%
Total Expenditures, Encumbrances and Transfers Out	102,782,812	7,278,007	52,384,575	-	50.97%	58.33%	(7,568,639)	57,168,907	(4,784,327)	50,398,237	49.03%
NET CHANGE IN FUND BALANCE	$ (4,204,662)	$ 5,163,208	$ 8,994,594	$ -			$ 8,994,594	$ 11,692,992	$ (2,698,398)	$ (13,199,256)	
FUND BALANCE-BEGINNING			$ 11,346,530								
FUND BALANCE-ENDING			$ 20,341,124								
				$ -							

Operating Transfers Out Detail Comparative	2020-2021	2021-2022
Civic center Project	-	-
Civic Center	1,023,000	1,137,483
General Maintenance Fund	535,000	-
Health Care Subsidy	33,151	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	10,025	17,400
Facilities Maintenance Fund	610,000	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	1,500,000	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	417,814	-
Total Operating Transfers Out	$ 4,123,990	$ 1,154,883

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Seven-Month Period Ended January 31, 2022

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Collect	Percent to Collect
Property Taxes	$ 17,000,000	$ 298,752	$ 10,974,714	64.56%	58.33%	$ 1,058,614	$ 11,272,862	$ (298,148)	$ 6,025,286	35.44%
Gas and Oil Severance	75,000	-	90,153	120.20%	58.33%	46,406	82,054	8,099	(15,153)	-20.20%
Utility Tax	2,700,000	252,686	1,307,154	48.41%	58.33%	(267,756)	1,486,428	(179,274)	1,392,846	51.59%
Business & Occupation Tax	41,343,949	8,336,548	31,548,361	76.31%	58.33%	7,432,436	27,493,901	4,054,460	9,795,588	23.69%
Consumer Sales Tax-Liquor	1,000,000	250,320	500,992	50.10%	58.33%	(82,308)	502,383	(1,391)	499,008	49.90%
Animal Control	6,000	211	5,141	85.68%	58.33%	1,641	4,944	197	859	14.32%
Hotel Occupancy Tax	2,250,000	178,847	1,276,202	56.72%	58.33%	(36,223)	836,314	439,888	973,798	43.28%
Amusement Tax	50,000	16,207	118,881	237.76%	58.33%	89,716	16,264	102,617	(68,881)	-137.76%
Loading Zone Fees	25,000	-	1,400	5.60%	58.33%	(13,183)	10,100	(8,700)	23,600	94.40%
Property Citations	2,000	-	-	0.00%	58.33%	(1,167)	-	-	2,000	100.00%
Licenses	95,000	1,134	88,771	93.44%	58.33%	33,358	82,967	5,804	6,229	6.56%
Building Permits	350,000	8,043	361,679	103.34%	58.33%	157,524	203,655	158,024	(11,679)	-3.34%
Miscellaneous Permits	5,000	140	5,656	113.12%	58.33%	2,740	1,385	4,271	(656)	-13.12%
Franchise Fees	675,000	-	181,045	26.82%	58.33%	(212,683)	171,695	9,350	493,955	73.18%
Inspection Fees	70,000	4,739	56,356	80.51%	58.33%	15,525	46,828	9,528	13,644	19.49%
IRP Fees	650,000	75,029	230,460	35.46%	58.33%	(148,685)	199,496	30,964	419,540	64.54%
Liquor & Wine Licenses	50,000	1,000	43,500	87.00%	58.33%	14,335	35,785	7,715	6,500	13.00%
Cemetery Revenues	130,000	10,398	116,977	89.98%	58.33%	41,148	82,167	34,810	13,023	10.02%
Dog Fees	100	-	50	50.00%	58.33%	(8)	-	50	50	50.00%
Parks and Recreation	50,000	6,352	34,728	69.46%	58.33%	5,563	4,383	30,345	15,272	30.54%
User Service Fee	7,125,000	906,323	2,911,472	40.86%	58.33%	(1,244,541)	2,782,873	128,599	4,213,528	59.14%
Rent Concession Leases	725,000	122,445	625,219	86.24%	58.33%	202,327	(155,741)	780,960	99,781	13.76%
Jail Fees	2,500	-	-	0.00%	58.33%	(1,458)	-	-	2,500	100.00%
Plan Review Fees	25,000	486	42,935	171.74%	58.33%	28,353	16,044	26,891	(17,935)	-71.74%
Fire Protection Fees	1,975,000	142,545	1,139,491	57.70%	58.33%	(12,527)	1,103,710	35,781	835,509	42.30%
Planning Fees	10,000	375	2,520	25.20%	58.33%	(3,313)	1,585	935	7,480	74.80%
Street Fees-Closure	6,000	483	4,162	69.37%	58.33%	662	6,132	(1,970)	1,838	30.63%
Processing Fees	1,000	90	262	26.20%	58.33%	(321)	190	72	738	73.80%
Ambulance Levy	3,000,000	65,780	1,892,256	63.08%	58.33%	142,356	1,892,256	-	1,107,744	36.92%
Ambulance Fees	2,500,000	190,966	1,326,184	53.05%	58.33%	(132,066)	1,182,616	143,568	1,173,816	46.95%
Emergency Services	100,000	-	33,234	33.23%	58.33%	(25,096)	94,909	(61,675)	66,766	66.77%
Recycling Grant	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	58.33%	-	27,000	(27,000)	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Contributions from Other Entities	410,010	-	-	0.00%	58.33%	(239,159)	5,000	(5,000)	410,010	100.00%
Richard H. Ayer Fund	70,000	-	10,003	14.29%	58.33%	(30,828)	11,856	(1,853)	59,997	85.71%
Contributions-GKVF	-	-	51,548	0.00%	58.33%	51,548	-	51,548	(51,548)	0.00%
Contributions-Live on Levee	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	58.33%	-	30,000	(30,000)	-	0.00%
Contributions - AARP	-	-	4,010	0.00%	58.33%	4,010	15,000	(10,990)	(4,010)	0.00%
PILOT	50,000	-	-	0.00%	58.33%	(29,165)	-	-	50,000	100.00%
Gaming Income	185,000	22,808	122,797	66.38%	58.33%	14,887	82,221	40,576	62,203	33.62%
Aerial Map Copy Fee	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Interest	30,000	1,190	8,683	28.94%	58.33%	(8,816)	13,191	(4,508)	21,317	71.06%
Sale of Fixed Assets	250,000	6,117	87,928	35.17%	58.33%	(57,897)	77,913	10,015	162,072	64.83%
Insurance Claims	90,000	-	718	0.80%	58.33%	(51,779)	33,527	(32,809)	89,282	99.20%
Election Filing Fees	8,000	4,980	4,980	62.25%	58.33%	314	-	4,980	3,020	37.75%
Recycling Revenue/Refuse Collections	15,000	-	12,409	82.73%	58.33%	3,660	6,220	6,189	2,591	17.27%
Video Lottery	175,000	16,553	97,311	55.61%	58.33%	(4,767)	93,021	4,290	77,689	44.39%
Miscellaneous Revenue	150,000	42,964	192,557	128.37%	58.33%	105,062	1,221,773	(1,029,216)	(42,557)	-28.37%
	83,429,559	10,964,511	55,512,899	66.54%	58.33%	6,848,437	51,074,907	4,437,992	27,916,660	33.46%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,350,000	850,000	1,750,000	52.24%	58.33%	(204,055)	1,625,000	125,000	1,600,000	47.76%
American Rescue Plan Act	681,834			0.00%	58.33%	(397,714)		-	681,834	100.00%
Municipal Stabilization Fund	3,264,907	-	-	0.00%	58.33%	(1,904,420)	-	-	3,264,907	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Special Demolition	33,000	-	33,000	100.00%	58.33%	13,751	-	33,000	-	0.00%
Contributions from UPRS	6,000,000	445,153	3,659,147	60.99%	58.33%	159,347	3,168,000	491,147	2,340,853	39.01%
Facilities Maintenance	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
South Side Recreation Center	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Soccer Field	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Historic Preservation	-	-	-	0.00%	58.33%	-	8,693	(8,693)	-	0.00%
Municipal Court Fund	300,000	20,596	120,183	40.06%	58.33%	(54,807)	83,536	36,647	179,817	59.94%
	13,629,741	1,315,749	5,562,330	40.81%	58.33%	(2,387,898)	4,885,229	677,101	8,067,411	59.19%
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bonds				0.00%	58.33%	-	-	-	-	0.00%
Proceeds From Capital Leases	298,850	-	-	0.00%	58.33%	(174,319)	994,500	(994,500)	298,850	100.00%
Interest Earned on Capital Leases	-	5	47	0.00%	58.33%	47	2,052	(2,005)	(47)	0.00%
Realized Gain/Loss	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
Community Development	340,000	141,957	236,929	69.69%	58.33%	38,607	187,654	49,275	103,071	30.32%
Parking System	80,000	-	-	0.00%	58.33%	(46,664)	44,008	(44,008)	80,000	100.00%
Other Reimbursements	800,000	18,993	66,964	8.37%	58.33%	(399,676)	11,673,544	(11,606,580)	733,036	91.63%
	$ 1,518,850	160,955	303,940	20.01%	58.33%	(582,005)	12,901,758	(12,597,818)	1,214,910	79.99%
TOTAL REVENUES	$ 98,578,150	$ 12,441,215	$ 61,379,169	62.26%	58.33%	$ 3,878,534	$ 68,861,894	$ (7,482,725)	$ 37,198,961	37.74%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Seven-Month Period Ended January 31, 2022

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
PERSONNEL COSTS											
101 Salaries and Wages Elected	$ 352,000	$ 25,576	$ 177,962	$ -	50.56%	58.33%	$ (27,360)	$ 188,577	$ (10,615)	$ 174,038	49.44%
103 Salaries and Wages	38,863,848	2,747,031	20,061,781	-	51.62%	58.33%	(2,607,502)	20,796,329	(734,548)	18,802,067	48.38%
104 FICA	1,678,573	109,953	821,120	-	48.92%	58.33%	(157,992)	832,751	(11,631)	857,453	51.08%
105 Medical and Life Insurance	14,645,921	1,227,775	6,634,102	-	45.30%	58.33%	(1,908,864)	9,255,396	(2,621,294)	8,011,819	54.70%
106 Retirement	1,701,374	117,498	838,493	-	49.28%	58.33%	(153,918)	872,871	(34,378)	862,881	50.72%
107 Police and Fire Pension Fund	15,576,801	1,191,334	9,961,503	-	63.95%	58.33%	875,555	9,712,686	248,817	5,615,298	36.05%
110 Uniform Allowance	240,250	-	211,852	-	88.18%	58.33%	71,714	220,363	(8,511)	28,398	11.82%
111 Dental/Optical Insurance	648,519	40,653	350,827	-	54.10%	58.33%	(27,454)	375,687	(24,860)	297,692	45.90%
112 Insurance Payroll Deductions	(1,761,326)	(174,315)	(1,028,568)	-	0.00%	58.33%	(1,187)	(1,030,472)	1,904	(732,758)	0.00%
	71,945,960	5,285,505	38,029,077	-	52.86%	58.33%	(3,937,006)	41,224,188	(3,195,116)	33,916,888	47.14%
CONTRACTUAL SERVICES											
211 Telephone	502,900	43,374	304,767	2,137	60.60%	58.33%	11,425	300,938	3,829	195,996	38.97%
212 Printing	13,900	249	572	-	4.12%	58.33%	(7,536)	583	(11)	13,328	95.88%
213 Utilities	1,601,700	115,215	818,363	-	51.09%	58.33%	(115,909)	682,481	135,882	783,337	48.91%
214 Travel	114,256	(23)	31,712	(115)	27.76%	58.33%	(34,934)	3,489	28,223	82,659	72.35%
215 Maint & Repair-Bldg/Grounds	248,500	3,024	83,706	-	33.68%	58.33%	(61,244)	23,828	59,878	164,794	66.32%
216 Maint & Repair-Equipment	1,295,588	174,341	783,444	5,881	60.47%	58.33%	27,728	782,794	650	506,263	39.08%
217 Maint & Repair-Auto/Truck	77,800	966	41,293	-	53.08%	58.33%	(4,088)	26,483	14,810	36,507	46.92%
218 Postage	75,300	9,943	48,609	-	64.55%	58.33%	4,687	40,068	8,541	26,691	35.45%
219 Building and Equipment Rents	571,213	40,923	320,508	7,353	56.11%	58.33%	(12,681)	257,339	63,169	243,352	42.60%
220 Advertising/Legal Publications	28,300	2,542	19,678	-	69.53%	58.33%	3,171	10,374	9,304	8,622	30.47%
221 Training	231,150	3,873	66,735	(285)	28.87%	58.33%	(68,095)	52,397	14,338	164,700	71.25%
222 Dues and Subscriptions	94,434	4,791	44,069	-	46.67%	58.33%	(11,014)	57,381	(13,312)	50,365	53.33%
223 Professional Services	858,225	26,627	224,105	973	26.11%	58.33%	(276,498)	202,691	21,414	633,147	73.77%
224 Audit Costs	83,000	29,080	79,080	-	95.28%	58.33%	30,666	33,300	45,780	3,920	4.72%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	750,944	45,600	497,907	-	66.30%	58.33%	59,881	562,696	(64,789)	253,037	33.70%
227 Insurance	1,025,000	84,749	608,606	-	59.38%	58.33%	10,724	496,875	111,731	416,394	40.62%
229 Court Costs and Damages	1,200,000	3,491	763,113	-	63.59%	58.33%	63,153	412,938	350,175	436,887	36.41%
230 Contracted Services	2,572,618	210,004	1,839,839	1,150	71.52%	58.33%	339,231	1,645,720	194,119	731,629	28.44%
232 Bank Fees	100	12	60	-	60.00%	0.00%	60	72	(12)	40	40.00%
234 Fire Hydrant Rental	153,000	13,267	72,571	-	47.43%	58.33%	(16,674)	80,451	(7,880)	80,429	52.57%
237 Other Taxes & Fees	24,000	48	5,045	-	21.02%	58.33%	(8,954)	715	4,330	18,955	78.98%
239 Fine Support Training	-	-	6,000	-	0.00%	0.00%	6,000	-	6,000	(6,000)	0.00%
	11,521,928	812,096	6,659,782	17,094	57.80%	58.33%	(60,959)	5,673,613	986,169	4,845,052	42.05%
COMMODITIES											
341 Materials & Supplies	2,786,675	186,306	1,317,828	24,225	47.29%	58.33%	(307,640)	1,106,068	211,760	1,444,622	51.84%
342 Fire investigation	2,500	-	368	-	14.72%	58.33%	(1,090)	-	368	2,132	85.28%
343 Gas, Oil & Tires	896,600	115,106	605,318	1,075	67.51%	58.33%	82,331	437,599	167,719	290,207	32.37%
344 Prisoner Other Costs	75,000	3,088	24,945	-	33.26%	58.33%	(18,803)	16,482	8,463	50,055	66.74%
345 Uniforms	322,929	13,101	118,944	473	36.83%	58.33%	(69,420)	150,284	(31,340)	203,512	63.02%
346 & 347 Resale Items	25,750	1,428	3,941	-	15.30%	58.33%	(11,079)	2,551	1,390	21,809	84.70%
351 Athletic Supplies	12,000	2,555	6,673	-	55.61%	58.33%	(327)	1,722	4,951	5,327	44.39%
353 Computer Software	2,500	-	-	-	0.00%	58.33%	(1,458)	-	-	2,500	100.00%
354 Special Events Supplies	26,500	498	11,565	-	43.64%	58.33%	(3,892)	2,770	8,795	14,935	56.36%
355 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	3,218	-	53.63%	58.33%	(282)	675	2,543	2,782	46.37%
357 Food Reimbursement	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
358 Commissions	12,000	9,008	9,008	-	75.07%	58.33%	2,008	8,975	33	2,992	24.93%
359 Snow Removal Materials	200,000	79,806	198,954	-	99.48%	58.33%	82,294	-	198,954	1,046	0.52%
	4,368,454	410,896	2,300,762	25,773	52.67%	58.33%	(247,357)	1,727,126	573,636	2,041,919	46.74%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Seven-Month Period Ended January 31, 2022

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
CAPITAL OUTLAYS											
456 Capital Outlay-Land	$ -	$ -	$ -	$ -	0.00%	58.33%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	45,948	-	0.00%	58.33%	45,948	4,740	41,208	(45,948)	0.00%
459 Capital Outlay-Equipment	4,138,229	513,131	996,218	-	24.07%	58.33%	(1,417,611)	1,162,263	(166,045)	3,142,011	75.93%
461 Capital Outlay-Lease Purchase	2,076,563	-	1,129,435	-	54.39%	58.33%	(81,824)	1,539,116	(409,681)	947,128	45.61%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
	6,214,792	513,131	2,171,601	-	34.94%	58.33%	(1,453,487)	2,706,119	(534,518)	4,043,191	65.06%
						58.33%					
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	616,117	-	58.33%	58.33%	34	616,118	(1)	440,085	41.67%
568 Other Contributions	2,076,500	123,319	958,045	-	46.14%	58.33%	(253,177)	558,384	399,661	1,118,455	53.86%
572 Interest on Bonds	49,894	-	27,563	-	55.24%	58.33%	(1,540)	32,613	(5,050)	22,331	44.76%
671 Principal Maturities Bonds	465,000	-	465,000	-	100.00%	58.33%	193,766	505,000	(40,000)	-	0.00%
673 Bond Discount	-	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
674 Bond Service Charge	1,750	1,750	1,750	-	100.00%	58.33%	729	1,750	-	-	0.00%
677 Issuance Costs	-	-	-	-	0.00%	58.33%	-	-	-	-	0.00%
598 Contingency	109,332	-	-	-	0.00%	58.33%	(63,773)	-	-	109,332	100.00%
	3,758,678	213,086	2,068,475	-	55.03%	58.33%	(123,962)	1,713,865	354,610	1,690,203	44.97%
TOTAL EXPENDITURES AND ENCUMBRANCES	97,809,817	7,234,714	51,279,692	42,867	52.38%	58.33%	(5,822,771)	53,044,911	(1,815,219)	46,537,253	47.58%
566 Transfers Out	4,973,000	43,293	1,154,883	-	23.22%	58.33%	(1,745,868)	4,123,991	(2,969,108)	3,818,117	76.78%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 102,782,812	$ 7,278,007	$ 52,384,575	$ 42,867	50.97%	58.33%	$ (7,568,639)	$ 57,168,902	$ (4,784,327)	$ 50,355,370	48.99%

Unaudited

City of Charleston
General Fund
Financial Statements
For the Eight-Month Period Ending
February 28, 2022

CITY OF CHARLESTON, WEST VIRGINIA
General Fund
Balance Sheet
February 28, 2022

ASSETS

Cash and Cash Equivalents	$	17,887,917
Cash with Fiscal Agent		3,850
Receivables (Net of Allowance for Uncollectibles)		1,697,172
Due From Other Funds		448,112
Due From Component Unit		-
Prepaid Expenses		162,196
Revenue Bond Covenant Accounts		174,934
Total Assets	$	20,374,181

LIABILITIES AND FUND BALANCE

Liabilities:

Accounts Payable		30,669
Insurance Claims Payable		-
Accrued Payroll		-
Accrued FICA		-
Accrued Retirement		-
Flexible Spending		-
Due to Other Funds		2,255
Due to Other Governmental Units		-
Solicitation Bonds		17,465
Advance Payments		65,748
Other Accrued Liabilities		25,508
Total Liabilities		141,645

DEFERRED INFLOWS OF RESOURCES

Unavailable Property Taxes		-
Fund Balance:		
Nonspendable:		
Prepaids		162,196
Restricted for:		
Debt Service		174,934
Capital Outlay		
Committed for:		
Public Safety		-
Assigned for:		
General Government		12,869
Public Safety		5,412
Streets & Transportation		45,506
Health & Sanitation		1,559
Social Services		-
Culture & Recreation		-
Unassigned		19,830,060
Total Fund Balance		20,232,536
Total Liabilities and Fund Balance	$	20,374,181

Fund Balance Breakdown
Feb-22

General Government **400-699**

Department Name	Department		Encumbrance Amount	Capital	Total
	408				
Mayor	409				
City Council	410				
City Manager	412				
Treasurer	413				
Collectors	414				
City Clerk	415				
Municipal Court	416				
Legal	417				
Accounting	418				
Engineering	420				
MOECD	421				
Human Resources	422				
	424				
Rehabilitation of Property	427				
Acquisition of Property	428				
Mailroom	431				
BIDCO	435				
Building Department	436		4,464.00		
Planning	437				
Elections	438				
Information Systems	439		7,949.00		
City Hall	440				
Internal Audit	442				
	444				
Morris Square	500				
	501				
Public Works	566				
Public Grounds	567		456.00		
Contingency	699				
	General Government		12,869.00	1,815.00	14,684.00
	Public Safety	**700-716**			
Police	700		806.00		
Fire	706				
Traffic Engineering	712		4,606.00		
Emergency Services	716				
	Public Safety		5,412.00	-	5,412.00

	Streets & Transportation	750-754			
Street Dept	750		3,813.00		
	752				
Equipment Maintenance	754		41,693.00		
	Streets & Transportation		45,506.00	-	45,506.00
	Health & Sanitation	**800-804**			
Refuse	800		1,559.00		
Kanawha-Charleston Health	803				
Cares	804				
	Health & Sanitation		1,559.00	-	1,559.00
	Culture & Recreation	**900-919**			
Parks & Recreation	900				
CVB	901				
Cultural/Fairs/Festivals CVB	903				
Community Center	905				
Case	906				
Youth Program	907				
Civic Center - Support	910				
Renaissance	916				
Stadium Contributions	919				
	Culture & Recreation		-	-	-
	Social Services	**952-954**			
Spring Hill	952				
Social Service - Reimburseable	953				
Human Rights	954				
	Social Services		-	-	-

Capital Outlay

Category	**Category Code**	**Encumbrance Amount**	
General Government	975	1,815.00	
Public Safety	976		
Streets & Transportation	977		
Health & Sanitation	978		
Culture & Recreation	979		
Social Services	980		
		1,815.00	67,161.00

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eight-Month Period Ended February 28, 2022

Account	Annual Budget	Current Month	Year to Date	Encum-brances	Percent Collected/Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance to Collect/Use	Percent to Collect/Use
REVENUES											
Beginning Fund Balance	$ 11,346,530										
Taxes, Fees, and Other Revenues	$ 83,429,559	$ 5,924,872	$ 61,437,771	-	73.64%	66.67%	5,815,284	$ 57,192,606	$ 4,245,165	$ 21,991,788	26.36%
Transfers From Other Funds	11,829,741	464,940	6,027,271	-	50.95%	66.67%	(1,859,617)	5,389,601	637,670	5,802,470	49.05%
Reimbursements and Other	1,518,850	76,767	380,706	-	25.07%	66.67%	(631,911)	12,909,569	(12,528,863)	1,138,144	74.93%
Total Revenues	$ 96,778,150	$ 6,466,579	$ 67,845,748	$ -	70.10%	66.67%	$ 3,323,755	$ 75,491,776	$ (7,646,028)	$ 28,932,407	29.90%
EXPENDITURES											
Personnel Services	72,044,198	5,345,305	43,374,375	-	60.21%	66.67%	(4,657,492)	46,553,877	(3,179,502)	28,669,823	39.79%
Contractual Services	12,617,063	656,138	7,315,919	12,551	57.98%	66.67%	(1,095,877)	7,811,864	(495,945)	5,288,593	41.92%
Commodities	5,138,216	279,790	2,580,551	52,795	50.22%	66.67%	(845,098)	1,939,284	641,267	2,504,870	48.75%
Capital Outlays	6,674,738	33,335	2,204,938	1,815	33.03%	66.67%	(2,245,110)	2,784,729	(579,791)	4,467,985	66.94%
Contributions and Other	3,758,678	194,413	2,262,889	-	60.20%	66.67%	(243,022)	1,950,127	312,762	1,495,789	39.80%
Total Expenditures and Encumbrances	100,232,893	6,508,981	57,738,672	67,161	57.60%	66.67%	(9,086,598)	61,039,881	(3,301,209)	42,427,060	42.33%
Transfers Out	7,891,787	66,187	1,221,070	-	15.47%	66.67%	(4,040,384)	4,264,054	(3,042,984)	6,670,717	84.53%
Total Expenditures, Encumbrances and Transfers Out	108,124,680	6,575,168	58,959,742	67,161	54.53%	66.67%	(13,126,982)	65,303,935	(6,344,193)	49,097,777	45.41%
NET CHANGE IN FUND BALANCE	$ (11,346,530)	$ (108,589)	$ 8,886,006	$ (67,161)			$ 8,886,006	$ 10,187,841	$ (1,301,835)	$ (20,232,536)	
FUND BALANCE-BEGINNING			$ 11,346,530								
FUND BALANCE-ENDING			$ 20,232,536								
				$ -							

Operating Transfers Out Detail Comparative	2020-2021	2021-2022
Civic center Project	-	-
Civic Center	1,114,000	66,187
General Maintenance Fund	535,000	-
Health Care Subsidy	33,216	-
Rehabilitation of Property	-	-
Spring Hill Park Cemetery	10,825	-
Facilities Maintenance Fund	610,000	-
Employee Health Insurance Reserves	-	-
Municipal Stabilization	-	-
City Service Fee	1,500,000	-
Ball Park Maintenance Fund	-	-
Parking System	-	-
Sister Cities	-	-
Public Arts Fund	-	-
Historic Preservation	-	-
Wayfinding	-	-
Rail Trail	-	-
Sinking Debt Fund	461,012	-
Total Operating Transfers Out	$ 4,264,053	$ 66,187

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eight-Month Period Ended February 28, 2022

	Annual Budget	Current Month	Year to Date	Percent Collected	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year Actual	Balance To Collect	Percent to Collect
Property Taxes	$ 17,000,000	$ 343,202	$ 11,317,916	66.58%	66.67%	$ (15,984)	$ 11,602,683	$ (284,767)	$ 5,682,084	33.42%
Gas and Oil Severance	75,000	-	90,153	120.20%	66.67%	40,151	82,054	8,099	(15,153)	-20.20%
Utility Tax	2,700,000	194,173	1,501,327	55.60%	66.67%	(298,763)	1,747,532	(246,205)	1,198,673	44.40%
Business & Occupation Tax	41,343,949	3,721,779	35,270,139	85.31%	66.67%	7,706,128	31,287,685	3,982,454	6,073,810	14.69%
Consumer Sales Tax-Liquor	1,000,000	-	500,992	50.10%	66.67%	(165,708)	502,383	(1,391)	499,008	49.90%
Animal Control	6,000	-	5,141	85.68%	66.67%	1,141	5,009	132	859	14.32%
Hotel Occupancy Tax	2,250,000	148,541	1,424,743	63.32%	66.67%	(75,332)	931,467	493,276	825,257	36.68%
Amusement Tax	50,000	17,681	136,563	273.13%	66.67%	103,228	17,193	119,370	(86,563)	-173.13%
Loading Zone Fees	25,000	-	1,400	5.60%	66.67%	(15,268)	10,100	(8,700)	23,600	94.40%
Property Citations	2,000	-	-	0.00%	66.67%	(1,333)	-	-	2,000	100.00%
Licenses	95,000	2,030	90,801	95.58%	66.67%	27,465	83,714	7,087	4,199	4.42%
Building Permits	350,000	20,140	381,819	109.09%	66.67%	148,474	231,995	149,824	(31,819)	-9.09%
Miscellaneous Permits	5,000	100	5,756	115.12%	66.67%	2,423	1,385	4,371	(756)	-15.12%
Franchise Fees	675,000	160,539	341,584	50.61%	66.67%	(108,439)	341,719	(135)	333,416	49.39%
Inspection Fees	70,000	6,708	65,064	92.95%	66.67%	18,395	50,926	14,138	4,936	7.05%
IRP Fees	650,000	-	230,460	35.46%	66.67%	(202,895)	199,496	30,964	419,540	64.54%
Liquor & Wine Licenses	50,000	1,750	45,250	90.50%	66.67%	11,915	35,785	9,465	4,750	9.50%
Cemetery Revenues	130,000	29,691	146,668	112.82%	66.67%	59,997	89,567	57,101	(16,668)	-12.82%
Dog Fees	100	-	50	50.00%	66.67%	(17)	50	-	50	50.00%
Parks and Recreation	50,000	2,294	37,022	74.04%	66.67%	3,687	4,383	32,639	12,978	25.96%
User Service Fee	7,125,000	754,490	3,665,963	51.45%	66.67%	(1,084,275)	3,631,880	34,083	3,459,037	48.55%
Rent Concession Leases	725,000	52,736	677,954	93.51%	66.67%	194,597	(134,576)	812,530	47,046	6.49%
Jail Fees	2,500	-	-	0.00%	66.67%	(1,667)	-	-	2,500	100.00%
Plan Review Fees	25,000	2,023	44,959	179.84%	66.67%	28,292	19,681	25,278	(19,959)	-79.84%
Fire Protection Fees	1,975,000	152,408	1,291,899	65.41%	66.67%	(24,834)	1,258,332	33,567	683,101	34.59%
Planning Fees	10,000	150	2,670	26.70%	66.67%	(3,997)	2,460	210	7,330	73.30%
Street Fees-Closure	6,000	1,120	5,281	88.02%	66.67%	1,281	6,342	(1,061)	719	11.98%
Processing Fees	1,000	50	312	31.20%	66.67%	(355)	235	77	688	68.80%
Ambulance Levy	3,000,000	59,940	1,952,196	65.07%	66.67%	(47,904)	1,952,196	-	1,047,804	34.93%
Ambulance Fees	2,500,000	172,462	1,498,646	59.95%	66.67%	(168,104)	1,358,311	140,335	1,001,354	40.05%
Emergency Services	100,000	-	33,234	33.23%	66.67%	(33,436)	94,909	(61,675)	66,766	66.77%
Recycling Grant	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Pier to Pier Grant	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Other grants	-	-	-	0.00%	66.67%	-	31,500	(31,500)	-	0.00%
Municipal Auditorium Grant	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Contributions for Ball Park	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Contributions from Other Entities	410,010	-	-	0.00%	66.67%	(273,354)	5,000	(5,000)	410,010	100.00%
Richard H. Ayer Fund	70,000	21,571	31,575	45.11%	66.67%	(15,094)	23,486	8,089	38,425	54.89%
Contributions-GKVF	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Contributions-Live on Levee	-	-	51,548	0.00%	66.67%	51,548	-	51,548	(51,548)	0.00%
Contributions - Huntington Bank	-	-	-	0.00%	66.67%	-	30,000	(30,000)	-	0.00%
Contributions - AARP	-	-	4,010	0.00%	66.67%	4,010	15,000	(10,990)	(4,010)	0.00%
PILOT	50,000	-	-	0.00%	66.67%	(33,335)	-	-	50,000	100.00%
Gaming Income	185,000	19,188	141,984	76.75%	66.67%	18,645	99,992	41,992	43,016	23.25%
Aerial Map Copy Fee	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Interest	30,000	1,569	10,252	34.17%	66.67%	(9,749)	15,792	(5,540)	19,748	65.83%
Sale of Fixed Assets	250,000	9,808	97,736	39.09%	66.67%	(68,939)	130,051	(32,315)	152,264	60.91%
Insurance Claims	90,000	-	718	0.80%	66.67%	(59,285)	33,527	(32,809)	89,282	99.20%
Election Filing Fees	8,000	4,720	9,700	121.25%	66.67%	4,366	-	9,700	(1,700)	-21.25%
Recycling Revenue/Refuse Collections	15,000	789	13,198	87.99%	66.67%	3,198	7,016	6,182	1,802	12.01%
Video Lottery	175,000	13,612	110,923	63.38%	66.67%	(5,750)	109,422	1,501	64,077	36.62%
Miscellaneous Revenue	150,000	7,608	200,165	133.44%	66.67%	100,160	1,276,924	(1,076,759)	(50,165)	-33.44%
	83,429,559	5,924,872	61,437,771	73.64%	66.67%	5,815,284	57,192,606	4,245,165	71,991,788	26.36%
TRANSFERS FROM OTHER FUNDS										
Landfill Fees	3,350,000	-	1,750,000	52.24%	66.67%	(483,445)	1,625,000	125,000	1,600,000	47.76%
American Rescue Plan Act	681,834			0.00%	66.67%	(454,579)		-	681,834	100.00%
Municipal Stabilization Fund	1,464,907	-	-	0.00%	66.67%	(976,653)	-	-	1,464,907	100.00%
Municipal Auditorium Capital Improvement Fund	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Special Demolition	33,000	-	33,000	100.00%	66.67%	10,999	-	33,000	-	0.00%
Contributions from UPRS	6,000,000	446,930	4,106,077	68.43%	66.67%	105,877	3,601,692	504,385	1,893,923	31.57%
Facilities Maintenance	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
South Side Recreation Center	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Soccer Field	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
Historic Preservation	-	-	-				46,693			
Municipal Court Fund	300,000	18,010	138,194	46.06%	66.67%	(61,816)	116,216	71,978	161,806	53.94%
	11,829,741	464,940	6,027,271	50.95%	66.67%	(1,859,617)	5,389,601	637,670	5,802,470	49.05%
REIMBURSEMENTS AND OTHER										
Proceeds From Refunding Stadium Bond				0.00%	66.67%	-	-	-	-	0.00%
Proceeds From Capital Leases	298,850	-	-	0.00%	66.67%	(199,243)	994,500	(994,500)	298,850	100.00%
Interest Earned on Capital Leases	-	5	52	0.00%	66.67%	52	2,062	(2,010)	(52)	0.00%
Realized Gain/Loss	-	-	-	0.00%	66.67%	-	4	(4)	-	0.00%
Community Development	340,000	-	236,929	69.69%	66.67%	10,251	187,654	49,275	103,071	30.32%
Parking System	80,000	-	-	0.00%	66.67%	(53,336)	44,008	(44,008)	80,000	100.00%
Other Reimbursements	800,000	76,762	143,775	17.97%	66.67%	(389,635)	11,681,341	(11,537,616)	656,275	82.03%
	$ 1,518,850	76,767	380,706	25.07%	66.67%	(631,911)	12,909,569	(12,528,863)	1,138,144	74.93%
TOTAL REVENUES	$ 96,778,150	$ 6,466,579	$ 67,845,748	70.10%	66.67%	$ 3,323,755	$ 75,491,776	$ (7,646,028)	$ 28,932,402	29.90%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eight-Month Period Ended February 28, 2022

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
PERSONNEL COSTS											
101 Salaries and Wages Elected	$ 352,000	$ 25,577	$ 203,539	$ -	57.82%	66.67%	$ (31,139)	$ 215,654	$ (12,115)	$ 148,461	42.18%
103 Salaries and Wages	38,948,848	2,748,265	22,810,045	-	58.56%	66.67%	(3,157,152)	23,617,494	(807,449)	16,138,803	41.44%
104 FICA	1,684,311	112,627	933,746	-	55.44%	66.67%	(189,184)	947,053	(13,307)	750,565	44.56%
105 Medical and Life Insurance	14,645,921	1,219,405	7,853,507	-	53.62%	66.67%	(1,910,929)	10,338,255	(2,484,748)	6,792,414	46.38%
106 Retirement	1,708,874	121,279	959,772	-	56.16%	66.67%	(179,534)	996,034	(36,262)	749,102	43.84%
107 Police and Fire Pension Fund	15,576,801	1,193,736	11,155,239	-	71.61%	66.67%	770,186	10,941,819	213,420	4,421,562	28.39%
110 Uniform Allowance	240,250	-	211,852	-	88.18%	66.67%	51,677	220,363	(8,511)	28,398	11.82%
111 Dental/Optical Insurance	648,519	52,341	403,168	-	62.17%	66.67%	(29,200)	436,539	(33,371)	245,351	37.83%
112 Insurance Payroll Deductions	(1,761,326)	(127,925)	(1,156,493)	-	0.00%	66.67%	17,783	(1,159,334)	2,841	(604,833)	0.00%
	72,044,198	5,345,305	43,374,375	-	60.21%	66.67%	(4,657,492)	46,553,877	(3,179,502)	28,669,823	39.79%
CONTRACTUAL SERVICES											
211 Telephone	502,900	45,155	349,922	282	69.58%	66.67%	14,639	346,021	3,901	152,696	30.36%
212 Printing	13,900	-	572	-	4.12%	66.67%	(8,695)	583	(11)	13,328	95.88%
213 Utilities	1,601,700	123,400	941,763	-	58.80%	66.67%	(126,090)	847,913	93,850	659,937	41.20%
214 Travel	114,256	185	31,896	-	27.92%	66.67%	(44,278)	4,597	27,299	82,360	72.08%
215 Maint & Repair-Bldg/Grounds	202,860	9,943	93,649	-	46.16%	66.67%	(41,598)	29,716	63,933	109,211	53.84%
216 Maint & Repair-Equipment	1,295,588	25,413	808,857	7,241	62.43%	66.67%	(54,912)	829,285	(20,428)	479,490	37.01%
217 Maint & Repair-Auto/Truck	77,800	2,974	44,267	-	56.90%	66.67%	(7,602)	33,461	10,806	33,533	43.10%
218 Postage	75,300	(2,133)	46,476	-	61.72%	66.67%	(3,727)	50,068	(3,592)	28,824	38.28%
219 Building and Equipment Rents	571,213	32,000	352,508	2,736	61.71%	66.67%	(28,320)	285,714	66,794	215,969	37.81%
220 Advertising/Legal Publications	28,300	502	20,180	-	71.31%	66.67%	1,312	10,418	9,762	8,120	28.69%
221 Training	231,150	29,693	96,428	-	41.72%	66.67%	(57,680)	66,227	30,201	134,722	58.28%
222 Dues and Subscriptions	94,434	7,283	51,352	-	54.38%	66.67%	(11,607)	59,433	(8,081)	43,082	45.62%
223 Professional Services	858,225	138,917	363,022	-	42.30%	66.67%	(209,157)	247,761	115,261	495,203	57.70%
224 Audit Costs	83,000	3,000	82,080	-	98.89%	66.67%	26,744	70,000	12,080	920	1.11%
225 Laundry and Dry Cleaning	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
226 Insurance-WC and UC	750,944	18,939	516,846	-	68.83%	66.67%	16,192	675,998	(159,152)	234,098	31.17%
227 Insurance	1,025,000	84,374	692,981	-	67.61%	66.67%	9,614	565,460	127,521	332,019	32.39%
229 Court Costs and Damages	1,200,000	(86,538)	676,574	-	56.38%	66.67%	(123,466)	1,636,228	(959,654)	523,426	43.62%
230 Contracted Services	3,687,618	204,714	2,044,553	2,292	55.44%	66.67%	(413,982)	1,956,827	87,726	1,640,773	44.49%
232 Bank Fees	100	-	60	-	60.00%	66.67%	(7)	96	(36)	40	40.00%
234 Fire Hydrant Rental	153,000	13,267	85,838	-	56.10%	66.67%	(16,167)	95,255	(9,417)	67,162	43.90%
237 Other Taxes & Fees	24,000	60	5,105	-	21.27%	66.67%	(10,896)	803	4,302	18,895	78.73%
239 Fine Support Training	25,775	4,990	10,990	-	42.64%	66.67%	(6,194)	-	10,990	14,785	57.36%
	17,617,063	656,138	7,315,919	12,551	57.98%	66.67%	(1,095,877)	7,811,864	(495,945)	5,288,593	41.92%
COMMODITIES											
341 Materials & Supplies	3,156,437	210,454	1,528,282	26,453	48.42%	66.67%	(576,115)	1,256,395	271,887	1,601,702	50.74%
342 Fire Investigation	2,500	-	368	-	14.72%	66.67%	(1,299)	-	368	2,132	85.28%
343 Gas, Oil & Tires	1,096,600	51,330	656,647	26,233	59.88%	66.67%	(74,456)	482,516	174,131	413,720	37.73%
344 Prisoner Other Costs	75,000	3,957	28,902	109	38.54%	66.67%	(21,101)	16,482	12,420	45,989	61.32%
345 Uniforms	322,929	3,193	122,137	-	37.82%	66.67%	(93,160)	162,179	(40,042)	200,792	62.18%
346 & 347 Resale Items	25,750	3,614	7,555	-	29.34%	66.67%	(9,613)	5,637	1,918	18,195	70.66%
351 Athletic Supplies	12,000	1,132	7,805	-	65.04%	66.67%	(195)	3,655	4,150	4,195	34.96%
353 Computer Software	2,500	-	-	-	0.00%	66.67%	(1,667)	-	-	2,500	100.00%
354 Special Events Supplies	26,500	6,110	17,675	-	66.70%	66.67%	7	2,770	14,905	8,825	33.30%
355 Cash Over (Short)	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
356 Fire Prevention	6,000	-	3,218	-	53.63%	66.67%	(782)	675	2,543	2,782	46.37%
357 Food Reimbursement	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
358 Commissions	12,000	-	9,008	-	75.07%	66.67%	1,008	8,975	33	2,992	24.93%
359 Snow Removal Materials	400,000	-	198,954	-	49.74%	66.67%	(67,726)	-	198,954	201,046	50.26%
	5,138,216	279,790	2,580,551	52,795	50.22%	66.67%	(845,098)	1,939,284	641,267	2,504,870	48.75%

Unaudited

CITY OF CHARLESTON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
For the Eight-Month Period Ended February 28, 2022

Account	Annual Budget	Current Month	Year To Date	Encum-brance	Percent Used	Budget Percentage	Actual to Budget	Year to Date Prior Year	Actual to Prior Year	Balance To Use	Percent To Use
CAPITAL OUTLAYS											
456 Capital Outlay-Land	$ -	$ -	$ -	$ -	0.00%	66.67%	-	$ -	-	-	0.00%
458 Capital Outlay-Improvements	-	-	45,948	-	0.00%	66.67%	45,948	12,785	33,163	(45,948)	0.00%
459 Capital Outlay-Equipment	4,309,738	33,335	1,029,554	1,815	23.89%	66.67%	(1,843,748)	1,232,828	(203,274)	3,278,369	76.07%
461 Capital Outlay-Lease Purchase	2,365,000	-	1,129,436	-	47.76%	66.67%	(447,310)	1,539,116	(409,680)	1,235,564	52.24%
464 Capital Outlay-Special Project	-	-	-	-	0.00%	66.67%	-	-	-	-	0.00%
	6,674,738	33,335	2,204,938	1,815	33.03%	66.67%	(2,245,110)	2,784,729	(579,791)	4,467,985	66.94%
CONTRIBUTIONS AND OTHER											
567 Contributions to Other Goverments	1,056,202	88,017	704,135	-	66.67%	66.67%	(35)	704,135	-	352,067	33.33%
568 Other Contributions	2,076,500	106,396	1,064,441	-	51.26%	66.67%	(319,962)	706,629	357,812	1,012,059	48.74%
572 & 670 Interest on Bonds	49,894	-	27,563	-	55.24%	66.67%	(5,701)	32,613	(5,050)	22,331	44.76%
671 Principal Maturities Bonds	465,000	-	465,000	-	100.00%	66.67%	154,985	505,000	(40,000)	-	0.00%
673 Bond Discount	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
674 Bond Service Charge	1,750	-	1,750	-	100.00%	66.67%	583	1,750	-	-	0.00%
677 Issuance Costs	-	-	-	-	0.00%	0.00%	-	-	-	-	0.00%
598 Contingency	109,332	-	-	-	0.00%	66.67%	(77,892)	-	-	109,332	100.00%
	3,758,678	194,413	2,262,889	-	60.20%	66.67%	(243,022)	1,950,127	312,762	1,495,789	39.80%
TOTAL EXPENDITURES AND ENCUMBRANCES	100,232,893	6,508,981	57,738,672	67,161	57.60%	66.67%	(9,086,598)	61,039,881	(3,301,209)	42,427,060	42.33%
566 Transfers Out	7,891,787	66,187	1,271,070	-	15.47%	66.67%	(4,040,384)	4,264,054	(3,042,984)	6,670,717	84.53%
TOTAL EXPENDITURES, ENCUMBRANCES AND TRANSFERS OUT	$ 108,124,680	$ 6,575,168	$ 58,959,742	$ 67,161	54.53%	66.67%	$ (13,126,982)	$ 65,303,935	$ (6,344,193)	$ 49,097,777	45.41%

Unaudited

Bill No. 7955

Introduced in Council: **April 18, 2022**

Adopted by Council: ______

Introduced by:

Emmett Pepper, Bobby Reishman, Caitlin Cook, Bruce King, Brent Burton and Joseph Jenkins

Referred to:

Ordinance & Rules

Bill No. 7955 - A BILL to amend and reenact Section 98-7 of the Municipal Code of the City of Charleston, as amended, relating to reducing litter; requiring covered businesses to have refuse and waste containers at certain locations; and requiring covered businesses that sell alcoholic beverages or nonintoxicating beer to maintain an ashtray at certain locations.

Now, therefore, be it ordained by the Council of the City of Charleston:

That Section 98-7 of the Municipal Code of the City of Charleston, as amended, is hereby amended and reenacted to read as follows:

CHAPTER 98. SOLID WASTE.
ARTICLE I. IN GENERAL.

Sec. 98-7 Refuse at ~~outdoor~~ eating, drinking, and retail establishments.

(a) For the purposes of this section, "covered business" means a restaurant, bar, or eating establishment serving alcoholic beverages, nonintoxicating beer, or food to be eaten in parked automobiles, out-of-doors on the premises of the business, or off premises; or a retail establishment that sells food or beverages designed for individual consumption.

(b) Any proprietor, manager or employee of a ~~restaurant or eating establishment serving food to be eaten in parked automobiles or out-of-doors on the premises of the business~~ covered business shall not cause or allow debris, refuse, garbage or waste materials to be placed or to remain ~~on the premises~~ outside of containers in areas where the covered business is licensed to permit food or drinks to be consumed.

(c) The proprietors or managers of ~~such eating establishments~~ a covered business shall maintain during hours of operation ~~on the premises in areas where food is consumed out-of-doors~~ refuse and waste containers ~~which~~ that are easily accessible to customers and employees such that the at least one refuse and waste container is located:

(1) On the premises in areas where food is consumed out-of-doors;

(2) Within 25 feet of the entrance to the covered business's building; and

(3) Within 50 feet of all portions of a sidewalk that abuts the parcel where the covered business is located.

(d) Any covered business that sells alcoholic beverages or nonintoxicating beer shall maintain an ashtray during hours of operation that is located no less than 25 feet from the entrance to the covered business, if there is an area where smoking is permitted within that range.

<u>Bill No. 7956</u>

Introduced in Council:	**Adopted by Council:**
<u>April 18, 2022</u>	______________________
Introduced by:	**Referred to:**
<u>Emmett Pepper, Chad Robinson, Bobby Reishman, Caitlin Cook, Bruce King, Brent Burton and Joseph Jenkins</u>	**<u>Planning, Streets, & Traffic and Public Safety</u>**

<u>Bill No. 7956</u> - A BILL to amend and reenact Sections 114-915, 114-916, 114-917, 114-918, and 114-920 of the Municipal Code of the City of Charleston, as amended, all relating to authorizing the use of motorized scooters; updating definitions; requiring operators of motorized scooters to follow traffic laws; setting certain additional requirements for operating a motorized scooter after sunset and before sunrise; detailing additional prohibited acts; and creating criminal penalties for violations.

<u>Now, therefore, be it ordained by the Council of the City of Charleston</u>:

That Sections 114-915, 114-916, 114-917, 114-918, and 114-920 of the Municipal Code of the City of Charleston, as amended, are hereby amended and reenacted, all to read as follows:

CHAPTER 114. – TRAFFIC ORDINANCE.
ARTICLE XIV. – MOTORIZED SCOOTERS.

Sec. 114-915. Definitions.

Except as otherwise provided in this chapter the following words and phrases shall have the meanings set forth below:

"Minor" means any person under the age of 18.

"Motor vehicle" means every vehicle which is self-propelled and every vehicle which is propelled by electric power obtained from overhead trolley wires, but not operated upon rails.

"Motorized scooter" means any non-balancing, tandem two-wheeled device, or ~~three or four wheeled,~~ self balancing device, that ~~has handlebars,~~ is designed to be stood upon, or ridden by the operator, and is powered by a motor having a maximum piston displacement of less than 50 cubic centimeters or an electric drive motor, that is capable of a maximum speed of not more than 25 miles per hour on a flat surface. "Motorized scooter" does not include a "motorcycle" as defined by W. Va. Code § 17C-1-4, ~~a "moped" as defined by W.Va. Code 17C-1-5a,~~ a "motor-driven cycle" as defined by W. Va. Code § 17C-1-5, a “class 3 electric bicycle” as defined by W. Va. Code § 17C-1-70, an “electric personal assistive mobility device” or “EPAMD” as defined by W.Va. Code § 17C-1-66, or a wheelchair as defined ~~within~~ in this section.

“Mobility-impaired person” means a person who:

(1) Cannot walk two hundred feet without stopping to rest;

(2) Cannot walk without the use of or assistance from a brace, cane, crutch, prosthetic device, wheelchair, other assistive device or another person;

(3) Is restricted by lung disease to such an extent that the person’s force (respiratory) expiratory volume for one second, when measured by spirometry, is less than one liter or the arterial oxygen tension is less than sixty mm/hg on room air at rest;

(4) Uses portable oxygen;

(5) Has a cardiac condition to such an extent that the person’s functional limitations are classified in severity as Class III or Class IV according to standards established by the American Heart Association; or

(6) Is severely limited in his or her ability to walk because of an arthritic, neurological or other orthopedic condition.

“Wheelchair” means a motorized or nonmotorized wheeled device, including a motorized scooter that is ~~having a seat or saddle, and~~ designed for, ~~and~~ or used by, a mobility-impaired person ~~with disabilities~~.

Sec. 114-916. ~~Prohibition of operation and~~ Authorizing the use of motorized scooters.

~~The riding, operation, or other use of motorized~~ Motorized scooters may be operated ~~for transportation or recreational purposes within or~~ upon the streets, alleys, or sidewalks~~, parking lots, and other realty-owned, leased, or controlled property by~~ within the City of Charleston ~~or any of its boards, authorities, or commissions~~, ~~is~~ unless otherwise prohibited. The operator of any motorized scooter shall obey and be subject to all traffic laws of the City of Charleston and the State of West Virginia.

Sec. 114-917. Additional requirements for operation between sunset and sunrise~~Exceptions~~.

Every motorized scooter operated after sunset and before sunrise shall be equipped with the following:

(1) A lamp emitting a white light which, while the motorized scooter is in motion, illuminates the roadway in front of the operator and is visible from a distance of 300 feet in front and from the sides of the motorized scooter.

(2) A red reflector on the rear that is visible from a distance of 500 feet to the rear when directly in front of lawful upper beams of headlamps on a motor vehicle.

(3) A white or yellow reflector on each side visible from the front and rear of the motorized scooter from a distance of 200 feet.

(4) A lamp or lamp combination, emitting a white light, attached to the operator and visible from a distance of 300 feet in front and from the sides of the motorized scooter, may be used in lieu of the lamp required by subsection (1) hereof.

(5) A red reflector, or reflectorized material meeting the requirements of

subsection (2) hereof attached to the operator and visible from a distance of 500 feet to the rear when directly in front of lawful upper beams of headlamps on a motor vehicle, may be used in lieu of the reflector required by subsection (2) hereof.

~~Notwithstanding any other provision of this code, it shall not be an offense for any person licensed to operate a motor vehicle within the State of West Virginia, to ride, operate, or otherwise use a motorized scooter upon a designated parade route, when such person is a duly registered and recognized participant in any such permitted parade, provided that such Motorized Scooter riding or operation occurs in conjunction with said parade.~~

Sec. 114-918. Prohibited Acts. ~~Exemptions.~~

~~The federal government, the State of West Virginia, and its political subdivisions are exempt from the prohibitions contained herein, when any such motorized scooter is used for government purposes.~~

Except as specifically authorized herein, no person shall:

(1) Operate a motorized scooter unless it is equipped with a brake that will enable the operator to make a braked wheel skid on dry, level, clean pavement.

(2) Operate a motorized scooter on a roadway with a speed limit in excess of 30 miles per hour.

(3) Operate a motorized scooter when the operator is under the age of 16 years of age.

(4) Operate a motorized scooter with any passengers in addition to the operator.

(5) Operate a motorized scooter carrying any package, bundle or article that prevents the operator from keeping at least one hand upon the handlebars.

(6) Operate a motorized scooter upon a sidewalk, anytime other than circumstances when:

(A) The motorized scooter operator reasonably believes the road parallel to the sidewalk to be dangerous for a motorized scooter; and

(B) The motorized scooter is operated in a manner that is appropriate to the number of pedestrians nearby.

(7) Operate a motorized scooter with the handlebars raised so that the operator must elevate his or her hands above the level of his or her shoulders in order to grasp the normal steering grip area.

(8) Leave a motorized scooter lying on its side on any sidewalk, or park a motorized scooter on a sidewalk in any other position, so that there is not an adequate path for pedestrian traffic.

(9) Attach the motorized scooter or themselves, by any means, while on the roadway to any other vehicle on the roadway.

(10) Operate a motorized scooter while in an impaired state, as defined in W. Va. Code § 17C-5-2.

Sec. 114-920. Penalties.

~~(a)~~ Any person who violates ~~section 114-916~~ sections 114-917, 114-918, or 114-919 of this article shall constitute the commission of a misdemeanor criminal offense, and any officer of the police department of the city or any other officer of any other police agency exercising proper jurisdiction within the corporate limits of the city is hereby authorized and empowered to issue a citation and to charge any such person who commits a violation of ~~section 114-916~~ sections 114-917, 114-918, or 114-919. Any person convicted of a first offense established hereunder shall be fined not less than $25.00 nor more than $100.00. Any person convicted of a second or subsequent offense established hereunder shall be fined not less than $250.00, nor more than $500.00.

~~(b) Any person who violates section 114-919 of this article shall constitute the commission of a misdemeanor criminal offense, and any officer of the police department of the city or any other officer of any other police agency exercising proper jurisdiction within the corporate limits of the city is hereby authorized and empowered to issue a citation and to charge any such person who commits a violation of section 114-919. Any person convicted of a first offense established hereunder shall be fined not less than $25.00 nor more than $100.00. Any person convicted of a second or subsequent offense established hereunder shall be fined not less than $250.00.~~